

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE CHIEF

)

THURSDAY, THE 6TH

)

JUSTICE MORAWETZ

)

DAY OF MARCH, 2025

**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 IMPERIAL TOBACCO CANADA
LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED**

Applicant

CCAA PLAN ADMINISTRATOR APPOINTMENT ORDER

TABLE OF CONTENTS

A.	DEFINITIONS.....	3
B.	APPOINTMENT OF CCAA PLAN ADMINISTRATOR.....	3
C.	DISTRIBUTIONS AND ADMINISTRATION.....	6
D.	CCAA PLAN ADMINISTRATORS' COMMUNICATION AND COORDINATION ..	10
E.	FEES AND EXPENSES.....	12
F.	LIMITATION OF LIABILITY AND INDEMNITY.....	13
G.	SERVICE AND NOTICE.....	15
H.	GENERAL.....	18

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THIS MOTION made by FTI Consulting Canada Inc. (“**FTI**”) in its capacity as court-appointed monitor (the “**Monitor**”) of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, “**Imperial**”) was heard from January 29 to 31, 2025 at 330 University Avenue, Toronto, Ontario.

ON READING the Motion Record of the Monitor dated January 15, 2025 (the “**Motion Record**”), the Twenty-Fifth Report to the Court of the Monitor dated January 15, 2025, the Twenty-Eighth Report to the Court of the Monitor dated February 27, 2025, the materials filed by the parties listed on the Participant Information Form, and upon hearing the submissions of counsel to the Court-Appointed Mediator, counsel to the Monitor, counsel to the Applicant and those other parties listed on the Participant Information Form, no one appearing for any other person on the Common Service List, although properly served with the Monitor’s Motion Record,

as appears from the Lawyer's Certificate of Service of Anisha Visvanatha, certified January 15, 2025;

A. DEFINITIONS

1. **THIS COURT ORDERS** that for the purposes of this Order, capitalized terms not otherwise defined in this Order shall have the meanings given to them in the third amended and restated Court-Appointed Mediator's and Monitor's plan of compromise and arrangement concerning, affecting and involving Imperial, dated February 27, 2025, including all Schedules thereto (the "**CCAA Plan**").

B. APPOINTMENT OF CCAA PLAN ADMINISTRATOR

2. **THIS COURT ORDERS** that FTI is hereby appointed as of the date hereof, pursuant to the CCAA Plan, as the CCAA Plan Administrator, a neutral and independent officer of this Court, to administer the CCAA Plan with the powers and obligations set out in the CCAA Plan, the Sanction Order or herein and Imperial, its employees, independent contractors, consultants, agents, experts, accountants, counsel and such other persons currently retained or employed by Imperial (collectively, "**Assistants**") and its shareholders, officers, and directors shall advise the CCAA Plan Administrator of all material steps taken by Imperial pursuant to this Order, the Sanction Order and the CCAA Plan, and shall co-operate fully with the CCAA Plan Administrator in the exercise of its powers and discharge of its obligations and provide the CCAA Plan Administrator with the assistance that is necessary to enable the CCAA Plan Administrator to carry out the CCAA Plan Administrator's functions.

3. **THIS COURT ORDERS** that FTI, in its capacity as CCAA Plan Administrator, Monitor or Foreign Representative, as the case may be, is hereby authorized and empowered to take all steps and actions and to do all things required to facilitate the implementation of the CCAA Plan

in accordance with its terms and, where necessary or appropriate to do so, to enter into, execute, deliver, implement and consummate all of the steps, transactions, certificates and agreements contemplated by the CCAA Plan or otherwise set out herein.

4. **THIS COURT ORDERS** that following the granting of the Sanction Order, the Court-Appointed Mediator is hereby authorized and empowered to continue to provide services with respect to the implementation of the CCAA Plan as may be requested by the Monitors, the CCAA Plan Administrators or the Court or any other Party at the discretion of the Court-Appointed Mediator (the “**Court-Appointed Mediator’s Ongoing Services**”).

5. **THIS COURT ORDERS** that in the event that the Court-Appointed Mediator provides Court-Appointed Mediator’s Ongoing Services, the Court-Appointed Mediator shall:

- (a) have the benefit of all the protections given to him by the CCAA, any other applicable legislation including pursuant to Section 142 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, any orders in these CCAA Proceedings, including the Sanction Order, the CCAA Plan and as an officer of the Court; and
- (b) incur no liability in connection with any Court-Appointed Mediator’s Ongoing Services, and shall have the immunity of a Judge of a Superior Court in Canada.

6. **THIS COURT ORDERS AND DECLARES** that the protections afforded to the Court-Appointed Mediator and his heirs, successors, assigns, Representatives, advisors, legal counsel, consultants or agents pursuant to the terms of the Initial Order and the other Orders made in these CCAA Proceedings, as applicable, shall not expire or terminate and, subject to the terms hereof, shall remain in full force and effect.

7. **THIS COURT ORDERS** that the CCAA Plan Administrator may, in its discretion, retain any trustees or custodians, or 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.

8. **THIS COURT ORDERS** that nothing herein contained shall derogate from the Monitor's role as the monitor of Imperial pursuant to (i) the second amended and restated initial order of this Court dated March 12, 2019, (ii) all applicable orders of this Court including the Sanction Order, and (iii) the CCAA.

9. **THIS COURT ORDERS** that in no circumstances shall the CCAA Plan Administrator:

- (a) be or be deemed to be a representative of the Claimants, Tobacco Companies and/or Tobacco Company Groups;
- (b) have the authority to bind any of the Claimants; or
- (c) have the authority to bind any of the Tobacco Companies or members of the Tobacco Company Groups.

10. **THIS COURT ORDERS** that the CCAA Plan Administrator shall not take possession or control of Imperial's current or future assets, undertakings or properties of any nature or kind whatsoever and wherever situate including all proceeds thereof (the "**Property**") and shall take no part whatsoever in the management, oversight, supervision or control of Imperial's business (the "**Business**") and shall not, by fulfilling its obligations hereunder, be deemed to have taken or maintained possession or control of the Business or Property, or any part thereof.

11. **THIS COURT ORDERS** that in addition to its prescribed powers and obligations under all applicable orders of this Court, the CCAA, and the CCAA Plan, including pursuant to Sections 10.1, 14.4 and 14.8 thereunder, the CCAA Plan Administrator is hereby authorized and

empowered to be and is hereby appointed to serve as the “foreign representative” of Imperial in respect of the Chapter 15 Proceedings, in its capacity as either CCAA Plan Administrator or Monitor of Imperial.

C. DISTRIBUTIONS AND ADMINISTRATION

12. **THIS COURT ORDERS** that the CCAA Plan Administrator is authorized and empowered to establish the following segregated, interest bearing trust accounts (collectively, the “**Trust Accounts**”), each to be held in Schedule I Chartered Banks or a syndicate of Schedule I Chartered Banks which may include such financial institutions as may be approved and designated by the CCAA Plan Administrators (each a “**Bank**”):

- (a) the Global Settlement Trust Account;
- (b) the Supplemental Trust Account;
- (c) the Miscellaneous Claims Fund Account;
- (d) the PCC Trust Account;
- (e) the QCAP Trust Account;
- (f) the CCAA Plan Administration Reserve Account;
- (g) the PCC Compensation Plan Reserve Account; and
- (h) the Cy-près Trust Account.

13. **THIS COURT ORDERS** that the CCAA Plan Administrator is authorized and empowered to engage any Person or Persons to act as trustee (collectively, the “**Trustee**”) of the Trust Accounts and enter into one or more deeds of trust or other agreement with such Trustee in form and substance satisfactory to the CCAA Plan Administrator, subject to approval of the Court.

14. **THIS COURT ORDERS** that the Claims Administrator shall report to the CCAA Plan Administrators at any time as requested by any CCAA Plan Administrator on the progress of the administration of the claims processes for the Quebec Administration Plan and the PCC Compensation Plan, including, without limitation (i) the budget for the administration of claims made to the PCC Compensation Plan and to the Quebec Administration Plan, (ii) the publication of notices, the PCC Claims Application Deadline to file claims, the *Blais* Claims Application Deadline to file claims, claims approved, claims rejected, claims under review, any delays in the claims process, any fees, charges and disbursements made, and (iii) any Compensation Payments to Eligible *Blais* Class Members and Individual Payments to Eligible Pan-Canadian Claimants.

15. **THIS COURT ORDERS** that the CCAA Plan Administrator is authorized and empowered to oversee and direct the deposits into the Trust Accounts, including:

- (a) the Upfront Contributions (including the Cash Security Deposits) and the Annual Contributions (excluding any Reserved Amounts), which shall be deposited into the Global Settlement Trust Account;
- (b) the Reserved Amounts which shall be deposited into the Supplemental Trust Account; and
- (c) amounts to be deposited into the CCAA Plan Administration Reserve Account, the PCC Compensation Plan Reserve Account, the Miscellaneous Claims Fund Account, the PCC Trust Account, the QCAP Trust Account, and the Cy-près Trust Account.

16. **THIS COURT ORDERS** that the CCAA Plan Administrator is authorized and empowered to direct the Trustee to disburse funds from the Trust Accounts in accordance with the CCAA Plan, the Sanction Order and this Order, including:

- (a) disbursements from the Global Settlement Trust Account to the Claimants, the other applicable Trust Accounts or otherwise in accordance with the CCAA Plan;
- (b) disbursements of Reserved Amounts, including Tax Refund Cash Payments, from the Supplemental Trust Account to the Global Settlement Trust Account or a relevant Tax Authority on account of a notice of assessment or reassessment of Taxes, or to Imperial in accordance with the CCAA Plan;
- (c) disbursements from the Supplemental Trust Account to Imperial following the termination of the Contribution Period;
- (d) disbursements from the CCAA Plan Administration Reserve Account and PCC Compensation Plan Reserve Account to pay for costs which remain unpaid by Imperial, or to the Provinces and Territories in accordance with Section 15.1 or 15.2 of the CCAA Plan (as applicable);
- (e) disbursements from the PCC Trust Account and QCAP Trust Account to the Claims Administrator's trust accounts, to Quebec Class Counsel (from the QCAP Trust Account) to pay the Quebec Class Counsel Fee, or to the Provinces and Territories in accordance with Section 16.3 of the CCAA Plan, paragraph 55.1 of the Quebec Administration Plan and paragraph 54.1 of the PCC Compensation Plan;
- (f) disbursements from the Miscellaneous Claims Fund to Miscellaneous Claimants or to the Provinces and Territories in accordance with Section 18.2.5 of the CCAA Plan;
- (g) disbursements to the Tobacco Companies, as applicable, to return otherwise undistributed amounts provided by the Tobacco Companies to increase the Miscellaneous Claims Amount pursuant to Section 18.2.1 of the CCAA Plan; and

(h) disbursements from the Cy-près Trust Account to the Cy-près Foundation.

17. **THIS COURT ORDERS** that the CCAA Plan Administrator is authorized and empowered to make distributions in accordance with Article 17 of the CCAA Plan, subject to paragraph 24 below.

18. **THIS COURT ORDERS** that the CCAA Plan Administrator is authorized and empowered to, and may instruct the Trustee to, deduct and withhold from any payment any amounts as required by law and may remit amounts to the appropriate Governmental Authority in accordance with Section 17.8 of the CCAA Plan.

19. **THIS COURT ORDERS** that in the event of a dispute regarding a notice of assessment or reassessment of income taxes, interest or penalties in respect of a Tax Matter, the CCAA Plan Administrator is authorized and empowered, at the request of Imperial, to direct the Trustee of the Supplemental Trust Account to transfer the amount requested by Imperial (not to exceed the lesser of (i) 100% of the income taxes, interest and penalties assessed, and (ii) 100% of the Reserved Amount held in the Supplemental Trust Account at the relevant time) to the relevant Tax Authority pending final resolution of the dispute.

20. **THIS COURT ORDERS AND DECLARES** that any release of funds under the CCAA Plan, the Sanction Order or this Order made or assisted by the Monitors, CCAA Plan Administrators or the Court-Appointed Mediator shall not constitute a “distribution” and the Monitors, CCAA Plan Administrators and Court-Appointed Mediator shall not constitute a “legal representative” or “representative” of Imperial or an “other person” for the purposes of section 159 of the *Income Tax Act* (Canada), section 270 of the *Excise Tax Act* (Canada), section 46 of the *Employment Insurance Act* (Canada), section 22 of the *Retail Sales Tax Act* (Ontario), section 107 of the *Corporations Tax Act* (Ontario), or any other similar federal, provincial or territorial tax

legislation (collectively, the “**Statutes**”), and none of the Monitors, CCAA Plan Administrators and Court-Appointed Mediator in making any such payments or deliveries of funds or assets in relation to the CCAA Plan is “distributing”, nor shall it be considered to have “distributed”, such funds or assets for the purposes of the Statutes, and the Monitors, CCAA Plan Administrators and Court-Appointed Mediator shall not incur any liability under the Statutes for making any payments or deliveries under the CCAA Plan or failing to withhold amounts, ordered or permitted hereunder, and the Monitors, CCAA Plan Administrators and Court-Appointed Mediator shall not have any liability for any of Imperial’s tax liabilities regardless of how or when such liabilities may have arisen.

D. CCAA PLAN ADMINISTRATORS’ COMMUNICATION AND COORDINATION

21. THIS COURT ORDERS that:

- (a) the CCAA Plan Administrators shall consult with each other and act jointly and in concert to fulfill their duties and responsibilities pursuant to the Tobacco Companies’ CCAA Plans (the “**Tobacco Plans**” and each a “**Tobacco Plan**”);
- (b) each of the CCAA Plan Administrators shall have access to all documents and information provided by the Trustee of the Trust Accounts to each CCAA Plan Administrator until the completion of the administration of each Tobacco Plan; and
- (c) each CCAA Plan Administrator shall have (i) continuous access to each Tobacco Company’s Virtual Data Room, and (ii) continuous administrator access to its respective Tobacco Company’s Virtual Data Room, until the completion of the administration of each Tobacco Plan, provided that a CCAA Plan Administrator is not permitted to disclose any confidential information with respect to one Tobacco Company to any Representative of another Tobacco Company.

22. **THIS COURT ORDERS** that the CCAA Plan Administrators shall coordinate amongst each other in connection with their administration of each applicable Tobacco Plan in accordance with such Tobacco Plan and as set out in paragraphs 23 to 25 below.

23. **THIS COURT ORDERS** that to the extent the Tobacco Plans require a CCAA Plan Administrator to provide notice to, report to, or to otherwise communicate with any Person, notice to, reports to or communications with the representatives of each following Person shall be sufficient for all purposes:

- (a) the Chair of the Provincial and Territorial Liaison Committee with respect to the Provinces and Territories;
- (b) the Administrative Coordinator with respect to the Quebec Administration Plan and Quebec Class Counsel with respect to the Quebec Class Action Plaintiffs;
- (c) the Administrative Coordinator with respect to the PCC Compensation Plan and PCC Representative Counsel with respect to the Pan-Canadian Claimants;
- (d) the Chair of the Cy-près Foundation (once appointed) with respect to the Cy-près Foundation;
- (e) *Knight* Class Counsel with respect to the *Knight* Class Action Plaintiffs;
- (f) counsel for the Tobacco Producers with respect to the Tobacco Producers; and
- (g) the respective Tobacco Company's counsel with respect to such Tobacco Company;

provided that, the CCAA Plan Administrators may, in their discretion, communicate with any other Person they view necessary or desirable in the performance of their duties and responsibilities under the Tobacco Plans or pursuant to this Order.

24. **THIS COURT ORDERS** that prior to taking one of the following actions the CCAA Plan Administrators must unanimously approve such action in writing:

- (a) the disbursement of any amounts from any Trust Account after the Effective Date and the timing of any disbursement of funds, including from (A) the QCAP Trust Account or the PCC Trust Account to the Claims Administrator's trust accounts, or (B) the Cy-près Trust Account to the Cy-près Foundation;
- (b) the movement of any Trust Account or any amounts held therein to an alternative Bank;
- (c) any decision by a CCAA Plan Administrator to waive an Event of Default or Breach by a Tobacco Company, prior to seeking the consent of the Provinces and Territories and any Impacted Claimants or approval of the Court; and
- (d) any extension of the period in which funds must be held in the Miscellaneous Claims Fund.

25. **THIS COURT ORDERS** that each CCAA Plan Administrator shall deliver a copy of any instructions to the Trustee to disburse funds from a Trust Account to each other CCAA Plan Administrator.

E. FEES AND EXPENSES

26. **THIS COURT ORDERS** that the CCAA Plan Administrator and the Court-Appointed Mediator, and their respective counsel and any financial, investment or other advisors engaged by the CCAA Plan Administrator in its discretion shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, by Imperial. Imperial is hereby directed to pay the accounts of the CCAA Plan Administrator, counsel to the CCAA Plan Administrator and financial, investment or other advisors engaged by the CCAA Plan

Administrator on a bi-weekly basis and, in respect of the Court-Appointed Mediator and his counsel, their fees and disbursements shall be paid equally by the Tobacco Companies.

27. **THIS COURT ORDERS** that the CCAA Plan Administrator and its legal counsel shall pass their accounts from time to time at intervals as the Court directs, and for this purpose the accounts of the CCAA Plan Administrator and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

F. LIMITATION OF LIABILITY AND INDEMNITY

28. **THIS COURT ORDERS** that the Monitors, CCAA Plan Administrators and Court-Appointed Mediator and their respective Affiliates, shareholders, Affiliates' shareholders, employees, heirs, successors, assigns, advisors, legal counsel, Representatives, 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, the Mediation or the CCAA Proceedings.

29. **THIS COURT ORDERS** that nothing in paragraph 28 shall derogate from the protections afforded to the Court-Appointed Mediator, 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, 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, if applicable.

30. **THIS COURT ORDERS** that the CCAA Plan Administrator, in fulfilling its mandate pursuant to the CCAA Plan, this Order or any other applicable order of this Court, may rely upon the books, records or information provided to it by Imperial as well as discussions and

correspondence with senior management and advisors to Imperial. The CCAA Plan Administrator shall not audit, review or otherwise attempt to verify the accuracy or completeness of this information, nor shall the CCAA Plan Administrator express any opinion or other form of assurance with respect to any such information or discussions.

31. **THIS COURT ORDERS** that no Person shall be entitled to rely on any information or representation in any form or context provided by the CCAA Plan Administrator in fulfilling its mandate pursuant to the CCAA Plan, this Order or any other applicable order of this Court. The CCAA Plan Administrator shall not owe any duty of care to any Person in fulfilling such mandate, other than the Court as an officer thereof.

32. **THIS COURT ORDERS** that Imperial shall indemnify and save harmless the Court-Appointed Mediator, the CCAA Plan Administrators, the Monitors (including in their capacity as Foreign Representative (as applicable)), and 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 the enforcement of the Indemnified Parties' obligations under the CCAA Plan and the Definitive Documents). To the extent any Indemnified Party is not otherwise compensated by the applicable Tobacco Company, such Indemnified Party may resort to their respective CCAA Plan Administration Reserve for compensation.

33. **THIS COURT ORDERS** that the indemnity in paragraph 32 hereof shall survive the resignation or removal of any Indemnified Party from any role, capacity, engagement, office or position relevant to its activities or duties in connection with the CCAA Plan.

G. SERVICE AND NOTICE

34. **THIS COURT ORDERS** that the service of documents made in accordance with the E-Service Guide of the Commercial List (the "**Guide**") (which can be found on the Commercial List website at: www.ontariocourts.ca/scj/practice/practice-directions/toronto/eservice-commercial/) shall continue to be valid and effective service. Subject to rule 17.05, this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the Rules of Civil Procedure. Subject to Rule 3.01(d) of the Rules of Civil Procedure and paragraph 13 of the Guide, service of documents in accordance with the Guide will be effective on transmission. This Court further orders that the Case Website established by the Monitor in accordance with the Guide with the following URL: <http://cfcanada.fticonsulting.com/imperialtobacco> (the "**Case Website**") shall be maintained by the Monitor or the CCAA Plan Administrator.

35. **THIS COURT ORDERS** that if the service or distribution of documents in accordance with the Guide is not practicable, the CCAA Plan Administrator is at liberty to serve or distribute this Order, any other materials and orders in connection with the administration of the CCAA Plan,

and any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery, facsimile or other electronic transmission to the relevant interested parties at their respective addresses as last shown on the records of Imperial, or as otherwise made known to the CCAA Plan Administrator, and that any such service or distribution by courier, personal delivery, facsimile or other electronic transmission shall be deemed to be received on the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

36. **THIS COURT ORDERS** that each reference to the “Monitors” shall be replaced with the “Monitors or CCAA Plan Administrators” in the Common Service Protocol approved by the Court by endorsement dated June 26, 2019, which shall continue in force *mutatis mutandis* during the administration of the CCAA Plan. The CCAA Plan Administrator or the Monitor shall manage the scheduling of all motions that are brought in these proceedings or in the administration of the CCAA Plan.

37. **THIS COURT ORDERS** that the CCAA Plan Administrator, the Monitor or their counsel are at liberty to serve or distribute this Order, any other materials and orders as may be reasonably required in these proceedings, including any notices or other correspondence, by forwarding true copies thereof by electronic message to the interested parties and their advisors. For greater certainty, any such distribution or service shall be deemed to be in satisfaction of a legal or juridical obligation, and notice requirements within the meaning of clause 3(c) of the Electronic Commerce Protection Regulations, Reg. 8100 2-175 (SOR/DORS).

38. **THIS COURT ORDERS** that all motions in this proceeding or in connection with the administration of the CCAA Plan are to be brought on not less than seven (7) calendar days’ notice to all persons on the Common Service List. Each notice of motion shall specify a date (the “**Return Date**”) and time for the hearing.

39. **THIS COURT ORDERS** that any interested person wishing to object to the relief sought in a motion must serve responding motion material or, if they do not intend to file material, a notice in all cases stating the objection to the motion and the grounds for such objection in writing (the “**Responding Material**”) to the moving party, Imperial and the CCAA Plan Administrator, with a copy to all persons on the Common Service List, no later than 5 p.m. (Eastern time) on the date that is four (4) calendar days prior to the Return Date (the “**Objection Deadline**”).

40. **THIS COURT ORDERS** that, if no Responding Materials are served by the Objection Deadline, the judge having carriage of the motion (the “**Presiding Judge**”) may determine:

- (a) whether a hearing is necessary;
- (b) whether such hearing will be in person, virtual or by written submissions only; and
- (c) the parties from whom submissions are required,

(collectively, the “**Hearing Details**”). In the absence of any such determination, a hearing will be held in the ordinary course.

41. **THIS COURT ORDERS** that, if no Responding Materials are served by the Objection Deadline, the CCAA Plan Administrator shall communicate with the Presiding Judge regarding whether a determination has been made by the Presiding Judge concerning the Hearing Details. The CCAA Plan Administrator shall thereafter advise the Common Service List of the Hearing Details and the CCAA Plan Administrator shall report upon its dissemination of the Hearing Details to the Court in a timely manner, which may be contained in the CCAA Plan Administrator’s next report.

42. **THIS COURT ORDERS** that if any party objects to the motion proceeding on the Return Date or believes that the Objection Deadline does not provide sufficient time to respond to the

motion, such objecting party shall, promptly upon receipt of the notice of motion and in any event prior to the Objection Deadline, contact the moving party and the CCAA Plan Administrator (together with the objecting party and any other party who has served Responding Materials, the “**Interested Parties**”) to advise of such objection and the reasons therefor. If the Interested Parties are unable to resolve the objection to the timing and schedule for the motion following good faith consultations, the Interested Parties may seek a scheduling appointment before the Presiding Judge to be held prior to the Return Date or on such other date as may be mutually agreed by the Interested Parties or as directed by the Presiding Judge to establish a schedule for the motion. At the scheduling appointment, the Presiding Judge may provide directions including a schedule for the delivery of any further materials and the hearing of the contested motion, and may address such other matters, including interim relief, as the Court sees fit. Notwithstanding the foregoing, the Presiding Judge may require the Interested Parties to proceed with the contested motion on the Return Date or on any other date as may be directed by the Presiding Judge or as may be mutually agreed by the Interested Parties, if otherwise satisfactory to the Presiding Judge.


H. GENERAL

43. **THIS COURT ORDERS** that the CCAA Plan Administrator may from time to time apply to this Court to amend, vary, supplement or replace this Order or for advice and directions concerning the discharge of its powers and duties under this Order, the interpretation or application of this Order, or any matters relevant to the implementation or administration of the CCAA Plan.

44. **THIS COURT ORDERS** that in the event of a conflict between (i) this Order, (ii) the Sanction Order, (iii) the CCAA Plan, and (iv) the terms of any agreement existing between any Person and Imperial as at the Plan Implementation Date, the terms of the Sanction Order shall govern, subject to any subsequent order of this Court dated after the Sanction Order.

45. **THIS COURT ORDERS** that the Applicant and the CCAA Plan Administrator are at liberty and are hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the CCAA Plan Administrator is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having this Order recognized in a jurisdiction outside Canada.

46. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, or abroad, including but not limited to the Courts in respect of the Pending Litigation and the Quebec Class Actions, to give effect to this Order and to assist Imperial, the Monitor, the CCAA Plan Administrator and their respective agents in carrying out the terms of this Order and the CCAA Plan. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to Imperial, the CCAA Plan Administrator and the Monitor as an officer of this Court, as may be necessary or desirable to give effect to this Order and the CCAA Plan or to assist Imperial, the CCAA Plan Administrator and the Monitor and their respective agents in carrying out the terms of this Order and the CCAA Plan.


Chief Justice G.B. Morawetz

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

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 IMPERIAL TOBACCO CANADA
LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceeding commenced at Toronto

ORDER
(CCAA Plan Administrator Appointment Order)

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Court-appointed Monitor of Imperial Tobacco Canada Limited
and Imperial Tobacco Company Limited*