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

WRITTEN SUBMISSIONS OF THE PROVINCE OF BRITISH COLUMBIA, PROVINCE OF SASKATCHEWAN, THE PROVINCE OF MANITOBA, THE PROVINCE OF NEW BRUNSWICK, THE PROVINCE OF NOVA SCOTIA, THE PROVINCE OF PRINCE EDWARD ISLAND, THE YUKON TERRITORY, THE NORTHWEST TERRITORIES, AND NUNAVUT

MOTION RETURNABLE AUGUST 27, 2025

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1. The submissions are filed on behalf of the Provinces of British Columbia, Saskatchewan,

Manitoba, New Brunswick, Nova Scotia, and Prince Edward Island, and the Northwest Territories,

Yukon Territory and Nunavut (collectively, the "Consortium") in response to the motion of Epiq

Class Actions Services Canada Inc. ("Epiq", and such motion, the "Epiq Motion").

2. The Consortium takes no position on the Epiq Motion but provides these submissions

solely as a reservation of rights.

3. In light of the fact that the Orders sought in the Epiq Motion provide that the CCAA Court

and Quebec Superior Court retain joint jurisdiction to approve Epiq's First Annual Global Claims

Administration Costs Budget and all Subsequent Annual Global Claims Administration Costs

Budgets on future motions to be brought forward by Epiq in its capacities as Claims Administrator

and PCC Agent, the Consortium reserves its rights to make submissions at such motions as Epiq's

budgets are presented for consideration and approval.

ALL OF WHICH IS RESPECTFULLY SUBMITTED this 26th day of August, 2025.

Bennett Jones LLP
BENNETT JONES LLP

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.

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ONTARIO SUPERIOR COURT OF JUSTICE (COMMERCIAL LIST)

Proceeding Commenced at Toronto

WRITTEN SUBMISSIONS OF THE PROVINCES OF BRITISH COLUMBIA, SASKATCHEWEN, MANITOBA, NEW BRUNSWICK, NOVA SCOTIA AND PRINCE EDWARD ISLAND, AND THE TERRITORIES OF YUKON, NORTHWEST TERRITORIES AND NUNAVUT

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Lawyers for the Provinces of British Columbia, Saskatchewan, Manitoba, New Brunswick, Nova Scotia, and Prince Edward Island, and the Territories of Yukon, Northwest Territories and Nunavut, in their capacities as plaintiffs in the HCCR Legislation Claims