

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

**Imperial Tobacco Canada Limited and
Imperial Tobacco Company Limited**

FOURTEENTH REPORT OF THE MONITOR

March 14, 2023

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**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
IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY
LIMITED

**FOURTEENTH REPORT TO THE COURT
SUBMITTED BY FTI CONSULTING CANADA INC.,
IN ITS CAPACITY AS MONITOR**

A. GENERAL

1. The present **Report** addresses the **HSF Leave Motion**, which is returnable April 14, 2023 and pursuant to which **HSF** seeks leave to bring the **HSF Representation Motion**.
2. In this Report, unless otherwise defined, all capitalized terms shall have the respective meanings specified in the glossary attached to this Report as Appendix "B". The first instance of each capitalized term, if defined in the glossary, is bookmarked to the glossary.

B. INTRODUCTION

3. The principal purpose of these **CCAA Proceedings** and their related **Chapter 15 Proceedings** is to restructure and compromise Imperial's liabilities; specifically, the liabilities arising from the **Tobacco Claims**, including the **Quebec Appeal Judgment**.
4. The **Initial Order** in these CCAA Proceedings was issued by the **Court** on March 12, 2019, amended and restated on April 5, 2019, further amended and restated on April 25, 2019, and updated by written endorsement on March 6, 2020. On April 17, 2019, the **U.S. Bankruptcy Court** issued the Foreign Recognition Order recognizing the CCAA Proceedings as the main proceedings and staying proceedings against **ITCAN** in the United States.

5. On February 14, 2023, the Court issued the **HSF Representation Motion Leave Hearing Order and Endorsement**, which set April 14, 2023 as the date for the hearing on whether HSF should be granted leave to bring the HSF Representation Motion. There will be a subsequent hearing, if leave is granted, to determine whether the HSF Representation Motion should be allowed. A copy of the endorsement in respect of the HSF Representation Motion Leave Hearing Order and Endorsement can be found [here](#).

C. BACKGROUND

6. Imperial is the largest distributor of **Tobacco Products** in Canada. It operates two businesses: tobacco and logistics. The tobacco business includes the marketing and sale of Tobacco Products and **Vapour Products**. The logistics business distributes Tobacco Products and Vapour Products for tobacco manufacturers along with certain non-tobacco products.
7. **Imperial** is highly integrated with **BAT** and its affiliates. It benefits from a wide range of services, licences, and rights that certain BAT affiliates provide. These services and functions have been and continue to be vital to Imperial's business.
8. Further information regarding these CCAA Proceedings and a background on Imperial have been provided in previous .
9. All Court materials filed and orders issued in these CCAA Proceedings and the related Chapter 15 Proceedings are available on the **Monitor's** website at: <http://cfcanada.fticonsulting.com/imperialtobacco/>.

D. PURPOSE OF THIS REPORT

10. The purpose of this Report is to report to the Court on the **Tobacco Monitors'** position regarding the motion for leave brought by the Heart and Stroke Foundation of Canada returnable April 14, 2023.

11. Attached as Appendix "A" to this Report are joint submissions prepared by the Tobacco Monitors and counsel to the Tobacco Monitors which discuss the Tobacco Monitors' joint opposition to the granting of leave and the reasons for their position.

The Monitor respectfully submits this Report.

Dated this 14th day of March 2023.

FTI Consulting Canada Inc.

FTI Consulting Canada Inc.

in its capacity as Monitor of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited, and not in its personal capacity.

APPENDIX “A”
TOBACCO MONITORS' JOINT POSITION ON HSF LEAVE MOTION

A. OVERVIEW

1. In this Appendix, unless otherwise defined, all capitalized terms shall have the respective meanings specified in the glossary attached to the Report as Appendix “B”.
2. This Appendix is filed by the Monitors in the Tobacco CCAA Proceedings in response to the motion for leave (the “**Leave Motion**”) brought by the Heart and Stroke Foundation of Canada (the “**HSF**”) returnable April 14, 2023.
3. By the Leave Motion, HSF asks the Court to hear a motion, for among other things:
 - a. the appointment of Tyr LLP as representative counsel for “Future Tobacco Harm Stakeholders” who, after the granting of the Initial Orders in these proceedings, “will purchase or use tobacco products, or will be exposed to their use”;¹ and,
 - b. granting the proposed representative counsel “rights of participation” in the on-going Court-ordered Mediation.²(collectively, the “**HSF Motion**”).
4. For the reasons as detailed below, the Monitors jointly oppose the granting of leave for HSF to bring the HSF Motion.

B. BACKGROUND

5. These Tobacco CCAA Proceedings were commenced in March of 2019 and are some of the most complex proceedings in the history of the CCAA due in large part to the number of tobacco-related legal actions and Pending Litigation against the Applicants, including: a class action by Quebec plaintiffs and a corresponding decision of the Quebec Superior Court issued May 27, 2015 which was corrected on June 9, 2015 (and upheld by the Court

¹ Affidavit of Diego Marchese sworn September 19, 2022 (the “**Marchese Affidavit**”) at para. 5, [Motion Record of the Heart and Stroke Foundation Canada dated February 28, 2023](#), (the “**HSF Motion Record**”) at Tab 2.

² Notice of Motion of the Heart and Stroke Foundation (“**HSF Notice of Motion**”) at paras. 2 and 1(a), [HSF Motion Record](#) at Tab 1. Paragraph 1(a) of the HSF Notice of Motion notes that the full terms of the representative counsel request are set out in a proposed draft order. To date, no draft order has been provided.

of Appeal in March 2019) which awarded damages in excess of \$13.5 billion; health care cost recovery actions brought by all ten provincial governments; numerous proposed and certified class actions for tobacco-related harm; at least six actions brought by individual and commercial plaintiffs and a number of potential claims or actions currently unasserted or unascertained.

6. In order to advance the complex negotiations among numerous stakeholders, the Amended and Restated Initial Orders provided for, among other things, the appointment of the Court-Appointed Mediator who may “[a]dopt a process which in his discretion, he considers appropriate to facilitate negotiation of a global settlement”, including deciding which stakeholders and other persons, if any, “the Court-Appointed Mediator considers [it] appropriate” to consult as part of the Mediation.³
7. In order to address unrepresented and unidentified potential claimants in these complex proceedings, the Court also made the Representative Counsel Appointment Order on December 9, 2019 in each of the Tobacco CCAA Proceedings which appointed the Representative Counsel for the TRW Claimants who are defined to include “all individuals...who assert or may be entitled to assert a claim or cause of action...in respect of...(ii) the historical or ongoing use of or exposure to Tobacco Products...”.⁴
8. The HSF Motion, which seeks “rights of participation” in the Mediation and appointment of representative counsel for Future Tobacco Harm Stakeholders, if granted would necessarily vary the Amended and Restated Initial Orders and the Representative Counsel Appointment Order.
9. Pursuant to an endorsement dated February 14, 2023, the Court held that HSF was required to bring the Leave Motion prior to scheduling the HSF Motion, if leave is granted.⁵ The Court agreed with the submissions of the Monitors that the HSF should meet certain procedural requirements prior to advancing the substantive issues in the HSF Motion.

³ See for example paragraphs 40(a) and (c) of the [RBH Second Amended and Restated Initial Order](#).

⁴ [Order \(Appointment of Representative Counsel\) dated December 13, 2019](#) at para 3.

⁵ [Endorsement of Justice McEwen dated February 14, 2023](#).

10. The purpose of this Appendix is to provide the Court with information that the Monitors are of the view will assist the Court in considering the Leave Motion and whether circumstances exist which could justify varying or amending the Amended and Restated Initial Orders or the Representative Counsel Appointment Order, including:
 - a. whether HSF has acted with due diligence in bringing the HSF Motion given the passage of time since the commencement of these Tobacco CCAA Proceedings, the ongoing Mediation, and the appointment of Representative Counsel;
 - b. whether there has been a change in circumstances that would merit a variation of the prior orders of this Court;
 - c. whether the HSF Motion would unduly hinder the progress of these Tobacco CCAA Proceedings; and
 - d. the Monitors' comments and recommendations in respect of the foregoing matters.

a. Due Diligence

11. As noted, these Tobacco CCAA Proceedings were commenced more than 4 years ago in March of 2019. HSF has been aware of these Tobacco CCAA Proceedings at least since September of 2019.
12. The Canadian Cancer Society (“CCS”) sought leave to bring a motion dated September 24, 2019, seeking, among other things, the participation of CCS in the Mediation (the “CCS Motion”).⁶
13. In support of the CCS Motion, the CCS included a letter from the HSF dated September 20, 2019 which states that the HSF:

does not intend to bring a motion before the Court to participate in the proceedings, and supports the Canadian Cancer Society bringing a motion to the Court to be able to participate in the proceedings before the Court, and to participate in the mediation

⁶ [Responding Motion Record of the Canadian Cancer Society dated September 24, 2019](#) (“CCS Motion Record”).

process that has been authorized by the Court regarding the tobacco companies.⁷

14. In the CCS Motion, the CCS argued that although it was not a creditor, it was an important public health stakeholder and had a direct financial interest in the Tobacco CCAA Proceedings and Mediation since any settlement reached will impact the financial resources to be devoted to patients, education and research. CCS also argued that it had unique knowledge, expertise and experience to participate in the Mediation and pointed to its analysis of the U.S. tobacco settlements in 1997 and 1998.⁸
15. The Court dealt with the CCS Motion in an endorsement dated October 19, 2019 (the “**CCS Endorsement**”) as follows:

...with respect to mediation, I am not prepared to allow CCS to participate at this time. As noted, it is neither a creditor nor a debtor. I accept that CCS has extensive experience as a health charity and it is open to CCS to liaise with the government and other stakeholders outside the mediation process if it deems it desirable to do so.

Further, I have given the Hon. Mr. Winkler broad discretion to conduct the mediation process. This includes broad discretion to consult with a wide variety of persons as he considers appropriate.

I see no reason, at this time, to vary that order. It is important to allow the Hon. Mr. Winkler, who has vast experience in this area, the ability to carry on with the flexibility outlined in my Orders in these very complicated and significant matters.”⁹

16. The HSF Motion is dated September 19, 2022, which is three years after it wrote its letter stating that it would not participate in these Tobacco CCAA Proceedings. It is also three years after the Court denied a similar request of CCS, a similarly situated non-creditor charity, to participate in the Mediation, because among other reasons, the Court-Appointed

⁷ Letter of Support from HSF dated September 20, 2019, Exhibit “A” to Affidavit of Shawn Chirrey, sworn September 24, 2019 (“**Chirrey Affidavit**”), [CCS Motion Record](#) at Tab 2A, page 27.

⁸ Chirrey Affidavit at paras. 4, 7, 13 and 19, [CCS Motion Record](#) at Tab 2.

⁹ [Endorsement of Justice McEwen dated October 18, 2019.](#)

Mediator had the discretion to control the Mediation and no reason was found to vary that order.

17. The Representative Counsel Appointment Order was also made more than 3 years ago. The HSF Motion is predicated on the proposition that additional representative counsel is necessary for various reasons. The Monitors are of the view that such relief would require the variation of the Representative Counsel Appointment Order to modify the scope of representation prescribed by that order. Regardless of the merits of HSF's arguments, there is no reason that any such arguments could not have been made by HSF in December of 2019.
18. HSF has provided no explanation for its decision to now try to insert itself, directly or indirectly, into the Tobacco CCAA Proceedings and the Mediation or for its significant delay in bringing the HSF Motion.

b. No Change in Circumstances

19. As noted, the Court-Appointed Mediator was authorized to control his own process and to decide which stakeholders or other persons that he considers appropriate to be part of that process.¹⁰ The HSF has not provided any evidence about any new events or any change in circumstances over the last 3 to 4 years which would justify varying of the Mediation provisions in the Amended and Restated Initial Orders to compel the Court-Appointed Mediator to include an additional party.
20. The HSF Motion references (i) the background of the HSF; (ii) the harm caused by smoking; (iii) the cash position of the Applicants at the time of the initial application; and (iv) the U.S. tobacco settlements in 1997 and 1998. None of these facts constitute new circumstances that arose or changed since 2019.
21. In 2019, the Court also granted the Representative Counsel Appointment Order which appointed Representative Counsel for all present and future claimants with respect to use of or exposure to tobacco products.

¹⁰ See for example paragraphs 40(a) and (c) of the [RBH Second Amended and Restated Initial Order](#).

22. The Monitors are of the view that the HSF is seeking a variation of the Representative Counsel Appointment Order to carve out “Future Tobacco Harm Stakeholders” without any evidence of a change in circumstances that would justify such a variation.
23. The Monitors also note that the HSF has made an allegation of a “conflict” between various stakeholders in the Mediation. This allegation is unsupported by any evidence. Nevertheless, this argument could have been raised by the HSF in 2019 and making it now does not constitute a change in circumstances.

c. Hindering the Progress of these Tobacco CCAA Proceedings

24. These Tobacco CCAA Proceedings are in their fifth year. The on-going Mediation also started in 2019 to deal with complex negotiations between multiple parties over significant claims.
25. Each of the Monitors has consistently reported since the commencement of the Mediation that the Court-Appointed Mediator has continued to conduct Mediation meetings, facilitate the exchange of information and engage in meaningful discussions with the Applicants and key stakeholders. The Monitors have reported that the parties continue to advance the Mediation and the Court noted in its last endorsement for an extension of the stay period that “good progress” is being made in the Mediation.¹¹
26. Absent a request from the Court-Appointed Mediator for additional parties to participate in the Mediation, the Monitors are concerned that the forced introduction of another party into the Mediation could be disruptive and/or undermine any progress that has been achieved to date.

C. THE TOBACCO MONITORS’ COMMENTS AND RECOMMENDATIONS

27. The Monitors acknowledge that the HSF plays an important and leading role in advocacy, education and the funding of research regarding heart disease and strokes.
28. The Monitors also note that CCS was accepted by the Court as a “social stakeholder” with the ability to participate in the Court proceedings. In this regard, HSF has not been

¹¹ [Endorsement of Justice McEwen dated September 29, 2022.](#)

precluded from appearing or making submissions to the Court in these Tobacco CCAA Proceedings nor is the HSF being deprived of an opportunity to comment on any plan or resolution that may come before the Court for approval.

29. However, participation in the Tobacco CCAA Proceedings is entirely different from the Court fettering the discretion of a very experienced Court-Appointed Mediator who is in control of the Mediation and mandating participation of an additional party, be it HSF or its designate. This is especially true where the Mediation has been ongoing for more than 3 years under the sole discretion of the Court-Appointed Mediator.
30. The Monitors believe the HSF has not acted with due diligence in bringing the HSF Motion nor has there been a material change in circumstances that justifies varying prior orders of the Court. Further, forcing the Court-Appointed Mediator to include another stakeholder (financial, social or otherwise) in the Mediation may in fact be disruptive to the process and hinder any progress.
31. In the circumstances, the Monitors submit that the Leave Motion ought to be dismissed.

APPENDIX “B” GLOSSARY

“**Amended and Restated Initial Orders**” means (i) the initial order of Imperial granted on March 12, 2019, as amended and restated as of April 5, 2019 and further amended on April 25, 2019; (ii) the initial order of JTIM granted on March 8, 2019, as amended and restated as of April 5, 2019 and further amended on April 25, 2019; and (iii) the initial order of Rothmans granted on March 22, 2019, as amended and restated as of April 5, 2019 and further amended on April 26, 2019.

“**Applicants**” means, collectively, Imperial, JTIM and Rothmans.

“**BAT**” means British American Tobacco p.l.c., a public company listed on the London Stock Exchange.

“**BAT Group**” means, collectively, British American Tobacco p.l.c., B.A.T. International Finance p.l.c., B.A.T Industries p.l.c., British American Tobacco (Investments) Limited, Carreras Rothmans Limited or entities related to or affiliated with them other than Imperial and the ITCAN Subsidiaries.

“**CCAA**” means the *Companies’ Creditors Arrangement Act*, R.S.C., 1985, c. C-36, as amended.

“**CCAA Proceedings**” means Court File No. CV-19-616077-00CL commenced by Imperial under the CCAA.

“**Chapter 15 Proceedings**” means the proceedings commenced by ITCAN on March 13, 2019, for relief under Chapter 15 of the U.S. Bankruptcy Code.

“**Court**” means the Ontario Superior Court of Justice (Commercial List).

“**Court-Appointed Mediator**” means the Honourable Warren K. Winkler K.C., acting as an officer of the Court and as a neutral third party to mediate a pan Canadian global settlement in the context of these Tobacco CCAA Proceedings.

“**Deloitte**” means Deloitte Restructuring Inc.

“**Eighth Report**” means the eighth report of the Monitor filed on September 22, 2020.

“**Eleventh Report**” means the eleventh report of the Monitor filed on March 15, 2022.

“**EY**” means Ernst & Young Inc.

“**Fifth Report**” means the report filed by the Monitor on September 25, 2019.

“**First Report**” means the report filed by the Monitor on April 3, 2019.

“**Fourth Report**” means the report filed by the Monitor on June 24, 2019.

“**FTI**” means FTI Consulting Canada Inc.

“**Future Tobacco Harm Stakeholders**” as defined in the HSF Representation Motion, means those individuals who will buy and use tobacco products (or be exposed to the use of tobacco products) subsequent to the commencement of the CCAA Proceedings.

“**Genstar**” means Genstar Corporation, a subsidiary of ITCAN.

“**HSF**” means the Heart and Stroke Foundation of Canada.

“**HSF Leave Motion**” means a motion brought by HSF returnable April 13, 2023 for leave to bring the HSF Representation Motion.

“**HSF Representation Motion**” means a motion brought by HSF dated September 19, 2022, seeking the appointment Tyr LLP as representative counsel for the Future Tobacco Harm Stakeholders.

“**HSF Representation Motion Leave Hearing Order and Endorsement**” means an order and endorsement issued by the Court on February 14, 2023, setting a hearing date of April 14, 2023 for the hearing respecting leave to bring the HSF Representation Motion.

“**Imperial**” means, collectively, ITCAN and ITCO.

“**Initial Order**” means the initial order granted by the Court on March 12, 2019, as amended and restated as of April 5, 2019 and further amended and restated as of April 25, 2019 and updated by written endorsement on March 6, 2020, which authorized, among other things, the Stay of Proceedings and FTI’s appointment as Monitor of Imperial’s CCAA Proceedings.

“**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, Imasco Holdings Group, Inc., ITL (USA) limited, Genstar Pacific Corporation, Imasco Holdings Inc., Southward Insurance Ltd., Liggett & Myers Tobacco Company of Canada Limited or entities related to or affiliated with them other than Imperial and the BAT Group.

“**ITCO**” means Imperial Tobacco Company Limited.

“**JTIM**” means JTI-Macdonald Corp.

“**JTIM Group**” means the entities currently or formerly related to or affiliated with JTIM.

“**Monitors**” mean FTI, EY and Deloitte collectively.

“**Monitor’s Reports**” means collectively, the Pre-Filing Report, the First Report, the Second Report, the Third Report, the Fourth Report, the Fifth Report, the Sixth Report, the Seventh Report, the Eighth Report, the Ninth Report, the Tenth Report, the Eleventh Report, the Twelfth Report, the Thirteenth Report, and this Report.

“**Ninth Report**” means the report filed by the Monitor on March 19, 2021.

“**Pending Litigation**” has the meaning ascribed in the Amended and Restated Initial Orders.

“**PMI Group**” means Philip Morris International Inc. and all entities related to or affiliated with it, other than Rothmans.

“**Pre-Filing Report**” means the report filed by the Monitor on March 12, 2019, in its capacity as proposed Monitor of Imperial, in connection with Imperial’s initial application for relief under the CCAA.

“**Quebec Appeal Judgment**” means the Court of Appeal of Quebec’s decision on the appeal of the Quebec Judgment whereby the Court of Appeal substantially upheld the Quebec Judgment with two notable modifications: (i) the total claim amount was reduced by just over \$1 million; and (ii) the interest schedule was adjusted, reducing the interest payable on the total claim amount.

“**Quebec Judgment**” means the Quebec Superior Court’s judgment on the “Letourneau action” and the “Blais action” released on May 27, 2015 in which the trial judge found the co-defendants jointly liable for \$15.6 billion, with Imperial’s share being approximately \$10.6 billion.

“**Report**” means this fourteenth report of the Monitor filed on March 14, 2023.

“**Representative Counsel**” means The Law Practice of Wagner & Associates, Inc.

“**Representative Counsel Appointment Order**” means the order granted on December 9, 2010 appointing the Representative Counsel.

“**Rothmans**” means Rothmans Benson & Hedges Inc.

“**Second Report**” means the report filed by the Monitor on April 24, 2019.

“**Seventh Report**” means the report filed by the Monitor on February 13, 2020.

“**Sixth Report**” means the report filed by the Monitor on November 26, 2019.

“**Stay of Proceedings**” means the stay of proceedings during the Stay Period in favour of Imperial and their non-applicant subsidiaries, including Liggett & Meyers Tobacco Company of Canada Limited, as well as a limited stay in favour of BAT and certain BAT affiliates.

“**Tenth Report**” means the report filed by the Monitor on September 20, 2021.

“**Third Report**” means the report filed by the Monitor on May 13, 2019.

“**Thirteenth Report**” means the report filed by the Monitor on September 23, 2022.

“**Tobacco Claims**” means all claims brought or that could be brought under applicable law against the Applicants in relation to the development, manufacturing, production, marketing, advertising of, any representations made in respect of, the purchase, sale, and use of, or exposure to, the Tobacco Products.

“**Tobacco Monitors**” means, collectively, the Monitor, EY in its capacity as monitor for Rothmans, and Deloitte in its capacity as monitor for JTIM.

“**Tobacco Products**” means tobacco or any product made or derived from tobacco or containing nicotine that is intended for human consumption, including any component, part, or accessory of or used in connection with a tobacco product, including cigarettes, cigarette tobacco, roll your own tobacco, smokeless tobacco, and any other tobacco or nicotine delivery systems and shall include materials, products and by-products derived from or resulting from the use of any tobacco products, but does not include heat-not-burn tobacco products or Vapour Products.

“**Tobacco CCAA Proceedings**” means the 3 proceedings commenced by the Amended and Restated Initial Orders.

“**TRW Claimants**” means all individuals (including their respective successors, heirs, assigns, litigation guardians and designated representatives under applicable provincial family law legislation) who assert or may be entitled to assert a claim or cause of action as against one or more of the Applicants, the ITCAN subsidiaries, the BAT Group, the JTIM Group or the PMI Group, each as defined below, or persons indemnified by such entities, in respect of:

- (i) the development, manufacture, importation, production, marketing, advertising, distribution, purchase or sale of Tobacco Products,
- (ii) the historical or ongoing use of or exposure to Tobacco Products; or
- (iii) any representation in respect of Tobacco Products,

in Canada or in the case of the Applicants, anywhere else in the world, including, without limitation, claims for contribution or indemnity, personal injury or tort damages, restitutionary recovery, non-pecuniary damages or claims for recovery grounded in provincial consumer protection legislation but specifically excluding claims:

- (iv) in any person’s capacity as a trade supplier, contract counterparty, employee, pensioner, or retiree;
- (v) captured by any of the following commercial class actions:
 - (A) *The Ontario Flue-Cured Tobacco Growers’ Marketing Board v. JTI-Macdonald Corp.*, Court File No. 64462 CP (London, Ontario);
 - (B) *The Ontario Flue-Cured Tobacco Growers’ Marketing Board v. Rothmans, Benson & Hedges Inc.*, Court File No. 1056/10CP (London, Ontario);
 - (C) *The Ontario Flue-Cured Tobacco Growers’ Marketing Board v. Imperial Tobacco Canada Ltd.*, Court File No. 64757 CP (London, Ontario);
- (vi) captured by any of the following class actions:
 - (A) *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);

- (B) *Cécilia Létourneau et al. v. Imperial Tobacco Canada Ltd., et al.*, Court File No. 500-06-000070-983 (Montreal, Quebec);
- (C) *Kenneth Knight v. Imperial Tobacco*, Court File No. L031300 (Vancouver, British Columbia).

“**Twelfth Report**” means the twelfth report of the Monitor filed on July 8, 2022.

“**U.S. Bankruptcy Code**” means title 11 of the United States Code.

“**U.S. Bankruptcy Court**” means the United States Bankruptcy Court for the Southern District of New York.

“**Vapour Products**” means potential reduced risk, rechargeable, battery-powered devices that heat liquid formulations – e-liquids – to create a vapour which is inhaled, and which are sold under the tradename of Vype/Vuse.

**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
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AND IMPERIAL TOBACCO COMPANY LIMITED**

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

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceeding commenced at Toronto

FOURTEENTH REPORT OF THE MONITOR
MARCH 14, 2023

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