

**Court-Appointed Mediator’s and Monitor’s CCAA Plan of Compromise or Arrangement
of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited**

Amendment Number 2 dated November 15, 2024

Court -Appointed Mediator’s and Monitors’ CCAA Plan for Imperial	
1.	<p>On the Title page revise the title of proceedings:</p> <p>AND IN THE MATTER OF A PLAN OF COMPROMISE ORAND ARRANGEMENT OF IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED</p>
2.	<p>Table of Contents</p> <p>4.1 Transfer of Alternative Products Business to New Eco</p> <p>9.6 Terms of Operation of Cy-près Foundation</p>
3.	<p>Table of Contents</p> <p>Schedule “A”: Negative Notice Claims Package (comprised of Statement of Negative Notice Claim (Schedule “A-1”) and the Notice of Dispute of Negative Notice Claim (Schedule “A-2”)</p> <p>Schedule “B”: Claims Package (comprised of Miscellaneous Claims Instruction Letter (Schedule “B-1”) and the Miscellaneous Claimant Proof of Claim (Schedule “B-2”)</p>
4.	<p>Third Recital</p> <p>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”);</p>
5.	<p>Article 1, Section 1.1</p> <p>“Administrative Coordinator” means Daniel Shapiro, K.C., in his capacity as the Court-appointed Aadministrative 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.</p>
6.	<p>Article 1, Section 1.1</p> <p>“Bankruptcy Action” means, with respect to Imperial, where:</p>

	<p>(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 <u>any of</u> the PPSAs over all or any substantial portion of Imperial’s assets;</p> <p>(e) Imperial files a petition, <u>application</u> 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</p> <p>(f) Imperial files a petition, <u>application</u> 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.</p>
7.	<p>Article 1, Section 1.1</p> <p>“Blais Judgment” means the judgment rendered by the Honourable Justice Brian Riordan on May 27, 2015 as rectified on June <u>98</u>, 2015, and the judgment of the Court of Appeal of Quebec</p>
8.	<p>Article 1, Section 1.1</p> <p>“CCAA Plan”, or “Plan”, means the Court-Appointed Mediator’s and Monitor’s plan of compromise <u>and-or</u> arrangement pursuant to the CCAA concerning, affecting and involving Imperial (<u>as may be amended in accordance with its terms or by further order of the CCAA Court</u>), including all Schedules thereto.</p> <p>“CCAA Plans” means, collectively, the Court-Appointed Mediator’s and Monitor’s plan of compromise <u>and-or</u> arrangement pursuant to the CCAA concerning, affecting and involving each of Imperial, RBH and JTIM (<u>as may be amended in accordance with its terms or by further order of the CCAA Court</u>), including all Schedules to each CCAA Plan.</p> <p>Note: Move definition of “CCAA Plans” to the correct place in the alphabetical order.</p>
9.	<p>Article 1, Section 1.1</p> <p>“Contribution” means, in respect of a Tobacco Company, each of its Upfront Contribution, Annual Contribution and any Tax Refund Cash Payment, less any applicable Reserved Amount retained in the Supplemental Trust Account. For greater certainty, a Contribution shall include any Reserved Amount following release from the Supplemental Trust Account to the Global Settlement Trust Account, but exclude any Reserved Amount released from the Supplemental Trust Account to a Tax Authority <u>or to a Tobacco Company</u>.</p>

10.	<p>Article 1, Section 1.1</p> <p>“Cy-près Trust Account” has the meaning given in Article 9, Section 9.2 [subject to review once the structure of the Cy-près Foundation is more firmly established and/or to accommodate any delay in the timing of the establishment and commencement of operation by the Cy-près Foundation].</p>
11.	<p>Article 1, Section 1.1</p> <p><u>“Deloitte” means Deloitte Restructuring Inc.</u></p>
12.	<p>Article 1, Section 1.1</p> <p>“Definitive Documents” means the CCAA Plan, the Sanction Order, the Contribution Security Agreement, the Deed of Moveable-Hypothec, ...</p>
13.	<p>Article 1, Section 1.1</p> <p>“Epiq” means Epiq Class Actions Services Canada, Inc.</p>
14.	<p>Article 1, Section 1.1</p> <p>“Intercompany Claim” means ... related to changes to BAT Mexico’s manufacturing and packaging of ITCAN’s tobacco products in order to adhere to the <i>Tobacco Products Regulations (Plain and Standardized Standardization Appearance)</i>, SOR/2019-107, which came into force November 9, 2019.</p>
15.	<p>Article 1, Section 1.1</p> <p>“Jha Report” means the report of Dr. Prabhat Jha dated March 24, ... with attached spreadsheets, that is attached to the CCAA Plan as Schedule “I”.</p>
16.	<p>Article 1, Section 1.1</p> <p>“Létourneau Judgment” means the judgment rendered by the Honourable Justice Brian Riordan on May 27, 2015 as rectified on June 98, 2015, and the judgment of the Court of Appeal of Quebec</p>
17.	<p>Article 1, Section 1.1</p> <p>“Monitors” means, collectively, the Court-Appointed Mmonitors of the Tobacco Companies in the CCAA Proceedings.</p>
18.	<p>Article 1, Section 1.1</p> <p>“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:</p>

	Claimant	Number of Votes for Voting Purposes	Value of Claim for Voting Purposes

	<i>Knight Class Action Plaintiffs</i> (only entitled to vote in Imperial's Meeting)	1	\$484,000,000

19.	<p>Article 1, Section 1.1</p> <p>“Pan-Canadian Claimants”, or “PCCs”, means Individuals, excluding the Quebec Class Action Plaintiffs-Blais Class Members and Létourneau Class Members in relation to QCAP Claims, who have asserted or may be entitled to assert a PCC Claim. In the CCAA Plan, the terms “Pan-Canadian Claimants” and “PCCs” are synonymous with the term “TRW Claimants” as such term is defined in Schedule “A” to the Orders issued in the Tobacco Companies’ CCAA Proceedings by the Honourable Justice McEwen on December 9, 2019, and any further Order of the CCAA Court.</p>		
20.	<p>Article 1, Section 1.1</p> <p>“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 <u>PCC</u> Claim Packages to the Claims Administrator. ...</p>		
21.	<p>Article 1, Section 1.1</p> <p>“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 <u>Plan Implementation Date</u> Certificate to be delivered to Imperial and filed with the CCAA Court.</p>		
22.	<p>Article 1, Section 1.1</p> <p>“Provincial and Territorial Liaison Committee”, or “PTLC”, means the committee that shall be established by the Provinces and Territories comprised of one member that each Province and Territory may in its discretion select to be appointed to the PTLC to represent that Province or Territory. The thirteen members of the PTLC shall appoint a Chair who will communicate with the CCAA Plan Administrators on behalf of the PTLC in regard to matters relating to the administration of the global settlement as they pertain to the Province and Territories in accordance with the PTLC Terms set out in Schedule “X”.</p>		
23.	<p>Article 1, Section 1.1</p> <p>“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:</p>		

	<p>(b) <i>Létourneau c. Imperial Tobacco Ltée, Rothmans Benson & Hedges Inc. et JTI MacDonald Corp.</i> (Quebec Superior Court, Court File No. 500-06-000070-983),</p> <p>including the judgment of the Honourable Justice Brian Riordan dated May 27, 2015 as rectified on June 89, 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.</p>
24.	<p>Article 1, Section 1.1</p> <p>“Quebec Class Counsel” means, collectively, the law practices of Trudel Johnston & Lespérance <u>s.e.n.c.</u>, Kugler Kandestin s.e.n.c.r.l., L.L.P., De Grandpré Chait s.e.n.c.r.l., <u>L.L.P.</u>, and Fishman Flanz Meland Paquin s.e.n.c.r.l., L.L.P.</p>
25.	<p>Article 1, Section 1.1</p> <p>“Raymond Chabot” means Raymond Chabot Administrateur Provisoire Inc. <u>and its Affiliates.</u></p>
26.	<p>Article 1, Section 1.1</p> <p>“Released Parties”, collectively, means:</p> <p>(z) <u>JTIM TMJTI-Macdonald-TM Corp.</u>,</p>
27.	<p>Article 1, Section 1.1</p> <p>“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.</p>
28.	<p>Article 1, Section 1.1</p> <p>“Tax Refund” means any income tax refund received from a Tax Authority in cash or cash equivalent by Imperial during the Contribution Period. <u>For greater certainty, any tax instalment overpayment shall not be considered a Tax Refund.</u></p>
29.	<p>Article 1, Section 1.1</p> <p>“Upfront Contributions” has the meaning given in Article 5, Section 5.4, and “Upfront Contribution”“Upfront Contribution” means any one of them.</p>
30.	<p>Article 1, Section 1.3</p> <p>1.3 Governing Law and Jurisdiction</p> <p>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,</p>

31.	<p>Article 1, Section 1.4</p> <p>Schedule “A”: Negative Notice Claims Package (comprised of Statement of Negative Notice Claim (Schedule “A-1”) and the Notice of Dispute of Negative Notice Claim (Schedule “A-2”))</p> <p>Schedule “B”: Claims Package (comprised of Miscellaneous Claims Instruction Letter (Schedule “B-1”) and the Miscellaneous Claimant Proof of Claim (Schedule “B-2”))</p> <p>Schedule “M”: Curriculum <u>vitae</u> of Daniel Shapiro, K.C.</p>
32.	<p>Article 3, Section 3.1.2</p> <p>3.1.2 Claims Procedure for Negative Notice Claims</p> <p>....</p> <p>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 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 <u>Claim</u> 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.</p>
33.	<p>Article 3, Section 3.7</p> <p>3.7 Treatment of Unaffected Claims</p> <p>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 normal course of operations <u>Ordinary Course of Business</u> 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.</p>
34.	<p>Article 4, Section 4.1</p> <p>4.1 Transfer of Alternative Products Business to New<u>E</u>co</p> <p>.... (iv) all other actions that Imperial determines are necessary or appropriate to give effect to the transfer of its Alternative Products <u>s</u> Business to Newco, including the making of filings or recordings in connection with such transactions.</p> <p>....</p>

	<p>All of the steps, terms, transactions and documents relating to the conveyance of the Alternative Products_s 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.</p>
35.	<p>Article 4, Section 4.3</p> <p>4.3 Corporate Approvals</p> <p>At the Effective Time, all corporate actions of Imperial contemplated by the CCAA Plan, including the transfer of Imperial’s Alternative Products_s Business to Newco, ... 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_s Business to Newco, in the name of and on behalf thereof.</p>
36.	<p>Article 5, Section 5.5</p> <p>5.5 Reserved Amounts</p> <p>....</p> <p>For certainty and to avoid duplication, any Tax Refund in respect of the Upfront Contributions will not be taken into account in the Metric used to compute the Annual Contributions.</p> <p>Reserved Amounts of Imperial shall be released from the Supplemental Trust Account in the following circumstances:</p> <p>(b) to a relevant Tax Authority in satisfaction on account of a notice of assessment or reassessment of income taxes (including any related assessed interest or penalties) <u>related to a Tax Matter</u> of Imperial 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. <u>For greater certainty, should there be a dispute regarding a notice of assessment or reassessment of income taxes related to a Tax Matter, the CCAA Plan Administrator shall transfer up to 100% of the Reserved Amount held in the Supplemental Trust Account associated with such dispute to the relevant Tax Authority pending final resolution of the dispute;</u> or</p>
37.	<p>Article 5, Section 5.6</p> <p>5.6 Annual Contributions</p> <p>On or before the 30th day following the tax filing due date for Imperial of 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 Global Settlement Trust Account <u>and the Supplemental Trust Account, as applicable,</u> 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.</p>

	<p>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”).</p>
38.	<p>Article 5, Section 5.11</p> <p>5.11 Retention/Transfer of Cash</p> <p>During the Contribution Period, in each year until the end of the Contribution Period, Imperial shall retain its cash, cash equivalents and investments in Canada until such time as the Annual Contributions and Reserved Amounts owing in respect of that fiscal year have been deposited into the Global Settlement Trust Account or 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 Tax Refunds <u>any amounts released from the Supplemental Trust Account to Imperial</u> that, pursuant to the Metric, 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:</p> <p>(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 Tax Refunds <u>any amounts released from the Supplemental Trust Account to Imperial</u> 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 Global Settlement Trust Account and Supplemental Trust Account, and the Supplemental Trust Account, as applicable, or as otherwise ordered by the CCAA Court; and</p> <p>(b) Imperial shall be required to deposit into the Global Settlement Trust Account and the 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 Tax Refunds <u>any amounts released from the Supplemental Trust Account to Imperial</u>, including being free to transfer or distribute such monies outside of Canada in such manner as Imperial may determine.</p> <p>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 Tax Refund Cash Payments <u>Reserve Amounts</u>, RBH and JTIM shall be free to deal in their sole discretion with their respective shares of the Net After-Tax Income and Tax Refunds <u>any amounts released from the Supplemental Trust Account to RBH and Imperial</u> that, pursuant to the Metric, 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.</p>

39.	<p>Article 5, Section 5.14</p> <p>5.14 Parent and Tobacco Company Group Support through Intercompany Transactions</p> <p>....</p> <p>Imperial, its Parent and the relevant Affiliates within its Tobacco Company Groups shall:</p> <p>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, <u>the Provinces and Territories</u>, 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 <u>Provinces and Territories and the</u> Impacted Claimants. If <u>each of the Provinces and Territories and</u> 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.</p> <p>....</p> <p>In the event that the CCAA Plan Administrators, <u>the Provinces and Territories, the</u> 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.</p> <p>For greater certainty, Imperial shall be permitted to pay any arrears of royalty and license fees that accrued both prior to and after Imperial's Filing Date of March 8, 2019, solely from Imperial's share of the Net After-Tax Income and Tax Refunds<u>any amounts released from the Supplemental Trust Account to Imperial</u> that, pursuant to the Metric, remain with Imperial subject, however, to the terms of Article 5, Section 5.11 herein that govern Imperial's retention of its cash, cash equivalents and investments in Canada until such time as the Annual Contributions and Tax Refund Cash Payments<u>Reserved Amounts</u> owing in respect of each fiscal year have been deposited into the Global Settlement Trust Account <u>or Supplemental Trust Account, as applicable</u>.</p>
40.	<p>Article 5, Section 5.15</p> <p>5.15 Payment of Intercompany Claims</p> <p>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 Tax Refunds<u>amounts released from the Supplemental Trust Account, as applicable</u>, that, pursuant to the Metric, will remain with Imperial in each year after its Annual Contribution and any Tax Refund Cash Payments<u>Reserved Amounts</u> have been deposited into the Global Settlement Trust Account <u>or Supplemental Trust Account, as applicable</u>, 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 <u>or Reserved Amount</u> is in dispute.</p>

41.	<p>Article 6, Section 6.2</p> <p>6.2 Expert Evidence supporting Provincial HCCR Claims and Territorial HCCR Claims and Provincial and Territorial Allocation</p> <p>Expert evidence informing, in part, and supporting the quantification of the Provincial HCCR Claims and the Territorial HCCR Claims, and the allocation of the Provincial-Territorial<u>Provinces and Territories</u> Settlement Amount among the Provinces and Territories, ...</p>
42.	<p>Article 7, Section 7.1</p> <p>7.1 Purpose of the Quebec Administration Plan</p> <p>....</p> <p>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 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. ...</p> <ul style="list-style-type: none"> • In the Table in Section 7.1, change “Individual Payment” to “<u>Compensation</u> Payment”.
43.	<p>Article 9, Section 9.3</p> <p>9.3 Cy-près Foundation Terms of Reference</p> <p>....</p> <p>Purpose of the Foundation: The Foundation’s purpose is to fund research focused on improving outcomes in tobacco-related diseases. This Foundation will indirectly benefit users of tobacco products who are <u>not</u> directly compensated through the QCAP-Quebec Administration Plan or PCC Compensation Planplans. The smokers who <u>are</u> directly compensated (through the Quebec Administration Plan<u>QCAP</u> and PCC Compensation Planplans) include individuals suffering from lung or throat cancers or Emphysema/COPD (GOLD <u>GOLD</u> Grade III or IV) as defined in the plans.</p> <p>The 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<u>QCAP</u> or PCC Compensation Plans in accordance with the provisions of those Pplans.</p> <p>These tobacco users who are not directly compensated but will be indirectly benefited by falling within the scope of the Foundation includes the following persons and any affected family members or estates:</p> <ul style="list-style-type: none"> i) Smokers suffering from lung or throat cancer or Emphysema/COPD (Gold <u>GOLD</u> Grade III or IV) who are outside the claims period or who smoked less than the requisite

	<p>twelve pack years or, in the case of Emphysema/COPD, were not classified as (Gold<u>GOLD</u> Grade III or IV) or the equivalent.</p> <p>ii) Smokers who have tobacco-related harms other than lung or throat cancer and Emphysema/COPD (Gold<u>GOLD</u> Grade III or IV) or the equivalent.</p>
44.	<p>Article 10, Section 10.2.2</p> <p>10.2.2 Information to be provided by Imperial in Annual MD&A</p> <p>....</p> <p>(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<u>Tax Refund Cash Payments</u> for income tax purposes, the receipt of Reserved Amounts<u>Tax Refund Cash Payments</u>, or the availability, deductibility, carryforward or carryback of a Tax Attribute (any of which, a “Tax Matter”);</p>
45.	<p>Article 10, Section 10.10</p> <p>10.10 Virtual Data Rooms and NDAs</p> <p>....</p> <p>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 10.7 and Article 11, Section 11.1(eb) herein.</p>
46.	<p>Article 12, Section 12.1</p> <p>12.1 Aggrieved Parties in Dispute Resolution</p> <p>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”:</p> <p>(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 <u>and, if any Province or Territory elects to do so, it shall be designated as an Aggrieved Party hereunder.</u> hHowever, such right shall not extend to any assignee of an Affected Claim of a Province or Territory;</p>
47.	<p>Article 12, Section 12.2</p> <p>12.2 Events of Default</p>

	<p>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:</p> <p>(c) Imperial fails to pay or cause the Reserved Amounts Tax Refund Cash Payment or any portion thereof to be paid when due in accordance with the terms of the Definitive Documents;</p>
48.	<p>Article 13, Section 13.6</p> <p>13.6 Arbitration Remedies</p> <p>....</p> <p>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 12.43(viii)], or (ii) the calculation of the Reserved Amounts [Article 12, Section 12.43(ix)], the Arbitrator may:</p>
49.	<p>Article 14, Section 14.3</p> <p>14.3 Trustees of the Global Settlement Trust Account, PCC Trust Account, QCAP Trust Account and Cy-près Trust Account</p> <p>The CCAA Plan Administrators shall be the trustees of the Global Settlement Trust Account, PCC Trust Account, QCAP Trust Account and Cy-près Trust Account [subject to review once the structure of the Cy-près Foundation is more firmly established and/or to accommodate any delay in the timing of the establishment and commencement of operation by the Cy-près Foundation]. For greater certainty, the CCAA Plan Administrators shall not be trustees in any capacity other than in regard to holding the Global Settlement Trust Account, the PCC Trust Account, QCAP Trust Account and the Cy-près Trust Account [subject to review once the structure of the Cy-près Foundation is more firmly established and/or to accommodate any delay in the timing of the establishment and commencement of operation by the Cy-près Foundation].</p>
50.	<p>Article 14, Section 14.4(l) and 14.4(n)</p> <p>14.4 Duties and Responsibilities of CCAA Plan Administrators</p> <p>....</p> <p>(l) Overseeing the administration of the Cy-près Fund <u>Certain oversight activities regarding the Cy-près Foundation</u> [subject to review once the structure of the Cy-près Foundation is more firmly established and/or to accommodate any delay in the timing of the establishment and commencement of operation by the Cy-près Foundation];</p> <p>....</p>

	<p>(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:</p> <p>(iv) The progress of the administration of the Cy-près Fund; [subject to review once the structure of the Cy-près Foundation is more firmly established and/or to accommodate any delay in the timing of the establishment and commencement of operation by the Cy-près Foundation];</p>
51.	<p>Article 14, Section 14.5</p> <p>14.5 CCAA Plan Administrators' Communications with Claimants</p> <p>The CCAA Plan Administrators shall communicate with:</p> <p>(e) <i>Knight</i> Class Counsel; and</p> <p>(f) Counsel for the Tobacco Producers; and</p> <p>(f)(g) <u>the Tobacco Companies</u>.</p>
52.	<p>Article 16, Section 16.2</p> <p>16.2 Explanatory Notes</p> <p>....</p> <p>7. If there are any funds remaining in the QCAP Settlement Amount, the PCC Compensation Plan Amount, the CCAA Plan Administration Reserve, the PCC Compensation Plan Reserve and/or the 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 18.2.54 herein. ...</p>
53.	<p>Article 18, Section 18.1.5</p> <p>18.1.5 Release of Court-Appointed Mediator</p> <p>.... (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.</p>

54.	<p>Article 18, Section 18.1.11</p> <p>18.1.11 CCAA Meeting Orders and Sanction Orders</p> <p>....</p> <p>(iii) ... without the prior written consent of the Released Party, the Monitor, the CCAA Plan Administrator, the Court-Appointed Mediators, 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 Court-Appointed Mediators and the Administrative Coordinator (as applicable), and the Tobacco Companies, including appropriate injunctive language with respect to same.</p>
55.	<p>Article 19, Section 19.2</p> <p>19.2 Sanction Order</p> <p>....</p> <p>(l) Order 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 (ii) all such Affected Claims are released and discharged;</p> <p>(m) Order 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;</p>
56.	<p>Article 19, Section 19.3</p> <p>19.3 Conditions Precedent to Implementation of CCAA Plan</p> <p>....</p> <p>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 <u>Provinces and Territories, the</u> Impacted Claimants and the Tobacco Company and will bring the issue before the CCAA Court for determination. In respect of Article 19, Section 19.23(p), the obligation of the Claimants to execute the Claimant Contractual Release cannot be waived without Imperial's consent.</p>

57.	<p>Article 20, Section 20.4</p> <p>20.4 Modification of the CCAA Plan</p> <p>....</p> <p>(d) Notwithstanding Article 20, Section 20.45(a), any amendment, restatement, modification or supplement to the CCAA Plan</p>
58.	<p>Article 20, Section 20.16</p> <p>20.16 Deemed Waiver of Defaults from Plan Implementation Date</p> <p>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,</p>
Schedule “A”: Negative Notice Claims Package	
59.	<p>In Imperial’s CCAA Plan dated the October 17, 2024, Imperial’s Negative Notice Claims Package, which is Schedule “A” to the CCAA Plan, was incorrectly placed behind the Tab for Schedule “B. Imperial’s Claims Package, which is Schedule “B” to the CCAA Plan, was incorrectly placed behind the Tab for Schedule “A”. The order of these Schedules will be corrected.</p>
60.	<p>B-1 – STATEMENT OF NEGATIVE NOTICE CLAIM</p> <p>....</p> <p>Footnote 2: Capitalized terms used but not defined in this Statement of Negative Notice Claim (the “Statement”) shall have the meanings ascribed to them in the Order of the Ontario Superior Court of Justice (Commercial List) in the CCAA proceedings of Imperial dated [•], October 31, 2024 (the “Claims Procedure Order”).</p> <p>Footnote 3: The Court-Appointed Mediator and Monitor’s Plan of Compromise and Arrangement in respect of Imperial dated [•], October 17, 2024.</p> <p>B-2 – NOTICE OF DISPUTE OF NEGATIVE NOTICE CLAIM</p> <p>....</p> <p>Capitalized terms used but not defined in this Notice of Dispute of Negative Notice Claim shall have the meanings ascribed to them in the Order of the Ontario Superior Court of Justice (Commercial List) in the CCAA proceedings of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited dated [•], October 31, 2024 (the “Claims Procedure Order”).</p>

	<p>....</p> <p>Name of Putative Miscellaneous Claimant: _____</p> <p>Signature: _____</p> <p>Name: _____</p> <p>Title: _____</p>
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Schedule “B”: Claims Package

61. In Imperial’s CCAA Plan dated the October 17, 2024, Imperial’s Negative Notice Claims Package, which is Schedule “A” to the CCAA Plan, was incorrectly placed behind the Tab for Schedule “B. Imperial’s Claims Package, which is Schedule “B” to the CCAA Plan, was incorrectly placed behind the Tab for Schedule “A”. The order of these Schedules will be corrected.

62.

PLEASE TAKE NOTICE that this Instruction Letter is being provided pursuant to an order of the Honourable Chief Justice Morawetz of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated ~~●~~ October 31, 2024 (the “**Claims Procedure Order**”). All capitalized terms not otherwise defined in this Instruction Letter shall bear the meaning given to them in the Claims Procedure Order, which is posted on the website of the Monitor at ~~●~~ <http://cfcanada.fticonsulting.com/imperialtobacco/> (the “**Monitor’s Website**”).

If you wish to assert a Miscellaneous Claim to be entitled to vote on the Applicant’s CCAA Plan at the Meeting, you must file a Miscellaneous Claimant Proof of Claim by 5:00 p.m. (Eastern Standard Time) on the Miscellaneous Claims Bar Date, being December 5, 2024.

Please attach any documentation supporting your Miscellaneous Claim. You may also attach a separate schedule if more space is required to describe your claim. Please clearly mark all attachments as schedules to your Miscellaneous Claimant Proof of Claim.

DATED in _____ (city) this ____ (date) day of _____ (month), 2024

Schedule “C”: Omnibus Notice

63.

**IN THE MATTER OF THE COMPANIES’ CREDITORS
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED**

AND IN THE MATTER OF THE PLANS OF COMPROMISE OR ARRANGEMENT OF:

IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED

ROTHMANS, BENSON AND HEDGES, INC.

JTI-MACDONALD CORP.

NOTICE FOR NON-INDIVIDUAL INDIVIDUAL CLAIMANTS OF CLAIMS PROCEDURE AND CREDITORS' MEETINGS

....

PLEASE TAKE NOTICE that on ~~●~~[October 17](#), 2024, the Honourable Warren K. Winkler, K.C., in his capacity as the Court-appointed mediator (the “**Court-Appointed Mediator**”) in the CCAA Proceedings of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, “**Imperial**”), Rothmans, Benson and Hedges, Inc. (“**RBH**”) and JTI-Macdonald Corp. (“**JTIM**”) and collectively with Imperial and RBH, the “**Tobacco Companies**” or “**Applicants**”)

PLEASE ALSO TAKE NOTICE that on ~~●~~[October 31](#), 2024, the Court-Appointed Mediator and the Monitors obtained the following orders from the Ontario Superior Court of Justice (Commercial List) (the “**CCAA Court**”):

In respect of Individual Claimants, there will be two separate claims processes established pursuant to the CCAA Plans; namely, the Quebec Class Action Administration Plan (~~Schedule “H” to the CCAA Plans~~) and the PCC Compensation Plan (~~Schedule “K” each schedules~~ to the CCAA Plans).

....

(iv) **The Meeting Order**

The Meeting Order stipulates, *inter alia*, that:

- the Meetings will be held ~~by videoconference~~ as follows:

Tobacco Company	Meeting Date and Time
Imperial	● December 12, 2024 at 11:00 a.m.
RBH	● December 12, 2024 at 1:00 p.m.
JTIM	● December 12, 2024 at 3:00 p.m.

....

- JTI: Monitor: Deloitte Restructuring Inc.

- Website: www.insolvencies.deloitte.ca/en-ca/JTIM
- Phone Number: 1-833-765-~~1472~~[1452](tel:1452)

o Email Address: jtim@deloitte.ca

Schedule “D”: Omnibus Notice Program

64.

Appendix “A”

Condensed Omnibus Notice

NOTICE FOR NON-INDIVIDUAL CLAIMANTS OF CLAIMS PROCEDURE AND CREDITORS’ MEETINGS

**IN THE CCAA PROCEEDINGS OF:
IMPERIAL TOBACCO CANADA LIMITED and IMPERIAL TOBACCO COMPANY LIMITED (together, “Imperial”); ROTHMANS, BENSON AND HEDGES, INC. (“RBH”); and JTI-MACDONALD CORP. (“JTIM”)**

....

PLEASE TAKE NOTICE that on ~~October 17, 2024~~, the Court-Appointed Mediator in the CCAA Proceedings of Imperial, RBH and JTIM (the “**Tobacco Companies**”), together with the Monitors of the Tobacco Companies, filed a CCAA Plan in respect of each Tobacco Company.

PLEASE ALSO TAKE NOTICE that on ~~October 31, 2024~~, the CCAA Court issued (i) a Claims Procedure Order, which sets forth the process pursuant to which Claimants and Putative Miscellaneous Claimants, if any, may attend the Meetings and vote on the CCAA Plans; and (ii) a Meeting Order that, amongst other things, accepts the filing of the CCAA Plans and establishes the date and times of the Meetings of Affected Creditors to vote on such CCAA Plans.

....

(iii) The Meeting Order

The Meetings to vote on the CCAA Plans shall be held ~~by videoconference~~ as follows:

Tobacco Company	Meeting Date and Time
Imperial	December 12, 2024 at 11:00 a.m.
RBH	December 12, 2024 at 1:00 p.m.
JTIM	December 12, 2024 at 3:00 p.m.

....

Tobacco Company	Monitor’s Contact Details
------------------------	----------------------------------

	<table border="1"> <tr> <td>....</td> <td>....</td> </tr> <tr> <td>JTIM</td> <td>Deloitte Restructuring Inc. Website: www.insolvencies.deloitte.ca/en-ca/JTIM Phone Number: 1-833-765-14721452 Email Address: jtim@deloitte.ca</td> </tr> </table> <p>....</p> <p style="text-align: center;">Appendix “B”</p> <p style="text-align: center;">Regional Newspapers for the Omnibus Notice Program</p> <table border="1"> <thead> <tr> <th>Publication</th> <th>Specific Region/Municipality</th> </tr> </thead> <tbody> <tr> <td>....</td> <td>....</td> </tr> <tr> <td>Yukon Star</td> <td>Yukon</td> </tr> <tr> <td>....</td> <td>....</td> </tr> </tbody> </table>	JTIM	Deloitte Restructuring Inc. Website: www.insolvencies.deloitte.ca/en-ca/JTIM Phone Number: 1-833-765- 1472 1452 Email Address: jtim@deloitte.ca	Publication	Specific Region/Municipality	Yukon Star	Yukon
....												
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Publication	Specific Region/Municipality												
....												
Yukon Star	Yukon												
....												
Schedule “E”: Contribution Security Agreement													
65.	<p>Page 5, Section 1.2</p> <p>(28) “Receiver” means any interim receiver, receiver, manager, interim receiver, receiver and manager, sequestrator, conservator, custodian, administrator, trustee, liquidator or other similar official.</p>												
66.	<p>Page 33, Section 12.22</p> <p>Section 12.22 Language</p> <p>The parties have required that this Agreement and all documents and notices resulting from it, other than certain provisions of the Deed of Movable Hypothec, be drawn up in English. <i>Les parties ont exigés que la présente convention, ainsi que tous les documents et avis qui s’y rattachent ou qui en découleront, sauf l’acte d’hypothèque immobilière et certaines dispositions provisions de l’acte d’hypothèque mobilière, soient rédigés en anglais.</i></p>												

Schedule "F": Imperial Deed of Moveable Hypothec

67.	<p>Page 4, Section 1</p> <p>“Rents” means the universality of (a) all rents and revenues of an Immovable Property, payable and to be payable pursuant to any leases, subleases, offers to lease, rental agreements, concessions or other rights of occupancy of premises or spaces located in <u>an Immovable</u> Property; and (b) the indemnities paid or to be paid under insurance contracts covering these rents.</p>
68.	<p>Page 4, Section 1</p> <p>“RPMRR” means the Registrar of Personal and Movable Real Rights.</p>
69.	<p>Page 8, Section 3(2)</p> <p>....</p> <p>(2) English. The parties hereby agree that the English translation of Charged <u>Movable</u> Property is the following:</p>
70.	<p>Page 11, Section 8(2)(d)</p> <p>....</p> <p>In case any sale of all or any part of the Charged Property (except, for the avoidance of doubt, any Excluded Assets) is made on credit or for future delivery, such Charged Property so sold may be retained by the Agent until the sale price is paid by the purchaser or purchasers thereof, but the Agent shall not incur any liability in case any such purchaser or purchasers shall fail to take up and pay for such Charged Property so sold and, in case of any such failure, such Charged Property may be sold again upon like notice.</p>
71.	<p>Page 13, Section 9(3)</p> <p>Resignation of Agent. The provisions of the Canadian Security Agreement regarding the resignation and removal, as applicable, of the Agent acting as administrative agent or Collateral Agent or collateral agent under the Canadian Security Agreement shall apply to the resignation and removal of the Agent acting as hypothecary representative under this Deed and the Immovable Deed of Hypothec.</p>
72.	<p>Page 15, Section 10(3)</p> <p>Compensation. To secure the prompt and complete payment, performance and observation of its Secured Obligations, upon the occurrence and during the continuance of an Event of Default, subject to the CCAA Court’s approval pursuant to Section 8, the Collateral Agent shall have the right to compensate and set-off against the Charged Property of each Grantor Debtor now or hereafter in the possession or custody of, or in transit to, the Collateral Agent for any purpose, including</p>

	safekeeping, collection or pledge, for the account of such Grantor, or as to which such Grantor may have any right or power.
73.	<p>Page 16, Section 10(7)</p> <p>Amalgamation. If a Grantor is a corporation or company, such Grantor acknowledges that if it amalgamates or merges with any other corporation(s) or company(ies), ... (b) the terms “Grantors”, “Constituents”, “Grantor” and “ConstituentsConstituents”, where used in this Deed or the Immovable Deed of Hypothec, shall extend to and include the amalgamated corporation or amalgamated company, and</p>
74.	<p>Page 16, Section 10(10)(a)</p> <p>If the Secured Obligations secured by this Deed and the Immovable Deed of Hypothec have been fully satisfied and performed by the GrantorsDebtors, the GrantorsDebtors otherwise observe and perform the terms and conditions hereof and thereof,</p>
Schedule “K”: Quebec Class Action Administration Plan	
75.	<p>Page 1</p> <p>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 “KH” and “PK” thereto.</p>
76.	<p>Page 4, Paragraph 2(b)</p> <p>Add “Dunhill” to the list of cigarette brands.</p>
77.	<p>Page 7, last paragraph</p> <p>NOW THEREFORE, set out herein are the terms of the Quebec Administration Plan that is attached as Schedule “NH” to the CCAA Plans of each of JTIM, Imperial and RBH <u>and Schedule “K” to Imperial’s CCAA Plan.</u></p>
78.	<p>Page 12, Section 1.1</p> <p>“Blais Judgment” means the judgment rendered by the Honourable Justice Brian Riordan on May 27, 2015 as rectified on June 98, 2015, and the judgment of the Court of Appeal of Quebec</p>
79.	<p>Page 12, Paragraph 1.1</p> <p>“Cash Security Deposits” means, collectively, (i) in the case of Imperial, the cash <u>and interest, if any,</u> 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.</p>

80.	<p>Page 14, Paragraph 1.1</p> <p>“Contribution Security Agreement” has the meaning given in Article 5, Section 5.135-14 of the CCAA Plans and is attached to the CCAA Plans as Schedule “EB”. [The Contribution Security Agreement will be finalized prior to the Meeting of Affected Creditors.]</p>
81.	<p>Page 15, Paragraph 1.1</p> <p>“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. The objects of the Cy-près Foundation shall be to provide indirect benefits to Canadians through the funding of projects, programs and initiatives the purposes and benefits of which are rationally connected to Tobacco-related Diseases and the varying circumstances of the diverse group of PCCs and Létourneau Class Members covered by the Cy-près.</p>
82.	<p>Page 15, Paragraph 1.1</p> <p>“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 or desirable to implement the transactions contemplated by any of the foregoing.</p>
83.	<p>Page 18, Paragraph 1.1</p> <p>“Létourneau Judgment” means the judgment rendered by the Honourable Justice Brian Riordan on May 27, 2015 as rectified on June 9⁸, 2015, and the judgment of the Court of Appeal of Quebec</p>
84.	<p>Page 19, Paragraph 1.1</p> <p>“Notice of Rejection of Blais Claim” <u>or “Notice of Rejection of Claim”</u> 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.</p>
85.	<p>Page 20, Paragraph 1.1</p> <p>“Pan-Canadian Claimants”, or “PCCs”, means Individuals, excluding the Quebec Class Action Plaintiffs <u>Blais Class Members and Létourneau Class Members</u> in relation to QCAP Claims, who have asserted or may be entitled to assert a PCC Claim. In the PCC Compensation Plan, the terms “Pan-Canadian Claimants” and “PCCs” are synonymous with the term “TRW Claimants” as such term is defined in Schedule “A” to the Orders issued in the Tobacco Companies’ CCAA Proceedings by the Honourable Justice McEwen on December 9, 2019, and any further Order of the CCAA Court.</p>

86.	<p>Page 24, Paragraph 1.1</p> <p>“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:</p> <p>(b) <i>Létourneau c. Imperial Tobacco Ltée, Rothmans Benson & Hedges Inc. et JTI MacDonald Corp.</i> (Quebec Superior Court, Court File No. 500-06-000070-983),</p> <p>including the judgment of the Honourable Justice Brian Riordan dated May 27, 2015 as rectified on June 89, 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.</p>
87.	<p>Page 26, Paragraph 1.1</p> <p>“Quebec Class Counsel” means, collectively, the law practices of Trudel Johnston & Lespérance <u>s.e.n.c.</u>, Kugler Kandestin s.e.n.c.r.l., L.L.P., De Grandpré Chait s.e.n.c.r.l., <u>L.L.P.</u>, and Fishman Flanz Meland Paquin s.e.n.c.r.l., L.L.P.</p>
88.	<p>Page 31, Paragraph 1.1</p> <p>“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, and “Tobacco Product” means any one of them.</p>
89.	<p>Page 32, Paragraph 1.1</p> <p>“Upfront Contributions” has the meaning given in Article 5, Section 5.4, and <u>“Upfront Contribution”</u> “Upfront Contribution” means any one of them.</p>
90.	<p>Page 34, Paragraph 9.1</p> <p>9.1 As more particularly set forth in Article 18, Sections 18.1.1, 18.1.2, 18.1.3, 18.1.6, 18.1.7, 18.1.8, and 18.1.9 <u>and 18.1.10</u> of the CCAA Plans and the Claimant Contractual Releases which are Schedule <u>“TQ” to Imperial’s CCAA Plan and Schedule “W” to the to each Tobacco Company’s CCAA Plans <u>of RBH and JTIM</u>, 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.</u></p>

91.	<p>Page 36, Paragraph 11.2.2.1</p> <p>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 and the PCC Compensation Plan which are Schedule “HK” and Schedule “KP” respectively to the CCAA Plans.</p>
92.	<p>Page 39, Paragraph 13.1</p> <p>All fees, costs, disbursements, expenses and other expenditures of the Administrative Coordinator, <u>including for the services of any legal or other advisors</u>, shall be paid directly by the Tobacco Companies and shall not be deducted from the QCAP Settlement Amount or the PCC Compensation Plan Amount.</p>
93.	<p>Page 40, Paragraph 16.1</p> <p>All fees, costs, disbursements, expenses and other expenditures of the Claims Administrator, including any amounts expended for the services of any legal or other advisors, shall be paid directly by the Tobacco Companies and shall not be deducted from the <u>PCC Compensation Plan Amount or the QCAP Settlement Amount</u>.</p>
94.	<p>Page 61, Paragraph 38.5.3.2</p> <p>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 (ii) 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.</p>
95.	<p>Page 65, Paragraph 41.1.3, Table 1</p> <p>The column heading will be revised as follows:</p> <p>Compensation Payment (or such other<u>lesser</u> amount as may be determined by the Claims Administrator to be available for the subclass of Eligible <i>Blais</i> Class Members; quantum will vary based upon the actual take-up rate and other factors <u>and shall not exceed the maximum amounts specified in this table</u>)</p>
96.	<p>Page 68, Paragraph 44.1.3, Table 2</p> <p>The column heading will be revised as follows:</p> <p>Individual Payment (or such other<u>lesser</u> 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 <u>and shall not exceed the maximum amounts specified in this table</u>)</p>

97.	<p>Page 68, Paragraph 44.2</p> <p>44.2 The amounts of the Compensation-Individual Payments to Eligible PCC-Claimants shall not exceed the maximum amounts specified in Table 2 above.</p>																												
98.	<p>Page 69, Paragraph 45.1</p> <p>45.1 ... 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 <i>Blais</i> Eligibility Criteria:</p> <p>The column heading in Table 3 will be revised as follows:</p> <p>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 <u>and shall not exceed the maximum amounts specified in this table.</u>)</p>																												
99.	<p>Page 72, Paragraph 46.2</p> <p>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.-.</p>																												
100.	<p>Page 72, Paragraph 48.1</p> <p>48.1 ... shall be paid <u>biweekly</u> 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.</p>																												
101.	<p>Page 85, Appendix “A” – <i>Blais</i> First Notice</p> <p>“Cigarettes sold by the Tobacco Companies” has been defined to mean the following brands and sub-brands of cigarettes:</p> <table border="0" data-bbox="261 1499 1479 1755"> <tr> <td>Accord</td> <td>Craven “A”</td> <td>Mark Ten <u>Matinee</u></td> <td>Number 7 <u>Peter Jackson</u></td> </tr> <tr> <td>B&H</td> <td>Craven “M”</td> <td>Matinee <u>Medallion</u></td> <td>Peter Jackson <u>Players</u></td> </tr> <tr> <td>Belmont</td> <td>du Maurier</td> <td>Medallion <u>Maedonald</u></td> <td>Players <u>Rothmans</u></td> </tr> <tr> <td>Belvedere</td> <td>Dunhill <u>Export</u></td> <td>Macdonald <u>More</u></td> <td>Rothmans <u>Vantage</u></td> </tr> <tr> <td>Camel</td> <td>Export <u>LD</u></td> <td>More <u>North American</u></td> <td>Vantage <u>Spirit</u> Viscount</td> </tr> <tr> <td>Cameo</td> <td>LD <u>Mark Ten</u></td> <td>North American <u>Number 7</u></td> <td>Spirit <u>Viscount</u> Winston</td> </tr> <tr> <td><u>Winston</u></td> <td colspan="3"><u>Other Brands</u> [link to document listing sub-brands]</td> </tr> </table>	Accord	Craven “A”	Mark Ten <u>Matinee</u>	Number 7 <u>Peter Jackson</u>	B&H	Craven “M”	Matinee <u>Medallion</u>	Peter Jackson <u>Players</u>	Belmont	du Maurier	Medallion <u>Maedonald</u>	Players <u>Rothmans</u>	Belvedere	Dunhill <u>Export</u>	Macdonald <u>More</u>	Rothmans <u>Vantage</u>	Camel	Export <u>LD</u>	More <u>North American</u>	Vantage <u>Spirit</u> Viscount	Cameo	LD <u>Mark Ten</u>	North American <u>Number 7</u>	Spirit <u>Viscount</u> Winston	<u>Winston</u>	<u>Other Brands</u> [link to document listing sub-brands]		
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B&H	Craven “M”	Matinee <u>Medallion</u>	Peter Jackson <u>Players</u>																										
Belmont	du Maurier	Medallion <u>Maedonald</u>	Players <u>Rothmans</u>																										
Belvedere	Dunhill <u>Export</u>	Macdonald <u>More</u>	Rothmans <u>Vantage</u>																										
Camel	Export <u>LD</u>	More <u>North American</u>	Vantage <u>Spirit</u> Viscount																										
Cameo	LD <u>Mark Ten</u>	North American <u>Number 7</u>	Spirit <u>Viscount</u> Winston																										
<u>Winston</u>	<u>Other Brands</u> [link to document listing sub-brands]																												

Schedule “N”: Pan-Canadian Claimants’ Compensation Plan: Methodology and Analysis	
102.	<p>Page i, Executive Summary</p> <p>The global settlement of the Tobacco Claims in Canada settles all claims and potential claims against the Applicant Canadian Tobacco Companies (“Applicants”) and their parent and affiliated companies 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; and/or (iii) any representation in respect of Tobacco Products. The terms “Pan-Canadian Claimants”, or “PCCs”, are synonymous with the term “TRW Claimants” as the latter term is defined in Schedule “A” to the Orders issued in the Applicants’ CCAA Proceedings by the Honourable Justice McEwen on December 9, 2019, and any further Order of the CCAA Court.</p> <p>The global settlement includes compensation for <u>Pan-Canadian Claimants, or PCCs</u>, suffering from certain Tobacco-related Diseases who meet prescribed criteria, as well as funding for research focused on improving outcomes in Tobacco-related Diseases. The Pan-Canadian Claimants’ Compensation Plan (“PCC Compensation Plan”) is an integral part of the global settlement.</p>
103.	<p>Page 1, Paragraph 2</p> <p>2. The Applicants desire to enter into a global settlement of all claims and potential claims against them in Canada The terms “Pan-Canadian Claimants”, or “PCCs are synonymous with the term “TRW Claimants” as the latter term is defined in Schedule “A” to the Orders issued in the Applicants’ CCAA Proceedings by the Honourable Justice McEwen on December 9, 2019.</p>
104.	<p>Page 52, Paragraph 100</p> <p>100. Section IG below provides a detailed explanation of the analysis of the relevant facts and law applicable to limitation periods in each Province and Territory</p>
105.	<p>Page 71, Paragraph 148</p> <p>148. Furthermore, as explained in Section ML and Appendix “H” below, Dr. Jha estimated that 198,884 persons were diagnosed with PCC Compensable Diseases during the four year PCC Claims Period</p>
106.	<p>Page 88, Paragraph 191</p> <p>191. The factors discussed in Section M, subsections (ii) to (viii) below were duly considered and taken into account to reach the consensus that each qualified PCC who was not contributorily negligent would be eligible to receive a direct payment from the PCC Compensation Fund</p>

107.	<p>Page 97, Paragraph 207</p> <p>207. Second, the Crowns have the distinct advantage of the following mandatory causation presumptions available to them pursuant to section 3 of the HCCR statutes:</p> <p style="padding-left: 40px;">3(1) In an action under subsection 2(1) for the recovery of the cost of health care benefits on an aggregate basis, subsection (2) applies if the Crown in right of [the Province] proves, on a balance of probabilities, that, in respect of a type of tobacco product,</p> <p style="padding-left: 40px;">(b) exposure to the type of tobacco product can cause or contribute to disease, and</p> <p style="padding-left: 40px;">(c) during all or part of the period of the breach referred to in paragraph (a), the type of tobacco product, manufactured or promoted by the defendant, was offered for sale in [the Province].</p>
108.	<p>Page 121, Paragraph 279</p> <p>279275. For all of the reasons set out above, the settlement of the PCCs’ claims and potential claims via the PCC Compensation Plan, which is part of the Applicants’ CCAA Plans that effect the global settlement of the Tobacco Claims in Canada, is fair, reasonable and in the best interests of the PCCs as a whole.</p>
109.	<p>Page 124, Appendix “A” Glossary</p> <p>“Pan-Canadian Claimants”, or “PCCs”, means Iindividuals, excluding the Quebec Class Action PlaintiffsBlais Class Members and Létourneau Class Members in relation to QCAP Claims, who have asserted or may be entitled to assert a PCC Claim. The terms “Pan-Canadian Claimants” and “PCCs” are synonymous with the term “TRW Claimants” as such term is defined in Schedule ‘A’ to the Orders issued in the Applicants’ CCAA Proceedings by the Honourable Justice McEwen on December 9, 2019, and any further Order of the CCAA Court.</p>
110.	<p>Page 126, Appendix “A” Glossary</p> <p>“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:</p> <p style="padding-left: 40px;">(b) <i>Létourneau c. Imperial Tobacco Ltée, Rothmans Benson & Hedges Inc. et JTI MacDonald Corp.</i> (Quebec Superior Court, Court File No. 500-06-000070-983),</p> <p>including the judgment of the Honourable Justice Brian Riordan dated May 27, 2015 as rectified on June 89, 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.</p>

111.	<p>Page 127, Appendix “A” Glossary</p> <p>“Quebec Class Counsel” means, collectively, the law practices of Trudel Johnston & Lespérance <u>s.e.n.c.</u>, Kugler Kandestin s.e.n.c.r.l., L.L.P., De Grandpré Chait s.e.n.c.r.l., <u>L.L.P.</u>, and Fishman Flanz Meland Paquin s.e.n.c.r.l., L.L.P.</p>
112.	<p>Page 127, Appendix “A” Glossary</p> <p>“Surviving Family Members” means, ... <i>Fatal Injuries Act</i>, RSNS 1989, c. 163; amended 2000, c. 29, ss. 9-124</p>
Schedule “P”: Pan-Canadian Claimants’ Compensation Plan	
113.	<p>On the Title page revise the title of proceedings:</p> <p style="text-align: center;">AND IN THE MATTER OF A PLAN OF COMPROMISE <u>ORAND</u> ARRANGEMENT OF JTI-MACDONALD CORP.</p> <p style="text-align: center;">AND IN THE MATTER OF A PLAN OF COMPROMISE <u>ORAND</u> ARRANGEMENT OF IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED</p> <p style="text-align: center;">AND IN THE MATTER OF A PLAN OF COMPROMISE <u>ORAND</u> ARRANGEMENT OF ROTHMANS, BENSON & HEDGES INC.</p>
114.	<p>Page 1</p> <p>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 “<u>KH</u>” and “<u>PK</u>” thereto.</p>
115.	<p>Page 4, Paragraph 2(b)</p> <p>Add “Dunhill” to the list of cigarette brands.</p>
116.	<p>Page 7, 3rd paragraph</p> <p>NOW THEREFORE, set out herein are the terms of the Pan-Canadian Claimants’ Compensation Plan that is attached as Schedule “<u>PK</u>” to the CCAA Plan of each of JTIM, Imperial and RBH.</p>
117.	<p>Page 10, Paragraph 1.1</p> <p>“Blais Class Members” means persons who meet the criteria of the following certified class definition in the <i>Blais Class Action</i>: ...</p> <p>The group also includes the <u>H</u>heirs of the persons deceased after November 20, 1998 who satisfied the criteria mentioned herein.</p>

118.	<p>Page 10, Paragraph 1.1</p> <p>“Blais Eligibility Criteria” means the criteria set out in the certified class definition in the <i>Blais</i> Class Action which a person must meet to be eligible to receive a Compensation Payment as a Blais <u>Blais</u> Class Member.</p>
119.	<p>Page 10, Paragraph 1.1</p> <p>“Blais Judgment” means the judgment rendered by the Honourable Justice Brian Riordan on May 27, 2015 as rectified on June 9 <u>8</u>, 2015, and the judgment of the Court of Appeal of Quebec</p>
120.	<p>Page 13, Paragraph 1.1</p> <p>“Contribution Security Agreement” has the meaning given in Article 5, Section 5.135-14 of the CCAA Plans and is attached to the CCAA Plans as Schedule “EB”. [The Contribution Security Agreement will be finalized prior to the Meeting of Affected Creditors.]</p>
121.	<p>Page 13, Paragraph 1.1</p> <p>“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 or desirable to implement the transactions contemplated by any of the foregoing.</p>
122.	<p>Page 15, Paragraph 1.1</p> <p><u>“Heir” means:</u></p> <ul style="list-style-type: none"> <u>(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;</u> <u>(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;</u> <u>(iii) an heir pursuant to testamentary provisions in a registered marriage contract;</u> <u>(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 hereto as Appendix “F”; or</u> <u>(v) the estate, testamentary heirs or legal heirs of a deceased Heir, who takes the claim of the deceased Heir by representation;</u>

	<p>and “Heirs” means all of them. In all cases, proof of such status of Heir must be submitted to the <u>Quebec Administrator in a manner consistent with paragraphs 38.5 and 38.6 of the Quebec Administration Plan, as applicable.</u></p>
123.	<p>Page 17, Paragraph 1.1</p> <p>“Notice of Rejection of PCC 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 PCC-Claimant advising them that their PCC Claim has been rejected and of the Request for Review.</p>
124.	<p>Page 17, Paragraph 1.1</p> <p>“Pan-Canadian Claimants”, or “PCCs”, means Individuals, excluding the Quebec Class Action Plaintiffs <u>Blais Class Members and Létourneau Class Members</u> in relation to QCAP Claims, who have asserted or may be entitled to assert a PCC Claim. In the PCC Compensation Plan, the terms “Pan-Canadian Claimants” and “PCCs” are synonymous with the term “TRW Claimants” as such term is defined in Schedule “A” to the Orders issued in the Tobacco Companies’ CCAA Proceedings by the Honourable Justice McEwen on December 9, 2019, and any further Order of the CCAA Court.</p>
125.	<p>Page 22, Paragraph 1.1</p> <p>“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:</p> <p>(b) <i>Létourneau c. Imperial Tobacco Ltée, Rothmans Benson & Hedges Inc. et JTI MacDonald Corp.</i> (Quebec Superior Court, Court File No. 500-06-000070-983),</p> <p>including the judgment of the Honourable Justice Brian Riordan dated May 27, 2015 as rectified on June 89, 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.</p>
126.	<p>Page 23, Paragraph 1.1</p> <p>“Quebec Class Counsel” means, collectively, the law practices of Trudel Johnston & Lespérance <u>s.e.n.c.</u>, Kugler Kandestin s.e.n.c.r.l., L.L.P., De Grandpré Chait s.e.n.c.r.l., <u>L.L.P.</u>, and Fishman Flanz Meland Paquin s.e.n.c.r.l., L.L.P.</p>
127.	<p>Page 28, Paragraph 1.1</p> <p>“Surviving Family Members” means, ... <i>Fatal Injuries Act</i>, RSNS 1989, c. 163; amended 2000, c. 29, ss. 9-124</p>
128.	<p>Page 29, Paragraph 1.1</p> <p>“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</p>

	<p>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, and “Tobacco Product” means any one of them.</p>
129.	<p>Page 30, Paragraph 1.1</p> <p>“Upfront Contributions” has the meaning given in Article 5, Section 5.4, and “Upfront Contribution” “Upfront Contribution” means any one of them.</p>
130.	<p>Page 32, Paragraph 10.1</p> <p>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 each Tobacco Company’s CCAA Plans <u>of RBH and JTIM</u>, 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.</p>
131.	<p>Page 34, Paragraph 12.2.2.1</p> <p>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 and the Quebec Administration Plan and the which are Schedule “PK” and Schedule “KH” respectively to the CCAA Plans.</p>
132.	<p>Page 38, Paragraph 18.3</p> <p>18.3 EpiqEpiq will perform the role of agent for the PCC Representative Counsel.</p>
133.	<p>Page 54, Paragraph 40.1.3, Table 1</p> <p>The column heading will be revised as follows:</p> <p>Individual Payment (or such other<u>lesser</u> 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 <u>and shall not exceed the maximum amounts specified in this table</u>).</p>
134.	<p>Page 57, Paragraph 43.1.3, Table 2</p> <p>The column heading will be revised as follows:</p> <p>Quantum of Compensation (or such other<u>lesser</u> amount as may be determined by the Claims Administrator to be available for the subclass of <i>Blais</i> Class Members; quantum will vary based</p>

	upon the actual take-up rate and other factors <u>and shall not exceed the maximum amounts specified in this table</u>).																												
135.	<p>Page 58, Paragraph 44.1, Table 3</p> <p>44. Claims Administrator’s Determination of Compensation payable to Quebec Residents who may qualify as both a <i>Blais</i> Class Member and a PCC-Claimant</p> <p>44.1 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 <i>Blais</i> Eligibility Criteria:</p> <p>The column heading will be revised as follows:</p> <p>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 <u>and shall not exceed the maximum amounts specified on this table</u>.)</p>																												
136.	<p>Page 60, Paragraph 45.2</p> <p>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.:-</p>																												
137.	<p>Page 73, Appendix “A” – First Notice</p> <p>“Throat <u>C</u>ancer” has been defined to mean primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx.</p>																												
138.	<p>Page 74, Appendix “A” – First Notice</p> <p>“Cigarettes sold by the Tobacco Companies” has been defined to mean the following brands <u>and sub-brands</u> of cigarettes:</p> <table border="0"> <tr> <td>Accord</td> <td>Craven “A”</td> <td>Mark Ten <u>Matinee</u></td> <td>Number 7 <u>Peter Jackson</u></td> </tr> <tr> <td>B&H</td> <td>Craven “M”</td> <td>Matinee <u>Medallion</u></td> <td>Peter Jackson <u>Players</u></td> </tr> <tr> <td>Belmont</td> <td>du Maurier</td> <td>Medallion <u>Maedonald</u></td> <td>Players <u>Rothmans</u></td> </tr> <tr> <td>Belvedere</td> <td>Dunhill <u>Export</u></td> <td>Macdonald <u>More</u></td> <td>Rothmans <u>Vantage</u></td> </tr> <tr> <td>Camel</td> <td>Export <u>LD</u></td> <td>More <u>North American</u></td> <td>Vantage <u>Spirit Viscount</u></td> </tr> <tr> <td>Cameo</td> <td>LD <u>Mark Ten</u></td> <td>North American <u>Number 7</u></td> <td>Spirit Viscount <u>Winston</u></td> </tr> <tr> <td><u>Winston</u></td> <td><u>Other Brands</u> [link to document listing sub-brands]</td> <td></td> <td></td> </tr> </table> <p>What compensation may you be eligible to receive from the PCC Compensation Plan?</p>	Accord	Craven “A”	Mark Ten <u>Matinee</u>	Number 7 <u>Peter Jackson</u>	B&H	Craven “M”	Matinee <u>Medallion</u>	Peter Jackson <u>Players</u>	Belmont	du Maurier	Medallion <u>Maedonald</u>	Players <u>Rothmans</u>	Belvedere	Dunhill <u>Export</u>	Macdonald <u>More</u>	Rothmans <u>Vantage</u>	Camel	Export <u>LD</u>	More <u>North American</u>	Vantage <u>Spirit Viscount</u>	Cameo	LD <u>Mark Ten</u>	North American <u>Number 7</u>	Spirit Viscount <u>Winston</u>	<u>Winston</u>	<u>Other Brands</u> [link to document listing sub-brands]		
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Belvedere	Dunhill <u>Export</u>	Macdonald <u>More</u>	Rothmans <u>Vantage</u>																										
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Cameo	LD <u>Mark Ten</u>	North American <u>Number 7</u>	Spirit Viscount <u>Winston</u>																										
<u>Winston</u>	<u>Other Brands</u> [link to document listing sub-brands]																												

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),

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-Claimants and the Physician Form can be found [here \[link to forms on Claims Administrator’s website\]](#) on the website for the PCC Compensation.

139. Pages 81-82, Appendix “C” – Claim Form for PCC-Claimant

....

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 [\[link to QCAPs’ section of Claims\]](#)

	<p>Administrator's website].</p> <p>....</p> <p><input type="checkbox"/> One of the following documents to prove your diagnosis:</p> <ul style="list-style-type: none"> <input type="checkbox"/> 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 <u>(inclusive of those dates)</u>; or <input type="checkbox"/> A copy of a report of a spirometry test performed on you between March 8, 2015 and March 8, 2019 <u>(inclusive of those dates)</u>, 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 <input type="checkbox"/> 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 <u>(inclusive of those dates)</u>; or <input type="checkbox"/> A completed <u>Physician Form</u>; or <input type="checkbox"/> 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 <u>(inclusive of those dates)</u> 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.
140.	<p>Page 94, Question 13, Appendix "C" – Claim Form for PCC-Claimant</p> <p>.... You may determine whether you are eligible to receive compensation as a <i>Blais Class Member</i> at [link to QCAPs' Claims Administrator's claims administration website].</p>
141.	<p>Page 101, Section XI, Appendix "C" – Claim Form for PCC-Claimant</p> <p>....</p> <p>Commissioner of Oaths/Notary Public: please sign above and complete Section XII below. If applicable, complete Section XIII. ...</p>
142.	<p>Pages 104-105, Appendix "D" – Claim Form to be completed by Legal Representative on behalf of PCC-Claimant or estate of PCC-Claimant</p> <p>....</p>

You are only permitted to make one claim for compensation on behalf of 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 the person or estate on whose behalf you are acting is eligible to receive compensation as a *Blais Class Member* at [\[link to QCAPs' section of Claims Administrator's website\]](#).

....

- 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 **Physician Form**; 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.

143. Page 131, Section VIII, Appendix "D" – Claim Form to be completed by Legal Representative on behalf of PCC-Claimant or estate of PCC-Claimant

Section VIII: Eligibility of Residents of the Provinces other than Quebec and Residents of the Territories to receive Compensation

....

If the PCC-Claimant has been diagnosed with Emphysema/COPD (GOLD Grade III or IV) and 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

	<p>receive compensation for the most serious disease with which the PCC-Claimant has been diagnosed <u>that will provide the highest amount of compensation.</u></p>
144.	<p>Page 132, Section VIII, Question 21, Appendix “D” – Claim Form to be completed by Legal Representative on behalf of PCC-Claimant or estate of PCC-Claimant</p> <p>....</p> <p>Yes <input type="checkbox"/></p> <p>Province or Territory in which the <u>PCC-Claimants</u> resided on the date of their diagnosis: _____</p> <p>No <input checked="" type="checkbox"/></p>
145.	<p>Page 135, Section XII, Appendix “D” – Claim Form to be completed by Legal Representative on behalf of PCC-Claimant or estate of PCC-Claimant</p> <p>....</p> <p>Commissioner of Oaths/Notary Public: please sign above and complete Section <u>XIII</u> below. If applicable, complete Section <u>XIV</u>. ...</p>
146.	<p>Page 138, Appendix “E” – Physician Form</p> <p>If the PCC-Claimant or their Legal Representative is unable to provide:</p> <p>(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 <u>(inclusive of those dates)</u>, or</p> <p>(ii) A copy of a report of a spirometry test performed on the PCC-Claimant between March 8, 2015 and March 8, 2019 <u>(inclusive of those dates)</u>, 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 <u>(inclusive of those dates)</u>,</p> <p>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 <u>(inclusive of those dates)</u>.</p>

147.	<p>Page 149, Appendix “H” - Checklist for Claims Administrator</p> <p>....</p> <p>9. The PCC-Claimant was diagnosed with:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Primary lung cancer (“Lung Cancer”) <input type="checkbox"/> Primary cancer (squamous cell carcinoma) of the <u>L</u>arynx, <u>O</u>ropharynx or Hypopharynx (“Throat Cancer”) <input type="checkbox"/> Emphysema/COPD (GOLD Grade III or IV) <input type="checkbox"/> Any disease other than Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) <p>....</p> <p>21. If the PCC-Claimant started to smoke <u>before</u> January 1, 1976, then the PCC-Claimant is approved to receive the following payment:</p> <ul style="list-style-type: none"> <input type="checkbox"/> 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.
148.	<p>Page 155, Appendix “I” – Notice of Acceptance of PCC Claim</p> <p>....</p> <p>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 [<u>L</u>ung <u>C</u>ancer, <u>T</u>hroat <u>C</u>ancer or Emphysema/COPD (GOLD Grade III or IV)] has been accepted.</p>
149.	<p>Page 158-159, Section III, Appendix “J” – Request for Review</p> <p>....</p> <p>Section III: <u>PCC-Claimant’s Statement of PCC-Claimant or Legal Representative of PCC-Claimant</u> regarding <u>E</u>rror alleged to have been made by Claims Administrator in determining the Claim</p> <p>....</p>

	<p>I am not making any false or exaggerated Claims to obtain compensation that I / (or <u>if the Request for Review is being signed by the Legal Representative of the PCC-Claimant</u>) the PCC-Claimant, or their estate), is not entitled to receive.</p> <p>_____</p> <p>Date signed</p> <p>_____</p> <p>Signature of PCC-Claimant / Legal Representative of PCC-Claimant or estate of PCC-Claimant</p>
150.	<p>Page 161, Appendix “K” – Acknowledgement of Receipt of Request for Review</p> <p>....</p> <p>The Review Officer will review your Request for Review as quickly as possible to determine whether the decision of the Claims Administrator regarding [your <u>PCC-Claimant’s Full Name</u>] Claim will be confirmed, reversed or varied.</p> <p>....</p>
Schedule “S”: The Cy-près Fund: Methodology and Analysis	
151.	<p>Page i, Executive Summary</p> <p>The global settlement of the Tobacco Claims in Canada settles all claims and potential claims against the Applicant Canadian Tobacco Companies (“Applicants”) and their parent and affiliated companies 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; and/or (iii) any representation in respect of Tobacco Products. The terms “Pan-Canadian Claimants”, or “PCCs”, are synonymous with the term “TRW Claimants” as the latter term is defined in Schedule “A” to the Orders issued in the Applicants’ CCAA Proceedings by the Honourable Justice McEwen on December 9, 2019, and any further Order of the CCAA Court.</p> <p>The global settlement includes compensation for <u>Pan-Canadian Claimants, or PCCs</u>, suffering from certain Tobacco-related Diseases who meet prescribed criteria, as well as funding for research focused on improving outcomes in Tobacco-related Diseases. The Pan-Canadian Claimants’ Compensation Plan (“PCC Compensation Plan”) is an integral part of the global settlement.</p>
152.	<p>Page 1, Paragraph 2</p> <p>2. The Applicants desire to enter into a global settlement of all claims and potential claims against them in Canada The terms “Pan-Canadian Claimants”, or “PCCs are synonymous with the term “TRW Claimants” as the latter term is defined in Schedule “A” to the Orders issued in the Applicants’ CCAA Proceedings by the Honourable Justice McEwen on December 9, 2019.</p>
153.	<p>Page 17, Paragraph 35</p>

	7. In the dissent, Justice Karakatsanis noted ⁴⁸ that class proceedings legislation in British Columbia and Ontario has been interpreted to authorize cy-près awards to charities in situations where some class members cannot be identified. ⁴⁸
154.	Page 24, Paragraph 46 46. It is submitted that these impediments are insurmountable for individuals suffering from non-PCC Compensable Diseases due to the passage of time (see the limitations law analysis in Section G below ^{above} as well as the equitable defence of laches) and available medical and epidemiological evidence.
155.	Page 33, Appendix “A” Glossary “ Létourneau Judgment ” means the judgment rendered by the Honourable Justice Brian Riordan on May 27, 2015 as rectified on June 9 8 , 2015, and the judgment of the Court of Appeal of Quebec
156.	Page 33, Appendix “A” Glossary “ Pan-Canadian Claimants ”, or “ PCCs ” means individuals, excluding the Quebec Class Action Plaintiffs ^{Blais Class Members and Létourneau Class Members} in relation to QCAP Claims, who have asserted or may be entitled to assert a PCC Claim. The terms “Pan-Canadian Claimants” and “PCCs” are synonymous with the term “TRW Claimants” as such term is defined in Schedule “A” to the Orders issued in the Tobacco Companies’ CCAA Proceedings by the Honourable Justice McEwen on December 9, 2019, and any further Order of the CCAA Court.
157.	Page 34, Appendix “A” Glossary “ 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: (b) <i>Létourneau c. Imperial Tobacco Ltée, Rothmans Benson & Hedges Inc. et JTI MacDonald Corp.</i> (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 8 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.
158.	Page 35, Appendix “A” Glossary “ Surviving Family Members ” means, ... <i>Fatal Injuries Act</i> , RSNS 1989, c. 163; amended 2000, c. 29, ss. 9-12 +
Schedule “T”: Imperial Claimant Contractual Release	
159. 2. Release of Released Parties

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 and any and all Section 5.1(2) Claims and Section 19(2) Claims, that any of the Claimants 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 Claimants.

3. Release of Monitors

....

Nothing in this Release shall derogate from the protections afforded to the Monitors or the CCAA Plan Administrators 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, the Monitors and the CCAA Plan Administrators shall not be responsible or liable for any obligations of the Tobacco Companies.

4. Release of Court-Appointed Mediator

.... (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.

IN WITNESS WHEREOF ITCAN and ITCOJTM and the Claimants have mutually agreed to all of the terms and conditions herein as of the date first set out above.

Schedule "X": Provincial and Territorial Liaison Committee Terms

160. Page 1, Title

PROVINCIAL AND TERRITORIAL LIAISON COMMITTEE TERMS