

Toronto

April 18, 2019

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Our Matter Number: 1144377

Montréal

Calgary

**SENT BY EMAIL**

Ottawa

The Honourable Justice McEwen  
Ontario Superior Court of Justice  
Toronto Region  
Osgoode Hall  
130 Queen Street West  
Toronto, ON  
M5H 2N5

Vancouver

New York

Dear Justice McEwen:

**Re: In the Matter of a Plan of Compromise or Arrangement of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited  
Court File No.: CV-19-616077-00CL (the “ITCAN CCAA Proceeding”)**

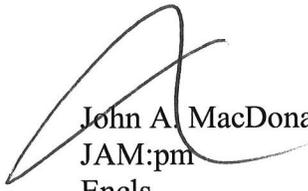
**Re: In the Matter of a Plan of Compromise or Arrangement of Rothmans, Benson & Hedges Inc.  
Court File No.: CV-19-616779-00CL (the “RBH CCAA Proceeding”)**

We are writing on behalf of Imperial Tobacco Canada Limited (“ITCAN”) and Rothmans, Benson & Hedges Inc. (“RBH”) in connection with Your Honour’s April 5, 2019 Orders in the respective CCAA Proceedings varying the Initial Order “solely to allow the Quebec Class Action Plaintiffs to seek the approval of the Kansa Settlement and the Northumberland Settlement from the Honourable Justice Brian Riordan J.S.C.”.

On April 16, 2019, we received the attached Motion to Approve Settlements Between the Class Action Plaintiff’s and Certain Insurer’s in Liquidation returnable before the Honourable Justice Riordan in Montreal on a date to be scheduled. Our concern is that the relief sought in this motion is well beyond that permitted by the April 5, 2019 Orders lifting the stay of proceedings for the limited purpose of allowing the Quebec Class Action Plaintiff’s to have the insurance settlements approved by seeking additional relief relating to distribution of the settlement monies and the “provisional execution of the present judgment notwithstanding appeal”. Given that the claims of the Quebec Action Plaintiffs and the Class Action itself are under the supervision of this Honourable Court in the ongoing CCAA Proceedings, the additional relief sought by the Quebec Action Plaintiffs is more properly dealt with in these proceedings on notice to all interested parties. The Honourable Justice Riordan has been likewise notified of ITCAN and RBH’s position in the attached letter.

As a result of the foregoing, ITCAN and RBH may seek the assistance of this Honourable Court to address these issues next week on April 25 and 26 or at a later date to be fixed by the Court.

Yours very truly,



John A. MacDonald  
JAM:pm  
Encls.

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- c: The Service List in the ITCAN CCAA Proceeding  
The Service List in the RBH CCAA Proceeding