

Court File No. CV-19-615862-00CL  
Court File No. CV-19-616077-00CL  
Court File No. CV-19-616779-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

B E T W E E N:

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR  
ARRANGEMENT OF **JTI-MACDONALD CORP.**

AND IN THE MATTER OF A PLAN OF COMPROMISE OR  
ARRANGEMENT OF **IMPERIAL TOBACCO CANADA LIMITED AND  
IMPERIAL TOBACCO COMPANY LIMITED**

AND IN THE MATTER OF A PLAN OF COMPROMISE OR  
ARRANGEMENT OF **ROTHMANS, BENSON & HEDGES INC.**

Applicants

---

**RESPONDING MOTION RECORD OF  
THE HEART AND STROKE FOUNDATION OF CANADA  
(OBJECTION TO SANCTION ORDERS)**

---

January 20, 2025

**Tyr LLP**  
488 Wellington Street West, Suite 300-302  
Toronto ON M5V 1E3

**James Bunting (LSO# 48244K)**  
Email: [jbunting@tyrllp.com](mailto:jbunting@tyrllp.com)  
Tel: 647.519.6607

**Sam Cotton (LSO# 84324T)**  
Email: [scotton@tyrllp.com](mailto:scotton@tyrllp.com)  
Tel: 613.862.9264

Lawyers for Heart and Stroke Foundation of  
Canada

**TO: THE COMMON SERVICE LIST**

Court File No. 19-CV-615862-00CL  
Court File No. 19-CV-616077-00CL  
Court File No. 19-CV-616779-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR  
ARRANGEMENT OF **JTI-MACDONALD CORP.**

AND IN THE MATTER OF A PLAN OF COMPROMISE OR  
ARRANGEMENT OF **IMPERIAL TOBACCO CANADA LIMITED  
AND IMPERIAL TOBACCO COMPANY LIMITED**

AND IN THE MATTER OF A PLAN OF COMPROMISE OR  
ARRANGEMENT OF **ROTHMANS, BENSON & HEDGES INC.**

**Applicants**

**COMMON SERVICE LIST  
(as of January 13, 2025)**

<b>TO:</b>	<p><b>THORNTON GROUT FINNIGAN LLP</b> 100 Wellington Street West, Suite 3200 TD West Tower, Toronto-Dominion Centre Toronto, ON M5K 1K7 Fax: 416-304-1313</p> <p><b>Robert I. Thornton</b> Tel: 416-304-0560 Email: rthornton@tgf.ca</p> <p><b>Leanne M. Williams</b> Tel: 416-304-0060 Email: lwilliams@tgf.ca</p> <p><b>Rachel A. Nicholson</b> Tel: 416-304-1153 Email: rnicholson@tgf.ca</p>
------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

\* For any additions or questions, please contact Nancy Thompson at nancy.thompson@blakes.com

	<p><b>Mitchell W. Grossell</b> Tel: 416-304-7978 Email: mgrossell@tgf.ca</p> <p><b>John L. Finnigan</b> Tel: 416-304-0558 Email: jfinnigan@tgf.ca</p> <p><b>Rebekah O'Hare</b> Tel: 416-307-2423 Email: rohare@tgf.ca</p> <p><b>Rudrakshi Chakrabarti</b> Tel: 416-307-2425 Email: rchakrabarti@tgf.ca</p> <p>Lawyers for JTI-Macdonald Corp.</p>
<b>AND TO:</b>	<p><b>DELOITTE RESTRUCTURING INC.</b> Bay Adelaide East 8 Adelaide Street West Suite 200 Toronto, ON M5H 0A9 Fax: 416-601-6690</p> <p><b>Paul Casey</b> Tel: 416-775-7172 Email: paucasey@deloitte.ca</p> <p><b>Warren Leung</b> Tel: 416-874-4461 Email: waleung@deloitte.ca</p> <p><b>Jean-Francois Nadon</b> Tel: 514-390-0059 Email: jnadon@deloitte.ca</p> <p><b>Phil Reynolds</b> Tel: 416-956-9200 Email: philreynolds@deloitte.ca</p> <p>The Monitor of JTI-Macdonald Corp.</p>

<b>AND TO:</b>	<p><b>BLAKE, CASSELS &amp; GRAYDON LLP</b> 199 Bay Street Suite 4000, Commerce Court West Toronto, ON M5L 1A9 Fax: 416-863-2653</p> <p><b>Pamela Huff</b> Tel: 416-863-2958 Email: pamela.huff@blakes.com</p> <p><b>Linc Rogers</b> Tel: 416-863-4168 Email: linc.rogers@blakes.com</p> <p><b>Jake Harris</b> Tel: 416-863-2523 Email: jake.harris@blakes.com</p> <p><b>Nancy Thompson, Law Clerk</b> Tel: 416-863-2437 Email: nancy.thompson@blakes.com</p> <p>Lawyers for Deloitte Restructuring Inc., in its capacity as Monitor of JTI-Macdonald Corp.</p>
<b>AND TO:</b>	<p><b>MILLER THOMSON LLP</b> Scotia Plaza 40 King Street West, Suite 5800 Toronto, ON M5H 3S1</p> <p><b>Craig A. Mills</b> Tel: 416-595-8596 Email: cmills@millert Thomson.com</p> <p>Lawyers for North Atlantic Operating Company, Inc.</p>
<b>AND TO:</b>	<p><b>MILLER THOMSON LLP</b> 1000, rue De La Gauchetière Ouest, bureau 3700 Montreal, QC H3B 4W5</p> <p><b>Hubert Sibre</b> Tel: 514-879-4088 Email: hsibre@millert Thomson.com</p> <p>Lawyers for AIG Insurance Canada</p>

<b>AND TO:</b>	<b>BLUETREE ADVISORS INC.</b> First Canada Place 100 King Street West Suite 5600 Toronto, ON M5X 1C9  <b>William E. Aziz</b> Tel: 416-575-2200 Email: baziz@bluetreadvisors.com  Chief Restructuring Officer of JTI-Macdonald Corp.
<b>AND TO:</b>	<b>STIKEMAN ELLIOTT LLP</b> Commerce Court West 199 Bay Street, Suite 5300 Toronto, ON M5L 1B9 Fax: 416-947-0866  <b>David R. Byers</b> Tel: 416-869-5697 Email: dbyers@stikeman.com  <b>Maria Konyukhova</b> Tel: 416-869-5230 Email: mkonyukhova@stikeman.com  <b>Lesley Mercer</b> Tel: 416-869-6859 Email: lmercer@stikeman.com  Lawyers for British American Tobacco p.l.c., B.A.T. Industries p.l.c. and British American Tobacco (Investments) Limited
<b>AND TO:</b>	<b>OSLER, HOSKIN &amp; HARCOURT LLP</b> 100 King Street West 1 First Canadian Place Suite 6200, P.O. Box 50 Toronto, ON M5X 1B8 Fax: 416-862-6666  <b>Deborah Glendinning</b> Tel: 416-862-4714 Email: dglendinning@osler.com  <b>Marc Wasserman</b> Tel: 416-862-4908 Email: mwasserman@osler.com

	<p><b>John A. MacDonald</b> Tel: 416-862-5672 Email: jmacdonald@osler.com</p> <p><b>Michael De Lellis</b> Tel: 416-862-5997 Email: mdelellis@osler.com</p> <p><b>Craig Lockwood</b> Tel: 416-862-5988 Email: clockwood@osler.com</p> <p><b>Marleigh Dick</b> Tel: 416-862-4725 Email: mdick@osler.com</p> <p><b>Martino Calvaruso</b> Tel: 416-862-6665 Email: mcalvaruso@osler.com</p> <p>Lawyers for Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited</p>
<p><b>AND TO:</b></p>	<p><b>DAVIES WARD PHILLIPS &amp; VINEBERG LLP</b> 155 Wellington Street West Toronto, ON M5V 3J7</p> <p><b>Natasha MacParland</b> Tel: 416-863-5567 Email: nmacparland@dwpv.com</p> <p><b>Chanakya Sethi</b> Tel: 416-863-5516 Email: csethi@dwpv.com</p> <p><b>Rui Gao</b> Tel: 416-367-7613 Email: rgao@dwpv.com</p> <p><b>Benjamin Jarvis</b> Tel: 514-807-0621 Email: bjarvis@dwpv.com</p> <p><b>Robert Nicholls</b> Email: rnicholls@dwpv.com</p>

	<p><b>Anisha Visvanatha</b> Tel: 416-367-7480 Email: avisvanatha@dwpv.com</p> <p><b>Ashley Perley, Law Clerk</b> Tel: 416-566-0463 Email: aperley@dwpv.com</p> <p>Lawyers for FTI Consulting Canada Inc., in its capacity as Monitor of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited</p>
<b>AND TO:</b>	<p><b>MORGAN, LEWIS &amp; BOCKIUS LLP</b> 101 Park Avenue New York, NY 10178-0060</p> <p><b>Jennifer Feldsher</b> Tel: 212-309-6017 Email: jennifer.feldser@morganlewis.com</p> <p><b>MORGAN, LEWIS &amp; BOCKIUS LLP</b> One State Street Hartford, CT 06103-3178</p> <p><b>David K. Shim</b> Tel: 860-240-2580 Email: david.shim@morganlewis.com</p> <p>US Counsel for FTI Consulting Canada Inc., in its capacity as Monitor of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited</p>
<b>AND TO:</b>	<p><b>FTI CONSULTING CANADA INC.</b> 79 Wellington Street West Suite 2010, P.O. Box 104 Toronto, ON M4K 1G8 Fax: 416-649-8101</p> <p><b>Greg Watson</b> Tel: 416-649-8077 Email: greg.watson@fticonsulting.com</p> <p><b>Paul Bishop</b> Tel: 416-649-8053 Email: paul.bishop@fticonsulting.com</p> <p><b>Jeffrey Rosenberg</b> Tel: 416-649-8073 Email: jeffrey.rosenberg@fticonsulting.com</p>



	<p><b>Kamran Hamidi</b> Tel: 416-649-8068 Email: kamran.hamidi@fticonsulting.com</p> <p><b>Carter Wood</b> Tel: 416-844-9169 Email: carter.wood@fticonsulting.com</p> <p>Monitor of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited</p>
<b>AND TO:</b>	<p><b>MCCARTHY TÉTRAULT LLP</b> 66 Wellington Street West Suite 5300 TD Bank Tower, Box 48 Toronto, ON M5K 1E6 Fax: 416-868-0673</p> <p><b>James Gage</b> Tel: 416-601-7539 Email: jgage@mccarthy.ca</p> <p><b>Heather Meredith</b> Tel: 416-601-8342 Email: hmeredith@mccarthy.ca</p> <p><b>Paul Steep</b> Tel: 416-601-7998 Email: psteep@mccarthy.ca</p> <p><b>Trevor Courtis</b> Tel: 416-601-7643 Email: tcourtis@mccarthy.ca</p> <p><b>Deborah Templer</b> Tel: 416-601-8421 Email: dtempler@mccarthy.ca</p> <p>Lawyers for Rothmans, Benson &amp; Hedges, Inc.</p>
<b>AND TO:</b>	<p><b>LAPOINTE ROSENSTEIN MARCHAND MELANÇON LLP</b> 1 Place Ville Marie, Suite 1300 Montreal, QC H3B 0E6</p>

	<p><b>Mireille Fontaine</b> Tel: 514-925-6342 Email: mireille.fontaine@lrmm.com</p> <p>Lawyers for the Top Tube Company</p>
<b>AND TO:</b>	<p><b>TORYS LLP</b> 79 Wellington St. West, Suite 3000 Box 270, TD Centre Toronto, ON M5K 1N2 Fax: 416-865-7380</p> <p><b>Scott Bomhof</b> Tel: 416-865-7370 Email: sbomhof@torys.com</p> <p><b>Adam Slavens</b> Tel: 416-865-7333 Email: aslavens@torys.com</p> <p>Lawyers for JT Canada LLC Inc. and PricewaterhouseCoopers Inc., in its capacity as receiver of JTI-Macdonald TM Corp.</p>
<b>AND TO:</b>	<p><b>PRICEWATERHOUSECOOPERS</b> PwC Tower 18 York St., Suite 2600 Toronto, ON M5J 0B2 Fax: 416-814-3210</p> <p><b>Mica Arlette</b> Tel: 416-814-5834 Email: mica.arlette@pwc.com</p> <p><b>Tyler Ray</b> Email: tyler.ray@pwc.com</p> <p>Receiver and Manager of JTI-Macdonald TM Corp.</p>
<b>AND TO:</b>	<p><b>BENNETT JONES</b> 100 King Street West Suite 3400 Toronto, ON M5X 1A4 Fax: 416-863-1716</p> <p><b>Jeffrey Leon</b> Tel: 416-777-7472 Email: leonj@bennettjones.com</p>

	<p><b>Mike Eizenga</b> Tel: 416-777-4879 Email: eizengam@bennettjones.com</p> <p><b>Sean Zweig</b> Tel: 416-777-6254 Email: zweigs@bennettjones.com</p> <p><b>MCKENZIE LAKE LAWYERS</b> 140 Fullarton Street, Suite 1800 London, ON N6A 5P2</p> <p><b>Michael Peerless</b> Tel: 519-667-2644 Email: mike.peerless@mckenzielake.com</p> <p><b>SISKINDS</b> 275 Dundas Street, Unit 1 London, ON N6B 3L1</p> <p><b>Andre I.G. Michael</b> Tel: 519-660-7860 Email: andre.michael@siskinds.com</p> <p><b>James Virtue</b> Tel: 519-660-7898 Email: jim.virtue@siskinds.com</p> <p>Lawyers for the Province of British Columbia, Province of Manitoba, Province of New Brunswick, Province of Nova Scotia, Province of Prince Edward Island, Province of Saskatchewan, Government of Northwest Territories, Government of Nunavut, and Government of Yukon in their capacities as plaintiffs in the HCCR Legislation claims</p>
<b>AND TO:</b>	<p><b>MINISTRY OF THE ATTORNEY GENERAL</b> Legal Services Branch 1001 Douglas Street Victoria, BC V8W 2C5 Fax: 250-356-6730</p> <p><b>Peter R. Lawless</b> Tel: 250-356-8432 Email: peter.lawless@gov.bc.ca</p>

<b>AND TO:</b>	<p><b>KSV ADVISORY INC.</b> 150 King Street West Suite 2308, Box 42 Toronto, ON M5H 1J9 Fax: 416-932-6266</p> <p><b>Noah Goldstein</b> Tel: 416-932-6207 Email: ngoldstein@ksvadvisory.com</p> <p><b>Bobby Kofman</b> Email: bkofman@ksvadvisory.com</p> <p><b>Jordan Wong</b> Tel: 416-932-6025 Email: jwong@ksvadvisory.com</p> <p>Financial Advisory for the Provinces of British Columbia, Manitoba, New Brunswick, Nova Scotia, Prince Edward Island and Saskatchewan, in their capacities as plaintiffs in the HCCR Legislation claims</p>
<b>AND TO:</b>	<p><b>MINISTRY OF THE ATTORNEY GENERAL</b> Crown Law Office - Civil 720 Bay Street, 8th Floor Toronto, ON M7A 2S9 Fax: 416-326-4181</p> <p><b>Jacqueline Wall</b> Tel: 416-434-4454 Email: jacqueline.wall@ontario.ca</p> <p>Lawyers for His Majesty the King in Right of Ontario</p>
<b>AND TO:</b>	<p><b>FISHMAN FLANZ MELAND PAQUIN LLP</b> Place du Canada 1010 de la Gauchetière St. West, Suite 1600 Montreal, QC H3B 2N2</p> <p><b>Avram Fishman</b> Email: afishman@ffmp.ca</p> <p><b>Mark E. Meland</b> Tel: 514-932-4100 Email: mmeland@ffmp.ca</p> <p><b>Margo R. Siminovitch</b> Email: msiminovitch@ffmp.ca</p>

**Jason Dolman**

Email: [jdolman@ffmp.ca](mailto:jdolman@ffmp.ca)

**Nicolas Brochu**

Email: [nbrochu@ffmp.ca](mailto:nbrochu@ffmp.ca)

**Tina Silverstein**

Email: [tsilverstein@ffmp.ca](mailto:tsilverstein@ffmp.ca)

**CHAITONS LLP**

5000 Yonge Street 10th Floor  
Toronto, ON M2N 7E9

**Harvey Chaiton**

Tel: 416-218-1129

Email: [harvey@chaitons.com](mailto:harvey@chaitons.com)

**George Benchetrit**

Tel: 416-218-1141

Email: [george@chaitons.com](mailto:george@chaitons.com)

**TRUDEL JOHNSTON & LESPÉRANCE**

750, Cote de la Place d'Armes, Bureau 90

Montréal, QC H2Y 2X8

Fax: 514-871-8800

**Philippe Trudel**

Tel: 514-871-8385, x203

Email: [philippe@tjl.quebec](mailto:philippe@tjl.quebec)

**Bruce Johnston**

Tel: 514-871-8385, x202

Email: [bruce@tjl.quebec](mailto:bruce@tjl.quebec)

**André Lespérance**

Tel: 514-871-8805

Email: [andre@tjl.quebec](mailto:andre@tjl.quebec)

**KUGLER KANDESTIN s.e.n.c.r.l., LLP**

1 Place Ville-Marie, Suite 1170

Montréal, QC H3B 2A7

**Gordon Kulger**

Tel: 514-360-2686

Email: [gkulger@kklex.com](mailto:gkulger@kklex.com)

	<p><b>Robert Kugler</b> Tel: 514-360-8882 Email: rkugler@kklex.com</p> <p>Lawyers for Conseil québécois sur le tabac et la santé, Jean-Yves Blais and Cécilia Létourneau (Quebec Class Action Plaintiffs)</p>
<b>AND TO:</b>	<p><b>KLEIN LAWYERS LLP</b> 100 King Street West, Suite 5600 Toronto, ON M5X 1C9</p> <p><b>Douglas Lennox</b> Tel: 416-506-1944 Email: dlennox@callkleinlawyers.com</p> <p><b>KLEIN LAWYERS LLP</b> 400 – 1385 West 8<sup>th</sup> Avenue Vancouver, BC V6H 3V9</p> <p><b>David A. Klein</b> Email: dklein@callkleinlawyers.com</p> <p><b>Nicola Hartigan</b> Tel: 604-874-7171 Email: nhartigan@callkleinlawyers.com</p> <p>Lawyers for the representative plaintiff, Kenneth Knight, in the certified British Columbia class action, <i>Knight v. Imperial Tobacco Canada Ltd.</i>, Supreme Court of British Columbia, Vancouver Registry No. L031300</p>
<b>AND TO:</b>	<p><b>JENSEN SHAWA SOLOMON DUGID HAWKES LLP</b> 800, 304 – 8 Avenue SW Calgary, AB T2P 1C2 Fax: 403-571-1528</p> <p><b>Carsten Jensen, QC</b> Tel: 403-571-1526 Email: jensenc@jssbarristers.ca</p> <p><b>Sabri Shawa, QC</b> Tel: 403-571-1527 Email: shawas@jssbarristers.ca</p> <p><b>Stacy Petriuk</b> Tel: 403-571-1523 Email: petriuks@jssbarristers.ca</p>

	<p><b>PALIARE ROLAND ROSENBERG ROTHSTEIN LLP</b> 155 Wellington Street West, 35<sup>th</sup> Floor Toronto, ON M5V 3H1</p> <p><b>Kenneth T. Rosenberg</b> Email: ken.rosenberg@paliareroland.com</p> <p><b>Lilly Harmer</b> Email: lily.harmer@paliareroland.com</p> <p><b>Massimo (Max) Starnino</b> Email: max.starnino@paliareroland.com</p> <p><b>CUMING &amp; GILLESPIE</b> 4200, 825 – 8<sup>th</sup> Avenue SW Calgary, AB T2P 1G1</p> <p><b>Laura M. Comfort</b> Email: laura@cglaw.ca</p> <p>Lawyers for His Majesty the King in Right of Alberta</p>
<b>AND TO:</b>	<p><b>HIS MAJESTY THE KING IN RIGHT OF ALBERTA</b> 9<sup>th</sup> Fl. Peace Hills trust Tower 10011 – 109<sup>th</sup> Street Edmonton, AB T5J 3S8</p> <p><b>Doreen Mueller</b> Email: doreen.mueller@gov.ab.ca</p>
<b>AND TO:</b>	<p><b>STEWART MCKELVEY</b> 1741 Lower Water Street, Suite 600 Halifax, NS B3J 0J2 Fax: 902-420-1417</p> <p><b>David Wedlake</b> Tel: 902-444-1705 Email: dwedlake@stewartmckelvey.com</p> <p><b>Eryka Gregory</b> Tel: 902-44401747 Email: egregory@stewartmckelvey.com</p> <p>Lawyers for Sobeys Capital Incorporated</p>

<b>AND TO:</b>	<p><b>CASSELS BROCK &amp; BLACKWELL LLP</b> Suite 3200, Bay Adelaide Centre – North Tower 40 Temperance Street Toronto, ON M5H 0B4</p> <p><b>Shayne Kukulowicz</b> Tel: 416-860-6463 Fax: 416-640-3176 Email: skukulowicz@cassels.com</p> <p><b>Joseph Bellissimo</b> Tel: 416-860-6572 Fax: 416-642-7150 Email: jbellissimo@cassels.com</p> <p><b>Monique Sassi</b> Tel: 416-860-6886 Fax: 416-640-3005 Email: msassi@cassels.com</p> <p>Lawyers for Ernst &amp; Young Inc, in its capacity as court-appointed monitor of Rothmans, Benson &amp; Hedges, Inc.</p>
<b>AND TO:</b>	<p><b>ERNST &amp; YOUNG INC.</b> Ernst &amp; Young Tower 100 Adelaide Street West P.O. Box 1 Toronto, ON M5H 0B3</p> <p><b>Murray A. McDonald</b> Tel: 416-943-3016 Email: murray.a.mcdonald@parthenon.ey.com</p> <p><b>Brent Beekenkamp</b> Tel: 416-943-2652 Email: brent.r.beekenkamp@parthenon.ey.com</p> <p><b>Edmund Yau</b> Tel: 416-943-2177 Email: edmund.yau@parthenon.ey.com</p> <p><b>Matt Kaplan</b> Tel: 416-932-6155 Email: matt.kaplan@parthenon.ey.com</p> <p>Monitor of Rothmans, Benson &amp; Hedges, Inc.</p>



<b>AND TO:</b>	<p><b>GOWLING WLG (CANADA) LLP</b> 1 First Canadian Place 100 King Street West, Suite 1600 Toronto, ON M5X 1G5 Fax: 416-862-7661</p> <p><b>Clifton Prophet</b> Tel: 416-862-3509 Email: <a href="mailto:clifton.prophet@gowlingwlg.com">clifton.prophet@gowlingwlg.com</a></p> <p><b>Steven Sofer</b> Tel: 416-369-7240 Email: <a href="mailto:steven.sofer@gowlingwlg.com">steven.sofer@gowlingwlg.com</a></p> <p><b>Nicholas Kluge</b> Tel: 416-369-4610 Email: <a href="mailto:nicholas.kluge@gowlingwlg.com">nicholas.kluge@gowlingwlg.com</a></p> <p>Lawyers for Philip Morris International Inc.</p>
<b>AND TO:</b>	<p><b>PALIARE ROLAND ROSENBERG ROTHSTEIN LLP</b> 155 Wellington Street West, 35<sup>th</sup> Floor Toronto, ON M5V 3H1</p> <p><b>Kenneth T. Rosenberg</b> Email: <a href="mailto:ken.rosenberg@paliareroland.com">ken.rosenberg@paliareroland.com</a></p> <p><b>Lilly Harmer</b> Email: <a href="mailto:lily.harmer@paliareroland.com">lily.harmer@paliareroland.com</a></p> <p><b>Massimo (Max) Starnino</b> Email: <a href="mailto:max.starnino@paliareroland.com">max.starnino@paliareroland.com</a></p> <p><b>ROEBOTHAN MCKAY MARSHALL</b> Paramount Building 34 Harvey Road, 5<sup>th</sup> Floor St. John's NL A1C 3Y7 Fax: 709-753-5221</p> <p><b>Glenda Best</b> Tel: 705-576-2255 Email: <a href="mailto:gbest@wrmlaw.com">gbest@wrmlaw.com</a></p> <p><b>HUMPHREY FARRINGTON McCLAIN, P.C.</b> 221 West Lexington, Suite 400 Independence, MO 64050</p>

	<p><b>Kenneth B. McClain</b> Tel: 816-836-5050 Email: kbm@hfmlegal.com</p> <p>Lawyers for His Majesty the King in Right of Newfoundland</p>
<b>AND TO:</b>	<p><b>WESTROCK COMPANY OF CANADA CORP.</b> 15400 Sherbrooke Street East Montreal, QC H1A 3S2</p> <p><b>Dean Jones</b> Tel: 514-642-9251 Email: dean.jones@westrock.com</p>
<b>AND TO</b>	<p><b>FINANCIAL SERVICES REGULATORY AUTHORITY OF ONTARIO (FSRA)</b> Legal and Enforcement Division 25 Sheppard Avenue West, Suite 100 Toronto, Ontario M2N 6S6</p> <p><b>Michael Spagnolo</b> Legal Counsel Tel: 647-801-8921 Email: michael.spagnolo@fsrao.ca</p>
<b>AND TO:</b>	<p><b>KAPLAN LAW</b> 393 University Avenue, Suite 2000 Toronto, ON M5G 1E6</p> <p><b>Ari Kaplan</b> Tel: 416-565-4656 Email: ari@kaplanlaw.ca</p> <p>Counsel to the Former Genstar U.S. Retiree Group Committee</p>
<b>AND TO:</b>	<p><b>McMILLAN LLP</b> Brookfield Place 181 Bay Street, Suite 4400 Toronto, ON M5J 2T3</p> <p><b>Wael Rostom</b> Tel: 416-865-7790 Email: wael.rostom@mcmillan.ca</p>

	<p><b>Emile Catimel-Marchand</b> Tel: 514-987-5031 Email: emile.catimel-marchand@mcmillan.ca</p> <p>Lawyers for The Bank of Nova Scotia</p>
<b>AND TO</b>	<p><b>MERCHANT LAW GROUP LLP</b> c/o #400 – 333 Adelaide St. West Toronto, ON M5V 1R5 Fax: 613-366-2793</p> <p><b>Evatt Merchant, QC</b> Tel: 613-366-2795 Email: emerchant@merchantlaw.com</p> <p>Lawyers for the Class Action Plaintiffs (MLG)</p>
<b>AND TO:</b>	<p><b>LABSTAT INTERNATIONAL INC.</b> 262 Manitou Drive Kitchener, ON N2C 1L3</p> <p><b>Andrea Echeverria</b> Tel: 519-748-5409 Email: aecheverria@labstat.com</p>
<b>AND TO:</b>	<p><b>CERNOS FLAHERTY SVONKIN LLP</b> 220 Bay Street, Suite 700 Toronto, ON M5J 2W4 Fax: 647-725-5440</p> <p><b>Patrick Flaherty</b> Tel: 416-855-0403 Email: pflaherty@cfscounsel.com</p> <p><b>Bryan D. McLeese</b> Tel: 416-855-0414 Email: bmcleese@cfscounsel.com</p> <p><b>Clair Wortsman</b> Email: cwortsman@cfscounsel.com</p>

	<p><b>STOCKWOODS LLP</b> 77 King Street West, Suite 4130 TD North Tower, P.O. Box 140, TD Centre Toronto, ON M5K 1H1 Fax: 416-593-9345</p> <p><b>Brian Gover</b> Tel: 416-593-2489 Email: briang@stockwoods.ca</p> <p><b>Justin Safayeni</b> Tel: 416-593-3494 Email: justins@stockwoods.ca</p> <p>Lawyers for R.J. Reynolds Tobacco Company and R.J. Reynolds Tobacco International Inc.</p>
<b>AND TO:</b>	<p><b>COZEN O'CONNOR LLP</b> Bay Adelaide Centre – North Tower 40 Temperance Street, Suite 2700 Toronto, Ontario M5H 0B4</p> <p><b>Steven Weisz</b> Tel: 647-417-5334 Fax: 416-361-1405 Email: sweisz@cozen.com</p> <p><b>INCH HAMMOND PROFESSIONAL CORPORATION</b> 1 King Street West, Suite 500 Hamilton, ON L8P 4X8</p> <p><b>John F.C. Hammond</b> Tel: 905-525-4481 Email: hammond@inchlaw.com</p> <p>Lawyer for Grand River Enterprises Six Nations Ltd.</p>
<b>AND TO:</b>	<p><b>STROSBERG WINGFIELD SASSO LLP</b> 1561 Ouellette Avenue Windsor, ON M8X 1K5 Fax: 866-316-5308</p> <p><b>William V. Sasso</b> Tel: 519-561-6222 Email: william.sasso@swslitigation.com</p>

	<p><b>David Robins</b> Tel: 519-561-6215 Email: david.robins@sWSlitigation.com</p> <p>Lawyers for The Ontario Flue-Cured Tobacco Growers' Marketing Board, plaintiffs in Ontario Superior Court of Justice Court File No. 1056/10CP (Class Proceedings)</p>
<b>AND TO:</b>	<p><b>ATTORNEY GENERAL OF CANADA</b> Department of Justice Canada Ontario Regional Office, Tax Law Section 120 Adelaide Street West, Suite 400 Toronto, ON M5H 1T1 Fax: 416-973-0810</p> <p><b>Edward Park</b> Tel: 647-292-9368 Email: edward.park@justice.gc.ca</p> <p><b>Kevin Dias</b> Email: kevin.dias@justice.gc.ca</p> <p>Lawyers for the Minister of National Revenue</p>
<b>AND TO:</b>	<p><b>LAX O'SULLIVAN LISUS GOTTLIEB LLP</b> Suite 2750, 145 King Street West Toronto, ON M5H 1J8</p> <p><b>Jonathan Lisus</b> Tel: 416-598-7873 Email: jlisus@lolg.ca</p> <p><b>Matthew Gottlieb</b> Tel: 416-644-5353 Email: mgottlieb@lolg.ca</p> <p><b>Nadia Campion</b> Tel: 416-642-3134 Email: ncampion@lolg.ca</p> <p><b>Andrew Winton</b> Tel: 416-644-5342 Email: awinton@lolg.ca</p> <p>Lawyers for the Court-Appointed Mediator</p>

<b>AND TO:</b>	<p><b>FOGLER, RUBINOFF LLP</b> Suite 3000, P.O. Box 95 Toronto-Dominion Centre 77 King Street West Toronto, ON M5K 1G8 Fax: 416-941-8852</p> <p><b>Vern W. DaRe</b> Tel: 416-941-8842 Email: vdare@foglers.com</p> <p><b>CANADIAN CANCER SOCIETY</b> 116 Albert Street, Suite 500 Ottawa, ON K1P 5G3 Fax: 613-565-2278</p> <p><b>Robert Cunningham</b> Tel: 613-565-2522 ext. 4981 Email: rcunning@cancer.ca</p> <p>Lawyers for Canadian Cancer Society</p>
<b>AND TO:</b>	<p><b>BLANEY MCMURTRY LLP</b> 2 Queen Street East, Suite 1500 Toronto, ON M5C 3G5</p> <p><b>David R. Mackenzie</b> Tel: 416-597-4890 Email: dmackenzie@blaney.com</p> <p><b>David Ullmann</b> Tel: 416-596-4289 Email: dullmann@blaney.com</p> <p><b>Alexandra Teodorescu</b> Tel: 416-596-4279 Email: ateodorescu@blaney.com</p> <p>Lawyers for La Nordique Compagnie D' Assurance du Canada</p>
<b>AND TO:</b>	<p><b>ST-PIERRE LÉTOURNEAU</b> 2600, boulevard Laurier, porte760 Quebec, QC G1V 4T3</p>

	<p><b>Marc-André Maltais</b> Tel: 418-657-8702, ext. 3107 Email: marc-andre.maltais1@retraitequebec.gouv.qc.ca</p> <p>Lawyers for Retraite Québec</p>
<b>AND TO:</b>	<p><b>LECKER &amp; ASSOCIATES</b> 4789 Yonge Street, Suite 514 Toronto, ON M2N 0G3</p> <p><b>Shira Levine</b> Email: slevine@leckerslaw.com</p> <p>Lawyer for Imperial Tobacco claimant</p>
<b>AND TO:</b>	<p><b>McMILLAN LLP</b> 181 Bay Street, Suite 4400 Toronto, ON M5J 2T3 Fax: 416-865-7048</p> <p><b>Brett Harrison</b> Tel: 416-865-7932 Email: brett.harrison@mcmillan.ca</p> <p><b>Tushara Weerasooriya</b> Tel: 416-865-7890 Email: tushara.weerasooriya@mcmillan.ca</p> <p><b>Guneev Bhinder</b> Tel: 416-307-4067 Email: guneev.bhinder@mcmillan.ca</p> <p>Lawyers for the Province of Quebec</p>
<b>AND TO:</b>	<p><b>ATTORNEY GENERAL OF CANADA</b> Department of Justice Canada Ontario Regional Office, L.E.A.D. 120 Adelaide Street West, Suite 400 Toronto, ON M5H 1T1</p> <p><b>Victor Paolone</b> Tel: 647-256-7548 Email: victor.paolone@justice.gc.ca</p>

<b>AND TO:</b>	<b>McMILLAN LLP</b> Brookfield Place 181 Bay Street, Suite 4400 Toronto, ON M5J 2T3 Fax: 416-865-7048  <b>Stephen Brown-Okruhlik</b> Tel: 416-865-7043 Email: stephen.brown-okruhlik@mcmillan.ca  Lawyers for Citibank Canada
<b>AND TO:</b>	<b>BORDEN LADNER GERVAIS LLP</b> Bay Adelaide Centre, East Tower 22 Adelaide Street West, Suite 3400 Toronto, ON M5H 4E3 Fax: 416-367-6749  <b>Alex MacFarlane</b> Tel: 416-367-6305 Email: amacfarlane@blg.com  <b>James W. MacLellan</b> Tel: 416-367-6592 Email: jmaclellan@blg.com  <b>Bevan Brooksbank</b> Tel: 416-367-6604 Email: bbrooksbank@blg.com  Lawyers for Chubb Insurance Company of Canada
<b>AND TO:</b>	<b>INDUSTRY CANADA, LEGAL SERVICES</b> 235 Queen Street, 8 <sup>th</sup> Floor, East Tower Ottawa, ON K1A 0H5  <b>c/o LEAD Admissions Team, Department of Justice Canada</b> Email: TOR.Leadadmissions@justice.gc.ca
<b>AND TO:</b>	<b>ROCHON GENOVA LLP</b> Barristers • Avocats 121 Richmond Street West, Suite 900 Toronto, ON M5H 2K1 Fax: 416-363-0263



	<p><b>Joel P. Rochon</b> Tel: 416-363-1867 x222 Email: jrochon@rochongenova.com</p> <p>Lawyers for Suzanne Jacklin, Barbara Bourassa on behalf of the Estate of Mitchell David Bourassa, Roderick Dennis McDermid, Linda Dorion, Thelma Adams, Ben Sample and Deborah Kunta, in their capacity as Representative Plaintiffs in certain proposed class proceedings</p>
<b>AND TO:</b>	<p><b>WAGNERS</b> 1869 Upper Water Street, Suite PH301 3<sup>rd</sup> Floor, Pontac House, Historic Properties Halifax, NS B3J 1S9 Fax: 902-422-1233</p> <p><b>Raymond F. Wagner, K.C.</b> Tel: 902-425-7330 Email: raywagner@wagners.co</p> <p><b>Kate Boyle</b> Tel: 902-425-7330 Email: kboyle@wagners.co</p> <p><b>Maddy Carter</b> Tel: 902-425-7330 Email: mcarter@wagners.co</p> <p><b>Lauren Harper</b> Tel: 905-425-7330 Email: lharper@wagners.co</p> <p>Representative Counsel</p>
<b>AND TO:</b>	<p><b>REVENU QUÉBEC</b> 1600, boul. René-Lévesque Ouest Secteur R23DGR Montréal, QC H3H 2V2</p> <p><b>Alain Casavant</b> Email: alain.casavant@revenuquebec.ca</p>
<b>AND TO:</b>	<p><b>PELLETIER D'AMOURS</b> 1, Complexe Desjardins Tour Sud, 12e étage Montreal, QC H5B 1B1</p>

	<p><b>Geneviève Chabot</b> Email: genevieve.chabot@dgag.ca</p> <p>Lawyers for Desjardins Assurances</p>
<b>AND TO:</b>	<p><b>SMART &amp; BIGGAR / FETHERSTONHAUGH</b> 55 Metcalfe Street, Suite 1000 P.O. Box 2999, Station D Ottawa, ON K1P 5Y6</p> <p><b>Kohji Suzuki</b> Email: ksuzuki@smartbiggar.ca</p> <p><b>Francois Guay</b> Email: fguay@smartbiggar.ca</p> <p><b>Christian Bolduc</b> Email: cbolduc@smartbiggar.ca</p> <p><b>Melanie Powers</b> Email: mlpowers@smartbiggar.ca</p> <p><b>Matthew Burt</b> Email: meburt@smartbiggar.ca</p> <p>Lawyers for, and creditor of, Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited</p>
<b>AND TO:</b>	<p><b>KORNBLUM LAW PROFESSIONAL CORPORATION</b> 508 Lawrence Avenue West Toronto, ON M6A 1A1</p> <p><b>Attention: Susanne Macneall</b> Email: s.macneall@kornblum.ca</p> <p>Lawyers for Mr. Girsh Nair</p>
<b>AND TO:</b>	<p><b>TYR LLP</b> 488 Wellington Street West, Suite 300-302 Toronto, ON M5V 1E3</p> <p><b>James Bunting</b> Tel: 647-519-6607 Email: jbunting@tyrllp.com</p>

	<p><b>Sam Cotton</b> Tel: 613-862-9264 Email: scotton@tyrllp.com</p> <p>Lawyers for the Heart and Stroke Foundation</p>
<b>AND TO:</b>	<p><b>HEART AND STROKE FOUNDATION</b> 2300 Yonge Street Toronto, ON M4P 1E4</p> <p><b>Emily Sternberg</b> Email: emily.sternberg@heartandstroke.ca</p>
<b>AND TO:</b>	<p><b>TYR LLP</b> 488 Wellington Street West, Suite 300-302 Toronto, ON M5V 1E3</p> <p><b>James Doris</b> Tel: 647-519-5840 Email: jdoris@tyrllp.com</p> <p>Lawyers for the U.S. Department of Justice</p>
<b>AND TO:</b>	<p><b>GOODMANS LLP</b> Bay Adelaide Centre – West Tower 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 Tel: 416-979-2211 Fax: 416-979-1234</p> <p><b>Gale Rubenstein</b> Email: grubenstein@goodmans.ca</p> <p><b>Peter Ruby</b> Email: pruby@goodmans.ca</p> <p><b>Joseph Pasquariello</b> Email: jpasquariello@goodmans.ca</p> <p>Lawyers for PricewaterhouseCoopers Inc. as Liquidator of Northumberland General Insurance Company</p>

<p><b>Courtesy Copy To:</b></p>	<p><b>DEBTWIRE</b> 1501 Broadway, 8<sup>th</sup> Floor New York, NY 10036</p> <p><b>John Bringardner</b> Tel: 646-378-3143 Email: john.bringardner@acuris.com</p> <p>Global Legal Editor</p>
-------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

## Email Service List

rthornton@tgf.ca; lwilliams@tgf.ca; rnicholson@tgf.ca; mgrossell@tgf.ca; jfinnigan@tgf.ca; rohare@tgf.ca; rchakrabarti@tgf.ca; paucasey@deloitte.ca; waleung@deloitte.ca; jnadon@deloitte.ca; philreynolds@deloitte.ca; pamela.huff@blakes.com; linc.rogers@blakes.com; jake.harris@blakes.com; nancy.thompson@blakes.com; cmills@millერთhompson.com; hsibre@millერთhompson.com; baziz@bluetreadadvisors.com; dbyers@stikeman.com; mkonyukhova@stikeman.com; lmercer@stikeman.com; dglendinning@osler.com; mwasserman@osler.com; jmacdonald@osler.com; mdelellis@osler.com; clockwood@osler.com; mdick@osler.com; mcalvaruso@osler.com; nmacparland@dwpv.com; csethi@dwpv.com; rgao@dwpv.com; bjarvis@dwpv.com; rnicholls@dwpv.com; avisvanatha@dwpv.com; aperley@dwpv.com; jennifer.feldsher@morganlewis.com; david.shim@morganlewis.com; greg.watson@fticonsulting.com; paul.bishop@fticonsulting.com; jeffrey.rosenberg@fticonsulting.com; kamran.hamidi@fticonsulting.com; carter.wood@fticonsulting.com; jgage@mccarthy.ca; hmeredith@mccarthy.ca; psteep@mccarthy.ca; tcourtis@mccarthy.ca; dtempler@mccarthy.ca; mireille.fontaine@lrm.com; sbomhof@torys.com; aslavens@torys.com; mica.arlette@pwc.com; tyler.ray@pwc.com; leonj@bennettjones.com; eizengam@bennettjones.com; zweigs@bennettjones.com; mike.peerless@mckenzielake.com; andre.michael@siskinds.com; jim.virtue@siskinds.com; peter.lawless@gov.bc.ca; ngoldstein@ksvadvisory.com; bkofman@ksvadvisory.com; jwong@ksvadvisory.com; jacqueline.wall@ontario.ca; afishman@ffmp.ca; mmeland@ffmp.ca; msiminovitch@ffmp.ca; jdolman@ffmp.ca; nbrochu@ffmp.ca; tsilverstein@ffmp.ca; harvey@chaitons.com; george@chaitons.com; philippe@tjl.quebec; bruce@tjl.quebec; andre@tjl.quebec; gkugler@kklex.com; rkugler@kklex.com; dlennox@callkleinlawyers.com; dklein@callkleinlawyers.com; nhartigan@callkleinlawyers.com; jensenc@jssbarristers.ca; shawas@jssbarristers.ca; petriuks@jssbarristers.ca; ken.rosenberg@paliareroland.com; lily.harmer@paliareroland.com; max.starnino@paliareroland.com; laura@cglaw.ca; doreen.mueller@gov.ab.ca; beatrice.loschiavo@paliareroland.com; natalia.botelho@paliareroland.com; michelle.jackson@paliareroland.com; dwedlake@stewartmckelvey.com; egregory@stewartmckelvey.com; skukulowicz@cassels.com; jbellissimo@cassels.com; msassi@cassels.com; murray.a.mcdonald@parthenon.ey.com; brent.r.beekenkamp@parthenon.ey.com; edmund.yau@parthenon.ey.com; matt.kaplan@parthenon.ey.com; clifton.prophet@gowlingwlg.com; steven.sofer@gowlingwlg.com; nicholas.kluge@gowlingwlg.com; gbest@wrmmlaw.com; kbm@hfmlegal.com; dean.jones@westrock.com; michael.spagnolo@fsrao.ca; ari@kaplanlaw.ca; wael.rostom@mcmillan.ca; emile.catimel-marchand@mcmillan.ca; emerchant@merchantlaw.com; jt.m.ccaa@merchantlaw.com; aecheverria@labstat.com; pflaherty@cfscounsel.com; bmclease@cfscounsel.com; cwortsman@cfscounsel.com; briang@stockwoods.ca; justins@stockwoods.ca; sweisz@cozen.com; hammond@inchlaw.com; william.sasso@swslitigation.com; david.robins@swslitigation.com; edward.park@justice.gc.ca; kevin.dias@justice.gc.ca; jlisus@lolg.ca; mgottlieb@lolg.ca; ncampion@lolg.ca; awinton@lolg.ca; vdare@foglars.com; rcurring@cancer.ca; dmackenzie@blaney.com; dullmann@blaney.com; ateodorescu@blaney.com; marc-

\* For any additions or questions, please contact Nancy Thompson at nancy.thompson@blakes.com

andre.maltais1@retraitequebec.gouv.qc.ca; slevine@leckerslaw.com;  
john.bringardner@acuris.com; brett.harrison@mcmillan.ca; tushara.weerasooriya@mcmillan.ca;  
guneev.bhinder@mcmillan.ca; victor.paolone@justice.gc.ca; stephen.brown-  
okruhlik@mcmillan.ca; amacfarlane@blg.com; jmaclellan@blg.com; bbrooksbank@blg.com;  
TOR.Leadadmissions@justice.gc.ca; jrochon@rochongenova.com; raywagner@wagners.co;  
mcarter@wagners.co; lharper@wagners.co; kboyle@wagners.co;  
alain.casavant@revenuquebec.ca; genevieve.chabot@dgag.ca; ksuzuki@smartbiggar.ca;  
fguay@smartbiggar.ca; cbolduc@smartbiggar.ca; mlpowers@smartbiggar.ca;  
meburt@smartbiggar.ca; s.macneall@kornblumlaw.ca; jbunting@tyrllp.com;  
scotton@tyrllp.com; emily.sternberg@heartandstroke.ca; jdoris@tyrllp.com;  
john.bringardner@acuris.com; grubenstein@goodmans.ca; pruby@goodmans.ca;  
jpasquariello@goodmans.ca;

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

B E T W E E N:

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR  
ARRANGEMENT OF **JTI-MACDONALD CORP.**

AND IN THE MATTER OF A PLAN OF COMPROMISE OR  
ARRANGEMENT OF **IMPERIAL TOBACCO CANADA LIMITED AND  
IMPERIAL TOBACCO COMPANY LIMITED**

AND IN THE MATTER OF A PLAN OF COMPROMISE OR  
ARRANGEMENT OF **ROTHMANS, BENSON & HEDGES INC.**

Applicants

**INDEX**

<b>TAB</b>	<b>DOCUMENT DESCRIPTION</b>	<b>PG NOS.</b>
<b>1.</b>	<b>Affidavit of Sandy Ballott, sworn January 20, 2025</b>	<b>33 – 36</b>
A.	Exhibit A ~ Correspondence from Tyr LLP to Monitors and their Counsel, dated February 6, 2024	37 – 39
B.	Exhibit B ~ Correspondence from Monitors to Tyr LLP, dated February 16, 2024	40 – 41
C.	Exhibit C ~ Correspondence from Tyr LLP to Monitors and their Counsel, dated November 1, 2024	42 – 45
D.	Exhibit D ~ Correspondence from Monitors to Tyr LLP, dated November 11, 2024	46 – 47
E.	Exhibit E ~ Correspondence from Tyr LLP to Monitors and their Counsel, dated January 3, 2025	48 – 51

TAB	DOCUMENT DESCRIPTION	PG NOS.
2.	Affidavit of Dr. Andrew Pipe, sworn January 20, 2025	52 – 54
A.	Exhibit A ~ Expert Report of Dr. Andrew Pipe, CM, BA, MD, LLD, DSc, dated January 20, 2025	55 – 83



# **TAB 1**

Court File No. CV-19-615862-00CL  
Court File No. CV-19-616077-00CL  
Court File No. CV-19-616779-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

B E T W E E N:

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR  
ARRANGEMENT OF **JTI-MACDONALD CORP.**

AND IN THE MATTER OF A PLAN OF COMPROMISE OR  
ARRANGEMENT OF **IMPERIAL TOBACCO CANADA LIMITED** AND  
**IMPERIAL TOBACCO COMPANY LIMITED**

AND IN THE MATTER OF A PLAN OF COMPROMISE OR  
ARRANGEMENT OF **ROTHMANS, BENSON & HEDGES INC.**

Applicants

**AFFIDAVIT OF SANDY BALLOTT  
(SWORN JANUARY 20, 2025)**

I, Sandy Ballott, of the City of Brampton, in the Regional Municipality of Peel,  
MAKE OATH AND SAY:

1. I am a law clerk employed by the law firm of Tyr LLP ("**Tyr**"), the lawyers for the Heart and Stroke Foundation of Canada ("**Heart & Stroke**"). As such, I have personal knowledge of the facts and matters in my Affidavit. Where I make statements in this Affidavit that are not within my personal knowledge, I have identified the source of the information and verily believe such information to be true.
2. I make this Affidavit in support of Heart & Stroke's objection to the plans of compromise and arrangement (the "**CCAA Plans**") of Imperial Tobacco Canada Limited

and Imperial Tobacco Company Limited, Rothmans Benson & Hedges Inc., and JTI-MacDonald Corp. (collectively, the “**Tobacco Companies**”). What follows is a summary of the correspondence exchanged between Tyr, the Monitors and counsel for the Monitors relating to Heart & Stroke’s efforts to advance the interests of the future tobacco harm stakeholders (the “**FTH Stakeholders**”) in the CCAA proceedings and otherwise raising concerns about the mandate of the Cy-près Fund, which is a public charitable foundation that would be established under the CCAA Plans

3. Tyr wrote to the Monitors and their counsel on February 6, 2024, following Justice McEwen’s decision of June 23, 2023, expressing Heart & Stroke’s willingness to discuss the interests of the FTH Stakeholder and offer the insights and expertise of the Heart & Stroke. Attached as **Exhibit “A”** is a copy of that letter dated February 6, 2024.

4. Attached as **Exhibit “B”** is a copy of correspondence from Nathasha MacParland of Davies LLP to James Bunting of Tyr, dated February 16, 2024, wherein Ms. MacParland declined, on behalf of counsel for each of the Monitors in the CCAA proceedings, Heart & Stroke’s invitation to discuss.

5. On November 1, 2024, following a motion to expand the scope of a Representation Order effective December 11, 2019, Tyr wrote to the Monitor’s counsel again raising concerns that the FTH Stakeholders were not adequately represented by counsel in the CCAA proceedings and offering to meet with the Monitors to discuss the interests of the FTH Stakeholders. Attached as **Exhibit “C”** is a copy of that letter dated November 1, 2024.

6. By way of reply letter dated November 11, 2024, counsel for the Monitors again declined Tyr’s invitation. A copy of the Monitors’ letter is attached as **Exhibit “D”**.

7. On January 3, 2025 Tyr wrote to the Monitor’s and their counsel, following the approval of the Sanction Protocol Orders dated December 23, 2024 approving the Litigation Timeline and procedures for the Sanction Hearing of the Tobacco CCAA Plans, raising concerns about the limited scope of the mandate of the Cy-près Fund. Tyr also advised that Heart & Stroke will be objecting the Sanction Orders approving and sanctioning the Tobacco CCAA Plans and further advises of Heart & Stroke’s intention to file and make submissions in connection with the Sanction Hearing. Attached hereto and marked as **Exhibit “E”** is a copy of that January 3, 2025 letter.

**SWORN BEFORE ME** by video conference by Sandy Ballott of the City of Brampton in the Regional Municipality of Peel, before me at the City of Toronto, in the Province of Ontario on January 20, 2025 in accordance with O. Reg 431/20, Administering Oath or Declaration Remotely.



Sam Cotton  
Commissioner for Taking Affidavits  
(or as may be)

LSO# 84324T



Sandy  
Ballott

Digitally signed  
by Sandy Ballott  
Date: 2025.01.20  
09:55:24 -05'00'

**SANDY BALLOTT**

THIS IS **EXHIBIT "A"** REFERRED TO IN THE AFFIDAVIT  
OF SANDY BALLOTT SWORN JANUARY 20, 2025.



---

**SAM COTTON**

*Commissioner for Taking Affidavits  
(or as may be)*

February 6, 2024

**DELIVERED VIA EMAIL**

Natasha MacParland  
Davies Ward Phillips & Vineberg LLP  
155 Wellington Street West  
Toronto, ON M5V 3J7  
Email: [nmacparland@dwpv.com](mailto:nmacparland@dwpv.com)

Raymond F. Wagner  
Wagners  
1869 Upper Water Street, Suite PH301  
3<sup>rd</sup> Floor, Pontac House, Historic Properties  
Halifax, NS B3J1S9  
Email: [raywagner@wagners.co](mailto:raywagner@wagners.co)

Pamela Huff  
Blake, Cassels & Graydon LLP  
199 Bay Street, Suite 4000,  
Commerce Court West  
Toronto, ON M5L 1A9  
Email: [pamela.huff@blakes.com](mailto:pamela.huff@blakes.com)

Shayne Kukulowicz  
Cassels Brock & Blackwell LLP  
Suite 3200, Bay Adelaide Centre – North  
Tower  
40 Temperance Street  
Toronto, ON M5H 0B4  
Email: [skukulowocz@cassels.com](mailto:skukulowocz@cassels.com)

Dear Counsel:

**Re: FTH Stakeholders  
Tobacco CCAA Proceedings**

We write further to the Reasons of the Honourable Justice McEwen dated June 23, 2023 concerning the important interest of the future tobacco harm stakeholders ("**FTH Stakeholders**"). We note again, respectfully, that to the extent Representative Counsel's mandate extends to the FTH Stakeholders, there is an inherent conflict of interest in advocating for the FTH Stakeholders. As detailed in our March 31, 2023 motion materials, this should raise substantial concerns.

While we were not granted leave to bring a motion seeking to be appointed as representative counsel for the FTH Stakeholders, we wanted to ensure that each of your clients was aware that we are available and willing to meet with you to discuss how the interests of the FTH Stakeholders can be considered and addressed in the ongoing settlement discussions. As you know, our client has a depth of knowledge and input that it would be pleased to provide in order to ensure that any proposed plan fairly and adequately takes into account the interests of the FTH Stakeholders.

Please let us know if this would be of interest to you or your clients.

Yours truly,



James Bunting

cc: Maria Naimark, *Tyr LLP*  
Chanakya Sethi, Rui Gao & Benjamin Jarvis, *Davies Ward Phillips & Vineberg LLP*  
Kate Boyle, Maddy Carter & Lauren Harper, *Wagners*  
Linc Roger, Jake Harris and Nancy Thompson, *Blake, Cassels & Graydon LLP*  
Jane Dietrich and Monique Sassi, *Cassels Brock & Blackwell LLP*

THIS IS **EXHIBIT "B"** REFERRED TO IN THE AFFIDAVIT  
OF SANDY BALLOTT SWORN JANUARY 20, 2025



---

**SAM COTTON**

*Commissioner for Taking Affidavits  
(or as may be)*



February 16, 2024

**BY EMAIL**

Mr. James D. Bunting  
Tyr Law LLP  
488 Wellington St. W., Ste. 300-302  
Toronto, ON M5V 1E3  
[JBunting@tyrllp.com](mailto:JBunting@tyrllp.com)

**Re: Tobacco CCAA Proceedings—Participation of FTH Stakeholders**

Dear Mr. Bunting:

I write on behalf of counsel to each of the Monitors in these CCAA proceedings to respond to your letter of February 6, 2024.

As you are aware, the confidential settlement discussions in these proceedings are presently limited to the debtors and claimants, and do not include any other parties who may wish to participate. While we have previously recognized that HSF is a social stakeholder, we have also conveyed our view that the scope and nature of the participation of HSF as a social stakeholder in the CCAA proceedings is to be determined by the Court.

As we have said before, HSF, like all other social stakeholders, will be able to seek to present its views when any settlement is presented to the Court.

Finally, your letter refers to an alleged conflict in Representative Counsel's mandate in the settlement discussions. Respectfully, as the Court already noted, "there is no evidentiary basis" for this assertion.<sup>1</sup>

Yours truly,

*Natasha MacParland*  
Natasha MacParland

cc Chanakya A. Sethi, *Davies Ward Phillips & Vineberg LLP*  
Shayne Kukolowicz, Jane Dietrich & Monique Sassi, *Cassels, Brock & Blackwell LLP*  
Pamela Huff & Linc Rogers, *Blake, Cassels & Graydon LLP*  
Raymond F. Wagner, *Wagners*  
Nadia Campion, *Lax O'Sullivan Lisus Gottlieb LLP*  
Maria Naimark, *Tyr LLP*

---

<sup>1</sup> *In the Matter of a Plan of Compromise or Arrangement of JTI-Macdonald, Imperial Tobacco and Rothmans*, 2023 ONSC 2347 at para. 83.

THIS IS **EXHIBIT "C"** REFERRED TO IN THE AFFIDAVIT  
OF SANDY BALLOTT SWORN JANUARY 20, 2025



---

**SAM COTTON**

*Commissioner for Taking Affidavits  
(or as may be)*

November 1, 2024

**DELIVERED VIA EMAIL**

Natasha MacParland  
Davies Ward Phillips & Vineberg LLP  
155 Wellington Street West  
Toronto, ON M5V 3J7  
Email: [nmacparland@dwpv.com](mailto:nmacparland@dwpv.com)

Raymond F. Wagner  
Wagners  
1869 Upper Water Street, Suite PH301  
3<sup>rd</sup> Floor, Pontac House, Historic Properties  
Halifax, NS B3J1S9  
Email: [raywagner@wagners.co](mailto:raywagner@wagners.co)

Pamela Huff  
Blake, Cassels & Graydon LLP  
199 Bay Street, Suite 4000,  
Commerce Court West  
Toronto, ON M5L 1A9  
Email: [pamela.huff@blakes.com](mailto:pamela.huff@blakes.com)

Shayne Kukulowicz  
Cassels Brock & Blackwell LLP  
Suite 3200, Bay Adelaide Centre – North  
Tower  
40 Temperance Street  
Toronto, ON M5H 0B4  
Email: [skukulowocz@cassels.com](mailto:skukulowocz@cassels.com)

Dear Counsel:

**Re: Heart & Stroke: Tobacco CCAA Proceedings**

We write concerning the proposed plan and scheduled meeting. As the Monitors are aware, the Applicants moved to expand the scope of the Representation Order effective December 11, 2019. That expansion squarely raises the concerns previously highlighted by Heart & Stroke, namely that the interests of those who will suffer future harm related to tobacco use or exposure have not been represented adequately, or at all, during this proceeding.

Mr. Gottlieb submitted that all affected stakeholders have been represented by counsel throughout these proceedings. That may have been accurate under the prior scope of Representation Order regarding “TRW Claimants”.

The expanded representation order changes that. The representation gap is clear on review of the Applicant’s motion material. We note that the amended representation order captures at least some of the individuals who will begin using tobacco products before

the Effective Time but suffer harm in the future after the Effective Time. This is made clear by the new phrases in the definition of Pan-Canadian Claimants as follows:

- “or may in the future be asserted”
- “could be advanced”
- “or hereafter arising”
- “Effective Time (whether or not continuing thereafter)”

The absence of representation for the future stakeholder constituency is clear to Heart & Stroke from the proposed Plan and, specifically, the terms of the *Cy Pres* Fund. The mission of the *Cy Pres* Fund is focused on research of treatment and diagnosis of tobacco related conditions, primarily cancer, lung diseases, emphysema and COPD. However, to reasonably protect those who have yet to be harmed but will be harmed in the future, the *Cy Pres* Fund should also have a significant focus on prevention, awareness, smoking cessation and specifically include tobacco-related heart disease and stroke conditions.

The absence in the *Cy Pres* Fund’s mandate of prevention, awareness, and smoking cessation demonstrates the gap in representation that has been previously raised by Heart & Stroke. This gap should not be filled retroactively by expanding the scope of Representative Counsel’s mandate for several reasons. This includes because there is an inherent tension and conflict among the interests of individuals within the expanded class, and there is no indication that Representative Counsel have been attuned to the interests of the expanded group. In this regard, those who use tobacco in the future need cessation and mitigation measures to protect their interests, while other TRW Claimants depend on the future use of tobacco to fund at least, in part, their compensation. This creates a divergence of interests in the expanded definition of Claimants.

As the Monitors are aware, Justice McEwen previously held as follows:

“[89] In reaching this conclusion, I emphasize that the HSF retains its ability to participate in the CCAA Proceedings as a social stakeholder and if difficulties arise with respect to what the HSF has identified as the FTH Stakeholders, the matter may return to the Court.”

The now clear gap in representation should be addressed promptly and carefully to ensure any final Plan is fair and reasonable. This can be managed by appointing separate counsel for the future tobacco harm group or through meaningful consultation with public

interest groups to consider and incorporate changes that address the interests of the future tobacco harm group.

We remain available and interested in working with the Monitors as offered in our letter dated February 6, 2024. We would be grateful if we could hear from the Monitors in response to this letter by no later than November 13, 2024.

Yours truly,



James Bunting

cc: Maria Naimark & Aditi Gupta, *Tyr LLP*  
Chanakya Sethi, Rui Gao & Benjamin Jarvis, *Davies Ward Phillips & Vineberg LLP*  
Kate Boyle, Maddy Carter & Lauren Harper, *Wagners*  
Linc Roger, Jake Harris and Nancy Thompson, *Blake, Cassels & Graydon LLP*  
Monique Sassi, *Cassels Brock & Blackwell LLP*

THIS IS **EXHIBIT "D"** REFERRED TO IN THE AFFIDAVIT  
OF SANDY BALLOTT SWORN JANUARY 20, 2025



---

**SAM COTTON**

*Commissioner for Taking Affidavits  
(or as may be)*

# Cassels

November 11, 2024

**Via E-Mail**

Tyr LLP  
488 Wellington Street West  
Suite 300-302  
Toronto, ON M5V 1E3

skukulowicz@cassels.com  
tel: +1 416 860 6463

Attention: James Bunting  
Maria Naimark  
Aditi Gupta

Dear Sirs/Mesdames:

**Re: Heart & Stroke Foundation: Tobacco CCAA Proceedings<sup>1</sup>**

We write in response to your letter dated November 1, 2024 in which you take the position that there is a “gap in representation” in connection with the Tobacco CCAA Proceedings and that representative counsel for “future tobacco harm” stakeholders should be appointed.

On behalf of the Monitors from each Tobacco CCAA Proceeding, we are of the view that all potential Claimants with Tobacco Claims are fully represented in these Tobacco CCAA Proceedings. The current circumstances are no different than when the Heart & Stroke Foundation (“**HSF**”) previously sought leave, for among other things, the appointment of representative counsel for the “FTH Stakeholders” and such relief was denied.<sup>2</sup>

We appreciate the comments provided by the HSF concerning the CCAA Plans. The Monitors will carefully consider your comments and have also shared your comments with the Court-Appointed Mediator.

Yours truly,

Cassels Brock & Blackwell LLP



Shayne Kukulowicz  
Partner

SK

cc: Monique Sassi, *Cassels Brock & Blackwell LLP*  
Natasha MacParland & Chanakya Sethi, *Davies Ward Phillips & Vineberg LLP*  
Raymond F. Wagner, *Wagners*  
Pamela Huff, *Blake, Cassels & Graydon LLP*

LEGAL\*66565062.1

<sup>1</sup> Capitalized terms that are undefined herein have the meanings given to such terms under the CCAA Plans.

<sup>2</sup> Endorsement of Justice McEwen dated June 23, 2023.

THIS IS **EXHIBIT "E"** REFERRED TO IN THE AFFIDAVIT  
OF SANDY BALLOTT SWORN JANUARY 20, 2025

A handwritten signature in blue ink, appearing to read 'SC', is positioned above a horizontal line.

---

**SAM COTTON**

*Commissioner for Taking Affidavits  
(or as may be)*



January 3, 2025

**DELIVERED VIA EMAIL**

Natasha MacParland  
Davies Ward Phillips & Vineberg LLP  
155 Wellington Street West  
Toronto, ON M5V 3J7  
Email: [nmacparland@dwpv.com](mailto:nmacparland@dwpv.com)

Raymond F. Wagner  
Wagners  
1869 Upper Water Street, Suite PH301  
3<sup>rd</sup> Floor, Pontac House, Historic Properties  
Halifax, NS B3J1S9  
Email: [raywagner@wagners.co](mailto:raywagner@wagners.co)

Pamela Huff  
Blake, Cassels & Graydon LLP  
199 Bay Street, Suite 4000,  
Commerce Court West  
Toronto, ON M5L 1A9  
Email: [pamela.huff@blakes.com](mailto:pamela.huff@blakes.com)

Shayne Kukulowicz  
Cassels Brock & Blackwell LLP  
Suite 3200, Bay Adelaide Centre – North  
Tower  
40 Temperance Street  
Toronto, ON M5H 0B4  
Email: [skukulowocz@cassels.com](mailto:skukulowocz@cassels.com)

Dear Counsel:

**Re: Sanction Hearing Materials and Submissions of the Heart & Stroke**

We write following the approval of the Sanction Protocol Orders dated December 23, 2024 approving the Litigation Timeline and procedures for the Sanction Hearing of the Tobacco CCAA Plans.

The Heart and Stroke Foundation of Canada (HSF) continues to be concerned about the limited scope of the mandate of the *Cy Pres* Fund. In particular, the fund currently does not address tobacco-use reduction through prevention, awareness and smoking cessation measures. As previously expressed, HSF is concerned not only about the limited mandate of the *Cy Pres* fund, but also that the limited mandate arises at least in part because the interests of those who will suffer future harm related to tobacco use or exposure have not been adequately represented during these proceedings. For these reasons, among others, the HSF will be objecting to the Sanction Orders approving and sanctioning the Tobacco CCAA Plans.

Accordingly, we write to advise the Monitors and the Common Service List of the HSF's intention to (i) file materials in connections with the Sanction Hearing; and (ii) make submissions with an estimated length of one hour at the Sanction Hearing.

Yours very truly,



James Bunting

**cc:** Sam Cotton, *Tyr LLP*  
Chanakya Sethi, Rui Gao & Benjamin Jarvis, *Davies Ward Phillips & Vineberg LLP*  
Kate Boyle, Maddy Carter & Lauren Harper, *Wagners*  
Linc Roger, Jake Harris and Nancy Thompson, *Blake, Cassels & Graydon LLP*  
Monique Sassi, *Cassels Brock & Blackwell LLP*  
The Common Service List

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF JTI-MACDONALD CORP., IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED, AND ROTHMANS, BENSON & HEDGES INC.

---

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

Proceeding commenced at TORONTO

---

**AFFIDAVIT OF SANDY BALLOTT  
(SWORN JANUARY 20, 2025)**

---

**Tyr LLP**

488 Wellington Street West  
Suite 300-302  
Toronto, ON M5V 1E3

**James Bunting (LSO# 48244K)**

Tel: 647.519.6607  
Email: [jbunting@tyrllp.com](mailto:jbunting@tyrllp.com)

**Sam Cotton (LSO# 84324T)**

Tel 613.862.9264  
Email: [scotton@tyrllp.com](mailto:scotton@tyrllp.com)

Lawyers for Heart & Stroke Foundation of Canada

# **TAB 2**

Court File No. CV-19-615862-00CL  
Court File No. CV-19-616077-00CL  
Court File No. CV-19-616779-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

B E T W E E N:

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR  
ARRANGEMENT OF **JTI-MACDONALD CORP.**

AND IN THE MATTER OF A PLAN OF COMPROMISE OR  
ARRANGEMENT OF **IMPERIAL TOBACCO CANADA LIMITED AND  
IMPERIAL TOBACCO COMPANY LIMITED**

AND IN THE MATTER OF A PLAN OF COMPROMISE OR  
ARRANGEMENT OF **ROTHMANS, BENSON & HEDGES INC.**

Applicants

**AFFIDAVIT OF DR. ANDREW PIPE  
(SWORN JANUARY 20, 2025)**

I, Andrew Pipe, of the Village of Stella in the Loyalist Township in the Province of Ontario, MAKE OATH AND SAY:

1. I am a Professor Emeritus in the Faculty of Medicine at the University of Ottawa and the former Chief of the Division of Prevention and Rehabilitation at the University of Ottawa Heart Institute. I have extensive clinical and research experience related to tobacco addiction, use, reduction and cessation.

2. Attached to my Affidavit as **Exhibit “A”** is my expert report in respect of these issues (the “**Expert Report**”). I hold the opinions expressed in my Expert Report and adopt the Expert Report as my evidence in this proceeding.

**SWORN BEFORE ME** by video conference by Andrew Pipe of the Village of Stella of the Province of Ontario, before me at the City of Toronto, in the Province of Ontario on January 20, 2025 in accordance with O. Reg 431/20, Administering Oath or Declaration Remotely.



Andrew Pipe

*Samuel Cotton*

---

Sam Cotton  
Commissioner for Taking Affidavits  
(or as may be)

LSO# 84324T

---

**ANDREW PIPE**

THIS IS **EXHIBIT "A"** TO THE AFFIDAVIT OF DR. ANDREW PIPE

AFFIRMED JANUARY 20, 2025.

*Samuel Cotton*

---

Sam Cotton

LSO#84324T

*Commissioner for Taking Affidavits*

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

B E T W E E N:

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF **JTI-  
MACDONALD CORP.**

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF **IMPERIAL  
TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED**

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF **ROTHMANS,  
BENSON & HEDGES INC.**

Applicants

---

**EXPERT REPORT OF DR. ANDREW PIPE, CM, BA, MD, LLD, DSc**

**January 20, 2025**



## A. Introduction, Assignment and Summary of Opinion

1. My name is Dr. Andrew Pipe. I am a Professor Emeritus in the Faculty of Medicine at the University of Ottawa and the former Chief of the Division of Prevention and Rehabilitation at the University of Ottawa Heart Institute. I have extensive clinical and research experience related to tobacco addiction, use, reduction and cessation.
2. I have been retained by Tyr LLP, counsel for the Heart and Stroke Foundation of Canada (“**Heart & Stroke**”) in connection with the above noted proceedings under the *Companies’ Creditors Arrangement Act* the “**CCAA Proceedings**”). I understand that the court will be considering motions brought by the Monitors for Imperial Tobacco Company Limited and Imperial Tobacco Canada Limited, JTI Macdonald Corporation, and Rothmans, Benson & Hedges to approve their respective plans of compromise and arrangement (the “**CCAA Plans**”) at a sanction hearing scheduled to begin on January 29, 2025.
3. I have been asked to provide an independent expert opinion about the scope of the proposed Cy-près Foundation that forms part of the CCAA Plans. Specifically, I have been asked to provide an opinion on the following questions:
  - (a) What are the benefits of tobacco use reduction and prevention measures for individuals who are using tobacco products and for the Canadian public more generally?
  - (b) How effectively does the proposed scope of the Cy-près Foundation’s mandate reduce harm caused by tobacco use?
4. I understand that my duty in these proceedings is not to be an advocate for one party or another, but rather to provide my independent professional opinions on matters within my expertise. A copy of my signed expert acknowledgment is attached as **Exhibit A** to this Report. I do note that I am a former Chair of the Board of Directors of Heart & Stroke and was on the Board from 2017-2023. This was a non-paid volunteer position and I do not have any ongoing role with Heart & Stroke. I have approached this mandate understanding fully my obligations and provide this report as my independent and non-partisan opinion.
5. In summary, it is my opinion that:
  - a. Tobacco use reduction and prevention measures save lives as well as significantly reduce the smoking-attributable cost to the Canadian healthcare system and the economy. Smoking is the leading preventable cause of premature death and disease in Canada, killing more than 46,000 Canadians annually.<sup>1</sup> The total annual economic burden to Canadians from tobacco use is \$11.2 billion, including \$5.4 billion in healthcare costs and \$5.2 billion in economic costs from lost productivity, \$5.5 million in criminal justice costs, and \$0.5 billion in other direct costs.<sup>1</sup> Research evidence shows that smoking cessation reduces the risk of cardiovascular disease and stroke morbidity and mortality

---

<sup>1</sup> Canadian Substance Use Costs and Harms Scientific Working Group. (2023). Canadian substance use costs and harms 2007–2020. (Prepared by the Canadian Institute for Substance Use Research and the Canadian Centre on Substance Use and Addiction.) Ottawa, Ont.: Canadian Centre on Substance Use and Addiction.

as well as the healthcare and economic costs resulting from smoking-attributable death and disability.<sup>2</sup> At least half of all smokers, who do not quit, will die of smoking-related illnesses.<sup>3,4</sup> Smokers who quit by the age of 40, reduce the risk of premature death from cardiovascular disease associated with continued smoking by around 90%.<sup>5</sup> Smokers who quit by the age of 54, reduce the risk of premature death from cardiovascular disease associated with continued smoking by two-thirds.<sup>6</sup> Smoking prevention, cessation and reduction measures will help Canadians improve their health status, live longer, and prevent tobacco-attributable diseases and death. At the individual and household-level, smoking cessation helps improve quality of life and extend life expectancy of smokers, as well as protects family members and peer groups from being exposed to second-hand smoke. At the societal level, reduction in smoking rates lead to reduced healthcare costs, reduced absenteeism from the workplace due to smoking-attributable disease and disability, reduction in second-hand smoke exposure, diminished losses from fires and associated morbidity and mortality, as well as reduced environmental damage from cigarette ends and costs associated with cleaning up after smokers.

- b. Measures that support smoking cessation and prevention measures, specifically among youth, would generate the most benefit to the public. These measures should be focused on three key areas: robust and comprehensive efforts to prevent future use of tobacco, including the implementation of key public-policy measures; further public awareness of the harms of those tobacco-industry products; and smoking-cessation programs. Such measures have been proven to be cost effective. In fact, for every dollar invested, the return on investment for tobacco-control policies implemented in Canada from 2001 to 2016 was \$19.8 from a governmental perspective (from healthcare costs averted and tax revenue gained) and \$21.9 from societal perspective (from healthcare and productivity costs averted and life years gained).<sup>7</sup>
- c. The proposed Cy-près Foundation's mandate is deficient. In my opinion as a medical expert on tobacco use, the scope of its mandate must be broadened to include the interests of people who currently smoke and those who might otherwise smoke in the future. Expanding the mandate of the Cy-Pres Foundation to include comprehensive efforts to ensure the prevention and reduction of tobacco use is critical because measures focused on stopping people from taking up smoking, and initiatives to help others quit, will have

<sup>2</sup> Gallucci G, Tartarone A, Lerosé R, Lalinga AV, Capobianco AM. Cardiovascular risk of smoking and benefits of smoking cessation. *J Thorac Dis.* 2020;12(7):3866-3876. doi:10.21037/jtd.2020.02.47

<sup>3</sup> Doll R, Peto R, Boreham J, Sutherland I. Mortality in relation to smoking: 50 years' observations on male British doctors. *BMJ.* 2004 Jun 26;328(7455):1519.

<sup>4</sup> Siddiqi, K., Husain, S., Vidyasagar, A. *et al.* Global burden of disease due to smokeless tobacco consumption in adults: an updated analysis of data from 127 countries. *BMC Med* 18, 222 (2020).

<sup>5</sup> Thomson B, Emberson J, Lacey B, Peto R, Woodward M, Lewington S. Childhood smoking, adult cessation, and cardiovascular mortality: prospective study of 390 000 US adults. *Journal of the American Heart Association.* 2020 Nov 3;9(21):e018431

<sup>6</sup> Jha, P., Ramasundarahettige, C., Landsman, V., Rostron, B., Thun, M., Anderson, R. N., ... & Peto, R. (2013). 21st-century hazards of smoking and benefits of cessation in the United States. *New England Journal of Medicine*, 368(4), 341-350.

<sup>7</sup> Tarride JE, Blackhouse G, Guindon GE, Chaiton MO, Planinac L, Schwartz R. Return on investment of Canadian tobacco control policies implemented between 2001 and 2016. *Tob Control.* 2023;32(2):233-238. doi:10.1136/tobaccocontrol-2021-056473

the greatest impact on preventing disease and saving lives. This in turn has the economic benefits described above that result from lower costs on our health care system and economy.

## **B. Qualifications and Experience**

6. I received my MD from Queen's University in Kingston, Ontario in 1974. I have also received honorary degrees from Queen's University (LLD), Brock University (DSc) and the University of Guelph (DSc).
7. I am currently a Professor Emeritus in the Faculty of Medicine at the University of Ottawa, and was formerly the Chief of the Division of Prevention and Rehabilitation at the University of Ottawa Heart Institute. I continue my academic activities with this Institute. From November 2017 to November 2023, I was a member of the national board of directors for Heart & Stroke and served as chair of the board from 2018-2020.
8. My research interests include the assessment of approaches to smoking cessation, the facilitation of exercise adoption, and novel initiatives to prevent cardiovascular disease. I have authored or co-authored more than 200 academic publications including in the Canadian Medical Association Journal, the Canadian Journal of Cardiology, and the European Journal of Preventative Cardiology, and I have in the course of my career delivered more than 1500 presentations and addressed audiences in over 30 nations. I am frequently consulted as a leader in Canada on issues related to the harms caused by tobacco addiction and tobacco use reduction and cessation.
9. I am also the recipient of numerous recognitions and awards for my work. I was named an Honourary Fellow by the Royal College of Physicians for my work related to smoking cessation, tobacco control, and physical activity. I am also a recipient of the Dr. Harold N. Segall Award of Merit of the Canadian Cardiovascular Society. In 2002, I was named to the Order of Canada.
10. A copy of my CV is attached as **Exhibit B**.

## **C. Material Relied On and Considered in Preparing My Opinion**

11. My opinion is based on my experience, knowledge and expertise in the field. I have also relied on and/or considered the studies and/or research cited in my Report.
12. In the course of preparing my report, I have also considered the following additional materials:
  - (a) The CCAA Plans, including the terms applicable to the Cy Pres Fund in Article 9;
  - (b) [2014 Surgeon General's Report: The Health Consequences of Smoking—50 Years of Progress;](#)
  - (c) [2020 Smoking Cessation: A Report of the Surgeon General](#)
  - (d) [WHO clinical treatment guideline for tobacco cessation in adults](#)

- (e) [Tobacco tax reform at the crossroads of health and development : technical report of the World Bank Group global tobacco control program \(Vol. 2\) : Main report](#)
- (f) [Nicotine and Cardiovascular Health: When Poison is Addictive – a World Heart Federation Policy Brief](#)

#### **D. What are the benefits of smoking reduction and prevention measures for the Canadian public?**

13. Nicotine is highly addictive. Just 5 mg of nicotine a day is enough to establish nicotine addiction in youth.<sup>8</sup> Moreover, cigarettes deliver nicotine to the addiction centres of the brain within 10 seconds, contributing to the rapid development of nicotine dependence.<sup>9</sup> Due to its immediate effect on the brain, using nicotine even once puts an individual at risk of nicotine dependence. One of the hallmarks of nicotine addiction is the users' inability to control their nicotine use.<sup>10</sup> This is evident in the multiple failed quit attempts that many smokers experience in seeking to combat their addiction. Nicotine is the most tenaciously addictive drug we encounter in our society; it has been considered to be the 'gateway drug' which facilitates the development of other forms of drug dependence.
14. Moreover, nicotine addiction is a chronic and relapsing condition, requiring the development of a systematic and comprehensive approach to support smoking reduction and prevention in the population. It has also been definitively established that tobacco use dramatically increases the risk of developing heart disease and stroke, especially among those who start young. For example, studies have shown that smokers are two times more likely to have a heart attack or stroke and are two times more likely to die from them. Smokers are up to four times more likely to experience sudden cardiac death as compared to non-smokers.<sup>11</sup> Individuals who smoke 25 cigarettes a day or more have three times the risk of heart attack or stroke.<sup>12</sup> They are almost five times more likely to die of heart disease or stroke than non-smokers.<sup>12</sup> Accordingly, tobacco use is the leading preventable cause of disease and death in Canada (killing more than 46,000 Canadian each year<sup>1</sup> and reducing life expectancy by nearly 10 years for smokers<sup>6</sup>). Tobacco use is the leading cause of preventable vascular disease and subsequent limb amputations.

<sup>8</sup> Benowitz, N.L. and J.E. Henningfield, Establishing a nicotine threshold for addiction—the implications for tobacco regulation. 1994, Massachusetts Medical Society p. 123-125.

<sup>9</sup> Henningfield JE, Stapleton JM, Benowitz NL, Grayson RF, London ED. Higher levels of nicotine in arterial than in venous blood after cigarette smoking. *Drug Alcohol Depend.* 1993 Jun;33(1):23–9.

<sup>10</sup> : Dorotheo, E.U., Arora, M., Banerjee, A., Bianco, E., Cheah, N.P., Dalmau, R., Eissenberg, T., Hasegawa, K., Naidoo, P., Nazir, N.T., Newby, L.K., Obeidat, N., Skipalskyi, A., Stępińska, J., Willett, J. and Wang, Y. Nicotine and Cardiovascular Health: When Poison is Addictive – a WHF Policy Brief. *Global Heart.* 2024;19(1):14. DOI: <https://doi.org/10.5334/gh.1292>

<sup>11</sup> U.S. Department of Health and Human Services. The Health Consequences of Smoking: Cardiovascular Disease. A Report of the Surgeon General. Atlanta, GA: U.S. Department of Health and Human Services, Centers for Disease Control and Prevention, National Center for Chronic Disease Prevention and Health Promotion, Office on Smoking and Health; 1983.

<sup>12</sup> Heart and Stroke Foundation of Canada. *Smoking and Tobacco*. Accessed from: <https://www.heartandstroke.ca/heart-disease/risk-and-prevention/lifestyle-risk-factors/smoking-and-tobacco#:~:text=In%20fact%2C%20smokers%20are%20two,of%20heart%20disease%20or%20stroke.>

15. Experts assert that there is no safe level of exposure to tobacco smoke.<sup>13</sup> Any exposure to tobacco smoke – even an occasional cigarette or exposure to second-hand smoke – is harmful. Moreover, exposure to second-hand smoke increases the risk for stroke by 20%–30%.<sup>18</sup> Second-hand smoke also leads to lung cancer and heart disease among adults.<sup>14</sup> Children exposed to second-hand smoke have higher risk of acute respiratory infections, middle ear disease, sudden infant death syndrome, as well as more severe and frequent asthma.<sup>15</sup> Decades of research has established that smoking causes a multitude of diseases and conditions, including but not limited to multiple forms of cancer, cardiovascular diseases, cerebrovascular diseases (i.e. stroke), peripheral vascular disease, lung diseases, diabetes, and chronic obstructive pulmonary disease (COPD).<sup>15</sup>
16. Tobacco use burdens Canadian society with \$11.2 billion in direct healthcare, indirect economic, criminal justice, as well as other direct costs every year.<sup>1</sup> The most recent data from 2023 indicates that 11.4% of the adult population in Canada currently smokes.<sup>16</sup> In 2020 alone, tobacco use was responsible for 116,027 hospitalizations, 165,505 emergency department visits and 30,877 surgeries.<sup>1</sup>
17. It has also been established that measures to reduce nicotine cravings and withdrawal symptoms can be effective though to a limited extent. Nicotine replacement therapies (NRTs), in particular, may relieve the symptoms of nicotine withdrawal and help smokers ease into abstinence.<sup>17</sup> Cytisine and varenicline act to partially block nicotinic receptors and can assist with cessation attempts.
18. The benefits of tobacco-use reduction and prevention measures, in light of the significant harm tobacco products cause, are significant. The continued spreading of misinformation by the tobacco industry about their products and about nicotine necessitates measures to raise awareness of the well-understood and widely documented health implications of tobacco addiction and nicotine to the government, policymakers and the public at large. Focusing on tobacco reduction through, public awareness and prevention policies and smoking cessation will help prevent the next generation from becoming addicted to nicotine and reduce the number of people living with, and dying from, tobacco-related illnesses. These measures are also needed to reduce the socio-economic burden of tobacco-related illnesses. These measures benefit individuals who have never used tobacco products, who have recently started using tobacco products, or who have been using tobacco products for a long time. For example, with reference to cardiovascular disease, studies have shown the following:

---

<sup>13</sup> U.S. Department of Health and Human Services. How tobacco smoke causes disease: The biology and behavioral basis for smoking-attributable disease. 2010:727. doi:10.1037/e590462011-001

<sup>14</sup> US National Centre for Chronic Disease Prevention and Health Promotion. July 12, 2024  
<https://www.cdc.gov/nccdphp/priorities/tobacco-use.html>

<sup>15</sup> US Department of Health and Human Services. *The Health Consequences of Smoking—50 Years of Progress: A Report of the Surgeon General*. Centers for Disease Control and Prevention; 2014. <https://www.cdc.gov/tobacco/sgr/50th-anniversary/index.htm>

<sup>16</sup> Statistics Canada. [Table 13-10-0905-01 Health indicator statistics, annual estimates](#)

<sup>17</sup> Theodoulou A, Chepkin SC, Ye W, Fanshawe TR, Bullen C, Hartmann-Boyce J, Livingstone-Banks J, Hajizadeh A, Lindson N. Different doses, durations and modes of delivery of nicotine replacement therapy for smoking cessation. *Cochrane Database of Systematic Reviews* 2023, Issue 6. Art. No.: CD013308. DOI: 10.1002/14651858.CD013308.pub2. Accessed 14 January 2025.

- a. The impact of tobacco use on cardiovascular disease is sufficiently acute that within only twenty-four hours of ceasing smoking, the risk of having a heart attack begins to decrease;<sup>18</sup>
  - b. In 20 minutes after quitting, blood pressure and pulse rate return to normal level;<sup>18</sup>
  - c. In 1 year after quitting smoking, the risk of experiencing a heart attack is cut by half;<sup>18</sup>
  - d. In 5 years after quitting smoking, the risk of stroke is comparable to that of a non-smoker;<sup>18</sup>
  - e. In 10 years after quitting smoking, the risk of dying from lung cancer is cut by roughly 50%;<sup>18</sup>
  - f. In 15 years after quitting smoking, the risk of heart disease becomes similar to someone who never smoked at all.<sup>18</sup>
19. Tobacco-use reduction and prevention measures are, therefore, both effective and integral to preventing and combatting tobacco addiction and the harmful effects that arise from tobacco addiction.
  20. Other public health measures, such as increased diagnosis and treatment of specific tobacco-related cancers, primarily impact the individual who has already been directly harmed by tobacco use – and in many instances have limited consequence. In contrast, tobacco use reduction and prevention measures have a broader impact on the public. Reduction and prevention measures are in my view critical measures for public health since they (i) reduce the morbidity and mortality from tobacco-attributable illnesses and promote good health, ii) reduce the negative economic impact on our healthcare system that results from treating those individuals who are addicted to tobacco and suffering from negative health effects and (iii) reduce the harm caused to the public from second-hand smoke.
  21. While tobacco-use is not as prevalent as it once was, it is still too high and quitting rates in Canada have been stagnant. For this reason, prevention and reduction measures are more integral, and essential, than ever to combatting harm from tobacco-use. Approximately 3.6 million adults in Canada smoke, representing 11.4% of the population.<sup>16</sup> It also continues to be true that an overwhelming majority of smokers begin smoking as teenagers or preteens.<sup>19</sup>
  22. In conclusion, there is broad consensus and evidence, including from peer-reviewed studies, in my field regarding the significant benefits both to individuals addicted to tobacco and the public more generally of tobacco use reduction and prevention measures. Attached as **Exhibit C** to this report is a list of some examples of peer-reviewed studies that demonstrate the importance and benefit of reduction and prevention measures to combatting harm caused by tobacco-use.

---

<sup>18</sup> U.S. Department of Health and Human Services. The Health Benefits of Smoking Cessation. U.S. Department of Health and Human Services, Public Health Service, Centers for Disease Control, Center for Chronic Disease Prevention and Health Promotion, Office on Smoking and Health. DHHS Publication No. (CDC) 90-8416. 1990.

<sup>19</sup> Barrington-Trimis JL, Braymiller JL, Unger JB, McConnell R, Stokes A, Leventhal AM, et al. Trends in the Age of Cigarette Smoking Initiation Among Young Adults in the US From 2002 to 2018. *JAMA Netw Open*. 2020 Oct 6;3(10):e2019022.

## E. How effectively does the scope of the Cy-près Foundation’s mandate reduce harm caused by tobacco-use?

23. In light of the significant benefits discussed above for tobacco use reduction and prevention measures, I do not understand why the Cy-près Foundation’s current mandate does not include tobacco use reduction and prevention measures, and why it does not enable advocacy for such measures. In fact, based on my review of the CCAA Plans, I note that tobacco use reduction and prevention measures are expressly excluded from the mandate of the Cy-près Foundation. In my opinion, this represents a significant public-health oversight and ignores an abundant scientific literature.
24. In this regard, I note The [Ottawa Model for Smoking Cessation \(OMSC\)](#) provides an evidence-based clinical practice guideline to help healthcare providers identify and provide treatment to tobacco users through medication and support. The model has been shown to be cost effective and reduces healthcare costs among patients who receive the program. A 2016 study showed that patients who received the program experienced a 40% reduced risk of dying, 21% reduced likelihood to be re-admitted to hospital, and 9% reduced likelihood to visit an emergency department over two years.<sup>20</sup> The model has also been shown to improve smoking cessation by 11% among hospital patients in the long-term.<sup>17</sup>
25. I further note the effectiveness of tobacco control policies in preventing smoking initiation and supporting cessation. For example, tobacco taxation is the single most consistently effective tool and a cost-effective measure to reduce tobacco use. Tobacco taxation has been demonstrated to generate the highest economic and health benefits, as well as return on investment among all the tobacco control policies implemented between 2001 and 2016 in Canada.<sup>21</sup> Similarly, requiring graphic tobacco warning labels on cigarette packs has shown to be an effective public-health strategy.<sup>22 23 24</sup> A 2013 study using nationally representative survey to analyze the impact of the warning labels on smoking behaviour found that the warning labels had statistically significant impact on reducing smoking prevalence and increasing quit attempts in Canada<sup>25 26 27 28</sup>. Additionally, imposing comprehensive

<sup>20</sup> Mullen KA, Manuel DG, Hawken SJ, *et al.* Effectiveness of a hospital-initiated smoking cessation programme: 2-year health and healthcare outcomes. *Tobacco Control* 2017;26:293-299.

<sup>21</sup> Tarride J, Blackhouse G, Guindon GE, *et al.* Return on investment of Canadian tobacco control policies implemented between 2001 and 2016. *Tobacco Control* 2023;32:233-238.

<sup>22</sup> Hammond D, Fong G T, McDonald P W. *et al* The impact of the graphic Canadian warning labels on adult smoking. *Tob Control* 2003;12:391–395.

<sup>23</sup> Hammond D, Fong G T, McDonald P W. *et al* Graphic cigarette package warning labels do not lead to adverse outcomes: evidence from Canadian smokers. *Am J Public Health* 2004;94:1442–1445.

<sup>24</sup> Hammond D, Fong GT, McNeill A, Borland R, Cummings KM. Effectiveness of cigarette warning labels in informing smokers about the risks of smoking: findings from the International Tobacco Control (ITC) Four Country Survey. *Tob Control*. 2006;15 Suppl 3(Suppl 3):iii19-iii25. doi:10.1136/tc.2005.012294

<sup>25</sup> Azagba S, Sharaf MF. The effect of graphic cigarette warning labels on smoking behavior: evidence from the Canadian experience [published correction appears in *Nicotine Tob Res.* 2013 May;15(5):1000-2]. *Nicotine Tob Res.* 2013;15(3):708-717. doi:10.1093/ntr/nts194

<sup>26</sup> The International Agency for Research on Cancer. Evaluating the effectiveness of smoke-free policies. *Handbooks of cancer prevention, tobacco control*. Vol. 13. 2009. Lyon, France: IARC. <https://publications.iarc.fr/Book-And-Report-Series/Iarc-Handbooks-Of-CancerPrevention/Evaluating-The-Effectiveness-Of-Smoke-free-Policies-2009>

<sup>27</sup> Azagba S, Latham K, Shan L. Exposure to secondhand smoke in vehicles among Canadian adolescents: years after the adoption of smoke-free car laws. *Addict Behav Rep.* 2019;10:100215. doi: 10.1016/j.abrep.2019.100215

<sup>28</sup> Naiman AB, Glazier RH, Moineddin R. Is there an impact of public smoking bans on self-reported smoking status and exposure to secondhand smoke?. *BMC Public Health.* 2011;11:146. Published 2011 Mar 3. doi:10.1186/1471-2458-11-146

tobacco marketing and advertising restrictions as well as sponsorship bans have been shown to prevent smoking initiation among youth and reduce tobacco use among current smokers.<sup>29</sup> These are just a few examples of public policies that can promote the reduction of tobacco use in Canada.

26. By expressly excluding prevention and tobacco use reduction measures, the Cy-près Foundation is in my view neglecting a significant body of peer-reviewed scientific studies and evidence from the scientific community that supports these measures as being essential to protect the public and reduce harm to individuals addicted to tobacco. Indeed, one of the barriers for implementing preventive and reduction programs and initiatives is a lack of funding. There is currently a patchwork of provincial, federal, and regional programs that provide fragmented and limited access to nicotine replacement therapies and cessation support programs. The funding for these programs is often provided for a limited time and majority of the programs have an eligibility requirement to avail the services. This explains why very few smokers in Canada make quit attempts. In 2022, about 69% of daily smokers had not made a single attempt in the previous 12 months.<sup>30</sup>
27. Effective smoking reduction and prevention necessitates unrestricted public access to pharmacotherapies. Restricting and limiting access to NRT and other cessation pharmacotherapies prevents sequential treatment if the first attempt is not effective.<sup>31,32</sup> Research has found that people who want to quit smoking and, in particular, those living with mental illness, benefit from having longer prescriptions of smoking cessation medications. Extended durations of NRT use are also associated with increased abstinence and reduced relapse compared with standard duration therapy.<sup>33</sup> This highlights the need for the Cy-près Foundation to provide ongoing funding for the implementation of smoking cessation programs for the Canadian public, regardless of their geography, age or income-level.
28. I also note that the Cy-près Foundation's mandate is less protective than the tobacco master settlement agreement entered between US tobacco companies and many of the states in 1998. For example, the US settlement included not only financial compensation, but also mandated public disclosure of more than 40 million pages of previously secret tobacco industry documents, disbanded tobacco industry led initiatives to misrepresent the health implications of tobacco use, imposed restrictions on lobbying, imposed prohibitions and restrictions on tobacco advertising, marketing and promotional programs, and established an independent foundation to reduce smoking that continues to this day (the foundation

---

<sup>29</sup> National Cancer Institute. *The Role of the Media in Promoting and Reducing Tobacco Use*. Tobacco Control Monograph No. 19. Bethesda, MD: U.S. Department of Health and Human Services, National Institutes of Health, National Cancer Institute. NIH Pub. No. 07-6242, June 2008.

<sup>30</sup> Government of Canada. Canadian Tobacco and Nicotine Survey, 2022. Available from: <https://www.canada.ca/en/health-canada/services/canadian-tobacco-nicotine-survey/2022-summary/2022-detailed-tables.html#tbl4>

<sup>31</sup> Robert Kleinman & Peter Selby. Unrestricted public coverage is needed for smoking cessation pharmacotherapies. *CMAJ* 2024 January 22;196:E53-5. doi: 10.1503/cmaj.231333

<sup>32</sup> White CM, Rynard VL, Reid JL, Ahmed R, Burkhalter R, Hammond D. Stop-Smoking Medication Use, Subsidization Policies, and Cessation in Canada. *Am J Prev Med*. 2015 Aug;49(2):188-98. doi: 10.1016/j.amepre.2015.03.001. Epub 2015 May 29. PMID: 26033348.

<sup>33</sup> Murray RL, Zhan YQ, Ross S, et al. Extended Duration Treatment of Tobacco Dependence: A Systemic Review and Meta-Analysis. *Ann Am Thorac Soc*. 2022 Aug; 19(8):1390-1403 doi: 10.1513/AnnalsATS.202110-1140OC



is now called the Truth Initiative). Such approaches have proven effective and merit consideration and application in Canada.

29. Although there are many differences between Canada and the United States, we are very much aligned on the scientific issue of the harm caused by tobacco use and how to best and most effectively mitigate such harm. Studies completed in the last decades have only cemented and expanded the importance of tobacco reduction measures. Put simply, tobacco use impacts individuals in both Canada and the United States in the same ways and the measures adopted in the United States are a useful reference point to help us understand what can and, in my opinion, should be done to protect those who are addicted to tobacco and to protect the broader public.
30. While the current scope of the Cy-près Foundation may benefit those who have already suffered harm as a result of long-standing tobacco-use, it does not adequately protect those individuals who have not started using tobacco-products. In fact, the only material way to benefit those current or future users who have yet to suffer harm is through reduction and prevention measures to help them control their use of tobacco. In this way, the interests of individuals who have already been using tobacco products and already suffered harm diverge from the interests of those who have yet to suffer harm.
31. Further, I note that tobacco use reduction and prevention measures are not more difficult or complex to implement than initiatives to enhance the diagnosis and treatment of tobacco-related diseases. I also do not view tobacco reduction efforts as the exclusive domain of provincial governments. The federal government has a longstanding role in reducing tobacco use through prevention policies and measures. A national approach that involves collaboration with federal, provincial and municipal governments has been and remains critical in regard to the goal of reducing and preventing tobacco use.
32. In summary, in my opinion, for the reasons expressed above it is critically important that the Cy-Pres Foundation include within the scope of its mandate tobacco use reduction and prevention measures, in order to more effectively benefit people in Canada. If these measures are not included, the Cy-Pres Foundation will not be able to meaningfully benefit future tobacco users or those individuals who smoke or have smoked tobacco products and have not yet developed tobacco-related disease. Indeed, this group of individuals who as of yet have not suffered any tobacco related disease will only truly benefit from prevention and mitigation measures.



Dr. Andrew Pipe

January 20, 2025

**Exhibit “A”**

*[Remainder of page intentionally left blank]*

Court File No. CV-19-615862-00CL  
Court File No. CV-19-616077-00CL  
Court File No. CV-19-616779-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

B E T W E E N:

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF **JTI-MACDONALD CORP.**

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF **IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED**

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF **ROTHMANS, BENSON & HEDGES INC.**

Applicants

**ACKNOWLEDGEMENT OF EXPERT'S DUTY**

1. My name is **ANDREW PIPE**. I live at the City of Ottawa, in the Province of Ontario.
2. I have been engaged by or on behalf of the Heart and Stroke Foundation of Canada to provide evidence in relation to the above-noted proceedings.
3. I acknowledge that it is my duty to provide evidence in relation to this proceeding as follows:
  - (a) to provide opinion evidence that is fair, objective and non-partisan;
  - (b) to provide opinion evidence that is related only to matters that are within my area of expertise; and
  - (c) to provide such additional assistance as the Court may reasonably require, to determine a matter in issue.
4. I acknowledge that the duty referred to above prevails over any obligation which I may owe to any party by whom or on whose behalf I am engaged.

January 16, 2025



---

Dr. Andrew Pipe

**Exhibit “B”**

*[Remainder of page intentionally left blank]*

## CURRICULUM VITAE

**ANDREW LAWRENCE PIPE, CM, BA, MD, LLD(HON), DSc(HON), FRCPSC(HON)**

**Address:** Home: 8555 South Shore Road,  
Stella, ON, K0H 2S0, Canada  
Mobile: 613-882-4400

Work: University of Ottawa Heart Institute  
Email: apipe@ottawaheart.ca

**Marital Status:** Married (Dr. Mary Gordon)

**Date of Birth:** February 28, 1949

**Birthplace:** Nottingham, England

**Citizenship:** Canadian, British (Dual)

**Languages:** English

**Degrees:** B.A., 1970; Queen's University, Kingston, Ontario  
M.D., 1974; Queen's University, Kingston, Ontario  
LL.D. (Hon) 2001; Queen's University, Kingston, Ontario  
D.Sc. (Hon) 2003; Brock University, St. Catharines, Ontario  
D.Sc. (Hon) 2007; University of Guelph, Guelph, Ontario

**Other Qualifications:** Certificate of Added Competence in Sport and Exercise Medicine,  
MCFP (SEM), 2016  
Diploma in Sport Medicine (Dip. Sport Med.),  
Canadian Academy of Sport & Exercise Medicine (CASEM), 1998  
Fellow of the American College of Sports Medicine (FACSM), 1995

**Licensure:** Ontario College of Physicians and Surgeons, #27583

**Professional Training:** Surgical Internship, Ottawa Civic Hospital, 1974-75  
Residency, Orthopedic Surgery, University of Ottawa, 1979-80

**CURRENT POSITION**

**Professor Emeritus:** Faculty of Medicine, University of Ottawa

**Clinician/Scientist:** Division of Cardiology  
University of Ottawa Heart Institute

**Chief:** Division of Prevention and Rehabilitation  
University of Ottawa Heart Institute, 2004-2018

**Professor:** Department of Family Medicine and Division of Cardiology  
Faculty of Medicine, University of Ottawa, 2006 - present

**Adjunct Professor:** Telfer School of Management, University of Ottawa, 2010-2012

**Adjunct Research Professor:** Carleton University, Department of Psychology, 2012-2017

### **PREVIOUS APPOINTMENTS**

**Associate Professor:** Department of Family Medicine and Division of Cardiac Surgery  
University of Ottawa, 1998-2006

**Assistant Professor:** Department of Family Medicine and Division of Cardiac Surgery  
University of Ottawa, 1992-1998

**Lecturer:** Department of Family Medicine and Division of Cardiac Surgery  
University of Ottawa, 1987-1992

**Director:** Cardiac Surgery Valve Clinic, 1989-2003

**Clinical Associate:** Division of Cardiac Surgery  
University of Ottawa Heart Institute, 1980-1987

**Medical Columnist:** The Globe and Mail, 1989-1990

**Physician:** University of Ottawa Sports Medicine Clinic  
Health Services, University of Ottawa, 1982-1988

**Travel & Medical Practice:** Australia and Papua New Guinea, 1977-1979

**General Practice:** Levack-Onaping, Ontario, 1975-1977

### **HONOURS, AWARDS, PRIZES**

Honorary Fellowship (FRCPSC), Royal College of Physicians and Surgeons of Canada, 2018

Award of Merit, Commonwealth Games Federation, London, UK 2018

Tony Graham Award Heart and Stroke Foundation of Ontario, 2017

Public Education Award, UOHI Academic Medical Organization, 2015

‘Physician of the Year’ Award, Ottawa Academy of Medicine, 2014

Continuing Medical Education Award, UOHI Academic Medical Organization, 2012

Aquatics Canada - President’s Honour Roll, 2012

Jeff Turnbull International Medicine Award, U of O Department of Medicine, 2012

Queen’s Diamond Jubilee Medal, 2012

Smoke-Free Champions Award, Ottawa Public Health, 2012

Public Education Award, UOHI Academic Medical Organization, 2011

Dr. Harold N. Segall Award of Merit, Canadian Cardiovascular Society, 2010

Distinguished Service Award, Queen's University, 2010

Sports Medicine Recognition Award, American Medical Society of Sports Medicine, 2008

R. Tait McKenzie Honour Award, Canadian Association Health, PE, Recreation and Dance, 2008

'Mayor's Cup' for Lifetime Achievement in Sport, City of Ottawa, 2007

First Honorary Member, Ontario Professional Planners Institute, 2006

Ontario Tobacco-free Network Veterans' Honour Roll, 2006

National Child Day Award, Canadian Institute of Child Health, 2005

John Orr Award, Queen's University - Toronto Alumni Association, 2004

City of Ottawa, Community Health Day Award, 2004

Agnes Benedickson Award, Queen's University - Ottawa Alumni Association, 2003

Sport, Health and Wellbeing Award, International Olympic Committee (*IOC/COC*), 2003

Queen's Golden Jubilee Medal, 2002

Health Hero Award, Pan-American Health Organization, 2002

Order of Canada, 2002

Bryce Taylor Award, Outstanding Volunteer Leadership of Canadian Sport, 1999

Legacy of Achievement Award - Health Sciences, Queen's University Alumni Association, 1999

Member, Canadian Olympic Hall of Fame, 1999

President's Award, Basketball Canada, 1998

Fellow, American College of Sports Medicine, 1995

Canada 125 Medal, 1993

Provincial Sport Citation, Province of Ontario, 1992

Certificate of Merit, Fitness and Amateur Sport, Government of Canada, 1992

Honorary Life Membership, Canadian Council on Smoking and Health, 1992

Sport Medicine Award, International Olympic Committee (*IOC/COA*), 1990

***Queen's University 1970 – 1974:***

Neil Currie Polson Memorial Prize	“awarded to the student in final year medicine judged to be best adapted to apply his training in practice”	1974
Lillian Zbar Prize	“... for Medical Writing.”	1974
Aesculapian Award	“... for outstanding contributions while a student in the Faculty of Medicine ...”	1974
A.E. MacRae Award	“... presented annually to the student who has developed and exhibited the greatest capacity in leading the student body ...”	1974
Tricolour Award	“... for outstanding contribution to the University community ...”	1970

**CURRENT HOSPITAL APPOINTMENT**

Clinician-Scientist, Division of Cardiac Prevention and Rehabilitation,  
University of Ottawa Heart Institute

**OTHER APPOINTMENTS AND ACTIVITIES**

**Member:** Clinical Teaching Personnel Committee (Faculty Promotion)  
Faculty of Medicine, University of Ottawa, 2011-2017

**Interim Chair:** Internal Scientific Advisory Committee  
University of Ottawa Heart Institute, 2011-2013

**Tobacco Addiction and Control:**

**Member:** Scientific Advisory Board on Vaping Products  
Health Canada, 2017-2020

**Co-Chair:** Smoke Free Ontario Executive Steering Committee, 2017

**Member:** Ontario Smoking Cessation Strategy Advisory Group  
Ministry of Health and Long-Term Care, 2015-2016

**Co-Chair:** Steering Committee: Canadian Tobacco Endgame Summit  
2015-2016

**Member:** Cancer and Tobacco Steering Committee  
Canadian Partnership Against Cancer, 2014-2017

**Expert Advisor:** Leading Practices in Clinical Smoking Cessation Program Scan  
Canadian Partnership Against Cancer, 2013

**Member:** Smoke-Free Ontario Strategy's Capacity Building and



Training Task Force, 2012

- Member:** Specialty Consultants' Panel  
Prescriber's Letter and Pharmacist's Letter  
2011-present
- Member:** American Heart Association, Clinical Trials Peer Review Committee  
2010
- Member:** Canadian Stroke Network Scientific Review Committee  
2008-2010
- Chair:** 5<sup>th</sup> National Tobacco or Health Conference  
Edmonton, Alberta, October 1-3, 2007
- Member:** Smoke-Free Ontario Cessation Task Group, 2006-2011
- Member:** Advisory Group, TEACH (Training Enhancement in Applied  
Cessation Counselling and Health), 2006-present
- Member:** Smoke-Free Ontario Campaign Cabinet, 2005-2009
- Member:** SOLIDDE (Some Opinion Leaders in the Development,  
Dissemination and Evaluation of cardiovascular health guidelines in  
Canada), 2005-2010
- Member:** Expert Advisory Committee, Clinical Tobacco Interventions  
Ontario Tobacco Reduction Strategy, 1997-2000
- Director:** Physicians for a Smoke-Free Canada, 1983-present
- Co-Chair:** Physicians for a Smoke-Free Canada, 1987-88
- Founding Chair:** Physicians for a Smoke-Free Canada, 1983-87
- Collaborating Investigator:** Ontario Tobacco Research Unit, 1999-present

**Nutrition:**

- Member:** Center for Science in the Public Interest *Nutrition Action  
Healthletter* Advisory Committee, 2005-2015

**Physical Activity and Health:**

- Vice-Chair:** ParticipACTION Board of Directors, 2009-2018
- Member:** Growing Healthy Bodies Expert Advisory Committee  
Canadian Institute of Child Health, 2016-2018
- Honourary Chair:** Active Healthy Kids Canada, 2006-2008
- Member:** Centre for Obesity Research and Education Advisory Board  
2006-2007
- Member:** SmartGrowth Canada Advisory Board, 2005-2010
- Member:** 'JumpStart' National Advisory Council, 2005-2010

- Member:** Expert Advisory Committee for Physical Activity  
Federal-Provincial-Territorial Pan-Canadian  
Healthy Living Strategy, 2005
- Member:** Obesity Expert Advisory Committee  
Chronic Disease Prevention Alliance of Canada, 2004-2005
- Member:** Advisory Committee, Coalition for Active Living, 2004-2006
- Chair:** Physical Activity and Health Strategy Coordinating Committee  
The College of Family Physicians of Canada, 2004-2005

**Voluntary Health Organizations:**

- Chair:** Heart and Stroke Foundation of Canada Board of Directors  
2018-2020
- Chair:** Heart and Stroke Foundation of Ontario Board of Directors  
2016-2017
- Chair:** Cancer Care Ontario (now Ontario Health) Prevention Advisory  
Committee  
2015-present
- Member:** Inter-American Heart Foundation  
2023 -
- Member:** CorHealth (now Ontario Health) Board of Directors  
2012-2021
- Member:** Clinical Advisory Committee, Cor Health Ontario (now Ontario  
Health)  
2021-present
- Member:** Policy Advisory Group  
Policy Opportunity Windows – Engaging Research Uptake in  
Practice (POWER UP)  
Canadian Partnership Against Cancer  
2014-2016
- Member:** Stroke Awareness and Prevention Writing Group  
Canadian Stroke Best Practices  
The Heart and Stroke Foundation of Canada  
2013-2015
- Member:** Population Health Advisory Group  
Canadian Partnership Against Cancer  
2013-2016
- Chair:** The Heart and Stroke Foundation of Canada *Council on Mission:  
Priorities, Advice, Science and Strategy (COMPASS)*  
2017-2018
- Member:** The Heart and Stroke Foundation of Canada *Council on Mission:  
Priorities, Advice, Science and Strategy (COMPASS)*

- 2015-2017
- Co-Chair:** The Heart and Stroke Foundation of Canada *Council on Mission: Priorities, Advice, Science and Strategy (COMPASS)*  
2012-2014
- Member:** Ontario Vascular Health Implementation Steering Committee  
2012-2014
- Member:** The College of Family Physicians of Canada Cardiovascular Health Working Party, 2012-2014
- Member:** Ontario Integrated Vascular Health Advisory Council, 2011-2012
- Member:** Chronic Disease Prevention Expert Panel  
Cancer Care Ontario and Public Health Ontario, 2011-2012
- Member:** Hypertension Care Advisory Committee, 2011
- Member:** Heart and Stroke Foundation of Ontario Board of Directors,  
2010-2015
- Chair:** Heart and Stroke Foundation of Ontario Mission Committee,  
2010-2017
- Member:** Heart and Stroke Foundation of Ontario Mission Committee,  
2006-2010
- Member:** Expert Advisory Group to develop Chronic Disease Prevention Kit  
College of Family Physicians of Canada  
Public Health Agency of Canada, 2010-2012
- Member:** Canadian Cardiovascular Harmonization of National Guidelines  
Endeavour (C-CHANGE), 2009-2011
- Chair:** Champlain Cardiovascular Disease Prevention Network,  
2008-2019
- Member:** Advisory Board, Institute for Population and Public Health,  
2008-2009
- Member:** Heart and Stroke Foundation of Ontario Mission Committee,  
2006-2010
- Member:** SOLIDDE (Some Opinion Leaders in the Development,  
Dissemination and Evaluation of cardiovascular health guidelines in  
Canada), 2005-2008
- Member:** National Advisory Committee, Canadian Public Health Association,  
2006-2007
- Chair:** Ottawa Coalition for Public Health in the 21<sup>st</sup> Century, 2004-2005
- Chair:** Rehabilitation Panel, Health Services Reconfiguration Project  
Ottawa-Carleton District Health Council, 1995-1996
- Member:** Provincial Cancer Screening and Prevention Panel, 2004-2008
- Member:** Premier's Council, Ontario. 1994-1995
- Chair:** Determinants of Health Committee, Premier's Council, Ontario.  
1991-1995
- Chair:** Public Issues Committee, Canadian Cancer Society,  
Ontario Division, 1991-1992

## A.L. PIPE

<b>Member:</b>	National Public Issues Committee, Canadian Cancer Society, 1986-1992
<b>Member:</b>	Premier's Council on Health, Well-being and Social Justice, Ontario. 1991-1994
<b>Member:</b>	Provincial Working Group on Cardiovascular Services, Ministry of Health, Province of Ontario, 1990-1991
<b>Member:</b>	Premier's Council on Health Strategy, Province of Ontario, 1987-91
<b>Member:</b>	Minister's Advisory Committee on Fitness in Canada Ministry of Fitness and Amateur Sport, Government of Canada, 1987
<b>Vice-Chair:</b>	Minister's Advisory Group on Health Promotion, Ontario Ministry of Health, 1984-87

**Sports Medicine & Sport Community:*****International Olympic Committee (IOC):***

<b>Chair:</b>	IOC Medical Commission Games Group XXXI Olympic Summer Games, Rio,	2016
<b>Chair:</b>	IOC Therapeutic Use Exemption Committee XXXI Olympic Summer Games, Rio,	2016
<b>Member:</b>	IOC Medical & Scientific Expert Group	2016-2019
<b>Chair:</b>	IOC Medical Commission Games Group XXII Olympic Winter Games, Sochi,	2014
<b>Chair:</b>	IOC Therapeutic Use Exemption Committee XXII Olympic Winter Games, Sochi,	2014
<b>Member:</b>	Anti-Doping Research Fund Expert Panel International Olympic Committee,	2014-2017
<b>Chair:</b>	Therapeutic Use Exemption Committee Nanjing Summer Youth Olympic Games	2014
<b>Member:</b>	Special sub-commission Out of Competition Testing International Olympic Committee Medical Commission,	1994

***Commonwealth Games Association of Canada:***

<b>Chair:</b>	Commonwealth Games Foundation of Canada,	2014-2019
<b>Vice-Chair:</b>	Commonwealth Games Foundation of Canada,	2008-2014
<b>President:</b>	Commonwealth Games Association of Canada,	2006-2014
<b>Director:</b>	Commonwealth Games Association of Canada,	2004-2018

## A.L. PIPE

<b>Member:</b>	Commonwealth Games Federation Medical Commission: Commonwealth Games, Birmingham, 2022 Commonwealth Games, Gold Coast, 2018 Commonwealth Games, Glasgow, 2014 Commonwealth Games, Delhi, 2010
<b>Chief Medical Officer:</b>	Canadian Commonwealth Games Team, Melbourne, Australia, 2006
<b><i>Canadian Soccer Association:</i></b>	
<b>Chief Medical Officer:</b>	Canadian Soccer Association, 2010-present
<b>Member:</b>	Technical Committee Canadian Soccer Association, 2010-present
<b>Chair:</b>	Sport Medicine Committee Canadian Soccer Association, 2009-present
<b>Member:</b>	Sports Medicine Committee Confederation of North, Central American and Caribbean Association Football, (CONCACAF) 2013-2015
<b><i>Canadian Academy of Sport &amp; Exercise Medicine (CASEM):</i></b>	
<b>President:</b>	Canadian Academy of Sport Medicine, 1991-1992
<b>Director:</b>	Canadian Academy of Sport Medicine, 1984-1993
<b>Chair:</b>	Credentials Committee, Canadian Academy of Sport Medicine, 1988-1996
<b>Member:</b>	Research Committee, Canadian Academy of Sport Medicine, 1986-1988
<b><i>American College of Sport Medicine:</i></b>	
<b>Member:</b>	International Relations Committee, 2002-2012
<b>Member:</b>	Board of Trustees, 2000-2004
<b>Chair:</b>	Olympic Issues Committee, 2004-2010
<b>Member:</b>	Olympic Issues Committee, 2001-2004
-----	
<b>Chief Medical Officer:</b>	Canadian Olympic Team, Barcelona, Spain, 1992
<b>Chief Medical Officer:</b>	Canadian Pan American Games Team, Indianapolis, USA, 1987
<b>Supervisory Doctor:</b>	FIBA (International Amateur Basketball Federation), 2008-present

## A.L. PIPE

<b>Team Physician:</b>	Canadian National Women's Soccer Team,	2008-present
<b>Team Physician:</b>	Canadian National Mens U-17 Soccer Team,	2022-present
<b>Team Physician:</b>	Canadian National Alpine Ski Team,	1981-1996
<b>Member:</b>	Canadian Alpine Ski Team Medical Group,	1981-1996
<b>Team Physician:</b>	Canadian National Men's Basketball Team,	1978-2016
<b>Team Physician:</b>	Canadian National Women's Volleyball Team,	1981-1983
<b>Member:</b>	Education Committee, FIMS (International Federation of Sports Medicine)	1986-1994
<b>Chair:</b>	Spirit of Sport Foundation,	2000-2004
<b>Member:</b>	Medical Council, FIBA (International Amateur Basketball Federation),	1994-present
<b>Chair:</b>	Section of Sports Medicine, Ontario Medical Association,	1982-87
<b>Member:</b>	Section of Sports Medicine, Ontario Medical Association,	1980-88
<b>Member:</b>	Fair Play Commission, Ministry of Fitness and Amateur Sport Government of Canada,	1985-1988

**Drug Use in Sport:*****Canadian Centre for Ethics in Sport:***

<b>Chair Emeritus and Medical-Science Advisor:</b>	Canadian Centre for Ethics in Sport,	2004-present
<b>Chair:</b>	Canadian Centre for Ethics in Sport,	1996-2004
<b>Chair:</b>	Therapeutic Use Exemption Committee CCES (Canadian Centre for Ethics in Sport),	2004-present
<b>Chair:</b>	Canadian Centre for Drug-Free Sport,	1991-1996
<b>Chair:</b>	Advisory Committee on Drug Abuse in Amateur Sport Sport Medicine Council of Canada/Sport Canada,	1987-1991
<b>Member:</b>	Advisory Committee on Drug Abuse in Amateur Sport, Sport Medicine Council of Canada/Sport Canada,	1983-1987

***World Anti-Doping Agency (WADA)***

<b>Chair:</b>	Prohibited List Expert Group, World Anti-Doping Agency,	2013-2015
---------------	------------------------------------------------------------	-----------

## A.L. PIPE

<b>Member:</b>	Prohibited List Expert Group World Anti-Doping Agency,	2000-2001, 2004-2010
<b>Chair:</b>	Therapeutic Use Exemption Expert Group, World Anti-Doping Agency,	2012
<b>Chair:</b>	Independent Observer Mission Torino Winter Olympic Games, World Anti-Doping Agency	2006
<b>Member:</b>	Health, Medical and Research Committee, World Anti-Doping Agency,	2012-2015
<b>Member:</b>	Therapeutic Use Exemption Expert Group, World Anti-Doping Agency	2002-2004
<b>Interim Chair:</b>	Ethics and Education Committee, September World Anti-Doping Agency,	2002
<b><i>Other Sport Organizations:</i></b>		
<b>Member:</b>	Athletics Integrity Unit, Board World Athletics (formerly IAAF),	2017-present
<b>Member:</b>	Independent Member-Federations Sanctions Panel International Weightlifting Federation,	2018-2019
<b>Member:</b>	West Indies Cricket Board Anti-Doping Hearing Panel,	2013-present
<b>Member:</b>	Review Board United States Anti-Doping Agency,	2010-2018
<b>Member:</b>	Independent Review Board International Cricket Council,	2009-present
<b>Member:</b>	Therapeutic Use Exemption Committee, PGA Tour,	2008-2012
<b>Member:</b>	Medical Committee Indian Premier League (Cricket),	2008-present
<b>Chair:</b>	Therapeutic Use Exemption Committee, FIBA (International Amateur Basketball Federation),	2007-present
<b>Member:</b>	Therapeutic Use Exemption Committee, FIBA (International Amateur Basketball Federation),	2004-2007
<b>Chair:</b>	Doping Control Review Board FINA (Federation International de Natation Amateur),	1999-2016
<b>Member:</b>	Professional Tennis Expert Advisory Group on Doping Control (ATP, ITF, WTA),	1993-present

## A.L. PIPE

<b>Member:</b>	Association of Tennis Professionals Task Force on Supplements,	2004
<b>Special Advisor:</b>	Future of Sport in Canada Commission Canadian Heritage Government of Canada	2024
<b>Special Advisor:</b>	Secretary of State for Amateur Sport Drugs in Sport International Conference Sydney, Australia, November 1999	

**Queen's University:**

<b>Chair:</b>	Dean's Advancement Cabinet, Faculty of Health Sciences	2017-2022
<b>Chair:</b>	Health Sciences Initiative Campaign Cabinet Queen's University,	2012-2016
<b>Trustee Emeritus:</b>	Board of Trustees, Queen's University,	2014-present
<b>Vice-Chair:</b>	Board of Trustees, Queen's University,	2006-2010
<b>Member:</b>	Board of Trustees, Queen's University,	1995-2006
<b>Chair:</b>	Queen's Centre Executive Committee,	2003-2010
<b>Chair:</b>	Environment Committee,	2002-2004
<b>Member:</b>	Campus Planning Committee,	1996-2010
<b>Chair:</b>	Faculty of Health Sciences Cabinet,	2011-2017
<b>Member:</b>	University Council,	1976-82, 2002-present



**MEMBERSHIP IN PROFESSIONAL ASSOCIATIONS**

Ontario and Canadian Medical Associations  
 Canadian Association of Cardiovascular Prevention and Rehabilitation  
 College of Family Physicians of Canada  
 Canadian Academy of Sport and Exercise Medicine  
 American College of Sports Medicine  
 Canadian Cardiovascular Society  
 Physicians for a Smoke-free Canada

**SCHOLARLY AND PROFESSIONAL ACTIVITIES****Editorial Boards:**

The Physician and Sportsmedicine  
 Clinical Journal of Sport Medicine (Associate Editor)  
 Revista Portuguesa de Medicina Desportiva

**Reviewer:**

Australian Medical Journal  
 Canadian Journal of Cardiology  
 Canadian Journal of Exercise Physiology  
 Canadian Medical Association Journal  
 Clinical Journal of Sport Medicine  
 Perspectives in Cardiology  
 Physician and Sport Medicine  
 Prevention and Control

**External Examiner:**

Master's Thesis, School of Graduate Studies, University of Ottawa, September 2023  
 Ph.D Thesis, Department of Pharmacology and Toxicology, University of Toronto, September 2019  
 Master's Thesis, School of Graduates Studies, University of New Brunswick Saint John Campus, March 2018  
 Master's Thesis, School of Kinesiology, Lakehead University, February 1996  
 Master's Thesis, Department of Psychology, Carleton University, April 1993  
 Master's Thesis, Department of Physical Education, McGill University, September 1991

**Peer Reviewer:**

Training & Career Development Board, Cancer Research UK, January 2014

## Exhibit “C”

**Examples of peer-reviewed studies demonstrating the benefits of reduction and prevention measures**

Akter, S., Rahman, M.M., Rouyard, T. *et al.* A systematic review and network meta-analysis of population-level interventions to tackle smoking behaviour. *Nat Hum Behav* **8**, 2367–2391 (2024).

Tarride J, Blackhouse G, Guindon GE, *et al.* Return on investment of Canadian tobacco control policies implemented between 2001 and 2016. *Tobacco Control* 2023;32:233-238.

Lindson N, Klemperer E, Hong B, Ordóñez-Mena JM, Aveyard P. Smoking reduction interventions for smoking cessation. *Cochrane Database Syst Rev.* 2019;9(9):CD013183. Published 2019 Sep 30. doi:10.1002/14651858.CD013183.pub2

Wu P, Wilson K, Dimoulas P, Mills EJ. Effectiveness of smoking cessation therapies: a systematic review and meta-analysis. *BMC Public Health.* 2006;6:300. Published 2006 Dec 11. doi:10.1186/1471-2458-6-300

King B, Borland R, Le Grande M, Diaz D, O’Connor R, *et al.* (2023) Associations between smokers’ knowledge of causes of smoking harm and related beliefs and behaviors: Findings from the International Tobacco Control (ITC) Four Country Smoking and Vaping Survey. *PLOS ONE* **18**(10): e0292856. <https://doi.org/10.1371/journal.pone.0292856>

DeCicca, Philip, Donald Kenkel and Michael F. Lovenheim. 2022. "The Economics of Tobacco Regulation: A Comprehensive Review." *Journal of Economic Literature*, 60 (3): 883–970.

Thomas S, Fayter D, Misso K, *et al.* Population tobacco control interventions and their effects on social inequalities in smoking: systematic review. *Tob Control.* 2008;17(4):230-237. doi:10.1136/tc.2007.023911

Akter S, Islam MR, Rahman MM, *et al.* Evaluation of Population-Level Tobacco Control Interventions and Health Outcomes: A Systematic Review and Meta-Analysis. *JAMA Netw Open.* 2023;6(7):e2322341. doi:10.1001/jamanetworkopen.2023.22341

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF JTI-MACDONALD CORP., IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED, AND ROTHMANS, BENSON & HEDGES INC.

---

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

Proceeding commenced at TORONTO

---

**AFFIDAVIT OF DR. ANDREW PIPE  
(SWORN JANUARY 20, 2025)**

---

**Tyr LLP**

488 Wellington Street West  
Suite 300-302  
Toronto, ON M5V 1E3

**James Bunting (LSO# 48244K)**

Tel: 647.519.6607

Email: [jbunting@tyrllp.com](mailto:jbunting@tyrllp.com)

**Sam Cotton (LSO# 84324T)**

Tel: 613.862.9264

Email: [scotton@tyrllp.com](mailto:scotton@tyrllp.com)

Lawyers for Heart & Stroke Foundation of Canada

Court File No. CV-19-615862-00CL  
Court File No. CV-19-616077-00CL  
Court File No. CV-19-616779-00CL

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF JTI-MACDONALD CORP., IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED, AND ROTHMANS, BENSON & HEDGES INC.

---

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

Proceeding commenced at TORONTO

---

**RESPONDING MOTION RECORD OF THE HEART AND  
STROKE FOUNDATION OF CANADA**

---

**Tyr LLP**

488 Wellington Street West  
Suite 300-302  
Toronto, ON M5V 1E3

**James Bunting (LSO# 48244K)**

Tel: 647.519.6607

Email: [jbunting@tyrllp.com](mailto:jbunting@tyrllp.com)

**Sam Cotton (LSO# 84324T)**

Tel 613.862.9264

Email: [scotton@tyrllp.com](mailto:scotton@tyrllp.com)

Lawyers for Heart & Stroke Foundation of Canada