DATE: 2024-11-07

SUPERIOR COURT OF JUSTICE - ONTARIO

RE: 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

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.

BEFORE: Chief Justice Geoffrey B. Morawetz

COUNSEL: Robert Thornton, Mitch Grossell, Rachel Nicholson and Scott McGrath, for JTI-Macdonald Corp.

Deborah Glendinning, Marc Wasserman, Marleigh Dick and Martino Calvaruso, for Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited

Paul Steep, Trevor Courtis, Jamey Gage, Heather Meredith and Meena Alnajar, for Rothmans, Benson & Hedges Inc.

Natasha MacParland, Chanakya Sethi and Anisha Visvanatha, for FTI Consulting Canada Inc., in its capacity as court-appointed Monitor of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited

R. Shayne Kukulowicz and Joseph Bellissimo, for Ernst & Young Inc., in its capacity as court-appointed Monitor of Rothmans, Benson & Hedges Inc.

Linc Rogers, Pamela Huff and Jake Harris, for Deloitte Restructuring Inc., in its capacity as Monitor of JTI-Macdonald Corp.

Maria Konyukhova, for British American Tobacco p.l.c., B.A.T. Industries, p.l.c. and British American

Robert Cunningham, for the Canadian Cancer Society

Scott Bomhof, Adam Slavens, Jeremy Opolsky and Alec Angle, for JT Canada LLC Inc., and PricewaterhouseCoopers Inc., in its capacity as Receiver of JTI-Macdonald TM Corp.

Avram Fishman, Mark E. Meland, André Lespérance, Harvey Chaiton and Gordon Kugler, Conseil québécois sur le tabac et la santé, Jean-Yves Blais and Cécilia Létourneau (Quebec Class Action Plaintiffs)

James Bunting, for the Heart and Stroke Foundation

Jacqueline Wall, for the Province of Ontario

Glenda Best, for the Province of Newfoundland

David Ullmann, and Alexandra Teodorescu, for Northbridge General

Amanda McInnis, for La Nordique Compagnie D'Assurance du Canada

Joseph Pasquariello, for PricewaterhouseCoopers Inc. as Liquidator of Northumberland General Insurance Company

Sabri Shawa, for the Province of Alberta

Jeffrey Leon, Mike Eizenga and Jesse Mighton, 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.

André Michael, for the Consortium of Provinces and Territories

Raymond Wagner and Kate Boyle, Representative Counsel for the Pan-Canadian Claimants

Brett Harrison, for the Province of Quebec

Patrick Flaherty and Claire Wortsman, for R.J. Reynolds Tobacco Company and R.J. Reynolds Tobacco International Inc.

Douglas Lennox, for Representative Plaintiff, Kenneth Knight, in the Certified British Columbia Class Action

Harvey T. Strosberg, K.C., for the Ontario Flue-Cured Tobacco Growers' Marketing Board

James Doris, U.S. Department of Justice

Ari Kaplan, for Representative Counsel for the Former Genstar U.S. Retiree Group Committee

Matthew Gottlieb and Andrew Winton, for the Court-Appointed Mediator, The Honourable Warren K. Winkler

HEARD: November 7, 2024

SUPPMENTARY ENDORSEMENT

- [1] In submissions made on October 31, 2024, counsel to JTI-Macdonald Corp. ("JTI") stated that JTI was supportive of the Claims Procedure Order and requested comment in the endorsement in respect of the adequacy of notice "because this is an important element in terms of the effectiveness of the release contemplated by the plan".
- [2] Through oversight, this did not happen and is now being addressed.
- [3] I am satisfied that the notice elements in the Claims Procedure Orders are reasonable in the circumstances.

Chief Justice Geoffrey B. Morawetz

Date: November 7, 2024