



SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

Direction

COURT FILE NO.: CV-19-616077-00CL
CV-19-616779-00CL
CV-19-615862-00CL

DATE: October 15, 2025

IMPERIAL TOBACCO CANADA LIMITED et al v. JTI-MACDONALD CORP. et al
&
ROTHMANS, BENSON & HEDGES INC. v. IMPERIAL TOBACCO CANADA LIMITED et al
&
JTI-MACDONALD CORP. et al v. BENSON & HEDGES INC. et al

SUPERIOR COURT OF QUÉBEC
N°: 500-06-000076-980

CONSEIL QUÉBÉCOIS SUR LE TABAC ET LA SANTÉ
-and-
JEAN-YVES BLAIS
-and-
JTI-MACDONALD CORP.
-and-
IMPERIAL TOBACCO CANADA LIMITED
-and-
ROTHMANS, BENSON & HEDGES INC.
v.
FTI CONSULTING CANADA INC.
-and-
ERNST & YOUNG INC.
-and-
DELOITTE RESTRUCTURING INC.

DIRECTION

[1] Pursuant to Section 7.2 of the CCAA Plans, the Ontario Superior Court of Justice (the “CCAA Court”) and the Superior Court of Québec approve the Court-to-Court Communication Protocol attached as Schedule “A”.

Justice Catherine Piché

Chief Justice Geoffrey B. Morawetz

**COURT-TO-COURT COMMUNICATION PROTOCOL
(CCAA COURT & SUPERIOR COURT OF QUÉBEC)**

Background

1. Pursuant to Section 7.2 of the CCAA Plans, certain procedural matters related to the ongoing supervision of the Québec Administration Plan are to be heard and determined jointly by the CCAA Court and the Superior Court of Québec (together the “**Courts**”). In performing this function, the Courts may establish a protocol for communicating with each other.¹

2. This protocol (the “**Court-to-Court Protocol**”) is intended to govern the communications between the Courts in respect of the supervision of the Québec Administration Plan for the efficient administration thereof and was informed by the “Guidelines for Communication and Cooperation between Courts in Cross-Border Insolvency Matters” issued by the Judicial Insolvency Network in 2016 which can be found [here](#).

COMMUNICATION AND COOPERATION

3. The Courts may communicate between one another directly, with or without counsel present, to discuss, on an on-going basis, the supervision of the Québec Administration Plan. No party, other than the Court-Appointed Mediator in accordance with the Endorsement dated May 24, 2019, and the CCAA Plan Administrators/Monitors or their counsel in their capacity as Court Officers, may communicate with the Courts on an *ex parte* basis.

4. The Courts may also communicate with each other for the purpose of making the Joint Hearing (as defined below) efficient and orderly and to resolve any procedural, administrative or preliminary

¹ For ease of reference, capitalized terms used but undefined herein have the meanings given to such terms in the Fourth Amended and Restated Court-Appointed Mediator’s and Monitors’ CCAA Plans of Compromise and Arrangement in respect of Imperial, RBH and JTIM each dated August 27, 2025 (as may be amended, restated, supplemented or otherwise modified, the “**CCAA Plans**”).

Schedule “A”

matters. Such communications may take place through the following methods or such other method as may be agreed by the Courts:

- (a) sending or transmitting copies of draft or formal orders, judgments, opinions, reasons for decision, endorsements, transcripts of proceedings or other documents directly to the Courts and if appropriate, in their sole discretion, providing advance notice to counsel for affected parties in such manner as the Courts consider appropriate, in their sole discretion; and
- (b) directing counsel to transmit or deliver copies of documents, pleadings, affidavits, briefs or other documents that are filed or to be filed with the Courts in such fashion as may be appropriate and, if appropriate in their sole discretion, providing advance notice to counsel for affected parties in such manner as the Courts consider appropriate, in their sole discretion.

JOINT HEARINGS

5. The Courts may conduct a joint hearing (a “**Joint Hearing**”) in respect of a procedural matter related to the supervision of the Québec Administration Plan. In connection with any Joint Hearing, the following shall apply:

- (a) Joint Hearings shall be heard in writing, unless otherwise directed by the Courts;
- (b) if a Joint Hearing is directed by the Courts to be heard orally, the Courts must be able simultaneously to hear and view the proceedings. Consideration will be given as to how to provide the best virtual/audio-visual access possible including translation capability;
- (c) the Courts shall coordinate the process and format for submissions and evidence filed or to be filed prior to the Joint Hearing;

Schedule "A"

- (d) the Courts are entitled to communicate with each other in advance of a Joint Hearing, with or without counsel being present, to establish the procedures for the orderly making of submissions (if not heard in writing), and to resolve any procedural, administrative or preliminary matters;
- (e) the Courts, subsequent to the Joint Hearing, are entitled to communicate with each other, without counsel present, for the purpose of deliberating; and
- (f) any decision rendered in respect of a Joint Hearing, whether heard in writing or otherwise, shall be in the form of a short written endorsement issued jointly by the Courts, unless otherwise determined by the Courts.

Justice Catherine Piché



Chief Justice Geoffrey B. Morawetz