

**CITATION:** Imperial Tobacco Canada Limited, 2025ONSC ONSC 763  
**COURT FILE NOS.:** CV-19-615862-00CL, CV-19-616077-00CL and CV-19-616779-00CL  
**DATE:** 2025-01-29

**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:** *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 Monique Sassi*, for Ernst & Young Inc., in its capacity as court-appointed Monitor of Rothmans, Benson & Hedges Inc.

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

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

*Michael Feder, K.C., Paul Steep, Heather Meredith, Deborah Templer, Trevor Courtis, Jamey Gage, and Meena Alnajar*, for Rothmans, Benson & Hedges Inc.

*Robert Thornton, Leanne Williams, Scott McGrath, Mitch Grossell, Rushi Chakrabarti, and Peter Ogden* for JTI-Macdonald Corp.

*Maria Konyukhova and David Byers* for British American Tobacco p.l.c., B.A.T. Industries, p.l.c. and British American Tobacco (Investments) Limited

*Vern DeRe and Robert Cunningham*, for the Canadian Cancer Society

*Edward Park*, for Canada Revenue Agency

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

*Jacqueline Wall*, for the Province of Ontario

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

*Clifton Prophet and Nicholas Kluge* for Philip Morris International Inc.

*David Ullmann* for La Nordique Compagnie D'Assurance du Canada

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

*Stacy Petriuk and Laura Comfort* for the Province of Alberta

*Mike Eizenga, Jesse Mighton, Preet Gill, André Michael, Peter Lawless, Edward Gores, Jeffrey Leon, and Michael Peerless* 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

*Glenda Best and Ken McClain* for the Province of Newfoundland and Labrador

*Brett Harrison and Guneev Bhinder* for the Province of Quebec

*Patrick Flaherty, Bryan McLeese, Claire Wortsman, Justin Safayeni, and Patrick Carl*, for R.J. Reynolds Tobacco Company and R.J. Reynolds Tobacco International Inc.

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

*Steven Weisz and Dilina Lallani* for Grand River Enterprises Six Nations Ltd.

*James Bunting and Sam Cotton* for Heart and Stroke Foundation

*Douglas Lennox and David Klein*, for Representative Plaintiff, Kenneth Knight, in the Certified British Columbia Class Action

*William Sasso and David Robins* for The Ontario Flue-Cured Tobacco Growers' Marketing Board

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

**HEARD:** January 29, 2025

**ENDORSEMENT**

[1] This Endorsement applies to all three of the ongoing CCAA proceedings.

[2] On the motions to approve the fees of Quebec Class Action Counsel, British Columbia Class Action Counsel and Counsel for the Tobacco Producers, after careful consideration, I have determined that it is necessary for me to appoint *Amicus Curiae* to assist the Court. The mandate has been provided to the Honourable André Prévost as follows:

“Your appointment as *Amicus Curiae* is limited to providing the court with assistance in the fee application motions submitted by Québec Class Action Counsel, British Columbia Class Action Counsel, and Counsel for the Tobacco Producers.

By way of mandate, I see you providing: (i) a purely legal and academic description of the applicable test under Québec law to determine the appropriateness of the QCAP counsel fees; and (ii) some sort of position with respect to the requested fees of all class counsel based on that test.”

[3] Mr. Prévost has indicated that the mandate is acceptable to him.



Chief Justice Geoffrey B. Morawetz

**Date:** January 29, 2025