

CITATION: Imperial Tobacco Canada Limited, 2025 ONSC 4733
COURT FILE NO.: CV-19-616077-00CL
COURT FILE NO.: CV-19-616779-00CL
COURT FILE NO.: CV-19-615862-00CL
DATE: 2025-08-15

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 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.

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

BEFORE: Chief Justice Geoffrey B. Morawetz

COUNSEL: *Craig Lockwood*, for Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited

Trevor Courtis and James Gage, for Rothmans, Benson & Hedges Inc.

Robert I. Thornton and Mitch Grossell, for JTI-Macdonald Corp.

Natasha MacParland and Rui Gao, 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, for Ernst & Young Inc., in its capacity as court-appointed Monitor of Rothmans, Benson & Hedges Inc.

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

Robert Cunningham, for Canadian Cancer Society

Mark E. Meland, Abram Fishman, Tina Silverstein and Andre Lesperance, 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

William Sasso, for The Ontario Flue-Cured Tobacco Growers' Marketing Board

Raymond Wagner, K.C., Representative Counsel for the Pan-Canadian Claimants

Stacy Petriuk, K.C., for the Province of Alberta

André I.G. Michael, 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

Brett Harrison, for the Province of Quebec

HEARD: August 15, 2025

ENDORSEMENT

[1] This matter concerns the ongoing insolvency proceedings involving JTI-Macdonald Corp. ("JTI"), Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, "Imperial") and Rothmans Benson & Hedges Inc. ("RBH") collectively, the "Tobacco Companies"). This endorsement relates to all three Tobacco Companies.

[2] The motion proceeded unopposed.

[3] The Quebec Class Action Plaintiffs bring this motion for a Signing Authorization Order authorizing (i) Quebec Class Counsel to execute and deliver on behalf of the Quebec Class Action Plaintiffs, (ii) PCC Representative Counsel to execute and deliver on behalf of the Pan-Canadian Claimants, (iii) Knight Class Counsel to execute and deliver on behalf of the Knight Class Action Plaintiffs, and (iv) Counsel for the Tobacco Producers to execute and deliver on behalf of the Tobacco Producers and Ontario Flue-Cured Tobacco Growers' Marketing Board, any and all documents as they consider advisable to give effect to the implementation of the CCAA Plans including, as applicable and without limitation, the following documents:

- a. Claimant Contractual Releases;
- b. Plan Implementation Certificates;
- c. Collateral Agency Agreements; and
- d. Flow of Funds Agreement.

[4] The CCAA plans relating to each of the Tobacco Companies were sanctioned on March 6, 2025, with reasons reported at 2025 ONSC 1358. Plan Implementation is expected to take place on August 29, 2025.

[5] It appears to be necessary to grant this relief prior to Plan Implementation.

[6] Having reviewed the record and hearing submissions, I am satisfied that it is appropriate to grant the requested relief in the form requested. The motion is granted and the order has been signed in the form submitted.



Chief Justice Geoffrey B. Morawetz

Date: August 15, 2025