

**CITATION:** Imperial Tobacco Canada Inc., 2025 ONSC 3636  
**COURT FILE NO.:** CV-19-616077-00CL  
**COURT FILE NO.:** CV-19-616779-00CL  
**DATE:** 2025-06-18

**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.**

**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.

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

*Marleigh Dick, Deborah Glendinning, Marc Wasserman and Martino Calvaruso*, 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.

*Robert Cunningham, Canadian Cancer Society*

*Edward Park*, for Canada Revenue Agency

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

*Eric Sherkin*, for the Employers Insurance Company of Wausau

*Jacqueline Wall*, for the Province of Ontario

*Andrew Evangelista*, Northbridge General Insurance Corporation

*Raymond Wagner, K.C. and Kate Boyle*, Representative Counsel for the Pan-Canadian Claimants

*Gale Rubenstein*, for PricewaterhouseCoopers Inc. as Liquidator of Northumberland General Insurance Company

*Jesse Mighton and 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

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

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

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

**HEARD:** June 18, 2025

### **ENDORSEMENT**

[1] A joint motion was brought by the RBH and Imperial Monitors, being Ernst & Young Inc. in its capacity as court-appointed monitor of Rothmans, Benson & Hedges Inc. ("RBH") and FTI Consulting Canada Inc. in its capacity as court-appointed monitor of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, "Imperial"), for an order, among other things, partially lifting the stay of proceedings to allow both Monitors, with the support of RBH, Imperial and the Québec Class Action Plaintiffs, to commence an application in the Québec Court of Appeal to release the funds paid by RBH and Imperial into the Québec Court of Appeal as a cash security deposit pursuant to the order dated October 27, 2015 in court file number 550-09 - 025384 - 154 (2015 QCCA 1737), to be deposited into the Global Settlement Trust Account (as defined in the RBH and Imperial CCAA Plans).

[2] There was no opposition to the requested relief.

[3] The requested relief is a condition precedent to plan implementation, which is expected to occur in the next few months.

[4] I am satisfied that the record establishes that the relief is appropriate.

[5] The joint motion is granted and orders have been signed to reflect the foregoing.



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Chief Justice Geoffrey B. Morawetz

**Date:** June 18, 2025