

Court File No. CV-19-616077-00CL

**Imperial Tobacco Canada Limited and
Imperial Tobacco Company Limited**

THIRTY-THIRD REPORT OF THE MONITOR

November 4, 2025

Court File No. CV-19-616077-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

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 AND ARRANGEMENT OF
IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY
LIMITED

**THIRTY-THIRD REPORT TO THE COURT
SUBMITTED BY FTI CONSULTING CANADA INC.,
IN ITS CAPACITY AS MONITOR**

OVERVIEW

1. This report (“**Report**”) was prepared in connection with FTI Consulting Canada Inc.’s (in its capacity as Monitor and CCAA Plan Administrator, “**FTI**”) motion, in its capacities as Monitor and CCAA Plan Administrator:
 - i. for an Order (the “**Pending Litigation Dismissal Order**”) authorizing FTI to seek orders and take any other steps, as necessary or appropriate, to terminate and dismiss the Pending Litigation on a with prejudice and without costs basis; and
 - ii. for an Order (the “**QCC Reserve Protocol Order**”) approving the proposed Quebec Class Counsel reserve protocol (the “**QCC Reserve Protocol**”) prescribed by the Quebec Class Counsel Fee Approval Order dated August 25, 2025 (the “**QCAP Fee Order**”).
2. In this Report, unless otherwise defined, all capitalized terms have the respective meanings specified in the Fourth Amended and Restated Court-Appointed Mediator and Monitor’s Plan of Compromise and Arrangement in respect of Imperial dated August 27, 2025 (the “**Fourth A&R Imperial Plan**”).

3. Further information regarding these CCAA Proceedings and a background on Imperial have been provided in previous reports of the Monitor.
4. All CCAA Court materials filed and Orders issued in these CCAA Proceedings and the related Imperial Chapter 15 Proceedings are available on the Monitor's website at: <http://cfcanada.fticonsulting.com/imperialtobacco>.
5. This Report was prepared in coordination with the Monitors and CCAA Plan Administrators of the other Tobacco Companies. FTI understands that the reports to be filed by such other Monitors will be substantially the same as this Report (other than the sections therein dealing with the activities of such Monitors and CCAA Plan Administrators which have been prepared separately).

A. PURPOSE

6. The purpose of this Report is to provide the CCAA Court with information regarding:
 - i. the activities of FTI in connection with the implementation of the Fourth A&R Imperial Plan and since the date thereof;
 - ii. the background and status of the Pending Litigation and the need for the Pending Litigation Dismissal Order;
 - iii. the proposed QCC Reserve Protocol; and
 - iv. the Monitor's recommendations in respect of the proposed Pending Litigation Dismissal Order and QCC Reserve Protocol Order.

B. ACTIVITIES OF THE MONITOR AND CCAA PLAN ADMINISTRATOR

Plan Implementation

7. On March 6, 2025, following the unanimous approval of voting Affected Creditors, the CCAA Court sanctioned the CCAA Plans of each Tobacco Company, which CCAA Plans were subsequently amended and restated, most recently on August 27, 2025.

8. The Fourth A&R Imperial Plan was successfully implemented on August 29, 2025 (the “**Plan Implementation Date**”). On such date, each of the Tobacco Companies funded their Upfront Contributions (other than certain cash collateral, in the case of Imperial and JTIM, and certain insurance settlement proceeds, in the case of Imperial, each of which were required to be transferred to the Trustees as soon as possible after the Plan Implementation Date (collectively, the “**Residual Upfront Contributions**”)) into their respective Global Settlement Trust Accounts, and the Monitor served and filed the Certificate of Plan Implementation.
9. On the Plan Implementation Date, each of the initial distributions required under the CCAA Plans was transferred to the respective entitled Claimant (adjusted pro rata based on the Residual Upfront Contributions remaining to be paid), and the funds required to be held in trust (i) pending disbursement or (ii) as reserves were allocated to the appropriate trust accounts. A summary of the initial Upfront Contributions and their distribution to the entitled Claimants is attached hereto as **Appendix "A"**.
10. The contribution and distribution of JTIM and Imperial’s Residual Upfront Contributions is now complete. On September 12, 2025, JTIM’s Residual Upfront Contribution in the amount of \$11,000,000 was deposited into the JTIM Global Settlement Trust Account. On September 15, 2025, such amounts were distributed to the respective entitled Claimants and the funds required to be held in trust pending disbursement were allocated to the appropriate trust accounts by the Trustee.
11. On October 24, 2025, Imperial’s Residual Upfront Contribution in the amount of \$123,374,310 was deposited into Imperial’s Global Settlement Trust Account. On October 27, 2025, such amounts were distributed to the respective entitled Claimants and the funds required to be held in trust pending disbursement were allocated to the appropriate trust accounts by the Trustee.
12. A summary of the distributions and trust account allocations in connection with the Residual Upfront Contributions is attached hereto as **Appendix “B”**.

Activities Since Plan Implementation

13. Since the Plan Implementation Date, FTI and its counsel have held numerous meetings and discussions with Imperial and its counsel to:
 - i. evaluate a variety of legal and operational issues as they arise;
 - ii. discuss new banking arrangements;
 - iii. address various stakeholder inquiries;
 - iv. assess Imperial's proposed Alternative Products Business carve-out structure; and
 - v. discuss sharing of financial information and reporting requirements.
14. FTI has also regularly attended meetings with the Court-Appointed Mediator and attended its first *ad hoc* Interface Meeting with the Provincial and Territorial Liaison Committee on October 3, 2025.
15. The Monitors and CCAA Plan Administrators of the three Tobacco Companies and their counsel have met regularly to discuss ongoing implementation matters, including the establishment of the Cy-près Foundation, the claims processes under the Quebec Administration Plan and the PCC Compensation Plan, and other matters related to the implementation and administration of the CCAA Plans.
16. On a voluntary basis, and notwithstanding paragraph 55 of the Sanction Order, FTI has continued to provide to certain parties, on a monthly basis, information regarding the restructuring fees paid to FTI and its counsel after the Plan Implementation Date.

C. BACKGROUND & STATUS OF PENDING LITIGATION

17. The CCAA Plans, including the Fourth A&R Imperial Plan, contemplate, at Section 2.1(e), the resolution of all Pending Litigation. To this end, Section 18.3.1 provides that, as soon as possible after the Plan Implementation Date, the Parties shall take all steps and actions that are necessary and appropriate to dismiss, with prejudice and without costs, the Pending Litigation. The Pending Litigation is pending in courts in

- certain of the Provinces (and includes claims and causes of action of the Territories under HCCR Legislation which is not yet in force or for health care cost recovery in the absence of HCCR Legislation in respect of the Yukon), against the Tobacco Companies, certain members of their respective Tobacco Company Groups, and the Canadian Tobacco Manufacturers' Council.
18. The Initial Order issued by the CCAA Court in this CCAA Proceeding provided for a broad stay of proceedings in favour of Imperial and all their subsidiaries and affiliates, including their ultimate parent company, British American Tobacco p.l.c., as well as B.A.T. International Finance p.l.c., B.A.T. Industries P.L.C., British American Tobacco (Investments) Limited, Carreras Rothmans Limited, and entities related to or affiliated with them. Specifically, under paragraph 18, the Initial Order stayed all Pending Litigation, which was defined "as any and all actions, applications and other lawsuits existing at the time of this Order in which any of the Applicants is a named defendant or respondent [...] relating in any way whatsoever to a Tobacco Claim."
 19. Pending Litigation under the Fourth A&R Imperial Plan includes:
 - i. the actions which the Provinces commenced pursuant to the HCCR Legislation claiming the recovery of expenditures for certain Health Care Benefits resulting from the Tobacco Companies' tobacco-related wrongs, including any related motions, applications, leave applications or appeals, that are listed in Schedule "U" to the CCAA Plan;
 - ii. the *Knight* Class Action;
 - iii. the actions commenced by Individuals under the class proceedings legislation in certain Provinces, that are listed in Schedule "V" to the CCAA Plan;
 - iv. the Tobacco Producers' Actions; and
 - v. any action, other than the Quebec Class Actions, commenced by Individuals in Canada relating to Tobacco Claims or the subject matter of the CCAA Plan, that are listed in Schedule "W" to the CCAA Plan.

20. A comprehensive list of all Pending Litigation is set out in Schedule A to the Pending Litigation Dismissal Order.
21. Pursuant to the Court-to-Court Communications Order issued by the CCAA Court on July 9, 2019, counsel to FTI, in its capacity as Monitor, on behalf of the Monitors in each of the CCAA Proceedings, has regularly delivered letters to each court in Canada in which the Pending Litigation was commenced or appealed (the “**Pending Litigation Courts**”) informing such courts of the extension of the Stay Period and the issuance of the Sanction Order.
22. To facilitate the dismissal of the Pending Litigation, the Fourth A&R Imperial Plan contemplates that the Sanction Order provide that:
 - i. effective from the Plan Implementation Date, all parties to the Pending Litigation, including each plaintiff, class representative, class member, and defendant therein, shall be deemed to have given all consents necessary to effect the termination with prejudice and without costs of the Pending Litigation;
 - ii. the Sanction Order shall have full force and effect in all Provinces and Territories, the United States and elsewhere, and as against all Persons against whom it may apply; and
 - iii. the Pending Litigation Courts are requested to, among other things:
 - (A) aid, recognize and assist the CCAA Court to confirm that, effective as and from the Plan Implementation Date, the CCAA Plan has fully and finally resolved and definitively settled the Pending Litigation; and
 - (B) issue such orders as may be necessary to terminate all of the Pending Litigation by a with prejudice dismissal without costs. Such dismissals shall be effected by the filing of the appropriate documents with each applicable court in each jurisdiction.

23. While the Sanction Order includes language reflecting the above,¹ it does not explicitly authorize the CCAA Plan Administrator or Monitor to seek orders necessary to terminate the Pending Litigation nor does the Sanction Order explicitly identify the Pending Litigation in a manner that would readily facilitate a receiving court's understanding of specific actions to be dismissed.
24. Accordingly, FTI believes that the Pending Litigation Dismissal Order is necessary and appropriate. The Pending Litigation Dismissal Order clarifies, consolidates, and explicitly incorporates all relevant provisions under the Fourth A&R Imperial Plan and/or Sanction Order necessary to terminate the Pending Litigation.
25. Given the foregoing, the Pending Litigation Dismissal Order will be of substantial assistance to FTI for the purposes of coordinating and securing the aid and cooperation of courts having jurisdiction over the Pending Litigation, as necessary, to terminate such Pending Litigation.
26. With the exception of the Pending Litigation involving the Mediation Participants (as defined below), FTI intends to coordinate with the other Monitors and CCAA Plan Administrators to deliver a single communication to each Pending Litigation Court to avoid duplication of efforts.
27. The Monitors and CCAA Plan Administrators do not intend to seek the termination of the Pending Litigation matters brought by each of the Provinces, *Knight* Class Counsel and Counsel for the Tobacco Producers (the "**Mediation Participants**"). Instead, counsel to the Monitors and CCAA Plan Administrators have requested that the Mediation Participants take steps necessary to seek with prejudice dismissals without costs of each of the Pending Litigation matters brought by such parties.

D. NECESSITY AND OPERATION OF THE QCC RESERVE PROTOCOL

28. Pursuant to paragraphs 5 and 7 of the Quebec Class Counsel Fee Approval Order dated August 25, 2025, and the CCAA Court's endorsement related thereto, the QCC

¹ See Sanction Order, paras. 61-62.

Reserve,² in the amount of \$50,000,000, was required to be withheld from the Quebec Class Counsel Fee and retained in the Imperial QCAP Trust Account, RBH QCAP Trust Account and JTIM QCAP Trust Account (collectively, the “**QCAP Trust Accounts**”) pending release in accordance with the terms and timing to be determined by the Monitors, in consultation with the Court-Appointed Mediator and Quebec Class Counsel.

29. The total aggregate Quebec Class Counsel Fee, including Sales and Excise Taxes thereon, is \$978,641,807.77, this being \$851,177,915 (\$901,177,915 less the \$50,000,000 QCC Reserve) plus applicable Sales and Excise Taxes thereon of \$127,463,892.77. To the extent any such Sales and Excise Taxes are refunded, credited or reimbursed to, or otherwise recovered by, Quebec Class Counsel or otherwise not remitted to the applicable tax authority, such amounts are to be returned by Quebec Class Counsel to the QCAP Trust Accounts, including any interest paid by the relevant tax authority on an after-tax basis (the “**Recovered Tax Amounts**”).
30. Sales and Excise Taxes on the QCC Reserve in the aggregate amount of \$7,487,500 (the “**Reserve Taxes**”) payable in respect of the QCC Reserve in the event the QCC Reserve is released to Quebec Class Counsel will also be reserved in each of the QCAP Trust Accounts pursuant to the proposed QCC Reserve Protocol.
31. As of the Plan Implementation Date, the QCC Reserve, inclusive of potential Reserve Taxes³ was fully funded and is held in the following accounts:
 - i. Imperial QCAP Trust Account - \$24,997,462.68 (being \$21,741,650.51 plus \$3,255,812.17 of Reserve Taxes);
 - ii. RBH QCAP Trust Account - \$24,826,307.01 (being \$21,592,787.14 plus \$3,233,519.87 of Reserve Taxes); and

² Unless otherwise defined in the Fourth A&R Imperial Plan, capitalized terms in this Section shall have the meaning attributed thereto under the Quebec Class Counsel Fee Approval Order or QCC Reserve Protocol, as the case may be.

³ The Reserve Taxes will only continue to be reserved as a component of the QCC Reserve if the QCC Reserve Protocol Order is issued.

- iii. JTIM QCAP Trust Account - \$7,663,730.31 (being \$6,665,562.35 plus \$998,167.96 of Reserve Taxes).
32. The QCC Reserve may accrue investment income in the QCAP Trust Accounts following its deposit on the Plan Implementation Date. Any such investment income (including the amount of such investment income that is accumulated or capitalized in the QCAP Trust Account), net of applicable investment expenses and taxes (“**Net Income**”), shall be added to the QCC Reserve pursuant to the proposed QCC Reserve Protocol. The QCC Reserve, inclusive of potential Net Income earned on such amounts, and potential Reserve Taxes, is referred to herein as the “**Total QCC Reserve**”.
33. The Monitors have, in consultation with the Court-Appointed Mediator and Quebec Class Counsel, developed the proposed QCC Reserve Protocol, which governs the treatment of the Total QCC Reserve and the Recovered Tax Amounts. The form of the QCC Reserve Protocol is attached as Schedule A to the proposed QCC Reserve Protocol Order.
34. The proposed QCC Reserve Protocol provides as follows:
- i. the application deadline by which all Tobacco-Victim Claimants and Succession Claimants (each as defined in the Quebec Administration Plan) are required to submit their completed Proofs of Claim (as defined in the Quebec Administration Plan) to the Claims Administrator is 5:00 p.m. Eastern Time on August 31, 2026 (the “**Application Deadline**”). The Application Deadline is subject to extension jointly by the CCAA Court and the Quebec Superior Court, if it is deemed necessary and expedient to do so;
 - ii. following the Application Deadline, subject to the claimant response timelines set forth in paragraph 22.4 of the Quebec Administration Plan, the Claims Administrator, in consultation with the CCAA Plan Administrators, will determine the final aggregate amount payable to all Eligible *Blais* Class Members (the “**Compensation Payments**”). The determination of the Compensation Payments will occur no later than the earlier of (i) the date by which all Proofs of Claim have either been accepted or rejected by the Claims

Administrator following the Application Deadline (the “**Determination Date**”) and (ii) the date that is 180 days after the Application Deadline (the “**Outside Date**”);

- iii. if, on the Determination Date or the Outside Date, whichever comes first, it is determined that the amount of the Compensation Payments is *greater* than the aggregate balance of funds in the QCAP Trust Accounts available to satisfy the Compensation Payments (excluding the Total QCC Reserve) by an amount that is *equal to or greater* than the Total QCC Reserve, all of the Total QCC Reserve will be allocated and paid to the Eligible *Blais* Class Members as determined by the Claims Administrator in accordance with the Quebec Administration Plan;
 - iv. if, on the Determination Date or the Outside Date, whichever comes first, it is determined that the amount of the Compensation Payments is *greater* than the balance of funds in the QCAP Trust Accounts available to satisfy the Compensation Payments (excluding the Total QCC Reserve) by an amount that is *less* than the Total QCC Reserve, the portion of the Total QCC Reserve required to satisfy the Compensation Payments will be allocated to the Eligible *Blais* Class Members as determined by the Claims Administrator in accordance with the Quebec Administration Plan, and the remainder of the Total QCC Reserve will be paid to Quebec Class Counsel promptly thereafter;
 - v. all such allocations and payments in iii. and iv. will be made *pro rata* from each QCAP Trust Account; and
 - vi. if, on the Determination Date or the Outside Date, whichever comes first, it is determined that the amount of the Compensation Payments is *less* than the balance of funds in the QCAP Trust Accounts available to satisfy the Compensation Payments (excluding the Total QCC Reserve), all of the Total QCC Reserve will be paid to Quebec Class Counsel promptly thereafter.
35. The proposed QCC Reserve Protocol also provides that Quebec Class Counsel shall, on receipt or benefit of any Recovered Tax Amounts, immediately inform the CCAA

Plan Administrators in writing of the quantum thereof and deposit such Recovered Tax Amounts into the QCAP Trust Accounts in the proportionate shares of the Upfront Contributions made by each of Imperial, RBH and JTIM.

36. Finally, the proposed QCC Reserve Protocol provides that any Recovered Tax Amounts and any Net Income earned thereon shall be applied towards the satisfaction of the Compensation Payments or paid to the Provinces and Territories in accordance with paragraph 55.1 of the Quebec Administration Plan and shall not be returned to the Quebec Class Counsel under any circumstances.
37. The Monitor believes that the form of the proposed QCC Reserve Protocol is fair, reasonable and necessary to implement and administer the Fourth A&R Imperial Plan and give full effect to the provisions of the Quebec Class Counsel Fee Approval Order.

E. CONCLUSION AND RECOMMENDATION

38. The Monitor is not aware of any party which currently intends to oppose the granting of the Pending Litigation Dismissal Order or the QCC Reserve Protocol Order.
39. For the reasons outlined in this Thirty-Third Report, the Monitor supports (i) the granting of the Pending Litigation Dismissal Order and (ii) the granting of the QCC Reserve Protocol Order.

The Monitor respectfully submits this Thirty-Third Report.

Dated this 4th day of November, 2025.

FTI Consulting Canada Inc.

FTI CONSULTING CANADA INC.

In its capacity as Monitor of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited Inc.

Appendix “A”

Initial Upfront Contributions Distributions and Allocations

Appendix A

Initial Upfront Contributions and Initial Distributions to Claimants

<i>Allocation (In CAD\$)</i>	ITCAN	RBH	JTIM	Total Initial Upfront Contributions and Distributions
Initial Upfront Contributions	5,408,989,773.95	5,494,484,422.18	1,685,113,996.52	12,588,588,192.65
Less: Amicus Fee Payment	(69,889.52)	(69,889.52)	(69,889.52)	(209,668.56)
Initial Upfront Contributions - Cash Available for Initial Distributions	5,408,919,884.43	5,494,414,532.66	1,685,044,107.00	12,588,378,524.09
CCAA Plan Administration Reserve Payment	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)	(75,000,000.00)
PCC Compensation Plan Reserve Payment	(2,174,165.06)	(2,159,278.71)	(666,556.23)	(5,000,000.00)
Miscellaneous Claims Fund Payment	(10,870,825.26)	(10,796,393.57)	(3,332,781.17)	(25,000,000.00)
Cash Available for Initial Distributions After Fully Funded Payments	5,370,874,894.11	5,456,458,860.38	1,656,044,769.60	12,483,378,524.09
Initial Distributions to Claimants and Cy-Pres:				
QCAP Payment (Note 1)	(1,644,523,061.42)	(1,670,780,268.99)	(512,308,373.43)	(3,827,611,703.84)
PCC Direct Compensation Payment	(743,870,547.80)	(755,747,549.90)	(231,755,351.08)	(1,731,373,448.78)
Tobacco Producers Counsel Payment (Note 2)	(6,375,748.42)	(6,477,546.52)	(1,986,184.82)	(14,839,479.76)
Knight Class Action Payment - Paid to Knight (Note 2)	(6,511,983.28)	-	-	(6,511,983.28)
Knight Class Action Payment - Paid to Cy-Pres	(8,150,041.30)	-	-	(8,150,041.30)
Cy-Pres Payment - Pursuant to section 4.2(h) and 7.5 of CCAA Plan (QCAP)	(55,684,023.86)	(56,573,102.31)	(17,348,543.42)	(129,605,669.59)
Cy-Pres Payment - Pursuant to section 4.2(h), 6.4, 9.2 and 16.1 of CCAA Plan	(156,850,418.37)	(159,354,769.09)	(48,867,271.17)	(365,072,458.63)
Provinces & Territories Payments	(2,748,909,069.66)	(2,807,525,623.57)	(843,779,045.68)	(6,400,213,738.91)
Total Initial Distributions to Claimants	(5,370,874,894.11)	(5,456,458,860.38)	(1,656,044,769.60)	(12,483,378,524.09)
Note 1 - Payment of Quebec Class Counsel Fee from QCAP Trust Account:				
Quebec Class Counsel Fee	391,861,905.52	389,178,857.88	120,137,151.60	901,177,915.00
Less: Reserve Amount	(21,741,650.51)	(21,592,787.14)	(6,665,562.35)	(50,000,000.00)
Net Quebec Class Counsel Fees	370,120,255.01	367,586,070.74	113,471,589.25	851,177,915.00
GST on Applicable Fees (5.0%)	18,506,012.75	18,379,303.54	5,673,579.46	42,558,895.75
QST on Applicable Fees (9.975%)	36,919,495.44	36,666,710.55	11,318,791.03	84,904,997.02
Total Quebec Class Counsel Fees After Tax	425,545,763.20	422,632,084.83	130,463,959.74	978,641,807.77
Less: Amicus Fee Allocation	(68,452.55)	(69,599.90)	(69,599.90)	(207,652.35)
Quebec Class Counsel Fees Paid	425,477,310.65	422,562,484.93	130,394,359.84	978,434,155.42

Note 2 - Net of Amicus Fee Allocation: Tobacco Producers - \$864.09; and Knight - \$1,152.12

Appendix “B”**Residual Upfront Contributions Distributions and Allocations**

Appendix B
Residual Upfront Contributions and Subsequent Distributions to Claimants

<i>Allocation (In CAD\$)</i>	ITCAN	RBH	JTIM	Total Residual Upfront Contributions	Total Initial Upfront Contributions and Distributions (Appendix A)	Total Upfront Contributions and Distributions
Residual Upfront Contributions	123,374,310.00	-	11,000,000.00	134,374,310.00	12,588,588,192.65	12,722,962,502.65
Less: Amicus Fee Payment	-	-	-	-	(209,668.56)	(209,668.56)
Residual Upfront Contributions - Cash Available for Subsequent Distributions	123,374,310.00	-	11,000,000.00	134,374,310.00	12,588,378,524.09	12,722,752,834.09
CCAA Plan Administration Reserve Payment	-	-	-	-	(75,000,000.00)	(75,000,000.00)
PCC Compensation Plan Reserve Payment	-	-	-	-	(5,000,000.00)	(5,000,000.00)
Miscellaneous Claims Fund Payment	-	-	-	-	(25,000,000.00)	(25,000,000.00)
Cash Available for Subsequent Distributions After Fully Funded Payments	123,374,310.00	-	11,000,000.00	134,374,310.00	12,483,378,524.09	12,617,752,834.09
Subsequent Distributions to Claimants and Cy-Pres:						
QCAP Payment	(37,777,402.57)	-	(3,403,241.24)	(41,180,643.81)	(3,827,611,703.84)	(3,868,792,347.65)
PCC Direct Compensation Payment	(17,087,220.08)	-	(1,539,331.14)	(18,626,551.22)	(1,731,373,448.78)	(1,750,000,000.00)
Tobacco Producers Counsel Payment	(146,461.89)	-	(13,194.26)	(159,656.15)	(14,839,479.76)	(14,999,135.91)
Knight Class Action Payment - Paid to Knight	(149,611.22)	-	-	(149,611.22)	(6,511,983.28)	(6,661,594.50)
Knight Class Action Payment - Paid to Cy-Pres	(187,212.08)	-	-	(187,212.08)	(8,150,041.30)	(8,337,253.38)
Cy-Pres Payment - Pursuant to section 4.2(h) and 7.5 of CCAA Plan (QCAP)	(1,279,100.48)	-	(115,229.93)	(1,394,330.41)	(129,605,669.59)	(131,000,000.00)
Cy-Pres Payment - Pursuant to section 4.2(h), 6.4, 9.2 and 16.1 of CCAA Plan	(3,602,962.40)	-	(324,578.97)	(3,927,541.37)	(365,072,458.63)	(369,000,000.00)
Provinces & Territories Payments	(63,144,339.28)	-	(5,604,424.46)	(68,748,763.74)	(6,400,213,738.91)	(6,468,962,502.65)
Total Subsequent Distributions to Claimants	(123,374,310.00)	-	(11,000,000.00)	(134,374,310.00)	(12,483,378,524.09)	(12,617,752,834.09)

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