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April 23, 2019

Via E-mail to: ari@kaplanlaw.ca

Ari Kaplan
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Dear Counsel:

**RE: Notice of Constitutional Question
Re Imperial Tobacco Canada Limited
Court File No.: CV-19-616077-00CL**

We are in receipt of your Notice of Constitutional Question dated April 9, 2019 returnable on April 25, 2019, in respect of the above-noted proceeding.

Please be advised that the Attorney General of Ontario will not be intervening at this stage of the proceeding. However, please note the obligation imposed by s. 109 of the Ontario *Courts of Justice Act*, which requires that you advise the Attorneys General of Ontario and Canada of any appeal or review of this matter in which the constitutional issue is raised.

Yours truly,

A handwritten signature in black ink, appearing to read "Y.R.", written over a horizontal line.

Yashoda Ranganathan
Counsel
Civil Law Division
Constitutional Law Branch

cc: All counsel listed in the attached service list (via email)

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

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(as of April 15, 2019)

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