



Court File No.: CV-19-616077-00CL
Court File No.: CV-19-616779-00CL
Court File No.: CV-19-615862-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE CHIEF)
JUSTICE MORAWETZ)
TUESDAY, THE 31ST
DAY OF MARCH, 2026

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 JTI-MACDONALD CORP.

AND IN THE MATTER OF A PLAN OF COMPROMISE
OR ARRANGEMENT OF ROTHMANS, BENSON & HEDGES INC.

ORDER

THIS MOTION for Directions made by Representative Counsel for the Pan-Canadian Claimants ("**PCC Representative Counsel**") pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"), jointly before the Ontario Superior Court of Justice (Commercial List) ("**CCAA Court**") and the Superior Court of Quebec ("**QSC**") proceeded in writing.

ON READING the written submissions of PCC Representative Counsel, and of such other parties that made written submissions:

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.
2. **THIS COURT ORDERS** that, unless otherwise stated herein, all capitalized terms used herein shall have the meanings ascribed to them in the in the Fourth Amended and Restated Court-Appointed Mediator's and Monitor's CCAA Plan of Compromise and Arrangement dated August 27, 2025 in respect of each Imperial, RBH and JTIM in these CCAA Proceedings (collectively, the "**CCAA Plans**").
3. **THIS COURT ORDERS AND DIRECTS** that, for the purposes of the administration of the PCC Compensation Plan and the Quebec Administration Plan, where a claimant seeks to establish a diagnosis with a PCC Compensable Disease or *Blais* Compensable Disease of Emphysema/COPD (GOLD Grade III or IV), proof of a diagnosis of Emphysema satisfies the applicable Compensable Disease eligibility criterion.
4. **THIS COURT ORDERS AND DIRECTS** that, for the purposes of the administration of the PCC Compensation Plan and the Quebec Administration Plan, where a claimant seeks to establish a diagnosis with a PCC Compensable Disease or *Blais* Compensable Disease of Emphysema/COPD (GOLD Grade III or IV), a claimant is required to establish a diagnosis of either Emphysema or COPD (GOLD Grade III or IV), and not both, in order to meet the applicable Compensable Disease eligibility criterion.
5. **THIS COURT ORDERS AND DIRECTS** that nothing in this Order displaces or limits the role of the Claims Administrator in assessing the sufficiency of the medical evidence

submitted in support of any individual claim in accordance with the terms of the PCC Compensation Plan or the Quebec Administration Plan, as applicable.

6. **THIS COURT ORDERS** that this Order shall have full force and effect in all provinces and territories in Canada, outside Canada and against all Persons against whom it may be enforceable.

A handwritten signature in blue ink, appearing to read "G. Morawetz C.J.", is written above a horizontal line.

Chief Justice Geoffrey B. Morawetz

No. : 500-06-000076-980

COUR SUPÉRIEURE
(Chambres des actions collectives)
DISTRICT DE MONTRÉAL

THE LAW PRACTICE OF WAGNER & ASSOCIATES INC.

Demandeur

JTI MACDONALD CORP. -et- IMPERIAL TOBACCO CANADA LIMITED -et- ROTHMANS, BENSON & HEDGES INC.

Défenderesses

DELOITTE RESTRUCTURING INC. -et- FTI CONSULTING CANADA INC. -et- ERNST & YOUNG INC.

Intervenants

SERVICES PROACTIO INC. -et- EPIQ CLASS ACTION SERVICES CANADA INC. -et- CONSEIL QUÉBÉCOIS SUR LE TABAC ET LA SANTÉ

Mis en cause

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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 THE PLANS OF COMPROMISE OR ARRANGEMENT OF: JTI-MACDONALD CORP.-and-IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED -and- ROTHMANS, BENSON & HEDGES INC.

**PCC Representative Counsel's Motion for Directions regarding Emphysema Diagnosis in PCC Compensation Plan
and Quebec Administration Plan**

(In Writing)

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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:

JTI-MACDONALD CORP.

IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED

ROTHMANS, BENSON & HEDGES INC.

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ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)
Proceeding commenced at Toronto

ORDER

**PCC Representative Counsel Motion for Directions regarding Emphysema Diagnosis in PCC
Compensation Plan and Quebec Administration Plan**

(In Writing)

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