

Imperial Tobacco Canada Limited**Restructuring Fees Paid to CCAA Professionals from March 12, 2019 to April 30, 2019***(\$CAD in thousands)*

<i>(\$CAD in thousands)</i>		For the period of March 12, 2019 to April 30, 2019							
Role	Firm		Fees		Disbursements		HST/GST/QST		Total
Company's Canadian Counsel	Osler, Hoskin & Harcourt LLP	\$	497	\$	63	\$	84	\$	644 *
Company's US Counsel	King & Spalding LLP		-		-		-		-
Monitor	FTI Consulting Canada Inc.		-		-		-		-
Monitor's Canadian Counsel	Davies Ward Phillips & Vineberg LLP		-		-		-		-
Monitor's US Counsel	Bracewell LLP		-		-		-		-
		\$	497	\$	63	\$	84	\$	644

Note 1: In compliance with the Order (Professional Fee Disclosure) made May 14, 2019 in these CCAA proceedings, the Monitor is providing the above details regarding the restructuring fees of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited which were incurred on or after March 12, 2019 and paid on or before April 30, 2019. There may be other fees and disbursements accrued but not yet paid which will be disclosed as they are paid in future periods. The Professional Fee Disclosure Order can be found on the Monitor's website at: <http://cfcanada.fticonsulting.com/imperialtobacco/>

Note 2: For amounts indicated with an asterisk (*) the fees and disbursements paid relate to a post-filing invoice that includes certain amounts relating to the period prior to the date of the Initial Order (the Pre-Filing Period).