

No: 500-06-000076-980

PROVINCE DE QUÉBEC
DISTRICT DE MONTRÉAL

COUR SUPÉRIEURE
(Chambre des actions collectives)

CONSEIL QUÉBÉCOIS SUR LE TABAC
ET LA SANTÉ et JEAN-YVES BLAIS

Demandeurs

c.

JTI-MACDONALD CORP.
IMPERIAL TOBACCO CANADA LIMITEE
ROTHMANS, BENSON & HEDGES INC.
Défendeurs

-et-

FTI CONSULTING CANADA INC.
ERNST & YOUNG INC.
DELOITTE RESTRUCTURING INC.
Intervenants

-et-
SERVICES PROACTIO INC.
EPIQ CLASS ACTION SERVICES
CANADA INC.

Mises-en-cause

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

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 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.

MOTION RECORD
(Motion for an Interim Distribution Order)

October 23, 2026

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santé and Jean-Yves Blais and Cécilia
Létourneau (**Quebec Class Action Plaintiffs**)

TO : THE COMMON SERVICE LIST

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3.	Affidavit of Martin Blais sworn October 19, 2026, together with unofficial English translation
4.	Affidavit of Colette Savard sworn October 19, 2026, together with unofficial English Translation
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ROTHMANS, BENSON & HEDGES INC.

NOTICE OF MOTION
(Motion for an Interim Distribution Order
Re: Quebec Administration Plan)

TAKE NOTICE that the Quebec Class Action Plaintiffs¹ make a motion presentable jointly before the Honourable Justice Catherine Piché of the Superior Court of Québec and before the Honourable Justice Jessica Kimmel of the Ontario Superior Court of Justice (Commercial List) seeking an order, substantially in the form of the draft order in **Tab 5** hereto:

- a) authorizing and directing the Claims Administrator to make interim distributions to *Eligible* Blais Class Members whose Tobacco-Victim Claims or Succession Claims have been accepted, notwithstanding sections 52.1 and 54 of the Quebec Administration Plan;
- b) ordering that the interim distribution payments shall be equal to 50% of the maximum Compensation Payment applicable to each such accepted claim pursuant to section 41 of the Quebec Administration Plan (the “**Interim Amount**”);
- c) authorizing and directing the Claims Administrator to identify all Tobacco-Victim Claims and Succession Claims in respect of which a Notice of Acceptance has been issued as at the date of the judgment to intervene and to make an interim distribution of the Interim Amount to all such claimants within thirty (30) days following the judgment to intervene herein;
- d) authorizing and directing the Claims Administrator, on a monthly basis following the date of the judgment to intervene, to identify all Tobacco-Victim Claims and Succession Claims in respect of which a Notice of Acceptance has been issued that month and no Interim Amount has yet been paid, and to make an interim distribution of the Interim Amount to all such claimants within thirty (30) days thereafter;
- e) ordering that any interim distributions made pursuant to the judgment to intervene shall constitute an advance on account of the total Compensation Payments ultimately determined by the CCAA Plan Administrators in consultation with the

¹ Unless otherwise defined herein, defined terms shall have the meanings set out in the CCAA Plans.

Claims Administrator pursuant to sections 52 and 53 of the Quebec Administration Plan;

- f) ordering that upon the final determination of the total Compensation Payments due pursuant to sections 52 and 53 of the Quebec Administration Plan, the Claims Administrator shall distribute any balance owing to *Eligible* Blais Class Members on account of the Compensation Payments to which they are entitled, subject to a *pro rata* division in the event that the funds remaining in the QCAP Trust Accounts are insufficient to pay the total Compensation Payments determined;
- g) ordering that, notwithstanding sections 54.2 and 54.3 of the Quebec Administration Plan, all interim distributions and final distributions of Compensation Payments made pursuant to the Quebec Administration Plan shall be paid by cheque to, as applicable:
 - i. the Tobacco-Victim;
 - ii. the Estate of the deceased Tobacco-Victim, if (i) the claim was made by a liquidator of the Estate of the deceased Tobacco-Victim, or (ii) the claim was made by an heir and the Claims Administrator is unable to determine the apportionment of a Compensation Payment among multiple heirs, in accordance with section 38.7 of the Quebec Administration Plan; or
 - iii. directly to the heirs of a deceased Tobacco-Victim, in accordance with their respective proportions of entitlement to the Compensation Payment, where the Claims Administrator has determined the entitlement and respective proportions of entitlement of the heirs of a deceased Tobacco-Victim.
- h) declaring that the orders requested herein constitute an appropriate modification to the administration of the Quebec Administration Plan pursuant to section 7.1 of the Quebec Administration Plan and shall remain in effect until the final determination of Compensation Payments under sections 52 and 53 of the Quebec Administration Plan; and

- i) ordering that no action shall be taken against the Claims Administrator, the QCAP Agent or Quebec Class Counsel, arising from the administration or implementation of the Quebec Administration Plan, the interim distributions or the final distributions, except with prior leave of the Superior Court of Québec.

THE MOTION IS BROUGHT pursuant to the terms of the Quebec Administration Plan which forms part of the Plans of Compromise and Arrangement of JTI-Macdonald Corp. (“**JTIM**”), Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (together, “**Imperial**”), and Rothmans, Benson & Hedges Inc. (“**RBH**”) (collectively, the “**CCAA Plans**”), approved by Order of the CCAA Court dated March 6, 2025, as amended on August 27, 2025 and August 7, 2026.

PROPOSED METHOD OF HEARING: The motion is to be heard on the date and time and in the manner to be determined by the Superior Court of Québec and the CCAA Court.

THE GROUNDS FOR THE MOTION ARE:

History of the Blais Class Action and Judgments

1. The *Blais* Class Action was instituted in 1998 on behalf of individuals in Quebec who developed Lung Cancer, Throat Cancer or Emphysema as a result of smoking cigarettes manufactured by JTIM, Imperial Tobacco Canada Limited and RBH (collectively, the “**Tobacco Companies**”).
2. By judgment dated May 27, 2015, rectified on June 9, 2015 (the “**Riordan Judgment**”), the Superior Court of Québec confirmed the Tobacco Companies’ liability and ordered that damages of approximately \$15 billion be paid to *Blais* Class Members. The Riordan Judgment was the first time any court in the world had issued a judgment on a mass tort basis against the tobacco industry.
3. The Tobacco Companies appealed the Riordan Judgment and on March 1, 2019, the Quebec Court of Appeal rendered a judgment that substantially upheld the Riordan Judgment (the “**Appeal Judgment**”).

The CCAA Proceedings and CCAA Plans

4. Within a few days following the issuance of the Appeal Judgment, each of the Tobacco Companies filed for protection under the CCAA.
5. The CCAA Court recognized that the CCAA Proceedings were initiated by the Tobacco Companies directly as a result of the litigation success achieved by the Quebec Class Action Plaintiffs. Similarly, the global settlement described hereafter could not have occurred but for the unprecedented success achieved in the Quebec Class Actions.
6. After more than six years of proceedings pursuant to the CCAA, including a Court-Appointed mediation process, the CCAA Court approved the CCAA Plans, which settled Affected Claims against the Tobacco Companies, including the claims of the Quebec Class Action Plaintiffs, for a Global Settlement Amount of \$32.5 billion, to be paid by way of Upfront Contributions and Annual Contributions over time.
7. Of the Global Settlement Amount, \$4.25 billion was allocated to settle the claims of the Quebec Class Action Plaintiffs, with \$4.119 billion being allocated to satisfy the claims of the Eligible *Blais* Class Members and \$131 million being contributed by the Quebec Class Action Plaintiffs to a Cy-près Foundation to indirectly satisfy the claims of the *Létourneau* Class Members.
8. The CCAA Plans were implemented on August 29, 2025.

The Quebec Administration Plan

9. The Quebec Administration Plan sets out the claims process pursuant to which Eligible *Blais* Class Members may receive direct payments in respect of their claims in the *Blais* Class Action, as compromised by the CCAA Plans.
10. The Quebec Administration Plan is governed by and construed in accordance with the laws of the Province of Quebec and the laws of Canada applicable therein.

11. The Quebec Administration Plan was designed to be an effective, streamlined, and non-adversarial process.
12. The Quebec Administration Plan provides that Quebec Class Counsel will represent the interests of class members as a whole and will represent their interests in connection with the claims process.
13. While the CCAA Plans provide in section 7.6 thereof that no Persons, other than Quebec Class Counsel and its agent may solicit *Blais* Class Members to assist with the preparation or submission of their Proofs of Claim under the Quebec Administration Plan, claimants were nevertheless free to consult with and obtain assistance from their own lawyers, if desired. Many did obtain such assistance.
14. The Quebec Administration Plan also provides that Quebec Class Counsel may assist claimants to complete and submit their Proofs of Claim to the Claims Administrator and states that Raymond Chabot (through its subsidiary Proactio Services Inc.) (“**Proactio**” or the “**QCAP Agent**”) has been retained to assist Quebec Class Counsel in performing their duties.
15. The scope of the QCAP Agent’s role is not defined in the Quebec Administration Plan or the CCAA Plans; however, the QCAP Detailed Information that was approved by the CCAA Court describes the role of the QCAP Agent as follows:

The QCAP Agent can help you, free of charge, with: (a) answering questions and filling out the QCAP Claim Form based on information you provide; (b) commissioning your signature on the QCAP Claim Form; and (c) providing guidance on how to obtain the necessary information and documents for your claim.
16. The QCAP Agent has fulfilled this role and well in excess thereof.
17. Indeed, throughout the claims process, the QCAP Agent’s team of 150 agents, paralegals and notaries worked directly with approximately 76,000 claimants to help them assemble the strongest possible claims. This work included, without limitation:
 - a. Explaining the process to them;

- b. Verifying whether an Official Confirmation was available to make proof of diagnosis of a compensable disease;
 - c. Directing claimants to Santé Québec to request medical records where proof of diagnosis could not be made by way of Official Confirmation;
 - d. Reviewing their files to identify missing information or documentation;
 - e. Requesting the missing information and documentation required from them to complete their claims, in most cases, on multiple occasions. This work was particularly complex as it related to ensuring that all required estate documentation was submitted, including as regards the identification of heirs;
 - f. Reviewing medical documentation received from Santé Québec, and redacting highly sensitive personal information unrelated to the claimed medical diagnosis;
 - g. Arranging to have claimants sign forms before a commissioner of oaths supplied by Proactio and, after that requirement was waived, sending completed files to claimants for their signature; and
 - h. Submitting claims on behalf of claimants directly to the Claims Administrator.
18. In addition to the direct assistance provided to claimants described above, Quebec Class Counsel and Proactio have also taken numerous steps to facilitate the claims process for claimants, directly and indirectly, including by:
- a. Developing a comprehensive bilingual website, www.recourstabac.ca, which contains detailed information about the Quebec Administration Plan and its requirements in an easy-to-understand format, including, for example, by way of frequently asked questions, videos designed to simplify some of the more complex issues, and a detailed guide on how to obtain the required documents. The content and design detail of this website was provided to the Claims Administrator and the PCC Agent free of charge, and was partially used by such parties as the basis for their Tobacco Claims Canada website;

- b. Seeking and obtaining the Official Confirmations Order from the Quebec Superior Court, which enabled nearly half of all claimants to make proof of diagnosis of a compensable disease without requiring medical records;
- c. Seeking and obtaining from the two Courts the Extension of the Official Confirmations Order, which established a process with Santé Québec to facilitate access to medical records for claimants whose diagnosis could not be proved by way of an Official Confirmation;
- d. Preparing materials and hosting educational sessions to help medical archivists across the province respond to requests by claimants for medical records after the issuance of the Extension of the Official Confirmations Order;
- e. Communicating with the Quebec government to request an increase to their relevant budgets and human resources in an effort to increase the speed by which medical archivists could respond to the backlog of thousands of requests for medical records received as a result of the Quebec Administration Plan;
- f. Establishing contacts with the Directeur de l'état civil (Quebec), to simplify and expedite the process by which claimants could obtain death certificates and other civil-status documents required under the Quebec Administration Plan (e.g. birth certificates, marriage certificates) by way of an adapted form;
- g. Establishing contacts with the Chambre des notaires du Quebec and the Barreau du Québec, to assist Succession Claimants in obtaining will searches required under the Quebec Administration Plan;
- h. Establishing contacts with Revenu Québec to discuss the possibility of implementing a process by which such government agency could receive payment on behalf of estates and heirs, where a Succession Claim has been accepted, but issues relating to the status of the Succession Claimant or the identification of all heirs prevent the Claims Administrator from making a direct payment at the time of a distribution; and

- i. Hiring, at its own cost, a public relations firm to ensure that an effective media campaign would reach potential *Blais* Class Members, over and above the notice plan designed by the Claims Administrator. As part of this media campaign, Quebec Class Counsel gave multiple interviews with many journalists at each major phase of the claims process to ensure that the public remained fully informed of the requirements of the Quebec Administration Plan and the deadlines.
19. While Proactio could not and did not make any decisions on the eligibility of claims, it has performed much of the same work that the Claims Administrator is required to perform under the Quebec Administration Plan in an effort to make the process more efficient for claimants and the Claims Administrator. For example:
- a. under the Quebec Administration Plan, including the claims review checklists that are annexed thereto, the Claims Administrator is supposed to contact claimants to complete their claims when information or documents are missing, either by contacting claimants directly, or by issuing a Notice of Incomplete Claim. However, in practice, Proactio has reviewed all claimant files for completeness, notified claimants of what information and documents were still required to complete their submissions based on its analysis, and has therefore provided claimants the opportunity to complete and correct their claims prior to submission to the Claims Administrator for determination, sometimes on multiple occasions; and
 - b. the Quebec Administration Plan provides that if proof of diagnosis cannot be made by Official Confirmation, the Claims Administrator is to issue a Notice to Provide Alternative Proof to the claimant to submit medical records. However, since Proactio has confirmed to the Claims Administrator whether a claim is supported by an Official Confirmation, it has also directly notified claimants whose proof could not be made by Official Confirmation to request the required medical records from Santé Québec, in order for such claims to be submitted with the required medical documentation where possible.

20. In addition to assisting claimants under the Quebec Administration Plan, because of the notoriety of the Quebec Class Actions, many Quebecers contacted the QCAP Agent for assistance, even though their claims fell outside of the QCAP compensation period. In addition to the approximately 76,000 claims filed through the QCAP Agent, I am advised by Proactio that the QCAP Agent also reviewed:
- a. files that were transferred to the PCC Agent (approximately 2,500 files) because the Official Confirmations revealed a claim arising within the PCC claim period (between March 8, 2015 and March 8, 2019) and not within the QCAP period (before March 12, 2012);
 - b. files where the registrant did not provide sufficient information to determine whether they had a claim under either compensation plan and failed to respond to requests from the QCAP Agent to complete their file (approximately 20,000 files); and
 - c. files where it was clear to the QCAP Agent that the claimant was not asserting a valid claim, for example, where the Tobacco-Victim died before November 1998 or where an insufficient smoking history was claimed (approximately 11,000 files).

The QCAP Filed Claims

21. According to the information provided by the Claims Administrator, the aggregate number of Tobacco-Victim Claims and Succession Claims filed in the Quebec Administration Plan by the Claims Application Deadline that have not been identified as having a medium to high indicia of fraud is 85,273 (the “**QCAP Filed Claims**”).
22. The majority of the QCAP Filed Claims were filed with the active assistance of the QCAP Agent (approximately 76,000), and the balance were filed directly with the Claims Administrator either through its website or by way of a paper claim form as provided for by the Quebec Administration Plan.

23. Every single claimant who requested assistance from the QCAP Agent received assistance. In particular, claimants were given detailed explanations by Proactio of what they needed to provide in order to complete their claims.
24. In respect of the claims filed directly by the QCAP Agent, as of the date hereof, there are approximately 39,000 claims that are complete and ready for review, or imminently ready for review pending receipt of the claimant's signature, by the Claims Administrator. These include:
 - a. Approximately 32,000 claims (**Category A**) that should, in Quebec Class Counsel's view, be accepted by the Claims Administrator; and
 - b. Approximately 7,000 claims (**Category B**) that, in Quebec Class Counsel's view, do not appear to meet the criteria for compensation, for reasons such as the diagnosis falls outside of the period covered by the Quebec Administration Plan, the available medical records do not indicate that the COPD diagnosis was stage III or IV during the relevant period, the cancer diagnosis was not a primary cancer, or medical records could not be located to support the claim.
25. The remaining 37,000 claims submitted by the QCAP Agent are in some state of incompleteness, as claimants are still missing various documents to complete their claims, despite multiple requests made to them by the QCAP Agent to provide them. These include:
 - a. Approximately 17,000 claims (**Category C**) that are almost exclusively succession claims that, in Quebec Class Counsel's view, meet the diagnostic criteria for compensation, in that there exists an Official Confirmation or medical records that support the claimed diagnosis, but the claims are incomplete due to missing estate or other documentation. In Quebec Class Counsel's view, these claims should all be accepted by the Claims Administrator, and the only remaining issue for determination will be whether the Compensation Payment should be made to the Estate of the deceased Tobacco-Victim or to the heirs directly; and

- b. Approximately 20,000 claims (**Category D**) in respect of which the claimant is still awaiting medical records from Santé Québec or other documentation to prove the diagnosis of the Tobacco-Victim with a Compensable Disease during the relevant period. Some of these records may ultimately need to be sent directly by Santé Québec to the Claims Administrator.

Fraudulent Claims

- 26. On September 1, 2026, Quebec Class Counsel were informed that during the last three (3) days preceding the Claims Application Deadline, Epiq had received more than 50,000 potentially fraudulent claims relating to both the Quebec Administration Plan and the PCC Compensation Plan in Quebec.
- 27. On September 8, 2026, Epiq provided the QCAP Agent with a list of these potentially fraudulent claims received in connection with the Quebec Administration Plan, which totalled 27,746 claims.
- 28. Epiq conducted an analysis of these claims and prepared a confidential report thereon (the “**Fraud Report**”).
- 29. The Fraud Report revealed that 26,038 of the subject claims made in the Quebec Administration Plan, or 93.84% thereof, contained a medium or high indicia of fraud, including:
 - a. Fast submission time by the party submitting the claim (less than 300 seconds), which affected 26,035 or 93.83% of these claims;
 - b. No email history, which affected 26,287 or 94.74% of these claims; and
 - c. The email domain, Hotmail.com, which affected 26,145 or 94.23% of these claims.
- 30. Epiq recommended that the medium and high-risk claims not advance for further processing and be rejected, while the low and no risk claims be reviewed according to their standard claims processing procedures. Accordingly, the medium and high-

risk claims have not been included in the calculation of QCAP Filed Claims, while the low and no risk claims have been included in such figure.

31. Epiq has further advised that all of the medium and high-risk claims will be issued a Notice of Rejection of Claim imminently.
32. In addition to the indicia of fraud identified by Epiq in respect of these claims, there has been additional clear evidence of fraud noted by the QCAP Agent and Quebec Class Counsel in connection therewith:
 - a. All of these claims were filed directly with Epiq, even though more than 90% of claims during the claims period were filed using the services of the QCAP Agent.
 - b. Of these 27,746 claims identified by Epiq, 26,101 purport to relate to individuals who are still alive. This would mean that significantly more living victims filed claims with Epiq at the last minute than filed with the QCAP Agent throughout the entire claims period (or registered with Quebec Class Counsel beforehand). It is not possible that this number of living claimants (especially the more than 17,000 claims asserting a diagnosis of Lung Cancer or Throat Cancer before March 12, 2012) could be alive today; and
 - c. Most of the health insurance numbers (“**NAMs**”) given in support of these clearly fraudulent claims and attributed to female claimants are incorrect on their face, as NAMs assigned to females contain a unique identification code. Fewer than 1% of these 27,746 claims contain that code. In other words, according to the information contained in these claims, approximately 99% of the 27,746 claimants would have to be male, a statistical impossibility.

Work to Complete the Incomplete Claims after the Claims Application Deadline and the Plan Going Forward

33. As appears from the foregoing, at the present time, the Category C and D claims are incomplete. Most of these claims are Succession Claims.

34. The QCAP Agent intends to transfer all Category C and D claims to the Claims Administrator in as complete a form as possible before the end of 2026 (i.e. four (4) months after the Claims Application Deadline).
35. Prior to the Claims Application Deadline, all claimants assisted by the QCAP Agent were notified by Proactio as to what was still missing from their claims and were further advised that:
 - a. they had until October 18, 2026, to submit additional succession documents to the QCAP Agent to be included in the QCAP Agent's submission to the Claims Administrator on their behalf, after which time, documents would need to be submitted by them directly to the Claims Administrator; and
 - b. the QCAP Agent would continue to receive medical records from Santé Québec for claimants until November 30, 2026, after which time these records will be submitted by Santé Québec directly to the Claims Administrator, as authorized in the Extension of the Official Confirmations Order.
36. Representatives of the Directeur de l'état civil, the Chambre des notaires du Québec and the Barreau du Québec confirmed to Quebec Class Counsel on a Teams call on July 7, 2026 that all documents requested as at the Claims Application Deadline (August 31, 2026) could be provided well in advance of the October 18, 2026 timeline.
37. Even if the complete estate documentation is not finalized by the claimant, the only consequence thereof should be that the Compensation Payment will be made to the Estate of the deceased Tobacco-Victim, care of the Succession Claimant in accordance with Section 38.7 of the Quebec Administration Plan, or in any other manner that may hereafter be determined by the Courts.
38. In respect of Category D claims, the QCAP Agent has advised all claimants that medical records are required to complete their claim and provided instructions to them on how to make a request in this regard to Santé Québec.

39. Based on when newsletters were sent to claimants instructing them to request medical records, and having regard to the backlog of requests, Quebec Class Counsel expect that most requested medical records will be received from Santé Québec before the end of December 2026. Accordingly, even though some Category D claims will be transferred to the Claims Administrator prior to the receipt of medical records from Santé Québec, such records will nevertheless be provided directly to the Claims Administrator well in advance of the Claims Administrator making a determination on such claim. For example, even if the medical records are not received by the Claims Administrator before the Claims Administrator reviews the file, the claimant will be issued a Notice to Provide Alternative Proof, which will result in the claimant being granted an additional 120 days to provide proof of diagnosis.
40. To the extent that any claims may still be incomplete at year end 2026 when the QCAP Agent transfers them to the Claims Administrator and, as provided for in the Quebec Administration Plan, the Claims Administrator will need to issue a Notice of Incomplete Claim or Notice to Provide Alternative Proof to such claimants, with the resulting legal consequence for the claimant if they do not respond within the required deadlines, which may be the rejection of their claim or a decision to pay the claim to the Estate of the deceased Tobacco-Victim, rather than to the heirs directly.
41. Although Proactio will cease to transmit claim documentation to the Claims Administrator after the final transfer of the Category C and D claim files, Proactio will nevertheless continue in a different role to assist Quebec Class Counsel in fulfilling their duties to *Blais* Class Members. This will include ensuring that claimants have access to resources in order to assist them in responding to notices that may be received from the Claims Administrator and providing guidance as to how to obtain the documentation that may be required in order to complete their claims. In this regard, the www.recourstabac.ca website, call centre and email address will remain active and Quebec Class Counsel will remain in place until the end of the claims process (a team of at least 5 lawyers) in order to assist with issues that arise on a class-wide basis in accordance with their duties.

The QCAP Trust Accounts

42. Based on information provided to Quebec Class Counsel by the CCAA Plan Administrators, as at September 30, 2026, the total amount held in the QCAP Trust Accounts was approximately \$2.953 billion. The QCAP Trust Accounts earn interest, which in August 2026 accrued at the blended rate of approximately 2.54% per annum. At this rate, the September 30, 2026 balance in the QCAP Trust Accounts would generate approximately \$205,000 per day in interest income, an amount that exceeds the budgeted administration costs of the Claims Administrator.
43. There is an additional \$250 million still due to the QCAP Trust Accounts in order to fully fund the QCAP Settlement Amount, which will be paid from either the Year 1 (2025) Allocation, or a combination of the Year 1 and Year 2 (2026) Allocations. Consequently, the total amount available to satisfy claims under the Quebec Administration Plan will be at least \$3.203 billion, exclusive of interest.
44. If all of the QCAP Filed Claims were accepted by the Claims Administrator, which is an impossibility, the total theoretical maximum amount required to satisfy such claims, based on the highest Compensation Payment amount to which the claimants could be entitled, is \$6.025 billion as outlined in the table below prepared with information supplied by the Claims Administrator (the “**QCAP Filed Claims Summary**”):

QCAP Filed Claims by Claim Type:

<u>Claim Type</u>	<u>Total Claimants</u>	<u>Theoretical Total (\$)</u>
Tobacco Victim	24,598	\$1,234,420,000
Succession	60,675	\$4,790,696,000
Total:	85,273	\$6,025,116,000

QCAP Filed Claims by Diagnosis:

<u>Claim Type</u>	<u>Lung Cancer</u>	<u>Lung Cancer (\$)</u>	<u>Throat Cancer</u>	<u>Throat Cancer (\$)</u>	<u>Emphysema-COPD III and IV</u>	<u>Emphysema-COPD III and IV (\$)</u>
Tobacco Victim	5,025	\$494,440,000	1,794	\$175,240,000	17,779	\$564,740,000
Succession	38,405	\$3,823,920,000	4,284	\$426,560,000	17,986	\$540,216,000
Total:	43,430	\$4,318,360,000	6,078	\$601,800,000	35,765	\$1,104,956,000

45. It should be noted that a number of the incomplete claims do not designate a particular diagnosis or when the Tobacco-Victim began smoking (this determines whether the compensation is at 100% or 80%), and the above table assumes that all of those incomplete claims are cancer claims entitled to the highest compensation, which would certainly not be the case.
46. Based on the funds available in and committed to the QCAP Trust Accounts and the theoretical maximum amount required if every single QCAP Filed Claim were accepted, which will not be the case for the reasons mentioned above, more than sufficient funds are available to make an interim distribution in respect of every QCAP Filed Claim equal to 50% of the maximum Compensation Payment applicable to that claim, while preserving a buffer of approximately \$190 million, without taking into account interest earned on the undistributed funds.
47. This calculation also does not take into account the material number of claims that will ultimately be rejected or accepted at a lower value by the Claims Administrator and the actual buffer is likely hundreds of millions of dollars more than the buffer referenced in the preceding paragraph and more than amply sufficient to cover unforeseen costs associated with the administration.

The Absolute Need for Interim Distributions

48. Although the Quebec Administration Plan foresees one distribution upon the completion of the processing of the QCAP Filed Claims, Quebec Class Counsel seek the Order requested herein in the interests of fairness and equity to Eligible *Blais* Class Members who have been waiting far too long for justice to be served and for their rightful compensation.
49. The Superior Court of Québec and the CCAA Court jointly have jurisdiction pursuant to section 7.1 of the Quebec Administration Plan to hear and determine matters

relating to the interpretation, administration and ongoing supervision of the Quebec Administration Plan, including requests to make changes, modifications or revisions thereto.

50. It has now been more than 7 years since the Tobacco Companies filed for CCAA Court protection, 11 years since the Riordan Judgment was rendered, and 28 years since the *Blais* Class Action was first initiated in 1998.
51. As explained to the CCAA Court throughout the CCAA Proceedings, given the excessive delays in this file, many *Blais* Class Members have unfortunately died while waiting to receive compensation. By way of example, the Designated Class Member, Jean-Yves Blais died during the trial before Justice Riordan, and his widow, Lise Blais sadly died in September 2026, still waiting for her distribution from the Quebec Administration Plan as heir to her late husband.
52. Indeed, the vast majority of claimants in the Quebec Administration Plan are Succession Claimants, and many are even heirs of the original heirs of deceased Tobacco-Victims, who have unfortunately also died due to the excessive passage of time.
53. As at October 15, 2026, 10,710 claims have been “accepted” by the Claims Administrator within the meaning of Section 26.7 of the Quebec Administration Plan. Of these accepted claims, approximately 2,969 relate to claims of living Tobacco-Victims. Without an interim distribution, it is an unfortunate reality that a number of these individuals will not be alive to receive their compensation.
54. Despite the best efforts of the Claims Administrator and the QCAP Agent, the claims process is unlikely to be fully completed within the next year given the number and complexity of the remaining claims, the outstanding medical and succession documentation, the review and redaction work required, and the additional periods available under the Quebec Administration Plan for claimants to complete or seek review of their claims, if rejected. More particularly, the QCAP Agent will be helping claimants complete and file their claims until the end of December 2026, Santé

Québec will continue to respond to requests for medical information to clear the current backlog, and, after such time, the claims will need to be reviewed by the Claims Administrator, then claimants will be given 60 days if the claim is incomplete, 120 days if a Notice to Provide Alternative Proof is issued, and then an additional 60 days for a Request for Review.

55. It is in the interests of justice for Eligible *Blais* Class Members to now begin receiving meaningful payments.
56. Given that entitlement to compensation is established once a claim is accepted, accepted claimants should be paid compensation before the determination of all remaining claims.
57. In the circumstances, an interim distribution of 50% of the maximum Compensation Payment amount due to accepted claimants may be made without affecting the continued processing of the remaining claims and would not negatively impact the claims process, other than through minimal additional administrative costs associated with an additional distribution.
58. Quebec Class Counsel and the QCAP Agent have been contacted by numerous claimants over the years, and particularly as the August 31, 2026 Claims Application Deadline approached, enquiring when the Compensation Payments will finally be made to them. These claimants are deeply frustrated and disillusioned when advised that the timing of payment still remains unknown.
59. Requiring Eligible *Blais* Class Members to wait until all remaining claims have been processed, supplemented, reviewed and adjudicated serves no substantive purpose where sufficient funds are available to make a meaningful interim distribution while preserving an appropriate reserve.
60. Accordingly, the present Motion is brought to ensure that Eligible *Blais* Class Members with accepted claims receive meaningful compensation as soon as reasonably possible, rather than being required to wait for the completion of the entire claims process.

61. Because Quebec Class Counsel and Proactio prioritized the claims of living claimants and, to the extent possible, filed their claims with the Claims Administrator earlier on in the claims process, the interim payment will ensure that many living claimants can now begin to receive compensation.
62. No person will be prejudiced by the orders sought herein, as only accepted claims will receive interim distributions, and sufficient funds will remain available to ensure that all Eligible *Blais* Class Members with accepted claims will receive at least an equivalent share of their Compensation Payments ultimately determined to be payable under the Quebec Administration Plan.
63. The Claims Administrator possesses the operational capability and experience required to implement an interim distribution in accordance with the order requested herein and doing so would not impede the continued processing of claims. The Claims Administrator has further advised that it would be reasonable to make the initial interim distributions within 30 days following the judgment to intervene and to make subsequent interim distributions monthly thereafter.
64. The Claims Administrator has also recommended that payments be made by cheque only, as payment by cheque represents the simplest, most efficient and most cost-effective method of remitting interim distributions to accepted claimants. Banking information was not collected as part of the claims process, and implementing an electronic payment system would introduce additional complexity, cost and delay.

Requirement of leave from the Superior Court of Québec to commence legal proceedings

65. The present request for an interim distribution has been made, as described above, to ensure that the victims of the Tobacco Companies' deceptive practices receive at least a meaningful portion of their rightful compensation during their lifetimes.
66. Given the large number of claimants, the number of persons to whom Compensation Payments may ultimately be made, including heirs, and the fact that some claimants

may be dissatisfied with decisions relating to claim determination, compensation or distributions, it is possible that claims or legal proceedings could be asserted against the persons or entities involved in implementing the Quebec Administration Plan and the interim distribution process.

67. Requiring prior leave of the Superior Court of Québec before any legal proceeding may be commenced against the QCAP Agent, Quebec Class Counsel and/or the Claims Administrator is an appropriate and reasonable safeguard to protect these parties from unwarranted litigation while preserving the ability of any person with a genuine grievance to seek relief from the Courts.
68. The requested leave requirement is fully consistent with the relief already granted by the Courts in the Extension of the Official Confirmations Order.

THE FOLLOWING will be used in support of the Motion:

69. The Affidavit of André Lespérance sworn October 23, 2026;
70. The Affidavit of Martin Blais sworn October 19, 2026;
71. The Affidavit of Colette Savard sworn October 19, 2026;
72. The Quebec Administration Plan and the CCAA Plans; and
73. Such further and other materials as counsel may advise and these Honourable Courts may permit.

October 23, 2026

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santé and Jean-Yves Blais and Cécilia
Létourneau (**Quebec Class Action Plaintiffs**)

No: 500-06-000076-980

PROVINCE DE QUÉBEC
DISTRICT DE MONTRÉAL

COUR SUPÉRIEURE
(Chambre des actions collectives)

CONSEIL QUÉBÉCOIS SUR LE TABAC
ET LA SANTÉ et JEAN-YVES BLAIS

Demandeurs

c.

JTI-MACDONALD CORP.
IMPERIAL TOBACCO CANADA LIMITEE
ROTHMANS, BENSON & HEDGES INC.
Défendeurs

-et-

FTI CONSULTING CANADA INC.
ERNST & YOUNG INC.
DELOITTE RESTRUCTURING INC.
Intervenants

-et-

SERVICES PROACTIO INC.
EPIQ CLASS ACTION SERVICES
CANADA INC.

Mises-en-cause

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

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 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.

AFFIDAVIT OF ANDRÉ LESPÉRANCE
(sworn October 23, 2026)

I, André Lespérance, of the City of Montreal, in the Province of Quebec, domiciled for the purposes hereof at 750 Côte de la Place d'Armes, Bureau 90, Montreal, Quebec, H2Y 2X8, **MAKE OATH AND SAY:**

1. I was a partner at Trudel Johnston & Lespérance ("**TJL**"), which is one of the four law firms (the "**Quebec Class Counsel**") representing the class representatives (the "**Quebec Class Action Plaintiffs**" or "**QCAPs**") in two class action lawsuits¹ against JTI-MacDonald Corp. ("**JTIM**"), Imperial Tobacco Canada Ltd. ("**Imperial**" or "**ITL**") and Rothmans, Benson & Hedges Inc. ("**RBH**") (collectively the "**Tobacco Companies**") and in the context of the present proceedings (the "**CCAA Proceedings**") under the *Companies' Creditors Arrangement Act*, RSC 1985, c C-36, as amended (the "**CCAA**") before the Ontario Superior Court of Justice (Commercial List) in Toronto (the "**CCAA Court**").
2. Unless otherwise defined herein, all defined terms used in this Affidavit have the meanings ascribed to them in the Fourth Amended and Restated Court-Appointed Mediator's and Monitors' CCAA Plan of Compromise and Arrangement dated August 27, 2025, in respect of each of the Applicants in these CCAA Proceedings, as thereafter amended (each a "**CCAA Plan**" and collectively the "**CCAA Plans**").
3. Throughout my 43 years of practice, I have had extensive experience in plaintiff-side class action work and in claims processes. I was one of the lead Quebec Class Counsel in the Quebec Class Actions for the 253-day trial before the Quebec Superior Court, the proceedings before the Court of Appeal of Quebec and in the CCAA Proceedings, including the mediation process before the Court-Appointed Mediator. As of today, I have worked well over 30,000 hours in this file.
4. Although I retired from the TJL partnership in December 2025, I have remained actively involved in assisting Quebec Class Counsel with the ongoing administration of the Quebec Administration Plan. In particular, I continue to work with Quebec Class Counsel to oversee the work being performed by Proactio Services Inc. ("**Proactio**" or the "**QCAP Agent**"), to communicate and cooperate with the Claims Administrator, and to otherwise assist Quebec Class Counsel in fulfilling their duties and responsibilities to the *Blais* Class Members under the CCAA Plans. Regularly throughout the claims process, and recently on at least a weekly basis, I have

¹ The "**Quebec Class Actions**" comprising (i) *Cecilia Létourneau et al. v. Imperial Tobacco Canada Ltd., et al.* (500-06-000070-983, the "**Létourneau Class Action**") and (ii) *Jean-Yves Blais and the Conseil québécois sur le tabac v. Imperial Tobacco Canada Ltd., et al.* (500-06-000076-980, the "**Blais Class Action**").

received calls and communications from class members to personally help them navigate challenging issues arising from the claims process.

5. This Affidavit is sworn in support of the Motion of the Quebec Class Action Plaintiffs for an Interim Distribution Order (the “**Motion**”).
6. Except where otherwise indicated, the facts set out in this Affidavit are within my personal knowledge. Where I rely on information provided to me by others, I identify the source of that information and believe it to be true.
7. The purpose of this Affidavit is to provide the factual basis for the relief sought in the Motion, including why an interim distribution is necessary and appropriate in the interests of fairness to Eligible *Blais* Class Members who are awaiting their rightful compensation. In particular, this Affidavit provides:
 - a. a brief history of the Quebec Class Actions;
 - b. a brief history of the CCAA Proceedings that led to the Quebec Administration Plan;
 - c. an explanation of the Quebec Administration Plan and work performed by Quebec Class Counsel and the QCAP Agent to assist class members, including to streamline the process and ensure claims would be submitted in as complete a manner as possible for review and determination by Epiq Class Actions Services Canada, Inc. (“**Epiq**” or the “**Claims Administrator**”), in its role as the Claims Administrator;
 - d. an outline of the claims filed under the Quebec Administration Plan, including the status of the claims filed with the assistance of the QCAP Agent;
 - e. an explanation as to why certain claims remain incomplete following the Claims Application Deadline, the work being done to assist class members in completing their claims;
 - f. an explanation of the methodology used to determine the interim amount being requested in the Motion;
 - g. an explanation as to why an interim distribution is necessary and appropriate and clearly in the interests of Eligible *Blais* Class Members; and
 - h. an explanation of the request for an order requiring leave of the Superior Court of Québec before any Person may commence legal proceedings

arising from the administration or implementation of the Quebec Administration Plan or any interim or final distributions.

History of the Blais Class Action and Judgments

8. The *Blais* Class Action was instituted in 1998 on behalf of individuals in Quebec who developed Lung Cancer, Throat Cancer or Emphysema as a result of smoking cigarettes manufactured by the Tobacco Companies.
9. By judgment dated May 27, 2015, rectified on June 9, 2015 (the “**Riordan Judgment**”), the Superior Court of Québec confirmed the Tobacco Companies’ liability and ordered that damages of approximately \$15 billion be paid to *Blais* Class Members. The Riordan Judgment was the first time any court in the world had issued a judgment on a mass tort basis against the tobacco industry.
10. The Tobacco Companies appealed the Riordan Judgment and on March 1, 2019, the Quebec Court of Appeal rendered a judgment that substantially upheld the Riordan Judgment (the “**Appeal Judgment**”).

The CCAA Proceedings and CCAA Plans

11. Within a few days following the issuance of the Appeal Judgment, each of the Tobacco Companies filed for protection under the CCAA.
12. The CCAA Court recognized that the CCAA Proceedings were initiated by the Tobacco Companies directly as a result of the litigation success achieved by the Quebec Class Action Plaintiffs. Similarly, the global settlement described hereafter could not have occurred but for the unprecedented success achieved in the Quebec Class Actions.
13. After more than six years of proceedings pursuant to the CCAA, including a Court-Appointed mediation process, the CCAA Court approved the CCAA Plans, which settled Affected Claims against the Tobacco Companies, including the claims of the Quebec Class Action Plaintiffs, for a Global Settlement Amount of \$32.5 billion, to be paid by way of Upfront Contributions and Annual Contributions over time.
14. Of the Global Settlement Amount, \$4.25 billion was allocated to settle the claims of the Quebec Class Action Plaintiffs, with \$4.119 billion being allocated to satisfy the claims of the Eligible *Blais* Class Members and \$131 million being contributed by the Quebec Class Action Plaintiffs to a Cy-près Foundation to indirectly satisfy the claims of the *Létourneau* Class Members.
15. The CCAA Plans were implemented on August 29, 2025.

The Quebec Administration Plan

16. The Quebec Administration Plan sets out the claims process pursuant to which Eligible *Blais* Class Members may receive direct payments in respect of their claims in the *Blais* Class Action, as compromised by the CCAA Plans.
17. The Quebec Administration Plan is governed by and construed in accordance with the laws of the Province of Quebec and the laws of Canada applicable therein.
18. The Quebec Administration Plan was designed to be an effective, streamlined, and non-adversarial process.
19. The Quebec Administration Plan provides that Quebec Class Counsel will represent the interests of class members as a whole and will represent their interests in connection with the claims process.
20. While the CCAA Plans provide in section 7.6 thereof that no Persons, other than Quebec Class Counsel and its agent may solicit *Blais* Class Members to assist with the preparation or submission of their Proofs of Claim under the Quebec Administration Plan, claimants were nevertheless free to consult with and obtain assistance from their own lawyers, if desired. Based on communications with lawyers representing claimants, I am aware that many did obtain such assistance.
21. The Quebec Administration Plan also provides that Quebec Class Counsel may assist claimants to complete and submit their Proofs of Claim to the Claims Administrator and states that Raymond Chabot (through its subsidiary Proactio) has been retained to assist Quebec Class Counsel in performing their duties.
22. The scope of the QCAP Agent's role is not defined in the Quebec Administration Plan or in the CCAA Plans; however, the QCAP Detailed Information that was approved by the CCAA Court describes the role of the QCAP Agent as follows:

The QCAP Agent can help you, free of charge, with: (a) answering questions and filling out the QCAP Claim Form based on information you provide; (b) commissioning your signature on the QCAP Claim Form; and (c) providing guidance on how to obtain the necessary information and documents for your claim.
23. The QCAP Agent has fulfilled this role and well in excess thereof.
24. Indeed, throughout the claims process, I am advised by Proactio that its team of 150 agents, paralegals and notaries worked directly with approximately 76,000 claimants to help them assemble the strongest possible claims. This work included, without limitation:

- a. Explaining the process to them;
 - b. Verifying whether an Official Confirmation was available to make proof of diagnosis of a compensable disease;
 - c. Directing claimants to Santé Québec to request medical records where proof of diagnosis could not be made by way of Official Confirmation;
 - d. Reviewing their files to identify missing information or documentation;
 - e. Requesting the missing information and documentation required from them to complete their claims, in most cases, on multiple occasions. This work was particularly complex as it related to ensuring that all required estate documentation was submitted, including as regards the identification of heirs;
 - f. Reviewing medical documentation received from Santé Québec, and redacting highly sensitive personal information unrelated to the claimed medical diagnosis;
 - g. Arranging to have claimants sign forms before a commissioner of oaths supplied by Proactio and, after that requirement was waived, sending completed files to claimants for their signature; and
 - h. Submitting claims on behalf of claimants directly to the Claims Administrator.
25. In addition to the direct assistance provided to claimants described above, Quebec Class Counsel and Proactio have also taken numerous steps to facilitate the claims process for claimants, directly and indirectly, including by:
- a. Developing a comprehensive bilingual website, www.recourstabac.ca, which contains detailed information about the Quebec Administration Plan and its requirements in an easy-to-understand format, including, for example, by way of frequently asked questions, videos designed to simplify some of the more complex issues, and a detailed guide on how to obtain the required documents. The content and design detail of this website was provided to the Claims Administrator and the PCC Agent free of charge and was partially used by such parties as the basis for their Tobacco Claims Canada website.
 - b. Seeking and obtaining the Official Confirmations Order from the Quebec Superior Court, which enabled nearly half of all claimants to make proof of diagnosis of a compensable disease without requiring medical records, a copy of which is communicated herewith as **Exhibit A**. The Official Confirmations Order authorized the MSSS and RAMQ to extract information from the Quebec

Cancer Registry, MED-ÉCHO and related government databases and provide such information in list form to the QCAP Agent and the PCC Agent in order to produce Official Confirmations of diagnoses of compensable tobacco-related diseases for claimants in their respective compensation plans. The Quebec Administration Plan specifically provides that proof of disease may be established by way of an Official Confirmation. This mechanism was intended to simplify the claims process for claimants and to avoid placing a huge burden on the Quebec healthcare system that would likely have resulted if more than 86,000 claimants had been required to obtain their medical records at the same time, a concern that had been specifically raised with Quebec Class Counsel by the Quebec government. The Official Confirmations Order allowed proof of diagnosis in support of approximately half of claims filed in the Quebec Administration Plan to be established by way of an Official Confirmation. The other half of Claimants, however, still required medical records to establish proof of diagnosis, particularly in respect of claims related to Emphysema and COPD Gold Grade III or IV, for which the available registries are not as comprehensive;

- c. Seeking and obtaining from the two Courts the Extension of the Official Confirmations Order, which established a process with Santé Québec to facilitate access to medical records for claimants whose diagnosis could not be proved by way of an Official Confirmation,² copies of which are communicated herewith as **Exhibit B**. Since the QCAP Agent was responsible for verifying and submitting Official Confirmations to the Claims Administrator, it was able to identify which claimants would require Alternative Proof to support their claims and request that such claimants provide medical records in support of their claim. When records began being received by the QCAP Agent, two issues became evident. First, many claimants did not understand what records would be required to make proof of their diagnosis and were not properly conveying the request to the medical archivists at their healthcare institutions. Second, the delays to obtain medical records, in particular for Succession Claimants who first needed to prove their succession status, would be a challenge in view of the volume of claims and the already overloaded Quebec healthcare system. The Extension of the Official Confirmations Order was sought and obtained through a collaboration between Quebec Class Counsel and Santé Québec to address these issues. The order extended the

² The number of claimants requiring medical records to make proof of diagnosis was much higher than expected, due primarily to the exceptionally high take-up rate for Emphysema/COPD claimants. In fact, the total number of such claimants was 35,765, whereas the Riordan Judgment estimated only 20,316 members, representing a take-up rate of approximately 176%.

Official Confirmations framework by authorizing Santé Québec institutions to provide relevant medical records directly to the QCAP Agent, the PCC Agent or the Claims Administrator, without requiring hospitals to first determine heirship status, which would instead be established by the Official Agents and/or the Claims Administrator, as applicable. The order also provided medical archivists with a clear framework regarding the records to be produced.

- d. Preparing materials and hosting educational sessions to help medical archivists respond to requests by claimants for medical records from after the issuance of the Extension of the Official Confirmations Order. In particular, the QCAP Agent and Santé Québec collaborated to develop a form which has been used by tens of thousands of claimants in the Quebec Administration Plan and the PCC Compensation Plan when requesting medical records in Quebec. Each of the QCAP Agent, PCC Agent and Claims Administrator established a secure portal through which medical records requested via the form are communicated to them and added to the relevant claimant files. A guide was also prepared to assist medical archivists to understand the plan and what was required to be produced as proof, to better enable them to respond to requests. Finally, we held regular sessions with between 60 and 120 medical archivists from approximately 30 healthcare institutions across the province on a monthly basis, to explain to them the requirements of the Quebec Administration Plan and the PCC Compensation Plan and to answer questions that arose in the course of responding to the thousands of requests for records received. I gave my personal phone number to the medical archivists so that I could help them with specific and urgent requests in a timely manner.
- e. Communicating with the Quebec government to request an increase to their relevant budgets and human resources in an effort to increase the speed by which medical archivists could respond to the backlog of thousands of requests for medical records received as a result of the Quebec Administration Plan. This request arose because Santé Québec had insufficient resources to respond to the volume of requests received in the timeframe required by law (30 days), in addition to their regular workload resulting from requests for medical records in the normal course, which were naturally prioritized over providing records for the purpose of asserting a claim in the Quebec Administration Plan.
- f. Establishing contacts with the Directeur de l'état civil (Quebec), to simplify and expedite the process by which claimants could obtain death certificates and

other civil-status documents required under the Quebec Administration Plan (e.g. birth certificates, marriage certificates) by way of an adapted form;

- g. Establishing contacts with the Chambre des notaires du Québec and the Barreau du Québec, to assist Succession Claimants in obtaining will searches required under the Quebec Administration Plan;
 - h. Establishing contacts with Revenu Québec to discuss the possibility of implementing a process by which such government agency could receive payment on behalf of estates and heirs, where a Succession Claim has been accepted, but issues relating to the status of the Succession Claimant or the identification of all heirs prevent the Claims Administrator from making a direct payment at the time of a distribution; and
 - i. Hiring, at Quebec Class Counsel's own cost, a public relations firm to ensure that an effective media campaign would reach potential *Blais* Class Members, over and above the notice plan designed by the Claims Administrator. As part of this media campaign, Quebec Class Counsel gave multiple interviews with many journalists at each major phase of the claims process to ensure that the public remained fully informed of the requirements of the Quebec Administration Plan and the deadlines. I am advised by the public relations firm that this campaign resulted in at least 118 media mentions logged across print, radio and television, generating an estimated total reach of 37,813,600 impressions. In my view, these efforts were an important contributing factor to the high take-up rate achieved in the file, which is indicative of the success of the access to justice objective of class actions in Quebec.
26. While Proactio could not and did not make any decisions on the eligibility of claims, it has performed much of the same work that the Claims Administrator is required to perform under the Quebec Administration Plan in an effort to make the process more efficient for claimants and the Claims Administrator. For example:
- a. under the Quebec Administration Plan, including the claims review checklists that are annexed thereto, the Claims Administrator is supposed to contact claimants to complete their claims when information or documents are missing, either by contacting claimants directly, or by issuing a Notice of Incomplete Claim. However, in practice, Proactio has reviewed all claimant files for completeness, notified claimants of what information and documents were still required to complete their submissions based on its analysis, and has therefore provided claimants the opportunity to complete and correct their claims prior to submission to the Claims Administrator for determination, sometimes on multiple occasions; and

- b. the Quebec Administration Plan provides that if proof of diagnosis cannot be made by Official Confirmation, the Claims Administrator is to issue a Notice to Provide Alternative Proof to the claimant to submit medical records. However, since Proactio has confirmed to the Claims Administrator whether a claim is supported by an Official Confirmation, it has also directly notified claimants whose proof could not be made by Official Confirmation to request the required medical records from Santé Québec, in order for such claims to be submitted with the required medical documentation where possible.
27. In addition to assisting claimants under the Quebec Administration Plan, because of the notoriety of the Quebec Class Actions, Quebecers contacted the QCAP Agent for assistance, even though their claims fell outside of the QCAP compensation period.³ In addition to the approximately 76,000 claims filed through the QCAP Agent, I am advised by Proactio that the QCAP Agent also reviewed:
- a. files that were transferred to the PCC Agent (approximately 2,500 files) because the Official Confirmations revealed a claim arising within the PCC claim period (between March 8, 2015 and March 8, 2019) and not within the QCAP period (before March 12, 2012);
 - b. files where the registrant did not provide sufficient information to determine whether they had a claim under either compensation plan and failed to respond to requests from the QCAP Agent to complete their file (approximately 20,000 files); and
 - c. files where it was clear to the QCAP Agent that the claimant was not asserting a valid claim, for example, where the Tobacco-Victim died before November 1998 or where an insufficient smoking history was claimed (approximately 11,000 files).
28. In all cases where files were closed with the QCAP Agent, I am advised by Proactio that the registrant was advised of the file closure and that they could nevertheless

³ I understand that one of the reasons the QCAP Agent had to deal with so many additional registrants and claimants, including claims of potential PCC Claimants is because the Quebec Class Actions were so well known in Quebec and because the compensation amounts were higher and subject to an earlier distribution. As well, it appears to have been confusing for some claimants to understand the distinction between the two programs and many appear to have been unaware of the existence of Epiq in its roles as the Claims Administrator and PCC Agent. Indeed, many claimants incorrectly thought that the QCAP Agent was the Claims Administrator and therefore did not understand that their claims still needed to be reviewed by the Claims Administrator once they were advised by the QCAP Agent that their files were complete. The pervasiveness of this misconception is evident in that as late as August 2026, two well-known Quebec journalists covering the file were under the false impression that the QCAP Agent was the Claims Administrator.

file a claim directly with the Claims Administrator, and that the Claims Administrator subsequently sent each of them a mailing that included the Claim Forms and information required for them to make a claim.

The QCAP Filed Claims

29. According to the information provided by the Claims Administrator, the aggregate number of Tobacco-Victim Claims and Succession Claims filed in the Quebec Administration Plan by the Claims Application Deadline that have not been identified as having medium to high indicia of fraud is 85,273 (the “**QCAP Filed Claims**”).
30. The majority of the QCAP Filed Claims were filed with the active assistance of the QCAP Agent (approximately 76,000) and the balance were filed directly with the Claims Administrator either through its website or by way of a paper claim form as provided for by the Quebec Administration Plan.
31. Every single claimant who requested assistance from the QCAP Agent received assistance. In particular, claimants were given detailed explanations by Proactio of what they needed to provide in order to complete their claims.
32. In respect of the claims filed directly by the QCAP Agent, as of the date hereof, the QCAP Agent advises that there are approximately 39,000 claims that are complete and ready for review, or imminently ready for review pending receipt of the claimant’s signature, by the Claims Administrator. These include:
 - a. Approximately 32,000 claims (**Category A**) that should, in Quebec Class Counsel’s view, be accepted by the Claims Administrator; and
 - b. Approximately 7,000 claims (**Category B**) that, in Quebec Class Counsel’s view, do not appear to meet the criteria for compensation, for reasons such as the diagnosis falls outside of the period covered by the Quebec Administration Plan, the available medical records do not indicate that the COPD diagnosis was stage III or IV during the relevant period, the cancer diagnosis was not a primary cancer, or medical records could not be located to support the claim.⁴
33. The QCAP Agent advises that the remaining 37,000 claims submitted by the QCAP Agent are in some state of incompleteness, as claimants are still missing various documents to complete their claims, despite multiple requests made to them by the QCAP Agent to provide them. These include:

⁴ The total dollar value of these claims is \$363,000,000.

- a. Approximately 17,000 claims (**Category C**) that are almost exclusively succession claims that, in Quebec Class Counsel's view, meet the diagnostic criteria for compensation, in that there exists an Official Confirmation or medical records that support the claimed diagnosis, but the claims are incomplete due to missing estate or other documentation. In Quebec Class Counsel's view, these claims should all be accepted by the Claims Administrator, and the only remaining issue for determination will be whether the Compensation Payment should be made to the Estate of the deceased Tobacco-Victim or to the heirs directly; and
- b. Approximately 20,000 claims (**Category D**) in respect of which the claimant is still awaiting medical records from Santé Québec or other documentation to prove the diagnosis of the Tobacco-Victim with a Compensable Disease during the relevant period. Some of these records may ultimately need to be sent directly by Santé Québec to the Claims Administrator.

Fraudulent Claims

- 34. On September 1, 2026, Quebec Class Counsel were informed that during the last three (3) days preceding the Claims Application Deadline, Epiq had received more than 50,000 potentially fraudulent claims relating to both the Quebec Administration Plan and the PCC Compensation Plan in Quebec.
- 35. On September 8, 2026, Epiq provided the QCAP Agent with a list of these potentially fraudulent claims received in connection with the Quebec Administration Plan, which totalled 27,746 claims.
- 36. Epiq conducted an analysis of these claims and provided Quebec Class Counsel with a copy of their confidential report thereon (the "**Fraud Report**").
- 37. The Fraud Report revealed that 26,038 of the subject claims made in the Quebec Administration Plan, or 93.84% thereof, contained a medium or high indicia of fraud, including:
 - a. Fast submission time by the party submitting the claim (less than 300 seconds), which affected 26,035 or 93.83% of these claims;
 - b. No email history, which affected 26,287 or 94.74% of these claims; and
 - c. The email domain, Hotmail.com, which affected 26,145 or 94.23% of these claims.

38. Epiq recommended that the medium and high-risk claims not advance for further processing and be rejected, while the low and no risk claims be reviewed according to their standard claims processing procedures. Accordingly, the medium to high-risk claims have not been included in the calculation of QCAP Filed Claims, while the low and no risk claims have been included in such figure.
39. Epiq has further advised that all of the medium and high-risk claims will be issued a Notice of Rejection of Claim imminently.
40. In addition to the indicia of fraud identified by Epiq in respect of these claims, there has been additional clear evidence of fraud noted by the QCAP Agent and Quebec Class Counsel in connection therewith:
 - a. All of these claims were filed directly with Epiq, even though more than 90% of claims during the claims period were filed using the services of the QCAP Agent.
 - b. Of these 27,746 claims identified by Epiq, 26,101 purport to relate to individuals who are still alive. This would mean that significantly more living victims filed claims with Epiq at the last minute than filed with the QCAP Agent throughout the entire claims period (or registered with Quebec Class Counsel beforehand). Based on knowledge gleaned over 28 years of my involvement in the Quebec Class Actions, it is not possible that this number of living claimants (especially the more than 17,000 claims asserting a diagnosis of Lung Cancer or Throat Cancer before March 12, 2012) could be alive today; and
 - c. Most of the health insurance numbers ("**NAMs**") given in support of these clearly fraudulent claims and attributed to female claimants are incorrect on their face. This finding was confirmed to me by a representative of the RAMQ. It arises from the fact that NAMs assigned to females contain a unique identification code. Fewer than 1% of these 27,746 claims contain that code. In other words, according to the information contained in these claims, approximately 99% of the 27,746 claimants would have to be male, a statistical impossibility.

Work to Complete the Incomplete Claims after the Claims Application Deadline and the Plan Going Forward

41. As appears from the foregoing, at the present time, the Category C and D claims are incomplete. Most of these claims are Succession Claims.
42. Succession Claims can be particularly complicated due to many factors, including that many Tobacco-Victims died without wills, many of them have very large families, and, due to the passage of time, many of these claims are being made by heirs or estates of the original heirs of Tobacco-Victims, meaning that more than one estate per claim must be reviewed. In cases where the Tobacco-Victim did not have a will, the QCAP Agent's notaries have taken on the arduous task of attempting to complete informal declarations of heredity in order for Compensation Payments to be made directly to the claiming heirs rather than to the closed estates of the deceased Tobacco-Victims if possible.
43. We are advised by the QCAP Agent that of the Category C claims, 6,000 are potentially complete and awaiting final notary review, approximately 3,000 claims are missing information only, 3,500 claims are missing one document, 2,500 are missing 2-3 documents, 1,850 are missing 4-5 documents and 150 are missing 6 or more documents.
44. I am advised by the QCAP Agent that it intends to communicate to the Claims Administrator all Category C and D claims in as complete a form as possible before the end of 2026 (i.e. four (4) months after the Claims Application Deadline).
45. The QCAP Agent further advises that prior to the Claims Application Deadline, all claimants assisted by the QCAP Agent were notified as to what was still missing from their claims and were further advised that:
 - a. they had until October 18, 2026 to submit additional succession documents to the QCAP Agent to be included in the QCAP Agent's submission to the Claims Administrator on their behalf, after which time, documents would need to be submitted by them directly to the Claims Administrator; and
 - b. the QCAP Agent would continue to receive medical records from Santé Québec for claimants until November 30, 2026, after which time these records will be submitted by Santé Québec directly to the Claims Administrator, as authorized in the Extension of the Official Confirmations Order.
46. Representatives of the Directeur de l'état civil, the Chambre des notaires du Québec and the Barreau du Québec confirmed to Quebec Class Counsel on a Teams call on July 7, 2026 that all documents requested as at the Claims Application Deadline

(August 31, 2026) could be provided well in advance of the October 18, 2026 timeline.

47. Even if the complete estate documentation is not finalized by the claimant, the only consequence thereof should be that the Compensation Payment will be made to the Estate of the deceased Tobacco-Victim, care of the Succession Claimant in accordance with Section 38.7 of the Quebec Administration Plan or in any other manner that may hereafter be determined by the Courts.
48. In respect of Category D claims, the QCAP Agent has advised all claimants that medical records are required to complete their claim and provided instructions to them on how to make a request in this regard to Santé Québec.
49. Based on when newsletters were sent to claimants instructing them to request medical records, and having regard to the backlog of requests, Quebec Class Counsel expects that most requested medical records will be received from Santé Québec before the end of December 2026.⁵ Accordingly, even though some Category D claims will be transferred to the Claims Administrator prior to the receipt of medical records from Santé Québec, such records will nevertheless be provided directly to the Claims Administrator well in advance of the Claims Administrator making a determination on such claim. For example, even if the medical records are not received by the Claims Administrator before the Claims Administrator reviews the file, the claimant will be issued a Notice to Provide Alternative Proof, which will result in the claimant being granted an additional 120 days to provide proof of diagnosis.
50. To the extent that any claims may still be incomplete at year-end 2026 when the QCAP Agent transfers them to the Claims Administrator and, as provided for in the Quebec Administration Plan, the Claims Administrator will need to issue a Notice of Incomplete Claim or Notice to Provide Alternative Proof to such claimants, with the resulting legal consequence for the claimant if they do not respond within the required deadlines, which may be the rejection of their claim or a decision to pay the claim to the Estate of the deceased Tobacco-Victim, rather than to the heirs directly.
51. Although Proactio will cease to transmit claim documentation to the Claims Administrator after the final transfer of the Category C and D claim files, Proactio will nevertheless continue in a different role to assist Quebec Class Counsel in fulfilling their duties to *Blais* Class Members. This will include ensuring that claimants

⁵ While the law provides requests must be answered within 30 days, I am informed by Santé Québec that their lack of resources and need to prioritize requests for medical records required for medical purposes, has resulted in additional delays in the processing of requests for medical records made by claimants.

have access to resources in order to assist them in responding to notices that may be received from the Claims Administrator and providing guidance as to how to obtain the documentation that may be required in order to complete their claims. In this regard, the www.recourstabac.ca website, call centre and email address will remain active and Quebec Class Counsel will remain in place until the end of the claims process (a team of at least 5 lawyers) in order to assist with issues that arise on a class-wide basis in accordance with their duties.

The QCAP Trust Accounts

52. Based on information provided to Quebec Class Counsel by the CCAA Plan Administrators, as at September 30, 2026, the total amount held in the QCAP Trust Accounts was approximately \$2.953 billion. The QCAP Trust Accounts earn interest, which in August 2026 accrued at the blended rate of approximately 2.54% per annum. At this rate, the September 30, 2026 balance in the QCAP Trust Accounts would generate approximately \$205,000 per day in interest income, an amount that exceeds the budgeted administration costs of the Claims Administrator.
53. There is an additional \$250 million still due to the QCAP Trust Accounts in order to fully fund the QCAP Settlement Amount, which will be paid from either the Year 1 (2025) Allocation, or a combination of the Year 1 and Year 2 (2026) Allocations. Consequently, the total amount available to satisfy claims under the Quebec Administration Plan will be at least \$3.203 billion, exclusive of interest.
54. If all of the QCAP Filed Claims were accepted by the Claims Administrator, which is an impossibility, the total theoretical maximum amount required to satisfy such claims, based on the highest Compensation Payment amount to which the claimants could be entitled, is \$6.025 billion, as outlined in the table below prepared with information supplied by the Claims Administrator (the “**QCAP Filed Claims Summary**”):

QCAP Filed Claims by Claim Type:

Claim Type	Total Claimants	Theoretical Total (\$)
Tobacco Victim	24,598	\$1,234,420,000
Succession	60,675	\$4,790,696,000
Total:	85,273	\$6,025,116,000

QCAP Filed Claims by Diagnosis:

<u>Claim Type</u>	<u>Lung Cancer</u>	<u>Lung Cancer (\$)</u>	<u>Throat Cancer</u>	<u>Throat Cancer (\$)</u>	<u>Emphysema-COPD III and IV</u>	<u>Emphysema-COPD III and IV (\$)</u>
Tobacco Victim	5,025	\$494,440,000	1,794	\$175,240,000	17,779	\$564,740,000
Succession	38,405	\$3,823,920,000	4,284	\$426,560,000	17,986	\$540,216,000
Total:	43,430	\$4,318,360,000	6,078	\$601,800,000	35,765	\$1,104,956,000

55. It should be noted that a number of the incomplete claims do not designate a particular diagnosis or when the Tobacco-Victim began smoking (this determines whether the compensation is at 100% or 80%), and the above table assumes that all of those incomplete claims are cancer claims entitled to the highest compensation, which would certainly not be the case.
56. Based on the funds available in and committed to the QCAP Trust Accounts and the theoretical maximum amount required if every single QCAP Filed Claim were accepted, which will not be the case for the reasons mentioned above, more than sufficient funds are available to make an interim distribution in respect of every QCAP Filed Claim equal to 50% of the maximum Compensation Payment applicable to that claim, while preserving a buffer of approximately \$190 million, without taking into account interest earned on the undistributed funds.
57. This calculation also does not take into account the material number of claims that will ultimately be rejected or accepted at a lower value by the Claims Administrator⁶ and the actual buffer is likely hundreds of millions more than the buffer referenced in the preceding paragraph and is more than amply sufficient to cover unforeseen costs associated with the administration.

The Absolute Need for Interim Distributions

58. Although the Quebec Administration Plan foresees one distribution upon the completion of the processing of the QCAP Filed Claims, Quebec Class Counsel seek the Order requested herein in the interests of fairness and equity to Eligible

⁶ Quebec Class Counsel conservatively estimate, based on experience in the file to date, that approximately 10% of claims relating to Lung Cancer or Throat Cancer will not be accepted, and 30% of Emphysema claims will not be accepted. As also mentioned above, the Category B claims do not appear to meet the required claim criteria but are nevertheless included in the theoretical maximum amount referenced above.

Blais Class Members who have been waiting far too long for justice to be served and for their rightful compensation.

59. The Superior Court of Québec and the CCAA Court jointly have jurisdiction pursuant to section 7.1 of the Quebec Administration Plan to hear and determine matters relating to the interpretation, administration and ongoing supervision of the Quebec Administration Plan, including requests to make changes, modifications or revisions thereto.
60. It has now been more than 7 years since the Tobacco Companies filed for CCAA Court protection, 11 years since the Riordan Judgment was rendered, and 28 years since the *Blais* Class Action was first initiated in 1998.
61. As explained to the CCAA Court throughout the CCAA Proceedings, given the excessive delays in this file, many *Blais* Class Members have unfortunately died while waiting to receive compensation. By way of example, the Designated Class Member, Jean-Yves Blais died during the trial before Justice Riordan, and his widow, Lise Blais sadly died in September 2026, still waiting for her distribution from the Quebec Administration Plan as heir to her late husband.
62. Indeed, the vast majority of claimants in the Quebec Administration Plan are Succession Claimants, and many are even heirs of the original heirs of deceased Tobacco-Victims, who have unfortunately also died due to the excessive passage of time.
63. As at October 15, 2026, 10,710 claims have been “accepted” by the Claims Administrator within the meaning of section 26.7 of the Quebec Administration Plan. Of these accepted claims, approximately 2,969 relate to claims of living Tobacco-Victims. Without an interim distribution, it is an unfortunate reality that a number of these individuals will not be alive to receive their compensation.
64. Despite the best efforts of the Claims Administrator and the QCAP Agent, the claims process is unlikely to be fully completed within the next year given the number and complexity of the remaining claims, the outstanding medical and succession documentation, the review and redaction work required, and the additional periods available under the Quebec Administration Plan for claimants to complete or seek review of their claims, if rejected. More particularly, the QCAP Agent will be helping claimants complete and file their claims until the end of December 2026, Santé Québec will continue to respond to requests for medical information to clear the current backlog and, after such time, the claims will need to be reviewed by the Claims Administrator and then claimants will be given 60 days if the claim is

incomplete, 120 days if a Notice to Provide Alternative Proof is issued, and an additional 60 days for a Request for Review.

65. It is in the interests of justice for Eligible *Blais* Class Members to now begin receiving meaningful payments.
66. Given that entitlement to compensation is established once a claim is accepted, accepted claimants should be paid compensation before the determination of all remaining claims.
67. In the circumstances, an interim distribution of 50% of the maximum Compensation Payment amount due to accepted claimants may be made without affecting the continued processing of the remaining claims and would not negatively impact the claims process, other than through minimal additional administrative costs associated with an additional distribution. I am informed by Epiq that the cost to issue cheques to all claimants with accepted claims, including direct payments to heirs in certain cases, would be approximately \$162,000 for 17,005 cheques, which is approximately \$9.53 per cheque.
68. Quebec Class Counsel and the QCAP Agent have been contacted by numerous claimants over the years, and particularly as the August 31, 2026 Claims Application Deadline approached, enquiring when the Compensation Payments will finally be made to them. These claimants are deeply frustrated and disillusioned when advised that the timing of payment still remains unknown.
69. In some cases, single claimants have made hundreds of phone calls and emails to Quebec Class Counsel, the QCAP Agent, Santé Québec and the Claims Administrator enquiring as to the status of their claim or requesting that they receive the payment that they desperately need now.
70. Many claimants have been aware for nearly three years, since the CCAA Plans were made public, that they could expect to receive a significant payment from the Quebec Administration Plan if their claim is accepted. It is not fair to make claimants with accepted claims wait an additional lengthy and unknown period before receiving amounts to which they are entitled.
71. Former Chief Justice Morawetz affirmed when sanctioning the CCAA Plans on March 6, 2025, that the *Blais* Class Members' wait **ended** on that day:

[171] The Claimants, who will be receiving meaningful compensation as a result of the sanctioning of the CCAA Plans, have waited long enough. Litigation was commenced in 1998. Judgment was obtained in 2015 and confirmed on appellate review in 2019. The CCAA Proceedings were commenced in 2019 and are before this

*court today to be sanctioned. **Thousands of Claimants have sadly passed away during this period. The QCAPs and the PCCs have waited long enough to receive compensation.** The wait, for many, has been intolerable. **That wait ends today.***

72. Requiring Eligible *Blais* Class Members to wait until all remaining claims have been processed, supplemented, reviewed and adjudicated serves no substantive purpose where sufficient funds are available to make a meaningful interim distribution while preserving an appropriate reserve.
73. Accordingly, the present Motion is brought to ensure that all Eligible *Blais* Class Members with accepted claims receive meaningful compensation as soon as reasonably possible, rather than being required to wait for the completion of the entire claims process.
74. Because Quebec Class Counsel and Proactio prioritized the claims of living claimants and, to the extent possible, filed their claims with the Claims Administrator earlier on in the claims process, the interim payment will ensure that many living claimants can now begin to receive compensation.
75. No person will be prejudiced by the orders sought herein, as only accepted claims will receive interim distributions, and sufficient funds will remain available to ensure that Eligible *Blais* Class Members with accepted claims will receive at least an equivalent share of their Compensation Payments ultimately determined to be payable under the Quebec Administration Plan.
76. The Claims Administrator has advised that it possesses the operational capability and experience required to implement an interim distribution and that doing so would not impede the continued processing of claims. The Claims Administrator has further advised that it would be reasonable to make the initial interim distributions within 30 days following the judgment to intervene and to make subsequent interim distributions monthly thereafter.
77. The Claims Administrator has also recommended that payments be made by cheque only, as payment by cheque represents the simplest, most efficient and most cost-effective method of remitting interim distributions to accepted claimants and facilitates the prompt delivery of compensation to Eligible *Blais* Class Members.
78. Many claimants are elderly, many claims are Succession Claims, and banking information has not been collected as part of the claims process. The implementation of an electronic payment system would also require additional programming, testing and administrative work, as well as the collection and

verification of banking information from tens of thousands of claimants, all of which would add significant complexity, cost and delay.

Requirement of leave from the Superior Court of Québec to commence legal proceedings

79. The present request for an interim distribution has been made, as described above, to ensure that the victims of the Tobacco Companies' deceptive practices receive at least a meaningful portion of their rightful compensation during their lifetimes.
80. Given the large number of claimants, the number of persons to whom Compensation Payments may ultimately be made, including heirs, and the fact that some claimants may be dissatisfied with decisions relating to claim determination, compensation or distributions, it is possible that claims or legal proceedings could be asserted against the persons or entities involved in implementing the Quebec Administration Plan and the interim distribution process.
81. Requiring prior leave of the Superior Court of Québec before any legal proceeding may be commenced against the QCAP Agent, Quebec Class Counsel and/or the Claims Administrator is an appropriate and reasonable safeguard to protect these parties from unwarranted litigation while preserving the ability of any person with a genuine grievance to seek relief from the Courts.
82. The requested leave requirement is fully consistent with the relief already granted by the Courts in the Extension of the Official Confirmations Order.
83. All of the facts alleged herein are true.

AND I HAVE SIGNED



ANDRÉ LÉPÉRANCE

Solemnly declared before me at Montreal,
Province of Quebec, this 23rd day of October 2026


Commissioner of Oaths for the Province of Quebec



COUR SUPÉRIEURE
(Chambre des actions collectives)

CANADA
PROVINCE DE QUÉBEC
DISTRICT DE MONTRÉAL

N° : 500-06-000076-980

DATE : 21 Juillet 2025

SOUS LA PRÉSIDENCE DE : L'HONORABLE CATHERINE PICHÉ J.C.S.

**Dans l'affaire de la mise en œuvre du Plan
d'administration du Québec**

CONSEIL QUÉBÉCOIS SUR LE TABAC ET LA SANTÉ

Demandeur

-et-

JTI MACDONALD CORP.

-et-

IMPERIAL TOBACCO CANADA LIMITED

-et-

ROTHMANS, BENSON & HEDGES INC.

Défenderesses

-et-

DELOITTE RESTRUCTURING INC.,

-et-

FTI CONSULTING INC.

-et-

ERNST & YOUNG INC.

Intervenants

-et-

PROCUREUR GÉNÉRAL DU QUÉBEC

-et-

RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

-et-

SERVICES PROACTIO INC.

-et-

EPIQ CLASS ACTION SERVICES CANADA INC.

-et-

THE LAW PRACTICE OF WAGNER & ASSOCIATES INC.

Mis en cause

ORDONNANCE

[1] **CONSIDÉRANT** la *Demande pour l'obtention d'une ordonnance autorisant et ordonnant à la RAMQ et au MSSS de fournir les confirmations officielles des membres du groupe du Québec et les pièces à son soutien;*

[2] **CONSIDÉRANT** que, dans le cadre des procédures entreprises en vertu de la *Loi sur les arrangements avec les créanciers des compagnies (LACC)*, des plans d'arrangement pour chacun des défendeurs (les « **Plans de la LACC** ») ont

été présentés pour approbation à la Cour supérieure de la province de l'Ontario (le « **Tribunal de la LACC** »)

[3] **CONSIDÉRANT** que les Plans de la LACC ont été approuvés le 6 mars 2025 par le Tribunal de la LACC;

[4] **CONSIDÉRANT** que cette Cour aide et assiste le **Tribunal de la LACC** et qu'elle supervisera conjointement avec celui-ci la mise en œuvre du **Plan d'administration du Québec** contenu dans les **Plans de la LACC** visant à encadrer le processus de réclamation;

[5] **CONSIDÉRANT** les représentations des procureurs à l'audience;

LA COUR :

[6] **ACCUEILLE** la *Demande pour l'obtention d'une ordonnance autorisant et ordonnant à la Régie de l'assurance-maladie du Québec (RAMQ) et au Ministère de la santé et des services sociaux (MSSS) de fournir les confirmations officielles des membres du groupe du Québec* (la « **Demande** »);

[7] **DÉCLARE** que les expressions définies dans la présente ordonnance (en caractères gras) ont le même sens que celui qui leur est donné dans la Demande;

[8] **AUTORISE** le MSSS et la RAMQ à procéder dans les meilleurs délais à l'extraction dans les **Registres officiels** ou dans le **FIPA** des renseignements décrits ci-après pour les **Maladies indemnissables** jusqu'au 8 mars 2019, en fonction des critères et des paramètres décrits ci-après, et les autoriser à créer trois listes regroupant l'ensemble des extractions effectuées:

1. Les renseignements liés à tous les diagnostics de Cancer du poumon (Liste 1), soit :

- Les noms et prénoms la personne ayant reçu le diagnostic;
- La date de naissance de la personne ayant reçu le diagnostic;
- Le sexe de la personne ayant reçu le diagnostic;
- Le nom complet de la mère de la personne ayant reçu le diagnostic;
- Le **NAM** de la personne ayant reçu le diagnostic;

- Le type de cancer diagnostiqué;
 - La date du diagnostic;
 - La date de décès, le cas échéant.
2. Les renseignements liés à tous les diagnostics de Cancer de la gorge (Liste 2), soit :
- Les noms et prénoms de la personne ayant reçu le diagnostic;
 - La date de naissance de la personne ayant reçu le diagnostic;
 - Le sexe de la personne ayant reçu le diagnostic;
 - Le nom complet de la mère de la personne ayant reçu le diagnostic;
 - Le **NAM** de la personne ayant reçu le diagnostic;
 - Le type de cancer diagnostiqué;
 - La date du diagnostic;
 - La date de décès, le cas échéant;
3. Les renseignements liés à tous les diagnostics d'Emphysème (Liste 3) soit :
- Les noms et prénoms de la personne ayant reçu le diagnostic;
 - La date de naissance de la personne ayant reçu le diagnostic;
 - Le sexe de la personne ayant reçu le diagnostic;
 - Le nom complet de la mère de la personne ayant reçu le diagnostic;
 - Le **NAM** de la personne ayant reçu le diagnostic;
 - La date du diagnostic et/ou, pour MED-ECHO, la date d'admission en lien avec le diagnostic;
 - La date de décès, le cas échéant.

[9] **AUTORISE** la RAMQ à procéder dans les meilleurs délais à l'extraction des renseignements concernant les données de facturation des professionnels de la santé en lien avec un diagnostic d'Emphysème jusqu'au 8 mars 2019, et à créer une quatrième liste (liste 4), regroupant les renseignements ci-après décrits à partir des extractions effectuées dans le FIPA et à partir des données de facturation des professionnels de la santé :

- Les noms et prénoms de la personne ayant reçu le diagnostic;
- La date de naissance de la personne ayant reçu le diagnostic;
- Le sexe de la personne ayant reçu le diagnostic;
- Le nom complet de la mère de la personne ayant reçu le diagnostic;
- Le **NAM** de la personne ayant reçu le diagnostic;
- Le nom du médecin ayant donné le diagnostic;
- La ou les dates du diagnostic;
- La date de décès, le cas échéant;

[10] **AUTORISE** la RAMQ à communiquer aux Services Proactio Inc. et EPIQ Class Action Services Canada Inc. en leur qualité de mandataire auprès des **Avocats des Membres** et **Avocats représentant les PCC**, respectivement, désignées en vertu du **Plan d'administration du Québec** et du **Plan d'administration des PCC**, respectivement (les « **Parties autorisées** ») dans le format qu'elles auront convenu les renseignements contenus aux listes 1, 2, 3 et 4;

[11] **AUTORISE** les **Parties autorisées** à communiquer, le cas échéant, aux Requéranter successoraux qui auront prouvé leur qualité d'héritier, ou à leurs représentants légaux tel que défini dans les **Plans de la LACC**, ainsi qu'au liquidateur de la succession de la personne pour laquelle est présentée une réclamation le **NAM** de la personne ayant reçu le diagnostic;

[12] **AUTORISE** les **Parties autorisées** à communiquer les **Confirmations officielles** qu'elles ont reçues ainsi que de tout renseignement s'y rapportant qui est extrait des listes 1, 2, 3 et 4, à l'**Administrateur des réclamations** en Ontario

une fois que le réclamant a fourni son consentement à la transmission de ces renseignements à l'Administrateur des réclamations;

[13] **ORDONNE** aux Parties autorisées et à l'Administrateur des réclamations d'utiliser les renseignements contenus dans les listes 1, 2, 3 et 4 et les **Confirmations officielles** conformément aux pouvoirs, droits et obligations tels qu'énoncés dans les Plans de la LACC, le Plan d'administration du Québec, le Plan d'administrations des PCC, les ordonnances d'homologation du 6 mars 2025 et toute autre ordonnance qui sera rendue à l'égard de ces documents;

[14] **ORDONNE** aux **Parties autorisées** de traiter les listes 1, 2, 3 et 4 de manière strictement confidentielle, de prendre les mesures nécessaires pour assurer cette confidentialité de même que la protection des renseignements contenus à ces listes et aux **Confirmations officielles** afin qu'ils ne soient utilisés qu'aux fins de faire valoir une réclamation aux termes du **Plan d'administration du Québec** ou du **Plan d'administration des PCC**;

[15] **ORDONNE** aux **Parties autorisées** de transmettre au MSSS et à la RAMQ, avant la communication des listes 1, 2, 3 et 4 un engagement de confidentialité complété par toute personne à qui les renseignements peuvent être communiqués ou qui peut les utiliser pour l'exécution de la présente ordonnance;

[16] **ORDONNE** aux **Parties autorisées** de ne pas communiquer ou héberger les renseignements contenus aux listes 1, 2, 3 et 4 à l'extérieur du Québec, sauf aux fins de la transmission des **Confirmations officielles** à l'**Administrateur des réclamations** en Ontario;

[17] **ORDONNE** aux **Parties autorisées** d'aviser sans retard le responsable de la protection des renseignements du MSSS ou de la RAMQ de toute violation ou tentative de violation par toute personne de l'une des obligations relatives à la protection des renseignements contenus aux listes 1, 2, 3 et 4 ou aux **Confirmations officielles** qui sont prévues par la présente ordonnance et de permettre au MSSS ou à la RAMQ d'effectuer toute vérification ou toute enquête relative à la protection des renseignements communiqués conformément à la présente ordonnance; et

[18] **ORDONNE** aux **Parties autorisées** de ne pas conserver les renseignements contenus aux listes 1, 2, 3 et 4 ou aux **Confirmations officielles** et de les détruire de façon sécuritaire de même que toute copie de ces renseignements trois ans suivant le terme du processus de distribution prévu au **Plan d'administration du Québec** inclus dans les **Plans de la LACC**;

[19] **ORDONNE** que l'Administrateur des réclamations soit assujetti aux obligations de confidentialité prévues aux paragraphes 14 à 18 des présentes, à l'égard des **Confirmations officielles** qu'il reçoit ainsi que de tout renseignement s'y rapportant qui est extrait des listes 1, 2, 3 et 4.

[20] **LE TOUT** sans frais.

A handwritten signature in dark ink, appearing to read 'C. Piché', is written over a horizontal line.

CATHERINE PICHÉ, J.C.S.

COUR SUPÉRIEURE
(Chambre des Actions collectives)

CANADA
PROVINCE DE QUÉBEC
DISTRICT DE MONTRÉAL

N° : 500-06-000076-980

DATE : 20 février 2026

SOUS LA PRÉSIDENCE DE L'HONORABLE CATHERINE PICHÉ, J.C.S.

**Dans l'affaire de la mise en œuvre du Plan d'administration de l'action collective
du Québec :**

CONSEIL QUÉBÉCOIS SUR LE TABAC ET LA SANTÉ

et

JEAN-YVES BLAIS

et

CÉCILIA LÉTOURNEAU

Demandeurs

c.

JTI-MACDONALD CORP.

et

IMPERIAL TOBACCO CANADA LIMITED

et

ROTHMANS, BENSON & HEDGES INC.

Defenderesses

et

FTI CONSULTING CANADA INC.

et

ERNST & YOUNG INC.

et

DELOITTE RESTRUCTURING INC.

Intervenants

PROCUREUR GÉNÉRAL DU QUÉBEC
et
RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC
et
SERVICES PROACTIO INC.
et
EPIQ CLASS ACTION SERVICES CANADA INC.
et
THE LAW PRACTICE OF WAGNER & ASSOCIATES INC.
Mis en cause

ORDONNANCE
(EXTENSION DE L'ORDONNANCE SUR LES CONFIRMATIONS OFFICIELLES)

[1] **VU** l'ordonnance de la Cour supérieure du Québec datée du 21 juillet 2025 dans le présent dossier autorisant et enjoignant à la RAMQ et au MSSS de fournir les confirmations officielles des membres du groupe du recours collectif québécois (l'«**Ordonnance sur les confirmations officielles**»);

[2] **VU** la Demande pour une extension de l'Ordonnance sur les confirmations officielles datée du 16 janvier 2026 (la «**Demande**»), ainsi que les pièces et la déclaration sous serment produites à son soutien;

[3] **VU** que cette Demande fut présentée ce jour par les Avocats en demande à l'occasion d'une audience virtuelle concurrente avec la Cour supérieure de justice de l'Ontario;

[4] **CONSIDÉRANT** que les ordonnances demandées sont conformes aux lois applicables visant à protéger les renseignements personnels au Québec;

[5] **CONSIDÉRANT** qu'il est juste et approprié d'élargir l'Ordonnance sur les confirmations officielles tel que demandé dans la Demande;

[6] **CONSIDÉRANT** les représentations faites par les avocats lors de l'audience;

POUR CES MOTIFS, LE TRIBUNAL :

[7] **ACCUEILLE** la Demande pour une extension de l'Ordonnance des confirmations officielles (la « **Demande** »);

[8] **ORDONNE** que, sauf indication contraire, les termes définis utilisés dans l'Ordonnance aient le même sens que dans l'Ordonnance des confirmations officielles et dans la Demande;

[9] **AUTORISE** Santé Québec, par l'entremise de ses établissements (collectivement, « **Santé Québec** »), à la demande de toute personne affirmant avoir la qualité d'héritier ou de représentant de la succession d'une Victime du tabac décédée (un « **Réclamant requérant** »), à faire une copie de tout dossier médical d'une Victime du tabac décédée en sa possession référant à un diagnostic d'une Maladie indemnisable (les « **Dossiers médicaux** ») et à transmettre ces Dossiers médicaux directement et uniquement à :

- a) l'Agent du QCAP, si le Réclamant requérant a présenté une réclamation en vertu du Plan d'administration du Québec par l'entremise de l'Agent du QCAP;
- b) l'Agent des PCC, si le Réclamant requérant a présenté une réclamation en vertu du Plan d'administration des PCC par l'entremise de l'Agent des PCC; ou
- c) l'Administrateur des réclamations, si le Réclamant requérant a présenté une réclamation dans le cadre de l'un ou l'autre des programmes de compensation directement auprès de ce dernier;

[10] **ORDONNE** que les documents médicaux suivants constituent les Dossiers médicaux que Santé Québec est autorisé à transmettre à l'Agent du QCAP, à l'Agent des PCC ou à l'Administrateur des réclamations, selon le cas, conformément à la présente Ordonnance :

- a) Pour les réclamations relatives au cancer primitif du poumon et au cancer primitif épidermoïde de la gorge (larynx, oropharynx ou hypopharynx):
 - i. Toutes les notes de dossier et feuilles sommaires datées avant le 9 mars 2019 se rapportant au diagnostic de cancer primitif du poumon ou de cancer primitif de la gorge de la Victime du tabac décédée;
 - ii. Tous les résultats de tests datés avant le 9 mars 2019 se rapportant au diagnostic de cancer primitif du poumon ou de cancer primitif de la gorge de la Victime du tabac décédée, y compris notamment :
 - a. rapports de pathologie;
 - b. rapports opératoires;
 - c. rapports de radiographies;

- d. rapports de biopsie;
 - e. rapports de tomodensitométrie (CT);
 - f. rapports de cytologie de l'expectoration;
 - g. rapports d'IRM;
 - h. rapports de TEP;
- b) Pour les réclamations relatives à l'emphysème et à la MPOC (grades III et IV de GOLD):
- i. Toutes les notes de dossier et feuilles sommaires datées avant le 9 mars 2019 se rapportant au diagnostic d'emphysème ou de MPOC de la Victime du tabac décédée;
 - ii. Tous les résultats de tests datés avant le 9 mars 2019 se rapportant au diagnostic d'emphysème ou de MPOC, y compris notamment:
 - a. résultats de spirométrie;
 - b. rapports de radiographies;
 - c. rapports de tomodensitométrie (CT);

[11] **AUTORISE** Santé Québec à informer, selon le cas, l'Agent du QCAP, l'Agent des PCC ou l'Administrateur des réclamations, s'il n'est en possession de Dossiers médicaux pertinents relativement à une Victime du tabac décédée à la suite d'une demande d'un Réclamant requérant;

[12] **AUTORISE** l'Agent du QCAP, l'Agent des PCC ou l'Administrateur des réclamations, selon le cas, à aviser un Réclamant requérant s'ils sont informés que Santé Québec n'est pas en possession de Dossiers médicaux pertinents relativement à la Victime du tabac décédée au sujet de laquelle le Réclamant requérant a présenté une demande;

[13] **AUTORISE** Santé Québec à communiquer les Dossiers médicaux à l'Agent du QCAP, à l'Agent des PCC et/ou à l'Administrateur des réclamations, selon le cas, sans aucune vérification quant au statut du Réclamant requérant à l'égard de la Victime du tabac décédée visée, nonobstant l'article 27 de la Loi sur les renseignements de santé et de services sociaux, RLRQ, chapitre R 22.1.

[14] **AUTORISE** l'Agent du QCAP, l'Agent des PCC et l'Administrateur des réclamations, selon le cas, à communiquer, le cas échéant, une copie des Dossiers médicaux, excluant tout renseignement personnel provenant d'un tiers ou concernant un tiers et tout renseignement personnel à caractère sensible non relié au diagnostic en cause, à un Réclamant requérant ayant démontré, à leur satisfaction, de la manière prévue dans le programme de compensation applicable, sa qualité soit (i) d'héritier ou d'héritier d'un héritier de la Victime du tabac décédée; (ii) de fiduciaire de la succession ou de liquidateur de la succession de la Victime du tabac décédée; ou (iii) de représentant légal d'une personne visée au point (i) ou (ii);

[15] **AUTORISE**, dans les cas où le Réclamant requérant présente une demande par l'entremise de l'Agent du QCAP ou de l'Agent des PCC, l'Agent du QCAP et l'Agent des PCC, selon le cas, à communiquer les Dossiers médicaux, ou tout extrait pertinent de celle-ci, à l'Administrateur des réclamations en Ontario une fois que le Réclamant requérant a fourni son consentement à la transmission de renseignements médicaux audit Administrateur des réclamations;

[16] **AUTORISE** l'Agent du QCAP ou l'Agent des PCC, selon le cas, à communiquer les Dossiers médicaux à l'autre Agent officiel s'il est déterminé qu'une réclamation déposée en vertu du Plan d'administration du Québec doit plutôt être déposée en vertu du Plan d'administration des PCC, ou vice versa;

[17] **AUTORISE** les Agents officiels à fournir à la RAMQ l'ensemble des renseignements détenus par ces derniers concernant des Victimes du tabac décédées pour lesquelles les Requérants successoraux ou les réclamants successoraux du PCC Québec n'ont pas de numéro d'assurance maladie et pour lesquelles il n'a pas été possible d'établir un appariement avec les renseignements obtenus antérieurement des Registres officiels;

[18] **AUTORISE** la RAMQ à valider l'identité des Victimes du tabac décédées figurant sur les listes antérieurement transmises et créées à partir des Registres officiels tenus par le gouvernement en la possession de la RAMQ, à l'Agent du QCAP ou à l'Agent des PCC, selon le cas;

[19] **AUTORISE** la RAMQ à valider l'identité de la Victime du tabac décédée visée conformément au paragraphe 17 des présentes, et à communiquer ces renseignements à l'Agent du QCAP, à l'Agent des PCC et/ou à l'Administrateur des réclamations, selon le cas, sans aucune vérification quant au statut du Réclamant requérant à l'égard de la Victime du tabac décédée visée, nonobstant l'article 27 de la Loi sur les renseignements de santé et de services sociaux, RLRQ chapitre R 22.

[20] **ORDONNE** à l'Agent du QCAP, à l'Agent des PCC et à l'Administrateur des réclamations (collectivement, les «**Parties autorisées**») d'utiliser les Dossiers médicaux conformément aux pouvoirs, droits et obligations prévus dans les Plans de la LACC, le Plan d'administration du Québec, le Plan d'administration des PCC, les Ordonnances d'homologation datées du 6 mars 2025, les Ordonnances de l'Administrateur des réclamations datées du 27 août 2025, ainsi que toute autre ordonnance pouvant être rendue relativement à ces régimes;

[21] **ORDONNE** aux Parties autorisées de prendre tous les moyens appropriés pour protéger la confidentialité des Dossiers médicaux, de veiller à ce qu'ils soient utilisés uniquement aux fins de la présentation d'une réclamation en vertu du Plan d'administration du Québec ou du Plan d'administration des PCC, selon le cas;

[22] **ORDONNE** que les Parties autorisées prennent les mêmes mesures pour protéger la confidentialité de tout Dossier médical qui leur est communiqué que celles exigées en vertu de l'Ordonnance sur les confirmations officielles et des programmes de compensation;

[23] **ORDONNE** aux Parties autorisées de ne pas divulguer ni héberger les Dossiers médicaux à l'extérieur du Québec, sauf aux fins de leur transmission à l'Administrateur des réclamations en Ontario, lequel est autorisé à héberger lesdits Dossiers médicaux en Ontario;

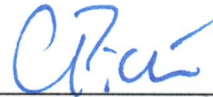
[24] **ORDONNE** aux Parties autorisées d'aviser immédiatement le responsable de la protection des renseignements de Santé Québec de toute atteinte, ou tentative d'atteinte, par quiconque, aux obligations de protection des Dossiers médicaux ou de toute information qu'ils contiennent, telles que prévues par la présente Ordonnance, et de permettre à Santé Québec d'effectuer toute vérification ou enquête relative à la protection des renseignements communiqués en vertu de la présente Ordonnance;

[25] **ORDONNE** aux Parties autorisées de ne pas conserver les Dossiers médicaux et des détruire de manière sécuritaire, ainsi que toute copie, trois (3) ans après la fin du processus de distribution prévu au Plan d'administration du Québec ou au Plan d'administration des PCC, selon le cas, faisant partie des Plans de la LACC;

[26] **ORDONNE** que, sauf avec la permission préalable de la Cour supérieure du Québec, aucune action n'est recevable contre Santé Québec, la RAMQ, le MSSS ou les Parties autorisées, du fait de l'exécution des dispositions de la présente Ordonnance, notamment, sans s'y limiter, en lien avec toute détermination effectuée par Santé Québec quant aux Dossiers médicaux fournis aux Parties autorisées et toute communication

subséquente par les Parties autorisées de ces Dossiers médicaux à tout Réclamant requérant, que son statut successoral soit ou non finalement établi.

[27] **LE TOUT** sans frais.



CATHERINE PICHÉ, J.C.S.

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

**ONTARIO
SUPERIOR COURT OF JUSTICE**

THE HONOURABLE	)	FRIDAY, THE 20 th DAY
	)	
CHIEF JUSTICE MORAWETZ	)	OF FEBRUARY, 2026

BETWEEN:

**IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED**

AND IN THE MATTER OF A PROPOSED 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.

EXTENSION OF OFFICIAL CONFIRMATION ORDER

THIS MOTION, made by the Québec Class Action Plaintiffs ("QCAPs") for an extension of the Official Confirmation Order, was heard today in a concurrent hearing with the Québec Superior Court.

CONSIDERING the Order of the Quebec Superior Court dated July 21, 2025, in the present court file authorizing and directing the RAMQ and the MSSS to provide official confirmations of Quebec class action group members (the "**Official Confirmations Order**");

CONSIDERING the *Application for an Extension of the Official Confirmations Order* dated January 16, 2026 (the “**Application**”), and the exhibits and the affidavit filed in support thereof;

1. THIS COURT ORDERS that the *Motion for an Extension of the Official Confirmations Order* (the “**Application**”) is granted,

2. THIS COURT ORDERS that unless otherwise specifically defined herein, defined terms used in the Order have the same meaning as in the Official Confirmations Order and in the Application;

3. THIS COURT AUTHORIZES Santé Québec, through its institutions (collectively, “**Santé Québec**”), upon request of any person asserting the status of an heir or representative of the estate of a Deceased Tobacco Victim (each, a “**Requesting Claimant**”), to make a copy of any medical record of a Deceased Tobacco Victim in its possession referring to a diagnosis with a Compensable Disease (“**Medical Records**”) and to provide such Medical Records directly, and only, to:

(a) the QCAP Agent, if the Requesting Claimant has initiated a claim under the Quebec Administration Plan via the QCAP Agent;

(b) the PCC Agent, if the Requesting Claimant has initiated a claim under the PCC Compensation Plan via the PCC Agent; or

(c) the Claims Administrator, if the Requesting Claimant has made a claim under either compensation plan directly to the Claims Administrator;

4. THIS COURT ORDERS that the following medical records shall constitute the Medical Records which Santé Québec is authorized to provide directly to the QCAP Agent, the PCC Agent, or the Claims Administrator, as applicable, pursuant to this Order:

(a) In respect of claims relating to Primary Lung Cancer and Primary squamous cell cancer of the throat (larynx, oropharynx or hypopharynx):

(i) All file notes and summary sheets dated prior to March 9, 2019, referring to the primary lung or throat cancer diagnosis of the Deceased Tobacco Victim;

- (ii) All test results dated prior to March 9, 2019, referring to the primary lung or throat cancer diagnosis of the Deceased Tobacco Victim including but not limited to:

1. Pathology reports;
2. Operative reports;
3. X-ray reports;
4. Biopsy reports;
5. CT Scan reports;
6. Sputum Cytology reports;
7. MRI reports;
8. PET scan reports;

(b) In respect of claims relating to Emphysema and COPD (GOLD Grade III and IV):

- (i) All file notes and summary sheets dated prior to March 9, 2019, referring to the Emphysema or COPD diagnosis of the Deceased Tobacco Victim;
- (ii) All test results dated prior to March 9, 2019, referring to the Emphysema or COPD diagnosis including but not limited to:

1. Spirometry test results;
2. X-ray reports;
3. CT Scan reports;

5. THIS COURT AUTHORIZES Santé Québec to advise the QCAP Agent, the PCC Agent, or the Claims Administrator, as applicable, if it is not in possession of any responsive Medical Records in respect of a Deceased Tobacco Victim following a request from a Requesting Claimant;

6. THIS COURT AUTHORIZES the QCAP Agent, the PCC Agent, or the Claims Administrator, as applicable, to notify a Requesting Claimant if they are advised that Santé Québec is not in possession of responsive Medical Records in respect of the Deceased Tobacco Victim in respect of whom the Requesting Claimant has made a request;

7. THIS COURT AUTHORIZES Santé Québec to communicate Medical Records to the QCAP Agent, PCC Agent and/or the Claims Administrator, as applicable, without any verification as to the status of the Requesting Claimant in respect of the subject

Deceased Tobacco Victim, notwithstanding section 27 of the *Act respecting health and social services information*, CQLR chapter R-22.1.

8. THIS COURT AUTHORIZES the QCAP Agent, the PCC Agent, and the Claims Administrator, as applicable, to communicate, if applicable, a copy of the Medical Records, excluding any personal information from or concerning a third party and any sensitive personal information unrelated to the diagnosis in question, to a Requesting Claimant that has proven to its satisfaction in the manner set forth in the subject compensation plan their status as either an (i) heir or heir of an heir of the Deceased Tobacco Victim (ii) the estate trustee or liquidator of the estate of the Deceased Tobacco Victim, or (iii) the legal representative of a person referenced in (i) or (ii);

9. THIS COURT AUTHORIZES in circumstances where the Requesting Claimant is submitting a claim via the QCAP Agent or the PCC Agent, the QCAP Agent and the PCC Agent, as applicable, to communicate the Medical Records, or any relevant extract thereof, to the Claims Administrator in Ontario once the claimant has provided consent to the transmission of medical information to the Claims Administrator;

10. THIS COURT AUTHORIZES the QCAP Agent or the PCC Agent, as applicable, to communicate the Medical Records to the other Official Agent if it is determined that a claim initiated under the Quebec Administration Plan should be initiated under the PCC Compensation Plan or *vice versa*;

11. THIS COURT AUTHORIZES the Official Agents to provide the RAMQ with the complete information they hold concerning Deceased Tobacco Victims for whom the Succession Claimants or the PCC Quebec Estate Claimants do not have a Health Insurance Number, and for whom it was not possible to successfully match the information previously obtained from the Official Registers;

12. THIS COURT AUTHORIZES the RAMQ to validate the identity of the deceased Tobacco Victims appearing on the lists previously transmitted and created from the Official Registers held by the government that are in the RAMQ's possession, to the QCAP Agent or to the PCC Agent, as applicable;

13. THIS COURT AUTHORIZES the RAMQ to validate the identities of the subject Deceased Tobacco-Victim in accordance with paragraph 17 hereof and communicate such information to the to the QCAP Agent, PCC Agent and/or the Claims Administrator, as applicable, without any verification as to the status of the Requesting

Claimant in respect of the subject Deceased Tobacco Victim, notwithstanding section 27 of the *Act respecting health and social services information*, CQLR chapter R-22.

14. THIS COURT ORDERS the QCAP Agent, the PCC Agent and the Claims Administrator (collectively the “**Authorized Parties**”) to use the Medical Records in accordance with the powers, rights, and obligations as set forth in the CCAA Plans, the Quebec Administration Plan, the PCC Compensation Plan, the Sanction Orders dated March 6, 2025, the Claims Administrator Orders dated August 27, 2025, and any other order that may be issued with respect thereto;

15. THIS COURT ORDERS the Authorized Parties to take all appropriate measures to protect the confidentiality of the Medical Records and to ensure that they are used only for the purpose of asserting a claim under the Quebec Administration Plan or the PCC Compensation Plan, as applicable;

16. THIS COURT ORDERS that the Authorized Parties shall take the same steps to protect the confidentiality of any Medical Records disclosed to them as are required pursuant to the Official Confirmations Order and the compensation plans;

17. THIS COURT ORDERS the Authorized Parties not to disclose or host the Medical Records outside of Quebec, except for the purpose of transmitting the Medical Records to the Claims Administrator in Ontario, who shall be permitted to host such Medical Records in Ontario;

18. THIS COURT ORDERS the Authorized Parties to immediately advise the person responsible for protecting information at Santé Québec of any breach or attempted breach by any person of any of the obligations related to the protection of the Medical Records or any information contained therein provided for in this Order, and to allow Santé Québec to conduct any verifications or investigations related to the protection of information communicated under this Order;

19. THIS COURT ORDERS the Authorized Parties not to retain the Medical Records and to securely destroy them along with any copies thereof three years following the end of the distribution process provided for in the Quebec Administration Plan or in the PCC Compensation Plan, as applicable, forming part of the CCAA Plans;

20. THIS COURT ORDERS that, except with prior leave of the Quebec Superior Court, no action lies against Santé Québec, RAMQ, MSSS or the Authorized Parties as a result of the carrying out of the provisions of this Order, including without limitation, in

connection with any determinations made by Santé Quebec as to which Medical Records are provided to the Authorized Parties and any subsequent communication by the Authorized Parties of such Medical Records to any Requesting Claimants, whether or not their succession status is ultimately established.

21. THIS COURT ORDERS that this Order and all of its provisions are effective as of 12:01 a.m. on the date hereof and is enforceable without further need for entry or filing.



Chief Justice G.B. Morawetz

IMPERIAL TOBACCO CANADA LIMITED

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

ONTARIO
SUPERIOR COURT OF JUSTICE
Proceeding commenced at Toronto

ORDER

Fishman Flanz Meland
Paquin LLP

Mark E. Meland and
Tina Silverstein

Trudel Johnston &
Léserance s.e.n.c.

Philippe H. Trudel

Lawyers for Conseil
québécois sur le tabac
et la santé, Jean-Yves
Blais and Cécilia
Létourneau (Québec
Class Actions
Plaintiffs)

No: 500-06-000076-980

PROVINCE DE QUÉBEC
DISTRICT DE MONTRÉAL

COUR SUPÉRIEURE
(Chambre des actions collectives)

CONSEIL QUÉBÉCOIS SUR LE TABAC
ET LA SANTÉ et JEAN-YVES BLAIS

Demandeurs

c.

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

Défendeurs

-et-

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

Intervenants

-et-

SERVICES PROACTIO INC.
EPIQ CLASS ACTION SERVICES
CANADA INC.

Mises en cause

Court File No. CV-19-615862-00CL

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

Court File No. CV-19-616779-00CL

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 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.

AFFIDAVIT DE MARTIN BLAIS
(19 octobre 2026)

Je, soussigné, Martin Blais, de la ville de Montréal, province de Québec, élisant domicile

aux fins des présentes au 750, Côte de la Place-d'Armes, bureau 90, Montréal (Québec) H2Y 2X8, **DÉCLARE SOUS SERMENT CE QUI SUIT:**

1. Je suis le fils de Jean-Yves Blais et de Lise Blais.
2. Jean-Yves Blais et Lise Blais ont agi à tour de rôle comme personne désignée dans l'action collective instituée devant la Cour supérieure du Québec en novembre 1998 (dossier n°500-06-000076-980, CQTS-Blais c. Imperial Tobacco et al.) (le «**Recours CQTS-Blais**»).
3. Peu après le début du procès, mon père est décédé le 3 août 2012 à l'âge de 68 ans des suites d'un cancer du poumon causé par le tabac, qui lui avait été diagnostiqué en 1997. C'est si jeune.
4. J'étais présent au moment de son décès. J'ai été témoin de ses immenses souffrances physiques, mais aussi de son désir de voir aboutir le combat qu'il menait depuis tant d'années. Les compagnies lui ont enlevé la santé et nui énormément. Mon père souhaitait que justice soit rendue et aller jusqu'au bout du processus.
5. Mon père a collaboré avec les avocats du Recours CQTS-Blais pendant plus de 14 ans, jusqu'à son décès. C'était devenu le combat de sa vie. Il a, en outre, été interrogé pendant plus de sept jours par les avocats des compagnies de tabac alors qu'il était déjà atteint du cancer du poumon et souffrait d'emphysème.
6. Ma mère, Lise Blais, a pris la relève de mon père comme personne désignée après le décès de mon père. Elle a endossé totalement la cause, cause qui est devenue la cause de sa vie.
7. Tout comme mon père, elle a collaboré activement avec les avocats du Recours CQTS-Blais. Elle communiquait régulièrement avec Me Lespérance tout au long du processus judiciaire, y compris dans le cadre des procédures intentées en vertu de la Loi sur les arrangements avec les créanciers des compagnies, afin de s'enquérir de leur déroulement, qu'elle trouvait trop long.
8. Elle souhaitait ardemment voir la fin du processus de réclamation et espérait que tous les membres puissent recevoir une indemnité le plus rapidement possible, en particulier les victimes toujours vivantes.
9. Elle jugeait intolérables les longs délais liés à la médiation alors que cinq juges de la Cour d'appel du Québec avaient donné raison aux victimes du tabac du Québec.
10. En décembre 2025, ma mère a été informée que sa réclamation, dans le cadre du Plan d'indemnisation du Recours CQTS-Blais, avait été acceptée par

l'administrateur des réclamations, Épiq. Elle se réjouissait à l'idée de finalement recevoir une indemnité et que justice soit rendue.

11. Ma mère est décédée le 23 septembre 2026. J'étais à ses côtés durant ses derniers jours. J'ai été témoin de sa grande souffrance et de son épuisement, elle qui attendait de voir le dénouement de ce long dossier.
12. Me Lespérance est venu la visiter alors qu'elle était aux soins palliatifs. Elle a été profondément émue et fière d'apprendre par lui que plus de 80 000 personnes avaient réclamé une indemnité dans le cadre du Recours CQTS-Blais.
13. Elle était toutefois profondément déçue de ne pas pouvoir voir la fin de ce processus que mon père avait amorcé il y a plus de 28 ans.
14. J'ai accepté de prendre la relève de ma mère et d'assister les avocats du Recours CQTS-Blais dans la phase menant à la conclusion du processus de réclamation.
15. J'ai pris connaissance de la demande préparée par les avocats pour qu'une distribution intérimaire soit effectuée et je l'appuie sans réserve, étant convaincu sans l'ombre d'un doute que mon père et ma mère l'auraient aussi approuvée.
16. À mon avis, c'est un baume nécessaire pour donner espoir aux membres du groupe que le processus de réclamation avance et pour démontrer que le système judiciaire travaille pour eux, malgré les délais.

ET J'AI SIGNÉ, LE 19 OCTOBRE 2026

Martin Blais

Martin Blais

Serment reçu par moi par un moyen technologique,
à Montréal

Hélène Bouthillette

Commissaire à l'assermentation
pour le Québec



AFFIDAVIT OF MARTIN BLAIS
(October 19, 2026)

(Unofficial Translation)

I, the undersigned, Martin Blais, of the City of Montréal, Province of Quebec, electing domicile for the purposes hereof at 750 Côte de la Place-d'Armes, Suite 90, Montréal, Quebec, H2Y 2X8, **DO SOLEMNLY DECLARE AS FOLLOWS:**

1. I am the son of Jean-Yves Blais and Lise Blais.
2. Jean-Yves Blais and Lise Blais each served, in turn, as the representative plaintiff in the class action instituted before the Superior Court of Quebec in November 1998 (Court File No. 500-06-000076-980, CQTS-Blais v. Imperial Tobacco et al.) (the **"CQTS-Blais Class Action"**).
3. Shortly after the trial began, my father died on August 3, 2012, at the age of 68, from tobacco-related lung cancer with which he had been diagnosed in 1997. He was so young.
4. I was present when he died. I witnessed his immense physical suffering, but also his desire to see through the fight that he had pursued for so many years. The companies took away his health and caused him tremendous harm. My father wanted justice to be done and to see the process through to its conclusion.
5. My father worked with Quebec Class Counsel in the CQTS-Blais Class Action for more than 14 years, until his death. It had become the fight of his life. Among other things, he was examined for more than seven days by counsel for the tobacco companies while he was already suffering from lung cancer and emphysema.
6. My mother, Lise Blais, succeeded my father as the representative plaintiff after his death. She embraced the cause fully, and it became the cause of her life.
7. Like my father, she worked actively with Quebec Class Counsel in the CQTS-Blais Class Action. She communicated regularly with Me Lespérance throughout the judicial process, including the proceedings instituted under the Companies' Creditors Arrangement Act, to inquire about their progress, which she considered too slow.
8. She deeply wished to see the claims process completed and hoped that all Blais Class Members would receive compensation as soon as possible, particularly the living victims.

9. She considered the lengthy delays associated with the mediation intolerable when five judges of the Quebec Court of Appeal had ruled in favour of Quebec tobacco victims.
10. In December 2025, my mother was informed that her Claim under the Quebec Tobacco Victims' Compensation Plan had been accepted by Epiq, the Claims Administrator. She was pleased at the prospect of finally receiving compensation and seeing justice done.
11. My mother died on September 23, 2026. I was at her side during her final days. I witnessed her great suffering and exhaustion as she waited to see the outcome of this long proceeding.
12. Me Lespérance visited her while she was receiving palliative care. She was deeply moved and proud to learn from him that more than 80,000 people had submitted Claims in the CQTS-Blais Class Action.
13. However, she was profoundly disappointed that she would not see the conclusion of the process that my father had begun more than 28 years earlier.
14. I agreed to succeed my mother and assist Quebec Class Counsel in the CQTS-Blais Class Action during the phase leading to the completion of the claims process.
15. I have reviewed the application prepared by Quebec Class Counsel seeking an interim distribution, and I support it without reservation, being convinced **beyond any doubt** that my father and mother would also have approved it.
16. In my view, it is a necessary measure of relief that will give Blais Class Members hope that the claims process is moving forward and demonstrate that the justice system is working for them, despite the delays.

AND I HAVE SIGNED ON OCTOBER 19, 2026

Martin Blais

Sworn before me by technological means,
in Montréal

Commissioner for Oaths for Quebec

No: 500-06-000076-980

PROVINCE DE QUÉBEC
DISTRICT DE MONTRÉAL

COUR SUPÉRIEURE
(Chambre des actions collectives)

CONSEIL QUÉBÉCOIS SUR LE TABAC
ET LA SANTÉ et JEAN-YVES BLAIS

Demandeurs

c.

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

Défendeurs

-et-

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

Intervenants

-et-

SERVICES PROACTIO INC.
EPIQ CLASS ACTION SERVICES
CANADA INC.

Mises en cause

Court File No. CV-19-615862-00CL

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

Court File No. CV-19-616779-00CL

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 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.

AFFIDAVIT DE COLETTE SAVARD
(19 octobre 2026)

Je, soussignée, Colette Savard, de la ville de Longueuil, province de Québec, élisant domicile aux fins des présentes au 750, Côte de la Place-d'Armes, bureau 90, Montréal (Québec) H2Y 2X8, DÉCLARE SOUS SERMENT CE QUI SUIT:

1. Je suis membre de l'action collective des victimes du tabac CQTS-Blais.
2. Je suis née le 14 février 1948 et je vis présentement seule dans une résidence pour personnes âgées qui n'offre aucun service aux résidents. Mon mari Jacques Ringuette est décédé d'emphysème causé par le tabac en 2012.
3. J'ai commencé à fumer à l'âge de 14 ans. Je suis devenue dépendante à la cigarette vers l'âge de 16 ans.
4. Le 7 décembre 2010, j'ai été diagnostiquée d'un cancer du poumon et, le 3 mars 2011, un diagnostic d'emphysème, ces deux maladies ayant été causées par le tabac.
5. Au cours du printemps 2011, j'ai subi une intervention chirurgicale au cours de laquelle on a enlevé un lobe du mon poumon gauche.
6. Le 23 septembre 2025, je me suis inscrite auprès de Proactio comme membre de l'action collective CQTS-Blais pour recevoir de l'aide afin de compléter ma réclamation.
7. Le 10 décembre 2025, avec l'aide de Proactio, j'ai produit une réclamation auprès de l'administrateur Epiq pour être indemnisée par le Plan d'indemnisation des victimes.
8. Le 27 mars 2026, Epiq m'a informée que ma réclamation avait été acceptée.
9. Depuis environ six mois, j'ai commencé à ressentir une grande fatigue, ce qui a grandement affecté ma capacité à accomplir mes activités quotidiennes. Seule et sans autre soutien financier, j'ai dû engager des services d'aide à domicile auprès d'agences privées à mes propres frais.
10. Au cours du mois de juillet 2026, j'ai eu un suivi médical pour évaluer l'état de mes poumons auprès des spécialistes du centre hospitalier Pierre Boucher. Il y a environ trois semaines, j'ai été informée par mon médecin traitant, le Dr Wodkowski, que les résultats des tests médicaux indiquaient une nouvelle problématique dans mon poumon gauche. J'ai été informée que d'autres examens médicaux devront être effectués.

11. J'ai immédiatement pensé que le cancer du poumon était revenu et qu'il était la cause de ma fatigue. Je suis terriblement angoissée et anxieuse de voir le cancer du poumon réapparaître.
12. Je crains de ne pas être en mesure de subvenir à mes besoins financiers urgents et pressants en cette période difficile.
13. L'attente pour recevoir mon indemnisation est devenue intolérable.
14. J'appuie fortement la demande de paiement intérimaire des indemnités pour les victimes, ce qui me permettrait d'améliorer mon quotidien alors que ma santé est précaire et que chaque journée compte.

ET J'AI SIGNÉ, LE 19 OCTOBRE 2026

Colette Savard
Colette Savard

Serment reçu par moi par un moyen technologique,
à Montréal

Bouthelette
Commissaire à l'assermentation pour le Québec



AFFIDAVIT OF COLETTE SAVARD
(October 19, 2026)

(Unofficial Translation)

I, the undersigned, Colette Savard, of the City of Longueuil, Province of Québec, electing domicile for the purposes hereof at 750 Côte de la Place-d'Armes, Suite 90, Montréal, Québec, H2Y 2X8, **DO SOLEMNLY DECLARE AS FOLLOWS:**

1. I am a *Blais* Class Member.
2. I was born on February 14, 1948, and I currently live alone in a seniors' residence that does not provide any services to residents. My husband, Jacques Ringuette, died in 2012 from tobacco-related emphysema.
3. I began smoking at the age of 14. I became addicted to cigarettes at approximately the age of 16.
4. On December 7, 2010, I was diagnosed with lung cancer and, on March 3, 2011, with emphysema, both illnesses having been caused by tobacco.
5. In the spring of 2011, I underwent surgery during which one lobe of my left lung was removed.
6. On September 23, 2025, I registered with Proactio as a *Blais* Class Member to receive assistance in completing my Claim.
7. On December 10, 2025, with Proactio's assistance, I submitted a Claim to Epiq, the Claims Administrator, to receive compensation under the Quebec Administration Plan.
8. On March 27, 2026, Epiq informed me that my Claim had been accepted.
9. Approximately six months ago, I began experiencing severe fatigue, which has significantly affected my ability to carry out my daily activities. Alone and without any other financial support, I had to retain in-home assistance services from private agencies at my own expense.
10. In July 2026, I had a medical follow-up with specialists at the Pierre-Boucher Hospital to assess the condition of my lungs. Approximately three weeks ago, my treating physician, Dr. Wodkowski, informed me that the medical test results

indicated a new issue in my left lung. I was informed that further medical examinations would be required.

11. I immediately thought that the lung cancer had returned and was causing my fatigue. I am terribly distressed and anxious at the prospect of the lung cancer recurring.
12. I fear that I will be unable to meet my urgent and pressing financial needs during this difficult period.
13. The wait to receive my compensation has become intolerable.
14. I strongly support the application for an interim distribution of compensation to victims, which would allow me to improve my daily life while my health is precarious and every day counts.

AND I HAVE SIGNED ON OCTOBER 19, 2026

Colette Savard

Sworn before me by technological means,
in Montréal

Commissioner for Oaths for Quebec

No: 500-06-000076-980

PROVINCE DE QUÉBEC
DISTRICT DE MONTRÉAL

COUR SUPÉRIEURE
(Chambre des actions collectives)

CONSEIL QUÉBÉCOIS SUR LE TABAC
ET LA SANTÉ et JEAN-YVES BLAIS

Demandeurs

c.

JTI-MACDONALD CORP.
IMPERIAL TOBACCO CANADA LIMITEE
ROTHMANS, BENSON & HEDGES INC.
Défendeurs

-et-

FTI CONSULTING CANADA INC.
ERNST & YOUNG INC.
DELOITTE RESTRUCTURING INC.
Intervenants

-et-
SERVICES PROACTIO INC.
EPIQ CLASS ACTION SERVICES
CANADA INC.

Mises-en-cause

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

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 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.

JOINT INTERIM DISTRIBUTION ORDER

THIS MOTION for an Interim Distribution Order made jointly before the Ontario
Superior Court of Justice (Commercial List) ("**CCAA Court**") and the Superior Court of

Quebec (“**Quebec Court**”) by the Quebec Class Action Plaintiffs pursuant to the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”), was heard virtually on this day in Toronto, Ontario.

ON READING the Motion Record of the Quebec Class Action Plaintiffs dated October 23, 2026 and **ON HEARING** the submissions of Quebec Class Counsel and other such counsel requesting to be heard, all parties having been duly served with the Motion Record as appears from the Affidavit of Service of Tina Silverstein sworn October 23, 2026.

THE SUPERIOR COURT OF QUEBEC AND THE ONTARIO SUPERIOR COURT OF JUSTICE:

1. **ORDER** 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. **ORDER** that, unless otherwise stated herein, all capitalized terms used herein shall have the meanings ascribed to them in the Fourth Amended and Restated Court-Appointed Mediator’s and Monitors’ CCAA Plan of Compromise and Arrangement dated August 27, 2025 in respect of each of Imperial, RBH and JTIM in these CCAA Proceedings, as amended on August 7, 2026 (collectively, the “**CCAA Plans**”);
3. **AUTHORIZE AND DIRECT** the Claims Administrator to make interim distributions to Eligible *Blais* Class Members whose Tobacco-Victim Claims or

Succession Claims have been accepted, notwithstanding sections 52.1 and 54 of the Quebec Administration Plan;

4. **ORDER** the interim distribution payments shall be equal to 50% of the maximum Compensation Payment applicable to each such accepted claim pursuant to section 41 of the Quebec Administration Plan (the “**Interim Amount**”);

5. **AUTHORIZE AND DIRECT** the Claims Administrator to identify all Tobacco-Victim Claims and Succession Claims in respect of which a Notice of Acceptance has been issued as at the date of this Order and to make an interim distribution of the Interim Amount to all such claimants within thirty (30) days following the date of this Order;

6. **AUTHORIZE AND DIRECT** the Claims Administrator, on a monthly basis following the date of this Order, to identify all Tobacco-Victim Claims and Succession Claims in respect of which a Notice of Acceptance has been issued that month and no Interim Amount has yet been paid, and to make an interim distribution of the Interim Amount to all such claimants within thirty (30) days thereafter;

7. **ORDER** that any interim distributions made pursuant to this Order shall constitute an advance on account of the total Compensation Payments ultimately determined by the CCAA Plan Administrators in consultation with the Claims Administrator pursuant to sections 52 and 53 of the Quebec Administration Plan;

8. **ORDER** that upon the final determination of the total Compensation Payments due pursuant to sections 52 and 53 of the Quebec Administration Plan, the Claims

Administrator shall distribute any balance owing to Eligible *Blais* Class Members on account of the Compensation Payments to which they are entitled, subject to a *pro rata* division in the event that the funds remaining in the QCAP Trust Accounts are insufficient to pay the total Compensation Payments determined;

9. **ORDER** that notwithstanding sections 54.2 and 54.3 of the Quebec Administration Plan, all interim distributions and final distributions of Compensation Payments made pursuant to the Quebec Administration Plan shall be paid by cheque to, as applicable:

- (a) the Tobacco-Victim;
- (b) the Estate of the deceased Tobacco-Victim, if (i) the claim was made by a liquidator of the Estate of the deceased Tobacco-Victim, or (ii) the claim was made by an heir and the Claims Administrator is unable to determine the apportionment of a Compensation Payment among multiple heirs, in accordance with section 38.7 of the Quebec Administration Plan; or
- (c) directly to the heirs of a deceased Tobacco-Victim, in accordance with their respective proportions of entitlement to the Compensation Payment, where the Claims Administrator has determined the entitlement and respective proportions of entitlement of the heirs of a deceased Tobacco-Victim;

10. **DECLARE** that the orders herein constitute an appropriate modification to the administration of the Quebec Administration Plan pursuant to section 7.1 of the Quebec Administration Plan and shall remain in effect until the final determination of Compensation Payments under sections 52 and 53 of the Quebec Administration Plan;

11. **ORDER** no action shall be taken against the Claims Administrator, the QCAP Agent or Quebec Class Counsel, arising from the administration or implementation of the Quebec Administration Plan, the interim distributions or the final distributions, except with prior leave of the Superior Court of Québec;

12. **ORDER** 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.

No. : 500-06-000076-980

C O U R S U P É R I E U R E
(Chambres des actions collectives)
DISTRICT DE MONTRÉAL

CONSEIL QUÉBÉCOIS SUR LE TABAC ET LA SANTÉ et JEAN-YVES BLAIS

Demandeur

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

Défenderesses

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

Intervenants

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

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CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED -and- ROTHMANS, BENSON & HEDGES INC.

QCAP MOTION RECORD
(Motion for an Interim Distribution Order)

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