

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF IMPERIAL TOBACCO CANADA
LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED

APPLICANTS

**MOTION RECORD OF IMPERIAL TOBACCO CANADA LIMITED AND
IMPERIAL TOBACCO COMPANY LIMITED
(Motion for Stay Extension returnable March 30, 2021)**

March 19, 2021

OSLER, HOSKIN & HARCOURT LLP
P.O. Box 50, 1 First Canadian Place
Toronto, ON M5X 1B8

Deborah Glendinning (LSO# 31070N)
Marc Wasserman (LSO# 44066M)
John A. MacDonald (LSO# 25884R)
Craig Lockwood (LSO# 46668M)

Tel: (416) 362-2111
Fax: (416) 862-6666

Lawyers to the Applicants, Imperial Tobacco
Canada Limited and Imperial Tobacco
Company Limited

TO: THE COMMON SERVICE LIST

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

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
 ARRANGEMENT OF **JTI-MACDONALD CORP.**

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
 ARRANGEMENT OF **IMPERIAL TOBACCO CANADA LIMITED**
 AND **IMPERIAL TOBACCO COMPANY LIMITED**

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

Applicants

COMMON SERVICE LIST
(as at March 15, 2021)

TO:	<p>THORNTON GROUT FINNIGAN LLP 100 Wellington Street West, Suite 3200 TD West Tower, Toronto-Dominion Centre Toronto, ON M5K 1K7 Fax: 416-304-1313</p> <p>Robert I. Thornton Tel: 416-304-0560 Email: rthornton@tgf.ca</p> <p>Leanne M. Williams Tel: 416-304-0060 Email: lwilliams@tgf.ca</p> <p>Rebecca L. Kennedy Tel: 416-304-0603 Email: rkennedy@tgf.ca</p>
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* For any additions or questions, please contact Nancy Thompson at nancy.thompson@blakes.com

	<p>Rachel A. Bengino Tel: 416-304-1153 Email: rbengino@tgf.ca</p> <p>Mitchell W. Grossell Tel: 416-304-7978 Email: mgrossell@tgf.ca</p> <p>John L. Finnigan Tel: 416-304-0558 Email: jfinnigan@tgf.ca</p> <p>Lawyers for JTI-Macdonald Corp.</p>
AND TO:	<p>DELOITTE RESTRUCTURING INC. Bay Adelaide East 8 Adelaide Street West Suite 200 Toronto, ON M5H 0A9 Fax: 416-601-6690</p> <p>Paul Casey Tel: 416-775-7172 Email: paucasey@deloitte.ca</p> <p>Warren Leung Tel: 416-874-4461 Email: waleung@deloitte.ca</p> <p>Jean-Francois Nadon Tel: 514-390-0059 Email: jnadon@deloitte.ca</p> <p>Phil Reynolds Tel: 416-956-9200 Email: philreynolds@deloitte.ca</p> <p>The Monitor of JTI-Macdonald Corp.</p>
AND TO:	<p>BLAKE, CASSELS & GRAYDON LLP 199 Bay Street Suite 4000, Commerce Court West Toronto, ON M5L 1A9 Fax: 416-863-2653</p>

	<p>Pamela Huff Tel: 416-863-2958 Email: pamela.huff@blakes.com</p> <p>Linc Rogers Tel: 416-863-4168 Email: linc.rogers@blakes.com</p> <p>Chris Burr Tel: 416-863-3261 Email: chris.burr@blakes.com</p> <p>Aryo Shalviri Tel: 416-863-2962 Email: aryo.shalviri@blakes.com</p> <p>Caitlin McIntyre Tel: 416-863-4174 Email: caitlin.mcintyre@blakes.com</p> <p>Nancy Thompson, Law Clerk Tel: 416-863-2437 Email: nancy.thompson@blakes.com</p> <p>Lawyers for Deloitte Restructuring Inc., in its capacity as Monitor of JTI-Macdonald Corp.</p>
AND TO:	<p>MILLER THOMSON LLP Scotia Plaza 40 King Street West, Suite 5800 Toronto, ON M5H 3S1</p> <p>Craig A. Mills Tel: 416-595-8596 Email: cmills@millerthomson.com</p> <p>Lawyers for North Atlantic Operating Company, Inc.</p>
AND TO:	<p>MILLER THOMSON LLP 1000, rue De La Gauchetière Ouest, bureau 3700 Montreal, QC H3B 4W5</p> <p>Hubert Sibre Tel: 514-879-4088 Email: hsibre@millerthomson.com</p> <p>Lawyers for AIG Insurance Canada</p>

AND TO:	<p>BLUETREE ADVISORS INC. First Canada Place 100 King Street West Suite 5600 Toronto, ON M5X 1C9</p> <p>William E. Aziz Tel: 416-640-7122 Email: baziz@bluetreadvisors.com</p> <p>Chief Restructuring Officer of JTI-Macdonald Corp.</p>
AND TO:	<p>STIKEMAN ELLIOTT LLP Commerce Court West 199 Bay Street, Suite 5300 Toronto, ON M5L 1B9 Fax: 416-947-0866</p> <p>David R. Byers Tel: 416-869-5697 Email: dbyers@stikeman.com</p> <p>Maria Konyukhova Tel: 416-869-5230 Email: mkonyukhova@stikeman.com</p> <p>Lesley Mercer Tel: 416-869-6859 Email: lmercer@stikeman.com</p> <p>Sanja Sopic Tel: 416-869-6825 Email: ssopic@stikeman.com</p> <p>Lawyers for British American Tobacco p.l.c., B.A.T. Industries p.l.c. and British American Tobacco (Investments) Limited</p>
AND TO:	<p>OSLER, HOSKIN & HARCOURT LLP 100 King Street West 1 First Canadian Place Suite 6200, P.O. Box 50 Toronto, ON M5X 1B8 Fax: 416-862-6666</p> <p>Deborah Glendinning Tel: 416-862-4714 Email: dglendinning@osler.com</p>

	<p>Marc Wasserman Tel: 416-862-4908 Email: mwasserman@osler.com</p> <p>John A. MacDonald Tel: 416-862-5672 Email: jmacdonald@osler.com</p> <p>Michael De Lellis Tel: 416-862-5997 Email: mdelellis@osler.com</p> <p>Craig Lockwood Tel: 416-862-5988 Email: clockwood@osler.com</p> <p>Lawyers for Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited</p>
AND TO:	<p>DAVIES WARD PHILLIPS & VINEBERG LLP 155 Wellington Street West Toronto, ON M5V 3J7</p> <p>Jay Swartz Tel: 416-863-5520 Email: jswartz@dwpv.com</p> <p>Robin Schwill Tel: 416-863-5502 Email: rschwill@dwpv.com</p> <p>Natasha MacParland Tel: 416-863-5567 Email: nmacparland@dwpv.com</p> <p>Lawyers for FTI Consulting Canada Inc., in its capacity as Monitor of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited</p>
AND TO:	<p>FTI CONSULTING CANADA INC. 79 Wellington Street West Suite 2010, P.O. Box 104 Toronto, ON M4K 1G8 Fax: 416-649-8101</p> <p>Greg Watson Tel: 416-649-8077 Email: greg.watson@fticonsulting.com</p>

	<p>Paul Bishop Tel: 416-649-8053 Email: paul.bishop@fticonsulting.com</p> <p>Jeffrey Rosenberg Tel: 416-649-8073 Email: jeffrey.rosenberg@fticonsulting.com</p> <p>Kamran Hamidi Tel: 416-649-8068 Email: kamran.hamidi@fticonsulting.com</p> <p>Tyler Rivas-Perri Tel: 416-649-8076 Email: tyler.rivas-perri@fticonsulting.com</p> <p>Monitor of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited</p>
AND TO:	<p>MCCARTHY TÉTRAULT LLP 66 Wellington Street West Suite 5300 TD Bank Tower, Box 48 Toronto, ON M5K 1E6 Fax: 416-868-0673</p> <p>James Gage Tel: 416-601-7539 Email: jgage@mccarthy.ca</p> <p>Heather Meredith Tel: 416-601-8342 Email: hmeredith@mccarthy.ca</p> <p>Paul Steep Tel: 416-601-7998 Email: psteep@mccarthy.ca</p> <p>Trevor Courtis Tel: 416-601-7643 Email: tcourtis@mccarthy.ca</p> <p>Deborah Templer Tel: 416-601-8421 Email: dtempler@mccarthy.ca</p> <p>Lawyers for Rothmans, Benson & Hedges, Inc.</p>

AND TO:	<p>BCF LLP 1100, René-Lévesque Blvd., Suite 2500 Montreal, QC H3B 5C9</p> <p>Me Bertrand Giroux Tel: 514-397-6935 Email: bertrand.giroux@bcf.ca</p> <p>Me Mireille Fontaine Tel: 514-397-4561 Email: mireille.fontaine@bcf.ca</p> <p>Lawyers for the Top Tube Company</p>
AND TO:	<p>TORYS LLP 79 Wellington St. West, Suite 3000 Box 270, TD Centre Toronto, ON M5K 1N2 Fax: 416-865-7380</p> <p>Scott Bomhof Tel: 416-865-7370 Email: sbomhof@torys.com</p> <p>Adam Slavens Tel: 416-865-7333 Email: aslavens@torys.com</p> <p>Lawyers for JT Canada LLC Inc. and PricewaterhouseCoopers Inc., in its capacity as receiver of JTI-Macdonald TM Corp.</p>
AND TO:	<p>PRICEWATERHOUSECOOPERS PwC Tower 18 York St., Suite 2600 Toronto, ON M5J 0B2 Fax: 416-814-3210</p> <p>Mica Arlette Tel: 416-814-5834 Email: mica.arlette@pwc.com</p> <p>Tyler Ray Email: tyler.ray@pwc.com</p> <p>Receiver and Manager of JTI-Macdonald TM Corp.</p>

AND TO:	<p>BENNETT JONES 100 King Street West Suite 3400 Toronto, ON M5X 1A4 Fax: 416-863-1716</p> <p>Jeff Leon Tel: 416-777-7472 Email: leonj@bennettjones.com</p> <p>Mike Eizenga Tel: 416-777-4879 Email: eizengam@bennettjones.com</p> <p>Sean Zweig Tel: 416-777-6254 Email: zweigs@bennettjones.com</p> <p>Lawyers for the Provinces of British Columbia, Manitoba, New Brunswick, Nova Scotia, Prince Edward Island and Saskatchewan, in their capacities as plaintiffs in the HCCR Legislation claims</p>
AND TO:	<p>MINISTRY OF THE ATTORNEY GENERAL Legal Services Branch 1001 Douglas Street Victoria, BC V8W 2C5 Fax: 250-356-6730</p> <p>Peter R. Lawless Tel: 250-356-8432 Email: peter.lawless@gov.bc.ca</p>
AND TO:	<p>KSV ADVISORY INC. 150 King Street West Suite 2308, Box 42 Toronto, ON M5H 1J9 Fax: 416-932-6266</p> <p>Noah Goldstein Tel: 416-932-6207 Email: ngoldstein@ksvadvisory.com</p> <p>Bobby Kofman Email: bkofman@ksvadvisory.com</p>

	Financial Advisory for the Provinces of British Columbia, Manitoba, New Brunswick, Nova Scotia, Prince Edward Island and Saskatchewan, in their capacities as plaintiffs in the HCCR Legislation claims
AND TO:	<p>MINISTRY OF THE ATTORNEY GENERAL Crown Law Office - Civil 720 Bay Street, 8th Floor Toronto, ON M7A 2S9 Fax: 416-326-4181</p> <p>Jacqueline Wall Tel: 416-434-4454 Email: jacqueline.wall@ontario.ca</p> <p>Edmund Huang Tel: 416-524-1654 Email: edmund.huang@ontario.ca</p> <p>Peter Entecott Tel: 647-467-7768 Email: peter.entecott@ontario.ca</p> <p>Lawyers for Her Majesty the Queen in Right of Ontario</p>
AND TO:	<p>FISHMAN FLANZ MELAND PAQUIN LLP 4100 – 1250 René-Lévesque Blvd. West Montreal, QC H3A 3H3</p> <p>Avram Fishman Email: afishman@ffmp.ca</p> <p>Mark E. Meland Tel: 514-932-4100 Email: mmeland@ffmp.ca</p> <p>Margo R. Siminovitch Email: msiminovitch@ffmp.ca</p> <p>Jason Dolman Email: jdolman@ffmp.ca</p> <p>Nicolas Brochu Email: nbrochu@ffmp.ca</p> <p>Tina Silverstein Email: tsilverstein@ffmp.ca</p>

	<p>CHAITONS LLP 5000 Yonge Street 10th Floor Toronto, ON M2N 7E9</p> <p>Harvey Chaiton Tel: 416-218-1129 Email: harvey@chaitons.com</p> <p>George Benchetrit Tel: 416-218-1141 Email: george@chaitons.com</p> <p>TRUDEL JOHNSTON & LESPÉRANCE 750, Cote de la Place d'Armes, Bureau 90 Montréal, QC H2Y 2X8 Fax: 514-871-8800</p> <p>Philippe Trudel Tel: 514-871-0800 Email: philippe@tjl.quebec</p> <p>Bruce Johnston Tel: 514-871-085 Email: bruce@tjl.quebec</p> <p>André Lespérance Tel: 514-871-8385 x204 Email: andre@tjl.quebec</p> <p>Gabrielle Gagné Tel: 514-871-8385 x207 Email: gabrielle@tjl.quebec</p> <p>Lawyers for Conseil québécois sur le tabac et la santé, Jean-Yves Blais and Cécilia Létourneau (Quebec Class Action Plaintiffs)</p>
AND TO:	<p>KLEIN LAWYERS LLP 100 King Street West, Suite 5600 Toronto, ON M5X 1C9</p> <p>Douglas Lennox Tel: 416-506-1944 Email: dlennox@callkleinlawyers.com</p> <p>KLEIN LAWYERS LLP 400 – 1385 West 8th Avenue Vancouver, BC V6H 3V9</p>

	<p>David A. Klein Tel: 604-874-7171 Email: dklein@callkleinlawyers.com</p> <p>Lawyers for the representative plaintiff, Kenneth Knight, in the certified British Columbia class action, <i>Knight v. Imperial Tobacco Canada Ltd.</i>, Supreme Court of British Columbia, Vancouver Registry No. L031300</p>
AND TO:	<p>JENSEN SHAWA SOLOMON DUGID HAWKES LLP 800, 304 – 8 Avenue SW Calgary, AB T2P 1C2 Fax: 403-571-1528</p> <p>Carsten Jensen, QC Tel: 403-571-1526 Email: jensenc@jssbarristers.ca</p> <p>Sabri Shawa, QC Tel: 403-571-1527 Email: shawas@jssbarristers.ca</p> <p>Stacy Petriuk Tel: 403-571-1523 Email: petriuks@jssbarristers.ca</p> <p>PALIARE ROLAND ROSENBERG ROTHSTEIN LLP 155 Wellington Street West, 35th Floor Toronto, ON M5V 3H1</p> <p>Kenneth T. Rosenberg Email: ken.rosenberg@paliareroland.com</p> <p>Lilly Harmer Email: lily.harmer@paliareroland.com</p> <p>Massimo (Max) Starnino Email: max.starnino@paliareroland.com</p> <p>Danielle Glatt Email: Danielle.glatt@paliareroland.com</p> <p>Elizabeth Rathbone Tel: 416-646-4300 Email: elizabeth.rathbone@paliareroland.com</p> <p>Lawyers for Her Majesty the Queen in Right of Alberta</p>

AND TO:	<p>STEWART MCKELVEY 1959 Upper Water Street, Suite 900 PO Box 997 Halifax, NS B3J 2X2 Fax: 902-420-1417</p> <p>Robert G. MacKeigan, Q.C. Tel: 902-444-1771 Email: robbie@stewartmckelvey.com</p> <p>Lawyers for Sobeys Capital Incorporated</p>
AND TO:	<p>CASSELS BROCK & BLACKWELL LLP 2100 Scotia Plaza 40 King Street West Toronto, ON M5H 3C2</p> <p>Shayne Kukulowicz Tel: 416-860-6463 Fax: 416-640-3176 Email: skukulowicz@casselsbrock.com</p> <p>Jane Dietrich Tel: 416-860-5223 Fax: 416-640-3144 Email: jdietrich@casselsbrock.com</p> <p>Joseph Bellissimo Tel: 416-860-6572 Fax: 416-642-7150 Email: jbellissimo@casselsbrock.com</p> <p>Monique Sassi Tel: 416-860-6886 Fax: 416-640-3005 Email: msassi@casselsbrock.com</p> <p>Lawyers for Ernst & Young Inc, in its capacity as court-appointed monitor of Rothmans, Benson & Hedges, Inc.</p>
AND TO:	<p>ERNST & YOUNG INC. Ernst & Young Tower 100 Adelaide Street West P.O. Box 1 Toronto, ON M5H 0B3</p>

	<p>Murray A. McDonald Tel: 416-943-3016 Email: murray.a.mcdonald@ca.ey.com</p> <p>Brent Beekenkamp Tel: 416-943-2652 Email: brent.r.beekenkamp@ca.ey.com</p> <p>Edmund Yau Tel: 416-943-2177 Email: edmund.yau@ca.ey.com</p> <p>Matt Kaplan Tel: 416-932-6155 Email: matt.kaplan@ca.ey.com</p> <p>Philip Kan Email: philip.kan@ca.ey.com</p> <p>Monitor of Rothmans, Benson & Hedges, Inc.</p>
AND TO:	<p>GOWLING WLG (CANADA) LLP 1 First Canadian Place 100 King Street West, Suite 1600 Toronto, ON M5X 1G5 Fax: 416-862-7661</p> <p>Clifton Prophet Tel: 416-862-3509 Email: clifton.prophet@gowlingwlg.com</p> <p>Steven Sofer Tel: 416-369-7240 Email: steven.sofer@gowlingwlg.com</p> <p>Nicholas Kluge Tel: 416-369-4610 Email: nicholas.kluge@gowlingwlg.com</p> <p>Lawyers for Philip Morris International Inc.</p>
AND TO:	<p>PALIARE ROLAND ROSENBERG ROTHSTEIN LLP 155 Wellington Street West, 35th Floor Toronto, ON M5V 3H1</p> <p>Kenneth T. Rosenberg Email: ken.rosenberg@pailareroland.com</p>

	<p>Lilly Harmer Email: lily.harmer@paliareroland.com</p> <p>Massimo (Max) Starnino Email: max.starnino@paliareroland.com</p> <p>Danielle Glatt Email: Danielle.glatt@paliareroland.com</p> <p>Elizabeth Rathbone Tel: 416-646-4300 Email: elizabeth.rathbone@paliareroland.com</p> <p>ROEBOTHAN MCKAY MARSHALL Paramount Building 34 Harvey Road, 5th Floor St. John's NL A1C 3Y7 Fax: 709-753-5221</p> <p>Glenda Best Tel: 705-576-2255 Email: gbest@wrmmlaw.com</p> <p>Lawyers for Her Majesty the Queen in Right of Newfoundland</p>
AND TO:	<p>WESTROCK COMPANY OF CANADA CORP. 15400 Sherbrooke Street East Montreal, QC H1A 3S2</p> <p>Dean Jones Tel: 514-642-9251 Email: dean.jones@westrock.com</p>
AND TO	<p>MINISTRY OF THE ATTORNEY GENERAL Civil Law Division, FSCO Branch 5160 Yonge Street, 17th Floor Toronto, ON M2N 6L9 Fax: 416-590-7556</p> <p>Michael Scott Tel: 416-226-7834 Email: michael.scott@fSCO.gov.on.ca</p> <p>Lawyers for the Superintendent of Financial Services</p>

AND TO:	<p>KAPLAN LAW 393 University Avenue, Suite 2000 Toronto, ON M5G 1E6</p> <p>Ari Kaplan Tel: 416-565-4656 Email: ari@kaplanlaw.ca</p> <p>Counsel to the Former Genstar U.S. Retiree Group Committee</p>
AND TO:	<p>McMILLAN LLP Brookfield Place 181 Bay Street, Suite 4400 Toronto, ON M5J 2T3</p> <p>Wael Rostom Tel: 416-865-7790 Email: wael.rostom@mcmillan.ca</p> <p>Michael J. Hanlon Tel: 416-987-5061 Email: michael.hanlon@mcmillan.ca</p> <p>Lawyers for The Bank of Nova Scotia</p>
AND TO	<p>MERCHANT LAW GROUP LLP c/o #400 – 333 Adelaide St. West Toronto, ON M5V 1R5 Fax: 613-366-2793</p> <p>Evatt Merchant, QC Tel: 613-366-2795 Email: emerchant@merchantlaw.com</p> <p>Chris Simoes Email: csimoes@merchantlaw.com</p> <p>Lawyers for the Class Action Plaintiffs (MLG)</p>
AND TO:	<p>LABSTAT INTERNATIONAL INC. 262 Manitou Drive Kitchener, ON N2C 1L3</p> <p>Kimberly Stevenson Chow (CFO) Tel: 519-748-5409 Email: kstevens@labstat.com</p>

AND TO:	<p>CHERNOS FLAHERTY SVONKIN LLP 220 Bay Street, Suite 700 Toronto, ON M5J 2W4 Fax: 647-725-5440</p> <p>Patrick Flaherty Tel: 416-855-0403 Email: pflaherty@cfscounsel.com</p> <p>Bryan D. McLeese Tel: 416-855-0414 Email: bmcleese@cfscounsel.com</p> <p>STOCKWOODS LLP 77 King Street West, Suite 4130 TD North Tower, P.O. Box 140, TD Centre Toronto, ON M5K 1H1 Fax: 416-593-9345</p> <p>Brian Gover Tel: 416-593-2489 Email: briang@stockwoods.ca</p> <p>Justin Safayeni Tel: 416-593-3494 Email: justins@stockwoods.ca</p> <p>Lawyers for R.J. Reynolds Tobacco Company and R.J. Reynolds Tobacco International Inc.</p>
AND TO:	<p>WEISZ FELL KOUR 100 King Street West, Suite 5600 Toronto, ON M5X 1C9</p> <p>Steven Weisz Tel: 416-613-8281 Email: sweisz@wfkllaw.ca</p> <p>INCH HAMMOND PROFESSIONAL CORPORATION 1 King Street West, Suite 500 Hamilton, ON L8P 4X8</p> <p>Amanda McInnis Tel: 905-525-0031 Email: amcinnis@inchlaw.com</p> <p>Lawyer for Grand River Enterprises Six Nations Ltd.</p>

AND TO:	<p>STROSBERG SASSO SUTTS LLP 1561 Ouellette Avenue Windsor, ON M8X 1K5 Fax: 866-316-5308</p> <p>William V. Sasso Tel: 519-561-6222 Email: wvs@strosbergco.com</p> <p>David Robins Tel: 519-561-6215 Email: drobins@strosbergco.com</p> <p>Lawyers for The Ontario Flue-Cured Tobacco Growers' Marketing Board, plaintiffs in Ontario Superior Court of Justice Court File No. 1056/10CP (Class Proceedings)</p>
AND TO:	<p>ATTORNEY GENERAL OF CANADA Department of Justice Canada Ontario Regional Office, Tax Law Section 120 Adelaide Street West, Suite 400 Toronto, ON M5H 1T1 Fax: 416-973-0810</p> <p>Diane Winters, General Counsel Tel: 647-256-7459 Email: diane.winters@justice.gc.ca</p> <p>Lawyers for the Minister of National Revenue</p>
AND TO:	<p>LAX O'SULLIVAN LISUS GOTTLIEB LLP Suite 2750, 145 King Street West Toronto, ON M5H 1J8</p> <p>Jonathan Lisus Tel: 416-598-7873 Email: jlisus@lolg.ca</p> <p>Matthew Gottlieb Tel: 416-644-5353 Email: mgottlieb@lolg.ca</p> <p>Nadia Champion Tel: 416-642-3134 Email: ncampion@lolg.ca</p>

	<p>Andrew Winton Tel: 416-644-5342 Email: awinton@lolg.ca</p> <p>Lawyers for the Court-Appointed Mediator</p>
AND TO:	<p>FOGLER, RUBINOFF LLP Suite 3000, P.O. Box 95 Toronto-Dominion Centre 77 King Street West Toronto, ON M5K 1G8 Fax: 416-941-8852</p> <p>Vern W. DaRe Tel: 416-941-8842 Email: vdare@foglers.com</p> <p>CANADIAN CANCER SOCIETY 116 Albert Street, Suite 500 Ottawa, ON K1P 5G3 Fax: 613-565-2278</p> <p>Robert Cunningham Tel: 613-565-2522 ext. 4981 Email: rcunning@cancer.ca</p> <p>Lawyers for Canadian Cancer Society</p>
AND TO:	<p>BLANEY MCMURTRY LLP 2 Queen Street East, Suite 1500 Toronto, ON M5C 3G5</p> <p>David Ullmann Tel: 416-596-4289 Email: dullmann@blaney.com</p> <p>Dominic T. Clarke Tel: 416-593-3968 Email: dclarke@blaney.com</p> <p>Alexandra Teodorescu Tel: 416-596-4279 Email: ateodorescu@blaney.com</p>

	<p>Alex Fernet Brochu Tel: 416-593-3937 Email: afernetbrochu@blaney.com</p> <p>Lawyers for La Nordique Compagnie D'Assurance du Canada</p>
AND TO:	<p>VAILLANCOURT & CLOCCHIATTI 2600, boul. Laurier, bur. 760 Quebec, QC G1V 4T3 Fax: 416-643-050-</p> <p>Marc-André Maltais Tel: 418-657-8702, ext. 3018 Email: marc-andre.maltais@retraitequebec.gouv.qc.ca</p> <p>Lawyers for Retraite Québec</p>
AND TO:	<p>LECKER & ASSOCIATES 4789 Yonge Street, Suite 514 Toronto, ON M2N 0G3</p> <p>Brook Auld Tel: 416-223-5391 Email: bauld@leckerslaw.com</p> <p>Lawyer for Imperial Tobacco claimant</p>
AND TO:	<p>McMILLAN LLP 181 Bay Street, Suite 4400 Toronto, ON M5J 2T3 Fax: 416-865-7048</p> <p>Brett Harrison Tel: 416-865-7932 Email: brett.harrison@mcmillan.ca</p> <p>Lawyers for the Province of Quebec</p>
AND TO:	<p>ATTORNEY GENERAL OF CANADA Department of Justice Canada Ontario Regional Office, L.E.A.D. 120 Adelaide Street West, Suite 400 Toronto, ON M5H 1T1</p> <p>John C. Spencer Tel: 647-256-0557 Email: john.spencer@justice.gc.ca</p>

	<p>Victor Paolone Tel: 647-256-7548 Email: victor.paolone@justice.gc.ca</p>
AND TO:	<p>McMILLAN LLP Brookfield Place 181 Bay Street, Suite 4400 Toronto, ON M5J 2T3 Fax: 416-865-7048</p> <p>Stephen Brown-Okruhlik Tel: 416-865-7043 Email: stephen.brown-okruhlik@mcmillan.ca</p> <p>Lawyers for Citibank Canada</p>
AND TO:	<p>BORDEN LADNER GERVAIS LLP Bay Adelaide Centre, East Tower 22 Adelaide Street West, Suite 3400 Toronto, ON M5H 4E3 Fax: 416-367-6749</p> <p>Alex MacFarlane Tel: 416-367-6305 Email: amacfarlane@blg.com</p> <p>James W. MacLellan Tel: 416-367-6592 Email: jmaclellan@blg.com</p> <p>Bevan Brooksbank Tel: 416-367-6604 Email: bbrooksbank@blg.com</p> <p>Lawyers for Chubb Insurance Company of Canada</p>
AND TO:	<p>INDUSTRY CANADA, LEGAL SERVICES 235 Queen Street, 8th Floor, East Tower Ottawa, ON K1A 0H5</p> <p>Adrian Scotchmer Email: adrian.scotchmer@canada.ca</p> <p>Michel Ohayon Email: michel.ohayon@canada.ca</p>

AND TO:	<p>ROCHON GENOVA LLP Barristers • Avocats 121 Richmond Street West, Suite 900 Toronto, ON M5H 2K1 Fax: 416-363-0263</p> <p>Joel P. Rochon Tel: 416-363-1867 x222 Email: jrochon@rochongenova.com</p> <p>Ronald Podolny Tel: 416-363-1867 x288 Email: rpodolny@rochongenova.com</p> <p>Lawyers for Suzanne Jacklin, Barbara Bourassa on behalf of the Estate of Mitchell David Bourassa, Roderick Dennis McDermid, Linda Dorion, Thelma Adams, Ben Sample and Deborah Kunta, in their capacity as Representative Plaintiffs in certain proposed class proceedings</p>
AND TO:	<p>WAGNERS 1869 Upper Water Street, Suite PH301 3rd Floor, Pontac House, Historic Properties Halifax, NS B3J 1S9 Fax: 902-422-1233</p> <p>Raymond F. Wagner, Q.C. Tel: 902-425-7330 Email: raywagner@wagners.co</p> <p>Kate Boyle Tel: 902-425-7330 Email: kboyle@wagners.co</p> <p>Representative Counsel</p>
AND TO:	<p>REVENU QUÉBEC 1600, boul. René-Lévesque Ouest Secteur R23DGR Montréal, QC H3H 2V2</p> <p>Alain Casavant Email: alain.casavant@revenuquebec.ca</p>

AND TO:	PELLETIER D'AMOURS 1, Complexe Desjardins Tour Sud, 12e étage Montreal, QC H5B 1B1 David Robinson Email: david.robinson@dgag.ca Lawyers for Desjardins Assurances
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Email Service List

rthornton@tgf.ca; lwilliams@tgf.ca; rkennedy@tgf.ca; rbengino@tgf.ca; mgrossell@tgf.ca;
 jfinnigan@tgf.ca; rmanea@tgf.ca; paucasey@deloitte.ca; waleung@deloitte.ca;
 jnadon@deloitte.ca; philreynolds@deloitte.ca; pamela.huff@blakes.com;
 linc.rogers@blakes.com; chris.burr@blakes.com; aryo.shalviri@blakes.com;
 caitlin.mcintyre@blakes.com; emily.hazlett@blakes.com; nancy.thompson@blakes.com;
 cmills@millერთhompson.com; hsibre@millერთhompson.com; baziz@bluetreeadvisors.com;
 dbyers@stikeman.com; mkonyukhova@stikeman.com; lmercer@stikeman.com;
 ssopic@stikeman.com; dglendinning@osler.com; mwasserman@osler.com;
 jmacdonald@osler.com; mdelellis@osler.com; clockwood@osler.com; wmalik@osler.com;
 jswartz@dwpv.com; rschwill@dwpv.com; nmacparland@dwpv.com; nrenner@dwpv.com;
 tbarbiero@dwpv.com; rnicholls@dwpv.com; mpercy@dwpv.com;
 greg.watson@fticonsulting.com; paul.bishop@fticonsulting.com;
 jeffrey.rosenberg@fticonsulting.com; kamran.hamidi@fticonsulting.com;
 tyler.rivas-perri@fticonsulting.com; jgage@mccarthy.ca; hmeredith@mccarthy.ca;
 psteepp@mccarthy.ca; tcourtis@mccarthy.ca; dtempler@mccarthy.ca; bertrand.giroux@bcf.ca;
 mireille.fontaine@bcf.ca; sbomhof@torys.com; aslavens@torys.com; mica.arlette@pwc.com;
 tyler.ray@pwc.com; leonj@bennettjones.com; eizengam@bennettjones.com;
 zweigs@bennettjones.com; peter.lawless@gov.bc.ca; ngoldstein@ksvadvisory.com;
 bkofman@ksvadvisory.com; jacqueline.wall@ontario.ca; shahana.kar@ontario.ca;
 edmund.huang@ontario.ca; peter.entecott@ontario.ca; afishman@ffmp.ca; mmeland@ffmp.ca;
 msiminovitch@ffmp.ca; jdolman@ffmp.ca; nbrochu@ffmp.ca; tsilverstein@ffmp.ca;
 harvey@chaitons.com; george@chaitons.com; philippe@tjl.quebec; bruce@tjl.quebec;
 andre@tjl.quebec; gabrielle@tjl.quebec; dlennox@callkleinlawyers.com;
 dklein@callkleinlawyers.com; jensenc@jssbarristers.ca; shawas@jssbarristers.ca;
 petriuks@jssbarristers.ca; ken.rosenberg@paliareroland.com; lily.harmer@paliareroland.com;
 max.starnino@paliareroland.com; danielle.glatt@paliareroland.com;
 elizabeth.rathbone@paliareroland.com; sarita.sanasie@paliareroland.com;
 natalia.botelho@paliareroland.com; michelle.jackson@paliareroland.com;
 robbie@stewartmckelvey.com; skukulowicz@casselsbrock.com; jdietrich@casselsbrock.com;
 jbellissimo@casselsbrock.com; msassi@casselsbrock.com; murray.a.mcdonald@ca.ey.com;
 brent.r.beekenkamp@ca.ey.com; edmund.yau@ca.ey.com; matt.kaplan@ca.ey.com;
 philip.kan@ca.ey.com; clifton.prophet@gowlingwlg.com; steven.sofer@gowlingwlg.com;
 nicholas.kluge@gowlingwlg.com; gbest@wrmmlaw.com; dean.jones@westrock.com;
 michael.scott@fscov.on.ca; ari@kaplanlaw.ca; wael.rostom@mcmillan.ca;
 michael.hanlon@mcmillan.ca; emergent@merchantlaw.com; csimoes@merchantlaw.com;
 jtim.ccaa@merchantlaw.com; rothmans.ccaa@merchantlaw.com; kstevens@labstat.com;
 pflaherty@cfscounsel.com; bmcleese@cfscounsel.com; briang@stockwoods.ca;
 justins@stockwoods.ca; sweisz@wfkaw.ca; amcinnis@inchlaw.com; wvs@strosbergco.com;
 drobins@strosbergco.com; diane.winters@justice.gc.ca; jlisus@lolg.ca; mgottlieb@lolg.ca;
 ncampion@lolg.ca; awinton@lolg.ca; vdare@foglers.com; rcunning@cancer.ca;
 dullmann@blaney.com; dclarke@blaney.com; ateodorescu@blaney.com;
 afernetbrochu@blaney.com; marc-andre.maltais@retraitequebec.gouv.qc.ca;
 bauld@leckerslaw.com; john.bringardner@acuris.com; brett.harrison@mcmillan.ca;

* For any additions or questions, please contact Nancy Thompson at nancy.thompson@blakes.com

john.spencer@justice.gc.ca; victor.paolone@justice.gc.ca;
stephen.brown-okruhlik@mcmillan.ca; amacfarlane@blg.com; jmaclellan@blg.com;
bbrooksbank@blg.com; adrian.scotchmer@canada.ca; michel.ohayon@canada.ca;
jrochon@rochongenova.com; rpodolny@rochongenova.com; raywagner@wagners.co;
kboyle@wagners.co; alain.casavant@revenuquebec.ca; david.robinson@dgag.ca;

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

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF IMPERIAL TOBACCO CANADA
LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED

APPLICANTS

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TAB 1

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF IMPERIAL TOBACCO CANADA
LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED

APPLICANTS

**NOTICE OF MOTION
(Motion for Stay Extension
returnable March 30, 2021)**

The Applicants will make a motion before the Honourable Justice McEwen of the Ontario Superior Court of Justice (Commercial List) on Tuesday, March 30, 2021 at 2:00 p.m., or as soon after that time as the motion can be heard, by judicial videoconference via Zoom at Toronto, Ontario. Please refer to the Virtual Hearing Protocol attached as Schedule "A" for details on attending the motion.

PROPOSED METHOD OF HEARING: The motion is to be heard by videoconference.

THE MOTION IS FOR:

1. An Order substantially in the form included in the Motion Record at Tab 3 providing the following relief:
 - (a) if necessary, abridging the time for service of this Notice of Motion and the Motion Record and dispensing with service on any person other than those served; and
 - (b) extending the Stay Period (defined below) until and including September 30, 2021; and

2. Such further and other relief as this Court may deem just.

THE GROUNDS FOR THE MOTION ARE:

1. The Applicants face an existential threat from tobacco-related litigation across Canada, including multiple class actions, government claims seeking to recover health care costs, and other ongoing proceedings (collectively, the “**Tobacco Litigation**”);
2. On March 1, 2019, the Court of Appeal for Quebec issued a judgment affirming a lower court decision that held Imperial Tobacco Canada Limited, JTI-Macdonald Corp., and Rothmans Benson & Hedges Inc. jointly and severally liable for a maximum of \$13.6 billion;
3. In addition, the plaintiffs in the Tobacco Litigation collectively seek hundreds of billions of dollars in damages, which exceeds the Applicants’ total assets by many orders of magnitude;
4. The Applicants were granted protection from their creditors under the *Companies’ Creditors Arrangement Act*, RSC 1985, c C-36, as amended (the “**CCAA**”), pursuant to the Initial Order of the Ontario Superior Court of Justice (Commercial List) dated March 12, 2019 (as amended from time to time, the “**Initial Order**”);
5. FTI Consulting Canada Inc. was appointed to act as the Monitor in the Initial Order;
6. Justice Winkler was appointed as the Court-Appointed Mediator in the Initial Order;
7. The Initial Order granted a stay of proceedings until April 11, 2019, or such later date as this Court may order (as extended by further court orders, the “**Stay Period**”);
8. The Court has previously extended the Stay Period until March 31, 2021;
9. The requested extension of the Stay Period is necessary and appropriate in the circumstances to allow for the continued operation of the Applicants’ business while they work towards developing a consensual plan of compromise or arrangement for the resolution of the Tobacco Claims (as defined in the Initial Order);

10. The Applicants have been acting in and continue to act in good faith and with due diligence in these CCAA proceedings;
11. During the extended Stay Period, the Applicants intend to continue engaging in the mediation process under the direction of the Court-Appointed Mediator and to work diligently (in consultation with the Monitor) to explore a negotiated resolution with the Tobacco Litigation stakeholders;
12. It is just and convenient and in the interests of the Applicants and their respective stakeholders that the Stay Period be extended;
13. The Applicants have sufficient liquidity to continue operations through the requested Stay Period;
14. The Monitor supports the extension of the Stay Period;
15. The provisions of the CCAA, including section 11.02, and the inherent and equitable jurisdiction of this Honourable Court;
16. Rules 1.04, 1.05, 2.03, 3.02, 16 and 37 of the Ontario *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194, as amended, and section 106 of the Ontario *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended; and
17. Such further and other grounds as counsel may advise and this Court may permit.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of this motion:

1. The Affidavit of Eric Thauvette sworn March 19, 2021;
2. The Ninth Report of the Monitor (to be filed); and
3. Such further and other evidence as counsel may advise and this Court may permit.

March 19, 2021

OSLER, HOSKIN & HARCOURT LLP
Box 50, 1 First Canadian Place

- 4 -

Toronto, ON M5X 1B8

Deborah Glendinning
Tel: 416-862-4714
Email: dglendinning@osler.com

Marc Wasserman
Tel: 416-862-4908
Email: mwasserman@osler.com

John MacDonald
Tel: 416-862-5672
Email: jmacdonald@osler.com

Craig Lockwood
Tel: 416-862-5988
Email: clockwood@osler.com

Lawyers for the Applicants, Imperial Tobacco
Canada Limited and Imperial Tobacco Company
Limited

TO: THE COMMON SERVICE LIST

Schedule “A” – Virtual Hearing Protocol

PROTOCOL FOR MOTION BY ZOOM VIDEO CONFERENCE

Scheduling and Specific Requirements

1. Any person on the Service List that wishes to appear virtually on the motion, (“Participants”) must register by 4:00 p.m. three (3) business days in advance of the hearing (Thursday, March 25, 2021 for the motion scheduled Tuesday, March 30, 2021), by emailing Veritext Litigation Solutions Canada, Inc. (scheduling@neesonsreporting.com) and copying each Monitor’s counsel (mpercy@dwpv.com, msassi@casselsbrock.com, nancy.thompson@blakes.com) and also advise if they intend to make submissions. All Participants will provide contact information, including a name, who they are acting for, an email address and phone number for the counsel slip.
2. Subject to the Court’s overriding discretion over all matters, Monitors’ counsel will coordinate with Participants and the Court to develop an agenda for the hearing.
3. Participants will appear by video. Monitors’ counsel will distribute the Zoom link and the sync.com link to Participants. Participants are not permitted to forward or share either the Zoom link or the sync.com link. No person should have access to the hearing on Zoom other than Participants. If a Participant is unable to attend by video, they should contact Monitors’ counsel.
4. Counsel is not required to gown for the hearing. Instead, business attire is required for all Participants appearing by video.
5. For access by the general public, a YouTube link will be posted on each of the Monitors’ websites by 10:00 a.m. not less than two (2) business days prior to the hearing. The YouTube link will allow the general public to view a livestream of the hearing, but not participate in the hearing. For greater clarity, individuals viewing the livestream via YouTube will not be heard or seen by the Court, Judge or Participants.
6. No recording of any part of the hearing (including audio) may be made unless authorized in advance by the Court.
7. For greater certainty, notice and service requirements are set out in the Rules of Civil Procedure, and the various orders and endorsements in the proceedings. For ease of reference, we have included paragraphs 58-63 of the Second Amended and Restated Initial Order dated March 8, 2019 in the JTIM proceedings, attached as Appendix “A”. It should be noted that similar notice and service requirements have been set out in various orders and endorsements in the

parallel proceedings of Imperial and RBH. Nothing in this protocol modifies or amends Orders of the Court related to service requirements, the Rules of Civil Procedure, any Commercial List Practice Direction or other applicable rules.

8. Participants will be placed into a virtual waiting room upon entering the Zoom meeting.

Technical Requirements

9. Participants will require a device with a working microphone and camera. The device can be a computer (desktop or laptop), tablet or smartphone. The device must be connected to an internet connection that is sufficient to send and receive video and audio.

10. Each Participant is responsible for ensuring that they have suitable equipment to participate in the hearing and that such equipment works properly. Participants must test such equipment well in advance of the scheduled hearing to ensure:

- (a) that they are familiar with how to use such equipment;
- (b) the compatibility and functioning of such equipment; and
- (c) that the remote location has adequate internet bandwidth to support the use of the Zoom without interruption.

11. Each Participant is also responsible for ensuring that they are familiar with the features and operation of Zoom. Participants must ensure that they have downloaded any necessary software, and practiced using Zoom, well in advance of the scheduled hearing.

12. Participants should log on using the Zoom link provided approximately 30 minutes before the hearing is scheduled to begin. During this time, Participants should speak to each other to determine if there are any audio/visual/connection issues.

13. It is suggested that Participants use the “gallery view” mode, rather than the “active speaker” mode, available on Zoom.

14. Should a Participant become disconnected from Zoom or experience technical difficulties during the hearing, they should immediately inform the Court by sending an email to Veritext Litigation Solutions Canada, Inc. (scheduling@neesonsreporting.com).

APPENDIX "A"

58. **THIS COURT ORDERS** that, subject to paragraph 59, all motions in this proceeding are to be brought on not less than seven (7) calendar days' notice to all persons on the Service List. Each Notice of Motion shall specify a date (the "**Return Date**") and time for the hearing.

59. **THIS COURT ORDERS** that motions for relief on an urgent basis need not comply with the notice protocol described herein.

60. **THIS COURT ORDERS** that any interested Person wishing to object to the relief sought in a motion must serve responding motion material or, if they do not intend to file material, a notice in all cases stating the objection to the motion and the grounds for such objection in writing (the "**Responding Material**") to the moving party, the Applicant and the Monitor, with a copy to all Persons on the Service List, no later than 5 p.m. on the date that is four (4) calendar days prior to the Return Date (the "**Objection Deadline**").

61. **THIS COURT ORDERS** that, if no Responding Materials are served by the Objection Deadline, the judge having carriage of the motion (the "**Presiding Judge**") may determine:

- (a) whether a hearing is necessary;
- (b) whether such hearing will be in person, by telephone or by written submissions only; and
- (c) the parties from whom submissions are required

(collectively, the "**Hearing Details**"). In the absence of any such determination, a hearing will be held in the ordinary course.

62. **THIS COURT ORDERS** that, if no Responding Materials are served by the Objection Deadline, the Monitor shall communicate with the Presiding Judge regarding whether a determination has been made by the Presiding Judge concerning the Hearing Details. The Monitor shall thereafter advise the Service List of the Hearing Details and the Monitor shall report

upon its dissemination of the Hearing Details to the Court in a timely manner, which may be contained in the Monitor's next report in the proceeding.

63. **THIS COURT ORDERS** that if any party objects to the motion proceeding on the Return Date or believes that the Objection Deadline does not provide sufficient time to respond to the motion, such objecting party shall, promptly upon receipt of the Notice of Motion and in any event prior to the Objection Deadline, contact the moving party and the Monitor (together with the objecting party and any other party who has served Responding Materials, the "**Interested Parties**") to advise of such objection and the reasons therefor. If the Interested Parties are unable to resolve the objection to the timing and schedule for the motion following good faith consultations, the Interested Parties may seek a scheduling appointment before the Presiding Judge to be held prior to the Return Date or on such other date as may be mutually agreed by the Interested Parties or as directed by the Presiding Judge to establish a schedule for the motion. At the scheduling appointment, the Presiding Judge may provide directions including a schedule for the delivery of any further materials and the hearing of the contested motion, and may address such other matters, including interim relief, as the Court may see fit. Notwithstanding the foregoing, the Presiding Judge may require the Interested Parties to proceed with the contested motion on the Return Date or on any other date as may be directed by the Presiding Judge or as may be mutually agreed by the Interested Parties, if otherwise satisfactory to the Presiding Judge.

APPENDIX "B"

1. All Participants will have their microphones muted and may only unmute their own microphones when they are addressing the Court. When parties are not muted, they must avoid making extraneous noise (including for example, typing and shuffling papers) as these noises may interfere with the hearing.
2. Participants must ensure that they participate in the Zoom hearing from a well-lit room so that they are easily visible. Participants must also ensure that no filters are active that may distort or otherwise conceal their appearance.
3. Participants must ensure that they participate in the Zoom hearing from a quiet location where they (and the Court) will not be interrupted or disturbed during the hearing.
4. All mobile devices must be turned off or put on silent mode during the hearing.
5. Participants must refrain from speaking over other Participants.
6. Participants should make submissions in accordance with the order set out in the agenda. If there is a need to make submissions out of sequence, Participants should make a request in a manner directed by the Court. The Court may ask Participants to signal when they intend to address the Court by raising their hand (either by physically raising their hand or by using the virtual "raise hand" feature in Zoom).
7. Participants must state their name and who they represent before addressing the Court.
8. Upon entry into the virtual waiting room, each Participant joining by video should identify themselves, including any person off camera that may be viewing the video feed. This also allows any audio or visual issues to be identified. Each Participant is obligated to immediately notify the presiding judge if any additional person joins them in viewing the video feed.
9. If a Participant intends to rely on any documents, the materials you intend to rely on must be served and shared on the Monitors' sync.com link and all references during the hearing should reference the folder structure uploaded to sync.com.
10. If a party wishes to share certain documents during the hearing, the documents should be provided to the Monitors in advance so that it can be added to the agenda and a method for sharing can be set up.

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF IMPERIAL TOBACCO CANADA LIMITED AND
IMPERIAL TOBACCO COMPANY LIMITED

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

**ONTARIO
SUPERIOR COURT OF JUSTICE**

Proceeding Commenced at Toronto

**NOTICE OF MOTION
(Motion for Stay Extension
returnable March 30, 2021)**

OSLER, HOSKIN & HARCOURT LLP
Box 50, 1 First Canadian Place
Toronto ON M5X 1B8

Deborah Glendinning (LSO# 31070N)
Marc Wasserman (LSO# 44066M)
John A. MacDonald (LSO# 25884R)
Craig Lockwood (LSO# 46668M)

Tel: (416) 362-2111
Fax: (416) 862-6666

Lawyers for the Applicants, Imperial Tobacco Canada
Limited and Imperial Tobacco Company Limited

TAB 2

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF IMPERIAL TOBACCO CANADA LIMITED
AND IMPERIAL TOBACCO COMPANY LIMITED

APPLICANTS

AFFIDAVIT OF ERIC THAUVETTE

(Sworn March 19, 2021)

I, Eric Thauvette, of the City of Montreal, in the Province of Quebec, the Vice President and Chief Financial Officer of Imperial Tobacco Canada Limited (“ITCAN”), MAKE OATH AND SAY:

1. I am the Chief Financial Officer of ITCAN and, in that role, I am responsible for all financial-related aspects of ITCAN’s business operations. I am also an officer and director of ITCAN’s subsidiary and the other applicant, Imperial Tobacco Company Limited (“ITCO”, and collectively with ITCAN, the “Applicants”). As such, I have personal knowledge of the matters deposed to herein. Where I have relied on other sources for information, I have stated the sources of my information and believe them to be true. In preparing this affidavit, I have consulted with other members of the Applicants’ senior management team, legal, financial and other advisors of the Applicants, and representatives of FTI Consulting Canada Inc. (“FTI” or the “Monitor”). In addition, I receive frequent updates from the Applicants’ counsel regarding these proceedings.

2. This affidavit is made in support of a motion by the Applicants for an order under the *Companies' Creditors Arrangement Act*, RSC 1985, c C-36, as amended (the "CCAA"), extending the Stay Period (defined below) up to and including September 30, 2021.

I. Background

3. The Applicants were granted CCAA protection by an order of the Ontario Superior Court of Justice (Commercial List) dated March 12, 2019 (as amended from time to time, the "Initial Order"). The Initial Order appointed FTI as the Monitor and granted a stay of proceedings (the "Stay") in favour of the Applicants and certain related parties until and including April 11, 2019 or such later date as the Court may order (as extended by further court orders, the "Stay Period"). At the most recent stay extension hearing, held on September 29, 2020, this Court extended the Stay Period until and including March 31, 2021.

4. The Applicants sought CCAA protection following the judgment of the Quebec Court of Appeal on March 1, 2019, affirming a lower court decision that held ITCAN, JTI-Macdonald Corp. ("JTIM"), and Rothmans Benson & Hedges Inc. ("RBH" and, with the Applicants and JTIM, the "Tobacco Companies") jointly and severally liable for a maximum of \$13.6 billion. This class proceeding, together with the various consumer and government claims across the country (the "Tobacco Litigation"), collectively seek notional recovery of hundreds of billions of dollars from the Applicants and the other legal Canadian tobacco manufacturers. Although the Applicants dispute both the legal and factual foundation of the claims asserted in the Tobacco Litigation, as well as the corresponding quantification of damages, they ultimately determined that it is in the best interests of the Applicants' stakeholders to engage in a restructuring process with the overriding objective of preserving the value of their business and resolving all Tobacco Claims (as defined in the Initial Order) in an orderly process under Court supervision.

5. ITCAN, JTIM, and RBH are the three major Canadian manufacturers and distributors of tobacco products. JTIM and RBH have also been granted CCAA protection under orders made on March 8, 2019 and March 22, 2019, respectively. Counsel for the Tobacco Companies have consulted on common issues in order to coordinate the three CCAA proceedings to the maximum extent possible.

II. The Mediation and Current Status of the CCAA Proceedings

6. At the joint comeback hearing for the Imperial, JTIM, and RBH CCAA proceedings on April 4 – 5, 2019 (the “Comeback Hearing”), Justice Winkler was appointed the “Court-Appointed Mediator” in all three CCAA proceedings with a mandate to, among other things, adopt any process he considered appropriate for facilitating a global settlement of the Tobacco Claims.

7. Pursuant to an endorsement dated May 24, 2019, the mediation conducted by the Court-Appointed Mediator (the “Mediation”) is confidential and all steps taken or information produced by any of the parties in the Mediation shall not be disclosed. Therefore, the description of the Mediation and the Applicants’ participation below is general in nature.

8. During the most recent Stay Period, the Applicants have continued to engage in the Mediation in accordance with the directions provided by the Court-Appointed Mediator, including participating in numerous meetings with the Court-Appointed Mediator and others. In addition, during the most recent Stay Period, the Applicants have continued responding to requests for information from Tobacco Litigation stakeholders and uploading documents to the confidential data room set up in connection with the Mediation, including the Applicants’ 5-year business plan and their estimated 2020 COVID-19 related impact.

9. The Applicants continue to believe that the Mediation and interactions facilitated by the Court-Appointed Mediator will allow all stakeholders to better understand the competing interests of other parties in the CCAA proceedings, and assist in identifying a path forward for ultimately developing a consensual plan of compromise or arrangement. The Applicants have diligently adhered to all directions made by the Court-Appointed Mediator relating to scheduling and the Mediation, and will continue to do so during the extended Stay Period.

III. Other Matters

10. As explained in my affidavit sworn September 23, 2019 (the “September 2019 Thauvette Affidavit”), ITCAN is required to indemnify British American Tobacco Mexico, S.A. de C.V. (“BAT Mexico”) for certain costs resulting from the transition to plain packaging as, under a Finished Good Supply contract manufacturing agreement, ITCAN is required to compensate BAT Mexico for the costs of implementing any changes requested by ITCAN. As reported in my previous affidavits, given the Mediation and as a result of discussions with various stakeholders, ITCAN undertook to not make the payments until the Monitor had an opportunity to review and report on the matter, and pending a return to the Court or resolution between the parties. ITCAN employees met with the Monitor and explained the detailed composition of the proposed payments. The Applicants and BAT Mexico are continuing to gather further documentation and other information in order to answer questions raised by the Monitor, which documents and information are being provided to the Monitor on an ongoing basis as they are received. ITCAN, in consultation with the Monitor, decided to include the payments owing to BAT Mexico as a liability in its financial statements but will not be making the payments to BAT Mexico until the Monitor has reported on them in accordance with ITCAN’s undertaking.

11. As explained in my affidavit sworn September 21, 2020 (the “September 2020 Thauvette Affidavit”), the Applicants have taken various steps to address the effects of the COVID-19 pandemic. Most notably, while the Applicants experienced temporary supply chain disruptions and certain challenges and incurred certain additional costs, the supply chain disruptions had only a short term impact on the Applicants’ business. The Applicants with the support of BAT operations network are continuing to further detail and expand their business contingency plan to provide for additional manufacturing options and be better prepared for future disruptions, including in the event there is a COVID-19 resurgence, as well as the Regulations (discussed below).

12. As explained in my affidavit sworn on June 17, 2019, on May 1, 2019, the Federal government published the *Tobacco Products Regulations (Plain and Standardized Appearance)*, *SOR/2019-107* (the “Regulations”) mandating plain and standardized appearance of tobacco packages and products. The Regulations include two phases. Phase 1 has been completed. In phase 2, manufacturers will have to ensure that all manufacturing, sales and distribution of cigarettes are in a slide and shell packaging format after November 9, 2021 while retailers have an additional 3 months to ensure all sales of cigarettes are in a slide and shell packaging format. The Applicants are making preparations for the implementation of phase 2 and are on track for compliance.

13. On January 12, 2021, the Canada Border Services Agency (the “CBSA”) sent a letter to ITCAN advising that, effective February 19, 2021, the CBSA would be suspending ITCAN’s participation in two programs (the “Trusted Trader Programs”) offered by the CBSA permitting eligible businesses importing goods into Canada to use streamlined and efficient border processes because the CBSA believed that ITCAN was deemed to be “insolvent” by virtue of its CCAA filing that had taken place nearly 20 months prior.

14. Following receipt of the January 12, 2021 letter, ITCAN's counsel immediately convened a call with CBSA representatives to discuss the matter, and sent a follow-up letter dated January 27, 2021. ITCAN's counsel requested that the CBSA reconsider its decision or, in the alternative, that the CBSA delay the effective date of the suspension from February 19, 2021 to March 19, 2021 in order for the parties to resolve these matters and, if necessary, to allow ITCAN to take appropriate measures in response. The CBSA agreed to delay the effective date of the suspension, first to March 19 and then indefinitely while the parties continue their ongoing discussions to attempt to amicably resolve this issue.

15. As part of its cash management system, ITCAN makes certain short-term investments through multiple Canadian financial institutions using excess cash. To minimize the risk associated with these investments, ITCAN has continued to diversify the financial institutions and instruments. A portion of its cash balance is invested in short-term government bonds in a separately managed account with HSBC Global Asset Management, through CIBC Mellon Trust Company acting as custodian.

16. As explained in my affidavit sworn March 12, 2019 (the "Initial Order Affidavit"), pursuant to a Supply of Marketing Services Agreement dated July 18, 2017, ITCAN provides marketing support services to Nicoventures in exchange for Nicoventures paying all "Charges" under the Agreement. Recently, an ITCAN employee and a service provider developed an accessory for ePod vaping devices in the context of the services that ITCAN provides to Nicoventures. ITCAN and its employee have entered into assignment agreements, transferring to Nicoventures all their rights in the invention, which gives effect to what ITCAN had previously agreed to do in the Supply of Marketing Services Agreement.

17. As noted in the September 2020 Thauvette Affidavit, at the time of the last stay extension hearing, the Applicants were engaged in discussions with a supplier regarding terms for ongoing business. Those discussions have concluded successfully and an addendum documenting this resolution was executed by the parties on October 13, 2020.

18. Overall, there has been negligible disruption of the Applicants' business operations. The stay of proceedings has therefore achieved its objective of providing operational stability and fostering an environment that encourages stakeholder discussions.

IV. Stay Extension

19. As noted above, the Applicants are seeking to extend the Stay Period up to and including September 30, 2021.

20. I believe that the Applicants have acted and are continuing to act in good faith and with due diligence in these CCAA proceedings since the granting of the Initial Order. During the extended Stay Period, the Applicants intend to continue engaging in the Mediation under the direction of the Court-Appointed Mediator and to work diligently (in consultation with the Monitor) to explore a negotiated resolution with the Tobacco Litigation stakeholders.

21. The Applicants' overriding objective remains the eventual global resolution of all Tobacco Claims in a co-ordinated fashion, which will require the continuing participation of all stakeholders in a co-ordinated process under continuing Court supervision.

22. The Applicants, with the assistance of the Monitor, have prepared an updated Cash Flow Forecast for the 30-week period commencing the week of March 8, 2021 through the week of September 27, 2021, which reflects that the Applicants are projected to have sufficient funding to continue to operate in the normal course during the proposed extension of the Stay Period. I

understand that the Monitor will be attaching the updated Cash Flow Forecast with its report that will be filed with the Court. Although there have been sale volume fluctuations during the COVID-19 pandemic, the Applicants' overall sale volumes since the last stay extension have been higher than forecast. The Applicants believe that the higher-than-expected sale volumes were caused by, among other things, restricted access to the illicit market for tobacco purchases during the COVID-19 pandemic.

23. The Monitor has expressed its support for the extension of the Stay Period to September 30, 2021.

SWORN BEFORE ME over video teleconference this 19th day of March, 2021 pursuant to O. Reg 431/20, *Administering Oath or Declaration Remotely*. The affiant was located in the City of Montreal, in the Province of Quebec, and the Commissioner was located in the City of Toronto, in the Province of Ontario.



Commissioner for Taking Affidavits
John A. MacDonald
(LSO# 25884R)



Eric Thauvette

Ontario

**SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

Proceeding commenced at Toronto

AFFIDAVIT OF ERIC THAUVETTE
(Sworn March 19, 2021)

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place, P.O. Box 50
Toronto, ON M5X 1B8

Deborah Glendinning (LSO# 31070N)
Marc Wasserman (LSO# 44066M)
John A. MacDonald (LSO# 25884R)
Craig Lockwood (LSO# 46668M)

Tel: (416) 362-2111
Fax: (416) 862-6666

Lawyers to the Applicants, Imperial Tobacco Canada
Limited and Imperial Tobacco Company Limited

Matter No: 1144377

TAB 3

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE)	TUESDAY, THE 30 TH
)	
JUSTICE MCEWEN)	DAY OF MARCH, 2021

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF IMPERIAL TOBACCO CANADA
LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED

APPLICANTS

**ORDER
(Stay Extension)**

THIS MOTION, made by the Applicants pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended, for an order extending the Stay Period (defined below), was heard this day by judicial video conference in Toronto, Ontario due to the COVID-19 pandemic.

ON READING the Notice of Motion of the Applicants, the Affidavit of Eric Thauvette sworn March 19, 2021, the Ninth Report of the Monitor, and on hearing the submissions of respective counsel for the Applicants, the Monitor, and such other counsel as were present, no one else appearing although duly served as appears from the Affidavit of Service of Waleed Malik affirmed March 19, 2021, filed:

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record herein is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

EXTENSION OF THE STAY PERIOD

2. **THIS COURT ORDERS** that the Stay Period as defined in paragraph 18 of the Second Amended and Restated Initial Order dated March 12, 2019 is hereby extended until and including September 30, 2021.

GENERAL

3. **THIS COURT ORDERS** that this Order is effective from the date that it is made and is enforceable without any need for entry and filing.

4. **THIS COURT ORDERS** that this Order shall have full force and effect in all provinces and territories in Canada.

5. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body, having jurisdiction in Canada or in the United States of America, to give effect to this Order and to assist the Applicants, the Monitor and their respective agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicants and to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Monitor in any foreign proceeding, or to assist the Applicants and the Monitor and their respective agents in carrying out the terms of this Order.

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF IMPERIAL TOBACCO CANADA LIMITED AND
IMPERIAL TOBACCO COMPANY LIMITED

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

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

Proceeding Commenced at Toronto

ORDER
(Stay Extension)

OSLER, HOSKIN & HARCOURT LLP
Box 50, 1 First Canadian Place
Toronto ON M5X 1B8

Deborah Glendinning (LSO# 31070N)
Marc Wasserman (LSO# 44066M)
John A. MacDonald (LSO# 25884R)
Craig Lockwood (LSO# 46668M)

Tel: 416.362.2111
Fax: 416.862.6666

Lawyers for the Applicants, Imperial Tobacco Canada
Limited and Imperial Tobacco Company Limited

**IN THE MATTER OF the Companies' Creditors Arrangement Act, R.S.C. 1985, c. C-36, as amended
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF IMPERIAL
TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED**

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

APPLICANTS

Ontario
**SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

Proceeding commenced at Toronto

**MOTION RECORD OF IMPERIAL TOBACCO
CANADA LIMITED AND IMPERIAL TOBACCO
COMPANY LIMITED**
(Motion for Stay Extension returnable March 30, 2021)

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place, P.O. Box 50
Toronto, ON M5X 1B8

Deborah Glendinning (LSO# 31070N)
Marc Wasserman (LSO# 44066M)
John A. MacDonald (LSO# 25884R)
Craig Lockwood (LSO# 46668M)

Tel: (416) 362-2111
Fax: (416) 862-6666

Lawyers to the Applicants, Imperial Tobacco Canada
Limited and Imperial Tobacco Company Limited

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