

May 13, 2019

**BY EMAIL**

Mr. Justice Thomas J. McEwen  
c/o Commercial List Office  
330 University Avenue, 7<sup>th</sup> Floor  
Toronto, ON M5G 1R7

Re: In the matter of the *Companies' Creditors Arrangement Act*, R.S.C. 1985,  
C.C-36 as amended, and the proceedings of:

Imperial Tobacco Canada Ltd.	CV-19-616077-00CL
JTI-MacDonald Corp.	CV-19-615862-00CL
Rothmans, Benson & Hedges Inc.	CV-19-616779-00CL

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Your Honour,

Further to your Endorsement dated April 25, 2019, the parties have not resolved their dispute regarding the insurance settlements matter with the assistance of the Court-Appointed Mediator. Accordingly, the Quebec Class Action Plaintiffs intend to proceed tomorrow before Your Honour on our Motions to Clarify the Insurance Settlements Order and the Kansa Order.

We also intend to proceed before you on the pending matter of the disclosure of the Applicants' restructuring fees raised in our Comeback Motions returnable before you on April 4, 2019.

Yours respectfully,

**FISHMAN FLANZ MELAND PAQUIN LLP**



Mark E. Meland  
MEM/hb  
Cc: Service List