

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

**Imperial Tobacco Canada Limited and
Imperial Tobacco Company Limited**

TWENTY-FIRST REPORT OF THE MONITOR

October 25, 2024

**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

**TWENTY-FIRST REPORT TO THE COURT
SUBMITTED BY FTI CONSULTING CANADA INC.,
IN ITS CAPACITY AS MONITOR**

A. OVERVIEW

1. This report (this “**Report**”) was prepared in connection with the Monitor’s motion for an order (the “**Claims Procedure Order**”), among other things, establishing a claims procedure (the “**Claims Procedure**”) for the identification of Affected Claims against Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, “**Imperial**” or the “**Applicants**”) in connection with the plan of compromise and arrangement in respect of Imperial (the “**Imperial Plan**”).
2. Appendix A attached hereto provides an overview of, among other things, the Claims Procedure and the Claims Procedure Order.
3. In this Report, unless otherwise defined, all capitalized terms shall have the respective meanings specified in the appendix attached to this Report as Appendix A.
4. Further information regarding these CCAA Proceedings and a background on Imperial have been provided in previous reports of the Monitor.
5. All Court materials filed and orders issued in these CCAA Proceedings and the related Imperial Chapter 15 Proceedings are available on the Monitor’s website at: <http://cfcanada.fticonsulting.com/imperialtobacco>.

B. TERMS OF REFERENCE AND DISCLAIMER

6. In preparing this Report, the Monitor has relied upon certain financial information and forecasts prepared by Imperial as well as discussions and correspondence with senior management and advisors to Imperial, amongst others. The Monitor has not audited or otherwise attempted to verify the accuracy or completeness of this information. Accordingly, the Monitor expresses no opinion or other form of assurance respecting the information contained in this Report or relied on in its preparation. Forward-looking financial information reported or relied upon in preparing this Report is based on Imperial management's assumptions regarding future events. Actual results may diverge from such forecasts, and these variations may be material.
7. Unless otherwise stated, all monetary amounts contained herein are expressed in Canadian Dollars.

C. PURPOSE OF THIS REPORT

8. The purpose of this Report is to provide the Court with information regarding:
 - i. an overview of the Claims Procedure Order; and
 - ii. the Monitor's comments and recommendations in respect of the foregoing matter.

D. CLAIMS PROCEDURE ORDER

9. Attached as Appendix A to this Report are joint submissions prepared by the Tobacco Monitors and counsel to the Tobacco Monitors which discuss the Claims Procedure and the respective Claims Procedure Orders sought by the Tobacco Monitors pursuant to the Tobacco Monitors' Motion.

E. CONCLUSIONS & RECOMMENDATIONS

10. The Monitor recommends the proposed Claims Procedure Order in connection with the Imperial Plan be granted.

The Monitor respectfully submits this Twenty-First Report.

Dated this 25th day of October 2024

A handwritten signature in black ink that reads "FTI Consulting Canada Inc." The signature is written in a cursive, slightly slanted style.

FTI Consulting Canada Inc.

in its capacity as Monitor of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited, and not in its personal capacity.

APPENDIX A

Please see attached.

APPENDIX A
REPORT OF THE MONITORS
CLAIMS PROCEDURE

INTRODUCTION

1. In 2019, JTI-Macdonald Corp. (“**JTIM**”), Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, “**Imperial**”), and Rothmans, Benson & Hedges Inc. (“**RBH**”, together with JTIM and Imperial, the “**CCAA Applicants**” and each a “**CCAA Applicant**”) filed for and obtained protection under the *Companies’ Creditors Arrangement Act* (the “**CCAA**”). The parallel, unconsolidated proceedings commenced by the CCAA Applicants under the CCAA are referred to herein as the “**CCAA Proceedings**” and each a “**CCAA Proceeding**”.
2. A stay of proceedings was granted in favour of each of the CCAA Applicants pursuant to separate initial orders of this Court (collectively, as amended and restated from time to time, the “**Initial Orders**”).
3. Pursuant to the Initial Orders, Deloitte Restructuring Inc. was appointed as the monitor of JTIM (in such capacity, the “**JTIM Monitor**”), FTI Consulting Canada Inc. was appointed as the monitor of Imperial (in such capacity, the “**Imperial Monitor**”) and Ernst & Young Inc. was appointed as monitor of RBH (in such capacity, the “**RBH Monitor**” and, together with the JTIM Monitor and the Imperial Monitor, the “**Monitors**” and each a “**Monitor**”).
4. After its appointment, the Imperial Monitor, as Imperial’s foreign representative, sought and was granted relief under Chapter 15 of the United States Code, to recognize the CCAA

Proceeding of Imperial as a foreign main proceeding and staying any actions against Imperial in the United States (the “**Imperial Chapter 15 Proceeding**”).

5. The objective of the CCAA Proceedings, and the parallel Imperial Chapter 15 Proceeding, is to provide the CCAA Applicants with an opportunity to effect a global resolution of the Tobacco Claims (as defined in the Plans) against each of them.
6. In furtherance of the collective goal of resolving the numerous, substantial and complicated claims against the CCAA Applicants, the Honourable Warren K. Winkler, K.C. was appointed as mediator (the “**Court-Appointed Mediator**”), with a mandate to oversee and coordinate a multiparty, comprehensive, confidential mediation among the CCAA Applicants and their key stakeholders (the “**Mediation**”).
7. The stays of proceedings granted by this Court in each of the CCAA Proceedings have been extended multiple times. On September 27, 2023, the Court granted an order further extending the stay periods in the CCAA Proceedings to March 29, 2024 (which stays were subsequently extended to October 31, 2024). In the accompanying endorsement, Chief Justice Morawetz found that:

In my view, if a successful plan is to be forthcoming, the best chance for development of such a plan will be achieved by directing neutral parties to collaborate and develop such a plan. In the circumstances, such neutrals are already in place. The three Court-appointed Monitors are well-positioned to collaborate with each other in conjunction with the Court-appointed Mediator to develop such plans.

8. Chief Justice Morawetz thereby directed the Monitors and the Court-Appointed Mediator to develop plans of compromise or arrangement in respect of each CCAA Applicant.

9. Since then, the Monitors and the Court-Appointed Mediator have, via the confidential Mediation process developed proposed plans of compromise or arrangement in respect of each CCAA Applicant on substantially similar terms (the “**Plans**”).
10. In an endorsement dated October 1, 2024 Chief Justice Morawetz stated that “the Court has every expectation that matters will progress such that meetings of creditors can take place on or before December 12, 2024.” The Meeting Orders (as defined below) contemplate creditors’ meetings by such date.
11. To facilitate implementation of the Plans, the Monitors and the Court-Appointed Mediator, in consultation with the various stakeholders in the Mediation have developed and are proposing: (i) the procedure for the submission, evaluation and adjudication of certain claims against the CCAA Applicants (the “**Claims Procedure**”), (ii) the claims notice and notice of related relief (the “**Omnibus Notice**”), (iii) the noticing program for the Claims Procedure and related relief (the “**Omnibus Notice Program**”), and (iv) the orders for JTIM (the “**JTIM Claims Procedure Order**”), Imperial (the “**Imperial Claims Procedure Order**”) and RBH (the “**RBH Claims Procedure Order**” and, together with the JTIM Claims Procedure Order and the Imperial Claims Procedure Order, the “**Claims Procedure Orders**”) that establish the Claims Procedure, Omnibus Notice and Omnibus Notice Program.
12. Capitalized terms used but not defined in this Appendix (the “**Appendix**”) have the meanings ascribed to them in the Claims Procedure Orders.

PURPOSE

13. The purpose of this Appendix is to provide the Court with an overview of the Claims Procedure, Omnibus Notice, Omnibus Notice Program and Claims Procedure Orders.

PURPOSE OF CLAIMS PROCEDURE

14. The Claims Procedure and the terms of the Claims Procedure Orders were designed to efficiently, fairly, consistently and transparently identify and quantify “**Affected Claims**”¹ against the CCAA Applicants.
15. The Claims Procedure prescribes a process for determining the Persons holding Affected Claims that are eligible to vote at the meetings (the “**Meetings**”) to consider and vote on resolutions to approve the Plans.
16. General unsecured and secured claims against the CCAA Applicants that do not fall within the definition of Affected Claims are not subject to the Claims Procedure. The Claims Procedure is only intended to address Affected Claims against the CCAA Applicants.

CLAIMS GOVERNED BY THE CLAIMS PROCEDURE ORDERS

17. Pursuant to the terms of the Claims Procedure Orders, all Affected Claims against the CCAA Applicants are subject to the Claims Procedure. The Affected Claims include (each as described further below in summary form) the Provincial HCCR Claims, Territorial

¹ “**Affected Claim**” means any Claim, other than an Unaffected Claim, against a Tobacco Company. For greater certainty, all Tobacco Claims, including the Provincial HCCR Claims, Territorial HCCR Claims, QCAP Claims, PCC Claims, *Knight* Claims (specific to Imperial), Tobacco Producers Claims and Miscellaneous Claims are Affected Claims.

HCCR Claims, QCAP Claims, PCC Claims, Tobacco Producer Claims, *Knight* Claims (only asserted against Imperial) and Miscellaneous Claims:

- a) **The Provincial HCCR Claims and the Territorial HCCR Claims:** Affected Claims of each Province and Territory against the CCAA Applicants for the recovery of alleged health care costs associated with the treatment of tobacco related illnesses. The Provincial HCCR Claims and Territorial HCCR Claims have been asserted in the superior court of each respective Province and Territory pursuant to legislation established in each Province and Territory for the purpose of creating a cause of action against the CCAA Applicants to recover such alleged health care costs.

- b) **QCAP Claims:** Affected Claims asserted against the CCAA Applicants in two separate class actions in the Province of Quebec, as discussed in greater detail below. The QCAP Claims relate to damages suffered by individuals resulting from the use of tobacco products. QCAP Claims under the Plan encompass all claims in the *Blais* Class Action² and *Letourneau* Class Action³ (collectively, the “**Quebec Class Actions**”). The Quebec Class Actions were certified on February 21, 2005. The Quebec Class Actions address the Tobacco Claims of Quebec residents who smoked cigarettes during specified time periods. Quebec Class Counsel represents all Individuals (as defined in the Plans) who meet the criteria of the certified class definitions in the Quebec Class Actions (the “**QCAPs**”).

² Class action commenced on November 20, 1998 bearing Court File No. 500-06-000076-980.

³ Class action commenced in September 1998 bearing Court File No. 500-06-000070-983.

- c) **PCC Claims**: Affected Claims (that have been asserted or may be asserted in the future) of all other Individuals in Canada in relation to alleged damages suffered by those Individuals resulting from the use of tobacco products. On December 9, 2019, PCC Representative Counsel was appointed by this Court to represent the interests of all Individuals who are not QCAPs and not represented in the *Knight* Class Action (as defined below and which, as stated below, is solely against Imperial Tobacco Company Limited) in the CCAA Proceedings.
- d) **Tobacco Producer Claims**: Affected Claims advanced against each of the CCAA Applicants by the Ontario Flue-Cured Tobacco Growers' Marketing Board in respect of alleged unfair trade practices of the CCAA Applicants that allegedly resulted in lower prices being paid to tobacco producers for their products. Any Person that holds a Tobacco Producer Claim is represented by Counsel for the Tobacco Producers (as defined in the Plans).
- e) **Knight Claim**: Affected Claims asserted via a class action lawsuit (the "**Knight Class Action**") against Imperial Tobacco Canada Limited in respect of alleged damages suffered by Individuals resulting from the use of "light" or "mild" cigarettes. *Knight* Class Counsel (as defined in the Plans) represents all individuals who hold a *Knight* Claim. As the *Knight* Claims are only asserted against Imperial Tobacco Canada Limited, only the Imperial Claims Procedure Order deals with the Claims Procedure with respect to the *Knight* Claims.

The parties holding Claims in the preceding categories are collectively referred to as the "**Claimants**".

Miscellaneous Claims

18. Miscellaneous Claims is defined in the JTIM Claims Procedure Order as follows:

“**Miscellaneous Claims**” means collectively:

- (a) any Pre-Implementation Miscellaneous Claim;⁴
- (b) any Section 5.1(2) Claim, in respect of which the Person holding such Claim, or an authorized Person on their behalf, has not executed and delivered, or will not execute and deliver, a Claimant Contractual Release;
- (c) any Section 19(2) Claim in regard to which the compromise or arrangement in respect of JTIM explicitly provides for the Section 19(2) Claim’s compromise, and the Person holding such Claim, or an authorized Person on their behalf, has not voted, or will not vote, for the acceptance of the compromise or arrangement, or otherwise execute and deliver a Claimant Contractual Release; and
- (d) any other Claim in respect of JTIM (excluding any Unaffected Claim) which is received by the Monitor and asserted against any Released Party based on, arising from or in respect of any conduct, act, omission, transaction, duty, responsibility, indebtedness, liability, obligation, dealing, fact, matter, or occurrence existing or taking place at or prior to the Effective Time (whether or not continuing thereafter) by a Person who asserts that such Claim will not be or, if asserted after the Effective Time, has not been compromised and fully, finally and irrevocably and unconditionally released and forever discharged, and permanently barred and enjoined pursuant to the terms of the CCAA Plan, the Claims Procedure Order, the Sanction Order or any other Order made in the CCAA Proceeding, and in accordance with Article 18, Section 18.2.3 of the CCAA Plan, the CCAA Court grants leave for such Person to bring such Claim for determination on its merits by the CCAA Court.

The existence of any such Miscellaneous Claims is not admitted but is expressly denied by JTIM, its Tobacco Company Group and the Claimants. For greater certainty, no Claimant or Individual Claimant may assert a Miscellaneous Claim.

⁴ A Pre-Implementation Miscellaneous Claim is defined in the Plans as:

“**Pre-Implementation Miscellaneous Claim**” means an Affected Claim by a Person who is not an Individual Claimant and which Affected Claim is not a: (a) Provincial HCCR Claim, (b) Territorial HCCR Claim, (c) QCAP Claim, (d) PCC Claim, (e) *Knight* Claim (specific to Imperial) or (f) Tobacco Producers Claim.

19. The Imperial Claims Procedure Order and RBH Claims Procedure Order define Miscellaneous Claims identically but replace JTIM with Imperial and RBH respectively.
20. Persons who assert Miscellaneous Claims are referred to as “**Putative Miscellaneous Claimants**”. The Monitors are not aware of any Putative Miscellaneous Claimants. For completeness, however, and as set out in greater detail below, the Claims Procedure is designed to provide Putative Miscellaneous Claimants with an opportunity to identify themselves and vote on the Plans.
21. The Plans also establish a fund (the “**Miscellaneous Claims Fund**”) to address any Miscellaneous Claim that is proven after the implementation of the Plans. In order to prove a Miscellaneous Claim, a Putative Miscellaneous Claimant must file a Miscellaneous Claimant Proof of Claim (defined below) prior to the Miscellaneous Claims Bar Date (defined below) and then seek leave from this Court to commence a proceeding to determine the merits of the Miscellaneous Claim. Any payment or award that is made in respect of a Miscellaneous Claim will be paid solely from the Miscellaneous Claims Fund.
22. As described in greater detail below, no Claimant or Individual Claimant is entitled to assert a Miscellaneous Claim.

Individual Claims

23. “Individual Claimants” are defined in the Claims Procedure Orders to be all individuals who have asserted or may be entitled to assert a Tobacco Claim, which individuals are either Pan-Canadian Claimants or Quebec Class Action Plaintiffs and (as stated above) are represented in the CCAA Proceedings by either PCC Representative Counsel or Quebec

Class Counsel, respectively, and will be bound by the contractual releases given by such counsel on their behalf (defined in the Plans as the “**Claimant Contractual Releases**”) and the other releases contained in the Plans.

24. Pursuant to the Claims Procedure Orders, no Individual Claimants are permitted to file a proof of claim. This is because, as set out above, the interests of Individual Claimants are fully represented in the CCAA Proceedings by PCC Representative Counsel or Quebec Class Counsel, as applicable. Separate, comprehensive claims processes will be conducted after the implementation of the Plans by a claims administrator to seek and settle the claims of Individual Claimants pursuant to the respective claims administration plans included in the Plans. Accordingly, Individual Claimant’s claims are addressed by the portion of the Claims Procedure that applies to PCC Claims and QCAP Claims.
25. The Claims Procedure Orders and the Plans also describe claims that are not affected by the Plan (“**Unaffected Claims**”). Persons holding Unaffected Claims are not entitled to attend the Meetings or vote on the Plans.

CLAIMS PROCEDURE

Negative Notice Procedure

26. The Claims Procedure Orders create a process for the determination and quantification of the Negative Notice Claims (as defined below), which are the Provincial HCCR Claims, Territorial HCCR Claims, QCAP Claims, PCC Claims, Tobacco Producer Claims and, only in the case of the Imperial Claims Procedure Order, the *Knight* Claims and the claims

of Canada in respect of the reassessment by the Canada Revenue Agency of certain settlement payments made by Imperial Tobacco Canada Limited in its 2014 taxation year.

27. Pursuant to the Claims Procedure, each Claimant or their duly appointed representative will be sent in respect of each CCAA Applicant: (i) a statement of negative notice claim which sets out the value and number of votes (each for voting purposes) (the “**Statement of Negative Notice Claim**”) attributable to its Affected Claim, and (ii) a form for the dispute of the value and/or number of votes contained in the Statement of Negative Notice Claim (the “**Notice of Dispute of Negative Notice Claim**” and, together with the Statement of Negative Notice Claim, the “**Negative Notice Claims Package**”).⁵ The following lists the value and number of votes attributable to each negative notice claim (each a “**Negative Notice Claim**”):

Claimant	Number of Votes for Voting Purposes	Value of Claim for Voting Purposes
Quebec Class Action Plaintiffs (QCAPs)	99,958	\$13,706,891,279
Pan-Canadian Claimants (PCCs)	186,003	\$5,041,088,110
<i>Knight</i> Class Action Plaintiffs (only in respect of the Imperial CCAA Proceeding)	1	\$484,000,000
Tobacco Producers	3,930	\$29,043,876
British Columbia	1	\$136,681,344,490
Alberta	1	\$119,266,303,168
Saskatchewan	1	\$27,189,868,453
Manitoba	1	\$42,741,373,788
Ontario	1	\$271,795,731,959
Quebec	1	\$253,365,332,712
New Brunswick	1	\$22,778,964,723

⁵ The value attributed to the Negative Notice Claim of each Claimant was arrived at by the Court-Appointed Mediator and the Monitors through the Mediation after a review of expert evidence in connection therewith. The expert evidence informing, in part, and supporting the quantification of each Negative Notice Claim is included in the report of Dr. Glen Harrison (the “**Harrison Report**”). Copies of the Harrison Report and the Curriculum Vitae of Dr. Harrison are included as Schedules to the proposed Plans.

Claimant	Number of Votes for Voting Purposes	Value of Claim for Voting Purposes
Nova Scotia	1	\$29,979,033,060
Prince Edward Island	1	\$6,238,547,995
Newfoundland and Labrador	1	\$20,279,767,449
Yukon	1	\$3,752,573,987
Northwest Territories	1	\$6,865,708,611
Nunavut	1	\$3,584,449,605
Canada (only in respect of the Imperial CCAA Proceeding)	1	\$333,535,110

28. The Claimants, or their duly appointed representative, if they wish to dispute the Negative Notice Claim, are required to submit a Notice of Dispute of Negative Notice Claim in respect of each CCAA Applicant to the applicable Monitor within 21 days following the date that the Negative Notice Claims Package is sent (the “**Negative Notice Bar Date**”), after which failure to deliver a Notice of Dispute of Negative Notice Claim will result in the conclusive and irrevocable acceptance of each such Negative Notice Claim. The Monitors believe that the Negative Notice Bar Date provides sufficient time for the Claimants to review the Negative Notice Claim and submit a Notice of Dispute of Negative Notice Claim if the Claimant disagrees with the value or number of votes set out in the Negative Notice Claim.
29. The Monitors, in consultation with the Court-Appointed Mediator, will review any Notice of Dispute of Negative Notice Claim received and will attempt to resolve any such dispute with the applicable Claimant. If the dispute cannot be settled, the applicable Monitor will refer the matter to this Court for adjudication and will provide timely notice of the hearing date to the affected Claimant.

Claims Procedure for Persons Other Than a Claimant or Individual Claimant

30. The Claims Procedure Order also establishes a process to identify Putative Miscellaneous Claimants. The Claims Procedure allows Putative Miscellaneous Claimants to file a proof of claim (a “**Miscellaneous Claimant Proof of Claim**”) in respect of a purported Miscellaneous Claim.
31. As set out above, the Monitors are not aware of the existence of any Miscellaneous Claims. However, the Claims Procedure has been formulated to ensure that any person (other than a Claimant or an Individual Claimant) who may have a Miscellaneous Claim has the ability to assert its Miscellaneous Claim and vote on the applicable Plan at the applicable Meeting.
32. Pursuant to the Claims Procedure Orders, a Putative Miscellaneous Claimant must file a Miscellaneous Claimant Proof of Claim with the applicable Monitor prior to 5:00 p.m. (Eastern Time) on December 5, 2024 (the “**Miscellaneous Claims Bar Date**”) in order to be entitled to vote on the applicable Plan at the applicable Meeting.
33. The Monitors are not obligated, upon receipt of a Miscellaneous Claimant Proof of Claim, to make any inquiry or assessment as to the validity or the value assigned to the Miscellaneous Claimant Proof of Claim. However, the Monitors may seek direction from the Court with respect to the validity or quantification of a Miscellaneous Claimant Proof of Claim at their sole discretion. The Monitors are of the view that the process established in the Claims Procedure Orders for the determination of the number of votes and the value attributed to such votes for a Miscellaneous Claim is fair and reasonable and that the

Miscellaneous Claims Bar Date provides sufficient time for potential Putative Miscellaneous Claimants to file a Miscellaneous Claimant Proof of Claim.

34. The Claims Procedure only establishes the value and number of votes of a Putative Miscellaneous Claimant for voting purposes. Any votes or value attributable to a Miscellaneous Claim in accordance with the Claims Procedure will not be determinative of the quantum of any potential distribution that a Putative Miscellaneous Claimant may be entitled to receive pursuant to the Plans.
35. The establishment of the value of a Miscellaneous Claim for distribution purposes will be conducted through the process set out in the Plans (the “**Miscellaneous Claims Procedure**”). The Miscellaneous Claims Procedure is a separate process from the Claims Procedure. Pursuant to the Miscellaneous Claims Procedure, leave must be sought by a Putative Miscellaneous Claimant from the Court to prove a Miscellaneous Claim and, if such leave is granted, the Court may make a determination on the merits of the purported Miscellaneous Claim.
36. In accordance with the Plans, any Putative Miscellaneous Claimant that fails to file by the Miscellaneous Claims Bar Date a Miscellaneous Claimant Proof of Claim in respect of a “Pre-Implementation Miscellaneous Claim” shall be forever barred from asserting such Pre-Implementation Miscellaneous Claim.
37. The Monitors will keep a record of all Miscellaneous Claimant Proofs of Claim received for the purpose of preparing a list of Persons eligible to vote at the Meetings and the value associated with their respective votes.

OMNIBUS NOTICE AND OMNIBUS NOTICE PROGRAM

38. The Claims Procedure Orders also establish the Omnibus Notice Program, pursuant to which the Omnibus Notice will be disseminated to Persons, including Claimants, Putative Miscellaneous Claimants and the public generally, to provide information on the Plans, the Claims Procedure and the Meetings. A copy of the Omnibus Notice is attached to the Claims Procedure Order as Schedule “C”.

Omnibus Notice

39. The proposed form of Omnibus Notice provides an explanation of the Plans, the Claims Procedure Orders and the order in respect of each CCAA Applicant establishing the Meetings (the “**Meeting Orders**”) and directs Persons to the Websites (as defined below) of the Monitors where they can find copies of those documents.

40. Important dates, including the Miscellaneous Claims Bar Date, the Negative Notice Bar Date and the date of the Meetings are also set out in the Omnibus Notice. The important dates for the Claims Procedure are reproduced below:

Date	Claims Procedure Step
October 31, 2024	Hearings on Claims Procedure Orders and Meeting Orders
November 7, 2024	Omnibus Notice published and Negative Notice Claims Packages sent

November 14, 2024	Omnibus Notice republished and condensed Omnibus Notice published
November 28, 2024	Negative Notice Bar Dates
November 29, 2024	Monitors publish Meetings materials to Websites
December 5, 2024	Miscellaneous Claims Bar Dates
December 5, 2024	Proxies for voting delivered
December 9, 2024	Monitors deliver Meetings materials to Eligible Voting Creditors (defined in the Meeting Orders)
December 12, 2024	Meetings to vote on CCAA Plans

41. The Omnibus Notice further explains to Individual Claimants that they are already represented in the CCAA Proceedings by Quebec Class Counsel in the case of QCAPs and PCC Representative Counsel in the case of Pan-Canadian Claimants. The Omnibus Notice also briefly summarizes: (i) the processes through which both the Quebec Class Action Plaintiffs and Pan-Canadian Claimants can assert claims to the Global Settlement Amount (as defined in the Plans); (ii) the allocation of the Global Settlement Amount to the various categories of Claimants; (iii) the Miscellaneous Claims Fund; and (iv) the public interest non-profit foundation contemplated by the Plans, to be known as the Cy-près Foundation.

42. The Omnibus Notice includes a description of the Claims Procedure. It explains to potential Putative Miscellaneous Claimants how they may submit a Miscellaneous Claimant Proof of Claim, the deadlines associated with such submission and that the Claims Procedure is being conducted solely to determine the number of votes of Putative Miscellaneous Claimants, and the associated value of such votes, solely for voting purposes at the Meetings and not for distribution purposes under the Plans. The Miscellaneous Claims Procedure for the determination of potential distributions in respect of Miscellaneous Claims is also briefly summarized.
43. Lastly, a brief overview of the Meeting Orders is provided in the Omnibus Notice. The voting procedure at the Meetings is set out and the process for the sanction of the Plans, should they be approved, at the proposed Sanction Hearing is covered.
44. The Monitors believe that the information provided in the Omnibus Notice is comprehensive and will provide good and sufficient notice to any Person that may have an Affected Claim.

Omnibus Notice Program

45. The Omnibus Notice Program establishes a strategy for widely disseminating the essential information contained in the Omnibus Notice in a manner that will be easily understood by the general public.
46. The Omnibus Notice Program calls for a condensed version of the Omnibus Notice to be published in English and French in the *Globe and Mail* (National Edition), *National Post* (National Edition), *Le Devoir* within five (5) Business Days of the issuance of the Claims

Procedure Orders, or as soon as practical thereafter, and again one week following the first publication. The same condensed version of the Omnibus Notice will be published in thirty-six regional newspapers covering all Provinces and Territories within ten (10) Business Days of the issuance of the Claims Procedure Orders or as soon as practical thereafter.⁶ A list of the regional newspapers is attached to the Omnibus Notice Program as Appendix “B”.

47. Since potential Putative Miscellaneous Claimants cannot be Individuals, the Omnibus Notice Program calls for the Omnibus Notice to be published exclusively in newspapers and not on social media platforms. Such platforms would be appropriate if individuals were to be solicited but is less relevant to solicit organizations, institutions and other groups.
48. The Omnibus Notice Program also calls for the Monitors to send the Claims Procedure Orders, the Meeting Orders and the Omnibus Notice (collectively, the “**Claims Procedure Documents**”) to the Common Service List by email, publish the Claims Procedure Documents and the applicable Claims Package on the websites maintained by each Monitor for the CCAA Proceeding of each CCAA Applicant (the “**Websites**”) and use their best efforts to send the Claims Procedure Documents to any person that identifies itself in writing to the Monitors before the Miscellaneous Claims Bar Date as a Putative Miscellaneous Claimant.
49. The Monitors are of the view that the Omnibus Notice Program will provide sufficient notice of the Plans, Claims Procedure and Omnibus Notice to all Persons in each Province

⁶ The reduction in the proposed number of regional newspapers in which the Omnibus Notice will be published is due to one of the prescribed regional newspapers (The Yukon Star) ceasing to publish as of August 2024.

and Territory who may have an Affected Claim. The Monitors believe that the proposed notification process established as part of the Claims Procedure provides any potential Putative Miscellaneous Claimants with sufficient time to receive and review the applicable Claims Package, Omnibus Notice and the Claims Procedure Orders and submit a Miscellaneous Claimant Proof of Claim by the Miscellaneous Claims Bar Date.

RECOMMENDATION

50. The Claims Procedure Orders, Omnibus Notice, Omnibus Notice Program, Meeting Orders and Plans have all been developed in close collaboration among the Monitors, the Court-Appointed Mediator and other stakeholders in the Mediation.
51. The approach of seeking the Claims Procedure Orders and the Meeting Orders concurrently is a streamlined approach that should allow the Meetings and implementation of the Plans to occur as quickly as possible. The Monitors are of the view that this timeline is appropriate considering the circumstances and will facilitate distributions to Affected Creditors expeditiously.
52. The Claims Procedure has been designed to enable the fair and efficient identification and quantification of Affected Claims against the CCAA Applicants for the purposes of voting at the Meetings.
53. The Omnibus Notice and Omnibus Notice Program have been developed to provide wide notice of the Plans, the Claims Procedure, the Meeting Orders and the Meetings to ensure that all Persons who may have an Affected Claim will have an opportunity to inform

themselves of their rights and options with respect to the Plans, the Claims Procedure, the Meeting Orders and the Meetings.

54. For all the foregoing reasons, the Monitors recommend that the Court grant the Claims Procedure Orders and approve the Omnibus Notice and Omnibus Notice Program contained therein.

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Proceeding commenced at Toronto

**TWENTY-FIRST REPORT OF THE MONITOR
OCTOBER 25, 2024**

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