

ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST

THE HONOURABLE MR. ) TUESDAY, THE 14<sup>TH</sup>  
 )  
JUSTICE MCEWEN ) DAY OF MAY, 2019  
 )



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**  
**(Professional Fee Disclosure)**

**THIS MOTION**, made by the Quebec Class Action Plaintiffs (“**QCAPs**”) for an order providing for the disclosure of professional fees, was heard this day at 330 University Avenue, Toronto, Ontario.

**ON HEARING** the submissions of respective counsel for the Applicants, FTI Consulting Canada Inc. in its capacity as the Court-Appointed Monitor (“**Monitor**”), the QCAPs, and such other counsel as were present, no one else appearing:

**PROFESSIONAL FEES DISCLOSURE**

1. **THIS COURT ORDERS** that the Monitor shall provide to counsel to the QCAPs and to such other parties on the Service List (collectively, the “**Interested Parties**”), on written request, the following details regarding the restructuring fees of the Applicants:

- (a) on or before May 16, 2019, the fees and disbursements paid to each of the Monitor, the Monitor’s counsel, the Applicants’ counsel and any financial advisor of the Applicants retained in connection with this CCAA Proceedings, except for any

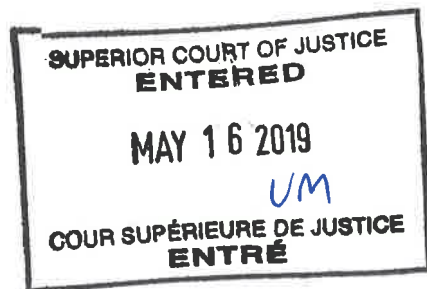
financial advisor in respect of whose work the Applicants properly assert solicitor-client, settlement, litigation or other privilege (collectively, the “**CCAA Professionals**”), broken down by firm, during the period commencing on the date of the Initial Order and terminating on April 30, 2019; and

- (b) on or before the 15th day of each month commencing with the month of June 2019, the fees and disbursements paid to each of the CCAA Professionals, broken down by firm, for the immediately prior month.

2. **THIS COURT ORDERS** that to the extent the cashflows of the Applicants indicate aggregate restructuring costs in excess of the amounts paid to the CCAA Professionals (the “**Additional Restructuring Costs**”), this Order is without prejudice to an Interested Party’s right to seek disclosure, on a firm by firm basis, of the Additional Restructuring Costs paid to other advisors of the Applicants, other than the CCAA Professionals, from and after the date of the Initial Order. Any dispute with respect to such additional request for disclosure shall be referred to the Honourable Mr. Winkler in his capacity as Court-Appointed Mediator for resolution, failing which, the applicable parties shall be at liberty to seek advice and direction from the Court. Nothing in this Order entitles any Interested Party to information about the identity of or the fees paid to any other advisors of the Applicants in respect of whose work the Applicants properly assert solicitor-client, settlement, litigation, or other privilege.

#### **GENERAL**

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



A handwritten signature in black ink, written over a horizontal line. The signature appears to be "Mel...".

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**  
**(Professional Fees Disclosure)**

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