

**Monitors' Proposed Order of Proceedings  
for Comeback Hearing<sup>1</sup> (April 4-5, 2019)**

<b>A. Matters Expected to Proceed on an Unopposed Basis</b>		
<b>Matter</b>	<b>Order of Submissions</b>	
1. Partial lifting of the stay to permit Province of Ontario to amend pleadings in Ontario Health Care Cost Recovery Action, unless resolved prior to Comeback Hearing <sup>2</sup>	<b>First</b>	Designated Tobacco Applicant
	<b>Second</b>	Any other party of interest, if necessary or called upon
2. Partial lifting of the stay to permit Quebec Superior Court to approve ITL and RBH insurance settlements, unless resolved prior to Comeback Hearing <sup>3</sup>	<b>First</b>	Designated Tobacco Applicant (either ITL Applicants or RBH Applicant)
	<b>Second</b>	Any other party of interest, if necessary or called upon
3. Amendment to JTIM Initial Order confirming that Court ordered Charges (as defined therein) shall not rank ahead of cash collateral deposited with financial institutions ( <i>paragraph 43(e) of proposed JTIM Amended &amp; Restated Initial Order</i> )	<b>First</b>	JTIM Applicant
	<b>Second</b>	Any other party of interest, if necessary or called upon
4. Amendment to RBH Initial Order to adopt notice & objection procedures in JTIM Initial Order ( <i>paragraphs 59-64 of proposed RBH Amended &amp; Restated Initial Order</i> )	<b>First</b>	RBH Applicant
	<b>Second</b>	Any other party of interest, if necessary or called upon
5. Reservation of rights for pensioners of ITL Applicants	<b>First</b>	ITL Applicant
	<b>Second</b>	Any other party of interest, if necessary or called upon

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<sup>1</sup> **"Comeback Hearing"** means the combined comeback hearing currently scheduled for April 4, 2019 & April 5, 2019 before Justice McEwen of the Ontario Superior Court of Justice [Commercial List] in the following proceedings: (1) *In the Matter of a Plan of Compromise or Arrangement of JTI-Macdonald Corp.* ("**JTIM Applicant**") (CV-19-615862-00CL); (2) *In the Matter of a Plan of Compromise or Arrangement of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited* (collectively, "**ITL Applicants**") (CV-19-616077-00CL); and *In the Matter of a Plan of Compromise or Arrangement of Rothmans, Benson & Hedges Inc.* ("**RBH Applicant**" and together with the JTIM Applicant and ITL Applicants, the "**Tobacco Applicants**") (CV-19-616779-00CL).

<sup>2</sup> The ITL Monitor, RBH Monitor and JTIM Monitor have been advised that this matter may be resolved in advance of the Comeback Hearing.

<sup>3</sup> The ITL Monitor, RBH Monitor and JTIM Monitor have been advised that this matter may be resolved in advance of the Comeback Hearing.

<b>A. Matters Expected to Proceed on an Unopposed Basis</b>		
<b>Matter</b>	<b>Order of Submissions</b>	
6. Order confirming that the Tobacco Applicants are not to declare any dividends or pay principal on outstanding debt during CCAA proceedings	<b>First</b>	Designated Tobacco Applicant
	<b>Second</b>	Any other party of interest, if necessary or called upon
7. <u>If unopposed:</u>  (a) Amendment to existing provisions in ITL Initial Order providing for appointment of Tobacco Claimant Coordinator <sup>4</sup> ( <i>paragraphs 39 to 45, ITL Initial Order</i> ); and  (b) Addition of provisions providing for appointment of Tobacco Claimant Coordinator in proposed RBH Amended & Restated Initial Order ( <i>paragraphs 40 to 46, 56 of proposed RBH Amended &amp; Restated Initial Order</i> ) <sup>5</sup> .	<b>First</b>	Designated Tobacco Applicant
	<b>Second</b>	Any other party of interest, if necessary or called upon

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<sup>4</sup> “**Tobacco Claimant Coordinator**” means the Hon. Warren K. Winkler Q.C, in his capacity as an officer of the Court and a neutral third party.

<sup>5</sup> The ITL Monitor, RBH Monitor and JTIM Monitor have been advised that this matter may proceed on an unopposed basis. If this matter is opposed, it is proposed to be heard at B(8) below.

<b>B. Other Matters</b>		
<b>Matter</b>	<b>Order of Submissions</b>	
<p>1.</p> <p>(a) Stay extension; and</p> <p>(b)</p> <p>(i) Existing provisions in ITL Initial Order dealing with tolling of period to appeal Quebec Court of Appeal Decision<sup>6</sup> to the Supreme Court of Canada (<i>paragraph 20 of ITL Initial Order</i>);</p> <p>(ii) Existing provisions in RBH Initial Order dealing with leave to appeal Quebec Court of Appeal Decision to the Supreme Court of Canada (<i>paragraph 20 of proposed RBH Amended &amp; Restated Initial Order</i>);</p> <p>(iii) Amendment to JTIM Initial Order to adopt leave to appeal provisions of RBH Initial Order (<i>paragraph 20 of proposed JTIM Amended &amp; Restated Initial Order</i>); and</p> <p>(iv) Motion by Quebec Class Action Plaintiffs that upon filing of application for leave to appeal the Quebec Court of Appeal Decision, the CCAA proceedings/stay of proceedings shall be terminated.</p>	<b>First</b>	ITL Applicants, RBH Applicant and JTIM Applicant ( <i>order to be determined as among them</i> )
	<b>Second</b>	Other parties of interest supporting Tobacco Applicants
	<b>Third</b>	Quebec Class Action Plaintiffs (“ <b>QCAP</b> ”), the consortium consisting of the Province of British Columbia, Province of Manitoba, Province of New Brunswick, Province of Nova Scotia, Province of Prince Edward Island and Province of Saskatchewan, in their capacities as plaintiffs in the Health Care Cost Recovery Actions (collectively, the “ <b>Consortium</b> ”), and Province of Ontario ( <i>order to be determined as among them</i> )
	<b>Fourth</b>	Other parties of interest opposing Tobacco Applicants
	<b>Reply</b>	ITL Applicants, RBH Applicant and JTIM Applicant ( <i>order to be determined as among them</i> )
	<b>Last</b>	ITL Monitor, RBH Monitor and JTIM Monitor ( <i>order to be determined as among them</i> )

<sup>6</sup> “**Quebec Court of Appeal Decision**” means the judgment of the Quebec Court of Appeal released on March 1, 2019 in *Imperial Tobacco Canada et al. c. Conseil Québécois sur le tabac et la santé et al.*

<b>B. Other Matters</b>		
<b>Matter</b>	<b>Order of Submissions</b>	
2. Scope of stay (whether stay should extend to non-applicant defendants in Health Care Recovery Cost Actions) ( <i>Paragraph 19 of each Tobacco Applicant's proposed Amended &amp; Restated Initial Order</i> )	<b>First</b>	ITL Applicants, RBH Applicant and JTIM Applicant ( <i>order to be determined as among them</i> )
	<b>Second</b>	Other parties of interest supporting Tobacco Applicants
	<b>Third</b>	QCAP, Consortium, and Province of Ontario ( <i>order to be determined as among them</i> )
	<b>Fourth</b>	Other parties of interest opposing Tobacco Applicants
	<b>Reply</b>	ITL Applicants, RBH Applicant and JTIM Applicant ( <i>order to be determined as among them</i> )
	<b>Last</b>	ITL Monitor, RBH Monitor and JTIM Monitor ( <i>order to be determined as among them</i> )
3. (a) Motion by QCAP to prohibit post-filing related party payments ( <b>general submissions applicable to all of the Tobacco Applicants</b> )	<b>First</b>	QCAP
3. (b) Motion by QCAP to prohibit post-filing related party payments to service providers ( <b>ITL specific submissions</b> )	<b>First</b>	QCAP
	<b>Second</b>	Any other party of interest supporting QCAP
	<b>Third</b>	ITL Applicants
	<b>Fourth</b>	Any other party of interest supporting ITL Applicants
	<b>Reply</b>	QCAP
	<b>Last</b>	ITL Monitor

<b>B. Other Matters</b>		
<b>Matter</b>	<b>Order of Submissions</b>	
<b>3. (c) Motion by QCAP to prohibit post-filing related party payments to service providers (RBH specific submissions)</b>	<b>First</b>	QCAP
	<b>Second</b>	Any other party of interest supporting QCAP
	<b>Third</b>	RBH Applicant
	<b>Fourth</b>	Any other party of interest supporting RBH Applicant
	<b>Reply</b>	QCAP
	<b>Last</b>	RBH Monitor
<b>3. (d) Motion by QCAP to prohibit post-filing related party payments to service providers, royalty and secured debt service (interest) payments (JTIM specific submissions)</b>	<b>First</b>	QCAP
	<b>Second</b>	Any other party of interest supporting QCAP
	<b>Third</b>	JTIM Applicant
	<b>Fourth</b>	Any other party of interest supporting JTIM Applicant
	<b>Reply</b>	QCAP
	<b>Last</b>	JTIM Monitor
<b>4. Appointment of JTIM CRO</b>	<b>First</b>	JTIM Applicant
	<b>Second</b>	Any other party of interest supporting JTIM Applicant
	<b>Third</b>	QCAP
	<b>Fourth</b>	Any other of interest party supporting QCAP
	<b>Reply</b>	JTIM Applicant
	<b>Last</b>	JTIM Monitor

<b>B. Other Matters</b>		
<b>Matter</b>	<b>Order of Submissions</b>	
5. Appointment of JTIM Monitor	<b>First</b>	JTIM Applicant
	<b>Second</b>	Any other party of interest supporting JTIM Applicant
	<b>Third</b>	QCAP and Consortium ( <i>order to be determined as among them</i> )
	<b>Fourth</b>	Any other party of interest supporting QCAP and Consortium
	<b>Reply</b>	JTIM Applicant
	<b>Last</b>	JTIM Monitor, if called upon
6. (a) Motion by QCAP in respect of timing of taxation of fees	<b>First</b>	QCAP
	<b>Second</b>	Any other party of interest supporting QCAP
	<b>Third</b>	ITL Applicants, RBH Applicant and JTIM Applicant ( <i>order to be determined as among them</i> )
	<b>Fourth</b>	Any other party of interest supporting JTIM Applicant, RBH Applicant and JTIM Applicant
	<b>Reply</b>	QCAP
	<b>Last</b>	ITL Monitor, RBH Monitor and JTIM Monitor ( <i>order to be determined as among them</i> )

<b>B. Other Matters</b>		
<b>Matter</b>	<b>Order of Submissions</b>	
6. (b) Motion by QCAP in respect of taxation of fees of counsel to Tobacco Applicants	<b>First</b>	QCAP
	<b>Second</b>	Any other party of interest supporting QCAP
	<b>Third</b>	ITL Applicants, RBH Applicant and JTIM Applicant ( <i>order to be determined as among them</i> )
	<b>Reply</b>	QCAP
7. Motion by QCAP for partial lifting of the stay to permit filing of bankruptcy application	<b>First</b>	QCAP
	<b>Second</b>	Any other party of interest supporting QCAP
	<b>Third</b>	ITL Applicants, RBH Applicant and JTIM Applicant ( <i>order to be determined as among them</i> )
	<b>Fourth</b>	Any other party of interest supporting JTIM Applicant, RBH Applicant and JTIM Applicant
	<b>Reply</b>	QCAP
	<b>Last</b>	ITL Monitor, RBH Monitor and JTIM Monitor ( <i>order to be determined as among them</i> )

<b>B. Other Matters</b>		
<b>Matter</b>	<b>Order of Submissions</b>	
<p><b>8. <u>If opposed:</u></b></p> <p><b>(a)</b> Amendment to existing provisions in ITL Initial Order providing for appointment of Tobacco Claimant Coordinator (<i>paragraphs 39 to 45, ITL Initial Order</i>); and</p> <p><b>(b)</b> Addition of provisions providing for appointment of Tobacco Claimant Coordinator in proposed RBH Amended &amp; Restated Initial Order (<i>paragraphs 40 to 46, 56 of proposed RBH Amended &amp; Restated Initial Order</i>).</p>	<b>First</b>	ITL Applicants and RBH Applicant ( <i>order to be determined as among them</i> )
	<b>Second</b>	Other parties of interest supporting the ITL Applicants and RBH Applicant
	<b>Third</b>	QCAP
	<b>Fourth</b>	Any other party of interest opposing the ITL Applicants and RBH Applicant
	<b>Reply</b>	ITL Applicants and RBH Applicant ( <i>order to be determined as among them</i> )
	<b>Last</b>	ITL Monitor and RBH Monitor ( <i>order to be determined as among them</i> )

<b>C. Motions Proposed to be Rescheduled (Proposed Further Dates to be Confirmed: April 25-26, 2019)</b>		
<p><b>1.</b> Motion by Province of Ontario to partiality lift stay so as to allow Ontario Health Care Cost Recovery Action to continue</p>	<b>First</b>	ITL Applicants, RBH Applicant and JTIM Applicant ( <i>order to be determined as among them</i> )
	<b>Second</b>	Province of Ontario
	<b>Third</b>	Any other party of interest
	<b>Last</b>	ITL Monitor, RBH Monitor and JTIM Monitor ( <i>order to be determined as among them</i> )
<p><b>2.</b> Proposed Motion by Former Genstar U.S. Retiree Group Committee for reinstatement of related party pension payments (to be scheduled to be heard prior to end of April, 2019)</p>	<b>First</b>	Former Genstar U.S. Retiree Group Committee
	<b>Second</b>	ITL Applicants
	<b>Last</b>	If called upon, ITL Monitor