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

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE CHIEF	)	THURSDAY, THE 6TH
	)	
JUSTICE MORAWETZ	)	DAY OF MARCH, 2025

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

SANCTION ORDER

THIS MOTION, made by FTI Consulting Canada Inc. ("**FTI**") in its capacity as court-appointed Monitor of the Applicant (the "**Monitor**") pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**") for an Order to, among other things, approve and sanction the third amended and restated Court-Appointed Mediator's and Monitor's CCAA Plan of Compromise and Arrangement in respect of the Applicant dated February 27, 2025 (the "**CCAA Plan**"), attached hereto as **Schedule "A"**.

ON READING the Motion Record of the Monitor, the Twenty-Fifth Report of the Monitor dated January 15, 2025, the Twenty-Eighth Report of the Monitor dated February 27, 2025, the materials filed by those other parties listed on the Participant Information Form, and upon hearing the submissions of counsel to the Honourable Warren K. Winkler K.C. (the "**Court-Appointed Mediator**"), counsel to the Monitor, counsel to the Applicant, and those other parties listed on the Participant Information Form, no one appearing for any other person on the Common Service

List, although properly served with the Monitor's Motion Record dated January 15, 2025 (the "**Motion Record**"), as appears from the Lawyer's Certificates of Service of Anisha Visvanatha, certified January 15, 2025 and February 27, 2025, respectively;

INTERPRETATION

1. **THIS COURT ORDERS** that certain capitalized terms in this Sanction Order shall have the following meanings, which correspond to the defined terms in the CCAA Plan, and any other capitalized terms in this Sanction Order shall have the meanings ascribed to them in the CCAA Plan:

a. **"Affected Claim"** means any Claim, other than an Unaffected Claim, against Imperial. For greater certainty, all Tobacco Claims, including the Provincial HCCR Claims, Territorial HCCR Claims, QCAP Claims, PCC Claims, *Knight* Claims, Tobacco Producers Claims and Miscellaneous Claims are Affected Claims.

b. **"Affected Creditor"** means a creditor who holds an Affected Claim.

c. **"Claimant Contractual Release"** means the release in the form attached to the CCAA Plan as Schedule "T" which the Claimants shall provide to the Released Parties that will fully, finally, irrevocably and unconditionally release and forever discharge the Released Parties of and from the Claimants' respective Released Claims, provided that such Claimant Contractual Release shall not release any of the Non-Released Claims.

d. **"Claims"** means any and all manner of requests, demands, complaints, claims (including claims for contribution or indemnity), rights, actions, causes of action, class actions, cross-claims, counterclaims, applications, proceedings, appeals, arbitrations, suits, debts, sums of money, liabilities, accounts, covenants,

damages, losses, injuries, judgments, orders (including orders for injunctive relief or specific performance and compliance orders), interest, additional indemnity, expenses, executions, encumbrances, and recoveries on account of any liability, duty, obligation, demand or cause of action of whatever nature, in each case, of any kind, character or nature whatsoever, whether asserted or unasserted, known or unknown, suspected or unsuspected, liquidated or unliquidated, matured or unmatured, contingent or actual, disputed or undisputed, foreseen or unforeseen, and direct, indirect, or derivative, at common law or civil law, in equity, or under statute, and "**Claim**" means any one of them.

e. **"Director"** means any Person who, as at the Effective Time, is a former or present director or officer of Imperial or any other Person of a similar position or who by Applicable Law is deemed to be or is treated similarly to a director or officer of Imperial or who currently manages or supervises the management of the business and affairs of Imperial or did so in the past.

f. **"Effective Time"** means such time on the Plan Implementation Date as the Court-Appointed Mediator and the Monitor may determine and designate.

g. **"Global Settlement Amount"** means the amount of $32.5 billion contemplated under the CCAA Plan.

h. **"Initial Order"** means the initial order commencing the CCAA Proceeding of Imperial, as amended and restated from time to time.

i. **"Plan Implementation Date**" means the date upon which all of the Plan Implementation Conditions and the conditions to other Definitive Documents have been satisfied or waived and the transactions contemplated by the CCAA Plan,

the Sanction Order and the other Definitive Documents are to be implemented, as evidenced by the Monitor's Plan Implementation Date Certificate to be delivered to Imperial and filed with the CCAA Court.

j. **"Released Claims"** means, collectively, any and all of the following Claims, excluding Unaffected Claims:

(a) any Tobacco Claims; and

(b) any Claims:

(i) in respect of the assets, obligations, business or affairs of the Released Parties in Canada or, in the case of Imperial, anywhere else in the world, relating to Tobacco Products, which are 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);

(ii) in respect of the CCAA Proceedings and the Chapter 15 Proceedings up to the Effective Time, provided that such Released Party is not determined by (A) a final order of the CCAA Court to have committed fraud in the CCAA Proceedings or (B) a final order of the US Bankruptcy Court to have committed fraud in the Chapter 15 Proceedings;

(iii) existing at or prior to the Effective Time that have been advanced, that could have been advanced or could be advanced in the CCAA Proceeding; and

(iv) released as against the Monitors, CCAA Plan Administrators, Foreign Representative, Court-Appointed Mediator and

Administrative Coordinator pursuant to Article 18, Sections 18.1.4, 18.1.5 and 18.1.6 of the CCAA Plan.

For greater certainty, Released Claims include all Tobacco Claims in respect of fraud, misrepresentation or omission that have been or could have been asserted in any proceeding initiated prior to the Effective Time, including all Claims released by the Release and the Claimant Contractual Release.

k. **"Released Parties"**, collectively, means:

(a) ITCAN,

(b) ITCO,

(c) RBH,

(d) JTIM,

(e) British American Tobacco p.l.c.,

(f) Philip Morris International Inc.,

(g) JT International Holding B.V.,

(h) the ITCAN Subsidiaries,

(i) B.A.T. Investment Finance p.l.c.,

(j) B.A.T Industries p.l.c.,

(k) British American Tobacco (Investments) Limited,

(l) Carreras Rothmans Limited,

(m) Philip Morris U.S.A. Inc.,

(n) Philip Morris Incorporated,

(o) Philip Morris Global Brands Inc.,

(p) Philip Morris S.A.,

(q) Rothmans Inc.,

(r) Ryesekks p.l.c.,

(s) Altria Group, Inc.,

(t) R.J. Reynolds Tobacco Company,

(u) R.J. Reynolds Tobacco International Inc.,

(v) RJR Nabisco, Inc.,

(w) JT International SA,

(x) JT Canada LLC Inc.,

(y) Japan Tobacco Inc.,

(z) JTIM TM,

(aa) Canadian Tobacco Manufacturers' Council, and

(bb) every other current or former Affiliate of any of the companies listed in subparagraphs (a) to (z) herein, and each of their respective indemnitees,

and "**Released Party**" means any of them. Each Released Party includes their respective Representatives.

l. **"Releasors"**, collectively, means:

(a) the Provinces and Territories,

(b) the Quebec Class Action Plaintiffs,

(c) the Pan-Canadian Claimants,

(d) the Knight Class Action Plaintiffs,

(e) the Tobacco Producers, and

(f) every other Person having an Affected Claim or a Released Claim,

and "**Releasor**" means any one of them. "**Releasors**" and "**Releasor**" shall include their respective Representatives.

m. **"Tobacco Claim"** means any Claim of any Person against or in respect of a Tobacco Company and/or any Director thereof, or any member of its Tobacco Company Group and/or any Director thereof, that has been advanced (including,

without limitation, in any outstanding or pending litigation), that could have been advanced or that could be advanced, and whether such Claim is on such Person's own account, on behalf of another Person, as a dependent of another Person, or on behalf of a certified or proposed class, or made or advanced by a Government, or an agency, insurer, employer or otherwise, under or in connection with Applicable Law, or under any current or future statute to recover damages or any other remedy or costs in respect of the development, design, manufacture, production, marketing, advertising, distribution, purchase, sale or disposition of Tobacco Products, the use of or exposure (whether directly or indirectly) to Tobacco Products or their emissions, the development of any disease related to the use of Tobacco Products, or any representation or omission in respect of Tobacco Products, including any misrepresentations, breach of duty or fraud in respect thereof by any member of the Tobacco Company Group or its Representatives in Canada or, in the case of the Tobacco Company, anywhere else in the world, in each case 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) and including any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim. For greater certainty, Tobacco Claim includes:

(a) any Provincial HCCR Claim;

(b) any Territorial HCCR Claim;

(c) any QCAP Claim;

(d) any PCC Claim;

(e) any *Knight* Claim; and

(f) any Tobacco Producers Claim.

n. **"Tobacco Companies"** means, collectively, Imperial, RBH and JTIM, and "**Tobacco Company**" means any one of them.

o. **"Unaffected Creditor"** means a Person who has an Unaffected Claim.

2. **THIS COURT ORDERS** that all references to the word "including" or "includes" shall mean "including without limitation" or "includes without limitation" as the case may be.

3. **THIS COURT ORDERS** that, unless the context otherwise requires, words importing the singular shall include the plural and *vice versa*, and words importing any gender shall include all genders.

4. **THIS COURT ORDERS** that, unless otherwise specified, all references to currency are in Canadian dollars.

NOTICE AND CONDUCT OF CLAIMS PROCEDURE AND MEETING

5. **THIS COURT ORDERS AND DECLARES** that there has been good and sufficient notice, service, and/or delivery of the CCAA Plan, the Claims Procedure Order, the Claims Package (as defined in the Claims Procedure Order) and the Meeting Materials (as defined in the Meeting Order dated October 31, 2024 (the "**Meeting Order**")) to all Persons upon which notice, service, and/or delivery were required.

6. **THIS COURT ORDERS AND DECLARES** that the Meeting was duly called, convened, held, and conducted on December 12, 2024 and complied with the Meeting Order, the CCAA and all other Orders of the Court in this CCAA Proceeding.

NOTICE AND CONDUCT OF SANCTION HEARING

7. **THIS COURT ORDERS AND DECLARES** that there has been good and sufficient notice, service, and/or delivery of the Omnibus Sanction Hearing Notice, the form of Sanction Hearing Objection Notice and Sanction Protocol Order dated December 23, 2024 (the "**Sanction Protocol Order**") to all Persons upon which notice, service, and/or delivery were required.

8. **THIS COURT ORDERS AND DECLARES** that the Sanction Hearing complied with the Sanction Protocol Order, the CCAA and all other Orders of the Court in this CCAA Proceeding, and:

(a) the Sanction Hearing was open to all of the Affected Creditors and all other Persons, including Putative Miscellaneous Claimants, with an interest in Imperial, and that such Affected Creditors and other Persons were permitted to be heard at the Sanction Hearing; and

(b) all of the Affected Creditors and all other Persons on the Common Service List were given adequate notice thereof.

SANCTION OF THE CCAA PLAN

9. **THIS COURT ORDERS AND DECLARES** that:

(a) the CCAA Plan has been approved by the Required Majority of the Affected Creditor Class in compliance with the Meeting Order and the CCAA Plan and in accordance with the CCAA;

(b) the Applicant, the Court-Appointed Mediator, the Monitor and their Representatives have complied with the provisions of the CCAA and the Orders of the Court made in this CCAA Proceeding;

(c) the activities and conduct of the Directors during this CCAA Proceeding and the Chapter 15 Proceedings be and are hereby ratified and approved;

(d) the activities and conduct of the Court-Appointed Mediator, the Monitor and their Representatives in this CCAA Proceeding including, without limitation, in relation to conducting and administering the Mediation, be and are hereby ratified and approved, and that the Court-Appointed Mediator and the Monitor have satisfied all of their obligations up to and including the date of this Sanction Order;

(e) the Applicant, the Court-Appointed Mediator and Monitor and their Representatives have acted, and continue to act, in good faith and with due diligence, and have not done or purported to do anything, nor does the CCAA Plan do or purport to do anything, that is not authorized by the CCAA or the Orders of the Court in this CCAA Proceeding; and

(f) the CCAA Plan and all of the matters and transactions contemplated thereby are fair and reasonable.

10. **THIS COURT ORDERS** that the CCAA Plan, its terms and conditions, including all associated steps, compromises, transactions, arrangements, agreements, releases, injunctions, and reorganizations effected thereby (including the appointment of FTI as the CCAA Plan Administrator pursuant to the terms of the CCAA Plan Administrator Appointment Order) are hereby sanctioned and approved pursuant to Section 6 of the CCAA.

11. **THIS COURT ORDERS** that, as at the Effective Time, the CCAA Plan and all associated steps, compromises, arrangements, releases, injunctions, transactions and reorganizations effected thereby will be binding and effective upon and with respect to the Applicant, all the Affected Creditors, the Released Parties and all other Persons named or referred to in, or subject to, the CCAA Plan or the Sanction Order.

12. **THIS COURT ORDERS** that any omission in this Order to refer to a specific provision of the CCAA Plan shall not diminish or impair the effectiveness of such provision, it being the intent of the CCAA Court that the CCAA Plan be approved in its entirety. Notwithstanding and without limitation to the foregoing, certain administrative matters contemplated in the CCAA Plan that are not specifically addressed in this Sanction Order or the CCAA Plan Administrator Appointment Order, including, but not limited to, matters related to the Cy-Près Foundation as described in Section 9.4 of the CCAA Plan and the transfer of the Alternative Products Business to NewCo as described in Section 4.1 of the CCAA Plan shall be the subject of further Order(s) of the Court.

13. **THIS COURT ORDERS** that, without limitation to paragraphs 9 – 12 of this Sanction Order, the Quebec Administration Plan and the PCC Compensation Plan are hereby approved and all applicable Persons are authorized and directed to comply with and implement the Quebec Administration Plan and the PCC Compensation Plan.

14. **THIS COURT ORDERS** that, subject to the performance by the Applicant of its obligations under the CCAA Plan, all obligations, contracts, leases, agreements and other arrangements to which the Applicant is a party at the Effective Time and that have not been terminated or disclaimed pursuant to the applicable paragraph of the Initial Order and related provisions of the CCAA shall remain in full force and effect, and unamended as of the Effective Time, and no Person who is a party to any such obligation, contract, lease, agreement or other arrangement shall, at or following the Effective Time, accelerate, terminate, refuse to renew, rescind, refuse to perform or otherwise repudiate its obligations thereunder, or enforce or exercise (or purport to enforce or exercise) any right or remedy (including any right of set-off, dilution or other remedy) or make any demand under or in respect of any such arrangement and no automatic termination will have any validity or effect, by reason of:

(a) any event that occurred at or prior to the Effective Time and is not continuing thereafter, or which is or continues to be suspended or waived under the CCAA Plan, that would have entitled such Person to enforce those rights or remedies (including defaults or events of default arising as a result of the insolvency of the Applicant);

(b) the insolvency of the Applicant or the fact that the Applicant sought or obtained relief under the CCAA or the US Bankruptcy Code;

(c) any compromises or arrangements effected pursuant to the CCAA Plan, or any action taken or transaction effected pursuant to the CCAA Plan; or

(d) the fact that the Applicant has sought or obtained relief or taken steps as part of this CCAA Proceeding or the Chapter 15 Proceedings.

PLAN IMPLEMENTATION

15. **THIS COURT ORDERS** that:

(a) each of the Applicant and the Monitor including in its capacity as the Foreign Representative in the Chapter 15 Proceedings, and their respective Representatives, is hereby authorized and directed to take all steps and actions, and to do all things, necessary or appropriate to implement the CCAA Plan, in accordance with and subject to its respective terms and conditions, and to enter into, execute, deliver, complete, implement and consummate all of the steps, transactions, distributions, payments, deliveries, allocations, instruments and agreements contemplated by, and subject to, the terms and conditions of the CCAA Plan;

(b) all distributions and payments under the CCAA Plan shall be free and clear of all claims, rights and interests of any Person, including, without limitation all the CCAA Charges;

(c) the Applicant, the Monitor and their respective Representatives, shall not incur any liability as a result of acting in accordance with the terms of the CCAA Plan and this Sanction Order;

(d) all conduct of the Monitor and the Monitor's Representatives in relation to Imperial is approved and all claims against them arising from or relating to the services provided to Imperial up to and including the date of the Sanction Order are barred; and

(e) the Monitor, the CCAA Plan Administrator and their respective Representatives shall be entitled to rely on the books, records or information of the Applicant and any information provided by the Applicant, without independent investigation, and shall incur no liability as a result of any errors or omissions in such books, records or information.

16. **THIS COURT ORDERS** that the restructuring steps as set out in Article 4 of the CCAA Plan (the "**Restructuring Steps**") including the transactions, arrangements, reorganizations, transfers, assignments, compromises, settlements, payments, discharges, injunctions and releases to be effected on the Plan Implementation Date in accordance with Section 4.2 of the CCAA Plan, are hereby authorized and approved, and the Restructuring Steps are, and shall be deemed, to occur and be effected in accordance with the terms of the CCAA Plan (and, to the extent applicable, in the sequence and at the times contemplated by the CCAA Plan), without any further act or formality.

17. **THIS COURT ORDERS** that, following the Effective Time, the Monitor, the Court-Appointed Mediator and their respective counsel shall continue to be entitled to receive payment of their respective fees and disbursements incurred in respect of the implementation of the CCAA Plan and this CCAA Proceeding, and the Applicant is hereby authorized and directed to make such payments on a bi-weekly basis and, in respect of the Court-Appointed Mediator and its counsel, their fees and disbursements shall be allocated equally among the Tobacco Companies.

18. **THIS COURT ORDERS** that, at the Effective Time, any obligations of the Applicant to provide financial reporting pursuant to any Order or agreement entered into in connection with the CCAA Proceeding shall cease and be replaced with the obligations set forth in Article 10, Section 10.1 to Section 10.10 of the CCAA Plan (provided that any reporting of non-public information will be subject to non-disclosure arrangements as set out in paragraph 19 below).

19. **THIS COURT ORDERS** that (i) the terms of any existing non-disclosure arrangement or agreement ("**Existing NDAs**") between Imperial and a Province, Territory, Impacted Claimant, and their advisors, shall continue to apply regarding the disclosure of financial reporting and any other non-public information pursuant to the CCAA Plan and (ii) the terms of any new non-disclosure arrangement or agreement required between Imperial and a Province, Territory, Impacted Claimant, and their advisors shall be on terms and conditions substantially similar to the Existing NDAs.

Reserves

20. **THIS COURT ORDERS** that the establishment of the CCAA Plan Administration Reserve is hereby approved.

21. **THIS COURT ORDERS** that the establishment of the PCC Compensation Plan Reserve is hereby approved.

22. **THIS COURT ORDERS** that the CCAA Plan Administrator shall hold the CCAA Plan Administration Reserve in trust for those entitled to be paid CCAA Plan Administration Reserve Costs in accordance with the provisions of Section 15.1 of the CCAA Plan and the CCAA Plan Administrator Appointment Order.

23. **THIS COURT ORDERS** that the CCAA Plan Administrator shall hold the PCC Compensation Plan Reserve in trust for those entitled to be paid PCC Compensation Plan Reserve Costs, in accordance with the provisions of Section 15.2 of the CCAA Plan and the CCAA Plan Administrator Appointment Order.

24. **THIS COURT ORDERS** that the CCAA Plan Administrator is hereby authorized and directed to distribute funds from the CCAA Plan Administration Reserve and the PCC Compensation Plan Reserve in accordance with the provisions of the CCAA Plan and the CCAA Plan Administrator Appointment Order.

Claims Administrator and Administrative Coordinator

25. **THIS COURT ORDERS** that, in accordance with the terms of the CCAA Plan,

(a) Epiq Class Actions Services Canada Inc. is hereby appointed as the Claims Administrator; and

(b) Daniel Shapiro, K.C. is hereby appointed as the Administrative Coordinator;

and such parties shall have the powers, rights and obligations as set out in the CCAA Plan.

26. **THIS COURT ORDERS** that all Persons shall co-operate fully with the Monitor, the Claims Administrator and Administrative Coordinator in the exercise of their powers and discharge of

their obligations and provide such parties with the assistance that is necessary to enable them to adequately carry out their functions.

27. **THIS COURT ORDERS** that the Claims Administrator, shall incur no liability or obligation as a result of its appointment or the carrying out of the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part.

28. **THIS COURT ORDERS** that the Administrative Coordinator, shall incur no liability or obligation as a result of its appointment or the carrying out of the provisions of this Order.

Plan Implementation Date Certificate

29. **THIS COURT ORDERS** that the certificate substantially in the form attached hereto as **Schedule "B"** (the "**Plan Implementation Date Certificate**") is hereby approved and, upon the Monitor receiving confirmation that all conditions precedent to implementation of the CCAA Plan as set out in Section 19.3 of the CCAA Plan have been fulfilled or waived, the Monitor shall deliver the Plan Implementation Date Certificate to the Applicant certifying that the Plan Implementation Date has occurred.

30. **THIS COURT ORDERS** that the Monitor is hereby authorized and directed as soon as practicable to serve on the Common Service List and post on the Monitor's Website the Plan Implementation Date Certificate. The Monitor shall file the Plan Implementation Date Certificate with this Court as soon as reasonably practicable following service thereof to the Common Service List.

EFFECT ON AFFECTED CLAIMS AND MISCELLANEOUS CLAIMS

31. **THIS COURT ORDERS** that each Affected Creditor and each Person holding a Released Claim or Miscellaneous Claim and all other Persons named or referred to in or subject to the

CCAA Plan is hereby deemed to have consented to all of the provisions of the CCAA Plan, in its entirety, and each Affected Creditor is hereby deemed to have executed and delivered to the Applicant all consents, releases, directions, assignments and waivers, statutory or otherwise, required to implement and carry out the CCAA Plan in its entirety.

32. **THIS COURT ORDERS** that any Person that did not file a Miscellaneous Claimant Proof of Claim in respect of a Miscellaneous Claim by the Miscellaneous Claims Bar Date in accordance with the Claims Procedure Order shall be and is hereby fully, finally, irrevocably and forever barred, estopped, stayed and enjoined from making any such Miscellaneous Claim and shall not be entitled to any consideration under the CCAA Plan, and such Person's Miscellaneous Claim shall be and is hereby fully, finally, irrevocably and forever barred and extinguished.

33. **THIS COURT ORDERS** that, from and after the Effective Time, each Putative Miscellaneous Claimant that filed a Miscellaneous Claimant Proof of Claim in respect of a Miscellaneous Claim by the Miscellaneous Claims Bar Date in accordance with the Claims Procedure Order will be limited to recovering from the Miscellaneous Claims Fund in respect of such Miscellaneous Claim in accordance with the CCAA Plan, and such Putative Miscellaneous Claimant must comply with and shall be bound by the Miscellaneous Claims Procedure and will have no other right to seek any recovery, and shall not make any claim against or from any Released Party in respect of such Miscellaneous Claim.

34. **THIS COURT ORDERS** that, subject to Section 7.2 of the CCAA Plan, at the Effective Time, all parties to the Pending Litigation, including each plaintiff, class representative, class member and defendant therein, shall be deemed to have given all consents necessary to effect the termination and dismissal with prejudice and without costs of the Pending Litigation.

35. **THIS COURT ORDERS** that, as at the Effective Time, the *Blais* Judgment and the *Létourneau* Judgment and Quebec Class Actions are fully and finally satisfied, resolved, compromised and settled.

RELEASES

36. **THIS COURT ORDERS** that, as at the Effective Time, each of the Released Parties shall be, and shall be deemed to be, fully, finally, irrevocably and unconditionally released and forever discharged of and from any and all of the Released Claims that any of the Releasors has ever had, now has, or may hereafter have against the Released Parties or any of them (either individually or with any other Person), whether or not based on conduct continuing after the Effective Time and whether or not presently known to any of the Releasors. Nothing herein does release, or is intended to release, any Claim of a Released Party (including its Representatives) that has been, could have been or could be advanced, directly or indirectly, against any other Released Party (including its Representatives) other than the Tobacco Companies and their respective Subsidiaries and Representatives (such other Released Parties, not including the Tobacco Companies and their respective Subsidiaries and Representatives, collectively, the "**Other Released Parties**"), in respect of:

(a) the development, design, manufacture, production, marketing, advertising, distribution, purchase, sale or disposition of Tobacco Products outside of Canada,

(b) the use of or exposure (whether directly or indirectly) to Tobacco Products or their emissions outside of Canada,

(c) the development of any disease related to the use of Tobacco Products outside of Canada,

(d) any representation or omission in respect of Tobacco Products outside of Canada, or

(e) conduct of the Other Released Parties not related to Canada;

provided that such Claim is not, in whole or in part, based on or related to the assets, obligations, business or affairs of the Tobacco Companies or conduct of the Other Released Parties related to Canada (and it is agreed that to the extent such Claim is based on or related to the assets, obligations, business or affairs of the Tobacco Companies or conduct of the Other Released Parties related to Canada, then that same extent of the Claim will be hereby released).

Claimant Contractual Release

37. **THIS COURT ORDERS AND DIRECTS** each of the Applicant and each of the Claimants, or an authorized Person on their behalf, to execute and deliver the Claimant Contractual Release, in favour of the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator, and their respective Representatives, which Claimant Contractual Release shall take effect as at the Effective Time. From and after the Effective Time, the Claimant Contractual Release will be binding on and enure to the benefit of the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator and their respective Representatives and the execution and delivery of the Claimant Contractual Release, by or on behalf of each Claimant and the affirmative vote in respect of the CCAA Plan, shall be evidence of the consent of the Claimant to the treatment of its Claims for the purposes of Section 5.1(2) and Section 19(2) of the CCAA to the extent they apply.

Releases in Favour of the Monitors, the CCAA Plan Administrators, and the Court-Appointed Mediator

38. **THIS COURT ORDERS** that, as at the Effective Time, all Persons including the Released Parties, the Releasors and Affected Creditors (whether or not CCAA proofs of claim have been filed on their behalf), and the Unaffected Creditors, individually and collectively, are hereby deemed to fully, finally, irrevocably and unconditionally release and forever discharge the Monitors, the CCAA Plan Administrators and the Court-Appointed Mediator, and, as applicable, their respective Affiliates, shareholders, Affiliates' shareholders, directors, officers, employees, legal counsel, advisors, consultants, Representatives and agents from any and all Claims whatsoever, which they have ever had, now have, or may hereafter have, against them, whether foreseen or unforeseen, whether matured or unmatured, or whether or not presently known, arising from or out of in whole or in part any omission, transaction, duty, responsibility, liability, obligation, dealing or other occurrence, or in any way in connection with the CCAA Proceedings, including: (i) any Claim that has been barred or extinguished pursuant to the terms of the Claims Procedure Order and/or the terms of the CCAA Plan; (ii) the CCAA Proceedings; (iii) the Chapter 15 Proceedings; (iv) in respect of the Monitors or the CCAA Plan Administrators and their legal counsel and advisors, their actions in connection with the CCAA Proceedings or the Chapter 15 Proceedings; (v) in respect of the Court-Appointed Mediator, his actions as an officer of the CCAA Court carrying out his mandate as a neutral third party to mediate a global settlement in the Tobacco Companies' CCAA Proceedings; (vi) the business and affairs of the Tobacco Companies whenever or however conducted; (vii) the administration and management of the Tobacco Companies whenever or however conducted; (viii) the allocation of the Global Settlement Amount and any distributions, payments or disbursements of all or any portion of the Global Settlement Amount, and/or (ix) any matter or transaction involving any of the Tobacco Companies occurring in or in connection with the CCAA Proceedings or the Chapter 15 Proceedings, if applicable, including the CCAA Plans, the development thereof, and any and all actions, steps or transactions taken by the Court-Appointed Mediator or the Monitors, as applicable, to implement the CCAA Plans, including in their capacity as CCAA Plan Administrators and in FTI's capacity as the

Foreign Representative in the Chapter 15 Proceedings, and in each case, all Claims arising out of such aforesaid actions or omissions shall be forever waived and released (other than in the case of the Monitors, the right to enforce the Monitors' obligations under the CCAA Plans or any related document), all to the fullest extent permitted by Applicable Law.

39. **THIS COURT ORDERS** that nothing in paragraph 38 shall derogate from the protections afforded to the Court-Appointed Mediator, the Monitors or the CCAA Plan Administrators as officers of the CCAA Court, or in the case of FTI, as the Foreign Representative in the Chapter 15 Proceedings, and by the CCAA Plans, the CCAA, any other applicable legislation, including pursuant to Section 142 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, and any Orders made in the CCAA Proceedings or the Chapter 15 Proceedings, if applicable.

40. **THIS COURT ORDERS** that the Monitors, CCAA Plan Administrators and Court-Appointed Mediator and their respective Affiliates, shareholders, Affiliates' shareholders, employees, heirs, successors, assigns, advisors, legal counsel, Representatives, consultants or agents shall not incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document, the Mediation or the CCAA Proceedings.

41. **THIS COURT ORDERS AND DECLARES** that any payments or deliveries under the CCAA Plan or this Sanction Order made or assisted by the Monitors, CCAA Plan Administrators and Court-Appointed Mediator shall not constitute a "distribution" and the Monitors, CCAA Plan Administrators and Court-Appointed Mediator shall not constitute a "legal representative" or "representative" of the Applicant or an "other person" for the purposes of section 159 of the *Income Tax Act* (Canada), section 270 of the *Excise Tax Act* (Canada), section 46 of the *Employment Insurance Act* (Canada), section 22 of the *Retail Sales Tax Act* (Ontario), section 107 of the

Corporations Tax Act (Ontario), or any other similar federal, provincial or territorial tax legislation (collectively, the "**Statutes**"), and none of the Monitors, CCAA Plan Administrators and Court-Appointed Mediator in making any such payments or deliveries of funds or assets in relation to the CCAA Plan is "distributing", nor shall it be considered to have "distributed", such funds or assets for the purposes of the Statutes, and the Monitors, CCAA Plan Administrators and Court-Appointed Mediator shall not incur any liability under the Statutes for making any payments or deliveries under the CCAA Plan or failing to withhold amounts, ordered or permitted hereunder, and the Monitors, CCAA Plan Administrators and Court-Appointed Mediator shall not have any liability for any of the Applicant's tax liabilities regardless of how or when such liabilities may have arisen.

Releases in Favour of the Administrative Coordinator

42. **THIS COURT ORDERS** that, as at the Effective Time, all Persons including the Released Parties, the Releasors and Affected Creditors (whether or not CCAA proofs of claim have been filed on their behalf), and the Unaffected Creditors, individually and collectively, are hereby deemed to fully, finally, irrevocably and unconditionally release and forever discharge the Administrative Coordinator and his Representatives from any and all Claims whatsoever, which they have ever had, now have, or may hereafter have, against them, whether foreseen or unforeseen, whether matured or unmatured, or whether or not presently known to the Released Parties, Releasors, Affected Creditors and Unaffected Creditors arising from or out of in whole or in part any omission, transaction, duty, responsibility, liability, obligation, dealing or other occurrence, or in any way in connection with the CCAA Proceedings, including: (i) the CCAA Proceedings; (ii) the Chapter 15 Proceedings, if applicable; (iii) the development of the PCC Compensation Plan and the development of the Quebec Administration Plan; and (iv) the actions of the Administrative Coordinator in connection with the administration of the PCC Compensation Plan and the administration of the Quebec Administration Plan, and in each case, all Claims

arising out of such aforesaid actions or omissions above shall be forever waived and released to the fullest extent permitted by Applicable Law.

43. **THIS COURT ORDERS** that nothing in paragraph 42 hereof shall derogate from the protections afforded to the Administrative Coordinator by the CCAA Plans, the CCAA, any other applicable legislation and any Orders made in the CCAA Proceedings or the Chapter 15 Proceedings.

44. **THIS COURT ORDERS** that none of the Administrative Coordinator or his heirs, successors, assigns, Representatives, advisors, legal counsel, consultants or agents shall incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document, the Mediation or the CCAA Proceedings.

Indemnity in Favour of the Monitors, CCAA Plan Administrators, Foreign Representative, Court-Appointed Mediator and Administrative Coordinator

45. **THIS COURT ORDERS** that the Applicant shall indemnify and save harmless the Court-Appointed Mediator, the CCAA Plan Administrators, the Monitors (including in their capacity as Foreign Representative (as applicable)), and the Administrative Coordinator and, as applicable, their respective Affiliates, shareholders, Affiliates' shareholders, directors, officers, employees, legal counsel, advisors, consultants, Representatives and agents (collectively, the "**Indemnified Parties**"), from and against all claims, demands, losses, actions, causes of action, costs, charges, expenses, damages and liabilities whatsoever, whether at law or in equity, in any way caused by or arising, directly or indirectly, in respect of any act, deed, matter or thing whatsoever made, done, acquiesced in or omitted in or about or in relation to the execution of each Indemnified Party's respective activities or duties in any way in connection with the CCAA Proceedings and the Chapter 15 Proceedings, including for the avoidance of doubt: (i) the actions of the Court-Appointed Mediator, the Monitors, the CCAA Plan Administrators and the Administrative

Coordinator and their respective legal counsel and advisors in connection with the CCAA Proceedings and the Chapter 15 Proceedings, (ii) the business and affairs of the Applicant whenever or however conducted, and (iii) any matter or transaction involving the Tobacco Companies occurring in or in connection with the CCAA Proceedings and the Chapter 15 Proceedings, the CCAA Plans, or the development thereof (other than enforcement of Indemnified Parties' obligations under the CCAA Plan and the Definitive Documents). To the extent any Indemnified Party is not otherwise compensated by the applicable Applicant(s) such Indemnified Party may resort to their respective CCAA Plan Administration Reserve for compensation.

46. **THIS COURT ORDERS** that the indemnity in paragraph 45 hereof shall survive the resignation or removal of the Indemnified Parties from any role, capacity, engagement, office or position relevant to its activities or duties in connection with the CCAA Plan.

Injunctions

47. **THIS COURT ORDERS** that, as at the Effective Time, subject to the right of the Affected Creditors to receive distributions and exercise their rights pursuant to the CCAA Plan or subject to obtaining the written consent of the applicable parties or leave of the Court as contemplated in Section 18.1.11(b)(iii) of the CCAA Plan, all Persons (including Putative Miscellaneous Claimants) are hereby permanently and forever barred, estopped, stayed and enjoined from:

(a) commencing, conducting, continuing or making in any manner, directly or indirectly, any action, suit, claim, demand or other proceeding of any nature or kind whatsoever (including any proceeding in a judicial, arbitral, administrative or other forum) against any of the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator and their respective Representatives with respect to any and all Affected Claims and Released Claims;

(b) enforcing, levying, attaching, collecting or otherwise recovering or enforcing by any manner or means, directly or indirectly, any judgment, award, decree or order against any of the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator or their respective Representatives, or their respective property with respect to any and all Affected Claims and Released Claims;

(c) commencing, conducting, continuing or making against any other Person in any manner, directly or indirectly, any action, suit, claim, demand or other proceeding of any nature or kind whatsoever (including any proceeding in a judicial, arbitral, administrative or other forum) that relates to an Affected Claim or a Released Claim if such other Person makes a claim or might reasonably be expected to make a claim, in any manner or forum, including by way of contribution or indemnity or other relief, against one or more of the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator or their respective Representatives, unless such Claim of such other Person is itself an Affected Claim or a Released Claim;

(d) creating, perfecting, asserting or otherwise enforcing, directly or indirectly, any Encumbrance of any kind against the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator, their respective Representatives or any of their respective property with respect to any and all Affected Claims and Released Claims, except for the exclusions in Article 18, Section 18.1.9 of the CCAA Plan in relation to obligations arising from the Definitive Documents; and

(e) taking any actions to interfere with the implementation or consummation of the CCAA Plan with respect to any and all Released Claims.

48. **THIS COURT ORDERS** that, notwithstanding anything in the foregoing paragraphs 36 to 47, the Released Parties are not released from the due performance of any of their respective obligations arising from the Definitive Documents and nothing in the Release shall prevent or restrict any of the Releasors or the CCAA Plan Administrators from pursuing any legal remedies against any of the Released Parties for non-performance of their obligations pursuant to the Definitive Documents, including the covenants of each Tobacco Company, its Parent and the relevant Affiliates within its Tobacco Company Group.

49. **THIS COURT ORDERS** that, as at the Effective Time, the releases and injunctions set out in paragraphs 36 to 47 herein, as applicable, shall be final and binding upon each of the Releasors, Released Parties, Affected Creditors and Unaffected Creditors (except to the extent of their Unaffected Claims) as applicable, including any Claims resulting, directly or indirectly, from the consequences and effects relating to the acceptance of the CCAA Plan, the sanction thereof by the CCAA Court, the recognition thereof by the US Bankruptcy Court, or its implementation.

COURT-APPOINTED MEDIATOR AND MEDIATION

50. **THIS COURT ORDERS** that, following the granting of the Sanction Order, the Court-Appointed Mediator is hereby authorized and empowered to continue to provide services with respect to the implementation of the CCAA Plan and perform such other functions as may be requested by the Monitors, the CCAA Plan Administrators or the Court or any other Party at the discretion of the Court-Appointed Mediator (the "**Court-Appointed Mediator's Ongoing Services**").

51. **THIS COURT ORDERS** that in the event that the Court-Appointed Mediator provides Court-Appointed Mediator's Ongoing Services, the Court-Appointed Mediator shall:

(a) have the benefit of all the protections given to him by the CCAA, any other applicable legislation including pursuant to Section 142 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, any Orders in the CCAA Proceedings, including the Sanction Order, the CCAA Plan and as an officer of the Court; and

(b) incur no liability in connection with any Court-Appointed Mediator's Ongoing Services, and shall have the immunity of a Judge of a Superior Court in Canada.

52. **THIS COURT ORDERS** that the protections afforded to the Court-Appointed Mediator and his heirs, successors, assigns, Representatives, advisors, legal counsel, consultants or agents pursuant to the terms of the Initial Order and the other Orders made in the CCAA Proceedings, as applicable, shall not expire or terminate and, subject to the terms hereof, shall remain effective and in full force and effect.

PLAN COMPLETION

53. **THIS COURT ORDERS** that the certificate substantially in the form attached hereto as **Schedule "C"** (the "**Certificate of Plan Completion**") is hereby approved and, upon completion by FTI of its duties as the Monitor and the CCAA Plan Administrator in respect of the Applicant pursuant to the CCAA and any Order of the CCAA Court in this CCAA Proceeding or the CCAA Plan, FTI may file with the CCAA Court the Certificate of Plan Completion stating that all of its duties in respect of the Applicant pursuant to the CCAA, the CCAA Plan and any Orders of the CCAA Court, have been completed and thereupon, (a) FTI shall be deemed to be discharged from its duties as the Monitor and as the CCAA Plan Administrator and released of all claims relating to its activities as the Monitor and as the CCAA Plan Administrator and (b) the CCAA Proceeding shall terminate.

EXTENSION OF STAY PERIOD

54. **THIS COURT ORDERS** that the Stay Period (as defined in the Initial Order) be and is hereby extended until the Effective Time.

CCAA ORDERS

55. **THIS COURT ORDERS** that, other than as expressly set out herein, the provisions of the Initial Order, including the Stay Period, and the Order of Justice McEwen regarding professional fee disclosure dated May 14, 2019 shall terminate at the Effective Time except with respect to the protections granted in the Initial Order in favour of the Monitor or the Court-Appointed Mediator and their Representatives. All other Orders of the Court made in this CCAA Proceeding shall continue in full force and effect in accordance with their respective terms, except to the extent that such Orders are varied by or are inconsistent with this Sanction Order or any further Order of this Court in this CCAA Proceeding.

TERMINATION OF CCAA CHARGES

56. **THIS COURT ORDERS** that, subject to the occurrence of the Effective Time:

(a) the Administration Charge and the Court-Appointed Mediator Charge (each as provided for in the Initial Order) shall be terminated, discharged, expunged and released, effective upon the later of: (i) the payment of all amounts on account of outstanding fees and expenses owing to the beneficiaries of the Administration Charge and Court-Appointed Mediator Charge up to the Plan Implementation Date; (ii) Court approval of the fees and expenses of the Monitor and its counsel up to the Plan Implementation Date; and (iii) funding of the CCAA Plan Administration Reserve; and

(b) each of the Sales and Excise Tax Charge and the Directors' Charge will be terminated, discharged, expunged and released upon receipt by Imperial of an acknowledgement of payment in full and in the appropriate currency of the claims secured thereby up to the Plan Implementation Date.

NOTICE OF THE SANCTION ORDER

57. **THIS COURT ORDERS** that, as soon as practicable after the granting of this Sanction Order, the Monitor shall cause a copy of this Sanction Order to be posted on the Monitor's Website and shall serve a copy on the parties on the Common Service List. From and after the Effective Time, any notices, motions or documents which may be filed with the Court need only be served on the Applicant, FTI (in its capacity as the Monitor and the CCAA Plan Administrator), the parties on the Common Service List and such Persons who deliver a Notice of Appearance to the Applicant and FTI (in its capacity as the Monitor and the CCAA Plan Administrator), and file it with the Court, after the Effective Time.

58. **THIS COURT ORDERS** that the measures set out in the preceding paragraph 57 shall constitute good and sufficient service and notice of this Sanction Order on all Persons who may be entitled to receive notice thereof or who may have an interest in this CCAA Proceeding, and no other form of notice or service need be made on such Persons and no other document or material need be served on such Persons in respect of this CCAA Proceeding.

GENERAL PROVISIONS

59. **THIS COURT ORDERS AND DECLARES** that notwithstanding: (i) the pendency of this CCAA Proceeding; (ii) any applications for a bankruptcy, receivership or other order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) (the "**BIA**"), the CCAA, or otherwise in respect of the Applicant and any bankruptcy, receivership or other order issued

pursuant to any such applications; and (iii) any assignment in bankruptcy made or deemed to be made in respect of the Applicant, the transactions contemplated by the CCAA Plan will be binding on any trustee in bankruptcy or receiver that may be appointed in respect of the Applicant or its assets and shall not be void or voidable by creditors of the Applicant, nor shall the CCAA Plan, or the payments and distributions contemplated pursuant thereto constitute nor be deemed to constitute a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue or other reviewable transaction under the BIA, CCAA or any other applicable federal or provincial legislation, nor will the CCAA Plan constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

60. **THIS COURT ORDERS** that in the event of a conflict between (i) this Sanction Order, (ii) the CCAA Plan Administrator Appointment Order, (iii) the CCAA Plan, and (iv) the terms of any agreement existing between any Person and the Applicant as at the Plan Implementation Date, the terms of the Sanction Order shall govern, subject to any subsequent Order of this Court.

61. **THIS COURT ORDERS** that, notwithstanding any other provision of this Sanction Order, the Applicant, the Court-Appointed Mediator or FTI, in its capacity as the Monitor or the CCAA Plan Administrator, may apply to the CCAA Court for advice and direction in respect of any matters arising from or in relation to the CCAA Plan or this CCAA Proceeding.

62. **THIS COURT ORDERS** that this Sanction Order shall have full force and effect in all provinces and territories in Canada, outside Canada and against all Persons against whom it may be enforceable.

63. **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, or abroad, including but not limited to the Courts in respect of the Pending Litigation and the Quebec Class Actions, to give effect to this Sanction Order and to assist the Applicant, the Monitor and their

respective agents in carrying out the terms of this Sanction Order and the CCAA Plan. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicant and to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Sanction Order and the CCAA Plan or to assist the Applicant and the Monitor and their respective agents in carrying out the terms of this Sanction Order and the CCAA Plan.

64. **THIS COURT ORDERS** that the Applicant, the Monitor or the Foreign Representative shall be at liberty and are hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for the assistance in carrying out the terms of this Order and/or to confirm the CCAA Plan and the Sanction Order as binding and effective in any appropriate foreign jurisdiction, including in the Chapter 15 Proceedings.

65. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. on the date hereof and is enforceable without further need for entry or filing.

C.J.

Chief Justice G. B. Morawetz

Schedule “A”

CCAA Plan

Attached.

Electronically issued / Délivré par voie électronique : 21-Mar-2025
Toronto Superior Court of Justice / Cour supérieure de justice

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

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, RSC 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

THIRD AMENDED AND RESTATED COURT-APPOINTED MEDIATOR'S AND MONITOR'S CCAA PLAN OF COMPROMISE AND ARRANGEMENT

PURSUANT TO THE
COMPANIES' CREDITORS ARRANGEMENT ACT

concerning, affecting and involving

IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED

FEBRUARY 27, 2025

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Schedule "B": Claims Package comprised of Miscellaneous Claims Instruction Letter (Schedule "A-1") and the Miscellaneous Claimant Proof of Claim (Schedule "A-2")

Schedule "C": Omnibus Notice

Schedule "D": Omnibus Notice Program comprised of condensed version of the Omnibus Notice (Appendix "A") and the list of the regional newspapers in which the Omnibus Notice will be published (Appendix "B")

Schedule "E":	Contribution Security Agreement
Schedule "F":	Deed of Moveable Hypothec
Schedule "G":	Harrison Report
Schedule "H":	Curriculum vitae of Dr. Glenn Harrison
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Schedule "J":	Curriculum vitae of Dr. Prabhat Jha
Schedule "K":	Quebec Class Action Administration Plan
Schedule "L":	Overview of Epiq's complex claims administration experience
Schedule "M":	Curriculum vitae of Daniel Shapiro, K.C.
Schedule "N":	Pan-Canadian Claimants' Compensation Plan: Methodology and Analysis dated December 5, 2024
Schedule "O":	Analysis of Limitations Law applicable to Pan-Canadian Claimants dated September 2, 2020
Schedule "P":	Pan-Canadian Claimants' Compensation Plan dated December 5, 2024
Schedule "Q":	Resume of Dr. Robert Bell
Schedule "R":	Curriculum vitae of Dr. Robert Bell
Schedule "S":	The Cy-près Fund: Methodology and Analysis dated December 5, 2024
Schedule "T":	Claimant Contractual Release – ITCAN and ITCO
Schedule "U":	List of Health Care Costs Recovery Actions of the Provinces and HCCR Claims asserted by Territories
Schedule "V":	List of Actions commenced under Provincial Class Proceedings Legislation
Schedule "W":	List of Actions commenced by Individuals
Schedule "X":	Provincial and Territorial Liaison Committee Terms

THIRD AMENDED AND RESTATED COURT-APPOINTED MEDIATOR'S AND MONITOR'S CCAA PLAN OF COMPROMISE AND ARRANGEMENT CONCERNING, AFFECTING AND INVOLVING IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED

WHEREAS Imperial Tobacco Canada Limited ("**ITCAN**") and Imperial Tobacco Company Limited ("**ITCO**") (collectively, "**Imperial**") are insolvent;

AND WHEREAS Imperial was granted protection from its creditors under the CCAA pursuant to the initial Order of the Honourable Justice McEwen of the CCAA Court dated March 12, 2019 ("**Initial Order**");

AND WHEREAS by the Initial Order the CCAA Court appointed FTI Consulting Canada Inc. ("**FTI**") as an officer of the CCAA Court and the monitor of Imperial ("**Monitor**");

AND WHEREAS by an Order dated April 5, 2019, the CCAA Court appointed the Honourable Warren K. Winkler, K.C. ("**Court-Appointed Mediator**") as an officer of the CCAA Court to, as a neutral third party, mediate a global settlement of the Tobacco Claims;

AND WHEREAS by an Order dated September 27, 2023, the Honourable Chief Justice Geoffrey B. Morawetz directed the Monitor to work with the Court-Appointed Mediator to develop a plan of compromise and arrangement concerning Imperial;

NOW THEREFORE, set out herein is the third amended and restated plan of compromise and arrangement of Imperial developed by the Court-Appointed Mediator and Monitor pursuant to the Order dated September 27, 2023 and in accordance with the CCAA.

ARTICLE 1. INTERPRETATION

1.1 Definitions

In the CCAA Plan, including all Schedules hereto, unless otherwise stated or the context otherwise requires:

"**Administration Charge**" means the charge over the Property for the benefit of the Monitor, counsel to the Monitor, the PCC Representative Counsel and counsel to Imperial, created by paragraph 38 of the Initial Order, and having the priority provided in paragraphs 45 and 47 of such Order.

"**Administrative Coordinator**" means Daniel Shapiro, K.C., in his capacity as the Court-appointed administrative coordinator in respect of the administration of both the PCC Compensation Plan and the Quebec Administration Plan. Daniel Shapiro's appointment as the Administrative Coordinator will be upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court.

"**Affected Claim**" means any Claim, other than an Unaffected Claim, against Imperial. For greater certainty, all Tobacco Claims, including the Provincial HCCR Claims, Territorial HCCR Claims, QCAP Claims, PCC Claims, *Knight* Claims, Tobacco Producers Claims and Miscellaneous Claims are Affected Claims.

"**Affected Creditor**" means a creditor who holds an Affected Claim.

"**Affected Creditor Class**" means the single class of creditors comprised solely of Affected Creditors grouped for the purposes of considering and voting on the CCAA Plan.

"**Affiliate**" means a Person is an affiliate of another Person if,

(a) one of them is the subsidiary of the other, or

(b) each of them is controlled by the same Person.

For the purpose of this definition,

(i) "subsidiary" means a Person that is controlled directly or indirectly by another Person and includes a subsidiary of that subsidiary, and

(ii) a Person (first Person) is considered to control another Person (second Person) if,

(A) the first Person beneficially owns or directly or indirectly exercises control or direction over securities of the second Person carrying votes which, if exercised, would entitle the first Person to elect a majority of the directors of the second Person, unless that first Person holds the voting securities only to secure an obligation,

(B) the second Person is a partnership, other than a limited partnership, and the first Person holds more than 50% of the interests of the partnership, or

(C) the second Person is a limited partnership and the general partner of the limited partnership is the first Person.

"**Aggrieved Parties**" has the meaning given in Article 12, Section 12.1.

"**Alternative Product**" means (i) any device that produces emissions in the form of an aerosol and is intended to be brought to the mouth for inhalation of the aerosol without burning of (a) a substance; or (b) a mixture of substances; (ii) any substance or mixture of substances, whether or not it contains tobacco or nicotine, that is intended for use with or without those devices to produce emissions in the form of an aerosol without burning; (iii) any non-combustible tobacco (other than smokeless tobacco) or nicotine delivery product; or (iv) any component, part, or accessory of or used in connection with any such device or product referred to above.

"**Alternative Product Claim**" means any Claim of any Person, against or in respect of Imperial or any member of its Tobacco Company Group, excluding any part of any such Claim that constitutes a Tobacco Claim, that has been advanced (including, without limitation, in any

outstanding or pending litigation), that could have been advanced or that could be advanced, and whether such Claim is on such Person's own account, on behalf of another Person, as a dependent of another Person, or on behalf of a certified or proposed class, or made or advanced by a Government, agency, insurer, employer or otherwise, under or in connection with Applicable Law, or under any current or future statute to recover damages or any other remedy or costs in respect of the development, design, manufacture, production, marketing, advertising, distribution, purchase, sale or disposition of Alternative Products, the use of or exposure (whether directly or indirectly) to Alternative Products or their emissions, the development of any disease related to the use of Alternative Products or any representation or omission in respect of Alternative Products, including any misrepresentations, breach of duty or fraud in respect thereof by any member of Imperial's Tobacco Company Group or its Representatives in Canada or, in the case of Imperial, anywhere else in the world, in each case 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 before or after the Effective Time.

"**Alternative Products Business**" has the meaning given in Article 2, Section 2.1(f).

"**Annual Amount**" has the meaning given in the definition of Reserved Amount.

"**Annual Contributions**" has the meaning given in Article 5, Section 5.6, and "**Annual Contribution**" means any one of them.

"**Annual Financial Statement**" has the meaning given in Article 10, Section 10.2.1(a).

"**Applicable Law**" means any law, statute, order, decree, judgment, rule, regulation, ordinance or other pronouncement having the effect of law, whether in Canada or any other country, or any domestic or foreign state, county, province, city or other political subdivision of any Government.

"**Arbitrator**" means the arbitrator who is appointed pursuant to Article 13, Section 13.4.2.

"**Bank**" has the meaning given in Article 5, Section 5.3.

"**Bankruptcy Action**" means, with respect to Imperial, where:

(a) An Order of a court of competent jurisdiction is entered adjudging Imperial bankrupt or insolvent, or subject to the CCAA or the BIA, or any other bankruptcy, insolvency or analogous laws;

(b) Imperial admits its inability to pay its debts generally as they become due or otherwise acknowledges its insolvency;

(c) Imperial makes an assignment in bankruptcy or makes any other assignment for the benefit of creditors, gives notice of intention to make a proposal or makes a proposal under the BIA, or any comparable law, or seeks relief under the CCAA, or any other bankruptcy, insolvency or analogous law of any relevant jurisdiction;

(d) A creditor delivers notice of its intention to enforce its security on Imperial's property pursuant to the BIA, or a creditor brings an application seeking, or the court or a creditor

appoints, or Imperial consents to or acquiesces in, the appointment of a trustee, receiver, receiver and manager, interim receiver, custodian, sequestrator or other Person with similar powers of itself or of all or any substantial portion of Imperial's assets, or a creditor otherwise exercises any of its rights or remedies under any of the PPSAs over all or any substantial portion of Imperial's assets;

(e) Imperial files a petition, application or otherwise commences any proceeding seeking any reorganization, arrangement, composition, or readjustment under any applicable bankruptcy, insolvency, moratorium, reorganization or other similar insolvency law affecting creditors' rights, or consents to, or acquiesces in, such proceedings; or

(f) Imperial files a petition, application or otherwise commences any proceeding seeking any reorganization, arrangement, composition, or readjustment, whether or not affecting creditors' rights, under any applicable corporate statute, or consents to, or acquiesces in, such proceedings.

"**BIA**" means the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3, as amended.

"***Blais* Class Action**" means the class action commenced on November 20, 1998 by Conseil Québécois sur le tabac et la santé and Jean-Yves Blais against ITCAN, RBH and JTIM in the Superior Court of Quebec, District of Montreal, bearing Court File No. 500-06-000076-980.

"***Blais* Class Members**" means individuals who meet the criteria of the following certified class definition in the *Blais* Class Action:

All persons residing in Quebec who satisfy the following criteria:

(1) To have smoked, between January 1, 1950 and November 20, 1998, a minimum of 12 pack/years of cigarettes manufactured by the defendants (that is, the equivalent of a minimum of 87,600 cigarettes, namely any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption insofar as the total is equal to or greater than 87,600 cigarettes).

For example, 12 pack/years equals:

20 cigarettes a day for 12 years (20 X 365 X 12 = 87,600) or

30 cigarettes a day for 8 years (30 X 365 X 8 = 87,600) or

10 cigarettes a day for 24 years (10 X 365 X 24 = 87,600);

(2) To have been diagnosed before March 12, 2012 with:

(a) Lung cancer or

(b) Cancer (squamous cell carcinoma) of the throat, that is to say of the Larynx, the Oropharynx or the Hypopharynx or

(c) Emphysema.

The group also includes the Heirs of the persons deceased after November 20, 1998 who satisfied the criteria mentioned herein.

"***Blais* Eligibility Criteria**" means the criteria set out in the certified class definition in the *Blais* Class Action which a person must meet to be eligible to receive a Compensation Payment as a Blais Class Member.

"***Blais* Judgment**" means the judgment rendered by the Honourable Justice Brian Riordan on May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019 in the class action commenced in the Quebec Superior Court in Court File No. 500-06-00076-980 (*Conseil québécois sur le tabac et la santé et Jean-Yves Blais* c. *Imperial Tobacco Ltée, Rothmans, Benson & Hedges Inc. et JTI-MacDonald Corp.*).

"**Breach**" has the meaning given in Article 12, Section 12.4.

"**Business Day**" means a day other than a Saturday, Sunday, or statutory or civic holiday in the Province of Ontario.

"**Business Plan**" has the meaning given in Article 10, Section 10.1.

"**Canada**" means His Majesty in right of Canada.

"**Canada Newco**" has the meaning given in Article 11, Section 11.1(h).

"**CapEx**" has the meaning given in Article 10, Section 10.1(b).

"**CapEx Thresholds**" has the meaning given in Article 11, Section 11.3.

"**Carry Amount**" has the meaning given in the definition of Reserved Amount.

"**Cash**" means cash, certificates of deposit, bank deposits, term deposits, guaranteed investment certificates, cheques, commercial paper, treasury bills and other cash equivalents.

"**Cash Management Bank**" means any Person that is providing cash management services to Imperial under the Cash Management System, as defined in the Initial Order.

"**Cash Management Bank Claim**" means the Claim of any Cash Management Bank in connection with the provision of cash management services to Imperial under the Cash Management System pursuant to the Initial Order.

"**Cash Security Deposits**" means, collectively, (i) in the case of Imperial, the cash and interest, if any, deposited by ITCAN as suretyship pursuant to the Order of the Quebec Court of Appeal dated October 27, 2015; and (ii) in the case of RBH, the cash and interest, if any, deposited by RBH as suretyship pursuant to the Order of the Quebec Court of Appeal dated October 27, 2015, and "**Cash Security Deposit**" means any of them.

"**CCAA**" means the *Companies' Creditors Arrangement Act*, RSC 1985, c C-36, as amended.

"**CCAA Charges**" means, collectively, the Administration Charge, Court-Appointed Mediator Charge, Sales and Excise Tax Charge and Directors' Charge, as each term is defined in the Initial Order, as amended and restated, or any subsequent order in the CCAA Proceeding.

"**CCAA Court**" means the Ontario Superior Court of Justice (Commercial List) at Toronto.

"**CCAA Plan**", or "**Plan**", means the Court-Appointed Mediator's and Monitor's plan of compromise and arrangement pursuant to the CCAA concerning, affecting and involving Imperial, including all Schedules thereto.

"**CCAA Plan Administration Reserve**" means the Cash reserve to be established on the Plan Implementation Date prior to any distributions to Affected Creditors as authorized by the CCAA Court pursuant to the Sanction Order, in the amount of $25.0 million in respect of the CCAA Plan of each Tobacco Company (Imperial, RBH and JTIM), and to be paid out of the Upfront Contributions and deposited into the separate CCAA Plan Administration Reserve Account for each Tobacco Company for the purpose of paying the CCAA Plan Administration Reserve Costs for that Tobacco Company. The CCAA Plan Administrator shall hold the CCAA Plan Administration Reserve in trust for those Persons entitled to such funds pursuant to the CCAA Plan in respect of the CCAA Proceeding.

"**CCAA Plan Administration Reserve Account**" means a segregated interest-bearing trust account established by the CCAA Plan Administrator to hold the CCAA Plan Administration Reserve on behalf of the beneficiaries thereof.

"**CCAA Plan Administration Reserve Costs**" means Costs incurred and payments to be made on or after the Plan Implementation Date, including Costs incurred prior to the Plan Implementation Date which remain outstanding as of the Plan Implementation Date, in respect of:

(a) The Costs of the services which FTI (including its legal, financial, investment or other advisors) provides in connection with the performance of its duties as both the Monitor and the CCAA Plan Administrator under the CCAA Plan and in the CCAA Proceeding, including the fulfillment of its duties and responsibilities enumerated in Article 14, Section 14.4 herein; and

(b) The Costs of the services which the Court-Appointed Mediator (including his legal counsel and other consultants and advisors) may provide after the date of the Sanction Order, as requested by FTI acting as either the Monitor or the CCAA Plan Administrator, or by the CCAA Court, and approved by the CCAA Court.

"**CCAA Plan Administrators**" has the meaning given in Article 14, Section 14.1, and "**CCAA Plan Administrator**" means FTI in respect of Imperial.

"**CCAA Plan Administrators' Order**" means the order or orders of the CCAA Court appointing FTI to serve, as an officer of the CCAA Court, in the capacity of CCAA Plan Administrator of the CCAA Plan in respect of Imperial and, among other things, setting out the rights, powers and obligations of the CCAA Plan Administrator in connection with such appointment.

"**CCAA Plans**" means, collectively, the Court-Appointed Mediator's and Monitor's plans of compromise and arrangement pursuant to the CCAA concerning, affecting and involving each of Imperial, RBH and JTIM, including all Schedules to each CCAA Plan.

"**CCAA Proceeding**" means, in respect of each Tobacco Company, the proceeding commenced by such Tobacco Company pursuant to the CCAA, namely Application No. CV-19-616077-00CL in respect of Imperial, Application No. CV-19-616779-00CL in respect of RBH, and Application No. CV-19-615862-00CL in respect of JTIM, collectively the "**CCAA Proceedings**".

"**Certificate of Plan Completion**" has the meaning given in Article 19, Section 19.2(w).

"**Chapter 15 Proceedings**" means the foreign recognition proceedings of ITCAN pursuant to Chapter 15 of the US Bankruptcy Code pending before the US Bankruptcy Court (Case No. 19-10771(SCC)).

"**Claimant Allocation**" has the meaning given in Article 16, Section 16.1.

"**Claimant Contractual Release**" means the release, in the form attached to the CCAA Plan as Schedule "T", which the Claimants shall provide to the Released Parties that will fully, finally, irrevocably and unconditionally release and forever discharge the Released Parties of and from the Claimants' respective Released Claims, provided that such Claimant Contractual Release shall not release any of the Non-Released Claims.

"**Claimants**" means the Provinces and Territories, Quebec Class Action Plaintiffs, Pan-Canadian Claimants, *Knight* Class Action Plaintiffs and Tobacco Producers, and "**Claimant**" means any one of them.

"**Claimants' Representatives**" means:

(a) Counsel for the Provinces and Territories identified on the Common Service List;

(b) Quebec Class Counsel;

(c) PCC Representative Counsel;

(d) Knight Class Counsel; and

(e) Counsel for the Tobacco Producers.

"**Claims**" means any and all manner of requests, demands, complaints, claims (including claims for contribution or indemnity), rights, actions, causes of action, class actions, cross-claims, counterclaims, applications, proceedings, appeals, arbitrations, suits, debts, sums of money, liabilities, accounts, covenants, damages, losses, injuries, judgments, orders (including orders for injunctive relief or specific performance and compliance orders), interest, additional indemnity, expenses, executions, encumbrances, and recoveries on account of any liability, duty, obligation, demand or cause of action of whatever nature, in each case, of any kind, character or nature whatsoever, whether asserted or unasserted, known or unknown, suspected or unsuspected, liquidated or unliquidated, matured or unmatured, contingent or actual, disputed or undisputed,

foreseen or unforeseen, and direct, indirect, or derivative, at common law or civil law, in equity, or under statute, and "**Claim**" means any one of them.

"**Claims Administrator**" means the claims administrator approved and appointed by the CCAA Court to (i) manage the overall administration of the individual claims process and perform all other duties and responsibilities assigned to it in regard to the PCC Compensation Plan, including acting as agent for the PCCs, and (ii) manage the overall administration of the individual claims process and perform all other duties and responsibilities assigned to it in regard to the Quebec Administration Plan. The appointment of Epiq as the Claims Administrator will be upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court.

"**Claims Package**" means the documents attached to the Claims Procedure Order as Schedule "A", including the Instruction Letter and the Miscellaneous Claimant Proof of Claim form which are attached as Schedule "B" to the CCAA Plan.

"**Claims Procedure**" means the claims procedure contemplated by the Claims Procedure Order for (i) disputing the value and number of votes attributed to the Affected Claims of the Claimants, and (ii) identifying Miscellaneous Claims for the purpose of voting on the CCAA Plan.

"**Claims Procedure Order**" means the order of the CCAA Court (including all schedules and appendices thereto) made in the CCAA Proceeding establishing and approving the Claims Procedure in respect of Imperial, and as may be further amended, restated or varied from time to time.

"**Closing Judgment**" means the judgment terminating the *Blais* Class Action and the *Létourneau* Class Action which will be requested on a motion brought by the Quebec Class Counsel after all Eligible Blais Class Members have been paid their Compensation Payments.

"**Collateral Agent**" means the collateral agent and hypothecary representative which shall act on behalf and for the benefit of the Claimants under and in relation to the Contribution Security. The Collateral Agent will be engaged prior to the Effective Time.

"**Common Service List**" means the service list posted on the Monitor's website, as may be amended from time to time.

"**Compensation Payment**" means the amount determined by the Claims Administrator to be payable to an Eligible *Blais* Class Member under the Quebec Administration Plan in satisfaction of their QCAP Claim.

"**Contribution**" means, in respect of a Tobacco Company, each of its Upfront Contribution and Annual Contributions, excluding any applicable Reserved Amounts retained in the Supplemental Trust Account. A Contribution shall also include any Reserved Amount (including any income therefrom) following release of such Reserved Amount (or income therefrom) from the Supplemental Trust Account to the Global Settlement Trust Account, but exclude any Reserved Amount released from the Supplemental Trust Account to a Tax Authority or a Tobacco Company.

"**Contribution Period**" has the meaning given in Article 5, Section 5.8.

"**Contribution Security**" has the meaning given in Article 5, Section 5.13.

"**Contribution Security Agreement**" has the meaning given in Article 5, Section 5.13 and is attached to the CCAA Plan as Schedule "E".

"**COPD**" means chronic obstructive pulmonary disease (GOLD Grade III or IV). The Global Initiative for Chronic Obstructive Lung Disease ("**GOLD**") developed a four grade classification system based upon severity of airflow limitation and other diagnostic parameters. The GOLD Grade III (severe) and GOLD Grade IV (very severe) classifications represent the two most severe categories of disease.

"**Cost of Health Care Benefits**" means the sum of (a) the present value of the total expenditure by a Province or Territory for Health Care Benefits provided for Insured Persons resulting from tobacco related disease or the risk of tobacco related disease, and (b) the present value of the estimated total expenditure by a Province or Territory for Health Care Benefits that could reasonably be expected will be provided for those Insured Persons resulting from tobacco related disease or the risk of tobacco related disease.

"**Cost of Health Care Benefits Percentages**" has the meaning given in Section 4 of the PTLC Terms which are Schedule "X" to the CCAA Plan.

"**Costs**" has the meaning given in Article 14, Section 14.9.

"**Counsel for the Tobacco Producers**" means the law practice of Strosberg Sasso Sutts LLP.

"**Counsel for the Tobacco Producers' Fee**" means the amount to be determined and approved by the CCAA Court that will be payable from the Tobacco Producers Settlement Amount to the Counsel for the Tobacco Producers in respect of their fees, disbursements and costs as Counsel for the Tobacco Producers, and any applicable Sales and Excise Taxes payable thereon. The retainer agreement respecting fees and disbursements between the Counsel for the Tobacco Producers and the representative plaintiffs, as well as the Counsel for the Tobacco Producers' Fee, are subject to the approval of the CCAA Court.

"**Court-Appointed Mediator**" means the Honourable Warren K. Winkler, K.C., in his capacity as the Court-appointed mediator in the CCAA Proceedings of the Tobacco Companies.

"**Court-Appointed Mediator Charge**" means the charge over the Property for the benefit of the Court-Appointed Mediator created by paragraph 42 of the Initial Order, and having the priority provided in paragraphs 45 and 47 of such Order.

"**CRA**" means the Canada Revenue Agency.

"**Cy-près Foundation**" has the meaning given in Article 9, Section 9.1.

"**Cy-près Fund**" means the aggregate amount allocated from the Global Settlement Amount payable into the Cy-près Trust Account which shall be administered by the Cy-près Foundation.

"**Cy-près Trust Account**" has the meaning given in Article 9, Section 9.2.

"**Deed of Moveable Hypothec**" has the meaning given in Section 1.2 of the Contribution Security Agreement which is Schedule "E" to the CCAA Plan.

"**Definitive Documents**" means the CCAA Plan, the Sanction Order, the Contribution Security Agreement, the Deed of Hypothec, the documents required to implement and give effect to the PCC Compensation Plan and the Cy-près Foundation, and all other agreements, documents and orders contemplated by, or necessary to implement the transactions contemplated by, any of the foregoing.

"**Deliberation Meetings**" has the meaning given in Section 14(b) of the PTLC Terms which are Schedule "X" to the CCAA Plan.

"**Deliberation Phase**" has the meaning given in Section 14(b) of the PTLC Terms which are Schedule "X" to the CCAA Plan.

"**Deliberation Phase Secretariat**" has the meaning given in Section 25 of the PTLC Terms which are Schedule "X" to the CCAA Plan.

"**Deloitte**" means Deloitte Restructuring Inc.

"**Director**" means any Person who, as at the Effective Time, is a former or present director or officer of ITCAN or ITCO or any other Person of a similar position or who by Applicable Law is deemed to be or is treated similarly to a director or officer of ITCAN or ITCO or who currently manages or supervises the management of the business and affairs of ITCAN or ITCO or did so in the past.

"**Directors' Charge**" means the charge over the Property for the benefit of the Directors created by paragraph 28 of the Initial Order, and having the priority provided in paragraphs 45 and 47 of such Order.

"**Disposition**" means, with respect to any Person, the sale, lease, license, transfer, assignment or other disposition of, or the expropriation, condemnation, destruction or other loss of, all or any portion of its business, assets, rights, revenues or property, real, personal or mixed, tangible or intangible, whether in one transaction or a series of transactions, and "**Dispose**" shall have a correlative meaning thereto.

"**Dispute**" has the meaning given in Article 13, Section 13.1.

"**Dispute Resolution Procedure**" has the meaning given in Article 13, Section 13.1.

"**Distribution Record Date**" means the date that is seven Business Days prior to the date that any distribution is made under the CCAA Plan.

"**Effective Time**" means such time on the Plan Implementation Date as the Court-Appointed Mediator and the Monitor may determine and designate.

"**Eligible *Blais* Class Members**" means the Tobacco-Victim Claimants and Succession Claimants whom the Claims Administrator has determined meet all the *Blais* Eligibility Criteria such that

their Tobacco-Victim Claims and Succession Claims are approved to receive a Compensation Payment in accordance with the terms of the Quebec Administration Plan, and "**Eligible *Blais* Class Member**" means any one of them.

"**Eligible Pan-Canadian Claimants**" means the Individuals whom the Claims Administrator has determined meet all the PCC Eligibility Criteria such that their PCC Claims are approved for an Individual Payment in accordance with the terms of the PCC Compensation Plan, and "**Eligible Pan-Canadian Claimant**" means any one of them.

"**Emphysema**" means the condition of the lung that is marked by distension and eventual rupture of the alveoli with progressive loss of pulmonary elasticity, that is accompanied by shortness of breath with or without cough, and that may lead to impairment of heart action. For the purpose of the PCC Compensation Plan and the Quebec Administration Plan, "Emphysema" includes COPD (GOLD Grade III or IV).

"**Employee Priority Claim**" means any Claim for (a) accrued and unpaid wages and vacation pay owing to an employee of Imperial whose employment was terminated between the Filing Date and the Plan Implementation Date; and (b) unpaid amounts provided for in sections 6(5)(a) and 6(6)(a) of the CCAA.

"**Encumbrance**" means a mortgage, floating charge, deed of trust, lien, pledge, hypothecation, assignment, security interest, right of offset or any other encumbrance, charge, or transfer of, on or affecting the property or assets of any Person or any interest therein, including any conditional sale contract or other title retention agreement or arrangement of any kind or character intended to create a security interest in substance, regardless of whether the Person creating the interest retains the equity of redemption, any financing lease having substantially the same economic effect as any of the foregoing, any rights of way, any easements and any construction, builder's, mechanic's, materialmen's or other similar liens, encumbrances and any trust imposed or deemed to exist by law.

"**Epiq**" means Epiq Class Actions Services Canada, Inc.

"**Event of Default**" has the meaning given in Article 12, Section 12.2.

"**Extended Cure Period**" has the meaning given in Article 12, Section 12.3(c).

"**EY**" means Ernst & Young Inc.

"**Filing Date**" means March 12, 2019.

"**Final Information Request**" has the meaning given in Article 10, Section 10.5(c).

"**Financially Viable**", or "**Financial Viability**", means the ability of Imperial to meet its obligations to creditors in the Ordinary Course of Business as they come due.

"**First Notice**" means the initial notice which the Claims Administrator shall publish regarding the PCC Compensation Plan.

"**First Notice Date**" means the date on which the Claims Administrator publishes the First Notice.

"**FTI**" means FTI Consulting Canada Inc.

"**Foreign Representative**" means, with respect to the Chapter 15 Proceedings, FTI in its capacity as the foreign representative for ITCAN within the meaning of section 101(24) of the US Bankruptcy Code.

"**GAAS**" means Generally Accepted Auditing Standards.

"**Global Settlement Amount**" has the meaning given in Article 5, Section 5.1.

"**Global Settlement Trust Account**" has the meaning given in Article 5, Section 5.3.

"**Government**" means any government, including the Provinces, Territories and Canada, and any person, body or entity within such government having or purporting to have jurisdiction on behalf of any nation, province, territory, municipality or state or any other geographic or political subdivision of any of them.

"**Government Priority Claim**" means any Claim of any Government against Imperial in respect of amounts that are outstanding, if any, provided for in section 6(3) of the CCAA.

"**Governmental Authority**" means any government (including the Provinces, Territories and Canada), regulatory authority, governmental department, agency, commission, bureau, official, minister, Crown corporation, court, board, tribunal or dispute settlement panel or other law, rule or regulation-making organization or entity: (i) having or purporting to have jurisdiction on behalf of any nation, province, territory or state or any other geographic or political subdivision of any of them; or (ii) exercising, or entitled or purporting to exercise any administrative, executive, judicial, legislative, policy, regulatory or taxing authority or power.

"**Harrison Report**" means the report of Dr. Glenn Harrison dated March 14, 2024 entitled "The Provincial and Territorial Present Value of Smoking Attributable Expenditures" that is attached to the CCAA Plan as Schedule "G".

"**HCCR Legislation**" means, collectively, the *Crown's Right of Recovery Act*, SA 2009, c C-35, Part 2, Sections 41-50 only, *Tobacco Damages and Health Care Costs Recovery Act*, SBC 2000, c 30, *The Tobacco Damages and Health Care Costs Recovery Act,* SM 2006, c 18, *Tobacco Damages and Health Care Costs Recovery Act*, SNB 2006, c T-7.5, *Tobacco Health Care Costs Recovery Act*, SNL 2001, c T-4.2, *Tobacco Damages and Health-care Costs Recovery Act*, SNS 2005, c 46, *Tobacco Damages and Health Care Costs Recovery Act*, SNWT 2011, c 33 (proclaimed but not yet in force), *Tobacco Damages and Health Care Costs Recovery Act*, SNu 2010, c 31 (proclaimed but not yet in force), *Tobacco Damages and Health Care Costs Recovery Act, 2009*, SO 2009, c 13, *Tobacco Damages and Health Care Costs Recovery Act*, SPEI 2009, c 22, *Tobacco-related Damages and Health Care Costs Recovery Act*, 2009, CQLR c R-2.2.0.0.1, and *The Tobacco Damages and Health Care Costs Recovery Act*, SS 2007, c T-14.2.

"**Health Care Benefits**" means "health care benefits", "health services" or "health care services" as such terms, as applicable, are defined in each of the statutes enumerated in the definition of "HCCR Legislation".

"**Hypopharynx**" means the laryngeal part of the pharynx extending from the hyoid bone to the lower margin of the cricoid cartilage.

"**Impacted Claimants**" means, at any given time during the Contribution Period, all Claimants, other than the Provinces and Territories, who have not yet been paid their full share of the Global Settlement Amount, and "**Impacted Claimant**" means any one of them.

"**Imperial**" means, collectively, ITCAN and ITCO.

"**Indebtedness**" means for ITCAN or ITCO or any Material Subsidiary, at a particular time, the sum (without duplication) at such time of all:

(a) Indebtedness or liability of ITCAN or ITCO (including amounts for borrowed money and mezzanine debt and preferred equity that would be considered to be debt under relevant generally accepted accounting principles);

(b) Obligations evidenced by bonds, debentures, notes or other similar instruments;

(c) Obligations for the deferred purchase price of property or services (including trade obligations);

(d) Amounts drawn or available to be drawn under letters of credit or under guaranties or similar obligations;

(e) Face amounts outstanding under acceptance or letter of credit facilities;

(f) Guaranties, endorsements (other than for collection or deposit in the Ordinary Course of Business) and other contingent obligations to purchase, to provide funds for payment, to supply funds, to invest in any Person, or otherwise to assure a creditor against loss; and

(g) Obligations secured by any Encumbrances, whether or not the obligations have been assumed.

"**Indemnified Parties**" has the meaning given in Article 18, Section 18.1.7.

"**Individual Claimants**" means 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 are represented in this CCAA Proceeding by either the PCC Representative Counsel or the Quebec Class Counsel respectively.

"**Individual Payment**" means the amount determined by the Claims Administrator to be payable to an Eligible Pan-Canadian Claimant under the PCC Compensation Plan.

"**Individuals**" means all individuals residing in a Province or Territory of Canada, and "**Individual**" means any one of them.

"**Information Request**" has the meaning given in Article 10, Section 10.5.

"**Initial Order**" means the initial order commencing the CCAA Proceedings of Imperial, as amended and restated from time to time.

"**Instruction Letter**" means the letter included in the Claims Package which is attached to the CCAA Plan as Schedule "B".

"**Insured Person**" means (a) a Person, including a deceased Person, for whom Health Care Benefits have been provided by a Province or Territory directly or through one or more agents or other intermediate bodies, or (b) a Person for whom Health Care Benefits could reasonably be expected will be provided by a Province or Territory directly or through one or more agents or other intermediate bodies.

"Intercompany Claim" means any Claim, other than an Intercompany Services Claim, that may be asserted against Imperial by or on behalf of any member of Imperial's Tobacco Company Group and, for greater certainty, includes all arrears of royalty and license fees as well as principal and interest due on loans made by any member of Imperial's Tobacco Company Group to Imperial, and any claim held or asserted by British American Tobacco Mexico S.A. de C.V. ("**BAT Mexico**") against ITCAN under the Finished Goods Supply Agreement dated July 2, 2015 between BAT Mexico and ITCAN in respect of costs or other amounts related to changes to BAT Mexico's manufacturing and packaging of ITCAN's tobacco products in order to adhere to the *Tobacco Products Regulations (Plain and Standardized Appearance)*, SOR/2019-107, which came into force November 9, 2019.

"**Intercompany Services**" has the meaning given in Article 5, Section 5.14.

"**Intercompany Services Claim**" means any Claim that may be asserted by or on behalf of Imperial's Parent or the relevant Affiliates within its Tobacco Company Group in accordance with Article 5, Section 5.14 in respect of the provision of Intercompany Services to Imperial.

"**Intercompany Transaction**" means any transaction in the Ordinary Course of Business between ITCAN or ITCO and any member(s) of their Tobacco Company Group to buy and sell goods and/or services, licences, intellectual property and/or allocate, collect and pay any costs, expenses and other amounts from and to the members of their Tobacco Company Group, including in relation to:

(a) Head office, shared or supplied services and operational support (including information technology and marketing services);

(b) Finished, unfinished (including tobacco leaf purchases) and semi-finished goods and materials;

(c) Manufacturing of goods;

(d) Distribution and sale of goods;

(e) Equipment purchases;

(f) Personnel, administrative, technical and professional services;

(g) Royalties and fees in respect of trademark licenses;

(h) Treasury and debt; and

(i) Imperial's central Cash Management System and all related transactions and intercompany funding policies and procedures between Imperial and its Tobacco Company Group which are described in the Thauvette Affidavit,

collectively, "**Intercompany Transactions**".

"**Interface Meetings**" has the meaning given in Section 14(a) of the PTLC Terms which are Schedule "X" to the CCAA Plan.

"**Interface Phase**" has the meaning given in Section 14(a) of the PTLC Terms which are Schedule "X" to the CCAA Plan.

"**Interface Phase Secretariat**" has the meaning given in Section 24 of the PTLC Terms which are Schedule "X" to the CCAA Plan.

"**ITA**" means the *Income Tax Act* (Canada), as amended from time to time.

"**ITCAN**" means Imperial Tobacco Canada Limited.

"**ITCAN Subsidiaries**" means Imperial Tobacco Services Inc., Imperial Tobacco Products Limited, Marlboro Canada Limited, Cameo Inc., Medallion Inc., Allan Ramsay and Company Limited, John Player & Sons Ltd., Imperial Brands Ltd., 2004969 Ontario Inc., Construction Romir Inc., Genstar Corporation, Imasco Holdings Group, Inc., ITL (USA) Limited, Genstar Pacific Corporation, Imasco Holdings Inc., Southward Insurance Ltd., and Liggett & Myers Tobacco Company of Canada Limited.

"**ITCO**" means Imperial Tobacco Company Limited.

"**Jha Report**" means the report of Dr. Prabhat Jha dated March 24, 2021 entitled "Analyses to quantify smoking-attributable conditions that could be compensable and quantification of these conditions for each province and over time from 2003-2019", that is attached to the CCAA Plan as Schedule "I".

"**JTIM**" means JTI-Macdonald Corp.

"**JTIM TM**" means JTI-Macdonald TM Corp.

"***Knight* Claim**" means any Claim that has been advanced, could have been advanced or could be advanced in the following class action, whether before or after the Effective Time: *Kenneth Knight*

v. *Imperial Tobacco Canada Limited* (Supreme Court of British Columbia, Court File No. L031300), including any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"***Knight* Class Action**" means *Kenneth Knight* v. *Imperial Tobacco Canada Limited* (Supreme Court of British Columbia, Court File No. L031300).

"***Knight* Class Action Plaintiffs**" means Individuals who meet the criteria of the certified class definition in the *Knight* Class Action. The fact that an Individual is a *Knight* Class Action Plaintiff does not thereby disqualify that Individual from being a Pan-Canadian Claimant.

"***Knight* Class Action Plaintiffs Settlement Amount**" means the aggregate amount allocated from the Global Settlement Amount to be payable to the *Knight* Class Action Plaintiffs as set forth in Article 16, Sections 16.1, 16.2 and 16.3 herein.

"***Knight* Class Counsel**" means Klein Lawyers LLP.

"***Knight* Class Counsel Fee**" means the amount to be determined and approved by the CCAA Court that will be payable from the *Knight* Class Action Plaintiffs Settlement Amount to the *Knight* Class Counsel in respect of their fees, disbursements and costs as *Knight* Class Counsel and any applicable Sales and Excise Taxes payable thereon. The retainer agreement respecting fees and disbursements between the *Knight* Class Counsel and the representative plaintiffs, as well as the *Knight* Class Counsel Fee, are subject to the approval of the CCAA Court.

"**Larynx**" means the upper part of the respiratory passage that is bounded above by the glottis and is continuous below with the trachea.

"**Legal Representative**" means an Individual who establishes through the submission to the Claims Administrator of one of the documents listed in the Claim Form for the Legal Representative of a PCC-Claimant that they have the right and are authorized to make a Submitted PCC-Claim on behalf of the PCC-Claimant.

"***Létourneau* Class Action**" means the class action commenced on September 30, 1998 by Cecilia Létourneau against ITCAN, RBH and JTIM in the Superior Court of Quebec, District of Montreal, bearing Court File No. 500-06-000070-983.

"***Létourneau* Class Members**" means Persons who meet the criteria of the following certified class definition in the *Létourneau* Class Action:

> All persons residing in Quebec who, as of September 30, 1998, were addicted to the nicotine contained in the cigarettes made by the defendants and who otherwise satisfy the following criteria:
>
> (1) They started to smoke before September 30, 1994 and since that date have smoked principally cigarettes manufactured by the defendants;
>
> (2) Between September 1 and September 30, 1998, they smoked on a daily basis an average of at least 15 cigarettes manufactured by the defendants; and

(3) On February 21, 2005, or until their death if it occurred before that date, they were still smoking on a daily basis an average of at least 15 cigarettes manufactured by the defendants.

The group also includes the heirs of the members who satisfy the criteria described herein.

"***Létourneau* Judgment**" means the judgment rendered by the Honourable Justice Brian Riordan on May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019 in the class action commenced in the Quebec Superior Court in Court File No. 500-06-000070-983 (*Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*).

"**Lung Cancer**" has the meaning given in Article 8, Section 8.1(d)(i).

"**Material Adverse Effect**" means an event or condition that caused or would reasonably be expected to cause a material adverse effect on:

(a) The assets and liabilities of ITCAN or ITCO considered as a whole or the use or operation thereof;

(b) The business, profits, operations or condition (financial or otherwise) of ITCAN or ITCO;

(c) The ability of ITCAN or ITCO to perform their obligations in any material respect under any of the Definitive Documents to which they are parties or by which they are bound; or

(d) The Contribution Security.

"**Material Subsidiary**" means, in relation to ITCAN:

(a) Any of its Subsidiaries that holds 5% or more of the consolidated assets of ITCAN or contributes 5% or more of the consolidated revenues or net income of ITCAN, or

(b) Any of its Subsidiaries that are material to the conduct of ITCAN's business and operations,

provided that, without limiting the generality of Subsections (a) and (b), it includes Imperial Tobacco Company Limited.

"**MD&A**" has the meaning given in Article 10, Section 10.2.2.

"**Meeting**" means the meeting of Affected Creditors to be called and held pursuant to the Meeting Order for the purpose of considering and voting on the CCAA Plan, and includes any adjournment, extension, postponement or other rescheduling of such meeting.

"**Meeting Date**" means the date fixed for the Meeting pursuant to the Meeting Order subject to any adjournment or postponement or further order of the CCAA Court.

"**Meeting Order**" means the order of the CCAA Court directing the calling and holding of the Meeting of Affected Creditors to consider and vote on the CCAA Plan, as such order may be amended, restated or varied from time to time.

"**Metric**" has the meaning given in Article 5, Section 5.6.

"**Miscellaneous Claimant Proof of Claim**" means the proof of claim form included as part of the Claims Package which is attached to the CCAA Plan as Schedule "B".

"**Miscellaneous Claims**" means, collectively:

(a) any Pre-Implementation Miscellaneous Claim;

(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 Imperial 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 Imperial (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 Imperial, its Tobacco Company Group and the Claimants. For greater certainty, no Claimant or Individual Claimant may assert a Miscellaneous Claim.

"**Miscellaneous Claims Amount**" has the meaning given in Article 18, Section 18.2.1.

"**Miscellaneous Claims Bar Date**" means 5:00 pm (Eastern Time) on December 5, 2024.

"**Miscellaneous Claims Fund**" has the meaning given in Article 18, Section 18.2.1.

"**Miscellaneous Claims Fund Period**" has the meaning given in Article 18, Section 18.2.1.

"**Miscellaneous Claims Procedure**" means the procedure pursuant to which a Putative Miscellaneous Claimant can assert a Miscellaneous Claim as established in Article 18, Section 18.2 of the CCAA Plan.

"**Monetary Cure Period**" has the meaning given in Article 12, Section 12.3(b).

"**Monitor**" means FTI Consulting Canada Inc. in its capacity as the Court-appointed monitor appointed pursuant to the Initial Order in the CCAA Proceeding.

"**Monitors**" means, collectively, the Court-appointed monitors of the Tobacco Companies in the CCAA Proceedings.

"**NDA**" means a confidentiality, non-disclosure and non-use agreement between Imperial and another Person in the form already agreed to by the Parties.

"**Negative Notice Bar Date**" means 5:00 p.m. (Eastern Time) on the date that is twenty-one (21) days following the Negative Notice Issuance Date.

"**Negative Notice Claim**" means the value (for voting purposes only) of the Affected Claims of each Claimant and the number of votes associated therewith as set forth in a Statement of Negative Notice Claim to be sent to each Claimant in accordance with the following:

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
Knight Class Action Plaintiffs	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
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	1	$333,535,110

"**Negative Notice Claims Package**" means the Claimant's Statement of Negative Notice Claim and the form of Notice of Dispute of Negative Notice Claim to be used in the event that the Claimant wishes to raise a dispute in accordance with paragraph 8 of the Claims Procedure Order, which are attached as Schedule "A" to the CCAA Plan.

"**Negative Notice Issuance Date**" means the date that the Statement of Negative Notice Claim is sent to a Claimant.

"**Net After-Tax Income**" is as described in Article 5, Section 5.6.

"**Newco**" has the meaning given in Article 2, Section 2.1(f) and refers to the new corporation to be incorporated pursuant to Article 4, Section 4.1.

"**Non-Monetary Cure Period**" has the meaning given in Article 12, Section 12.3(c).

"**Non-Released Claims**" means all Claims that are not Released Claims and, for greater certainty, includes all Unaffected Claims.

"**Normal Reassessment Period**" has the meaning ascribed by subsection 152(3.1) of the ITA (and any analogous provisions of provincial or territorial law), taking into account any applicable extension under the *Taxation Act* (Quebec) resulting from a reassessment made by the CRA or another Provincial Tax Authority, except that in the case of a Tax Refund Cash Payment, the extended period provided by subparagraph 152(4)(b)(i) of the ITA (and any analogous provisions of provincial or territorial law) will apply, and where the CCAA Plan Administrators and Imperial have agreed to file a waiver, the extended period provided by subparagraph 152(4)(a)(ii) of the ITA (or the relevant analogous provisions of provincial or territorial law) shall apply.

"**Notice of Breach**" has the meaning given in Article 13, Section 13.3.

"**Notice of Default**" has the meaning given in Article 12, Section 12.3.

"**Notice of Dispute of Negative Notice Claim**" means the notice, substantially in the form included in the Negative Notice Claims Package and attached to the CCAA Plan as Schedule "A", which may be delivered to the Monitor by a Claimant disputing a Statement of Negative Notice Claim and providing reasons for such dispute.

"**Omnibus Notice**" means the notice which the Monitor shall cause to be published regarding the Claims Procedure Order and the Meeting, in accordance with the Omnibus Notice Program, a copy of which notice is attached as Schedule "C" to the Claims Procedure Order and as Schedule "C" to the CCAA Plan.

"**Omnibus Notice Program**" means the plan to publish comprehensive legal notice regarding the Claims Procedure Order and the Meeting to Persons, including Putative Miscellaneous Claimants, situated in all the Provinces and Territories, as set forth on the document attached as Schedule "D" to the Claims Procedure Order and as Schedule "D" to the CCAA Plan.

"**Omnibus Sanction Hearing Notice**" means the notice which the Monitor shall cause to be published regarding the Sanction Hearing in accordance with the Omnibus Sanction Hearing Notice Program.

"**Omnibus Sanction Hearing Notice Program**" means the plan to publish comprehensive legal notice regarding the Sanction Hearing to Persons, including Putative Miscellaneous Claimants, situated in all the Provinces and Territories.

"**Ordinary Course Divestitures**" has the meaning given in Article 11, Section 11.4.

"**Ordinary Course Divestitures Thresholds**" has the meaning given in Article 11, Section 11.4.

"**Ordinary Course of Business**" means, in relation to Imperial or a member of its Tobacco Company Group, the ordinary course of day-to-day business activities and operations of that company consistent with past practices, as such practices may change from time to time in the tobacco industry in response to regulatory, market or industry developments or changes, and materially similar in nature and magnitude to actions customarily taken in the normal course of day-to-day operations.

"**Ordinary Course Operational Activities**" has the meaning given in Article 11, Section 11.2.

"**Oropharynx**" means the part of the pharynx that is below the soft palate and above the epiglottis and is continuous with the mouth. It includes the back third of the tongue, the soft palate, the side and back walls of the throat, and the tonsils.

"**Pan-Canadian Claimants**", or "**PCCs**", means Individuals, excluding *Blais* Class Members and *Létourneau* Class Members in relation to QCAP Claims, who have asserted or may be entitled to assert a PCC Claim.

"**Parent**" means, in the case of Imperial, British American Tobacco p.l.c.

"**Parties**" means the Claimants, the Tobacco Companies and the Tobacco Company Groups, and "**Party**" means any one of them.

"**PCC Claim**" means any Claim of any Pan-Canadian Claimant that has been made or may in the future be asserted or made in whole or in part against or in respect of the Released Parties, or any one of them (either individually or with any other Person), that has been advanced, could have been advanced or could be advanced, whether on such Pan-Canadian Claimant's own account, or on their behalf, or on behalf of a certified or proposed class, to recover damages or any other remedy in respect of the development, design, manufacture, production, marketing, advertising, distribution, purchase or sale of Tobacco Products, including any representations or omissions in respect thereof, the historical or ongoing use of or exposure (whether directly or indirectly) to Tobacco Products or their emissions and the development of any disease or condition as a result thereof, whether existing or hereafter arising, in each case 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) including, all Claims that have been advanced, could have been advanced or could be advanced in the following actions commenced by Individuals under provincial class proceedings legislation and actions commenced by Individuals, or in any other similar proceedings:

(a) *Barbara Bourassa* v. *Imperial Tobacco Canada Limited et al.* (Supreme Court of British Columbia, Court File No. 10-2780 and Court File No. 14-4722);

(b) *Roderick Dennis McDermid* v. *Imperial Tobacco Canada Limited et al.* (Supreme Court of British Columbia, Court File No. 10-2769);

(c) *Linda Dorion* v. *Canadian Tobacco Manufacturers' Council et al*. (Alberta Court of Queen's Bench, Court File No. 0901-08964);

(d) *Thelma Adams* v. *Canadian Tobacco Manufacturers' Council et al.* (Saskatchewan Court of Queen's Bench, Court File No. 916 of 2009);

(e) *Deborah Kunta* v. *Canadian Tobacco Manufacturers' Council et al.* (Manitoba Court of Queen's Bench, Court File No. CI09-01-61479);

(f) *Suzanne Jacklin* v. *Canadian Tobacco Manufacturers' Council* (Ontario Superior Court of Justice, Court File No. 53794/12);

(g) *Ben Semple* v. *Canadian Tobacco Manufacturers' Council et al.* (Supreme Court of Nova Scotia, Court File No. 312869);

(h) *Victor Todd Sparkes* v. *Imperial Tobacco Canada Limited* (Newfoundland and Labrador Supreme Court - Trial Division, Court File No. 200401T2716 CP);

(i) *Peter Stright* v. *Imperial Tobacco Canada Limited* (Supreme Court of Nova Scotia, Court File No. 177663);

(j) *Ljubisa Spasic as estate trustee of Mirjana Spasic* v. *Imperial Tobacco Limited and Rothmans, Benson & Hedges Inc.* (Ontario Superior Court of Justice, Court File No. C17773/97);

(k) *Ljubisa Spasic as estate trustee of Mirjana Spasic* v. *B.A.T. Industries P.L.C.* (Ontario Superior Court of Justice, Court File No. C18187/97);

(l) *Ragoonanan* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 00-CV-183165-CP00);

(m) *Scott Landry* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 1442/03);

(n) *Joseph Battaglia* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 21513/97);

(o) *Roland Bergeron* v. *Imperial Tobacco Canada Limited* (Quebec Superior Court, Court File No. 750-32-700014-163);

(p) *Paradis, in personal capacity and on behalf of estate of Lorraine Trepanier* v. *Rothmans, Benson & Hedges Inc.* (Quebec Small Claims Court);

(q) *Couture* v. *Rothmans, Benson & Hedges Inc.* (Quebec Superior Court); and

including any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"PCC Claim Package" means all of the documents that a PCC-Claimant or a PCC-Claimant's Legal Representative, as applicable, is required to complete and submit to the Claims

Administrator including the Claim Form for PCC-Claimant, Claim Form for the Legal Representative of a PCC-Claimant, Physician Form (only if a pathology report in respect of Lung Cancer or Throat Cancer, or a spirometry report in respect of Emphysema/COPD (GOLD Grade III or IV), is not available), and all medical and other documents requested in the Claim Forms and the Physician Form. The aforesaid forms are Appendices "C", "D" and "E" to the PCC Compensation Plan which is attached as Schedule "P" to the CCAA Plan.

"**PCC-Claimants**" means the Pan-Canadian Claimants who are all Individuals resident in a Province or Territory of Canada, excluding the Quebec Class Action Plaintiffs in relation to QCAP Claims but including the Pan-Canadian Claimants' respective heirs, successors, assigns and representatives, who assert a PCC Claim by submitting a PCC Claim Package to the Claims Administrator pursuant to the PCC Compensation Plan, and "**PCC-Claimant**" means any one of them.

"**PCC Claims Application Deadline**" means the date twenty-four months after the First Notice Date by which all PCC-Claimants are required to submit their completed PCC Claim Packages to the Claims Administrator. The PCC Claims Application Deadline may be extended by the CCAA Court if it is deemed necessary and expedient to do so as the implementation of the PCC Compensation Plan unfolds.

"**PCC Claims Period**" has the meaning given in Article 8, Section 8.1(d).

"**PCC Compensable Diseases**" has the meaning given in Article 8, Section 8.1(d)(iii).

"**PCC Compensation Plan**" has the meaning given in Article 8, Section 8.1 and is attached as Schedule "P".

"**PCC Compensation Plan Amount**" means the aggregate amount allocated from the Global Settlement Amount to be payable into the PCC Trust Account in respect of compensation for Eligible Pan-Canadian Claimants as set forth in Article 16, Sections 16.1, 16.2 and 16.3 herein.

"**PCC Compensation Plan Reserve**" means the Cash reserve to be established on the Plan Implementation Date prior to any distributions to Affected Creditors as authorized by the CCAA Court pursuant to the Sanction Order, in the amount of $5.0 million, and to be paid out of the total Upfront Contributions from the Tobacco Companies and deposited into the PCC Compensation Plan Reserve Account for the purpose of paying the PCC Compensation Plan Reserve Costs. The CCAA Plan Administrators for Imperial, RBH and JTIM shall hold the PCC Compensation Plan Reserve in trust for those Persons entitled to such funds pursuant to the CCAA Plan.

"**PCC Compensation Plan Reserve Account**" means a segregated interest-bearing trust account established by the CCAA Plan Administrators to hold the PCC Compensation Plan Reserve on behalf of the beneficiaries thereof.

"**PCC Compensation Plan Reserve Costs**" means Costs incurred and payments to be made on or after the Plan Implementation Date, including Costs incurred prior to the Plan Implementation Date which remain outstanding as of the Plan Implementation Date, in respect of:

(a) The Costs of the services which the Claims Administrator (including its advisors) provides in relation to the PCC Compensation Plan;

(b) The Costs of the services which the Administrative Coordinator (including his advisors) provides in connection with the performance of his duties under the CCAA Plan; and

(c) The Costs of the services which the PCC Representative Counsel (including their advisors) provide in connection with the performance of their duties under the CCAA Plan and in the CCAA Proceeding.

"**PCC Eligibility Criteria**" has the meaning given in Article 8, Section 8.1.

"**PCC Representative Counsel**" means The Law Practice of Wagner & Associates, Inc.

"**PCC Trust Account**" has the meaning given in Article 8, Section 8.3.

"**Pending Litigation**" has the meaning given in Article 18, Section 18.3.1.

"**Permitted Encumbrance**" in regard to ITCAN or any Material Subsidiary means:

(a) Encumbrances in favour of ITCAN or any Material Subsidiary existing on the date of the Contribution Security Agreement;

(b) Subject to the covenants set forth in Article 11, Section 11.1(g) and Article 11, Section 11.1(k) herein, Encumbrances on property, or on capital stock or Indebtedness, of a Person existing at the time such Person is merged with or into, amalgamated with, or consolidated with ITCAN or any Material Subsidiary, provided that such Encumbrances were in existence prior to the contemplation of such merger, amalgamation or consolidation and do not extend to any assets other than those of the Person merged into, amalgamated with, or consolidated with ITCAN or any Material Subsidiary;

(c) Encumbrances on property (including capital stock) existing at the time of acquisition of the property by ITCAN or any Material Subsidiary, provided that such Encumbrances were in existence prior to, and not incurred in contemplation of, such acquisition;

(d) Encumbrances to secure the performance of bids, tenders, leases, statutory obligations, surety or appeal bonds, performance bonds or other obligations of a like nature incurred in the Ordinary Course of Business;

(e) Encumbrances existing on the Plan Implementation Date;

(f) Encumbrances for Taxes, assessments or governmental charges or claims that are not yet delinquent or that are being contested in good faith by appropriate proceedings promptly instituted and diligently concluded, provided that any reserve or other appropriate provision as is required in conformity with generally accepted accounting principles has been established therefor;

(g) Encumbrances imposed by law, such as carriers', warehousemen's, landlord's, construction and mechanics' liens, in each case incurred in the Ordinary Course of Business;

(h) Survey exceptions, easements or reservations of, or rights of others for, licenses, rights-of-way, sewers, electric lines, telegraph and telephone lines and other similar purposes, or zoning or other restrictions as to the use of real property that were not incurred in connection with Indebtedness and that do not in the aggregate constitute a Material Adverse Effect on the value of such property or materially impair their use in the operation of the business of such Person;

(i) Encumbrances created for the benefit of or to secure the obligations created in the Definitive Documents; and

(j) Encumbrances incurred in the Ordinary Course of Business of ITCAN or any Material Subsidiary with respect to obligations that do not cause a Material Adverse Effect.

"**Permitted Transfers**" has the meaning given in Article 11, Section 11.1(h).

"**Person**" means an individual, a corporation, a partnership, a limited liability company, a trust, an unincorporated association, a Government, or any other group, entity or body.

"**Plan Implementation Conditions**" has the meaning given in Article 19, Section 19.3.

"**Plan Implementation Date**" means the date upon which all of the Plan Implementation Conditions and the conditions to other Definitive Documents have been satisfied or waived and the transactions contemplated by the CCAA Plan, the Sanction Order and the other Definitive Documents are to be implemented, as evidenced by the Monitor's Plan Implementation Date Certificate to be delivered to Imperial and filed with the CCAA Court.

"**Plan Implementation Date Certificate**" has the meaning given in Article 19, Section 19.4.

"**PPSAs**" means, collectively, *Personal Property Security Act*, RSBC 1996, c. 359, *Personal Property Security Act*, RSA 2000, c. P-7, *The Personal Property Security Act, 1993*, SS 1993, c. P-6.2, *The Personal Property Security Act*, RSM 1987, c. P35, *Personal Property Security Act*, RSO 1990, c. P.10, *Personal Property Security Act*, SNB 1993, c. P-7.1, *Personal Property Security Act*, SNS 1995-96, c. 13, *Personal Property Security Act*, RSPEI 1988, c. P-3.1, *Personal Property Security Act*, SNL 1998, c. P-7.1, *Personal Property Security Act*, RSY 2002, c. 169, *Personal Property Security Act*, SNWT (Nu) 1994, c. 8, as amended, and the relevant provisions of the Civil Code of Quebec, CQLR c. CCQ-1991.

"**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) Tobacco Producers Claim, or (f) *Knight* Claim.

"**Property**" means all current and future assets, undertakings and properties of Imperial of every nature and kind whatsoever, and wherever situate, including all Cash and other proceeds thereof.

"**Provinces**" means, collectively, His Majesty the King in right of British Columbia ("**British Columbia**"), His Majesty the King in right of Alberta ("**Alberta**"), His Majesty the King in right of Saskatchewan ("**Saskatchewan**"), His Majesty the King in right of Manitoba ("**Manitoba**"), His Majesty the King in right of Ontario ("**Ontario**"), the Attorney General of Quebec ("**Quebec**"), His Majesty the King in right of New Brunswick ("**New Brunswick**"), His Majesty the King In right of Nova Scotia ("**Nova Scotia**"), His Majesty the King in right of Prince Edward Island ("**Prince Edward Island**") and His Majesty the King in right of Newfoundland and Labrador ("**Newfoundland and Labrador**"), and "**Province**" means any one of them.

"**Provinces and Territories Settlement Amount**" means the aggregate amount allocated from the Global Settlement Amount to be payable to the Provinces and Territories to settle the Provincial HCCR Claims and Territorial HCCR Claims, as set forth in Article 16, Sections 16.1, 16.2 and 16.3 herein.

"**Provincial and Territorial Liaison Committee**", or "**PTLC**", means the committee that shall be established by the Provinces and Territories in accordance with the PTLC Terms set out in Schedule "X".

"**Provincial and Territorial Liaison Committee Terms**", or "**PTLC Terms**", are attached to the CCAA Plan as Schedule "X".

"**Provincial HCCR Claim**" means any Claim that has been advanced, could have been advanced or could be advanced in any of the following actions or in any other similar proceedings, whether before or after the Effective Time and whether under the HCCR Legislation or otherwise:

(a) *Her Majesty the Queen in right of British Columbia* v. *Imperial Tobacco Canada Limited* (Supreme Court of British Columbia, Court File No. S010421);

(b) *Her Majesty in right of Alberta* v. *Altria Group, Inc.* (Alberta Court of Queen's Bench, Court File No. 1201-07314);

(c) *The Government of Saskatchewan* v. *Rothmans, Benson & Hedges Inc.* (Saskatchewan Court of Queen's Bench, Court File No. 8712012);

(d) *Her Majesty the Queen in right of the Province of Manitoba* v. *Rothmans, Benson & Hedges Inc.* (Manitoba Court of Queen's Bench, Court File No. CI 12-01-78127);

(e) *Her Majesty the Queen in right of Ontario* v. *Rothmans Inc. et al.* (Ontario Superior Court of Justice, Court File No. CV-09-387984);

(f) *Procureur général du Québec* v. *Impérial Tobacco Canada Limitée* (Quebec Superior Court, Court File No. 500-17-072363-123);

(g) *Her Majesty the Queen in right of the Province of New Brunswick* v. *Rothmans Inc.* (New Brunswick Court of Queen's Bench, Court File No. F/C/88/08);

(h) *Her Majesty the Queen in right of the Province of Nova Scotia* v. *Rothmans, Benson & Hedges Inc.* (Supreme Court of Nova Scotia, Court File No. 434868/737686);

(i) *Her Majesty the Queen in right of the Province of Prince Edward Island* v. *Rothmans, Benson & Hedges Inc.* (Prince Edward Island Supreme Court, Court File No. S1 GS-25019);

(j) *Attorney General of Newfoundland and Labrador* v. *Rothmans Inc.* (Supreme Court of Newfoundland and Labrador, Court File No. 201101G0826); and

including any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**PTLC Chair**" has the meaning given in Section 8 of the PTLC Terms which are Schedule "X" to the CCAA Plan.

"**PTLC Members**" has the meaning given in Section 5 of the PTLC Terms which are Schedule "X" to the CCAA Plan.

"**PTLC Vice-Chair**" has the meaning given in Section 11 of the PTLC Terms which are Schedule "X" to the CCAA Plan.

"**Putative Miscellaneous Claimant**" means a Person, other than a Claimant or an Individual Claimant, who asserts a Miscellaneous Claim.

"**QCAP Claim**" means any Claim that has been advanced, could have been advanced or could be advanced in the following class actions, whether before or after the Effective Time:

(a) *Conseil québécois sur le tabac et la santé et Jean-Yves Blais* c. *Imperial Tobacco Ltée, Rothmans, Benson & Hedges Inc. et JTI-MacDonald Corp.* (Quebec Superior Court, Court File No. 500-06-00076-980); and

(b) *Létourneau* c. *Imperial Tobacco Ltée, Rothmans Benson & Hedges Inc. et JTI MacDonald Corp.* (Quebec Superior Court, Court File No. 500-06-000070-983),

including the judgment of the Honourable Justice Brian Riordan dated May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019, and any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**QCAP Claims Process**" means the process established pursuant to the Quebec Administration Plan for *Blais* Class Members to assert claims for direct monetary compensation.

"**QCAP Cy-près Contribution**" means the sum of $131.0 million forming part of the QCAP Settlement Amount that shall be contributed by the QCAPs to the Cy-près Fund and paid into the Cy-près Trust Account. The QCAP Cy-près Contribution is the consideration for the full and final settlement and satisfaction of the *Létourneau* Judgment.

"**QCAP Settlement Amount**" means the amount allocated from the Global Settlement Amount and paid for the benefit of the QCAPs in settlement of the Tobacco Companies' liability pursuant to the judgments rendered in the Quebec Class Actions, as set forth in Article 16, Sections 16.1, 16.2 and 16.3 herein.

"**QCAP Trust Account**" means the segregated interest-bearing trust account or trust accounts held in the Bank for the benefit of the Quebec Class Action Plaintiffs and into which the QCAP Settlement Amount shall be paid and deposited from the Global Settlement Trust Account.

"**Quebec Class Action Administration Plan**", or "**Quebec Administration Plan**", means the document (with attached appendices) that is subject to the approval of the CCAA Court setting out the process by which the Quebec Class Action Plaintiffs may submit claims for a Compensation Payment pursuant to the *Blais* Judgment, the process of administering such claims, and the joint oversight and supervision thereof by the CCAA Court and the Superior Court of Quebec.

"**Quebec Class Action Plaintiffs**", or "**QCAPs**", means individuals who meet the criteria of the certified class definitions in the Quebec Class Actions.

"**Quebec Class Actions**" means, collectively, (i) *Conseil québécois sur le tabac et la santé et al.* v. *JTI-Macdonald Corp. et al.*, Court File No. 500-06-000076-980 (Montreal, Quebec), and (ii) *Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*, Court File No. 500-06-000070-983 (Montreal, Quebec).

"**Quebec Class Counsel**" means, collectively, the law practices of Trudel Johnston & Lespérance s.e.n.c., Kugler Kandestin s.e.n.c.r.l., L.L.P., De Grandpré Chait s.e.n.c.r.l., L.L.P., and Fishman Flanz Meland Paquin s.e.n.c.r.l., L.L.P.

"**Quebec Class Counsel Fee**" means the amount to be determined subject to the approval of the CCAA Court that will be payable from the QCAP Settlement Amount to Quebec Class Counsel, and to any legal counsel or other advisors of any nature or kind whatsoever who have provided, are providing or may in the future provide services to the Quebec Class Counsel in connection with the CCAA Proceedings, the Quebec Class Actions and/or any other proceedings on behalf of the *Blais* Class Members and/or *Létourneau* Class Members both before and after the Plan Implementation Date, in respect of their fees, disbursements and costs as Quebec Class Counsel, and any applicable Sales and Excise Taxes payable thereon. All Costs incurred in respect of the services provided by Raymond Chabot (as agent for the Quebec Class Counsel on behalf of the QCAPs) both before and after the Plan Implementation Date shall be paid by Quebec Class Counsel out of the Quebec Class Counsel Fee.

"**Quebec Superior Court**" means the Superior Court of Quebec, Class Action Division, at Montreal.

"**Raymond Chabot**" means Raymond Chabot Administrateur Provisoire Inc. and its Affiliates.

"**RBH**" means Rothmans, Benson & Hedges Inc.

"**RBH Retained Amount**" has the meaning given in Article 5, Section 5.4.

"**Release**" has the meaning given in Article 18, Section 18.1.1.

"**Released Claims**" means, collectively, any and all of the following Claims, excluding Unaffected Claims:

(a) any Tobacco Claims; and

(b) any Claims:

(i) in respect of the assets, obligations, business or affairs of the Released Parties in Canada or, in the case of Imperial, anywhere else in the world, relating to Tobacco Products, which are 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);

(ii) in respect of the CCAA Proceedings and the Chapter 15 Proceedings up to the Effective Time, provided that such Released Party is not determined by (A) a final order of the CCAA Court to have committed fraud in the CCAA Proceedings, or (B) a final order of the US Bankruptcy Court to have committed fraud in the Chapter 15 Proceedings;

(iii) existing at or prior to the Effective Time that have been advanced, that could have been advanced or could be advanced in the CCAA Proceeding; and

(iv) released as against the Monitors, CCAA Plan Administrators, Foreign Representative, Court-Appointed Mediator and Administrative Coordinator pursuant to Article 18, Sections 18.1.4, 18.1.5 and 18.1.6 herein.

For greater certainty, Released Claims include all Tobacco Claims in respect of fraud, misrepresentation or omission that have been or could have been asserted in any proceeding initiated prior to the Effective Time, including all Claims released by the Release and the Claimant Contractual Release.

"**Released Parties**", collectively, means:

(a) ITCAN,

(b) ITCO,

(c) RBH,

(d) JTIM,

(e) British American Tobacco p.l.c.,

(f) Philip Morris International Inc.,

(g) JT International Holding B.V.,

(h) the ITCAN Subsidiaries,

(i) B.A.T. Investment Finance p.l.c.,

(j) B.A.T Industries p.l.c.,

(k) British American Tobacco (Investments) Limited,

(l) Carreras Rothmans Limited,

(m) Philip Morris U.S.A. Inc.,

(n) Philip Morris Incorporated,

(o) Philip Morris Global Brands Inc.,

(p) Philip Morris S.A.,

(q) Rothmans Inc.,

(r) Ryesekks p.l.c.,

(s) Altria Group, Inc.,

(t) R.J. Reynolds Tobacco Company,

(u) R.J. Reynolds Tobacco International Inc.,

(v) RJR Nabisco, Inc.,

(w) JT International SA,

(x) JT Canada LLC Inc.,

(y) Japan Tobacco Inc.,

(z) JTIM TM,

(aa) Canadian Tobacco Manufacturers' Council, and

(bb) every other current or former Affiliate of any of the companies listed in subparagraphs (a) to (z) herein, and each of their respective indemnitees,

and "**Released Party**" means any of them. Each Released Party includes their respective Representatives.

"**Releasors**", collectively, means:

(a) the Provinces and Territories,

(b) the Quebec Class Action Plaintiffs,

(c) the Pan-Canadian Claimants,

(d) the *Knight* Class Action Plaintiffs,

(e) the Tobacco Producers, and

(f) every other Person having an Affected Claim or a Released Claim,

and "**Releasor**" means any one of them. "**Releasors**" and "**Releasor**" shall include their respective Representatives.

"Representatives" means, in respect of a Person, as may be applicable, such Person's past, present or future representatives, predecessors, successors, executors, trustees, heirs, dependents, children, siblings, parents, administrators, executors, directors, officers, shareholders, partners, employees, servants, agents, consultants, legal counsel and advisers, including their respective successors and assigns, and each of their respective directors, officers, partners and employees.

"**Request for Particulars**" has the meaning given in Article 13, Section 13.2.

"**Required Majority**" means, in respect of the Affected Creditor Class, a majority in number of the Affected Creditors holding Voting Claims representing at least two-thirds in value of the Voting Claims of the Affected Creditors, in each case who are entitled to vote at the Meeting in accordance with the Meeting Order and who are present and voting in person or by proxy at the Meeting.

"**Reserved Amount**" of a Tobacco Company means: (i) any Tax Refund attributable to the carryback of a Tax Attribute to a preceding taxation year (other than the taxation year in which the Upfront Contribution is made) (a "**Tax Refund Cash Payment**"); (ii) in respect of an Annual Contribution, the reduction in income tax payable by the Tobacco Company in respect of its taxation year in which the Annual Contribution is made attributable to the deduction in computing income for tax purposes of the Annual Contribution and any resulting Tax Refund Cash Payment (the "**Annual Amount**"); and (iii) the reduction in income tax payable by the Tobacco Company in respect of a subsequent taxation year attributable to the carryforward of a Tax Attribute to the subsequent taxation year (the "**Carry Amount**").

"**Response**" has the meaning given in Article 13, Section 13.3.

"**Sales and Excise Tax Charge**" means the charge over the Property for the benefit of a Tax Authority that is entitled to receive payments or collect monies from ITCAN and ITCO in respect of Sales and Excise Taxes (including for greater certainty the Canada Border Services Agency), created by paragraph 25 of the Initial Order, and having the priority provided in paragraphs 45 and 47 of such Order.

"**Sales and Excise Taxes**" means all goods and services, harmonized sales or other applicable federal, provincial or territorial sales or use taxes, and all federal excise taxes and customs and import duties and all federal, provincial and territorial tobacco taxes.

"**Sanction Hearing**" means the hearing before the CCAA Court in respect of the Sanction Order.

"**Sanction Hearing Objection Notice**" means the notice, substantially in the form attached as a schedule to the Sanction Hearing Order, which may be submitted or delivered to the Monitor by a Putative Miscellaneous Claimant objecting to the Sanction Order and providing reasons for such objection.

"**Sanction Hearing Order**" means the Order of the CCAA Court (including all schedules and appendices thereto) made in the CCAA Proceeding approving the Omnibus Sanction Hearing Notice, the Omnibus Sanction Hearing Notice Program and the timetable and procedure for the Sanction Hearing, as such Order may be amended, restated or varied from time to time.

"**Sanction Order**" means the Order of the CCAA Court, among other things, sanctioning and approving the CCAA Plan and granting, approving and declaring the settlements, compromises and releases, as applicable, contemplated by the CCAA Plan.

"**Sanction Recognition Order**" means the Order entered by the US Bankruptcy Court recognizing and enforcing the Sanction Order in the Chapter 15 Proceedings, which shall be in form and substance acceptable to Imperial.

"**Section 5.1(2) Claims**" means any Claims against the Directors that:

(a) arose before the commencement of the CCAA Proceeding;

(b) relate to the obligations of Imperial where the Directors are by law liable in their capacity as Directors for the payment of such obligations; and

(c) either relate to contractual rights of one or more creditors, or are based on allegations of misrepresentations made by Directors to creditors, or of wrongful or oppressive conduct by Directors.

"**Section 19(2) Claims**" means any Claims against Imperial that relate to any of the following debts or liabilities, present or future, to which Imperial is subject on the day on which the CCAA Proceeding commenced, or to which Imperial may become subject before the compromise or arrangement is sanctioned by reason of any obligation incurred by Imperial before the day on which the CCAA Proceeding commenced, unless the compromise or arrangement in respect of Imperial explicitly provides for the Claim's compromise, and the creditor in relation to that debt has voted for the acceptance of the compromise or arrangement:

(a) any fine, penalty, restitution order or other order similar in nature to a fine, penalty or restitution order, imposed by a court in respect of an offence;

(b) any award of damages by a court in civil proceedings in respect of:

  (i) bodily harm intentionally inflicted, or sexual assault, or

  (ii) wrongful death resulting from an act referred to in subparagraph (i);

(c) any debt or liability arising out of fraud, embezzlement, misappropriation or defalcation while acting in a fiduciary capacity or, in Quebec, as a trustee or an administrator of the property of others;

(d) any debt or liability resulting from obtaining property or services by false pretences or fraudulent misrepresentation, other than a debt or liability of the company that arises from an equity claim; or

(e) any debt for interest owed in relation to an amount referred to in any of paragraphs (a) to (d).

"**Secured Claim**" means any Claim of a creditor to the extent that it is secured by a valid Encumbrance that is duly and properly registered or otherwise perfected in accordance with Applicable Law in the appropriate jurisdiction as of the Filing Date or thereafter pursuant to an Order, to the extent of the value of such Encumbrance as at the Filing Date (having regard to the value of the assets subject to such Encumbrance and the priority of such Encumbrance) and which Claim is entitled to be proven as a secured claim pursuant to the provisions of the CCAA.

"**Statement of Negative Notice Claim**" means the respective statements to be prepared by the Monitor, each of which shall contain, for voting purposes, the amount and number of votes ascribed to the Negative Notice Claim of each Claimant. The Statement of Negative Notice Claim is included in Schedule "A" to the CCAA Plan.

"**Stay Period**" has the meaning ascribed to such term in the Initial Order.

"**Submitted PCC-Claims**" means the claims made by the PCC-Claimants by submitting a PCC Claim Package to the Claims Administrator, and "**Submitted PCC-Claim**" means any one of them.

"**Subsidiary**" has the meaning attributed thereto in Section 2(5) of the *Canada Business Corporations Act*, R.S.C. 1985, c. C-44, as amended.

"Succession Claim" means the QCAP Claim of a Succession Claimant which is submitted to the Claims Administrator using the Succession Claim Form.

"**Succession Claimant**" means a person who asserts a Succession Claim pursuant to the Quebec Administration Plan.

"**Supplemental Trust Account**" has the meaning given in Article 5, Section 5.3.

"**Surviving Family Members**" means, collectively the Individuals who are eligible to recover damages for loss of guidance, care and companionship pursuant to the applicable legislation in each jurisdiction which governs surviving family members' claims for damages, namely: *Family Compensation Act*, RSBC 1996, c. 126; *Fatal Accidents Act*, RSA 2000, c. F-8; *The Fatal Accidents Act*, RSS 1978, c. F-11; *The Fatal Accidents Act*, CCSM, c. F50; *Family Law Act*, RSO 1990, c. F.3; *Civil Code of Quebec*, chapter CCQ-1991; *Fatal Accidents Act*, RSNB 2012, c.104; *Fatal Injuries Act*, RSNS 1989, c. 163; amended 2000, c. 29, ss. 9-12; *Fatal Accidents Act*, RSPEI 1988, c. F-5; *Fatal Accidents Act*, RSNL 1990, c F-6; *Fatal Accidents Act*, RSY 2002, c 86; and

Fatal Accidents Act, RSNWT (Nu) 1988, c F-3. For greater certainty, "Surviving Family Members" does not include the estates of Individuals who fulfill the criteria to receive compensation as a Pan-Canadian Claimant.

"**Tax Attribute**" means, with respect to Imperial, any tax attribute resulting from the deductibility of an Upfront Contribution, Annual Contribution or applicable Reserved Amount that is available for carryforward or carryback to another taxation year, including a non-capital loss, capital loss, credit, and other balance.

"**Tax Authority**" means the CRA, the Receiver General for Canada, any other federal Governmental Authority (such as the Canada Border Services Agency) and any corresponding provincial or territorial Governmental Authority.

"**Tax Matter**" has the meaning given in Article 10, Section 10.2.2(m).

"**Tax Refund Cash Payment**" has the meaning given in the definition of Reserved Amount.

"**Tax Refund**" means any income tax refund received from a Tax Authority in cash or cash equivalent by Imperial during the Contribution Period. For greater certainty, any tax instalment overpayment shall not be considered a Tax Refund.

"**Taxes**" means all federal, state, provincial, territorial, county, municipal, local or foreign taxes, duties, imposts, levies, assessments, tariffs and other charges imposed, assessed or collected by a Tax Authority including those levied on, or measured by, or referred to as, income, net income, gross income, gross receipts, business, royalty, capital, capital gains, goods and services, harmonized sales, value added, severance, stamp, franchise, occupation, premium, capital stock, sales and use, real property, land transfer, personal property, ad valorem, transfer, licence, profits, windfall profits, withholding, environmental, payroll, employment, employer health, pension plan, anti-dumping, countervail, excise, severance, stamp, occupation, or premium tax, all employment insurance premiums, Canada, Québec and any other pension plan contributions or premiums.

"**Territorial HCCR Claim**" means any Claim that:

(a) Northwest Territories has advanced, could have advanced or could advance pursuant to the *Tobacco Damages and Health Care Costs Recovery Act*, SNWT 2011, c 33 (proclaimed but not yet in force), whether before or after the Effective Time, and whether under the HCCR Legislation or otherwise;

(b) Nunavut has advanced, could have advanced or could advance pursuant to the *Tobacco Damages and Health Care Costs Recovery Act*, SNu 2010, c 31 (proclaimed but not yet in force), whether before or after the Effective Time, and whether under the HCCR Legislation or otherwise;

(c) Yukon has advanced, could have advanced or could advance, whether before or after the Effective Time, in relation to the recovery of (i) the present value of the total expenditure by Yukon for health care benefits provided for Insured Persons resulting from Tobacco-related Disease or the risk of Tobacco-related Disease, and (ii) the present value of the estimated total expenditure by Yukon for health care benefits that could reasonably be

expected will be provided for those Insured Persons resulting from Tobacco-related Disease or the risk of Tobacco-related Disease, including pursuant to any legislation that may be enacted by Yukon in the future which could result in a Claim against any of the Released Parties relating to such expenditures; and

including any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**Territories**" means, collectively, the Government of Yukon ("**Yukon**"), the Government of the Northwest Territories ("**Northwest Territories**") and the Government of Nunavut ("**Nunavut**"), and "**Territory**" means any one of them.

"**Thauvette Affidavit**" means the affidavit sworn on March 12, 2019 by Eric Thauvette, Vice President and Chief Financial Officer of Imperial Tobacco Canada Limited, in *Imperial Tobacco Canada Limited (Re)* bearing Application No. CV-19-616077-00CL.

"**Throat Cancer**" has the meaning given in Article 8, Section 8.1(d)(ii).

"**Tobacco Claim**" means any Claim of any Person against or in respect of a Tobacco Company and/or any Director thereof, or any member of its Tobacco Company Group and/or any Director thereof, that has been advanced (including, without limitation, in any outstanding or pending litigation), that could have been advanced or that could be advanced, and whether such Claim is on such Person's own account, on behalf of another Person, as a dependent of another Person, or on behalf of a certified or proposed class, or made or advanced by a Government, or an agency, insurer, employer or otherwise, under or in connection with Applicable Law, or under any current or future statute to recover damages or any other remedy or costs in respect of the development, design, manufacture, production, marketing, advertising, distribution, purchase, sale or disposition of Tobacco Products, the use of or exposure (whether directly or indirectly) to Tobacco Products or their emissions, the development of any disease related to the use of Tobacco Products, or any representation or omission in respect of Tobacco Products, including any misrepresentations, breach of duty or fraud in respect thereof by any member of the Tobacco Company Group or its Representatives in Canada or, in the case of the Tobacco Company, anywhere else in the world, in each case 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) and including any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim. For greater certainty, Tobacco Claim includes:

(a) Any Provincial HCCR Claim;

(b) Any Territorial HCCR Claim;

(c) Any QCAP Claim;

(d) Any PCC Claim;

(e) Any *Knight* Claim; and

(f) Any Tobacco Producers Claim.

"**Tobacco Companies**" means, collectively, Imperial, RBH and JTIM, and "**Tobacco Company**" means any one of them.

"**Tobacco Company Group**" means, in respect of Imperial, its Parent and all other current or former Affiliates, direct or indirect Subsidiaries or parents, of Imperial, and their respective indemnitees.

"**Tobacco Producers**" means, collectively, the Ontario Flue-Cured Tobacco Growers' Marketing Board, Andy J. Jacko, Brian Baswick, Ron Kichler, Arpad Dobrentey and all other tobacco growers and producers, including any successors or assigns, who sold their tobacco through the Ontario Flue-Cured Tobacco Growers' Marketing Board pursuant to the annual Heads of Agreement made with ITCAN, RBH and JTIM from January 1, 1986 to December 31, 1996, and "**Tobacco Producer**" means any one of them.

"**Tobacco Producers' Actions**" means the uncertified class actions enumerated in the definition of "Tobacco Producers Claim" in the CCAA Plan.

"**Tobacco Producers Claim**" means any Claim that has been advanced, could have been advanced or could be advanced in the following class actions or in any other similar proceedings, whether before or after the Effective Time:

(a) *The Ontario Flue-Cured Tobacco Growers' Marketing Board* v. *JTI-Macdonald Corp.* (Ontario Superior Court of Justice, Court File No. 1056/10CP);

(b) *The Ontario Flue-Cured Tobacco Growers' Marketing Board* v. *Rothmans, Benson & Hedges Inc.* (Ontario Superior Court of Justice, Court File No. 64462 CP); and

(c) *The Ontario Flue-Cured Tobacco Growers' Marketing Board* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 64757 CP);

including any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**Tobacco Producers Settlement Amount**" means the aggregate amount allocated from the Global Settlement Amount to be payable to the Ontario Flue-Cured Tobacco Growers' Marketing Board for the benefit of the Tobacco Producers, as set forth in Article 16, Sections 16.1, 16.2 and 16.3 herein. The Counsel for the Tobacco Producers' Fee is subject to the approval of the CCAA Court and shall be paid out of the Tobacco Producers Settlement Amount.

"**Tobacco Product**" means any product made in whole or in part of tobacco that is intended for human consumption or use, including any component, part, or accessory of or used in connection with a tobacco product, including cigarettes, tobacco sticks (intended for smoking and requiring further preparation before they are smoked), loose tobacco intended for incorporation into cigarettes, cigars, cigarillos, pipe tobacco, kreteks, bidis and smokeless tobacco (including chewing tobacco, nasal snuff and oral snuff), but does not include any Alternative Product.

"**Tobacco-related Disease**" means a disease or other illness or harm caused or contributed to by the use of or exposure (whether directly or indirectly) to a Tobacco Product.

"**Tobacco-Victim**" means any Individual who suffers or suffered from a Tobacco-related Disease.

"Tobacco-Victim Claim" is the QCAP Claim of a Tobacco-Victim which is submitted to the Claims Administrator using the Tobacco-Victim Claim Form.

"**Tobacco-Victim Claimant**" means a person who asserts a Tobacco-Victim Claim pursuant to the Quebec Administration Plan.

"**Twelve Pack-Years**" means the equivalent of a minimum of 87,600 cigarettes, namely any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption insofar as the total is equal to or greater than 87,600 cigarettes. For example, Twelve Pack-Years equals:

(a) 20 cigarettes a day for 12 years (20 X 365 X 12 = 87,600); or

(b) 30 cigarettes a day for 8 years (30 X 365 X 8 = 87,600); or

(c) 10 cigarettes a day for 24 years (10 X 365 X 24 = 87,600).

"**Unaffected Claims**" means, collectively:

(a) any Alternative Product Claim;

(b) any Claim by a Person relating to the right to enforce against any Released Party its obligations under any of the Definitive Documents;

(c) any Claim secured by the CCAA Charges;

(d) any Cash Management Bank Claim;

(e) any Employee Priority Claim;

(f) any Government Priority Claim;

(g) any Claim in respect of CCAA Plan Administration Reserve Costs;

(h) any Claim in respect of the PCC Compensation Plan Reserve Costs;

(i) any Secured Claim that is not a Tobacco Claim;

(j) any Claim for Costs by the Monitor, the CCAA Plan Administrator, the Claims Administrator, the Administrative Coordinator, the Court-Appointed Mediator, including their respective legal or other advisors, or counsel to Imperial, subject to the applicable terms in connection therewith under the CCAA Plan;

(k) any Claim by any Director under any directors' or officers' indemnity policy or agreement with Imperial to the extent not otherwise covered by the CCAA Charges;

(l) any Intercompany Services Claim;

(m) any Intercompany Claim, subject to the terms of Article 5, Section 5.15;

(n) any Claim by a supplier against Imperial for the supply of goods or services other than a Tobacco Claim;

(o) any Claim against Imperial relating to environmental remediation pursuant to Applicable Law;

(p) any Claim by Canada or any Province or Territory against any Released Party relating in any manner to:

(i) except as otherwise contemplated in the CCAA Plan, any applicable Taxes of any kind whatsoever applicable to any Released Party, and

(ii) such Released Party's compliance with any Applicable Law and statutes and the regulations made thereunder, except for liability for actions or omissions occurring prior to the Effective Time in respect of a Tobacco Claim;

(q) any Claim in respect of ITCAN's obligation to pay the balance owed under the Comprehensive Agreement dated July 31, 2008 between ITCAN, Canada and the Provinces which settled the claims by Canada and the Provinces against ITCAN regarding the trade of contraband products in Canada and related tax collection matters; and

(r) any Claim by any Person under any contract with Imperial that has not been disclaimed and which Claim is not a Tobacco Claim;

and, for greater certainty, shall include any Unaffected Claim arising through subrogation.

"**Unaffected Creditor**" means a Person who has an Unaffected Claim.

"**Upfront Contributions**" has the meaning given in Article 5, Section 5.4, and "**Upfront Contribution**" means any one of them.

"**US Bankruptcy Code**" means title 11 of the United States Bankruptcy Code 11 U.S.C. §§ 101 – 1532, as amended.

"**US Bankruptcy Court**" means the United States Bankruptcy Court, Southern District of New York.

"**Virtual Data Room**" has the meaning given in Article 10, Section 10.10.

"**Voting Claim**" means the amount of the Affected Claim of an Affected Creditor as finally determined for voting purposes in accordance with the Statements of Negative Notice Claims, the Claims Procedure Order and the Meeting Order entitling such Affected Creditor to vote at the Meeting in accordance with the provisions of the Meeting Order, the CCAA Plan and the CCAA.

1.2 Certain Rules of Interpretation

For the purposes of the CCAA Plan:

(a) Any reference in the CCAA Plan to an Order or an existing document or exhibit filed or to be filed means such Order, document or exhibit as it may have been or may be amended, modified, or supplemented;

(b) Unless otherwise specified, all references to currency are in Canadian dollars;

(c) The division of the CCAA Plan into "articles" and "sections" and the insertion of a table of contents are for convenience of reference only and do not affect the construction or interpretation of the CCAA Plan, nor are the descriptive headings of "articles" and "sections" intended as complete or accurate descriptions of the content thereof;

(d) The use of words in the singular or plural, or with a particular gender, including a definition, will not limit the scope or exclude the application of any provision of the CCAA Plan or a schedule hereto to such Person (or Persons) or circumstances as the context otherwise permits;

(e) The words "includes" and "including" and similar terms of inclusion will not, unless expressly modified by the words "only" or "solely", be construed as terms of limitation, but rather will mean "includes but is not limited to" and "including but not limited to", so that references to included matters will be regarded as illustrative without being either characterizing or exhaustive;

(f) Unless otherwise specified, all references to time herein and in any document issued pursuant hereto mean local time in Toronto, Ontario and any reference to an event occurring on a Business Day means prior to 5:00 p.m. (Eastern Time) on such Business Day;

(g) Unless otherwise specified, time periods within or following which any payment is to be made or act is to be done will be calculated by excluding the day on which the period commences and including the day on which the period ends and by extending the period to the next succeeding Business Day if the last day of the period is not a Business Day;

(h) Unless otherwise provided, any reference to a statute or other enactment of parliament or a legislature includes all regulations made thereunder, all amendments to or re-enactments of such statute or regulations in force from time to time, and, if applicable, any statute or regulation that supplements or supersedes such statute or regulation;

(i) References to a specified "article" or "section" will, unless something in the subject matter or context is inconsistent therewith, be construed as references to that specified article or section of the CCAA Plan, whereas the terms "the CCAA Plan", "hereof", "herein", "hereto", "hereunder" and similar expressions will be deemed to refer generally to the CCAA Plan and not to any particular article, section or other portion of the CCAA Plan and includes any documents supplemental hereto; and

(j) When a capitalized term used in the CCAA Plan references a definition in any other document, the CCAA Plan shall be interpreted as if the definition in that other document is included in the CCAA Plan.

1.3 Governing Law and Jurisdiction

The CCAA Plan and all Definitive Documents shall be governed and construed in accordance with the laws of the Province of Ontario and the Applicable Laws of Canada, save for the Chapter 15 Proceedings which shall be subject to the jurisdiction of the US Bankruptcy Court, and the administration of the QCAP Claims Process pursuant to the Quebec Administration Plan which shall be governed by the laws of the Province of Quebec and the Applicable Laws of Canada.

1.4 Schedules

The following are the Schedules to the CCAA Plan, which are incorporated by reference into the CCAA Plan and form an integral part of it:

Schedule "A": Negative Notice Claims Package comprised of Statement of Negative Notice Claim (Schedule "B-1") and the Notice of Dispute of Negative Notice Claim (Schedule "B-2")

Schedule "B": Claims Package comprised of Miscellaneous Claims Instruction Letter (Schedule "A-1") and the Miscellaneous Claimant Proof of Claim (Schedule "A-2")

Schedule "C": Omnibus Notice

Schedule "D": Omnibus Notice Program comprised of condensed version of the Omnibus Notice (Appendix "A") and the list of the regional newspapers in which the Omnibus Notice will be published (Appendix "B")

Schedule "E": Contribution Security Agreement

Schedule "F": Deed of Moveable Hypothec

Schedule "G": Harrison Report

Schedule "H": Curriculum vitae of Dr. Glenn Harrison

Schedule "I": Jha Report

Schedule "J": Curriculum vitae of Dr. Prabhat Jha

Schedule "K": Quebec Class Action Administration Plan

Schedule "L": Overview of Epiq's complex claims administration experience

Schedule "M": Curriculum vitae of Daniel Shapiro, K.C.

Schedule "N": Pan-Canadian Claimants' Compensation Plan: Methodology and Analysis dated December 5, 2024

Schedule "O": Analysis of Limitations Law applicable to Pan-Canadian Claimants dated September 2, 2020

Schedule "P": Pan-Canadian Claimants' Compensation Plan dated December 5, 2024

Schedule "Q": Resume of Dr. Robert Bell

Schedule "R": Curriculum vitae of Dr. Robert Bell

Schedule "S": The Cy-près Fund: Methodology and Analysis dated December 5, 2024

Schedule "T": Claimant Contractual Release – ITCAN and ITCO

Schedule "U": List of Health Care Costs Recovery Actions of the Provinces and HCCR Claims asserted by Territories

Schedule "V": List of Actions commenced under Provincial Class Proceedings Legislation

Schedule "W": List of Actions commenced by Individuals

Schedule "X": Provincial and Territorial Liaison Committee Terms

ARTICLE 2. PURPOSE AND EFFECT OF THE CCAA PLAN

2.1 Purpose

The purposes of the CCAA Plan are to:

(a) Effect a full and final settlement and irrevocable compromise of all Tobacco Claims;

(b) Effect a release, discharge and bar of all Released Claims;

(c) Eliminate liability for all Tobacco Claims for actions up to the Effective Time;

(d) Effect the distributions of the Global Settlement Amount to the Claimants as set forth in Article 16, Sections 16.1, 16.2 and 16.3 herein;

(e) Provide for the disposition and resolution of all Pending Litigation;

(f) Effect the transfer of all of Imperial's assets, Indebtedness, liabilities and business relating to its current and future Alternative Products ("**Alternative Products Business**") to an unrelated company, a Canadian Affiliate of its Parent, or a Canadian Subsidiary of any other company within its Tobacco Company Group ("**Newco"**); and

(g) Permit Imperial to exit this CCAA Proceeding and continue to carry on its business as a going concern.

2.2 Exclusion of Alternative Products from CCAA Plan

Alternative Products are excluded from the CCAA Plan. The CCAA Plan shall not be applicable to any right or claim against Imperial or any member of its Tobacco Company Group relating to its development, manufacture, production, marketing, advertising, distribution, purchase or sale of Alternative Products, use of or exposure to Alternative Products, representations in respect of Alternative Products or otherwise in connection with Alternative Products. For greater certainty, the CCAA Plan shall not release any such rights or claims relating to Alternative Products against Imperial or members of its Tobacco Company Group.

ARTICLE 3. CLAIMS PROCEDURE, CLASSIFICATION OF AFFECTED CREDITORS, VOTING, PROCEDURE FOR SANCTION HEARING AND RELATED MATTERS

3.1 Claims Procedure

3.1.1 CCAA Court Hearing regarding Claims Procedure

The procedure for determining the validity and quantum of the Affected Claims for voting purposes shall be governed by the Statements of Negative Notice Claims, the Claims Procedure Order, the Meeting Order, the CCAA, the CCAA Plan and any other Order of the CCAA Court, as applicable.

The Court-Appointed Mediator and the Monitor will make a motion to the CCAA Court for Orders:

(a) Approving the filing of the CCAA Plan;

(b) Approving the Claims Procedure set forth in the Claims Procedure Order;

(c) Approving the Omnibus Notice and the Omnibus Notice Program which shall include the timetable for the implementation of the Omnibus Notice Program; and

(d) Approving the Meeting Order, including setting the Meeting Date, approving the classification of the Affected Creditors into one single class for the purpose of considering and voting on the CCAA Plan at the Meeting, and authorizing the Claimants' Representatives to vote on the CCAA Plan in person or by proxy at the Meeting.

3.1.2 Claims Procedure for Negative Notice Claims

The procedure for addressing Negative Notice Claims shall be governed by the terms of the Claims Procedure Order including the schedules thereto. Notwithstanding the foregoing, the Monitor, in consultation with the Court-Appointed Mediator, may make minor non-substantive changes to the Negative Notice Claims Package as they may consider necessary or desirable.

As soon as practicable after the date of the Claims Procedure Order, the Monitor shall cause to be sent to each Claimant's Representative a Negative Notice Claims Package which will contain a Statement of Negative Notice Claim that specifies, for voting purposes, the amount and number of

votes ascribed to such Claimant's Negative Notice Claim. Attached to the CCAA Plan as Schedule "A" is the Negative Notice Claims Package comprised of the Statement of Negative Notice Claim (Schedule "B-1") and the Notice of Dispute of Negative Notice Claim (Schedule "B-2"). The Negative Notice Claims Package shall be deemed to have been received by each Claimant's Representative on the Negative Notice Issuance Date.

If a Claimant wishes to dispute the amount of its Affected Claim for voting purposes and the number of votes associated therewith as set forth in the relevant Statement of Negative Notice Claim, the Claimant's Representative shall deliver to the Monitor a Notice of Dispute of Negative Notice Claim by no later than the Negative Notice Bar Date, failing which the Claimant shall be conclusively and irrevocably deemed to have accepted the Statement of Negative Notice Claim and the value and number of votes associated with its Affected Claim solely for the purpose of voting on the CCAA Plan at the Meeting.

The Monitor, in consultation with the Court-Appointed Mediator, shall review any Notice of Dispute of Negative Notice Claim received and shall attempt to resolve such dispute with the relevant Claimant following receipt of the Notice of Dispute of Negative Notice Claim. In the event that the dispute is not settled, the Monitor shall refer the dispute to the CCAA Court, and provide timely notice of such hearing date to the disputing Claimant's Representative.

Unless any dispute of a Statement of Negative Notice Claim results in a revision to the value or number of votes associated with the relevant Affected Claim pursuant to the terms of the Claims Procedure Order, each of the Claimants shall be entitled to vote at the Meeting in accordance with the value and number of votes set forth on the applicable Statements of Negative Notice Claim.

Except as may be required by the Meeting Order, no further steps shall be required to be taken by any of the Claimants in order for them to be able to be present and vote at the Meeting.

3.1.3 Claims Procedure for Persons, other than Claimants or Individual Claimants, to assert a Claim

The Claims Procedure for Persons, other than Claimants or Individual Claimants, to file a Claim and assert the right to attend at the Meeting and vote on the CCAA Plan shall be governed by the terms of the Claims Procedure Order and schedules thereto. Save for establishing the entitlement of certain Persons to vote on the CCAA Plan, the Claims Procedure shall not constitute, nor may it be construed as, an acceptance by the CCAA Court, the Court-Appointed Mediator, the Monitor and/or Imperial of the existence, validity or value of any Claim asserted in a Miscellaneous Claimant Proof of Claim filed thereunder, including for distribution purposes under the CCAA Plan which shall be determined in accordance with the Miscellaneous Claims Procedure.

The solicitation of Miscellaneous Claimant Proofs of Claim, and the filing by any Person of any Miscellaneous Claimant Proof of Claim, shall not grant such Person any rights, including without limitation, in respect of the nature, quantum and priority of its Claims or its standing in the CCAA Proceedings, except the rights specifically set out in the Claims Procedure Order.

3.1.3.1 Notification Procedure

Attached to the CCAA Plan are the following schedules relating to the notification procedure for the Claims Procedure:

(a) Schedule "B" is the Claims Package comprised of the Miscellaneous Claims Instruction Letter (Schedule "A-1") and the Miscellaneous Claimant Proof of Claim (Schedule "A-2");

(b) Schedule "C" is the Omnibus Notice; and

(c) Schedule "D" is the Omnibus Notice Program which includes a condensed version of the Omnibus Notice (Appendix "A" to Schedule "D") and the list of the regional newspapers in which the Omnibus Notice will be published (Appendix "B" to Schedule "D").

The Monitor shall cause the Claims Procedure Order, the Omnibus Notice and the Claims Package to be posted to the Monitor's website within five Business Days following the date of the Claims Procedure Order. The Monitor shall also cause the Omnibus Notice, the Claims Package and the Claims Procedure Order to be sent to: (i) each Person that appears on the Common Service List within five Business Days following the date of the Claims Procedure Order; and (ii) any Person that has identified itself in writing to the Monitor prior to the Miscellaneous Claims Bar Date as a Putative Miscellaneous Claimant, as soon as reasonably practicable thereafter.

Reasonable compliance with the notice program set forth in the Omnibus Notice Program shall constitute good and sufficient service and delivery of notice of the Claims Procedure Order and the Miscellaneous Claims Bar Date on all Persons that may be entitled to receive notice, and no other notice or service need be given or made and no other document or material need be sent to or served upon any Person in respect of the Claims Procedure Order.

3.1.3.2 Miscellaneous Claims Bar Date

In order for a Person, other than a Claimant or an Individual Claimant, to assert a Claim and be permitted to attend the Meeting and vote thereat, such Person must file a Miscellaneous Claimant Proof of Claim with the Monitor by the Miscellaneous Claims Bar Date. Only such Persons who have filed a Miscellaneous Claimant Proof of Claim by the Miscellaneous Claims Bar Date shall be entitled to attend and vote on the CCAA Plan at the Meeting as a Putative Miscellaneous Claimant.

If a Person holding any Pre-Implementation Miscellaneous Claim fails to file a Miscellaneous Claimant Proof of Claim by the Miscellaneous Claims Bar Date, in addition to being barred from attending the Meeting and voting on the CCAA Plan, such Person:

(a) shall be forever barred, estopped and enjoined from asserting any Pre-Implementation Miscellaneous Claim under the Miscellaneous Claims Procedure;

(b) shall not be entitled to receive any distribution under the CCAA Plan in respect of any such Pre-Implementation Miscellaneous Claim, including from the Miscellaneous Claims Fund; and

(c) shall be bound by and subject to the Release and injunctions set forth in Article 18, Section 18.1 of the CCAA Plan in respect of any such Pre-Implementation Miscellaneous Claim.

The filing by any Person of a Miscellaneous Claimant Proof of Claim shall not constitute a determination of the existence, validity or value of such Miscellaneous Claim and shall not entitle such Person to any distribution under the CCAA Plan, or otherwise. For certainty, subject to a Miscellaneous Claimant Proof of Claim being filed by the Miscellaneous Claims Bar Date, provided that the CCAA Plan is approved by the Affected Creditor Class, sanctioned by the CCAA Court, and implemented, any Person who purports to have a Miscellaneous Claim shall be obliged to follow the procedure set forth in the Miscellaneous Claims Procedure to prove the existence, validity and value of such Miscellaneous Claim.

Any Miscellaneous Claimant Proof of Claim in a foreign currency that is filed with the Monitor shall be converted by the Monitor to Canadian dollars at the applicable Bank of Canada exchange rate at 12:00 pm on March 8, 2019.

3.1.3.3 Monitor's Role for Purposes of the Meeting and the Vote

In addition to its prescribed rights, duties, responsibilities and obligations under the CCAA, the Initial Order and any other Orders of the CCAA Court in the CCAA Proceeding, the Monitor shall administer the Claims Procedure and take such other actions and fulfill such other roles as are authorized by the Claims Procedure Order or incidental thereto. The Monitor shall seek such assistance as may be reasonably required from the Court-Appointed Mediator, Imperial and the Claimants, as applicable, to carry out the terms of the Claims Procedure Order.

Subject to the approval of the CCAA Court, the Monitor, in consultation with the Court-Appointed Mediator, will be authorized pursuant to the Claims Procedure Order to use its reasonable discretion as to the adequacy of compliance with respect to the manner and timing in which forms delivered pursuant to the Claims Procedure Order are completed and executed, and may, where it is satisfied that a Miscellaneous Claimant Proof of Claim has been adequately filed, waive strict compliance with the requirements of the Claims Procedure Order as to completion and execution of such forms. Notwithstanding any other provision of the Claims Procedure Order, any Miscellaneous Claimant Proof of Claim filed with the Monitor after the Miscellaneous Claims Bar Date but prior to the Meeting may, in the reasonable discretion of the Monitor or subject to further Order of the Court, be deemed to have been filed before the Miscellaneous Claims Bar Date, and may be treated by the Monitor in accordance with the Claims Procedure.

The Monitor shall receive and keep a record of all Miscellaneous Claimant Proofs of Claim filed in order to prepare a list of Persons, in addition to the Claimants, entitled to attend and vote at the Meeting, but the Monitor shall not be required to make any inquiry or assessment as to the validity or quantification of any such Miscellaneous Claimant Proofs of Claim that it may receive, provided that the Monitor shall be entitled, in its sole discretion, to seek further direction from the CCAA Court with respect to any Miscellaneous Claimant Proof of Claim filed if the Monitor considers such direction necessary, including for the conduct of the Meeting.

Notwithstanding the foregoing, the Monitor shall not take into consideration any Miscellaneous Claimant Proof of Claim filed either by an Individual Claimant or on behalf of any group of

Individual Claimants, as all Individual Claimants are represented by either the PCC Representative Counsel or the Quebec Class Counsel, as the case may be. For greater certainty, no Individual Claimant nor any Person purporting to represent any Individual Claimants (other than the PCC Representative Counsel and Quebec Class Counsel) shall be permitted to attend or vote at the Meeting.

At the Meeting, the Monitor shall keep distinct ledgers in order to tally the votes of all Persons that file a Miscellaneous Claimant Proof of Claim separately from the votes of the Claimants, and it shall report to the CCAA Court on the results recorded on each such ledger at the Sanction Hearing. Notwithstanding the foregoing, and without accepting the existence, validity or value of any Miscellaneous Claimant Proof of Claim received, any votes recorded by the Monitor for such Persons shall be deemed to be included in the Affected Creditor Class in accordance with the Meeting Order.

3.2 Classification of Creditors

In accordance with the Meeting Order, the Affected Creditors shall be placed into one single class for the purpose of considering and voting on the CCAA Plan at the Meeting.

3.3 Meeting of Affected Creditors

The Meeting shall be held in accordance with the CCAA Plan, the Meeting Order and any further Order of the CCAA Court. The only Persons entitled to attend and vote on the CCAA Plan at the Meeting are those specified in the Meeting Order and any further Order of the CCAA Court.

3.4 Approval by Creditors

In order to be approved, the CCAA Plan must receive the affirmative vote of the Required Majority of the Affected Creditor Class.

3.5 Voting of the Affected Creditor Class

The Affected Creditors in the Affected Creditor Class who are entitled to vote at the Meeting, pursuant to and in accordance with the Claims Procedure Order, the Meeting Order, the CCAA Plan and the CCAA, shall be entitled to the following number of votes representing the amount equal to their respective Voting Claims:

(a) The Quebec Class Action Plaintiffs shall be entitled to a total of 99,958 votes;

(b) The Pan-Canadian Claimants shall be entitled to a total of 186,003 votes;

(c) Each Province shall be entitled to a total of 1 vote;

(d) Each Territory shall be entitled to a total of 1 vote;

(e) Canada shall be entitled to a total of 1 vote;

(f) The Ontario Flue-Cured Tobacco Growers' Marketing Board plus the Tobacco Producers shall be entitled to a total of 3,930 votes; and

(g) The *Knight* Class Action Plaintiffs shall be entitled to a total of 1 vote.

In addition to the foregoing, any Putative Miscellaneous Claimant that files a Miscellaneous Claimant Proof of Claim in conformity with the Claims Procedure shall be entitled to a total of 1 vote.

3.6 Unaffected Creditors

No Unaffected Creditor, in respect of an Unaffected Claim, shall be entitled to:

(a) vote on the CCAA Plan;

(b) attend the Meeting; or

(c) receive any distributions pursuant to the CCAA Plan, other than its right to have its Unaffected Claim addressed in accordance with Article 3, Section 3.7 of the CCAA Plan.

3.7 Treatment of Unaffected Claims

Unaffected Claims are not compromised by the CCAA Plan and shall remain in full force and effect in accordance with their terms. Subject to Article 5, Section 5.15, Unaffected Claims shall be paid by Imperial in the Ordinary Course of Business as and when they become due, further subject only to Imperial's rights and defences, both legal and equitable, with respect to any Unaffected Claim, including any entitlement to set-off, compensation or recoupment.

3.8 Extinguishment of Claims

At the Effective Time, in accordance with the terms of the CCAA Plan and the Sanction Order, the treatment of Affected Claims and Released Claims will be final and binding on Imperial, the Affected Creditors, and any Person with an Affected Claim or a Released Claim. Save and except as set out in the CCAA Plan, the Released Parties will have no further obligation whatsoever in respect of the Affected Claims and the Released Claims, as applicable.

3.9 Guarantees and Similar Covenants

No Person who has a Claim under any guarantee, surety, indemnity or similar covenant in respect of any Claim that is compromised and released under the CCAA Plan or who has any right to claim over in respect of, or to be subrogated to, the rights of any Person in respect of a Claim that is compromised under the CCAA Plan will be entitled to any greater rights as against Imperial than the Person whose Claim is compromised under the CCAA Plan.

3.10 Procedure for Sanction Hearing

3.10.1 CCAA Court Hearing regarding Procedure for Sanction Hearing

Subsequent to the Meeting, the Court-Appointed Mediator and the Monitor will report to the CCAA Court regarding the results of the vote on the CCAA Plan at the Meeting. If the CCAA Plan received the affirmative vote of the Required Majority of the Affected Creditor Class, then the Monitor will make a motion to the CCAA Court for Orders:

(a) Setting the date for the Sanction Hearing;

(b) Approving the Omnibus Sanction Hearing Notice and the Omnibus Sanction Hearing Notice Program, including the timetable for implementation of the Omnibus Sanction Hearing Notice Program;

(c) Setting the date for the filing of any Sanction Hearing Objection Notices with the Monitor which will be dealt with at the Sanction Hearing;

(d) Establishing the litigation timetable leading up to the Sanction Hearing, including the dates for the filing of motion records, factums and any reply motion materials; and

(e) Establishing the agenda and procedure for the Sanction Hearing.

3.10.2 Omnibus Sanction Hearing Notice

The form and content of the Omnibus Sanction Hearing Notice and the manner and extent of publication of such notice are subject to the approval of the CCAA Court. By no later than 5:00 p.m. (Eastern Time) on the 30th calendar day prior to the Sanction Hearing, the Monitor shall cause the Omnibus Sanction Hearing Notice to be sent in accordance with the Omnibus Sanction Hearing Notice Program:

(a) To each Person that appears on the Common Service List;

(b) To any Person known to Imperial or the Monitor as having a potential Affected Claim based on the books and records of Imperial that is not captured in any Statement of Negative Notice Claim or in any Miscellaneous Claimant Proof of Claim;

(c) To any Putative Miscellaneous Claimant who has identified itself to Imperial and/or the Monitor prior to the publication of the Omnibus Sanction Hearing Notice; and

(d) By way of general notice to any other Persons in Canada who may potentially be affected by the CCAA Plan as a Putative Miscellaneous Claimant.

The Omnibus Sanction Hearing Notice will:

(a) Include the CCAA Plan attached as a schedule;

(b) Specify the date, time and mode of hearing of the Sanction Hearing;

(c) Advise that at the Sanction Hearing the Court-Appointed Mediator and the Monitor will be seeking the granting of the Sanction Order sanctioning the CCAA Plan under the CCAA and ancillary relief relating to such sanction; and

(d) Advise that any Putative Miscellaneous Claimant who wishes to oppose the granting of the Sanction Order must serve on all Persons on the Common Service List and file with the CCAA Court a copy of the materials to be used to oppose the Sanction Order by no later than 5:00 p.m. (Eastern Time) 14 calendar days prior to the Sanction Hearing. The materials delivered by any Person desiring to oppose the granting of the Sanction Order shall specify their objection with particularity and the remedies, if any, that are sought.

3.10.3 Omnibus Sanction Hearing Notice Program

The Omnibus Sanction Hearing Notice Program is subject to the approval of the CCAA Court. It will be designed to effectively reach as many Persons across Canada as possible, including any Putative Miscellaneous Claimants, and capture their attention with notice of the Sanction Hearing communicated in clear, concise, plain language so that such Persons may fully understand their rights and options.

A pan-Canadian notice program will be implemented to widely communicate the Omnibus Sanction Hearing Notice throughout Canada using various mediums and platforms.

3.10.4 Sanction Hearing

If the CCAA Plan receives the affirmative vote of the Required Majority of the Affected Creditor Class at the Meeting in conformity with the Meeting Order and the CCAA, then the Monitor will make a motion to the CCAA Court for Orders:

(a) Approving and sanctioning the CCAA Plan and ordering the releases and injunctions necessary to implement the CCAA Plan and give effect to the settlement contemplated thereby;

(b) Authorizing and directing Imperial, the Monitor, the Claimants, the Claimants' Representatives and other Persons as applicable to take all steps and actions and to do all things necessary or appropriate to implement and give effect to the transactions contemplated by the CCAA Plan in accordance with and subject to its terms and conditions; and

(c) Granting such other relief as necessary, appropriate and the CCAA Court may allow to implement and give effect to the transactions contemplated by the CCAA Plan.

ARTICLE 4. RESTRUCTURING STEPS

4.1 Transfer of Alternative Products Business to Newco

On a date to be agreed between Imperial and the CCAA Plan Administrators, Imperial shall take actions as may be necessary or appropriate to effect the restructuring of its business by transferring its Alternative Products Business to Newco. Such actions may include: (i) the execution and

delivery of appropriate articles, agreements or other documents of incorporation, merger, amalgamation, consolidation, arrangement, continuation, restructuring or other transactions containing terms that are consistent with the terms of the CCAA Plan; (ii) the execution and delivery of appropriate instruments of transfer, assignment, assumption including, where applicable, with respect to the assumption of liabilities upon the transfer or assignment of assets on terms consistent with the terms of the CCAA Plan in each case without the need to obtain any consent of any Person; (iii) the filing of appropriate articles, agreements or other documents of incorporation, merger, amalgamation, consolidation, arrangement, continuation, restructuring or other transaction with the appropriate Governmental Authorities under Applicable Laws; and (iv) all other actions that Imperial determines are necessary or appropriate to give effect to the transfer of its Alternative Products Business to Newco, including the making of filings or recordings in connection with such transactions.

The organization, incorporating documents, articles, by-laws and other constating documents of Newco (including any shareholders agreement, shareholders rights plan and classes of shares (voting and non-voting)) shall be in form and substance reasonably satisfactory to the Court-Appointed Mediator, the CCAA Plan Administrator and the Claimants.

All of the steps, terms, transactions and documents relating to the conveyance of the Alternative Products Business to Newco in accordance with the CCAA Plan shall be in form and in substance acceptable to the Court-Appointed Mediator, the CCAA Plan Administrator and the Claimants.

4.2 Restructuring Steps

At the Effective Time, the following will occur and be deemed to have occurred in the order set out below unless otherwise specified in this Article 4 and become effective without any further act or formality:

(a) Imperial shall deposit its Upfront Contribution into the Global Settlement Trust Account;

(b) The timing and details of the transfer of Imperial's Alternative Products Business to Newco are to be agreed between Imperial and the CCAA Plan Administrator;

(c) The Contribution Security Agreement and the Deed of Moveable Hypothec will become effective;

(d) The Sales and Excise Tax Charge and Directors' Charge will be terminated, discharged, expunged and released;

(e) The amount of $25.0 million shall be paid out of Imperial's Upfront Contribution and deposited into the CCAA Plan Administration Reserve Account to establish the CCAA Plan Administration Reserve;

(f) The amount of $5.0 million shall be paid out of the total Upfront Contributions from all of the Tobacco Companies and deposited into the PCC Compensation Plan Reserve Account to establish the PCC Compensation Plan Reserve;

(g) The distributions that are required to be paid to the Claimants on the Plan Implementation Date shall be paid in full as set forth in the CCAA Plan;

(h) All Affected Claims and Released Claims will be fully, finally, irrevocably and forever released, discharged, barred and enjoined in accordance with Article 3, Section 3.8 and Article 18, Sections 18.1 to 18.1.10, and all notes, certificates and other instruments evidencing Affected Claims and Released Claims (and all guarantees associated with each of the foregoing) will be deemed cancelled and extinguished and be null and void in accordance with Article 17, Section 17.9;

(i) The Claimant Contractual Release will become effective in accordance with its terms; and

(j) The Stay Period will terminate,

(collectively, the "**Restructuring Steps**"). The failure of the CCAA Plan to incorporate any provision of a document evidencing a Restructuring Step will not derogate from the enforceability of such provision.

4.3 Corporate Approvals

At the Effective Time, all corporate actions of Imperial contemplated by the CCAA Plan, including those required for the transfer of Imperial's Alternative Products Business to Newco, shall be deemed to have been authorized and approved in all respects (subject to the provisions of the CCAA Plan). All matters provided for in the CCAA Plan shall be deemed to have timely occurred, in accordance with Applicable Laws, and shall be effective, without any requirement of further action by the Affected Creditors, directors, officers, or managers of Imperial. On the Plan Implementation Date, the appropriate directors and officers of Imperial shall be authorized and directed to issue, execute and deliver the agreements, documents, securities and instruments contemplated by the CCAA Plan including with respect to the transfer of Imperial's Alternative Products Business to Newco, in the name of and on behalf thereof.

ARTICLE 5. CCAA PLAN CONSIDERATION

5.1 Global Settlement Amount

The global settlement amount under the CCAA Plan shall be **$32.5 billion** (the "**Global Settlement Amount**").

5.2 Intentionally deleted

5.3 Global Settlement Trust Account and Supplemental Trust Account

The Tobacco Companies shall deposit their respective Contributions, less applicable Reserved Amounts, into a segregated interest-bearing trust account or trust accounts ("**Global Settlement Trust Account**"). The Tobacco Companies shall deposit their respective Reserved Amounts into an interest-bearing trust account or trust accounts ("**Supplemental Trust Account**") (for greater certainty, a separate Supplemental Trust Account shall be established and maintained for each Tobacco Company). The Global Settlement Trust Account and Supplemental Trust Account shall

be held in Schedule I Chartered Banks designated by the CCAA Plan Administrators, or in a syndicate of Schedule I Chartered Banks which may include such financial institutions as may be approved and designated by the CCAA Plan Administrators ("**Bank**").

5.4 Upfront Contributions

On or before the Plan Implementation Date, each Tobacco Company shall make a cash contribution which shall be deposited into the Global Settlement Trust Account (collectively, the "**Upfront Contributions**"). The Upfront Contributions shall equal the aggregate of each Tobacco Company's cash and cash equivalents generated from all sources by each Tobacco Company as at the month end prior to the Plan Implementation Date, including all amounts pledged by the Tobacco Companies to cash collateralize any outstanding letters of credit, surety or bonding obligations to the issuers thereof, plus the Cash Security Deposits, less the sum of $750 million which shall be deducted from the aggregate amount and retained by RBH (the "**RBH Retained Amount**"). RBH shall be free to deal in its sole discretion with the RBH Retained Amount, including being free to transfer or distribute such monies outside of Canada in such manner as RBH may determine. For greater certainty, any such transfers or distributions of the RBH Retained Amount will be deemed to be a Permitted Transfer for the purposes of Article 11.

5.5 Reserved Amounts

Imperial shall make a cash payment equal to any Reserved Amounts into the Supplemental Trust Account at the times referred to in this Section 5.5. Imperial shall pay its Tax Refund Cash Payment into the Supplemental Trust Account within 30 days after its receipt of the applicable Tax Refund. If Imperial receives its Tax Refund Cash Payment in instalments, it shall pay for deposit into the Supplemental Trust Account 100% of each instalment received within 30 days after its receipt of each instalment. Imperial shall pay its respective Annual Amount into the Supplemental Trust Account on or before the 30th day following its tax filing due date for the relevant taxation year for which the Annual Contribution is made (or in the case of the final calendar year of the Contribution Period, on or before the 182nd day following the end of the Contribution Period). Imperial shall pay its respective Carry Amount into the Supplemental Trust Account within 30 days after its tax filing due date for the taxation year to which the relevant Tax Attribute is carried forward (or in the case of the final calendar year of the Contribution Period, on or before the 182nd day following the end of the Contribution Period).

For certainty and to avoid duplication, any Tax Refund Cash Payment will not be taken into account in the Metric used to compute the Annual Contributions. Reserved Amounts of Imperial shall be released from the Supplemental Trust Account in the following circumstances:

(a) in respect of Annual Amounts and Carry Amounts, consistent with the Annual Contribution percentage in respect of the relevant Annual Contributions (in the case of a Carry Amount, the Annual Contribution percentage in respect of the Annual Contribution for the tax year in which the Tax Attribute is utilized) provided for in this CCAA Plan and in the case of a Tax Refund Cash Payment, 85.0% to the Global Settlement Trust Account and 15.0% to Imperial, in each case, 30 days following the expiry of the last applicable Normal Reassessment Period (or, such earlier time as determined by Imperial with the concurrence of the CCAA Plan Administrator, acting reasonably) in respect of the relevant taxation year of Imperial

to which the Reserved Amount relates, being (i) in the case of an Annual Amount, the taxation year in which the relevant Annual Contribution is deducted in computing income for tax purposes, (ii) in the case of a Tax Refund Cash Payment, the taxation year to which the relevant Tax Refund relates and (iii) in the case of a Carry Amount, the taxation year to which the relevant Tax Attribute has been carried forward;

(b) to a relevant Tax Authority on account of a notice of assessment or reassessment of Taxes (including any related assessed interest or penalties) related to a Tax Matter of Imperial issued by a Tax Authority with the concurrence of the CCAA Plan Administrator (such concurrence not to be unreasonably withheld). Any amounts released to a Tax Authority on behalf of Imperial shall be excluded from the Contributions made by Imperial at any time. For greater certainty, should there be a dispute regarding a notice of assessment or reassessment of Taxes, interest or penalties, the CCAA Plan Administrator, at the request of Imperial, shall transfer the amount requested by Imperial (not exceeding 100% of any Taxes, interest and penalties assessed) to the relevant Tax Authority pending final resolution of the dispute; or

(c) to Imperial, following termination of the Contribution Period with the concurrence of the CCAA Plan Administrator (such concurrence not to be unreasonably withheld).

5.6 Annual Contributions

On or before the July 30th following each calendar year during the Contribution Period (or in the case of the final calendar year of the Contribution Period, on or before the 182nd day following the end of the Contribution Period), Imperial shall deposit into the Global Settlement Trust Account or the Supplemental Trust Account, as applicable, payments calculated in accordance with the Metric (collectively, the "**Annual Contributions**"), until such time as the total Contributions, in the aggregate, equal the Global Settlement Amount.

The CCAA Plan provides that net after-tax income is used in the calculation of the Annual Contributions in accordance with a metric ("**Metric**"). The Metric is the method by which, on an annual basis, the profits of the operating business of Imperial and any additional realization of assets are calculated, excluding the Alternative Products Business to be carved out in accordance with Section 5.7 ("**Net After-Tax Income")**. For greater certainty, the Metric will:

(a) Be based on the amount generated from all sources by Imperial, excluding Alternative Products;

(b) Include interest income;

(c) Include the proceeds of any disposition of any assets, including capital assets and intangible assets;

(d) Exclude one-time accounting adjustments that are non-operational in nature;

(e) Exclude one-time restructuring and global settlement related adjustments that are non-operational in nature (for greater certainty, this includes the recognition of any global settlement liability and/or associated expense of that liability). Subparagraph (e) is not

intended to exclude cash expenses associated with CCAA Plan implementation including: (i) the Costs for the services of the CCAA Plan Administrators; (ii) the Costs for the services of the Claims Administrator (both as administrator and agent) in respect of the administration of the PCC Compensation Plan; (iii) the Costs for the services of the Administrative Coordinator; and (iv) the Costs for the services of the PCC Representative Counsel;

(f) Exclude interest expense to related parties; and

(g) Exclude any penalties and fines imposed by taxing and/or regulatory authorities.

The Annual Contributions required to be made for deposit into the Global Settlement Trust Account by Imperial for each year during the Contribution Period shall be calculated as follows:

(a) In years 1-5 (adjusted to take into account any stub period as appropriate, including eliminating the portion of the first year that occurs prior to the Plan Implementation Date) following the Plan Implementation Date, **85.0%** of the amount calculated pursuant to the Metric;

(b) In years 6-10 following the Plan Implementation Date, **80.0%** of the amount calculated pursuant to the Metric;

(c) In years 11-15 following the Plan Implementation Date, **75.0%** of the amount calculated pursuant to the Metric; and

(d) In year 16 following the Plan Implementation Date, **70.0%** of the amount calculated pursuant to the Metric, and continuing thereafter until the aggregate of the Contributions totals the Global Settlement Amount.

For greater certainty, the percentage of the Annual Contributions payable by Imperial shall commence at 85.0% in years 1-5 (adjusted to take into account any stub period as applicable) following the Plan Implementation Date and, thereafter, shall be reduced in 5.0% increments every five years until the percentage reaches 70.0% in year 16, and shall continue fixed at 70.0% thereafter until such time as the Global Settlement Amount has been paid in full. Notwithstanding the foregoing and without limiting the Claimants' rights in respect of an Event of Default, Imperial shall only be permitted to reduce the percentage of the Annual Contributions by the next 5% increment provided that Imperial has made all of the payments of Annual Contributions due and owing for all prior periods.

The Annual Contributions to be made by Imperial for the first and final calendar years of the Contribution Period shall be pro-rated to ensure that the Global Settlement Amount is not exceeded.

5.7 Exclusion of Alternative Products from Metric

All revenues from Alternative Products and all proceeds from any disposition of any assets related to the Alternative Products shall be excluded from the Metric, and all capital expenditures, fees, costs, disbursements, indebtedness, liabilities, expenses and other expenditures of any kind

whatsoever, irrespective of whether they are made in the Ordinary Course of Business, that are made in respect of or relating to any Alternative Products shall be excluded from the Metric and shall not be charged against the revenue from Tobacco Products. Within sixty days before the Plan Implementation Date, Imperial shall provide to the CCAA Plan Administrators a list of all its Tobacco Products that shall be included in the Metric and a list of all its Alternative Products that shall be excluded from the Metric.

5.8 Contribution Period

The Tobacco Companies shall only be required to pay Annual Contributions and Reserved Amounts into the Global Settlement Trust Account and Supplemental Trust Account during the period from the Plan Implementation Date to the date that the aggregate amount of the Contributions paid into the Global Settlement Trust Account equals the Global Settlement Amount (the "**Contribution Period**"), and upon payment of the Global Settlement Amount in full, the Tobacco Companies' obligations in respect of the CCAA Plan shall terminate. For greater certainty, the Contribution Period shall include the period of time during which any debt collection or other enforcement proceedings are pursued by any of the Claimants.

5.9 Several Liability

The obligations of the Tobacco Companies under their CCAA Plans to pay their respective Upfront Contributions, Annual Contributions and Reserved Amounts for deposit into the Global Settlement Trust Account and Supplemental Trust Account, shall be several and not joint and several.

5.10 No Admission of Liability

Nothing in the CCAA Plan or in any other Definitive Document is or shall be deemed to be an admission of fact or liability of any kind by any member of the Tobacco Company Group.

5.11 Retention/Transfer of Cash

During the Contribution Period, in each year until the end of the Contribution Period, Imperial shall retain its cash, cash equivalents and investments in Canada until such time as the Annual Contribution and Reserved Amounts owing in respect of that fiscal year have been deposited into the Global Settlement Trust Account or Supplemental Trust Account. Each year, after such deposit has been made in respect of that year, and provided that the amounts of the Annual Contribution and Reserved Amounts are not in dispute between the Parties, Imperial shall be free to deal in its sole discretion with its respective share of the Net After-Tax Income and any amounts released from the Supplemental Trust Account to Imperial that remain with Imperial, including being free to transfer or distribute such monies outside of Canada in such manner as Imperial may determine. Notwithstanding the foregoing, in the event that there is a dispute regarding the amount of Imperial's share of the Annual Contributions and/or the relevant Reserved Amounts:

(a) Imperial shall preserve and retain in Canada the amount that is in dispute out of its share of the Net After-Tax Income and any amounts released from the Supplemental Trust Account to Imperial in respect of that year until such time as such dispute is fully and finally resolved and the balance of the Annual Contribution and any relevant Reserved Amounts, if any, determined to be owing by Imperial to the Claimants has been deposited

in full into the Global Settlement Trust Account and Supplemental Trust Account, as applicable, or as otherwise ordered by the CCAA Court; and

(b) Imperial shall be required to deposit into the Global Settlement Trust Account and the Supplemental Trust Account, as applicable, the amount of the Annual Contribution and/or Reserved Amounts, as applicable, that Imperial does not dispute is due and payable by it. After the dispute has been fully and finally resolved, Imperial shall be free to deal in its sole discretion with the balance remaining of its respective share of the Net After-Tax Income and any amounts released from the Supplemental Trust Account to Imperial, including being free to transfer or distribute such monies outside of Canada in such manner as Imperial may determine.

Provided that it is not alleged that RBH and JTIM are in any way implicated or involved in, or responsible for, the dispute regarding the amount of Imperial's share of the Annual Contributions and/or the amount of Imperial's Reserved Amounts, RBH and JTIM shall be free to deal in their sole discretion with their respective shares of the Net After-Tax Income and amounts released from the Supplemental Trust Account to RBH and/or JTIM that remain with RBH and JTIM, as applicable, including being free to transfer or distribute such monies outside of Canada in such manner as RBH and JTIM may determine.

5.12 Transparency of Payments by Tobacco Companies

The amounts of all Contributions and Reserved Amounts paid by Imperial pursuant to the terms of the CCAA Plan shall be fully disclosed to the Provinces and Territories and counsel for any Impacted Claimants, pursuant to and in accordance with the CCAA Plan Administrators' Order, to enable the Provinces and Territories and any Impacted Claimants to verify that the Contributions and Reserved Amounts have been calculated accurately in accordance with the Metric and all other applicable terms of the Definitive Documents. For greater certainty, the Tobacco Companies shall not merge their Contributions and Reserved Amounts and then blindly deposit them into the Global Settlement Trust Account.

5.13 Contribution Security

At least 10 Business Days prior to the Plan Implementation Date, Imperial and its Material Subsidiaries shall enter into an agreement ("**Contribution Security Agreement**") granting security, including a Deed of Moveable Hypothec, to the Collateral Agent for the exclusive benefit of the Claimants over all of its present and after acquired assets, undertakings and properties and otherwise as may be agreed, to secure the obligations of Imperial to make the Annual Contributions and Reserved Amounts (the "**Contribution Security**"). Recourse to the Contribution Security shall only be available upon the occurrence of an Event of Default which is not cured pursuant to Article 12, Section 12.3. The Collateral Agent shall have no rights to enforce the Contribution Security in the event of the occurrence of a Breach. The Contribution Security Agreement is attached to the CCAA Plan as Schedule "E", and the Deed of Moveable Hypothec as Schedule "F".

The Collateral Agent, to be engaged, shall agree pursuant to the terms of an intercreditor agreement on market terms to be agreed, to subordinate the Contribution Security to (i) any statutory deemed

trusts; and (ii) any security granted (or to be granted) by Imperial to any lender in connection with an operating facility on market terms with a principal amount that does not exceed an amount to be agreed in respect of Imperial.

Subject to the terms of an NDA entered into between Imperial and the Claimants, Imperial shall provide to the Claimants the full particulars regarding the assets, undertakings and properties over which Imperial and its Material Subsidiaries shall grant security.

5.14 Parent and Tobacco Company Group Support through Intercompany Transactions

During the Contribution Period, Imperial's Parent and the relevant Affiliates within its Tobacco Company Group shall continue to provide to Imperial and its Subsidiaries shared services and other operational support ("**Intercompany Services**") pursuant to the Intercompany Transactions that are in place on the Plan Implementation Date, or new Intercompany Services that are part of a broader operational restructuring among Imperial's Tobacco Company Group. The provision of such Intercompany Services shall be (a) consistent with existing arrangements or past practice, or as otherwise approved by the CCAA Plan Administrators, and (b) in compliance with Applicable Law and subject to the Tobacco Company Group's transfer pricing policies across global markets, and (c) subject to normal course market adjustments. Any adjustments to Intercompany Services within Imperial's Tobacco Company Group shall not affect Imperial in a manner that is materially less favourable as compared to the terms on which similar Intercompany Services are provided to any other members of Imperial's Tobacco Company Group. The chief financial officer of Imperial shall certify that any adjustments to the Intercompany Services are consistent with the treatment of the other companies within the Tobacco Company Group. Any such certification shall not give rise to any personal liability on the part of the applicable certifying officer.

Imperial, its Parent and the relevant Affiliates within its Tobacco Company Group shall:

(a) maintain and not make any revision to or variation of the terms of any Intercompany Transaction, including the withdrawal, termination or cessation of the Intercompany Transaction; and

(b) shall maintain and not make any material change to its related party Canadian trademark and other intellectual property licensing arrangements, together with the structure and pricing methodology currently used for carrying on business in Canada,

except in compliance with the requirements set out in this Section 5.14.

In the event that Imperial is no longer Financially Viable due to circumstances beyond the control of Imperial or its Tobacco Company Group, Imperial's Parent may give the CCAA Plan Administrators, the Provinces and Territories, the Impacted Claimants and the other Tobacco Companies one year's notice of its intention to discontinue its Canadian operations. If the CCAA Plan Administrators are satisfied, based on the financial information made available to them by Imperial pursuant to the CCAA Plan, that Imperial is no longer Financially Viable due to circumstances beyond the control of Imperial or its Tobacco Company Group, then they will communicate such position to the Provinces and Territories and the Impacted Claimants. If each of the Provinces and Territories and the Impacted Claimants accept such position, then Imperial's

Parent may discontinue the provision of shared services and other operational support on the date that the discontinuance takes effect.

The foregoing does not negate the prohibition against Imperial's Parent and relevant Affiliates within its Tobacco Company Group entering the market for Tobacco Products in Canada with any other company or entity in place of the discontinued business, or any other provision in the CCAA Plan except for the obligation to provide shared services and other operational support. For greater certainty, except through Imperial and its Material Subsidiary, Imperial's Parent and the relevant Affiliates within its Tobacco Company Group shall not directly or indirectly, including by (i) exporting or supplying Tobacco Products to Canada, (ii) licensing technology, trademarks and intellectual property, or (iii) providing services, engage in any business activity or have any direct or indirect involvement or participation in the market for Tobacco Products in Canada.

In the event that the CCAA Plan Administrators, the Provinces and Territories, the Impacted Claimants or other Tobacco Companies do not accept the position of Imperial and its Parent regarding the Financial Viability of Imperial's Canadian operation, Imperial and its Parent may bring the issue before the CCAA Court for determination.

5.15 Payment of Intercompany Claims

Any Intercompany Claim outstanding and due by Imperial as at the Effective Time may only be repaid by Imperial from its share of the Net After-Tax Income and amounts released from the Supplemental Trust Account, as applicable, that will remain with Imperial in each year after its Annual Contribution and any Reserved Amounts have been deposited into the Global Settlement Trust Account or Supplemental Trust Account, as applicable, the whole subject, however, to the terms of Article 5, Section 5.11 that govern the retention of its share of funds in the event that the amount of the Annual Contribution or Reserved Amount is in dispute.

ARTICLE 6. ADMINISTRATION OF THE GLOBAL SETTLEMENT AMOUNT

6.1 Allocation of the Global Settlement Amount

Set forth in Article 16, Sections 16.1, 16.2 and 16.3 herein are the terms that will govern the allocation of the Global Settlement Amount and the timing of the distributions thereof to the:

(a) Quebec Class Action Plaintiffs;

(b) Pan-Canadian Claimants;

(c) Provinces and Territories;

(d) Cy-près Foundation;

(e) Tobacco Producers; and

(f) *Knight* Class Action Plaintiffs.

6.2 Expert Evidence supporting Provincial HCCR Claims and Territorial HCCR Claims and Provincial and Territorial Allocation

Expert evidence informing, in part, and supporting the quantification of the Provincial HCCR Claims and the Territorial HCCR Claims, and the allocation of the Provinces and Territories Settlement Amount among the Provinces and Territories, includes the Harrison Report that is attached to this Plan as Schedule "G". Dr. Harrison's curriculum vitae is attached to the CCAA Plan as Schedule "H". The Provinces and Territories Settlement Amount shall be apportioned among the Provinces and Territories in accordance with the percentages set out in the table in Article 16, Section 16.3.

6.3 Expert Evidence supporting the Pan-Canadian Claimants' Compensation Plan

Expert evidence informing, in part, and supporting the development, formulation and quantification of the PCC Compensation Plan includes the Jha Report that is attached to this Plan as Schedule "I". Dr. Jha's curriculum vitae is attached to the CCAA Plan as Schedule "J".

6.4 Consideration for Settlement of *Knight* Class Action

The consideration for the settlement of the *Knight* Class Action shall be the contribution to the Cy-près Fund and the payment of the *Knight* Class Counsel Fee.

6.5 Investment of Contributions and Reserved Amounts pending Disbursement

The Contributions and Reserved Amounts paid into the Global Settlement Trust Account and Supplemental Trust Account, PCC Trust Account, QCAP Trust Account and Cy-près Trust Account, as well as the monies deposited into the Miscellaneous Claims Fund, CCAA Plan Administration Reserve Account and PCC Compensation Plan Reserve Account, shall be invested in accordance with approved investment guidelines, pending disbursement to the Claimants and any other applicable payees.

ARTICLE 7. ESTABLISHMENT AND ADMINISTRATION OF QUEBEC CLASS ACTION ADMINISTRATION PLAN

7.1 Purpose of the Quebec Administration Plan

The Quebec Administration Plan will provide direct compensation in the form of monetary payments to QCAPs who meet the criteria to qualify as *Blais* Class Members pursuant to the judgments in the Quebec Class Actions. The Quebec Administration Plan is attached to the CCAA Plan as Schedule "K".

The Court-Appointed Mediator and the Monitors recommend that Epiq be approved by the CCAA Court for appointment as the Claims Administrator to manage the administration of the claims processes for both the Quebec Administration Plan and the PCC Compensation Plan. Attached to the CCAA Plan as Schedule "L" is an overview of Epiq's complex claims administration experience, an eleven page list of Epiq's legal administration projects, a description of Epiq's Tobacco Claims Pre-Settlement Support Program, and the resumes of the key professional

management personnel who will be assigned to the administration of the Quebec Administration Plan and the PCC Compensation Plan.

The Court-Appointed Mediator and the Monitors recommend that Daniel Shapiro, K.C. be approved for appointment as the Administrative Coordinator in respect of the administration of both the Quebec Administration Plan and the PCC Compensation Plan. Mr. Shapiro's curriculum vitae is attached to the CCAA Plan as Schedule "M".

The following table summarizes the compensation available to Eligible *Blais* Class Members under the Quebec Administration Plan:

Quebec Class Action Administration Plan		
Column 1 **Compensable Disease**	**Compensation Payment** (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of claimants; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Column 2 **Compensation Payment for Eligible *Blais* Class Members who started to smoke before January 1, 1976**	**Column 3** **Compensation Payment for Eligible *Blais* Class Members who started to smoke on or after January 1, 1976 (80% of Column 2)**
Lung Cancer	$100,000	$80,000
Throat Cancer	$100,000	$80,000
Emphysema/COPD (GOLD Grade III or IV)	$30,000	$24,000

7.2 Quebec Administration Plan is subject to the Approval of the CCAA Court

The CCAA Court shall hear and determine the proceedings relating to the approval of the Quebec Administration Plan, including the approval of the retainer agreement respecting fees and disbursements between the Quebec Class Counsel and the representative plaintiffs in the Quebec Class Actions, and the approval of the Quebec Class Counsel Fee.

Matters relating to the ongoing supervision of the Quebec Administration Plan shall be heard and determined jointly by the CCAA Court and the Quebec Superior Court. In performing this function, the CCAA Court and the Quebec Superior Court may communicate with one another in accordance with a protocol to be worked out and established by them.

No changes, modifications or revisions shall be made to the Quebec Administration Plan without the joint approval of the CCAA Court and the Quebec Superior Court as set out in an Order issued by the CCAA Court.

7.3 Release of Cash Security Deposits

The Cash Security Deposits, which form part of the Upfront Contributions, shall be released from suretyship prior to the Plan Implementation Date and shall be deposited into the Global Settlement Trust Account.

7.4 QCAP Trust Account

The QCAP Settlement Amount, less the QCAP Cy-près Contribution, shall be paid from the Global Settlement Trust Account and deposited into the QCAP Trust Account for the benefit of the *Blais* Class Members.

From time to time, upon the submission of a requisition by the Claims Administrator, the CCAA Plan Administrators shall authorize the advancement of instalments of funds from the QCAP Trust Account to the Claims Administrator's trust account designated for the Quebec Administration Plan, which shall be held in the Bank for the benefit of the *Blais* Class Members, to enable the Claims Administrator to make Compensation Payments to Eligible *Blais* Class Members.

7.5 Payment of QCAP Cy-près Contribution to Cy-près Trust Account

The payment of the QCAP Cy-près Contribution in the amount of $131 million shall be the consideration for the full and final settlement and satisfaction of the *Létourneau* Judgment constituting the indirect benefit to the *Létourneau* Class Members. The QCAP Cy-près Contribution shall be deposited into the Cy-près Trust Account from the Global Settlement Trust Account for the benefit of the Cy-près Foundation.

7.6 No Solicitation of *Blais* Class Members

No Persons other than the Quebec Class Counsel, their agent Raymond Chabot, the Claims Administrator, or any Person specifically authorized by any of the foregoing Persons or by the CCAA Court, shall solicit *Blais* Class Members in order to assist them with the preparation or submission of their Proofs of Claim under the Quebec Administration Plan.

ARTICLE 8. ESTABLISHMENT AND ADMINISTRATION OF PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

8.1 Purpose of the PCC Compensation Plan

The Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") will provide direct compensation in the form of monetary payments to PCCs who fulfill all of the following criteria ("**PCC Eligibility Criteria**"):

(a) On the date that a PCC submits their claim to the PCC Compensation Plan:

  (i) If the PCC is alive, they must reside in a Province or Territory in Canada, or

(ii) If the PCC is deceased, they must have resided in a Province or Territory in Canada on the date of their death;

(b) The PCC was alive on March 8, 2019;

(c) Between January 1, 1950 and November 20, 1998, the PCC smoked a minimum of Twelve Pack-Years of cigarettes sold by the Tobacco Companies;

(d) Between March 8, 2015 and March 8, 2019 ("**PCC Claims Period**"), the PCC was diagnosed with:

(i) Primary lung cancer ("**Lung Cancer**"),

(ii) Primary cancer (squamous cell carcinoma) of the Larynx, Oropharynx or Hypopharynx ("**Throat Cancer**"), or

(iii) Chronic obstructive pulmonary disease (GOLD Grade III or IV only) (collectively, the "**PCC Compensable Diseases**"); and

(e) On the date of the diagnosis with a PCC Compensable Disease the PCC resided in a Province or Territory in Canada.

The following table summarizes the compensation which will be available under the PCC Compensation Plan:

PCC Compensation Plan		
Column 1 **PCC Compensable Disease**	**Individual Payment** (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of claimants; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Column 2 **Compensation for PCCs who started to smoke before January 1, 1976** **(60% of damages awarded to Quebec Class Action Plaintiffs)**	**Column 3** **Compensation for PCCs who started smoking on or after January 1, 1976** **(80% of Column 2)**
Lung Cancer	$60,000	$48,000
Throat Cancer	$60,000	$48,000
Emphysema/COPD (GOLD Grade III or IV)	$18,000	$14,400

The following documents are attached as Schedules to the CCAA Plan:

(a) The document entitled "Pan-Canadian Claimants' Compensation Plan: Methodology and Analysis" dated December 5, 2024 is attached to the CCAA Plan as Schedule "N";

(b) The Jha Report is attached to the CCAA Plan as Schedule "I"; and

(c) The Analysis of Limitations Law applicable to Pan-Canadian Claimants dated September 2, 2020 is attached to the CCAA Plan as Schedule "O".

8.2 PCC Compensation Plan

The CCAA Court shall hear and determine the proceedings relating to the approval of the PCC Compensation Plan. The PCC Compensation Plan is attached to the CCAA Plan as Schedule "P". The Court-Appointed Mediator and the Monitors recommend that Epiq be approved by the CCAA Court for appointment as the Claims Administrator to manage the administration of the claims processes for both the Quebec Administration Plan and the PCC Compensation Plan.

Matters relating to the ongoing supervision of the PCC Compensation Plan shall be heard and determined solely by the CCAA Court.

8.3 PCC Trust Account

The PCC Compensation Plan Amount shall be paid from the Global Settlement Trust Account and deposited into a segregated interest-bearing trust account or trust accounts ("**PCC Trust Account**") held in the Bank for the benefit of the Pan-Canadian Claimants.

From time to time, upon the submission of a requisition by the Claims Administrator, the CCAA Plan Administrators shall authorize the advancement of instalments of funds from the PCC Trust Account to the Claims Administrator's trust account designated for the PCC Compensation Plan, which shall be held in the Bank for the benefit of the Pan-Canadian Claimants, to enable the Claims Administrator to make Individual Payments to Eligible Pan-Canadian Claimants.

8.4 No Solicitation of Pan-Canadian Claimants

No Persons other than the PCC Representative Counsel, their agent Epiq, the Claims Administrator, or any Person specifically authorized by any of the foregoing Persons or by the CCAA Court, shall solicit Pan-Canadian Claimants in order to assist them with the preparation or submission of their PCC Claim Packages under the PCC Compensation Plan.

ARTICLE 9. ESTABLISHMENT AND ADMINISTRATION OF THE CY-PRÈS FOUNDATION

9.1 Purpose of the Cy-près Foundation

The Cy-près Fund will be administered by a public charitable foundation ("**Cy-près Foundation**") to be established as part of the implementation of the CCAA Plan. The Cy-près Foundation shall be independent and free from any influence or interference by any of the Claimants, Tobacco

Companies, Tobacco Company Groups, or any potential or actual beneficiary of the Cy-près Foundation. Although it is recognized that the governance of the Cy-près Foundation will be independent and free from any influence or interference, the Cy-près Foundation shall remain under the jurisdiction of the CCAA Court.

The Cy-près Fund will provide consideration for the full and final settlement and release of all claims and potential claims of PCCs who are not receiving direct compensation payments from the PCC Compensation Plan, and *Létourneau* Class Members who are not receiving direct compensation payments from the Quebec Administration Plan, but will be indirectly benefited by falling within the scope of the Cy-près Foundation. This broad group of claimants includes the following Persons and any affected family members or estates:

(a) Smokers suffering from Lung Cancer or Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) who are outside the claims period or who smoked less than the requisite Twelve Pack-Years or, in the case of Emphysema/COPD, were not classified as GOLD Grade III or IV or the equivalent;

(b) Smokers who have tobacco-related harms other than Lung Cancer or Throat Cancer and Emphysema/COPD (GOLD Grade III or IV) or the equivalent; and

(c) Persons who smoke or have smoked Tobacco Products who have not yet or may never develop a tobacco-related harm.

The guiding principle is that the Cy-près Foundation must maintain a rational connection between the varying circumstances of the diverse group of PCCs and *Létourneau* Class Members covered by the Cy-près Fund and the Cy-près Foundation's purpose which is to fund research, programs and initiatives focused on improving outcomes in tobacco-related diseases that will provide indirect benefits to such Persons. This guiding principle will apply throughout the duration of the Cy-près Foundation's existence to the work product generated by the research and the programs and initiatives funded by the Cy-près Foundation.

The payment of the QCAP Cy-près Contribution in the amount of $131 million shall be the consideration for the full and final settlement and satisfaction of the *Létourneau* Judgment.

Upon the recommendation of the PCC Representative Counsel, the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court, Dr. Robert Bell, MDCM, MSc, FRCSC, FACS, FRCSE (Hon), will be appointed by the CCAA Court to serve as the initial Chair of the Cy-près Foundation. Dr. Bell's resume and curriculum vitae are attached to the CCAA Plan as Schedule "Q" and Schedule "R" respectively. Should Dr. Bell decline to have his name put forward such other designate as the PCC Representative Counsel, the Court-Appointed Mediator and the Monitors may see fit to recommend will be advanced for consideration by the CCAA Court.

The document entitled "Cy-près Fund: Methodology and Analysis" is attached to the CCAA Plan as Schedule "S".

9.2 Funding the Cy-près Foundation

The Cy-près Fund shall be paid from the Global Settlement Trust Account and deposited into a segregated interest-bearing trust account or trust accounts ("**Cy-près Trust Account**") held in the Bank for the benefit of the Cy-près Foundation. The Cy-près Fund shall not be transferred to the Cy-près Foundation until such time as all aspects of the establishment of the Cy-près Foundation as set out in Section 9.4 herein have been given final approval by the CCAA Court, and the Cy-près Trust Account has been duly established in the Bank. Following such time, the Cy-près Fund, including all amounts held in the Cy-près Trust Account, will be transferred to, and held by, the Cy-près Foundation.

9.3 Cy-près Foundation Terms of Reference

The Terms of Reference of the Cy-près Foundation are set out below:

"The Foundation for Improved Outcomes in Tobacco-Related Disease" (FIORD)

Terms of Reference

Introduction: This document describes the terms of reference for the Cy-près Foundation.

Foundation Name: The name of the Cy-près Foundation must relate clearly to the purpose of the Cy-près. The name **"The Foundation for Improved Outcomes in Tobacco-Related Disease"** will serve as the corporate name along with the acronym "FIORD". This name will be used on the Cy-près Foundation's website and other presentation materials.

Purpose of the Cy-près Foundation: The Cy-près Foundation's purpose is to fund research, programs and initiatives focused on improving outcomes in tobacco-related diseases. The Cy-près Foundation will indirectly benefit users of Tobacco Products and their affected family members or estates who are <u>not</u> directly compensated through the Quebec Administration Plan or PCC Compensation Plan. The smokers who <u>are</u> directly compensated (through the Quebec Administration Plan and PCC Compensation Plan) include individuals suffering from Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) as defined in those plans.

The Cy-près Foundation will not make any monetary payments to individuals making claims for tobacco-related harms. Those individuals who are to receive monetary compensation will do so through either the Quebec Administration Plan or PCC Compensation Plan in accordance with the provisions of those plans.

The tobacco users who are not directly compensated but will be indirectly benefited by falling within the scope of the Cy-près include the following Persons and any affected family members or estates:

i) Smokers suffering from Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) who are outside the claims period or who smoked less than the requisite Twelve Pack-Years or, in the case of Emphysema/COPD, were not classified as GOLD Grade III or IV or the equivalent.

ii) Smokers who have tobacco-related harms other than Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV) or the equivalent.

iii) Persons who smoke or have smoked Tobacco Products and have not yet or may never develop a tobacco-related harm.

Vision for the Cy-près Foundation: Canadians will experience improved diagnosis, treatment and outcomes for tobacco-related cancers, Emphysema/COPD and other tobacco-related harms.

Mission of the Cy-près Foundation: The Cy-près Foundation will indirectly benefit current, past and future smokers and their families by funding research, programs and initiatives regarding tobacco-related cancers, Emphysema/COPD and other illnesses and conditions which are reasonably and rationally connected to tobacco-related harms. The research, programs and initiatives that are funded by the Cy-près Foundation will achieve earlier diagnosis, better treatment and improved outcomes for Persons suffering from these diseases.

Values of the Cy-près Foundation: The Cy-près Foundation will focus on: the inherent value of the research, program or initiative from the standpoint of its indirect benefit to Persons covered by the Cy-près and Canadians at large; awareness of the need to maintain a "rational connection" between the work supported by the Cy-près Foundation and the individuals benefitting from the Cy-près; devotion to principles of best evidence and expert peer review; emphasis on collaboration to increase the impact of research funding while limiting Cy-près Foundation overhead costs to maximize the indirect benefit to individuals who fall within the scope of the Cy-près; and, insistence that Cy-près Foundation funded research, programs and initiatives reflect the principles of health equity and opportunity for inclusion of First Nations, Metis and Inuit people.

What Will Be Eligible for Consideration for Support by the Cy-près Foundation: Proposals regarding research, programs and initiatives falling within the scope of the Cy-près will be received by the board of directors of the Cy-près Foundation ("**Foundation Board**") for consideration for financial or other support from the Cy-près Foundation. Programs and initiatives aimed at reducing or preventing tobacco use in Canada are outside of the scope of the Cy-près because they fall within the purview of the Provinces and Territories, involving policy issues and advocacy. Accordingly, such programs and initiatives will not be considered for funding or other support from the Cy-près Foundation.

The fact that a proposal requesting funding for research or a program or initiative is received by the Cy-près Foundation for consideration does not mean that it will necessarily be awarded a grant of funding or other support. The decision regarding whether to provide funding for a proposal is within the sole discretion of the Cy-près Foundation and is not reviewable once it has received approval by the CCAA Court.

Early works:

- Establish "**The Foundation for Improved Outcomes in Tobacco-related Disease**" as a tax-exempt charitable public foundation.

- Recruit a neutral and independent board that will provide oversight of the Cy-près Foundation's strategy for funding research, programs and initiatives supported by the Cy-

près Foundation. The Foundation Board will also develop and oversee the financial and investment strategy for the Cy-près Foundation.

- Undertake a process of consultation with interested parties and members of the public across Canada led by the Chair of the Cy-près Foundation to better understand their concerns and gather suggestions for improving the present structure for diagnosis, treatment and palliation of Persons suffering from tobacco-related cancers, Emphysema/COPD and other tobacco-related harms.

- Develop a strategic plan for the implementation of the intended activities of the Cy-près Foundation.

Potential Areas of Cy-près Foundation Financial Support:

- Improving methods for screening and diagnosis of tobacco-related cancers.

- Establishing best practices for diagnosis and treatment of tobacco-related cancers, Emphysema/COPD and other tobacco-related harms and increasing the likelihood that Canadians can achieve access to best practice care of these diseases.

- Researching the treatment of nicotine addiction and dependence, and tobacco use in Canada.

- Researching the effective treatment and palliation of tobacco-related diseases.

- Services and supportive health care to reduce the burden on and enhance the health and quality of life of Canadians living with tobacco-related diseases and their families.

Benefit to all Canadians:

- In addition to benefiting Canadians who have smoked, research funded by the Cy-près Foundation has the potential to determine whether screening of higher risk populations and potentially all Canadians can identify cancers at earlier stages of oncogenesis when treatment is less morbid and potential cure is more likely.

- Expanded learnings from Cy-près Foundation supported research into tobacco-related cancers, Emphysema/COPD and tobacco-related diseases, as well as areas yet to be identified, will provide a collateral benefit to members of the broader Canadian public. In fulfilling the Cy-près Foundation's mandate, it is anticipated that the broader Canadian population will benefit from the knowledge generated by this work.

9.4 CCAA Court Approval of Establishment of Cy-près Foundation (in the period after the Sanction Hearing and prior to Final Approval of the Cy-près Foundation)

The establishment of the Cy-près Foundation will take place in two phases as set forth herein: the first occurring at the Sanction Hearing, and the second occurring at the hearing for the final approval by the CCAA Court of the Cy-près Foundation, so as to permit the finalization of the administrative aspects of the Cy-près Foundation.

The establishment of the Cy-près Foundation will be subject to the final approval of the CCAA Court after the Cy-près Foundation has been created and the essential requirements have been fulfilled including:

(a) Drafting the goals, objects and purpose of the Cy-près Foundation;

(b) Preparing the governing documents which will establish the legal entity that will constitute the Cy-près Foundation in accordance with CRA rules for registered charities;

(c) Establishing the legal entity of the Cy-près Foundation;

(d) Drafting the governance structure for the Cy-près Foundation, including matters relating to quorum, voting, frequency of the meetings of the Foundation Board, and other organizational and governance matters including whether and, if so, to what extent the capital can be encroached upon;

(e) Pursuant to Article 9, Section 9.5, appointing the requisite Persons who will be responsible for the management and operation of the Cy-près Foundation which, for the sake of ease of reference, shall be referred to herein as the directors, including the Chair, of the Cy-près Foundation, who together shall constitute the Foundation Board;

(f) Applying for and acquiring from the CRA status for the Cy-près Foundation as a registered charity;

(g) Setting up the requisite management controls and system of books and records; and

(h) Establishing the Cy-près Trust Account in the Bank.

Once the Sanction Order has been granted, the Cy-près Foundation shall be compliant with all legal, technical and other requirements to enable the establishment of the Cy-près Fund and the registration and operation of the Cy-près Foundation as a charitable public foundation.

It is understood that, after the CCAA Court has rendered the Sanction Order approving the CCAA Plan, the CCAA Plan Administrators may, on an interim basis and consistent with the Terms of Reference of the Cy-près Foundation, proceed to engage in the work of establishing the Cy-près Foundation, including attending to the completion of the essential requirements set out in subparagraphs (a) to (h) above.

The CCAA Plan Administrators will seek an Interim Maintenance Order pertaining to the operation and financial support of the putative Cy-près Foundation pending fulfillment of the above requirements and approval by the CCAA Court.

The CCAA Plan Administrators will be required to seek final approval by the CCAA Court of the Cy-près Foundation once the requisite steps to establish the Cy-près Foundation have been completed. The CCAA Plan Administrators shall supply reports to the CCAA Court affirming the foregoing.

9.5 Appointment of Board of Directors and Chair of Cy-près Foundation (in the period after the Sanction Hearing and prior to Final Approval of the Cy-près Foundation)

The Foundation Board shall be comprised of ten neutral and independent directors, including the Chair of the Cy-près Foundation. The directors shall be independent of any proposal submitted to the Cy-près Foundation. In order to provide meaningful representation of the PCCs, the PCC Representative Counsel, in consultation with the Court-Appointed Mediator and the CCAA Plan Administrators, shall nominate five directors (and fill any requisite vacancies thereof) to serve on the Foundation Board. The Chair of the Cy-près Foundation, in consultation with the Court-Appointed Mediator and the CCAA Plan Administrators, shall nominate four directors to serve on the Foundation Board. The appointment of the ten directors, including the Chair, to the Foundation Board shall be ratified by the CCAA Plan Administrators and be subject to the approval of the CCAA Court. Foundation Board members shall serve a term of two years as to be further described in the bylaws of the Cy-près Foundation.

9.6 Process for soliciting and selecting proposals for funding by the Cy-près Foundation

The Foundation Board shall establish a secretariat and direct its activities to facilitate the effective and efficient governance, administration and operation of the Cy-près Foundation which will include the solicitation, receipt, review and evaluation of the merits of proposals submitted by individuals and organizations seeking distributions from the Cy-près Fund.

The Foundation Board shall establish the criteria, reflective of the mission of the Cy-près Foundation, for applicants to qualify to receive distributions from the Cy-près Fund. The Foundation Board shall publish requests for proposals soliciting the submission of proposals from interested individuals and organizations seeking financing and support for research, programs and initiatives which fall within the scope of the mission of the Cy-près Foundation. The requests for proposals will specify that a proposal should include, among other things:

(a) Background information regarding the organization or institution seeking funding, including its history, mission statement, research mandate, strategic plan, goals and objectives;

(b) The curriculum vitae of the researcher or project manager as applicable to the research, program or initiative to establish that they have the appropriate qualifications and expertise to undertake the research, program or initiative;

(c) A declaration by the applicant that there is no real or perceived conflict of interest between the applicant's interest in the research, program or initiative and the applicant's private, professional, business and/or public interests;

(d) A statement of how the research, program or initiative is aligned with the mission of the Cy-près Foundation;

(e) A scientific abstract or other description of the research, program or initiative, including methodology and analysis and the expected product or result of the work of the research, program or initiative, together with the expected indirect benefit of the work to the individuals falling within the scope of the Cy-près and Canadians at large;

(f) The term (in months/years) for which funding is sought and the proposed start date and end date of the research, program or initiative;

(g) The amount of funding requested;

(h) The budget for the expenditure of the funding; and

(i) Disclosure of the financial accountability policies, administrative systems, procedures and controls in place to ensure the funds distributed from the Cy-près Fund are used appropriately in accordance with the highest ethical and financial standards.

Once proposals are received by the secretariat, the Foundation Board will submit the proposals which it clears to go forward as having met the preliminary requirements to an independent organization for peer review to enable the Foundation Board to determine whether each proposal is sufficiently meritorious to be further advanced in the process for approval. Once cleared through the peer review process, the Foundation Board will ascertain which proposals it wishes to advance, the priority, timing, amounts to be allocated to each successful proposal, and duration or term of a successful proposal to completion, as well as any other pertinent questions. This will include oversight and reporting requirements as well as other conditions attached to a successful grant of funds. The Cy-près Foundation has no duty to grant, nor shall there be any expectation to receive, any financial or other support for any research, program or initiative which is sought from the Cy-près Foundation.

Once a proposal is accepted by the Foundation Board, it will be submitted together with supporting materials to the CCAA Plan Administrators for review. The Foundation Board will also provide a copy of the proposal together with supporting materials to the PCC Representative Counsel. If accepted by the CCAA Plan Administrators, the proposal will be submitted with or without a recommendation by the CCAA Plan Administrators to the CCAA Court for approval. Until such time as the final CCAA Court approval is finalized, a proposal shall not be deemed to have been approved.

The grants submitted by the Foundation Board through the CCAA Plan Administrators for approval by the CCAA Court will be conducted annually. The list of grants shall be prioritized, supported by a strategic plan, a budget and the peer reviews.

The CCAA Plan Administrators shall be empowered to retain the services of such experts as they deem necessary to advise them in regard to the foregoing and in respect of any and all endeavours in connection with the establishment and operation of the Cy-près Foundation.

9.7 Reporting by approved recipients of distributions from the Cy-près Fund

The approved recipients of distributions from the Cy-près Fund will be required to, among other things:

(a) Periodically submit financial reports to the Cy-près Foundation regarding the receipts and expenditures on the research, program or initiative;

(b) Periodically submit written progress reports to the Cy-près Foundation providing details of the progress on the research, program or initiative and future work plans;

(c) Submit a written final report to the Cy-près Foundation; and

(d) At the end of the term of the research, program or initiative, will return any unexpended funds to the Cy-près Foundation.

9.8 Reporting by Cy-près Foundation to CCAA Plan Administrators and CCAA Court

Not less frequently than annually, the Chair of the Cy-près Foundation shall prepare a written report for submission to the CCAA Plan Administrators and thereafter for filing with the CCAA Court that includes reports on the financial status of the Cy-près Foundation (including capital, interest earned, distributions made, etc.) and the activities of the Cy-près Foundation for the period covered by the report. A copy of this report shall be provided to PCC Representative Counsel.

9.9 Role of the CCAA Plan Administrators and the CCAA Court

The CCAA Court is responsible for the ultimate supervision of the Cy-près Foundation pursuant to the terms of the CCAA Plan.

The CCAA Plan Administrators are designated in the CCAA Plan to be the overseers of the Cy-près Foundation and will function as the intermediaries relative to the supervisory role of the CCAA Court. In this capacity, the CCAA Plan Administrators will gather the data and information concerning the Cy-près Foundation that will be of significance to the CCAA Court when it approves various functions of the Cy-près Foundation as it will be required to do from time to time.

The CCAA Plan Administrators will report to the CCAA Court regarding the activities of the Cy-près Foundation annually, or more frequently as they deem necessary. Accordingly, the Chair of the Foundation Board shall communicate with the CCAA Plan Administrators when the Cy-près Foundation's reports are put forward for approval by the CCAA Court. Similarly, this process will be adhered to when the Cy-près Foundation seeks the approval of the CCAA Court in advance of proceeding with matters, other than purely administrative matters, which entail financial expenditures or commitments. All reports provided by the Chair of the Foundation Board to the CCAA Plan Administrators and all reports provided by the CCAA Plan Administrators to the CCAA Court in relation to the Cy-près Foundation shall be provided to the PCC Representative Counsel.

9.10 Term of Operation of Cy-près Foundation

The Cy-près Foundation shall not be dissolved, nor shall its work be terminated until such time as specified by the CCAA Court in the Sanction Order or such further Order of the CCAA Court.

ARTICLE 10. INFORMATION TO BE PROVIDED DURING THE CONTRIBUTION PERIOD

10.1 Annual Business Plans

Notwithstanding any terms or conditions of any Definitive Documents, Imperial and any members of its Tobacco Company Group, as applicable, shall comply with all their obligations pursuant to Article 10 herein. On an annual basis during the Contribution Period, Imperial shall provide to the CCAA Plan Administrator a rolling five-year operating and capital business plan approved by Imperial's Canada leadership team (the "**Business Plan**") that shall be consistent with the Definitive Documents and, without limitation, shall include the following:

(a) The same schedules and level of detail as Imperial has provided to the Claimants during the pendency of the CCAA Proceedings including, for greater certainty, five-year projections for Imperial's income statement, balance sheet, cash flow statement, gross margin schedule, total margin schedule, Intercompany Transaction details, taxes and government levies schedule, operating costs schedule, statement of financial position, and summary of assumptions and trends, and, until such time as Imperial shall have transferred all of its assets, Indebtedness, liabilities and business relating to its current and future Alternative Products to an unrelated company, a Canadian Affiliate of its Parent, or a Canadian Subsidiary of any other company within its Tobacco Company Group pursuant to Article 4, Section 4.1 herein, the particulars of the determination of the net income attributable to the Alternative Products;

(b) Imperial's plans to make capital expenditures ("**CapEx**") that:

  (i) Are reasonably necessary for the preservation of its assets, undertakings and properties or its business (including payments on account of insurance, maintenance and security services),

  (ii) Are reasonably necessary to replace or supplement its assets, undertakings or properties, or

  (iii) Are otherwise of benefit to the business; and

(c) The framework, elements and pricing of the intercompany charges for the Intercompany Services which the Parent and relevant Affiliates of Imperial shall continue to provide to Imperial through Intercompany Transactions, subject to the provisions of the CCAA Plan and in accordance with the Definitive Documents.

The CCAA Plan Administrator shall review the Business Plan for Imperial on an annual basis, and may suggest non-binding revisions or amendments to Imperial. The CCAA Plan Administrator may advise the Provinces, Territories and any Impacted Claimants of such suggestions. The suggestions of the CCAA Plan Administrator shall be considered in good faith by Imperial.

10.2 Quarterly and Annual Information

10.2.1 Annual Financial Information

On or before the 90th day following the end of each fiscal year during the Contribution Period, Imperial shall provide the CCAA Plan Administrator with the following financial information:

(a) An audited financial statement ("**Annual Financial Statement**");

(b) A schedule providing the particulars by Affiliate of all receipts and disbursements in respect of all of Imperial's Intercompany Transactions;

(c) A report that identifies and discusses the differences between Imperial's financial performance forecast in its Business Plan and its actual financial performance in each fiscal year during the Contribution Period; and

(d) All other relevant assumptions, details and schedules that support the Annual Financial Statement.

10.2.2 Information to be provided by Imperial in Annual MD&A

The Business Plan which Imperial shall provide annually during the Contribution Period to the CCAA Plan Administrator shall be accompanied by a management discussion and analysis ("**MD&A**") which includes disclosure of information regarding the following matters that is of a similar level of disclosure as in the CCAA Proceedings to enable the CCAA Plan Administrator and the Claimants to understand and assess the impact on and associated risk to Imperial's performance of its obligations under the Definitive Documents:

(a) **Transfer Pricing Arrangements** - Any plan to change any of Imperial's existing intercompany transfer pricing arrangements;

(b) **Intercompany Transaction Changes** - Any plan to enter into a new Intercompany Transaction or amend the terms of an existing Intercompany Transaction which may only be undertaken in compliance with the requirements set out in Article 5, Section 5.14 herein;

(c) **Intercompany Transaction Terminations** - Any plan to not renew, not extend or otherwise terminate an Intercompany Transaction;

(d) **Change in Location** - Any plan to move Imperial's head office or other premises and/or terminate any lease of the premises housing such offices;

(e) **Disposition of Assets** - Any plan to dispose of and/or transfer material assets exceeding $5 million in any one transaction or $10 million in the aggregate, including manufacturing equipment, trademarks, intellectual property and any other intangible assets, that are material to Imperial's conduct of its Ordinary Course of Business;

(f) **Termination of Employees** - Any plan to terminate an operationally significant number of employees of Imperial;

(g) **Change in Executive Management Team** - Any planned or anticipated changes to Imperial's executive management team in regard to both complement and personnel;

(h) **CapEx** - Imperial's CapEx budget, including any plans to make material capital expenditures and dispose of and/or transfer assets;

(i) **Cash Security Arrangements** - Any planned new cash security arrangements or other treasury arrangements, or planned amendments to cash security arrangements or treasury arrangements including: the use of concentration accounts, cash sweeps, increased or new escrow, and deposit or pledged asset requirements;

(j) **Cash Commitments** - Any planned new or amended cash commitments or deposits required that are in excess of $10 million in the aggregate, whether occurring in any one situation, or series of related situations, or series of related transactions;

(k) **Financing Arrangements** - Any planned new or amended financing arrangements into which Imperial proposes to enter, that are in excess of $10 million in the aggregate, whether occurring in any one situation, or series of related situations, or series of related transactions, including full particulars regarding the anticipated security and financing costs;

(l) **Material Change in Business Operations -** Any plans to permanently or temporarily cease, downsize or shutdown any businesses or operations carried on by Imperial, or make any other material changes in Imperial's business or operations (other than in respect of Alternative Products);

(m) **Taxes** – All notices of assessment or reassessment in respect of any taxation year ending during the Contribution Period. Any rulings and any other written communications issued by a Tax Authority relating to the deductibility of the Upfront Contributions, Annual Contributions or Reserved Amounts for income tax purposes, the receipt of Reserved Amounts, or the availability, deductibility, carryforward or carryback of a Tax Attribute (any of which, a "**Tax Matter**");

(n) **Claims and Litigation** – All notices received by Imperial regarding claims or potential claims that may be brought against it, and copies of all originating processes commenced against Imperial;

(o) **Settlements** – All amounts paid to settle claims made and actions commenced against Imperial and whether such payments were made in whole or in part by Imperial's insurer(s); and

(p) **Penalties and Fines** – All penalties and fines, and any interest charged thereon, levied against Imperial by a Governmental Authority.

10.2.3 Information to be provided by Imperial in Quarterly MD&A

Quarterly during the Contribution Period, Imperial shall provide to the CCAA Plan Administrator:

(a) Financial statements which include the same schedules and level of detail as Imperial has provided to the Claimants during the pendency of the CCAA Proceedings including, for greater certainty, income statement, balance sheet, statement of profit and loss, cash flow statement, statement of Tobacco Product shipment volumes by brand, gross margin schedule, total margin schedule, Intercompany Transaction details, Taxes and government levies schedule, operating costs schedule, statement of financial position, and summary of assumptions and trends, and the particulars of the determination of the net income attributable to the Alternative Products; and

(b) An accompanying MD&A which includes disclosure of any new information or updates relating to the matters enumerated in Article 10, Section 10.2.2(a) through Article 10, Section 10.2.2(p) herein that is sufficiently detailed to enable the CCAA Plan Administrator and the Claimants to understand and assess the impact on and associated risk to Imperial's performance of its obligations under the Definitive Documents.

10.3 Other Information to be provided by Imperial

During the Contribution Period, within ten days of receipt of any communication from a Tax Authority relating to a Tax Matter, Imperial shall provide copies of same to the CCAA Plan Administrators. During the Contribution Period, Imperial shall also provide sufficiently detailed information and supporting data to the CCAA Plan Administrator in response to *ad hoc* requests which may be made from time to time in connection with the information produced by Imperial pursuant to Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3 and 10.8 herein.

10.4 Access to Imperial's Management

During the Contribution Period, Imperial shall provide the CCAA Plan Administrators with reasonable access to its key management personnel to answer any reasonable questions they may have arising from or in connection with the financial records and information produced to the CCAA Plan Administrators pursuant to Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3, 10.3 and 10.8 herein. The key management personnel of Imperial shall attend quarterly meetings and any meetings scheduled *ad hoc* with the CCAA Plan Administrators.

10.5 Procedure for Provinces and Territories to request Information from Imperial

If, in connection with the interpretation, implementation, application, compliance with, enforcement of, or alleged breach or violation of any terms of any of the Definitive Documents, a Province or Territory wishes to make a request for financial records or other data and information ("**Information Request**") to Imperial, the following procedure shall be followed:

(a) An Information Request from any public servant of, or financial, legal or other advisor to, a Province or Territory shall be delivered to the PTLC Member for the requesting Province or Territory. The Information Request shall be in writing and sufficiently particularized;

(b) The PTLC Member for the requesting Province or Territory shall submit the written Information Request to the PTLC Chair;

(c) The PTLC Chair shall review each Information Request received and, if necessary, confer with the requesting PTLC Member to clarify the particulars of the information sought, remove any duplication with other Information Requests received from other PTLC Members, and then prepare a final written Information Request ("**Final Information Request**"). Notwithstanding the foregoing responsibility, the PTLC Chair may, in their discretion, decline to send to the CCAA Plan Administrator an Information Request which, in the reasonable view of the PTLC Chair, is unreasonable, unnecessary, overly broad or imprecise. If the PTLC Chair declines to send an Information Request to the CCAA Plan Administrator, the PTLC Chair shall advise the requesting PTLC Member in writing of the reason for such decision;

(d) If the Information Request has not been declined, the PTLC Chair shall submit the Final Information Request to the CCAA Plan Administrator, and provide all PTLC Members and any Impacted Claimants with a copy of the Final Information Request;

(e) The CCAA Plan Administrator shall review and then may submit the Final Information Request to Imperial. Notwithstanding the foregoing responsibility, the CCAA Plan Administrator may, in its discretion, suggest revisions, add comments or decline to send to Imperial a Final Information Request which, in the reasonable view of the CCAA Plan Administrator, is unreasonable, unnecessary, overly broad or imprecise. If the CCAA Plan Administrator declines to send a Final Information Request to Imperial, the CCAA Plan Administrator shall advise the PTLC Chair in writing of the reason for such decision. In that event:

(i) The PTLC Chair may reconsider whether to revise or withdraw the Final Information Request; or

(ii) The PTLC Chair may require the CCAA Plan Administrator to provide Imperial with a copy of the Final Information Request, in which case the written reasons for the CCAA Plan Administrator's view that the Final Information Request is improper or irrelevant shall also be submitted to Imperial.

All Final Information Requests that are submitted to Imperial and any written comments or written reasons of the CCAA Plan Administrator shall be admissible in evidence in any arbitration or proceeding in the CCAA Court;

(f) Imperial shall provide to the CCAA Plan Administrator data, information and any documents responsive to the Final Information Request which the CCAA Plan Administrators shall use to prepare a written response to the Final Information Request. The CCAA Plan Administrator shall deposit the written response and any documents received from Imperial in the Virtual Data Room for Imperial, and then notify the PTLC Chair and any Impacted Claimants of such deposit;

(g) The PTLC Chair shall notify the PTLC Members that the written response and any documents responsive to the Final Information Request have been deposited into Imperial's Virtual Data Room; and

(h) The PTLC Chair, any Impacted Claimants or the CCAA Plan Administrator may request an *ad hoc* Interface Meeting to discuss Imperial's response to the Final Information Request.

Under no circumstances shall a PTLC Member, other public servant of, or a financial, legal or other advisor to, any Province or Territory contact Imperial or a member of Imperial's Tobacco Company Group directly to make an Information Request and thereby bypass the PTLC Chair or the CCAA Plan Administrator.

10.6 Procedure for Impacted Claimants to request Information from Imperial

If an Impacted Claimant wishes to make an Information Request to Imperial, the following procedure shall be followed:

(a) An Information Request from an Impacted Claimant, or its financial, legal or other advisor, shall be in writing, sufficiently particularized and not duplicate any Final Information Requests from the Provinces and Territories which have been provided to the Impacted Claimant by the PTLC Chair;

(b) The Impacted Claimant shall submit its Information Request to the CCAA Plan Administrator with a copy to the PTLC Chair;

(c) The PTLC Chair shall provide a copy of the Impacted Claimant's Information Request to all PTLC Members;

(d) The CCAA Plan Administrator shall review and then may submit the Impacted Claimant's Information Request to Imperial. Notwithstanding the foregoing responsibility, the CCAA Plan Administrator may, in its discretion, suggest revisions, add comments or decline to send to Imperial an Information Request which, in the reasonable view of the CCAA Plan Administrator, is unreasonable, unnecessary, overly broad or imprecise. If the CCAA Plan Administrator declines to send an Information Request to Imperial, the CCAA Plan Administrator shall advise the Impacted Claimant of the reason for such decision. In that event:

(i) The Impacted Claimant may reconsider whether to revise or withdraw its Information Request; or

(ii) The Impacted Claimant may require the CCAA Plan Administrator to provide Imperial with a copy of its Information Request, in which case the written reasons for the CCAA Plan Administrator's view that the Information Request is unreasonable, unnecessary, overly broad or imprecise shall also be submitted to Imperial.

All Information Requests of an Impacted Claimant that are submitted to Imperial and any written comments or written reasons of the CCAA Plan Administrator shall be admissible in evidence in any arbitration or proceeding in the CCAA Court;

(e) Imperial shall provide to the CCAA Plan Administrator data, information and any documents responsive to the Impacted Claimant's Information Request which the CCAA Plan Administrator shall use to prepare a written response to the Information Request. The CCAA Plan Administrator shall deposit the written response and any documents received from Imperial in the Virtual Data Room for Imperial, and then notify the Impacted Claimant and the PTLC Chair of such deposit;

(f) The PTLC Chair shall notify the PTLC Members that the written response and any documents responsive to the Impacted Claimant's Information Request have been deposited into Imperial's Virtual Data Room; and

(g) The Impacted Claimant, PTLC Chair or CCAA Plan Administrator may request an *ad hoc* Interface Meeting to discuss Imperial's response to the Impacted Claimant's Information Request.

Under no circumstances shall an Impacted Claimant, or any of its financial, legal or other advisors, contact Imperial or any member of Imperial's Tobacco Company Group directly to make an Information Request and thereby bypass the CCAA Plan Administrator.

10.7 Confidentiality of Information

In addition to their obligations pursuant to the NDAs and any confidentiality order, the PTLC Members and the Impacted Claimants shall maintain the strict confidentiality of all communications made, all information shared and all agendas, reports, records and other documents exchanged during the Interface Meetings and the Deliberation Meetings and in response to Information Requests, which shall not be disclosed in or used for any proceeding or any other purposes, other than as provided for in Article 10, Sections 10.5(e) and 10.6(d).

10.8 Information and Certification to be provided by Imperial regarding Annual Contributions and Reserved Amounts

During the Contribution Period, Imperial shall provide to the CCAA Plan Administrator sufficiently detailed information and supporting data regarding the quantum of the Annual Contributions and Reserved Amounts to be made by Imperial in respect of each calendar year, including a certification provided by Imperial's chief financial officer that the quantum of the Annual Contributions and Reserved Amounts to be made by Imperial in respect of each calendar year has been calculated accurately in accordance with the Metric and all other applicable terms of the Definitive Documents. Such certification shall be delivered to the CCAA Plan Administrator at the same time as the aforesaid information and supporting data and shall not give rise to any personal liability on the part of the certifying officer.

10.9 Timing of Imperial's Delivery of Business Plan, Financial Statements and MD&A to CCAA Plan Administrators

By no later than the applicable dates specified in the Table below, Imperial shall deliver to the CCAA Plan Administrator the Business Plans and financial records and information that it is required to produce pursuant to Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3, 10.3 and 10.8 herein:

Financial Documents	Dates by which Imperial shall deliver Financial Documents to CCAA Plan Administrator
Q1 Financial Statements	May 15
Q2 Financial Statements	August 15
Q3 Financial Statements	November 15
Q4 Financial Statements	March 15
Annual Financial Statements	March 31
5 year Business Plan provided annually	May 15
Calculation of Metric	June 30

10.10 Virtual Data Rooms and NDAs

As provided in Article 11, Section 11.1(b) herein, during the Contribution Period, Imperial shall provide to its CCAA Plan Administrator for deposit into its virtual data room ("**Virtual Data Room**") all of the financial records and information required to be produced to the CCAA Plan Administrator pursuant to Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3, 10.3 and 10.8 herein. Imperial's Virtual Data Room shall only be accessed by the CCAA Plan Administrators, Provinces, Territories and Impacted Claimants and their advisors who have executed an NDA with Imperial.

Provided that they have executed an NDA, any Claimant to whom any portion of its share of the Global Settlement Amount remains unpaid shall be entitled to access all of the financial records and information that Imperial shall deposit in its Virtual Data Room pursuant to Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3, 10.3 and 10.8 and Article 11, Section 11.1(b) herein.

ARTICLE 11. COVENANTS AND OTHER PAYMENT ASSURANCE

11.1 Covenants

During the Contribution Period, Imperial and, as applicable, members of its Tobacco Company Group shall be subject to the following covenants, subject to Imperial's right to engage in its Ordinary Course Operational Activities:

(a) Imperial shall use commercially reasonable efforts to operate and carry on business in a manner consistent with its Business Plan, subject to any changes to such operations or business that are not inconsistent with the Definitive Documents, and as may be necessary or required in the Ordinary Course of Business of Imperial, or in response to prevailing material market changes affecting Imperial, that are not contemplated by its Business Plan;

(b) In accordance with Article 10, Section 10.10 herein, Imperial shall continue on a regular and timely basis to provide to its CCAA Plan Administrator for deposit into its Virtual Data Room all financial records and information required to be produced to the CCAA Plan Administrators pursuant to Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3, 10.3 and 10.8 herein, and to which the CCAA Plan Administrators, Provinces, Territories and any Impacted Claimants shall be permitted continued access during the Contribution Period provided that they have executed an NDA. The CCAA Plan Administrators may request and, upon receipt of such request, Imperial shall produce to the CCAA Plan Administrators and, through the Virtual Data Rooms, to the Provinces, Territories and any Impacted Claimants all financial records and information necessary to, among other things:

(i) Assess the financial performance of Imperial;

(ii) Determine whether the Annual Contributions and Reserved Amounts have been calculated and paid in compliance with the Definitive Documents;

(iii) Assess the rates, prices and any adjustments to such rates and prices as may be made in respect of any Intercompany Transaction by Imperial's Parent and the relevant Affiliates within its Tobacco Company Group in compliance with the requirements set out in Article 5, Section 5.14 herein; and

(iv) Assess whether Imperial is operating in accordance with the Definitive Documents.

Any Province, Territory or Impacted Claimant may request additional financial records and information from Imperial by submitting a request for same to the CCAA Plan Administrators, and the CCAA Plan Administrators shall make that request to Imperial. Notwithstanding the foregoing responsibility, the CCAA Plan Administrators may, in their discretion, decline to send to Imperial an Information Request which, in the reasonable view of the CCAA Plan Administrators, is improper or irrelevant;

(c) Imperial shall fulfill its obligations to provide to the CCAA Plan Administrator regular quarterly, annual and, if requested by the CCAA Plan Administrator, *ad hoc* reporting of all information enumerated in Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3, 10.3 and 10.8 herein at the specified times including information regarding:

(i) Any non-compliance with any of the Definitive Documents or non-compliance with its Business Plan, including any issue, event or condition which caused or would reasonably be expected to cause a Material Adverse Effect on Imperial or that constitutes a Breach or an Event of Default;

(ii) Confirmation of the amounts of the Annual Contributions to be made by it; and

(iii) Confirmation of the Reserved Amounts received or realized by it;

(d) Imperial shall apply any available Tax Attribute to its earliest taxation year permitted by Applicable Law to reduce taxable income in such taxation year, provided for greater certainty, that there shall be no requirement to reduce taxable income to an amount that is less than $100 in a taxation year;

(e) Imperial shall diligently pursue any Tax Matter raised by a Tax Authority to establish a positive outcome for Imperial, keep the CCAA Plan Administrators reasonably informed of the progress of any Tax Matter with the relevant Tax Authority, and provide the CCAA Plan Administrators with reasonable opportunity to review and comment upon any submissions, objections or appeals lodged by Imperial in respect of any Tax Matter, provided that following any receipt of any such submissions, objections or appeals, the CCAA Plan Administrators shall not knowingly waive any applicable privilege in respect of such submissions, objections or appeals;

(f) The chief financial officer of Imperial shall certify that the information provided to the CCAA Plan Administrator by Imperial pursuant to Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3, 10.3 and 10.8 herein is true and correct to the best of their knowledge, information and belief, and consistent with the information and data provided by Imperial to its Tobacco Company Group. Any such certification shall not give rise to any personal liability on the part of the applicable certifying officer;

(g) Imperial and its Material Subsidiaries shall conduct their businesses in good faith with a view to fulfilling their obligations pursuant to the Definitive Documents, and shall not conduct their businesses and operations, divest assets, rearrange ownership, and/or alter their corporate structures, and/or operational practices, in any manner that circumvents or is adverse to the ability of Imperial to satisfy its obligations under the CCAA Plan including, the ability of Imperial to pay the Upfront Contributions, Tax Refund Cash Payments and/or Annual Contributions within the Contribution Period;

(h) Except: (i) for the transfer of all of Imperial's Alternative Products Business to Newco pursuant to Article 4, Section 4.1 herein, (ii) for an Ordinary Course Divestiture made in accordance with Article 11, Section 11.4 herein, or (iii) with the consent of the Provinces and Territories and any Impacted Claimants, which consent shall not be unreasonably withheld (collectively, "**Permitted Transfers**"), in the event that Imperial or its Material Subsidiary seeks to transfer any or all of its assets and business to any other entity including an unrelated company, a Canadian Affiliate of its Parent, or a Canadian Subsidiary of any other company within its Tobacco Company Group ("**Canada Newco**"), pursuant to its CCAA Plan or otherwise (except, for greater certainty, its assets, Indebtedness, liabilities and business relating to its Alternative Products), then upon the effective date of any such transfer, the balance then remaining owing by Imperial in respect of its share of the Annual Contributions and Reserved Amounts shall accelerate and become due and payable in full upon such effective date without any further action being required to be taken by the Claimants. In the event that an Impacted Claimant seeks to invoke the acceleration clause and any other Impacted Claimant or any Tobacco Company, including the defaulting Tobacco Company, take exception to such action, then the Impacted Claimant seeking to invoke the acceleration clause or the Tobacco Company may bring the issue before the CCAA Court for determination;

(i) Neither Imperial nor any of its Material Subsidiaries shall create, incur, assume or suffer to exist or otherwise become liable for any Indebtedness, otherwise than in the Ordinary Course of Business;

(j) Neither Imperial nor any of its Material Subsidiaries shall create, incur, assume, suffer to exist or otherwise become bound by or subject to any Encumbrance upon any of its properties and assets other than a Permitted Encumbrance;

(k) Imperial shall not, and shall not permit any of its Material Subsidiaries to, merge into or amalgamate or consolidate or reorganize with any other Person, or permit any other Person to merge into or amalgamate or consolidate with it, or wind up, liquidate or dissolve;

(l) Imperial shall not, and shall not permit any of its Material Subsidiaries to, change its name, type of organization, jurisdiction of organization or incorporation, chief executive office or registered office;

(m) Imperial shall not, and shall not permit any of its Material Subsidiaries to, Dispose of (including pursuant to a dissolution) any of their respective property or assets, except for Permitted Transfers and Dispositions consisting of:

(i) Inventory sold in the Ordinary Course of Business upon customary credit terms;

(ii) Sales of worn-out, scrap or obsolete material or equipment which are not material in the aggregate; and

(iii) Licenses granted to third parties in the Ordinary Course of Business; and

(n) Imperial shall not, and shall not permit any of its Material Subsidiaries to, assign any of its income to any other Person, and Imperial's Parent and any member of its Tobacco Company Group shall not cause Imperial to assign any of its income to any other Person.

11.2 Ordinary Course Operational Activities

Decisions made by Imperial's directors, officers and management, as applicable, pertaining to operational matters, including the matters enumerated in subparagraphs (a) through (n) herein ("**Ordinary Course Operational Activities**"), shall be considered to be within the reasonable exercise of Imperial's directors' and officers' business judgment, provided that such decisions are made in the Ordinary Course of Business, are consistent with Imperial's covenants and the terms of the CCAA Plan, and are in compliance with all Applicable Laws:

(a) Product mix, pricing, volume and distribution of Tobacco Products;

(b) Brands of Tobacco Products, provided that Imperial does not directly or indirectly:

(i) Transfer a Tobacco Product brand with a profitable gross margin out of Canada to another company within its Tobacco Company Group, or

(ii) Exit a Tobacco Product brand with a profitable gross margin such that Imperial is arbitrarily affected in a negative manner, as compared to other members of its Tobacco Company Group;

(c) Customer rebates and trade allowances in regard to the sale of Tobacco Products;

(d) Tobacco Products sales and promotional activities;

(e) Sustaining capital expenditures to maintain Imperial's cash flows, operating capacity and earning capacity and maintain and preserve its assets in good working order. For greater certainty, activities undertaken and decisions made pertaining to investment CapEx are not Ordinary Course Operational Activities and are subject to the terms of Article 11, Section 11.3 herein;

(f) Payment of expenses reasonably necessary for the preservation of Imperial's assets and business including payments on account of insurance (including directors and officers insurance), maintenance and security services;

(g) Administration of Imperial's payroll including the payment of wages, salaries, commissions, compensation, vacation pay, bonuses, incentive and share compensation plan payments, reimbursement expenses (including amounts charged to corporate credit cards) and severance pay;

(h) Administration of Imperial's benefit programs including expenses related to the employee and retiree medical insurance, dental insurance, disability insurance, life insurance and similar benefit plans or arrangements, and employee assistance programs;

(i) Administration of Imperial's pension and retirement programs;

(j) Remittance of statutory deemed trust amounts in favour of the Crown in right of Canada or of any Province or Territory or any other taxation authority which Imperial is required to deduct from employees' wages, including amounts in respect of employment insurance, Canada Pension Plan, Quebec Pension Plan and income taxes;

(k) Payment, withholding, or remittance of all Taxes required to be paid, withheld, or remitted by Imperial to a Governmental Authority under Applicable Law;

(l) Posting of bonding collateral to satisfy regulatory or administrative requirements imposed on Imperial to provide security in relation to the collection and remittance of federal excise taxes and customs and import duties and federal, provincial and territorial tobacco taxes; and

(m) Cash management, cash investment and treasury transactions including, payment of accounts payable, collection of accounts receivable, management of cash and liquidity, purchase of short term investment vehicles, issuing of letters of credit, funding of payroll, and management of foreign exchange positions.

11.3 CapEx Thresholds

During the Contribution Period, Imperial may make capital expenditures, in addition to those reasonably necessary for the preservation of its assets, undertakings and properties or its business (including payments on account of insurance, maintenance and security services), to replace or supplement its assets, undertakings or properties, or that are otherwise of benefit to the business, provided that any single such expenditure is less than $1 million, or the aggregate of such

expenditures in a calendar year is less than $10 million **("CapEx Thresholds**"). The CapEx Thresholds shall be adjusted for inflation as appropriate. In the event that Imperial wishes to exceed the CapEx Thresholds for a valid business reason, it shall make a request in writing to the CCAA Plan Administrator in that regard and the CCAA Plan Administrator shall determine whether any increase is permitted.

11.4 Ordinary Course Divestitures Thresholds

During the Contribution Period, Imperial may permanently or temporarily cease, downsize or shut down any of its business or operations that is redundant and non-material, or dispose of redundant or non-material assets (collectively, "**Ordinary Course Divestitures**") not exceeding $5 million in any one transaction or $10 million in any calendar year in the aggregate ("**Ordinary Course Divestitures Thresholds**"). The Ordinary Course Divestitures Thresholds may be adjusted for inflation as appropriate. In the event that Imperial wishes to exceed the Ordinary Course Divestitures Thresholds for a valid business reason, it shall make a request in writing to the CCAA Plan Administrator in that regard and the CCAA Plan Administrator shall determine whether any increase is permitted.

ARTICLE 12. EVENTS OF DEFAULT, BREACHES AND REMEDIES

12.1 Aggrieved Parties in Dispute Resolution

For the purpose of the dispute resolution processes set forth in Articles 12 and 13 of the CCAA Plan, the following Persons only may be "**Aggrieved Parties**":

(a) the Provinces and Territories collectively, the collective interests of which will be advanced in the dispute resolution processes in a coordinated manner through the PTLC. Notwithstanding the foregoing, each Province and Territory retains its right to pursue a claim individually should it decide to do so and, if any Province or Territory elects to do so, it shall be designated as an Aggrieved Party hereunder. However, such right shall not extend to any assignee of an Affected Claim of a Province or Territory;

(b) the Pan-Canadian Claimants whose collective interests will be represented in the dispute resolution processes by the PCC Representative Counsel;

(c) the QCAPs whose collective interests will be represented in the dispute resolution processes by the Quebec Class Counsel;

(d) any other Impacted Claimant who has not yet been paid their full share of the Global Settlement Amount; and/or

(e) the Cy-près Foundation solely for the purpose of enforcing any non-payment of any portion of the Cy-près Fund.

Upon the occurrence of an event that may constitute an Event of Default or a Breach, any Aggrieved Party may exercise their rights and pursue any remedies available pursuant to the terms of the CCAA Plan, any other Definitive Documents and Applicable Law. For greater certainty, no Aggrieved Party shall have any rights to enforce the Contribution Security in the event of the

occurrence and continuance of a Breach. In so doing, such Aggrieved Party shall consult with and communicate relevant information to all other Impacted Claimants regarding the steps to be taken, remedies sought, outcome and other significant matters relating to the resolution or determination of the Event of Default or Breach.

12.2 Events of Default

The occurrence during the Contribution Period of any of the following events ("**Events of Default**") shall constitute an Event of Default subject, where applicable, to the Monetary Cure Period, Non-Monetary Cure Period or Extended Cure Period:

(a) Imperial fails to pay or cause its Upfront Contribution or any portion thereof to be paid when due in accordance with the terms of the Definitive Documents;

(b) Imperial fails to pay or cause any Annual Contribution or any portion thereof to be paid when due in accordance with the terms of the Definitive Documents;

(c) Imperial fails to pay or cause a Reserved Amount or any portion thereof to be paid when due in accordance with the terms of the Definitive Documents;

(d) Imperial fails to provide any annual Business Plan and MD&A at all to the CCAA Plan Administrator in accordance with Article 10, Section 10.1 and Article 10, Section 10.2.2 herein;

(e) Imperial fails to provide any quarterly financial statements and MD&A at all to the CCAA Plan Administrator in accordance with Article 10, Section 10.2.3 herein;

(f) Imperial fails to provide any Annual Financial Statements at all to the CCAA Plan Administrator in accordance with Article 10, Section 10.2.1 herein;

(g) Imperial fails to provide any information to the CCAA Plan Administrator at all regarding the calculation of the Annual Contributions and Reserved Amounts to be made by Imperial in respect of each calendar year in accordance with Article 10, Section 10.8 herein;

(h) Imperial fails to respond to an *ad hoc* request from the CCAA Plan Administrator for information in connection with any of Imperial's Business Plan, annual MD&A, quarterly MD&A and Annual Financial Statements in accordance with Article 10, Section 10.3 herein;

(i) Imperial's key management personnel fail to attend a quarterly meeting or any meeting scheduled *ad hoc* with the CCAA Plan Administrators in accordance with Article 10, Section 10.4 herein;

(j) Imperial fails to provide the Contribution Security in accordance with Article 5, Section 5.13;

(k) Any material provision in the CCAA Plan or in the Contribution Security Agreement or other Definitive Documents for any reason ceases to be valid, binding and enforceable against Imperial in accordance with its terms, or Imperial so asserts in writing;

(l) Any representation or warranty made by Imperial in the CCAA Plan or in any other Definitive Document or in any report, certificate, financial statement or other instrument, agreement or document furnished pursuant hereto or thereto is false, incorrect, incomplete or misleading in any material respect as of the date that the representation or warranty was made or deemed to be made;

(m) Imperial or its Material Subsidiary transfers any or all of its assets and business to any other entity including an unrelated company, a Canadian Affiliate of its Parent, or a Canada Newco, pursuant to its CCAA Plan or otherwise (except, for greater certainty, Permitted Transfers), or sells or otherwise disposes of its respective assets, including the disposition of manufacturing equipment and the transfer of trademarks, intellectual property and any other intangible assets, that are material to the conduct of the Ordinary Course of Business of Imperial or its Material Subsidiary, other than Permitted Transfers;

(n) Imperial or its Material Subsidiary ceases or threatens to cease to carry on its business or admits its inability to pay its Indebtedness generally, or is insolvent or admits that it is insolvent;

(o) Expressly excepting Imperial's CCAA Proceeding, a Bankruptcy Action exists in respect of Imperial or its Material Subsidiary;

(p) Any arrangement not permitted by the Definitive Documents is proposed involving a reclassification, reorganization, change or conversion of Imperial's shares or its consolidation with or into another entity;

(q) A judgment, writ of execution, garnishment, sequestration, distress, attachment or similar process is issued or levied for the payment of money in a sum which exceeds $1 million against Imperial or its Material Subsidiary, and the same is not released, bonded, satisfied, discharged, vacated, accepted for payment by an insurer or otherwise stayed within 30 days from the date of notice of entry thereof;

(r) Any remedial order that causes or would reasonably be expected to cause a Material Adverse Effect is issued by any Governmental Authority in respect of Imperial or its Material Subsidiary pursuant to any environmental law;

(s) Imperial or its Material Subsidiary violates any legal requirement which results in the issuance of an order or the cancellation of any license or certificate or approval by a Governmental Authority that causes or would reasonably be expected to cause a Material Adverse Effect;

(t) Imperial conducts its business and operations, divests assets, rearranges ownership, alters its corporate structure and/or operational practices either directly or indirectly, in any manner that circumvents or is adverse to the intention underlying the CCAA Plan, including the ability of Imperial to pay the Global Settlement Amount in full;

(u) Any Encumbrance for the benefit of one or more of the Claimants created upon any properties or assets of Imperial or its Material Subsidiary, or intended so to be, pursuant to any Definitive Document ceases to be a valid and perfected Encumbrance, having the priority contemplated in the Definitive Documents;

(v) Imperial or its Material Subsidiary creates, incurs, assumes, suffers to exist or otherwise becomes bound by or subject to any Encumbrance upon any of its properties and assets other than a Permitted Encumbrance;

(w) An encumbrancer pursuant to an Encumbrance takes possession of, or forecloses or retains, or sells or otherwise disposes of, or otherwise proceeds to enforce an Encumbrance over any of the property or assets of Imperial or its Material Subsidiary;

(x) Imperial or its Material Subsidiary fails to comply with an order, decision or award made by the Arbitrator or the CCAA Court; or

(y) The Parent fails to comply with its obligations pursuant to Article 5, Section 5.14, or an Order of the CCAA Court issued pursuant to Article 5, Section 5.14.

12.3 Cure of Events of Default

Upon the occurrence of an Event of Default, an Aggrieved Party may deliver written notice to Imperial of such default ("**Notice of Default**") and:

(a) If the Event of Default is one referred to in Article 12, Sections 12.2(j), 12.2(k) and 12.2(m) to 12.2(o) herein, no cure period (defined in subsections (b) or (c) as applicable below) shall apply;

(b) If the Event of Default is one referred to in Article 12, Sections 12.2(a), 12.2(b) and 12.2(c) herein, and is capable of being remedied, Imperial shall have 10 days following receipt of the Notice of Default to remedy such default ("**Monetary Cure Period**");

(c) If the Event of Default is one referred to in Articles 12, Sections 12.2(d) to 12.2(i), 12.2(l) and 12.2(p) to 12.2(x) herein and is capable of being remedied, Imperial shall have 15 days following receipt of the Notice of Default to remedy such default ("**Non-Monetary Cure Period**") or, if the nature of such Event of Default is such that it is capable of being remedied, but is not capable of being remedied within the Non-Monetary Cure Period, then the Non-Monetary Cure Period shall be extended for a period not to exceed 45 days from the date that Imperial receives the Notice of Default (the "**Extended Cure Period**") as may be required to permit Imperial to remedy the Event of Default, provided that Imperial makes best efforts to remedy the Event of Default during the Extended Cure Period; or

(d) If the Event of Default is the one referred to in Article 12, Section 12.2(y) herein and is capable of being remedied, the Parent shall have the Non-Monetary Cure Period to remedy such default or, if the nature of such Event of Default is such that it is capable of being remedied, but is not capable of being remedied within the Non-Monetary Cure Period, then the Non-Monetary Cure Period shall be extended for a period not to exceed the Extended Cure Period as may be required to permit the Parent to remedy the Event of Default,

provided that the Parent makes best efforts to remedy the Event of Default during the Extended Cure Period.

The discontinuance or correction of an Event of Default shall constitute a cure thereof.

12.4 Breach of CCAA Plan

The occurrence during the Contribution Period of any of the following events constitutes a breach ("**Breach**") of Imperial's obligations pursuant to the CCAA Plan and other Definitive Documents:

(a) On the part of Imperial:

(i) The provision of an annual Business Plan and MD&A to the CCAA Plan Administrators the contents of which are deficient as they do not fulfill the requirements of Article 10, Section 10.1 and Article 10, Section 10.2.2 herein;

(ii) The provision of quarterly financial statements and MD&A to the CCAA Plan Administrators the contents of which are deficient as they do not fulfill the requirements of Article 10, Section 10.2.3 herein;

(iii) The provision of Annual Financial Statements to the CCAA Plan Administrators the contents of which are deficient as they do not fulfill the requirements of Article 10, Section 10.2.1 herein;

(iv) The provision to the CCAA Plan Administrators of information regarding the quantum of the Contributions and Reserved Amounts to be made by Imperial in respect of each calendar year, the contents of which are deficient as they do not fulfill the requirements of Article 10, Section 10.8 herein;

(v) The provision of an unsatisfactory, incomplete or deficient response to an *ad hoc* request from the CCAA Plan Administrators for information in connection with any of Imperial's Business Plan, annual MD&A, quarterly MD&A and Annual Financial Statements in accordance with Article 10, Section 10.3 herein;

(vi) The making of a capital expenditure that exceeds the applicable CapEx Threshold contrary to Article 11, Section 11.3 herein;

(vii) The making of an Ordinary Course Divestiture that exceeds the applicable Ordinary Course Divestitures Threshold contrary to Article 11, Section 11.4 herein;

(viii) The application of the Metric to calculate the Annual Contributions in a manner which is contrary to the applicable provisions of the Definitive Documents; and

(ix) The calculation of the Reserved Amounts in a manner which is contrary to the applicable provisions of the Definitive Documents; and

(b) Any failure on the part of Imperial and/or its Material Subsidiary to perform its obligations in any material respect under any of the Definitive Documents that is not expressly

enumerated in Article 12, Sections 12.2 or 12.4 of the CCAA Plan will constitute a Breach that shall be resolved in accordance with the Dispute Resolution Procedure set out in Section 13.1.

12.5 Recourse against Parent

Notwithstanding anything to the contrary in this CCAA Plan or any other Definitive Document, recourse against any Parent and its Affiliates other than Imperial and its Subsidiaries under or in respect of this CCAA Plan and the other Definitive Documents shall be limited solely to circumstances involving a default by such Person of its obligations under Section 5.14, as determined by the CCAA Court.

12.6 Waiver of Events of Default and Breaches

Any Event of Default or Breach, other than a failure to make a Contribution, may be waived in writing by the CCAA Plan Administrators, with the consent of the Provinces and Territories and any Impacted Claimants, subject to the approval of the CCAA Court.

ARTICLE 13. DISPUTE RESOLUTION PROCEDURE

13.1 Procedure for Dispute Resolution

Any question, issue, difference of opinion, disagreement, claim, complaint or dispute arising from or out of, or in any way in connection with the interpretation, implementation, application, compliance with, enforcement of, or alleged breach or violation of any terms of any of the Definitive Documents ("**Dispute**") shall be addressed and determined in accordance with Articles 12 and 13 herein which set out the procedure for the resolution of all Disputes ("**Dispute Resolution Procedure**"). Only the Aggrieved Parties, Imperial, its Tobacco Company Group and the CCAA Plan Administrators, as applicable, shall be entitled to participate in any arbitration or CCAA Court proceeding conducted in accordance with the Dispute Resolution Procedure.

13.2 Investigation of Events causing a Material Adverse Effect

Without limiting the rights of the Provinces, Territories and any other Impacted Claimants as Aggrieved Parties, if the CCAA Plan Administrators are made aware of an issue, event or condition regarding Imperial which caused or would reasonably be expected to cause a Material Adverse Effect, or may constitute a Breach or Event of Default, they will convene an *ad hoc* meeting with the PTLC Chair and any other Impacted Claimants to provide a preliminary report regarding the issue.

If further information is required, the PTLC and any other Impacted Claimants may consult and prepare a written request for particulars ("**Request for Particulars**") which includes a statement of the Breach or Event of Default which Imperial is alleged to have committed. The PTLC Chair will provide the Request for Particulars to the CCAA Plan Administrators who shall send the Request for Particulars to Imperial. Notwithstanding the foregoing responsibility, the CCAA Plan Administrators may, in their discretion, decline to send to Imperial a Request for Particulars or other information request received from the PTLC Chair which, in the reasonable view of the CCAA Plan Administrators, is improper or irrelevant.

Within ten days of receipt of a Request for Particulars, Imperial shall be required to provide a written response to the Request for Particulars and advise why the circumstances at issue do not constitute a Breach or an Event of Default. The deadline specified for Imperial's response may be extended on a case by case basis by the CCAA Plan Administrators, in consultation with the PTLC Chair, and will take into account the nature and complexity of the issue under review in order to set a reasonable and realistic time frame for the response.

The CCAA Plan Administrators will provide to the PTLC Chair Imperial's written response to the Request for Particulars and their explanation regarding the alleged Breach or Event of Default. The PTLC Chair shall provide Imperial's written response to the PTLC and any other Impacted Claimants.

The PTLC and any other Impacted Claimants will then consult and decide whether their position is that the issue:

(a) Falls within Imperial's Ordinary Course Operational Activities such that it is not a Breach or an Event of Default;

(b) Is a Breach; or

(c) Is an Event of Default.

13.3 Resolution of Breaches by Parties

If an Aggrieved Party is of the view that Imperial has committed a Breach and it wishes to resolve such Breach, the Aggrieved Party shall deliver a written notice ("**Notice of Breach**") to Imperial providing particulars regarding the Breach to the extent they are known to the Aggrieved Party, including specifying all Sections of the Definitive Documents that are relevant to the Breach.

After receiving a Notice of Breach Imperial may, within 10 days of such receipt, deliver to the Aggrieved Party a written request for further written particulars regarding the Breach. The Aggrieved Party shall have 10 days to respond to such request in writing. The deadline specified for Imperial's response may be extended on a case by case basis by the CCAA Plan Administrator, in consultation with the Aggrieved Party, and will take into account the nature and complexity of the issue under review in order to set a reasonable and realistic time frame for the response.

Within 10 days after the later of the receipt of the Notice of Breach or the receipt of further particulars if any are known to the Aggrieved Party, Imperial shall deliver to the Aggrieved Party a written response to the Notice of Breach ("**Response**") which provides the full particulars of Imperial's position, including whether Imperial disputes the position of the Aggrieved Party in whole or in part, and the grounds for the disagreement with or denial of the position of the Aggrieved Party.

The Aggrieved Party and Imperial shall have a period of time not exceeding 30 days following the delivery of the Response to consider and, if they believe appropriate to do so, discuss or address the Breach. If the matter is addressed to the reasonable satisfaction of the Aggrieved Party and Imperial within such 30 day period, then the issue in dispute shall be deemed to be resolved and shall not be the basis for further remedies pursuant to the Definitive Documents.

13.4 Resolution of Breaches by Arbitrator

13.4.1 Notice of Arbitration

If the Aggrieved Party and Imperial fail to resolve a Breach within 30 days following Imperial's delivery of the Response, and the Aggrieved Party has decided to seek a resolution of the Breach by way of arbitration pursuant to Article 13, Section 13.2(b), they shall deliver a notice of arbitration to Imperial within a further thirty day period. Such notice of arbitration shall include the following information:

(a) The specific terms of the Definitive Documents that are relevant to the Breach and the relief sought;

(b) A concise summary of the material facts relevant to the issues raised in the Breach that are relied upon by the Aggrieved Party; and

(c) A statement of the material facts that Imperial accepts as correct, and a concise summary of the additional material facts upon which Imperial relies.

Notwithstanding the foregoing, on the CCAA Court's own motion or upon application by any of the Aggrieved Party, Imperial, its Tobacco Company Group or the CCAA Plan Administrator as applicable, in exceptional circumstances the CCAA Court may, in its discretion, decide that it shall hear and determine a Breach in lieu of the Arbitrator doing so.

All Breaches referred to the Arbitrator shall be arbitrated in accordance with the provisions of the *Arbitration Act, 1991*, S.O. 1991, c. 17, except to the extent that those statutory provisions are expressly varied by the terms hereof or the terms of the other Definitive Documents.

13.4.2 Appointment of an Arbitrator

The Aggrieved Party and Imperial shall agree upon an Arbitrator to appoint who:

(a) Is independent of the Parties and the CCAA Plan Administrators;

(b) Is not and has never been in the employ of or under contract with any Party or any CCAA Plan Administrator at any time; and

(c) Is qualified by education, experience and training to determine the subject matter of the Breach.

If the Aggrieved Party and Imperial are unable to reach an agreement regarding the choice of Arbitrator, the CCAA Court shall appoint the Arbitrator from a list of five prospective Arbitrators provided by the Aggrieved Party and Imperial. The five prospective Arbitrators shall fulfill the criteria set forth in subsections (a) to (c) immediately above and shall have not been rejected by the Aggrieved Party or Imperial. If the Aggrieved Party and Imperial are unable to agree upon the list of five prospective Arbitrators, then the CCAA Court may appoint an Arbitrator in its discretion.

The Arbitrator shall be empowered and shall have the discretion to conduct a mediation of the Breach and, in doing so, shall not be disqualified from conducting an arbitration hearing to resolve the Breach if the mediation is unsuccessful.

The Aggrieved Party shall advise the Arbitrator of the position of the CCAA Plan Administrator and provide to the Arbitrator any report prepared by the CCAA Plan Administrator in regard to the issue to be arbitrated.

13.5 Jurisdiction of Arbitrator

The Arbitrator has exclusive jurisdiction to determine:

(a) All Disputes pertaining to a Breach unless, pursuant to Article 13, Section 13.4.1, the CCAA Court, in its discretion, decides that exceptional circumstances exist which warrant the CCAA Court hearing and determining a Breach in lieu of the Arbitrator doing so;

(b) All questions pertaining to the interpretation of the terms of the Definitive Documents; and

(c) All questions of fact, law and mixed fact and law that arise in any Dispute referred to the Arbitrator for determination pursuant to Article 13, Section 13.4 herein.

In deciding a Dispute, the Arbitrator shall apply the laws of the Province of Ontario and the Applicable Laws of Canada.

The Arbitrator may receive evidence, rely upon it and determine what, if any, weight to give to the evidence, whether or not such evidence is admissible in a court of law.

All decisions of the Arbitrator shall be final and conclusive for all purposes, and shall bind the parties to the arbitration.

No appeal shall lie to the CCAA Court or any other Court in Canada from a decision of the Arbitrator on questions of fact, law or mixed fact and law.

13.6 Arbitration Remedies

The Arbitrator shall decide a Dispute regarding a Breach in accordance with Applicable Law, including equity, and may order specific performance, injunctions and other equitable remedies.

If the Arbitrator makes a finding against Imperial in regard to (i) the application of the Metric to calculate the Annual Contributions [Article 12, Section 12.4(viii)], or (ii) the calculation of the Reserved Amounts [Article 12, Section 12.4(ix)], the Arbitrator may:

(a) Fix the amount of the Annual Contributions or Reserved Amounts, as applicable, that the Arbitrator shall order Imperial to pay;

(b) Remit the matter back to Imperial with the direction that it recalculate the Annual Contributions or Reserved Amounts in accordance with the Arbitrator's findings, and make

a finding as to the amount of the adjustment Imperial owes to the Aggrieved Parties. The Arbitrator shall retain jurisdiction over the matter pending its final disposition; or

(c) Make any other order which the Arbitrator determines is appropriate.

The Arbitrator has the jurisdiction to make an order as to interest or any additional sum in respect of any amount found to be due and owing by Imperial. If Imperial withholds payment of all or a portion of the Annual Contributions, or Reserved Amounts, then:

(a) Interest shall accrue on the sum that is ultimately found to be owing to the Aggrieved Parties at the rate of interest payable pursuant to sections 127 and 129 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43 as amended, such interest to accrue daily until the arbitral award, inclusive of such interest, has been paid in full; and

(b) Any interest paid by Imperial shall not be applied to reduce the balance of the Global Settlement Amount owing.

13.7 Enforcement of Arbitrator's Awards

A Party who is entitled to enforcement of an award made by the Arbitrator may make an application to the CCAA Court on notice to the Party or Person against whom enforcement is sought. The CCAA Court shall give a judgment enforcing the Arbitrator's award and shall have the same powers with respect to the enforcement of the Arbitrator's award as with respect to the enforcement of its own judgments.

13.8 Costs of Arbitration

The Arbitrator may award full indemnity costs of an arbitration which include the parties' legal expenses, the fees and expenses of the Arbitrator and any other expenses related to the arbitration.

13.9 Jurisdiction of CCAA Court

After the Effective Time, the CCAA Court shall retain jurisdiction over the CCAA Proceedings, be seized of the implementation of Imperial's CCAA Plan and have exclusive supervisory jurisdiction over the administration of the CCAA Plan, except that the US Bankruptcy Court shall retain jurisdiction with respect to the Sanction Recognition Order, and for the joint supervision of the Quebec Administration Plan by the CCAA Court and the Quebec Superior Court as described in Article 7, Section 7.2, until such time as the CCAA Plans have been fully implemented, including payment of the Global Settlement Amount in full.

The CCAA Court shall, in its discretion, give such directions and make such orders as are necessary to facilitate the Parties completing the implementation of the CCAA Plan, including determining any Disputes that may arise between the Tobacco Companies, any or all members of the Tobacco Company Groups, the Claimants and/or the CCAA Plan Administrators arising out of or relating to the CCAA Plan in accordance with the Dispute Resolution Procedure.

Without exception, the CCAA Court shall have the exclusive jurisdiction to determine:

(a) Whether a matter falls within the scope of Article 13, Section 13.1 herein such that it shall be determined through the Dispute Resolution Procedure;

(b) Whether, on the CCAA Court's own motion or upon application by an Aggrieved Party, Imperial, a member of its Tobacco Company Group or the CCAA Plan Administrators as applicable, the CCAA Court may, in its discretion, decide to hear and determine a Breach in lieu of the Arbitrator doing so in accordance with Article 13, Section 13.4 herein; and

(c) All proceedings regarding Events of Default in accordance with Article 13, Section 13.11 herein.

13.10 Appeals from Orders or Decisions of CCAA Court

Imperial, any applicable members of its Tobacco Company Group, the CCAA Plan Administrator or any Aggrieved Party who is a party to a proceeding that is determined by the CCAA Court in accordance with the Dispute Resolution Procedure may appeal from the order or decision of the CCAA Court in accordance with Sections 13, 14 and 15 of the CCAA.

13.11 Resolution of Events of Default by CCAA Court

Upon the occurrence of any Event of Default, an Aggrieved Party shall be immediately entitled to exercise all rights and remedies available pursuant to the CCAA Plan and any other Definitive Documents and the laws of Ontario and the laws of Canada, including applying to the CCAA Court for such relief as the CCAA Court finds appropriate.

In addition, upon the occurrence of any of the Events of Default enumerated in Article 12, Sections 12.2(d) to 12.2(i) herein, the CCAA Plan Administrator shall also be entitled to apply to the CCAA Court for such relief as the CCAA Court finds appropriate.

The CCAA Court shall have the exclusive jurisdiction to determine all proceedings regarding Events of Default. The CCAA Court shall have exclusive jurisdiction to determine all matters related to the enforcement of the terms of the Contribution Security Agreement and the exercise of any rights, remedies and powers that the Collateral Agent may have under the Contribution Security Agreement, at law, in equity or under the PPSA.

During the pendency of any proceeding in the CCAA Court relating to the occurrence of an Event of Default, Imperial shall continue to comply with its obligations pursuant to the Definitive Documents, including the obligation to pay the Annual Contributions and Reserved Amounts for deposit into the Global Settlement Trust Account and Supplemental Trust Account.

Upon the occurrence of:

(a) An Event of Default referred to in Article 12, Section 12.3(a) herein, or

(b) An Event of Default referred to in Article 12, Section 12.3(b) or Section 12.3(c) herein, where either Imperial fails to cure such Event of Default within the Monetary Cure Period, Non-Monetary Cure Period or Extended Cure Period, as applicable, or such Event of Default is incapable of being cured,

the terms of Article 5, Section 5.11 shall govern, and Imperial shall fulfill its obligations thereunder. If Imperial fails to deposit into the Global Settlement Trust Account or the Supplemental Trust Account, as applicable, any amount at all on account of its respective share of any of the Upfront Contribution, any Annual Contribution or any Reserved Amounts, then the balance remaining to be paid of Imperial's share of the Global Settlement Amount shall accelerate and be deemed to be due and payable in full without any further action being required to be taken by any Aggrieved Party, and any and all amounts owing by Imperial under or in respect of the CCAA Plan or Definitive Documents shall bear interest at the rate of interest payable pursuant to sections 127 and 129 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43 as amended. In the event that an Impacted Claimant seeks to invoke the acceleration clause and any other Impacted Claimant or any Tobacco Company, including the defaulting Tobacco Company, take exception to such action, then the Impacted Claimant seeking to invoke the acceleration clause or the Tobacco Company may bring the issue before the CCAA Court for determination.

ARTICLE 14. CCAA PLAN ADMINISTRATORS

14.1 Appointment of CCAA Plan Administrators

Pursuant to the CCAA Plan Administrators' Order, the CCAA Court shall be requested to approve the appointment of an Administrator for the CCAA Plan of each Tobacco Company (collectively, the "**CCAA Plan Administrators**") which shall administer the implementation of the Tobacco Company's CCAA Plan. The CCAA Plan Administrators' Order shall specify the effective date of the CCAA Plan Administrators' appointment.

Subject to the approval of the CCAA Court, the following firms shall be appointed to serve as the CCAA Plan Administrators until such time as such firms may be replaced with the further approval of the CCAA Court:

(a) For Imperial, FTI Consulting Canada Inc;

(b) For RBH, Ernst & Young Inc.; and

(c) For JTIM, Deloitte Restructuring Inc.

14.2 Role of CCAA Plan Administrators

The CCAA Plan Administrators shall be neutral and independent from the Tobacco Companies, the Tobacco Company Groups and the Claimants and, in this capacity, shall report to the CCAA Court. From time to time, in their discretion, the CCAA Plan Administrators may seek directions from the CCAA Court regarding any matters relevant to the implementation or administration of the Tobacco Companies' CCAA Plans.

For greater certainty, in no circumstances shall the CCAA Plan Administrators:

(a) Be or be deemed to be the representatives of the Claimants, Tobacco Companies and/or Tobacco Company Groups for the purposes of the implementation and administration of the CCAA Plan (including, without limitation, in respect of any notice, consent or agreement contemplated herein), or for any other purpose;

(b) Have the authority to bind any of the Claimants in respect of any matters relating to the CCAA Plan, or any other matter; or

(c) Have the authority to bind any of the Tobacco Companies or Tobacco Company Groups in respect of any matters relating to the CCAA Plan, or any other matter.

The global settlement of all Tobacco Claims in Canada involves the concurrent resolution of the CCAA Proceedings of Imperial, RBH and JTIM in accordance with the terms of the CCAA Plans. As will be set forth with more particularity in the CCAA Plan Administrators' Order in each CCAA Proceeding, as appropriate and as necessitated by the circumstances of the matters being addressed, the CCAA Plan Administrators shall consult with each other and act jointly and in concert in fulfilling their duties and responsibilities enumerated in Article 14, Section 14.4 herein. Accordingly, in certain instances in the CCAA Plan, the joint fulfillment of the CCAA Plan Administrators' duties and responsibilities is referenced. The CCAA Plan Administrators shall have access to all documents and information provided by each Tobacco Company during the Contribution Period, including the financial and other information produced by each Tobacco Company pursuant to Article 10 of the CCAA Plan.

14.3 Trustees of the Global Settlement Trust Account, PCC Trust Account, QCAP Trust Account and Cy-près Trust Account

The CCAA Plan Administrators shall oversee the Global Settlement Trust Account, PCC Trust Account, QCAP Trust Account, Cy-près Trust Account, Miscellaneous Claims Fund, CCAA Plan Administration Reserve Account and PCC Compensation Plan Reserve Account. For greater certainty, the CCAA Plan Administrators shall not be trustees in any capacity other than in regard to holding the Global Settlement Trust Account, PCC Trust Account, QCAP Trust Account, Cy-près Trust Account, Miscellaneous Claims Fund, CCAA Plan Administration Reserve Account and PCC Compensation Plan Reserve Account. The details regarding these accounts will be set forth in greater detail in the CCAA Plan Administrators' Order.

14.4 Duties and Responsibilities of CCAA Plan Administrators

In implementing the administration of the CCAA Plans during the Contribution Period, the duties and responsibilities of the CCAA Plan Administrators shall be as set out below provided, however, that the CCAA Plan Administrators shall incur no liability of any kind whatsoever to the Provinces, Territories, any Impacted Claimants or any other Person in respect of their performance of such duties and responsibilities and shall be held harmless in this regard:

(a) On an annual basis, receiving and reviewing the Business Plan and accompanying MD&A which each Tobacco Company shall provide pursuant to Article 10, Sections 10.1 and Section 10.2.2 of their respective CCAA Plans;

(b) On a quarterly basis, receiving and reviewing the financial statements and accompanying MD&A which each Tobacco Company shall provide pursuant to Article 10, Section 10.2.3 herein;

(c) On an annual basis, receiving and reviewing the financial statements with notes that each Tobacco Company shall provide pursuant to Article 10, Section 10.2.1 herein;

(d) Receiving and reviewing the information that each Tobacco Company shall provide to the CCAA Plan Administrators regarding the calculation of the Annual Contributions and Reserved Amounts to be paid by each Tobacco Company in respect of each calendar year pursuant to Article 10, Section 10.8 herein;

(e) Receiving and reviewing the information that each Tobacco Company shall provide in response to the *ad hoc* requests made from time to time by the CCAA Plan Administrators in connection with the Tobacco Company's Business Plan, annual MD&A, quarterly MD&A and Annual Financial Statements pursuant to Article 10, Section 10.3 herein;

(f) Reporting to the Provinces, Territories and any Impacted Claimants regarding any issue, event or condition pertaining to a Tobacco Company which is disclosed to the CCAA Plan Administrators as an event which may constitute a Material Adverse Effect, or may constitute a Breach or an Event of Default;

(g) Overseeing the investment of the Upfront Contributions, Annual Contributions and Reserved Amounts in accordance with approved investment guidelines pending disbursement to the Claimants, and reporting from time to time to the Provinces, Territories and any Impacted Claimants regarding same;

(h) Reporting to the Provinces, Territories and any Impacted Claimants regarding the calculation of the amount of the Annual Contributions and Reserved Amounts payable by the Tobacco Companies in each calendar year;

(i) Overseeing and concurring with the release of funds from the Supplemental Trust Account pursuant to Article 5;

(j) Administering the distribution to the Claimants of amounts from the Global Settlement Trust Account in accordance with Article 16, Sections 16.1, 16.2 and 16.3 until such time as the implementation of all of the CCAA Plans has been completed;

(k) Overseeing the administration of the PCC Compensation Plan including:

(i) Ensuring that the PCC Compensation Plan Amount is invested in accordance with approved investment guidelines pending disbursement to the Claims Administrator for payment to the Eligible Pan-Canadian Claimants;

(ii) Entering into a written agreement, that is subject to approval by the CCAA Court, with the Claims Administrator for the provision of services to process claims made to the PCC Compensation Plan;

(iii) Reviewing the budget submitted by the Claims Administrator for the administration of the claims made to the PCC Compensation Plan;

(iv) From time to time, advancing instalments of funds from the PCC Compensation Plan Amount to the Claims Administrator to enable it to make Individual Payments to Eligible Pan-Canadian Claimants; and

(v) Receiving and reviewing reports made annually, and as circumstances warrant at any other times as requested by the CCAA Plan Administrators in their discretion or as the CCAA Court directs, by the Claims Administrator regarding, without limitation, the publication of notices, the PCC Claims Application Deadline to file claims, claims approved, claims rejected, claims under review, any delays in the claims process, disbursements made to Eligible Pan-Canadian Claimants, fees charged and disbursements made;

(l) Certain oversight activities regarding the Cy-près Foundation;

(m) Overseeing the administration of the Quebec Administration Plan including:

(i) Ensuring that the QCAP Settlement Amount is invested in accordance with approved investment guidelines pending disbursement to the Claims Administrator for payment to the Eligible *Blais* Class Members;

(ii) Entering into a written agreement, that is subject to approval by the CCAA Court, with the Claims Administrator for the provision of services to process claims made to the Quebec Administration Plan;

(iii) Reviewing the budget submitted by the Claims Administrator for the administration of the claims made to the Quebec Administration Plan;

(iv) From time to time, advancing instalments of funds from the QCAP Settlement Amount to the Claims Administrator to enable it to make Compensation Payments to Eligible *Blais* Class Members; and

(v) Receiving and reviewing reports made annually, and as circumstances warrant at any other times as requested by the CCAA Plan Administrators in their discretion or as the CCAA Court directs, by the Claims Administrator regarding, without limitation, the publication of notices, the *Blais* Claims Application Deadline to file claims, claims approved, claims rejected, claims under review, any delays in the claims process, disbursements made to Eligible *Blais* Class Members, fees charged and disbursements made;

(n) On an annual basis, and as circumstances warrant at any other times in the discretion of the CCAA Plan Administrators, or as the CCAA Court directs, reporting to the CCAA Court regarding:

(i) The annual amounts of the Annual Contributions and Reserved Amounts paid by the Tobacco Companies for deposit into the Global Settlement Trust Account and Supplemental Trust Account, and the progress of the payment of the share of the Global Settlement Amount allocated to the Provinces and Territories;

(ii) The progress of the payment of the share of the Global Settlement Amount allocated to the Tobacco Producers;

(iii) The progress of the administration of the PCC Compensation Plan including the publication of notices, the PCC Claims Application Deadline to file claims, claims approved, claims rejected, claims under review, any delays in the claims process, disbursements made to Eligible Pan-Canadian Claimants, fees charged and disbursements made;

(iv) The progress of the administration of the Cy-près Fund;

(v) The progress of the administration of the Quebec Administration Plan including the publication of notices, the *Blais* Claims Application Deadline to file claims, claims approved, claims rejected, claims under review, any delays in the claims process, disbursements made to Eligible *Blais* Class Members, fees charged and disbursements made; and

(vi) Any other matter which the CCAA Plan Administrators in their discretion deem to be appropriate.

For greater certainty, the CCAA Plan Administrators shall not conduct an audit or other assurance engagement, or otherwise attempt to verify the accuracy or completeness of the financial information in each Tobacco Company's Business Plan, annual MD&A, quarterly MD&A, Annual Financial Statements and any information produced by a Tobacco Company in response to an *ad hoc* request from the CCAA Plan Administrators.

Also for greater certainty, the duties and responsibilities of the CCAA Plan Administrators shall be fully described in orders of the CCAA Court appointing the CCAA Plan Administrators.

14.5 CCAA Plan Administrators' Communications

The CCAA Plan Administrators shall communicate with:

(a) the Chair of the Provincial and Territorial Liaison Committee representing the Provinces and Territories;

(b) the Administrative Coordinator in regard to the Quebec Administration Plan and Quebec Class Counsel representing the Quebec Class Action Plaintiffs;

(c) the Administrative Coordinator in regard to the PCC Compensation Plan and the PCC Representative Counsel for the Pan-Canadian Claimants;

(d) Dr. Robert Bell, the Chair of the Cy-près Foundation;

(e) *Knight* Class Counsel;

(f) Counsel for the Tobacco Producers; and

(g) the Tobacco Companies.

Notwithstanding the foregoing, in the performance of their duties and responsibilities under the CCAA Plan, the CCAA Plan Administrators may, in their discretion, communicate with any individuals as necessary or desirable.

14.6 Distributions to Claimants from Global Settlement Trust Account

The CCAA Plan Administrators shall, subject to the approval of the CCAA Court, administer the Global Settlement Trust Account and, from time to time, shall authorize the payment from the Global Settlement Trust Account of distributions in accordance with Article 16, Sections 16.1, 16.2 and 16.3 herein, which will be paid to the:

(a) Quebec Class Action Plaintiffs;

(b) Pan-Canadian Claimants;

(c) Provinces and Territories;

(d) Cy-près Foundation;

(e) Tobacco Producers; and

(f) *Knight* Class Action Plaintiffs.

14.7 Advisors to CCAA Plan Administrator

The CCAA Plan Administrator, in its discretion, may retain any advisors, including legal, financial, investment or other advisors, to advise and assist it to carry out its duties in relation to the administration of the CCAA Plan.

14.8 Role of Court-Appointed Mediator after Sanction Order

The Court-Appointed Mediator may provide any services after the date of the Sanction Order, as requested by either the CCAA Plan Administrators or the CCAA Court, and approved by the CCAA Court.

14.9 Payment of Costs

The professional fees, other fees, costs, disbursements, expenses, court costs and other expenditures, and all applicable Sales and Excise Taxes thereon (collectively, "**Costs**"), charged and incurred in relation to the settlement of the Tobacco Claims and the implementation and administration of the CCAA Plan shall be paid as follows:

(a) All Costs incurred in respect of:

  (i) All services which the CCAA Plan Administrator provides in relation to the implementation and administration of the CCAA Plan, including the fulfillment of its duties and responsibilities enumerated in Article 14, Section 14.4 herein, and

(ii) All services provided by all legal, financial, investment or other advisors engaged by the CCAA Plan Administrator,

shall be paid biweekly by Imperial. From time to time, the CCAA Plan Administrator shall pass its accounts in the CCAA Court at intervals as the CCAA Court directs;

(b) All Costs for the services of the Court-Appointed Mediator provided after the date of the Sanction Order, including for the services of any of his legal or other advisors, shall be paid equally by the Tobacco Companies;

(c) All Costs for the services of the Claims Administrator, including for the services of any of its legal or other advisors, incurred in respect of the administration of the PCC Compensation Plan shall be paid equally by the Tobacco Companies;

(d) All Costs for the services provided by the Administrative Coordinator, including for the services of any legal or other advisors to the Administrative Coordinator, shall be paid equally by the Tobacco Companies;

(e) All Costs incurred in respect of the administration of the Cy-près Foundation shall be paid from the Cy-près Fund;

(f) The Quebec Class Counsel Fee shall be paid out of and deducted from the QCAP Settlement Amount. The Quebec Class Counsel Fee and the retainer agreement respecting fees and disbursements between the Quebec Class Counsel and the representative plaintiffs in the Quebec Class Actions are subject to the approval of the CCAA Court and shall be dealt with at the Sanction Hearing;

(g) All Costs incurred in respect of the services provided by Raymond Chabot (as agent for the Quebec Class Counsel on behalf of the QCAPs) in relation to the Quebec Administration Plan both before and after the Plan Implementation Date shall be paid by the Quebec Class Counsel out of the Quebec Class Counsel Fee;

(h) All Costs for the services of the Claims Administrator, including for the services of any of its legal or other advisors, incurred in respect of the administration of the Quebec Administration Plan shall be paid from the balance of the QCAP Settlement Amount net of the Quebec Class Counsel Fee;

(i) All Costs for the services which the PCC Representative Counsel, including their advisors, provide in connection with the performance of their duties under the CCAA Plan, including the PCC Compensation Plan, and in the CCAA Proceeding shall be paid equally by the Tobacco Companies;

(j) The Counsel for the Tobacco Producers' Fee shall be paid out of and deducted from the Tobacco Producers Settlement Amount. The Counsel for the Tobacco Producers' Fee and the retainer agreement respecting fees and disbursements between the Counsel for the Tobacco Producers and the representative plaintiffs in the Tobacco Producers' Actions are subject to the approval of the CCAA Court;

(k) All Costs and disbursements of any kind incurred in respect of the administration of the distribution of payments to eligible Tobacco Producers shall be paid from the Tobacco Producers Settlement Amount;

(l) The *Knight* Class Counsel Fee shall be paid out of and deducted from the *Knight* Class Action Plaintiffs Settlement Amount. The *Knight* Class Counsel Fee and the retainer agreement respecting fees and disbursements between the *Knight* Class Counsel and the representative plaintiff in the *Knight* Class Action are subject to the approval of the CCAA Court; and

(m) All Costs and disbursements of any kind incurred in respect of the settlement of the *Knight* Class Action shall be paid from the *Knight* Class Action Plaintiffs Settlement Amount.

The Costs enumerated in Article 14, Sections 14.9(a), (b), (c), (d) and (i) are expenses of the business and deducted from income in the calculation of the Metric.

ARTICLE 15. CCAA PLAN ADMINISTRATION RESERVE AND PCC COMPENSATION PLAN RESERVE

15.1 CCAA Plan Administration Reserve

On the Plan Implementation Date, the CCAA Plan Administration Reserve in the amount of $25.0 million, which sum shall be paid out of the Upfront Contributions, shall be established as security for the CCAA Plan Administration Reserve Costs.

The CCAA Plan Administrator will hold the CCAA Plan Administration Reserve in trust for those entitled to be paid CCAA Plan Administration Reserve Costs pursuant to the CCAA Plan. If the CCAA Plan Administration Reserve is no longer required as security after the administration of the CCAA Plan has been completed, any amount remaining in the CCAA Plan Administration Reserve shall be released by the CCAA Plan Administrator and paid to the Provinces and Territories in accordance with the percentages set out in the table in Article 16, Section 16.3.

15.2 PCC Compensation Plan Reserve

On the Plan Implementation Date, the PCC Compensation Plan Reserve in the amount of $5.0 million, which sum shall be paid out of the Upfront Contributions, shall be established as security for the PCC Compensation Plan Reserve Costs.

The CCAA Plan Administrators will hold the PCC Compensation Plan Reserve in trust for those entitled to be paid PCC Compensation Plan Reserve Costs pursuant to the CCAA Plan. If the PCC Compensation Plan Reserve is no longer required as security after the administration of the CCAA Plan has been completed, any amount remaining in the PCC Compensation Plan Reserve shall be released by the CCAA Plan Administrators and paid to the Provinces and Territories in accordance with the percentages set out in the table in Article 16, Section 16.3.

ARTICLE 16. CLAIMANT ALLOCATION

16.1 Claimant Allocation

The Global Settlement Amount shall be allocated among the Claimants and the Cy-près Foundation ("**Claimant Allocation**") as follows:

All amounts in CAD, billions

Provinces and Territories Settlement Amount:	24.725
QCAP Settlement Amount ($4.250 minus $0.131 allocated to Cy-près Foundation):	4.119
PCC Compensation Plan Amount:	2.521
Cy-près Fund (inclusive of $0.131 QCAP Cy-près Contribution):	1.000
Tobacco Producers Settlement Amount:	0.015
Knight Class Action Plaintiffs Settlement Amount:	0.015
Miscellaneous Claims Amount (may be increased to $0.060 if the Tobacco Companies make an election pursuant to Section 18.2.1):	0.025
CCAA Plan Administration Reserve	0.075
PCC Compensation Plan Reserve	0.005
Total:	32.500

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Estimated Upfront Contributions Available: **12.456** [See calculation below, 2]

Period[4]	Upfront Contribution	Annual Contributions						Total
		Year 1 (2025)	Year 2 ('26)	Year 3 ('27)	Year 4 ('28)	Year 5 ('29)	Remainder to end of Contribution Period	
Amount Available[3]	12.456	1.111	1.078	1.067	1.037	1.037	14.714	32.500
Provinces & Territories	6.202	0.361	0.682	0.942	0.912	0.912	14.714	24.725
QCAPs[5, 6, 7, 8]	3.869	0.250						4.119
PCCs[6, 7, 8]	1.750	0.500	0.271					2.521
Cy-près Foundation[5, 6]	0.500		0.125	0.125	0.125	0.125		1.000
Tobacco Producers[8]	0.015							0.015
Knight Class Action Plaintiffs[8]	0.015							0.015
Miscellaneous Claims Fund[7]	0.025							0.025
CCAA Plan Administration Reserve[7]	0.075							0.075
PCC Compensation Plan Reserve[7]	0.005							0.005
Total allocated	**12.456**	**1.111**	**1.078**	**1.067**	**1.037**	**1.037**	**14.714**	**32.500**

16.2 Explanatory Notes

1. In preparing the Claimant Allocation, the Court-Appointed Mediator and Monitors have been provided with, and have relied upon, unaudited financial information prepared by the Tobacco Companies. The Monitors have reviewed this financial information for reasonableness, internal consistency and use in the context in which it was provided. However, the Monitors have not audited, or otherwise attempted to verify the accuracy or completeness of such information in a manner that would wholly or partially comply with GAAS pursuant to the Chartered Professional Accountants of Canada Handbook and, accordingly, the Monitors express no opinion or other form of assurance contemplated under GAAS in respect of the financial information. For clarity, the Court-Appointed Mediator has not reviewed the aforementioned financial information.

   This financial information consists of forecasts and projections. An examination or review of the financial forecast and projections, as outlined in the Chartered Professional

Accountants of Canada Handbook, has not been performed. The financial information was prepared based on the Tobacco Companies' estimates and assumptions.

Readers are cautioned that since projections are based on assumptions about future events and conditions that are not ascertainable, the actual results will vary from the projections, even if the assumptions materialize, and the variations could be significant.

2. In the table below, the Upfront Contributions are as estimated as at December 31, 2024 and calculated as estimated in the Spring 2024 5-year forecasts prepared by the Tobacco Companies. The Upfront Contributions will be as noted herein for all Claimants except the Provinces and Territories. The Upfront Contributions for the Provinces and Territories will be equal to the total Upfront Contributions less the Upfront Contributions being paid to the other Claimants, the Miscellaneous Claims Amount, the CCAA Plan Administration Reserve and the PCC Compensation Plan Reserve.

All amounts in CAD, billions

Projected Upfront Contributions as at December 31, 2024:

JTIM:	1.581
ITCAN:	4.849
RBH:	5.792
Cash Security Deposits:	0.984
Total:	13.206
Less: Working Capital	(0.750)
Projected Available Upfront Contributions:	**12.456**

3. The Annual Contribution percentage of Net After-Tax Income is calculated as set out in the CCAA Plan. The Claimant Allocation is based on 85% of estimated Net After-Tax Income received from the Tobacco Companies (the percentage of Net After-Tax Income to be reduced in 5.0% increments every five years pursuant to Article 5, Section 5.6 herein). The "Amount Available" is based on the 5-year financial projections provided by the Tobacco Companies in spring 2024. The projection assumes that the 2028 results are replicated thereafter. The Claimant Allocation does not include any Tax Refunds that may be available during the Contribution Period.

4. Payment is contemplated to be made within 182 days following the end of the period noted. For example, the "Year 1 (2025)" payment would be made in mid 2026.

5. The Cy-près Fund includes $131 million of the QCAP Settlement Amount funded to the Cy-près Fund (in addition to the $869 million specifically allocated to the Cy-près Fund).

6. The Year 1 and Year 2 payments to the QCAPs and the PCCs and the Year 2 payment to the Cy-près Foundation will be made in priority to those being made to the Provinces and Territories in the event of a shortfall relative to the estimated Annual Contributions available.

7. If there are any funds remaining in the QCAP Settlement Amount, the PCC Compensation Plan Amount, the CCAA Plan Administration Reserve, the PCC Compensation Plan Reserve and/or the Miscellaneous Claims Fund, such funds shall be paid to the Provinces and Territories (in accordance with the percentages set out in the table in Article 16, Section 16.3), as the foregoing is more particularly defined in paragraph 55 of the Quebec Administration Plan, paragraph 54 of the PCC Compensation Plan, Article 15, Sections 15.1 and 15.2 herein, and Article 18, Section 18.2.5 herein.

8. The Quebec Class Counsel Fee, Counsel for the Tobacco Producers' Fee and *Knight* Class Counsel Fee are subject to approval by the CCAA Court. Subject to such approval, these fees will be paid in full at the time of plan implementation.

16.3 Provincial and Territorial Allocation

The Provinces and Territories have agreed that the Provinces and Territories Settlement Amount shall be apportioned among the Provinces and Territories in accordance with the percentages set out in the table below:

Province/Territory	Percentage Share of Provinces and Territories Settlement Amount
British Columbia	14.4710%
Alberta	12.6272%
Saskatchewan	2.8787%
Manitoba	4.5252%
Ontario	28.7761%
Québec	26.8248%
New Brunswick	2.4117%
Nova Scotia	3.1740%

Province/Territory	Percentage Share of Provinces and Territories Settlement Amount
Prince Edward Island	0.6605%
Newfoundland and Labrador	2.1471%
Yukon	0.3973%
Northwest Territories	0.7269%
Nunavut	0.3795%
Total:	100.0000%

ARTICLE 17. DISTRIBUTIONS, PAYMENTS AND CURRENCY

17.1 Distributions Generally

All distributions to Affected Creditors and other payments to be effected pursuant to the CCAA Plan will be made pursuant to this Article 17. For greater certainty, all payments and distributions pursuant to this Article 17 will be subject to satisfaction or waiver of the Plan Implementation Conditions set forth in Article 19, Section 19.3 and the occurrence of the Effective Time, and will occur in accordance with the timing set out in Article 4, Section 4.2. Except as otherwise expressly stated herein, FTI, whether in its capacity as the Monitor and/or as the CCAA Plan Administrator, shall have the sole discretion to determine the timing for any distributions to be made under the CCAA Plan.

17.2 Payment of Claimants' Claims

All distributions to the Claimants will be made pursuant to this Article 17 and Article 16, Sections 16.1, 16.2 and 16.3 herein.

17.3 Payment of Miscellaneous Claims

All distributions to any Putative Miscellaneous Claimants will be made pursuant to this Article 17 and Article 18, Section 18.2.1 to Section 18.2.5.

17.4 Payment of Claims secured by the Administration Charge

To the extent that such payments have not already been made, forthwith after the Plan Implementation Date, Imperial shall pay in full all Claims secured by the Administration Charge as at the Plan Implementation Date.

17.5 Payment of Claims secured by the Court-Appointed Mediator Charge

To the extent that such payments have not already been made, forthwith after the Plan Implementation Date, Imperial shall pay in full all Claims secured by the Court-Appointed Mediator Charge as at the Plan Implementation Date.

17.6 Method of Distribution

All distributions or other payments by the CCAA Plan Administrators to any Person entitled to receive a distribution or payment under the CCAA Plan shall be made by wire transfer in accordance with wire transfer instructions, in form satisfactory to the CCAA Plan Administrators, provided by such Person to the CCAA Plan Administrators at least fifteen (15) Business Days prior to the Plan Implementation Date. If any such Person wishes to thereafter change its wire transfer instructions, notice, in form satisfactory to the CCAA Plan Administrators, must be given to the CCAA Plan Administrators at least fifteen (15) Business Days prior to any subsequent distribution or payment date.

For greater certainty, the CCAA Plan Administrators may, prior to initiating any wire transfer, make any verifications, as they deem appropriate in their discretion, to confirm and validate the wire transfer instructions received.

Notwithstanding the foregoing, in circumstances where the CCAA Plan Administrators consider it more practical or efficient to do so, certain payments hereunder may also be made by cheque.

17.7 Addresses for Distribution

Prior to the applicable Distribution Record Date, an Affected Creditor may, in writing to Imperial and FTI, whether in its capacity as the Monitor and/or as the CCAA Plan Administrator, change its address on file with Imperial for distribution purposes. For the avoidance of doubt, FTI will not have any responsibility to track such addresses or notices in any capacity.

17.8 Withholding Rights

FTI, whether in its capacity as the Monitor and/or as the CCAA Plan Administrator, Imperial and any other Person facilitating payments pursuant to the CCAA Plan will be entitled to deduct and withhold from any such payment to any Person such amounts as may be required to be deducted or withheld under any Applicable Law and to remit such amounts to the appropriate Governmental Authority or other Person entitled thereto. To the extent that amounts are so withheld or deducted and remitted to the appropriate Governmental Authority or other Person, such withheld or deducted amounts will be treated for all purposes hereof as having been paid to such Person as the remainder of the payment in respect of which such withholding or deduction was made. Without in any way limiting the generality of the foregoing, FTI, on behalf of Imperial, shall deduct from any distribution to an Affected Creditor hereunder any amounts as indicated by Employment and Social Development Canada in a Notice of Debt and remit such amounts to Employment and Social Development Canada pursuant to the *Employment Insurance Act* (Canada). Any Affected Creditor whose address on file with Imperial on the Distribution Record Date is not a Canadian address will be treated as a non-resident of Canada for purposes of any applicable non-resident withholding tax on all payments hereunder, subject to receipt by FTI or Imperial of information

satisfactory (in their sole discretion) that such Affected Creditor is not a non-resident. No gross-up or additional amount will be paid on any payment hereunder to the extent FTI, Imperial or any other Person deducts or withholds amounts pursuant to Article 17, Section 17.8. Notwithstanding any withholding or deduction, each Person receiving a payment will have the sole and exclusive responsibility for the satisfaction and payment of any tax obligations imposed by any Governmental Authority (including income and other tax obligations on account of such distribution).

17.9 Cancellation of Certificates and Notes, etc.

At the Effective Time, all debentures, notes, certificates, indentures, guarantees, agreements, invoices and other instruments evidencing Affected Claims, Released Claims or Miscellaneous Claims (and all guarantees associated with each of the foregoing), will not entitle any holder thereof to any compensation or participation other than as expressly provided for in the CCAA Plan and will be deemed cancelled and extinguished and be null and void.

17.10 Calculations

All amounts to be paid to the Claimants by Imperial pursuant to the CCAA Plan shall be calculated in accordance with Article 5, Section 5.1 to Section 5.15.

17.11 Currency Matters

Distributions to any Persons entitled to distributions under the CCAA Plan will be paid in Canadian dollars and any such Claims that are denominated in a currency other than the lawful money of Canada will be converted to the equivalent thereof in the lawful money of Canada at the noon rate of exchange as quoted by the Bank of Canada on March 8, 2019, in accordance with the Claims Procedure Order.

ARTICLE 18. RELEASES, MISCELLANEOUS CLAIMS, INJUNCTIONS AND DISPOSITION OF PENDING PROCEEDINGS

18.1 CCAA Plan Releases

18.1.1 Consideration for Release

The release ("**Release**") is given by the Releasors, individually and collectively, in consideration of (a) the Tobacco Companies' payment of the Upfront Contributions and promise to pay the Annual Contributions and Reserved Amounts to the Global Settlement Trust Account and Supplemental Trust Account in accordance with the Definitive Documents, (b) the agreement to provide shared services and other operational support to the Tobacco Companies by their respective Parents and relevant Affiliates, and (c) the other promises and commitments made by the Released Parties, or any of them as applicable, in the Definitive Documents.

18.1.2 Release

At the Effective Time, each of the Released Parties shall be, and shall be deemed to be, fully, finally, irrevocably and unconditionally released and forever discharged of and from any and all

of the Released Claims that any of the Releasors has ever had, now has, or may hereafter have against the Released Parties or any of them (either individually or with any other Person), whether or not based on conduct continuing after the Effective Time and whether or not presently known to any of the Releasors.

Nothing herein does release (and the Released Parties agree hereby that they will not assert otherwise), or is intended to release, any Claim of a Released Party (including its Representatives) that has been, could have been or could be advanced, directly or indirectly, against any other Released Party (including its Representatives) other than the Tobacco Companies and their respective Subsidiaries and Representatives (such other Released Parties, not including the Tobacco Companies and their respective Subsidiaries and Representatives, collectively, the "Other Released Parties"), in respect of:

(a) the development, design, manufacture, production, marketing, advertising, distribution, purchase, sale or disposition of Tobacco Products outside of Canada,

(b) the use of or exposure (whether directly or indirectly) to Tobacco Products or their emissions outside of Canada,

(c) the development of any disease related to the use of Tobacco Products outside of Canada,

(d) any representation or omission in respect of Tobacco Products outside of Canada, or

(e) conduct of the Other Released Parties not related to Canada;

provided that such Claim is not, in whole or in part, based on or related to the assets, obligations, business or affairs of the Tobacco Companies or conduct of the Other Released Parties related to Canada (and it is agreed that to the extent such Claim is based on or related to the assets, obligations, business or affairs of the Tobacco Companies or conduct of the Other Released Parties related to Canada, then that same extent of the Claim will be hereby released).

18.1.3 Claimant Contractual Release

The Claimant Contractual Release, which is attached to the CCAA Plan as Schedule "T", shall be executed and delivered by Imperial and each of the Claimants, or an authorized Person on their behalf, in favour of the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator, and their respective Representatives, and shall take effect as at the Effective Time. From and after the Effective Time, the Claimant Contractual Release will be binding on and enure to the benefit of the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator and their respective Representatives.

18.1.4 Release of Monitors

At the Effective Time, all Persons including the Released Parties, the Releasors and Affected Creditors (whether or not CCAA proofs of claim have been filed on their behalf), and the Unaffected Creditors, individually and collectively, shall be deemed to fully, finally, irrevocably and unconditionally release and forever discharge the Monitors and the CCAA Plan

Administrators, and their respective Affiliates, shareholders, Affiliates' shareholders, directors, officers, employees, legal counsel, advisors, consultants, Representatives and agents from any and all Claims whatsoever, which they have ever had, now have, or may hereafter have, against them, whether foreseen or unforeseen, whether matured or unmatured, or whether or not presently known, arising from or out of in whole or in part any omission, transaction, duty, responsibility, liability, obligation, dealing or other occurrence, or in any way in connection with the CCAA Proceedings, including: (i) any Claim that has been barred or extinguished pursuant to the terms of the Claims Procedure Order and/or the terms of the CCAA Plan; (ii) the CCAA Proceedings; (iii) the Chapter 15 Proceedings; (iv) the actions of the Monitors or the CCAA Plan Administrators and their legal counsel and advisors in connection with the CCAA Proceedings or the Chapter 15 Proceedings; (v) the business and affairs of the Tobacco Companies whenever or however conducted; (vi) the administration and management of the Tobacco Companies whenever or however conducted; (vii) the allocation of the Global Settlement Amount and any distributions, payments, disbursements from the Global Settlement Amount, and/or (viii) any matter or transaction involving any of the Tobacco Companies occurring in or in connection with the CCAA Proceedings or the Chapter 15 Proceedings including the CCAA Plans, the development thereof, and any and all actions, steps or transactions taken by the Monitors to implement the CCAA Plans, including in their capacity as CCAA Plan Administrators and in FTI's capacity as the Foreign Representative, and in each case, all Claims arising out of aforesaid actions or omissions above shall be forever waived and released (other than the right to enforce the Monitors' obligations under the CCAA Plans or any related document), all to the fullest extent permitted by Applicable Law.

Nothing in this Release shall derogate from the protections afforded to the Monitors or the CCAA Plan Administrators as officers of the CCAA Court, or in the case of FTI, as the Foreign Representative in the Chapter 15 Proceedings, and by the CCAA Plans, the CCAA, any other applicable legislation and any Orders made in the CCAA Proceedings or the Chapter 15 Proceedings. For greater certainty, the Monitors and the CCAA Plan Administrators shall not be responsible or liable for any obligations of the Tobacco Companies. The Monitors and the CCAA Plan Administrators and their respective Affiliates, shareholders, Affiliates' shareholders, employees, advisors, legal counsel, Representatives or agents shall not incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document.

18.1.5 Release of Court-Appointed Mediator

At the Effective Time, all Persons including the Released Parties, the Releasors and Affected Creditors (whether or not CCAA proofs of claim have been filed on their behalf), and the Unaffected Creditors, individually and collectively, shall be deemed to fully, finally, irrevocably and unconditionally release and forever discharge the Court-Appointed Mediator, and his Representatives, legal counsel, consultants and advisors, from any and all Claims whatsoever, which they have ever had, now have, or may hereafter have, against them, whether foreseen or unforeseen, whether matured or unmatured, or whether or not presently known to the Released Parties, Releasors, Affected Creditors and Unaffected Creditors arising from or out of in whole or in part any omission, transaction, duty, responsibility, liability, obligation, dealing or other occurrence in any way in connection with the CCAA Proceedings, including: (i) any Claim that

has been barred or extinguished pursuant to the terms of the Claims Procedure Order and/or the terms of the CCAA Plan; (ii) the CCAA Proceedings; (iii) the Chapter 15 Proceedings; (iv) the actions of the Court-Appointed Mediator as an officer of the CCAA Court carrying out his mandate as a neutral third party to mediate a global settlement in the Tobacco Companies' CCAA Proceedings; (v) the business and affairs of the Tobacco Companies whenever or however conducted; (vi) the administration and management of the Tobacco Companies whenever or however conducted; (vii) the allocation of the Global Settlement Amount and any distributions, payments, disbursements from the Global Settlement Amount, and/or (viii) any matter or transaction involving any of the Tobacco Companies occurring in or in connection with the CCAA Proceedings or the Chapter 15 Proceedings including the CCAA Plans, the development thereof, and any and all actions, steps or transactions taken by the Court-Appointed Mediator to implement the CCAA Plans, and in each case, all Claims arising out of aforesaid actions or omissions above shall be forever waived and released to the fullest extent permitted by Applicable Law.

Nothing in this Release shall derogate from the protections afforded to the Court-Appointed Mediator as an officer of the CCAA Court and by the CCAA Plans, the CCAA, any other applicable legislation, including pursuant to Section 142 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, and any Orders made in the CCAA Proceedings or the Chapter 15 Proceedings, including the orders appointing the Court-Appointed Mediator. In particular, the Court-Appointed Mediator shall not be liable to any Party or participant in the mediation for any act or omission in connection with the mediation process and shall have the immunity of a Judge of a Superior Court in Canada. For greater certainty, the Court-Appointed Mediator shall not be responsible or liable for any obligations of the Tobacco Companies. The Court-Appointed Mediator's heirs, successors, assigns, representatives, advisors, legal counsel, consultants or agents shall not incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document.

18.1.6 Release of Administrative Coordinator

At the Effective Time, all Persons including the Released Parties, the Releasors and Affected Creditors (whether or not CCAA proofs of claim have been filed on their behalf), and the Unaffected Creditors, individually and collectively, shall be deemed to fully, finally, irrevocably and unconditionally release and forever discharge the Administrative Coordinator and his Representatives from any and all Claims whatsoever, which they have ever had, now have, or may hereafter have, against them, whether foreseen or unforeseen, whether matured or unmatured, or whether or not presently known to the Released Parties, Releasors, Affected Creditors and Unaffected Creditors arising from or out of in whole or in part any omission, transaction, duty, responsibility, liability, obligation, dealing or other occurrence, or in any way in connection with the CCAA Proceedings, including: (i) the CCAA Proceedings; (ii) the Chapter 15 Proceedings; (iii) the development of the PCC Compensation Plan and the development of the Quebec Administration Plan; and (iv) the actions of the Administrative Coordinator in connection with the administration of the PCC Compensation Plan and the administration of the Quebec Administration Plan, and in each case, all Claims arising out of aforesaid actions or omissions above shall be forever waived and released to the fullest extent permitted by Applicable Law.

Nothing in this Release shall derogate from the protections afforded to the Administrative Coordinator by the CCAA Plans, the CCAA, any other applicable legislation and any Orders made in the CCAA Proceedings or the Chapter 15 Proceedings. For greater certainty, the Administrative Coordinator shall not be responsible or liable for any obligations of the Tobacco Companies. None of the Administrative Coordinator's heirs, successors, assigns, Representatives, advisors, legal counsel, consultants or agents shall incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document.

18.1.7 Indemnity of Monitors, CCAA Plan Administrators, Foreign Representative, Court-Appointed Mediator and Administrative Coordinator

Imperial shall indemnify and save harmless the Court-Appointed Mediator, the Monitors (FTI, EY and Deloitte) in their various capacities (including as the Monitors, the CCAA Plan Administrators, and Foreign Representative (as applicable)), the Administrative Coordinator and, as applicable, their respective Affiliates, shareholders, Affiliates' shareholders, directors, officers, employees, legal counsel, advisors, consultants, Representatives and agents (collectively, the "**Indemnified Parties**"), from and against all claims, demands, losses, actions, causes of action, costs, charges, expenses, damages and liabilities whatsoever, whether at law or in equity, in any way caused by or arising, directly or indirectly, in respect of any act, deed, matter or thing whatsoever made, done, acquiesced in or omitted in or about or in relation to the execution of each Indemnified Party's respective activities or duties in any way in connection with the CCAA Proceeding and the Chapter 15 Proceedings, including for the avoidance of doubt: (i) the actions of the Court-Appointed Mediator, the Monitors, the CCAA Plan Administrators and the Administrative Coordinator and their respective legal counsel and advisors in connection with the CCAA Proceeding and the Chapter 15 Proceedings, (ii) the business and affairs of Imperial whenever or however conducted, and (iii) any matter or transaction involving Imperial occurring in or in connection with the CCAA Proceeding and the Chapter 15 Proceedings, the CCAA Plan, or the development thereof (other than enforcement of Indemnified Parties' obligations under the CCAA Plan and the Definitive Documents). This indemnity shall survive the resignation or removal of the Indemnified Parties from any role, capacity, engagement, office or position relevant to its activities or duties in connection with the CCAA Plan. To the extent any Indemnified Party is not otherwise compensated by Imperial such Indemnified Party may resort to the Imperial CCAA Plan Administration Reserve for compensation.

18.1.8 Injunctions

From and after the Effective Time, all Persons will be permanently and forever barred, estopped, stayed and enjoined from:

(a) Commencing, conducting, continuing or making in any manner, directly or indirectly, any action, suit, claim, demand or other proceeding of any nature or kind whatsoever (including any proceeding in a judicial, arbitral, administrative or other forum) against any of the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator and their respective Representatives with respect to any and all Affected Claims and Released Claims;

(b) Enforcing, levying, attaching, collecting or otherwise recovering or enforcing by any manner or means, directly or indirectly, any judgment, award, decree or order against any of the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator or their respective Representatives, or their respective property with respect to any and all Affected Claims and Released Claims;

(c) Commencing, conducting, continuing or making against any other Person in any manner, directly or indirectly, any action, suit, claim, demand or other proceeding of any nature or kind whatsoever (including any proceeding in a judicial, arbitral, administrative or other forum) that relates to an Affected Claim or a Released Claim if such other Person makes a claim or might reasonably be expected to make a claim, in any manner or forum, including by way of contribution or indemnity or other relief, against one or more of the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator or their respective Representatives, unless such Claim of such other Person is itself an Affected Claim or a Released Claim;

(d) Creating, perfecting, asserting or otherwise enforcing, directly or indirectly, any Encumbrance of any kind against the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator, their respective Representatives or any of their respective property with respect to any and all Affected Claims and Released Claims, except for the exclusions in Article 18, Section 18.1.9 in relation to obligations arising from the Definitive Documents; and

(e) Taking any actions to interfere with the implementation or consummation of the CCAA Plan with respect to any and all Released Claims.

18.1.9 Released Parties' Fulfillment of Obligations pursuant to Definitive Documents

Notwithstanding any of the provisions herein, the Released Parties are not released from the due performance of their obligations arising from the Definitive Documents, and nothing in this Release shall prevent or restrict any of the Releasors or the CCAA Plan Administrators from pursuing any legal remedies against any of the Released Parties for non-performance of their obligations pursuant to the Definitive Documents, including the covenants of each Tobacco Company, its Parent and the relevant Affiliates within its Tobacco Company Group.

18.1.10 Releases are Final and Binding

The releases and injunctions in favour of the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator and their respective Representatives shall be final and binding on all the Releasors, Released Parties, Affected Creditors and Unaffected Creditors (except to the extent of their Unaffected Claims) as applicable, including any Claims resulting, directly or indirectly, from the consequences and effects relating to the acceptance of the CCAA Plan, the sanction thereof by the CCAA Court, the recognition thereof by the US Bankruptcy Court, or its implementation. The aforesaid final and binding effect of the CCAA Plan on the Releasors, Released Parties, Affected Creditors and

Unaffected Creditors (except to the extent of their Unaffected Claims) shall operate for all legal purposes as and from the Effective Time.

18.1.11 CCAA Meeting Orders and Sanction Orders

To facilitate the provision of the releases and the granting of the injunctions in favour of the Released Parties, Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator:

(a) Pursuant to the Orders governing the conduct of the Meeting of the Affected Creditors to consider and vote on the CCAA Plan:

(i) Quebec Class Counsel will be appointed to act as proxy and vote on behalf of the Quebec Class Action Plaintiffs in respect of the CCAA Plan;

(ii) PCC Representative Counsel will be appointed to act as proxy and vote on behalf of the Pan-Canadian Claimants in respect of the CCAA Plan;

(iii) *Knight* Class Counsel will be appointed to act as proxy and vote on behalf of the *Knight* Class Action Plaintiffs in respect of the CCAA Plan; and

(iv) Counsel for the Tobacco Producers will be appointed to act as proxy and vote on behalf of the Tobacco Producers in respect of the CCAA Plan; and

(b) The Sanction Order will:

(i) Authorize Quebec Class Counsel, PCC Representative Counsel, *Knight* Class Counsel and Counsel for the Tobacco Producers to execute and deliver the Claimant Contractual Release on behalf of the Quebec Class Action Plaintiffs, the Pan-Canadian Claimants, the *Knight* Class Action Plaintiffs, and the Tobacco Producers and Ontario Flue-Cured Tobacco Growers' Marketing Board, respectively;

(ii) Confirm that each of (A) the affirmative vote in respect of the CCAA Plan and (B) the signing of the Claimant Contractual Release, by or on behalf of each Claimant, shall be evidence of the consent of the Claimant to the treatment of its Claims for the purposes of Section 5.1(2) and/or Section 19(2) of the CCAA to the extent that they apply; and

(iii) Order that no action, proceeding or enforcement process in any court or tribunal may be commenced or continued against (A) any Released Party, the Monitor, the CCAA Plan Administrator, the Foreign Representative, the Court-Appointed Mediator, the Administrative Coordinator, or (B) any Person who claims or might reasonably be expected to claim in any manner or forum against any Released Party, the Monitor, the CCAA Plan Administrator, the Foreign Representative, the Court-Appointed Mediator, or the Administrative Coordinator, in respect of the Affected Claims and Released Claims without the prior written consent of the Released Party, the Monitor, the CCAA Plan Administrator, the Foreign Representative, the Court-Appointed Mediator, the Administrative Coordinator, as applicable, or leave

of the CCAA Court obtained on notice to the Released Party, the Monitor, the CCAA Plan Administrator, the Foreign Representative, the Court-Appointed Mediator and the Administrative Coordinator (as applicable), and the Tobacco Companies, including appropriate injunctive language with respect to same.

18.1.12 Future Legislation

The Released Parties and the Provinces and Territories recognize that a legislature's sovereign power to enact, amend and repeal legislation cannot be fettered. However, in the event that any legislation (including any regulations promulgated thereunder) similar or analogous to the HCCR Legislation may be enacted or amended by a Province or Territory at any time after the Effective Time, the Released Parties and the Provinces and Territories are *ad idem* that the enactment of such future legislation shall not render unenforceable or otherwise make ineffective any of the terms of the Claimants Contractual Release or of this Article 18.

18.2 Treatment of Miscellaneous Claims

18.2.1 Miscellaneous Claims Fund

From the Upfront Contributions deposited into the Global Settlement Trust Account, the one-time aggregate sum of **$25.0 million** ("**Miscellaneous Claims Amount**") shall be transferred to and deposited into a segregated interest-bearing trust account held in the Bank ("**Miscellaneous Claims Fund**"). The Miscellaneous Claims Amount, and interest accrued thereon, shall be held in the Miscellaneous Claims Fund for a period of three years from the Effective Time, or for such other period of time as the CCAA Plan Administrators are of the view is necessary and appropriate to permit the completion of the adjudication of any Miscellaneous Claims ("**Miscellaneous Claims Fund Period**").

The Tobacco Companies may unanimously elect to increase the Miscellaneous Claims Amount from $25.0 million to $60.0 million provided that:

(a) The $35.0 million top-up of the Miscellaneous Claims Amount shall be paid by the Tobacco Companies and shall be on top of the $32.5 billion Global Settlement Amount;

(b) The Tobacco Companies are in unanimous agreement regarding how they shall apportion payment of the $35.0 million among themselves and the source of the top-up funds; and

(c) The sourcing of the additional sum of $35.0 million shall not affect the amount nor the timing of the payments of the Upfront Contributions and the Global Settlement Amount.

If the Tobacco Companies make such election as aforesaid, this Section 18.2.1 shall be deemed to stipulate that the Miscellaneous Claims Amount is $60.0 million.

18.2.2 Determination of Miscellaneous Claims

The determination of all Miscellaneous Claims shall be governed by this Section 18.2 and the Claims Procedure Order, the Meeting Order and any other further Order of the CCAA Court, as applicable. A Putative Miscellaneous Claimant shall not be permitted to commence a proceeding

in any other forum except the CCAA Court with leave and, if any such proceeding is commenced, it shall be a nullity.

18.2.3 Leave required from CCAA Court to bring a Miscellaneous Claim Proceeding

Except for (i) an application for leave to commence a proceeding brought in the CCAA Court pursuant to this Section, and (ii) any subsequent proceeding commenced with leave of the CCAA Court, any proceeding commenced in any court relating to a Miscellaneous Claim shall be a nullity.

A Putative Miscellaneous Claimant shall bring an application to the CCAA Court seeking leave to commence a proceeding relating to the Miscellaneous Claim.

On the application for leave, the Putative Miscellaneous Claimant shall serve on Imperial and file with the CCAA Court:

(a) An affidavit setting out a concise statement of the material facts upon which the Putative Miscellaneous Claimant intends to rely; and

(b) An affidavit of documents disclosing, to the full extent of the Putative Miscellaneous Claimant's knowledge, information and belief, all documents relevant to any matter in issue in the proceeding relating to the Miscellaneous Claim that are or have been in the Putative Miscellaneous Claimant's possession, control or power.

On the application for leave, Imperial may serve on the Putative Miscellaneous Claimant and file an affidavit setting out a concise statement of the material facts on which Imperial intends to rely for the defence of the Miscellaneous Claim, but is not required to do so.

The CCAA Court shall not grant leave unless it finds that:

(a) The application for leave has been brought before the CCAA Court either prior to or no later than two years after the issuance of the Sanction Order;

(b) The Miscellaneous Claim was not fully, finally, irrevocably and unconditionally released and forever discharged, and permanently barred and enjoined pursuant to the terms of the CCAA Plan, Claims Procedure Order, Sanction Order, the Claimant Contractual Release and/or any other orders made in the CCAA Proceeding;

(c) The Miscellaneous Claim is being brought in good faith; and

(d) There is a reasonable possibility that the Miscellaneous Claim will be resolved in the Putative Miscellaneous Claimant's favour.

The Putative Miscellaneous Claimant shall bear the onus of establishing that leave should be granted.

If leave is granted, the CCAA Court shall have exclusive jurisdiction to adjudicate and determine the proceeding relating to the Miscellaneous Claim on its merits. Notwithstanding the foregoing,

the CCAA Court in its discretion may decide how the Miscellaneous Claim will be heard and determined.

Either the Putative Miscellaneous Claimant or Imperial may appeal from the decision of the CCAA Court on the application for leave or, if leave is granted, from any order or decision of the CCAA Court made in the proceeding relating to the Miscellaneous Claim, in accordance with Sections 13, 14 and 15 of the CCAA.

Both the Putative Miscellaneous Claimant and Imperial shall bear their own costs of the application for leave and any appeal from the decision of the CCAA Court on the application for leave.

If by final decision of the CCAA Court leave is not granted, and any appeal from such decision is dismissed, the Putative Miscellaneous Claimant shall be permanently and forever barred, estopped, stayed and enjoined from commencing any proceeding in any court relating to or arising from the Miscellaneous Claim.

18.2.4 Payment from Miscellaneous Claims Fund

Any judgments or awards made, or other amounts ordered to be paid in regard to Miscellaneous Claims shall be paid solely from the Miscellaneous Claims Fund.

18.2.5 Distribution of any Residual Monies from Miscellaneous Claims Fund

After the expiry of the Miscellaneous Claims Fund Period, to the extent that there remains any residual funds in the Miscellaneous Claims Fund after the payment of all judgments, awards and any other amounts ordered to be paid in regard to proven Miscellaneous Claims, any such residual funds shall be apportioned among the Provinces and Territories in accordance with the percentages set out in the table in Article 16, Section 16.3.

18.2.6 Sole Recourse for Miscellaneous Claims

All Putative Miscellaneous Claimants shall only have recourse to the Miscellaneous Claims Fund in regard to any Miscellaneous Claims and shall have no recourse in relation to any Miscellaneous Claims as against the Released Parties, the Claimants or their Representatives, or any other funds paid, held or administered pursuant to the CCAA Plan and all other Definitive Documents.

18.3 Disposition of Pending Proceedings

18.3.1 Termination of Pending Litigation other than Quebec Class Actions

As soon as possible after the Plan Implementation Date, the Parties shall take all steps and actions that are necessary and appropriate to dismiss with prejudice and without costs to any party or counsel the following proceedings pending in courts in the Provinces and Territories against the Tobacco Companies, certain members of their respective Tobacco Company Groups and the Canadian Tobacco Manufacturers' Council ("**Pending Litigation**"):

(a) The actions which the Provinces commenced pursuant to the HCCR Legislation claiming the recovery of expenditures for Health Care Benefits provided for Insured Persons resulting from Tobacco-related Disease or the risk of Tobacco-related Disease caused by the Tobacco Companies' tobacco-related wrongs, including any related motions, applications, leave applications or appeals, that are listed in Schedule "U" to the CCAA Plan;

(b) The *Knight* Class Action;

(c) The actions commenced by Individuals under the class proceedings legislation in British Columbia (other than the *Knight* Class Action), Alberta, Saskatchewan, Manitoba, Ontario, Nova Scotia, and Newfoundland and Labrador, that are listed in Schedule "V" to the CCAA Plan;

(d) The Tobacco Producers' Actions; and

(e) Any action, other than the Quebec Class Actions, regardless of whether the statement of claim was served, commenced by Individuals in Ontario, Quebec and Nova Scotia, or any other Province or Territory relating to Tobacco Claims or the subject matter of the CCAA Plan, that are listed in Schedule "W" to the CCAA Plan.

Imperial and the Claimants shall consent to the inclusion of orders in the Sanction Order providing that:

(a) Effective from Plan Implementation Date, all parties to the Pending Litigation, including each plaintiff, class representative, class member and defendant therein, shall be deemed to have given all consents necessary to effect the termination with prejudice and without costs of the Pending Litigation,

(b) The Sanction Order shall have full force and effect in all Provinces and Territories, the United States and elsewhere, and as against all Persons against whom it may apply; and

(c) Each applicable court in the Provinces and Territories in which the Pending Litigation was commenced is requested to:

    (i) Aid, recognize and assist the CCAA Court to confirm that, effective as and from the Plan Implementation Date, the CCAA Plan has fully and finally resolved and definitively settled the Pending Litigation,

    (ii) Provide such assistance to Imperial and its CCAA Plan Administrator, as an officer of the CCAA Court, as may be necessary or desirable to give effect to the Sanction Order or to assist Imperial and its CCAA Plan Administrator in carrying out the terms of the Sanction Order and CCAA Plan, and

    (iii) Issue such orders as may be necessary to terminate all of the Pending Litigation by a with prejudice dismissal without costs. Such dismissals shall be effected by the filing of the appropriate documents with each applicable court in each jurisdiction.

18.3.2 Disposition of Quebec Class Actions

As soon as possible after the Plan Implementation Date, Imperial and the QCAPs shall take all steps and actions that are necessary and appropriate to, if applicable, dismiss with prejudice and without costs to any party or counsel any leave applications or appeals from the judgments in the Quebec Class Actions or any related motions pending in the Quebec Superior Court, the Court of Appeal of Quebec and/or the Supreme Court of Canada.

After the QCAP Claims Process has ended and the Eligible *Blais* Class Members have been paid their Compensation Payments, Imperial and the QCAPs shall consent to motions seeking the Closing Judgment to be brought in the Quebec Superior Court by the Quebec Class Counsel in the *Blais* Class Action and the *Létourneau* Class Action.

Imperial and the QCAPs shall consent to the inclusion in the Sanction Order of orders providing that:

(a) The *Blais* Judgment and the *Létourneau* Judgment are fully and finally satisfied, resolved, compromised and settled;

(b) The Sanction Order shall have full force and effect in Quebec as against all Persons against whom it may apply; and

(c) The Quebec Superior Court is requested to:

  (i) Aid, recognize and assist the CCAA Court to confirm that, effective as and from the Plan Implementation Date, the CCAA Plan has fully and finally resolved and definitively settled the Quebec Class Actions;

  (ii) Provide such assistance to Imperial and the CCAA Plan Administrator, as an officer of the CCAA Court, as may be necessary or desirable to give effect to the Sanction Order or to assist Imperial and its CCAA Plan Administrator in carrying out the terms of the CCAA Plan Sanction Order and the CCAA Plan; and

  (iii) Upon the completion of the QCAP Claims Process and the payment of Compensation Payments thereunder, issue such orders, including the Closing Judgment, as may be necessary to terminate with prejudice and without costs the Quebec Class Actions.

ARTICLE 19. COURT SANCTION, CONDITIONS PRECEDENT AND CCAA PLAN IMPLEMENTATION

19.1 Application for Sanction Order

If the CCAA Plan is approved by the Required Majority of the Affected Creditor Class at the Meeting, the Court-Appointed Mediator and the Monitor shall apply for the Sanction Order on or before the date set for the Sanction Order hearing or such later date as the CCAA Court may set.

19.2 Sanction Order

The Court-Appointed Mediator and the Monitor will apply for a Sanction Order that shall, among other things:

(a) Order that: (i) the CCAA Plan has been approved by the Required Majority of the Affected Creditor Class in conformity with the CCAA; (ii) the activities of Imperial and the Monitor have been in compliance with the provisions of the CCAA and the Orders of the CCAA Court made in this CCAA Proceeding in all respects; (iii) neither Imperial nor the Monitor has done or purported to do anything that is not authorized by the CCAA; and (iv) the CCAA Plan and the transactions contemplated thereby are fair and reasonable;

(b) Order that the CCAA Plan and all associated steps, compromises, transactions, arrangements, releases and reorganizations effected thereby are sanctioned and approved, and at the Effective Time will be binding and effective upon and with respect to Imperial, all Affected Creditors, the Released Parties and all other Persons named or referred to in, or subject to, the CCAA Plan or the Sanction Order;

(c) Confirm that the CCAA Court is satisfied that: (i) the hearing regarding the Sanction Hearing was open to all of the Affected Creditors and all other Persons, including Putative Miscellaneous Claimants, with an interest in Imperial and that such Affected Creditors and other Persons were permitted to be heard at the Sanction Hearing; and (ii) all of the Affected Creditors and all other Persons on the Common Service List were given adequate notice thereof;

(d) Approve and authorize the Restructuring Steps;

(e) Approve the Quebec Administration Plan;

(f) Approve the PCC Compensation Plan;

(g) Approve the appointment of the Monitor as the CCAA Plan Administrator as set out in the CCAA Plan Administrators' Order;

(h) Approve the appointment of the Court-Appointed Mediator to provide services with respect to the implementation of the CCAA Plan and perform such other functions as may be requested by the CCAA Plan Administrator or the CCAA Court;

(i) Approve the appointment of Epiq as the Claims Administrator;

(j) Approve the appointment of Daniel Shapiro, K.C. as the Administrative Coordinator;

(k) Approve the appointment of Dr. Robert Bell as the initial Chair of the Cy-près Foundation;

(l) Order that any Affected Claim for which a Miscellaneous Claimant Proof of Claim or Notice of Dispute of Negative Notice Claim has not been filed by the Miscellaneous Claims Bar Date or the Negative Notice Bar Date, as applicable, in accordance with the Claims

Procedure Order is forever barred and extinguished, and all such Affected Claims are released and discharged;

(m) Order that, on a date to be agreed between Imperial and the CCAA Plan Administrators, the Alternative Products Business transferred by Imperial to Newco vests absolutely in Newco in accordance with Article 4, Section 4.1 of the CCAA Plan;

(n) Order that, as of the Effective Time, any and all Released Claims are and are deemed to be fully, finally, irrevocably and forever compromised, released, discharged and barred, and the ability of any Person to proceed against any of the Released Parties in respect of or relating to any Released Claims, whether directly, indirectly, derivatively or otherwise is forever barred, estopped, stayed and enjoined, and all proceedings with respect to, in connection with or relating to such Released Claims are permanently stayed, subject only to the right of the Affected Creditors to receive distributions pursuant to the CCAA Plan in respect of their Affected Claims and to exercise their rights under the CCAA Plan;

(o) Order that, as of the Effective Time, no action, proceeding or enforcement process in any court or tribunal may be commenced or continued against any Released Party, or any Person who claims or might reasonably be expected to claim in any manner or forum against any Released Party, in respect of the Released Claims without the prior written consent of the Released Party or leave of the CCAA Court obtained on notice to the Released Party and the Tobacco Companies, including appropriate injunctive language with respect to same;

(p) Authorize and approve the releases and injunctions set forth in Article 18, Sections 18.1.1 to 18.1.10 herein and order that such releases and injunctions shall become effective at the Effective Time;

(q) Authorize Quebec Class Counsel, PCC Representative Counsel, Knight Class Counsel and Counsel for the Tobacco Producers to execute and deliver the Claimant Contractual Release on behalf of the Quebec Class Action Plaintiffs, the Pan-Canadian Claimants, the Knight Class Action Plaintiffs, and the Tobacco Producers and Ontario Flue-Cured Tobacco Growers' Marketing Board, respectively;

(r) Confirm that each of (i) the affirmative vote in respect of the CCAA Plan and (ii) the signing of the Claimant Contractual Release, by or on behalf of each Claimant, shall be evidence of the consent of the Claimant to the treatment of its Claims for the purposes of Section 5.1(2) and/or Section 19(2) of the CCAA to the extent that they apply;

(s) Grant the Monitor, in addition to its rights and obligation under the CCAA, the powers, duties and protections contemplated by and required under the CCAA Plan and authorize and direct the Monitor to perform its duties and fulfil its obligations under the CCAA Plan as the CCAA Plan Administrator for Imperial to facilitate the implementation of the CCAA Plan;

(t) Authorize Imperial and FTI, in its capacity as the Monitor, the Foreign Representative, or the CCAA Plan Administrator, to take all steps and actions, and to do all things, necessary or appropriate to implement the CCAA Plan in accordance with and subject to its terms

and conditions, and to enter into, execute, deliver, complete, implement and consummate all of the steps, transactions, distributions, payments, deliveries, allocation, instruments and agreements contemplated by, and subject to the terms and conditions of, the CCAA Plan;

(u) Order that in no circumstance will the Monitor have any liability for any of Imperial's tax or other liabilities regardless of how or when such liability may have arisen;

(v) Approve the form of the Monitor's Plan Implementation Date Certificate, and order that the Monitor, in its capacity as Monitor, following the fulfilment or waiver of the conditions precedent to implementation of the CCAA Plan as set out in Article 19, Sections 19.3 and 19.4 of the CCAA Plan, shall deliver the Monitor's Plan Implementation Date Certificate to Imperial and serve a copy thereof on the Common Service List;

(w) Order that upon completion by FTI of its duties as the Monitor and the CCAA Plan Administrator in respect of Imperial pursuant to the CCAA and any Order of the CCAA Court made in connection with the CCAA Proceeding or the CCAA Plan, FTI may file with the CCAA Court a certificate ("**Certificate of Plan Completion**") stating that all of its duties in respect of Imperial pursuant to the CCAA, the CCAA Plan and any Orders of the CCAA Court in respect thereof, have been completed and thereupon, FTI shall be deemed to be discharged from its duties as the Monitor and as the CCAA Plan Administrator and released of all claims relating to its activities as the Monitor and as the CCAA Plan Administrator;

(x) Approve the form of the Certificate of Plan Completion, and order that FTI, in its capacities as the Monitor and the CCAA Plan Administrator has completed its duties to fully and finally effect all distributions, disbursements and payments in accordance with the CCAA Plan, shall file the Certificate of Plan Completion with the CCAA Court;

(y) Order that, in carrying out the terms of the Sanction Order and the CCAA Plan, (i) FTI, in its capacities as the Monitor and the CCAA Plan Administrator, shall benefit from all the protections given to it by the CCAA, the Initial Order and any other Order in the CCAA Proceeding, and as an officer of the CCAA Court, (ii) FTI shall incur no liability or obligation as a result of carrying out the provisions of the Sanction Order and/or CCAA Plan, and (iii) FTI shall be entitled to rely on the books and records of Imperial and any information provided by Imperial without independent investigation and shall not be liable for any claims or damages resulting from any errors or omissions in such books, records or information;

(z) Order that each Putative Miscellaneous Claimant will be limited to recovering from the Miscellaneous Claims Fund in respect of all Miscellaneous Claims in accordance with the CCAA Plan and any other Definitive Documents, and such Putative Miscellaneous Claimant will have no right to and shall not make any claim against or seek any recovery from any Released Party in respect of such Miscellaneous Claim;

(aa) Order that each of the Sales and Excise Tax Charge and Directors' Charge will be terminated, discharged, expunged and released at the applicable time set out in the Sanction

Order upon receipt by Imperial of an acknowledgement of payment in full and in the appropriate currency of the claims secured thereby;

(bb) Approve the CCAA Plan Administration Reserve;

(cc) Approve the PCC Compensation Plan Reserve;

(dd) Order that, notwithstanding: (i) the pendency of the CCAA Proceeding or the Chapter 15 Proceedings; (ii) any applications for a bankruptcy, receivership or other order now or hereafter issued pursuant to the BIA, the CCAA, the US Bankruptcy Code or otherwise in respect of Imperial and any bankruptcy, receivership or other order issued pursuant to any such applications; and (iii) any assignment in bankruptcy made or deemed to be made in respect of Imperial, the transactions contemplated by the CCAA Plan shall be binding on any trustee in bankruptcy or receiver that may be appointed in respect Imperial or its assets and shall not be void or voidable by creditors of Imperial, nor shall the CCAA Plan or the payments and distributions contemplated pursuant thereto constitute nor be deemed to constitute a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the BIA, CCAA or any other applicable federal or provincial legislation, nor shall the CCAA Plan constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation;

(ee) Order that, subject to the performance by Imperial of its obligations under the CCAA Plan, all obligations, contracts, leases, agreements and other arrangements to which (i) Imperial is a party at the Effective Time or (ii) Newco becomes a party on a date to be agreed between Imperial and the CCAA Plan Administrators as a result of the transfer of the Alternative Products Business to Newco in accordance with the terms of Article 4, Section 4.1, and that have not been terminated or disclaimed pursuant to the applicable paragraph of the Initial Order and related provision of the CCAA will be and remain in full force and effect, unamended as of the Effective Time, and no Person who is a party to any such obligation, contract, lease, agreement or other arrangement shall at or following the Effective Time accelerate, terminate, refuse to renew, rescind, refuse to perform or otherwise repudiate its obligations thereunder, or enforce or exercise (or purport to enforce or exercise) any right or remedy (including any right of set-off, dilution or other remedy) or make any demand under or in respect of any such arrangement and no automatic termination will have any validity or effect, by reason of:

(i) any event that occurred at or prior to the Effective Time and is not continuing thereafter, or which is or continues to be suspended or waived under the CCAA Plan, that would have entitled such Person to enforce those rights or remedies (including defaults or events or default arising as a result of the insolvency of Imperial);

(ii) the insolvency of Imperial or the fact that Imperial sought or obtained relief under the CCAA or the US Bankruptcy Code;

(iii) any compromises or arrangements effected pursuant to the CCAA Plan, or any action taken or transaction effected pursuant to the CCAA Plan; or

(iv) the fact that Imperial has sought or obtained relief or taken steps as part of the CCAA Proceedings or the Chapter 15 Proceedings.

(ff) Approve all conduct of the Directors of Imperial during the CCAA Proceeding and the Chapter 15 Proceedings;

(gg) Approve all conduct of the Monitor and the Monitor's Representatives in relation to Imperial and its Tobacco Company Group and bar all claims against them arising from or relating to the services provided to Imperial and its Tobacco Company Group up to and including the date of the Sanction Order;

(hh) Order that, in regard to the services that it provides after the date of the Sanction Order, FTI, whether in its capacity as the Monitor, the CCAA Plan Administrator and/or the Foreign Representative, shall have the benefit of all the protections afforded to the Monitors as officers of the CCAA Court and by the CCAA Plans, the CCAA, any other applicable legislation and any Orders made in the CCAA Proceedings or the Chapter 15 Proceedings. For greater certainty, FTI, whether in its capacity as the Monitor, the CCAA Plan Administrator and/or the Foreign Representative, shall not be responsible or liable for any obligations of the Tobacco Companies. None of the Monitor or its respective Affiliates, shareholders, Affiliates' shareholders, employees, advisors, legal counsel, representatives or agents shall incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document;

(ii) Approve all conduct of the Court-Appointed Mediator and the Court-Appointed Mediator's Representatives in relation to Imperial and its Tobacco Company Group and bar all claims against them arising from or relating to the services provided during the pendency of the Court-supervised mediation up to and including the date of the Sanction Order;

(jj) Order that in the event that the Court-Appointed Mediator provides any services after the date of the Sanction Order, as requested by either the CCAA Plan Administrators or the CCAA Court, and approved by the CCAA Court, the Court-Appointed Mediator shall have the benefit of all the protections afforded to the Court-Appointed Mediator as an officer of the CCAA Court and by the CCAA Plans, the CCAA, any other applicable legislation, including pursuant to Section 142 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, and any Orders made in the CCAA Proceedings, including the orders appointing the Court-Appointed Mediator. In particular, the Court-Appointed Mediator shall not be liable to any Party, participant in the mediation, or any other Person, for any act or omission in connection with the mediation process and/or in connection with any services provided after date of the Sanction Order, and shall have the immunity of a Judge of a Superior Court in Canada. For greater certainty, the Court-Appointed Mediator shall not be responsible or liable for any obligations of the Tobacco Companies. None of the Court-Appointed Mediator's heirs, successors, assigns, representatives, advisors, legal counsel, consultants or agents shall incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document;

(kk) Order that, in regard to the services that the Administrative Coordinator provides after the date of the Sanction Order, the Administrative Coordinator shall have the benefit of all the protections afforded to him as an officer of the CCAA Court and by the CCAA Plans, the CCAA, any other applicable legislation and any Orders made in the CCAA Proceedings. For greater certainty, the Administrative Coordinator shall not be responsible or liable for any obligations of the Tobacco Companies. None of the Administrative Coordinator's heirs, successors, assigns, representatives, advisors, legal counsel, consultants or agents shall incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document;

(ll) Authorize Imperial to seek an order of any court of competent jurisdiction to recognize the CCAA Plan and the Sanction Order and to confirm the CCAA Plan and the Sanction Order as binding and effective in any appropriate foreign jurisdiction, including in the Chapter 15 Proceedings;

(mm) Order that any obligation of Imperial to provide financial reporting pursuant to any Order or agreement shall cease at the Effective Time and be replaced with the obligations set forth in Article 10, Section 10.1 to Section 10.10 of the CCAA Plan;

(nn) Order that the CCAA stay of proceedings provided for in the Initial Order shall be extended until the Effective Time; and

(oo) Order that Imperial, the Court-Appointed Mediator or FTI, whether in its capacity as the Monitor, the CCAA Plan Administrator and/or the Foreign Representative, may apply to the CCAA Court for advice and direction in respect of any matters arising from or in relation to the CCAA Plan.

19.3 Conditions Precedent to Implementation of CCAA Plan

The implementation of the CCAA Plan shall be conditional upon the satisfaction, prior to or at the Effective Time, of the following conditions precedent ("**Plan Implementation Conditions**"):

(a) The CCAA Plan will have been approved by the Required Majority of the Affected Creditors at the Meeting;

(b) The CCAA Plans of RBH and JTIM will have been approved by the Required Majority of the Affected Creditors of RBH and JTIM at the Meetings in respect of the CCAA Plans of RBH and JTIM;

(c) The Sanction Order will have been granted by the CCAA Court, consistent with the terms of Article 19, Section 19.2 herein, and will have become a final Order;

(d) The Sanction Orders in respect of the CCAA Plans of RBH and JTIM will have been granted by the CCAA Court and will have become final Orders;

(e) All applicable appeal periods in respect of the Sanction Order will have expired and any appeals or motions for leave to appeal therefrom will have been finally disposed of by the applicable appellate court;

(f) The Sanction Recognition Order shall have been entered by the US Bankruptcy Court and will have become a final Order;

(g) The Plan Implementation Date will have occurred by no later than a date to be set by the Court-Appointed Mediator and the Monitors, unless otherwise ordered by the CCAA Court;

(h) The Effective Time of the CCAA Plans of RBH and JTIM shall become effective at the same time or immediately prior or immediately subsequent to the Effective Time of the CCAA Plan;

(i) The with prejudice dismissal of all Pending Litigation will have occurred by no later than a date to be set by the Court-Appointed Mediator and the Monitors, unless otherwise ordered by the CCAA Court;

(j) The CCAA Plan Administrators will have established the Global Settlement Trust Account, the PCC Trust Account, the Cy-près Trust Account and the QCAP Trust Account;

(k) Imperial shall have deposited its share of the Upfront Contributions into the Global Settlement Trust Account;

(l) The amount of $25.0 million in respect of the CCAA Plan of each Tobacco Company shall have been paid out of the Upfront Contributions and deposited into the CCAA Plan Administration Reserve Account to establish the CCAA Plan Administration Reserve;

(m) The amount of $5.0 million shall have been paid out of the Upfront Contributions and deposited into the PCC Compensation Plan Reserve Account to establish the PCC Compensation Plan Reserve;

(n) Imperial's and RBH's Cash Security Deposits will have been released from suretyship and deposited into the Global Settlement Trust Account;

(o) All relevant Persons will have executed, delivered and filed all documents and other instruments that, in the opinion of the Court-Appointed Mediator and the Monitor, acting reasonably, are necessary to implement the provisions of the CCAA Plan and the Sanction Order, including the Contribution Security Agreement and the Deed of Moveable Hypothec;

(p) The Claimant Contractual Release will have been executed, delivered and become effective in accordance with its terms, subject only to the occurrence of the Plan Implementation Date, on terms satisfactory to each Claimant, to the extent that Imperial and such Claimant are parties receiving or giving the applicable releases;

(q) No action or proceeding will be pending by any third party to enjoin or prohibit the implementation of the CCAA Plan and the transactions contemplated by the CCAA Plan;

(r) There shall not exist or have occurred any Material Adverse Effect upon Imperial;

(s) Except as expressly set out in the CCAA Plan, Imperial shall not have (i) issued or authorized the issuance of any shares, notes, options, warrants or other securities of any kind, (ii) become subject to any Encumbrance with respect to its assets or property, (iii) acquired any assets or become liable to pay any Indebtedness or liability of any kind (other than as expressly set out in the CCAA Plan), or (iv) entered into any agreement for any of the foregoing; and

(t) All applicable approvals and orders of, and all applicable submissions and filings with, Governmental Authorities having jurisdiction for the completion of the steps and transactions contemplated by the CCAA Plan (including the steps and transactions which are Plan Implementation Conditions) will have been obtained or made, as the case may be, in each case to the extent deemed necessary or advisable by the Court-Appointed Mediator and the Monitor, in form and substance satisfactory to the Court-Appointed Mediator and the Monitor.

Except in the case of Article 19, Sections 19.3 (a), (b), (c), (d), (f) and (h) which may not be waived, the Plan Implementation Conditions may be waived in whole or in part only with the consent, in writing, of the Court-Appointed Mediator and the Monitor provided that the waiver relates to matters of a non-material nature. In the event that the Court-Appointed Mediator and the Monitor seek to waive any material Plan Implementation Conditions, they shall provide notice to the Provinces and Territories, the Impacted Claimants and the Tobacco Company and will bring the issue before the CCAA Court for determination. In respect of Article 19, Section 19.3(p), the obligation of the Claimants to execute the Claimant Contractual Release cannot be waived without Imperial's consent.

19.4 Monitor's Certificate – Plan Implementation

As soon as practicable following fulfilment of the Plan Implementation Conditions, the Monitor shall deliver to Imperial, serve on the Common Service List, post on the Monitor's website and file with the CCAA Court a certificate confirming that the Plan Implementation Date has occurred ("**Plan Implementation Date Certificate**").

ARTICLE 20. GENERAL

20.1 Binding Effect

At the Effective Time, the CCAA Plan will become effective and binding on and enure to the benefit of the Released Parties and any other Person named or referred to in or subject to the CCAA Plan and their Representatives. Without limiting the generality of the foregoing, at the Effective Time:

(a) The treatment of Affected Claims, Released Claims and Miscellaneous Claims under the CCAA Plan will be final and binding for all purposes and enure to the benefit of the

Released Parties, the Affected Creditors and all other Persons named or referred to in or subject to the CCAA Plan and their Representatives;

(b) All Affected Claims shall be and shall be deemed to be forever compromised, released, discharged and barred, excepting only the obligations to make distributions in respect of such Affected Claims in the manner and to the extent provided for in the CCAA Plan;

(c) All Released Claims will be forever discharged, released, enjoined and barred;

(d) Each Affected Creditor and each Person holding a Released Claim or Miscellaneous Claim and all other Persons named or referred to in or subject to the CCAA Plan will be deemed to have:

(i) Consented and agreed to all of the provisions of the CCAA Plan in its entirety,

(ii) Executed and delivered to Imperial and to the other Released Parties, as applicable, all consents, releases, directions, assignments and waivers, statutory or otherwise, required to implement and carry out the CCAA Plan in its entirety,

(iii) Waived any default by or rescinded any demand for payment against Imperial that has occurred on or prior to the Effective Time pursuant to, based on, or as a result of any provision, express or implied, in any agreement or other arrangement, written or oral, existing between such Affected Creditor, Person or Putative Miscellaneous Claimant and Imperial with respect to an Affected Claim, Released Claim or Miscellaneous Claim (as the case may be), and

(iv) Agreed that, if there is any conflict between the provisions, express or implied, of any agreement or other arrangement, written or oral, existing as at the moment before the Effective Time between an Affected Creditor or a Person holding a Released Claim or Miscellaneous Claim and Imperial with respect to an Affected Claim, Released Claim or Miscellaneous Claim (as the case may be) and the provisions of the CCAA Plan, then the provisions of the CCAA Plan take precedence and priority and the provisions of such agreement or other arrangement are amended accordingly; and

(e) Each Person named or referred to in, or subject to, the CCAA Plan shall be deemed to have received from the Released Parties, all statements, notices, declarations and notifications, statutory or otherwise, required to implement and carry out the CCAA Plan in its entirety.

20.2 Deeming Provisions

In the CCAA Plan, the deeming provisions are not rebuttable and are conclusive and irrevocable.

20.3 Interest and Fees

Interest shall not accrue or be paid on Affected Claims after the Filing Date, and no holder of an Affected Claim, Released Claim or Miscellaneous Claim shall be entitled to interest accruing nor to fees and expenses incurred in respect of an Affected Claim, Released Claim or Miscellaneous

Claim on or after the Filing Date, and any Claim in respect of interest accruing or fees and expenses incurred on or after the Filing Date shall be deemed to be forever extinguished and released.

20.4 Modification of the CCAA Plan

(a) The Court-Appointed Mediator and the Monitor reserve the right, at any time and from time to time (including prior to, at or following the Meeting), to amend, restate, modify and/or supplement the CCAA Plan, provided that any such amendment, restatement, modification or supplement is contained in a notice which is filed with the CCAA Court and posted on the Monitor's website and,

(i) If made prior to the Meeting Order, such amendment, restatement, modification or supplement is communicated to the Affected Creditors and Imperial; or

(ii) If made following the Meeting Order, such amendment, restatement, modification or supplement shall be subject to approval by the CCAA Court following notice to the Affected Creditors and Imperial.

(b) Notwithstanding Article 20, Section 20.4(a), any amendment, restatement, modification or supplement to the CCAA Plan may be made by the Court-Appointed Mediator and the Monitor, at any time and from time to time, provided that it: (i) concerns a matter which is of an administrative nature required to better give effect to the implementation of the CCAA Plan; or (ii) is to cure any errors, omissions or ambiguities, and in either case is not materially adverse to the financial or economic interests of the Affected Creditors or the Unaffected Creditors.

(c) Any amended, restated, modified or supplementary CCAA Plan filed with the CCAA Court and, if required by this Section, approved by the CCAA Court, will for all purposes be and be deemed to be a part of and incorporated in the CCAA Plan.

20.5 Paramountcy

From and after the Effective Time, any conflict between any of:

(a) The CCAA Plan;

(b) The Sanction Order; and/or

(c) The covenants, warranties, representations, terms, conditions, provisions or obligations, express or implied, of any contract, mortgage, security agreement, indenture, trust indenture, note, loan agreement, commitment letter, agreement for sale, lease or other agreement, written or oral and any and all amendments or supplements thereto existing between one or more of the Affected Creditors and Imperial as at the moment before the Effective Time,

will be deemed to be governed by the terms, conditions and provisions of the Sanction Order, which will take precedence and priority.

20.6 Severability of CCAA Plan Provisions

If, prior to the Plan Implementation Date, any term or provision of the CCAA Plan is held by the CCAA Court to be invalid, void or unenforceable, the CCAA Court, at the request of the Court-Appointed Mediator, the Monitor or Imperial, will have the power to either: (a) sever such term or provision from the balance of the CCAA Plan and provide the Court-Appointed Mediator and the Monitor with the option to proceed with the implementation of the balance of the CCAA Plan, or (b) alter and interpret such term or provision to make it valid or enforceable to the maximum extent practicable, consistent with the original purpose of the term or provision held to be invalid, void or unenforceable, and such term or provision will then be applicable as so altered or interpreted. Notwithstanding any such holding, alteration or interpretation, and provided that the Court-Appointed Mediator and the Monitor are authorized by the CCAA Court to proceed with implementation of the CCAA Plan, the remainder of the terms and provisions of the CCAA Plan will remain in full force and effect and will in no way be affected, impaired or invalidated by such holding, alteration or interpretation.

20.7 Transition Period - Responsibilities and Protections of FTI as Monitor and CCAA Plan Administrator

FTI is acting and will continue to act in all respects in its capacity as Monitor in the CCAA Proceedings with respect to Imperial (and not in its personal capacity). Subject to the approval by the CCAA Court of FTI's appointment as the CCAA Plan Administrator pursuant to Article 14, Section 14.1, subsequent to the Effective Time FTI will transform from the Monitor into the CCAA Plan Administrator and will fulfill the duties and responsibilities of the CCAA Plan Administrator set forth in the CCAA Plan, any other Definitive Documents and any Order made in the CCAA Proceeding. Notwithstanding the foregoing, during the period of time subsequent to the Effective Time during which FTI transitions from its capacity as Monitor to its capacity as CCAA Plan Administrator, from time to time as required and applicable, FTI may act in both its capacities as the Monitor and the CCAA Plan Administrator depending upon the duties and responsibilities that it is fulfilling.

In all of its capacities as the Monitor, the Foreign Representative and the CCAA Plan Administrator, FTI shall not be responsible or liable for any obligations of Imperial and its Tobacco Company Group. FTI will have the powers and protections granted to it by the Initial Order, the CCAA Plan, the CCAA, the Sanction Order and any other Order made in the CCAA Proceeding and the Chapter 15 Proceedings, including the protections expressly set forth in Article 18, Sections 18.1.1 to 18.1.10 of the CCAA Plan. FTI and its Affiliates, shareholders, Affiliates' shareholders, employees, legal counsel, advisors, representatives and agents will incur no personal liability whatsoever whether on their own part or in respect of any failure on the part of Imperial and its Tobacco Company Group to observe, perform or comply with any of their obligations under the CCAA Plan. Any release, discharge or other benefit conferred upon FTI pursuant to the CCAA Plan will enure to the benefit of FTI and its Affiliates, shareholders, Affiliates' shareholders, employees, legal counsel, advisors, representatives and agents. FTI in its personal capacity, and each of its Affiliates, shareholders, Affiliates' shareholders, employees, legal counsel, advisors, representatives and agents, will be third party beneficiaries to the CCAA Plan entitled to enforce such releases, discharges and other benefits in accordance with the terms of the CCAA Plan.

20.8 Transition Period - Responsibilities and Protections of the Court-Appointed Mediator

The Court-Appointed Mediator is acting and will continue to act in all respects in his capacity as the Court-Appointed Mediator in the CCAA Proceeding with respect to Imperial (and not in his personal capacity). Subsequent to the Effective Time, if (i) requested by FTI in its capacity as the Monitor, the Foreign Representative or the CCAA Plan Administrator, or (ii) directed by the CCAA Court, the Court-Appointed Mediator will perform such duties and provide such services as may arise from or relate to the fulfillment of his mandate to mediate and give effect to the global settlement of all Tobacco Claims.

The Court-Appointed Mediator shall not be responsible or liable for any obligations of Imperial and its Tobacco Company Group. The Court-Appointed Mediator will have the powers and protections granted to him by the Initial Order, the CCAA Plan, the CCAA, the Sanction Order and any other Order made in the CCAA Proceeding, including the protections expressly set forth in Article 18, Sections 18.1.1 to 18.1.10 of the CCAA Plan. The Court-Appointed Mediator and his heirs, successors, assigns, representatives, advisors, legal counsel, consultants and agents will incur no personal liability whatsoever whether on their own part or in respect of any failure on the part of Imperial and its Tobacco Company Group to observe, perform or comply with any of their obligations under the CCAA Plan. Any release, discharge or other benefit conferred upon the Court-Appointed Mediator pursuant to the CCAA Plan will enure to the benefit of the Court-Appointed Mediator and his heirs, successors, assigns, representatives, advisors, legal counsel, consultants and agents. The Court-Appointed Mediator and his heirs, successors, assigns, representatives, advisors, legal counsel, consultants or agents, will be third party beneficiaries to the CCAA Plan entitled to enforce such releases, discharges and other benefits in accordance with the terms of the CCAA Plan.

20.9 Miscellaneous Claims Bar Date

Nothing in the CCAA Plan extends or shall be interpreted as extending or amending the Miscellaneous Claims Bar Date or gives or shall be interpreted as giving any rights to any Person in respect of Claims that have been barred or extinguished pursuant to the Claims Procedure Order and the Meeting Order.

20.10 Different Capacities

Persons who are impacted by the CCAA Plan may be impacted in more than one capacity. Unless expressly provided herein to the contrary, a Person will be entitled to participate hereunder in each such capacity. Any action taken by a Person in one capacity will not impact such Person in any other capacity, unless otherwise provided in the Meeting Order expressly agreed by the Court-Appointed Mediator, the Monitor and the Person in writing, or unless its Claims overlap or are otherwise duplicative.

20.11 Notices

Any notice or other communication to be delivered hereunder must be in writing and reference the CCAA Plan and may, subject as hereinafter provided, be made or given by personal delivery, ordinary mail or by email addressed to the respective parties as follows:

(a) If to Imperial:

Imperial Tobacco Canada Limited
3711 Rue Saint-Antoine Ouest
Montréal QC H4C 3P6

Email: Plan_canada@bat.com

With a copy to (which will not constitute notice):

Osler, Hoskin & Harcourt LLP
100 King Street West
1 First Canadian Place
Suite 6200, P.O. Box 50
Toronto ON M5X 1B8

Attention: Marc Wasserman / Martino Calvaruso
Email: mwasserman@osler.com / mcalvaruso@osler.com

(b) If to an Affected Creditor: to the mailing address or email address provided on such Affected Creditor's Statement of Negative Notice Claim or other proof of claim, or such more recent address particulars of an Affected Creditor as noted in the files of Imperial or the Monitor.

(c) If to the Monitor:

FTI Consulting Canada Inc.
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K 1G8

Email: imperialtobacco@fticonsulting.com

With a copy to (which will not constitute notice):

Davies Ward Phillips & Vineberg LLP
155 Wellington Street West
Toronto ON M5V 3J7

Email: itcan@dwpv.com

or to such other address as any party may from time to time notify the others in accordance with this Section, or, in the case of an address change for Imperial or the Monitor or CCAA Plan Administrator, by posting notice of such address change on the Monitor's website (http://cfcanada.fticonsulting.com/imperialtobacco). Any such communication so given or made shall be deemed to have been given or made and to have been received on the day of delivery if delivered, or on the day of sending by means of recorded electronic communication, provided that such day in either event is a Business Day and the communication is so delivered or sent before

5:00 p.m. (Eastern Time) on such day. Otherwise, such communication shall be deemed to have been given and made and to have been received on the next following Business Day.

20.12 Further Assurances

Each of the Persons named or referred to in, or subject to, the CCAA Plan will execute and deliver all such documents and instruments and do all such acts and things as may be necessary or desirable to carry out the full intent and meaning of the CCAA Plan and to give effect to the transactions contemplated by the CCAA Plan and the Definitive Documents notwithstanding any provision of the CCAA Plan that deems any event or transaction to occur without further formality.

20.13 Language

The CCAA Plan, as well as any notices, schedules or other documents related thereto, have been and will be prepared in the English and French languages. To the extent a French language or other translation is prepared, any such translation will be for informational purposes only, it being intended that the English language version will govern and prevail in all respects.

20.14 Acts to Occur on Next Business Day

If any distribution, payment or act under the CCAA Plan is required to be made or performed on a date that is not a Business Day, then the making of such distribution, payment or the performance of such act may be completed on the next succeeding Business Day, but will be deemed to have been completed as of the required date.

20.15 Non-Consummation of the CCAA Plan

The Court-Appointed Mediator and the Monitor reserve the right to revoke or withdraw the CCAA Plan at any time prior to the date on which the CCAA Court grants the Sanction Order. If the Court-Appointed Mediator and the Monitor revoke or withdraw the CCAA Plan, or if the Sanction Order is not issued or if the Plan Implementation Date does not occur, (a) the CCAA Plan and all transactions contemplated in the CCAA Plan shall be null and void in all respects, (b) any settlement or compromise embodied in the CCAA Plan, or any document or agreement executed pursuant to or in connection with the CCAA Plan shall be deemed to be null and void, and (c) nothing contained in the CCAA Plan, and no acts taken in preparation for consummation of the CCAA Plan, shall (i) constitute or be deemed to constitute a waiver or release of any Claims by or against Imperial or any member of its Tobacco Company Group or any other Person, (ii) prejudice in any manner the rights of Imperial or any member of its Tobacco Company Group or any other Person in any further proceedings involving any of Imperial or any member of its Tobacco Company Group, or (iii) constitute an admission of any sort by Imperial or any member of its Tobacco Company Group or any other Person.

20.16 Deemed Waiver of Defaults from Plan Implementation Date

From and after the Plan Implementation Date, all Persons shall be deemed to have waived any and all defaults of Imperial then existing or previously committed by Imperial, or caused directly or indirectly by Imperial, the commencement of the CCAA Proceeding or the Chapter 15 Proceedings, any matter pertaining to the CCAA Proceeding or the Chapter 15 Proceedings, any

of the provisions in the CCAA Plan or the Definitive Documents or steps or transactions contemplated in the CCAA Plan or the Definitive Documents, or any non-compliance with any covenant, warranty, representation, undertaking, positive or negative pledge, term, provision, condition or obligation, expressed or implied, in any contract, instrument, credit document, lease, guarantee, agreement for sale, deed, licence, permit or other agreement, written or oral, and any and all amendments or supplements thereto, existing between such Person and Imperial and any and all notices of default and demands for payment or any step or proceeding taken or commenced in connection therewith under any such agreement shall be deemed to have been rescinded and of no further force or effect; provided that, nothing herein shall be deemed to limit or excuse Imperial from performing their obligations thereunder and under the CCAA Plan or be a waiver of any defaults by Imperial under the CCAA Plan or the other Definitive Documents.

DATED as of the 27th day of February, 2025.

SCHEDULE "A"

NEGATIVE NOTICE CLAIMS PACKAGE
COMPRISED OF STATEMENT OF NEGATIVE NOTICE CLAIM (SCHEDULE "A-1")
AND NOTICE OF DISPUTE OF NEGATIVE NOTICE CLAIM (SCHEDULE "A-2")

SCHEDULE "B"

NEGATIVE NOTICE CLAIMS PACKAGE

B-1 - STATEMENT OF NEGATIVE NOTICE CLAIM

For Negative Notice Claims against Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, "**Imperial**")

Issuance Date: [●], 2024

In accordance with the Claims Procedure Order,[2] the present Statement sets forth the value and number of votes associated with the Claimant's Affected Claim, for the sole purpose of establishing the Claimant's right to vote at the Meeting of Affected Creditors (the "**Meeting**"), the whole as set forth in the CCAA Plan:[3]

Name of Claimant: _____
Number of Votes: _____
Value of Claim: _____

The above determinations do not affect any other right or entitlement accruing to the Claimant in respect of the CCAA Plan.

In accordance with the Claims Procedure Order, the Claimant shall have twenty-one (21) days from the Issuance Date hereof (referenced above) to file a Notice of Dispute of Negative Notice Claim, failing which the Claimant shall be conclusively and irrevocably deemed to have accepted, solely for voting purposes at the Meeting, the value and number of votes associated with its Affected Claim.

UNLESS THE MONITOR RECEIVES A NOTICE OF DISPUTE OF NEGATIVE NOTICE CLAIM WITHIN THE PRESCRIBED TIME-PERIOD, THE CLAIMANT WILL HAVE NO FURTHER RIGHT TO DISPUTE THE DETERMINATIONS MADE HEREIN FOR VOTING PURPOSES.

FTI Consulting Canada Inc., in its capacity as
Monitor to Imperial

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[2] Capitalized terms used but not defined in this Statement of Negative Notice Claim (the "**Statement**") shall have the meanings ascribed to them in the Order of the Ontario Superior Court of Justice (Commercial List) in the CCAA proceedings of Imperial dated October 31, 2024 (the "**Claims Procedure Order**").
[3] The Court-Appointed Mediator and Monitor's Plan of Compromise and Arrangement in respect of Imperial dated October 17, 2024.

B-2 - NOTICE OF DISPUTE OF NEGATIVE NOTICE CLAIM

For Negative Notice Claims against Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited

Capitalized terms used but not defined in this Notice of Dispute of Negative Notice Claim shall have the meanings ascribed to them in the Order of the Ontario Superior Court of Justice (Commercial List) in the CCAA proceedings of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited dated October 31, 2024 (the "**Claims Procedure Order**").

You can obtain a copy of the Claims Procedure Order on the Monitor's website at http://cfcanada.fticonsulting.com/imperialtobacco/

1. Particulars of the Claimant:

Name of Claimant: _____

Representative: _____

Telephone Number: _____

Email Address: _____

2. Dispute of Negative Notice Claim:

The Claimant refers to the Statement of Negative Notice Claim issued to it by the Monitor on _____ (the "**Statement**").

The Claimant disagrees with the Statement, in respect of the:

☐ Value of the Claim stipulated in the Statement, which the Claimant asserts should be $_____.

☐ Number of votes attributed to the Claim stipulated in the Statement, which the Claimant asserts should be _____.

[*Check the box or boxes that apply to your dispute, and fill in the blank space indicated with the value and/or number of votes the Claimant is asserting, as applicable*]

3. **Reasons for Dispute:**

Describe the reasons and basis for your dispute of the Statement. You may attach a separate schedule if more space is required.

Provide any applicable documentation supporting your dispute. Any particulars provided should support the number of votes and/or value of the Claim as asserted by you in section 2, above.

_____

_____

_____

_____

DATED in _____ (*city*) this _____ (*date*) day of _____ (*month)*, 2024

I hereby certify that:

1. I am a duly authorized representative of the Claimant;
2. I have knowledge of the circumstances connected with the Claim; and
3. All information and/or documents submitted by the Claimant in support of its Notice of Dispute of Negative Notice Claim are true, accurate and complete.

Name of Claimant:	Witness:
Signature: _____	_____ (Signature)
Name: _____	
Title: _____	_____ (Print Name)

This Notice of Dispute of Negative Notice Claim MUST be received by the Monitor **no later than 5:00 p.m. (Eastern Time) on the Negative Notice Bar Date, being twenty-one (21) days following the Issuance Date of the Statement.**

The Notice of Dispute of Negative Notice Claim must be delivered to the Monitor by registered mail, personal delivery, courier or email (in PDF format) at the address below:

FTI Consulting Canada Inc.
Attn: Imperial Tobacco Monitor
TD South Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto, Ontario M5K 1G8
Email: imperialtobacco@fticonsulting.com

IF A NOTICE OF DISPUTE OF NEGATIVE NOTICE CLAIM IS NOT RECEIVED BY THE MONITOR WITHIN THE PRESCRIBED TIME PERIOD, THE CLAIMANT SHALL BE CONCLUSIVELY AND IRREVOCABLY DEEMED TO HAVE ACCEPTED THE STATEMENT OF NEGATIVE NOTICE AND THE VALUE AND NUMBER OF VOTES ASSOCIATED WITH ITS AFFECTED CLAIM SOLELY FOR THE PURPOSE OF VOTING AT THE MEETING.

SCHEDULE "B"

CLAIMS PACKAGE COMPRISED OF MISCELLANEOUS CLAIMS INSTRUCTION LETTER (SCHEDULE "B-1") AND MISCELLANEOUS CLAIMANT PROOF OF CLAIM (SCHEDULE "B-2")

SCHEDULE "A"

CLAIMS PACKAGE

A-1 - MISCELLANEOUS CLAIMS INSTRUCTION LETTER

IN THE MATTER OF THE CCAA PROCEEDINGS OF IMPERIAL TOBACCO CANADA LIMITED and IMPERIAL TOBACCO COMPANY LIMITED (collectively, the "APPLICANT")

PLEASE TAKE NOTICE that this Instruction Letter is being provided pursuant to an order of the Honourable Chief Justice Morawetz of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated October 31, 2024 (the "**Claims Procedure Order**"). All capitalized terms not otherwise defined in this Instruction Letter shall bear the meaning given to them in the Claims Procedure Order, which is posted on the website of the Monitor at http://cfcanada.fticonsulting.com/imperialtobacco/ (the "**Monitor's Website**").

Claims Procedure

This Claims Procedure only applies to Persons, other than a Claimant or an Individual Claimant, who asserts a Miscellaneous Claim to be able to attend and vote on the Applicant's CCAA Plan.

"**Miscellaneous Claims**" means collectively:

(a) any Pre-Implementation Miscellaneous Claim:

(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 Imperial 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 Imperial (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 Imperial, its Tobacco Company Group and the Claimants. For greater certainty, no Claimant or Individual Claimant may assert a Miscellaneous Claim.

"**Claimants**" means the Provinces and Territories, Quebec Class Action Plaintiffs, Pan-Canadian Claimants, *Knight* Class Action Plaintiffs and Tobacco Producers.

"**Individual Claimants**" means 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 are represented in this CCAA Proceeding by either the PCC Representative Counsel or the Quebec Class Counsel respectively.

If you wish to assert a Miscellaneous Claim to be entitled to vote on the Applicant's CCAA Plan at the Meeting, you must file a Miscellaneous Claimant Proof of Claim by 5:00 p.m. (Eastern Time) on the Miscellaneous Claims Bar Date, being December 5, 2024.

Any Person that does not file a Miscellaneous Claimant Proof of Claim by the Miscellaneous Claims Bar Date as provided in the Claims Procedure Order shall not be entitled to attend or vote on the CCAA Plan at the Meeting.

Please note that the filing by any Person of a Miscellaneous Claimant Proof of Claim shall not constitute a determination of the existence, validity or value of such Miscellaneous Claim and shall not entitle such Person to any distribution under the CCAA Plan, or otherwise. For certainty, provided that the CCAA Plan is approved by the Affected Creditor Class, sanctioned by the Court, and implemented, any Person who purports to have a Miscellaneous Claim shall be entitled to assert a Miscellaneous Claim for a period of two years following the issuance of the Sanction Order and to do so shall be obliged to follow the Miscellaneous Claims Procedure set forth in the CCAA Plan to prove the existence, validity and value of such Miscellaneous Claim.

If you have any questions regarding the Claims Procedure, please contact the Monitor at the following address:

FTI Consulting Canada Inc.
Attn: Imperial Tobacco Monitor
TD South Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto, Ontario M5K 1G8
Email: imperialtobacco@fticonsulting.com

Additional Miscellaneous Claimant Proof of Claim forms can be found on the Monitor's Website or obtained by contacting the Monitor at the address indicated above and providing particulars as to your name, address, and e-mail address. Once the Monitor has this information, you will receive, as soon as practicable, a Miscellaneous Claimant Proof of Claim form.

The Miscellaneous Claimant Proof of Claim form must include a written summary of the asserted Miscellaneous Claim, including a description of the claim and the basis therefor, the nature of the claim (as it relates to the definition of Miscellaneous Claims), and support for the amount of the Miscellaneous Claim asserted.

If you are submitting your Miscellaneous Claimant Proof of Claim electronically, please submit it to the email address provided above in PDF format and ensure the name of the file is **[legal name of Putative Miscellaneous Claimant]**poc.pdf.

A-2 - MISCELLANEOUS CLAIMANT PROOF OF CLAIM

(See Miscellaneous Claims Instruction Letter for instructions)

IN THE MATTER OF THE CCAA PROCEEDINGS OF IMPERIAL TOBACCO CANADA LIMITED and IMPERIAL TOBACCO COMPANY LIMITED (collectively, the **"APPLICANT")**

Regarding the Miscellaneous Claim of _____
(referred to in this form as the "**Putative Miscellaneous Claimant**").

All notices or correspondence regarding this claim to be forwarded to the Putative Miscellaneous Claimant at the following address:

_____

_____

Representative: _____

Telephone Number: _____

Email Address: _____

(All future correspondence will be delivered to the designated email address unless the Putative Miscellaneous Claimant specifically requests that hardcopies be provided by checking the box below)

☐ Please provide hardcopies of materials to the address above.

I, _____ (name of the representative of the Putative Miscellaneous Claimant), of _____ (City, Province) do hereby certify that:

1. I am _____ *(state position/title)* of the Putative Miscellaneous Claimant.

2. I have knowledge of the circumstances connected with the Miscellaneous Claim referred to in this form.

3. The Putative Miscellaneous Claimant asserts that it holds a Miscellaneous Claim (as defined in the Claims Procedure Order) in the amount of CDN$_____ *(insert CDN $ value of claim)*.[1]

4. Provide a written summary of the asserted Miscellaneous Claim, including a description of the claim and the basis therefor, the nature of the claim (as it relates to the definition of Miscellaneous Claim), and support for the amount of the Miscellaneous Claim asserted:

_____

_____

_____

_____

Please attach any documentation supporting your Miscellaneous Claim. You may also attach a separate schedule if more space is required to describe your claim. Please clearly mark all attachments as schedules to your Miscellaneous Claimant Proof of Claim.

DATED in _____ (*city*) this _____ (*date*) day of _____ (*month)*, 2024

I hereby certify that:

1. I am a duly authorized representative of the Putative Miscellaneous Claimant;
2. I have knowledge of the circumstances connected with the Miscellaneous Claim; and
3. All information and/or documents submitted herewith are true, accurate and complete.

Name of Putative Miscellaneous Claimant:	Witness:
Signature: _____	_____ (Signature)
Name: _____	_____ (Print Name)
Title: _____	

[1] **Amounts in foreign currency will be converted to Canadian Dollars by the Monitor at the rate set out in the Claims Procedure Order.**

SCHEDULE "C"

OMNIBUS NOTICE

SCHEDULE "C"

OMNIBUS NOTICE FOR NON-INDIVIDUAL CLAIMANTS

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

AND IN THE MATTER OF THE PLANS OF COMPROMISE OR ARRANGEMENT OF:

IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED

ROTHMANS, BENSON AND HEDGES, INC.

JTI-MACDONALD CORP.

NOTICE FOR NON-INDIVIDUAL CLAIMANTS OF CLAIMS PROCEDURE AND CREDITORS' MEETINGS

IMPORTANT NOTE FOR INDIVIDUALS: Individuals who have suffered damages resulting from the use or consumption of Tobacco Products, including cigarettes, do not need to do anything at this time to preserve their rights. If the CCAA Plans are approved, separate claims processes will commence at a later date for individuals to file claims for compensation. Accordingly, this notice is solely for non-Individual Claimant.

PLEASE TAKE NOTICE that on October 17, 2024, the Honourable Warren K. Winkler, K.C., in his capacity as the Court-appointed mediator (the "**Court-Appointed Mediator**") in the CCAA Proceedings of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, "**Imperial**"), Rothmans, Benson and Hedges, Inc. ("**RBH**") and JTI-Macdonald Corp. ("**JTIM**" and collectively with Imperial and RBH, the "**Tobacco Companies**" or "**Applicants**") and FTI Consulting Canada Inc. ("**FTI**"), Ernst & Young Inc. ("**EY**"), and Deloitte Restructuring Inc. ("**Deloitte**"), in their respective capacities as Court-appointed monitors to Imperial, RBH and JTIM (FTI, EY and Deloitte, collectively, the "**Monitors**"), filed plans of compromise and arrangement in respect of each of the Tobacco Companies (the "**CCAA Plans**") under the *Companies' Creditors Arrangement Act* (Canada) (the "**CCAA**").

PLEASE ALSO TAKE NOTICE that on October 31, 2024, the Court-Appointed Mediator and the Monitors obtained the following orders from the Ontario Superior Court of Justice (Commercial List) (the "**CCAA Court**"):

- A claims procedure order (the **"Claims Procedure Order**") which, *inter alia*, establishes the procedure pursuant to which Claimants, as well as any other purported creditors of the

Tobacco Companies can assert a Claim in order to obtain the right to attend the meetings of Affected Creditors (the "**Meetings**") and vote on the CCAA Plans; and

- A meeting order that, *inter alia*, accepts the filing of the CCAA Plans, approves the meeting materials, and directs the Monitors as to the conduct of the Meetings (the "**Meeting Order**").

The CCAA Plans, Claims Procedure Order and Meeting Order are available for review on the Monitors' websites, at the links referenced at the end of this Notice in section (v) hereof: *Questions and Contact Information* (the "**Monitors' Websites**").

All capitalized terms used in this Notice that are not defined herein have the meanings given to them in the CCAA Plans (available on the Monitors' Websites).

(i) Key information

a. Dates

In accordance with the Claims Procedure Order, the Miscellaneous Claims Bar Date, being the date on which Persons other than Claimants and Individual Claimants, must file their Miscellaneous Claimant Proof of Claim in order to be able to attend and vote at the Meetings, is December 5, 2024.

Claimants who receive a Statement of Negative Notice Claim and wish to dispute same must file a Notice of Dispute of Negative Notice Claim by the Negative Notice Bar Date, which is twenty-one (21) days following the Issuance Date of the Statement of Negative Notice Claim.

In accordance with the Meeting Order, the Meetings shall be held on December 12, 2024.

Only Claimants, as well as Persons who file a Miscellaneous Claimant Proof of Claim before the Miscellaneous Claims Bar Date, shall be entitled to attend the Meetings and vote on the CCAA Plans.

b. Information for Individuals

All individuals with a Tobacco Claim against one or more Applicants (collectively, the "**Individual Claimants**") are already represented in this matter either by the Quebec Class Counsel, in the case of the Quebec Class Action Plaintiffs (the "**QCAPs**"), or by the PCC Representative Counsel, in the case of the Pan-Canadian Claimants (the "**PCCs**"). If you are an Individual Claimant, such counsel will attend the Meetings and vote on the CCAA Plans on your behalf. **Accordingly**, **Individual Claimants cannot file proofs of claim, attend the Meetings, nor vote on the CCAA Plans.**

Please note that Individual Claimants are not required to take any actions at this time to preserve their rights.

If the CCAA Plans are approved at the Meetings and sanctioned by the CCAA Court, there will be separate administrative processes for QCAPs and PCCs to file claims for the purpose of receiving the distributions provided for in the CCAA Plans. New notices will be issued and publicized in the future before these claims processes for Individual Claimants will commence.

(ii) Background and Overview of the CCAA Plans

In March 2019, the Tobacco Companies each sought and obtained protection from their creditors pursuant to Initial Orders rendered by the CCAA Court.

Following a lengthy mediation process involving the Tobacco-Companies and the Claimants (the "**Mediation**"), and in accordance with an Order of the CCAA Court, the Court-Appointed Mediator and the Monitors developed CCAA Plans in respect of each Tobacco Company.

The CCAA Plans provide for the payment by the Tobacco Companies of a global amount of $32.5 billion over time (the "**Global Settlement Amount**").

Subject to the aforementioned approvals, and in accordance with the terms of the CCAA Plans, the Global Settlement Amount will be allocated to and among eligible Individual Claimants (comprising QCAPs and PCCs), Provinces and Territories, a public charitable foundation (Cy-près Foundation) and certain Tobacco Producers.

In respect of Individual Claimants, there will be two separate claims processes established pursuant to the CCAA Plans; namely, the Quebec Class Action Administration Plan and the PCC Compensation Plan (each schedules to the CCAA Plans).

A Miscellaneous Claims Fund will also be established pursuant to the CCCA Plans to provide potential distributions to any other Persons who may purport to have a Miscellaneous Claim (the "**Putative Miscellaneous Claimants**").

(iii) The Claims Procedure

The Claims Procedure sets forth the process pursuant to which (i) Claimants and (ii) Putative Miscellaneous Claimants, if any, may attend and vote at the Meetings.

For greater certainty, no Individual Claimants or Unaffected Creditors in respect of Unaffected Claims shall be entitled to attend the Meetings or vote on the CCAA Plans.

a. Claimants

The Claimants consist of the (i) QCAPs, (ii) PCCs, (iii) Provinces and Territories, (iv) Tobacco Producers, and, in the case of Imperial only, (v) *Knight* Class Action Plaintiffs.

In accordance with the Claims Procedure Order, the Monitors will send to each of the Claimants a Statement of Negative Notice Claim, and the Claimants will have until the Negative Notice Bar Date to dispute the determinations set forth therein by filing a Notice of Dispute of Negative Notice

Claim. Failing receipt of a Notice of Dispute of Negative Notice Claim by the Negative Notice Bar Date, a Claimant will be conclusively and irrevocably deemed to have accepted the Statement of Negative Notice Claim and the value and number of votes associated with its Affected Claim solely for voting at the Meetings.

Please note that these determinations in respect of the Claimants are for voting purposes only. All entitlements to distributions from the Global Settlement Amount are governed by the CCAA Plans.

b. ***Putative Miscellaneous Claimants***

In order to give Putative Miscellaneous Claimants, if any, the opportunity to vote on the CCAA Plans, the Claims Procedure Order also sets forth the process by which any Person (excluding any Individual Claimant or group of Individual Claimants), may file a Miscellaneous Claimant Proof of Claim. A copy of the Claims Package (including an Instruction Letter and the form of Miscellaneous Claimant Proof of Claim) is available on the Monitors' Websites.

The Miscellaneous Claims Bar Date is 5:00 pm (Eastern Time) on December 5, 2024.

In accordance with the Claims Procedure Order, all Persons, other than Claimants or Individual Claimants, who wish to assert a Claim must file a Miscellaneous Claimant Proof of Claim before the Miscellaneous Claims Bar Date in order to be permitted to attend the Meetings and vote on the CCAA Plans.

Please take note that this Claims Procedure is for no purpose other than to determine eligibility to vote at the Meetings and, as such, the Monitors will not make any inquiry or assessment as to the validity or quantification of any Miscellaneous Claimant Proof of Claim that they may receive. Putative Miscellaneous Claimants, if any, that file a Miscellaneous Claimant Proof of Claim will be permitted to attend the Meetings and vote on the CCAA Plans in the Affected Creditor Class of each Applicant for the value referenced on their Miscellaneous Claimant Proof of Claim. Such votes, if any, will be recorded by the Monitors on a separate ledger from the votes of the Claimants.

Pursuant to the CCAA Plans, any Person purporting to have a Miscellaneous Claim will still be required to follow the Miscellaneous Claims Procedure outlined in Section 18.2 of the CCAA Plans in order to make a claim for compensation, including, without limitation, the requirement of first obtaining leave from the CCAA Court in order to assert a Miscellaneous Claim. Any compensation that may be determined to be due in respect of a Miscellaneous Claim will be payable exclusively from the Miscellaneous Claims Fund.

(iv) The Meeting Order

The Meeting Order stipulates, *inter alia*, that:

- the Meetings will be held **[by videoconference]** as follows:

Tobacco Company	Meeting Date and Time
Imperial	December 12, 2024 at 11:00 a.m.
RBH	December 12, 2024 at 1:00 p.m.
JTIM	December 12, 2024 at 3:00 p.m.

- PCC Representative Counsel are authorized to vote on behalf of all PCCs, Quebec Class Counsel are authorized to vote on behalf of all QCAPs, Counsel for the Tobacco Producers are authorized to vote on behalf of all Tobacco Producers, and *Knight* Class Counsel are authorized to vote on behalf of all *Knight* Class Action Plaintiffs;

- there will be a single Affected Creditor Class for each Applicant and the Monitors shall record the Claimants' votes and the Putative Miscellaneous Claimants' votes, if any, on separate ledgers;

- the Monitors will report on the results of the votes to the CCAA Court prior to the Sanction Hearing; and

- in the event that the CCAA Plans are approved by the Affected Creditor Class, the Sanction Hearing will be scheduled on a date to be approved by the CCAA Court.

(v) Questions and Contact Information

If you have any questions with respect to the foregoing, you may contact the Monitors as follows:

- Imperial: Monitor: FTI Consulting Canada Inc.
    - Website: http://cfcanada.fticonsulting.com/imperialtobacco
    - Phone Number: 1-844-707-7558
    - Email Address: imperialtobacco@fticonsulting.com

- RBH: Monitor: Ernst & Young Inc.
    - Website: www.ey.com/ca/rbh
    - Phone Number: 1-866-943-2280
    - Email Address: rbh@ca.ey.com

- JTI: Monitor: Deloitte Restructuring Inc.
    - Website: www.insolvencies.deloitte.ca/en-ca/JTIM

- Phone Number: 1-833-765-1452
- Email Address: jtim@deloitte.ca

SCHEDULE "D"

OMNIBUS NOTICE PROGRAM
COMPRISED OF CONDENSED VERSION OF THE OMNIBUS NOTICE (APPENDIX "A") AND THE LIST OF THE REGIONAL NEWSPAPERS IN WHICH THE OMNIBUS NOTICE WILL BE PUBLISHED (APPENDIX "B")

SCHEDULE "D"

OMNIBUS NOTICE PROGRAM

1. The purpose of the Omnibus Notice Program (the "**Notice Program**") is to provide Persons[1] in the Provinces and Territories with notice of: (a) the Claims Procedure to be conducted by the Monitors in accordance with the Claims Procedure Order to invite Putative Miscellaneous Claimants, if any, to file Miscellaneous Claimant Proofs of Claim for the purpose of attending and voting at the Meetings, and (b) the schedule of the Meetings to be convened to vote on the CCAA Plans in accordance with the Meeting Order.

2. The Notice Program shall include the dissemination of information and instructions contained in the Omnibus Notice approved by the CCAA Court pursuant to the Claims Procedure Order.

3. The Notice Program is intended to provide Persons in Canada, including notably Putative Miscellaneous Claimants, with reasonable information regarding the filing of Miscellaneous Claimant Proofs of Claim as well as notice of the Miscellaneous Claims Bar Date by which time such Miscellaneous Claimant Proofs of Claim must be filed, failing which no Person purporting to have a Miscellaneous Claim shall be entitled to attend or vote at the Meetings.

4. The Notice Program is also intended to communicate, in easy to understand language, that individuals with Tobacco Claims (or Persons representing groups of such individuals) shall not be entitled to participate in the Claims Procedure nor attend or vote at the Meetings. Furthermore, the Notice Program shall inform individuals that they will be represented at the Meetings by PCC Representative Counsel or Quebec Class Counsel, as the case may be, who will vote on their behalf, and that the claims processes in respect of distributions of compensation to eligible QCAPs or PCCs will only be conducted at a future date after new notice has been provided in connection therewith.

[1] All capitalized terms used herein shall have the meanings given to them in the form of Omnibus Notice attached as Schedule "C" to the Claims Procedure Order, including by cross-reference.

5. The Omnibus Notice shall be available and published in both French and English.

6. The Notice Program shall include the following steps and initiatives to reach as many targeted Persons as reasonably possible in a cost effective manner:

   i) Within five (5) Business Days following the issuance of the Claims Procedure Order, the Monitors shall send by email to all Persons on the Common Service List a copy of (a) the Claims Procedure Order, (b) the Meeting Order, and (c) the Omnibus Notice (collectively, the "**Claims Procedure Documents**"). To avoid duplication, the Monitors, acting together, will only send one set of the Claims Procedure Documents to each such Person;

   ii) The Monitors shall also use their best efforts to send a copy of the Claims Procedure Documents to any Person, other than those on the Common Service List, that has identified itself in writing to a Monitor prior to the Miscellaneous Claims Bar Date as a Putative Miscellaneous Claimant, as soon as reasonably practicable thereafter; and

   iii) The Monitors shall include on each of their websites, *inter alia*, copies of the Claims Procedure Documents, including the form of Miscellaneous Claimant Proof of Claim and the Instruction Letter, as well as any other documents deemed appropriate by the Monitors, in their discretion, to publicize the Claims Procedure, the Miscellaneous Claims Bar Date and the scheduling of the Meetings.

7. The Monitors, acting together, shall publish, within five (5) Business Days of the Claims Procedure Order or as soon as practical thereafter, and then one week later, a condensed version of the Omnibus Notice substantially in the form as set out in Appendix "A" attached hereto, in the Globe and Mail (National Edition), National Post (National Edition) and in Le Devoir newspapers. They shall also publish once, within ten (10) Business Days of the Claims Procedure Order or as soon as practical thereafter, the condensed version of the Omnibus Notice in the regional newspapers in each Province and Territory as set out in Appendix "B" attached hereto.

8. Each of the Monitor's websites shall be updated to include relevant and easy to understand information regarding the Claims Procedure, including prominent warnings that any Miscellaneous Claimant Proof of Claim must be filed with the Monitor prior to the Miscellaneous Claims Bar Date.

9. The Monitors, acting reasonably, may, but shall not be obliged to, utilize such other methods that they deem appropriate and cost effective, to inform Persons in Canada of the Claims Procedure and the scheduling of the Meetings.

Appendix "A"

Condensed Omnibus Notice

NOTICE FOR NON-INDIVIDUAL CLAIMANTS OF CLAIMS PROCEDURE AND CREDITORS' MEETINGS

IN THE CCAA PROCEEDINGS OF:

IMPERIAL TOBACCO CANADA LIMITED and IMPERIAL TOBACCO COMPANY LIMITED (together, "Imperial"); ROTHMANS, BENSON AND HEDGES INC. ("RBH"); and JTI-MACDONALD CORP. ("JTIM")

IMPORTANT NOTE FOR INDIVIDUAL CLAIMANTS: Individuals who have suffered damages resulting from the use or consumption of Tobacco Products, including cigarettes, do not need to do anything at this time to preserve their rights. If the CCAA Plans are approved, separate claims processes will commence at a later date for individuals to file claims for compensation. Accordingly, this notice is solely for non-Individual Claimants.

All capitalized terms in this notice have the meanings ascribed to them in the CCAA Plans, which can be found on the Monitors' Websites, links for which are provided at the end of this notice. A more detailed version of this notice is also available on the Monitors' Websites.

PLEASE TAKE NOTICE that on October 17, 2024, the Court-Appointed Mediator in the CCAA Proceedings of Imperial, RBH and JTIM (the "**Tobacco Companies**"), together with the Monitors of the Tobacco Companies, filed a CCAA Plan in respect of each Tobacco Company.

PLEASE ALSO TAKE NOTICE that on October 31, 2024, the CCAA Court issued (i) a Claims Procedure Order, which sets forth the process pursuant to which Claimants and Putative Miscellaneous Claimants, if any, may attend the Meetings and vote on the CCAA Plans; and (ii) a Meeting Order that, amongst other things, accepts the filing of the CCAA Plans and establishes the date and times of the Meetings of Affected Creditors to vote on such CCAA Plans.

(i) The CCAA Plans

The CCAA Plans provide for the payment over time by the Tobacco Companies of a Global Settlement Amount of $32.5 billion, which is to be allocated between the Claimants (and the Miscellaneous Claims Fund); namely, the Quebec Class Action Plaintiffs (QCAPs), Pan-Canadian Claimants (PCCs), *Knight* Class Action Plaintiffs, the Provinces and Territories, certain Tobacco Producers, as well as a public charitable foundation (Cy-près Foundation).

The CCAA Plans also provide, from the Global Settlement Amount, for the establishment of a Miscellaneous Claims Fund to provide potential distributions to Putative Miscellaneous Claimants, being Persons other than Claimants or Individual Claimants, who purport to have a Miscellaneous Claim against one or more of the Tobacco Companies.

(ii) The Claims Procedure

The Claims Procedure Order sets forth the process pursuant to which (i) Claimants and (ii) Putative Miscellaneous Claimants, if any, may attend and vote at the Meetings. It provides that:

- Each Claimant shall be issued a Statement of Negative Notice Claim. Unless the statement is varied in accordance with the Claims Procedure Order, the Claimant shall be entitled to vote at the Meetings based on the value and number of votes set forth in the statement; and

- All Persons asserting a Miscellaneous Claim for the purpose of attending the Meetings and voting on the CCAA Plans must file a Miscellaneous Claimant Proof of Claim with the Monitor by no later than 5pm (Eastern Time) on December 5, 2024 (the Miscellaneous Claims Bar Date). The Claims Package for such Persons is available on each of the Monitors' Websites.

Please note that Individual Claimants are not required to take any actions at this time to preserve their rights.

Please note that the value of an Affected Claim as set forth in a Statement of Negative Notice or in a Miscellaneous Claimant Proof of Claim is for voting purposes only. All entitlements to distributions from the Global Settlement Amount shall be in accordance with the CCAA Plans.

(iii) The Meeting Order

The Meetings to vote on the CCAA Plans shall be held by videoconference as follows:

Tobacco Company	Meeting Date and Time
Imperial	December 12, 2024 at 11:00 a.m.
RBH	December 12, 2024 at 1:00 p.m.
JTIM	December 12, 2024 at 3:00 p.m.

Please note that all Individual Claimants (or groups of Individual Claimants) will be represented at the Meetings by either the Quebec Class Counsel or the PCC Representative Counsel. **Accordingly, Individual Claimants may not file a Miscellaneous Claimant Proof of Claim, attend the Meetings, nor vote on their own behalf**.

(iv) Monitors' Contact Information

For further information, please consult the Monitors' Websites or contact them at:

Tobacco Company	Monitor's Contact Details
Imperial	FTI Consulting Canada Inc. Website: http://cfcanada.fticonsulting.com/imperialtobacco Phone Number: 1-844-707-7558 Email Address: imperialtobacco@fticonsulting.com
RBH	Ernst & Young Inc. Website: www.ey.com/ca/rbh

	Phone Number: 1-866-943-2280 Email Address: rbh@ca.ey.com
JTIM	Deloitte Restructuring Inc. Website: www.insolvencies.deloitte.ca/en-ca/JTIM Phone Number: 1-833-765-1452 Email Address: jtim@deloitte.ca

Appendix "B"

Regional Newspapers for the Omnibus Notice Program

Publication	**Specific Region/Municipality**
Chronicle Herald	Halifax, NS
Cape Breton Post	Cape Breton, NS
Saint John Telegraph-Journal	Saint John, New Brunswick
The Daily Gleaner	Fredericton, New Brunswick
Miramichi Leader	Miramichi, New Brunswick
The Guardian	Charlottetown, PEI
St. John's Telegram	St. John's, NFLD
Quebec Chronicle Telegraph	Quebec City, QC
Journal de Québec	Quebec City, QC
Montreal Gazette	Montreal, QC
La Sentinelle	Northern Quebec
Ottawa Citizen	Ottawa, Ontario
Chronicle-Journal	Thunder Bay/Northwest Ontario
North Bay Nugget	North Bay, Ontario
London Free Press	London, Ontario
Sudbury Star	Sudbury, Ontario

Publication	**Specific Region/Municipality**
Toronto Star	Toronto, Ontario
Winnipeg Free Press	Winnipeg, Manitoba
La Liberté	Winnipeg, Manitoba
Brandon Sun	Brandon, Manitoba
Flin Flon Reminder	Flin Flon, Manitoba
Thompson Citizen	Thompson, Manitoba
Regina Leader Post	Regina, Saskatchewan
Saskatoon Starphoenix	Saskatoon, Saskatchewan
Prince Albert Daily Herald	Prince Alberta, Saskatchewan
Calgary Herald	Calgary, AB
Edmonton Journal	Edmonton, AB
Lethbridge Herald	Lethbridge, AB
Alberta Native News	AB, MB, SK, Northern BC, YK, NU, NWT
Victoria Times Colonist	Victoria, BC
Vancouver Sun	Vancouver, BC
Prince George Citizen	Prince George, BC
Yukon News	Yukon
NWT News / North	NWT

Publication	**Specific Region/Municipality**
Nunatsiaq News	Nunavut
Nunavut News	Nunavut

SCHEDULE "E"

CONTRIBUTION SECURITY AGREEMENT

CONTRIBUTION SECURITY AGREEMENT

Made as of **[DATE]**

Between

IMPERIAL TOBACCO CANADA LIMITED
and
IMPERIAL TOBACCO COMPANY LIMITED
and
each of the undersigned Material Subsidiaries (as defined herein)

(the "**Debtors**" and each a "**Debtor**")

and

[NAME OF COLLATERAL AGENT]

in its capacity as collateral agent for the benefit of the Secured Parties (as defined herein)
(together with its successors and assigns in such capacity, the "**Collateral Agent**")

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CONTRIBUTION SECURITY AGREEMENT

This Contribution Security Agreement (as amended, restated, supplemented, replaced or otherwise modified from time to time, this "**Agreement**") is made as of **[Date]**, between

IMPERIAL TOBACCO CANADA LIMITED and **IMPERIAL TOBACCO COMPANY LIMITED** (collectively, "**Imperial**") and each of the undersigned Material Subsidiaries (as defined herein) (the **"Debtors**" and each a "**Debtor**")

and

[COLLATERAL AGENT], as collateral agent for the benefit of the Secured Parties (as defined herein)
(together with its successors and assigns in such capacity, the "**Collateral Agent**")

RECITALS

A. As a condition to the implementation of the plan of compromise and arrangement of Imperial (the "**Tobacco Company**") as sanctioned by the CCAA Court (as defined below) by Order dated **[DATE]**, the Debtors are required to deliver this Agreement to the Collateral Agent, for the exclusive benefit of the Secured Parties, as security for the payment and performance of their respective Secured Obligations.

B. Accordingly, the Debtors have agreed to deliver to the Collateral Agent, for the benefit of the Secured Parties, this Agreement to and in favour of the Collateral Agent as continuing security for the payment and performance of their respective Secured Obligations.

FOR VALUE RECEIVED, the parties agree as follows:

ARTICLE 1 – INTERPRETATION

Section 1.1 Terms Defined in PPSA and STA

(1) The terms "Chattel Paper", "Document of Title", "Goods", "Equipment", "Consumer Goods", "Instrument", "Intangible", "Inventory", "Investment Property", "Proceeds", "Accession", "Money", "Account", "financing statement" and "financing change statement" whenever used herein shall be interpreted in accordance with their respective meanings when used (in uncapitalized form) in the *Personal Property Security Act* (Ontario), as amended from time to time, which Act, including amendments thereto and any Act substituted therefor and amendments thereto, is herein referred to as the "**PPSA**"; provided that (a) if perfection or the

effect of perfection or non-perfection or the priority of any Security Interest created hereunder on the Collateral is governed by the personal property security legislation or other applicable legislation with respect to personal property security as in effect in a jurisdiction other than Ontario, "PPSA" means the Personal Property Security Act or such other applicable legislation as in effect from time to time in such other jurisdiction for purposes of the provisions hereof relating to such perfection, effect of perfection or non-perfection or priority; and (b) the term "Goods" when used herein shall not include any Consumer Goods of any Debtor.

(2) The terms "Certificated Security", "Entitlement Holder", "Entitlement Order", "Financial Asset", "Security", "Security Certificate", "Securities Account", "Security Entitlement", "Securities Intermediary", and "Uncertificated Security" have the meaning given to them (in uncapitalized form) in the *Securities Transfer Act*, 2006 (Ontario), as amended from time to time, which Act, including amendments thereto and any Act substituted therefor and amendments thereto (including all regulations from time to time made under such legislation), is herein referred to as the "**STA**"; provided that, to the extent that perfection or the effect of perfection or non-perfection or the priority of any Security Interest created hereunder on Collateral that is Investment Property is governed by the laws in effect in any province or territory of Canada other than Ontario in which there is in force legislation substantially the same as the *Securities Transfer Act*, 2006 (Ontario) (an "**Other STA Province**"), then "STA" shall mean such other legislation as in effect from time to time in such Other STA Province for purposes of the provisions hereof referring to or incorporating by reference provisions of the STA.

(3) Any reference herein to "Collateral" shall, unless the context otherwise requires, be deemed a reference to "Collateral or any part thereof".

(4) The term "Proceeds", whenever used herein and interpreted as above, shall, by way of example, include trade-ins, Equipment, Money, bank accounts, notes, Chattel Paper, Goods, contract rights, Accounts and any other personal property or obligation received when such Collateral or Proceeds are sold, exchanged, collected or otherwise disposed of or dealt with.

Section 1.2 Other Defined Terms

Unless otherwise defined, capitalized terms used herein shall have the respective meanings given to such terms in the Plan and:

(1) **"CCAA Court**" has the meaning given to it in the Plan.

(2) "**CCQ**" means the *Civil Code of Québec*, CQLR c. CCQ-1991, as amended from time to time.

(3) "**Collateral**" has the meaning given to it in Section 2.1.

(4) "**Collateral Agent**" has the meaning given to it in the preamble of this Agreement.

(5) "**Collateral Agent/Receiver Representatives**" means, in respect of the Collateral Agent and Receiver, their respective past, present or future representatives, predecessors, successors, executors, trustees, heirs, dependents, children, siblings, parents, administrators, executors, directors, officers, shareholders, partners, employees, servants, agents, consultants, legal counsel and advisers, including their respective successors and assigns, and each of their respective directors, officers, partners and employees.

(6) "**Control Agreement**" means:

(a) with respect to any Uncertificated Securities included in the Collateral, an agreement between the issuer of such Uncertificated Securities and another Person that has or asserts a security interest in such Uncertificated Securities whereby such issuer agrees to comply with instructions that are originated by such Person in respect of such Uncertificated Securities, without the further consent of any Debtor; and

(b) with respect to any Securities Accounts or Security Entitlements included in the Collateral, an agreement between the Securities Intermediary and another Person that has or asserts a security interest in such Securities Accounts or Security Entitlements whereby the Securities Intermediary agrees to comply with any Entitlement Orders with respect to such Securities Accounts or Security Entitlements that are originated by such Person, without the further consent of any Debtor.

(7) "**Debts**" has the meaning given to it in Section 2.1.

(8) "**Debtor**" and "**Debtors**" have the meanings given to them in the preamble of this Agreement.

(9) "**Deed of Movable Hypothec**" means the Deed of Movable Hypothec to be executed by the Debtors contemporaneously herewith in accordance with Section 2.2, which shall be substantially in the form set out in Schedule B.

(10) "**Definitive Documents**" has the meaning given to it in the Plan.

(11) "**Deposit Account**" means a demand, time, savings, passbook, or similar account maintained with an organization that is engaged in the business of banking and includes savings banks, savings and loan associations, credit unions, and trust companies.

(12) "**Event of Default**" means any "Event of Default" as defined in the Plan.

(13) "**Financed Goods**" means any Goods subject to a Purchase Money Lien or a Lien securing capital lease obligations.

(14) "**Global Settlement Trust Account**" has the meaning given to it in the Plan.

(15) "**Intellectual Property**" means all industrial and intellectual property rights of any Debtor or in which any Debtor has any right, title or interest, including copyrights, patents, inventions (whether or not patented), trade-marks, get-up and trade dress, industrial designs, integrated circuit topographies, plant breeders' rights, know how and trade secrets, registrations and applications for registration for any such industrial and intellectual property rights, and all contracts related to any such industrial and intellectual property rights.

(16) "**Lien**" means any "Encumbrance" as defined in the Plan, and "**Liens**" means more than one of them.

(17) "**Material Subsidiary**" has the meaning given to it in the Plan.

(18) "**Obligations**" means the obligations of the Tobacco Company under the Plan, the Definitive Documents and this Agreement, including the obligation to remit the Annual Contributions and Reserved Amount to the CCAA Plan Administrator for the benefit of the Secured Parties under, and in accordance with, the Plan.

(19) "**Other Secured Obligations**" means the obligations of each Material Subsidiary to the Secured Parties under this Agreement (including, without limitation, Section 11.1 hereof).

(20) "**Other STA Province**" has the meaning given to it in Section 1.1.

(21) "**Permitted Encumbrances**" has the meaning given to it in the Plan.

(22) "**Person**" has the meaning given to in the Plan.

(23) "**Plan**" means, in respect of the Tobacco Company, the Court-Appointed Mediator's and Monitor's plan of compromise and arrangement pursuant to the *Companies' Creditors Arrangement Act* concerning, affecting and involving the Tobacco Company, including all Schedules thereto, in the form sanctioned by the CCAA Court by Order dated **[DATE]**, as the same may be amended, restated, extended, renewed, replaced, superseded, supplemented or otherwise modified from time to time.

(24) "**Pledged Securities**" means, with respect to any Debtor, any and all securities held by such Debtor from time to time, including, without limitation, the securities listed in Schedule A.

(25) **"Pledged ULC Shares**" has the meaning specified therefor in Section 2.7.

(26) "**PPSA**" has the meaning given to it in Section 1.1.

(27) "**Purchase Money Lien**" means a Lien taken or reserved in personal property to secure payment of all or part of its purchase price (or to secure financing to fund such purchase price), provided that such Lien (a) secures an amount not exceeding the lesser of the purchase price of such personal property and the fair market value of such personal property at the time such Lien is taken or reserved, (b) extends only to such personal property and its proceeds, and (c) is perfected in accordance with the requirements of the PPSA for a purchase money Lien.

(28) "**Receiver**" means any interim receiver, receiver, receiver and manager, sequestrator, conservator, custodian, administrator, trustee, liquidator or other similar official.

(29) *"***Representative***"* has the meaning given to it in Section 9.1.

(30) "**Restricted Property**" means any contract, permit, right in respect of Intellectual Property or Financed Goods, in each case, with an unrelated third party, with respect to which the grant of any security interest (a) would result in the termination or breach of such contract, permit, right in respect of Intellectual Property or Financed Goods, or otherwise be prohibited or ineffective (whether by the terms thereof or under Applicable Law), or (b) requires the consent of any third party to such assignment or charge, together with all Accounts, Chattel Paper and other rights thereunder or resulting therefrom; provided that: (a) if the condition with respect to any property causing such termination, breach, prohibition or ineffectiveness shall no longer be in effect or otherwise apply, then such property shall cease to be Restricted Property and the security interests shall immediately and automatically attach thereto, and (b) if a term in a contract that (i) prohibits or restricts the assignment of, or the grant of the security interests in, the whole of an Account or Chattel Paper or (ii) requires the account debtor's consent to such assignment or grant, is unenforceable against the Collateral Agent under Applicable Law, then such Account or Chattel Paper shall not constitute Restricted Property and the security interests shall attach thereto.

(31) "**Secured Obligations**" means, with respect to any Debtor, (i) the Obligations (if applicable); and (ii) the Other Secured Obligations of such Debtor (if applicable). For the avoidance of doubt, all Secured Obligations that constitute payment obligations shall only be satisfied in full to the extent they are irrevocably and indefeasibly paid in full in cash.

(32) "**Secured Parties**" means the Collateral Agent and the Claimants, to the extent of any Secured Obligations owing to such parties from time to time under and in accordance with the Plan.

(33) "**Security Agreements**" means, collectively, this Agreement and the Deed of Movable Hypothec.

(34) *"***Security Interest***"* has the meaning given to it in Section 2.1.

(35) "**STA**" has the meaning given to it in Section 1.1.

(36) "**ULC**" means any unlimited company, unlimited liability company or unlimited liability corporation or any similar entity existing under the laws of any province or territory of Canada and any successor to any such entity.

(37) "**ULC Shares**" means the shares which are shares in the capital stock of a ULC.

Section 1.3 Rules of Interpretation

(1) In this Agreement, unless the subject matter or context clearly indicates to the contrary:

(a) all uses of the words "hereto", "herein", "hereof ", "hereby" and "hereunder" and similar expressions refer to this Agreement and not to any particular section or portion of it, and all references in this Agreement to Articles, Sections and Schedules shall be construed to refer to Articles, Sections of and Schedules to, this Agreement;

(b) words importing the singular include the plural and vice versa and words importing gender include the masculine, feminine and neutral genders;

(c) the terms "in writing" and "written" shall include printing, typewriting or any electronic means of communication capable of being visibly reproduced at the point of reception, including, without limitation, e-mail;

(d) the terms "including" and "includes" shall mean "including, without limitation" and "includes, without limitation", respectively; and

(e) the division of this Agreement into sections and the insertion of headings are for reference only and are not to affect the construction or interpretation of this Agreement.

Section 1.4 Paramountcy

(1) If there is a conflict or inconsistency between any provision of this Agreement, and any provision of the Plan, or the Sanction Order, then the relevant provision of the Plan or Sanction Order shall govern and prevail to the extent necessary to resolve such conflict or inconsistency. For greater certainty, the covenants, warranties, representations, terms, conditions, provisions or obligations, express or implied, of this Agreement and any and all amendments or supplements hereto, will be deemed to be governed by the terms, conditions and provisions of the Plan and the Sanction Order, which will take precedence and priority.

(2) If there is a conflict or inconsistency between any provision of this Agreement and any provision of the Deed of Movable Hypothec then the relevant provision of this Agreement shall govern and prevail to the extent necessary to resolve such conflict or inconsistency.

Section 1.5 Currency

Except where otherwise expressly provided, all dollar amounts in this Agreement are stated and shall be paid in Canadian currency.

Section 1.6 Civil Law Terms

For purposes of interpretation of this Agreement under the provisions of the laws of the Province of Quebec, unless otherwise specified herein, any reference in this Agreement to:

(a) real property shall be deemed to include a reference to immovable property;

(b) personal property shall be deemed to include a reference to movable property;

(c) tangible property shall be deemed to include a reference to corporeal property;

(d) intangible property shall be deemed to include a reference to incorporeal property;

(e) beneficial owner and beneficial ownership shall be deemed to be a reference to outright ownership as principal and not for the benefit of a third party;

(f) gross negligence or willful misconduct shall be deemed to include a reference to intentional or gross fault;

(g) a power of attorney shall be deemed to include a reference to a mandate;

(h) offset and set-off shall be deemed to include a reference to compensation;

(i) security interest, mortgage and lien shall be deemed to include reference to a hypothec, right of retention, prior claim, reservation of ownership and a resolutory clause;

(j) an assignment in the context of security shall be deemed to be a reference to a hypothecation for the amount of thirty-two billion five hundred million dollars ($32,500,000,000);

(k) filing, perfection, priority, remedies, registering or recording under a PPSA shall include publication under the CCQ;

(l) priority shall be deemed to include rank or prior claim, as applicable;

(m) perfection or perfected shall be deemed to include a reference to being set-up and opposable against third parties;

(n) goods shall be deemed to include corporeal movable property other than chattel paper, documents of title, instruments, money and securities;

(o) agent shall be deemed to include a mandatary;

(p) jointly and severally shall be deemed to include a reference to solidarily;

(q) registered office shall be deemed to include a reference to domicile;

(r) security attaching property shall be deemed to include a reference to a hypothec charging such property; and

(s) the STA shall be deemed to include a reference to the provisions of Articles 2714.1 to 2714.7 CCQ.

ARTICLE 2 – GRANT OF SECURITY

Section 2.1 Grant of Security

(1) As general and continuing collateral security for the due payment and performance by each Debtor of its Secured Obligations, such Debtor hereby assigns, transfers, conveys, mortgages, charges, pledges, hypothecates and grants a security interest to and in favour of the Collateral Agent, for the benefit of the Secured Parties (collectively, the "**Security Interest**"), in all of its right, title and interest in, to and under all of such Debtor's present and after-acquired personal property, assets and undertaking, wherever located, including, without limitation, all of the following now owned or hereafter owned or acquired by or on behalf of such Debtor:

(a) all Goods (including all parts, accessories, attachments, special tools, additions and Accessions thereto);

(b) all Inventory of whatever kind and wherever situate, including, for greater certainty, all raw materials, work in process or materials used or consumed or to be used or consumed in the processing, production, packaging, promotion, delivery or shipping of the same, including other supplies;

(c) all Equipment (other than Inventory) of whatever kind and wherever situate, including, without limitation, all machinery, tools, apparatus, plant, furniture, fixtures, motor vehicles and other vehicles of whatsoever nature or kind;

(d) all present and future Instruments;

(e) all Money and all Deposit Accounts (including, without limitation, the Global Settlement Trust Account);

(f) all Securities, Financial Assets, Investment Property, Securities Accounts and Security Entitlements now owned or hereafter owned or acquired by or on behalf of such Debtor (including such as may be returned to or repossessed by such Debtor);

(g) all Account and book debts and generally all debts, dues, claims, choses in action and demands of every nature and kind howsoever arising or secured, letters of credit and advices of credit, which are now due, owing or accruing or accruing due to or owned by or which may hereafter become due, owing or accruing or accruing due to or owned by such Debtor (collectively, "**Debts**");

(h) all Chattel Paper and Documents of Title (whether negotiable or not) and all deeds, documents, writings, papers, books of account and other books relating to or being records of Debts, Chattel Paper or Documents of Title or by which such are or may hereafter be secured, evidenced, acknowledged or made payable;

(i) all Intangibles;

(j) all present and future contracts, contract rights and insurance claims;

(k) all Intellectual Property, including, without limitation, the Intellectual Property set out in Schedule F; and

(l) all Proceeds and renewals of the foregoing, and accretions thereto and substitutions therefor, all books and records relating to the foregoing, all supporting obligations related thereto, and all accessions to, substitutions and replacements for, and rents, profits and products of, each of the foregoing, and any and all Proceeds of any insurance, indemnity, warranty or guarantee payable to such Debtor from time to time with respect to any of the foregoing.

The foregoing property is collectively referred to as the "**Collateral**".

(2) Each Debtor and the Collateral Agent hereby acknowledge that (i) value has been given, (ii) the Security Interest created hereby is intended to attach when this Agreement is signed by such Debtor and delivered to the Collateral Agent and such Debtor and the Collateral Agent have not agreed to postpone the time for attachment of the Security Interest to any of the Collateral of such Debtor, and to the extent that such Debtor does not acquire rights to or interest in any of the Collateral until after the execution and delivery of this Agreement, the Security Interest created hereby shall attach to such Collateral at the time such Debtor acquires rights or interest therein and (iii) this Agreement constitutes a security agreement as that term is defined in the PPSA.

Each Debtor acknowledges that it has rights in its Collateral and the power to transfer rights in its Collateral to the Secured Parties.

Section 2.2 Deed of Hypothec

To secure the prompt and complete payment, performance and observation of its Secured Obligations each Debtor undertakes and agrees to execute:

(a) on or prior to the date hereof, the Deed of Movable Hypothec pursuant to which such Debtor will hypothecate to and in favour of the Representative for the benefit of the Secured Parties, the universality of its present and after acquired movable assets, undertakings and properties, including all of its present and after acquired, corporeal or incorporeal, movable rights and properties; and

(b) upon its acquisition of any real property, a deed of immovable hypothec or mortgage, as applicable, pursuant to which such Debtor will hypothecate or mortgage, as applicable, to and in favour of the Representative for the benefit of the Secured Parties, such real property;

in each case, for an amount of thirty two billion five hundred million dollars ($32,500,000,000), with interest at 25% per annum as of and from the date hereof.

Section 2.3 Right of Set-Off

To secure the prompt and complete payment, performance and observation of its Secured Obligations, if the security hereby constituted becomes enforceable pursuant to the Plan, subject to the CCAA Court's approval pursuant to Article 8, the Collateral Agent shall have the right to set-off against the Collateral of each Debtor now or hereafter in the possession or custody of, or in transit to, the Collateral Agent for any purpose, including safekeeping, collection or pledge, for the account of such Debtor, or as to which such Debtor may have any right or power.

Section 2.4 Exclusions

(1) Notwithstanding Section 2.1, (i) each Debtor's grant of security in Trademarks (as defined in the *Trademarks Act* (Canada)) under this Agreement shall be limited to a grant by such Debtor of a security interest in all of such Debtor's right, title and interest in such Trademarks and not an assignment, transfer, conveyance, mortgage or hypothecation thereof, and (ii) nothing herein shall be deemed to constitute a grant of a security interest in, and "Collateral" shall not include:

(a) Consumer Goods (as that term is defined in the PPSA), the last day of the term of any lease of real property or agreement therefor, or Restricted Property; provided that, to the extent permitted by Applicable Law, the foregoing shall be held in

trust by such Debtor for the benefit of the Collateral Agent (for its own benefit and for the benefit of the other Secured Parties) and, on the exercise by the Collateral Agent of any of its rights or remedies under this Agreement in the event that the security hereby constituted becomes enforceable pursuant to the Plan, shall be assigned by such Debtor as directed by the Collateral Agent; and

(b) those assets, if any, as to which such Debtor and Collateral Agent reasonably determine in writing that the cost of obtaining a security interest in or perfection thereof are excessive in relation to the benefit to the Collateral Agent of the security to be afforded thereby.

Section 2.5 Debtor Remains Liable

Notwithstanding anything herein to the contrary:

(a) each Debtor shall remain liable under the contracts and agreements included in the Collateral to the extent set forth therein to perform all its duties and obligations thereunder to the same extent as if this Agreement had not been executed;

(b) the exercise by the Collateral Agent of any of the rights or remedies hereunder shall not release a Debtor from any of its duties or obligations under the contracts and agreements included in the Collateral; and

(c) the Collateral Agent shall not have any obligation or liability under the contracts and agreements included in the Collateral by reason of this Agreement, nor shall the Collateral Agent be obligated to perform any of the obligations or duties of any Debtor thereunder or to take any action to collect or enforce any claim for payment assigned hereunder.

Section 2.6 Liability for Deficiency

If the Collateral is realized upon and the Security Interest in the Collateral is not sufficient to satisfy all Secured Obligations, the Debtors acknowledge and agree that, subject to the provisions of the PPSA, the Debtors shall continue to be liable for any Secured Obligations remaining outstanding and the Collateral Agent shall be entitled to pursue full payment thereof.

Section 2.7 ULC Shares

Notwithstanding any provisions to the contrary contained in this Agreement, the Plan or any of the other Definitive Documents or any other document or agreement among all or some of the parties hereto, each Debtor is as of the date of this Agreement the sole registered and beneficial owner of all ULC Shares, if any, which form part of the Collateral (the “Pledged ULC

Shares"), and will remain so until such time as such Pledged ULC Shares are fully and effectively transferred into the name of the Collateral Agent or any other Person on the books and records of such ULC. Nothing in this Agreement, the Plan or the Definitive Documents or any other document or agreement executed and delivered among all or some of the parties hereto is intended or shall constitute the Collateral Agent or any Person other than a Debtor to be a member or shareholder of any ULC until such time as written notice is given to the Debtor and all further steps are taken so as to register the Collateral Agent or other Person as holder of all Pledged ULC Shares. The granting of the security interest pursuant to this Article 2 does not make the Collateral Agent or any Secured Party a successor to a Debtor as a member or shareholder of any ULC, and neither the Collateral Agent, any Secured Party nor any of their respective successors and assigns hereunder shall be deemed to become a member or shareholder of any ULC by accepting this Agreement or exercising any right granted herein unless and until such time, if any, when the Collateral Agent or any successor or assign expressly becomes a registered member or shareholder of any ULC. Each Debtor shall be entitled to receive and retain for its own account any dividends or other distributions, if any, in respect of the Collateral, and shall have the right to vote such Pledged ULC Shares and to control the direction, management and policies of the ULC issuing such Pledged ULC Shares to the same extent as the Debtors would if such Pledged ULC Shares were not pledged to the Collateral Agent. To the extent any provision hereof would have the effect of constituting the Collateral Agent to be a member or shareholder of the ULC prior to such time, if any, when the Collateral Agent or any successor or assign expressly becomes a registered member or shareholder of any ULC, such provision shall be severed herefrom and be ineffective with respect to the relevant Pledged ULC Shares without otherwise invalidating or rendering unenforceable this Agreement or invalidating or rendering unenforceable such provision insofar as it relates to Collateral other than Pledged ULC Shares. Notwithstanding anything herein to the contrary (except to the extent, if any, that the Collateral Agent or any of their respective successors or assigns hereafter expressly becomes a registered member or shareholder of any ULC), neither the Collateral Agent nor any of their respective successors or assigns shall be deemed to have assumed or otherwise become liable for any debts or obligations of any ULC. Except upon the exercise by the Collateral Agent or other Persons, of rights to sell or otherwise dispose of Pledged ULC Shares or other remedies if the security hereby constituted becomes enforceable pursuant to the Plan, the Debtors shall not cause or permit, or enable any ULC in which it holds Pledged ULC Shares to cause or permit, the Collateral Agent to: (a) be registered as a member or shareholder of such ULC, (b) have any notation entered in its favour in the share register of such ULC, (c) be held out as a member or shareholder of such ULC, (d) receive, directly or indirectly, any dividends, property or other distributions from such ULC by reason of the Collateral Agent holding a security interest in the Pledged ULC Shares, or (e) act as a member or shareholder of such ULC, or exercise any rights of a member or shareholder of such ULC, including the right to attend a meeting of such ULC or vote the shares of such ULC.

ARTICLE 3 – REPRESENTATIONS AND WARRANTIES

Section 3.1 Representations and Warranties of each Debtor

(1) Each Debtor hereby represents and warrants, and so long as this Agreement remains in effect shall be deemed to continuously represent and warrant, as follows:

(a) **No Liens.** The Collateral is genuine and owned by such Debtor free of all Liens other than the Permitted Encumbrances.

(b) **Legal Name, etc.** Set forth on Schedule C (as such schedule may be updated from time to time in accordance with the provisions of this Agreement) is the legal name (including any French form of name), type of entity, and jurisdiction of each Debtor.

(c) **Locations.** Set forth on Schedule C (as such schedule may be updated from time to time in accordance with the provisions of this Agreement) is the address of the chief executive office, registered office, location of books and records, and all locations of Collateral (other than inventory or equipment in transit or out for repair or refurbishment) in respect of each Debtor.

(d) **Deposit Accounts and Securities Accounts.** Set forth on Schedule D (as such schedule may be updated from time to time in accordance with the provisions of this Agreement) is a list of each Debtor's Deposit Accounts and Securities Accounts.

(e) **Real Property.** Set forth on Schedule E (as such schedule may be updated from time to time in accordance with the provisions of this Agreement) is a list of all real property owned or leased by each Debtor.

(f) **Intellectual Property.** Set forth on Schedule F (as such schedule may be updated from time to time in accordance with the provisions of this Agreement) is a list of all Intellectual Property owned by such Debtor, all applications for registration with respect to Intellectual Property and all licenses with respect to Intellectual Property.

(g) **Interest in Partnerships or LLCs.** The terms of any interest in a partnership or limited liability company that is Collateral expressly provide that such interest is a "security" for the purposes of the STA.

(h) **Pledged Securities.** The Pledged Securities have been duly authorized and validly issued and are fully paid and non-assessable.

(i) **No Warrants, Options, etc.** There are no outstanding warrants, options or other rights to purchase, or other agreements outstanding with respect to, or property that is now or hereafter convertible into, or that requires the issuance or sale of, any Pledged Securities.

(j) **No Agreement to Sell or Redeem Pledged Securities.** There is no existing agreement, option, right or privilege capable of becoming an agreement or option pursuant to which such Debtor would be required to sell, redeem or otherwise dispose of any Pledged Securities or under which any issuer of such Pledged Securities has any obligation to issue any Securities of such issuer to any Person.

(k) **Control over Collateral.** Such Debtor has taken all action required on its part for control to have been obtained by the Collateral Agent over all Collateral with respect to which such control may be obtained pursuant to the PPSA and the STA. No person other than the Collateral Agent has control or possession of all or any part of the Collateral.

(2) All representations and warranties made by each Debtor in this Agreement (a) are material, (b) shall be considered to have been relied on by the Collateral Agent and the other Secured Parties, and (c) shall survive the execution and delivery of this Agreement and remain in full force and effect until the Secured Obligations have been fully satisfied and performed by the Debtors.

ARTICLE 4 – COVENANTS OF EACH DEBTOR

Section 4.1 Covenants of each Debtor

(1) So long as this Agreement remains in effect each Debtor covenants and agrees as follows:

(a) **Covenants in the Plan.** It shall abide by the covenants of such Debtor contained in the Plan and the Definitive Documents.

(b) **Investment Property.** It shall, promptly upon acquiring any Investment Property, Instruments and other Securities, and in any case within five (5) Business Days thereof, notify the Collateral Agent in writing and provide the Collateral Agent with a revised Schedule A recording the acquisition and such particulars of such investment property as the Collateral Agent may require.

(c) **Control over Investment Property.** It shall promptly upon request by the Collateral Agent:

(i) deliver (or cause to be delivered) to the Collateral Agent, endorsed to the Collateral Agent or such nominee as it may direct and/or accompanied by

such instruments of assignment and transfer in such form and substance as the Collateral Agent may reasonably request, any and all Instruments, Certificated Securities, Documents of Title and Chattel Paper included in or relating to the Collateral as the Collateral Agent may specify in its request;

(ii) if the security hereby constituted becomes enforceable pursuant to the Plan, direct the issuer of any and all Certificated Securities included in or relating to the Collateral as the Collateral Agent may specify in its request to register the applicable Security Certificate in the name of the Collateral Agent or such nominee as it may direct;

(iii) if the security hereby constituted becomes enforceable pursuant to the Plan, direct the issuer of any and all Uncertificated Securities included in or relating to the Collateral as the Collateral Agent may specify in its request to register the Collateral Agent or such nominee as it may direct as the registered owner of the Uncertificated Security; and

(iv) if the security hereby constituted becomes enforceable pursuant to the Plan, direct the Securities Intermediary for any Security Entitlements or Securities Accounts included in or relating to the Collateral as the Collateral Agent may specify in its request to transfer any or all of the Financial Assets to which such Security Entitlements or Securities Accounts relate to such Security Entitlements or Securities Accounts as the Collateral Agent may specify.

(d) **Control Agreements.** It shall promptly upon written request from time to time by the Collateral Agent, give its consent in writing to:

(i) the entering into by any issuer of any Uncertificated Securities included in or relating to the Collateral as the Collateral Agent may specify in its request, of a Control Agreement with the Collateral Agent in respect of such Uncertificated Securities, which consent may be incorporated into an agreement to which such issuer, the Collateral Agent and such Debtor are parties; and

(ii) the entering into by any Securities Intermediary for any Securities Accounts or Security Entitlements included in or relating to the Collateral as the Collateral Agent may specify in its request, of a Control Agreement with the Collateral Agent in respect of such Securities Accounts or Security Entitlements which consent may be incorporated into an

agreement to which such Securities Intermediary, the Collateral Agent and such Debtor are parties.

(e) **No Other Control Agreements.** It shall not consent to:

(i) the entering into by any issuer of any Uncertificated Securities included in or relating to the Collateral of a Control Agreement in respect of such Uncertificated Securities with any Person other than the Collateral Agent or such nominee or agent as it may direct; or

(ii) the entering into by any Securities Intermediary for any Securities Accounts or Security Entitlements included in or relating to the Collateral of a Control Agreement with respect to such Securities Accounts or Security Entitlements with any Person other than the Collateral Agent or such nominee or agent as it may direct.

(f) **Equity Interests in a Partnership or LLC.** If any of the Pledged Securities now or at any time hereafter constitute equity interests in a partnership (including a limited partnership) or limited liability company, it shall take all such steps and cause the issuer of such Pledged Securities to take all such steps as the Collateral Agent, at its option, may direct to constitute such Pledged Securities as "securities" within the meaning set out in the STA.

(g) **Securities Accounts.** Promptly upon request by the Collateral Agent, it shall obtain a Control Agreement from each bank maintaining a securities account for such Debtor.

(h) **Intellectual Property Security Agreements.** It shall facilitate filings with the Canadian Intellectual Property Office (and any other applicable intellectual property registry in the United States or Canada) and execute and deliver to the Collateral Agent one or more intellectual property security agreements as reasonably requested by the Collateral Agent. It shall make and maintain all applications, filings, registrations and recordations necessary or desirable to protect its right, title and interest in and to the Collateral, including all filings, registrations and recordations necessary or desirable in respect of patents, trademarks, copyrights and industrial designs included in the Intellectual Property.

(i) **No Change in Name, Chief Executive Office, Location of Collateral, etc.** It shall not, without providing at least thirty (30) days prior written notice to the Collateral Agent and otherwise complying with the requirements under the Plan and the Definitive Documents in respect of such change, change:

(i) its legal name;

(ii) the location of its chief executive office;

(iii) the location of its registered office;

(iv) the location of its books and records;

(v) its organizational identification number;

(vi) its jurisdiction of organization;

(vii) its corporate structure; or

(viii) the location of any Collateral (other than inventory or equipment in transit or out for repair or refurbishment).

Such Debtor shall, prior to any change described in the preceding sentence, take all action and deliver all documents reasonably requested by the Collateral Agent to maintain the perfection and priority of the Collateral Agent's Security Interest in the Collateral and shall deliver to the Collateral Agent an updated Schedule C (Grantor Information and Locations) reflecting the changed information.

(j) **Updating Schedules.** It shall notify the Collateral Agent promptly of any material change in the information contained in Schedule D (Deposit Accounts and Securities Accounts), Schedule E (Real Property) and Schedule F (Intellectual Property) and shall deliver updated schedules to this Agreement reflecting the changed information.

(k) **No Sale or Encumbrances**. It shall not Dispose of (including pursuant to a dissolution) any of its property or assets, except as may be permitted pursuant to the Plan. Such Debtor will not create, incur, assume, suffer to exist or otherwise become bound by or subject to any Encumbrance upon any of its properties and assets, other than Permitted Encumbrances or as expressly provided in the Plan, the Definitive Documents or this Agreement, or with the prior written consent of the Collateral Agent.

(l) **Maintenance and Protection of Collateral.** It shall keep the Collateral in good order, condition, and repair so as to protect and preserve the Collateral and will not permit the Collateral to be affixed to real or personal property so as to become a fixture or accession without the prior written consent of the Collateral Agent. Such Debtor will not use the Collateral in violation of the Plan, the Definitive Documents or this Agreement, or any other agreement relating to the Collateral or

any policy of insurance thereon, or any applicable law. Such Debtor will keep all licenses, permits, agreements, registrations and applications relating to intellectual property used by the Debtor in good standing. Such Debtor shall register all existing and future trademarks, patents, copyrights and industrial designs. Such Debtor shall, at its own cost and expense, defend title to the Collateral and the Security Interests of the Collateral Agent against the claim or demand of any person claiming against or through the Debtor and shall maintain and preserve such perfected security interests for so long as this Agreement shall remain in effect.

(m) **Access to Collateral.** It shall permit the Collateral Agent, or its designee, to inspect the Collateral at any reasonable time, on reasonable advance notice, wherever located. Such Debtor shall upon request by the Collateral Agent provide to the Collateral Agent any information concerning the Collateral, such Debtor and its business, as the Collateral Agent may reasonably request.

(2) All covenants made by the Debtors in this Agreement shall survive the execution and delivery of this Agreement and remain in full force and effect until the Secured Obligations have been fully satisfied and performed by the Debtors.

ARTICLE 5 – COLLECTION OF PROCEEDS

Section 5.1 Payments to the Collateral Agent

Each Debtor shall:

(a) collect and enforce payment of all Accounts in accordance with its customary business practices and shall dispose of and receive payment for all Inventory which is ordinarily disposed of in such Debtor's business; and

(b) if the security hereby constituted becomes enforceable pursuant to the Plan**:**

(i) receive and hold in trust for the Collateral Agent, all payments on or Instruments received in respect of the Collateral, all rights by way of suretyship or guarantee which such Debtor now has or may hereafter acquire to enforce payment of any of the Collateral and all rights in the nature of a security interest whereby such Debtor may satisfy any Collateral out of property, and all non-cash proceeds of any such collection, disposition or realization of any of the Collateral shall remain subject to the Security Interest hereby created at all times;

(ii) endorse to the Collateral Agent and forthwith deliver to it all such payments and Instruments in the form received by such Debtor; and

(iii) forthwith deliver to the Collateral Agent all property in such Debtor's possession or hereafter coming into its possession through enforcement of any such rights.

ARTICLE 6 – DEALING WITH COLLATERAL BY EACH DEBTOR

Section 6.1 Sale of Collateral

Subject to the Plan and the Definitive Documents and any specific restrictions set out therein, and prior to the security hereby constituted becoming enforceable pursuant to the Plan, each Debtor may sell, lease, transfer, convey or otherwise dispose of any Collateral so that the purchaser or transferee thereof takes title clear of the Security Interest hereby created and such Collateral shall be deemed to be released and discharged from such Security Interest without any further action on the part of the Collateral Agent. Upon the written request of such Debtor, at the sole expense of such Debtor, the Collateral Agent will promptly execute and deliver an instrument confirming any such release or discharge in favour of any such purchaser or transferee. If such sale, lease, transfer, conveyance or disposition results in an Account, such Account shall be subject to the Security Interest hereby created.

Section 6.2 Investment Property

Until the security hereby constituted has become enforceable pursuant to the Plan, and subject to the terms of this Agreement and the Plan and the Definitive Documents, each Debtor is entitled to receive all interest, cash dividends or other distributions, in respect of the Collateral, to exercise all voting power from time to time exercisable by it in respect of the investment property and give entitlement orders, instructions, directions, consents, waivers and ratifications in respect thereof; provided that no such action shall be taken which would impair the interests of the Collateral Agent or Secured Parties, or the validity, perfection or priority of the Security Interest or the value of the investment property or which would violate the provisions of this Agreement, the Plan or any other Definitive Documents, provided further that any and all stock and/or liquidating dividends, distributions of property, returns of capital or other distributions made on or with respect to the Pledged Securities, whether resulting from a subdivision, combination or reclassification of the outstanding capital stock of any issuer or received in exchange for the Pledged Securities or any part thereof or as a result of any amalgamation, merger, consolidation, acquisition or other exchange of property to which any issuer may be a party or otherwise, and any and all cash and other property received in exchange for any Pledged Securities shall be and become part of the Collateral subject to the Security Interest. If the security hereby constituted becomes enforceable pursuant to the Plan, all rights of such Debtor pursuant to this Section shall cease and the Collateral Agent shall have the sole and exclusive right and authority to receive and retain all interest, cash dividends and other distributions and shall be entitled to exercise all voting rights in respect of the Investment Property and give entitlement orders, instructions, directions, consents, waivers and ratifications in respect thereof.

Any money and other property paid over to or received by the Collateral Agent pursuant to the provisions of this Section shall be retained by the Collateral Agent as additional Collateral hereunder and be applied in accordance with the provisions of this Agreement.

ARTICLE 7 – DEFAULT

The security hereby constituted shall become enforceable only upon the occurrence of an Event of Default which is not cured pursuant to the Plan, following which the Collateral Agent, in its sole discretion, may issue demand letters, prior notices of the exercise of hypothecary recourses and advance notices under Section 244 of the *Bankruptcy and Insolvency Act* and declare all or any part of the Secured Obligations which are not by their terms payable on demand to be immediately due and payable, without demand or notice of any kind.

ARTICLE 8 – REMEDIES ON DEFAULT

If the security hereby constituted becomes enforceable in accordance with the Plan, the Collateral Agent shall have, to the extent permitted by Applicable Law, in addition to any other rights, remedies and powers which it may have at law, in equity or under the PPSA, the rights, remedies and powers set out in this Article 8, provided, however, that notwithstanding any other provision of this Agreement, (i) no exercise of remedies may occur without the approval of the CCAA Court, and (ii) the CCAA Court shall have exclusive jurisdiction to determine all matters related to the enforcement of this Agreement and the Security Interest and the exercise of any rights, remedies and powers that the Collateral Agent may have under this Agreement, at law, in equity or under the PPSA.

Section 8.1 Power of Entry

Each Debtor shall forthwith upon demand assemble and deliver to the Collateral Agent possession of all of the Collateral at such place as may be specified by the Collateral Agent. The Collateral Agent may take such steps as it considers necessary or desirable to obtain possession of all or any part of the Collateral and, to that end, each Debtor agrees that the Collateral Agent, its servants or agents or Receiver may, at any time, during the day or night, enter upon lands and premises where the Collateral may be found for the purpose of taking possession of and/or removing the Collateral or any part thereof. In the event of the Collateral Agent taking possession of the Collateral, or any part thereof, the Collateral Agent shall have the right to maintain the same upon the premises on which the Collateral may then be situate. The Collateral Agent may take such action or do such things as to render any Equipment unusable.

Section 8.2 Power of Sale

(1) The Collateral Agent may sell, lease, transfer, convey or otherwise dispose of all or any part of the Collateral, as a whole or in separate parcels, by public auction, private tender or by private contract, with or without notice, except as otherwise required by Applicable Law (and if

a reasonable notice is required by law, each Debtor agrees that fifteen (15) days' notice is commercially reasonable unless a shorter period of notice is reasonable in the circumstances), with or without advertising and without any other formality, all of which are hereby waived by the Debtors. Such sale, lease or disposition shall be on such terms and conditions as to credit and otherwise and as to upset or reserve bid or price as to the Collateral Agent, in its sole discretion, may deem advantageous. If such sale, lease, transfer, conveyance or disposition is made on credit or part cash and part credit, the Collateral Agent need only credit against the Secured Obligations the actual cash received at the time of the sale. Any payments made pursuant to any credit granted at the time of the sale shall be credited against the Secured Obligations as they are received. The Collateral Agent may buy in or rescind or vary any contract for sale of all or any of the Collateral and may resell without being answerable for any loss occasioned thereby. Any such sale, lease or disposition may take place whether or not the Collateral Agent has taken possession of the Collateral. The Collateral Agent may, before any such sale, lease, transfer, conveyance or disposition, perform any commercially reasonable repair, processing or preparation for disposition and the amount so paid or expended shall be deemed advanced to the applicable Debtor by the Secured Parties, shall become part of its Secured Obligations, shall bear interest at the rate of interest per annum applicable under the Plan and shall be secured by this Agreement. For greater certainty, the Collateral Agent may sell, transfer, or use any Investment Property included in the Collateral of which the Collateral Agent has "control" within the meaning of subsection 1(2) of the PPSA.

(2) Without limiting the generality of the foregoing, each Debtor acknowledges that when disposing of any Investment Property, the Collateral Agent may be unable to effect a public sale of any or all of the Investment Property, or to sell any or all of the Pledged Securities as a control block sale at more than a stated premium to the "market price" of any shares, stock, instruments, warrants, bonds, debenture stock and other securities forming part of the Investment Property, by reason of certain prohibitions contained in the *Securities Act* (Ontario) and Applicable Law of other jurisdictions, but may be compelled to resort to one or more private sales to a restricted group of purchasers who will be obliged to agree, among other things, to acquire such Investment Property as principal and to comply with other resale restrictions provided for in the *Securities Act* (Ontario) and other Applicable Law. Each Debtor acknowledges and agrees that any such private sale may result in prices and other terms less favourable to the seller than if such sale were a public sale or a control block sale and, notwithstanding such circumstances, agrees that any such private sale shall not be deemed to have been made in a commercially unreasonable manner solely by reason of its being a private sale. The Collateral Agent shall be under no obligation to delay a sale of any of the Investment Property for the period of time necessary to permit the issuer of any such Pledged Securities to qualify such investment property for public sale under the *Securities Act* (Ontario) or under applicable securities laws of other jurisdictions, even if the issuer would agree to do so, or to permit a prospective purchaser to make a formal offer to all or substantially all holders of any class of Securities forming any part of the Investment Property.

Section 8.3 Validity of Sale

No person dealing with the Collateral Agent or its servants or agents shall be concerned to inquire whether the security hereby constituted has become enforceable, whether the powers which the Collateral Agent is purporting to exercise have become exercisable, whether any money remains due on the security of the Collateral, as to the necessity or expedience of the stipulations and conditions subject to which any sale, lease, transfer, conveyance or disposition shall be made, otherwise as to the propriety or regularity of any sale or any other dealing by the Collateral Agent with the Collateral or to see to the application of any money paid to the Collateral Agent. In the absence of fraud on the part of such persons, such dealings shall be deemed, so far as regards the safety and protection of such person, to be within the powers hereby conferred and to be valid and effective accordingly.

Section 8.4 Receiver

The Collateral Agent may, in addition to any other rights it may have, appoint by instrument in writing one or more Receivers of all or any part of the Collateral or may institute proceedings in any court of competent jurisdiction for the appointment of such a Receiver. Any such Receiver is hereby given and shall have the same powers and rights and exclusions and limitations of liability as the Collateral Agent has under this Agreement, at law or in equity. In exercising any such powers, any such Receiver shall, to the extent permitted by law, act as and for all purposes shall be deemed to be the agent of the Debtors and the Collateral Agent shall not be responsible for any act or default of any such Receiver. The Collateral Agent may appoint one or more Receivers hereunder and may remove any such Receiver or Receivers and appoint another or others in his or their stead from time to time. Any Receiver so appointed may be an officer or employee of the Collateral Agent. A court need not appoint, ratify the appointment by the Collateral Agent of or otherwise supervise in any manner the actions of any Receiver. Upon a Debtor receiving notice from the Collateral Agent of the taking of possession of the Collateral or the appointment of a Receiver, all powers, functions, rights and privileges of each of the directors and officers of such Debtor with respect to the Collateral shall, to the extent permitted by Applicable Law, cease, unless specifically continued by the written consent of the Collateral Agent.

Section 8.5 Carrying on Business

The Collateral Agent may carry on, or concur in the carrying on of, all or any part of the business or undertaking of any Debtor, may, to the exclusion of all others, including such Debtor, enter upon, occupy and use all or any of the premises, buildings, plant and undertaking of, or occupied or used by such Debtor and may use all or any of the Equipment and Intangibles of such Debtor for such time as the Collateral Agent sees fit, free of charge, to carry on the business of such Debtor and, if applicable, to manufacture or complete the manufacture of any Inventory and to pack and ship the finished product.

Section 8.6 Dealing with Collateral

The Collateral Agent may seize, collect, realize, dispose of, enforce, release to third parties or otherwise deal with the Collateral or any part thereof in such manner, upon such terms and conditions and at such time or times as may seem to it advisable, all of which without notice to the Debtors except as otherwise required by any Applicable Law. The Collateral Agent may demand, sue for and receive any Account with or without notice to the Debtors, give such receipts, discharges and extensions of time and make such compromises in respect of any Account which may, in the Collateral Agent's absolute discretion, seem bad or doubtful. The Collateral Agent may charge on its own behalf and pay to others, sums for costs and expenses incurred, including, without limitation, legal fees and expenses on a solicitor and his own client scale and Receivers' and accounting fees, in or in connection with seizing, collecting, realizing, disposing, enforcing or otherwise dealing with the Collateral and in connection with the protection and enforcement of the rights of the Collateral Agent hereunder, including, without limitation, in connection with advice with respect to any of the foregoing. The amount of such sums shall be deemed advanced to the applicable Debtor by the Secured Parties, shall become part of its Secured Obligations, shall bear interest at the rate of interest per annum applicable under the Plan and shall be secured by this Agreement.

Section 8.7 Securities

If the Collateral at any time includes Securities, each Debtor authorizes the Collateral Agent, at such time as the security hereby constituted becomes enforceable pursuant to the Plan, to transfer the same or any part thereof into its own name or that of its nominee(s) so that the Collateral Agent or its nominee(s) may appear of record as the sole owner thereof and shall cause the Collateral Agent or its nominee(s) to become the Entitlement Holder with respect to any Security Entitlements forming part of the Collateral.

Section 8.8 Retention of Collateral

Upon notice to the Debtors and subject to any obligation to dispose of any of the Collateral, as provided in the PPSA, the Collateral Agent may elect to retain all or any part of the Collateral in satisfaction of the Secured Obligations or any of them.

Section 8.9 Pay Encumbrances

The Collateral Agent may pay any encumbrance that may exist or be threatened against the Collateral ranking in priority to the Security Interest granted hereunder. In addition, the Collateral Agent may borrow money required for the maintenance, preservation or protection of the Collateral or for the carrying on of the business or undertaking of any Debtor and may grant further Security Interests in the Collateral in priority to the Security Interest created hereby as security for the money so borrowed. In every such case, the amounts so paid or borrowed

together with costs, charges and expenses incurred in connection therewith shall be deemed to have been advanced to the applicable Debtor by the Secured Parties, shall become part of its Secured Obligations, and shall bear interest at the rate per annum applicable under the Plan and shall be secured by this Agreement.

Section 8.10 Application of Payments Against Secured Obligations

Any and all payments made in respect of the Secured Obligations from time to time and moneys realized on the Collateral shall be applied to the Secured Obligations in accordance with the Plan and the Definitive Documents. Any insurance moneys received by the Collateral Agent pursuant to this Agreement may, at the option of the Collateral Agent, be applied to rebuilding or repairing the Collateral or be applied against the Secured Obligations in accordance with the Plan and the Definitive Documents.

Section 8.11 Deficiency

If the proceeds of the realization of the Collateral are insufficient to repay the Collateral Agent all moneys due to it, the Debtors shall forthwith pay or cause to be paid to the Collateral Agent such deficiency.

Section 8.12 Collateral Agent Not Liable

Subject to Applicable Laws, neither the Collateral Agent nor any Receiver shall be liable or accountable for any failure to seize, collect, realize, dispose of, enforce or otherwise deal with the Collateral, shall not be bound to institute proceedings for any such purposes or for the purpose of preserving any rights of the Collateral Agent, the Debtors or any other person, firm or corporation in respect of the Collateral and shall not be liable or responsible for any loss, cost or damage whatsoever which may arise in respect of any such failure, including, without limitation, resulting from the negligence of the Collateral Agent, Receivers, or any of their respective Collateral Agent/Receiver Representatives, or otherwise. Subject to Applicable Laws, neither the Collateral Agent, Receivers, or any of their respective Collateral Agent/Receiver Representatives shall be liable by reason of any entry into possession of the Collateral or any part thereof, to account as a mortgagee in possession, for anything except actual receipts, for any loss on realization, for any act or omission for which a mortgagee in possession might be liable, for any negligence in the carrying on or occupation of the business or undertaking of the Debtors as provided in Section 8.5 or for any loss, cost, damage or expense whatsoever which may arise in respect of any such actions, omissions or negligence, other than those caused by the gross negligence or wilful misconduct of the Collateral Agent, Receivers, or any of their respective Collateral Agent/Receiver Representatives, as determined by a court of competent jurisdiction by final and non-appealable order or judgment.

Section 8.13 Extensions of Time

The Collateral Agent may grant renewals, extensions of time and other indulgences, take and give up security, accept compositions, grant releases and discharges, perfect or fail to perfect any security, release any part of the Collateral to third parties and otherwise deal or fail to deal with the Debtors, debtors of the Debtors, guarantors, sureties and others and with the Collateral and other security as the Collateral Agent may see fit, all without prejudice to the liability of the Debtors to the Collateral Agent and the Secured Parties or the Collateral Agent's rights and powers under this Agreement.

Section 8.14 Rights in Addition

The rights and powers conferred by this Article 8 are in supplement of and in addition to and not in substitution for any other rights or powers the Collateral Agent may have from time to time under this Agreement or the Deed of Movable Hypothec or under Applicable Law. The Collateral Agent may proceed by way of any action, suit, remedy or other proceeding at law or in equity and no such remedy for the enforcement of the rights of the Collateral Agent shall be exclusive of or dependent on any other such remedy. Any one or more of such remedies may from time to time be exercised separately or in combination.

ARTICLE 9 – APPOINTMENT OF REPRESENTATIVE

Section 9.1 Appointment of Representative

(1) The Debtors hereby irrevocably designate and appoint the Collateral Agent to act as the hypothecary representative (in such capacity, the "**Representative**") on behalf and for the benefit of the present and future Secured Parties, to enter into the Security Agreements and to hold the security interests, rights and hypothec created pursuant to the Security Agreements on behalf and for the benefit of the present and future Secured Parties, as envisaged under Article 2692 CCQ.

(2) Any person who becomes a Secured Party shall benefit from the provisions hereof and the appointment of the Collateral Agent as Representative for the Secured Parties and, upon becoming a Secured Party, is deemed to have ratified and confirmed such appointment.

Section 9.2 Acceptance of Appointment

The Collateral Agent hereby accepts its appointment as Representative and agrees to take, receive and hold the security interests, rights and hypothec created pursuant to the Security Agreements and to exercise any and all powers and rights and to perform any and all duties conferred upon it hereunder and thereunder.

Section 9.3 Successor Representative

(1) If the Collateral Agent is replaced, the successor agent shall automatically become the Representative for the purposes of this Agreement and the hypothec created hereby.

(2) The rights of the Representative hereunder shall benefit any successor Representative, including any person resulting from the amalgamation of the Representative with any other person. The successor Representative without further act (other than the filing of a notice of replacement in the applicable register in accordance with Article 2692 CCQ for the purposes of exercising the rights relating to the hypothec contemplated in Section 2.2) shall then be vested and have all rights, powers and authorities granted to the Representative hereunder and be subject in all respects to the terms, conditions and provisions hereof to the same extent as if originally acting as Representative hereunder.

Section 9.4 Waiver of certain Statutory Provisions

To the extent necessary or useful, the parties hereby waive the application of Section 32 of *An Act Respecting the Special Powers of Legal Persons* (Quebec) CQLR c. P-16 and of Articles 1310 and 2147 CCQ.

ARTICLE 10 – INSTRUCTIONS TO COLLATERAL AGENT

Section 10.1 Instructions in accordance with the Plan and Definitive Documents

The Collateral Agent shall take its instructions exclusively in the manner contemplated in the Plan and Definitive Documents.

ARTICLE 11 – GUARANTEE

Section 11.1 Guarantee

In recognition of the direct and indirect benefits to be received by each Material Subsidiary under the Plan, each Material Subsidiary, jointly and severally, hereby unconditionally and irrevocably guarantees as a primary obligor and not merely as a surety the full and prompt payment and performance when due, whether upon maturity, acceleration, or otherwise, of all of the Obligations owed to the Secured Parties.

ARTICLE 12 – GENERAL

Section 12.1 Security in Addition

The security hereby constituted is not in substitution for any other security for the Secured Obligations or for any other agreement between the parties creating a Security Interest

in all or part of the Collateral, whether heretofore or hereafter made, and such security and such agreements shall be deemed to be continued and not affected hereby unless expressly provided to the contrary in writing and signed by the Collateral Agent and the Debtors. The taking of any action or proceedings or refraining from so doing, or any other dealing with any other security for the Secured Obligations or any part thereof, shall not release or affect the Security Interest created by this Agreement and the taking of the Security Interest hereby created or any proceedings hereunder for the realization of the Security Interest hereby created shall not release or affect any other security held by the Collateral Agent for the repayment of or performance of the Secured Obligations.

Section 12.2 Continuing Security Interest and Discharge

(1) This Agreement shall create a continuing Security Interest in the Collateral and shall remain in full force and effect until the Secured Obligations have been fully satisfied and performed by the Debtors, notwithstanding any dealing between the Collateral Agent and the Debtors or any guarantor in respect of the Secured Obligations or any release, exchange, non-perfection, amendment, waiver, consent or departure from or in respect of any or all of the terms or provision of any security held for the Secured Obligations.

(2) If the Secured Obligations have been fully satisfied and performed by the Debtors, the Debtors otherwise observe and perform the terms and conditions hereof, and all other obligations of the Collateral Agent and the Secured Parties under the Plan, the Definitive Documents and any agreements and documents with respect to the Other Secured Obligations, have terminated, then the Collateral Agent shall at the request and at the expense of the Debtors release and discharge the Security Interest created hereby and execute and deliver to the Debtors such deeds and other instruments as shall be requisite therefor.

Section 12.3 Amalgamation

Each Debtor acknowledges and agrees that, in the event it amalgamates with any other corporation or corporations, it is the intention of the parties hereto that the term "Debtor", when used herein, shall apply to each of the amalgamating corporations and to the amalgamated corporation, such that the Security Interest granted hereby:

(a) shall extend to "Collateral" (as that term is herein defined) owned by each of the amalgamating corporations and the amalgamated corporation at the time of amalgamation and to any "Collateral" thereafter owned or acquired by the amalgamated corporation, and

(b) shall secure all "Secured Obligations" (as that term is herein defined) of each of the amalgamating corporations and the amalgamated corporation to the Collateral Agent and the Secured Parties at the time of amalgamation and all "Secured

Obligations" of the amalgamated corporation to the Collateral Agent and the Secured Parties thereafter arising. The Security Interest shall attach to all "Collateral" owned by each corporation amalgamating with a Debtor, and by the amalgamated corporation, at the time of the amalgamation, and shall attach to all "Collateral" thereafter owned or acquired by the amalgamated corporation when such becomes owned or is acquired.

Section 12.4 No Collateral Warranties

There is no representation, warranty or collateral agreement affecting this Agreement or the Collateral, other than as expressed in writing herein or in the Plan or any Definitive Documents.

Section 12.5 Receipt of Copy/Waiver

The Debtors acknowledge receipt of an executed copy of this Agreement. The Debtors waive the right to receive a copy of any financing statement, financing change statement or verification statement in respect of any registered financing statement or financing change statement prepared, registered or issued in connection with this Agreement.

Section 12.6 No Merger

Neither the taking of any judgment nor the exercise of any power of seizure or sale shall operate to extinguish the liability of the Debtors to make payment of or satisfy the Secured Obligations. The acceptance of any payment or alternate security shall not constitute or create any novation and the taking of a judgment or judgments under any of the covenants herein contained shall not operate as a merger of such covenants.

Section 12.7 Reinstatement

This Agreement shall remain in full force and effect and continue to be effective should any application or petition be filed by or against one or more Debtors for liquidation or reorganization, should such Debtor(s) become insolvent, if any Debtor commences, after the date hereof, a proceeding under the CCAA, United States Bankruptcy Code, or any similar legislation in other jurisdictions or make an assignment for the benefit of creditors or should a Receiver be appointed for all or any significant part of such Debtor's assets, and shall continue to be effective or be reinstated, as the case may be, if at any time payment and performance of the Secured Obligations, or any part thereof, is, pursuant to Applicable Law, rescinded or reduced in amount, or must otherwise be restored or returned (whether by way of demand, settlement, litigation or otherwise), and in any such case, the Secured Obligations shall be reinstated and deemed reduced only by such amount paid and not so rescinded, reduced, restored or returned.

Section 12.8 Indemnity

Each Debtor agrees to indemnify and save harmless the Collateral Agent, the Secured Parties and any Receiver from and against any and all claims, losses and liabilities arising out of or resulting out of or resulting from this Agreement (including, without limitation, enforcement of this Agreement), except claims, losses or liabilities resulting from the Collateral Agent's, such Secured Party's or such Receiver's gross negligence or wilful misconduct, as determined by a court of competent jurisdiction by final and non-appealable judgment.

Section 12.9 Amendment, Waiver

(1) No amendment or waiver of this Agreement shall be binding unless made in writing and executed by an authorized officer of the Collateral Agent and each Debtor.

(2) Any waiver by the Collateral Agent of a breach by a Debtor of any of the terms or provisions of this Agreement or of an Event of Default or Breach under Article 7 must be in writing to be effective against and bind the Collateral Agent or the Secured Parties. No such waiver by the Collateral Agent shall extend to or be taken in any manner to affect any subsequent breach by a Debtor of any of the terms or provisions of this Agreement or Breach or Event of Default or the rights of the Collateral Agent arising therefrom. The rights, remedies, powers and privileges under this Agreement, the Plan and any other Definitive Documents are cumulative and not exclusive of any rights, remedies, powers and privileges provided by Applicable Law.

Section 12.10 Further Assurances

(1) Each Debtor shall at all times do, execute, acknowledge and deliver or cause to be done, executed, acknowledged or delivered all and singular every such further acts, deeds, conveyances, instruments, transfers, assignments, security agreements and assurances as the Collateral Agent may reasonably require in order to give effect to the provisions and purposes of this Agreement, including, without limitation, in respect of the Collateral Agent's enforcement of the security constituted by this Agreement and its realization on the Collateral, and for the better granting, transferring, assigning, charging, setting over, assuring, confirming and/or perfecting the Security Interest of the Collateral Agent in the Collateral pursuant to this Agreement. Each Debtor hereby constitutes and appoints the Collateral Agent, or any Receiver appointed by the CCAA Court or the Collateral Agent as provided herein, the true and lawful attorney of such Debtor irrevocably with full power of substitution to do, make and execute all such assignments, documents, acts, matters or things with the right to use the name of such Debtor whenever and wherever it may be deemed necessary or expedient; provided, that, such power of attorney may only be exercised if the security hereby constituted becomes enforceable pursuant to the Plan. This irrevocable power of attorney is coupled with an interest and shall terminate once the Secured Obligations have been fully satisfied and performed by the Debtors. Each Debtor hereby

authorizes the Collateral Agent to file such proofs of claim and other documents as may be necessary or advisable in order to prove its claim in any bankruptcy, proposed winding-up or other proceeding relating to such Debtor.

(2) Without limiting the generality of the foregoing, each Debtor:

(a) shall at the request of the Collateral Agent, mark conspicuously each Chattel Paper evidencing or relating to an Account, and each related contract and, each of its records pertaining to the Collateral with a legend, in form and substance satisfactory to the Collateral Agent, indicating that such Chattel Paper, related contract or Collateral is subject to the Security Interests granted hereby;

(b) shall, if any Account shall be evidenced by a promissory note or other Instrument or Chattel Paper, at the request of the Collateral Agent, deliver and pledge to the Collateral Agent hereunder such note, Instrument or Chattel Paper duly endorsed and accompanied by duly executed instruments of transfer or assignment, all in form and substance satisfactory to the Collateral Agent;

(c) shall execute and file such financing statements or financing change statements, or amendments, thereto, and such other instruments or notices, as may be necessary or desirable, or as the Collateral Agent may request, in order to perfect and preserve the Security Interests granted or purported to be granted hereby;

(d) hereby authorizes the Collateral Agent to file one or more financing statements or financing change statements, and amendments thereto, relative to all or any part of the Collateral without the signature or consent of such Debtor, where permitted by Applicable Law; and

(e) shall furnish to the Collateral Agent from time to time statements and schedules further identifying and describing the Collateral and such other reports in connection with the Collateral as the Collateral Agent may request, all in reasonable detail, in addition to what is otherwise required by this Agreement.

Section 12.11 Collateral Agent May Perform

If a Debtor fails to perform any obligation contained in this Agreement, the Collateral Agent may itself perform, or cause to be performed, such obligation, and the costs and expenses of the Collateral Agent incurred in connection therewith shall be payable by such Debtor and shall form part to the Secured Obligations; provided that the Collateral Agent shall not be required to perform or discharge any obligation of such Debtor.

Section 12.12 Costs and Expenses

Each Debtor shall pay upon demand by the Collateral Agent the amount of any and all costs and expenses, including the fees and disbursements of its counsel and of any experts and agents, which the Collateral Agent may incur in connection with (i) the administration of this Agreement, (ii) the custody, preservation, use or operation of, or the sale of, collection from, or other realization upon, any of the Collateral, (iii) the exercise or enforcement of any of the rights or remedies of the Collateral Agent hereunder, or (iv) the failure by the Debtors to perform or observe any of the provisions hereunder and all such costs and expenses shall form part of the Secured Obligations.

Section 12.13 Successor Agent

In the event that the Collateral Agent shall resign and a successor agent thereafter shall be appointed in accordance with the Plan or the Definitive Documents, then, all references herein to the Collateral Agent in this Agreement shall be deemed to be references to such successor agent as and from such date and such successor agent shall receive and become vested with all the rights, powers, privileges and duties of the retiring Collateral Agent and the retiring or removed Collateral Agent shall be discharged from its further duties and obligations as the Collateral Agent under this Agreement.

Section 12.14 Notice

(1) **Notice in Writing**. Unless otherwise specified, each notice to a party shall be given in writing and delivered personally or by courier, sent by e-mail or other electronic transmission contemplated by the parties to such party as follows:

If to the Debtors:

Name: Imperial Tobacco Canada Limited
Address: 3711 Rue Saint-Antoine Ouest
Montréal QC H4C 3P6
Attention: Paola Tawile
Email: paola_tawile@bat.com

With a copy to:

Name: Osler, Hoskin & Harcourt LLP
Address: 100 King Street West
1 First Canadian Place
Suite 6200, P.O. Box 50
Toronto ON M5X 1B8
Attention: Marc Wasserman

Email: mwasserman@osler.com

If to the Collateral Agent:

Name: []
Address: []
Attention: []
Email: []

or to any other address, e-mail or Person that the party designates.

Section 12.15 Governing Law

This Agreement is governed by, and is to be construed and interpreted in accordance with, the laws of the Province of Ontario and the laws of Canada applicable therein, except as required by mandatory provisions of law and except to the extent that the validity or perfection of the Security Interests hereunder, or remedies hereunder, in respect of any particular Collateral are governed by the laws of a jurisdiction other than the Province of Ontario.

Section 12.16 Jurisdiction

(1) Any action or proceeding arising out of or based upon this Agreement shall be brought in the CCAA Court and each of the parties hereto irrevocably submits to the exclusive jurisdiction of the CCAA Court. The parties irrevocably and unconditionally waive any objection to the venue of any action or proceeding in the CCAA Court and irrevocably waive and agree not to plead in the CCAA Court that any such action or proceeding brought in such court has been brought in an inconvenient forum. Each of the parties hereto agrees that a final judgment in any such action or proceeding may be enforced in other jurisdictions by suit on the judgment or in any other manner provided by Applicable Law.

Section 12.17 Entire Agreement

This Agreement has been entered into pursuant to the provisions of the Plan and the Definitive Documents and is subject to all terms and conditions thereof. This Agreement cancels and supersedes any prior understandings and agreements between the parties hereto with respect thereto other than the other Security Agreements. There are no representations, warranties, terms, conditions, undertakings or collateral agreements, express, implied or statutory, between the Collateral Agent and the Debtors with respect to the subject matter hereof except as expressly set forth herein, in the other Security Agreements and in the Plan and the Definitive Documents.

Section 12.18 Severability

Any provision of this Agreement which is prohibited or unenforceable in any jurisdiction shall not invalidate the remaining provisions and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.

Section 12.19 Time of the Essence

Time shall be of the essence of every provision of this Agreement.

Section 12.20 Successors and Assignees

This Agreement shall be binding upon the Debtors and their successors and permitted assigns, and enure to the benefit of the Collateral Agent and its successors and assigns. This Agreement shall be assignable by the Collateral Agent free of any set-off, counter-claim or equities between the Debtors and the Collateral Agent, and the Debtors shall not assert against an assignee of the Collateral Agent any claim or defense that the Debtors have against the Collateral Agent. The Debtors may not assign their obligations under this Agreement without the consent of the Collateral Agent.

Section 12.21 Counterpart; Delivery by Electronic Transmission

This Agreement may be executed in counterparts. Each executed counterpart shall be deemed to be an original and all counterparts taken together shall constitute one and the same agreement. Delivery of an executed signature page to this Agreement by a party hereto by electronic transmission shall be as effective as delivery of a manually executed copy of this Agreement by such party.

Section 12.22 Language.

The parties have required that this Agreement and all documents and notices resulting from it, other than certain provisions of the Deed of Movable Hypothec, be drawn up in English. *Les parties ont exigé que la présente convention, ainsi que tous les documents et avis qui s'y rattachent ou qui en découleront, sauf certaines dispositions de l'acte d'hypothèque mobilière, soient rédigés en anglais*.

[SIGNATURE PAGES TO FOLLOW]

The parties have executed this Agreement.

DEBTORS:

IMPERIAL TOBACCO CANADA LIMITED

By: _____

Name:
Title:

By: _____

Name:
Title:

IMPERIAL TOBACCO COMPANY LIMITED

By: _____

Name:
Title:

By: _____

Name:
Title:

[NAME OF MATERIAL SUBSIDIARY]

By: _____

Name:
Title:

By: _____

Name:
Title:

Collateral Agent:

[NAME OF COLLATERAL AGENT],
as Collateral Agent, for and on behalf of the Secured Parties

By: _____

Name:
Title:

By: _____

Name:
Title:

Schedule A – Pledged Securities

Pledged Instruments and Other Securities:

Issuer	Holder	Class of Securities	No. of Securities	% of Issued Securities	Cert. No. (if Securities are Certificated)

Other Investment Property:

Schedule B – Deed of Movable Hypothec

Schedule C – Debtor Information and Locations

Debtor (Legal Name) and Jurisdiction of Formation	Chief Executive Office	Registered Office	Location of Books and Records	Additional Places of Business and Locations of Assets (including name of any third party bailee, if applicable)

Schedule D – Deposit Accounts and Securities Accounts

Owner	Bank or Financial Intermediary	Account Name	Account Number

Schedule E – Real Property

Name of Owner or Lessee	Indicate if property is Owned or Leased	Address of property	Name of Landlord, if leased	Purpose of Property (ex: office, warehouse)
		Cadastral Description		
		Cadastral Description		

Schedule F – Intellectual Property

1. **Patents**

Owner	Registration/ Application No.	Registration/ Application Date	Description	Patent

2. **Trade-marks**

Owner	Registration/ Application No.	Registration/ Application Date	Description	Trade-mark

3. **Copyrights**

Owner	Registration/ Application No.	Registration/ Application Date	Description	Copyright

4. **Industrial Designs**

Owner	Registration/ Application No.	Registration/ Application Date	Description	Industrial Design

5. **Intellectual Property Applications**

6. **Intellectual Property Licenses**

SCHEDULE "F"

DEED OF MOVEABLE HYPOTHEC

DEED OF HYPOTHEC

ON THE [●] ([●]) day of **[●]**, Two Thousand and Twenty-**[●]** (202[●])

BEFORE Mtre. **[●]**, the undersigned Notary for the Province of Québec, practicing at the City of Montreal

APPEARED: **IMPERIAL TOBACCO CANADA LIMITED**, a corporation incorporated under the *Canada Business Corporations Act*, having its head and registered office at 30 Pedigree Court, Brampton, Ontario, Canada, in this Deed acting and represented by **[●]**, duly authorized pursuant to a resolution of its board of directors, an original, certified copy or photocopy of which is annexed to this Deed after having been acknowledged as true and having been signed by said representative before the undersigned Notary

("**ITCAN**")

AND: **IMPERIAL TOBACCO COMPANY LIMITED**, a corporation incorporated under the *Canada Business Corporations Act*, having its head and registered office at 30 Pedigree Court, Brampton, Ontario, Canada, in this Deed acting and represented by **[●]**, duly authorized pursuant to a resolution of its board of directors, an original, certified copy or photocopy of which is annexed to this Deed after having been acknowledged as true and having been signed by said representative before the undersigned Notary

("**ITCO**" and, together with ITCAN, "**Imperial**")

AND: [**NAME OF MATERIAL SUBSIDIARY**], a **[●]**, having its head and registered office at **[●]**, **[●]**, **[●]** **[●]**, in this Deed acting and represented by **[●]**, duly authorized pursuant to a **[●]**, an original, certified copy or photocopy of which is annexed to this Deed after having been acknowledged as true and having been signed by said representative before the undersigned Notary

("**[●]**" and collectively with ITCAN and ITCO hereinafter referred to as the "**Grantors**" or « *Constituants* » and each, a "**Grantor**" or « *Constituant* »)

AND: **[NAME OF THE COLLATERAL AGENT]**, a legal person having a place of business at **[●]**, **[●]**, **[●]** **[●]**, acting as hypothecary representative under Article 2692 of the *Civil Code of Québec* for all present and future Secured Parties (as hereinafter defined) and represented by **[●]**, its **[●]**, and its **[●]**, duly authorized as **[he/she/they]** so declare

(the "**Agent**")

RECITALS:

A. As a condition to the implementation of the plan of compromise and arrangement of Imperial as sanctioned by the CCAA Court (as defined below) by Order dated **[DATE]**, the Grantors are required to deliver this Deed to the Agent, for the exclusive benefit of the Secured Parties, as security for the payment and performance of their respective Secured Obligations.

B. Accordingly, the Grantors have agreed to execute this Deed and to grant the Hypothecs (as defined in Section 1(1)) on the Charged Property (as defined in Section 1(1)) in order to secure their respective Secured Obligations (as defined in Section 1(1)).

NOW, THEREFORE, THE PARTIES HERETO HAVE AGREED AS FOLLOWS:

1. Interpretation.

(1) **Definitions**. In this Deed capitalized terms used but not otherwise defined in this Deed shall have the meanings given to them in the Plan (as hereinafter defined), and the following terms have the following meanings:

"**Agent**" means the party described as "Agent" on the first page of this Deed, appointed pursuant to the Canadian Security Agreement and which shall include its role as hypothecary representative for the Secured Parties, as confirmed pursuant to Section 2, and shall include its successors and assigns appointed pursuant to the Canadian Security Agreement and this Deed.

"**Business Day**" means a Business Day (as defined in the Plan) provided that, for any act to be performed in the Province of Québec or for the calculation of time periods pursuant to Applicable Law of the Province of Québec, it shall include any day other than a Saturday, Sunday or a statutory holiday in the Province of Québec.

"**Canadian Security Agreement**" means the Contribution Security Agreement dated on or about the date hereof (as amended, restated, amended and restated, extended, supplemented or otherwise modified from time to time), between the Grantors and the Agent.

"**CCAA Court**" has the meaning given to it in the Plan.

"**CCQ**" means the *Civil Code of Québec*, as amended from time to time.

"**Charged Movable Property**" has the meaning set out in Section 3(1).

"**Charged Property**" means, the Charged Movable Property.

"**Collateral Agent**" has the meaning ascribed to it in the Canadian Security Agreement.

"**Contracts**" means all contracts and agreements to which a Grantor is at any time a party or pursuant to which a Grantor has at any time acquired rights.

"**Definitive Documents**" has the meaning given to it in the Plan.

"**Dollars**" or **"$"** means lawful currency of Canada.

"**Encumbrance**" has the meaning given to it in the Plan.

"**Event of Default**" means an "Event of Default" under the Plan.

"**Excluded Assets**" means those assets, if any, as to which the Grantors and the Agent reasonably determine in writing that the cost of obtaining a hypothec in or opposability thereof are excessive in relation to the benefit to the Agent of the Hypothecs to be afforded thereby.

"**Grantors**", "**Grantor**", *« **Constituants** »* and *« **Constituant** »* means collectively ITCAN, ITCO and **[●]**, and shall include their respective successors and permitted assigns.

"**Hypothecated Claims**" has the meaning set out in Section 5(1).

"**Hypothecs**" means the hypothecs created or evidenced pursuant to Section 3 herein/

"**Intellectual Property**" means (a) all intellectual property arising under Applicable Law now owned or hereafter acquired by any Grantor, including patents, industrial designs, copyrights, trademarks, trade secrets, proprietary technical and business information, know-how, show-how and any other proprietary data or information, the intellectual property rights in software, databases and related documentation and all improvements to any of the foregoing, (b) all rights to sue or otherwise recover past, present and future infringement, misappropriation, dilution or other violation or impairment thereof, (c) all proceeds of the foregoing, including, without limitation, licence fees, royalties, income, payments, claims, damages and proceeds of suit now or hereafter payable with respect thereto, and (d) all other rights of any kind accruing thereunder or pertaining thereto.

"**Material Subsidiary**" has the meaning given to it in the Plan.

"**Monetary Claims**" means all claims held by a Grantor, present or future, that constitute monetary claims within the meaning given thereto in Article 2713.1 of the CCQ.

"**Obligations**" means the obligations of ITCAN and ITCO under the Plan, the Definitive Documents and this Deed, including the obligation to make the Annual Contributions and the Reserved Amounts to the CCAA Plan Administrator for the benefit of the Secured Parties under, and in accordance with, the Plan.

"**Other Secured Obligations**" means the obligations of each Material Subsidiary to the Secured Parties under this Deed and the

Canadian Security Agreement (including, without limitation, Section 11.1 thereof).

"**Person**" has the meaning ascribed to it in the Plan.

"**Plan**" means, in respect of Imperial, the Court-Appointed Mediator's and Monitor's plan of compromise and arrangement pursuant to the *Companies' Creditors Arrangement Act* concerning, affecting and involving Imperial, including all Schedules thereto, in the form sanctioned by the CCAA Court by Order dated **[DATE]**, as the same may be amended, restated, extended, renewed, replaced, superseded, supplemented or otherwise modified from time to time.

"**Proceeds**" means all fruits and revenues emanating from the Charged Property, including, without limitation, the proceeds of any sale, assignment, lease or other disposition of any of the Charged Property, any claim resulting from such a sale, assignment, lease or other disposition, as well as any property acquired in replacement thereof;

"**Receiver**" means any interim receiver, receiver, manager, receiver and manager, sequestrator, monitor, conservator, custodian, administrator, trustee, liquidator or other similar official.

"**Secured Obligations**" means for the purpose of this Deed, with respect to any Grantor, (i) the Obligations (if applicable); and (ii) the Other Secured Obligations of such Grantor (if applicable). For the avoidance of doubt, all Secured Obligations that constitute payment obligations shall only be satisfied in full to the extent they are irrevocably and indefeasibly paid in full in cash.

"**Secured Parties**" means the Agent, the Collateral Agent and the Claimants (as this term is defined in the Plan), to the extent of any Secured Obligations owing to such parties from time to time under, and in accordance with, the Plan.

"**Securities**" means (i) all securities, security entitlements and financial assets (each term within the meaning of the STA), (ii) all bonds, debentures, promissory notes, negotiable instruments and other evidences of indebtedness, (iii) all options, warrants, investment certificates and futures contracts, (iv) all mutual funds units and participations in any trust, (v) all interests, units or similar participations in any partnership or limited liability company, (vi) all other instruments or titles generally called or included as a security, (vii) all securities and instruments issued or received in substitution, renewal, addition or replacement of, or issued or received on the purchase, redemption, conversion, cancellation or other transformation of, or issued or received by way of dividend or otherwise to holders of, any securities or instruments set out in any of the preceding clauses (i) to and including (vi); in all cases of such property, now or hereafter owned or held by a Grantor or on its behalf, together with the voting, dividend and other rights conferred upon by such property and rights.

"**STA**" means *An Act respecting the transfer of securities and the establishment of security entitlements* (Québec), as such legislation may be amended, renamed, or replaced from time to time, and includes all regulations from time to time adopted under such legislation.

"**This Deed**", "**these presents**", "**herein**", "**hereby**", "**hereunder**", "**hereof**", "**hereto**" and similar expressions refer to this Deed, and to any deed, notice under Article 2949 of the CCQ, summary or other document amending, supplementing or restating this Deed.

(2) **Headings.** Article and Section headings used herein are for convenience of reference only, are not part of this Deed and are not to affect the construction of, or to be taken into consideration in interpreting, this Deed.

(3) **Interpretation.** The definitions of terms herein shall apply equally to the singular and plural forms of the terms defined. Whenever the context may require, any pronoun shall include the corresponding masculine, feminine and neuter forms. The words "include", "includes" and "including" shall be deemed to be followed by the phrase "without limitation" (unless such phrase already follows such words). The word "or" is disjunctive; the word "and" is conjunctive. The word "shall" is mandatory; the word "may" is permissive. Unless the context requires otherwise (a) any definition of or reference to any agreement, instrument or other document herein shall be construed as referring to such agreement, instrument or other document as from time to time amended, supplemented, restated, extended, replaced or otherwise modified (subject to any restrictions on such amendments, supplements, restatements or modifications set out herein), (b) any reference herein to any statute or any section thereof shall, unless otherwise expressly stated, be deemed to be a reference to such statute or section as amended, restated, renamed or re-enacted from time to time, (c) any reference herein to any Person shall be construed to include such Person's successors and permitted assigns, (d) the words "herein", "hereof" and "hereunder", and words of similar import, shall be construed to refer to this Deed in its entirety and not to any particular provision hereof, and (e) all references herein to Sections and Schedules shall be construed to refer to Sections and Schedules to this Deed. Section headings are for convenience of reference only, are not part of this Deed and shall not affect the construction of, or be taken into consideration in interpreting this Deed. Any reference in this Deed to a Permitted Encumbrance is not intended to subordinate, postpone, assign or cede rank of, and shall not be interpreted as subordinating, postponing, assigning or ceding rank of, or as any agreement to subordinate, postpone, assign or cede rank of, any Hypothec to any Permitted Encumbrance. The preamble shall form an integral part of this Deed as if recited herein at length.

(4) **Benefits of this Deed.** The parties hereto and the Secured Parties shall be bound by the provisions of this Deed (including the irrevocable appointment in Section 2 below) and the benefits,

rights, remedies or claims under this Deed shall enure to them to the exclusion of any others.

(5) **Currency.** All references to dollar amounts are, unless expressly otherwise provided, expressed in terms of the lawful currency of Canada.

(6) **Suspensive Condition.** If the grant of the Hypothecs with respect to any unrelated third party Contract, Intellectual Property right or licence under Section 3 would result in the termination, resolution, resiliation or breach of such Contract, Intellectual Property right or licence or is otherwise prohibited or ineffective (whether by the terms thereof or under Applicable Law), then the Hypothecs on any such Contract, Intellectual Property right or licence shall be under suspensive condition of such right of termination, resolution, resiliation or breach being lifted or otherwise remedied or terminated and, on the exercise by the Agent of any of its hypothecary or other rights or remedies under this Deed following an Event of Default shall be assigned by a Grantor as directed by the Agent, provided that: (a) the Hypothecs shall affect and charge such Contract, Intellectual Property right or licence, or applicable portion thereof, immediately at such time as the condition causing such termination, resolution, resiliation or breach is lifted or otherwise remedied or terminated, and (b) if a term in a Contract that prohibits or restricts the grant of the Hypothecs in the whole or in part of any Grantor's rights, interest and obligations under such Contract is unenforceable against the Agent under Applicable Law, then the suspensive condition set out above regarding the Hypothecs charging any such Contract shall not apply to such Contract. For greater certainty, no Intellectual Property right in any trademark, get-up or trade dress is presently assigned absolutely to the Agent by sole virtue of the grant of the Hypothecs contained in Section 3.

2. Appointment of the Agent as Hypothecary Representative. The Grantors hereby irrevocably appoint the Agent as hypothecary representative as contemplated in Article 2692 of the CCQ on behalf of all present and future Secured Parties in order to receive and hold any right or hypothec hereby or hereafter created, constituted or evidenced, and the Agent hereby irrevocably accepts and agrees to act in such capacity as part of its duties as Agent. Any Person who becomes a Secured Party shall benefit from the provisions hereof and the appointment of the Agent as hypothecary representative for the Secured Parties and, upon becoming a Secured Party, irrevocably authorizes the Agent to perform such function. The Grantors also ratify the appointment of the Agent as hypothecary representative for the Secured Parties in the Canadian Security Agreement.

Furthermore, by acceptance of the benefits of this Deed and any other Definitive Document, each Secured Party (whether or not a signatory hereto) shall be deemed irrevocably (a) to consent to the appointment of the Agent as its agent and hypothecary representative hereunder and under such other Definitive Documents, (b) to confirm that the Agent shall have the authority to act as the exclusive agent and hypothecary representative of such Secured Party for the enforcement of any provisions of this Deed and such other Definitive Documents against any Grantor, the exercise of remedies hereunder or thereunder and the giving or withholding of any consent or approval hereunder or thereunder relating to any Charged Property

or any Grantor's obligations with respect thereto, (c) to agree that it shall not take any action to enforce any provisions of this Deed or any other Definitive Document against any Grantor, to exercise any remedy hereunder or thereunder or to give any consents or approvals hereunder or thereunder except as expressly provided in this Deed or any other Definitive Document and (d) to agree to be bound by the terms of this Deed and any other Definitive Documents.

3. Hypothec.

(1) Grant of Hypothec. As general and continuing collateral security for the due payment and performance by each Grantor of its Secured Obligations, each Grantor hereby hypothecates, for the sum of Thirty-Two Billion Five Hundred Million Dollars ($32,500,000,000) in lawful currency of Canada, with interest thereon at the rate of twenty-five percent (25%) per annum from the date of this Deed, in favour of the Agent as hypothecary representative for all present and future Secured Parties, the following property (collectively, the "**Charged Movable Property**"):

l'universalité de ses biens meubles, corporels et incorporels, présents et futurs, de quelque nature qu'ils soient et où qu'ils soient situés.

(2) English. The parties hereby agree that the English translation of Charged Movable Property is the following:

The universality of each Grantor's movable property, corporeal and incorporeal, present and future, of any nature whatsoever and wheresoever situate.

4. Excluded Assets. Notwithstanding anything herein to the contrary, the Agent renounces to all rights and recourses of a hypothecary creditor in connection with this Deed in respect of Excluded Assets, including the right to follow pursuant to Articles 2660 and, 2700 of the CCQ, in respect of the Charged Property that constitutes Excluded Assets from time to time (for as long as such Charged Property remains Excluded Assets), provided however, for the avoidance of doubt, the foregoing renunciation shall not apply to any Excluded Assets which cease to be Excluded Assets, or to any proceeds of Excluded Assets (unless such proceeds would otherwise constitute Excluded Assets).

5. Additional Provisions to the Hypothecs on Hypothecated Claims and Contracts.

(1) Authorization to Collect. The Agent hereby authorizes the Grantors to collect and recover all claims forming part of the Charged Property (excluding such claims that constitute Excluded Assets, collectively, the **"Hypothecated Claims"**) in the ordinary course of business of the Grantors and for the purpose of carrying on the same. Furthermore, (i) if required by the Agent at any time after an Event of Default has occurred which is continuing, any payments of Hypothecated Claims, when collected by any of the Grantors, shall be held by such Grantor as mandatary for the Agent, segregated from the other funds of such Grantor; (ii) all such amounts while held by the Agent (or by any of the Grantors as mandatary for the Agent) and all income in respect thereof shall

continue to be collateral security for the Secured Obligations and shall not constitute payment thereof until applied as hereinafter provided; (iii) if an Event of Default has occurred which is continuing, the Agent may apply all or any part of such amounts on account of the Secured Obligations in accordance with Section 10(1); (iv) at the Agent's request, at any time after an Event of Default has occurred which is continuing, each Grantor shall deliver to the Agent any books and records, Contracts and any other documents evidencing and relating to the agreements and transactions which gave rise to the Hypothecated Claims, including all original orders, invoices and shipping receipts; (v) at any time that an Event of Default has occurred and is continuing, such authorization may be withdrawn and revoked by the Agent by written notice with respect to all or any part of the Hypothecated Claims, whereupon the Agent shall be free to itself effect such collection and to exercise any of the rights referred to in Section 8(1); each Grantor shall then remit to the Agent all books and records, Contracts and all other documents related to the Hypothecated Claims. If, after such authorization is withdrawn (and even if such revocation is not yet registered or delivered to the holders of such claims), sums payable that constitute Hypothecated Claims are paid to any of the Grantors, such Grantor shall receive same as mandatary of the Agent and shall remit same to the Agent promptly without the necessity of any demand to this effect.

(2) **Collection by the Agent.** Subject to the Plan: (i) at any time that an Event of Default has occurred which is continuing, the Agent, having withdrawn the authorization provided for above, shall be entitled to collect all Hypothecated Claims in accordance with what is provided for by Law; (ii) it may further exercise any rights regarding such Hypothecated Claims and more particularly, it may grant or refuse any consent which may be required from the Grantors in its capacity as owner of such Hypothecated Claims, and shall not, in the exercise of such right, be required to obtain the consent of the Grantors or serve the Grantors any notice thereof, nor shall it be under any obligation to establish that the Grantors have refused or neglected to exercise such rights, and it may further grant delays, take or abandon any security, make arrangements and adjust, settle or compromise the amount or payment of the Hypothecated Claims, grant releases and deal with matters concerning all Hypothecated Claims, in such manner and to such extent as the Agent deems appropriate in the circumstances and without the intervention or consent of the Grantors.

(3) **Waiver.** Each Grantor hereby waives any obligation the Agent may have to inform such Grantor of any irregularity in the payment of any Hypothecated Claims.

6. **Representations and Warranties.** Each Grantor hereby makes, with respect to the Charged Property (except, for the avoidance of doubt, any Excluded Assets) and this Deed, all representations and warranties made by it, or applicable to it, set forth in the Canadian Security Agreement, with such adaptations and modifications as the context may require. All such representations and warranties (a) are material, (b) shall be considered to have been relied on by the Agent and

the other Secured Parties, and (c) shall survive the execution and delivery of this Deed and remain in full force and effect until the Secured Obligations have been fully satisfied and performed by the Grantors.

7. Covenants and Other Actions. Each Grantor hereby undertakes to comply, with respect to the Charged Property (except, for the avoidance of doubt, any Excluded Assets) and this Deed, with all the covenants made by, or applicable to it, set forth in the Canadian Security Agreement, with such adaptations and modifications as the context may require.

In addition, to the extent required by the Canadian Security Agreement, the Grantors shall take all actions and execute all documents reasonably required for the Hypothecs to be rendered opposable by control (in the manner provided for in Articles 2713.1 and following of the CCQ or under any other Applicable Law) with respect to Monetary Claims owing to any Grantor by deposit-taking institutions in Canada and forming part of the Charged Property (except, for the avoidance of doubt, any Excluded Assets), together with any actions reasonably requested by the Agent for such purpose. No Grantor shall permit any Person other than the Agent to have control of any Monetary Claim forming part of the Charged Property (except, for the avoidance of doubt, any Excluded Assets) unless such Grantor is permitted to do so pursuant to the provisions of the Canadian Security Agreement.

All covenants made by the Grantors in this Deed shall survive the execution and delivery of this Deed and remain in full force and effect until the Secured Obligations have been fully satisfied and performed by the Grantors.

8. Agent's Rights and Recourses in Case of an Event of Default.

(1) Exercise of Rights. Unless otherwise set forth herein, upon the occurrence and during the continuance of an Event of Default, it is agreed that the Agent shall have the right to exercise any and all rights afforded to a Secured Party with respect to the Secured Obligations under this Deed and the CCQ, including any of the hypothecary rights provided for under Articles 2748 to 2794 of the CCQ and without in any way limiting any of the rights, remedies or recourses of the Agent under the Plan or any other Definitive Document, provided, however, that notwithstanding any other provision of this Deed, (i) no exercise of remedies, may occur without the approval of the CCAA Court, and (ii) the CCAA Court shall have exclusive jurisdiction to determine all matters related to the enforcement of this Deed and the Hypothecs and the exercise of any rights, remedies and powers that the Agent may have under this Agreement, at law, in equity or under the CCQ. The Agent may declare all or any part of the Secured Obligations which are not by their terms payable on demand to be immediately due and payable, without demand or notice of any kind, in the case of an Event of Default which has occurred and is continuing. The provisions of this clause are not intended in any way to affect any rights of the Agent and the Secured Parties with respect to any Secured Obligations which may now or hereafter be payable on demand.

(2) Certain Rights. Without limiting the generality of Section 8(1), in exercising its rights and recourses upon the occurrence of an

Event of Default which is continuing, the Agent shall have the right to:

(a) *Demand Possession.* Demand possession of any or all of the Charged Property (except, for the avoidance of doubt, any Excluded Assets), in which event the Grantors shall, at the expense of the Grantors, immediately cause the Charged Property (except, for the avoidance of doubt, any Excluded Assets) designated by the Agent to be assembled and made available or delivered to the Agent at any place designated by the Agent;

(b) *Take Possession.* Enter on any premises owned or, to the extent lawful and permitted, leased by any of the Grantors (it being understood that no landlord waiver or consent shall be required to be obtained by any Grantor) where any Charged Property (except, for the avoidance of doubt, any Excluded Assets) is assembled or located for a reasonable period in order to effectuate its rights and remedies hereunder or under law, without obligation to such Grantor in respect of such occupation; *provided* that the Agent shall provide the applicable Grantor with notice thereof prior to or promptly after such occupancy;

(c) *Exercise Rights and Remedies of the Grantors*. Exercise any and all rights and remedies of any of the Grantors under or in connection with the Charged Property, or otherwise in respect of the Charged Property (except, for the avoidance of doubt, any Excluded Assets);

(d) *Dispose of Charged Property.* Subject to the mandatory requirements of Applicable Law, sell or otherwise dispose of all or any part of the Charged Property (except, for the avoidance of doubt, any Excluded Assets) securing the Secured Obligations at a public or private sale or at any broker's board or on any securities exchange, for cash, upon credit or for future delivery as the Agent shall deem appropriate.

In case any sale of all or any part of the Charged Property (except, for the avoidance of doubt, any Excluded Assets) is made on credit or for future delivery, such Charged Property so sold may be retained by the Agent until the sale price is paid by the purchaser or purchasers thereof, but the Agent shall not incur any liability in case any such purchaser or purchasers shall fail to take up and pay for such Charged Property so sold and, in case of any such failure, such Charged Property may be sold again. At any public (or, to the extent permitted by law, private) sale made pursuant to this Deed, any Secured Party may bid for or purchase, free (to the extent permitted by law) from any right of redemption, stay, valuation or appraisal on the part of any Grantor (all said rights being also hereby waived and released to the extent permitted by law), the Charged Property (except, for the avoidance of doubt, any Excluded Assets) or any part thereof offered for sale and may make payment on account thereof by using any claim then due and payable to such Secured Party from any Grantor as a credit against the purchase price,

and such Secured Party may, upon compliance with the terms of sale, hold, retain and dispose of such property without further accountability to any Grantor therefor. For purposes hereof, a written agreement to purchase the Charged Property (except, for the avoidance of doubt, any Excluded Assets) or any portion thereof shall be treated as a sale thereof; the Agent shall be free to carry out such sale pursuant to such agreement and no Grantor shall be entitled to the return of such Charged Property or any portion thereof subject thereto, notwithstanding the fact that after the Agent shall have entered into such an agreement all Events of Default shall have been remedied and the Secured Obligations paid in full. As an alternative to exercising the power of sale herein conferred upon it, the Agent may proceed by a suit or suits at law or in equity to foreclose this Deed and to sell the Charged Property (except, for the avoidance of doubt, any Excluded Assets) or any portion thereof pursuant to a judgment or decree of a court or courts having competent jurisdiction or pursuant to a proceeding by a court appointed Receiver. To the extent permitted by Applicable Law, any sale pursuant to the provisions of this Section 8 shall be deemed to conform to the commercially reasonable standards as provided in the CCQ or its equivalent in other jurisdictions.

(e) *Sale of Securities.* The Agent shall be authorized at any such sale of Securities (except, for the avoidance of doubt, any Excluded Assets) (if it deems it advisable to do so) to restrict the prospective bidders or purchasers to Persons who will represent and agree that they are purchasing such Charged Property for their own account for investment and not with a view to the distribution or sale thereof, and upon consummation of any such sale, the Agent shall have the right to assign, transfer and deliver to the purchaser or purchasers thereof the Charged Property so sold. Each such purchaser at any sale of Charged Property (except, for the avoidance of doubt, any Excluded Assets) shall hold the property sold absolutely, free from any claim or right on the part of any Grantor, and each Grantor hereby waives (to the extent permitted by Law) all rights of redemption, stay and appraisal which such Grantor now has or may at any time in the future have under any rule of law or statute now existing or hereafter enacted.

(f) *Dealing with Intellectual Property.* With respect to any Charged Property consisting of Intellectual Property (except, for the avoidance of doubt, any Excluded Assets), on demand, cause the assignment, transfer and conveyance of any of or all such Charged Property by the applicable Grantors to the Agent, the Agent being free to sell, transfer, offer for sale, otherwise dispose of such Charged Property, or licence or sublicence, whether general, special or otherwise, and whether on an exclusive or nonexclusive basis, any such Charged Property throughout the world on such terms and conditions and in such manner as the Agent shall determine (other than in violation of any then-existing licencing arrangements to the extent that waivers cannot be obtained), provided, however, that such terms shall include all terms and restrictions customarily required to

ensure the continuing validity and effectiveness of such Charged Property at issue, such as, without limitation, notice, quality control and inurement provisions with regard to trademarks, patent designation provisions with regard to patents, industrial design designation provisions with regard to industrial designs, and copyright notices and restrictions or decompilation and reverse engineering of copyrighted software, and confidentiality protections for trade secrets.

(g) *Appointment of Receiver.* Upon the occurrence and during the continuance of an Event of Default, the Agent may appoint by instrument in writing any duly-licensed Person or Persons to be a Receiver for any or all Grantors or any or all of the Charged Property (except, for the avoidance of doubt, any Excluded Assets) of any or all Grantors with such rights, powers and authority (including any or all of the rights, powers and authority of the Agent under this Deed) as may be provided for in the instrument of appointment or any supplemental instrument, and remove and replace any such Receiver from time to time. To the extent permitted by Applicable Law, any Receiver appointed by the Agent shall (for purposes relating to responsibility for the Receiver's acts or omissions) be considered to be the agent of any such Grantor and not of the Agent or any of the other Secured Parties, and none of the Agent or the Secured Parties shall be in any way responsible for any misconduct, negligence or non-feasance on the part of any such Receiver or his/her/its servants, agents or employees.

(h) *Court-Appointed Receiver.* The Agent may obtain from any court of competent jurisdiction an order for the appointment of a Receiver of any or all Grantors or of any or all of the Charged Property (except, for the avoidance of doubt, any Excluded Assets) of any or all Grantors. Except as may be otherwise directed by the Agent, all money or proceeds received from time to time by such Receiver in carrying out its appointment shall be received on behalf of the Secured Parties and be paid over to the Agent upon request. The identity of the Receiver, its replacement and its remuneration shall be within the sole and unfettered discretion of the Agent.

9. Concerning the Agent and the Secured Parties.

(1) Delegation, Counsel. The Agent may, at its discretion, appoint any Person(s) for the purpose of exercising any of its rights, duties or obligations resulting from this Deed or Law or equity, and is entitled to retain counsel and to act in reliance on the advice of such counsel concerning all matters pertaining to its rights, duties and obligations under this Deed.

(2) Dealings by Agent. The Agent may grant extensions of time and other indulgences, take and give up security, accept compositions, grant releases and discharges and otherwise deal with the Grantors and any other Person, and with any or all of the Charged Property, and with other security and sureties, as it may see fit, all without limiting the liability of the Grantors and without prejudice to the Secured Obligations or to the rights and remedies of the Agent

under this Deed. The powers conferred on the Agent under this Deed are solely to protect the interests of the Agent in the Charged Property (except, for the avoidance of doubt, any Excluded Assets) and shall not impose any duty upon the Agent to exercise any such powers.

(3) **Resignation of Agent.** The provisions of the Canadian Security Agreement regarding the resignation and removal, as applicable, of the Agent acting as Collateral Agent under the Canadian Security Agreement shall apply to the resignation and removal of the Agent acting as hypothecary representative under this Deed.

(4) **Replacement of Agent.** Any replacement of the Agent as administrative agent or Collateral Agent in accordance with the provisions of the Canadian Security Agreement shall result in the replacement of the Agent acting as hypothecary representative under this Deed.

(5) **Instructions in accordance with Plan and Definitive Documents.** The Agent shall take its instructions exclusively in the manner contemplated in the Plan and Definitive Documents.

(6) **Agent Fees and Expenses**. Each Grantor shall pay upon demand by the Agent the amount of any and all costs and expenses, including the fees and disbursements of its counsel and of any experts and agents, which the Agent may incur in connection with (i) the administration of this Deed, (ii) the custody, preservation, use or operation of, or the sale of, collection from, or other realization upon, any of the Charged Property, (iii) the exercise or enforcement of any of the rights or remedies of the Agent hereunder, or (iv) the failure by the Grantors to perform or observe any of the provisions hereunder.

10. General Provisions.

(1) **Application of Proceeds.**

(a) Any and all payments made in respect of the Secured Obligations from time to time and moneys realized on the Charged Property shall be applied to the Secured Obligations in accordance with the Plan and the Definitive Documents. Any insurance moneys received by the Agent pursuant to this Deed may, at the option of the Agent following the occurrence and continuation of an Event of Default, be applied to rebuilding or repairing the Charged Property or be applied against the Secured Obligations in accordance with the Plan and the Definitive Documents.

(b) The Agent shall have absolute discretion as to the time of application of any such Proceeds, moneys or balances in accordance with this Deed. Upon any sale of Charged Property by the Agent (including pursuant to a power of sale granted by statute or under a judicial proceeding), the receipt of the purchase money therefor by the Agent or of the officer making the sale shall be a sufficient discharge to the purchaser or purchasers of the Charged Property so sold and such purchaser

or purchasers shall not be obligated to see to the application of any part of the purchase money paid over to the Agent or such officer or be answerable in any way for the misapplication thereof.

(c) In making the determinations and allocations required by this Section 10(1), the Agent may conclusively rely upon information supplied by the Agent as to the amounts of unpaid principal and interest and other amounts outstanding with respect to the Secured Obligations, and the Agent shall have no liability to any of the Secured Parties for actions taken in reliance on such information, provided that nothing in this sentence shall prevent any Grantor from contesting any amounts claimed by any Secured Party in any information so supplied. All distributions made by the Agent pursuant to this Section 10(1) shall be (subject to any decree of any court of competent jurisdiction) final (absent manifest error), and the Agent shall have no duty to inquire as to the application of any amounts distributed to it.

(2) **Continuing Liability of Grantors.** The Grantors shall remain liable for any Secured Obligations that are outstanding following any realization of all or any part of the Charged Property, in whole or in part, and the application of the proceeds thereof.

(3) **Compensation.** To secure the prompt and complete payment, performance and observation of its Secured Obligations, upon the occurrence and during the continuance of an Event of Default, subject to the CCAA Court's approval pursuant to Section 8, the Collateral Agent shall have the right to compensate and set-off against the Charged Property of each Grantor now or hereafter in the possession or custody of, or in transit to, the Collateral Agent for any purpose, including safekeeping, collection or pledge, for the account of such Grantor, or as to which such Grantor may have any right or power.

(4) **Additional Security.** The Hypothecs are in addition to, and not in substitution of or in replacement for, any other hypothec or security held by the Agent or the Collateral Agent and shall not impair the Agent's or the Collateral Agent's rights of compensation.

(5) **Not a Floating Hypothec.** The Hypothecs created hereunder are not and shall not be construed as a floating hypothec within the meaning of Articles 2715 et. seq. of the CCQ nor shall this Deed be deemed as creating a trust within the meaning of Article 1260 of the CCQ.

(6) **Continuing Security.** The Hypothecs shall be and have effect whether or not the moneys thereby secured shall be received before or after or at the same time as the advancement of the Secured Obligations intended to be hereby secured or any part thereof, or before or after, or upon the date of the execution of this Deed. The Hypothecs shall be valid and shall subsist notwithstanding that the Secured Obligations, or any of them, may not have been advanced at the date hereof and shall be valid and

shall secure any Secured Obligations hereafter incurred, in whole or in part. The extinction or reduction of such obligations for any reason whatsoever shall not in any way extinguish or reduce the Hypothecs and, unless expressly cancelled in whole or in part by the mutual consent of the parties, such Hypothecs, to the extent not so cancelled, shall subsist with respect to any obligations thereafter incurred by the Grantors from time to time. The Grantors shall be deemed to obligate itself again as provided in Article 2797 of the CCQ with respect to any future obligation hereby secured.

(7) **Amalgamation.** If a Grantor is a corporation or company, such Grantor acknowledges that if it amalgamates or merges with any other corporation(s) or company(ies), (a) the Charged Property and the Hypothec granted hereunder shall extend to and include all the property and assets of the amalgamated corporation or amalgamated company and to any property or assets of the amalgamated corporation or the amalgamated company thereafter owned or acquired, (b) the terms "Grantors", "*Constituents*", "Grantor" and "Constituants", where used in this Deed, shall extend to and include the amalgamated corporation or amalgamated company, and (c) the term "Secured Obligations" and "*Obligations Garanties*", where used in this Deed, shall extend to and include the Secured Obligations of the amalgamated corporation or amalgamated company.

(8) **Successors and Assigns.** Whenever in this Deed any of the parties hereto is referred to, such reference shall be deemed to include the permitted successors and assigns of such party; and all covenants, promises and agreements by or on behalf of any Grantor or the Agent that are contained in this Deed shall bind and inure to the benefit of their respective successors and assigns.

(9) **Notices.** All communications and notices hereunder shall (except as otherwise expressly permitted herein) be in writing and given as provided in the Canadian Security Agreement. All communications and notices hereunder to any Grantor shall be given to it in care of the Grantors as provided in the Canadian Security Agreement.

(10) **Termination or Release**.

(a) If the Secured Obligations secured by this Deed have been fully satisfied and performed by the Grantors, the Grantors otherwise observe and perform the terms and conditions hereof, and all other obligations of the Agent and the Secured Parties under the Plan, the Definitive Documents and any agreements and documents with respect to the Other Secured Obligations have terminated, then the Agent shall at the request and at the expense of the Grantors release and discharge the hypothecs created hereby and execute and deliver to the Grantors such deeds and other instruments as shall be requisite therefor.

(b) Subject to the Plan and the Definitive Documents and any specific restrictions set out therein and prior to the occurrence of an Event of Default, each Grantor may sell, lease, transfer,

convey or otherwise dispose of any Charged Property in the ordinary course of business, so that the purchaser or transferee thereof takes title clear of the Hypothecs hereby created and such Charged Property shall be deemed to be released and discharged from such Hypothec without any further action on the part of the Agent. Upon the written request of such Grantor, at the sole expense of such Grantor, the Agent will promptly execute and deliver an instrument confirming any such release or discharge in favour of any such purchaser or transferee. If such sale, lease, transfer, conveyance or disposition results in a Claim, such Claim shall be subject to the Hypothecs hereby created.

(c) In connection with any termination, release or subordination pursuant to paragraph (a) or (b) of this Section 10(10), the Agent shall execute and deliver to any Grantor, at such Grantor's expense, all documents that such Grantor shall request to evidence such termination, release or subordination (including, for the avoidance of doubt, any amendment to the collateral description in any registration to specifically carve out any assets that no longer constitute Charged Property). Any execution and delivery of documents pursuant to this Section 10(10) shall be without recourse to or warranty by the Agent.

(11) Severability. If any provision of this Deed is held to be illegal, invalid or unenforceable, (a) the legality, validity and enforceability of the remaining provisions of this Deed shall not be affected or impaired thereby and (b) the parties shall endeavor in good faith negotiations to replace the illegal, invalid or unenforceable provisions with valid provisions the economic effect of which comes as close as possible to that of the illegal, invalid or unenforceable provisions. The invalidity of a provision in a particular jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.

(12) Alteration or Waiver. Cumulative Rights.

(a) No failure or delay by the Agent, any other Agent or any other Secured Party in exercising any right or power hereunder or under any other Definitive Document shall operate as a waiver thereof, nor shall any single or partial exercise of any such right or power, or any abandonment or discontinuance of steps to enforce such a right or power, preclude any other or further exercise thereof or the exercise of any other right or power. The rights and remedies of the Agent, any other Agent and the other Secured Parties hereunder and under the other Definitive Documents are cumulative and are not exclusive of any rights or remedies that they would otherwise have. No waiver of any provision of this Deed or consent to any departure by any Grantor therefrom shall in any event be effective unless the same shall be permitted by Section 10(12)(b), and then such waiver or consent shall be effective only in the specific instance and for the purpose for which given. No notice or demand on any Grantor in any case shall entitle any Grantor to any other or further notice or demand in similar or other circumstances.

(b) Neither this Deed nor any provision hereof may be waived, amended or modified except pursuant to an agreement or agreements in writing entered into by the Agent and the Grantors with respect to which such waiver, amendment or modification is to apply.

(13) **Paramountcy.** If there is a conflict or inconsistency between any provision of this Deed and any provision of the Plan, the relevant provision of the Plan shall govern and prevail to the extent necessary to resolve such conflict or inconsistency.

(14) **Governing Law.** This Deed shall be governed by, and construed in accordance with, the laws of the Province of Quebec and the laws of Canada applicable in such Province.

(15) **English Language.** The Grantors hereby confirm that they were represented by legal counsel and have had the opportunity to negotiate the terms of this Deed, including the essential stipulations thereof, with the assistance of its legal counsel. With the exception of Section 3(1) and related definitions, the parties hereto have expressly required that this Deed and all deeds, documents and notices relating thereto be drafted in the English language. *Le Constituant confirme par la présente qu'il était représenté par des conseillers juridiques et qu'il a eu l'occasion de négocier les termes du présent acte, y compris les stipulations essentielles de celui-ci, avec l'aide de ses conseillers juridiques. À l'exception du paragraphe* 3(1) *et les définitions connexes, les parties aux présentes ont expressément exigé que le* présent *acte et tout autre contrat, document et avis qui y sont afférents soient rédigés en langue anglaise.*

WHEREOF ACT:

DONE AND PASSED in the City of Montreal, Province of Quebec, on the date hereinabove set forth, under number **[●]** of the original of the minutes of the undersigned Notary.

AND after the Grantors and the Hypothecary Representative had declared to the undersigned Notary that they had taken cognizance of the present deed and had exempted the undersigned Notary from reading same or causing same to be read and that they accept the use of technologies to execute these presents as authorized by Order 2022-4841 of the Minister of Justice dated the twenty-fourth day of August Two thousand twenty-two (24 August 2022), the said representatives of the Grantors and the Hypothecary Representative signed this deed in the presence of the undersigned Notary who also signed.

[NAME OF COLLATERAL AGENT]

By: _____

Name: **[●]**
Title: **[●]**

By: _____

Name: **[●]**
Title: **[●]**

IMPERIAL TOBACCO CANADA LIMITED

By: _____

Name: **[●]**
Title: **[●]**

By: _____

Name: **[●]**
Title: **[●]**

IMPERIAL TOBACCO COMPANY LIMITED

By: _____

Name: **[●]**
Title: **[●]**

By: _____

Name: **[●]**
Title: **[●]**

[**NAME OF MATERIAL SUBSIDIARY**]

By: _____

Name: **[●]**
Title: **[●]**

By: _____

Name: **[●]**
Title: **[●]**

_____

Mtre **[●]**, Notary

SCHEDULE "G"

REPORT OF DR. GLENN HARRISON

The Provincial and Territorial Present Value of Smoking Attributable Expenditures

EXECUTIVE SUMMARY

Glenn Harrison
March 14, 2024

I was asked in March 2020 to calculate the present value of the total expenditure by each Province and Territory for the health care benefits that have been provided, and that could reasonably be expected will be provided, for insured persons resulting from tobacco-related disease or the risk of tobacco-related disease. This report presents those calculations from March 2020. The methodology used reflects the full reports prepared for litigation in New Brunswick, British Columbia, Alberta and Ontario, extended consistently to all other Provinces and Territories.

My calculations apply the results of a statistical analysis of the fraction of public health expenditures that are attributable to smoking. The statistical analysis relies on public data collected for the Canadian Community Health Survey ("CCHS") between 2000 and 2014. These data from the CCHS include information on the smoking history and intensity of Canadians, their utilization of hospital and physician services, and many other demographic characteristics.

My statistical analyses of data from the CCHS allow me to estimate the Smoking Attributable Fraction ("SAF") for Hospital service expenditures and Physician expenditures. The SAF is expressed as a percentage of utilization and hence expenditures attributable to smoking. For Canada as whole I estimate the Hospital SAF between 2000 and 2014 to be 18.4%, with a 95% confidence interval between 16.4% and 20.5%. And for Canada as whole I estimate the Physician SAF between 2000 and 2014 to be 6.7%, with a 95% confidence interval between 6.1% and 7.3%. I calculate the SAF for each province and for the territories separately, to better reflect their smoking attributable expenditures. I use similar data from a precursor to the CCHS to calculate a Prescription Drugs SAF for Canada as a whole: the estimated SAF in this case is 13.2%, with a 95% confidence interval between 11.0% and 15.3%.

A critical feature of these SAF estimates is that in all cases the lower bound of the 95% confidence interval is well above zero. Hence I am able to say that there is statistically significant evidence that the SAE I calculate are positive. There is nothing in the statistical methods used here which "pre-ordained" this result: it is what the data says, in the context of the standard model and specification employed.

I collated the provincial and territorial expenditures for Hospital services, Physician services, Prescription Drugs, and Additional Health Care services, based on publicly available data between 1954/1955 and 2019/2020 from the Public Accounts of each province and

territory.

I then calculate the SAE for the provinces and territories between 1954/1955 and 2019/2020 by applying the SAF estimates to the appropriate public heath expenditures. The SAE for this period, in expenditures during these years, was $381.1 billion. The SAE from 2020/2021 to 2050/2051 for each province and territory is calculated as a statistical extrapolation of trends between 1954/1955 and 2019/2020.

My calculation then reflects the assumption that a legal breach occurred between January 4, 1954 and March 1, 1996. This implies that I restrict the calculation of SAE to the effects of smoking that occurred during this breach-exposure window. For this calculation I utilize the rich history of smoking reflected in the CCHS to infer the SAE within this time period attributable to smoking within the time period. I also calculate the future SAE *beyond* March 1, 1996 that is associated with nicotine dependence attributed to smoking *within* the breach period.

I then calculate the present value in 2020 dollars of these SAE. For past SAE between 1954/1955 and 2019/2020 I use historical Canadian borrowing rates, and for future SAE between 2020/2021 and 2050/2051 I assume that current interest rates in 2020 persist.

For each province and the territory, Figure ES-1 reports the cumulative SAE in present value 2020 dollars between 1954/1955 and 2049/2050, solely reflecting the effects of smoking from within the breach period. Monetary units are billions of dollars. Figure ES-2 reports the implied percent shares of cumulative SAE in present value 2020 dollars between 1954/1955 and 2049/2050, again solely reflecting the effects of smoking from within the breach period. Table ES-1 reports more numerical detail for the SAE and percent shares, which is of some significance for smaller provinces and all territories.

The aggregate quantum over all provinces and territories is calculated to be $944.5 billion in present value 2020 dollars. This aggregate includes $643.5 billion attributable to smoking and expenditures between January 4, 1954 and March 1, 1996: Figure ES-3 displays the shares for this pathway for the SAE. The aggregate also includes $301.0 billion attributable to smoking and expenditures after March 1, 1996 that are due to nicotine dependence from smoking prior to 1996: Figure ES-4 displays the shares for this pathway for the SAE. The aggregate $944.5 billion in Figure ES-1 and Table ES-1 is the sum of the $643.5 billion in Figure ES-3 and the $301.0 billion in Figure ES-4.

Detailed calculations for each province and territory are documented separately. This Executive Summary collates the results of those calculations for the purpose of allocation across provinces and territories.

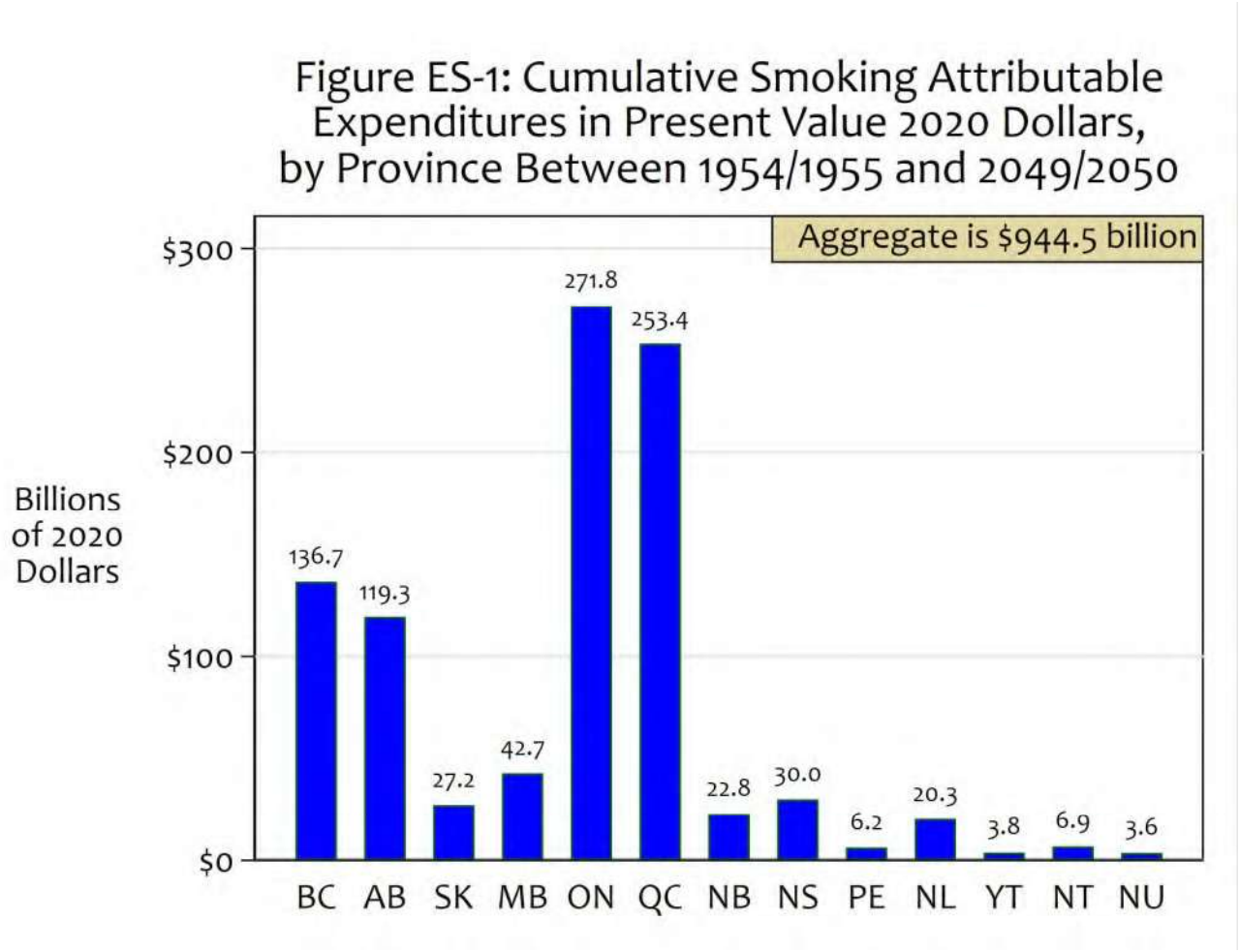
Figure ES-1: Cumulative Smoking Attributable Expenditures in Present Value 2020 Dollars, by Province Between 1954/1955 and 2049/2050
Aggregate is $944.5 billion
Billions of 2020 Dollars
$300
$200
$100
$0
136.7
119.3
27.2
42.7
271.8
253.4
22.8
30.0
6.2
20.3
3.8
6.9
3.6
BC
AB
SK
MB
ON
QC
NB
NS
PE
NL
YT
NT
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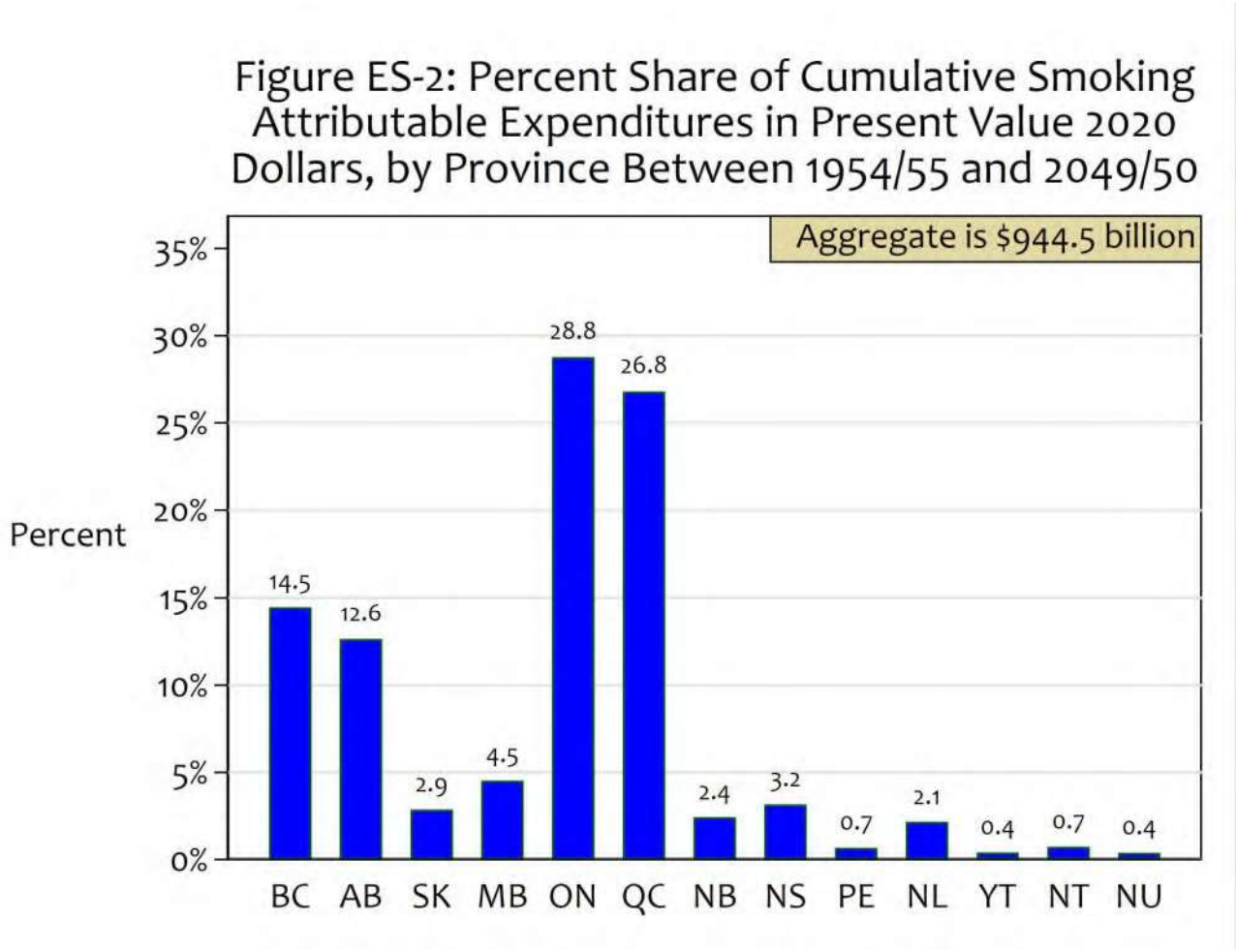


Figure ES-2: Percent Share of Cumulative Smoking Attributable Expenditures in Present Value 2020 Dollars, by Province Between 1954/55 and 2049/50
Aggregate is $944.5 billion
Percent
35%
30%
25%
20%
15%
10%
5%
0%
14.5
12.6
2.9
4.5
28.8
26.8
2.4
3.2
0.7
2.1
0.4
0.7
0.4
BC
AB
SK
MB
ON
QC
NB
NS
PE
NL
YT
NT
NU

Table Es-1: Numerical Values for Apportionment Calculations

Province or Territory	Abbreviations	Quantum in $ billions	Percent Share
British Columbia	BC	136.681	14.4710
Alberta	AB	119.266	12.6272
Saskatchewan	SK	27.190	2.8787
Manitoba	MB	42.741	4.5252
Ontario	ON	271.796	28.7761
Quebec	QC	253.365	26.8248
New Brunswick	NB	22.779	2.4117
Nova Scotia	NS	29.979	3.1740
Prince Edward Island	PE	6.239	0.6605
Newfoundland & Labrador	NL	20.280	2.1471
Yukon	YT	3.753	0.3973
Northwest Territories	NT	6.866	0.7269
Nunavut	NU	3.584	0.3795
NATIONAL		944.519	100.0000%

Note: these numbers correspond to those displayed and defined formally in Figure ES-1 and Figure ES-2.

Figure ES-3: Percent Share of Cumulative Smoking Attributable Expenditures in Present Value 2020 Dollars, by Province Between 1954/55 and 2049/50

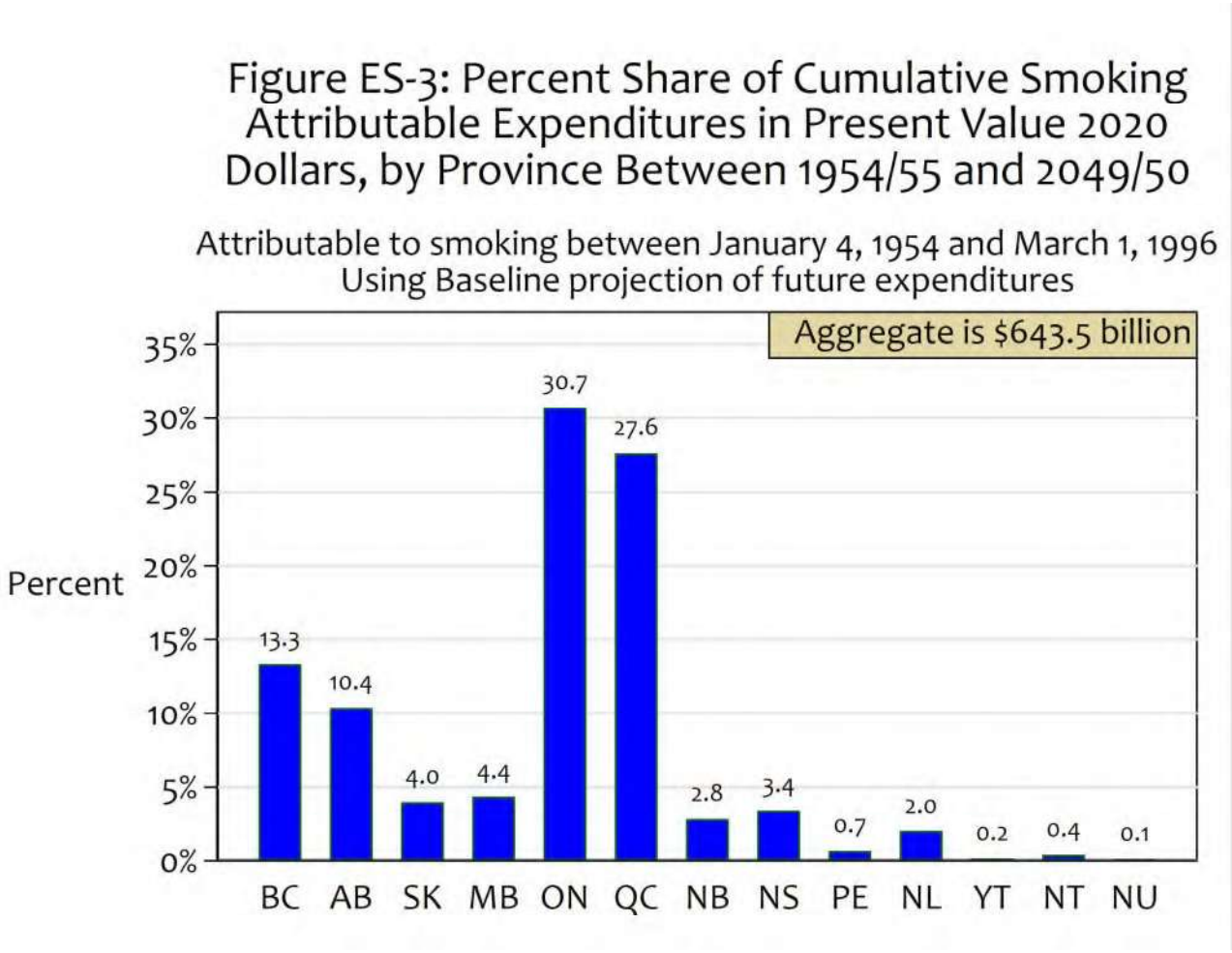
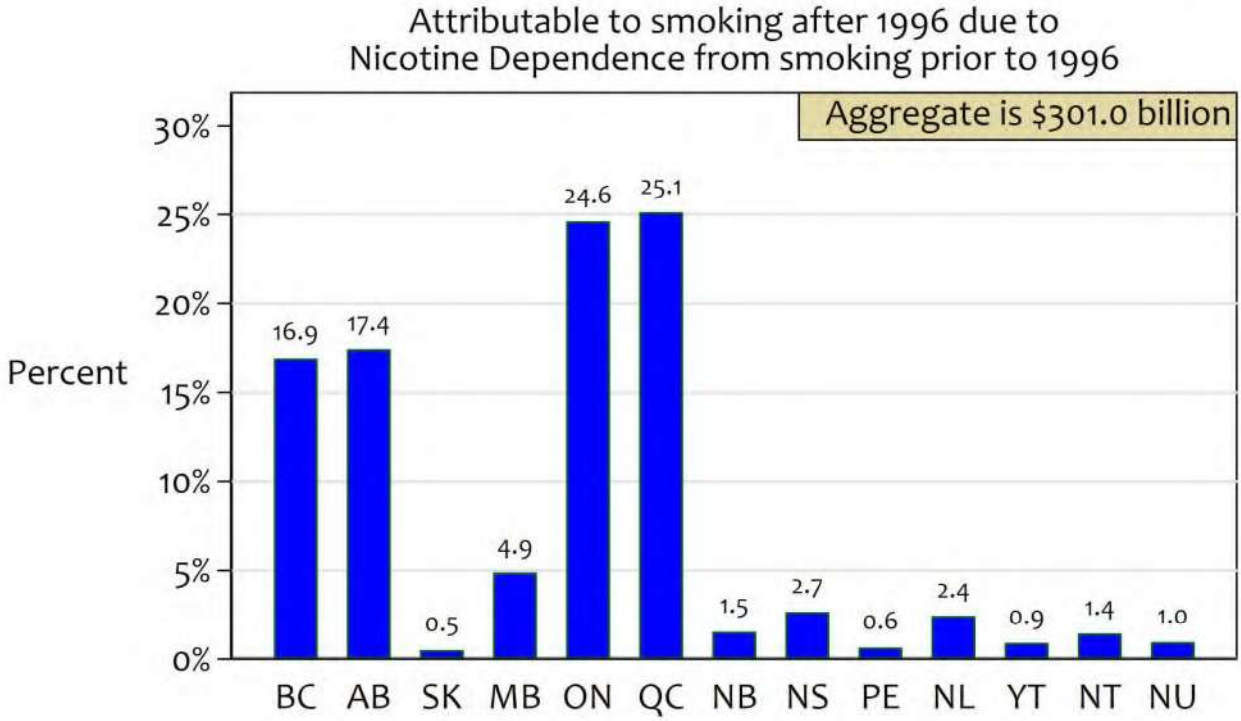


Figure ES-4: Percent Share of Cumulative Smoking Attributable Expenditures in Present Value 2020 Dollars, by Province Between 1997/98 and 2049/50



The Provincial and Territorial Present Value of Smoking Attributable Expenditures

DETAILED CALCULATIONS

Glenn Harrison

I was asked in March 2020 to calculate the present value of the total expenditure by each Province and Territory for the health care benefits that have been provided, and that could reasonably be expected will be provided, for insured persons resulting from tobacco-related disease or the risk of tobacco-related disease. This report presents those calculations from March 2020. The methodology used reflects the full reports prepared for litigation in New Brunswick, British Columbia, Alberta and Ontario, extended consistently to all other Provinces and Territories.

I am the University Distinguished Professor and the C.V. Starr Chair of Risk Management and Insurance in the Maurice R. Greenberg School of Risk Sciences, Robinson College of Business Administration, Georgia State University. I am also Director of the Center for the Economic Analysis of Risk, located at Georgia State University. I completed my undergraduate education (B.Ec.(Hons.) and M.Ec) at Monash University in Australia in 1978 and the Ph.D. in Economics at UCLA in 1982. I have held teaching appointments at the University of Western Ontario, University of Arizona, University of Melbourne, Stockholm School of Economics, University of Stockholm, University of New Mexico, the University of South Carolina, and the University of Central Florida. I have published over 200 articles in academic journals and volumes, including *Econometrica, Journal of Political Economy, American Economic Review, Journal of Law & Economics, the Economic Journal, the Rand Journal of Economics, Journal of the American Statistical Association, International Economic Review, the Scandinavian Journal of Economics, International Journal of Game Theory, Experimental Economics, Review of Economics & Statistics, American Journal of Public Health, Journal of Development Economics, World Bank Economic Review, Economics & Philosophy* and *Journal of Environmental Economics & Management.* I have been an Associate Editor of the *Journal of Environmental Economics and Management*, the *Journal of Regional Science*, and *Economics Letters*. I have also been a consultant for numerous government agencies and private bodies. These include the Reserve Bank of Australia, the California Energy Commission, the Atlantic Richfield Company, the World Bank (research into trade liberalization options for developing countries, as well as the global effects of the Uruguay Round), the Office of the U.S. Trade Representative (research into the global effects of agricultural trade wars, and quantitative assessment of negotiation options), Sandia National Laboratory, the American Petroleum Institute (a critical review of natural resource damage assessment procedures), the National Commission for Employment Policy (evaluating the employment effects of regulatory policy), the Swedish government (examining carbon tax proposals to reduce global warming), the United States Environmental Protection Agency (evaluating carbon tax proposals), the Danish

government (evaluating tax and deregulation policies), and I have provided expert opinion reports in legal cases, including reports on the health care costs of cigarette smoking in the litigation between the Attorney-Generals of a number of U.S states and tobacco companies. I am also currently retained by several Provinces in Canada as an expert witness in on-going tobacco litigation.

My academic and testifying experience in the Medicaid tobacco litigation in the United States led to peer-reviewed academic publications in the *American Journal of Public Health* and the *Journal of Forensic Accounting* describing the calculations and the methodologies employed. I was also involved in an academic study of the costs of smoking in Newfoundland, which was published in the peer-reviewed academic journal *Canadian Public Policy*. This article also received the 2003 John Vanderkamp Prize for the best article published that year in the journal.

My full Curriculum Vitae is available at http://cear.gsu.edu/profile/glenn-harrison/. Two popular, summary measures of the productivity and scholarly impact of research are the h index and the i10 index. According to *Google Scholar*, my scholarly publications have received 29,901 citations, generating a h index of 80 and an i10 index of 210. According to *Research.com*, I have am ranked #229 in the world in the field of Economics and Finance.

The calculations presented here use methodologies for calculating smoking-attributable health care expenditures that have appeared in peer-reviewed academic publications and been accepted for testimony in many courts in the United States.

The overall statistical methodology I used here is described in peer-reviewed academic articles that I have co-authored in the *American Journal of Public Health* in 2002, the *Journal of Forensic Accounting* in 2001, and *Canadian Public Policy* in 2003. These publications provide extensive discussion of the larger literature on the calculation of smoking-attributable health care expenditures from smoking in the United States and Canada.

I have reviewed the relevant statute governing this litigation in each province. All have similar provisions with respect to the quantum that can be recovered. To take one specific example, I reviewed the *Tobacco Damages and Health Care Costs Recovery Act* of the Province of New Brunswick, proclaimed on March 7, 2008, and it allows for recovery of the present value of the total expenditures for health care services, payments and other expenditures by the provinces resulting from tobacco-related disease. Disease is defined in the Act to include "general deterioration of health."

My calculations follows the logic employed in the full reports prepared for litigation in New Brunswick, British Columbia, Alberta and Ontario. Accordingly, the calculations are undertaken in line with the following directions:

1. The analyses are limited to health care expenditures caused by smoking cigarettes.
2. Only using data available to the public, such as the Canadian Community Health Survey ("CCHS") between 2000 and 2014 and the National Population Health Survey ("NPHS") between 1994 and 1998.
3. Calculate the Smoking Attributable Fraction ("SAF") for each of the following expenditures in each province and territory, based on data from the CCHS and NPHS and accepted, peer-reviewed statistical models:
   a. Hospital service expenditures;
   b. Physician expenditures;
   c. Prescription drugs program; and
   d. Additional health care services expenditures.

   To the extent possible, mental health services expenditures should be excluded.
4. Calculate the provincial and territorial expenditures for Hospital services, Physician services, Prescription Drugs, and Additional Health Care services, based on the publicly available data between 1954 and 2019 from the Public Accounts of each province and territory.
5. Assume that January 4, 1954, the date of publication of "A Frank Statement to Cigarette Smokers," is the date of the commencement of the legal breach.
6. Assume that March 1, 1996 is the date of the end of the legal breach.
7. Calculate the Smoking Attributable Expenditures ("SAE") for each province and territory from 1954 to 2019.
8. Calculate the SAE from 2020 to 2050 for each province and territory as a statistical extrapolation of trends between 1954 and 2019.
9. Calculate the future SAE relating to nicotine dependence attributed to smoking within the breach period.
10. Calculate the present value in 2020 dollars of past (1954-2019) SAE using historical Canadian borrowing rates.
11. Calculate the present value in 2020 dollars of future (2020-2050) SAE, assuming that current interest rates persist.

Direction #3 means that I cannot use information obtained directly from provinces, such as Management Information Systems of provincial Health ministries, which would have been documented as part of the litigation. Direction #4 means that I cannot use information obtained directly from provinces to allow more refined allocations of total health care expenditures to the four identified components. In my judgement these limitations are unlikely to have a significant effect on the final apportionment calculation.

Access to public Legislative Libraries, which house the full set of Public Accounts documents, was constrained because of the coronavirus pandemic. The minor gaps that remain are, in my judgment, not significant for the final apportionment calculation.

The results of detailed calculations for each province and territory are logically

identical, and displayed later in this reports. Each result for each province and territory uses the same numbering of figures to allow me to describe the calculations for each step, as the reader examines specific results for any province or territory. Hence, when I refer to **Figure 1** below, I am referring to the **Figure 1** for each specific province or territory (e.g, page 46 for Alberta, page 54 for British Columbia, and so on). **Figure 9** through **Figure 16** are collected at the end, since they span all provinces and territories. The PDF version of this report has "navigation tabs" to the left to quickly access those specific results.

I. Health Care Expenditures Attributable to Smoking Cigarettes

The first step in the calculation is to collate public health expenditures for each province or territory between 1954 and 2019.[1] These are displayed in **Figure 1**, and Attachment A documents the sources of these data. The most striking feature is the rapid growth in expenditures starting in the 1980s, and generally sustained to the present.

When considering the plausibility of the resulting SAE, it is important to note the scale of the public health expenditures over the past 66 years, since the SAE is some fraction of those expenditures. In FY2019 alone, public health expenditures over all provinces and territories totaled $143.8 billion in historical dollars. Between 1954 and 2020, public health expenditures totaled $2,773 billion in historical dollars. In present value 2020 dollars, using interest rates described later, these amounts were $150.6 billion and $6,556 billion, respectively.

The data shown in Figure 1 come from the Public Accounts (PA) of each province or territory. In most cases I was able to obtain the PA for each year shown. To the extent possible, mental health expenditures have been removed. The "extent possible" here refers to variations across provinces, and over time within provinces, as to how mental health is recorded in the PA. There are also some understandable limitations in the detail provided in different PA: sometimes "community services" refers to mental health programs, and sometimes to included health services. And when specific hospitals are listed it is sometimes not possible to ascertain, without local historical knowledge, if it was primarily used for mental health or not. When in doubt, as in the litigation calculations, I made the conservative call and excluded an item.

Capital expenditures are generally included, again to the "extent possible." Sometimes a capital expenditure on a health facility is not recorded in the PA for the

[1] Unless otherwise noted, all references to a year are to the fiscal year, which is typically between April 1 of the preceding calendar year and March 31 of the calendar year. Hence FY 2000 refers to April 1, 1999 through March 31, 2000. When I come to "breach period" calculations the expenditures from fiscal years are apportioned exactly to the relevant calendar dates.

provincial Department of Health. And occasionally it is not obvious from the PA which expenditure category a capital expenditure should fall under: in some rural areas, for example, equipment purchases might be for a regional hospital facility or for a physicians clinic. Again, when in doubt, and anticipating the differences in SAF values for the categories, I made the conservative call when assigning expenditures to a specific category.

The decomposition of health expenditures across the four categories is displayed in **Figure 2**, using historical dollars. Clearly Hospital expenditures is the lion's share, with Physician expenditures a clear second. Prescription Drugs has become more important in recent years, as provincial and territorial health programs have expanded their coverage. Considerable effort was expended on identifying the correct allocation of expenditures to these categories, anticipating differences in the SAF for each category discussed below.

II. The Smoking Attributable Fraction (SAF)

Using CCHS data between 2000 and 2014, I estimated the SAF for Hospitals for each province and territory. The results are shown in **Figure 3**, which displays the "point estimate" and 95% confidence interval. The general methodology for estimation here follows two peer-reviewed publications of mine:

- "Evaluating the Tobacco Settlement: Are the Damages Awards Too Much or Not Enough?" (with Maribeth Coller and Melayne Morgan McInnes), *American Journal of Public Health*, 92(6), June 2002, 984-989.
- "Cigarette Smoking and the Cost of Hospital and Physician Care" (with James Feehan, Alison C. Edwards, and Jorge Segovia), *Canadian Public Policy*, 29(1), March 2003, 1-19.

The former study is published in the premier public health journal in the world, and the latter study is an extended application to data from a specific Canadian province. Attachment D provides an introduction to the calculation and interpretation of the SAF.

A critical feature of these SAF estimates, for statistical and litigation reasons, is that in all cases the lower bound of the 95% confidence interval is well above zero. Hence I am able to say that there is statistically significant evidence that the SAE I calculate for Hospital services is indeed positive. It is important to stress that there is nothing in the statistical methods used here which "pre-ordained" this result: it is what the data says, in the context of the standard model and specification employed.

The SAF for Hospitals uses rich information in the CCHS on the smoking characteristics of individuals as well as their *self-reported* utilization of hospitals, measured by the number of nights spent in hospital in the past year. Attachment C documents the

CCHS data. Research undertaken for the New Brunswick and British Columbia litigation, conducted in Research Data Centers of *Statistics Canada* because of the confidential nature of the data, validated these estimates for those provinces against *actual, administrative data* on hospitalizations. Moreover, I estimated a SAF for Hospitals using "resource intensity weights," which measure relative costs of visits rather than just the number of nights, and again validated the SAFs from the CCHS reported in Figure 3.

The SAF estimates across provinces reflect a host of characteristics of the population and provincial policy. First and foremost they reflect the smoking prevalence levels across provinces, as well as the time period of the CCHS data in terms of more recent, lower levels of smoking prevalence. The populations of some provinces simply smoke more than others. In particular, the smoking prevalence in all of the territories is extremely high, which accounts in part for their high SAF.[2]

A secondary factor, also of some significance for the SAF across provinces, can be called the "efficiency of the health system in delivering hospital care." These efficiencies might be due to avoiding expensive rural hospitals, and having intensive care more centralized geographically. They might also be due to not having to pay for transportation to a province for many health services: a striking characteristic of the costs of health care in all of the territories. In sum, provinces that have been more efficient in the provision of health care would tend to have a lower SAF, *ceteris paribus* other factors. The figure on the next page illustrates these differences across provinces, based on *Statistics Canada* tabulations. Comparable values for hospital expenditures per capita for territories are literally "off the charts" by comparison.

Using the CCHS data between 2000 and 2014, I also estimated the SAF for Physician services for each province and territory. The results are shown in **Figure 4**, which again displays the "point estimate" and 95% confidence interval. In this case the CCHS survey specifically asks for self-reports of the number of visits[3] in the past year with a family doctor, general practitioner, or any other medical doctor.

Again, a critical feature of these SAF estimates, for statistical and litigation reasons, is that in all cases the lower bound of the 95% confidence interval is well above zero. Hence I am able to say that there is statistically significant evidence that the SAE I calculate is indeed positive with respect to Physician expenditures.

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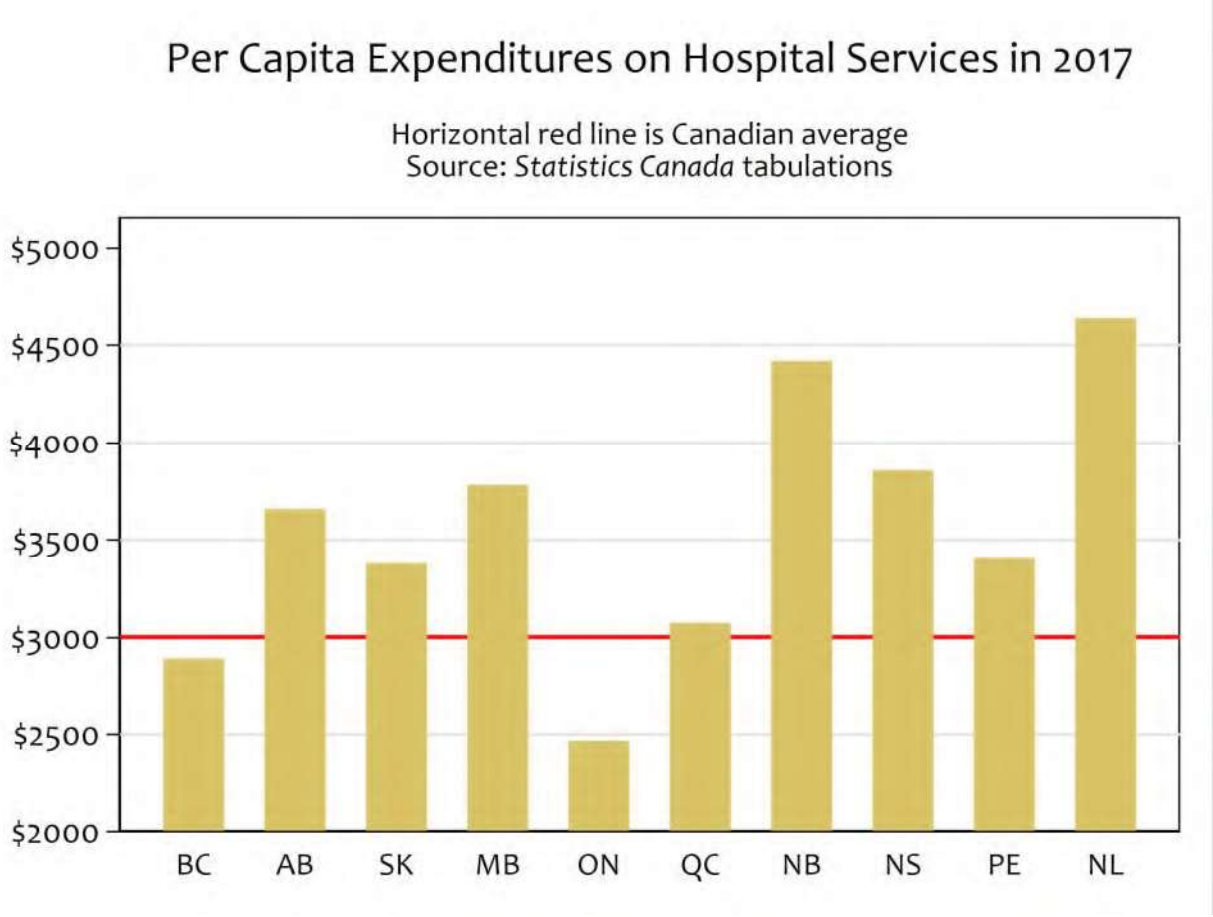
[2] The SAF for each of the territories is in fact a SAF for all territories combined. The small sample sizes in the CCHS for each territory did not support estimation at the level of each territory on statistical grounds.

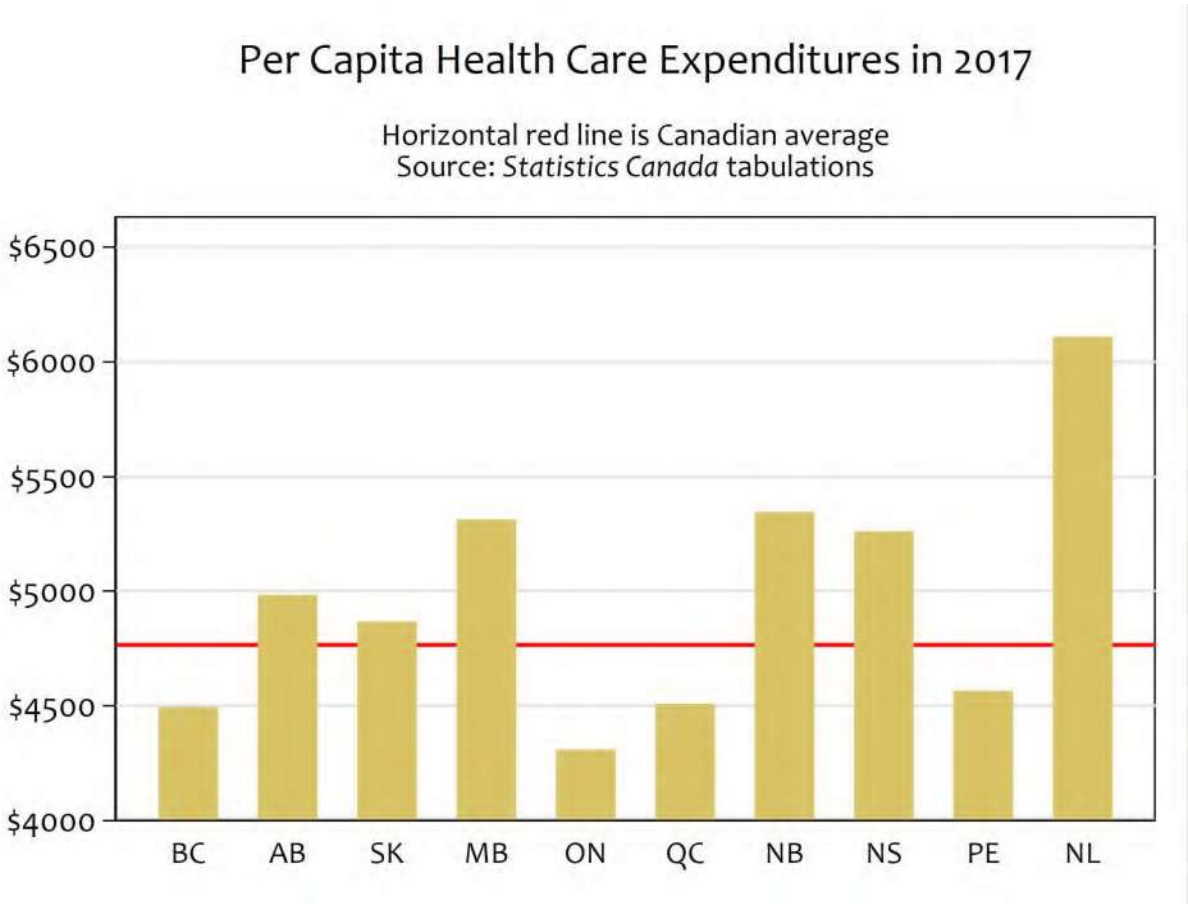
[3] Or phone consultations.



In general the SAF for Physician services is lower than the SAF for Hospital services. This is why it is important to spend time carefully allocating health expenditures to these categories, and a considerable amount of time was spent on this dimension of the calculations.

Again, research undertaken for the New Brunswick and British Columbia litigation, conducted in Research Data Centers of *Statistics Canada* because of the confidential nature of the data, validated these estimates for those provinces against *actual, administrative data* on the number of visits to physicians and other medical personnel. Moreover, I estimated a SAF for Physicians using dollar payments, which measure relative costs of visits rather than just the number of visits, and again validated the SAFs from the CCHS reported in Figure 4.

There is no tabulation by *Statistics Canada* of differences in Physician, or even non-Hospital, expenditures per capita across provinces. But the figure shown below shows that health expenditures as a whole also display significant disparities across provinces.



The calculations then show the effects, in **Figure 5**, of adjustments for higher smoking prevalence prior to 2000, and the effect of restricting the calculations to the breach-exposure window. In Figure 5 the vertical red line shows the end-breach date.[4] Attachment E explains the determination of the quantum breach period 1983-2023. Each of these adjustments and restrictions are now explained in detail.

First, the SAF for Hospitals from the CCHS, reflecting smoking prevalence between 2000 and 2014, can be extended to years before 2000 to reflect well-known evidence of significantly higher smoking prevalence in earlier years. Public data on smoking prevalence in Canada for years prior to 2000 is used to infer the SAF for earlier years, exploiting the fact that the statistical model of the SAF identifies the role played by smoking prevalence and allows one to apply counter-factual values for prevalence in a rigorous manner. The solid black line in **Figure 5** illustrates the effect of this adjustment for historical smoking prevalence, with higher SAF values for earlier years consistent with "Mad Men" experience

[4] In Figure 5 this date is literally January 1, 1996, for illustrative purposes. The actual calculations of the Breach SAE account for the end-breach date being March 1, 1996.

of heavy, general smoking in the 1950s and 1960s. For years beyond 2000 I assume the same prevalence levels; allowing for plausible trend reductions in prevalence would not make a significant difference to the final apportionment.

Second, I recognize that the legal breach is assumed to be defined between February 4, 1954 and March 1, 1996. The solid black line in Figure 5 reflects the assumption that defendants are responsible for all smoking, whether it occurred within the breach period or not. I refer to the solid black line as the Global SAF, to convey the sense that it reflects the effects of all smoking, and not just smoking within the breach period. The Global SAF, and by implication the Global SAE, has a well-defined role in the quantum calculations for litigation, consistent with the statutes promulgated in each province to define the scope of the litigation. But for present purposes I focus on the Breach Exposure SAF and Breach Exposure SAE. Hence the dashed black line in Figure 5 shows the SAF attributable to smoking that occurred within the breach period, and not to all smoking.

The Breach Exposure SAF reflects several calculations. Intuitively, the dashed Breach Exposure SAF line slowly rises from 0% in 1954 to the level of the Global SAF, around 1990, because smokers who began smoking after 1954 constitute a larger and larger fraction of all smokers. If smokers begin smoking in 1954 at 20, say, then in 1984 a (current or former) smoker that is 50 years old would have experienced about 30 years of smoking history; in 1994 about 40 years of smoking history, and so on.[5] By 1994 we have picked up most of the smoking history after 1954 that drives the Global SAF, but it does take some decades to get to that point. On the other side of the breach window, after March 1, 1996, we pick up the effects of former smokers. I zero out any effects on expenditures, after March 1, 1996, of current smokers, since their current smoking is after the end-breach date. But I know from the CCHS data, as well as extensive medical evidence, that there are latent effects of smoking for some years after someone quits. So that effect of smoking is what is being picked up by the dashed Breach Exposure SAF after 1996, and which trails off to zero after some decades.

The extent to which the Breach Exposure SAF falls below the Global SAF reflects smoking behavior that is specific to each province or territory. Prior to 1996 it reflects the ages at which smokers in those regions started smoking, and whether or not, and how soon, they became former smokers rather than current smokers. After 1996 it reflects the number of years earlier that former smokers had stopped smoking.

The same logic can be used to infer a Global SAF for Physicians that reflect historical smoking prevalence as well as the effect of smoking during the breach period. **Figure 6**

[5] The CCHS data provide information on the starting age of smoking for each respondent with a smoking history, and it is generally younger than age 20.

shows the Global SAF and Breach Exposure SAF for Physicians in each province or territory.

The **SAF for Prescription Drugs** is based on survey responses in the NPHS, which was a precursor to the CCHS and asked virtually the same questions about smoking history. The survey responses refer to the number of different drugs taken in the past two days, so is a utilization SAF.[6] There are no questions in the CCHS on Prescription Drug use, or any medical drug use. The survey data in the NPHS refers to 1994, 1996 and 1998, with the majority of respondents from 1996. The sample sizes for each province are not sufficient to reliably estimate a Drugs SAF at that level, so I use a national Drugs SAF. The estimated SAF is 13.2%, with a 95% confidence interval between 11.0% and 15.3%. Again, the fact that the lower bound of the 95% confidence interval is greater than zero informs us that the SAE associated with Prescription Drug expenditures is statistically significantly positive.

These estimates, for 1994 through 1998, are adjusted to reflect different levels of smoking prevalence back to 1954 and forward to 2014, in the same manner as the adjustments to the CCHS-based Hospital and Physician SAF estimates. The historical Drugs SAF ranges between 16.5% in the 1950s to 12.5% in 2014.

This SAF can be validated in two ways. First, a Drugs SAF can be estimated for the United States, which obviously has a very different health system than Canada. The Medical Expenditure Panel Survey (MEPS) has data comparable to the data used from CCHS, but with the benefit of including expenditures for prescription drugs.[7] Using data from the MEPS between 1996 and 2008, the estimated Drugs SAF is 5.9% with a 95% confidence interval between 4.3% and 7.4%. Second, research undertaken for the New Brunswick and British Columbia litigation, conducted in Research Data Centers of *Statistics Canada* because of the confidential nature of the data, validated these estimates for those provinces against *actual, administrative data* on provincial payments for prescription drugs.[8] In New Brunswick, for example, the Prescription Drugs SAF using actual payments by the province exceeded 20%, with the preferred estimate being 21.0% with a 95% confidence interval between 13.7% and 28.2%.

A **SAF for "Other" health care expenditures** has been obtained from CCHS responses

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[6] The precise question is, "In the last two days, how many different medications did you take?" This comes in the survey after a long series of specific questions about things such as diet pills, birth control pills, laxatives, and so on. Hence it is not limited to prescription drugs.

[7] A distinction between expenditures and charges is of great importance in the United States. Charges are the phony price that health care providers list on bills, and expenditures are what the patient actually pays. All of the major health insurance schemes in the United States, which span private and public schemes, negotiate their own prices in relation to the phony price. Hence the SAF defined over expenditures reflects those negotiated prices.

[8] It was also possible to filter out drugs that were for the treatment of mental health diagnoses.

to questions about the number of consultations with certain health professionals other than medical doctors. Specifically, for most survey years,[9] questions were asked about the number of consultations, defined as a visit or phone conversation, in the past year with a nurse, a chiropractor, a physiotherapist, or a speech, audiology or occupational therapist. I exclude consultations with psychologists, social workers, or counselors.

The "Other" SAF estimate for Canada is 2.1%, with a 95% confidence interval between 0.8% and 3.4%. In the time available it was not possible to estimate this SAF at the level of the province or territory.[10] Nor was there time to adjust it for higher smoking prevalence in years before 2000, resulting in the use of a conservative "Other" SAF for the breach period.

The Breach Exposure SAF correctly reflects the medical and physiological fact that even if all cigarettes vanished from Canada tomorrow, there would still be former smokers clinically presenting for Hospital and/or Physician services tomorrow, the day after that, and likely for some years into the future. With the rich data in the CCHS on smoking history, I can put some numerical values to these facts, as shown in Figures 5 and 6 after 1996.

III. Smoking Attributable Expenditures (SAE)

In order to infer the SAE after 1996, I need to know health care expenditures after 1996. Since 1996 is such an early year for an end-breach calculation, I have the benefit of having observed actual health expenditures between 1997 and 2019, and hence the Global SAE associated with those health care expenditures. Beyond 2019 I extrapolate based on a simple statistical model of trends prior to 2019. This extrapolation is illustrated in **Figure 7** for each province or territory.

The solid dots in Figure 7 reflect actual, observed data on SAE. The vertical dashed line shows the point at which future extrapolation starts. The solid line, running "more or less" through the actual, observed data prior to 2020, and extending beyond 2020, is the prediction of the statistical model used for extrapolating beyond 2020. The "more or less" here is the usual statistical sampling error, but one can see that the trend is easy to predict and the sampling error is small (by comparison to many other macroeconomic variables).

This Baseline Projection just assumes that there is no reason to expect the recent historical trend to suddenly drop to zero. Having said that, an alternative, dramatically

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[9] These questions were not asked in survey years 2011, 2012 and 2013.

[10] Coverage by provincial health care schemes varies, in ways that could in principle be accounted for. For example, the services of chiropractors was covered in Ontario until 2004, but not after that; they are covered up to a certain number of visits in Alberta; and have never been covered in New Brunswick. And many provinces cover certain health care services for the elderly or very poor, but not for the general population.

conservative, assumption is that the SAE "flatlines" after 2019, at the 2019 levels. In the end, I show that this Flatline Projection generates comparable aggregate SAE and apportionment shares.

I now have all of the ingredients to calculate the Breach Exposure SAE, displayed in **Figure 8**. The solid line shows the SAE using the Global SAF, with the cumulative SAE value shown in the box in the top left corner. The dashed line shows the Breach Exposure SAE using the Breach Exposure SAF, again with the cumulative Breach Exposure SAE value shown in the box in the top left corner.

IV. Present Value of Health Care Cost Expenditures

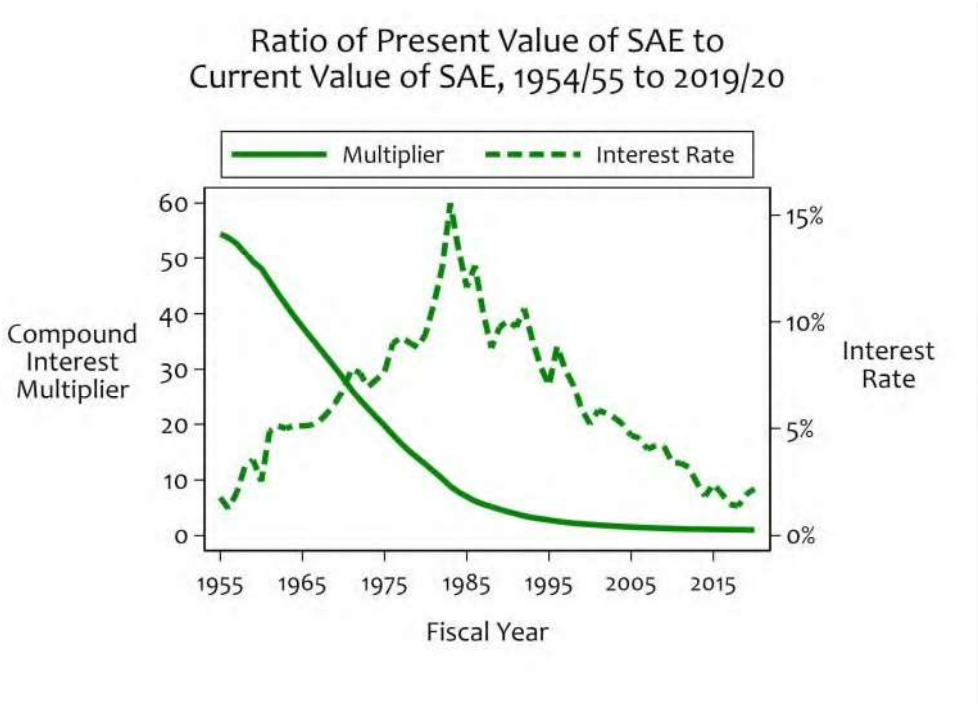
Each of these SAE are presented and displayed in nominal or historical dollars, and must be converted into present value 2020 dollars. To undertake this conversion Canadian interest rates, reflecting longer-term borrowing, were used. Attachment B documents the source of these interest rates, which were obtained from the International Monetary Fund and the OECD. The figure below shows these interest rates over the 1954 to 2020 period (using the vertical axis on the right for the values of the interest rate). The relatively high interest rates of the 1970s, 1980s and 1990s is clearly displayed, and take on some importance when recalling the significant growth in public health expenditures during the 1980s and 1990s (see **Figure 1**).

Given these interest rates, I can calculate the implied Compound Interest Multiplier[11] that is used to convert historical dollars to present value 2020 dollars. By definition this multiplier is 1 for current 2020 dollars, and larger than 1 for historical dollars for previous years. The figure below shows that the multiplier is very large for historical dollars as far back as 1954, as one would expect.

When discounting future dollars, between 2021 and 2050, back to 2020 dollars, the multiplier is less than 1. I assume that existing borrowing rates in 2020 persist into the future, and calculate the discount factor accordingly.

The final line in the box in the top left corner of **Figure 9** shows the cumulative Breach Exposure SEA in present value 2020 dollars, applying these multipliers.

[11] Also generally called a Discount Factor in economics and finance.



It is possible to collate the cumulative Breach Exposure SAE in present 2020 dollars across all provinces and territories, and this is what **Figure 9** does. The totals for each province or territory are displayed above the appropriate bar, and are the same values listed numerically in **Figure 8**. The aggregate cumulative Breach Exposure SAE, across all provinces and territories, is displayed in the top right corner. This national total is $643.5 billion.

Converting the Breach Exposure SAE in Figure 9 into shares is a simple matter, but obviously central to the goal of apportionment across provinces and territories. This is what **Figure 10** does, again with the percent share displayed above the appropriate bar.

The significant growth in future Global SAE displayed in Figure 8 could give the impression that the statistical extrapolation behind it, documented in Figure 7, might be driving the Breach Exposure SAE. In fact, it is not. The Breach Exposure SAF for Hospitals declines sharply after the end-breach date: see Figure 5. Similarly, the Breach Exposure SAF for Physicians declines steadily after the end-breach date: see Figure 6. The combination of these declines leads to a persistent decline in the Breach Exposure SAE after the end-breach date: compare the dashed Breach Exposure line in Figure 8 with the solid Global SAE line in Figure 8. Thus the growth in Global SAE is largely offset by the reduction in the fraction of the SAE that is attributable to the breach period exposure. Moreover, the Compound Interest Multiplier is below 1 after 2020, by definition, and declining further with every extra year into the future.

A direct way to see this logic is to assume that there is no growth whatsoever in

public health expenditures after 2020, hence no growth in the Global SAE after 2020. In Figure 7 this would mean that the solid line after 2020 is horizontal, rather than steadily increasing. Working through all of the calculations with this Flatline Projection generates the apportionment and aggregate Breach Exposure SAE shown in **Figure 11**. The aggregate Breach Exposure SAE is $638.6 billion over all provinces and territories, which is just slightly smaller than the $643.5 billion for the Baseline Projection (from Figures 9 and 10).

V. Nicotine Dependence

An additional source of SAE attributable to breach exposure between January 4, 1954 and March 1, 1996 derives from the effect that the exposure has by making individuals nicotine dependent. This is a well-studied effect of exposure to cigarettes. There are also good data on the connection between the characterization of someone being nicotine dependent and the number of years since the onset of smoking. **Figure 12** displays the best-available, recent data on this dependence, using methods employed by me in "Behavioral Responses to Surveys About Nicotine Dependence," *Health Economics*, 26, 2017, 114-123. The long-term dependence illustrated here is not surprising, given the knowledge of the effects of nicotine.

The formal definition of nicotine dependence only applies if someone is a current daily smoker, so the SAF applicable in this case is the one appropriate for that sub-sample of smokers, and they are only a fraction of all smokers. Hence the implied SAF is much lower than the regular SAF for all smokers.[12] But, as Figure 12 shows, the longevity of dependence means that this can be a significant pathway to future SAE from past breach exposure.

The cumulative Breach Exposure SAE from nicotine dependence is collated for each province and territory in **Figure 13** and **Figure 14**. A major reason for some provinces or territories to have larger or smaller shares in this instance is the relative growth the Global SAE in recent years (recall Figure 7). If a province had a slower growth rate of public health care expenditures than another province in recent years, this would mean that their projected future SAE would be smaller, all else being equal.

[12] For Saskatchewan the implied SAF for Hospitals by current daily smokers was +1.8%, with a 95% confidence interval between -2.7% and +6.3%. So this SAF was conservatively set to zero for these calculations.

VI. The Aggregate Quantum

Figure 15 and **Figure 16** add together the two pathways to Breach Exposure SAE:

- the Breach Exposure SAE attributable to smoking between January 4, 1954 and March 1, 1996 (Figures 9 and 10); and
- the Breach Exposure SAE attributable to smoking after 1996 by current smokers who became nicotine dependent because of the breach exposure between January 4, 1954 and March 1, 1996 (Figures 13 and 14).

The aggregate quantum over all provinces and territories is calculated to be $944.5 billion in present value 2020 dollars. This aggregate includes $643.5 billion attributable to smoking and expenditures between January 4, 1954 and March 1, 1996: Figure 10 displays the shares for this pathway for the SAE. The aggregate also includes $301.0 billion attributable to smoking and expenditures after March 1, 1996 that are due to nicotine dependence from smoking prior to 1996: Figure 14 displays the shares for this pathway for the SAE. The aggregate $944.5 billion is the sum of $643.5 billion and $301.0 billion. Figure 15 displays the aggregate SAE for each province and territory, and Figure 16 the implied percent shares.

Only one decimal point is used in the displays in Figures 15 and 16, and with such large amounts of money the decimals can matter, particularly for smaller provinces and the territories. Hence **Table 1** below displays these values numerically with more precision.

Finally, to get some perspective it is worth returning to the totals for 2019 and 1954-2020 from Figure 1, over all provinces and territories, and comparing these to the SAE. For simplicity, just focus on the historical health care expenditures and the Global SAE. Recall that for 2019 total expenditures were $143.8 billion in historical dollars and $150.6 billion in 2020 dollars. The corresponding Global SAE were $18.5 billion and $19.2 billion, respectively, for an implied overall SAF of 12.9% and 12.9%. And for the 1954-2020 period total expenditures were $2,773 billion in historical dollars and $6,556 billion in 2020 dollars. The corresponding Global SAE were $381.1 billion and $958.2 billion, respectively, for an implied overall SAF of 13.7% and 14.6%.

Table 1: Numerical Values for Apportionment Calculations

Province or Territory	Abbreviation	Quantum in $ billions	Percent Share
British Columbia	BC	136.681	14.4710
Alberta	AB	119.266	12.6272
Saskatchewan	SK	27.190	2.8787
Manitoba	MB	42.741	4.5252
Ontario	ON	271.796	28.7761
Quebec	QC	253.365	26.8248
New Brunswick	NB	22.779	2.4117
Nova Scotia	NS	29.979	3.1740
Prince Edward Island	PE	6.239	0.6605
Newfoundland & Labrador	NL	20.280	2.1471
Yukon	YT	3.753	0.3973
Northwest Territories	NT	6.866	0.7269
Nunavut	NU	3.584	0.3795
NATIONAL		944.519	100.0000%

Note: these numbers correspond to those displayed and defined formally in Figure 15 and Figure 16.

Attachment A: Documentation of Expenditures Data

All data reflect public information and can be found online or in the respective provincial legislative libraries.

In order to categorize public expenditures in healthcare for each province, a detailed review of the line items contained in the public accounts, and corresponding Annual Reports of the appropriate Ministry or Department, was undertaken. For the purposes of this report, expenses were categorized as one of Hospital Expenditures or Physician Expenditures. When facility-based Mental Health services and Long-term Care were provided by the Ministry of Health, they were included in the Hospital category. Prescription Drug Expenditures and "Other" Health Expenditures were itemized separate from Hospital and Physician Expenditures and are excluded from this analysis, although some overlap between the categories likely exists. For example, Drugs administered in hospitals are frequently captured by Hospital Expenditures line items, as are emergency room or in-hospital Physicians Expenditures.

Detailed displays of the expenditures are provided in Figures 1 and 2 in the attachments for each Province or Territory.

Attachment B: Documentation of Interest Rates Data

The borrowing rates used for determining current dollar values are obtained from publicly available data for Canada published by the International Monetary Fund and the OECD. These data can be found at the following URLs:

https://fred.stlouisfed.org/series/INTGSTCAM193N (Treasury Bills; 1950 - 2017)
https://fred.stlouisfed.org/series/IRLTLT01CAM156N (10-Year Bonds; 1960 - 2019)

From 1983 to 2019, I use the "Long-Term Government Bond Yields: 10-year: Main (Including Benchmark) for Canada, Percent, Monthly, Not Seasonally Adjusted" series, the latter of the two links listed above. These data are reported on a monthly basis and were converted to annual rates, by fiscal year, by taking an arithmetic average of the twelve monthly rates from April through March. The 2019 rate is used for discounting future smoking attributable expenditures. All rates are lagged one year such that the actual rate for 2019 is recorded as FY2018 in Table B1. This facilitates establishing 2019 as the base year and calculating the corresponding current dollar values correctly.

Table B1: Lagged Canadian Borrowing Rates 1983-2023

FY Ending	Interest Rate
1983	11.60263
1984	12.62579
1985	10.41108
1986	8.783708
1987	9.742958
1988	10.04425
1989	9.7625
1990	10.61108
1991	9.134458
1992	7.911375
1993	7.027833
1994	8.857516
1995	7.750209
1996	7.023376
1997	5.871908
1998	5.201485
1999	5.838385
2000	5.699718
2001	5.495409
2002	5.177517
2003	4.671142

2004	4.54007
2005	4.031507
2006	4.199304
2007	4.16243
2008	3.401286
2009	3.375644
2010	3.196621
2011	2.463947
2012	1.843655
2013	2.400094
2014	1.974012
2015	1.465372
2016	1.37577
2017	1.914663
2018	2.183114
2019	0
2020	2.183114
2021	2.183114
2022	2.183114
2023	2.183114

Attachment C: Documentation of the Public CCHS Database

The Canadian Community Health Survey (CCHS) is conducted by *Statistics Canada*, and began in 2000. It originally consisted of two cross-sectional surveys conducted over a two-year repeating cycle. The first survey was designed to collect data from a sample of more than 125,000 respondents to provide information on a wide variety of topics such as health status, health care utilization and determinants of health. The second survey collected data from a smaller sample of approximately 30,000 respondents, and provided information to provinces on a specific health topic, such as mental health or nutrition. The first, general, survey is referred to as "cycle 1," and the second, specific survey as "cycle 2." Cycle 1.1 was collected in 2000/2001, cycle 2.1 in 2003, and cycle 3.1 in 2005. From 2007 on, the general surveys were collected annually. The variable names vary slightly from year to year, although the definitions usually stay constant.

Documentation on the CCHS is provided through *Statistics Canada*, and can be accessed via online links to their website. For example, the websites

Cycle 1.1: http://www.statcan.gc.ca/concepts/health-sante/index-eng.htm
Cycle 2.1: http://www.statcan.gc.ca/concepts/health-sante/cycle2_1/index-eng.htm
Cycle 3.1: http://www.statcan.gc.ca/concepts/health-sante/cycle3_1/index-eng.htm

provides documentation and links for the first three cycles, and

www.statcan.gc.ca/imdb-bmdi/3226-eng.htm

provides documentation for the latest CCHS 2014 survey. Data files may be obtained directly from *Statistics Canada*, via links provided on these websites.

Sample sizes for Canada were roughly 130,000 in 2000/2001, 2003, 20005 and 2007/2008, and roughly 63,000 in 2009, 2010, 2011, 2012, 2013 and 2014. For Canada as a whole the CCHS sample between 2000 and 2014 was 906,443.

Sample sizes in each province are designed to allow inferences to be made at the provincial and "regional health region" level within provinces. Using British Columbia as an example, the CCHS collected responses from around 15,500 to 18,300 residents of British Columbia in each survey between 2000/2001 and 2007/2008, and around 7,600 for each survey since 2009. For CCHS survey years 2000/1, 2003, 2005, 2007/8, 2009, 2010, 2011, 2012, 2013 and 2014 respectively, the CCHS sample in British Columbia consisted of 18301, 16058, 15407, 15903, 7599, 7751, 7896, 7517, 7710 and 7703 individuals, for a total sample of 111,846. Using New Brunswick as another example, for CCHS survey years 2000/1, 2003, 2005, 2007/8, 2009, 2010, 2011, 2012, 2013 and 2014, respectively, the CCHS sample in New Brunswick consisted of 4,996, 4,929, 5,100, 5,509, 2,486, 2,429, 2,329, 2,457, 2,501 and 2,459 individuals,

for a total sample of 35,195.

The sample sizes for Canada are very large for the statistical objective here, a quantitative characterization of the smoking attributable fraction. The sample sizes for each of the individual Provinces and Territories are also large for the same purpose. However, these sample sizes are slightly larger than those that can be used in certain statistical models that contain covariates. One reason that there may be some missing data for some respondents. There are various formal ways to handle this issue of "missing data," but the problem is not severe for these samples. Another reason for smaller samples in the statistical model compared to the original CCHS sample is that the CCHS sample included children and teenagers from the ages of 12 and up. I restrict my statistical analysis to those 15 or over, dropping roughly 4% of the sample.

The sample frame is described in Statistics Canada [2010; p. 4] as follows, referring to the 2010 CCHS survey:

> The CCHS data is always collected from persons aged 12 and over living in private dwellings in the 117 health regions covering all provinces and territories. Excluded from the sampling frame are individuals living on Indian Reserves and on Crown Lands, institutional residents, full-time members of the Canadian Forces, and residents of certain remote regions. The CCHS covers approximately 98% of the Canadian population aged 12 and over.

Thus the CCHS provides a representative sample of the Canadian population over 12, with the exclusions noted.

The Public CCHS data I use comes from the Public Use Microdata File (PUMF). This is an edited version of the detailed CCHS data that is collected, to ensure confidentiality of respondents. The CCHS data provided to each of the provincial health authorities contains much more detailed information on individual respondents than provided in the PUMF, and is referred to as the Share File. Recent changes in policy with respect to the distribution of the PUMF version of the CCHS files allows them to be made available.

The Public CCHS data are converted into the variables used in the statistical model explained in Attachment D. To illustrate for cycle 3.1, referring to survey year 2005, consider the variable that measures whether the respondent has ever smoked 100 cigarettes in their life. This variable is originally coded as **SMKC_01A**, and contains the following data for Canada as a whole:

Smoked 100 or more cigarettes - life	Freq.	Percent	Cum.
YES	66,504	50.30	50.30
NO	65,185	49.30	99.60
DON'T KNOW	278	0.21	99.81
REFUSAL	254	0.19	100.00
Total	132,221	100.00	

In the Data Dictionary provided with these data, one finds the documentation in Figure C1 for this variable. Thus one can see that the original CCHS question was named **SMK_Q201A**, that the actual question asked was "In your lifetime, have you smoked a total of 100 or more cigarettes (about 4 packs)?," that it was asked of all respondents and not a selected sample, and how to interpret the numeric data provided. Of the national sample of 132,221, representing a population of 27,126,165, there were 66,504 respondents that said "yes," 65,185 that said "no," 278 that did not recall, and 254 that declined to answer. In this instance I created a variable called smoke100 that was set to 0 for those coded here as 2, equal to 1 for those coded here as 0, and set to "missing" for those coded here as 7 or 8.

Figure C1: Extract from CCHS Documentation

Variable Name	SMKE_01A	**Length**	1	**Position**	824
Question Name	SMK_Q201A				
Concept	Smoked 100 or more cigarettes - life				
Question	In your lifetime, have you smoked a total of 100 or more cigarettes (about 4 packs)?				
Universe	All respondents				
Note					

Content	Code	Sample	Population
YES	1	66,504	12,621,228
NO	2	65,185	14,367,639
DON'T KNOW	7	278	69,626
REFUSAL	8	254	67,672
Total		132,221	27,126,165

The tabulation I generated had "labels" associated with these numbers, and displayed them for ease of interpretation. In my model a variable that is set to missing is normally dropped from the analysis, and the entire record for that subject dropped. Thus, the variable smoke100, which appears in the statistical model in Attachment D, contains these data:

Smoked 100 or more cigarettes - life	Freq.	Percent	Cum.
0	65,185	49.30	49.30
1	66,504	50.30	99.60
.	532	0.40	100.00
Total	132,221	100.00	

The variables constructed from the Public CCHS data are listed here, and used in the statistical models documented in Attachment D:

variable name	type	format	label	variable label
hospdays	byte	%8.0g	HCUAG01A	No./nights as patient - (G)
medcons	byte	%8.0g	LABL	No. of consultations/med. doctors - (G)
smoke100	byte	%8.0g	LABA	Smoked >=100 cigarettes
smokgr1	byte	%9.0g		Smokes daily or occasionally
smokgr2	byte	%9.0g		Former smoker
cigprday	byte	%8.0g	LABB	# cigarettes per day (daily smoker)
cigdaysq	int	%9.0g		Cigprday squared
cigoccas	byte	%8.0g	LABB	# cigarettes per day (occasional smoker)
cigoccsq	int	%9.0g		Cigoccas squared
cigforme	byte	%8.0g	LABB	# cigarettes per day (former daily)
cigforsq	int	%9.0g		Cigforme squared
smokyear	byte	%8.0g	LABQ	Number of years smoked - (D)
smokyrsq	int	%9.0g		Smokyear squared
agegr3	byte	%8.0g		Aged 20 to 24 years
agegr4	byte	%8.0g		Aged 25 to 29 years
agegr5	byte	%8.0g		Aged 30 to 34 years
agegr6	byte	%8.0g		Aged 35 to 39 years
agegr7	byte	%8.0g		Aged 40 to 44 years
agegr8	byte	%8.0g		Aged 45 to 49 years
agegr9	byte	%8.0g		Aged 50 to 54 years
agegr10	byte	%8.0g		Aged 55 to 59 years
agegr11	byte	%8.0g		Aged 60 to 64 years
agegr12	byte	%8.0g		Aged 65 to 69 years
agegr13	byte	%8.0g		Aged 70 to 74 years
agegr14	byte	%8.0g		Aged 75 to 79 years
agegr15	byte	%8.0g		Aged 80 or older
male	byte	%9.0g		Male
spouse	byte	%9.0g		Married or common-law
incomgr2	byte	%9.0g		Income between $15,000 and $29,999
incomgr3	byte	%9.0g		Income between $30,000 and $49,999
incomgr4	byte	%9.0g		Income between $50,000 and $79,999
incomgr5	byte	%9.0g		Income more than $80,000
educagr2	byte	%9.0g		Secondary school graduation
educagr3	byte	%9.0g		Some post-secondary education
educagr4	byte	%9.0g		Post-secondary graduation
bmi	double	%10.0g	LABI	Body Mass Index - (D, G)
bmisq	float	%9.0g		BMI squared

```
doctor          byte    %8.0g       LABA       Has regular medical doctor

drnkreg         byte    %9.0g                  Regular drinker
drnkocc         byte    %9.0g                  Occasional drinker
drnkfor         byte    %9.0g                  Former drinker
drnkgr2         byte    %9.0g                  2 to 5 drinks weekly
drnkgr3         byte    %9.0g                  6 to 9 drinks weekly
drnkgr4         byte    %9.0g                  10 to 13 drinks weekly
drnkgr5         byte    %9.0g                  14 to 17 drinks weekly
drnkgr6         byte    %9.0g                  18 to 21 drinks weekly
drnkgr7         byte    %9.0g                  22 or more drinks weekly
```

The first two variables are the "left hand side" dependent variables to be modeled with the CCHS data. The second block is the set of variables characterizing smoking behavior. The third block is the set of core socio-demographic variables. The fourth block is a set of alcohol consumption variables.

Reference

Statistics Canada, *Canadian Community Health Survey (CCHS) Annual Component: User Guide 2009 and 2009-2010 Microdata Files*, June 2011.

Attachment D: Documentation of the SAF Calculations

The objective of the statistical analysis presented here is to characterize the effect of smoking on utilization of medical services, and to control for other factors which might cause differences between the use of medical services by smokers and non-smokers, to the extent possible using the available data.

Arithmetic, Statistics and the SAF

For explanatory purposes it may be useful to start with some arithmetic based on the Public CCHS data, and then see how the calculations change when one allows for some of the obvious factors. It will then be possible to see:

- that there is nothing assumed in the statistical model about the SAF being positive, and that finding a positive SAF in the estimates is because the positive effect of smoking on medical utilization is "in the data,"
- that the simple arithmetic is quite consistent with the statistical claim, and the epidemiological conclusion, that there is a *positive* SAF;
- that the full-blown statistical analysis is just an extension of the arithmetic that allows one to control for some obvious factors.

The overall goal is to show that the careful statistical analysis used in the report is just a more elaborate version of some simple arithmetic.

What is the Simple Arithmetic SAF?

The Simple Arithmetic SAF will be calculated for the Public CCHS sample of respondents between 2000 and 2010. First, calculate the (unweighted) average number of hospital days in the past year for the individuals that are *non-smokers*. For expository purposes I use here a simple dichotomy of "smoker" and "non-smoker," defined immediately below. The full statistical analysis takes into account several aspects of the smoking history of the individual, as discussed later. Second, do the same for *all* individuals, whether or not they are smokers. Third, take the difference between these numbers, to get the *difference between the average number of hospital days and the average number of hospital days by non-smokers*. Fourth, divide this difference by the average number of hospital days for all individuals, and *express it as a percentage*. This last step allows one to simply multiply the SAF by Hospital Expenditures to calculate back the excess expenditures due to smoking.

To take a specific numerical example, using some real numbers which are drawn from the Public CCHS database for British Columbia:

1. Calculate the average number of hospital days for individuals in the CCHS who say that they have *never smoked*: 0.46.
2. Calculate the average number of hospital days for *all* individuals in the CCHS, including smokers and non-smokers: 0.60.
3. Subtract the first number from the second to get the difference between the average number of hospital days of smokers *and* non-smokers and the number of hospital days of non-smokers: 0.60 - 0.46 = 0.14.
4. Divide this excess number of hospital days by the average number of hospital days, 0.60, and express as a percentage: 0.14 ÷ 0.60 = 0.233, and then I get 100 × 0.233 = 23.3%.

So the Simple Arithmetic SAF here is 23.3%. Note for future reference that the average number of hospital days for individuals who *have ever smoked* is 0.72. Hence the difference in the average number of hospital days of smokers and non-smokers is 0.26 = 0.72 - 0.46. This difference is used below, when relating this arithmetic to the statistical approach.

The overall average number of hospital days with smokers and non-smokers is 0.60, with smokers having an average of 0.72 and non-smokers having an average of 0.46, as noted above. The overall average is a *weighted* average of the 0.72 and 0.46 values, where the weight is the fraction of smokers in the population. Hence the Arithmetic SAF implicitly reflects information on smoking prevalence.

Apples and Oranges, and Where Statistics Comes In

The main problem with the Simple Arithmetic SAF is that I am really comparing apples and oranges when I undertake the above comparisons. What happens when one refines this arithmetic a bit to allow for some of the other factors that might be affecting the average number of hospital days listed above?

Consider age differences. The average age of the "non-smoking" person in the above comparison was 45.2 years, but the average age of the "smoking" person was 51.2 years. So the average smoker was 6 years older than the average non-smoker. If one intuitively expects that older people are more likely to have higher medical utilization, all other things being equal, then it is possible that some of the difference in medical utilization due to age is masking the difference due to smoking. In other words, one would expect the "smoking" group to have more hospital days just because they are older, quite apart from the effect that they are smokers. In fact, this difference in age between smokers and non-smokers is entirely due to the broader definition of a smoker used here, to include current *and* former smokers. If one uses a more narrow definition, in terms of current smokers or others, the average age of smokers in British Columbia is several years *less* than others. The full statistical model includes allowances for these nuances in the interpretation of smoking

history.

This difference in age of the average smoker and non-smoker, using the broader definition of smoking, enables one to see the error of just relying on the Simple Arithmetic SAF. It is as if one were comparing the average medical utilization of a youthful non-smoker and a geriatric smoker, and claiming that the difference in utilization is solely due to whether they currently smoke.

Controlling for Other Factors

To see how one uses statistics to control for factors other than smoking, one can start by demonstrating how statistical methods can be used to get *the same answers* that I obtained above when *only* looking at smoking. Although this may not seem like progress, it provides an important check that the statistical methods are not doing anything that plain old arithmetic cannot do, at least in the simplest possible case.

Let an individual's number of hospital days be referred to as Y, and let the variable SMOKE tells us if that person is a "non-smoking" person (if SMOKE = 0) or a "smoking" person (if SMOKE = 1). Then I can write out the following equation

$$Y = \alpha + \beta \, SMOKE$$

to represent how I explain the number of hospital days and the effect on it of smoking. This just says in words that the number of hospital days is predicted to be equal to some constant α plus some coefficient β multiplied by the variable SMOKE.

Continuing with the earlier example, I use "ordinary least squares" regression to estimate that

$$Y = 0.46 + (0.26 \times SMOKE)$$

for the sample of individuals in the CCHS database. This says that the average number of hospital days for a non-smoker was 0.46, since if someone is a non-smoker I know that SMOKE = 0 and so the equation just becomes

$$Y = 0.46 + (0.26 \times 0) = 0.46.$$

If the person smokes, then SMOKE = 1, and the average number of hospital days would be

$$Y = 0.46 + (0.26 \times 1) = 0.72,$$

or 0.26 higher on average. These are exactly the same 0.46, 0.72 and 0.26 noted earlier. So this statistical approach is just a more general way of doing the arithmetic I was doing earlier, and allows us to quickly see what the excess number of hospital days are when someone is a smoker.

If this gives the same answer, why bother with the equation and the statistics? Because this statistical approach can be extended to include the other factors that might confound inferences about the effect of smoking on number of hospital days, whereas the simple arithmetic approach cannot.

To include age, for example, extend the general equation as follows:

$$Y = \alpha + \beta \, \text{SMOKE} + \gamma \, \text{AGE}$$

where AGE gives the age of the individual in years and γ is just another coefficient to be calculated. In the Public CCHS database I only know age in intervals of 5 years for most people, but one can take midpoints of those intervals and use that for present purposes. The coefficient γ multiplies AGE, just like the coefficient β multiplies SMOKE. When one uses the computer to estimate this equation I get

$$Y = -0.35 + (0.149 \times \text{SMOKE}) + (0.018 \times \text{AGE}).$$

This equation can be read much as the last one, except that now the coefficients have changed on the constant term and the SMOKE variable. Once I allow for the age of the person, the excess number of hospital days due to their smoking is found to be 0.15 ($\approx$ 0.149) instead of 0.26 in the previous equation.

Why did the excess number of hospital days due to smoking go *down* when I added in AGE? Precisely because of the simple logic mentioned earlier: the "smoking" residents of British Columbia were on average older than the "non-smoking" residents, and so what I was previously picking up when I included SMOKE and did *not* include AGE was an age-effect as well as a smoking-effect. And the age effect must have been exacerbating the smoking effect, since older individuals are more likely on average to have more number of hospital days, as one might expect on common sense grounds. In fact, this last equation tells us that every year of age causes the number of hospital days to go up by 0.018 on average for every extra year older, confirming that intuition.

By using statistics, it is as if one can now compare the average number of hospital days of a middle-aged smoker and a middle-aged non-smoker. Hence one is better able to see the pure effect of smoking on the number of hospital days. In this simple example, the average number of hospital days for the typical 43 year old smoker are 0.15 higher than the average number of hospital days for a 43 year old non-smoker.

When I use the appropriate "hurdle model" and statistical estimation procedure, discussed in the next section of this attachment, I estimate the following SAF and decomposition when I only allow for smoking:

hospdays	Coef.	Std. Err.	z	P>|z|	[95% Conf.	Interval]
psML	.0875537	.0010233	85.56	0.000	.085548	.0895593
pnsML	.0733921	.0013452	54.56	0.000	.0707554	.0760287
pdiffML	.0141616	.0009153	15.47	0.000	.0123677	.0159555
totsML	6.682683	.0990329	67.48	0.000	6.488582	6.876784
totnsML	6.333212	.153428	41.28	0.000	6.032499	6.633926
totdiffML	.3494702	.1017986	3.43	0.001	.1499486	.5489918
saf_h	.205584	.0163153	12.60	0.000	.1736066	.2375615

The SAF is estimated here to be 20.6%, close to the 23.3% calculated above. The smokers in this under-specified model do have a higher likelihood of having a hospitalization (0.0142 = 0.0875 - 0.0734), and when in hospital they spend more days there (0.350 = 6.683 - 6.333).

And when I extend the hurdle model to include age I obtain

hospdays	Coef.	Std. Err.	z	P>|z|	[95% Conf.	Interval]
psML	.0852855	.001022	83.45	0.000	.0832824	.0872885
pnsML	.0742471	.0013686	54.25	0.000	.0715647	.0769295
pdiffML	.0110383	.0009378	11.77	0.000	.0092003	.0128764
totsML	6.211081	.0993988	62.49	0.000	6.016263	6.405899
totnsML	6.009439	.1502649	39.99	0.000	5.714925	6.303952
totdiffML	.2016428	.099377	2.03	0.042	.0068675	.3964181
saf_h	.1576911	.0176244	8.95	0.000	.1231478	.1922344

This shows that the SAF is now inferred to be 15.8%, that it has a 95% confidence interval between 12.3% and 19.2%, and has virtually no statistical chance of being equal to 0. Once I correct for the confounding effect of age, smokers are seen to have a higher probability of a hospitalization (+0.011) and to spend more days in hospital when admitted (+0.202).

This example also illustrates that controlling for other factors than smoking can sensibly result in a lower SAF estimate. Adding statistical controls does *not* always reduce the smoking attributable fraction. If I repeated the same calculation for most other Canadian provinces, or for Canada as a whole, then adding a statistical control for age would lead to an increase in the SAF estimate.

What is really useful about the statistical approach is that one can keep adding pertinent variables to correct for other things, apart from smoking, that might be affecting

the number of hospital days. It is then possible to see what effect things other than age might have had.

When I control for both age and gender at the same time, I estimate this equation:

$$Y = \alpha + \beta \text{ SMOKE} + \gamma \text{ AGE} + \delta \text{ GENDER},$$

where GENDER is coded as a 1 for men and 0 for women. Ordinary least squares regression techniques estimate this equation as

$$Y = -0.33 + (0.153 \times \text{SMOKE}) + (0.018 \times \text{AGE}) + ((-0.041) \times \text{GENDER})$$

so the excess number of hospital days due to smokers increases slightly from +0.149 to +0.153 when I continue to allow for these "other factors."

Essentially one just keeps adding other things in an attempt to control for as many factors as possible. Although the effects of allowing for age and gender were to decrease the SAF compared to having neither included, many of the factors I include increase the SAF. I just looked at these two factors as examples here since they are so widely used in the public health field and are so obviously relevant.

Allowing for Smoking Intensity

Another advantage of the statistical approach is that one can take into account the intensity of smoking. The CCHS database contains detailed information on smoking history and intensity. This information leads to variables which can be included in the statistical specification, just as age and gender were included above. In this manner the preferred statistical model, described below, incorporates a great deal of information about the smoking history of the individual.

Allowing for Interval Censoring

One of the features of the reports of open-ended questions in surveys is that the responses are often classified into intervals. An example is the age of the respondent: although this is asked about in years, and those responses are in the Master CCHS data for 2013/2014 in variable **dhh_age**, for confidentiality reasons they are reported in multi-year intervals in the Public CCHS as variable **dhhgage**: 12 to 14, 15 to 17, 19 to 19, 20 to 24, and so on up to 80 years or older. The first categories are referred to as "interval censored" observations, and the last category is referred to as a "right censored" observation.

For our purposes an important example of an interval-censored variable is the reported number of nights spent in hospital in the past 12 months. Whenever a responses greater than 31 is received it is coded as a response of 31, and of course that fact is well

documented in the CCHS. The same issue arises with the number of visits to a physician, but is much less pronounced.

The Statistical Model for British Columbia

To illustrate the manner in which Full Information Maximum Likelihood (FIML) estimates of the statistical model can be interpreted, consider again the estimation of a SAF for hospital days using data for British Columbia from the Public CCHS, for all survey years between 2000 and 2014. The dependent variable is the number of hospital days, and the independent variables characterize smoking history and socio-demographic characteristics. These variables were defined in Attachment D. The "hurdle model" assumes that there is one statistical process governing whether an individual has any hospital visits or none, and that there is another statistical process governing how many hospital days there are conditional on there being any. The coefficient vector for the former process is referred to below as "beta" and constitutes a "probit specification." The coefficient vector for the latter process is referred to below as "r" and constitutes a constrained "interval regression specification." The FIML model estimates are as follows, where the excluded observations in the sub-population employed here are individuals under the age of 15:

```
Number of strata   =       140                 Number of obs     =      86,371
Number of PSUs     =    86,371                 Population size   =  24,889,922
                                                Subpop. no. obs   =      81,858
                                                Subpop. size      =  23,639,207
                                                Design df         =      86,231
                                                F(  36,  86196)   =       30.13
                                                Prob > F          =      0.0000

------------------------------------------------------------------------------
             |             Linearized
             |      Coef.   Std. Err.      t    P>|t|     [95% Conf. Interval]
-------------+----------------------------------------------------------------
beta         |
    smoke100 |   -.138174   .1476737    -0.94   0.349    -.4276132    .1512652
     smokgr1 |   .4084913   .1496171     2.73   0.006     .1152431    .7017395
     smokgr2 |   .2607577   .1487717     1.75   0.080    -.0308336    .5523489
    cigprday |  -.0000982   .0076444    -0.01   0.990    -.0150811    .0148847
    cigdaysq |    .000114    .000166     0.69   0.493    -.0002115    .0004394
    cigoccas |   .0186452   .0318038     0.59   0.558    -.0436901    .0809804
    cigoccsq |  -.0010094   .0017931    -0.56   0.574    -.0045239    .0025052
    cigforme |   .0001681   .0028611     0.06   0.953    -.0054396    .0057758
    cigforsq |   .0001038   .0000486     2.13   0.033     8.41e-06    .0001991
    smokyear |   .0006361    .006704     0.09   0.924    -.0125037    .0137758
    smokyrsq |  -.0000218   .0001024    -0.21   0.832    -.0002225     .000179
      agegr3 |   .2969664   .0768418     3.86   0.000     .1463571    .4475757
      agegr4 |   .2777325   .0721988     3.85   0.000     .1362234    .4192416
      agegr5 |   .3697049    .074665     4.95   0.000      .223362    .5160477
      agegr6 |   .1845355   .0718316     2.57   0.010     .0437462    .3253249
      agegr7 |  -.0670616   .0732005    -0.92   0.360    -.2105339    .0764107
      agegr8 |  -.0338449   .0827994    -0.41   0.683    -.1961311    .1284413
      agegr9 |  -.0775986   .0746492    -1.04   0.299    -.2239104    .0687132
     agegr10 |   .0598408    .072924     0.82   0.412    -.0830897    .2027713
```

```
      agegr11 |   .0737776   .0712321     1.04   0.300    -.0658368     .213392
      agegr12 |   .2706555    .080184     3.38   0.001     .1134955    .4278154
      agegr13 |   .3801939   .0733222     5.19   0.000      .236483    .5239049
      agegr14 |   .4590278    .070509     6.51   0.000     .3208307    .5972249
      agegr15 |   .6976365   .0674018    10.35   0.000     .5655296    .8297434
         male |  -.2313248   .0239201    -9.67   0.000     -.278208   -.1844416
       spouse |   .0943362   .0286762     3.29   0.001      .038131    .1505414
     incomgr2 |  -.1025398   .0351377    -2.92   0.004    -.1714095   -.0336701
     incomgr3 |  -.0922842   .0369631    -2.50   0.013    -.1647316   -.0198369
     incomgr4 |  -.1656335   .0372863    -4.44   0.000    -.2387144   -.0925527
     incomgr5 |  -.2273064   .0333183    -6.82   0.000    -.2926099   -.1620028
     educagr2 |  -.0920804   .0383767    -2.40   0.016    -.1672984   -.0168624
     educagr3 |  -.1062675   .0458784    -2.32   0.021    -.1961888   -.0163463
     educagr4 |  -.0902794   .0324786    -2.78   0.005    -.1539372   -.0266216
          bmi |  -.0131214   .0140113    -0.94   0.349    -.0405834    .0143405
        bmisq |   .0004596    .000235     1.96   0.050    -9.98e-07    .0009202
       doctor |   .4692542   .0432152    10.86   0.000     .3845529    .5539556
        _cons |  -1.866954   .2028552    -9.20   0.000    -2.264548    -1.46936
--------------+----------------------------------------------------------------
r             |
     smoke100 |   2.353791   1.358657     1.73   0.083     -.309165    5.016747
      smokgr1 |   1.064083   .9723977     1.09   0.274     -.841808    2.969974
      smokgr2 |  -3.201378   1.388852    -2.31   0.021    -5.923515   -.4792405
     cigprday |    .068639   .1094847     0.63   0.531    -.1459502    .2832281
     cigdaysq |   .0015064    .002397     0.63   0.530    -.0031917    .0062045
     cigoccas |  -1.084571   .4807039    -2.26   0.024    -2.026746   -.1423952
     cigoccsq |   .0426442   .0229381     1.86   0.063    -.0023142    .0876026
     cigforme |   .0897992   .0313695     2.86   0.004     .0283152    .1512832
     cigforsq |  -.0008861   .0004529    -1.96   0.050    -.0017738    1.72e-06
     smokyear |  -.2460234    .122885    -2.00   0.045     -.486877   -.0051699
     smokyrsq |   .0029822   .0017425     1.71   0.087    -.0004332    .0063975
       agegr3 |    -.27271   1.539432    -0.18   0.859    -3.289984    2.744564
       agegr4 |  -.6512396   1.572653    -0.41   0.679    -3.733627    2.431147
       agegr5 |  -.3195951   1.432176    -0.22   0.823    -3.126649    2.487459
       agegr6 |   .5044844   1.444801     0.35   0.727    -2.327313    3.336282
       agegr7 |   1.469679   1.622418     0.91   0.365    -1.710247    4.649605
       agegr8 |    .850261   1.474009     0.58   0.564    -2.038785    3.739307
       agegr9 |   1.339996   1.419313     0.94   0.345    -1.441844    4.121837
      agegr10 |   2.232656   1.452548     1.54   0.124    -.6143261    5.079639
      agegr11 |   1.401723   1.409509     0.99   0.320    -1.360902    4.164349
      agegr12 |   1.481328   1.475438     1.00   0.315    -1.410518    4.373174
      agegr13 |   2.685057   1.404185     1.91   0.056    -.0671326    5.437247
      agegr14 |   3.122598   1.388815     2.25   0.025     .4005326    5.844663
      agegr15 |   4.769218    1.33655     3.57   0.000     2.149592    7.388845
         male |   .4122818   .3582341     1.15   0.250    -.2898541    1.114418
       spouse |  -1.558004   .3725295    -4.18   0.000    -2.288158   -.8278489
     incomgr2 |  -.7201281   .4879522    -1.48   0.140     -1.67651     .236254
     incomgr3 |   -1.68871   .5151871    -3.28   0.001    -2.698472   -.6789475
     incomgr4 |  -.5619011   .6193079    -0.91   0.364    -1.775739    .6519372
     incomgr5 |  -2.072322   .4650263    -4.46   0.000     -2.98377   -1.160875
     educagr2 |     .77065   .5382048     1.43   0.152    -.2842268    1.825527
     educagr3 |   .5471378   .6554909     0.83   0.404    -.7376188    1.831894
     educagr4 |   -.105638   .3638981    -0.29   0.772    -.8188752    .6075991
          bmi |  -.3871845   .1748562    -2.21   0.027    -.7299012   -.0444678
        bmisq |   .0069683    .002812     2.48   0.013     .0014569    .0124797
       doctor |   1.254902   .6027146     2.08   0.037     .0735867    2.436218
        _cons |   10.11168    2.53769     3.98   0.000     5.137831    15.08553
--------------+----------------------------------------------------------------
sigma         |
        _cons |   1.995069   .0274741    72.62   0.000      1.94122    2.048918
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```

Some of the smoking variables are individually statistically significant for each process, as shown by the *p*-values in the P>|z| column being less than some critical value, normally taken to be 0.05, or 5%. On the other hand, some of the smoking variables are not individually statistically significant, so one would want to then know if they are jointly statistically significant. This is a simple matter to check with FIML estimates, and it turns out that these variables are jointly significant for the first and second processes, each with a *p*-value less than 0.0001.[13]

An immediate corollary of this type of FIML estimation is that one can infer the estimated SAF and it's statistical significance as well. Evaluating the SAF with the above estimates at the sample means of all variables, I obtain these results:

```
    hospdays |      Coef.   Std. Err.      z    P>|z|     [95% Conf. Interval]
-------------+----------------------------------------------------------------
   saf_all_h |    .215391   .0268034     8.04   0.000     .1628574    .2679246
------------------------------------------------------------------------------
```

The SAF is estimated to be 21.5% with a 95% confidence interval between 16.3% and 26.8%. A test of the hypothesis that the SAF is not statistically significantly different from 0 can be rejected with a *p*-value of less than 0.0001. It is also possible to decompose the positive SAF into the two processes, leading to the following estimates of the levels and differences in the probability of a hospital visit in the past year and the number of days of any hospitalization:

```
    hospdays |      Coef.   Std. Err.      z    P>|z|     [95% Conf. Interval]
-------------+----------------------------------------------------------------
        psML |   .0653775   .0015743    41.53   0.000     .0622918    .0684631
       pnsML |   .0536285   .0019472    27.54   0.000      .049812     .057445
     pdiffML |    .011749   .0011356    10.35   0.000     .0095233    .0139748

      totsML |   5.439496   .1806681    30.11   0.000     5.085393    5.793599
     totnsML |   5.201202   .2535666    20.51   0.000      4.70422    5.698183
   totdiffML |   .2382943   .1408752     1.69   0.091    -.0378159    .5144046
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```

So we see that both processes are positively affected by smoking: on average, there is a 1.17 percentage point increase in hospitalizations, and the number of extra days is 0.239. The former is statistically significantly different from 0, with 95% confidence intervals with lower

[13] These two joint tests could have been undertaken with Limited Information Maximum Likelihood (LIML) procedures, albeit with less statistical precision, but would leave one uncertain about the overall effect of smoking variables on the entire two-process model. The LIML approach is to estimate one statistical model for the process, and a separate statistical model for the second process. This is where the FIML estimation of the same model allows one to directly answer the question of the overall significant of the estimated SAF, by undertaking a *joint* significance test of the smoking variables across both processes. In this case the *p*-value has a value less than 0.0001, implying that these smoking variables do significantly affect the overall two-stage process.

bounds well above zero; the latter is significantly different from zero at the (two-sided) 10% level, but not at the (two-sided) 5% level. Of course, the statistical significance of the SAF is an interaction of these two differences. So the fact that *one* of the two differences is not statistically significant at the 5% level, even if it is statistically significant at the 10% level, implies nothing necessarily about the statistical significance of the SAF.

Comparable FIML estimates for medical consultations leads to the following SAF estimates

medcons	Coef.	Std. Err.	z	P>|z|	[95% Conf.	Interval]
saf_all_m	.0629943	.0076115	8.28	0.000	.048076	.0779125
psML	.8490344	.0023476	361.66	0.000	.8444331	.8536356
pnsML	.8381483	.0036545	229.35	0.000	.8309857	.8453109
pdiffML	.0108861	.0024229	4.49	0.000	.0061374	.0156348
totsML	4.839945	.038548	125.56	0.000	4.764392	4.915498
totnsML	4.594296	.0535312	85.82	0.000	4.489377	4.699215
totdiffML	.2456491	.0345118	7.12	0.000	.1780073	.313291

So we conclude that the SAF for physician visits is 6.3% with a 95% confidence interval between 4.8% and 7.8%, that the SAF is again statistically significantly greater than zero, and that each process contributes towards the positive SAF.

The CCHS surveys have weights that indicate how representative each survey respondent is in terms of the target population. For instance, a weight of 10 would imply that this person should be viewed as representing 9 *additional* Canadians, and a weight of 100 would imply that this person should be viewed as representing 99 *additional* Canadians. These weights are derived by *Statistics Canada* using information from the census on the detailed demographic mix of the population. The average survey weight over the entire CCHS database is 264.8, and the range is between 1.07 and 26,332.6. The statistical models I use allow one to include these survey weights in the estimation process, and for the effects of these statistical weights to apply to the derived calculations such as those illustrated above for the SAF estimate. I also recognize the stratification of the CCHS survey with respect to provinces and health regions within provinces. Furthermore, the estimates for British Columbia above are formally implemented by including the entire survey for Canada, and recognizing British Columbia as a sub-population of Canada, to ensure that the complex survey design for the nation is correctly characterized when estimating coefficients and standard errors for British Columbia.

The concept of a "*p*-value" is explained earlier in this report. The concept of a confidence interval tells us the range of estimates for which I can have 95% confidence in them containing the true estimate of the SAF. This degree of confidence, or lack of precision, comes entirely from the statistical model being used to estimate the SAF. If I were

measuring the average height of Canadians from a sample of 100, I might have considerable variation as I take the average from one sample of 100 and then take the average from another sample of 100, even if they were random samples from the population. If I had samples of 100,000 in each case, and they were again random, I would expect to have less variation in the two averages calculated from each sample. Hence the precision of an estimate will depend on the sample size in an intuitive manner. I would then expect that the 95% confidence interval in the larger sample to be much tighter: for me to have a more precise idea what the true average height is. When I say that the 95% confidence interval for the Hospital SAF is 16.3% ↔ 26.8%, I am saying that the precision of my estimate implies that there is only a 2.5% chance of the true SAF being *below* 16.3% and a 2.5% chance of the true SAF being *above* 26.8%. Hence there is a 5% chance of it *not* being *between* 16.3% and 26.8%.

Effect of Alcohol Consumption

It is possible to evaluate the robustness of the estimated SAF to include potential confounds characterizing drinking behavior. The data collected on drinking are documented in Attachment C, and consists of the following information:

- an indicator to flag regular drinkers (more than one drink per month in the past year);
- an indicator to flag occasional drinkers (less than one drink per month in the past year);
- an indicator to flag former drinkers (nothing in the past year, but some in the past);
- an indicator of someone drinking 2 to 5 drinks on a weekly basis;
- an indicator of someone drinking 6 to 9 drinks on a weekly basis;
- an indicator of someone drinking 10 to 13 drinks on a weekly basis;
- an indicator of someone drinking 14 to 17 drinks on a weekly basis;
- an indicator of someone drinking 18 to 21 drinks on a weekly basis; and
- an indicator of someone drinking 22 or more drinks on a weekly basis.

These variables were added to the model of the SAF for British Columbia. The Hospital SAF is estimated to be 26.9% with a 95% confidence interval of 21.8% ↔ 31.9%, and the Physicians SAF is estimated to be 7.8% with a 95% confidence interval of 6.2% ↔ 9.4%. So the effect of allowing for alcohol consumption is to significantly increase the estimated SAF: an increase of 5.5 *percentage points* for Hospitals, and an increase of 1.5 *percentage points* for Physicians. Omitting controls for alcohol consumption is therefore conservative with respect to estimates of smoking attributable expenditures.

The same qualitative effect of adding controls for alcohol consumption is found in the models for all other provinces.

Attachment E: Selecting the Quantum Period 1983 to 2023

I have reviewed the relevant statute governing this litigation in each province. All have similar provisions with respect to the quantum that can be recovered. To take one specific example, I reviewed the *Tobacco Damages and Health Care Costs Recovery Act* of the Province of New Brunswick, proclaimed on March 7, 2008, and it allows for recovery of the present value of the total expenditures for health care services, payments and other expenditures by the provinces resulting from tobacco-related disease. Disease is defined in the Act to include "general deterioration of health." I refer to this amount as the **Full SAE** when necessary for clarity. I am also aware that the statutes allow for the possibility of recovery of the proportion of the Full SAE that is associated with the exposure caused by the "tobacco-related wrong" defined by the statutes. I therefore also consider the calculation of historical SAE, as well as SAE into the future attributable to the latent effects of those wrongs. I have been asked to consider an assumed beginning and end date for the exposure to tobacco attributable to these wrongs, solely to illustrate how my model can quantify the SAE arising from these exposures. These procedures demonstrate how to calculate the effect on attributable expenditures of smoking that occurred after or before a certain date, and I refer to them as the **Breach Exposure SAE** when necessary for clarity. The same model allows calculations that can be adjusted for different dates.

In this Attachment I undertake one such Breach Exposure SAE calculation and use it to evaluate if calculation of the Full SAE calculation over a limited historical period, 1983 to 2023, reasonably represents the Breach Exposure SAE. One reason for selecting a limited historical period is to be able to compare SAE across provinces with comparable data. Another reason for selecting a limited historical period and calculating the Full SAE for it is that the Full SAE is arguably more transparent than the Breach Exposure SAE, making it easier to evaluate the reliability of the calculations.

The manner in which the Breach Exposure SAF and Breach Exposure SAE are calculated exploits rich data about smokers collected in the CCHS. Intuitively, data from the CCHS allows me to statistically model the age at which a now-current smoker or now-former smoker started smoking, as well as to statistically model the age at which they will quit smoking or quit smoking, respectively. These models then allow one to calculate how much smoking started after a certain date (the beginning of the breach period), as well as how much of that smoking ended before a certain date (the end of the breach period). This calculation is conservative in the sense that it does not account for those smokers that started smoking during the breach period, and who continued to smoke after the breach period because they had become dependent on nicotine during the breach period.

Figures 5 and 6 in the detailed displays for each Province and Territory illustrate the effect of this breach calculation over time on the SAF for Hospitals and Physicians, respectively. As one might expect, it takes some time after the initial breach of January 1954

for the Breach Exposure SAF to become positive and significant, but eventually it approaches the Full Exposure SAF. Similarly, soon after the end of the breach period there is a reduction in the Breach Exposure SAF compared to the Full Exposure SAF, with the Breach Exposure SAF eventually tapering off: there is a latent effect of smoking that occurred during the breach period on health utilization after the breach period. The displays make it clear that there is a large period of time for which the Breach Exposure SAF is the same as the Full Exposure SAF.

Focusing on Hospitals, displayed in Figure 5 for each Province and Territory, between roughly 1970 and 1982 there is a significant Breach Exposure SAF that is being completely ignored when I limit the quantum to 1983-2023. The Breach Exposure SAF is smaller than the Full Exposure SAF, but not by much. For roughly 10 years after 1983, up to about 1993, the Breach Exposure SAF is below the Full Exposure SAF, but by very small amounts. Between roughly 1993 and 2007 the Breach Exposure SAF is identical to the Full Exposure SAF. After 2007 the Breach Exposure SAF is below the Full Exposure SAF. And after 2023 the Breach Exposure SAF is positive for many years but is completely ignored when I limit the quantum to 1983-2023. It is apparent that the amounts by which the Breach Exposure SAF are below the Full Exposure SAF during the 1983-2023 period are more than compensated by the amounts by which the Breach Exposure SAF is positive, but being implicitly set to zero prior to or after the 1983-2023 period. This compensation is particularly large prior to 1983, back to roughly 1970. I conclude from these observations that using the Full Exposure SAF for the 1993-2023 period provides a reliable measure of the quantum for Hospitals that would have been generated by applying the Breach Exposure SAF over the entire period between 1954 and 2060.

Focusing on Physicians, displayed in Figure 6 for each Province and Territory, the only differences are that the Breach Exposure SAF is much closer to the Full Exposure SAF in the years immediately after 1983, and that the Breach Exposure SAF falls below the Full Exposure SAF at a much slower rate immediately after 2007. Hence I conclude from these observations that using the Full Exposure SAF for the 1993-2023 period provides a reliable measure of the quantum for Physicians that would have been generated by applying the Breach Exposure SAF over the entire period between 1954 and 2060.

It is also easy to see that later end-breach periods would make minor differences to this conclusion.

The Breach Exposure SAE for the 1983-2023 period, shown in Figure 8 for each Province and Territory, is conservative. It does not consider the positive and significant Breach Exposure SAE prior to 1983 and after 2023. It therefore is a significant understatement of the quantum of the Breach Exposure SAE.

The Provincial and Territorial Present Value of Smoking Attributable Expenditures

CALCULATIONS FOR EACH PROVINCE AND TERRITORY

Glenn Harrison

Alberta

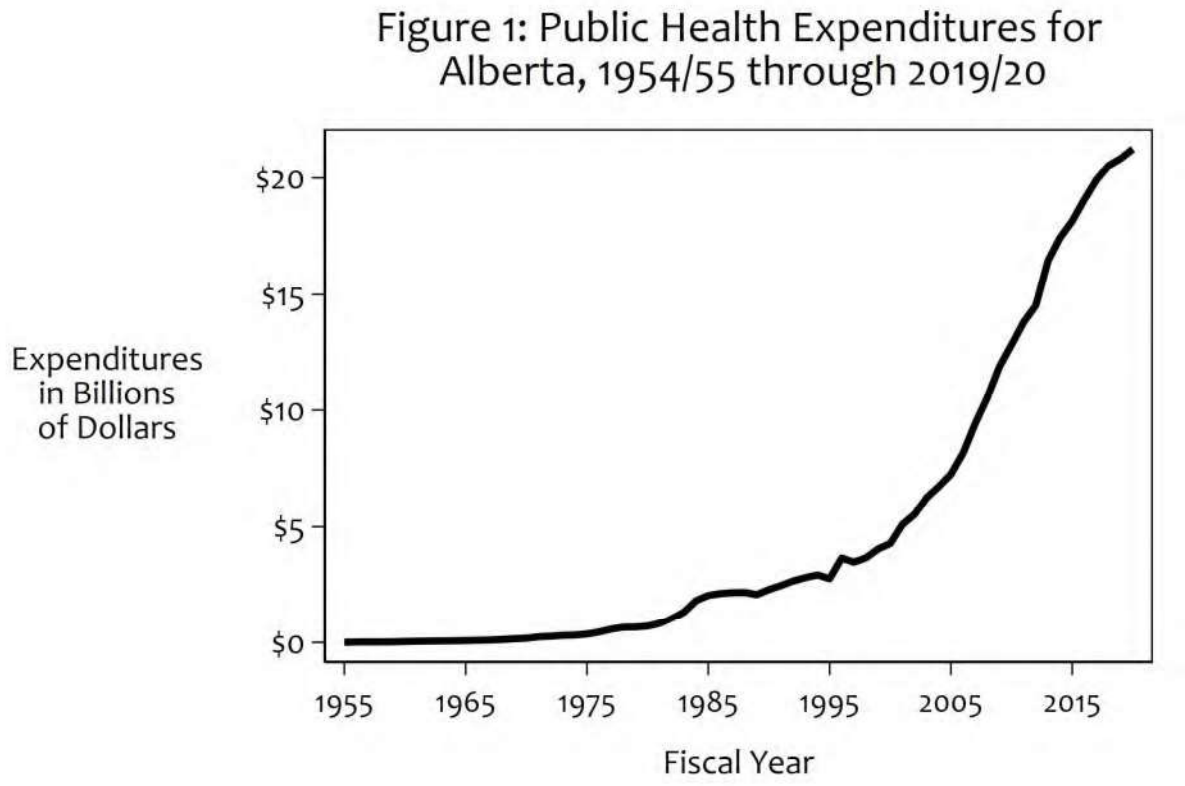
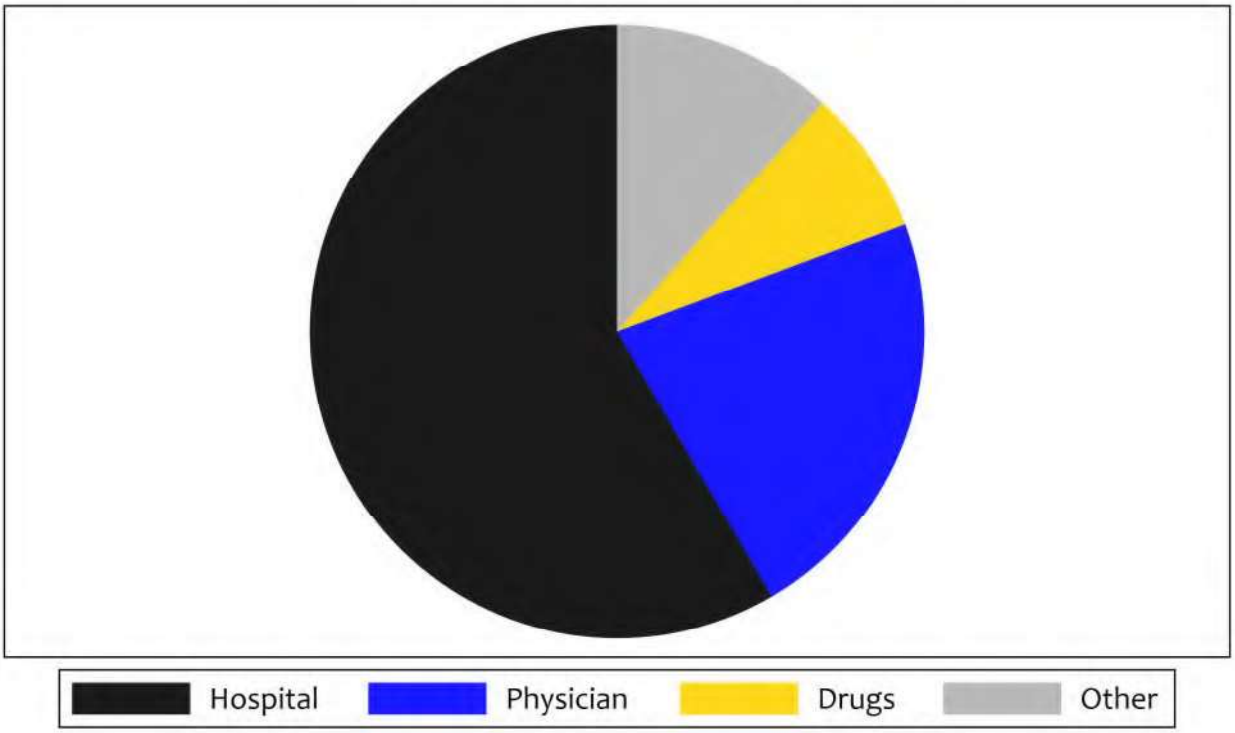


Figure 1: Public Health Expenditures for Alberta, 1954/55 through 2019/20
Expenditures in Billions of Dollars
$20
$15
$10
$5
$0
1955
1965
1975
1985
1995
2005
2015
Fiscal Year

Figure 2: Share of Health Expenditures in Alberta, 1954/55 through 2019/20



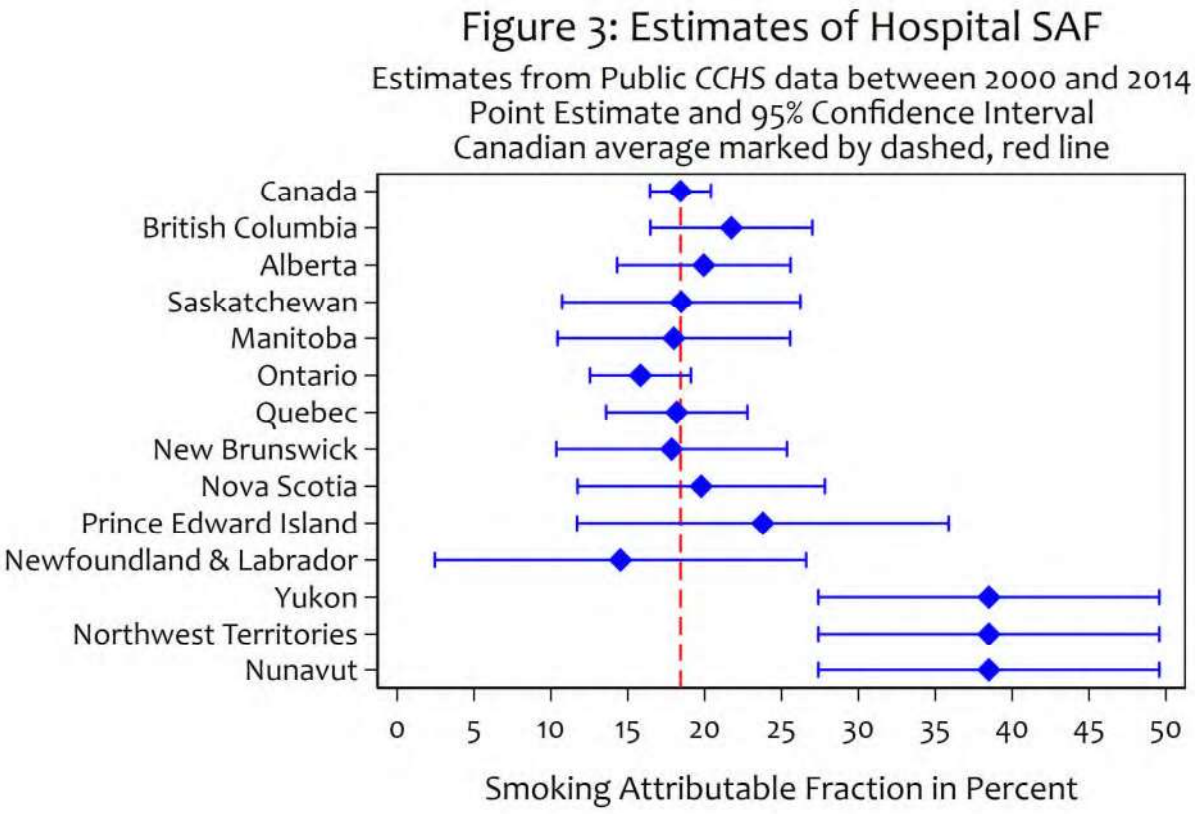


Figure 3: Estimates of Hospital SAF
Estimates from Public CCHS data between 2000 and 2014
Point Estimate and 95% Confidence Interval
Canadian average marked by dashed, red line
Canada
British Columbia
Alberta
Saskatchewan
Manitoba
Ontario
Quebec
New Brunswick
Nova Scotia
Prince Edward Island
Newfoundland & Labrador
Yukon
Northwest Territories
Nunavut
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Smoking Attributable Fraction in Percent

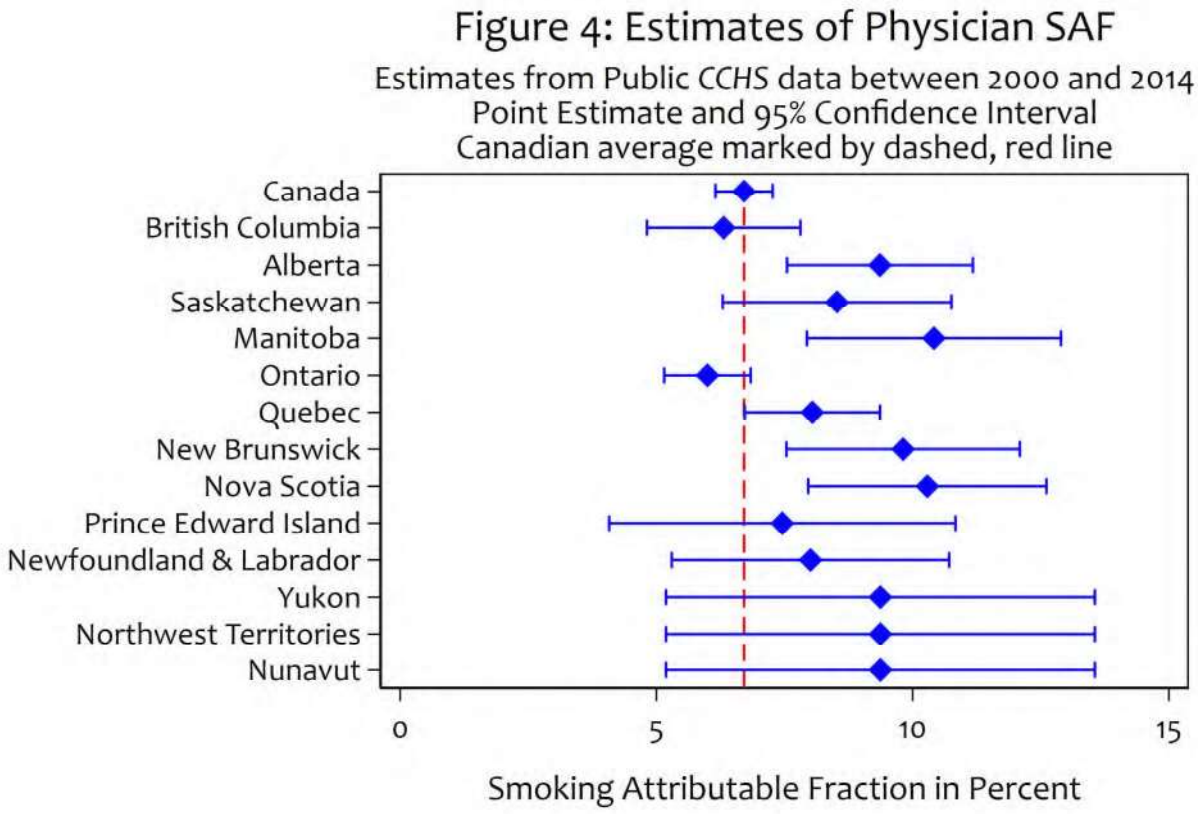


Figure 4: Estimates of Physician SAF
Estimates from Public CCHS data between 2000 and 2014
Point Estimate and 95% Confidence Interval
Canadian average marked by dashed, red line
Canada
British Columbia
Alberta
Saskatchewan
Manitoba
Ontario
Quebec
New Brunswick
Nova Scotia
Prince Edward Island
Newfoundland & Labrador
Yukon
Northwest Territories
Nunavut
0
5
10
15
Smoking Attributable Fraction in Percent

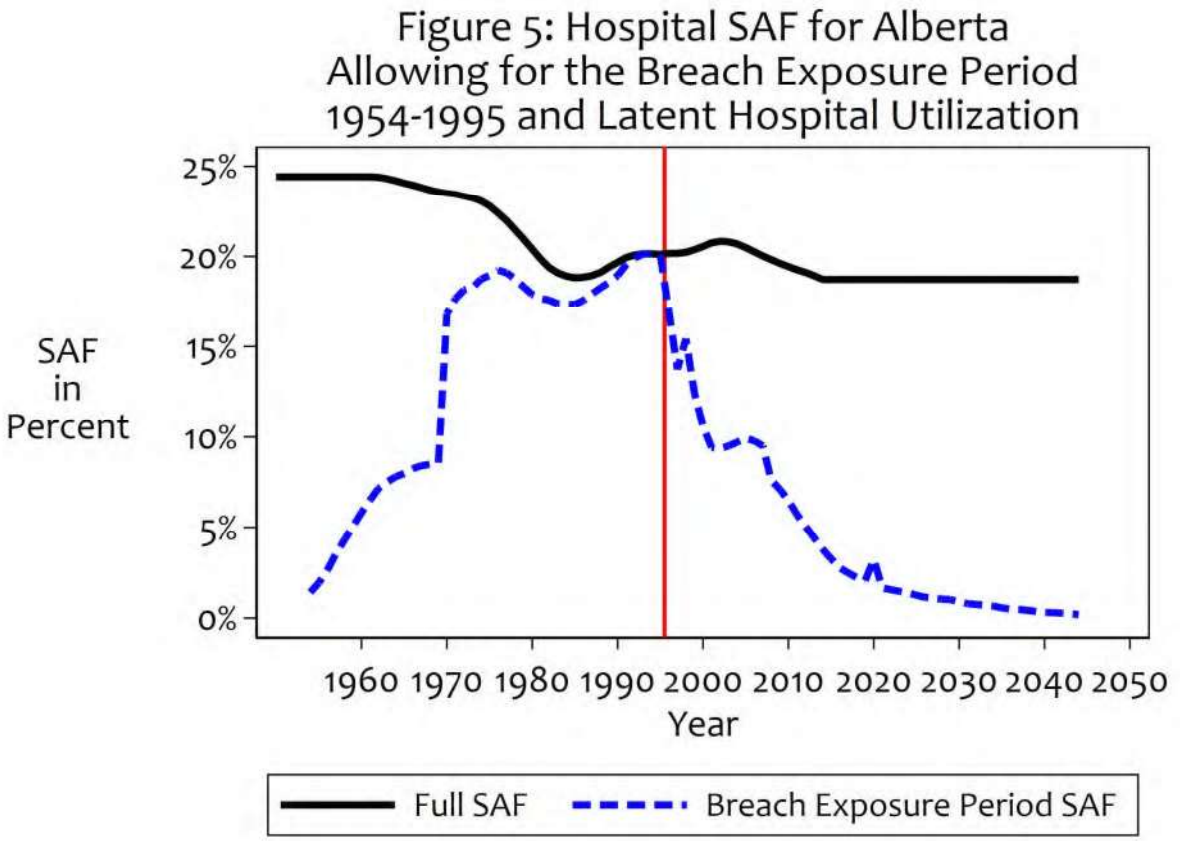


Figure 5: Hospital SAF for Alberta
Allowing for the Breach Exposure Period
1954-1995 and Latent Hospital Utilization
SAF
in
Percent
25%
20%
15%
10%
5%
0%
1960 1970 1980 1990 2000 2010 2020 2030 2040 2050
Year
Full SAF
Breach Exposure Period SAF

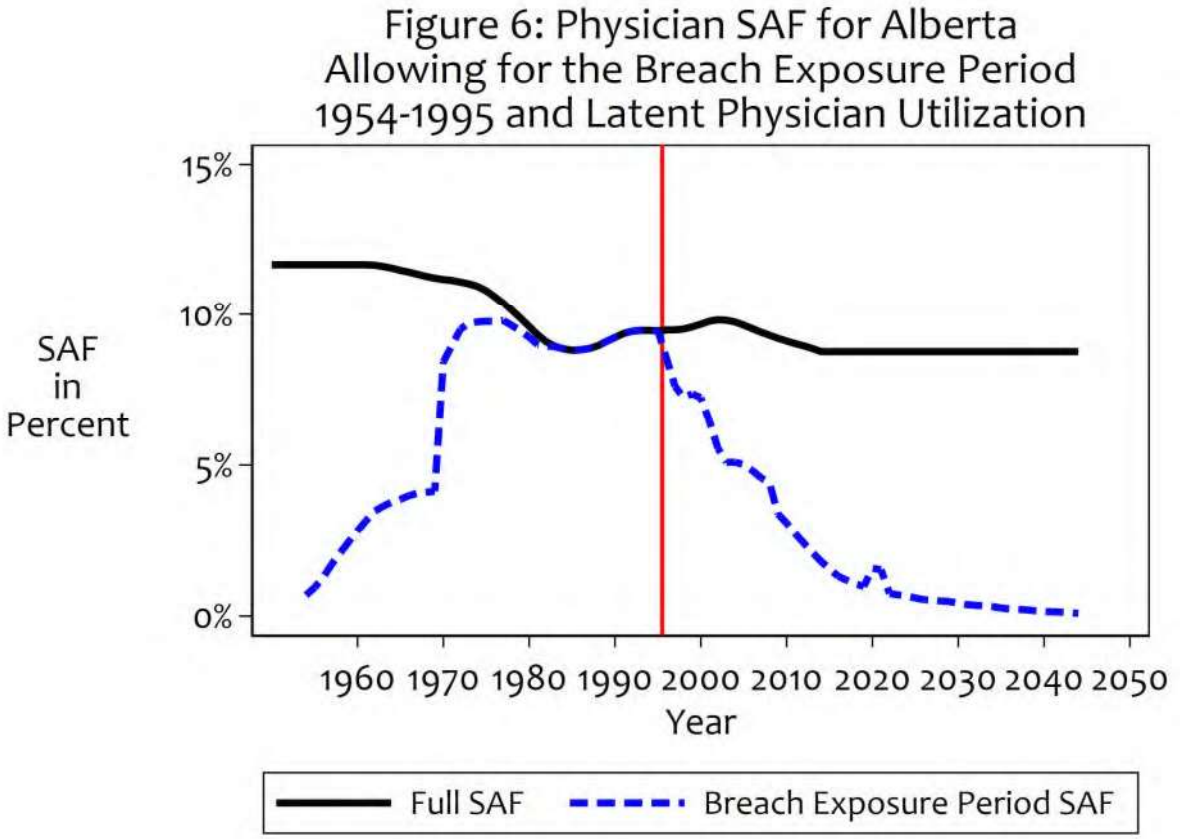


Figure 6: Physician SAF for Alberta
Allowing for the Breach Exposure Period
1954-1995 and Latent Physician Utilization
SAF
in
Percent
15%
10%
5%
0%
1960 1970 1980 1990 2000 2010 2020 2030 2040 2050
Year
Full SAF
Breach Exposure Period SAF

Figure 7: Historical and Projected Smoking Attributable Expenditures for Alberta

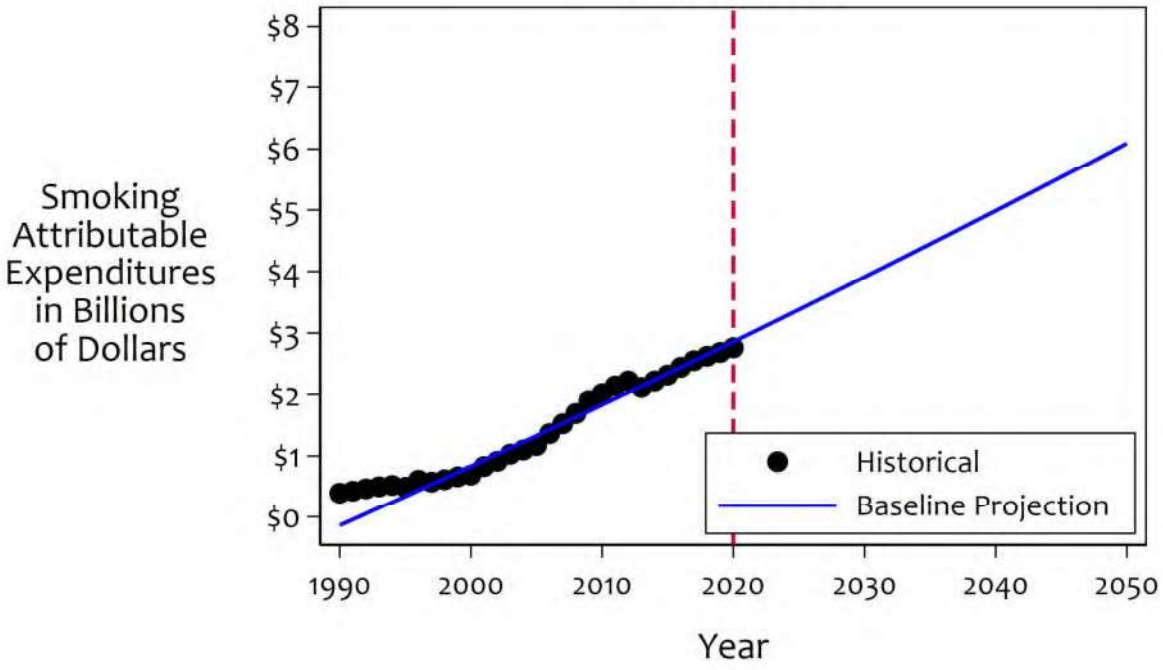
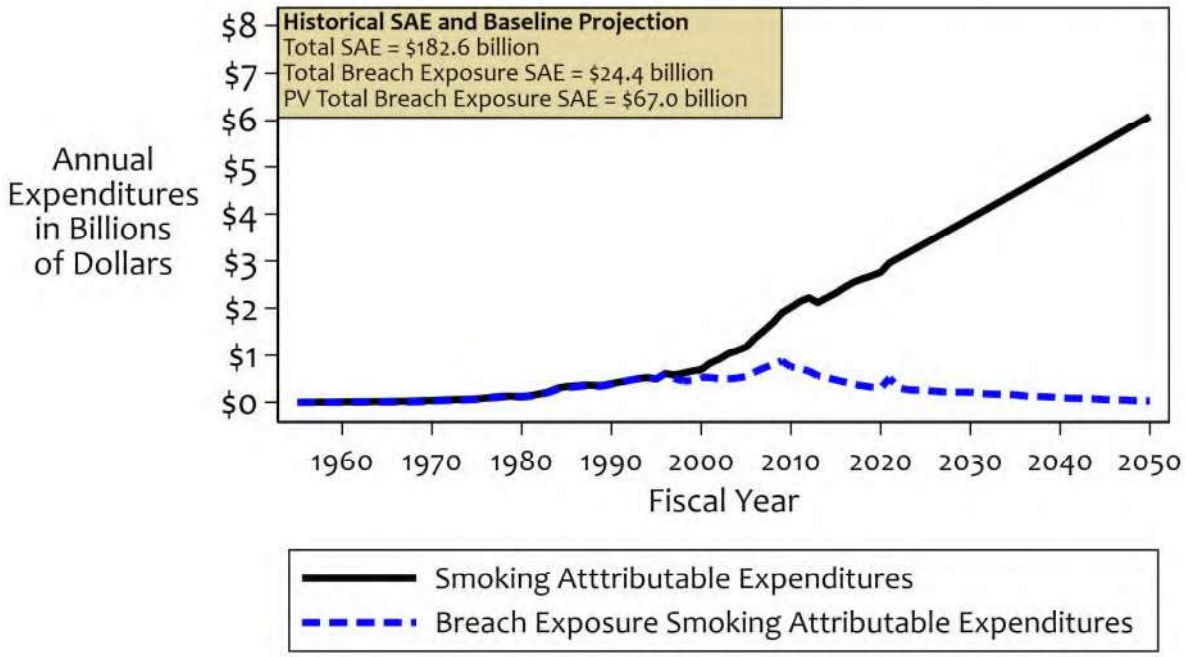


Figure 8: Smoking Attributable Expenditures and Breach Exposure Period 1954-1996
Smoking Attributable Expenditures in Alberta



British Columbia

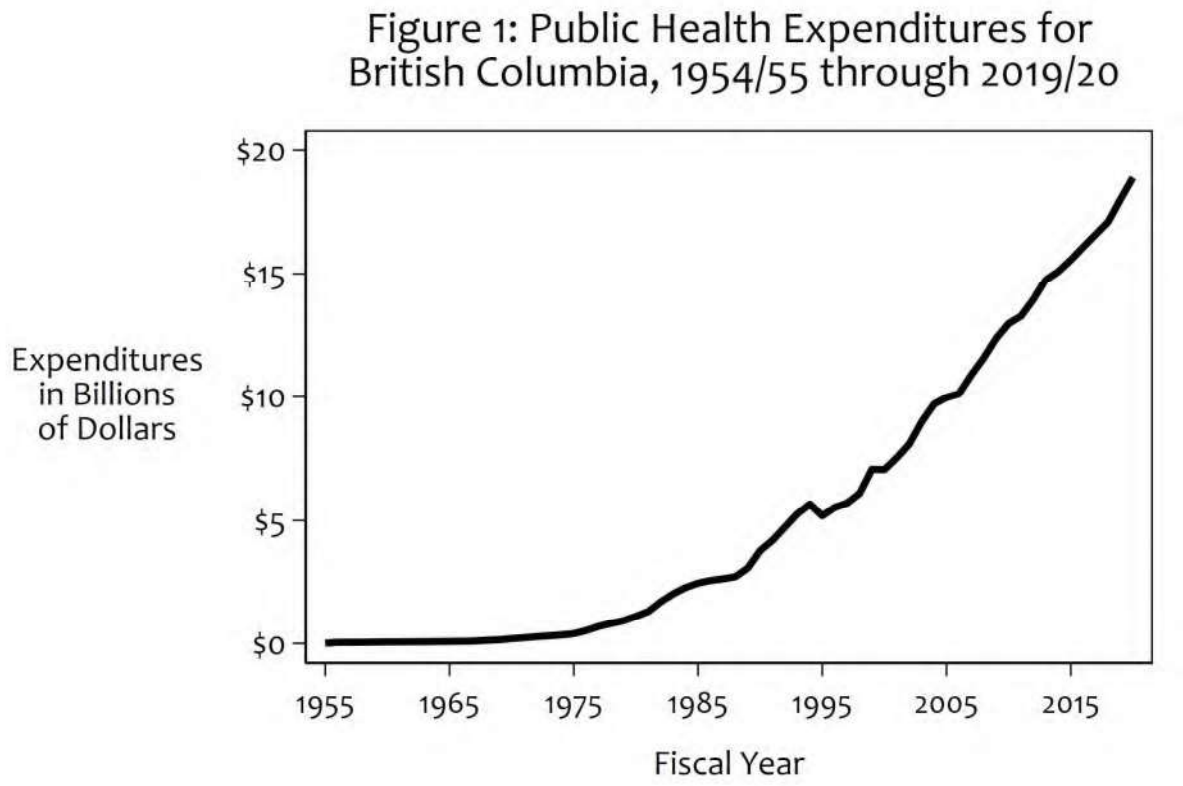
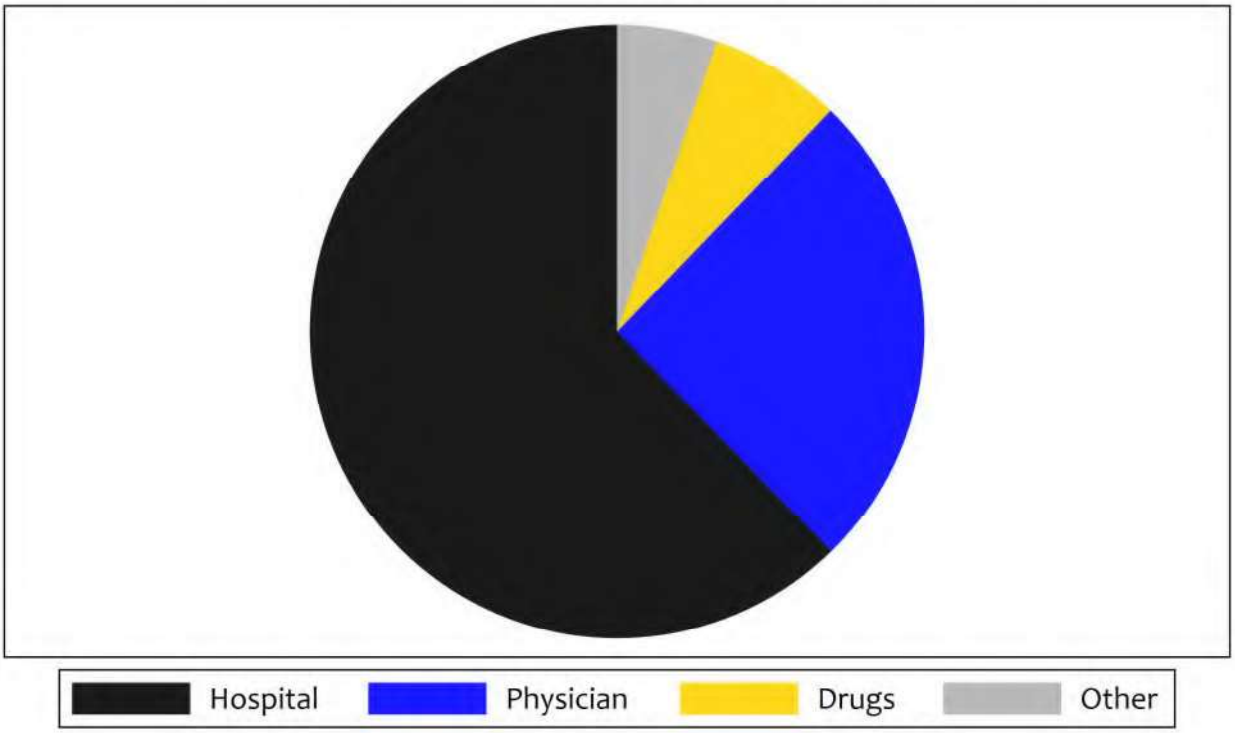
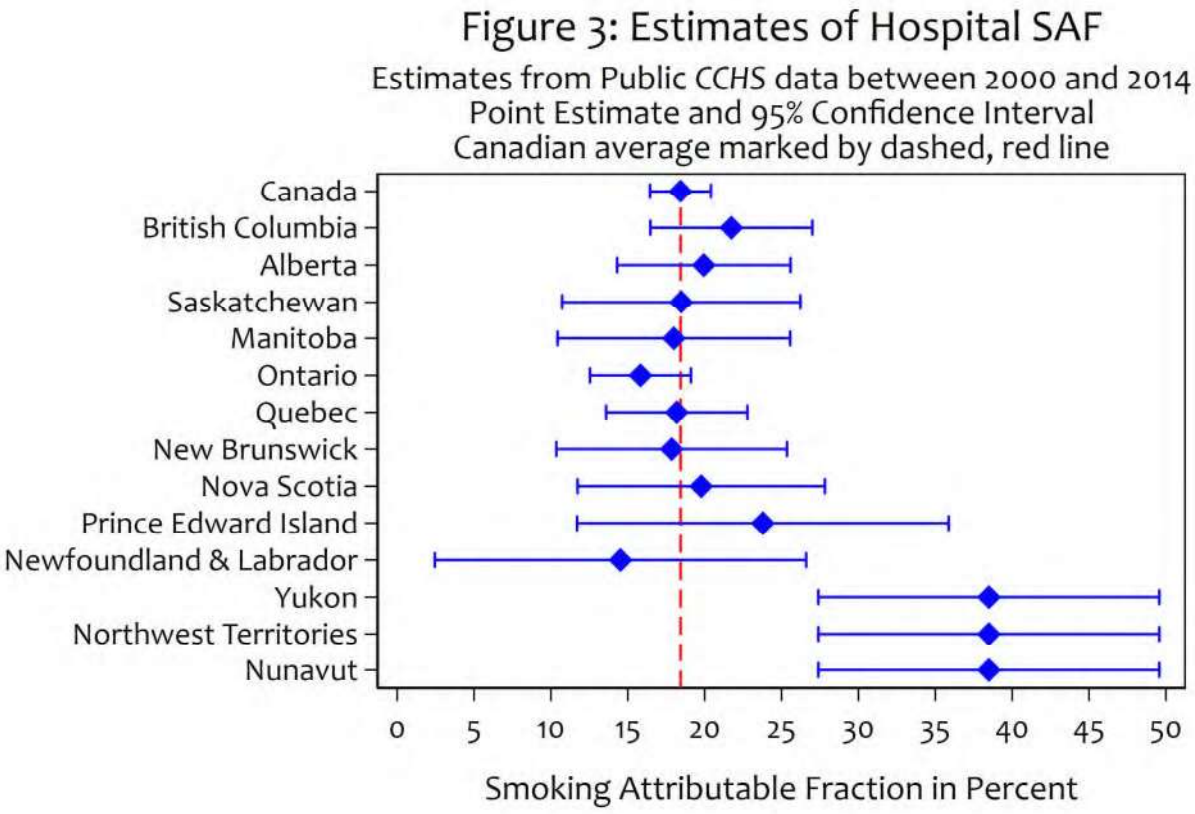


Figure 2: Share of Health Expenditures in British Columbia, 1954/55 through 2019/20

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Quebec
New Brunswick
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Prince Edward Island
Newfoundland & Labrador
Yukon
Northwest Territories
Nunavut
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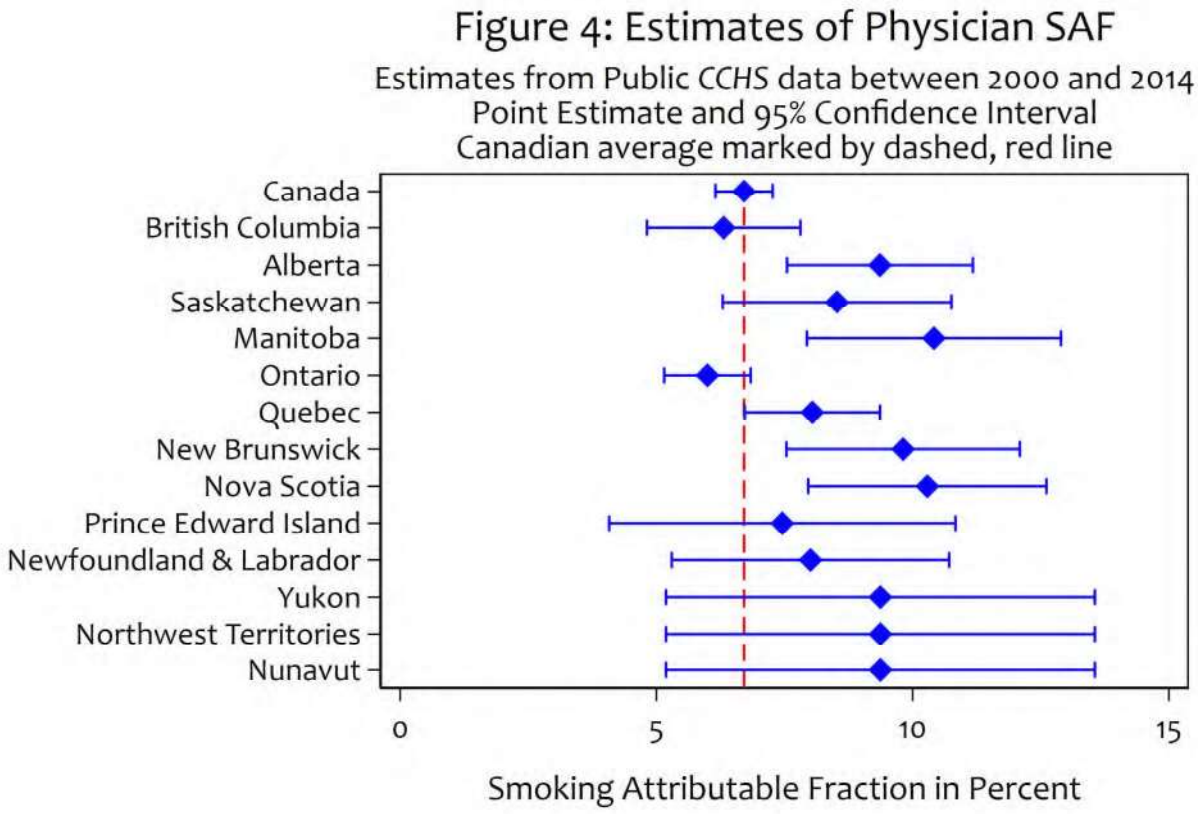
Smoking Attributable Fraction in Percent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Yukon
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Nunavut
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Smoking Attributable Fraction in Percent

Figure 5: Hospital SAF for British Columbia Allowing for the Breach Exposure Period 1954-1995 and Latent Hospital Utilization

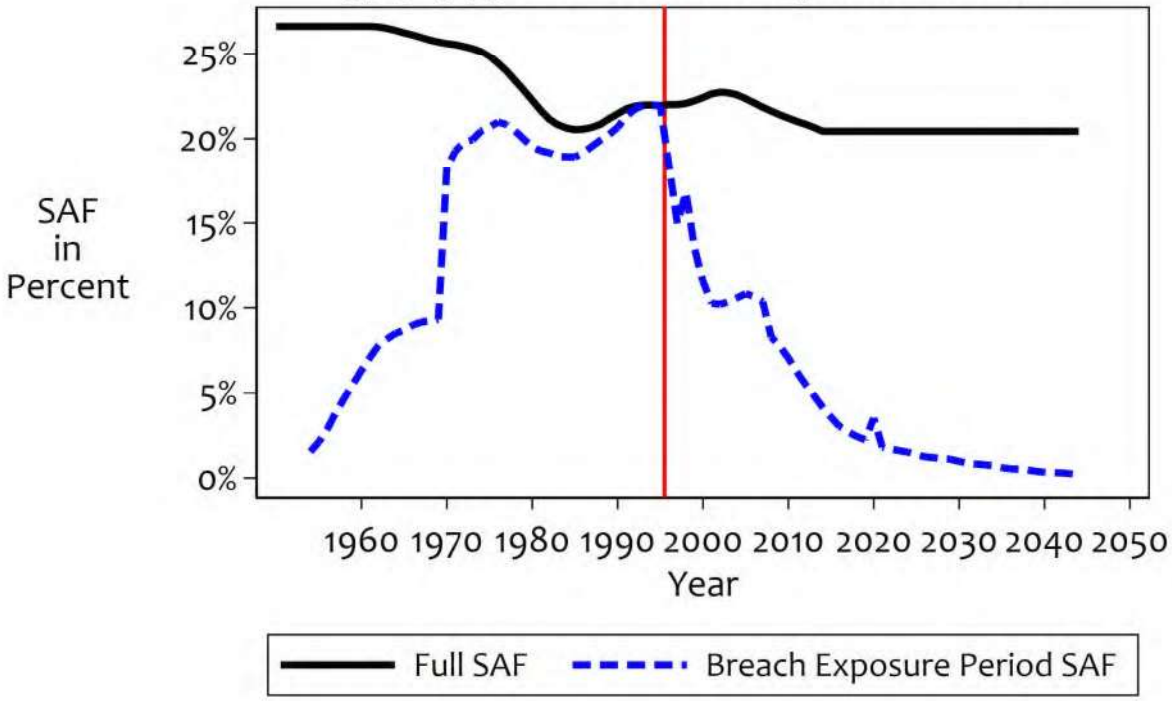


Figure 6: Physician SAF for British Columbia Allowing for the Breach Exposure Period 1954-1995 and Latent Physician Utilization

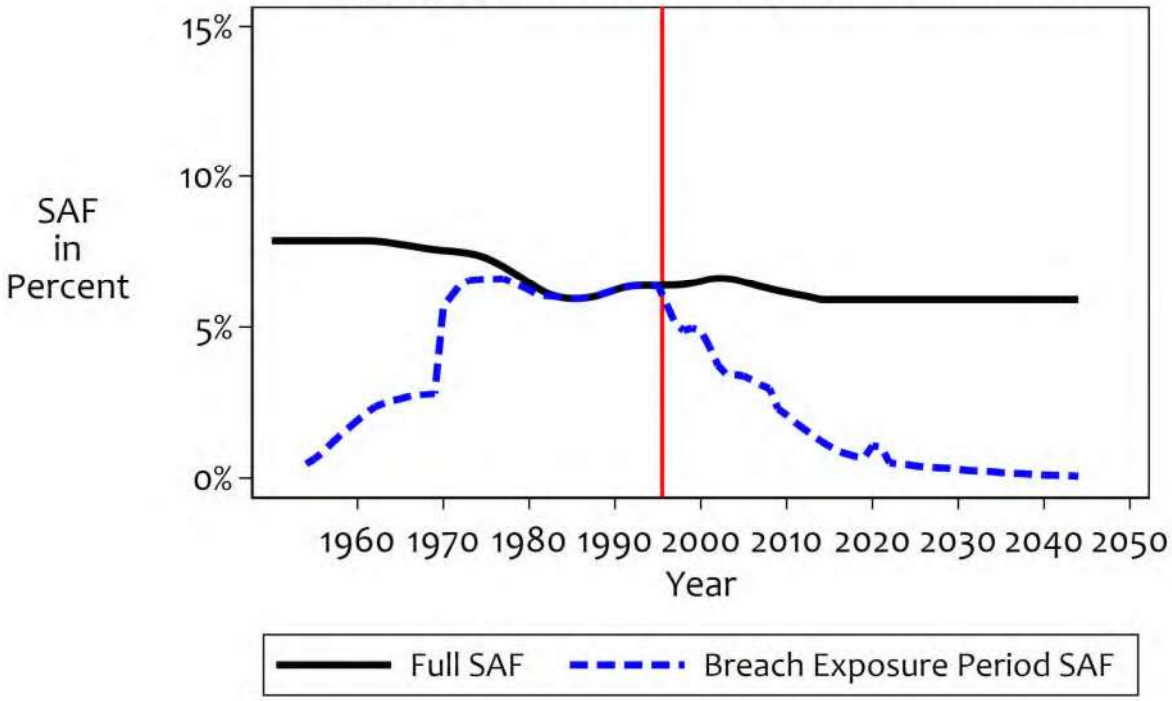
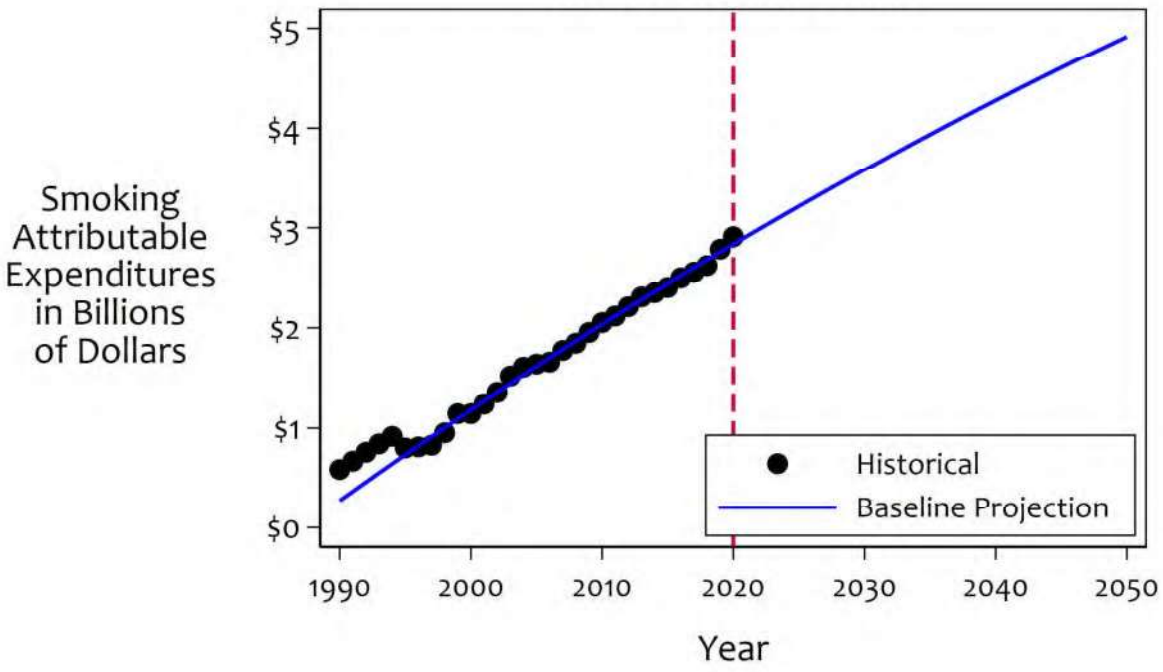


Figure 7: Historical and Projected Smoking Attributable Expenditures for British Columbia



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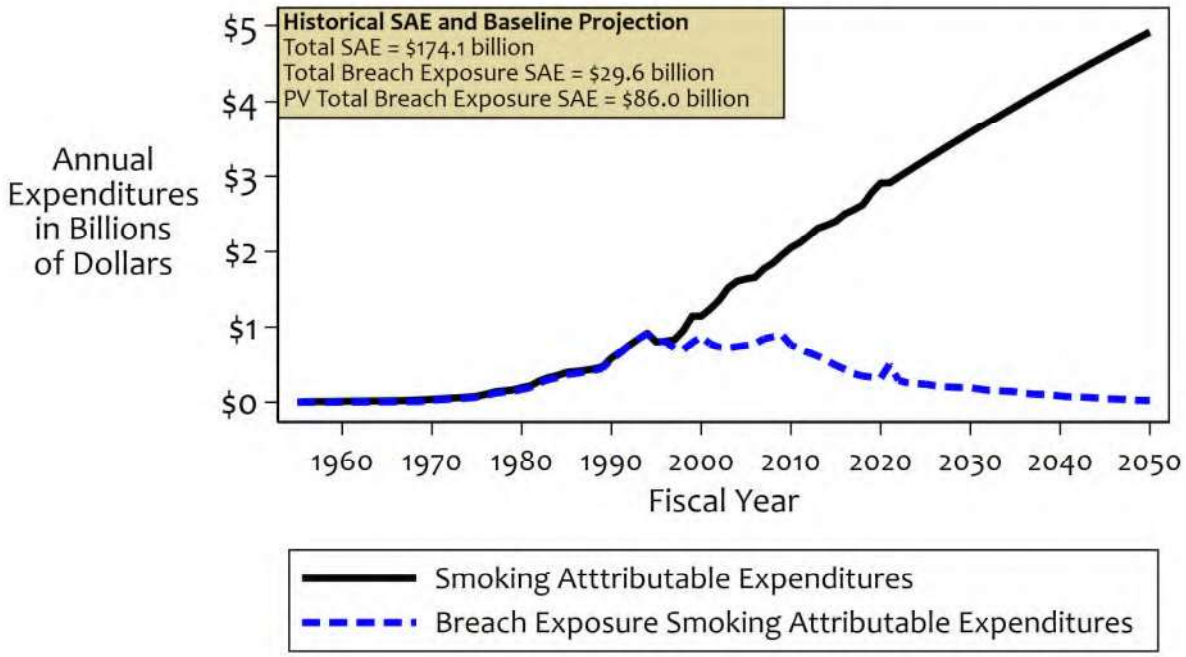
Smoking Attributable Expenditures in British Columbia



Manitoba

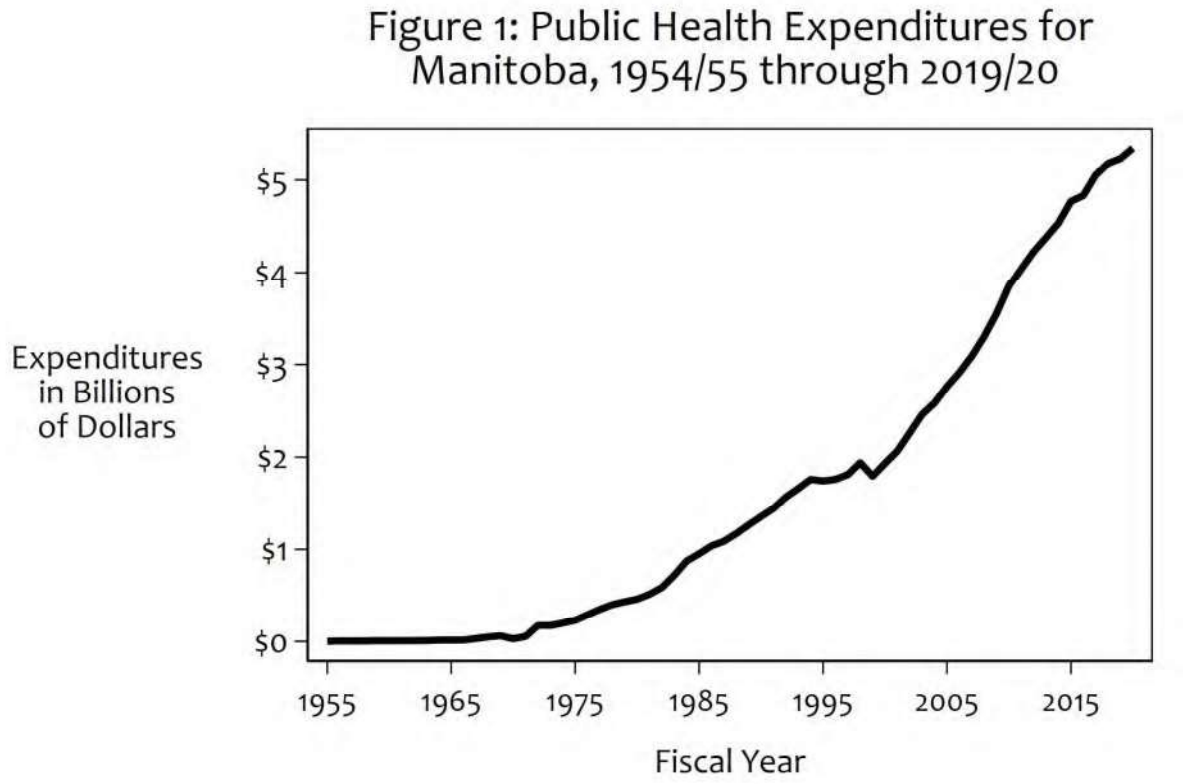


Figure 1: Public Health Expenditures for Manitoba, 1954/55 through 2019/20
Expenditures in Billions of Dollars
$5
$4
$3
$2
$1
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1955
1965
1975
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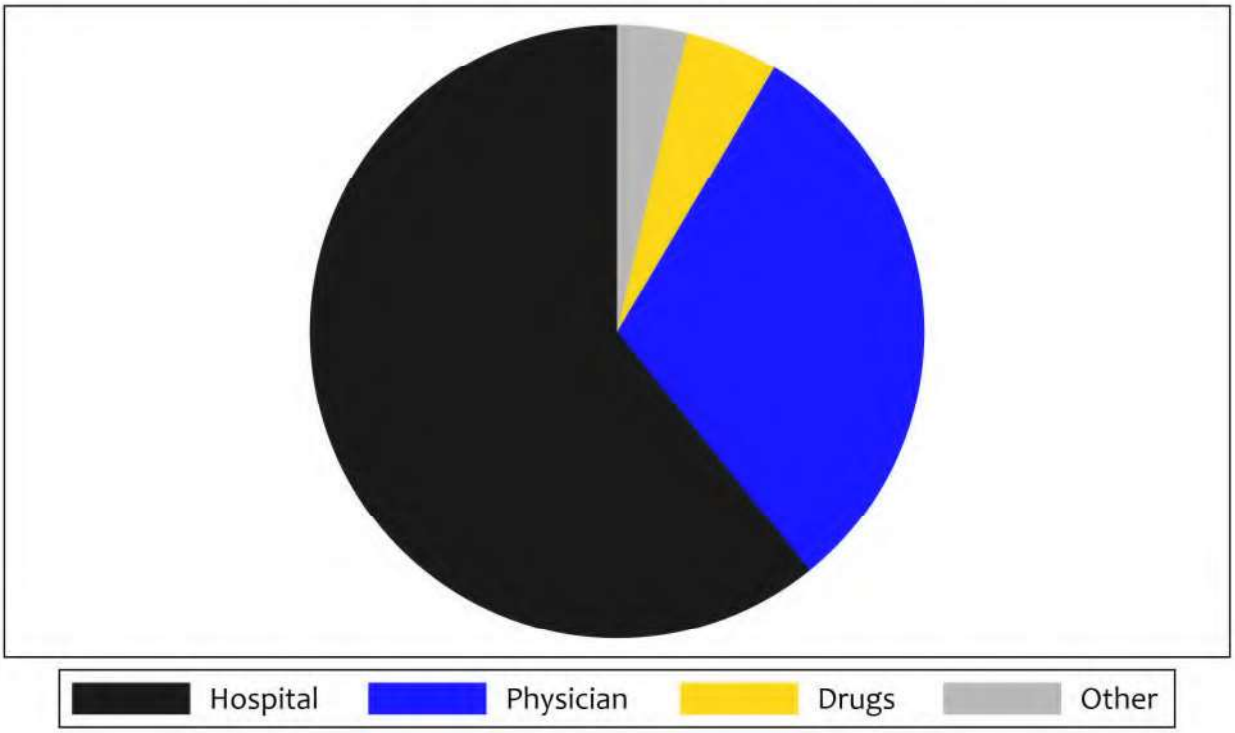
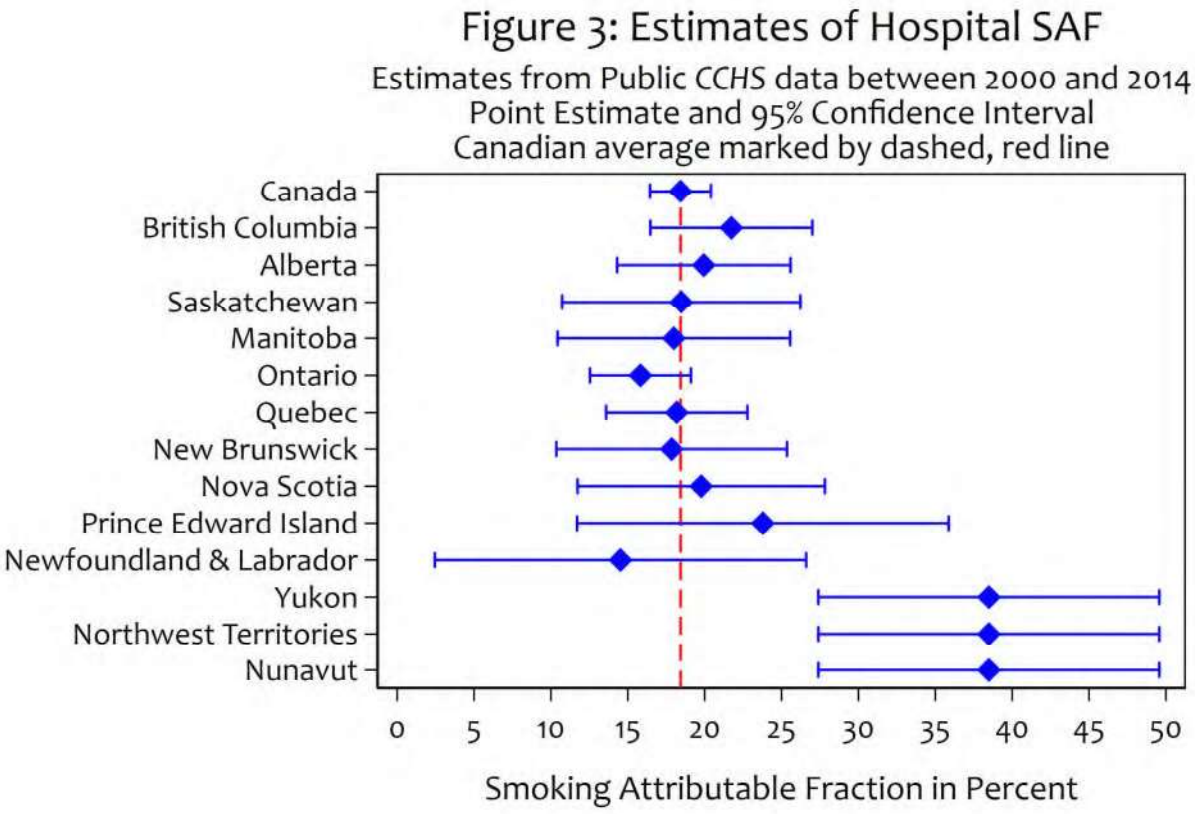
2005
2015
Fiscal Year

Figure 2: Share of Health Expenditures in Manitoba, 1954/55 through 2019/20

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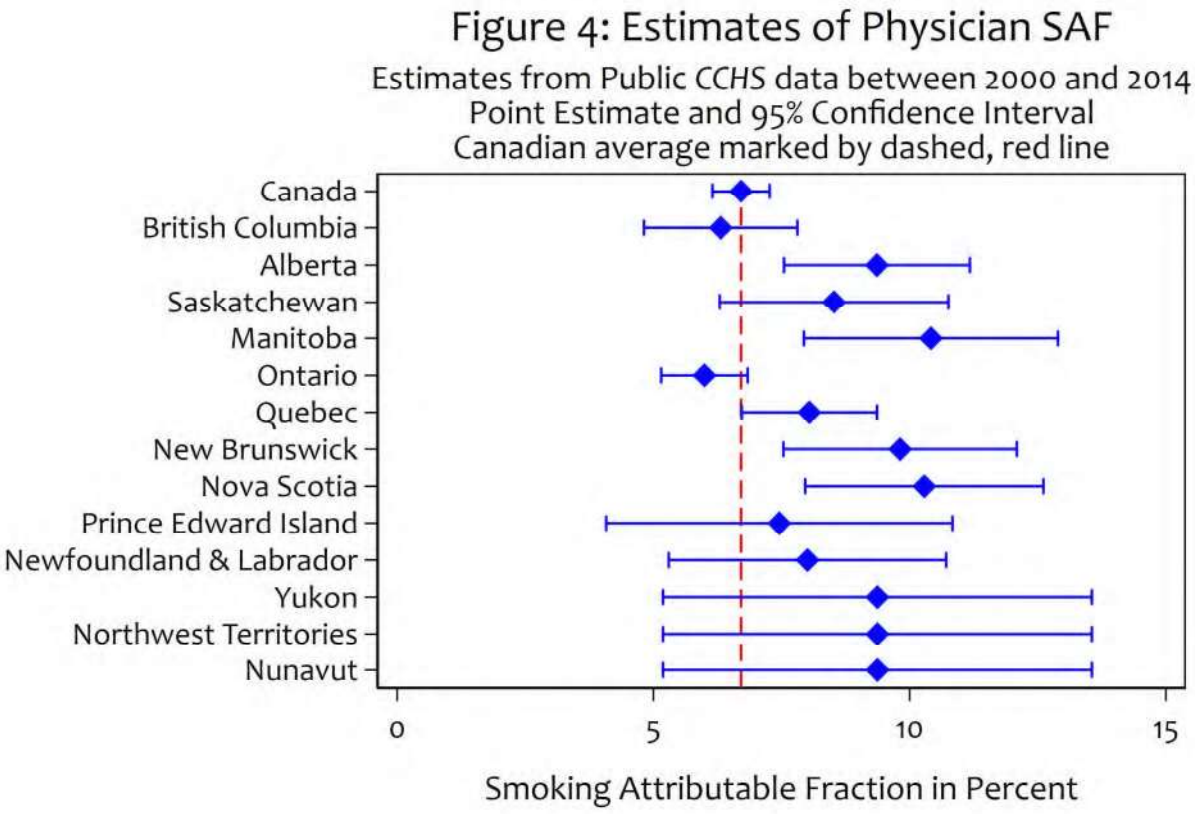
Smoking Attributable Fraction in Percent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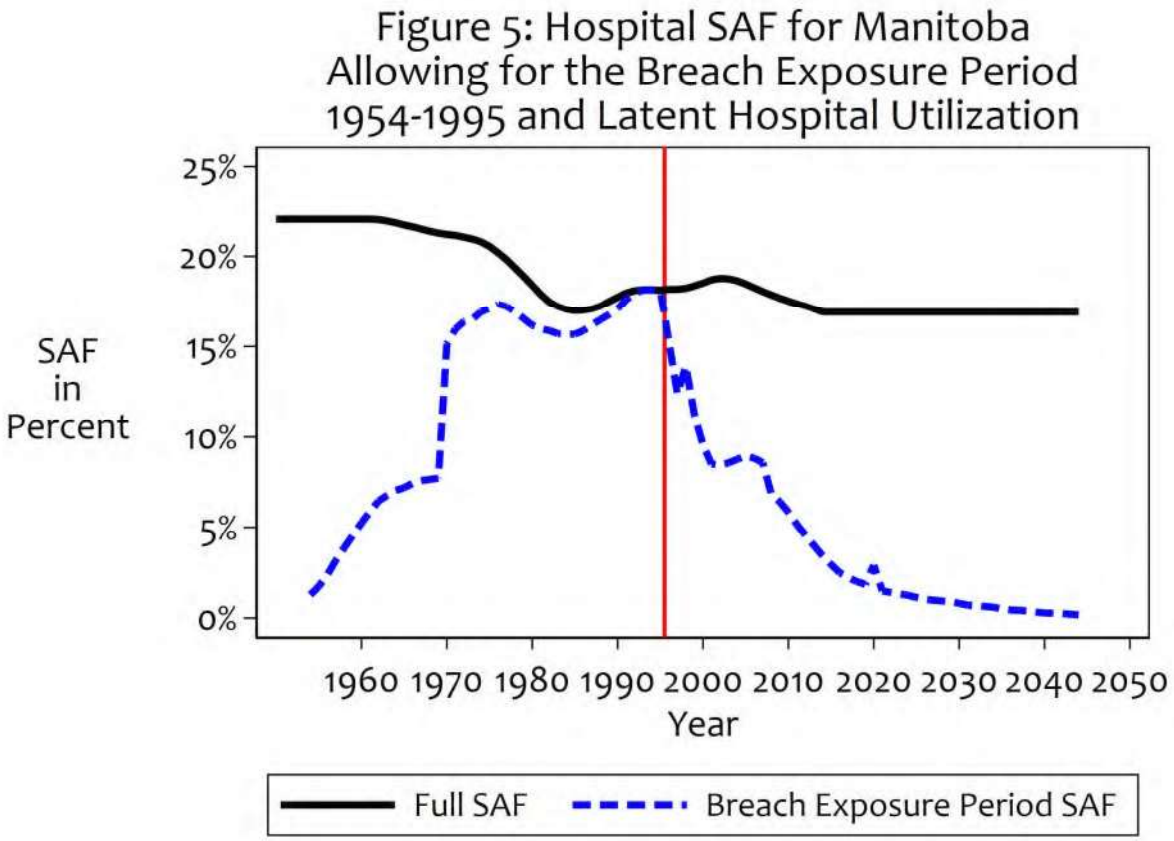
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1960 1970 1980 1990 2000 2010 2020 2030 2040 2050
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Full SAF
Breach Exposure Period SAF

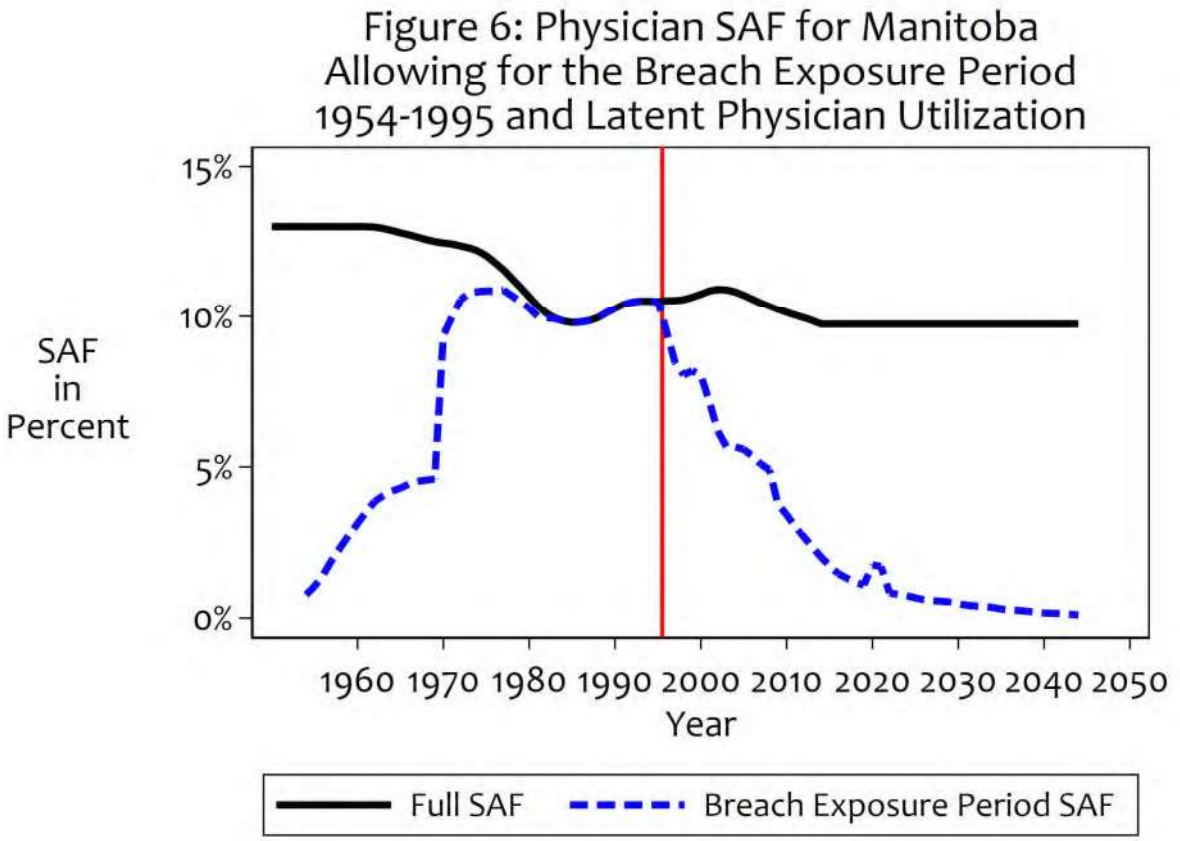
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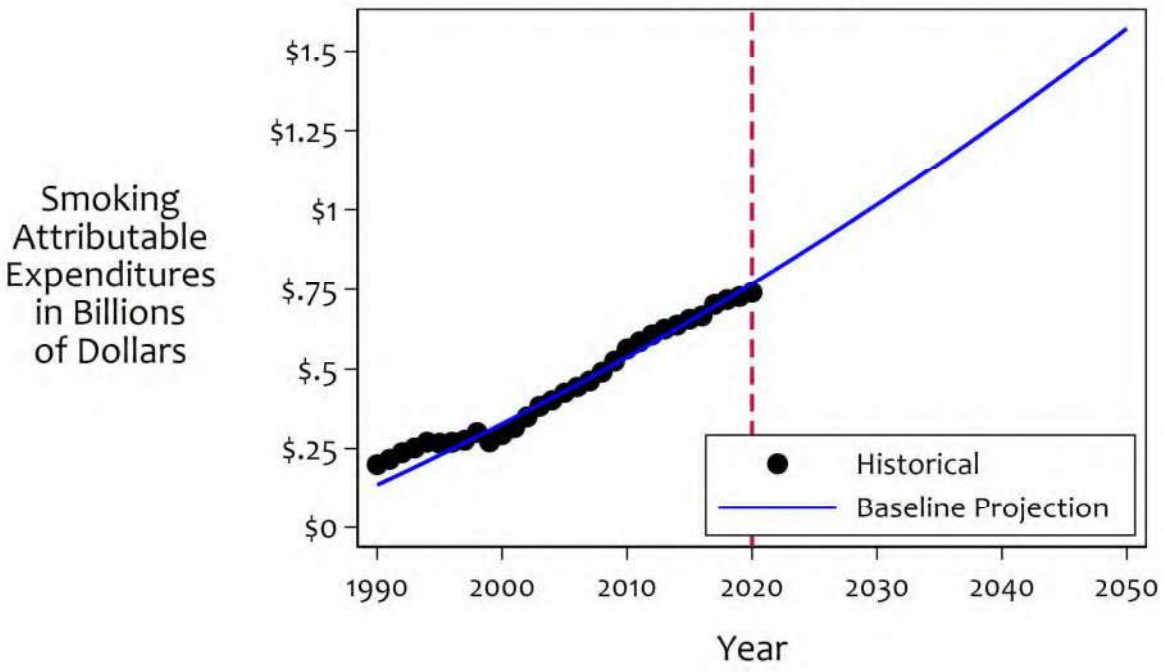
Figure 7: Historical and Projected Smoking Attributable Expenditures for Manitoba



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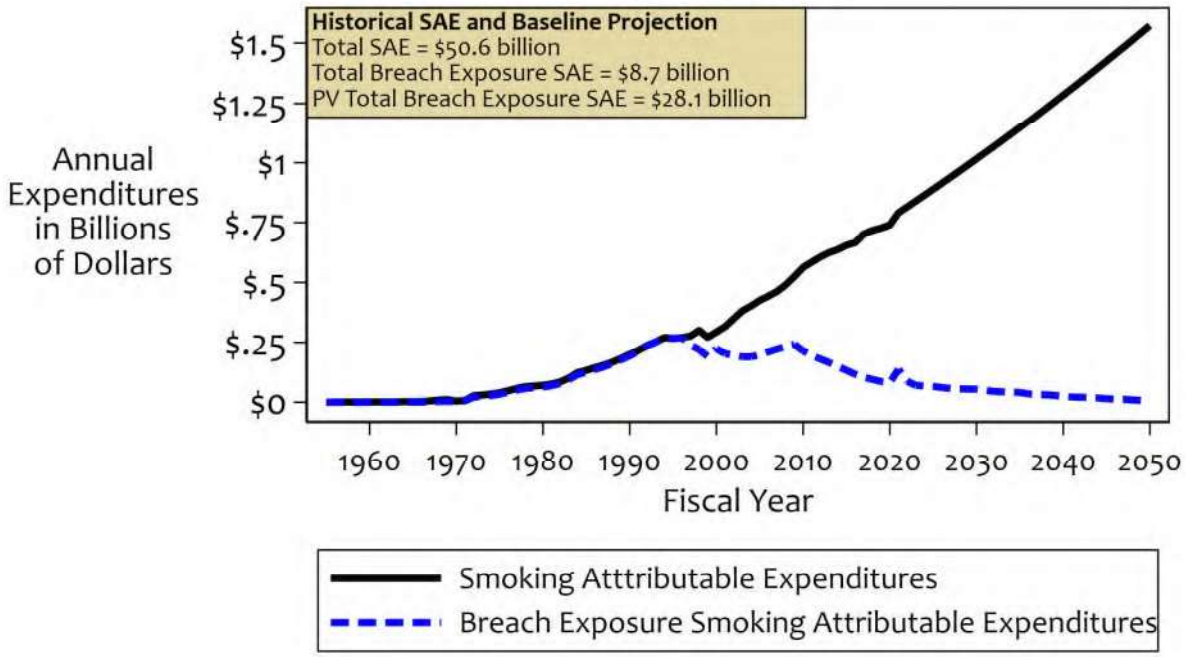
Smoking Attributable Expenditures in Manitoba



New Brunswick

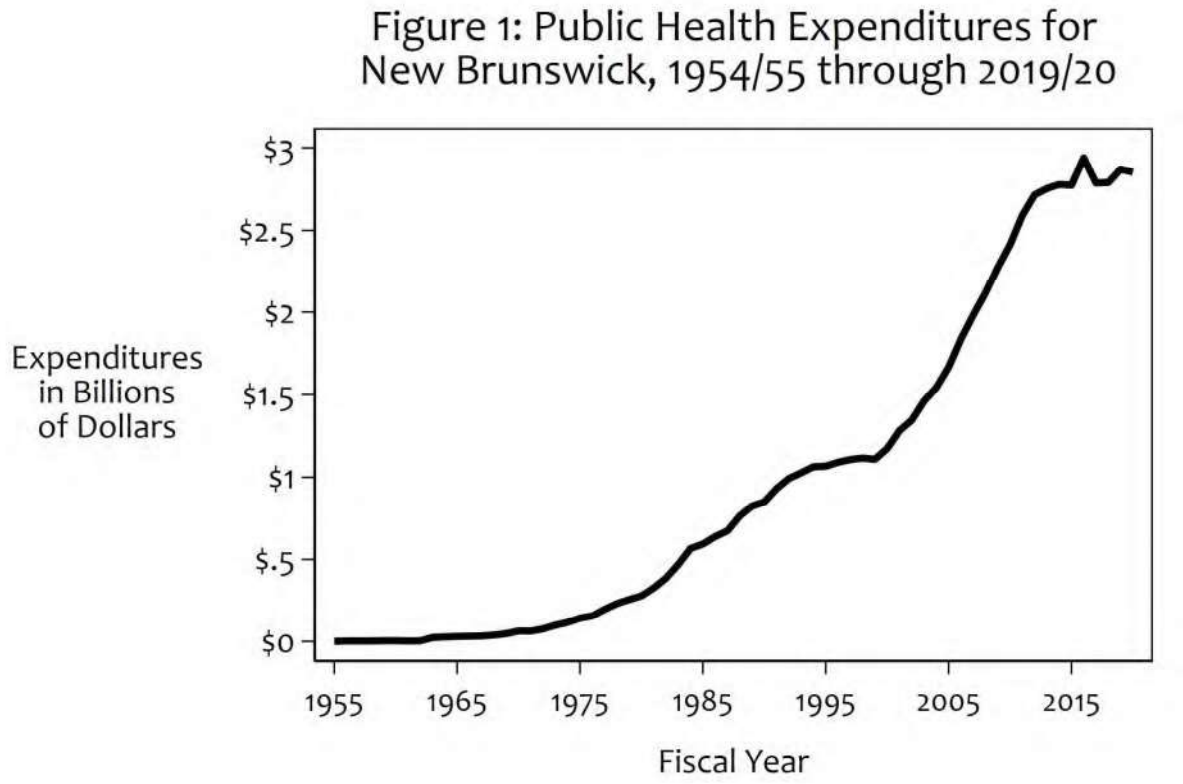
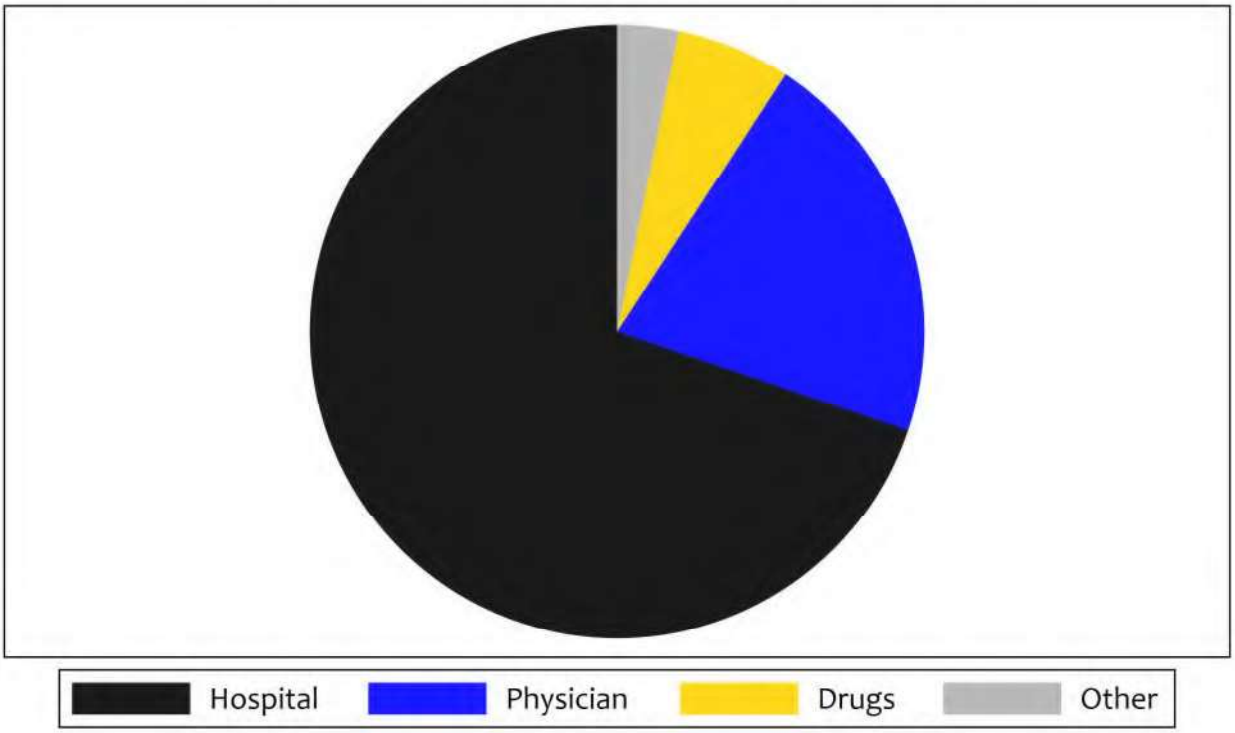
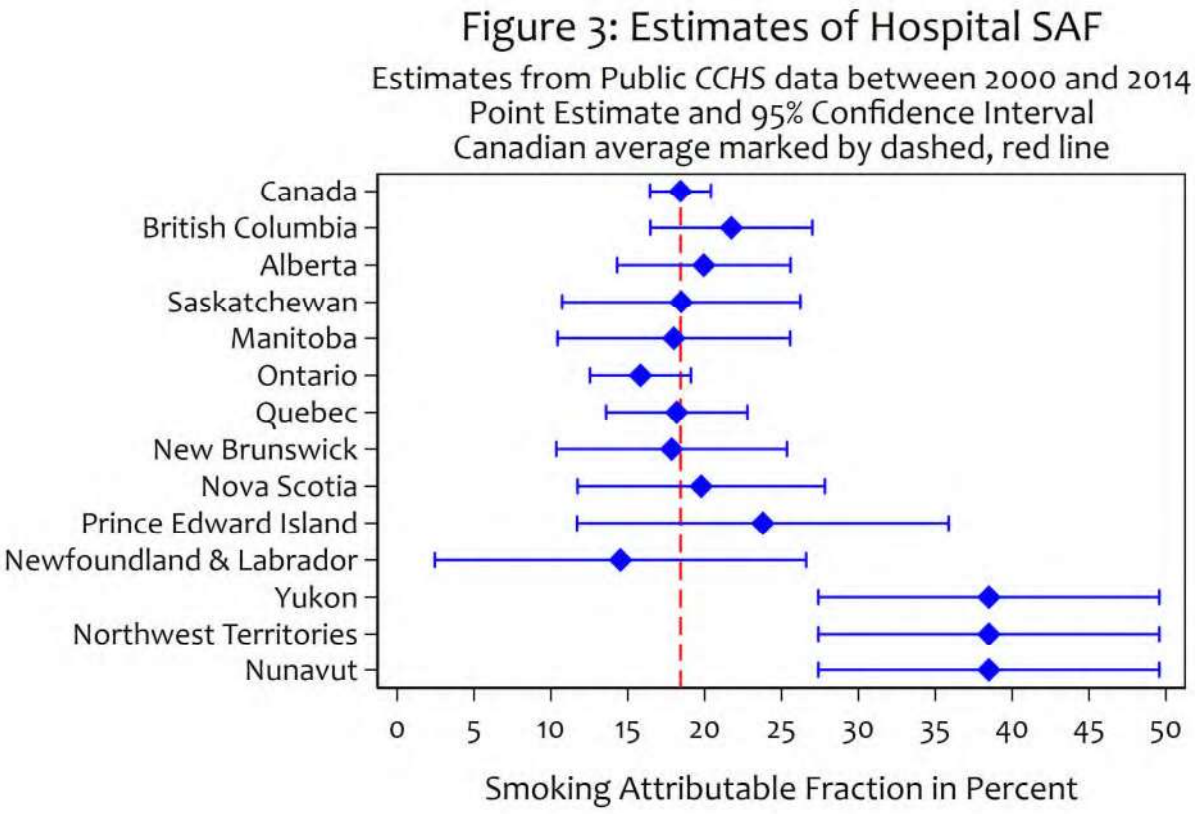


Figure 2: Share of Health Expenditures in New Brunswick, 1954/55 through 2019/20

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Smoking Attributable Fraction in Percent

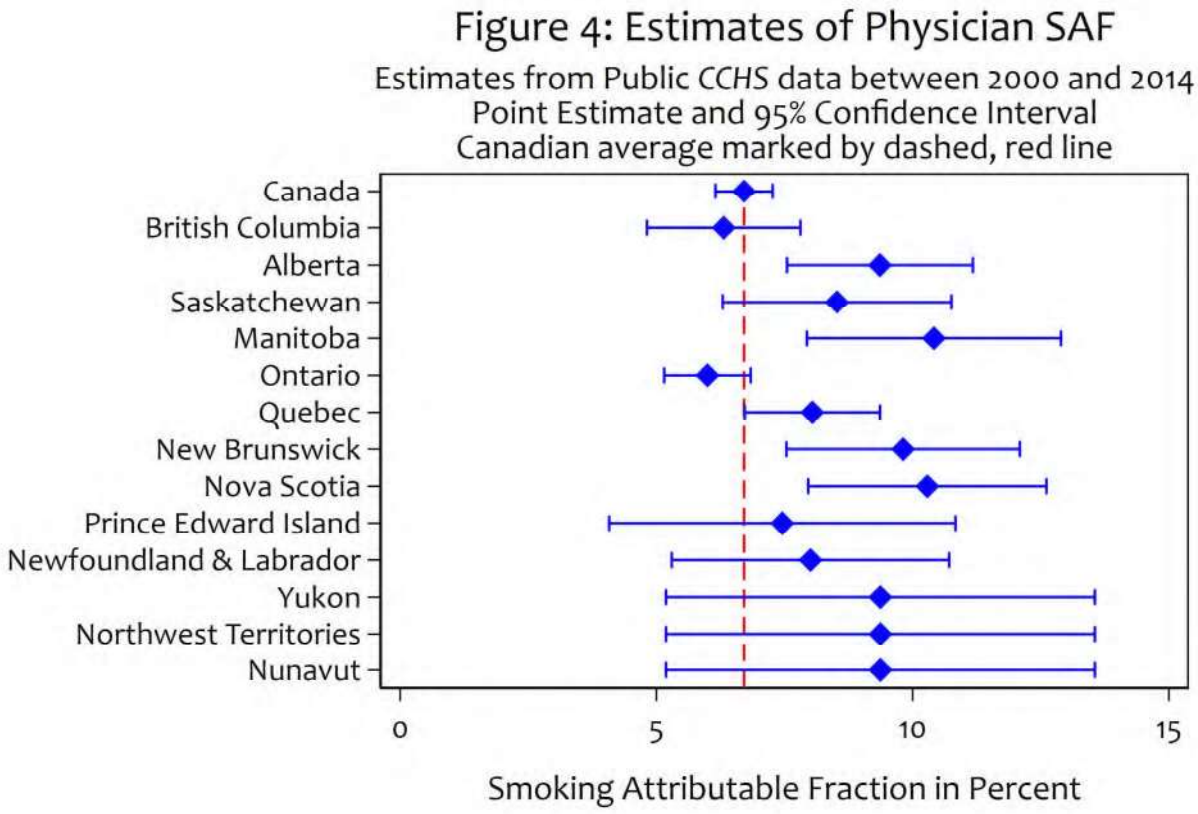


Figure 4: Estimates of Physician SAF
Estimates from Public CCHS data between 2000 and 2014
Point Estimate and 95% Confidence Interval
Canadian average marked by dashed, red line
Canada
British Columbia
Alberta
Saskatchewan
Manitoba
Ontario
Quebec
New Brunswick
Nova Scotia
Prince Edward Island
Newfoundland & Labrador
Yukon
Northwest Territories
Nunavut
0
5
10
15
Smoking Attributable Fraction in Percent

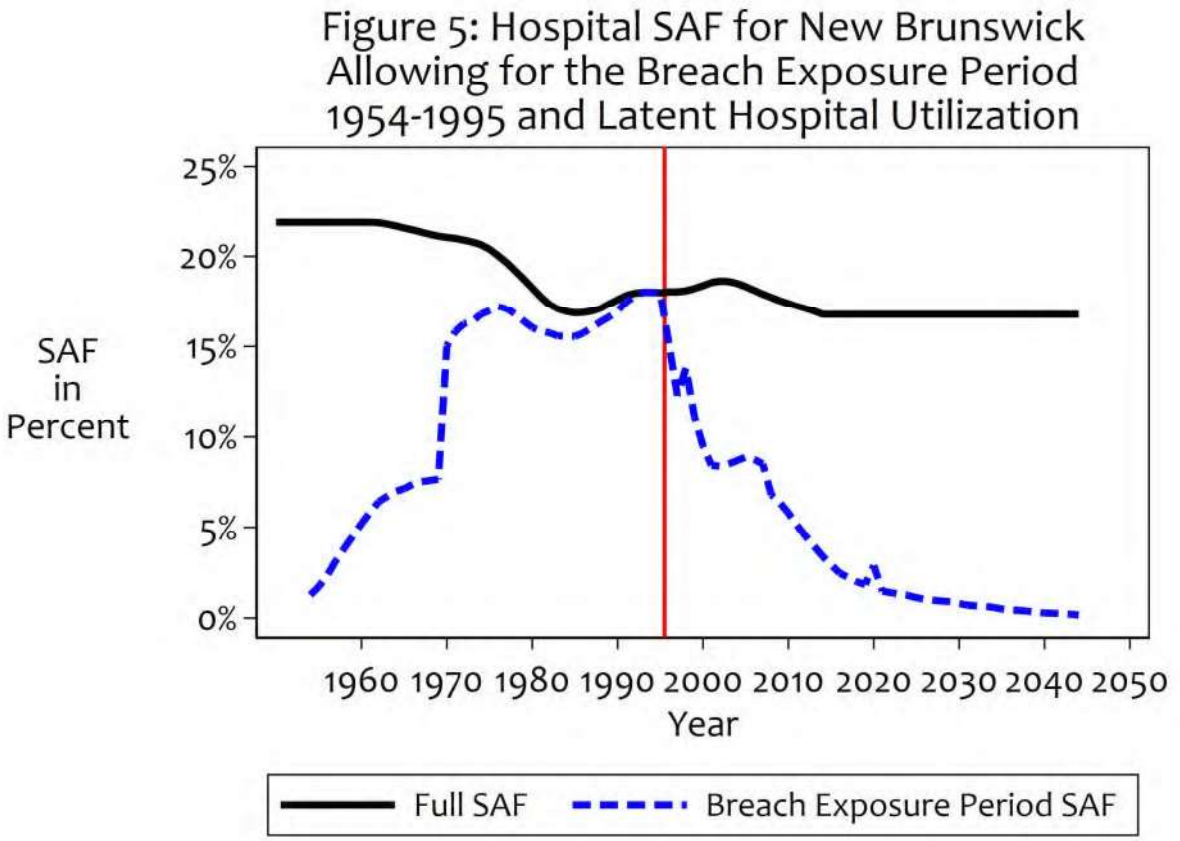


Figure 5: Hospital SAF for New Brunswick
Allowing for the Breach Exposure Period
1954-1995 and Latent Hospital Utilization
SAF
in
Percent
25%
20%
15%
10%
5%
0%
1960 1970 1980 1990 2000 2010 2020 2030 2040 2050
Year
Full SAF
Breach Exposure Period SAF

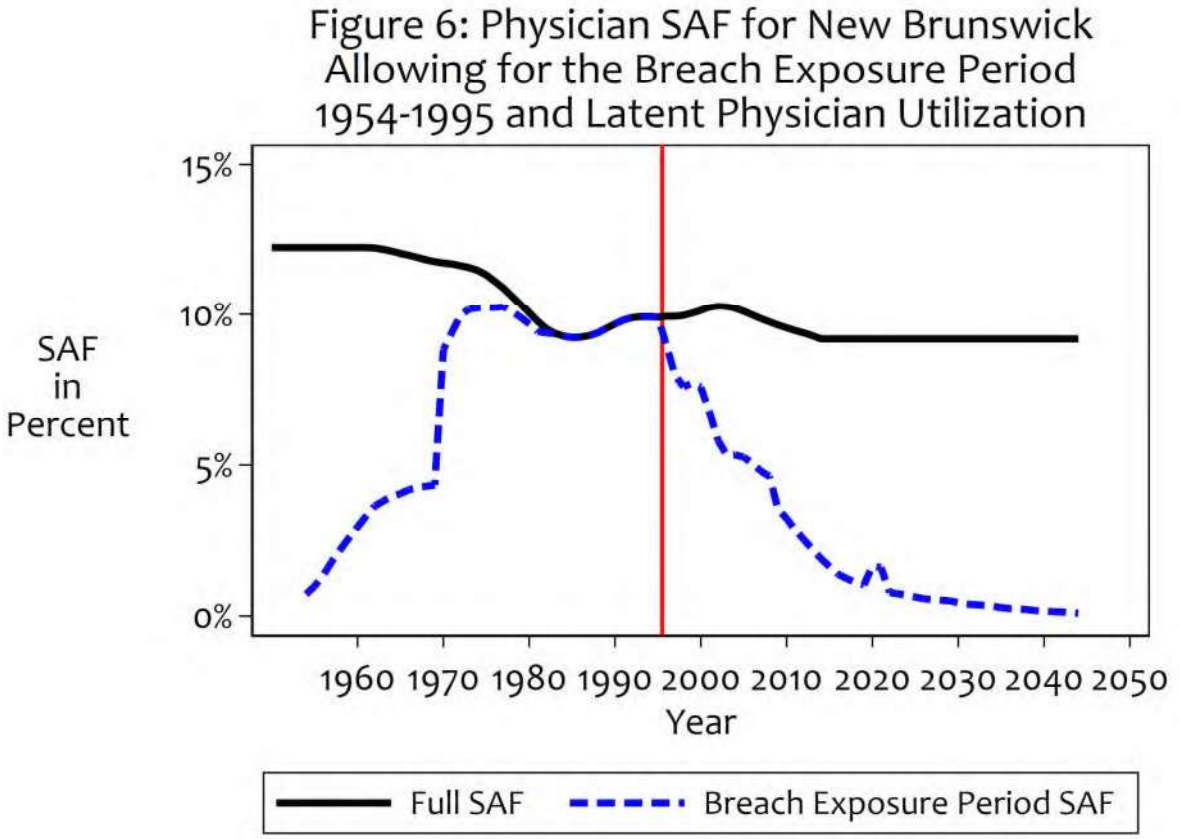


Figure 6: Physician SAF for New Brunswick
Allowing for the Breach Exposure Period
1954-1995 and Latent Physician Utilization
SAF
in
Percent
15%
10%
5%
0%
1960 1970 1980 1990 2000 2010 2020 2030 2040 2050
Year
Full SAF
Breach Exposure Period SAF

Figure 7: Historical and Projected Smoking Attributable Expenditures for New Brunswick

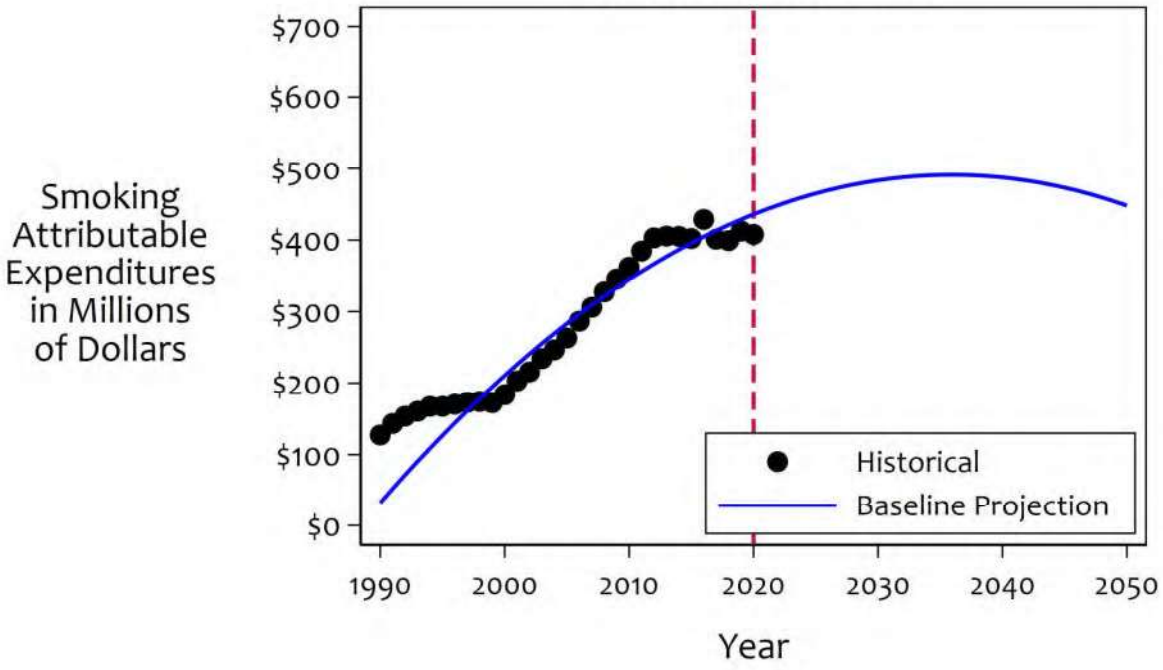
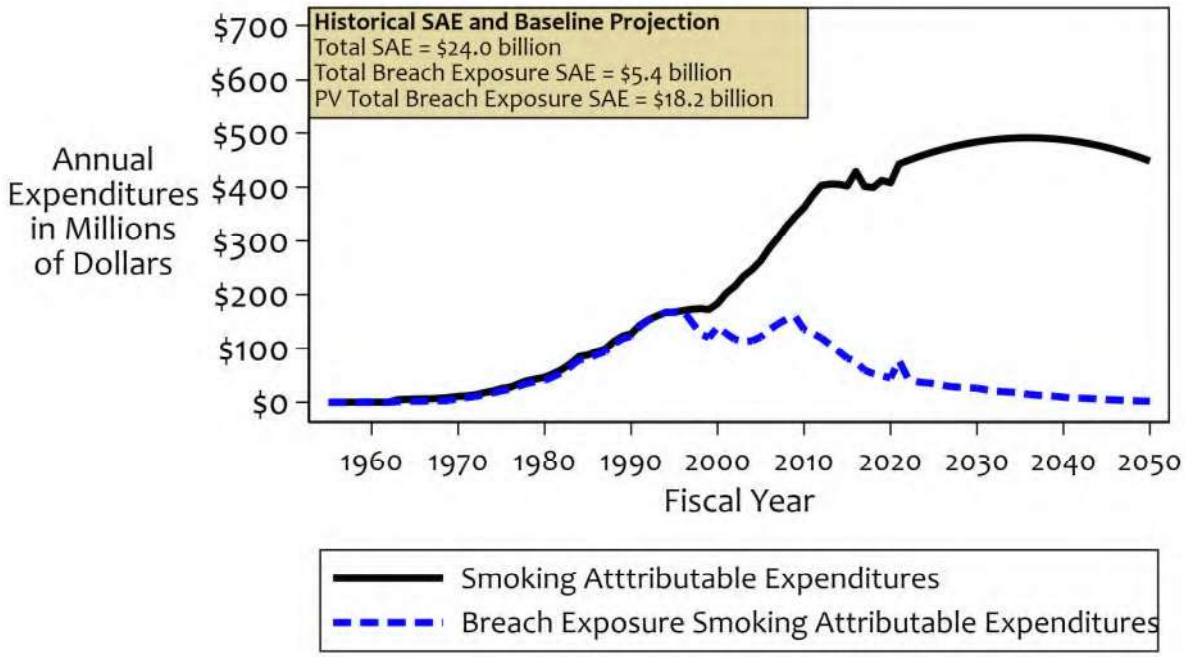


Figure 8: Smoking Attributable Expenditures and Breach Exposure Period 1954-1996
Smoking Attributable Expenditures in New Brunswick



Newfoundland and Labrador

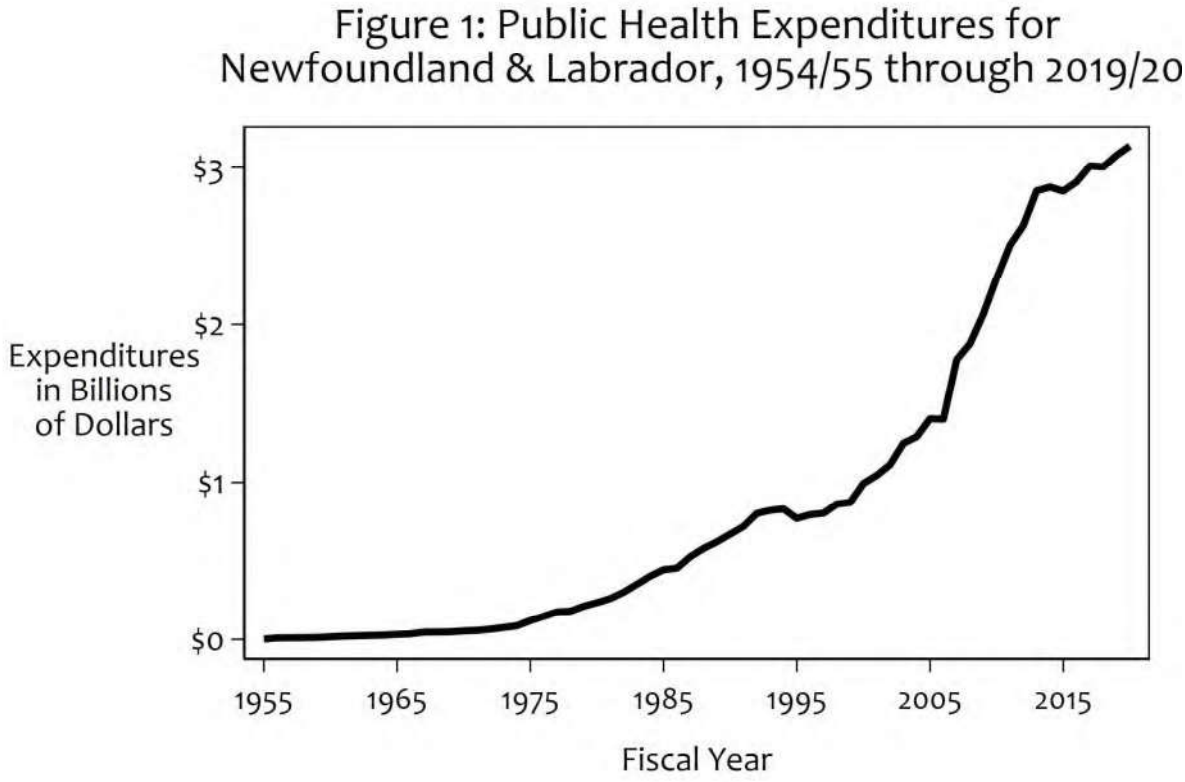
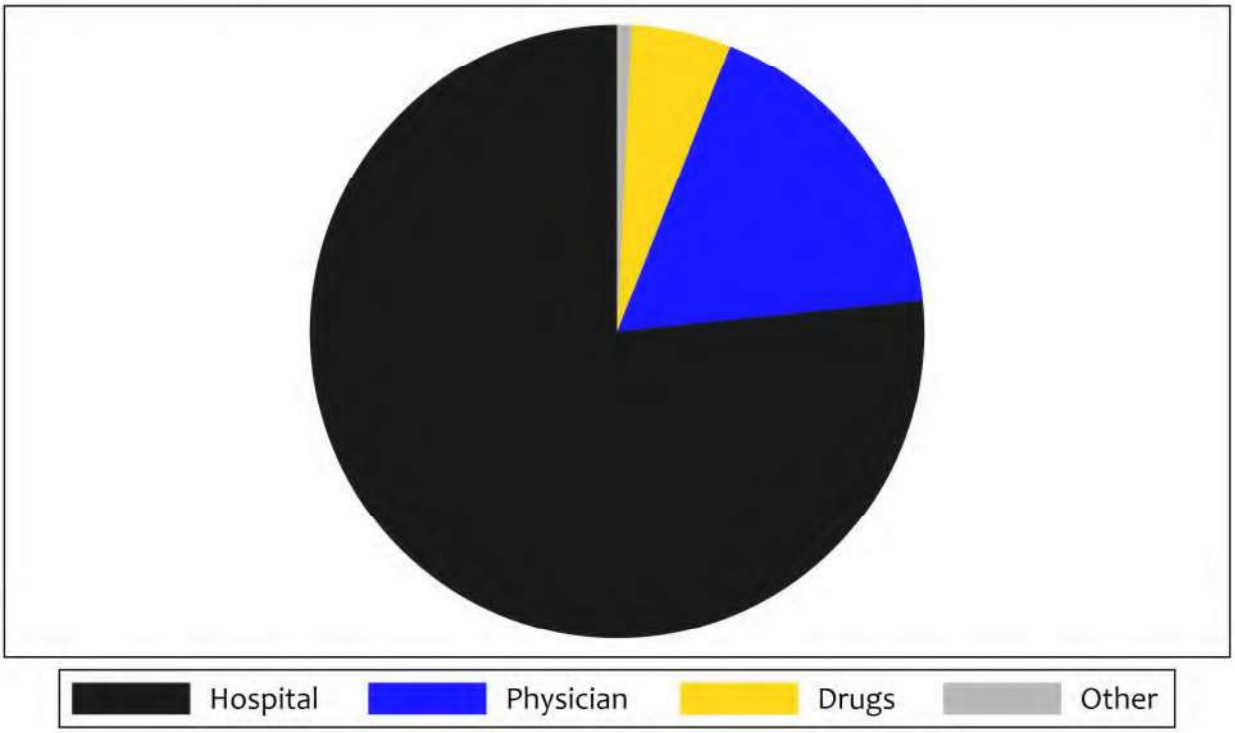
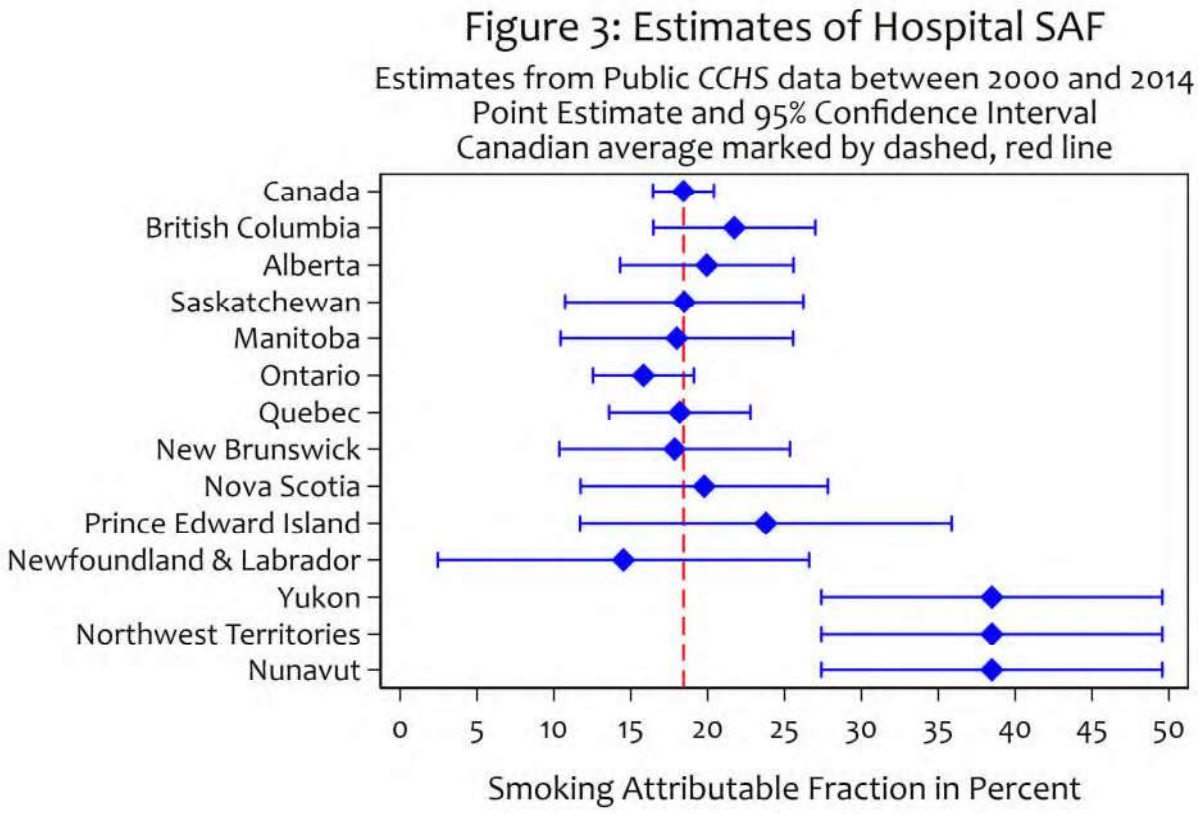


Figure 2: Share of Health Expenditures in Newfoundland & Labrador, 1954/55 through 2019/20

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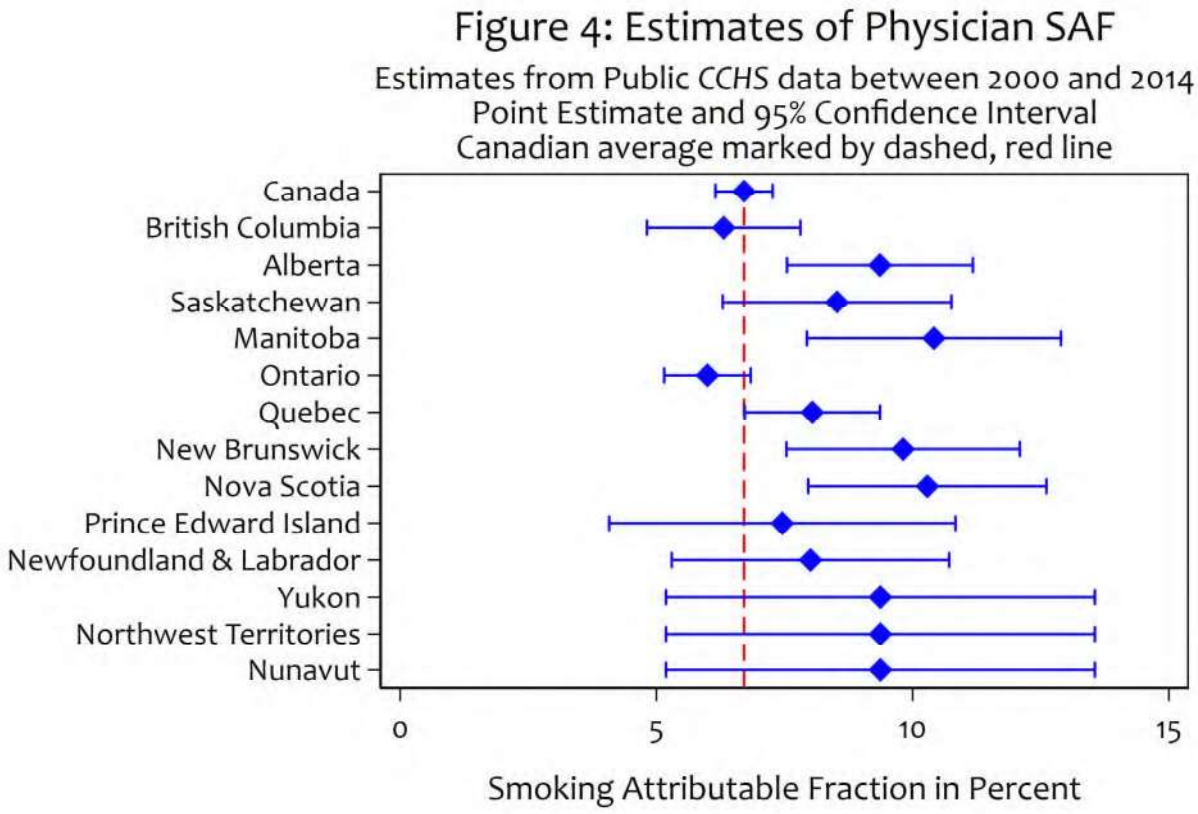
Point Estimate and 95% Confidence Interval
Canadian average marked by dashed, red line
Canada
British Columbia
Alberta
Saskatchewan
Manitoba
Ontario
Quebec
New Brunswick
Nova Scotia
Prince Edward Island
Newfoundland & Labrador
Yukon
Northwest Territories
Nunavut
0
5
10
15
20
25
30
35
40
45
50
Smoking Attributable Fraction in Percent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Alberta
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Nova Scotia
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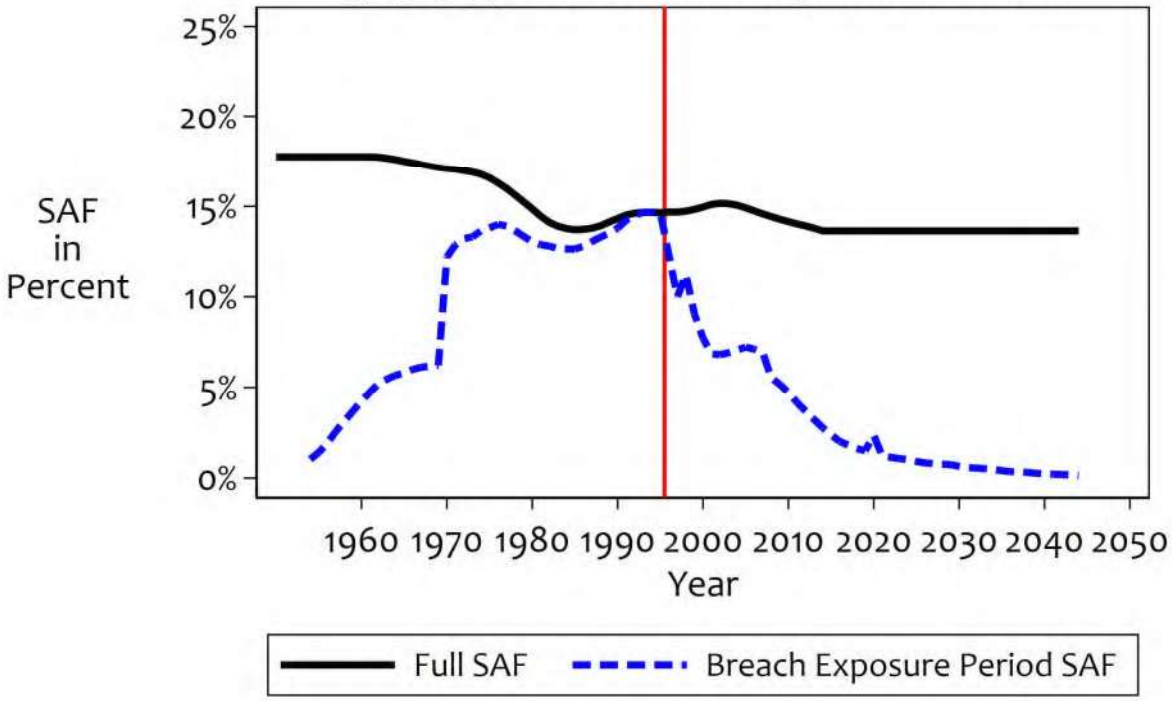
Newfoundland & Labrador
Yukon
Northwest Territories
Nunavut
0
5
10
15
Smoking Attributable Fraction in Percent

Figure 5: Hospital SAF for Newfoundland Allowing for the Breach Exposure Period 1954-1995 and Latent Hospital Utilization



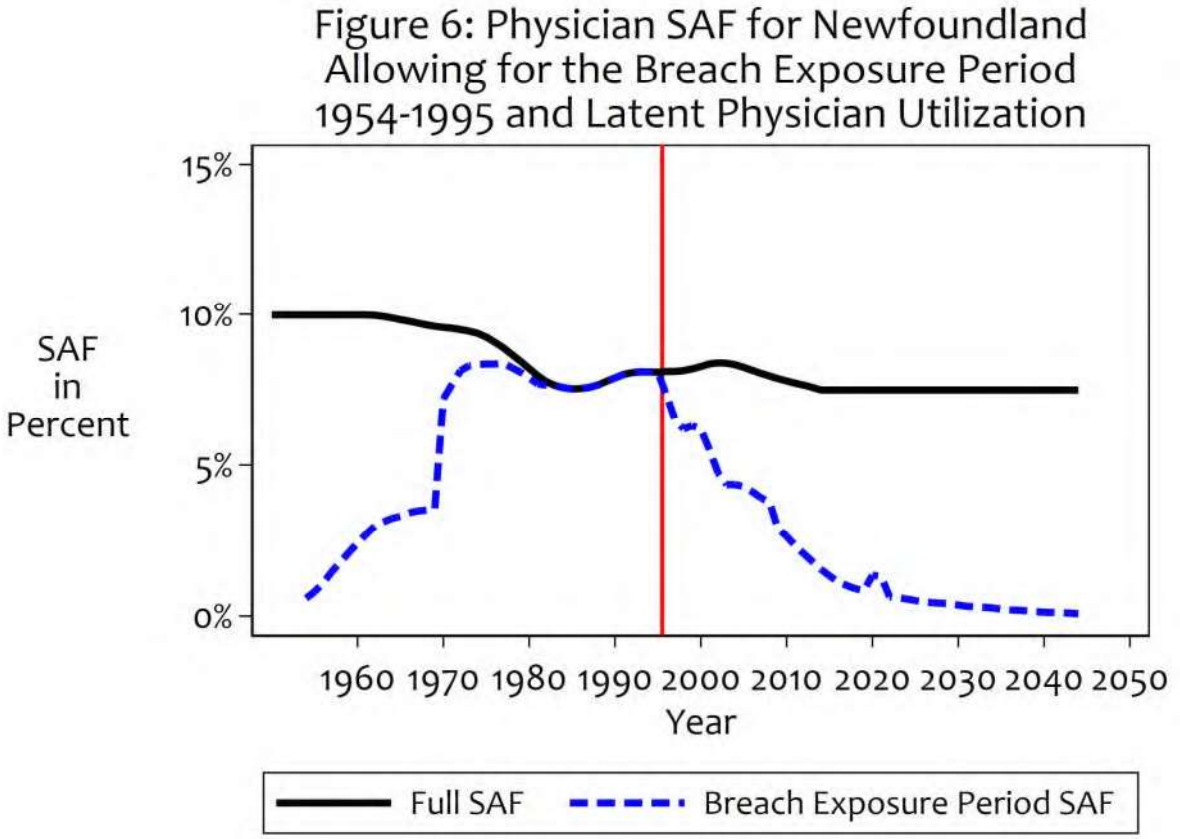
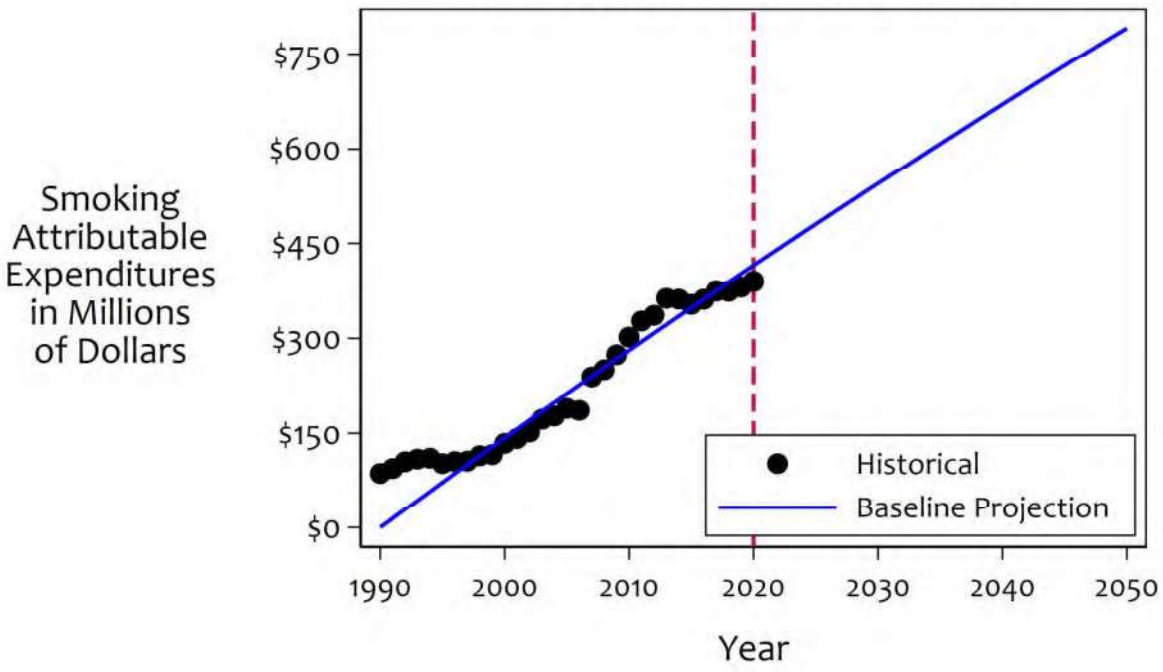


Figure 6: Physician SAF for Newfoundland
Allowing for the Breach Exposure Period
1954-1995 and Latent Physician Utilization
SAF
in
Percent
15%
10%
5%
0%
1960 1970 1980 1990 2000 2010 2020 2030 2040 2050
Year
Full SAF
Breach Exposure Period SAF

Figure 7: Historical and Projected Smoking Attributable Expenditures for Newfoundland & Labrador



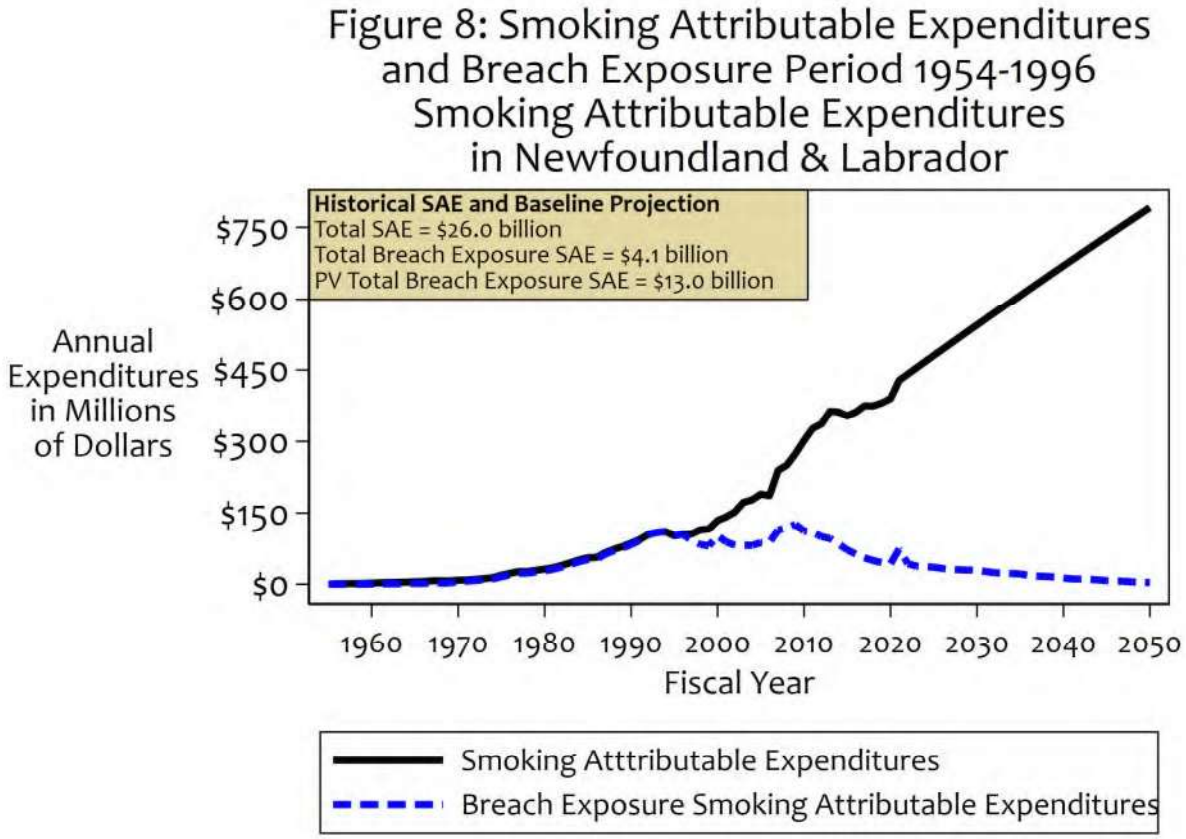


Figure 8: Smoking Attributable Expenditures and Breach Exposure Period 1954-1996
Smoking Attributable Expenditures in Newfoundland & Labrador
Historical SAE and Baseline Projection
Total SAE = $26.0 billion
Total Breach Exposure SAE = $4.1 billion
PV Total Breach Exposure SAE = $13.0 billion
Annual Expenditures in Millions of Dollars
$750
$600
$450
$300
$150
$0
1960
1970
1980
1990
2000
2010
2020
2030
2040
2050
Fiscal Year
Smoking Atttributable Expenditures
Breach Exposure Smoking Attributable Expenditures

Northwest Territories

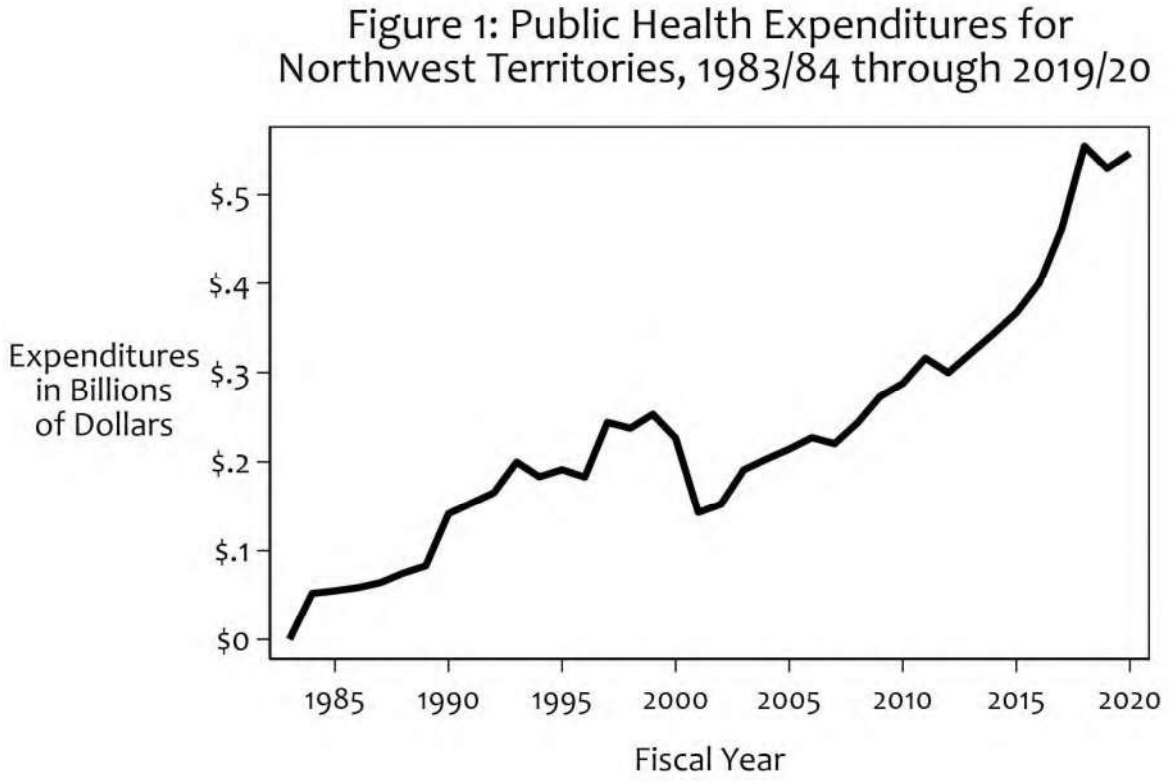
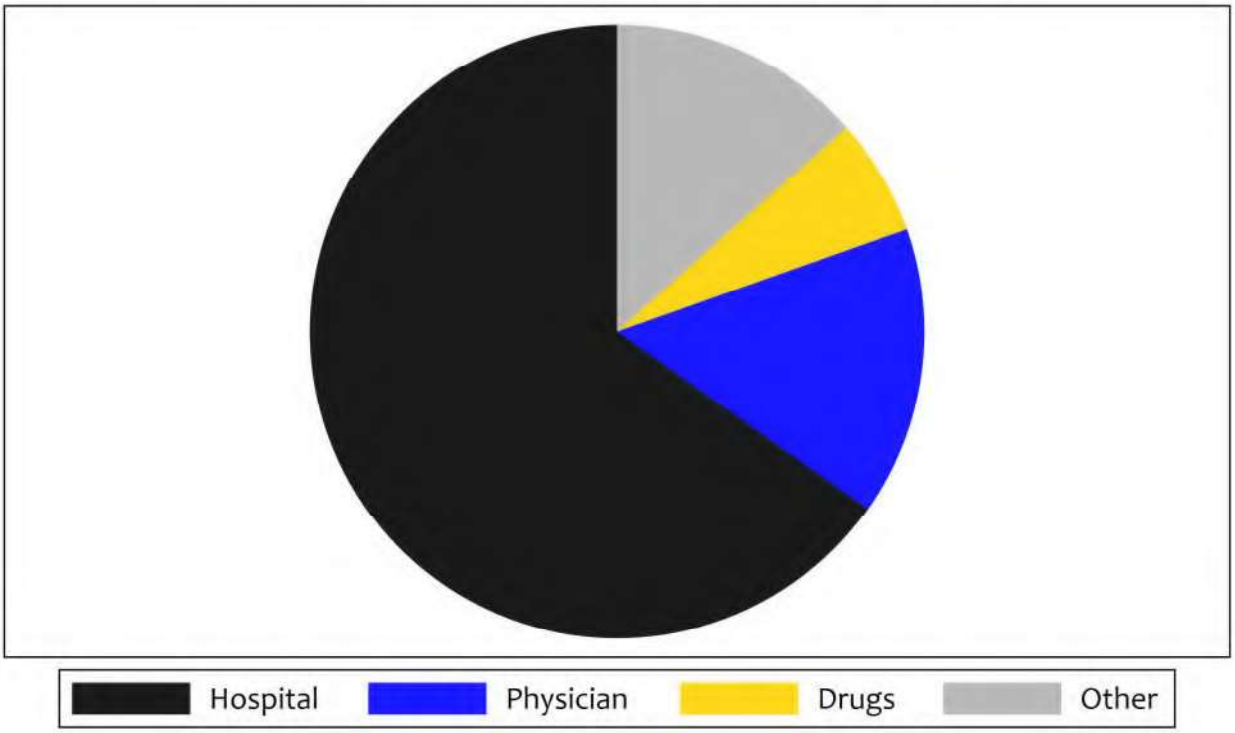
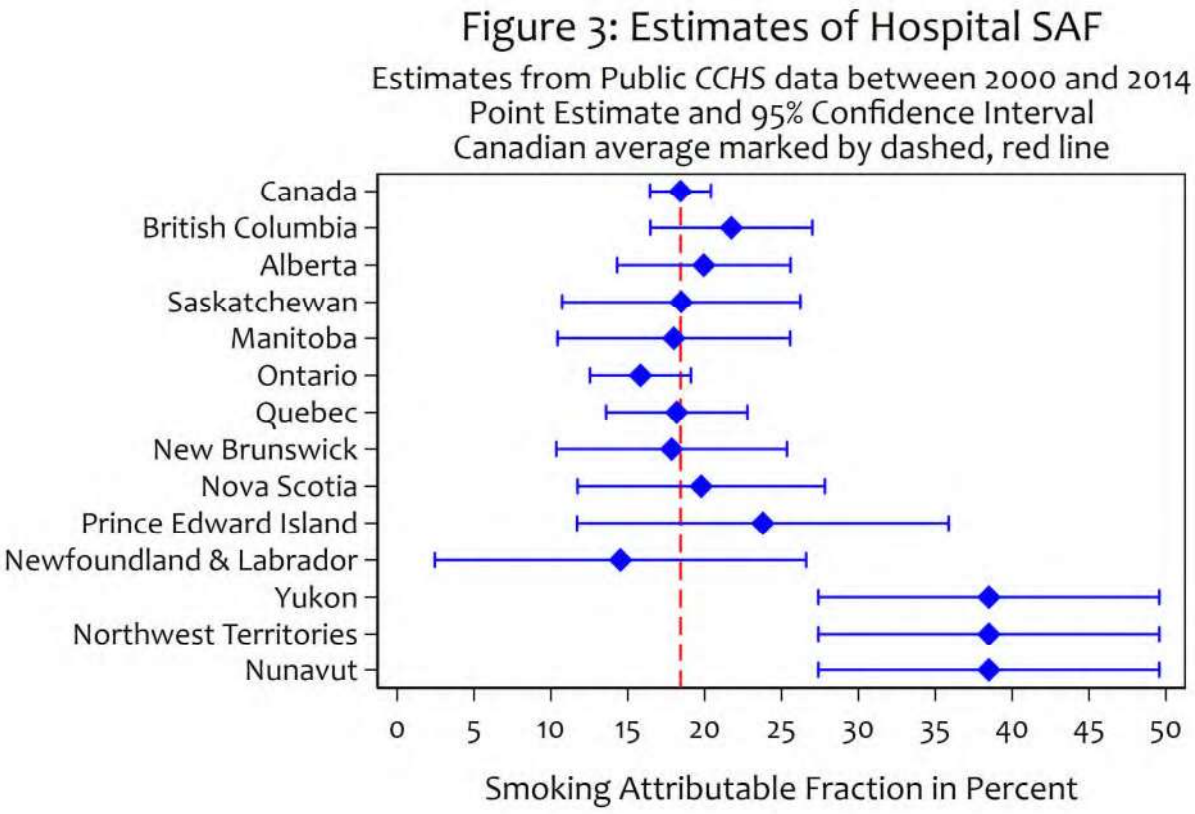


Figure 2: Share of Health Expenditures in Northwest Territories, 1983/84 through 2019/20

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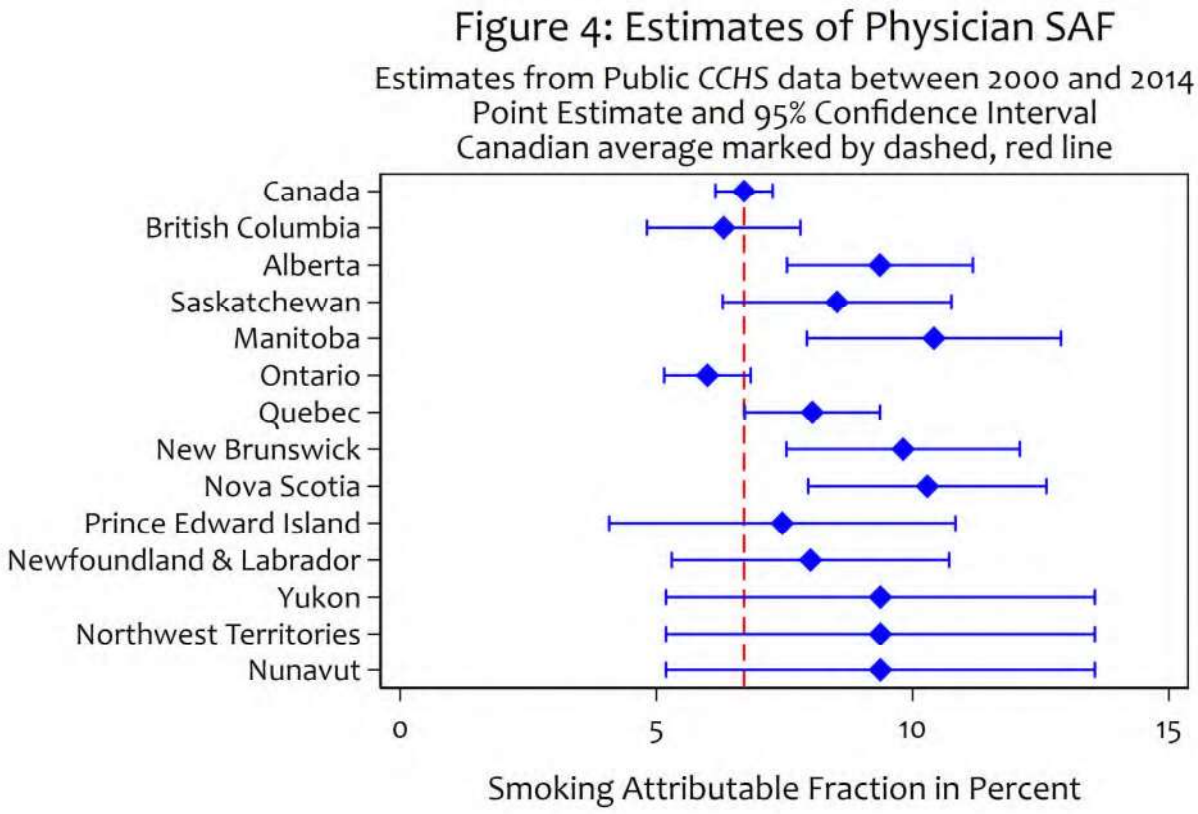
Canadian average marked by dashed, red line
Canada
British Columbia
Alberta
Saskatchewan
Manitoba
Ontario
Quebec
New Brunswick
Nova Scotia
Prince Edward Island
Newfoundland & Labrador
Yukon
Northwest Territories
Nunavut
0
5
10
15
20
25
30
35
40
45
50
Smoking Attributable Fraction in Percent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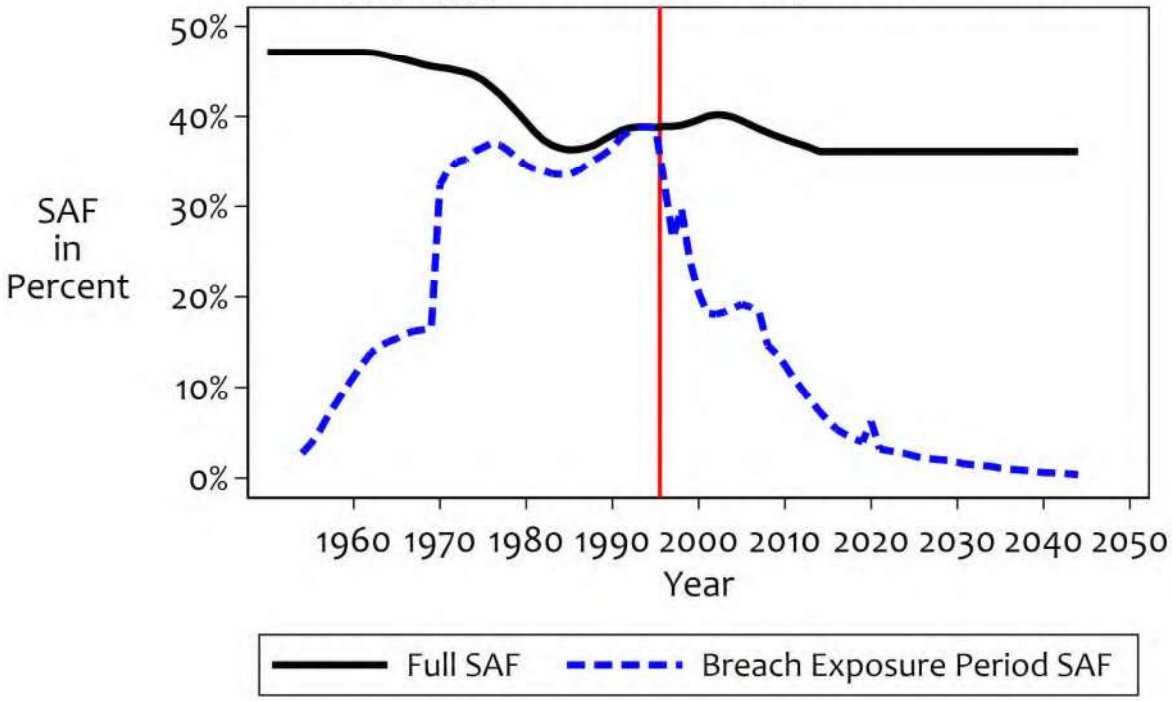
Manitoba
Ontario
Quebec
New Brunswick
Nova Scotia
Prince Edward Island
Newfoundland & Labrador
Yukon
Northwest Territories
Nunavut
0
5
10
15
Smoking Attributable Fraction in Percent

Figure 5: Hospital SAF for Northwest Territories Allowing for the Breach Exposure Period 1954-1995 and Latent Hospital Utilization



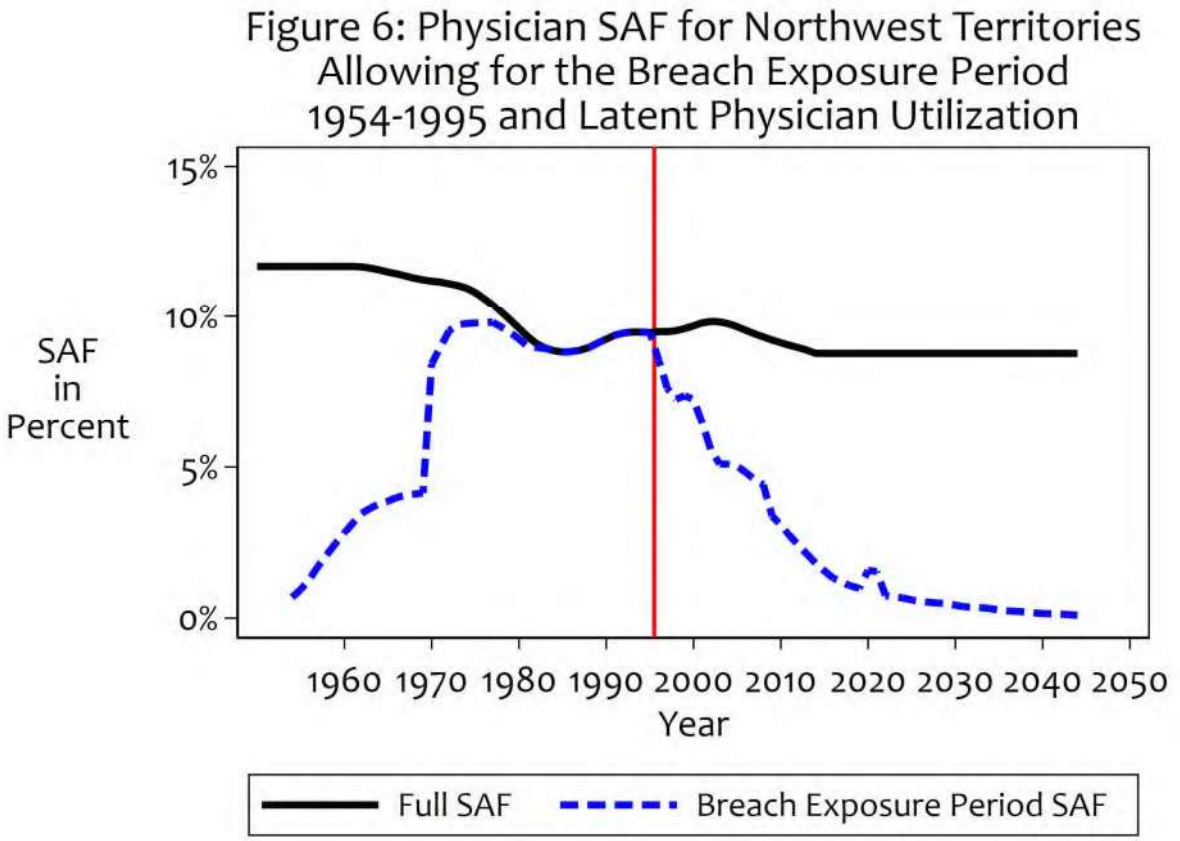


Figure 6: Physician SAF for Northwest Territories
Allowing for the Breach Exposure Period
1954-1995 and Latent Physician Utilization
SAF
in
Percent
15%
10%
5%
0%
1960 1970 1980 1990 2000 2010 2020 2030 2040 2050
Year
Full SAF
Breach Exposure Period SAF

Figure 7: Historical and Projected Smoking Attributable Expenditures for Northwest Territories

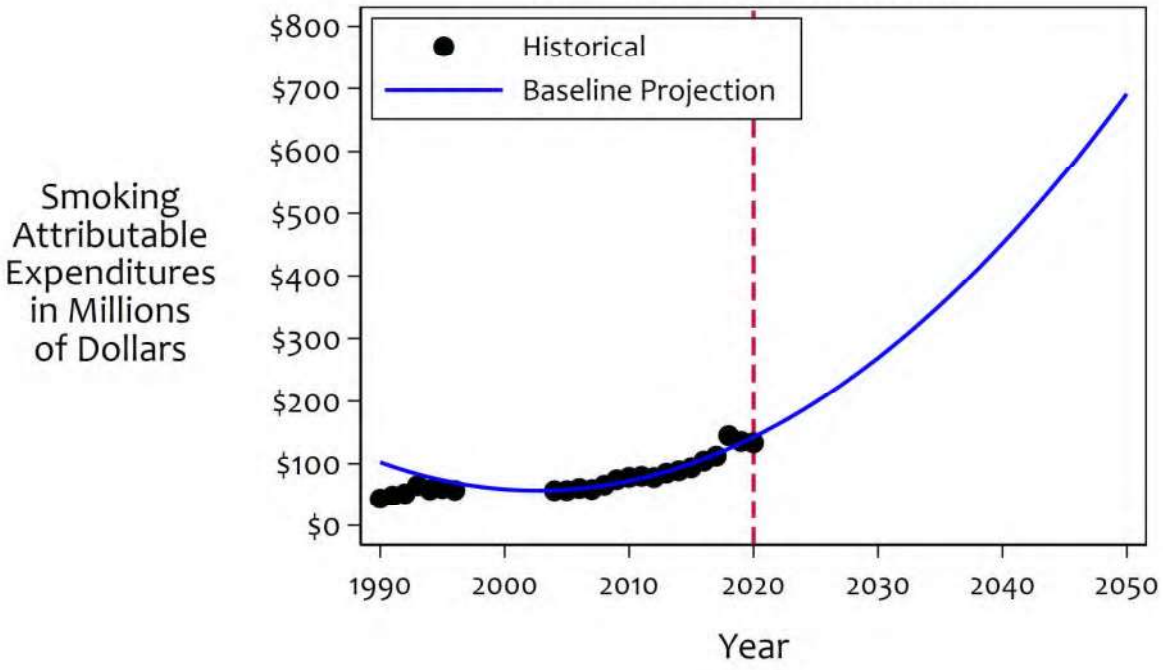
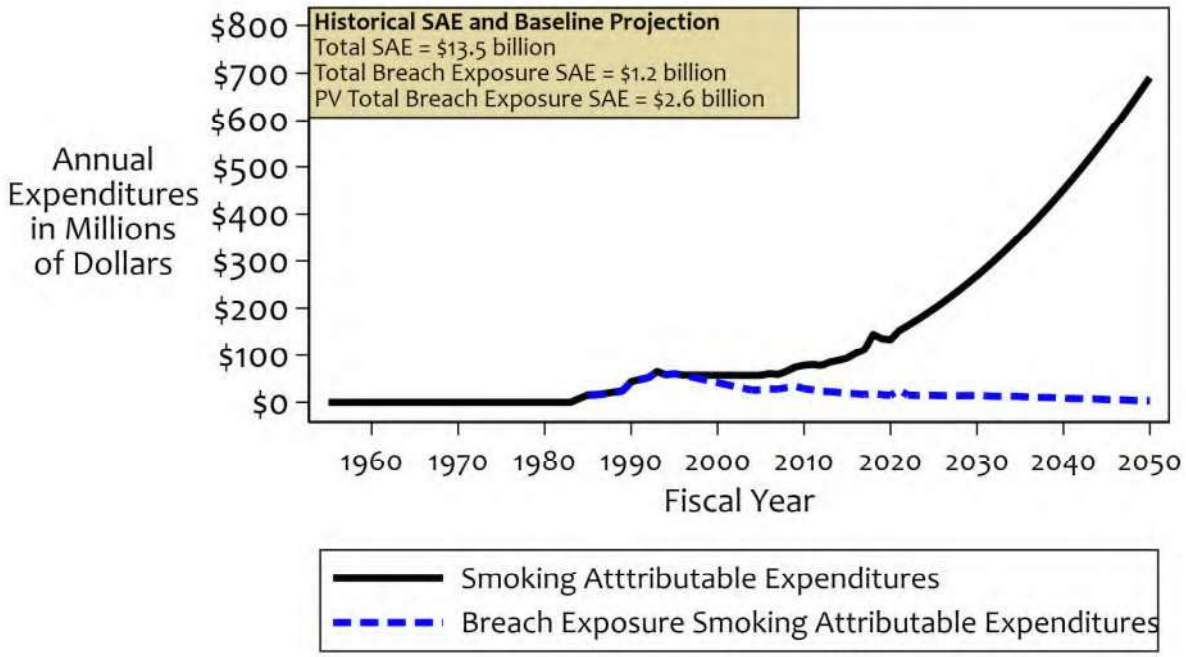


Figure 8: Smoking Attributable Expenditures and Breach Exposure Period 1954-1996
Smoking Attributable Expenditures in Northwest Territories



Nova Scotia

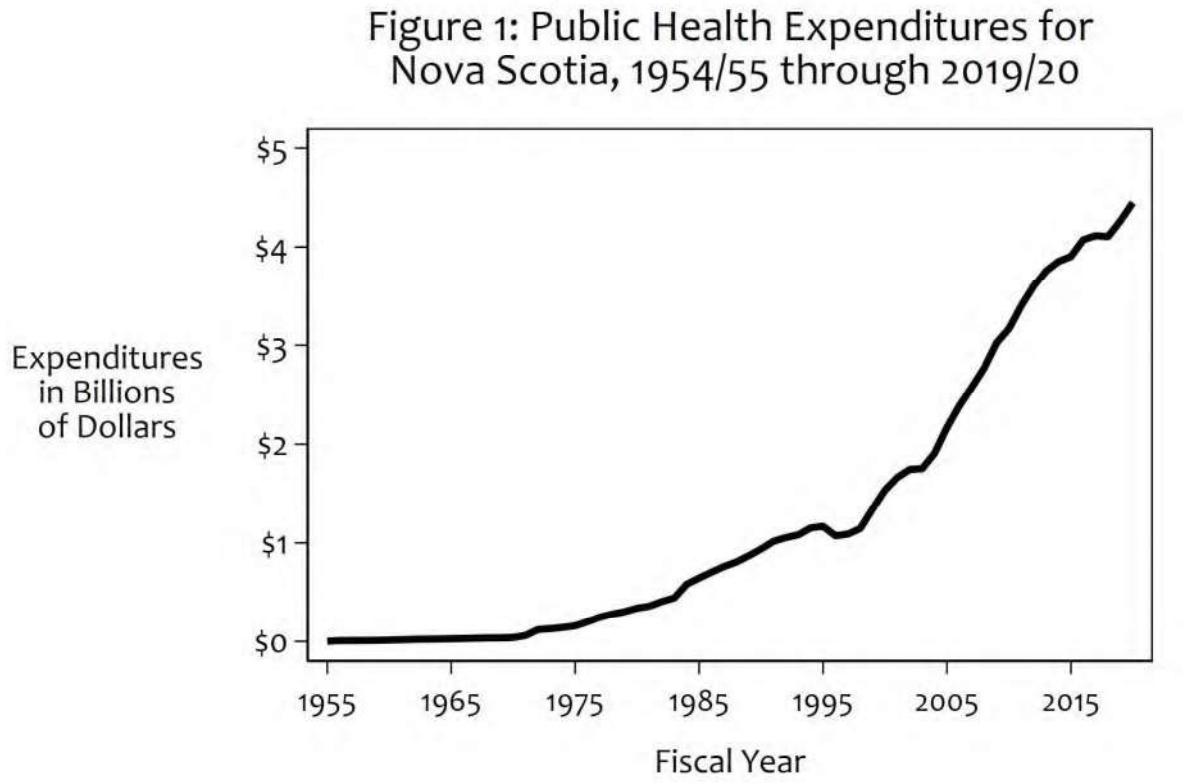
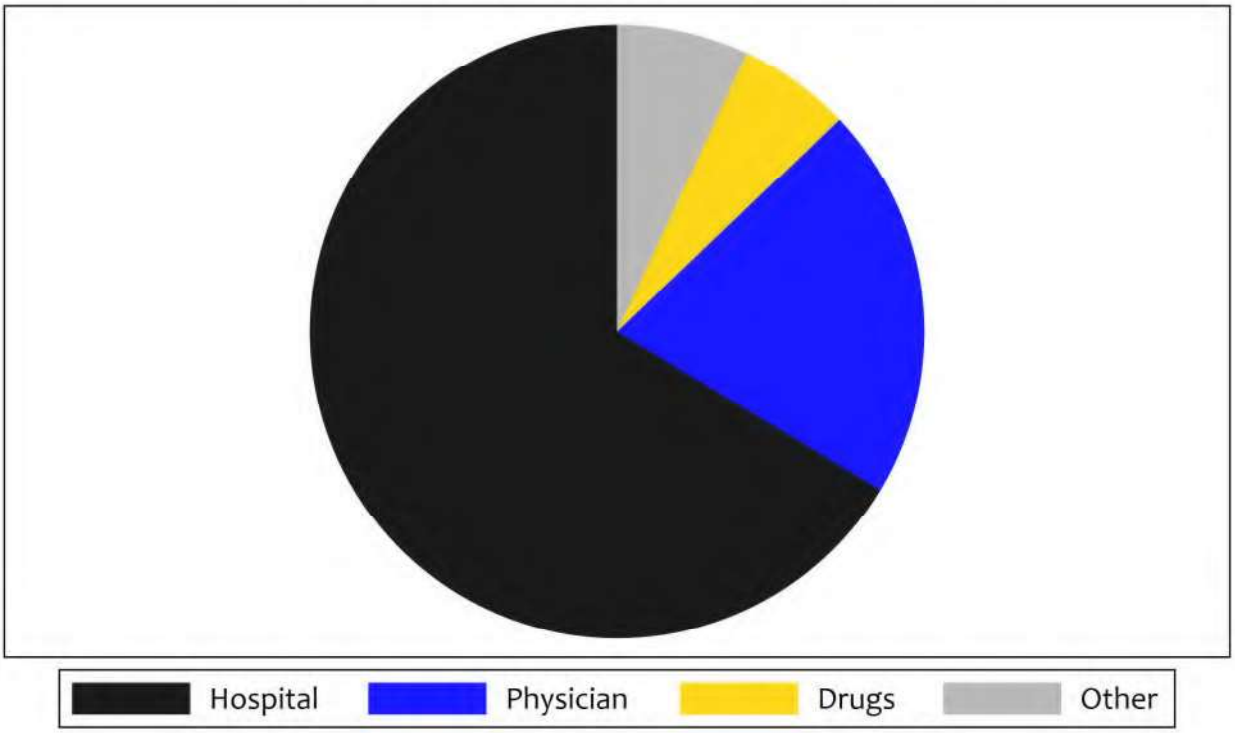
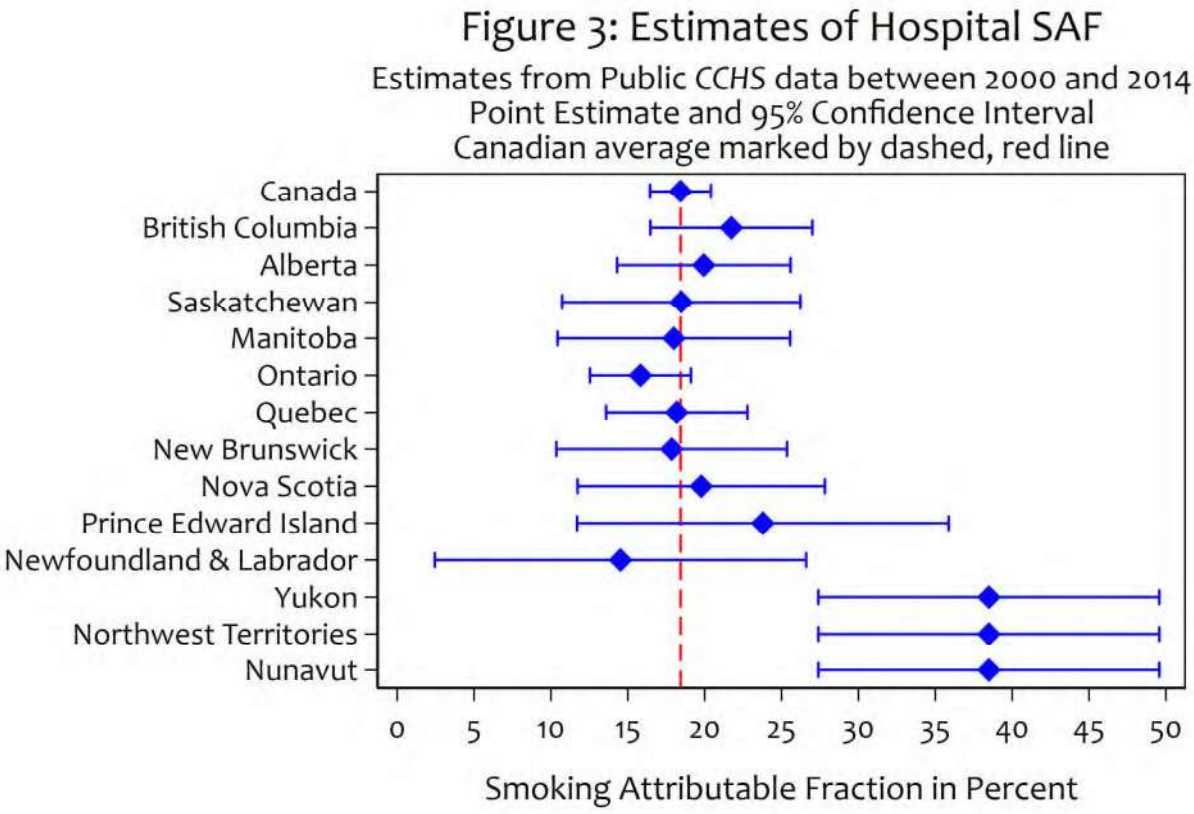


Figure 1: Public Health Expenditures for Nova Scotia, 1954/55 through 2019/20
Expenditures in Billions of Dollars
$5
$4
$3
$2
$1
$0
1955
1965
1975
1985
1995
2005
2015
Fiscal Year

Figure 2: Share of Health Expenditures in Nova Scotia, 1954/55 through 2019/20

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Canadian average marked by dashed, red line
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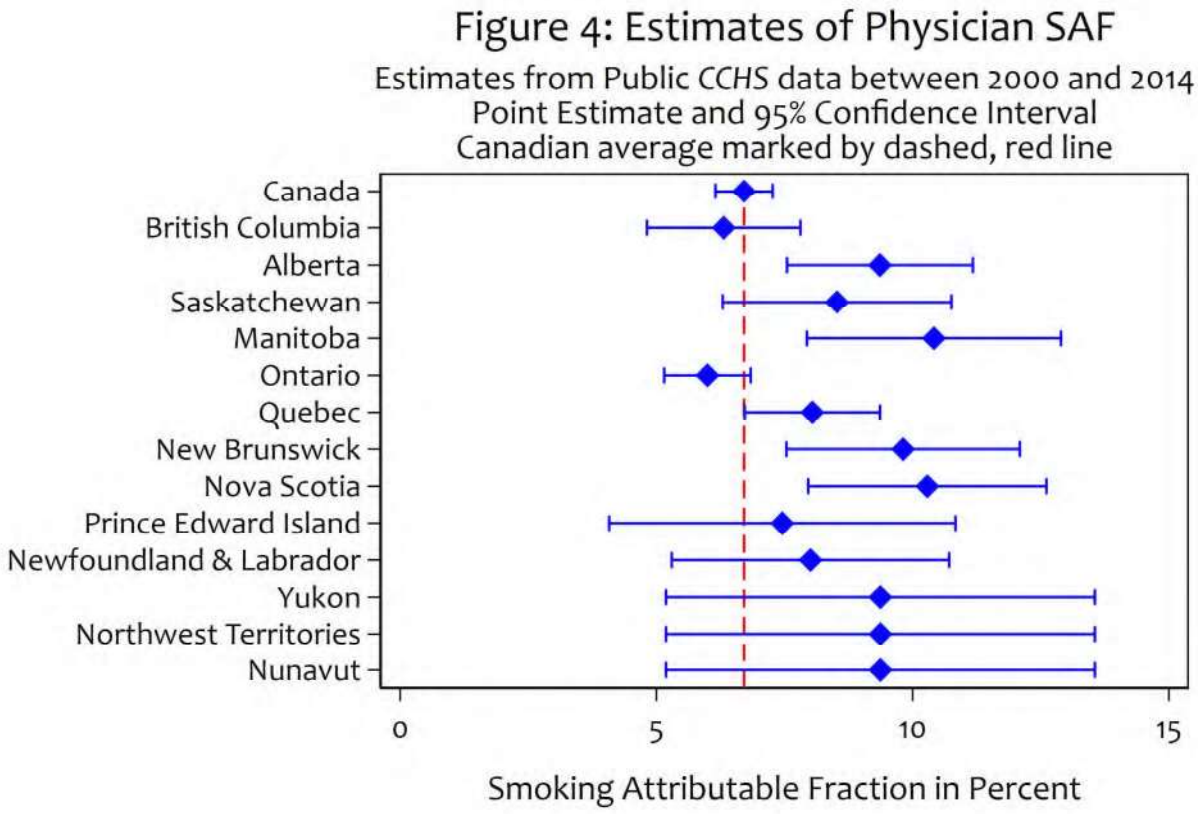
Saskatchewan
Manitoba
Ontario
Quebec
New Brunswick
Nova Scotia
Prince Edward Island
Newfoundland & Labrador
Yukon
Northwest Territories
Nunavut
0
5
10
15
20
25
30
35
40
45
50
Smoking Attributable Fraction in Percent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Nunavut
0
5
10
15
Smoking Attributable Fraction in Percent

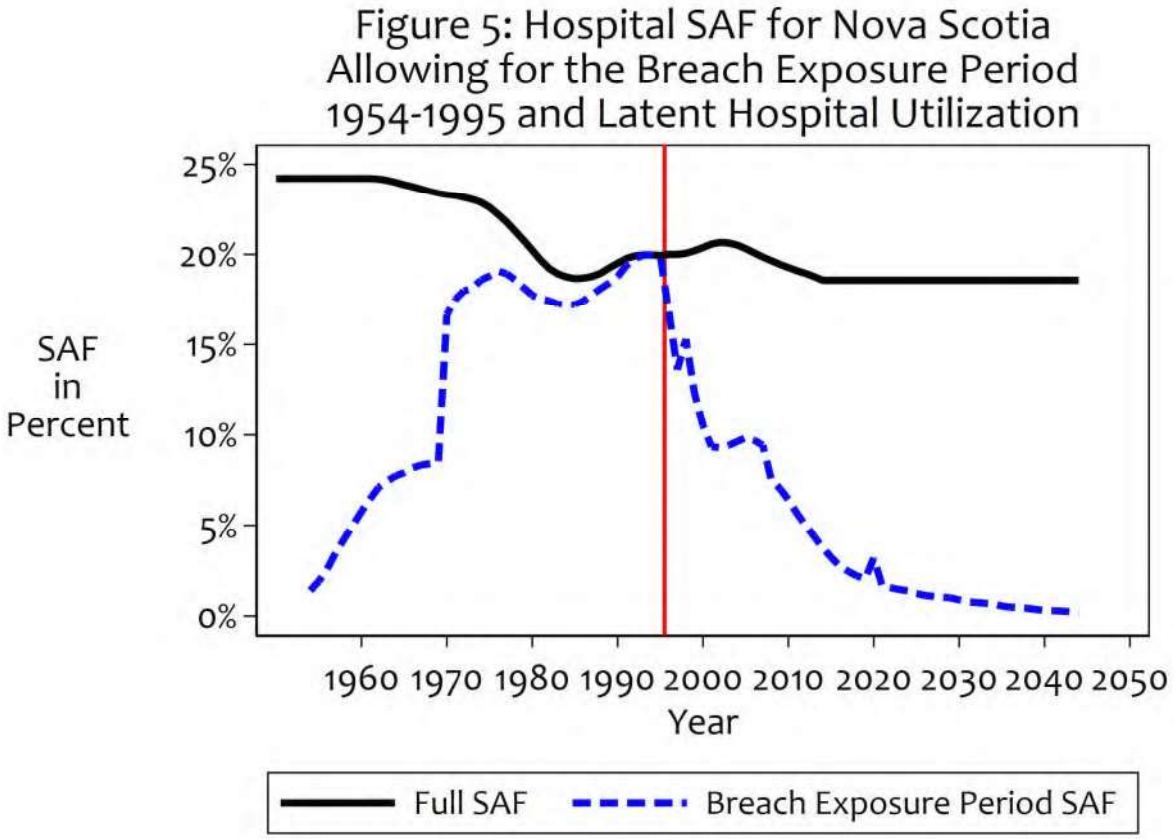
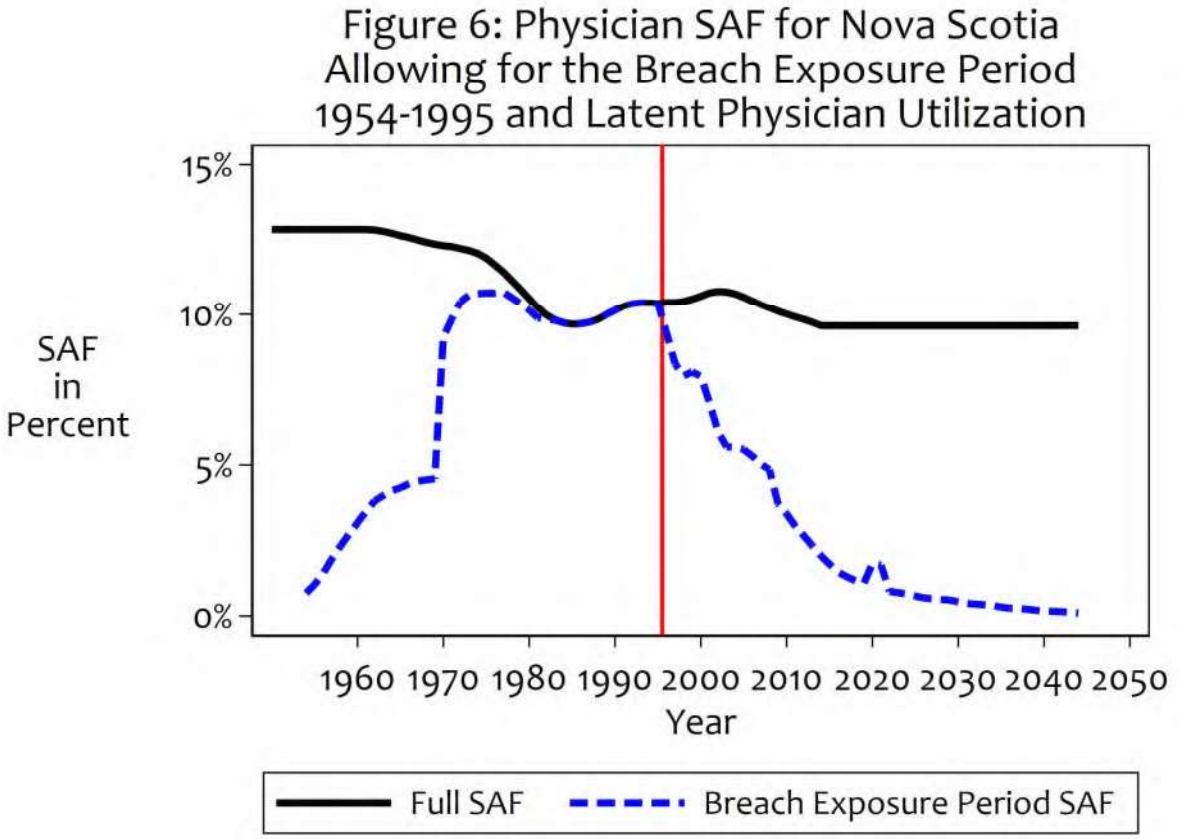


Figure 5: Hospital SAF for Nova Scotia
Allowing for the Breach Exposure Period
1954-1995 and Latent Hospital Utilization
SAF
in
Percent
25%
20%
15%
10%
5%
0%
1960 1970 1980 1990 2000 2010 2020 2030 2040 2050
Year
Full SAF
Breach Exposure Period SAF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Allowing for the Breach Exposure Period
1954-1995 and Latent Physician Utilization
SAF
in
Percent
15%
10%
5%
0%
1960 1970 1980 1990 2000 2010 2020 2030 2040 2050
Year
Full SAF
Breach Exposure Period SAF

Figure 7: Historical and Projected Smoking Attributable Expenditures for Nova Scotia

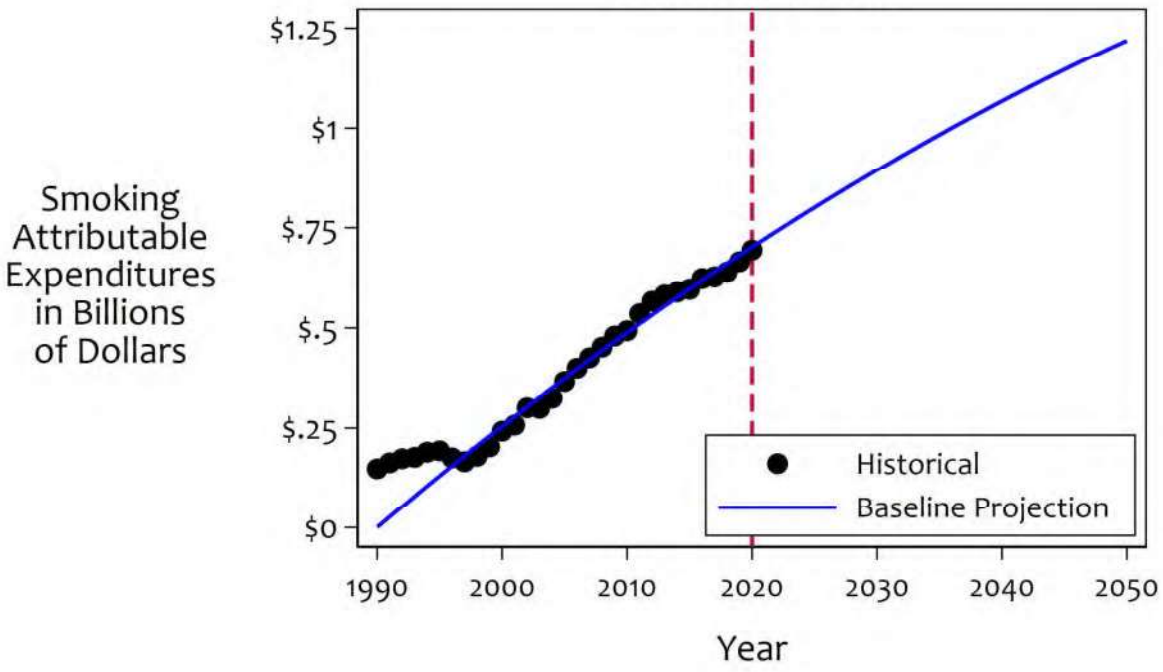
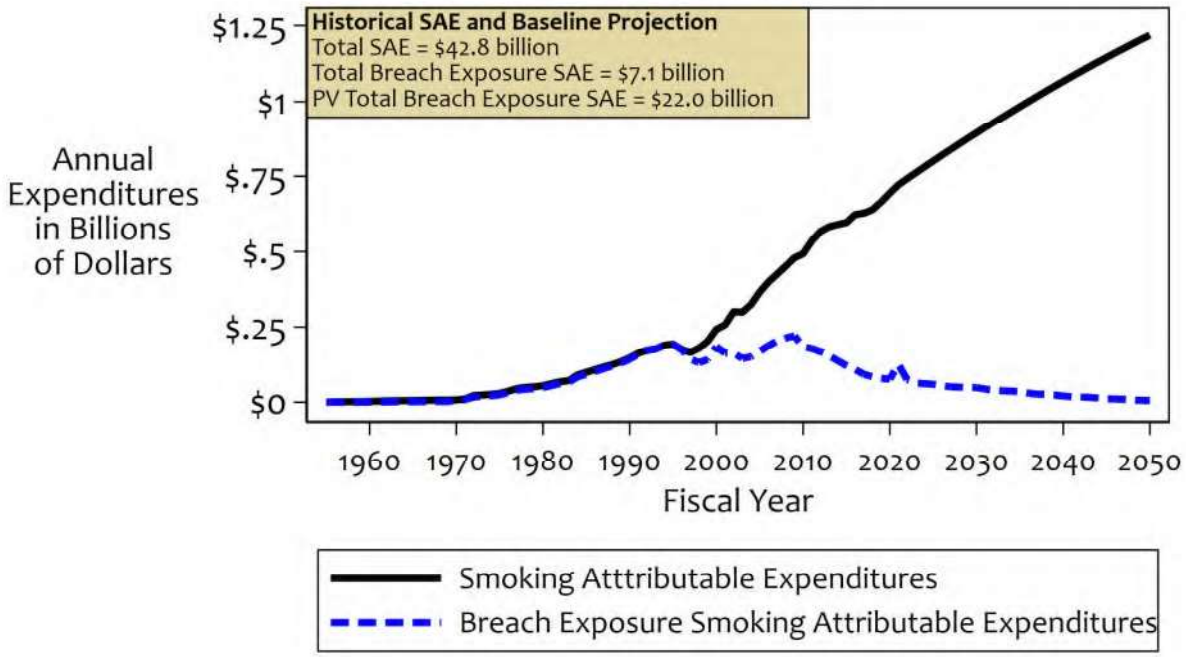


Figure 8: Smoking Attributable Expenditures and Breach Exposure Period 1954-1996
Smoking Attributable Expenditures in Nova Scotia



Nunavut

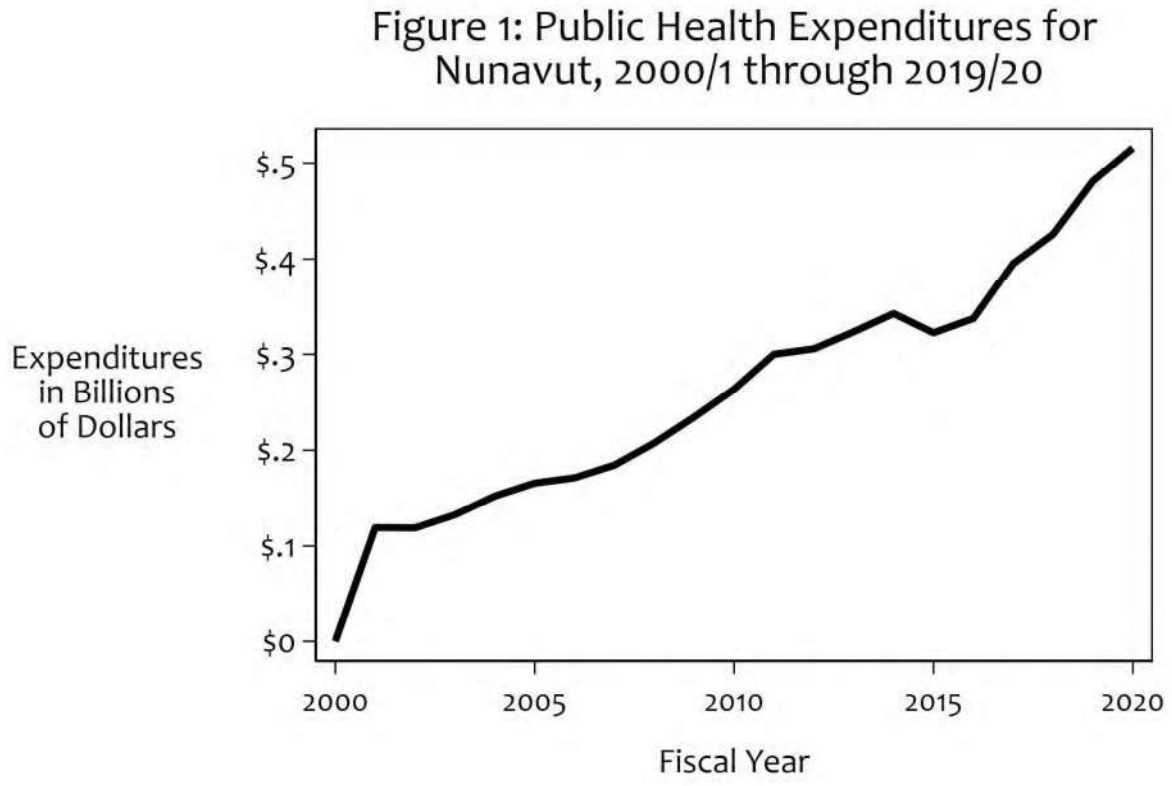
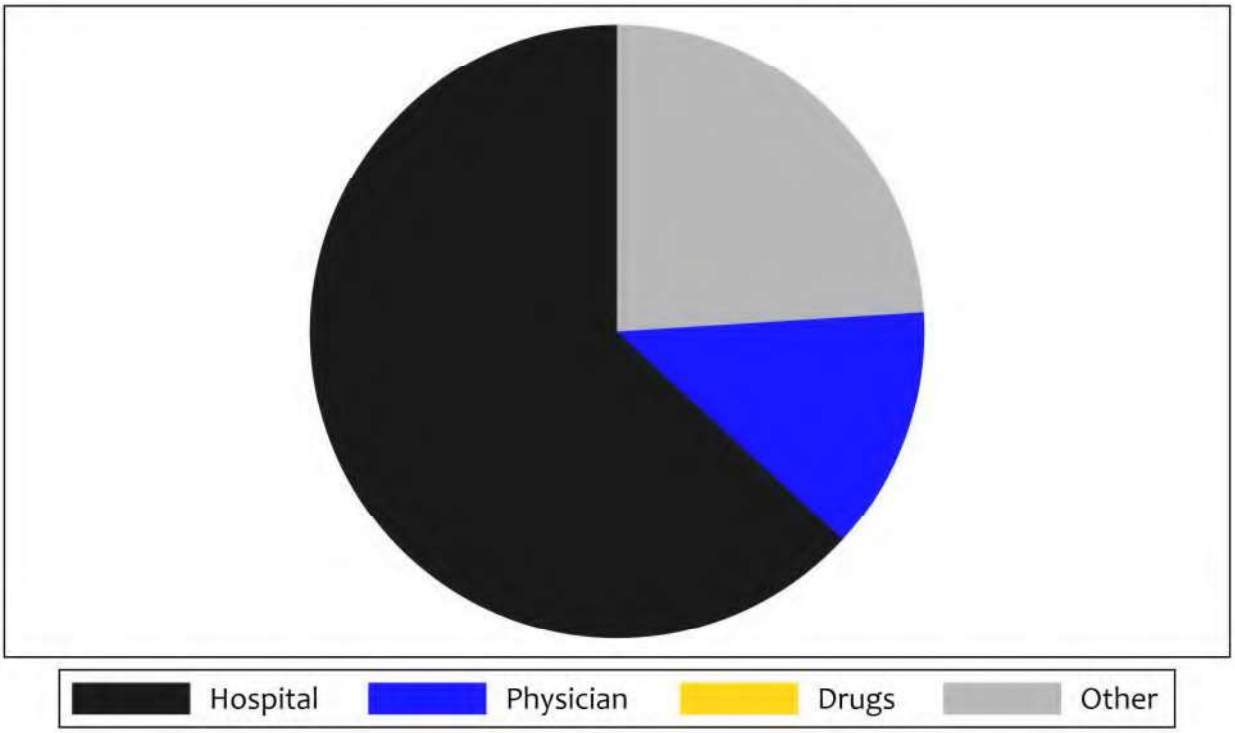
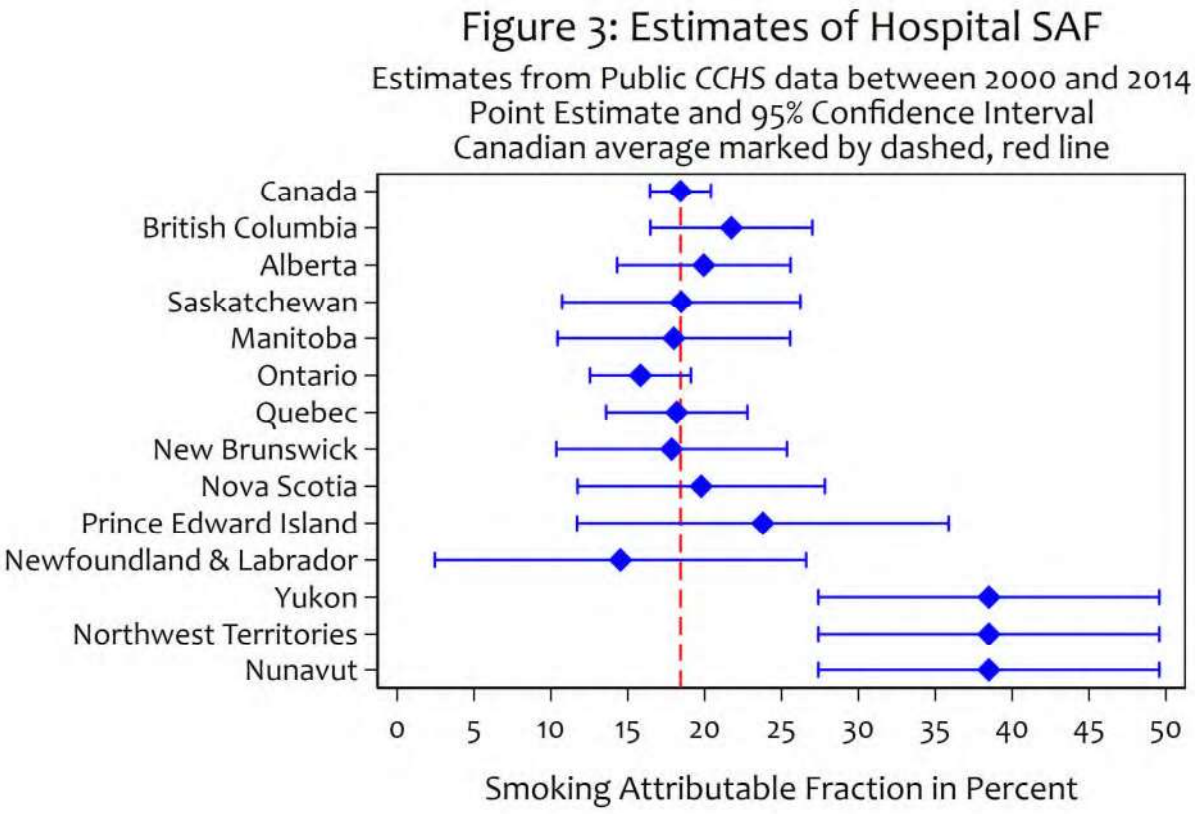


Figure 1: Public Health Expenditures for Nunavut, 2000/1 through 2019/20
Expenditures in Billions of Dollars
$.5
$.4
$.3
$.2
$.1
$0
2000
2005
2010
2015
2020
Fiscal Year

Figure 2: Share of Health Expenditures in Nunavut, 2000/1 through 2019/20

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Canadian average marked by dashed, red line
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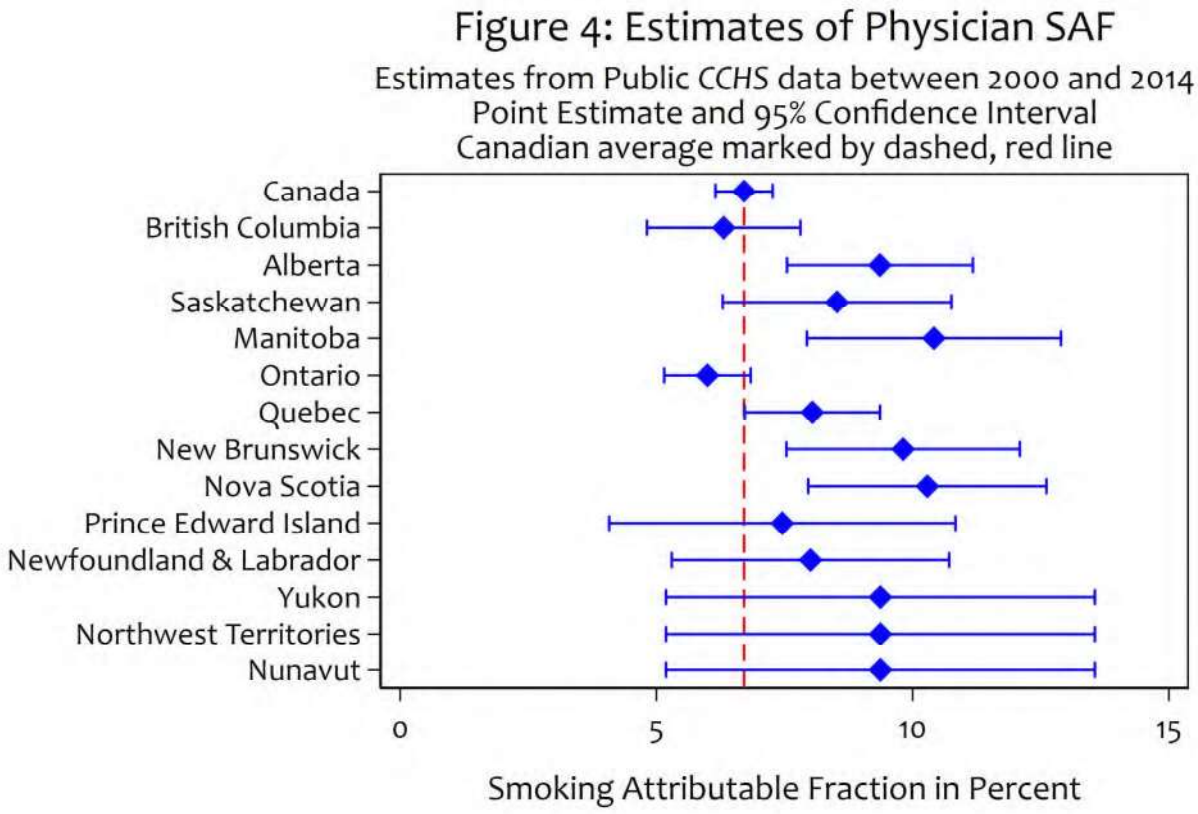
Ontario
Quebec
New Brunswick
Nova Scotia
Prince Edward Island
Newfoundland & Labrador
Yukon
Northwest Territories
Nunavut
0
5
10
15
20
25
30
35
40
45
50
Smoking Attributable Fraction in Percent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Point Estimate and 95% Confidence Interval
Canadian average marked by dashed, red line
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British Columbia
Alberta
Saskatchewan
Manitoba
Ontario
Quebec
New Brunswick
Nova Scotia
Prince Edward Island
Newfoundland & Labrador
Yukon
Northwest Territories
Nunavut
0
5
10
15
Smoking Attributable Fraction in Percent

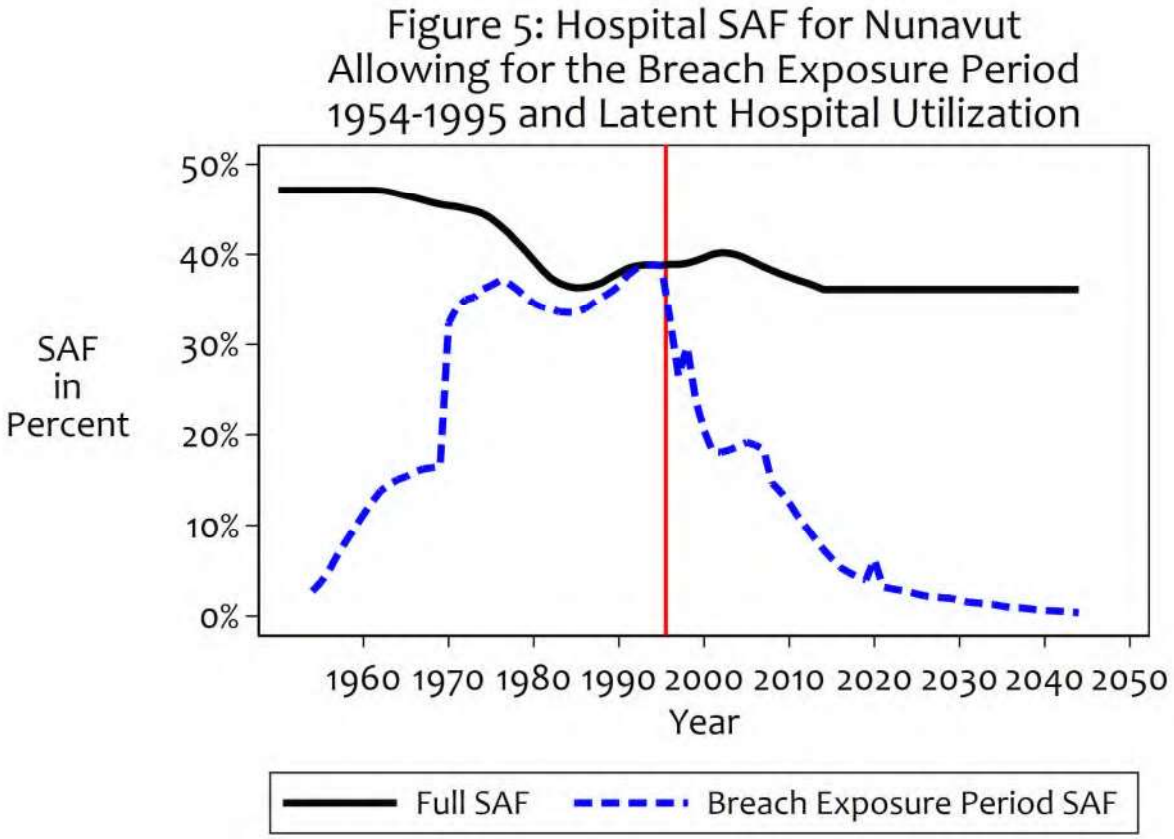


Figure 5: Hospital SAF for Nunavut
Allowing for the Breach Exposure Period
1954-1995 and Latent Hospital Utilization
SAF
in
Percent
50%
40%
30%
20%
10%
0%
1960 1970 1980 1990 2000 2010 2020 2030 2040 2050
Year
Full SAF
Breach Exposure Period SAF

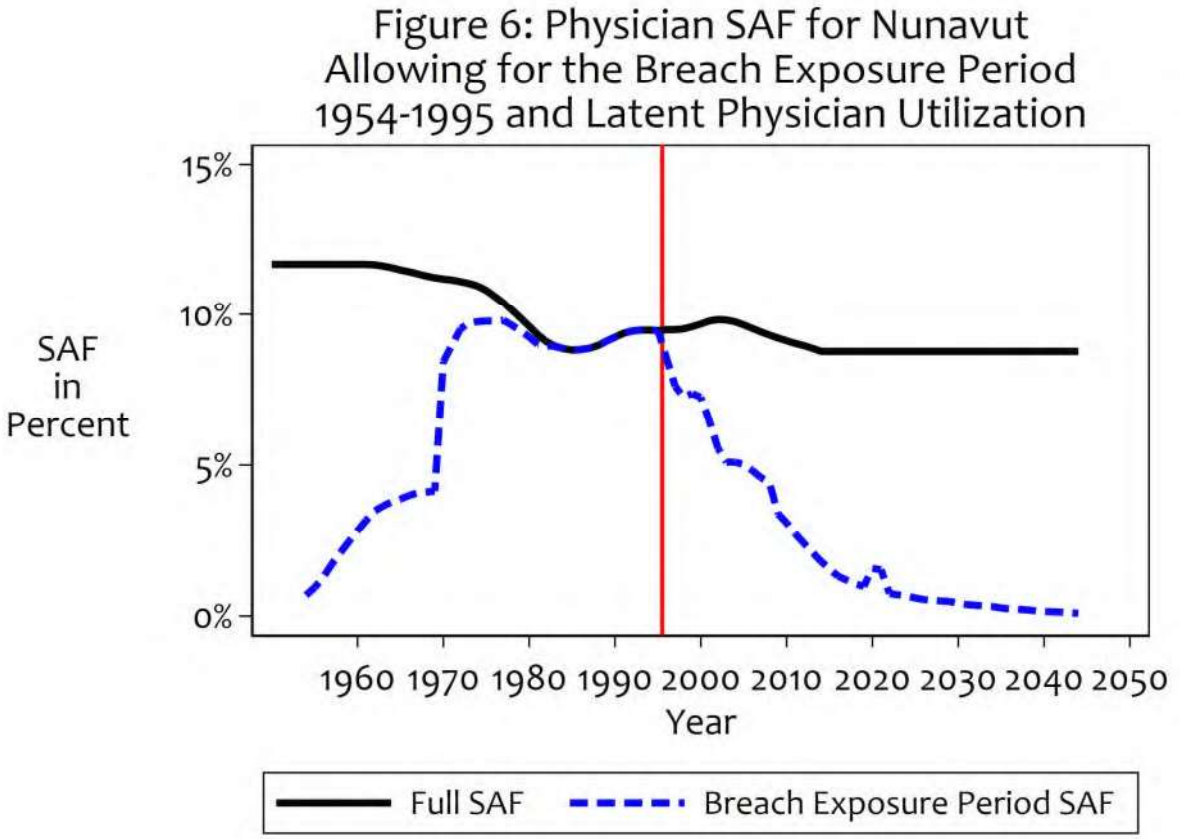


Figure 6: Physician SAF for Nunavut
Allowing for the Breach Exposure Period
1954-1995 and Latent Physician Utilization
SAF
in
Percent
15%
10%
5%
0%
1960 1970 1980 1990 2000 2010 2020 2030 2040 2050
Year
Full SAF
Breach Exposure Period SAF

Figure 7: Historical and Projected Smoking Attributable Expenditures for Nunavut

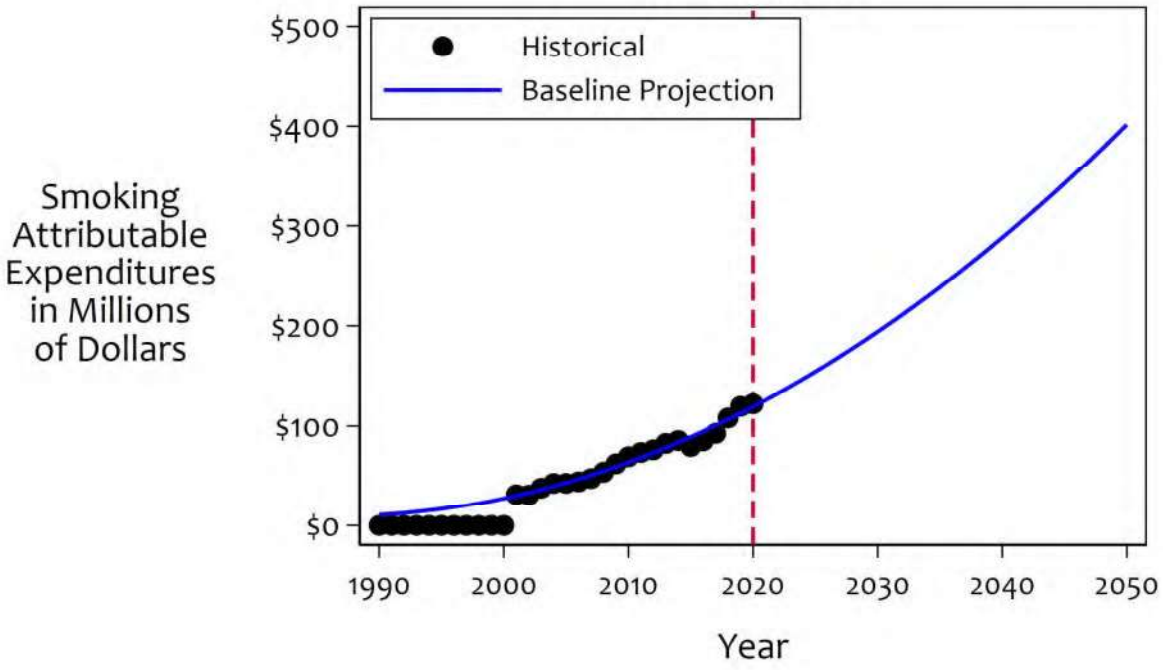
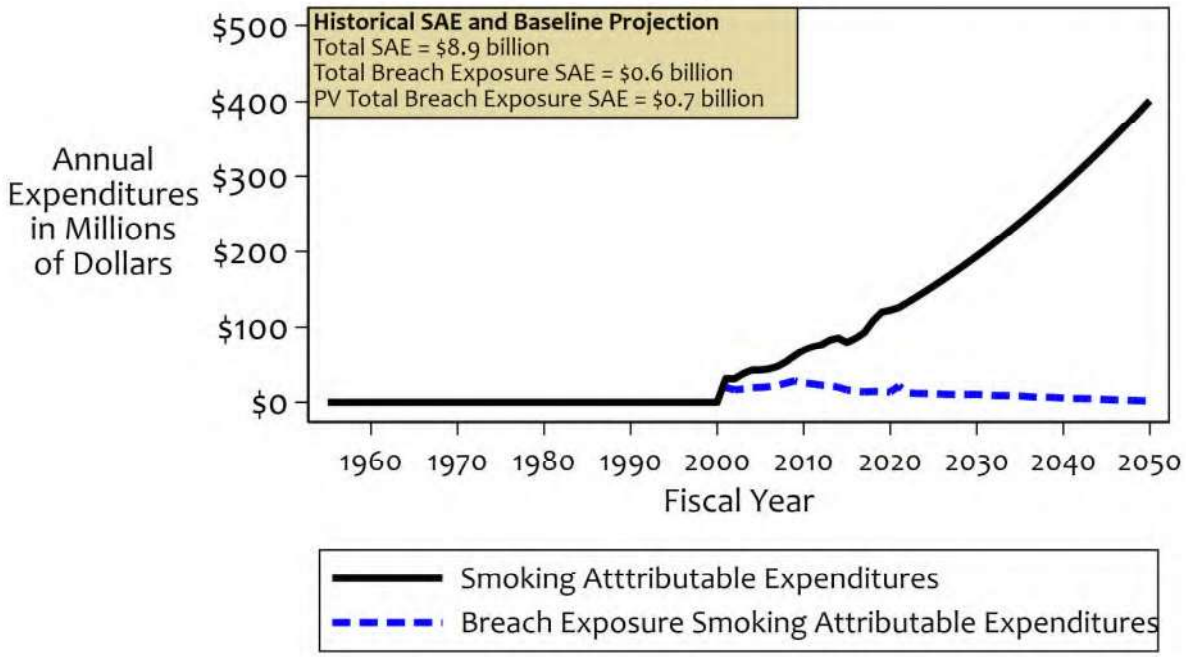


Figure 8: Smoking Attributable Expenditures and Breach Exposure Period 1954-1996
Smoking Attributable Expenditures in Nunavut



Ontario

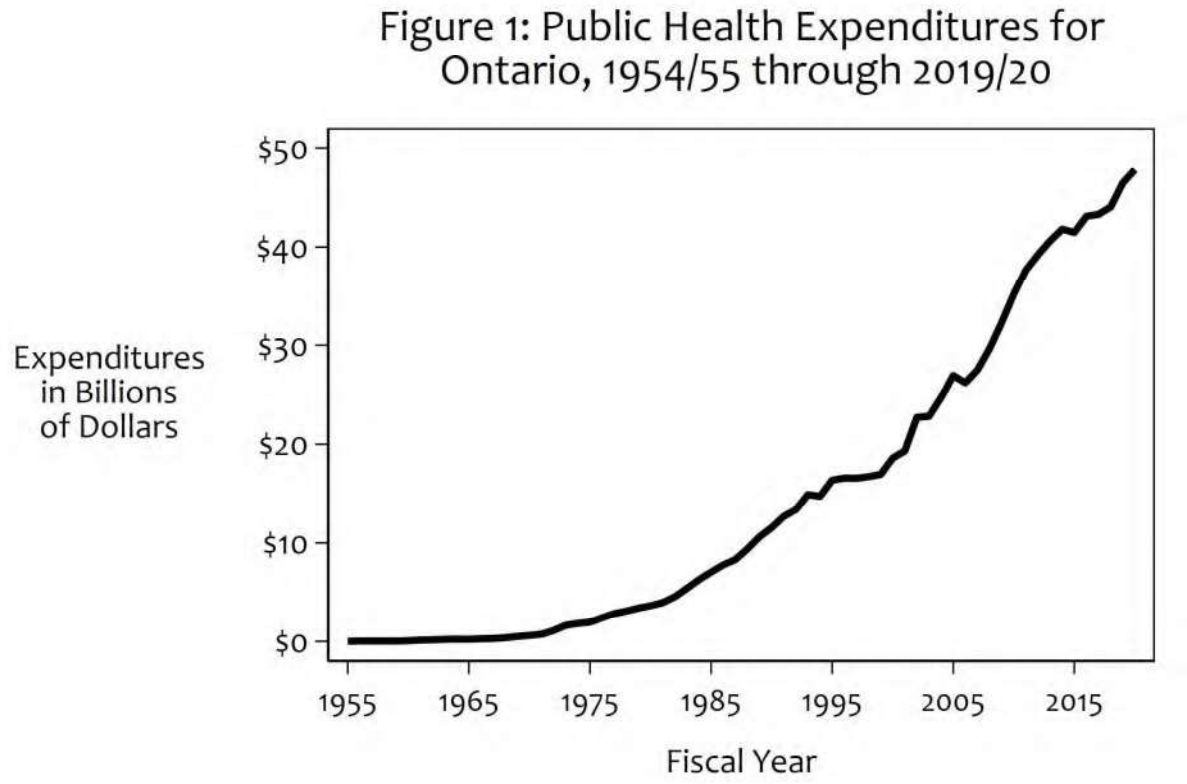
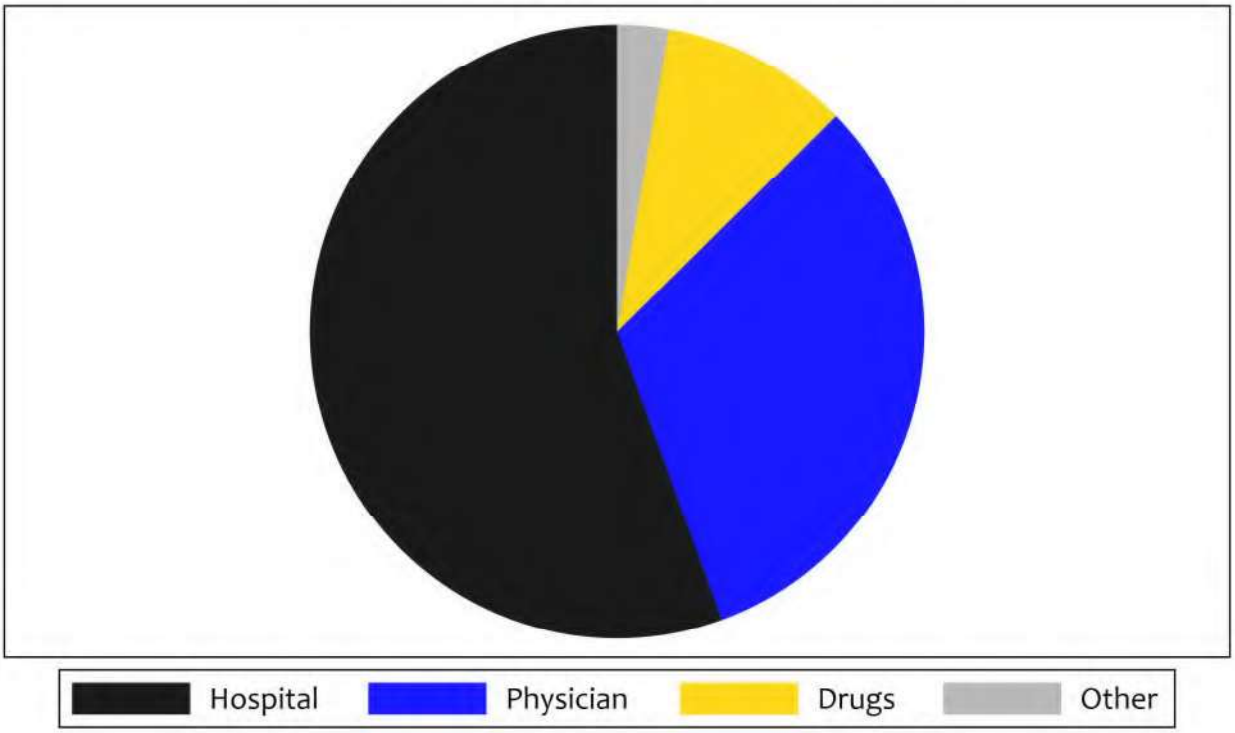


Figure 1: Public Health Expenditures for Ontario, 1954/55 through 2019/20
Expenditures in Billions of Dollars
$50
$40
$30
$20
$10
$0
1955
1965
1975
1985
1995
2005
2015
Fiscal Year

Figure 2: Share of Health Expenditures in Ontario, 1954/55 through 2019/20



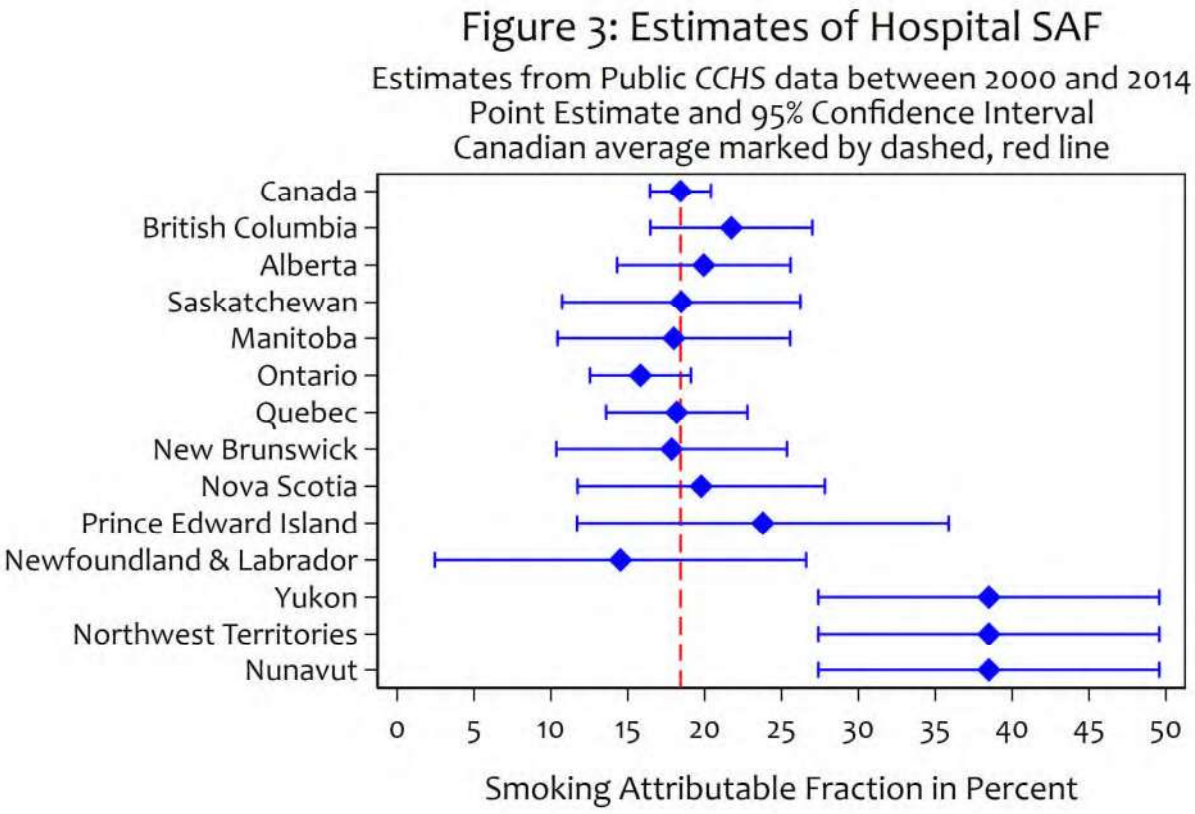


Figure 3: Estimates of Hospital SAF
Estimates from Public CCHS data between 2000 and 2014
Point Estimate and 95% Confidence Interval
Canadian average marked by dashed, red line
Canada
British Columbia
Alberta
Saskatchewan
Manitoba
Ontario
Quebec
New Brunswick
Nova Scotia
Prince Edward Island
Newfoundland & Labrador
Yukon
Northwest Territories
Nunavut
0
5
10
15
20
25
30
35
40
45
50
Smoking Attributable Fraction in Percent

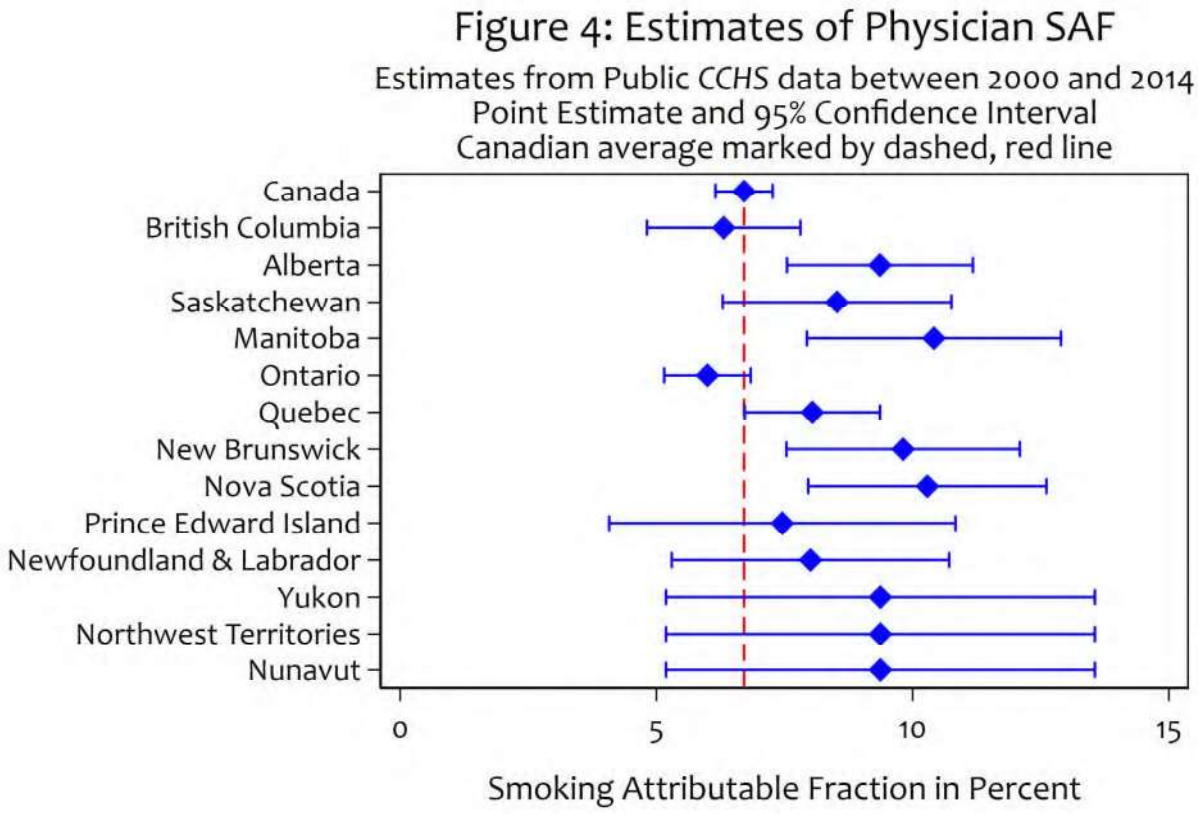


Figure 4: Estimates of Physician SAF
Estimates from Public CCHS data between 2000 and 2014
Point Estimate and 95% Confidence Interval
Canadian average marked by dashed, red line
Canada
British Columbia
Alberta
Saskatchewan
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Ontario
Quebec
New Brunswick
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Prince Edward Island
Newfoundland & Labrador
Yukon
Northwest Territories
Nunavut
0
5
10
15
Smoking Attributable Fraction in Percent

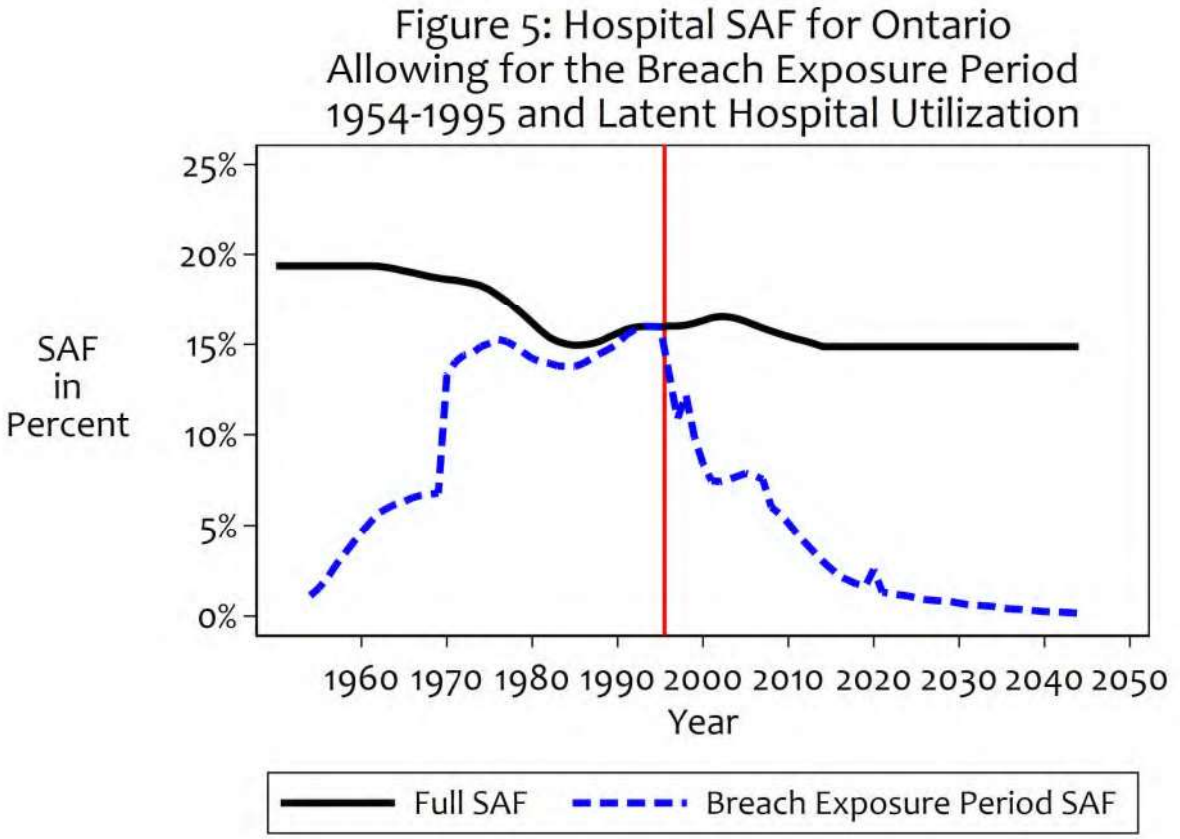


Figure 5: Hospital SAF for Ontario
Allowing for the Breach Exposure Period
1954-1995 and Latent Hospital Utilization
SAF
in
Percent
25%
20%
15%
10%
5%
0%
1960 1970 1980 1990 2000 2010 2020 2030 2040 2050
Year
Full SAF
Breach Exposure Period SAF

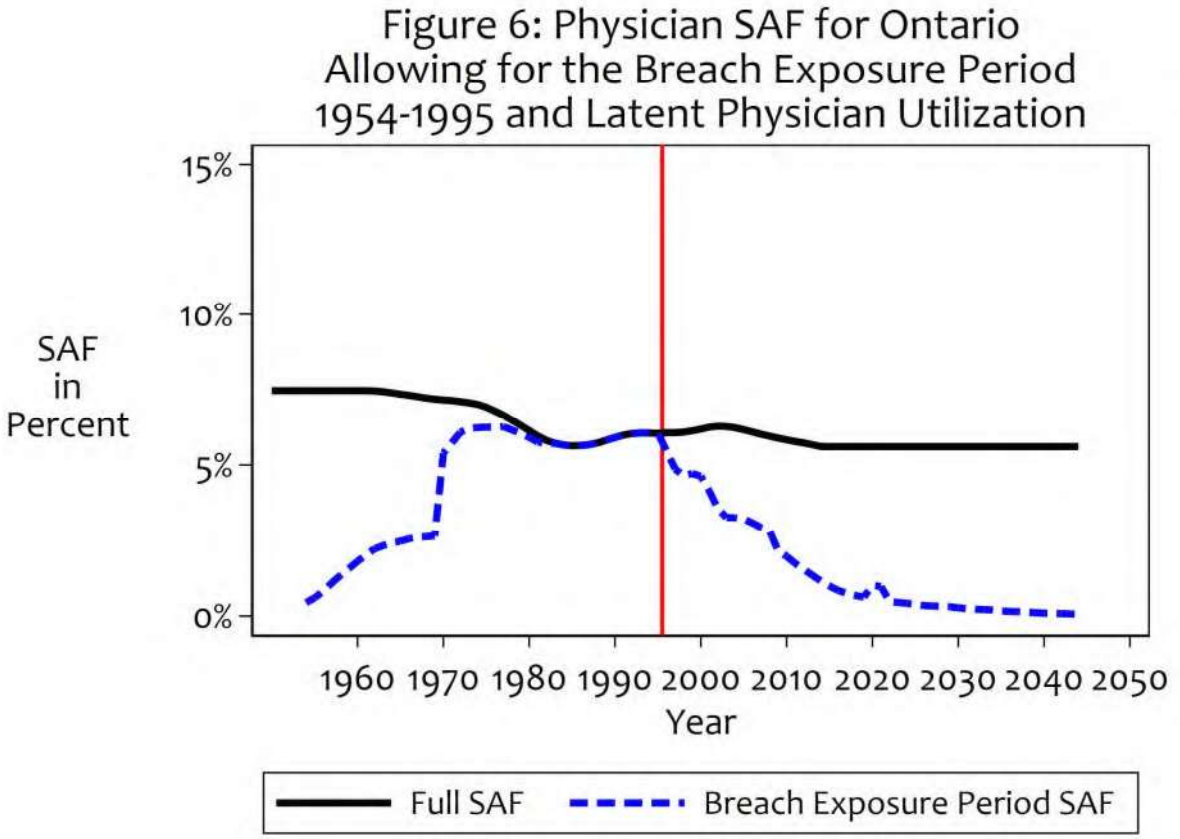


Figure 6: Physician SAF for Ontario
Allowing for the Breach Exposure Period
1954-1995 and Latent Physician Utilization
SAF
in
Percent
15%
10%
5%
0%
1960 1970 1980 1990 2000 2010 2020 2030 2040 2050
Year
Full SAF
Breach Exposure Period SAF

Figure 7: Historical and Projected Smoking Attributable Expenditures for Ontario

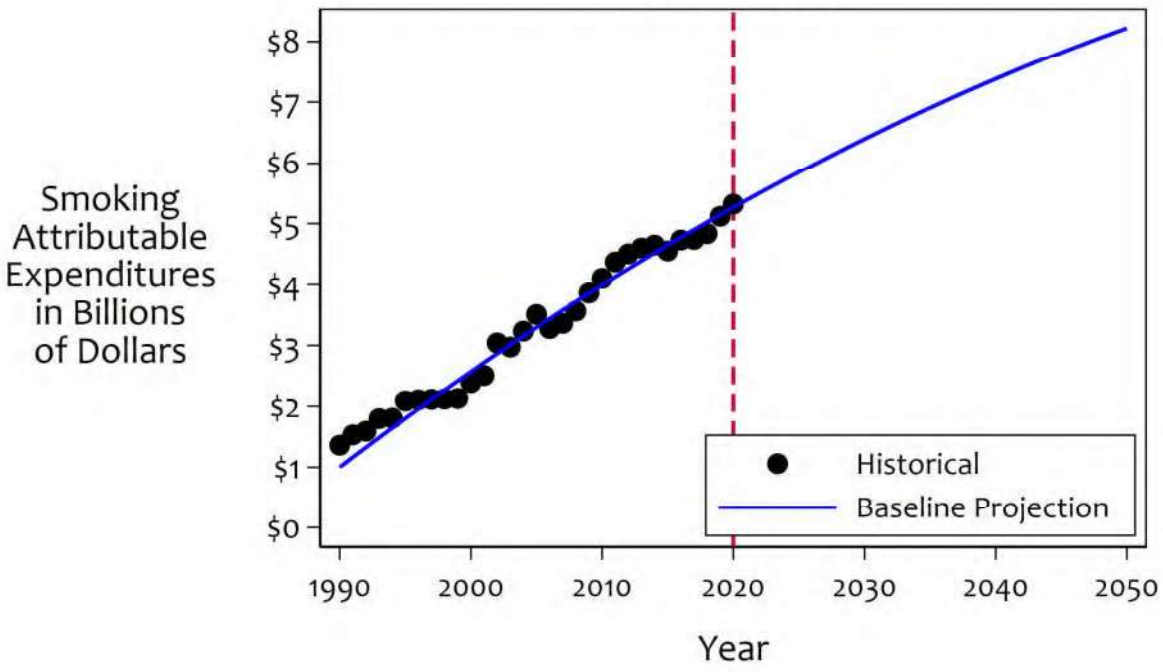
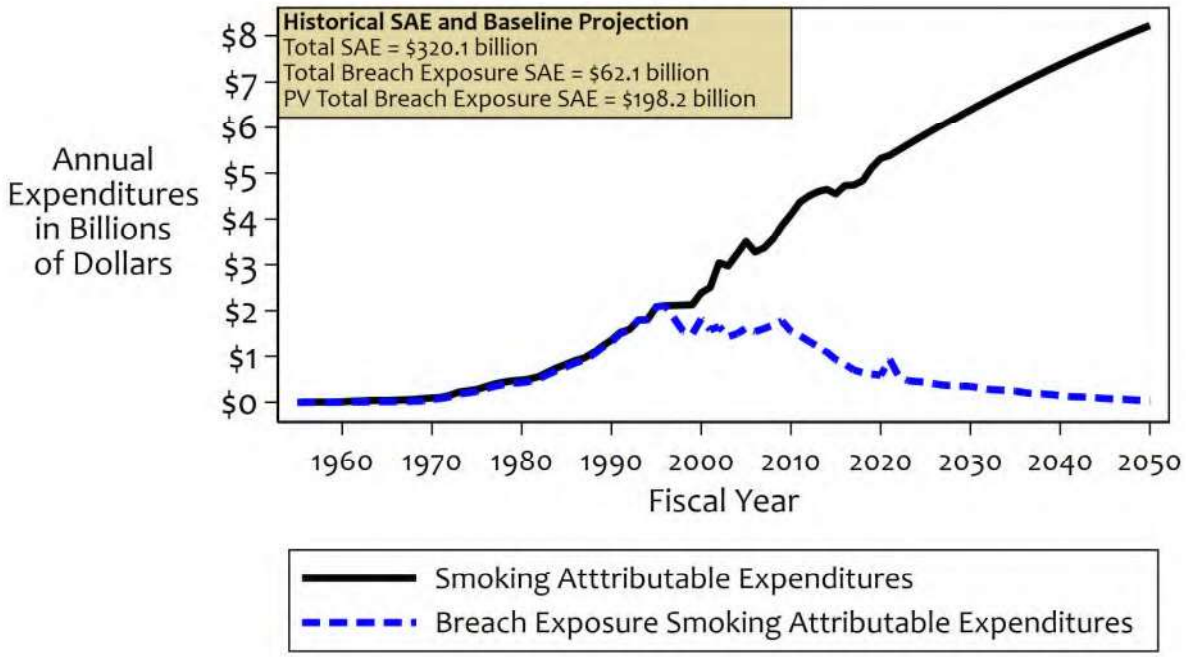


Figure 8: Smoking Attributable Expenditures and Breach Exposure Period 1954-1996
Smoking Attributable Expenditures in Ontario



Prince Edward Island

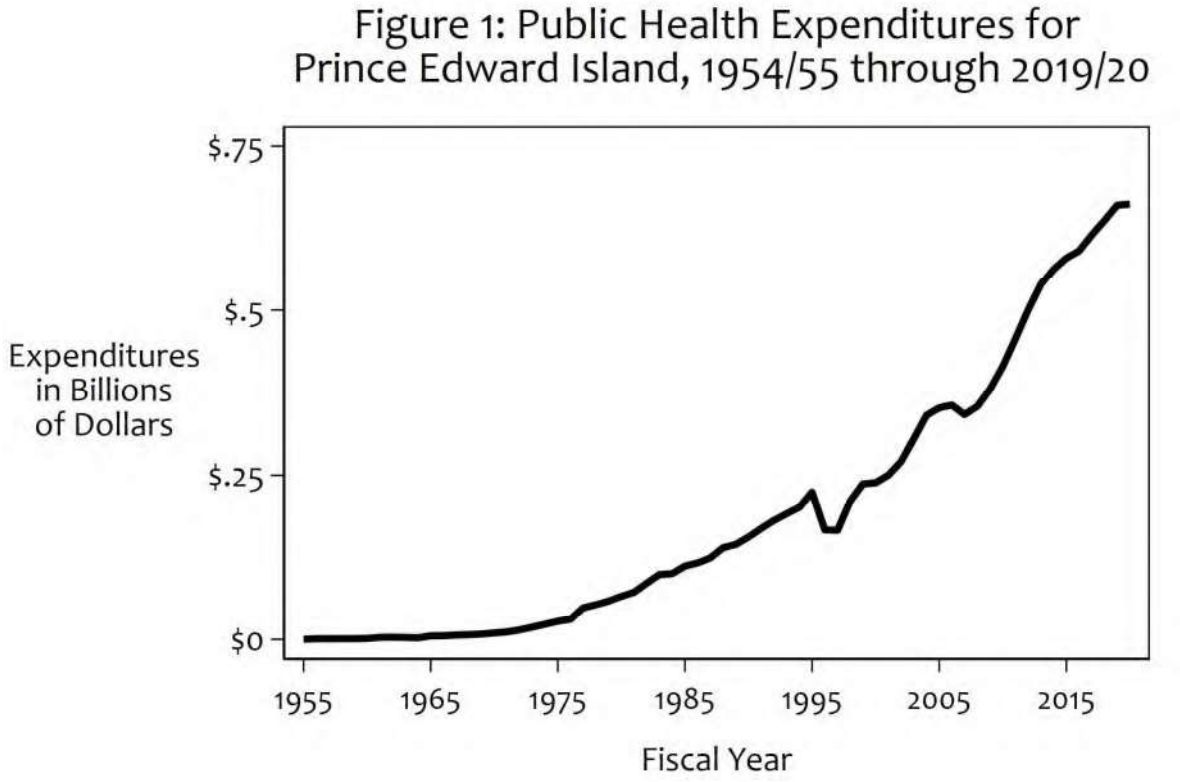
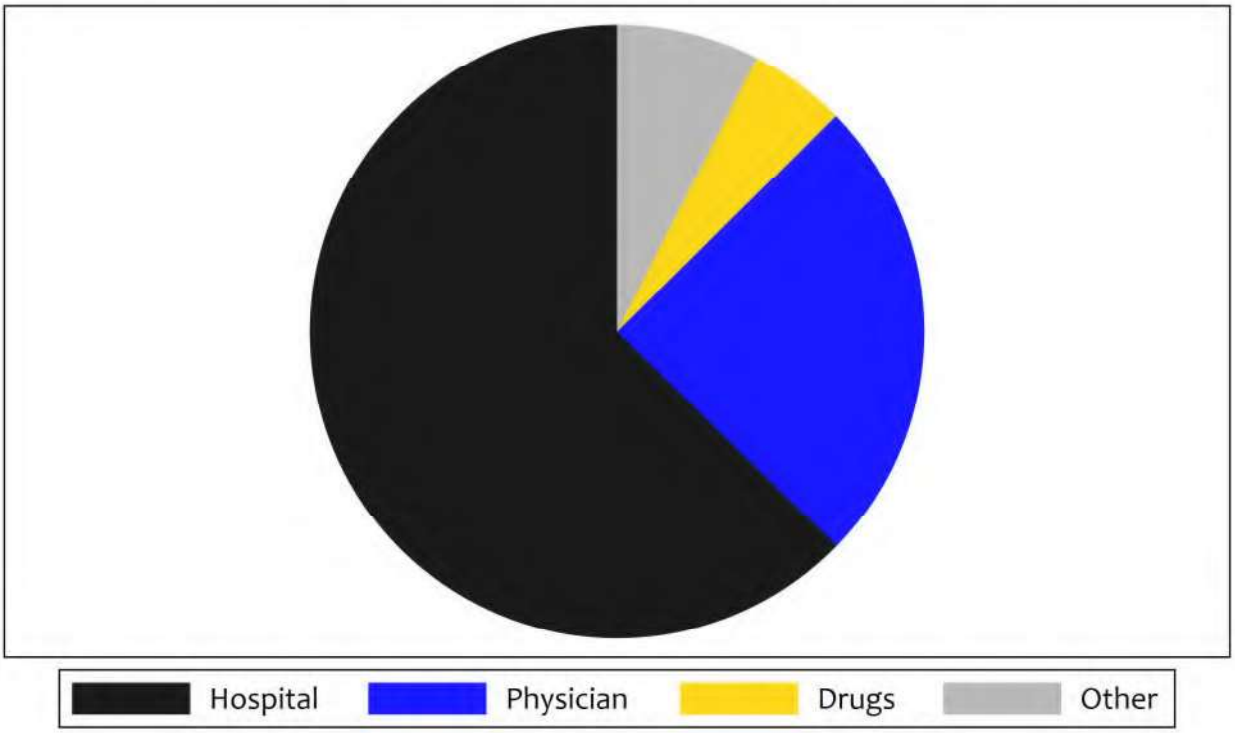
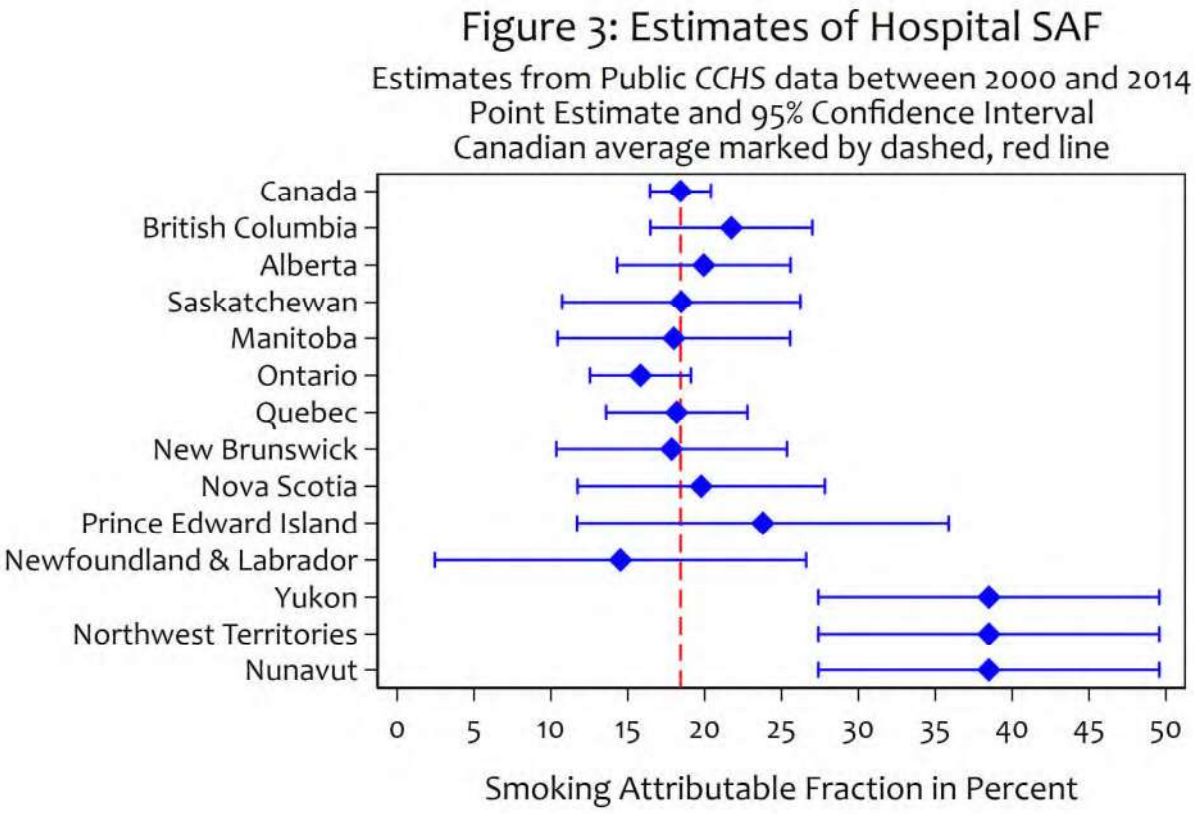


Figure 2: Share of Health Expenditures in Prince Edward Island, 1954/55 through 2019/20

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Canadian average marked by dashed, red line
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Northwest Territories
Nunavut
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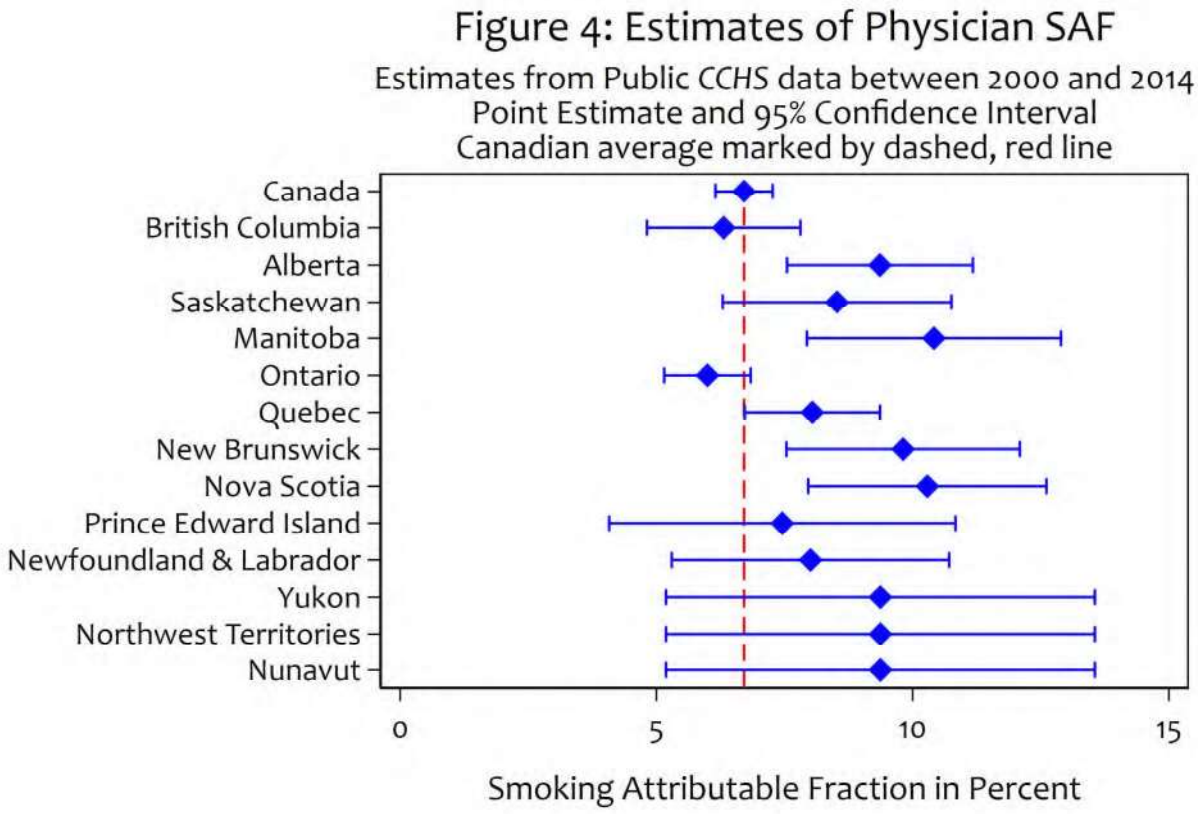
Smoking Attributable Fraction in Percent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0
5
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Smoking Attributable Fraction in Percent

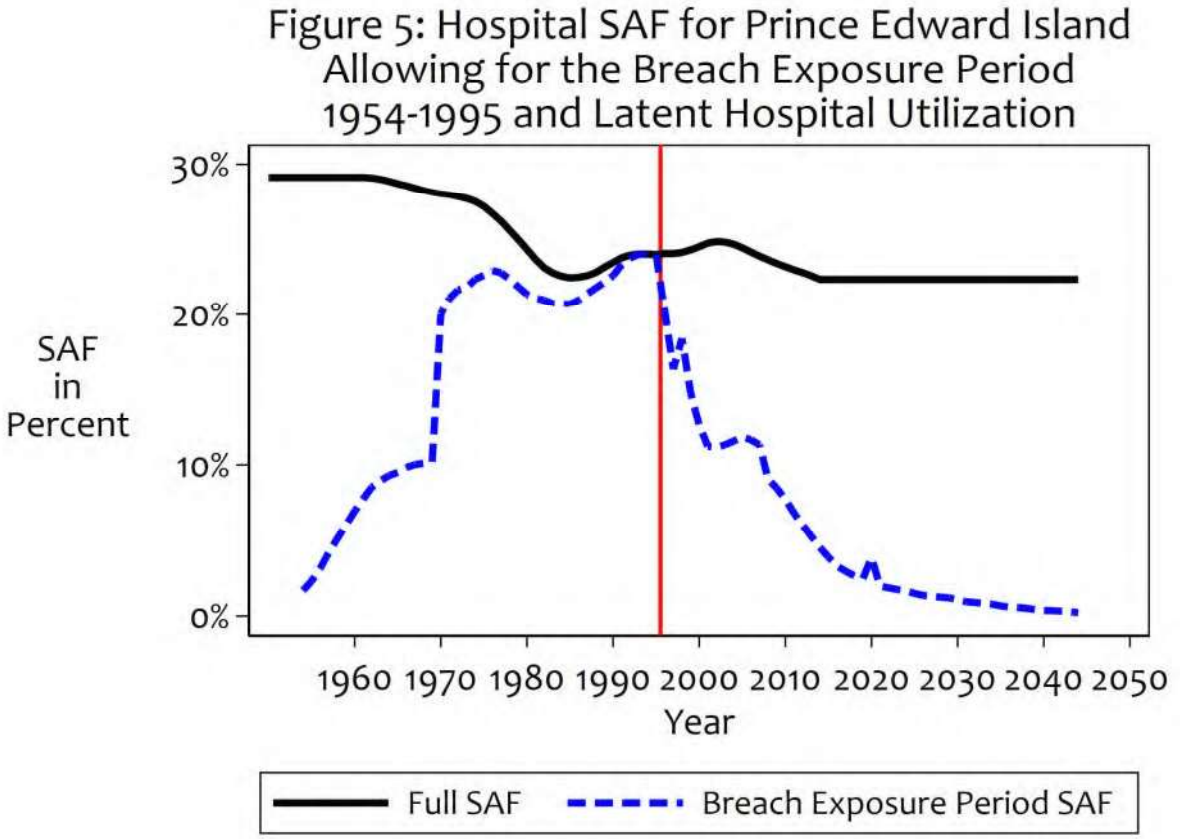


Figure 5: Hospital SAF for Prince Edward Island
Allowing for the Breach Exposure Period
1954-1995 and Latent Hospital Utilization
SAF
in
Percent
30%
20%
10%
0%
1960 1970 1980 1990 2000 2010 2020 2030 2040 2050
Year
Full SAF
Breach Exposure Period SAF

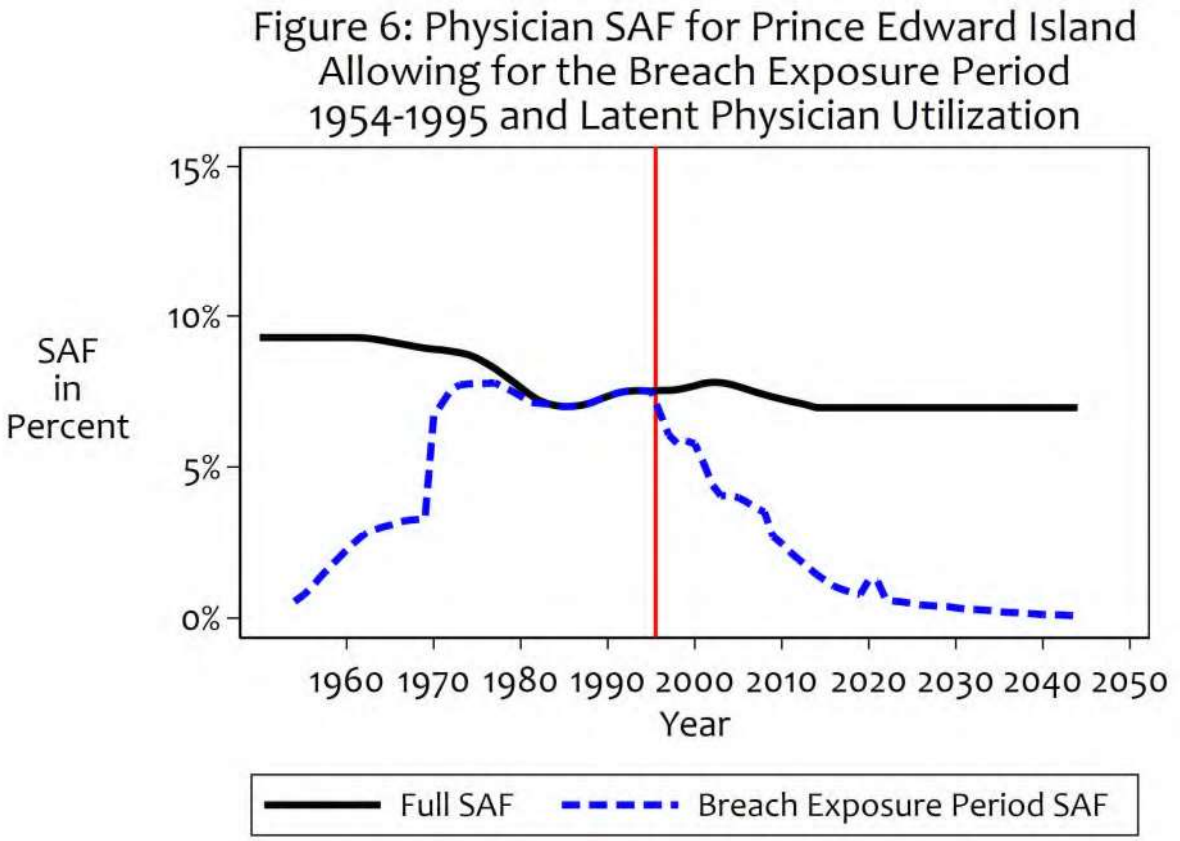


Figure 6: Physician SAF for Prince Edward Island
Allowing for the Breach Exposure Period
1954-1995 and Latent Physician Utilization
15%
10%
5%
0%
SAF
in
Percent
1960 1970 1980 1990 2000 2010 2020 2030 2040 2050
Year
Full SAF
Breach Exposure Period SAF

Figure 7: Historical and Projected Smoking Attributable Expenditures for Prince Edward Island

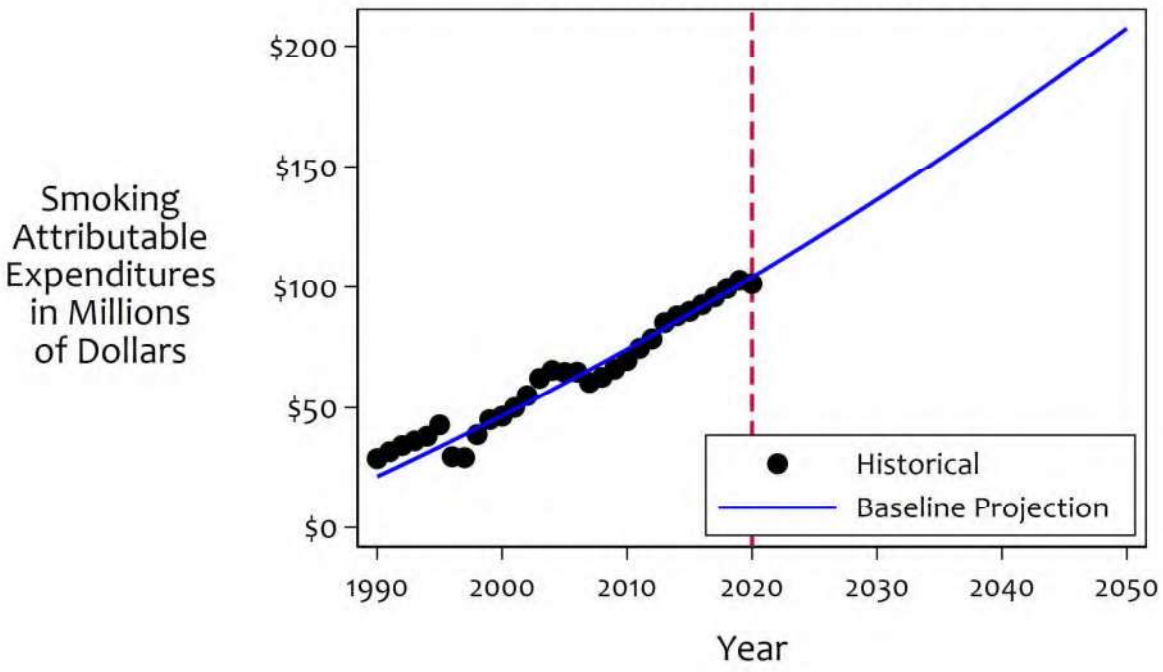
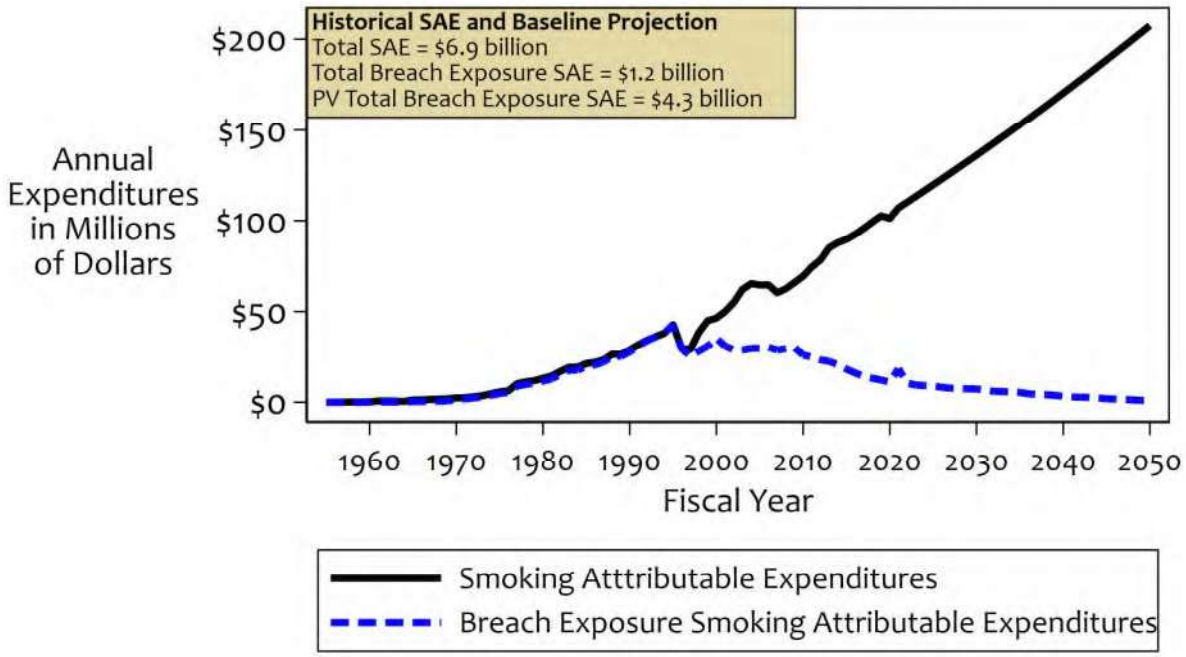


Figure 8: Smoking Attributable Expenditures and Breach Exposure Period 1954-1996
Smoking Attributable Expenditures in Prince Edward Island



Quebec

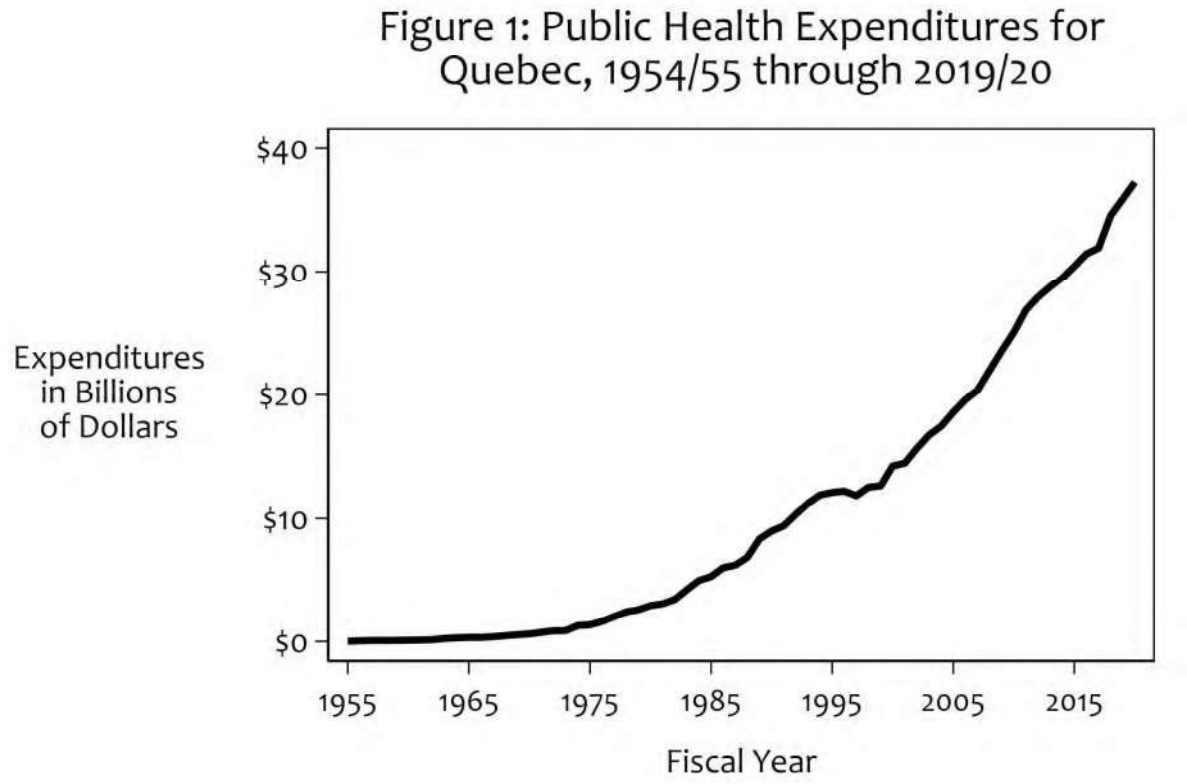
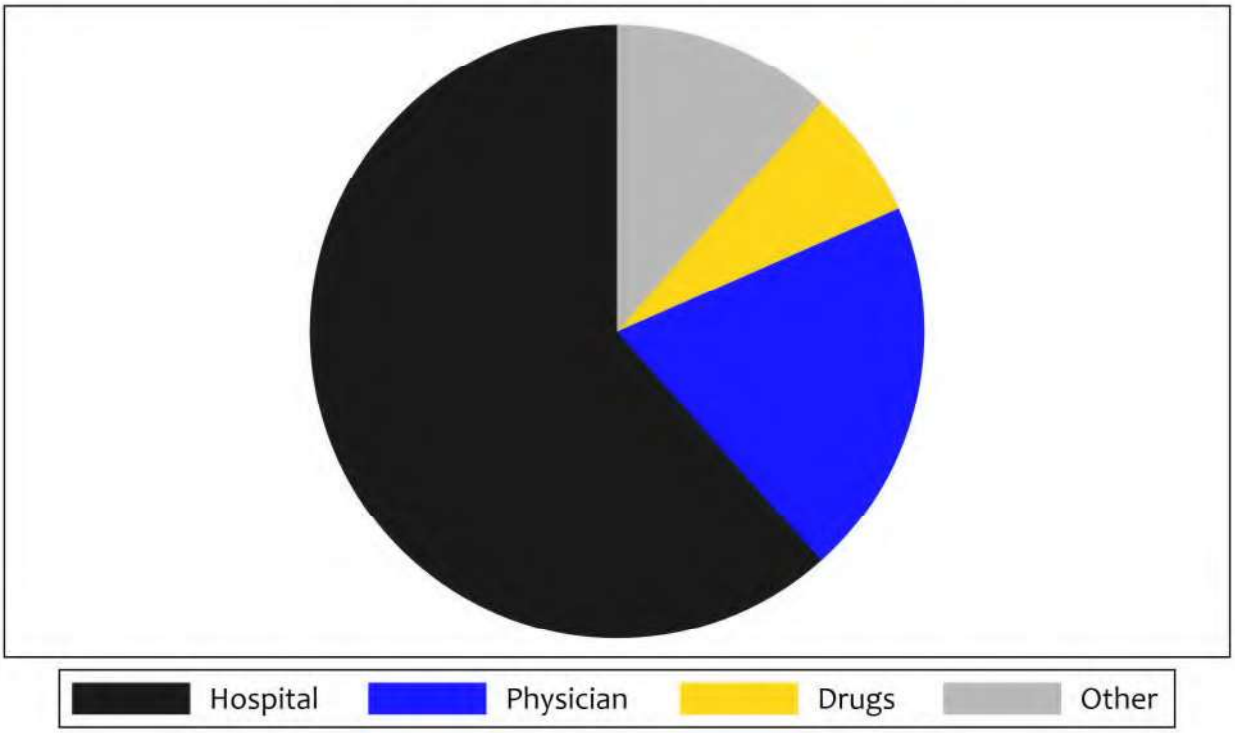
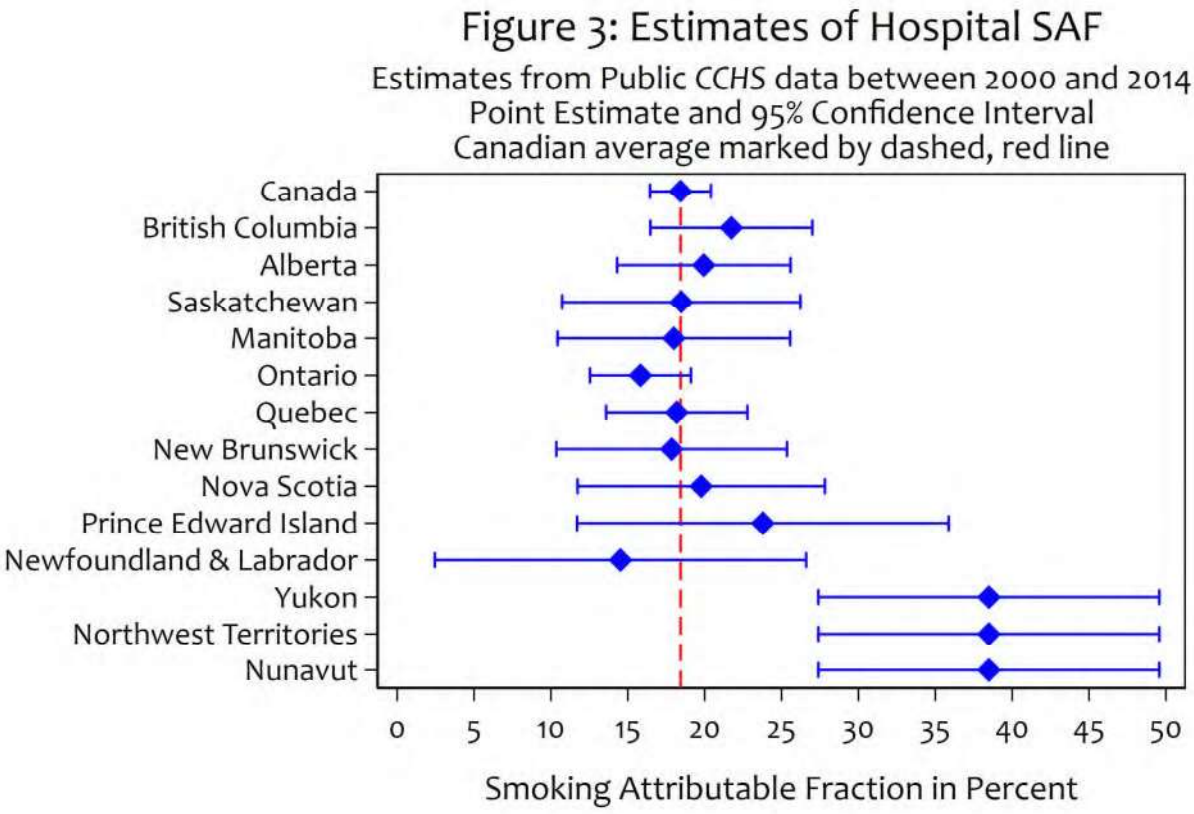


Figure 1: Public Health Expenditures for Quebec, 1954/55 through 2019/20
Expenditures in Billions of Dollars
$40
$30
$20
$10
$0
1955
1965
1975
1985
1995
2005
2015
Fiscal Year

Figure 2: Share of Health Expenditures in Quebec, 1954/55 through 2019/20

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Canadian average marked by dashed, red line
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Manitoba
Ontario
Quebec
New Brunswick
Nova Scotia
Prince Edward Island
Newfoundland & Labrador
Yukon
Northwest Territories
Nunavut
0
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15
20
25
30
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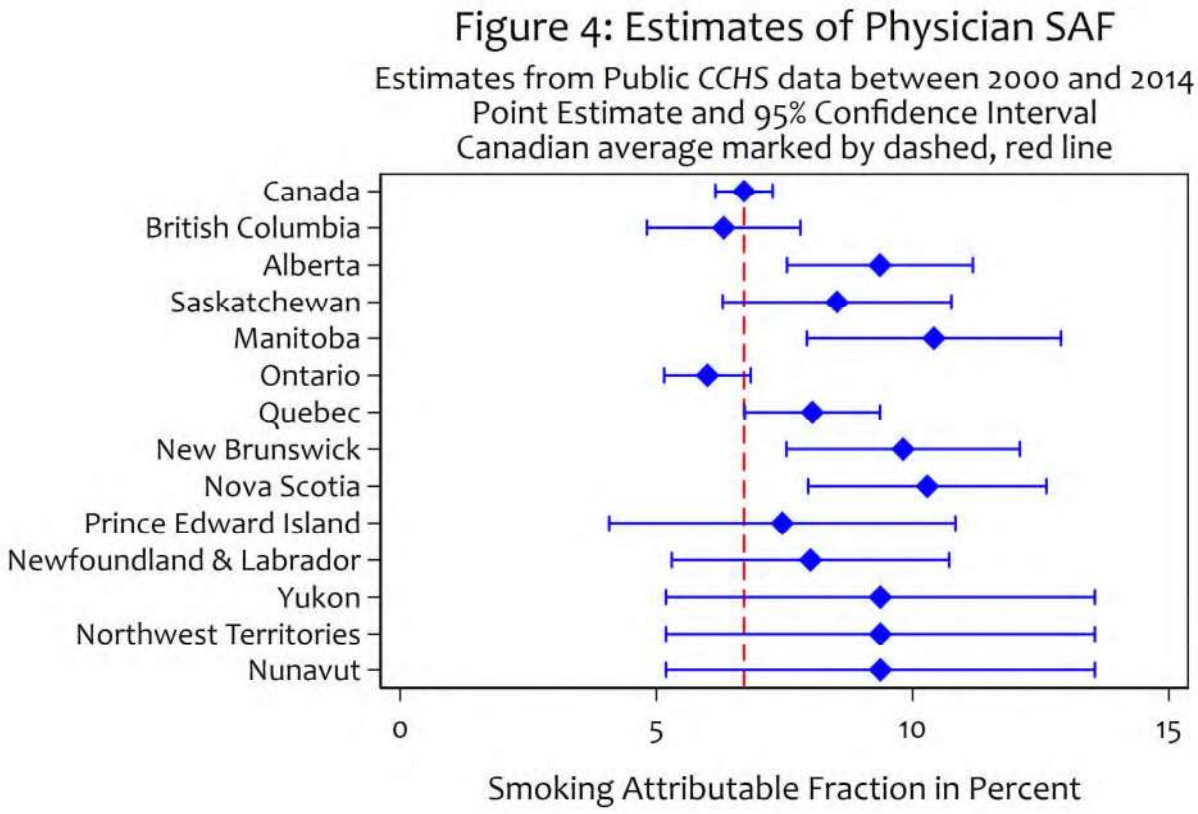
50
Smoking Attributable Fraction in Percent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Canadian average marked by dashed, red line
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British Columbia
Alberta
Saskatchewan
Manitoba
Ontario
Quebec
New Brunswick
Nova Scotia
Prince Edward Island
Newfoundland & Labrador
Yukon
Northwest Territories
Nunavut
0
5
10
15
Smoking Attributable Fraction in Percent

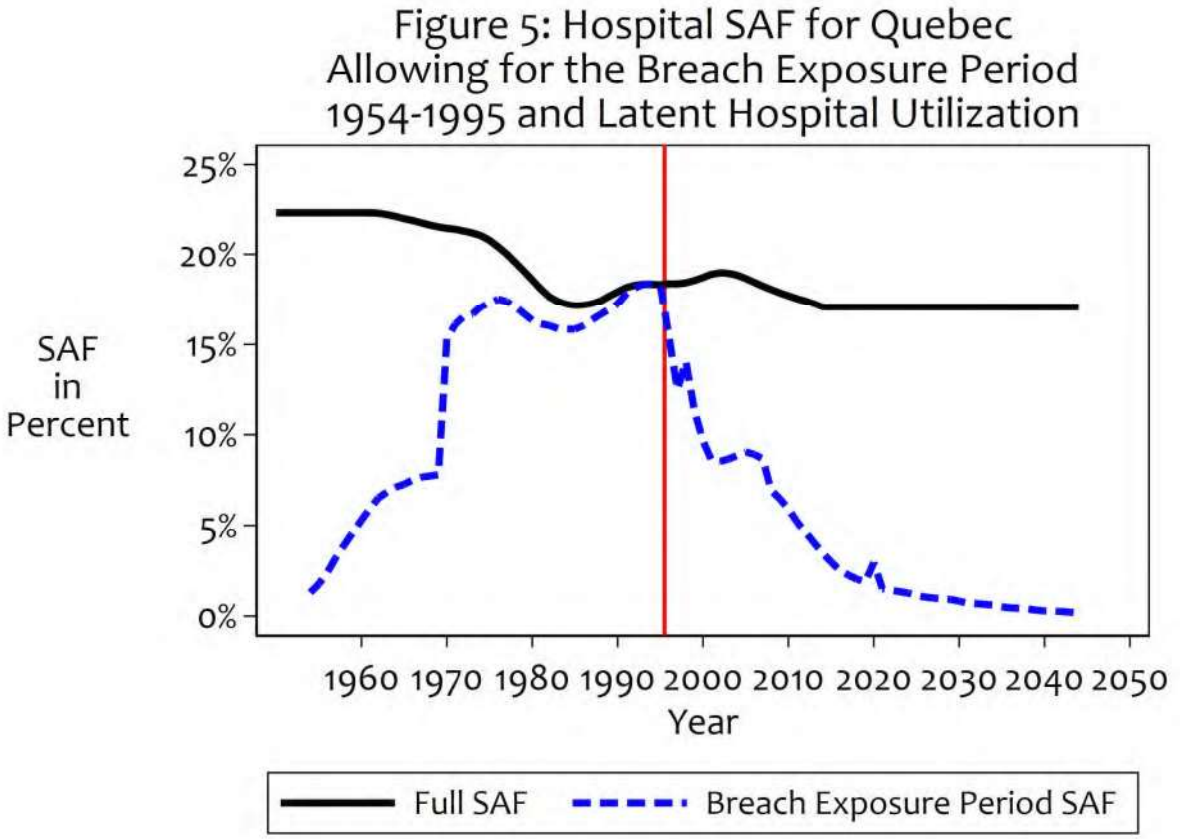


Figure 5: Hospital SAF for Quebec
Allowing for the Breach Exposure Period
1954-1995 and Latent Hospital Utilization
SAF
in
Percent
25%
20%
15%
10%
5%
0%
1960 1970 1980 1990 2000 2010 2020 2030 2040 2050
Year
Full SAF
Breach Exposure Period SAF

Figure 6: Physician SAF for Quebec
Allowing for the Breach Exposure Period
1954-1995 and Latent Physician Utilization

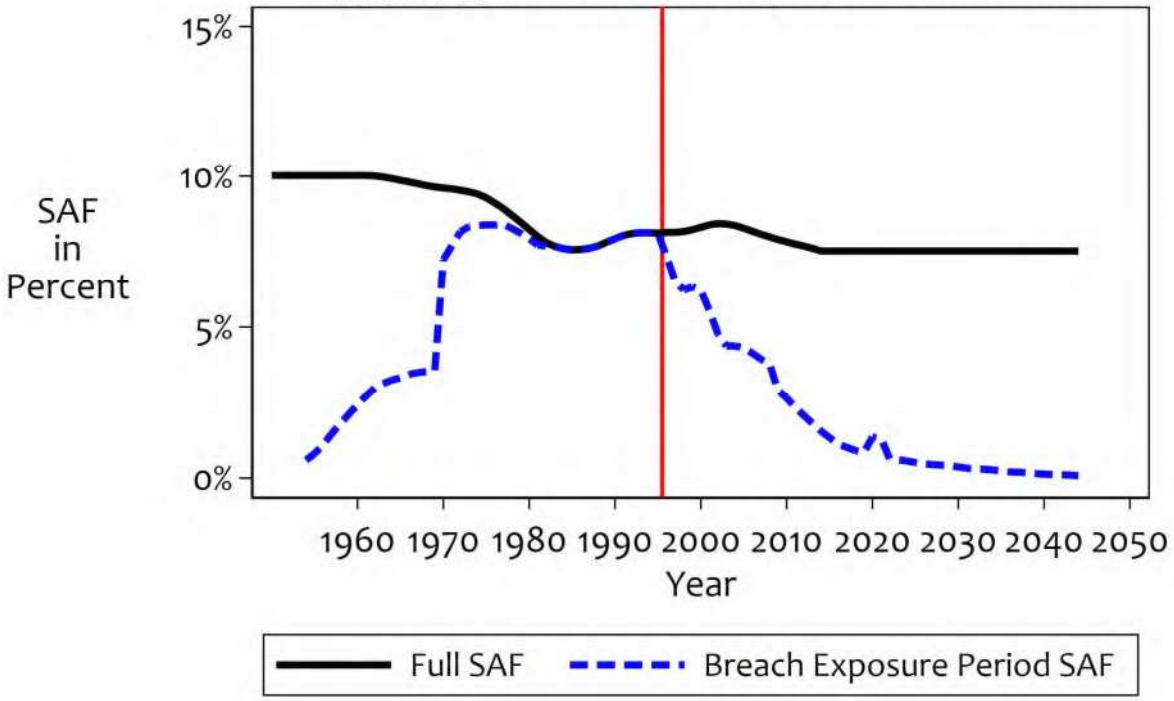


Figure 7: Historical and Projected Smoking Attributable Expenditures for Quebec

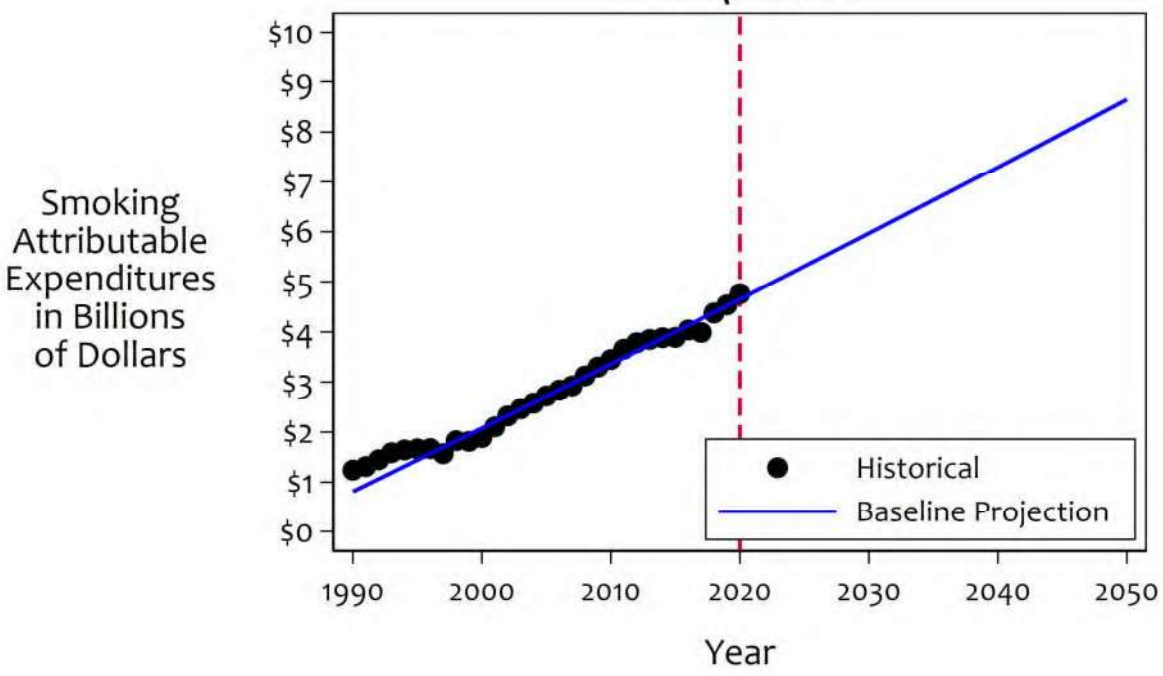
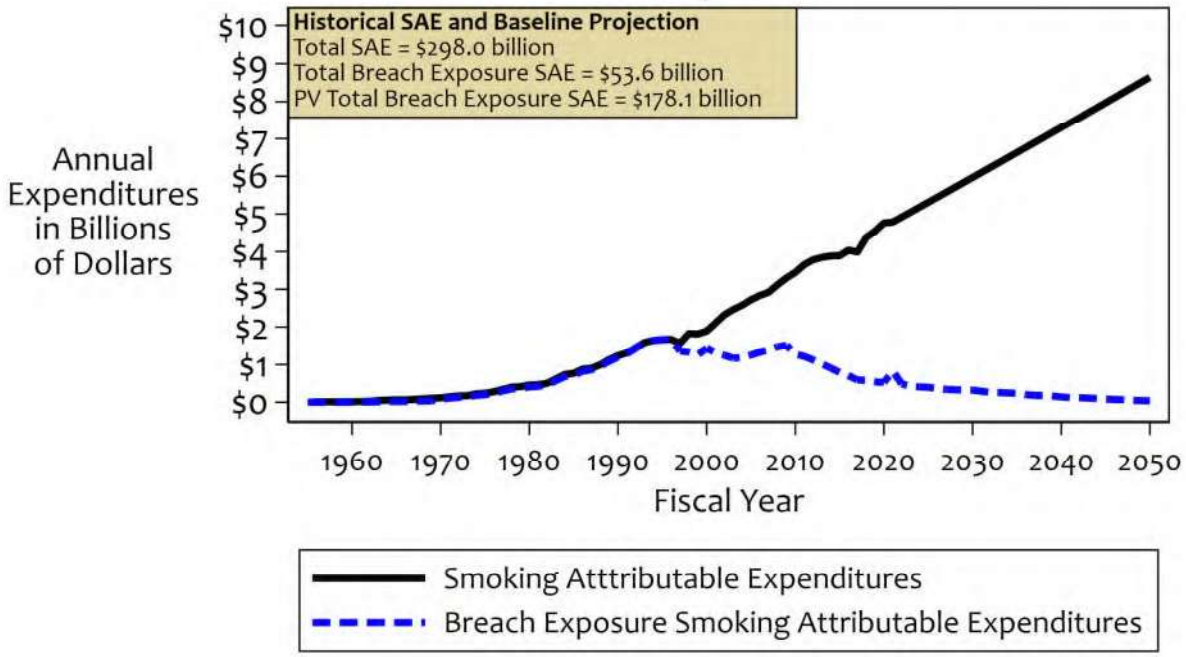


Figure 8: Smoking Attributable Expenditures and Breach Exposure Period 1954-1996
Smoking Attributable Expenditures in Quebec



Saskatchewan

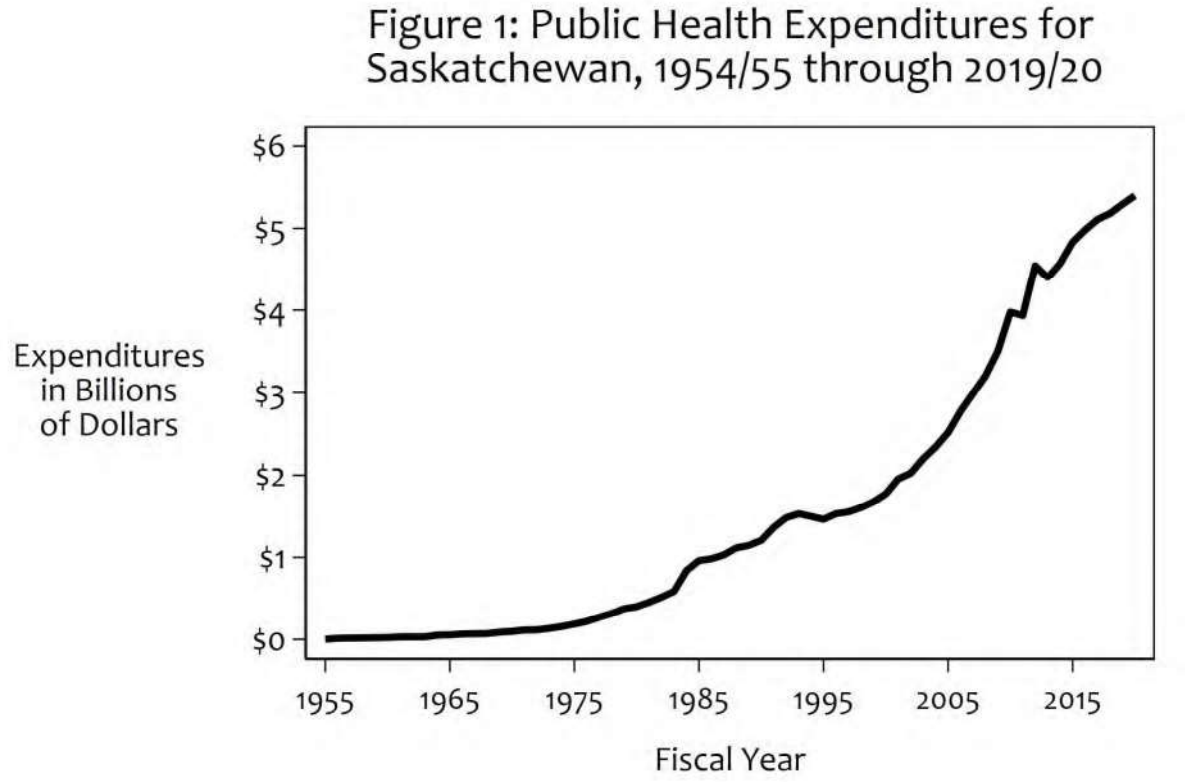
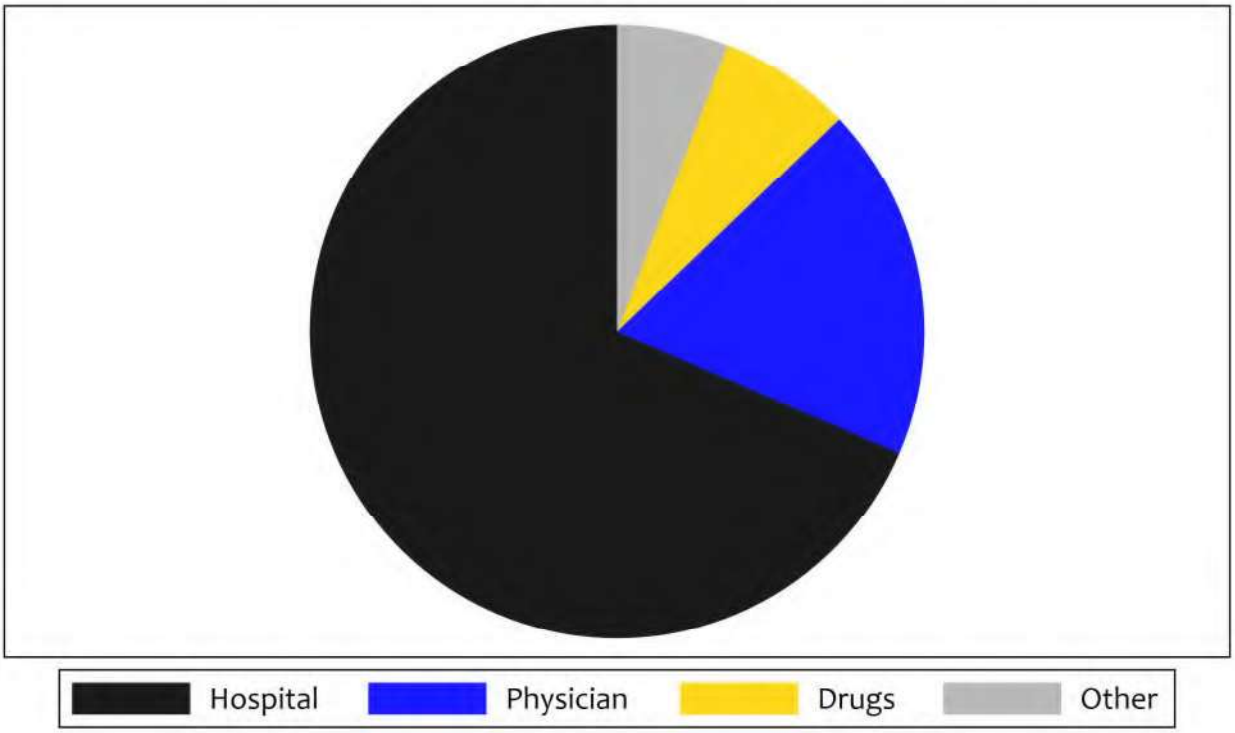
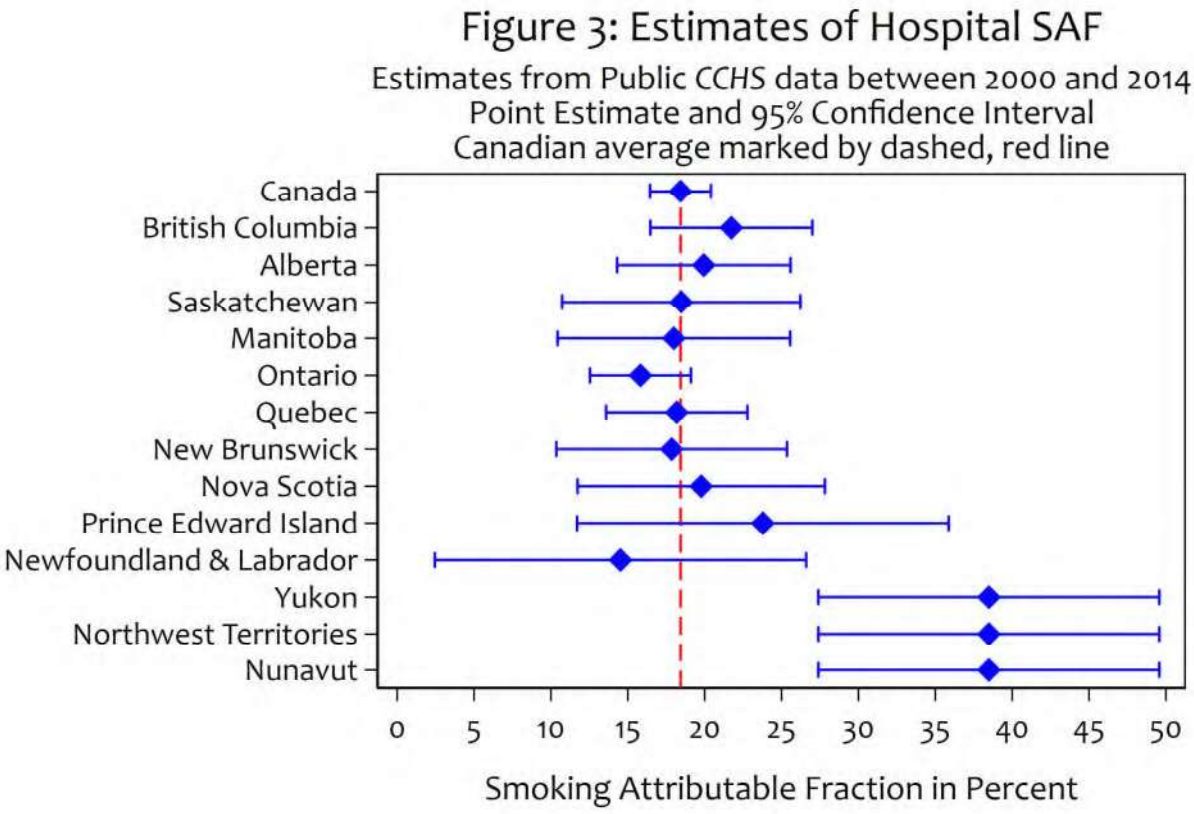


Figure 2: Share of Health Expenditures in Saskatchewan, 1954/55 through 2019/20

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Canadian average marked by dashed, red line
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Saskatchewan
Manitoba
Ontario
Quebec
New Brunswick
Nova Scotia
Prince Edward Island
Newfoundland & Labrador
Yukon
Northwest Territories
Nunavut
0
5
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20
25
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35
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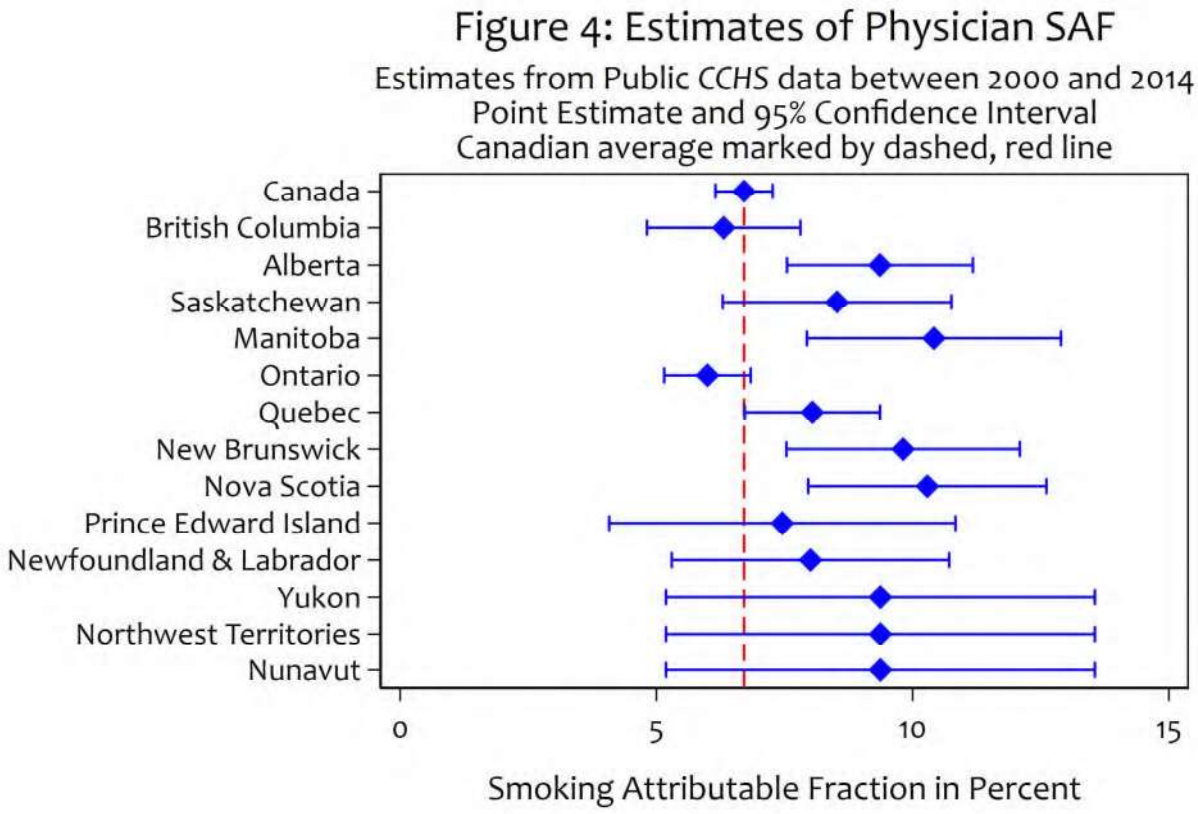
50
Smoking Attributable Fraction in Percent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Prince Edward Island
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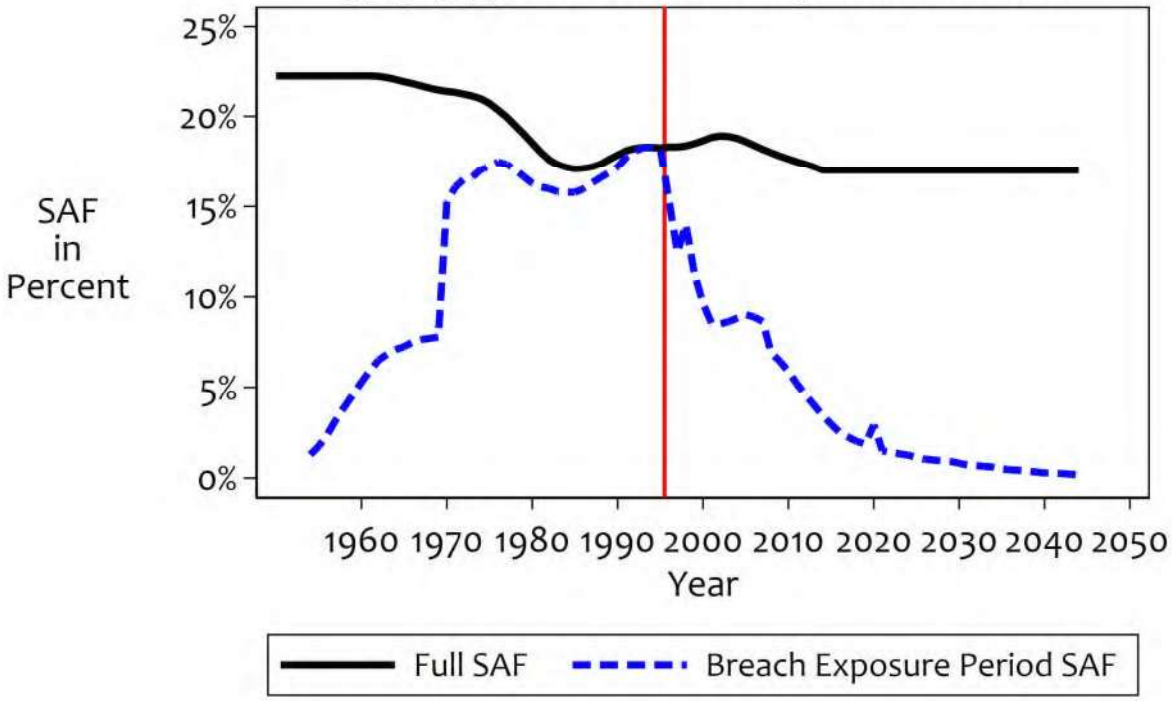
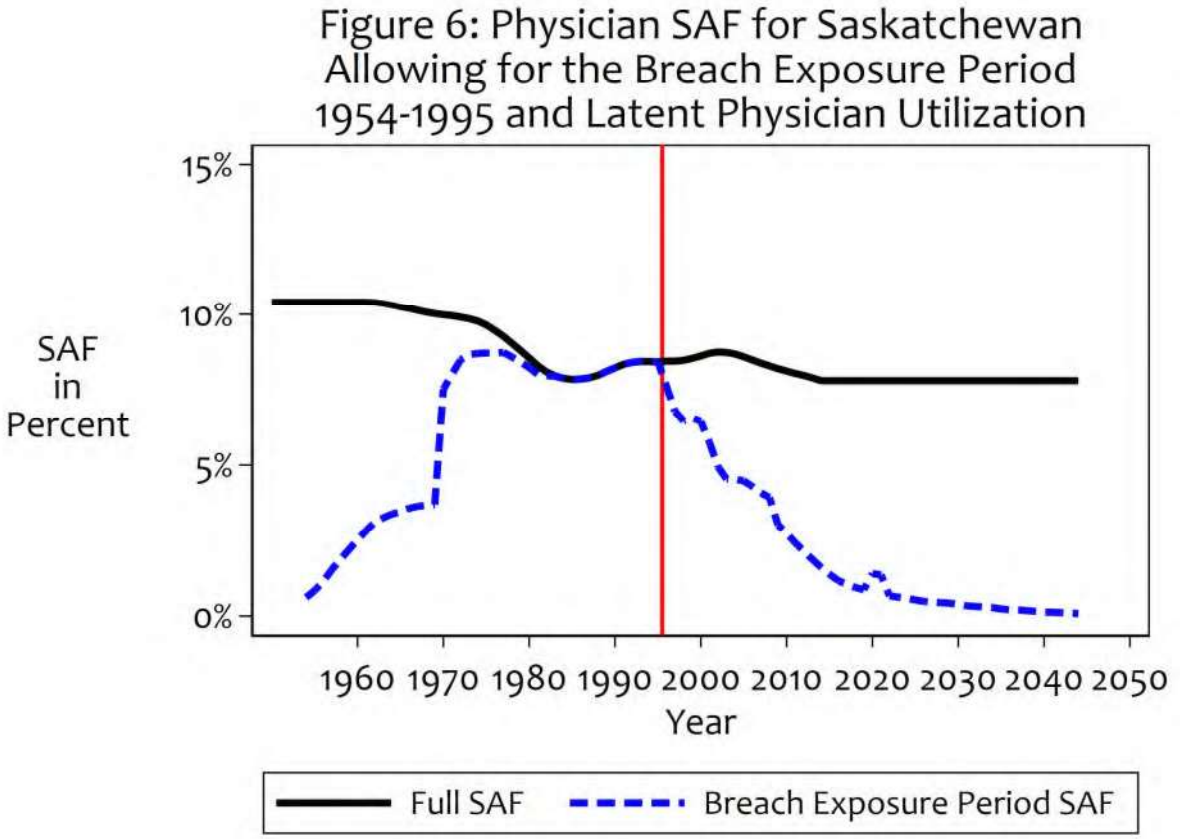
Yukon
Northwest Territories
Nunavut
0
5
10
15
Smoking Attributable Fraction in Percent

Figure 5: Hospital SAF for Saskatchewan Allowing for the Breach Exposure Period 1954-1995 and Latent Hospital Utilization

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Allowing for the Breach Exposure Period
1954-1995 and Latent Physician Utilization
SAF
in
Percent
15%
10%
5%
0%
1960 1970 1980 1990 2000 2010 2020 2030 2040 2050
Year
Full SAF
Breach Exposure Period SAF

Figure 7: Historical and Projected Smoking Attributable Expenditures for Saskatchewan

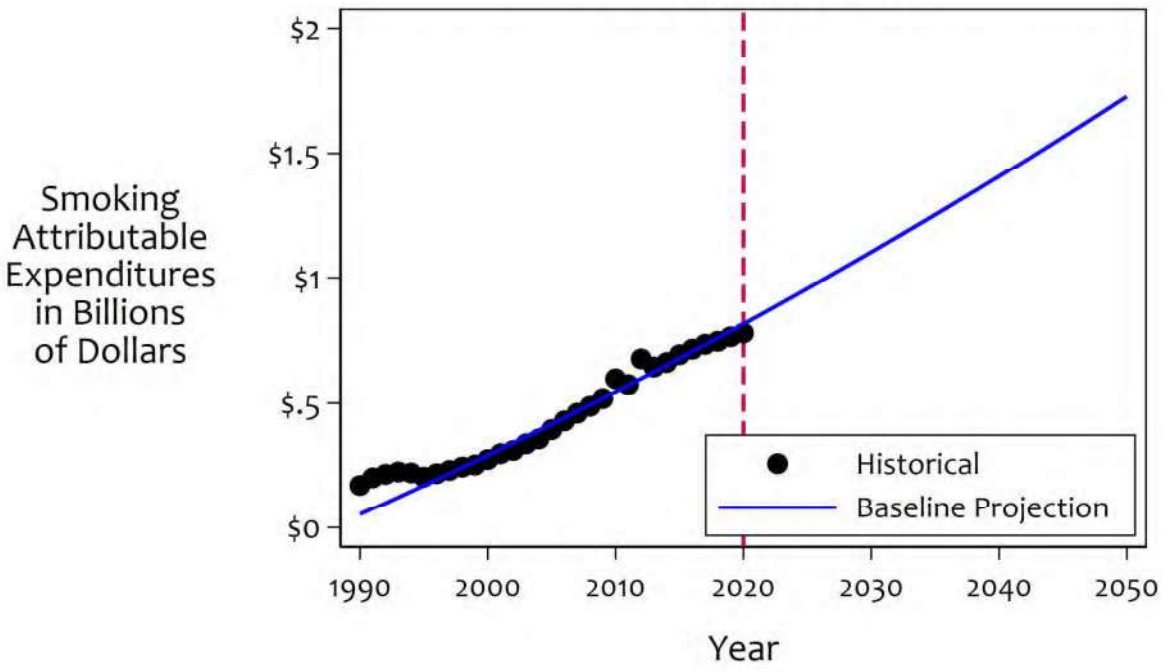
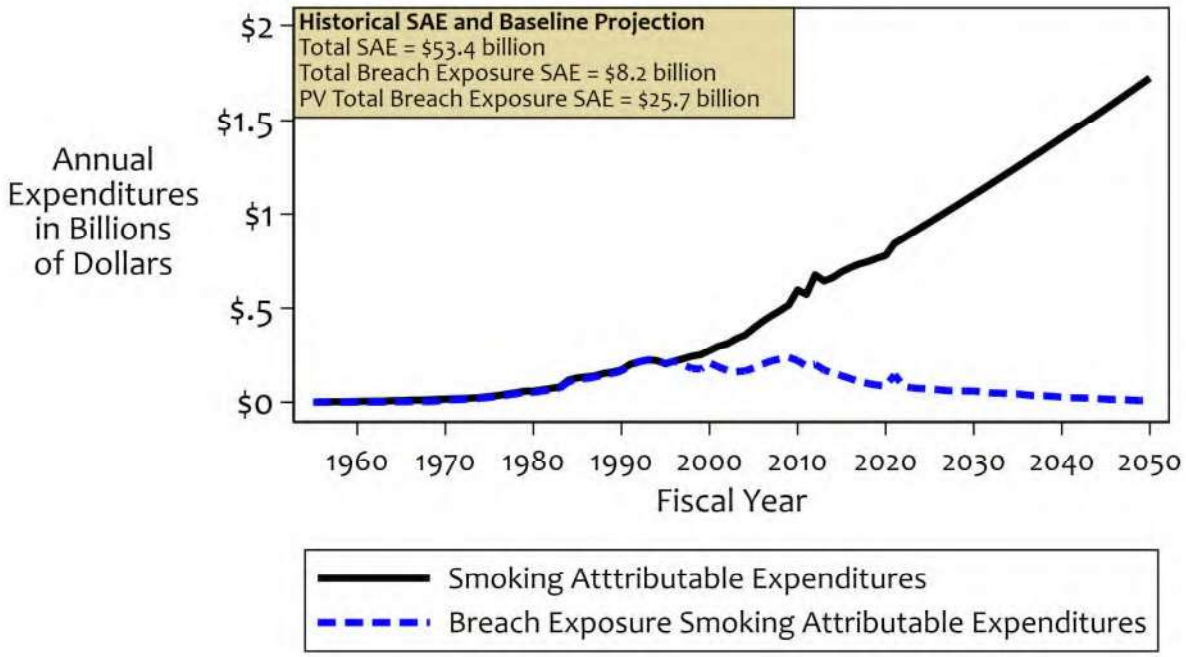


Figure 8: Smoking Attributable Expenditures and Breach Exposure Period 1954-1996
Smoking Attributable Expenditures in Saskatchewan



Yukon

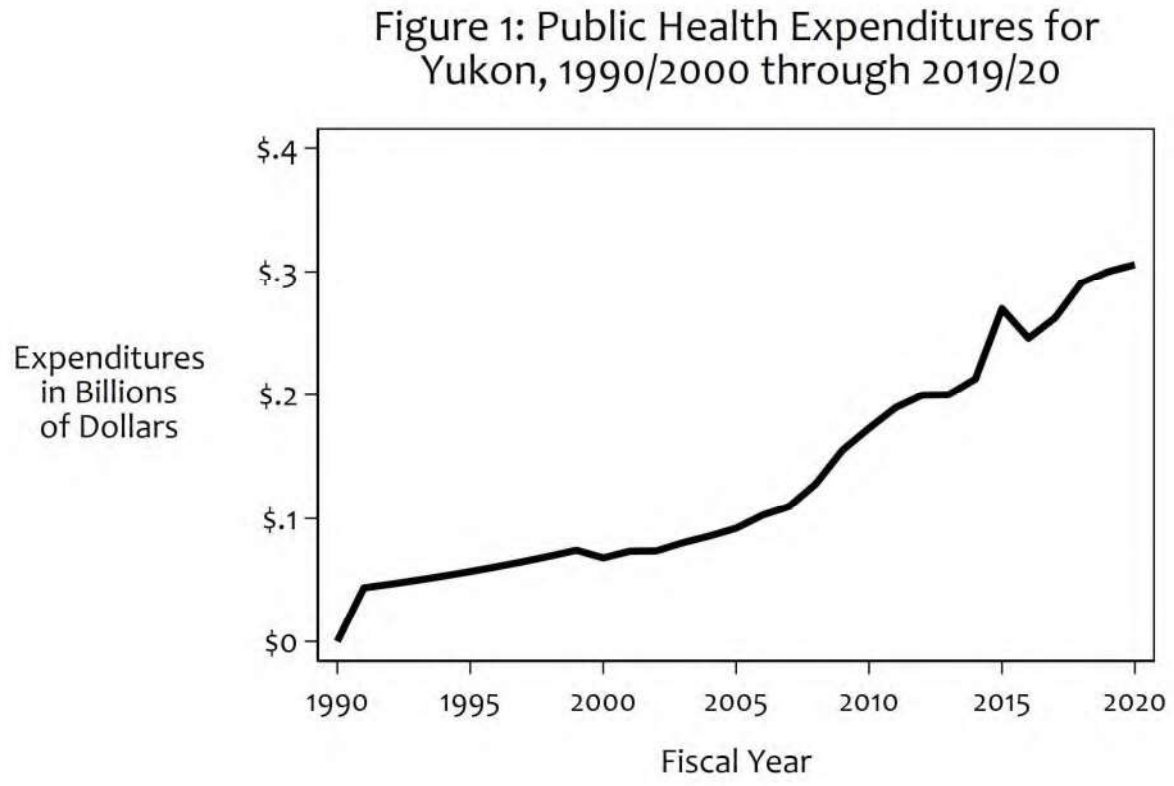
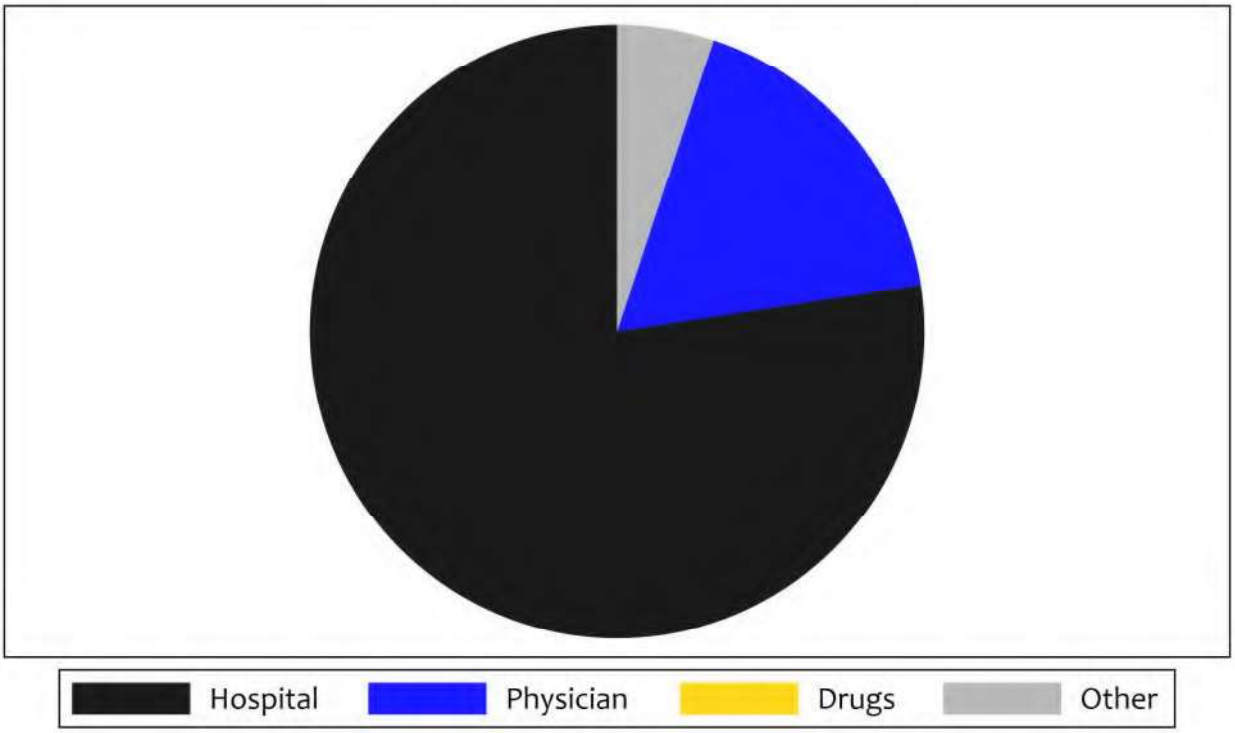
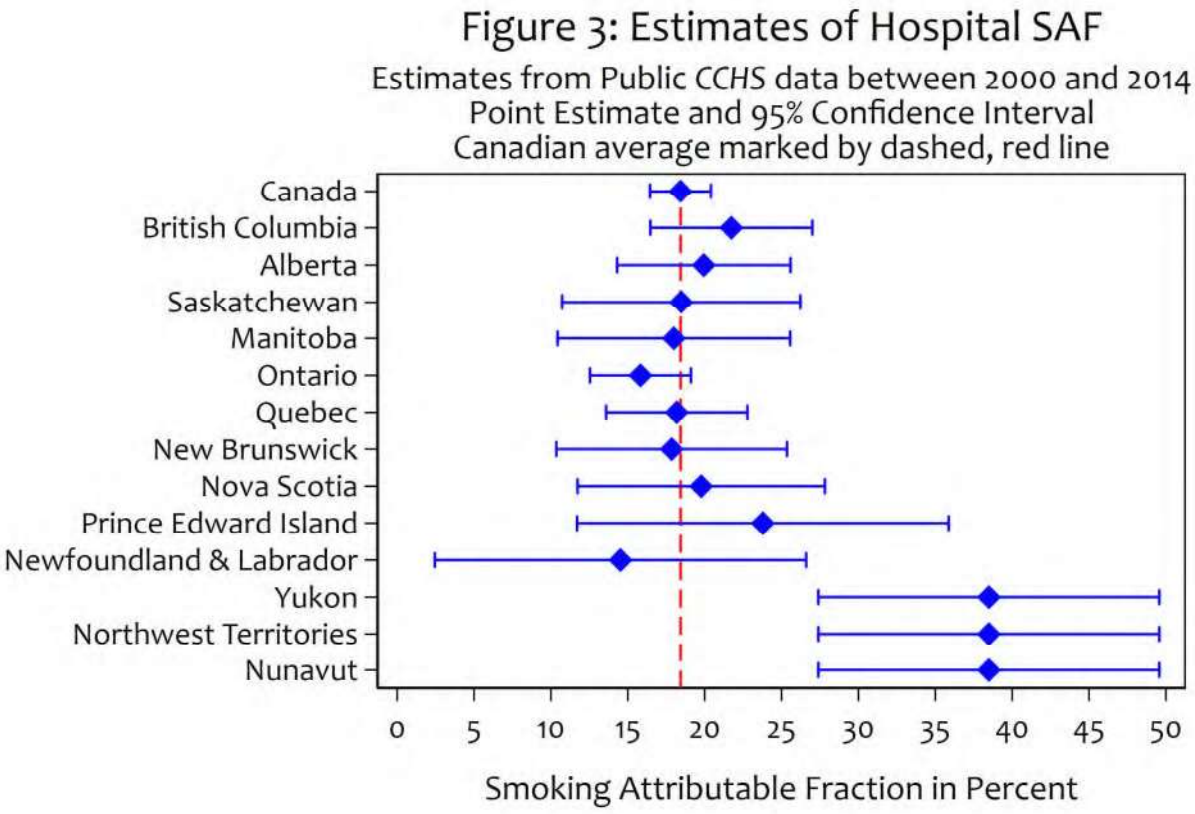


Figure 1: Public Health Expenditures for Yukon, 1990/2000 through 2019/20
Expenditures in Billions of Dollars
$.4
$.3
$.2
$.1
$0
1990
1995
2000
2005
2010
2015
2020
Fiscal Year

Figure 2: Share of Health Expenditures in Yukon, 1990/2000 through 2019/20

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Prince Edward Island
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Northwest Territories
Nunavut
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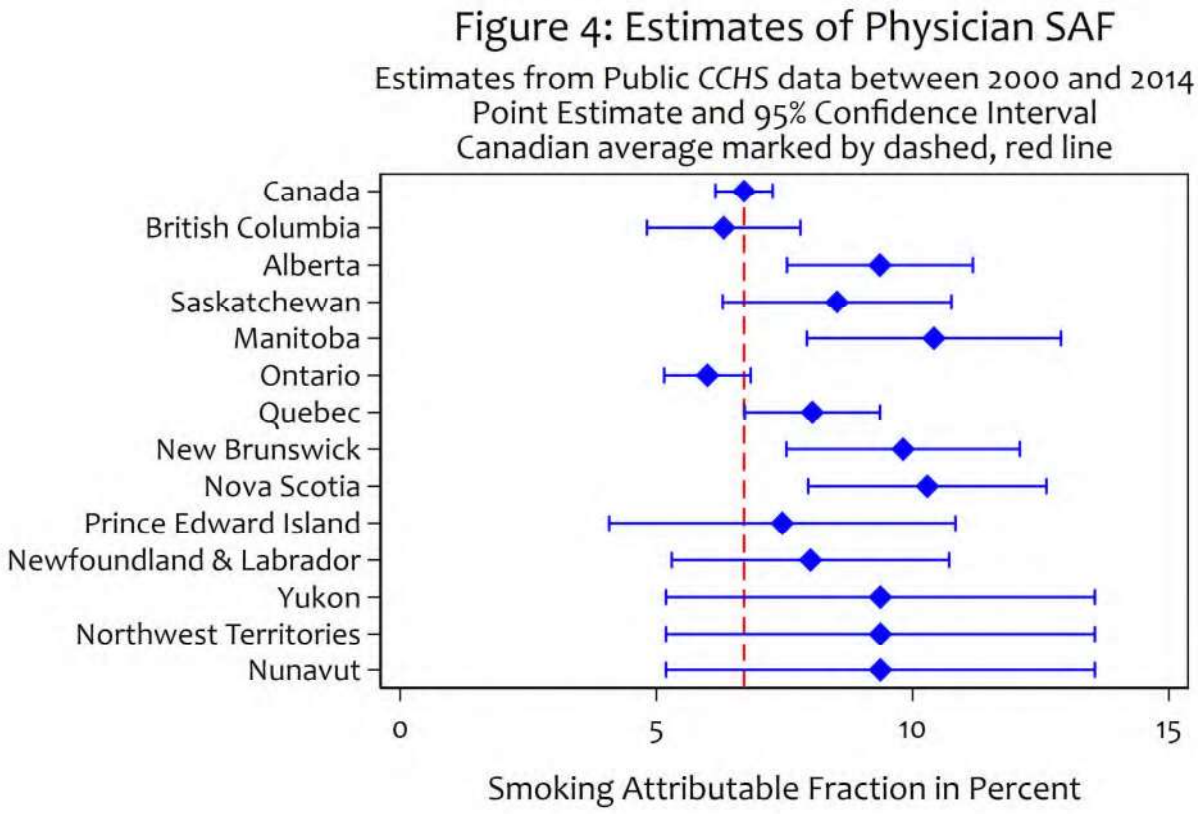
Smoking Attributable Fraction in Percent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Yukon
Northwest Territories
Nunavut
0
5
10
15
Smoking Attributable Fraction in Percent

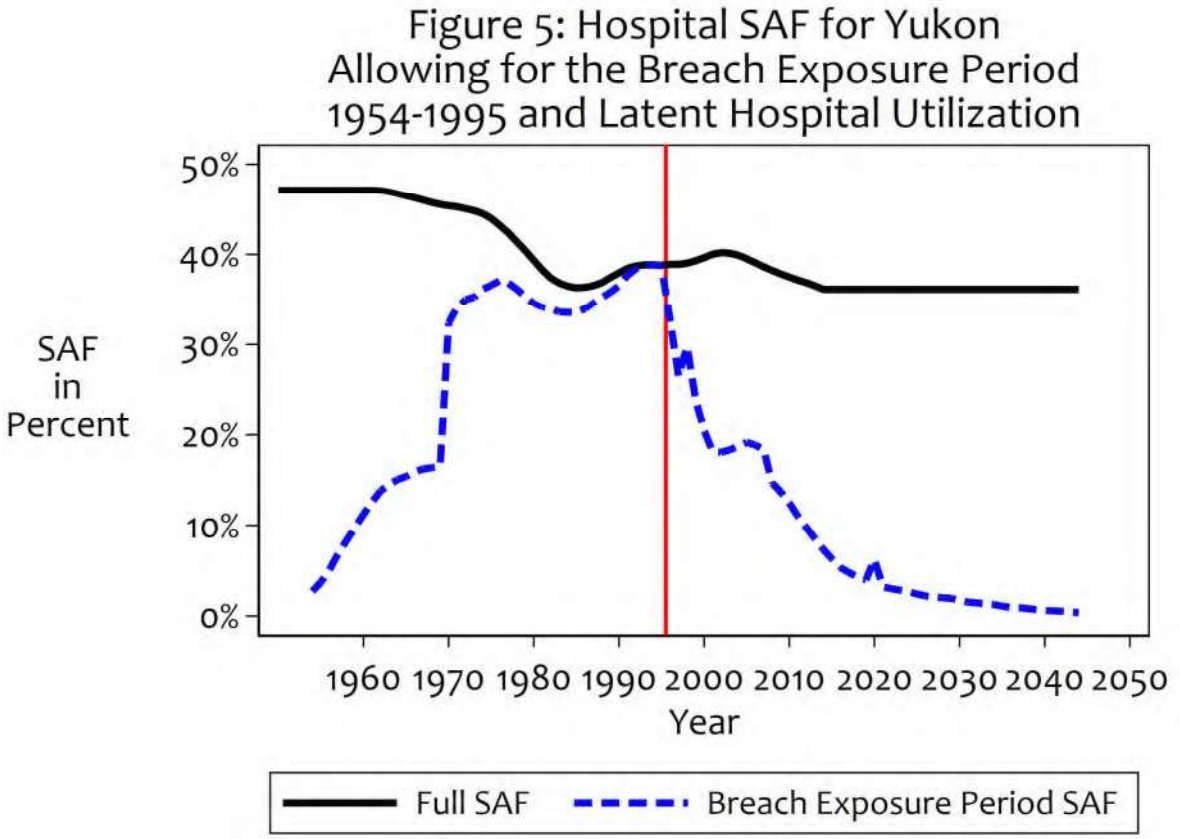


Figure 5: Hospital SAF for Yukon
Allowing for the Breach Exposure Period
1954-1995 and Latent Hospital Utilization
SAF
in
Percent
50%
40%
30%
20%
10%
0%
1960 1970 1980 1990 2000 2010 2020 2030 2040 2050
Year
Full SAF
Breach Exposure Period SAF

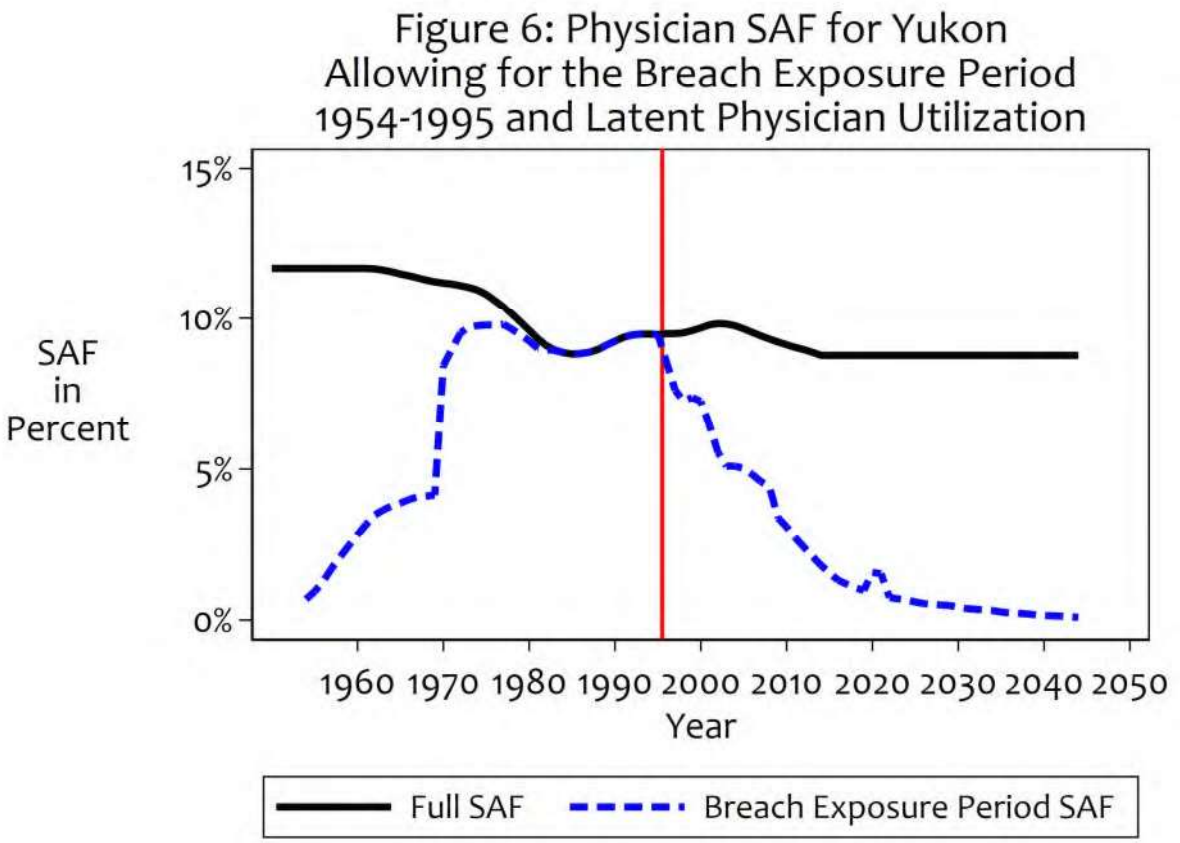


Figure 6: Physician SAF for Yukon
Allowing for the Breach Exposure Period
1954-1995 and Latent Physician Utilization
SAF
in
Percent
15%
10%
5%
0%
1960 1970 1980 1990 2000 2010 2020 2030 2040 2050
Year
Full SAF
Breach Exposure Period SAF

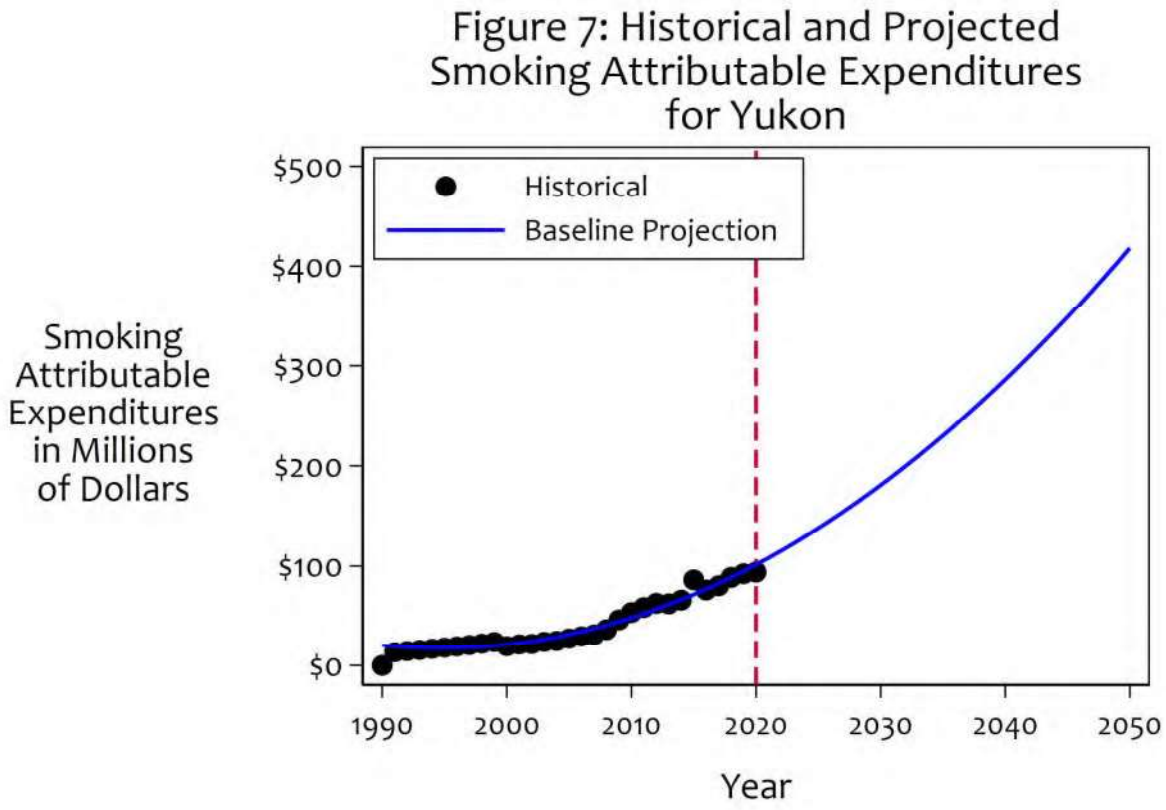
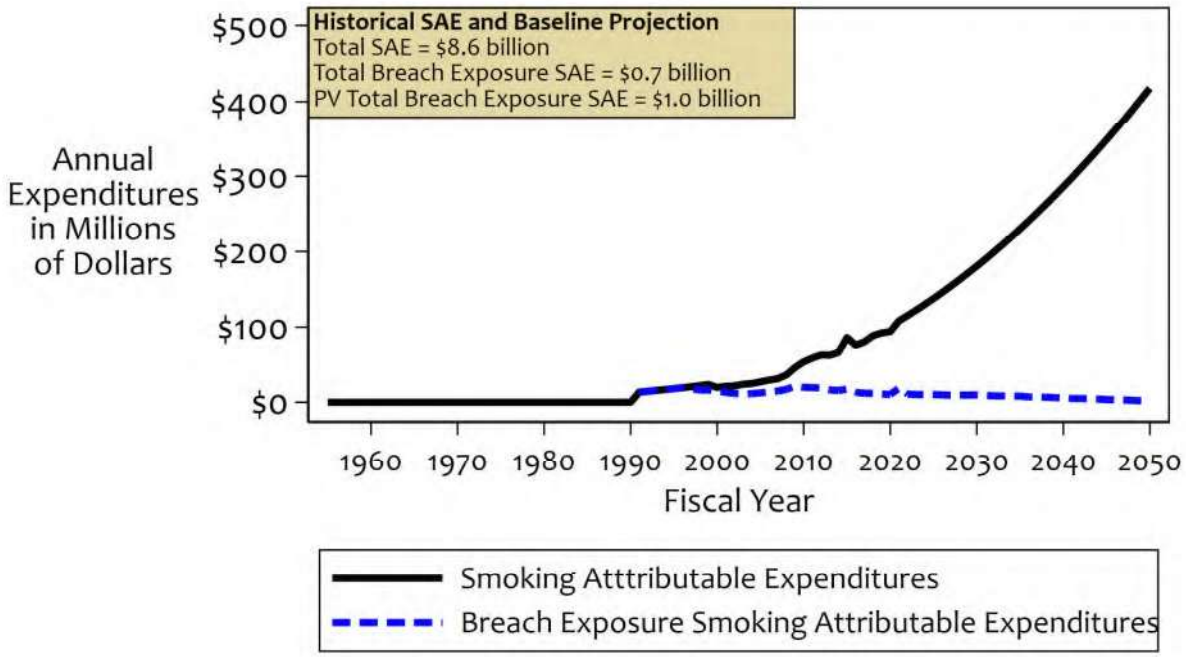


Figure 7: Historical and Projected Smoking Attributable Expenditures for Yukon
Historical
Baseline Projection
Smoking Attributable Expenditures in Millions of Dollars
$500
$400
$300
$200
$100
$0
1990
2000
2010
2020
2030
2040
2050
Year

Figure 8: Smoking Attributable Expenditures and Breach Exposure Period 1954-1996
Smoking Attributable Expenditures in Yukon



The Provincial and Territorial Present Value of Smoking Attributable Expenditures

CALCULATIONS FOR ALL PROVINCES AND TERRITORIES

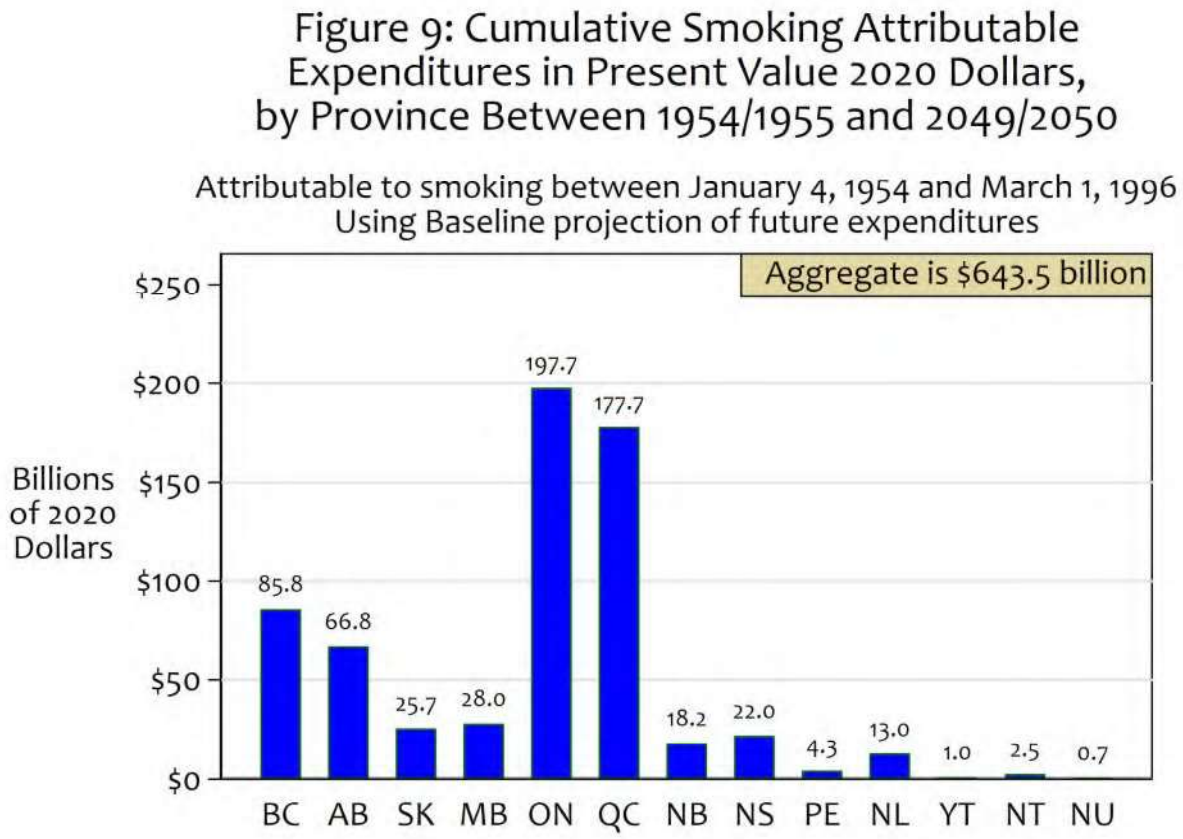


Figure 10: Percent Share of Cumulative Smoking Attributable Expenditures in Present Value 2020 Dollars, by Province Between 1954/55 and 2049/50

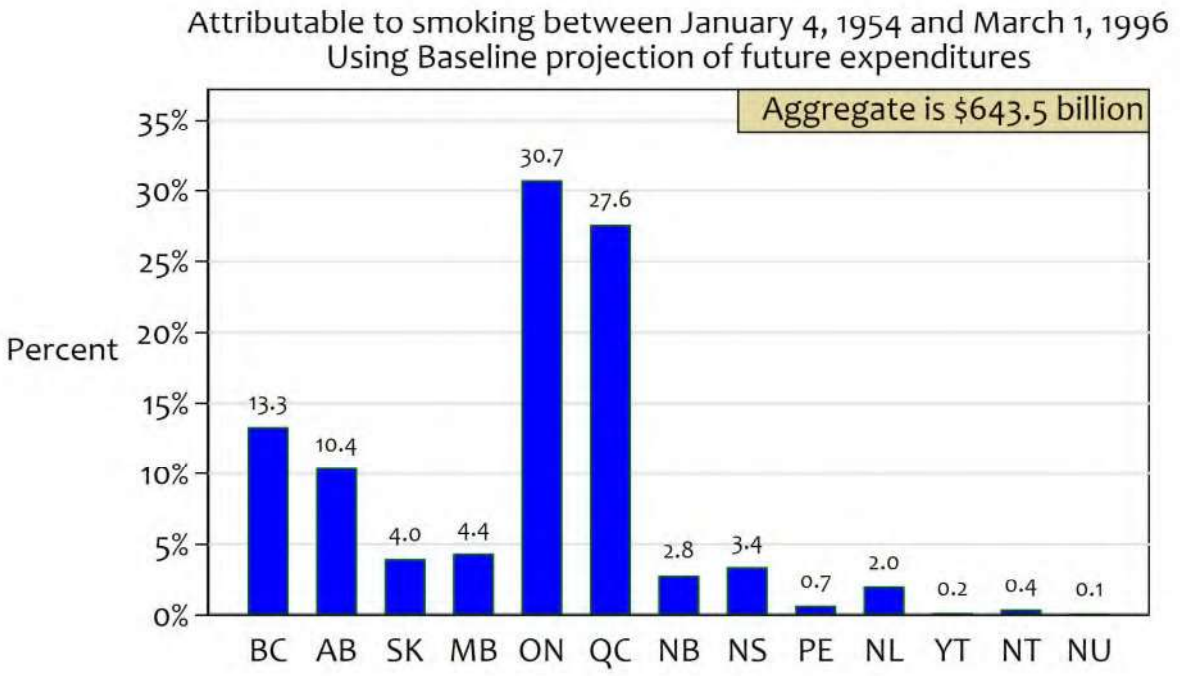


Figure 11: Percent Share of Cumulative Smoking Attributable Expenditures in Present Value 2020 Dollars, by Province Between 1954/55 and 2049/50, Using Flatline Projection of Future Expenditures

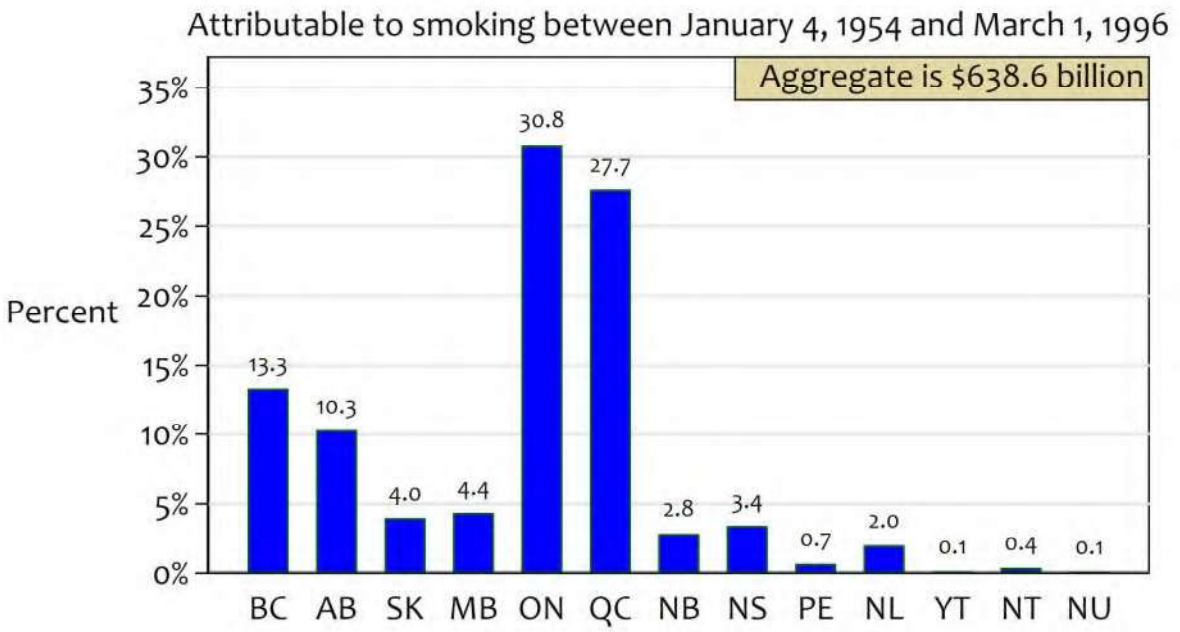


Figure 12: Probability of Current Nicotine Dependence by Years Since Onset of Smoking, Using NESARC Data from 2012/13

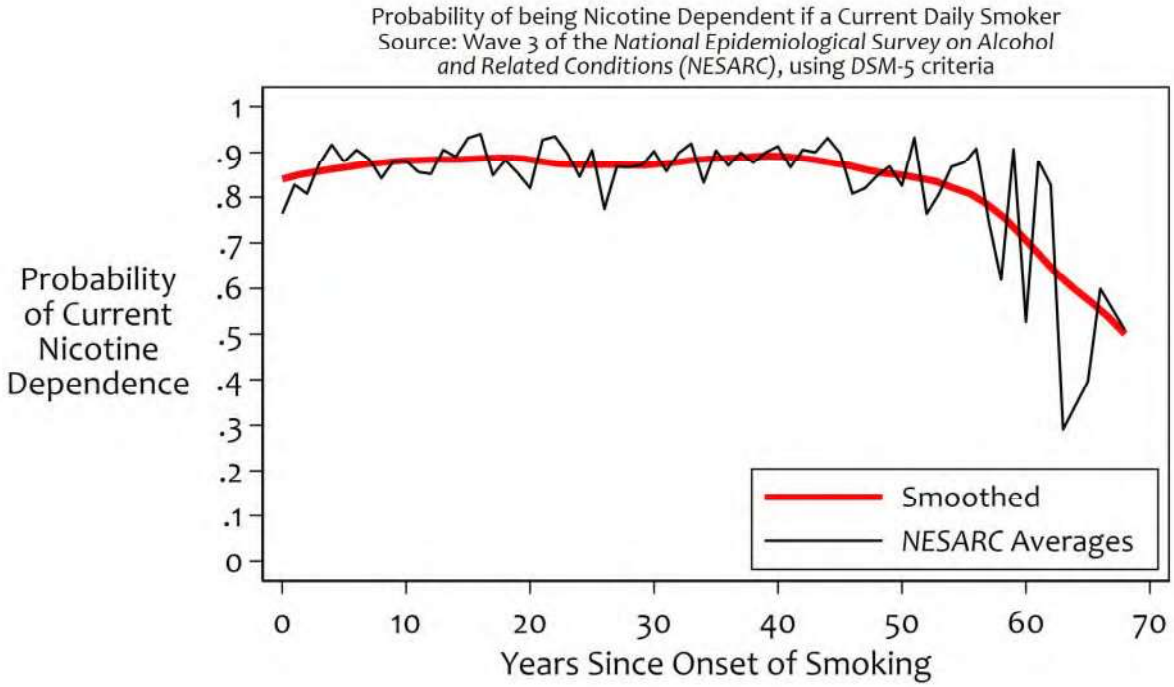


Figure 13: Cumulative Smoking Attributable Expenditures in Present Value 2020 Dollars, by Province Between 1997/1998 and 2049/2050

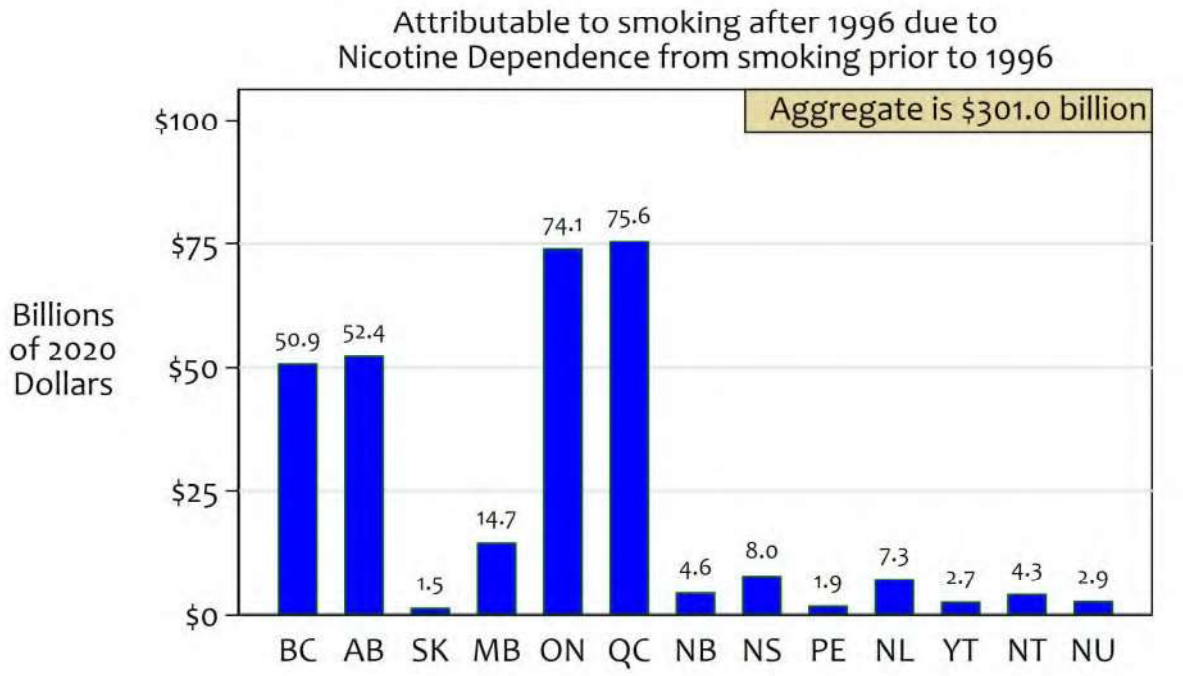


Figure 14: Percent Share of Cumulative Smoking Attributable Expenditures in Present Value 2020 Dollars, by Province Between 1997/98 and 2049/50

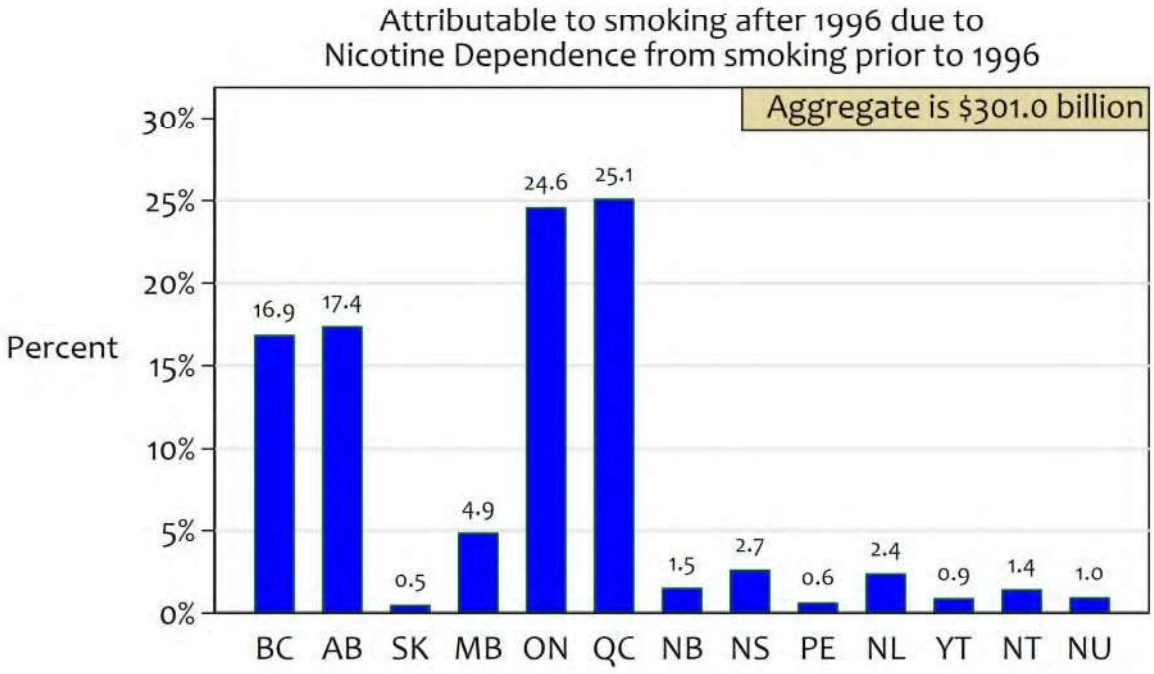


Figure 15: Cumulative Smoking Attributable Expenditures in Present Value 2020 Dollars, by Province Between 1954/1955 and 2049/2050

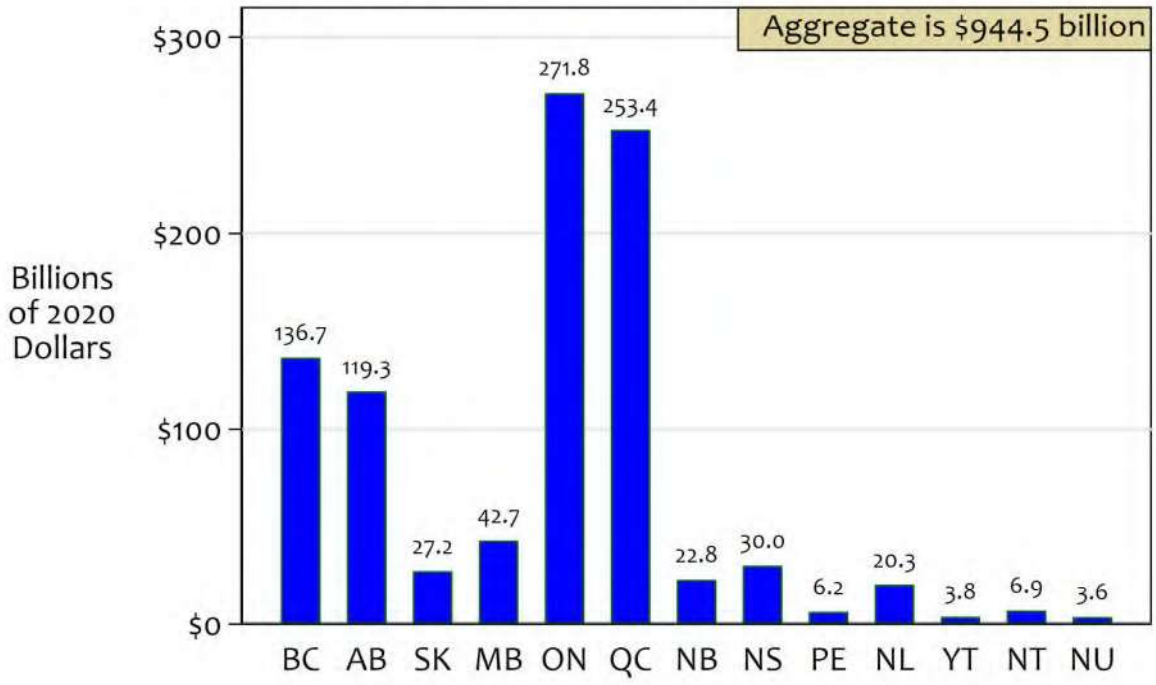
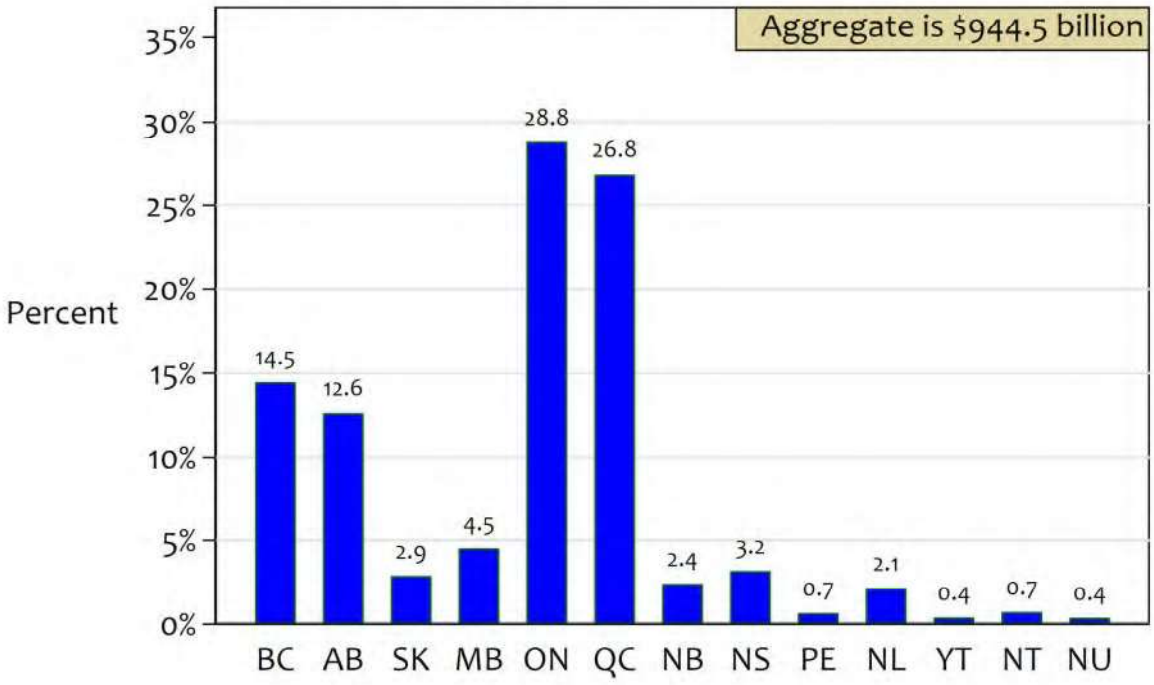


Figure 16: Percent Share of Cumulative Smoking Attributable Expenditures in Present Value 2020 Dollars, by Province Between 1954/55 and 2049/50



SCHEDULE "H"

CURRICULUM VITAE OF DR. GLENN HARRISON

Glenn W. Harrison

Current Academic Position:

Distinguished University Professor,
C.V. Starr Chair in Risk Management and Insurance, and
Director, Center for the Economic Analysis of Risk (CEAR)
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Private e-mail: glenn@harrison-rutstrom.com

Birth-Date: March 11, 1955
Citizenship: Australia and United States
Family: Married, one child

Google Scholar: 30,315 citations H index: 81 i10 index: 212
Research.com: D index: 75 World ranking: #267 in Economics & Finance

Education

Bachelor of Economics (Honours), Monash University (Melbourne, Australia); 1976.
Master of Economics, Monash University; 1978.
Master of Arts, UCLA; 1980.
Ph.D. (Economics), UCLA; 1982.

Research Fields

Risk perception and management, Risk and uncertainty, Behavioral and Experimental economics, Behavioral econometrics, Behavioral finance, Development economics

Teaching Fields

Microeconomics, Econometrics, Behavioral Finance, Game Theory, Industrial Organization, Environmental Economics, Law & Economics, International Trade, Development Economics

Doctoral Dissertation

Title: Studies in Economic Theory and Method.
Committee: Robert W. Clower (chair), Larry J. Kimbell, Edward E. Leamer, and Axel Leijonhufvud.

Fellowships, Awards, Grants & Prizes

Foundation for Research in Economics and Education Graduate and Dissertation Fellowships, UCLA; 1978/82.
Center for the Study of Futures Markets Research Grant; 1981/82.
ASEAN-Australia Economic Relations Research Project Research Grant; 1983/85.
Social Sciences and Humanities Research Council of Canada Research Grant, "Research in Applied General Equilibrium Analysis"; 1984/85.
Social Sciences and Humanities Research Council of Canada Research Grant, "Research in Experimental Economics" (with Michael McKee); 1986/87.
Academic Development Fund Research Grant, University of Western Ontario, "Applications of Computational Game Theory"; 1987/88.
U.S. Department of Energy, Waste Education and Research Consortium Research Grant, "Assessing Risk-Costs for Nuclear Waste Transportation" (with Ronald G. Cummings); 1990/91.
Resources for the Future Research Grant, Washington, DC, "Validating the Contingent Valuation Method with Statistical Bias Functions"; 1993/94.
Richland County Government, "An Operational Survey of Richland County Government"; 1994/95.
Center for International Business Education and Research, USC, "The Natural Environment and International Competitiveness" (with Eugene Chewning and Maribeth Coller); 1994/95.
Westinghouse Savannah River Corporation: "Beneficially Reusing LLRW: The Savannah River Site Stainless Steel Program" (with Maribeth Coller); 1994/95.
Cooperative Agreement, United States Environmental Protection Agency (Office of Policy, Planning & Evaluation), "Environmental CGE Modeling"; 1996/98.
Danish Social Science Research Council, "Estimating Risk Attitudes and Discount Rates in Denmark" (with Morten I. Lau); Project #24-02-0124, 2002/05.
Economic Policy Research Unit, University of Copenhagen, "Charactering Entrepreneurs in Denmark" (with Morten I. Lau and Lise Vesterlund); 2006.
National Science Foundation, PI, "Cognition in Natural Environments: Using Simulated Scenarios in Complex Decision Making Experiments," Human and Social Dynamics Program, Directorate for Social, Behavioral, and Economic Sciences (with Stephen M. Fiore, Charles E. Hughes, Elisabet Rutström and Eduardo Salas); 2006-2009.
National Science Foundation, PI, "Naturally Occurring Noise: Experimental Economics & Stochastic Production Frontier Models," Methodology, Measurement & Statistics Program, Directorate for Social, Behavioral & Economic Sciences (with Richard Hofler and Elisabet Rutström); 2006-2008.
Danish Social Science Research Council, co-PI, "Intertemporal Choice in Denmark: A Longitudinal Field Experiment" (with Steffen Andersen, Morten I. Lau and Elisabet Rutström); 2009-2011.
Carlsberg Foundation, co-PI, "Eliciting Social Trust in Denmark: A Field Experiment" (with Steffen Andersen and Morten I. Lau); 2009-2010.
United States Federal Highway Administration, co-PI, "Behavioral Sciences Approach to testing, Validating and Establishing Best Practices for Alternative Highway Revenue Collection:

Experiments on Driving Under Uncertain Congestion Conditions and the Effects on Traffic Networks from Congestion Pricing Initiatives," Cooperative Agreement DTFH61-09-H-00012 (with Essam Radwan, Elisabet Rutström and Ronald Tarr); 2009-2013.

Danish Social Science Research Council, co-PI, "Revealing Economic Behavior with Register-Based Experiments" (with Steffen Andersen and Morten I. Lau); 2012-2015.

Danish Social Science Research Council, co-PI, "The Behavioral Identification and Preferences of Pathological Gamblers" (with Morten I. Lau and Don Ross); 2012-2015.

Winner of the *Daeyang Prize* for the Best Paper of 1996: "Increased Competition and Completion of the Market in the European Union: Static and Steady State Effects," (with Thomas F. Rutherford and David G. Tarr) *Journal of Economic Integration*, 11(3), September 1996, 332-365.

Winner of the *John Vandercamp Prize* for the Best Paper of 2003: "Cigarette Smoking and the Cost of Hospital and Physician Care" (with James Feehan, Alison C. Edwards, and Jorge Segovia), *Canadian Public Policy*, 29(1), March 2003, 1-19.

Editors Award for Best Paper of 2009: "Expected Utility *And* Prospect Theory: One Wedding and a Decent Funeral" (with Elisabet Rutström) *Experimental Economics*, 12(2), June 2009, 133-158.

Best Paper Prize for 2014: "Discounting Behavior: A Reconsideration," (with Steffen Andersen, Morten Lau and Elisabet Rutström) *European Economic Review*, 71, November 2014, 15-33.

Honorary Doctorate, Copenhagen Business School, March 2017.

Geneva Risk Lecture, European Group of Insurance and Risk Economists (EGRIE), Nuremberg, September 2018.

Robinson College of Business Faculty Award for Research Excellence, Georgia State University, 2018.

Feed the Future Innovation Lab for Markets, Risk and Resilience, UC Davis, PI, "Do No Harm: Evaluating the Welfare Effects of Behavioral Insurance Interventions in Ethiopia" (with Christopher B. Barrett, Nathan Jensen, Karlijn Morsink, Mark Schneider and J. Todd Swarthout), under United States Agency for International Development, Cooperative Agreement #7200AA19LE00004, 2019 - 2021.

Employment Experience

Research Officer, Australian Treasury; 1975 - 1977.

Tutor, Department of Economics, Monash University; 1977 - 1978.

Research Associate, NSF Project "A General Equilibrium Appraisal of Property Tax Incidence" (Director: Larry Kimbell, GSM, UCLA); 1979 - 1981.

Staff Research Associate, UCLA Business Forecasting Project, GSM, UCLA; 1980 - 1982.

Reserve Bank of Australia Senior Fellow in Economic Policy, University of Western Australia; 1982.

Assistant Professor, Department of Economics, University of Western Ontario; 1983 - 1988.

Visiting Lecturer, Department of Economics, University of Canterbury (New Zealand); 1984.

Visiting Assistant Professor, Department of Economics, University of Arizona; 1985.

Visiting Fellow, Institute of Southeast Asian Studies, Singapore; 1985.

Visiting Senior Research Fellow, Department of Economics, University of Melbourne (Australia); 1986.

Visiting Professor, Department of Economics, University of Stockholm; 1988.

Associate Professor, Department of Economics, University of Western Ontario; 1988.

Associate Professor, Department of Economics, University of New Mexico; 1988 - 1990.

Erskine Fellow, Department of Economics, University of Canterbury, Christchurch, New Zealand, 1996.
Dewey H. Johnson Professor of Economics, Department of Economics, Moore School of Business, University of South Carolina; 1990 - 2003.
Senior Research Fellow, Institute for Simulation & Training, University of Central Florida; 2003 - 2005.
Professor of Economics, Department of Economics, College of Business Administration, University of Central Florida; 2003 - 2009.
Richard T. Crotty Orange County Endowed Chair, Department of Economics, College of Business Administration, University of Central Florida; 2008 - 2009.
Professor of Economics (part-time), Durham Business School, Durham University; 2007 - 2010.
C. V. Starr Chair of Risk Management & Insurance, Department of Risk Management & Insurance, Robinson College of Education, Georgia State University; 2009 – present.
Director, Center for the Economic Analysis of Risk, Robinson College of Education, Georgia State University; 2009 – present.
Distinguished University Professor, Department of Risk Management & Insurance, Robinson College of Education, Georgia State University; 2021 – present.

Miscellaneous Professional Experience

Assistant Editor, *Economic Inquiry*; 1979-1980.
Assistant Editor, *American Economic Review (Papers & Proceedings)*; 1980-1981.
Assistant Editor (Screening), *American Economic Review*; 1981-1982.
Associate Editor, *Journal of Regional Science*; 1989-2000.
Editorial Council, *Journal of Environmental Economics and Management*; 1990-1994, 2001-2011.
Editorial Board, *Journal of Economic Methodology*; 2010-present.
Associate Editor, *Journal of Environmental Economics and Management*; 1994-1997.
Associate Editor, *Economics Letters*; 2012-2023.
Consultant, Omniplan Corporation, “An Economic and Social Assessment of the Central Valley Irrigation Project”; Report prepared for the U.S. Department of the Interior (Water & Power Resources Service); 1979-1980.
Consultant, California Energy Commission, “The Impact of Petroleum Shortfalls on the U.S. and California Economy”; 1980-1981.
Consultant, Atlantic Richfield Company, “Energy Efficiency, Conservation, and Elasticity Planning Study”; 1980-1981.
Consultant, Los Angeles Department of Water and Power, “Forecasting Energy Demand”; 1981.
Consultant, The Windsor Data Bank Project (University of Windsor, Ontario), “Windsor and Essex County Input-Output Industrial Linkage Study”; 1986-1987.
Consultant, Institute for Research on Public Policy, “Trade in Services and Domestic Regulation”; 1987-1987.
Consultant, Centre for International Economics, “Global Agricultural Trade Policy Study”; 1987-1988.
Consultant, The World Bank (Europe, Middle East and North Africa Department), “Trade Integration in Algeria, Morocco, Tunisia and Turkey”; 1988-1989.
Consultant, The Office of the United States Trade Representative, “Reforming the Common Agricultural Policy of the European Communities: A Quantitative Evaluation of Some Negotiating Options”; 1990-1991.

Consultant, The Office of the United States Trade Representative, "Negotiating Compensation for The Effects of Trade Policy Reform"; 1990 - 1991.
Consultant, The World Bank (Europe, Middle East and North Africa Department), "The Impact of Completion of the Market in the European Communities and Trade Integration on Turkey and the Maghreb Countries"; 1990 - 1992.
Consultant, The World Bank (Europe, Middle East and North Africa Department), "Free Trade Negotiations Between The European Communities and Morocco"; 1992 - 1993.
Consultant, Tactical Warfare Studies Division, Sandia National Laboratories, "U.S. Economic Competitiveness"; 1990.
Consultant, American Petroleum Institute, "Identifying and Measuring Non-Use Values for Natural and Environmental Resources: A Critical Review of the State of the Art"; 1991.
Consultant, Barbara J. Goldsmith and Company, "Valuing Environmental Goods With the Contingent Valuation Method"; 1992.
Consultant, National Commission for Employment Policy (Washington, DC), "Estimating Employment Effects of Regulatory Policy Using Computable General Equilibrium Models"; 1992.
Consultant, Harvard Institute for International Development, "Environmental Policy Reform in Lithuania"; 1993.
Consultant, Government of Morocco (Ministry of Foreign Trade), "Quantitative Evaluation of Trade Reform"; 1992-1993.
Consultant, The World Bank (International Economics Department), "The Impact of the Uruguay Round on Developing Countries"; 1994.
Consultant, The World Bank (International Economics Department), "Quantitative Evaluation of Trade Reform in Tunisia and Turkey"; 1994-1995.
Consultant, The World Bank (International Economics Department), "Impact of Customs Union between Turkey and the European Union"; 1995.
Consultant, The World Bank (International Economics Department), "Trade Policy Options for Brazil"; 2001-2002.
Consultant, The World Bank (International Economics Department), "The Effects of Trade Reform on Poverty in Less Developed Countries"; 2001-2002.
Consultant, Westinghouse Savannah River Company, "Feasibility Study for Transfer of Radioactive Scrap Metal Recycling Technologies in Support of the Beneficial Reuse Program"; 1994-1995.
Consultant, Swedish Treasury Department, "Carbon Taxes in Sweden"; 1995-1996.
Consultant, North-South Center, University of Miami, "Trade Policy Options for Chile;" 1995-1996.
Consultant, Ministry of Business and Industry, Government of Denmark, Co-Director of the *MobiDK Project*; 1996-1999.
Consultant, United States Environmental Protection Agency, "Carbon Taxes in the United States"; 1996-1998.
Member, Second Generation Model Advisory Panel, Science Advisory Board, United States Environmental Protection Agency; 2004-2008.
Principal and Director, *Law & Economics Consulting Group, Inc.*, 1998 - 1999.
President, *Harrison & Rutstrom Consulting, Inc.*, 1992 - present.
Board of Directors, *American Civil Liberties Union of South Carolina*, 2001 - 2005.
Secretary, *American Civil Liberties Union of South Carolina*, 2002 - 2003.
Consultant, *South Carolina Department of Revenue*, 2007 - 2019.
Consultant, *Tennessee Attorney-General*, 2020 - present.

Fellow, IZA – Institute for the Study of Labor, Bonn, 2013 - 2016.
Adjunct Professor, Department of Economics, University of Cape Town, 2013 – present.
Senior Advisor, *Royal Commission into Aged Care Quality and Safety*, Australia, 2020.
Santa Claus (elected), Department of Economics Christmas Party, University of Western Ontario, 1986.

Publications

I. Behavioral and Experimental Economics
II. International Trade Policy & Public Finance
III. Resource & Environmental Economics
IV. Law & Economics
V. Health Economics
VI. Miscellaneous

I. Behavioral and Experimental Economics

1. "The Informational Role of Futures Markets: Some Experimental Evidence" (with Daniel Friedman and Jon Salmon) in M.E. Streit (ed.), *Futures Markets: Modelling, Managing and Monitoring Futures Trading* (Oxford: Basil Blackwell, 1983).

2. "The Informational Efficiency of Experimental Asset Markets" (with Daniel Friedman and Jon Salmon) *Journal of Political Economy*, 92, June 1984, 349-408.

3. "Monopoly Behavior, Decentralized Regulation, and Contestable Markets: An Experimental Evaluation" (with Michael McKee) *The Rand Journal of Economics*, 16, Spring 1985, 51-69.

4. "Experimental Futures Markets," in B.A. Goss (ed.), *Futures Markets: Their Establishment and Performance* (London: Croom Helm, 1986).

5. "An Experimental Test for Risk Aversion," *Economics Letters*, 21, No.1, 1986, 7-11.

6. "Risk Aversion and Preference Distortion in Deterministic Bargaining Experiments," *Economics Letters*, 22, 1986, 191-196.

7. "Risk Aversion and the Nash Solution in Stochastic Bargaining Experiments," *Economics Letters*, 24, 1987, 321-326.

8. "Experimental Evaluation of the Contestable Markets Hypothesis," in E. E. Bailey (ed.), *Public Regulation: New Perspectives on Institutions and Policies* (Cambridge: MIT Press, 1987).

9. "Coasian Solutions to the Externality Problem in Experimental Markets" (with Elizabeth Hoffman, E. E. Rutström and Matthew Spitzer) *The Economic Journal*, 97, June 1987, 380-404; reprinted in J.D. Hey and G. Loomes (eds.), *Recent Developments in Experimental Economics*

(London: Edward Elgar, 1993) and J.F. Shogren (ed.), *Experiments in Environmental Economics* (Aldershot, UK: Ashgate Publishing Limited, 2002).

10. "An Experimental Evaluation of Weakest-Link/Best-Shot Models of Public Goods" (with Jack Hirshleifer) *Journal of Political Economy*, 97, February 1989, 201-225.

11. "Theory and Misbehavior of First-Price Auctions," *American Economic Review*, 79, September 1989, 749-762; reprinted in J.D. Hey and G. Loomes (eds.), *Recent Developments in Experimental Economics* (London: Edward Elgar, 1993).

12. "Experimental Evaluation of Institutions of Monopoly Restraint" (with Michael McKee and E. E. Rutström) in L. Green and J. Kagel (eds.), *Advances in Behavioral Economics* (Norwood: Ablex, 1990).

13. "Search Intensity in Experiments" (with Peter Morgan) *The Economic Journal*, 100, June 1990, 478-486.

14. "Risk Attitudes in First-Price Auction Experiments: A Bayesian Analysis," *The Review of Economics & Statistics*, 72, August 1990, 541-546.

15. "A Double-Auction Experiment", in T. Bergstrom and H.R. Varian (eds.), *Instructor's Manual for Intermediate Microeconomics* (New York: Norton, 1990); this package includes computer software.

16. "Rational Expectations and Experimental Methods," in B.A. Goss (ed.), *Rational Expectations and Efficiency in Futures Markets* (London: Routledge, 1991).

17. "Testing Noncooperative Bargaining Theory in Experiments," (with Kevin A. McCabe) in R.M. Isaac (ed.), *Research in Experimental Economics* (Greenwich: JAI Press, Volume 5, 1992).

18. "Theory and Misbehavior of First-Price Auctions: Reply," *American Economic Review*, 82, December 1992, 1426-1443.

19. "Market Dynamics, Programmed Traders, and Futures Markets: Beginning the Laboratory Search for a Smoking Gun," *The Economic Record*, 68, 1992 (Special Issue on Futures Markets), 46-62.

20. "Convergence to Nonstationary Competitive Equilibria: An Experimental Analysis," (with Douglas D. Davis and Arlington W. Williams) *Journal of Economic Behavior and Organization*, 22, 1993, 305-326.

21. "Expected Utility Theory and The Experimentalists," *Empirical Economics*, 19(2), 1994, 223-253.

22. "Stability and Preference Distortion in Resource Matching: An Experimental Study of the Marriage Problem," (with Kevin A. McCabe) in R.M. Isaac (ed.), *Research in Experimental*

Economics (Greenwich: JAI Press, Volume 8, 1996).

23. "Expectations and Fairness in a Simple Bargaining Experiment," (with Kevin McCabe) *International Journal of Game Theory*, 25(3), 1996, 303-327.

24. "Methods in Experimental Economics: A Review," (with Maribeth Coller) *Journal of International and Comparative Economics*, 5, 1997, 321-334.

25. "Doing It Both Ways -- Experimental Practice and Heuristic Context," (with Elisabet Rutström) in *Behavioral and Brain Sciences*, 24(3), June 2001, 413-414.

26. "Sequential Bargaining Games," (with Elisabet Rutström) *Encyclopedia of Cognitive Science* (London: The Nature Publishing Group, 2002).

27. "Estimating Individual Discount Rates in Denmark: A Field Experiment," (with Morten I. Lau and Melonie B. Williams) *American Economic Review*, 92(5), December 2002, 1606-1617.

28. Review of Friedel Bolle and Marco Lehmann-Waffenschmidt (eds.), *Surveys in Experimental Economics: Bargaining, Cooperation and Election Stock Markets* (Heidelberg and New York: Physica-Verlag, 2002), *Journal of Economic Literature*, XLI, December 2003, 1275-1276.

29. "Experimental Methods and the Elicitation of Values," (with Ronald Harstad and Elisabet Rutström) *Experimental Economics*, 7(2), June 2004, 123-140.

30. "Field Experiments," (with John A. List) *Journal of Economic Literature*, 42(4), December 2004, 1013-1059.

31. "Field Experiments in Economics: An Introduction," (with J. Carpenter and J.A. List) in J. Carpenter, G.W. Harrison and J.A. List (eds.), *Field Experiments in Economics* (Greenwich, CT: JAI Press, Research in Experimental Economics, Volume 10, 2005, 1-16).

32. "Field Experiments and Control," in J. Carpenter, G.W. Harrison and J.A. List (eds.), *Field Experiments in Economics* (Greenwich, CT: JAI Press, Research in Experimental Economics, Volume 10, 2005, 17-50).

33. "Eliciting Risk and Time Preferences Using Field Experiments: Some Methodological Issues," (with Morten Igel Lau, E. Elisabet Rutström, and Melonie B. Sullivan) in J. Carpenter, G.W. Harrison and J.A. List (eds.), *Field Experiments in Economics* (Greenwich, CT: JAI Press, Research in Experimental Economics, Volume 10, 2005, 125-218).

34. "Bargaining Behavior, Demographics and Nationality: What Can the Experimental Evidence Show?" (with Anebela Botelho, March A. Hirsch, and E. Elisabet Rutström) in J. Carpenter, G.W. Harrison and J.A. List (eds.), *Field Experiments in Economics* (Greenwich, CT: JAI Press, Research in Experimental Economics, Volume 10, 2005, 337-372).

35. Editor (with J. Carpenter and J.A. List), *Field Experiments in Economics* (Greenwich, CT: JAI Press, Research in Experimental Economics, Volume 10, 2005).

36. "Temporal Stability of Estimates of Risk Aversion," (with Eric Johnson, Melayne McInnes and Elisabet Rutström) *Applied Financial Economics Letters*, 1, 2005, 31-35.

37. "Risk Aversion and Incentive Effects: Comment," (with Eric Johnson, Melayne McInnes and Elisabet Rutström) *American Economic Review*, 95 (3), June 2005, 897-901.

38. "Is the Evidence for Hyperbolic Discounting in Humans Just An Experimental Artefact?" (with Morten Igel Lau) *Behavioral & Brain Sciences*, 28, 2005, 657.

39. "Elicitation Using Multiple Price List Formats," (with Steffen Andersen, Morten Lau and Elisabet Rutström) *Experimental Economics*, 9(4), December 2006, 383-405.

40. "Identifying Altruism in the Laboratory," (with Laurie T. Johnson) in D. Davis and R. Mark Isaac (ed.), *Experiments in Fundraising and Charitable Contributions* (Greenwich, CT: JAI Press, Research in Experimental Economics, Volume 11, 2006).

41. "Valuation Using Multiple Price List Formats," (with Steffen Andersen, Morten Lau and Elisabet Rutström) *Applied Economics*, 39(6), April 2007, 675-682.

42. "Naturally Occurring Preferences and Exogenous Laboratory Experiments: A Case Study of Risk Aversion," (with John A. List and Charles Towe) *Econometrica*, 75(2), March 2007, 433-458.

43. "Estimating Risk Attitudes in Denmark: A Field Experiment," (with Morten Lau and Elisabet Rutström) *Scandinavian Journal of Economics*, 109(2), June 2007, 341-368.

44. "Measurement with Experimental Controls," (with Eric Johnson, Melayne McInnes and Elisabet Rutström) in M. Boumans (ed.), *Measurement in Economics: A Handbook* (San Diego, CA: Elsevier, 2007).

45. "House Money Effects in Public Good Experiments: Comment," *Experimental Economics*, 10(4), December 2007, 429-437.

46. "Experimental Evidence on the Existence of Hypothetical Bias in Value Elicitation Experiments," (with Elisabet Rutström) in C.R. Plott and V.L. Smith (eds.), *Handbook of Experimental Economics Results* (New York: Elsevier Press, 2008).

47. "Lost in State Space: Are Preferences Stable?" (with Steffen Andersen, Morten Lau and Elisabet Rutström) *International Economic Review*, 49(3), August 2008, 1091-1112.

48. "Naturally Occurring Markets and Exogenous Laboratory Experiments: A Case Study of the Winner's Curse," (with John A. List) *The Economic Journal*, 118, April 2008, 822-843.

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SCHEDULE "I"

REPORT OF DR. PRABHAT JHA

Analyses to quantify smoking-attributable conditions that could be compensable and quantification of these conditions for each province and over time from 2003-2019

March 24, 2021

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Summary:
This is a two-part report. The first part provides epidemiological justification to define the diseases that are made sufficiently common by prolonged smoking of manufactured cigarettes so as to be considered in possible compensation of legal claims.

The second part provides estimates of the numbers of people affected by these smoking-attributable diseases for each province and territory for the eligible periods of compensation.

Part 1: Defining diseases attributable to prolonged smoking in Canada that are potentially compensable

Objective: The Pan Canadian Claims Representative (PCCR) and the Provinces and Territories are working together to formulate a Pan-Canadian Claimants (PCCs) compensation plan in which compensation will be provided to Canadian claimants suffering from diseases due to smoking. I have been asked to provide epidemiological evidence to define which common diseases are caused by typical lifelong smoking of manufactured cigarettes (starting early in life and not quitting until disease develops) to a high degree of certainty such that an individual adjudication is not required to determine each claimant's entitlement to compensation.

Methods: I used data from the Canadian Community Health Survey (CCHS) which surveys tens of thousands of Canadians randomly from the whole of Canada periodically and then follows them over time to determine who dies from specific diseases. Comparisons use Hazard Ratios (HR) between current smokers and never smokers for various diseases, with 95% confidence intervals (95% CI). We use standard Cox-Proportional hazards ratio (HR) models, which are considered the scientific standard for analyses of data like the CCHS (See *Appendix 2* for a very useful lay summary of HR and confidence intervals, written by Jacqueline Wall, Ministry of the Attorney General, Ontario).

The HR provides a measure of the causal links of smoking to the particular disease, with a HR of 1 representing no differences between smokers and otherwise similar never smokers. (Note that later, I use relative risks or RR, but HR and RR for this purpose interchangeable). There are two models presented. The first adjusts only for sex, age and education, which tend to be different between smokers and never smokers. The second adjusts also for body mass index (BMI) and alcohol use, which are other notable determinants of death. The age group is from 20≤age<80. We excluded data with missing information on causes of death, smoking status, alcohol consumption, education level and BMI and also excluded those who had history of cancer, vascular and respiratory disease at enrollment. The survey years were from Sept 2000 to Dec 2014, and the mean follow up period was 12.5 years. A total of 989,687 person-years were studied during which 78,890 deaths occurred.

Definitions are as follows: Current smoker; never smoker, smoked less than 100 cigarettes in their lifetime; age in 10 year age groups; sex as male or female; education as less than secondary/ secondary graduate/ or post-secondary graduate; alcohol use as current regular / current occasional/past use/never used; and Body mass index or BMI (weight divided by the square of height), defined in three levels- BMI<25 / 25=<BMI<30 / 30=<BMI. The causes of death are those defined by the WHO's International Classification of Diseases, 9th edition.

Results: Table 1 shows the key results using the conditions proposed by the PCCR.

TABLE 1. All (n=78890), sorted by hazard ratios

Diseases		**Model 1 (adjusting for age, sex and education)**			**Model 2 (adjusting for age, sex, education, alcohol use and body mass index)**			**Ratio of the second to first chi-squares**
	N	**HR**	**95% CI (lower and upper)**	**Chi Square**	**HR**	**95% CI (lower and upper)**	**Chi Square**	
COPD	109	43.16	19.82-93.96	89.95	**40.19**	18.68-89.21	86.45	**0.96**
Lung cancer	497	30.49	21.39-43.46	357.19	**29.13**	20.40-41.60	344.08	**0.96**
Cancer of the larynx, oropharynx or hypopharynx	20	12.96	3.64-46.13	15.63	**11.84**	3.25-43.06	14.07	**0.90**
Rheumatoid arthritis*	6	11.36	1.29-99.74	4.81	**11.28**	1.27-99.86	4.74	**0.99**
Oral cancer	31	6.83	2.81-16.59	18.02	**5.85**	2.38-14.38	14.84	**0.82**
Bladder cancer	23	6.70	2.39-18.78	13.09	**7.31**	2.56-20.83	13.86	**1.06**
Esophageal cancer	44	5.03	2.45-10.31	19.43	**5.25**	2.53-10.90	19.76	**1.02**
Kidney cancer	33	3.61	1.66-7.86	10.49	**3.81**	1.72-8.43	10.91	**1.04**
Stomach cancer*	26	3.48	1.49-8.13	8.28	3.43	1.45-8.12	7.86	0.95
Diabetes*	98	3.33	2.16-5.14	29.58	3.94	2.53-6.14	36.75	1.24
All vascular diseases +*	1089	3.07	2.70-3.50	289.38	3.29	2.89-3.76	315.01	1.09
Systemic Lupus Erythematosus*	2	2.56	0.13-50.60	0.38	2.16	0.11-41.98	0.26	0.68
Pancreatic cancer*	102	2.10	1.39-3.17	12.31	2.12	1.40-3.23	12.38	1.01
Inflammatory Bowel Diseases*	1							
ALL CAUSES *(including injuries)	4077	3.26	3.05-3.48	1193.87	3.37	3.15-3.61	1224.38	1.03

Note: HR is Hazard ratio. **Bold** font shows diseases which meet the 75% cutoff as defined in the text. There were too few cases of inflammatory bowel disease (1 death) to enable estimation. Similarly, the estimation of systematic lupus erythematosus (2 deaths) and rheumatoid arthritis (6 deaths) is unreliable due to small sample size. * represents those conditions that I advise be excluded from the compensable cause list. + Vascular disease comprise mostly heart attacks and strokes (all sub-types), but also includes less common cardiovascular diseases such as pulmonary embolus (lung clots) and heart arrhythmias.

Implications for eligible conditions as compensable.

1. Each PCCR-defined condition is more common among smokers than nonsmokers, and each disease is also defined as causally related, or strongly causally related to smoking by the US Surgeon General's Report (2014) (https://www.cdc.gov/tobacco/data_statistics/sgr/50th-anniversary/index.htm#report). That USSGR is a comprehensive review of the medical literature

summarizing the causal conditions that are related to tobacco (See Jha https://elifesciences.org/articles/49979 for a more detailed review of the diseases associated with smoking and two tables from that paper, pasted below).

2. The additional value of the current analyses is twofold. First, the CCHS analyses provides hazards for typical Canadian smoking. Second, note the columns showing 'chi-square' which is a test of statistical significance between associations observed and what would arise simply by chance. The two chi squared values shown represent the risks for smoking after considering age, sex and education and these risks with additional adjustment for obesity and alcohol, which would be the two major "confounding" risk factors that could alter the relationship of smoking with disease. The CCHS results show, for example that the chi square value for lung cancer, adjusted for age and sex and education is 357 and that adjusted further for alcohol and obesity is 344. The two chi-square values are very similar (the second is 96% of the first value, as shown in the last column). This suggests that the role of other potential confounding factors in explaining the links between smoking and lung cancer is quite small given that the chi squared comparisons are quite similar. Moreover, some but not all unmeasured factors, such as hypertension would tend to track with obesity, so the lack of change in significance of association suggests that additional adjustment for hypertension would not alter the smoking: never smoking HRs. Indeed, for all the conditions the change in chi squared is quite small, suggesting an independent effect of smoking on disease (last column of table 1). An exception is oral cancer, where the ratio of the second to first chi square is only 82%, showing the important role that alcohol use plays as a co-factor with smoking in this disease.
3. Next consider the HR values, which comments on the strength of association. Here, I apply the arbitrary criteria of a HR (or RR) of **4**. Why 4? This HR implies that 75% of the deaths that occurred among smokers would not have occurred among otherwise similar non-smokers. Thus, a HR of 4 implies an excess risk of 3, i.e. 4-1, with 1 being the risk in never smokers. Then the excess risk divided by the total risk (i.e. 3/ 4) gives us 75%, which is well beyond the legal balance of probability standard. Moreover, this high relative risk means that the disease was very likely caused by smoking, and thus has the benefit of not requiring the potential claimant to establish that they did in fact smoke.
4. Next, I examine the HRs in model 2, which adjusts for possible differences between smokers and never smokers in other risk factors such as obesity. For the more extreme HRs, such as Chronic Obstructive Pulmonary Disease or COPD (109 deaths, HR> 40), lung cancer (497 deaths with a HR >29), cancer of the larynx, oropharynx or hypopharynx (20 deaths, HR>12), there is little doubt that smoking is a cause of the disease.
5. Other conditions to include in the list of compensable conditions with HRs of about 4, are oral cancers, bladder cancer, esophageal cancer, and kidney cancer (even though the HR for Kidney cancer is 3.81, that is suitably close to the 75% cut off at 74% to include).

6. The sum of these compensable conditions with the 75% cut off is 757 deaths or 18% of the total deaths in the CCHS cohort. This would mean crudely, that about one in five of all deaths in Canada among adults is compensable, although the proportion would change over time.
7. I exclude rheumatoid arthritis despite the fact that its HR (11) exceeds the 75% cutoff, mostly due the fact CCHS had only 6 deaths from this condition and because smoking is only recently identified as a risk factor. As well, the CCHS risks are higher than in the USSGR for this condition. Similarly, I exclude diabetes and stomach cancer from this list as the CCHS risks for both are notably higher than those in the US Surgeon General Report or in the literature.
8. The above recommended list is likely to be a conservative estimate for the true compensable disease burden, given that the smoker: non-smoker hazard ratio for total mortality (4077 deaths) in the CCHS is also quite high.
9. The limitations of such analyses should be obvious. The lowest confidence interval may well be below 2, meaning below the 50% probability commonly used in legal definitions. However, that is in part a function of the sample size, and the comparison of the high HRs to larger studies in the US and other settings confirms that most of the conditions defined as compensable have generally small levels of uncertainty in their excess risk due to smoking.

Consideration of ex-smokers and relationship to non-fatal conditions

10. Ex-smokers are not included in the analyses of CCHS risks. However, the use of the high certainty cut-off of 75% effectively means that there should be no need to establish if the proposed list of compensable diseases occurred among current smokers or former smokers. Appendix table 2 from the US Surgeon General's 2014 report shows that the HRs for ex-smokers versus never smokers is lower than that for current smokers versus never smokers, as would be expected. Appendix table 2 quantifies this further by showing the substantial reduction in excess risks (HR-1/HR) among former smokers as opposed to current smokers for most conditions. Note, that the true reduction in death rates from the time of cessation could be somewhat greater than implied from table 3. Some deaths may well reflect deaths among smokers who quit because they became ill. As well, most of the epidemiological studies used to establish the relationship of smoking with disease measure smoking at baseline and then monitor the groups of smokers and never smokers for the development of disease (or death from the disease). However, since smoking cessation has increased at the population level, it may well be that many of the smokers at baseline quit, which would reduce the observed excess risk at follow up (versus the excess expected had they not quit).
11. Non-fatal conditions are not included in the analyses, however, the relationship of smoking hazards with non-fatal and fatal diseases is quite similar. The major exception is ischemic heart disease which tends to have steeper excess risks among non-fatal versus fatal events (see Jha eLife). However, the summary of most studies for non-fatal ischemic heart disease show their RR or HRs to be below the value of 4 that we apply here.

Part 2: Quantification of totals of diseases attributable to prolonged smoking in Canada that are potentially compensable for each province/territory

Based on part 1, the agreed list of diseases as possibly compensable is:

1. COPD
2. Oral cancer
3. Cancer of the larynx, oropharynx or hypopharynx
4. Esophageal cancer
5. Lung Cancer
6. Bladder cancer
7. Kidney cancer

The next step involves quantifying the numbers of Canadians affected by these conditions for each province/territory during the eligible period, as defined by the legislation in each jurisdiction. For each, the eligible period was the number of people diagnosed in each eligible year and alive as of March 8, 2019. I was provided the following time periods for each jurisdiction (Table 2). For these, available data allow only annual estimates, so I created equivalent no. of years and time periods as shown below. For example, survival for the whole of 2017 and 2018 (i.e. from Jan 1, 2017 until Jan 1, 2019) is taken as the equivalent of survival of March 8, 2017 to March 8, 2019. At the summary of the calculations however, I reduce the actual no of years included (based on no. of days of eligibility divided by 365.25) by prorating the totals.

Table 2: Jurisdiction and time frames

Jurisdiction	Time period	Equivalent years	Computed years and adjusted years
British Columbia	June 25, 2008 to March 8, 2019	2008-18	11/10.7
Alberta	March 8, 2015 to March 8, 2019	2017-18	4/4
Saskatchewan	June 12, 2007 to March 8, 2019	2007-18	12/11.7
Manitoba	June 12, 2007 to March 8, 2019	2007-18	12/11.7
Ontario	June 27, 2010 to March 8, 2019	2010-18	10/9.1
Quebec	March 8, 2015 to March 8, 2019	2016-19	4/4
New Brunswick	March 8, 2015 to March 8, 2019	2017-18	4/4
Nova Scotia	June 18, 2003 to March 8, 2019	2003-18	16/15.7
Prince Edward Island	March 8, 2013 to March 8, 2019	2013-18	6/6
Newfoundland and Labrador	March 8, 2015 to March 8, 2019	2017-18	4/4
Yukon	March 8, 2013 to March 8, 2019	2013-18	6/6
Northwest Territories	March 8, 2013 to March 8, 2019	2013-18	6/6
Nunavut	March 8, 2013 to March 8, 2019	2013-18	6/6

Steps for cancer estimation

Statistics Canada compiles data on new cases of cancer from provincial cancer registries for every year with the latest available data being for 2017 (https://www150.statcan.gc.ca/t1/tbl1/en/tv.action?pid=1310074701). Each cancer registry provides numbers of newly diagnosed (or incident) site-specific cancers by sex (I combined males and females in all analyses). I grouped the cancers as follows, based on their International Classification of Disease (ICD-10) coding.

1. Oral cancers include: Lip [C00.0-C00.9]; Tongue [C01.9-C02.9]; Salivary gland [C07.9-C08.9]; Floor of mouth [C04.0-C04.9]; and Gum and other mouth [C03.0-C03.9, C05.0-C05.9, C06.0-C06.9]
2. All Pharynx cancers include: Nasopharynx [C11.0-C11.9];Oropharynx [C10.0-C10.9]; Hypopharynx [C12.9, C13.0-C13.9]; Other oral cavity and pharynx [C09.0-C09.9, C14.0-C14.8]; Larynx [C32.0-C32.9]
3. Esophagus [C15.0-C15.9]
4. All lung cancers: Lung and bronchus [C34.0-C34.9]; Other respiratory system [C30.0-C30.1, C31.0-C31.9, C33.9, C38.1-C38.8, C39.0-C39.9]
5. Urinary bladder (including in situ) [C67.0-C67.9]
6. All Kidney cancers includes: Kidney and renal pelvis [C64.9, C65.9]; Ureter [C66.9]; Other urinary organs [C68.0-C68.9]

Quebec stopped reporting cancer registry data as of 2010, and for this province, [1] I used the values reported independently from the Canadian Cancer Society (https://www.cancer.ca/en/cancer-information/cancer-101/canadian-cancer-statistics/past-editions-canadian-cancer-statistics/?region=on). For Quebec, I applied the 2016 estimates for each cancer to 2017 and 2018. For other provinces, to create forward projections for the number of new cancers in 2018, I applied to each province the average annual growth in Ontario for that specific cancer from 2003-5 to 2015-17 to the average number of that specific cancer in 2015-17. I chose Ontario as it has the largest number of cases, and hence is more stable statistically. For example, Nova Scotia reported for 2015, 2016 and 2017 a total of 1,015, 965, and 970 incident lung cancers in both sexes, respectively. The average is 983 to which I applied the 9.94% annual growth rate observed in Ontario (between 2015-17 and 2003-5) to arrive at 2018 estimate of 1081 incident lung cancers. Despite falling age-specific incidence rates for nearly every cancer in Canada (due in large part to declines in smoking), the absolute number of cancers shows slower declines or even increases depending on population growth. Hence the above procedure, while crude, is approximately correct (and transparent).

[1] My thanks to Talía Malagón at McGill University for assistance with Quebec data.

Next in order to estimate survival for each cancer from the diagnosis year to January 1, 2019 (as a proxy for survival to March 8, 2019), I applied to each survival from the United States from the Surveillance, Epidemiology, and End Results (SEER) Program, which provides detailed information on cancer statistics among the U.S. population. https://seer.cancer.gov/. I used SEER data as it has larger sample sizes than comparable Canadian survival data and as the SEER data provides more prolonged survival estimates (which is particularly relevant for Nova Scotia, where survival up to 16 years from 2003 was required).
www.seer.cancer.gov/archive/csr/1975_2014/download_csr_datafile.php/sect_08_table.09.csv.

The proportions of any incident cancers surviving to 2019 were simply the number of specific cancers diagnosed in that year multiplied by the relevant duration of survival. For example, in Ontario 3,630 incident bladder cancers were diagnosed in 2010, and the SEER survival for 9 years for bladder cancer was 74.4%, meaning that 2701 people so diagnosed in 2010 would be alive by January 1, 2019.

I summed such estimates for each cancer and for each province/territory for each eligible year, as provided in the attached spreadsheet (which includes the calculations). To the total of all eligible cancers for all years for each jurisdiction, I made two additional arbitrary adjustments. First, I multiplied the totals by 120% to account for the better survival in Canada versus the US among cancer patients (https://pubmed.ncbi.nlm.nih.gov/9240106/) owing to the more universal system of health care in Canada and other factors. Second, all registries, including Canada's miss some cancers. I estimated this at 10% (ie I applied a 110% adjustment) based on assessments by Statistics Canada (https://www150.statcan.gc.ca/n1/pub/82-003-x/2013008/article/11857-eng.htm). I applied this for each cancer. For example, the total of eligible patients in Quebec with a diagnosed oral cancer surviving to 2019 was 3,045, which after multiplying by 1.2 and 1.1 yields 4,020 eligible patients. For relevant jurisdictions, I further adjusted the total based on actual years of follow up versus the proxy years used in the calculations. For example, the Manitoba total of cancers (and COPD) was adjusted downward by 11.7/12=97.8%.

Steps for COPD estimation

Incident COPD cases, unlike cancer, are not registered in Canada. Thus, the procedure involved use of the Canadian Chronic Disease Surveillance System (CCDSS), a collaborative network of provincial and territorial surveillance systems supported by the Public Health Agency of Canada (PHAC).
https://health-infobase.canada.ca/CCDSS/Methods.

The case definition of diagnosed COPD is: an individual aged 35 years and older having at least one visit to a physician with a diagnosis of COPD in the first diagnostic field, or one hospital separation with a diagnosis of COPD in any diagnostic field ever, coded by ICD-9(-CM) 491-492, 496 or ICD-10-CA J41-44.

https://www.canada.ca/en/public-health/services/publications/diseases-conditions/asthma-chronic-obstructive-pulmonary-disease-canada-2018.html#a2.2.1

The CCDSS provides incident data for COPD for single years from 2003 to 2016 (except for Saskatchewan which provided data only to 2015). To estimate the incidence for 2017 and 2018 and for Saskatchewan for 2016, I implemented the following procedure. First, I examined national trends in age-standardized COPD incidence rate per 100,000 for both sexes, age 35 years and older from 2000-16. To these trends, I fitted a log-linear model to allow forward projections to 2017 and 2018. The log-linear model had good fit with the data ($R^2 = 0.9417$). I applied this log-linear equation ($y = -3.744\ln(x) + 32.364$, where ln is the natural log) to each province, assuming that the national trends (which use larger sample sizes and are more stable statistically) was identical in each province/jurisdiction. For example, for British Colombia, the CCDSS shows 24,240 and 23,580 incident COPDs for 2015 and 2016, respectively, and the forward model-based projections estimate 24,766 and 24,977 incident COPDs for 2017 and 2018, respectively.

COPD patients have on overall mortality rate of about 3 fold higher than non-COPD patients at all ages, (https://www.canada.ca/en/public-health/services/publications/diseases-conditions/asthma-chronic-obstructive-pulmonary-disease-canada-2018.html#a1.2.4). To calculate survival to January 1, 2019, I used the national mortality rates among COPD patients from the CCDSS and the number of years from diagnosis to calculate survival rates (also fitted to a log-linear model with good performance: ($y = -117.9\ln(x) + 1185.9$; $R^2 = 0.8627$). This is expressed as $1 - e^{-T*DR}$,where 'T' is the duration of survival and 'DR' is the fitted death rate per 1000 from COPD. For example, the fitted death rate per 1000 for the whole of Canada in 2011 for COPD was 23.1. Thus $1- e^{-8*23.1/100}$ =83.2% gives the percentage that survived after 8 years of being diagnosed with the disease: meaning of the 64,170 Ontario residents with incident COPD in 2011 83.2% or 53,359 survived until 2019.

I do not provide estimates for severity of COPD. Stats Canada surveys suggest that about 1% prevalence (but with wide variation) of severe moderate COPD (akin to "Gold" stages III and IV)) out of an overall prevalence of about 4% among Canadians https://www150.statcan.gc.ca/n1/pub/82-003-x/2014003/article/11908-eng.htm. I did not apply any correction to the number of people diagnosed with COPD as I did for cancer, as the assumption is that the universal billing systems in each province will lead to only a few missing diagnosis. I applied the same correction for duration of eligibility for the relevant jurisdiction as noted above for cancer.

The attached spreadsheet provides the following key sheets:

Summary sheet (blue tab) which has the provincial and national totals in the following format (using BC as an example).

Cancer cases (blue tab), which provides the estimates for cancer and survival as described above.
COPD incidence (blue tab), which provides the estimates for COPD and survival as described above.

Table 3: Sample summary sheet for British Colombia

Province		Actual no of years					Proxy years												
British Columbia	2008-18	10.7	June 25, 2008 to March 8, 2019				11												
Condition/ Equivalent years							2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	TOTAL ALL YEARS, adjusted to actual years of	ADJUSTED FOR MISSING/SURVIVAL (Cancer only)
1. COPD							16,916	24,385	24,249	22,659	22,179	21,898	21,852	22,200	22,090	23,721	24,449	239,862	239,862
2. Oral cancer							186	180	201	202	200	241	286	287	329	324	408	2,765	3,650
3. Cancer of the larynx, oropharynx or hypopharynx							145	163	153	162	161	185	224	228	239	286	329	2,213	2,921
4. Esophageal cancer							28	40	34	43	57	48	62	75	82	120	191	759	1,002
5. Lung Cancer							276	337	362	399	474	536	640	730	836	1,035	1,728	7,152	9,440
6. Bladder cancer							773	772	826	903	885	945	963	1,138	1,194	1,061	1,431	10,593	13,983
7. Kidney cancer							297	343	380	416	549	464	517	630	611	721	784	5,555	7,333
Sub total CANCERS							**1,706**	**1,834**	**1,957**	**2,124**	**2,326**	**2,420**	**2,691**	**3,088**	**3,292**	**3,547**	**4,870**	**29,037**	**38,329**
TOTAL ALL CONDITIONS							**18,622**	**26,219**	**26,206**	**24,783**	**24,505**	**24,317**	**24,543**	**25,287**	**25,382**	**27,268**	**29,319**	**268,900**	**354,947**

The summary sheet is linked to the subsequent sheet such that any adjustments made to each condition or jurisdiction will auto-update the summary.

The remaining sheets are background for calculations and are included for completeness.

Limitations of analyses

These numbers should be treated with caution, as they rely on a series of cautious assumptions, but nonetheless assumptions. The main concerns about missing eligible Canadians arises from under-registration in cancers, for which I have made an arbitrary adjustment. Similarly, the requirement of a physician diagnosis or hospital admission for COPD may miss some Canadians who had incorrect billing codes or hospitalization codes, but this error should be small in comparison to the total numbers. Moreover, the verification, if any of eligible Canadians would have to rely on the same definitions of physician or hospitalization diagnosis. There are uncertainties also in survival, with improvements over time for both cancer and COPD. I mostly ignore these as the changes are likely modest in comparison to the reasonably short time period of 2-10 years for most provinces. For Nova Scotia, where survival to 16 years is considered, there will be greater uncertainty about the numbers of those surviving from earlier years in the calculations.

Appendix 1; Table 1—Relative risks for various diseases by smoking status, adults 35 or older in the United States.

	Current smokers (years of age)				Former smokers (years of age)			
	35-54	55-64	65-74	≥75	35-54	55-64	65-74	≥75
MALES								
Lung Cancer	14.33	19.03	28.29	22.51	4.4	4.57	7.79	6.46
Other Cancers	1.74	1.86	2.35	2.18	1.36	1.31	1.49	1.46
Coronary heart disease	3.88	2.99	2.76	1.98	1.83	1.52	1.58	1.32
Other heart disease			2.22	1.66			1.32	1.15
Cerebrovascular disease			2.17	1.48			1.23	1.12
Other vascular diseases			7.25	4.93			2.2	1.72
Diabetes mellitus			1.5	1			1.53	1.06
Other cardiovascular diseases	2.4	2.51			1.07	1.51		
Influenza, pneumonia, tuberculosis			2.58	1.62			1.62	1.42
Chronic obstructive pulmonary disease			29.69	23.01			8.13	6.55
Influenza, pneumonia, tuberculosis, chronic obstructive pulmonary disease	4.47	15.17			2.22	3.98		
All Causes	2.55	2.97	3.02	2.4	1.33	1.47	1.57	1.41
FEMALES								
Lung Cancer	13.3	18.95	23.65	23.08	2.64	5	6.8	6.38
Other Cancers	1.28	2.08	2.06	1.93	1.24	1.28	1.26	1.27
Coronary heart disease	4.98	3.25	3.29	2.25	2.23	1.21	1.56	1.42
Other heart disease			1.85	1.75			1.29	1.32
Cerebrovascular disease			2.27	1.7			1.24	1.1
Other vascular diseases			6.81	5.77			2.26	2.02
Diabetes mellitus			1.54	1.1			1.29	1.06
Other cardiovascular diseases	2.44	1.98			1	1.1		
Influenza, pneumonia, tuberculosis			1.75	2.06			1.28	1.21
Chronic obstructive pulmonary disease			38.89	20.96			15.72	7.06
Influenza, pneumonia, tuberculosis, chronic obstructive pulmonary disease	6.43	9			1.85	4.84		
All Causes	1.79	2.63	2.87	2.47	1.22	1.34	1.53	1.43

Source: USSGR Report, 2014. Analyses of Cancer Prevention Study II (CPS-II) and updated analyses of the pooled contemporary cohort population described in Thun et al. (2013) provided to the Centers for Disease Control and Prevention, National Center for Chronic Disease Prevention and Health Promotion, Office on Smoking and Health. See Table 12.3 of the USSGR Report for important details on each condition

Appendix 1; Table 2. Relative reduction in excess risk among former smokers as compared to excess risk among current smokers, by sex and age

	Reduction in excess risk							
Disease/sex	**Males**				**Females**			
Age groups	**35–54**	**55–64**	**65–74**	**≥75**	**35–54**	**55–64**	**65–74**	**≥75**
Lung cancer	74%	80%	75%	75%	87%	78%	74%	76%
Other cancers	51%	64%	64%	61%	14%	74%	75%	71%
Coronary heart disease	71%	74%	67%	67%	69%	91%	76%	66%
Cerebrovascular disease			80%	75%			81%	86%
Aortic aneurysm, other arterial and atherosclerosis			81%	82%			78%	79%
Diabetes mellitus				40%			46%	40%
All vascular at ages 35–64	95%	66%			100%	90%		
Influenza, pneumonia, tuberculosis			61%	32%			63%	80%
Chronic obstructive pulmonary disease			75%	75%			61%	70%
All respiratory at ages 35–64	65%	79%			84%	52%		
All causes	**79%**	**76%**	**72%**	**71%**	**72%**	**79%**	**72%**	**71%**

1. Notes: from Jha, eLife Sciences 2020 https://elifesciences.org/articles/49979/figures#tables
2. Excess risk definition: If there were no differences in the extent to which smoking caused a disease between otherwise similar (in terms of age, obesity, alcohol use or other factors) smokers or former smokers and never smokers, this would yield a relative risk (RR) of 1. Any excess risk is defined as the number above a RR of 1, so a RR of 2.5 leads to an excess risk of 1.5 (i.e. 2.5-1).
3. The reduction in excess risk for each condition and sex compares the RR for former smokers *(RRc) to the RR for current smokers (which generally is larger than for former smokers). It provides a metric as to what would be the reduction in excess mortality if current smokers were in fact to quit and have the mortality patterns of former smokers. Mathematically, this is (1- [RR_f-1)/ [RR_c-1]), where RR_f and RR_c refer to the smoker: non-smoker RR for former and current smoking. These data use the RRs from the US Surgeon General's Report of 2014 (Table 1) U.S. Department of Health and Human Services, 2014

Appendix 2. Summary written by Jacqueline Wall, Ministry of the Attorney General, Ontario

In his preliminary report dated October 26, 2020, Dr. Prabhat Jha used the standard Cox proportional hazards regression model ("**Cox Model**") to analyze data from the Canadian Community Health Survey ("**CCHS**").

The Cox Model is an established statistical technique used to simultaneously evaluate the association between several risk factors or exposures (e.g. smoking, age, sex, education, alcohol use and body mass index) and survival time. It is used to investigate differences in survival between groups of individuals by examining how specified factors influence the rate of a particular event happening at a particular point in time. The measure of the effect of the risk factors is the hazard rate which is the risk or probability of suffering the event of interest (e.g. death from lung cancer) given that the individual has survived up to a specific time. The hazard rate represents the expected number of events per one unit of time.

In investigations where there are several known factors which could potentially affect outcome, adjustments must be made to take into account the impact of the other variables on the factor of interest. In his preliminary report, Dr. Jha presented two models which made adjustments for variables which tend to be different between smokers and never smokers, such as the fact that smokers tend to drink alcohol more commonly than non-smokers. In Model 1, he adjusted only for sex, age and education (smoking is higher in people of lower socioeconomic status, so education is used as the indicator of socioeconomic status). In Model 2 he also adjusted for body mass index (weight divided by the square of height) and alcohol use which are two major "confounding" risk factors that could alter the relationship of smoking with disease.

In paragraph 2 of his preliminary report, Dr. Jha explains how the ratio of chi squares is used to test the statistical significance between associations observed and what would arise simply by chance. When the chi square values are very similar in respect of a particular disease for Model 1 and Model 2, this finding suggests that the role of other confounding factors in explaining the links between smoking and that disease are quite small. Consistency between the two models was noted for nearly all conditions, and indeed much of the published literature finds that regardless of other behaviour or risk factors, smoking makes more common the diseases studied in the report.

The associations between risk factors and survival time in the Cox Model are expressed by Hazard Ratios ("**HR**"). The HR for a risk factor (e.g. smoking) represents the increase or decrease in the hazard (in this case, death) in one group (smokers) as compared to the other group (never smokers).

A HR of 1 means that the hazard rates in the two groups are equal, that is, there are no differences between smokers and otherwise similar never smokers. A HR other than 1 indicates that there is a difference in the hazard rates between the two groups. The higher the HR, the stronger the causal association of the disease with, in this case, smoking.

The HR can be translated into a percentage risk using the following formula:

$$\frac{HR - 1}{HR} = \text{percentage risk}$$

For example, using the HRs for Model 2 reported in Table 1 on page 3 of Dr. Jha's preliminary report:

Lung cancer: $\frac{29.13 - 1}{29.13} = 0.96$

96% of lung cancer deaths among smokers would not have occurred at never smoking lung cancer death rates

Pancreatic cancer: $\frac{2.12 - 1}{2.12} = 0.53$

53% of pancreatic cancer deaths among smokers would not have occurred at never smoking pancreatic cancer death rates

In his preliminary report, Dr. Jha used a 50% benchmark as the cut-off for causality. This threshold means that only half of the tobacco-attributable disease occurrences were caused by smoking. The 50% cut-off translates into a HR of 2. Pancreatic cancer, with the lowest HR of 2.12, is just above the 50% threshold.

Our objective is to develop a PCC compensation plan in which compensation will be provided to claimants suffering from diseases which are caused by smoking to a high degree of certainty such that an individual adjudication is not required to determine each claimant's entitlement to compensation. To achieve this goal, a higher cut-off for causality is required. Dr. Jha is of the view that a 75% cut-off for causality is defensible and will identify those diseases for which it is more certain that the cause is smoking. The higher cut-off is also defensible as it suggests that use of cigarettes is not required- smoking was a sufficiently important cause of disease that nearly all of the deaths that occurred did so due to smoking.

In his preliminary report, Dr. Jha reported the HRs with 95% confidence intervals. A 95% confidence interval means that if the measurement was conducted 100 times, 95 times the true value would be within the calculated confidence interval and 5 times the true value would be either higher or lower than the range of the confidence interval.

SCHEDULE "J"

CURRICULUM VITAE OF DR. PRABHAT JHA

PRABHAT JHA, OC, MD, DPhil, FACHS, FRSC

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EDUCATION AND TRAINING

1996	**DPhil, University of Oxford,** England, in Epidemiology and Public Health
1994	**Medical Licensure**, US Board of Medical Examiners
1991-1992	**Visiting Scientist,** Cancer Epidemiology Unit, University of Oxford, England
1989-1992	**Rhodes Scholar, University of Oxford,** England
1989	**Medical Licensure,** Medical Council of Canada
1988-1989	**Medical Internship,** University of Manitoba and University of Toronto, Canada.

Employment History

2002-present **Founder and Director, Centre for Global Health Research (CGHR), University of Toronto Unity Health Toronto/St. Michael's Hospital**

Responsible for:

- Growth of CGHR to 40 staff in Toronto, Delhi, Bangalore and Bo, Sierra Leone
- Technical and managerial leadership of $50 M in research grants
- Academic leadership of the Indian Million Death Study, covering 900 field staff, 400 physician coders, 25 academic partners in 15 states
- Academic leadership of the Sierra Leone COMSA project, covering 65 field staff, ten physician coders and four academic partners in Sierra Leone
- Formation of the Statistical Alliance for Vital Events to expand the MDS to other low and middle-income countries.

1999-2002 **Senior Scientist, World Health Organization (WHO), Geneva, Switzerland**

- Acting Director, Economics Advisory Service; responsible for preparing the Report on the Health of the Poor for the Commission on Macroeconomics and Health
- Managed a total budget of $4M over three years and six staff.

1995-1999 **Senior Health Specialist, World Bank, Washington DC**

- Responsible for malaria and HIV/AIDS projects in India, and for tobacco control
- Managed a total budget of $3M and 30 staff and consultants.

Academic History

2023-	**Visiting Professor,** Nuffield Dept of Population Health, University of Oxford
2014-	**Canada Research Chair of Global Health,** U of Toronto, Canada (Tier 1, renewed 2021)
2010-	**Chair in Global Health and Epidemiology,** Dalla Lana School of Public Health
2010-	**Professor (Tenured),** Dalla Lana School of Public Health, U of Toronto, Canada
2004-2009	**Research Scholar,** McLaughlin Centre for Molecular Medicine, University of Toronto
2002-2011	**Canada Research Chair of Health and Development,** U of Toronto, Canada (Tier 2)
2002-	**Senior Editor and Chief Epidemiologist,** Disease Control Priorities Project, USA
2002-2007	**Associate Professor,** Dalla Lana School of Public Health, University of Toronto, Canada
2001-2010	**Co-Director,** International Tobacco Evidence Network, Health Policy Center, USA
1994-1995	**Young Professional,** World Bank, Washington DC
1992-1994	**Research Fellow,** Institute for Clinical Evaluative Sciences, University of Toronto, Canada

SIGNIFICANT HONOURS AND AWARDS

2022	**Award for Excellence – American Public Health Association**
2019	**University Professor** – University of Toronto
2018	**Elected Fellow** – Royal Society of Canada
2016	**Elected Foreign Member** – US National Academy of Medicine, National Academies of Science
2016	**CIHR Trailblazer Award** – Inaugural Award in Population Health Solutions
2014	**Region of the Americas Award** – WHO World No Tobacco Day
2013	**Elected Fellow** – Canadian Academy of Health Sciences
2013	**Officer of the Order of Canada** – Contributions to epidemiology and economics of global health
2013	**Alumni Achievement Award,** Youth Parliament of Manitoba
2012	**Luther L Terry Award** – American Cancer Society – for Research on Tobacco Control
2011	**Albie Award for Best Writing in Global Political Economy** – Foreign Policy Magazine, USA
2011	**Special President's Award** – Global Organization of People of Indian Origin, India
2011	**Arthur Award for Rapid Scientific Impact** – St. Michael's Hospital, Toronto, Canada
2010	**One of 25 Transformational Canadians** – The Globe and Mail Newspaper, Canada
2010	**Professional Male of the Year** – Indo-Canada Chamber of Commerce, Canada
2009	**Global Leadership Award (Finalist)** – British Medical Journal, England
2008	**One of 12 Outstanding Medical Scientists in Toronto** – Globe and Mail Newspaper, Canada
2004	**Premier's Research Excellence Award** – Government of Ontario, Canada
2003	**Top 40 Canadians Under age 40** – The Caldwell Partners, Canada
1998	**Gold Medal** – Poland Health Promotion Foundation, Poland
1998	**Reward for Excellence in Supervision** – World Bank, USA
1993	**Research Fellowship** – Heart and Stroke Foundation of Ontario, Canada
1992	**Thorlakson Foundation Traveling Lectureship** – University of Manitoba, Canada
1990-1992	**Research Fellowship** – St. Boniface Hospital Research Foundation, Canada
1988	**Jack Hildes International Health Scholarship** – University of Manitoba, Canada
1988	**Best Actor** – Faculty of Medicine Beer and Skits Night, University of Manitoba, Canada

Professional Affiliations and Activities

2023	**Commissioner,** Lancet Commission on Investing in Health, Harvard Univ, US
2022	**Selection Committee,** NIHR Global Scholars Award, UK
2021-	**Commissioner,** Lancet Commission on Cancer and Health Systems, U of Miami, US
2021-	**Expert Advisory Committee,** COVID Mortality Data Systems, WHO, Geneva
2021-	**Advisory Committee,** African Mortality Data Systems, CDC Africa, Ethiopia
2020-	**Selection Committee,** Rhodes Scholarship Finalists from University of Toronto, Toronto
2020	**Selection Committee,** McCall MacBain Scholarships, McGill University
2019-	**Co-Chair,** Advisory Panel, World Bank Healthy Longevity Initiative
2019-	**Board of Reviewing Editors,** eLife Sciences
2016-2020	**Editorial Board,** International Journal of Epidemiology, Sydney, Australia
2015-	**Editorial Board Member,** Clinical Epidemiology and Global Health
2015-2019	**Executive Committee Member,** McLaughlin Centre, University of Toronto, Canada
2014-	**Adjunct Scientist,** Institute for Clinical Evaluation Sciences, Toronto, Canada
2014-	**Adjunct Senior Fellow,** Public Health Foundation of India, New Delhi, India
2014-	**Senior Fellow,** Massey College

2014-2017	**Committee Member,** Ontario Rhodes Scholarship Selection Committee
2013	**Scientific Committee,** International Conference on Public Health Priorities in 21st Century
2013-2015	**Co-Chair and Member,** Big Data Committee, DLSPH, U of Toronto, Canada
2013-	**International Advisory Board Member,** The Lancet Global Health
2012-	**Steering Committee,** Research Committee, DLSPH, University of Toronto, Canada
2012-2014	**Expert Advisory Committee,** Millennium Village Projects, Columbia University, USA
2011-2018	**Founding Senior Editor,** eLife Sciences
2011-	**Editorial Advisory Board,** Demography India Journal, India
2011-2020	**Board of Directors,** University of Toronto Schools, Toronto, Canada
2011-2012	**Advisory Board,** Harvard/World Economic Forum study on the economic burden of NCDs
2011-	**Expert Advisory Committee,** Mortality Classification Systems, WHO, Geneva
2011-2018	**Management Committee,** Asian Institute of Public Health, India
2010-2011	**Scientific Review Committee,** American Association for Cancer Research, USA
2010-2011	**Advisory Panel,** Canada's Strategic Role in Global Health, Canadian Acad Health Sci
2009-2015	**National Health Insurance Expert Committee,** Government of South Africa, South Africa
2009-2015	**Advisory Committee,** National AIDS Control Organization, Government of India, India
2008-2011	**Advisory Board,** Canada Gairdner Foundation Awards, Canada
2008-2010	**Consultant,** Africa and Eastern Europe Departments, World Bank, USA
2008-2009	**Committee on the US Commitment to Global Health,** Institute of Medicine, USA
2007-2011	**Advisory Board,** Institute of Global Health, Emory University, USA
2007-2010	**Core Advisory Group on the Lancet's India series,** The Lancet Journal, UK
2007-2009	**Scientific Advisory Committee,** 13th World Conference on Tobacco and Health, USA
2007	**Steering Committee,** School of Public Health Review, University of Toronto, Canada
2006-2017	**International Scientific Advisory Board,** UK BioBank
2006-2007	**Scientific Director,** Short Course on HIV/AIDS Evidence, 2006 AIDS Conference, Canada
2005-2006	**Committee on Cancer Control in Developing Countries,** Institute of Medicine, USA
2005	**Documentary Consultant on Global Infectious Disease,** The Fifth Estate, CBC TV
2004-2011	**Ministerial Advisory Committee on Tobacco Control,** Government of Canada, Canada
2003-2008	**Acting Scientific Director,** Global Infectious Disease Evidence Alliance, Univ. of Toronto
2008-2009	**International Advisory Board,** National Rural Health Mission, Government of India, India
2006-	**Senior Fellow,** Massey College, University of Toronto, Canada
2003-2009	**Technical Panel,** India AIDS Initiative, Bill and Melinda Gates Foundation, USA
2003-2007	**Steering Committee,** Policy Research Network, Bill and Melinda Gates Foundation, USA
2003-2006	**Editorial Board,** Canadian Medical Association Journal, Canada
2002-	**Co-Investigator,** Ontario Tobacco Research Unit, Canada
2002-	**Professeur Extraordinaire,** Inst. Universitaire de Médecine Sociale et Préventive, Lausanne
1999-2006	**Steering Committee,** Developing Countries CVD Research Initiative, World Heart Fedn.
1999-2006	**Council Member,** Scientific Section on Epidemiology, World Heart Federation, Switzerland
1997-2006	**Editorial Board,** Nutrition & Population Journal, World Bank Health, USA
1992-1994	**Steering Committee**, Heart Outcomes Prevention Evaluation, Canadian CVD Collaboration

TEACHING AND ACADEMIC SUPERVISOR EXPERIENCE

Primary/co-supervisor. Of these, 35 trainees have had high impact factor (IF>10) publications

As primary supervisor since 2010

1. Post-doctoral (QES Scholar): Angela Vega, Colombian mortality and longevity (2021-23)
2. Early-stage career (QES Scholar): Richard Wen, Machine learning for cause of death studies (2021-23)
3. Doctoral (QES Scholar): Tahir Bockerie, Sierra Leone mortality dashboards (2021-23)
4. Doctoral (QES Scholar): Asad Naveed, Sierra Leone priority health interventions (2021-23)
5. Post-Doctoral (QES Scholar): María Luisa Latorre, Colombia avoidable cancer mortality (2021-23)
6. Post-Doctoral (QES Scholar): Laura Mendoza Ardilla, Colombia mortality dashboards (2021-23)
7. Doctoral (QES Scholar): Prakash Kumar, Avoidable mortality demographics (2021-22)
8. Early-stage career (QES Scholar): Susan Thomas, Machine learning for childhood deaths (2019-21)
9. Early-stage career (QES Scholar): Nandita Saika, Selective Abortion in India (2020-21): Now Professor at IIPS, Mumbai
10. Post-doctoral (QES Scholar): Fernanda Ewerling, Stillbirths in India (2019-22)
11. Post-doctoral (QES Scholar): Ashley Aimone, Malaria deaths in Sierra Leone (2019-present)
12. Post-doctoral: Abha Sharma, Maternal deaths and COVID epidemiology (2019-present)
13. Post-doctoral: Bapujee Biswabandan, Improved learning for cause of death studies (2020-present)
14. Post-doctoral: Xuyang Tang, COVID and chronic disease epidemiology (2020-present)
15. Early-stage career (QES Scholar): Geetha Menon, National Burden of Disease in India (2018-19)
16. Doctoral (QES Scholar): Michelle Amri, ADB Urban Health Study (2018)
17. Post-doctoral: Mireille Gomes – Machine learning for causes of death (2014-2018), now at the Global Alliance for Vaccines, Geneva
18. Post-doctoral: Mavis Rebeira – Epidemiological and Economics Research Methodologies (2015-2018)
19. Post-doctoral: Anna Dare – CIHR Fellowship Award Quantifying time-critical surgical mortality and improving access to surgical services in India (2014-present)
20. Post-doctoral: Shaza Fadel – Child health and infectious disease (2016-2019)
21. Doctoral: Serena Jeblee – Natural language processing to determine causes of death in developing countries (2016-2021) Co-Supervisor, Google Scholar-funded
22. Doctoral: Kevin Taing – Blood pressure epidemiology (2010-2019)
23. Doctoral: Calvin Ke – Management and Outcomes of Type 2 Diabetes in Global Asian Population (2016-2021)
24. Masters: Richard Wen – Sensitivity Analysis of Spatial Clustering Methods (2015-present)
25. Masters: Alyssandra Chee-A-Tow — Description of age- sex- and cause specific trends in injury mortality in India (2017) Co-Supervisor
26. Master's: Daniel Farrar – Seasonality of childhood pneumonia and diarrhea mortality in India: Implications for disease aetiologies (2017) Now at Hospital for Sick Children
27. Master's: Benjamin Wong – Measles Mortality in India (2017)
28. Post-doctoral: Dewan Alam – Premature Mortality in Bangladesh (2014-2015)
29. Post-doctoral: Usha Ram – CIHR Canada-HOPE Fellowship Award Child Health and Mortality in India: Action to improve national child survival (2011-2014). Now Professor at IIPS, Mumbai
30. Doctoral: Paul Arora – Epidemiology of HIV-1 in India; Banting and Best CIHR PhD Fellowship; Randall Coates Prize in Infectious Disease Epidemiology (2004-2006 during Masters); (2009-2013 PhD Awarded)
31. Doctoral: Ann Montgomery – Cause-specific maternal mortality in India (2009-2013 PhD Awarded)
32. Post-doctoral: Marvin Hsiao – Surgical Scientist, Surgical Epidemiology (2010-2013 PhD Awarded)
33. Master's: David Paterson – Non communicable diseases, CIHR Fellowship (2012-2013)
34. Post-doctoral: Renu Joseph – Tobacco economics and epidemiology (2010-2012)
35. Post-doctoral: Jose Ricardo Brandao – CIHR Strategic Fellowship in Public Health Policy (2010-2011)
36. Post-doctoral: Shaun Morris – Fellowship of the Paediatric Scientist Development Program, Now on staff at Hospital for Sick Children, Canada (2009-2011)
37. Post-doctoral: Diego Bassani – Now on staff at Hospital for Sick Children (2009-2011)
38. Master's: Sonica Singhal – Social differences in smoking and male mortality in five countries (2009-2010), now with Health Canada
39. Master's: Adrianna Murphy – Cardiovascular disease in India- now Assistant Professor at LSHTM, London (2009-2010)

Refereed Publications

Published Papers:

1. Cho E, Brown PE, Jha P. A commentary on: Smoking Cessation and Short- and Longer-Term Mortality. Practice Update website. 2024.
2. Brown PE, Fu SH, Newcombe L,, Jha P (Senior Author), Ab-C Collaborators. Hybrid immunity from SARS-CoV-2 infection and vaccination in Canadian adults: cohort study. Elife. 2024. In press
3. Mekonnen W, Mariam DH, Meh C, Jha P (Senior Author). Child, maternal, and adult mortality in rural Ethiopia in 2019: a cross-sectional mortality survey using electronic verbal autopsies. EClinicalMedicine. 2024 Apr 6;71:102573.
4. Cho ER, Brill IK, Gram IT, Brown PE, Jha P. Smoking Cessation and Short- and Longer-Term Mortality. NEJM Evid. 2024 Mar;3(3):EVIDoa2300272.
5. Paraje G, Flores Muñoz M, Wu DC, Jha P. Reductions in smoking due to ratification of the Framework Convention for Tobacco Control in 171 countries. Nat Med. 2024 Mar;30(3):683-689.
6. Charalambous A, Price R, Jha P. Accelerating progress on EU cancer control. Lancet Oncol. 2024 Feb;25(2):158-160.
7. Jha P, Brown PE, Lam T, Morawski E, Reid A. Excess deaths in China during SARS-CoV-2 viral waves in 2022-2023. Prev Med Rep. 2024 May;41:102687.
8. Htun NSN, Perrone C, Phyo AP, Jha P (co-senior author) Lubell Y, Peto TJ. Ethical and cultural implications for conducting verbal autopsies in South and Southeast Asia: a qualitative study. BMJ Glob Health. 2023 Dec 11;8(12):e013462.
9. Chakraborty D, Wu DC, Jha P. Exploring the labour market outcomes of the risk factors for non-communicable diseases: A systematic review. Social Society Med Popul Health. 2023 Nov 24;25:101564..
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12. Paraje GR, Jha P, Savedoff W, et al. Taxation of tobacco, alcohol, and sugar-sweetened beverages: reviewing the evidence and dispelling the myths. BMJ Glob Health. 2023; 0:e011866.
13. Nikam C, Suraweera W, Fu SH, Brown PE, Nagelkerke N, Jha P. PCR Test Positivity and Viral Loads during Three SARS-CoV-2 Viral Waves in Mumbai, India. Biomedicines. 2023 Jul 8; 11(7):1939.
14. Amarasekera S, Jha P. Understanding the links between cardiovascular and psychiatric conditions. ELife. 2022 Dec 2; 11:e84524.
15. Schwartz KL, Bogoch II, MacInTosh D, Barrow J, Sindrey D, Jha P (middle author). SARS-CoV-2 rapid antigen screening of asymptomatic employees: a pilot project. Can J Public Health. 2022 Dec; 113(6):898-903.
16. Meh C, Jha P. Trends in female-selective abortion among Asian diasporas in the United States, United Kingdom, Canada and Australia. Elife. 2022 Sep 27;11:e79853.
17. Brown PE, Izawa Y, Balakrishnan K, Jha P (senior author). Mortality Associated with Ambient PM2.5 Exposure in India: Results from the Million Death Study. Environ Health Perspect. 2022 Sep;130(9):97004.
18. Kim SJ, Yao Z, Marsh MC, et al., Jha P (middle author). Homogeneous surrogate virus neutralization assay to rapidly assess neutralization activity of anti-SARS-CoV-2 antibodies. Nature Communications. 2022 Jul 1. 13(1): 3716.
19. Brown PE, Fu SH, Bansal A, Jha P (senior author); Ab-C Study Collaborators; Ab-C Study Investigators. Omicron BA.1/1.1 SARS-CoV-2 Infection among Vaccinated Canadian Adults. N Engl J Med. 2022 Jun 16; 386(24):2337-2339.
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21. Jha P, Jamison DT, Watkins DA, Bell J. A global compact to counter vaccine nationalism. Lancet. 2021 May 29; 397(10289):2046-2047.
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57. Jha P. The hazards of smoking and the benefits of cessation a critical summation of the epidemiological evidence in high-income countries. eLife Sciences 2020;9:e49979 Mar 4, 2020.
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SCHEDULE "K"

QUEBEC CLASS ACTION ADMINISTRATION PLAN

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CANADA
PROVINCE OF QUEBEC DISTRICT OF MONTREAL

No: 500-06-000076-980
No: 500-06-000070-983

SUPERIOR COURT
(Class Action Division)

CONSEIL QUÉBECOIS SUR LE TABAC ET LA SANTÉ and **JEAN-YVES BLAIS**
Plaintiffs

v.

JTI-MACDONALD CORP., IMPERIAL TOBACCO CANADA LIMITED, AND ROTHMANS, BENSON & HEDGES INC.
Defendants

QUEBEC CLASS ACTION ADMINISTRATION PLAN

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GUIDING PRINCIPLES FOR THE PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN AND QUEBEC CLASS ACTION ADMINISTRATION PLAN

The following principles underpin and shall guide the approval, implementation and execution of the Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") and the Quebec Class Action Administration Plan ("**Quebec Administration Plan**"):

1. The CCAA Court shall have an ongoing supervisory role in respect of the administration of the CCAA Plans which include the Quebec Administration Plan and the PCC Compensation Plan that are Schedules "K" and "P" thereto.

2. The CCAA Court shall hear and determine the proceedings relating to the approval of the PCC Compensation Plan and the Quebec Administration Plan, including the approval of the retainer agreement respecting fees and disbursements between the Quebec Class Counsel and the representative plaintiffs, and the approval of the Quebec Class Counsel Fee. Matters relating to the ongoing supervision of the Quebec Administration Plan shall be heard and determined jointly by the CCAA Court and the Quebec Superior Court. In performing this function, the CCAA Court and the Quebec Superior Court may communicate with one another in accordance with a protocol to be worked out and established by them. Matters relating to the ongoing supervision of the PCC Compensation Plan shall be heard and determined solely by the CCAA Court.

3. No changes, modifications or revisions shall be made to the Quebec Administration Plan without the joint approval of the CCAA Court and the Quebec Superior Court as set out in an Order issued by the CCAA Court.

4. No changes, modifications or revisions shall be made to the PCC Compensation Plan without the approval of the CCAA Court as set out in an Order issued by the CCAA Court.

5. Upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court, Daniel Shapiro, K.C. will be appointed by the CCAA Court to serve as the Court-appointed Administrative Coordinator ("**Administrative**

Coordinator") and, in that capacity, he will coordinate and serve as a liaison and conduit to facilitate the flow of information between the Claims Administrator and the CCAA Plan Administrators in regard to both the Quebec Administration Plan and the PCC Compensation Plan.

6. Upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court, the CCAA Court will appoint one Claims Administrator to administer both the Quebec Administration Plan and the PCC Compensation Plan.

7. The Claims Administrator shall be neutral and independent from the Quebec Class Action Plaintiffs (including the *Blais* Class Members and the *Létourneau* Class Members), Quebec Class Counsel, Raymond Chabot, Pan-Canadian Claimants, PCC Representative Counsel, Tobacco Companies, Claimants, CCAA Plan Administrators, Administrative Coordinator and Court-Appointed Mediator. The Claims Administrator may, in its discretion, retain its own legal or other advisors.

8. The Claims Administrator shall liaise with the Administrative Coordinator who will assist the Claims Administrator to address and resolve issues that may arise from time to time in the interpretation, implementation and ongoing administration of both plans. If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the Quebec Administration Plan, then the Administrative Coordinator shall refer the matter to the CCAA Plan Administrators who may, in their discretion, refer the matter jointly to the CCAA Court and the Quebec Superior Court for resolution. If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the PCC Compensation Plan, then the Administrative Coordinator shall refer the matter to the CCAA Plan Administrators who may, in their discretion, refer the matter to the CCAA Court for resolution.

9. In respect of all decisions regarding the implementation and execution of the Quebec Administration Plan, the Claims Administrator shall not collaborate or consult with or seek any advice, instructions or directions from the Quebec Class Counsel. Notwithstanding

the above, the Quebec Class Counsel shall communicate and cooperate with the Claims Administrator and the Administrative Coordinator so as to fulfill their duties and responsibilities to the *Blais* Class Members.

10. In respect of all decisions regarding the implementation and execution of the PCC Compensation Plan, the Claims Administrator shall not collaborate or consult with or seek any advice, instructions or directions from the PCC Representative Counsel. Notwithstanding the above, the PCC Representative Counsel shall communicate and cooperate with the Claims Administrator and the Administrative Coordinator so as to fulfill their duties and responsibilities to the PCCs.

11. The Quebec Class Counsel have a traditional solicitor-client relationship with the *Blais* Class Members and the *Létourneau* Class Members and a duty to act in the best interests of the classes as a whole.

12. The PCC Representative Counsel has a traditional solicitor-client relationship with the Pan-Canadian Claimants and a duty to act in the best interests of all Pan-Canadian Claimants in regard to the claims process for the PCC Compensation Plan.

QUEBEC CLASS ACTION ADMINISTRATION PLAN

INTRODUCTION

The Quebec Class Action Administration Plan, or Quebec Administration Plan, has been prepared to effect the distribution of the compensation ordered in the judgments rendered in the *Blais* Class Action by the Quebec Superior Court and the Quebec Court of Appeal, as compromised in accordance with the CCAA Plans, to be paid to eligible persons resident in Quebec who are suffering from at least one of three tobacco-related diseases caused by smoking cigarettes sold in Canada by three tobacco companies, Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges and JTI-Macdonald Corp. Persons may be eligible to receive a compensation payment if they meet the following requirements of the certified class definition in the *Blais* Class Action:

1. They reside in Quebec and were alive on November 20, 1998.

2. Between January 1, 1950 and November 20, 1998:

   (a) They smoked a minimum of 87,600 cigarettes (the Quebec Administration Plan explains how to calculate the number of cigarettes smoked); and

   (b) The cigarettes that they smoked were of one or more of the following cigarette brands (the Quebec Administration Plan contains a complete list of the cigarette brands and sub-brands):

Accord	Craven "A"	Mark Ten	Number 7
B&H	Craven "M"	Matinee	Peter Jackson
Belmont	du Maurier	Medallion	Players
Belvedere	Dunhill	Macdonald	Rothmans
Camel	Export	More	Vantage
Cameo	LD	North American Spirit	Viscount
			Winston

3. Before March 12, 2012, they were diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) (the Quebec Administration Plan contains

details of the tobacco-related diseases), and they resided in Quebec at the time of their diagnosis.

4. The Heirs of persons who meet the above criteria but died after November 20, 1998 may also be eligible to receive a Compensation Payment.

The Quebec Administration Plan provides important information and forms to help people decide whether they may have a claim for payment. If they think they have a claim, they may fill out the Claim Forms and file them by sending them in to Claims Administrator for the Quebec Administration Plan.

The Claims Process for the Quebec Administration Plan has been designed to make it easy for a person to complete the Claim Forms. The Claims Process also allows the Claims Administrator to quickly process each claim and decide whether the claim is eligible to be paid. The instructions and questions on the Claim Forms are easy to understand with fill in the blanks and boxes to check.

If a claimant has questions in respect of the Claims Process under the Quebec Administration Plan, they may consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email]. Services will be offered in English and French.

If a claimant requires any assistance to complete the Claims Forms, they may call the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com. Services will be offered in English and French.

To ensure the integrity and fairness of the Claims Process, persons who submit claims to the Quebec Administration Plan will be asked to declare that the answers they provide on their Claim Forms are true and accurate. Where the Claims Administrator finds evidence of fraud, material false information or an intentional misleading of the Claims Administrator, the claim will be disallowed.

QUEBEC CLASS ACTION ADMINISTRATION PLAN

WHEREAS the Quebec Class Actions were brought against the defendants, ITCAN, RBH and JTIM, in the *Blais* Class Action on behalf of individuals in Quebec who developed Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV) as a result of smoking the Tobacco Companies' cigarettes, and in the *Létourneau* Class Action on behalf of individuals in Quebec who developed an addiction to the nicotine contained in the cigarettes made by ITCAN, RBH and JTIM;

AND WHEREAS the *Blais* Judgment found ITCAN, RBH and JTIM to be liable to the *Blais* Class Members, and the *Létourneau* Judgment found ITCAN, RBH and JTIM to be liable to the *Létourneau* Class Members in the amounts and in the manner set forth in such judgments;

AND WHEREAS JTIM is insolvent and was granted protection from its creditors under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended ("**CCAA**"), pursuant to the Initial Order of the Honourable Justice Hainey of the CCAA Court dated March 8, 2019;

AND WHEREAS ITCAN and ITCO are insolvent and were granted protection from their creditors under the CCAA pursuant to the Initial Order of the Honourable Justice McEwen of the CCAA Court dated March 12, 2019;

AND WHEREAS RBH is insolvent and was granted protection from its creditors under the CCAA pursuant to the Initial Order of the Honourable Justice Pattillo of the CCAA Court dated March 22, 2019;

AND WHEREAS by the Initial Orders the CCAA Court appointed Deloitte Restructuring Inc., FTI Consulting Canada Inc. and Ernst & Young Inc. as officers of the CCAA Court and the Monitors respectively of JTIM, Imperial and RBH ("**Monitors**");

AND WHEREAS by an Order dated April 5, 2019, the CCAA Court appointed the Honourable Warren K. Winkler, K.C. ("**Court-Appointed Mediator**") as an officer of the Court to, as a neutral third party, mediate a global settlement of the claims by the Claimants;

AND WHEREAS the Court-Appointed Mediator conducted the mediation with the Tobacco Companies and the Claimants.

AND WHEREAS by an Order dated September 27, 2023, the Honourable Chief Justice Geoffrey B. Morawetz directed the Monitors to work with the Court-Appointed Mediator to develop a plan of compromise and arrangement concerning each of JTIM, Imperial and RBH;

AND WHEREAS, subject to the approval of the CCAA Court, the Quebec Class Action Administration Plan ("**Quebec Administration Plan**") has been prepared to provide for Compensation Payments to be made pursuant to the *Blais* Judgment, as compromised in accordance with the CCAA Plans, directly to Eligible *Blais* Class Members in Quebec who suffer from Lung Cancer, Throat Cancer, or Emphysema/COPD (GOLD Grade III or IV) attributable to smoking cigarettes sold by ITCAN, RBH and JTIM during the period from January 1, 1950 to November 20, 1998;

AND WHEREAS, pursuant to the *Létourneau* Judgment, no monies are required to be distributed directly to the *Létourneau* Class Members;

AND WHEREAS, the *Létourneau* Judgment has been fully settled by payment of the sum of $131 million from the QCAP Settlement Amount into the Cy-près Fund.

AND WHEREAS the CCAA Court will seek the aid, recognition and assistance of the Quebec Superior Court to give full force and effect to the extent necessary to the orders rendered by the CCAA Court in relation to the sanction and implementation of the CCAA Plans;

AND WHEREAS, where appropriate and to the extent possible, the Quebec Administration Plan and the PCC Compensation Plan shall be harmonized with each other; and

NOW THEREFORE, set out herein are the terms of the Quebec Administration Plan that is attached as Schedule "N" to the CCAA Plans of JTIM and RBH and Schedule "K" to Imperial's CCAA Plan.

PART A: INTERPRETATION

SECTION I – INTERPRETATION

1. Definitions

1.1 In this document, including all Appendices hereto, unless otherwise stated or the context otherwise requires:

"**Acknowledgement of Receipt**" means an acknowledgement sent by the Claims Administrator to a Tobacco-Victim Claimant or Succession Claimant acknowledging the receipt of documents submitted by them pursuant to the Quebec Administration Plan.

"**Acknowledgement of Receipt of *Blais* Claim**" means the notice, in the form attached hereto as **Appendix "H"**, sent by the Claims Administrator to a Tobacco-Victim Claimant or Succession Claimant acknowledging receipt of their Proof of Claim.

"**Administrative Coordinator**" means Daniel Shapiro, K.C. in his capacity as the Court-appointed Administrative Coordinator in respect of the administration of both the PCC Compensation Plan and the Quebec Administration Plan. Daniel Shapiro's appointment as the Administrative Coordinator will be upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court.

"**Affiliate**" means a Person is an affiliate of another Person if,

(a) one of them is the subsidiary of the other, or

(b) each of them is controlled by the same Person.

For the purpose of this definition,

(i) "subsidiary" means a Person that is controlled directly or indirectly by another Person and includes a subsidiary of that subsidiary, and

(ii) a Person (first Person) is considered to control another Person (second Person) if,

(A) the first Person beneficially owns or directly or indirectly exercises control or direction over securities of the second Person carrying votes which, if exercised, would entitle the first Person to elect a majority of the directors of the second Person, unless that first Person holds the voting securities only to secure an obligation,

(B) the second Person is a partnership, other than a limited partnership, and the first Person holds more than 50% of the interests of the partnership, or

(C) the second Person is a limited partnership and the general partner of the limited partnership is the first Person.

"**Alternative Cancer Proof**" means the elements of proof set out in paragraphs 36.1 and 36.2 of the Quebec Administration Plan.

"**Alternative Emphysema/COPD (GOLD Grade III or IV) Proof**" means the elements of proof referred to in paragraphs 37.1 and 37.2 of the Quebec Administration Plan.

"**Alternative Product**" means (i) any device that produces emissions in the form of an aerosol and is intended to be brought to the mouth for inhalation of the aerosol without burning of (a) a substance; or (b) a mixture of substances; (ii) any substance or mixture of substances, whether or not it contains tobacco or nicotine, that is intended for use with or without those devices to produce emissions in the form of an aerosol without burning; (iii) any non-combustible tobacco (other than smokeless tobacco) or nicotine delivery product; and (iv) any component, part, or accessory of or used in connection with any such device or product referred to above.

Alternative Proof" means either the Alternative Cancer Proof or the Alternative Emphysema/COPD Proof, as applicable.

"**Annual Contributions**" has the meaning given in Article 5, Section 5.7 of the CCAA Plans, and "**Annual Contribution**" means any one of them.

"**Bank**" has the meaning given in Article 5, Section 5.3 of the CCAA Plans.

"***Blais* Claims Application Deadline**" means the date twelve months after the Effective Time by which all Tobacco-Victim Claimants and Succession Claimants are required to submit their completed Proofs of Claim to the Claims Administrator. The *Blais* Claims Application Deadline may be extended jointly by the CCAA Court and the Quebec Superior Court if it is deemed necessary and expedient to do so as the implementation of the Quebec Administration Plan unfolds.

"***Blais* Claims Period**" means the period of time before March 12, 2012 during which a *Blais* Class Member was diagnosed with a *Blais* Compensable Disease.

"***Blais* Claims Submission Period**" means the twelve month period of time which shall commence at the Effective Time and shall end on the *Blais* Claims Application Deadline. The *Blais* Claims Submission Period may be extended jointly by the CCAA Court and the Quebec Superior Court if it is deemed necessary and expedient to do so as the implementation of the Quebec Administration Plan unfolds.

"***Blais* Class Action**" means *Conseil québécois sur le tabac et la santé et al.* v. *JTI-Macdonald Corp. et al.*, Court File No. 500-06-000076-980 (Montreal, Quebec).

"***Blais* Class Members**" means persons who meet the criteria of the following certified class definition in the *Blais* Class Action:

> All persons residing in Quebec who satisfy the following criteria:

(1) To have smoked, between January 1, 1950 and November 20, 1998, a minimum of 12 pack/years of cigarettes manufactured by the defendants (that is, the equivalent of a minimum of 87,600 cigarettes, namely any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption insofar as the total is equal to or greater than 87,600 cigarettes).

For example, 12 pack/years equals:

20 cigarettes a day for 12 years (20 X 365 X 12 = 87,600) or

30 cigarettes a day for 8 years (30 X 365 X 8 = 87,600) or

10 cigarettes a day for 24 years (10 X 365 X 24 = 87,600);

(2) To have been diagnosed before March 12, 2012 with:

(a) Lung cancer or

(b) Cancer (squamous cell carcinoma) of the throat, that is to say of the larynx, the oropharynx or the hypopharynx or

(c) Emphysema/COPD (GOLD Grade III or IV).

The group also includes the Heirs of the persons deceased after November 20, 1998 who satisfied the criteria mentioned herein.

"***Blais* Compensable Diseases**" means, collectively, Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV).

"***Blais* Eligibility Criteria**" means the criteria set out in the certified class definition in the *Blais* Class Action which a person must meet to be eligible to receive a Compensation Payment as a Blais Class Member.

"***Blais* First Notice**" means the initial notice which the Claims Administrator shall publish regarding the Quebec Administration Plan. Attached hereto as **Appendix "A"** is a version of the *Blais* First Notice which is provided for guidance only to assist the understanding of the Claims Administrator which shall be responsible for designing, implementing and managing the *Blais* Notice Plan pursuant to which prospective Tobacco-Victim Claimants and Succession Claimants in Quebec will be informed about the Quebec Administration Plan and be provided with ongoing notice throughout the *Blais* Claims Submission Period.

"***Blais* First Notice Date**" means the date on which the Claims Administrator publishes the *Blais* First Notice.

"***Blais* Judgment**" means the judgment rendered by the Honourable Justice Brian Riordan on May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019 in the class action commenced in the Quebec Superior Court in Court File No. 500-06-00076-980 (*Conseil québécois sur le tabac et la santé et Jean-Yves Blais* c. *Imperial Tobacco Ltée, Rothmans, Benson & Hedges Inc. et JTI-MacDonald Corp.*).

"***Blais* Notice Plan**" means the plan to publish legal notice regarding the Quebec Administration Plan to prospective Tobacco-Victim Claimants and Succession Claimants in Quebec and provide the Tobacco-Victim Claimants and Succession Claimants with ongoing notice throughout the *Blais* Claims Submission Period.

"***Blais* Notices**" means the legal notices that will provide notice to prospective Tobacco-Victim Claimants and Succession Claimants in Quebec regarding the Quebec Administration Plan and provide the Tobacco-Victim Claimants and Succession Claimants with ongoing notice throughout the *Blais* Claims Submission Period.

"**Business Day**" means, for the purpose of the Quebec Administration Plan, a day other than Saturday, Sunday or a day observed as a holiday under the laws of the Province or Territory in which the person who needs to take action pursuant to the Quebec Administration Plan is situated, or a holiday under the federal laws of Canada applicable in the said Province or Territory.

"**Call Centre**" means the call centre established by the Claims Administrator which will offer services in English and French to respond to inquiries from and provide information to Tobacco-Victim Claimants and Succession Claimants, and prospective Tobacco-Victim Claimants and Succession Claimants, as applicable, regarding the Quebec Administration Plan and the Claims Process.

"**Cash Security Deposits**" means, collectively, (i) in the case of Imperial, the cash and interest, if any, deposited by ITCAN as suretyship pursuant to the Order of the Quebec Court of Appeal dated October 27, 2015; and (ii) in the case of RBH, the cash deposited by RBH as suretyship pursuant to the Order of the Quebec Court of Appeal dated October 27, 2015, and "**Cash Security Deposit**" means any of them.

"**CCAA**" means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended.

"**CCAA Court**" means the Ontario Superior Court of Justice (Commercial List) at Toronto.

"**CCAA Plan**" means in respect of each Tobacco Company, the Court-Appointed Mediator's and Monitors' plan of compromise and arrangement pursuant to the CCAA concerning, affecting and involving such Tobacco Company, including all Schedules thereto.

"**CCAA Plan Administrators**" has the meaning given in Article 14, Section 14.1 of the CCAA Plans.

"**CCAA Proceeding**" means, in respect of each Tobacco Company, the proceeding commenced by such Tobacco Company pursuant to the CCAA, namely Application No. CV-19-616077-00CL in respect of Imperial, Application No. CV-19-616779-00CL in respect of RBH, and Application No. CV-19-615862-00CL in respect of JTIM, collectively the "**CCAA Proceedings**".

"**Certificate**" means the certificate filed by the Monitors with the CCAA Court confirming that the full amount of the Upfront Contributions has been received from the Tobacco Companies and deposited into the Global Settlement Trust Account.

"**Civil Code of Quebec**" means the *Civil Code of Quebec*, CQLR, c. CCQ-1991, as amended.

"**Claimants**" means, collectively, the Quebec Class Action Plaintiffs, Pan-Canadian Claimants, *Knight* Class Action Plaintiffs, Tobacco Producers, His Majesty the King in right of British Columbia, His Majesty the King in right of Alberta, His Majesty the King in right of Saskatchewan, His Majesty the King in right of Manitoba, His Majesty the King in right of Ontario, the Attorney General of Quebec, His Majesty the King in right of New Brunswick, His Majesty the King in right of Nova Scotia, His Majesty the King in right of Prince Edward Island, His Majesty the King in right of Newfoundland and Labrador, the Government of Yukon, the Government of the Northwest Territories and the Government of Nunavut.

"**Claims Administrator**" means the claims administrator approved and appointed by the CCAA Court to manage the overall administration of the individual Claims Process and perform all other duties and responsibilities assigned to it in regard to the Quebec Administration Plan. The appointment of Epiq as the Claims Administrator will be upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court.

"**Claims Process**" means the process by which Tobacco-Victim Claimants and Succession Claimants may assert, respectively, Tobacco-Victim Claims and Succession Claims for Compensation Payments as set forth in the Quebec Administration Plan.

"**Closing Judgment**" means the judgment terminating the *Blais* Class Action and the *Létourneau* Class Action which will be requested on a motion brought by the Quebec Class Counsel after all Eligible Blais Class Members have been paid their Compensation Payments.

"**Compensation Payment**" means the amount determined by the Claims Administrator to be payable to an Eligible *Blais* Class Member under the Quebec Administration Plan in satisfaction of their QCAP Claim.

"**Contribution Security Agreement**" has the meaning given in Article 5, Section 5.13 of the CCAA Plans and is attached to the CCAA Plans as Schedule "E".

"**COPD**" means chronic obstructive pulmonary disease (GOLD Grade III or IV). The Global Initiative for Chronic Obstructive Lung Disease ("**GOLD**") developed a four grade classification system based upon severity of airflow limitation and other diagnostic parameters. The GOLD Grade III (severe) and GOLD Grade IV (very severe) classifications represent the two most severe categories of disease.

"**Costs**" has the meaning given in paragraph 48.1 of the Quebec Administration Plan.

"**Court-Appointed Mediator**" means the Honourable Warren K. Winkler, K.C., in his capacity as Court-appointed mediator in the CCAA Proceedings of the Tobacco Companies.

"**Cy-près Fund**" means the aggregate amount allocated from the Global Settlement Amount payable into the Cy-près Trust Account which shall be administered by the Cy-près Foundation.

"**Declaration**" means the applicable declaration contained in the Succession Claim Form, which is attached hereto as **Appendix "E"**.

"**Definitive Documents**" means the CCAA Plans, the Sanction Orders, the Contribution Security Agreements, the Hypothec, any intercreditor agreements, the documents required to implement and give effect to the PCC Compensation Plan and the Cy-près Fund, and all other agreements, documents and orders contemplated by, or necessary to implement the transactions contemplated by any of the foregoing.

"**Diagnosis**" means a Tobacco-Victim's diagnosis of Throat Cancer, Lung Cancer or Emphysema/COPD (GOLD Grade III or IV), and the date of such diagnosis.

"**Effective Time**" means such time on the Plan Implementation Date as the Court-Appointed Mediator and the Monitors may determine and designate.

"**Eligible *Blais* Class Members**" means the Tobacco-Victim Claimants and Succession Claimants whom the Claims Administrator has determined meet all the *Blais* Eligibility Criteria such that their Tobacco-Victim Claims and Succession Claims are approved to receive a Compensation

Payment in accordance with the terms of the Quebec Administration Plan, and "**Eligible *Blais* Class Member**" means any one of them.

"**Emphysema**" means the condition of the lung that is marked by distension and eventual rupture of the alveoli with progressive loss of pulmonary elasticity, that is accompanied by shortness of breath with or without cough, and that may lead to impairment of heart action. For the purpose of the Quebec Administration Plan, "Emphysema" includes COPD (GOLD Grade III or IV).

"**Epiq**" means Epiq Class Actions Services Canada, Inc.

"**Estate**" means the succession of a deceased Tobacco-Victim, whether pursuant to a will or by operation of law.

"**Exit Report**" means the final report that the Claims Administrator shall be required to submit to the CCAA Plan Administrators within six months, or as soon as is practicable, following the termination of the administration of the Quebec Administration Plan.

"**FEV1**" means the measurement recorded during a spirometry test of the maximum volume of air that the individual can forcibly expel during the first second following maximal inhalation.

"**Global Settlement Amount**" has the meaning given in Article 5, Section 5.1 of the CCAA Plans.

"**Global Settlement Trust Account**" has the meaning given in Article 5, Section 5.3 of the CCAA Plans.

"**Heir**" means:

(i) a universal legatee to the Estate of a deceased Tobacco-Victim identified in a will in effect at time of death, who is entitled to receive all or a portion of the Compensation Payment payable in respect of the deceased Tobacco-Victim;

(ii) a particular legatee where the will stipulates that such person is entitled to receive all or a

portion of the Compensation Payment payable in respect of the deceased Tobacco-Victim;

(iii) an heir pursuant to testamentary provisions in a registered marriage contract;

(iv) an heir of a deceased Tobacco-Victim established by operation of law pursuant to the rules for legal successions contained in the Civil Code of Quebec, and summarized in the chart attached hereto as **Appendix "F"**; or

(v) the estate, testamentary heirs or legal heirs of a deceased Heir, who takes the claim of the deceased Heir by representation;

and "**Heirs**" means all of them. In all cases, proof of such status of Heir must be submitted to the Quebec Administrator in a manner consistent with paragraphs 38.5 and 38.6 of the Quebec Administration Plan, as applicable.

"**Hypopharynx**" means the laryngeal part of the pharynx extending from the hyoid bone to the lower margin of the cricoid cartilage.

"**Imperial**" means, collectively, ITCAN and ITCO.

"**Individuals**" means all individuals residing in a Province or Territory of Canada, and "**Individual**" means any one of them.

"**Initial Order**" means, in respect of each Tobacco Company, the initial order commencing the CCAA Proceedings of the Tobacco Company, as amended and restated from time to time.

"**ITCAN**" means Imperial Tobacco Canada Limited.

"**ITCO**" means Imperial Tobacco Company Limited.

"**JTIM**" means JTI-Macdonald Corp.

"***Knight* Class Action**" means *Kenneth Knight* v. *Imperial Tobacco Canada Limited* (Supreme Court of British Columbia, Court File No. L031300).

"***Knight* Class Action Plaintiffs**" means Individuals who meet the criteria of the certified class definition in the *Knight* Class Action. The fact that an Individual is a *Knight* Class Action Plaintiff does not thereby disqualify that Individual from being a Pan-Canadian Claimant.

"**Larynx**" means the upper part of the respiratory passage that is bounded above by the glottis and is continuous below with the trachea.

"**Legal Representative**" means an Individual who establishes through the submission to the Claims Administrator of one of the documents listed in Question 10(b) of the Tobacco-Victim Claim Form that they have the right and are authorized to make a Tobacco-Victim Claim on behalf of the Tobacco-Victim Claimant.

"***Létourneau* Class Action**" means *Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*, Court File No. 500-06-000070-983 (Montreal, Quebec).

"***Létourneau* Class Members**" means persons who meet the criteria of the following certified class definition in the *Létourneau* Class Action:

> All persons residing in Quebec who, as of September 30, 1998, were addicted to the nicotine contained in the cigarettes made by the defendants and who otherwise satisfy the following criteria:
>
> (1) They started to smoke before September 30, 1994 and since that date have smoked principally cigarettes manufactured by the defendants;
>
> (2) Between September 1 and September 30, 1998, they smoked on a daily basis an average of at least 15 cigarettes manufactured by the defendants; and

(3) On February 21, 2005, or until their death if it occurred before that date, they were still smoking on a daily basis an average of at least 15 cigarettes manufactured by the defendants.

The group also includes the Heirs of the members who satisfy the criteria described herein.

"***Létourneau* Judgment**" means the judgment rendered by the Honourable Justice Brian Riordan on May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019 in the class action commenced in the Quebec Superior Court in Court File No. 500-06-000070-983 (*Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*).

"**Liquidator**" means a liquidator, including an executor where that terminology is used, of the succession of a deceased Tobacco-Victim named under a will or designated by the Heirs or the court, and may include one or more liquidators so named or designated.

"**Lung Cancer**" means primary cancer of the lungs.

"**MED-ÉCHO**" means the database of the MSSS held by RAMQ that contains personal clinical-administrative information relating to the care and services rendered to a person admitted or registered for day surgery in a Quebec hospital center.

"**MSSS**" means the Ministère de la Santé et des Services sociaux, or Ministry of Health and Social Services, of Quebec.

"**Monitor**" means, in respect of each Tobacco Company, the Court-appointed monitor appointed pursuant to the applicable Initial Order in the respective CCAA Proceedings.

"**Notice of Acceptance of *Blais* Claim**" means the Notice, in the form attached hereto as **Appendix "L"**, sent by the Claims Administrator to a Tobacco-Victim Claimant or a Succession Claimant advising that their Proof of Claim has been accepted.

"**Notice of Incomplete *Blais* Claim**" means the Notice, in the form attached hereto as **Appendix "K"**, issued by the Claims Administrator to a Tobacco-Victim Claimant or a Succession Claimant advising them that the Proof of Claim is incomplete and of the corrective measures required to complete the Proof of Claim.

"**Notice of Rejection of *Blais* Claim**", or "**Notice of Rejection of Claim**", means the Notice, in the form attached hereto as **Appendix "B"**, issued by the Claims Administrator to a Tobacco-Victim Claimant or a Succession Claimant advising them that their Proof of Claim has been rejected and of the Request for Review.

"**Notice to Provide Alternative Proof**" means the Notice, in the form attached hereto as **Appendix "P"**, issued by the Claims Administrator to a Tobacco-Victim Claimant or Succession Claimant requesting that they provide Alternative Cancer Proof or Alternative Emphysema/COPD (GOLD Grade III or IV) Proof, as applicable, to the Claims Administrator.

"**Official Confirmation**" means the confirmation of a Tobacco-Victim Claimant's diagnosis of a *Blais* Compensable Disease or Diseases before March 12, 2012, either by confirmation from the Quebec Cancer Registry in respect of a diagnosis of Lung Cancer or Throat Cancer, or confirmation from MED-ÉCHO in the case of a diagnosis of Emphysema/COPD (GOLD Grade III or IV), as the case may be, and collectively the "**Official Confirmations**".

"**Oropharynx**" means the part of the pharynx that is below the soft palate and above the epiglottis and is continuous with the mouth. It includes the back third of the tongue, the soft palate, the side and back walls of the throat, and the tonsils.

"**Pan-Canadian Claimants**", or "**PCCs**", means Individuals, excluding *Blais* Class Members and *Létourneau* Class Members in relation to QCAP Claims, who have asserted or may be entitled to assert a PCC Claim.

"**Pan-Canadian Claimants' Compensation Plan**", or "**PCC Compensation Plan**", means the Pan-Canadian Claimants' Compensation Plan which provides for the payment of compensation to Eligible PCC-Claimants.

"**PCC Claim**" means any claim of any Pan-Canadian Claimant that has been made or may in the future be asserted or made in whole or in part against or in respect of the Released Parties, or any one of them (either individually or with any other Person), that has been advanced, could have been advanced or could be advanced, whether on such Pan-Canadian Claimant's own account, or on their behalf, or on behalf of a certified or proposed class, to recover damages or any other remedy in respect of the development, design, manufacture, production, marketing, advertising, distribution, purchase or sale of Tobacco Products, including any representations or omissions in respect thereof, the historical or ongoing use of or exposure (whether directly or indirectly) to Tobacco Products or their emissions and the development of any disease or condition as a result thereof, whether existing or hereafter arising, in each case 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) including, all Claims that have been advanced, could have been advanced or could be advanced in the following actions commenced by individuals under provincial class proceedings legislation and actions commenced by individuals, or in any other similar proceedings:

(a) *Barbara Bourassa* v. *Imperial Tobacco Canada Limited et al.* (Supreme Court of British Columbia, Court File No. 10-2780 and Court File No. 14-4722);

(b) *Roderick Dennis McDermid* v. *Imperial Tobacco Canada Limited et al.* (Supreme Court of British Columbia, Court File No. 10-2769);

(c) *Linda Dorion* v. *Canadian Tobacco Manufacturers' Council et al*. (Alberta Court of Queen's Bench, Court File No. 0901-08964);

(d) *Thelma Adams* v. *Canadian Tobacco Manufacturers' Council et al.* (Saskatchewan Court of Queen's Bench, Court File No. 916 of 2009);

(e) *Deborah Kunta* v. *Canadian Tobacco Manufacturers' Council et al.* (Manitoba Court of Queen's Bench, Court File No. CI09-01-61479);

(f) *Suzanne Jacklin* v. *Canadian Tobacco Manufacturers' Council* (Ontario Superior Court of Justice, Court File No. 53794/12);

(g) *Ben Semple* v. *Canadian Tobacco Manufacturers' Council et al.* (Supreme Court of Nova Scotia, Court File No. 312869);

(h) *Victor Todd Sparkes* v. *Imperial Tobacco Canada Limited* (Newfoundland and Labrador Supreme Court - Trial Division, Court File No. 200401T2716 CP);

(i) *Peter Stright* v. *Imperial Tobacco Canada Limited* (Supreme Court of Nova Scotia, Court File No. 177663);

(j) *Ljubisa Spasic as estate trustee of Mirjana Spasic* v. *Imperial Tobacco Limited and Rothmans, Benson & Hedges Inc.* (Ontario Superior Court of Justice, Court File No. C17773/97);

(k) *Ljubisa Spasic as estate trustee of Mirjana Spasic* v. *B.A.T. Industries P.L.C.* (Ontario Superior Court of Justice, Court File No. C18187/97);

(l) *Ragoonanan* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 00-CV-183165-CP00);

(m) *Scott Landry* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 1442/03);

(n) *Joseph Battaglia* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 21513/97);

(o) *Roland Bergeron* v. *Imperial Tobacco Canada Limited* (Quebec Superior Court, Court File No. 750-32-700014-163);

(p) *Paradis, in personal capacity and on behalf of estate of Lorraine Trepanier* v. *Rothmans, Benson & Hedges Inc.* (Quebec Small Claims Court);

(q) *Couture* v. *Rothmans, Benson & Hedges Inc.* (Quebec Superior Court); and

including any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**PCC-Claimants**" means the Pan-Canadian Claimants who are all Individuals resident in a Province or Territory of Canada, excluding the Quebec Class Action Plaintiffs in relation to QCAP Claims, but including the Pan-Canadian Claimants' respective heirs, successors, assigns and representatives, who assert a PCC Claim by submitting a Claim Package to the Claims Administrator pursuant to the PCC Compensation Plan, and "**PCC-Claimant**" means any one of them.

"**PCC Eligibility Criteria**" means the criteria set out in the PCC Compensation Plan which a person must meet to be eligible to receive an Individual Payment as a PCC-Claimant.

"**Person**" means an individual, a corporation, a partnership, a limited liability company, a trust, an unincorporated association, or any other entity or body.

"**Personal Information**" means any information in any form, including any data which is derived from such information, about an identifiable Individual, whether living or deceased, including information relating to age, address, telephone number, email address, any identifying number assigned to the Individual (including Provincial or Territorial Health Insurance Number), personal health information, medical records, and the Individual's name where it appears with other Personal Information relating to the Individual, or where the disclosure of the name would reveal other Personal Information about the Individual.

"**Physician**" means an Individual who is licensed to practice medicine in Canada.

"**Physician Form**" means the form attached hereto as **Appendix "D"** which may be completed by the treating Physician of a Tobacco-Victim, or any other Physician with access to the Tobacco-

Victim's medical records, and submitted to the Claims Administrator as Alternative Proof, if Alternative Proof has been requested by the Claims Administrator in order to complete a Proof of Claim.

"**Place of Residence**" has the meaning given in paragraph 43.1.3 of the Quebec Administration Plan.

"**Plan Implementation Date**" means the date upon which all of the conditions to the CCAA Plans and other Definitive Documents have been satisfied or waived and the transactions contemplated by the CCAA Plans, the Sanction Orders and the other Definitive Documents are to be implemented, as evidenced by the Monitors' Certificates to be delivered to the Tobacco Companies and filed with the CCAA Court.

"**Proof of Claim**" means all of the documents that a Tobacco-Victim Claimant or a Succession Claimant, as applicable, is required to complete and submit to the Claims Administrator including the Tobacco-Victim Claim Form or Succession Claim Form, as applicable, and, if requested, the Alternative Proof. .

"**Proof of Claim Review Checklist for Succession Claims**" means the checklist attached hereto as **Appendix "J"** which the Claims Administrator will use to process the Proofs of Claim for Succession Claims.

"**Proof of Claim Review Checklist for Tobacco-Victim Claims**" means the checklist attached hereto as **Appendix "I"** which the Claims Administrator will use to process the Proofs of Claim for Tobacco-Victim Claims.

"**Proof of Diagnosis**" means the proof of diagnosis of a *Blais* Compensable Disease and the date of diagnosis, by way of either an Official Confirmation or Alternative Proof.

"**Proof of Smoking History**" means proof of a Tobacco-Victim's smoking history made in the Tobacco-Victim Claim Form or the Succession Claim Form, as applicable.

"**Proof of Succession Status**" means proof in the manner provided for in paragraphs 38.1 to 38.6 of the Quebec Administration Plan.

"**Provinces**" means, for the purpose of the Quebec Administration Plan, collectively, the geographic regions of British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, New Brunswick, Nova Scotia, Prince Edward Island, and Newfoundland and Labrador, and "**Province**" means any one of these geographic regions.

"**QCAP Claim**" means any Claim that has been advanced, could have been advanced or could be advanced in the following class actions or in any other similar proceedings, whether before or after the Effective Time:

(a) *Conseil québécois sur le tabac et la santé et Jean-Yves Blais* c. *Imperial Tobacco Ltée, Rothmans, Benson & Hedges inc. et JTI-MacDonald Corp.* (Quebec Superior Court, Court File No. 500-06-00076-980); and

(b) *Létourneau* c. *Imperial Tobacco Ltée, Rothmans Benson & Hedges Inc. et JTI MacDonald Corp.* (Quebec Superior Court, Court File No. 500-06-000070-983),

including the judgment of the Honourable Justice Brian Riordan dated May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019, and any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**QCAP Settlement Amount**" means the amount allocated from the Global Settlement Amount and paid for the benefit of the QCAPs in settlement of the Tobacco Companies' liability pursuant to the judgments rendered in the Quebec Class Actions, as set forth in as set forth in Article 16, Sections 16.1, 16.2 and 16.3 of the CCAA Plans.

"**QCAP Trust Account**" means the designated trust account or trust accounts held in the Bank for the benefit of the Quebec Class Action Plaintiffs and into which the QCAP Settlement Amount shall be paid and deposited from the Global Settlement Trust Account.

"**Quebec Cancer Registry**" means the Registre québécois du cancer (RQC) of the MSSS held by RAMQ which contains personal information on cases of cancer in Quebec.

"**Quebec Class Action Administration Plan**", or "**Quebec Administration Plan**", means the document (with attached appendices) that is subject to the approval of the CCAA Court setting out the process by which the Quebec Class Action Plaintiffs may submit claims for a Compensation Payment pursuant to the *Blais* Judgment, the process of administering such claims, and the joint oversight and supervision thereof by the CCAA Court and the Superior Court of Quebec.

"**Quebec Class Action Call Centre**" means the Call Centre maintained by Raymond Chabot and the Quebec Class Counsel.

"**Quebec Class Action Plaintiffs**", or "**QCAPs**", means individuals who meet the criteria of the certified class definitions in the Quebec Class Actions.

"**Quebec Class Action Website**" means the secure website at www.recourstabac.com maintained by Raymond Chabot and the Quebec Class Counsel.

"**Quebec Class Actions**" means, collectively, (i) *Conseil québécois sur le tabac et la santé et al.* v. *JTI-Macdonald Corp. et al.*, Court File No. 500-06-000076-980 (Montreal, Quebec), and (ii) *Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*, Court File No. 500-06-000070-983 (Montreal, Quebec).

"**Quebec Class Counsel**" means, collectively, the law practices of Trudel Johnston & Lespérance s.e.n.c., Kugler Kandestin s.e.n.c.r.l., L.L.P., De Grandpré Chait s.e.n.c.r.l., L.L.P., and Fishman Flanz Meland Paquin s.e.n.c.r.l., L.L.P.

"**Quebec Class Counsel Fee**" means the amount that is subject to the approval of the CCAA Court that will be payable from the QCAP Settlement Amount to Quebec Class Counsel, and to any legal counsel providing services to the Quebec Class Counsel in connection with the CCAA Proceedings, the Quebec Class Actions and/or any other proceedings on behalf of the *Blais* Class

Members and/or *Létourneau* Class Members, in respect of their fees, disbursements and costs as Quebec Class Counsel, and any GST, QST, HST and other applicable taxes payable thereon.

"**Quebec Superior Court**" means the Superior Court of Quebec, Class Action Division, at Montreal.

"**RAMQ**" means the Régie de l'assurance maladie du Québec.

"**Raymond Chabot**" means Raymond Chabot Administrateur Provisoires Inc. and its Affiliates.

"**RBH**" means Rothmans, Benson & Hedges Inc.

"**Released Parties**", collectively, means:

(a) ITCAN,

(b) ITCO,

(c) RBH,

(d) JTIM,

(e) British American Tobacco p.l.c.,

(f) Philip Morris International Inc.,

(g) JT International Holding B.V.,

(h) JT International Group Holding B.V.,

(i) the ITCAN Subsidiaries,

(j) B.A.T. Investment Finance p.l.c.,

(k) B.A.T Industries p.l.c.,

(l) British American Tobacco (Investments) Limited,

(m) Carreras Rothmans Limited,

(n) Philip Morris U.S.A. Inc.,

(o) Philip Morris Incorporated,

(p) Philip Morris Global Brands Inc.,

(q) Philip Morris S.A.,

(r) Rothmans Inc.,

(s) Ryesekks p.l.c.,

(t) Altria Group, Inc.,

(u) R.J. Reynolds Tobacco Company,

(v) R.J. Reynolds Tobacco International Inc.,

(w) RJR Nabisco, Inc.,

(x) JT International SA,

(y) JT Canada LLC Inc.,

(z) Japan Tobacco Inc.,

(aa) JTIM TM,

(bb) Canadian Tobacco Manufacturers' Council, and

(cc) every other current or former Affiliate of any of the companies listed in subparagraphs (a) to (aa) herein, and each of their respective indemnitees,

and "**Released Party**" means any of them. Each Released Party includes their respective Representatives.

"Representatives" means, in respect of a Person, as may be applicable, such Person's past, present or future representatives, predecessors, successors, executors, trustees, heirs, dependents, children, siblings, parents, administrators, executors, directors, officers, shareholders, partners, employees, servants, agents, consultants, legal counsel and advisers, including their respective successors and assigns, and each of their respective directors, officers, partners and employees.

"**Request for Review**" has the meaning given in paragraph 28.1 of the Quebec Administration Plan and is in the form attached hereto as **Appendix "M"**.

"**Residual Funds**" means any residual funds that may remain from the Quebec Settlement Amount after the payment in full of (i) all Compensation Payments to all Eligible *Blais* Class Members, and (ii) the Quebec Class Counsel Fee.

"**Retention Period**" has the meaning given in paragraph 59.1 of the Quebec Administration Plan.

"**Review Officer**" means a senior employee or officer of the Claims Administrator who is screened from the Claims Process and whose role is designated solely to review upon an independent basis any Requests for Review that may be submitted to the Claims Administrator by Tobacco-Victim Claimants or Succession Claimants and decide whether to confirm, reverse or vary the Claims Administrator's decision.

"**Sanction Hearing**" means the hearing before the CCAA Court in respect of the Sanction Orders.

"**Sanction Orders**" means the orders of the CCAA Court, among other things, sanctioning the CCAA Plans of Imperial, RBH and JTIM and granting, approving and declaring the settlements, compromises and releases, as applicable, contemplated by the CCAA Plans.

"**Section 5.1(2) Claims**" means any Claims against the directors of ITCAN, ITCO, RBH or JTIM that:

(a) arose before the commencement of the CCAA Proceeding;

(b) relate to the obligations of ITCAN, ITCO, RBH or JTIM where the directors are by law liable in their capacity as directors for the payment of such obligations; and

(c) either relate to contractual rights of one or more creditors, or are based on allegations of misrepresentations made by directors to creditors, or of wrongful or oppressive conduct by directors.

"**Section 19(2) Claims**" means any Claims against ITCAN, ITCO, RBH or JTIM that relate to any of the following debts or liabilities, present or future, to which ITCAN, ITCO, RBH or JTIM is subject on the day on which the CCAA Proceeding commenced, or to which ITCAN, ITCO, RBH or JTIM may become subject before the compromise or arrangement is sanctioned by reason of any obligation incurred by ITCAN, ITCO, RBH or JTIM before the day on which the CCAA Proceeding commenced, unless the compromise or arrangement in respect of ITCAN, ITCO, RBH or JTIM explicitly provides for the Claim's compromise, and the creditor in relation to that debt has voted for the acceptance of the compromise or arrangement:

(a) any fine, penalty, restitution order or other order similar in nature to a fine, penalty or restitution order, imposed by a court in respect of an offence;

(b) any award of damages by a court in civil proceedings in respect of:

(i) bodily harm intentionally inflicted, or sexual assault, or

(ii) wrongful death resulting from an act referred to in subparagraph (i);

(c) any debt or liability arising out of fraud, embezzlement, misappropriation or defalcation while acting in a fiduciary capacity or, in Quebec, as a trustee or an administrator of the property of others;

(d) any debt or liability resulting from obtaining property or services by false pretences or fraudulent misrepresentation, other than a debt or liability of the company that arises from an equity claim; or

(e) any debt for interest owed in relation to an amount referred to in any of paragraphs (a) to (d).

"**Smoking History**" means the number of pack-years smoked by a Tobacco-Victim between January 1, 1950 and November 20, 1998.

"**Subsidiary**" has the meaning attributed thereto in Section 2(5) of the *Canada Business Corporations Act*, R.S.C. 1985, c. C-44, as amended.

"Succession Claim" means the QCAP Claim of a Succession Claimant which is submitted to the Claims Administrator using the Succession Claim Form.

"**Succession Claim Form**" means the form attached hereto as **Appendix "E"** which a Succession Claimant is required to complete and submit to the Claims Administrator in order to make a Succession Claim pursuant to the Quebec Administration Plan.

"**Succession Claimant**" means a person who asserts a Succession Claim pursuant to the Quebec Administration Plan.

"**Succession Class Member**" means a Blais Class Member that either (i) represents the Estate of a deceased Tobacco-Victim; or (ii) is an Heir of a deceased Tobacco-Victim.

"**Supporting Documents**" means all documents submitted to the Claims Administrator by the Tobacco-Victim Claimant or Succession Claimant in support of a Proof of Claim, including the documents submitted by Succession Claimants pursuant to sections 35.3 and 35.4 of the Quebec Administration Plan.

"**Tax Refund Cash Payments**" has the meaning given in Article 5, Section 5.6 of the CCAA Plans.

"**Territories**" means, for the purpose of the Quebec Administration Plan, collectively, the geographic regions of Yukon, Northwest Territories and Nunavut, and "**Territory**" means any one of these geographic regions.

"**Throat Cancer**" means primary cancer (squamous cell carcinoma) of the Larynx, Oropharynx or Hypopharynx.

"**Tobacco Companies**" means, collectively, ITCAN, ITCO, RBH and JTIM, and "**Tobacco Company**" means any one of them.

"**Tobacco Producers**" means, collectively, the Ontario Flue-Cured Tobacco Growers' Marketing Board, Andy J. Jacko, Brian Baswick, Ron Kichler, Arpad Dobrentey and all other tobacco growers and producers who sold their tobacco through the Ontario Flue-cured Tobacco Growers' Marketing Board pursuant to the annual Heads of Agreement made by the Ontario Flue-cured Tobacco Growers' Board with ITCAN, RBH and JTIM from January 1, 1986 to December 31, 1996, and "**Tobacco Producer**" means any one of them.

"**Tobacco Product"** means any product made in whole or in part of tobacco that is intended for human consumption or use, including any component, part, or accessory of or used in connection with a tobacco product, including cigarettes, tobacco sticks (intended for smoking and requiring further preparation before they are smoked), loose tobacco intended for incorporation into cigarettes, cigars, cigarillos, pipe tobacco, kreteks, bidis and smokeless tobacco (including chewing tobacco, nasal snuff and oral snuff), but does not include any Alternative Product.

"**Tobacco-related Disease**" means a disease or other illness or harm caused or contributed to by the use of or exposure (whether directly or indirectly) to a Tobacco Product.

"**Tobacco-Victim**" means any Individual who suffers or suffered from a Tobacco-related Disease.

"Tobacco-Victim Claim" is the QCAP Claim of a Tobacco-Victim which is submitted to the Claims Administrator using the Tobacco-Victim Claim Form.

"**Tobacco-Victim Claim Form**" means the form attached hereto as **Appendix "C"** which a Tobacco-Victim Claimant is required to complete and submit to the Claims Administrator in order to make a Tobacco-Victim Claim pursuant to the Quebec Administration Plan.

"**Tobacco-Victim Claimant**" means a person who asserts a Tobacco-Victim Claim pursuant to the Quebec Administration Plan.

"**Twelve Pack-Years**" means the equivalent of a minimum of 87,600 cigarettes, namely any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption insofar as the total is equal to or greater than 87,600 cigarettes. For example, Twelve Pack-Years equals:

(a) 20 cigarettes a day for 12 years (20 X 365 X 12 = 87,600); or

(b) 30 cigarettes a day for 8 years (30 X 365 X 8 = 87,600); or

(c) 10 cigarettes a day for 24 years (10 X 365 X 24 = 87,600".

"**Upfront Contributions**" has the meaning given in Article 5, Section 5.4 of the CCAA Plans, and "**Upfront Contribution**" means any one of them.

2. Form of Documents

2.1 Any reference in this document to a notice, form, statutory declaration, acknowledgement, checklist, agreement, application or other document being in a particular form means that such document shall be substantially in such form.

3. Headings

3.1 The division of this document into "Sections" and "paragraphs", the insertion of a table of contents and headings, and the appending of Appendices are for the convenience of reference only and do not affect the construction or interpretation of the provisions herein governing the Quebec Administration Plan.

4. Extended Meanings

4.1 In this document, the use of words in the singular or plural, or with a particular gender, including a definition, will not limit the scope or exclude the application of any provision of the CCAA Plan or a schedule thereto to such Person (or Persons) or circumstances as the context otherwise permits.

5. Terms of Inclusion

5.1 In this document, the words "includes" and "including" and similar terms of inclusion shall not, unless expressly modified by the words "only" or "solely", be construed as terms of limitation, but rather shall mean "includes but is not limited to" and "including but not limited to", so that references to included matters shall be regarded as illustrative without being either characterizing or exhaustive.

6. Acts to Occur on Next Business Day

6.1 Where any payment, distribution or act pursuant to this document is required to be made or performed on a date that is not a Business Day, then the making of such payment or

distribution, or the performance of the act, may be completed on the next succeeding Business Day, but shall be deemed to have been completed as of the required date.

7. Changes to Quebec Administration Plan

7.1 No changes, modifications or revisions shall be made to the Quebec Administration Plan without the joint approval of the CCAA Court and the Quebec Superior Court as set out in an Order issued by the CCAA Court. The CCAA Plan Administrators, Claims Administrator and Quebec Class Counsel are the only persons who are entitled to apply to the CCAA Court to seek a revision to the terms of the Quebec Administration Plan.

7.2 Notwithstanding paragraph 7.1 herein, the Claims Administrator may make revisions to the claims forms which are Schedules to the Quebec Administration Plan provided that (i) the proposed revisions are not substantive and are consistent with the terms of Quebec Administration Plan, (ii) the Claims Administrator has first reviewed the proposed non-substantive revisions with the Administrative Coordinator, and (iii) the Administrative Coordinator has approved such revisions. The Administrative Coordinator shall advise the CCAA Plan Administrators and Quebec Class Counsel in writing of any revisions made to the claims forms.

8. Currency

8.1 All monetary amounts referenced in this document are expressed in the lawful currency of Canada.

9. No Other Obligations of Tobacco Companies

9.1 As more particularly set forth in Article 18, Sections 18.1.1, 18.1.2, 18.1.3, 18.1.8, 18.1.9 and 18.1.10 of the CCAA Plans and the Claimant Contractual Releases which are Schedule "T" to Imperial's CCAA Plan and Schedule "W" to the CCAA Plans of RBH and JTIM, at the Effective Time all QCAP Claims shall be deemed to be fully, finally, irrevocably and unconditionally released and forever discharged against the Released Parties, and the

Released Parties shall have no further liability to the Quebec Class Action Plaintiffs except as set out in the Definitive Documents and this document which gives effect to the Quebec Administration Plan.

9.2 For greater certainty, the terms of the CCAA Plans and the Claimant Contractual Releases, and not paragraph 9.1 herein, govern the scope of the release provided to the Released Parties.

10. Appendices

10.1 The following Appendices regarding the Quebec Administration Plan are incorporated into this document and form part of it as fully as if contained in the body of this document and must be read in conjunction therewith. In the event of a contradiction between the content of the body of this document and the content of the body of one of the Appendices below, the language of the body of this document shall govern:

Appendix "A": *Blais* First Notice

Appendix "B": Notice of Rejection of *Blais* Claim

Appendix "C": Tobacco-Victim Claim Form

Appendix "D": Physician Form

Appendix "E": Succession Claim Form

Appendix "F": Rules for Legal Successions in the *Civil Code of Quebec* (in the absence of a will)

Appendix "G": Decision Tree entitled "Determination of whether Canadian Residents qualify to receive Compensation either pursuant to *Blais* Judgment or from Pan-Canadian Claimants' Compensation Plan"

Appendix "H": Acknowledgment of Receipt of *Blais* Claim

Appendix "I": Proof of Claim Review Checklist for Tobacco-Victim Claims

Appendix "J": Proof of Claim Review Checklist for Succession Claims

Appendix "K": Notice of Incomplete *Blais* Claim

Appendix "L": Notice of Acceptance of *Blais* Claim

Appendix "M": Request for Review Form

Appendix "N: Acknowledgment of Receipt of Request for Review

Appendix "O": Brands of Cigarettes sold by Canadian Tobacco Companies in Canada between January 1, 1950 and November 20, 1998

Appendix "P": Notice to Provide Alternative Proof

SECTION II – ROLES OF CCAA COURT, QUEBEC SUPERIOR COURT, ADMINISTRATIVE COORDINATOR, CLAIMS ADMINISTRATOR AND QUEBEC CLASS COUNSEL

11. Role of CCAA Court and Quebec Superior Court

11.1 The CCAA Court shall have an ongoing supervisory role in respect of the administration of the CCAA Plans, including the Quebec Administration Plan.

11.2 As described in paragraphs 11.2.1, 11.2.2 and 11.2.3 herein, the CCAA Court's oversight of the Quebec Administration Plan shall be exercised in a joint and coordinated manner with the Quebec Superior Court as follows:

11.2.1 The CCAA Court and the Quebec Superior Court may establish a protocol for communications between one another to discuss, on an ongoing basis, matters relating to their co-supervision of the administration of the Quebec Administration Plan, including issues which are specifically referred for resolution to the CCAA Court and the Quebec Superior Court by the CCAA Plan Administrators. In resolving such referred matters, the CCAA Court and the Quebec Superior Court may, in their discretion, issue orders and/or provide such directions as are appropriate to facilitate the fair, efficient and timely administration of the Quebec Administration Plan;

11.2.2 The CCAA Court shall hear and determine proceedings addressing the following matters:

11.2.2.1 A motion by the Court-Appointed Mediator and the Monitors for orders approving and sanctioning the CCAA Plans, which shall include the approval of both the Quebec Administration Plan (Schedule "K" to Imperial's CCAA Plan and Schedule "N" to RBH's and JTIM's CCAA Plans) and the PCC Compensation Plan (Schedule "P" to Imperial's CCAA Plan and Schedule "S" to RBH's and JTIM's CCAA Plans);

11.2.2.2 The approval and appointment of the Claims Administrator;

11.2.2.3 The approval and appointment of the Administrative Coordinator;

11.2.2.4 The approval of the *Blais* Notice Plan;

11.2.2.5 The approval of the retainer agreement respecting fees and disbursements between the Quebec Class Counsel and the representative plaintiffs, and the approval of the Quebec Class Counsel Fee; and

11.2.2.6 Any matters which are referred for joint determination by the CCAA Court and the Quebec Superior Court.

11.2.3 The Quebec Superior Court shall hear and determine proceedings addressing the following matters:

11.2.3.1 A motion to be brought in the *Blais* Class Action by the Quebec Class Counsel: (a) requesting that the Quebec Superior Court come in aid, recognize, assist and give full force and effect to the extent necessary to the orders issued by the CCAA Court in the CCAA Proceedings, including in respect of the sanction of the CCAA Plans and the approval of the Quebec Administration Plan; (b) seeking orders authorizing and directing the MSSS and RAMQ to provide to the

Claims Administrator Official Confirmations (i) from the Quebec Cancer Registry of Tobacco-Victims' diagnoses of Lung Cancer or Throat Cancer, and (ii) from MED-ÉCHO of Tobacco-Victims' diagnoses of Emphysema/COPD (GOLD Grade III or IV); and (c) if deemed feasible by Quebec Class Counsel, seeking an order directing the MSSS to effect direct notification of the Quebec Administration Plan to potential *Blais* Class Members on the Quebec Cancer Registry;

11.2.3.2 Motions seeking the Closing Judgment to be brought in the *Blais* Class Action and the *Létourneau* Class Action by the Quebec Class Counsel after the Claims Process has ended and all Eligible Blais Class Members have been paid their Compensation Payments; and

11.2.3.3 Any matters which are referred for joint determination by the CCAA Court and the Quebec Superior Court.

12. Role of Administrative Coordinator

12.1 The Administrative Coordinator's role in regard to the administration of the Quebec Administration Plan and the administration of the PCC Compensation Plan is as follows:

12.1.1 The Administrative Coordinator will coordinate and serve as a liaison and conduit to facilitate the flow of information between the Claims Administrator and the CCAA Plan Administrators in regard to both the Quebec Administration Plan and the PCC Compensation Plan. Where the Claims Administrator requires directions from either the CCAA Plan Administrators directly, or jointly from the CCAA Court and the Quebec Superior Court through the CCAA Plan Administrators, the Administrative Coordinator will bring the Claims Administrator's request to the CCAA Plan Administrators and notify the Quebec Class Counsel;

12.1.2 The Administrative Coordinator may also assist the Claims Administrator to address issues that may arise from time to time in the interpretation, implementation and ongoing administration of the Quebec Administration Plan and that, in the opinion of the Administrative Coordinator, (i) are possible of resolution short of obtaining direction from the CCAA Court and the Quebec Superior Court, (ii) where such an approach is appropriate in the circumstances, and (iii) where the resolution of the issue does not require the sanction of either the CCAA Plan Administrators or the CCAA Court and the Quebec Superior Court, as the case may be;

12.1.3 If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the Quebec Administration Plan, then the Administrative Coordinator will refer the matter to the CCAA Plan Administrators who may, in their discretion, refer the matter jointly to the CCAA Court and the Quebec Superior Court for resolution or directions in accordance with paragraph 11.2 herein. The CCAA Plan Administrators will advise the Quebec Class Counsel of all such matters that they refer jointly to the CCAA Court and the Quebec Superior Court; and

12.1.4 The Administrative Coordinator may also work with the Claims Administrator to coordinate the harmonization of the claims administration of the *Blais* Judgment under the Quebec Administration Plan and the claims administration of the PCC Compensation Plan in accordance with the harmonization principles set out in Section VII herein.

13. Costs of Administrative Coordinator

13.1 All fees, costs, disbursements, expenses and other expenditures of the Administrative Coordinator, including for the services of any legal or other advisors, shall be paid directly by the Tobacco Companies and shall not be deducted from the QCAP Settlement Amount or the PCC Compensation Plan Amount.

14. Appointment and Court Approval of Claims Administrator

14.1 The Claims Administrator of the Quebec Administration Plan is to be identified and recommended by the Court-Appointed Mediator and the Monitors for approval and appointment by the Order of the CCAA Court at the Sanction Hearing.

14.2 The Claims Administrator shall be neutral and independent from the Quebec Class Action Plaintiffs (including the *Blais* Class Members and the *Létourneau* Class Members), Quebec Class Counsel, Raymond Chabot, Pan-Canadian Claimants, PCC Representative Counsel, Tobacco Companies, Claimants, CCAA Plan Administrators, Administrative Coordinator and Court-Appointed Mediator. The Claims Administrator may, in its discretion, retain its own legal or other advisors.

14.3 In respect of all decisions regarding the implementation and execution of the Quebec Administration Plan, the Claims Administrator shall not collaborate or consult with or seek any advice, instructions or directions from the Quebec Class Counsel. Notwithstanding the above, the Quebec Class Counsel shall communicate and cooperate with the Claims Administrator and the Administrative Coordinator so as to fulfill their duties and responsibilities to the *Blais* Class Members.

15. Provision of Services in English and French

15.1 The Claims Administrator shall provide services including the forms and documents that are Appendix "A" through Appendix "P" hereto, in both English and French. All communications between the Claims Administrator and the Tobacco-Victim Claimants, Succession Claimants and *Blais* Class Members shall be in the official language chosen by the Tobacco-Victim Claimants, Succession Claimants and *Blais* Class Members.

16. Costs of Claims Administrator

16.1 All Costs for the services of the Claims Administrator, including for the services of any of its legal or other advisors, incurred in respect of the administration of the Quebec

Administration Plan shall be paid from the balance of the QCAP Settlement Amount net of the Quebec Class Counsel Fee.

16.2 The costs, fees and disbursements incurred by the Claims Administrator in respect of the administration of the Quebec Administration Plan shall not exceed the amount which is allocated for the budget of the Claims Administrator set out in the written agreement to be entered into between the CCAA Plan Administrators and the Claims Administrator.

17. Role of Quebec Class Counsel

17.1 The Quebec Class Counsel have a traditional solicitor-client relationship with the *Blais* Class Members and the *Létourneau* Class Members and a duty to act in the best interests of the classes as a whole and will represent their interests in regard to the Claims Process.

17.2 The Quebec Class Counsel may assist Tobacco-Victim Claimants and Succession Claimants to complete and submit their Proofs of Claim to the Claims Administrator.

17.3 The Quebec Class Counsel have retained Raymond Chabot to assist Quebec Class Counsel to perform their duties as class counsel. All costs for the services of Raymond Chabot shall be paid directly out of the Quebec Class Counsel Fee.

17.4 The Quebec Class Counsel will bring a motion before the Quebec Superior Court seeking orders authorizing and directing the MSSS and RAMQ to provide to the Claims Administrator Official Confirmations (i) from the Quebec Cancer Registry of Tobacco-Victims' diagnoses of Lung Cancer or Throat Cancer, and (ii) from MED-ÉCHO of Tobacco-Victims' diagnoses of Emphysema/COPD (GOLD Grade III or IV).

17.5 While no appeals, requests for review, or requests for direction to the CCAA Court or the Quebec Superior Court shall be permitted to be brought in respect of individual QCAP Claims under the Quebec Administration Plan, in the event an issue arises that is of significant general application to the Claims Process for *Blais* Class Members as a whole, Quebec Class Counsel shall in the first instance attempt to resolve the issue informally with

the Administrative Co-ordinator and Claims Administrator. If the issue cannot be resolved informally, then, subject to section 7.1, Quebec Class Counsel may bring a request for directions jointly to the CCAA Court and the Quebec Superior Court for determination.

17.6 The Quebec Class Counsel may liaise with the Claims Administrator and/or the Administrative Coordinator regarding matters relating to the Quebec Administration Plan and its implementation, including informing them of any difficulties faced by *Blais* Class Members as a whole in connection with the Claims Process and making suggestions in that regard.

PART B: QUEBEC ADMINISTRATION PLAN

SECTION I – NOTICE OF QUEBEC ADMINISTRATION PLAN

18. Duties and Responsibilities of Claims Administrator

18.1 The Claims Administrator will design the *Blais* Notice Plan which must effectively reach prospective Tobacco-Victim Claimants and Succession Claimants and capture their attention with notices communicated in clear, concise, plain language so that they fully understand their rights and options ("***Blais* Notices**"). The *Blais* Notice Plan may include communications in newspapers, other print media, television, radio, social media, other digital media and direct communications where appropriate in order to reach as many prospective Tobacco-Victim Claimants and Succession Claimants in Quebec as possible. The *Blais* Notice Plan shall be subject to CCAA Court approval.

18.2 The Claims Administrator shall implement and manage the *Blais* Notice Plan pursuant to which prospective Tobacco-Victim Claimants and Succession Claimants will be informed about the Quebec Administration Plan and be provided with ongoing notice throughout the *Blais* Claims Submission Period.

18.3 The *Blais* Notices shall:

18.3.1 Provide a description of the Quebec Administration Plan to prospective Tobacco-Victim Claimants and Succession Claimants, including the *Blais* Eligibility Criteria;

18.3.2 Provide prospective Tobacco-Victim Claimants and Succession Claimants with notice of the date upon which the *Blais* Claims Submission Period commences, as well as the *Blais* Claims Application Deadline;

18.3.3 Explain the Claims Process and invite prospective Tobacco-Victim Claimants and Succession Claimants to submit a completed Proof of Claim to the Claims Administrator;

18.3.4 Provide contact information for the Claims Administrator, including the URL for the Claims Administrator's website which will contain links to the forms comprising the Proof of Claim, and the telephone number for the Call Centre; and

18.3.5 Provide contact information for Quebec Class Counsel through the Quebec Class Action Website and the Quebec Class Action Call Centre.

19. Form and Content of *Blais* Notices

19.1 All *Blais* Notices shall be published in both English and French.

19.2 The ***Blais* First Notice** to prospective Tobacco-Victim Claimants and Succession Claimants notifying them of the CCAA Court's approval of the Quebec Administration Plan, the commencement of the *Blais* Claims Submission Period, the Claims Process and the *Blais* Claims Application Deadline for Tobacco-Victim Claimants and Succession Claimants to submit their completed Proof of Claim to the Claims Administrator is subject to the approval of the CCAA Court as part of the approval of the Notice Plan. Attached hereto as **Appendix "A"** is a version of the *Blais* First Notice that is provided for guidance only to assist the understanding of the Claim Administrator which shall be responsible for

designing, implementing and managing the *Blais* Notice Plan pursuant to which prospective Tobacco-Victim Claimants and prospective Succession Claimants will be informed about the Quebec Administration Plan and be provided with ongoing notice throughout the *Blais* Claims Submission Period. The *Blais* First Notice shall be in final form and ready to be published at the Effective Time, which is the commencement of the *Blais* Claims Submission Period.

20. Costs of *Blais* Notice Plan

20.1 The *Blais* Notice Plan shall include the budget for all services to be rendered by the Claims Administrator in connection with the *Blais* Notice Plan, as well as the costs to publish notice to prospective Tobacco-Victim Claimants and prospective Succession Claimants in Quebec through communications in newspapers, other print media, television, radio, social media, other digital media and direct communications where appropriate. The budget for the *Blais* Notice Plan shall be subject to the approval of the CCAA Court.

20.2 All fees, disbursements, costs and other expenses associated with the *Blais* Notice Plan shall be paid directly by the Tobacco Companies and shall not be deducted from the QCAP Settlement Amount.

20.3 The costs, fees and disbursements incurred by the Claims Administrator in connection with the *Blais* Notice Plan shall not exceed the amount which is allocated for the *Blais* Notice Plan in the budget of the Claims Administrator set out in the written agreement to be entered into between the CCAA Plan Administrators and the Claims Administrator.

SECTION II – COMMUNICATIONS BY CLAIMS ADMINISTRATOR

21. Duties and Responsibilities of Claims Administrator

21.1 The Claims Administrator shall establish and operate a toll-free Call Centre providing services in English and French to respond to inquiries from and provide information to Tobacco-Victim Claimants and Succession Claimants, and prospective Tobacco-Victim

Claimants and Succession Claimants, regarding the Quebec Administration Plan and the Claims Process. The Call Centre shall operate from 9:00 a.m. to 9:00 p.m. Eastern Time, Monday to Friday, or such further extended hours as may be determined by the Claims Administrator to be necessary for the efficient administration of the Quebec Administration Plan.

21.2 The Claims Administrator shall develop, host, maintain and manage an accessible website where Tobacco-Victim Claimants and Succession Claimants, and prospective Tobacco-Victim Claimants and Succession Claimants, may access:

21.2.1 Information, documents, and Frequently Asked Questions and Answers regarding the Quebec Administration Plan and the Claims Process;

21.2.2 Updates regarding the Claims Administrator's progress in administering the Quebec Administration Plan and an explanation for any delays in processing the Tobacco-Victim Claims and the Succession Claims;

21.2.3 Information regarding the status of their Tobacco-Victim Claim or Succession Claim, as applicable, including whether the Official Confirmation of the diagnosis with a *Blais* Compensable Disease has been received by the Claims Administrator, and whether Alternative Proof has been requested and received; and

21.2.4 Contact information for the Claims Administrator.

SECTION III – *BLAIS* CLAIMS SUBMISSION PERIOD AND *BLAIS* CLAIMS APPLICATION DEADLINE

22. *Blais* Claims Submission Period and *Blais* Claims Application Deadline

22.1 The *Blais* Claims Submission Period shall commence at the Effective Time and run for twelve months until the *Blais* Claims Application Deadline. The *Blais* Claims Submission Period may be extended jointly by the CCAA Court and the Quebec Superior Court if it is

deemed necessary and expedient to do so as the implementation of the Quebec Administration Plan unfolds.

22.2 All Proofs of Claim must be submitted to the Claims Administrator:

22.2.1 Online at **[insert URL for website of Claims Administrator]** by no later than 5:00 p.m. Eastern Time on the *Blais* Claims Application Deadline;

22.2.2 By email to **[insert Claims Administrator's email address]** by no later than 5:00 p.m. Eastern Time on the *Blais* Claims Application Deadline;

22.2.3 By facsimile transmission to **[insert fax number of Claims Administrator]** by no later than 5:00 p.m. Eastern Time on the *Blais* Claims Application Deadline; or

22.2.4 If sent by registered mail to the following address **[insert address of Claims Administrator]**, postmarked by no later than the *Blais* Claims Application Deadline.

22.3 Any Proofs of Claim, or forms or documents comprising parts of Proofs of Claim, submitted to the Claims Administrator after 5:00 p.m. Eastern Time on the *Blais* Claims Application Deadline shall not be accepted by the Claims Administrator which shall send to the Tobacco-Victim-Claimant or Succession Claimant, as applicable, a **Notice of Rejection of *Blais* Claim** in the form set out in **Appendix "B"**.

22.4 For clarity, notwithstanding paragraph 22.3, if, pursuant to paragraph 35.4 herein, the Claims Administrator issues a Notice to Provide Alternative Proof in respect of a Proof of Claim, then the Tobacco-Victim Claimant or Succession Claimant shall have 120 days from the date on which the Claims Administrator issued the Notice to Provide Alternative Proof to submit their Alternative Cancer Proof or Alternative Emphysema/COPD (GOLD Grade III or IV) Proof, as applicable, to the Claims Administrator. Similarly, if pursuant to paragraph 26.6 herein, the Claims Administrator issues a Notice of Incomplete *Blais*

Claim in respect of a Proof of Claim, then the Tobacco-Victim Claimant or the Succession Claimant shall have 60 days from the date on which the Claims Administrator issued the Notice of Incomplete *Blais* Claim to submit the completed Proof of Claim to the Claims Administrator.

SECTION IV – SUBMISSION OF TOBACCO-VICTIM CLAIMS AND SUCCESSION CLAIMS

23. Proof of Claim required to be submitted to Claims Administrator by Tobacco-Victim Claimants and Succession Claimants

23.1 To make a QCAP Claim to the Quebec Administration Plan, a Tobacco-Victim Claimant, or their Legal Representative as applicable, shall be required to submit to the Claims Administrator by the *Blais* Claims Application Deadline a Proof of Claim comprised of all the following fully completed documents:

23.1.1 The **Tobacco-Victim Claim Form** in the form set out in **Appendix "C"**. If a Legal Representative of the Tobacco-Victim Claimant is assisting the Tobacco-Victim Claimant to submit their Tobacco-Victim Claim, they must complete the Tobacco-Victim Claim Form with all requested documents attached to establish that the Legal Representative has the right and is duly authorized to make a Tobacco-Victim Claim on behalf of the Tobacco-Victim Claimant; and

23.1.2 Only if the Claims Administrator requests that the Tobacco-Victim Claimant submit an Alternative Cancer Proof or an Alternative Emphysema/COPD (GOLD Grade III or IV) Proof, the documents which meet the requirements set out in paragraphs 36.1, 36.2, 37.1 and 37.2 herein to provide evidence that the Tobacco-Victim was diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012 ("***Blais* Claims Period**").

23.2 To make a QCAP Claim to the Quebec Administration Plan, a Succession Claimant shall be required to submit to the Claims Administrator by the *Blais* Claims Application Deadline a Proof of Claim comprised of all the following fully completed documents:

23.2.1 The **Succession Claim Form** in the form set out in **Appendix "E"** with all requested documents attached to establish that the Succession Claimant has the right and is duly authorized to make a Succession Claim on behalf of the Tobacco-Victim Claimant's Estate in accordance with the Proof of Succession requirements set out in paragraphs 38.1 to 38.6 herein; and

23.2.2 Only if the Claims Administrator requests that the Succession Claimant submit an Alternative Cancer Proof or an Alternative Emphysema/COPD (GOLD Grade III or IV) Proof, the documents which meet the requirements set out in paragraphs 36.1, 36.2, 37.1 and 37.2 herein to provide evidence that the Tobacco-Victim was diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012.

23.3 Tobacco-Victim Claimants and Succession Claimants may submit their Proof of Claim:

23.3.1 Online on the website of the Claims Administrator at **[insert URL for website of Claims Administrator]** by no later than 5:00 p.m. Eastern Time on the *Blais* Claims Application Deadline;

23.3.2 By email to **[insert Claims Administrator's email address]** by no later than 5:00 p.m. Eastern Time on the *Blais* Claims Application Deadline;

23.3.3 By facsimile transmission to **[insert fax number of Claims Administrator]** by no later than 5:00 p.m. Eastern Time on the *Blais* Claims Application Deadline; or

23.3.4 By registered mail, to the following address **[insert address of Claims Administrator]**, postmarked by no later than the *Blais* Claims Application Deadline.

23.4 The Claims Administrator shall develop a process to receive and manage Proofs of Claim submitted by Tobacco Victim-Claimants and Succession Claimants in writing by registered mail, by fax, via fillable pdf or other online format, or via scanned email at the choice of the Tobacco-Victim Claimants and Succession Claimants.

23.5 Subject to paragraph 22.4 herein, any Proofs of Claim, or forms or documents comprising parts of Proofs of Claim, submitted to the Claims Administrator after 5:00 p.m. Eastern Time on the *Blais* Claims Application Deadline shall not be accepted by the Claims Administrator which shall send to the Tobacco-Victim Claimant or Succession Claimant, as applicable, a **Notice of Rejection of *Blais* Claim** in the form set out in **Appendix "B"**.

23.6 Quebec Class Counsel and Raymond Chabot may assist Tobacco-Victim Claimants and Succession Claimants with the preparation and submission of their Proof of Claim forms and documents.

SECTION V – PROCESSING OF CLAIMS

24. Decision Tree for Claims Administrator

24.1 **Appendix "G"** is the **Decision Tree entitled "Determination of whether Canadian Residents qualify to receive compensation either pursuant to *Blais* Judgment or from Pan-Canadian Claimants' Compensation Plan"** that will guide the Claims Administrator in the determination of whether (i) a PCC-Claimant meets the PCC Eligibility Criteria to be an Eligible PCC-Claimant who will receive an Individual Payment, or (ii) a Tobacco-Victim Claimant or Succession Claimant meets the *Blais* Eligibility Criteria to be an Eligible *Blais* Class Member who will receive a Compensation Payment.

24.2 For greater certainty, the Decision Tree is not to be used by the CCAA Court or any Individual in the interpretation of the PCC Compensation Plan or the Quebec Administration Plan in the event of a dispute.

25. Determination of Tobacco-Victim Claims and Succession Claims in Writing

25.1 The Claims Administrator shall determine whether a Tobacco-Victim Claimant or Succession Claimant is eligible to receive a Compensation Payment based upon the review of the information provided by the Tobacco-Victim Claimant or Succession Claimant in writing in the Proof of Claim.

25.2 In determining the eligibility of a Tobacco-Victim Claimant or Succession Claimant to receive a Compensation Payment, the Claims Administrator shall not conduct any hearing.

26. Review and Determination of Tobacco-Victim Claims and Succession Claims by Claims Administrator

26.1 Upon receipt of a Proof of Claim, the Claims Administrator shall send an **Acknowledgement of Receipt of *Blais* Claim** to the Tobacco-Victim Claimant or Succession Claimants, as applicable, in the form set out in **Appendix "H"**.

26.2 The Claims Administrator shall use the **Proof of Claim Review Checklist for Tobacco-Victim Claims** in the form set out in **Appendix "I"** in order to determine whether a Tobacco-Victim Claimant meets each of the *Blais* Eligibility Criteria.

26.3 The Claims Administrator shall use the **Proof of Claim Review Checklist for Succession Claims** in the form set out in **Appendix "J"** in order to determine whether a Succession Claimant meets each of the *Blais* Eligibility Criteria.

26.4 The Claims Administrator shall develop and implement procedures for preventing and identifying duplicate or fraudulent Tobacco-Victim Claims and duplicate or fraudulent Succession Claims.

26.5 If a Proof of Claim is incomplete and the missing information is straightforward, the Claims Administrator may contact the Tobacco-Victim Claimant, Succession Claimant or Physician, as applicable, verbally or in writing to invite the Tobacco-Victim Claimant, Succession Claimant or Physician, as applicable, to provide the missing information for insertion by the Claims Administrator on the applicable form in the Proof of Claim within a specified time period which shall not extend past the *Blais* Claims Application Deadline.

26.6 If the Proof of Claim is otherwise *prima facie* incomplete, for example, if the Smoking History has not been provided, the Claims Administrator shall issue a **Notice of Incomplete *Blais* Claim**, in the form attached hereto as **Appendix "K"**, advising the Tobacco-Victim Claimant or Succession Claimant of the corrective measures required to complete the Proof of Claim, and inviting the Tobacco-Victim Claimant or Succession Claimant to resubmit a revised Proof of Claim before the *Blais* Claims Application Deadline. If there are less than sixty days until the *Blais* Claims Application Deadline, or if the review of the Proof of Claim occurs after the *Blais* Claims Application Deadline has passed, then the Claims Administrator shall advise the Tobacco-Victim Claimant or Succession Claimant that they have sixty days from the date of the issuance of the Notice of Incomplete *Blais* Claim within which to resubmit a revised Proof of Claim.

26.7 If the Claims Administrator determines that a Tobacco-Victim Claimant or Succession Claimant meets all the *Blais* Eligibility Criteria, the Claims Administrator shall issue a **Notice of Acceptance of *Blais* Claim**, in the form set out in **Appendix "L"**, which advises that the Tobacco-Victim Claim or Succession Claim, as applicable, has been accepted. The Notice of Acceptance of *Blais* Claim shall: (i) indicate the maximum amount of the Compensation Payment that may be payable; (ii) advise that the actual quantum of the Compensation Payment that will be paid to the Tobacco-Victim Claimant or Succession Claimant will be determined on a *pro rata* basis between all *Blais* Class Members based on the number of Tobacco-Victim Claims and Succession Claims approved and the amount available for distribution to *Blais* Class Members after all claims have been received, reviewed and processed by the Claims Administrator; and (iii) advise that it is anticipated

that the distribution of Compensation Payments to Class Members will commence after the *Blais* Claims Application Deadline.

26.8 If a Tobacco-Victim Claimant or Succession Claimant does not meet all the *Blais* Eligibility Criteria, the Claims Administrator shall issue a **Notice of Rejection of *Blais* Claim** in the form set out in **Appendix "B"** which clearly states the reason for the rejection of the Tobacco-Victim Claim or Succession Claim, as applicable.

26.9 The Claims Administrator will advise the Quebec Class Counsel of the decision made in respect of each Proof of Claim submitted to the Claims Administrator.

27. Death of Tobacco-Victim Claimant after Submission of Proof of Claim

27.1 If the Claims Administrator receives notice that a Tobacco-Victim Claimant has died after they submitted their Proof of Claim to the Claims Administrator but before they received a Compensation Payment, the Claims Administrator shall complete the review of the Proof of Claim. If the Claims Administrator determines that the Tobacco-Victim Claimant meets the *Blais* Eligibility Criteria, then the Claims Administrator shall make the Compensation Payment payable to the Estate of the Tobacco-Victim Claimant.

28. Review of Rejected Tobacco-Victim Claims and Rejected Succession Claims by Review Officer

28.1 When the Claims Administrator issues a Notice of Rejection of *Blais* Claim, the Tobacco-Victim Claimant or Succession Claimant, as applicable, shall also be sent a **Request for Review** in the form set out in **Appendix "M"**.

28.2 A Tobacco Victim-Claimant or Succession Claimant who has received a Notice of Rejection of *Blais* Claim shall have sixty days from the date that the Claims Administrator issues the Notice of Rejection of *Blais* Claim to submit a completed Request for Review and any supporting documents to the Claims Administrator. The Tobacco Victim-Claimant's or Succession Claimant's Request for Review shall contain a statement clearly

identifying the error which they allege was made by the Claims Administrator in the review of their Tobacco-Victim Claim or Succession Claim, as applicable. If the Tobacco Victim-Claimant or Succession Claimant fails to identify the alleged error, the Tobacco-Victim Claim or Succession Claim will not be reviewed by the Review Officer.

28.3 Upon receipt of a Request for Review, the Claims Administrator shall send an **Acknowledgement of Receipt of Request for Review** to the Tobacco-Victim Claimant or Succession Claimant in the form set out in **Appendix "N"**.

28.4 The Claims Administrator shall designate a Review Officer to conduct an independent review of (i) the Proof of Claim submitted by a Tobacco-Victim Claimant or Succession Claimant who has requested a review of the Claims Administrator's decision, and (ii) the Request for Review and any supporting documents submitted by the Tobacco-Victim Claimant or Succession Claimant. The Review Officer shall either confirm, reverse or vary the Claims Administrator's decision and issue a Notice of Rejection of *Blais* Claim or Notice of Acceptance of *Blais* Claim to the Tobacco-Victim Claimant or Succession Claimant, as applicable.

29. Finality of Decisions of Claims Administrator and Review Officer

29.1 The decisions of the Claims Administrator and the Review Officer shall be final and binding without recourse to any Court or other forum or tribunal. For greater certainty, there is no right of appeal, judicial review, judicial recourse or other access to the CCAA Court, Quebec Superior Court or any other court in any Province or Territory from any decision of the Claims Administrator or the Review Officer.

SECTION VI – ELIGIBILITY CRITERIA, PROOF OF CLAIMS AND AMOUNT OF COMPENSATION PAYABLE TO TOBACCO-VICTIM CLAIMANTS AND SUCCESSION CLAIMANTS

30. Criteria for Entitlement to Compensation

30.1 To be eligible to receive compensation under the Quebec Administration Plan, the Tobacco-Victim Claimant must meet all of the following criteria ("***Blais*** **Eligibility Criteria**"):

30.1.1 On the date that a Tobacco-Victim Claimant or Succession Claimant submits their Proof of Claim:

30.1.1.1 If the Tobacco-Victim Claimant is alive, they must reside in Quebec, or

30.1.1.2 If the Tobacco-Victim Claimant is deceased, they must have resided in Quebec on the date of their death;

30.1.2 The Tobacco-Victim Claimant was alive on November 20, 1998;

30.1.3 Between January 1, 1950 and November 20, 1998, the Tobacco-Victim Claimant smoked a minimum of Twelve Pack-Years of cigarettes sold by the Tobacco Companies:

Twelve Pack-Years of cigarettes is the equivalent of 87,600 cigarettes which is calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption. For example, Twelve Pack-Years equals:

10 cigarettes smoked per day for 24 years (10 x 365 x 24) = 87,600 cigarettes, or
20 cigarettes smoked per day for 12 years (20 x 365 x 12) = 87,600 cigarettes, or

30 cigarettes smoked per day for 8 years (30 x 365 x 8) = 87,600 cigarettes;

30.1.4 Before March 12, 2012, the Tobacco-Victim Claimant was diagnosed with:

30.1.4.1 Lung Cancer, or

30.1.4.2 Throat Cancer, or

30.1.4.3 Emphysema/COPD (GOLD Grade III or IV) (collectively, the "***Blais* Compensable Diseases**");

and

30.1.5 On the date of the diagnosis with a *Blais* Compensable Disease the Tobacco Victim-Claimant resided in Quebec.

30.2 The brands of cigarettes sold by the Tobacco Companies in Canada between January 1, 1950 and November 20, 1998 include the brands and sub-brands listed in **Appendix "O"** hereto.

31. Individuals who do not meet *Blais* Eligibility Criteria

31.1 Pursuant to the *Blais* Judgment, the Heirs of Tobacco-Victims who died prior to or on November 20, 1998 are not eligible to receive a Compensation Payment from the Quebec Administration Plan.

31.2 Pursuant to the *Blais* Judgment, the Heirs of Tobacco-Victims who died after November 20, 1998 may qualify to receive a Compensation Payment through a Succession Claim made under the Quebec Administration Plan, subject to the terms hereof.

32. Proof that Tobacco-Victim Claimant or Succession Claimant meets *Blais* Eligibility Criteria

32.1 The eligibility of a Tobacco-Victim Claimant to receive a Compensation Payment must be proven by (i) Proof of Smoking History and (ii) Proof of Diagnosis in the form of either an Official Confirmation or an Alternative Proof.

32.2 The eligibility of a Succession Claimant to receive a Compensation Payment must be proven by (i) Proof of Smoking History, (ii) Proof of Diagnosis in the form of either an Official Confirmation or an Alternative Proof, and (iii) Proof of Succession Status in accordance with paragraphs 38.1 to 38.6 herein.

33. Proof of Smoking History

33.1 A Tobacco-Victim Claimant or Succession Claimant shall provide Proof of Smoking History on the Tobacco-Victim Claim Form or Succession Claim Form, as applicable, by stating when the Tobacco-Victim started smoking cigarettes, providing an estimate of the number of cigarettes the Tobacco-Victim smoked per day per year, and identifying which of the brands of cigarettes sold by the Tobacco Companies in Canada the Tobacco-Victim smoked between January 1, 1950 and November 20, 1998, the complete list of which (including all sub-brands) is set out in **Appendix "O"**.

34. Proof of Diagnosis

34.1 In order to obtain the Proof of Diagnosis, on the Tobacco-Victim Claim Form or Succession Claim Form, as applicable, the Tobacco-Victim Claimant or Succession Claimant shall authorize the Claims Administrator to request an Official Confirmation through the MSSS and RAMQ (i) from the Quebec Cancer Registry in respect of a diagnosis of Lung Cancer or Throat Cancer, and (ii) from MED-ÉCHO in respect of a diagnosis of Emphysema/COPD (GOLD Grade III or IV) .

34.2 At the time of submitting the Tobacco-Victim Claim Form or Succession Claim Form to the Claims Administrator, the Tobacco-Victim Claimants and Succession Claimants are not required to submit an Alternative Cancer Proof or Alternative Emphysema/COPD a Proof, as applicable. In the event that the Claims Administrator is unable to obtain an Official Confirmation in respect of the Tobacco-Victim, then the Claims Administrator will request that the Tobacco-Victim Claimant or Succession Claimant submit an Alternative Proof.

35. Official Confirmation of a Diagnosis of a *Blais* Compensable Disease

35.1 On an ongoing basis, in respect of all Proofs of Claim received that *prima facie* appear to meet the *Blais* Eligibility Criteria other than Diagnosis, the Claims Administrator shall request Official Confirmations through the MSSS and RAMQ (i) from the Quebec Cancer Registry in respect of a diagnosis of Lung Cancer or Throat Cancer, and (ii) from MED-ÉCHO in respect of a diagnosis of Emphysema/COPD (GOLD Grade III or IV).

35.2 Upon receipt and review of the Official Confirmations, the Claims Administrator will complete, as applicable, Part 2 of the Proof of Claim Review Checklist for Tobacco-Victim Claims in order to determine whether a Tobacco-Victim Claimant meets all of the *Blais* Eligibility Criteria, or Part 2 of the Proof of Claim Review Checklist for Succession Claims in order to determine whether a Succession Claimant meets all of the *Blais* Eligibility Criteria.

35.3 If the Diagnosis in respect of a Tobacco-Victim Claim or a Succession Claim is proven by an Official Confirmation, the Claims Administrator shall complete Part 3 of the relevant Proof of Claim Review Checklist and issue a **Notice of Acceptance of *Blais* Claim**, in the form attached hereto as **Appendix "L"**, advising the Tobacco-Victim Claimant or Succession Claimant, as applicable, of the acceptance of their Proof of Claim. The Notice of Acceptance of *Blais* Claim shall: (i) indicate the maximum amount of the Compensation Payment that may be payable; (ii) advise that the actual quantum of the Compensation Payment that will be paid to the Tobacco-Victim Claimant or Succession Claimant will be determined on a *pro rata* basis between all *Blais* Class Members based on the number of

Tobacco-Victim Claims and Succession Claims received and the amount available for distribution to *Blais* Class Members after all claims have been received, reviewed and processed by the Claims Administrator; and (iii) advise that it is anticipated that the distribution of Compensation Payments to Class Members will commence after the *Blais* Claims Application Deadline.

35.4 If (i) the Tobacco-Victim Claimant or Succession Claimant, as applicable, has not authorized the Claims Administrator to request an Official Confirmation through the MSSS and RAMQ, or (ii) the Diagnosis in respect of a Proof of Claim cannot be confirmed by an Official Confirmation, then the Claims Administrator shall request that the Tobacco-Victim Claimant or Succession Claimant provide Alternative Cancer Proof or Alternative Emphysema/COPD (GOLD Grade III or IV) Proof, as applicable, by sending to them a **Notice to Provide Alternative Proof** in the form attached hereto as **Appendix "P"**.

35.5 If the Alternative Proof submitted by the Tobacco-Victim Claimant or Succession Claimant confirms the Diagnosis, then the Claims Administrator shall complete Part 3 of the relevant Proof of Claim Review Checklist and issue a **Notice of Acceptance of *Blais* Claim** advising the Tobacco-Victim Claimant or Succession Claimant, as applicable, of the acceptance of their Proof of Claim, and the amount of their Compensation Payment.

35.6 If the Alternative Proof submitted by the Tobacco-Victim Claimant or Succession Claimant does not confirm the Diagnosis, then the Claims Administrator shall send a **Notice of Rejection of *Blais* Claim** to the Tobacco-Victim Claimant or Succession Claimant, as applicable.

36. Alternative Cancer Proof

36.1 If the Claims Administrator requests Alternative Cancer Proof, the Tobacco-Victim Claimant or Succession Claimant shall be required to submit to the Claims Administrator, within 120 days after the date on which the Claims Administrator issued the Notice to Provide Alternative Proof, a copy of a pathology report which confirms that the Tobacco-

Victim was diagnosed with Lung Cancer or Throat Cancer, as applicable, before March 12, 2012.

36.2 If the Tobacco-Victim Claimant or Succession Claimant is unable to provide a pathology report as specified in paragraph 36.1 herein, then they may submit to the Claims Administrator one of the following documents as Alternative Cancer Proof:

36.2.1 A copy of an extract from a medical file of the Tobacco-Victim confirming the diagnosis of Lung Cancer or Throat Cancer before March 12, 2012;

36.2.2 A completed **Physician Form** in the form attached hereto as **Appendix "D"**; or

36.2.3 A written statement, in a form and content acceptable to the Claims Administrator, from a Physician of the Tobacco-Victim, or another physician having access to the medical record, confirming the diagnosis of Lung Cancer or Throat Cancer before March 12, 2012 and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.

36.3 If the 120 day period during which the Tobacco-Victim Claimant or the Succession Claimant is required to submit their Alternative Cancer Proof to the Claims Administrator will end after the *Blais* Claims Application Deadline, then such deadline will be extended for that Tobacco-Victim Claimant or the Succession Claimant to the end of the 120 day period.

37. Alternative Emphysema/COPD (GOLD Grade III or IV) Proof

37.1 If the Claims Administrator requests Alternative Emphysema/COPD Proof, the Tobacco-Victim Claimant or Succession Claimant shall be required to submit to the Claims Administrator, within 120 days after the date on which the Claims Administrator issued the Notice to Provide Alternative Proof, a copy of a report of a spirometry test performed

on the Tobacco-Victim before March 12, 2012, demonstrating a FEV1 (non-reversible) of less than 50% of the predicted value.

37.2 If the Tobacco-Victim Claimant or Succession Claimant is unable to provide a report of a spirometry test as specified in paragraph 37.1 herein, then they may submit to the Claims Administrator one of the following documents as Alternative Emphysema/COPD (GOLD Grade III or IV) Proof:

37.2.1 A completed **Physician Form** in the form attached hereto as **Appendix "D"**;

37.2.2 A copy of an extract from a medical file of the Tobacco-Victim confirming the diagnosis of Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012; or

37.2.3 A written statement, in a form and content acceptable to the Claims Administrator, from Physician of the Tobacco-Victim, or another physician having access to the medical record, confirming the diagnosis of Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012 providing at least one of the following records to verify the diagnosis and date of diagnosis: spirometry report or CT scan report.

37.3 If the 120 day period during which the Tobacco-Victim Claimant or the Succession Claimant is required to submit their Alternative Emphysema/COPD (GOLD Grade III or IV) Proof to the Claims Administrator will end after the *Blais* Claims Application Deadline, then such deadline will be extended for that Tobacco-Victim Claimant or the Succession Claimant to the end of the 120 day period.

38. Proof of Succession Status

38.1 Succession Claims must be submitted by the Liquidator to the Estate of the deceased Tobacco-Victim, where there is a Liquidator appointed and still acting in that capacity.

38.2 If there is no acting Liquidator to the Estate of the deceased Tobacco-Victim, including if the Estate is no longer open, then Succession Claims may be submitted by individual Heirs.

38.3 Where an Heir has died, Succession Claims may also be submitted by a person who takes the claim of the deceased Heir by representation.

38.4 **If a Succession Claim is submitted by a Liquidator**: Proof of Succession Status shall be made by submitting to the Claims Administrator the following Supporting Documents, together with the appropriate Declaration included in the **Succession Claim Form** which is attached hereto as **Appendix "E"**:

38.4.1 The deceased Tobacco-Victim's death certificate; and

38.4.2 The will searches in respect of the Tobacco-Victim from the Bar of Quebec and the Chambre des notaires du Québec; and

38.4.2.1 **If the deceased Tobacco-Victim had a will:** either (i) a copy of the notarial will of the deceased Tobacco-Victim, appointing the Claimant as the Liquidator of the Estate of the deceased Tobacco-Victim; or (ii) a copy of the judgment probating the will of the deceased Tobacco-Victim, confirming the appointment of the Succession Claimant as the Liquidator of the Estate of the deceased Tobacco-Victim; or

38.4.2.2 **If the deceased Tobacco-Victim did not have a will:** either (i) a judgment confirming the appointment of the Succession Claimant as the Liquidator of the Estate of the deceased Tobacco-Victim, or (ii) a notarial deed or private writing whereby the Liquidator was appointed by the Heirs to manage the succession of the deceased Tobacco-Victim.

38.5 **If a Succession Claim is submitted by an Heir:** Proof of Succession Status shall be made by submitting to the Claims Administrator the following Supporting Documents, together

with the appropriate Declaration included in the **Succession Claim Form** which is attached hereto as **Appendix "E"**:

38.5.1 The deceased Tobacco-Victim's death certificate; and

38.5.2 The will searches in respect of the Tobacco-Victim from the Bar of Quebec and the Chambre des notaires du Québec; and

38.5.3 **If the deceased Tobacco-Victim had a will or testamentary provisions in their registered marriage contract:**

38.5.3.1 Copies of (i) the notarial will of the deceased Tobacco-Victim, confirming that the Claimant is an Heir of the Tobacco-Victim; (ii) the deceased Tobacco-Victim's registered marriage contract, confirming that the Claimant is an Heir of the Tobacco-Victim; or (iii) the will and a judgment probating the will of the deceased Tobacco-Victim, confirming that the Claimant is an Heir of the Tobacco-Victim; and

38.5.3.2 A confirmation that the Estate of the deceased Tobacco-Victim is no longer open and/or there is no acting Liquidator for the Estate, together with any reasonable evidence in support thereof; and the names and contact information for any of the deceased Tobacco-Victim's living Heirs referenced in the will or marriage contract. If any such Heirs are deceased, the names and contact information for the Heirs by representation must be submitted to the Claims Administrator.

38.5.4 **If the deceased Tobacco-Victim did not have a will or testamentary provisions in their registered marriage contract:**

38.5.4.1 If the deceased Tobacco-Victim did not have a will or testamentary provisions in their registered marriage contract, an affidavit attesting to the following information:

38.5.4.1.1 The nature of the relationship between the Succession Claimant and the deceased Tobacco-Victim, together with any reasonable evidence in support thereof (for example, a power of attorney signed at a financial institution; an authorization to cash cheques on behalf of the estate; a marriage certificate);

38.5.4.1.2 That to the best of the Succession Claimant's knowledge, the deceased Tobacco-Victim did not have a will;

38.5.4.1.3 If the Heirs had appointed a Liquidator, that the Liquidator is no longer acting in such capacity and providing the contact information for such Liquidator; and

38.5.4.1.4 The names, and contact information (if still alive), of the deceased Tobacco-Victim's Heirs, including, as applicable, the deceased Tobacco-Victim's spouse, children, parents, siblings, nieces and nephews. If any such Heirs are deceased, the names and contact information for the Heirs by representation.

38.6 Where a Succession Claim is submitted by an Heir and the deceased Tobacco-Victim did not have a will or testamentary provisions in their registered marriage contract:

38.6.1 If the affidavit submitted by the Succession Claimant satisfies the Claims Administrator in regard to all information attested to therein, including the identities of the Heirs of the deceased Tobacco-Victim, then the Claims Administrator shall be entitled to rely upon such information for the purpose of making payment of the Compensation Payment in regard to the Succession Claim, and the Claims Administrator shall not have any responsibility to conduct any further inquiry or investigation to confirm, verify, substantiate or otherwise corroborate the information; and

38.6.2 If the affidavit submitted by the Succession Claimant is not satisfactory to the Claims Administrator and if, after the issuance of a Notice of Incomplete *Blais* Claim and the review of any revised Proof of Claim submitted by the Succession Claimant in response thereto, the Claims Administrator is still not satisfied in regard to the information provided, then the Claims Administrator shall issue a Notice of Rejection of *Blais* Claim.

38.7 Where a Succession Claim asserted by an Heir (which for certainty may include an Heir by representation) meets the *Blais* Eligibility Criteria for entitlement to a Compensation Payment, but the Claims Administrator has insufficient information to establish the apportionment thereof between multiple Heirs, the Claims Administrator shall issue the Compensation Payment to the Succession Claimant in the name of the Estate of the deceased Tobacco-Victim. In such event, it shall be the sole responsibility of the Succession Claimant, to the complete exoneration of the Claims Administrator, to engage a Quebec notary to effect the partition of the Compensation Payment or to otherwise have such partition ascertained in accordance with Quebec law.

39. Reduction for Contributory Negligence

39.1 The quantum of the Compensation Payment (see **Table 1** in paragraph 41.1 below) payable to a Tobacco-Victim Claimant or Succession Claimant who meets all the *Blais* Eligibility Criteria will depend upon the date on which the Tobacco-Victim started smoking the Tobacco Companies' cigarettes as follows:

39.1.1 A Tobacco-Victim who started to smoke the Tobacco Companies' cigarettes *before* January 1, 1976 will be eligible to receive 100% of the compensation available under the Quebec Administration Plan, or such prorated amount as may be payable pursuant to paragraph 53.1 herein; and

39.1.2 A Tobacco-Victim who started to smoke the Tobacco Companies' cigarettes *on or after* January 1, 1976 will be designated as being 20% contributorily negligent and eligible to receive 80% of the compensation available under the Quebec

Administration Plan, or such prorated amount as may be payable pursuant to paragraph 53.1 herein.

40. Where Tobacco-Victim Claimant diagnosed with more than one *Blais* Compensable Disease

40.1 Where a Tobacco-Victim Claimant meets all of the *Blais* Eligibility Criteria but has been diagnosed with more than one *Blais* Compensable Disease, the Tobacco-Victim Claimant or Succession Claimant, as applicable, shall be paid for the single *Blais* Compensable Disease with which the Tobacco-Victim has been diagnosed that will provide the highest amount of compensation under the Quebec Administration Plan. No "double recovery" or overlapping recovery will be permitted if a Tobacco-Victim has been diagnosed with more than one *Blais* Compensable Disease.

41. Quantum of Compensation payable to Tobacco-Victim Claimants and Succession Claimants

41.1 The Claims Administrator shall review the Proofs of Claim and will decide whether the Tobacco-Victim Claimants and Succession Claimants fulfill the *Blais* Eligibility Criteria such that they are eligible to receive a Compensation Payment as set out in the Compensation Grid in **Table 1** below. An Eligible *Blais* Class Member shall be paid for the single *Blais* Compensable Disease with which they have been diagnosed that will provide them with the highest amount of compensation from the Quebec Administration Plan. No "double recovery" or overlapping recovery will be permitted if a Tobacco-Victim Claimant has been diagnosed with more than one *Blais* Compensable Disease. The quantum of the payments indicated in subparagraphs 41.1.1 to 41.1.3 and **Table 1** may be reduced on a *pro rata* basis based upon the actual take-up rate and other factors:

41.1.1 If the Eligible *Blais* Class Member was diagnosed with Emphysema/COPD (GOLD Grade III or IV), they will be paid $24,000 or $30,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of Eligible *Blais* Class Members;

41.1.2 If the Eligible *Blais* Class Member was diagnosed with Lung Cancer, they will be paid $80,000 or $100,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of Eligible *Blais* Class Members; and

41.1.3 If the Eligible *Blais* Class Member was diagnosed with Throat Cancer, they will be paid $80,000 or $100,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of Eligible *Blais* Class Members.

Table 1

Disease(s) with which Eligible *Blais* Class Member was diagnosed	**Compensation Payment** (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of Eligible *Blais* Class Members; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Compensation for Eligible *Blais* Class Members who started smoking before January 1, 1976	**Compensation for Eligible *Blais* Class Members who started smoking on or after January 1, 1976**
Emphysema/COPD (GOLD Grade III or IV)	$30,000	$24,000
Lung Cancer	$100,000	$80,000
Throat Cancer	$100,000	$80,000

41.2 The amounts of the Compensation Payments to Eligible *Blais* Class Members shall not exceed the maximum amounts specified in **Table 1** above.

41.3 The amounts payable to Eligible *Blais* Class Members under the Quebec Administration Plan are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by Eligible *Blais* Class Members.

SECTION VII – HARMONIZATION OF PCC COMPENSATION PLAN WITH CLAIMS PROCESS FOR *BLAIS* CLASS MEMBERS

42. Claims Administrator is responsible for Harmonization

42.1 The Claims Administrator shall harmonize the claims administration of the *Blais* Judgment under the Quebec Administration Plan and the claims administration of the PCC Compensation Plan in accordance with the harmonization principles set out in this Section for the purpose of ensuring that a resident of Quebec is not paid a Compensation Payment under the Quebec Administration Plan pursuant to the *Blais* Judgment as well as an Individual Payment from the PCC Compensation Plan. An individual resident in Quebec is only permitted to make one claim for compensation either as a *Blais* Class Member under the Quebec Administration Plan or as a PCC-Claimant under the PCC Compensation Plan. A Quebec resident is not permitted to make a claim to both Claims Processes.

43. Determination of Residency

43.1 For the purpose of the administration of the Tobacco-Victim Claims and Succession Claims under the Quebec Administration Plan pursuant to the *Blais* Judgment and the PCC Claims under the PCC Compensation Plan:

43.1.1 If an Individual does not reside in Canada both on the date of their diagnosis with a PCC Compensable Disease and on the date on which they submit their PCC Claim to the Claims Administrator, then they are not eligible to receive compensation from the PCC Compensation Plan;

43.1.2 If an Individual does not reside in Quebec on the date on which they submit their Tobacco-Victim Claim or Succession Claim to the Quebec Administration Plan,

then they are not eligible to receive a Compensation Payment pursuant to the *Blais* Judgment;

43.1.3 In respect of an Individual resident in Canada, their "**Place of Residence**" shall be deemed to be the Province or Territory which issued their health insurance card and/or their driver's licence;

43.1.4 If an Individual's answers to the questions on the Tobacco-Victim Claim Form, Succession Claim Form, or Claim Form for PCC-Claimant, as applicable, establish that, between January 1, 1950 and November 20, 1998, they smoked a minimum of Twelve Pack-Years of cigarettes (equivalent of 87,600 cigarettes) sold by the Canadian Tobacco Companies, then they will be considered to have resided in Canada between January 1, 1950 and November 20, 1998; and

43.1.5 In order to qualify to receive a Compensation Payment under the Quebec Administration Plan pursuant to the *Blais* Judgment, an Individual's Place of Residence must have been Quebec on the date that they were diagnosed with Emphysema/COPD (GOLD Grade III or IV), Lung Cancer and/or Throat Cancer before March 12, 2012.

44. Quantum of Compensation payable to PCC-Claimants

44.1 In accordance with the terms of the PCC Compensation Plan, upon review of the Claim Packages by the Claims Administrator, PCC-Claimants who fulfill the PCC Eligibility Criteria may be determined to be eligible to receive an Individual Payment as set out in the Compensation Grid in **Table 2** below. An Individual who meets all the PCC Eligibility Criteria shall be paid for the single PCC Compensable Disease with which they have been diagnosed that will provide them with the highest amount of compensation from the PCC Compensation Plan. No "double recovery" or overlapping recovery will be permitted if a PCC-Claimant has been diagnosed with more than one PCC Compensable Disease. The quantum of the payments indicated in subparagraphs 44.1.1 through 44.1.3 and **Table 2** will vary based upon the actual take-up rate and other factors:

44.1.1 If the PCC-Claimant was diagnosed with Emphysema/COPD (GOLD Grade III or IV), they will be paid $14,400 or $18,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of PCC-Claimants;

44.1.2 If the PCC-Claimant was diagnosed with Lung Cancer, they will be paid $48,000 or $60,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of PCC-Claimants; and

44.1.3 If the PCC-Claimant was diagnosed with Throat Cancer, they will be paid $48,000 or $60,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of PCC-Claimants.

Table 2

Disease(s) with which Eligible PCC-Claimant was diagnosed	**Individual Payment** (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of Eligible PCC-Claimants; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Compensation for Eligible PCC-Claimants who started smoking before January 1, 1976	**Compensation for Eligible PCC-Claimants who started smoking on or after January 1, 1976**
Emphysema/COPD (GOLD Grade III or IV)	$18,000	$14,400
Lung Cancer	$60,000	$48,000
Throat Cancer	$60,000	$48,000

44.2 The amounts of the Individual Payments to Eligible PCC-Claimants shall not exceed the maximum amounts specified in **Table 2** above.

44.3 The amounts payable to Eligible PCC-Claimants under the PCC Compensation Plan are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by Eligible PCC-Claimants.

45. Claims Administrator's Determination of Compensation payable to Quebec Residents who may qualify as both a *Blais* Class Member and a PCC-Claimant

45.1 Depending upon the disease(s) with which they are diagnosed and the timing of the diagnoses, there are four possible cases in which a Quebec resident may meet both the PCC Eligibility Criteria and the *Blais* Eligibility Criteria. The four cases are described in **Table 3** below. However, since the *Blais* Class Members and the PCC-Claimants shall only be paid for the single compensable disease with which they have been diagnosed that will provide them with the highest amount of compensation pursuant to either the *Blais* Judgment or the PCC Compensation Plan, as applicable, **Table 3** indicates whether the compensation would be paid pursuant to the *Blais* Judgment under the Quebec Administration Plan or pursuant to the terms of the PCC Compensation Plan. The questions on the Tobacco-Victim Claim Form (Appendix "C") and the Succession Claim Form (Appendix "E") will elicit responses from the individual submitting the claim that will enable the Claims Administrator to determine whether the Quebec resident meets either the PCC Eligibility Criteria or the *Blais* Eligibility Criteria:

Table 3

Case	**Diseases with which Quebec Residents were diagnosed and Timing of Diagnoses**	**How Compensation will be paid** (Amounts shown are for illustrative purposes only. The actual quantum will be determined by the Claims Administrator. The quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table.)	
		Compensation for *Blais* Class Members who started smoking before January 1, 1976	**Compensation for *Blais* Class Members who started smoking on or after January 1, 1976**
1.	Quebec resident was: (a) diagnosed with Emphysema/COPD	*Blais* Judgment: $0	*Blais* Judgment: $0

Case	Diseases with which Quebec Residents were diagnosed and Timing of Diagnoses	How Compensation will be paid (Amounts shown are for illustrative purposes only. The actual quantum will be determined by the Claims Administrator. The quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table.)	
		Compensation for *Blais* Class Members who started smoking before January 1, 1976	**Compensation for *Blais* Class Members who started smoking on or after January 1, 1976**
	(GOLD Grade III or IV) before March 12, 2012; (b) diagnosed with either Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	PCC Compensation Plan: $60,000 **Total: $60,000**	PCC Compensation Plan: $48,000 **Total: $48,000**
2.	Quebec resident was: (a) diagnosed with Lung Cancer or Throat Cancer before March 12, 2012; (b) diagnosed with Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	*Blais* Judgment: $100,000 PCC Compensation Plan: $0 **Total: $100,000**	*Blais* Judgment: $80,000 PCC Compensation Plan: $0 **Total: $80,000**

Case	**Diseases with which Quebec Residents were diagnosed and Timing of Diagnoses**	**How Compensation will be paid** (Amounts shown are for illustrative purposes only. The actual quantum will be determined by the Claims Administrator. The quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table.)	
		Compensation for *Blais* Class Members who started smoking before January 1, 1976	**Compensation for *Blais* Class Members who started smoking on or after January 1, 1976**
3.	Quebec resident was: (a) diagnosed with Lung Cancer before March 12, 2012; (b) diagnosed with Throat Cancer between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	*Blais* Judgment: $100,000 PCC Compensation Plan: $0 **Total: $100,000**	*Blais* Judgment: $80,000 PCC Compensation Plan: $0 **Total: $80,000**
4.	Quebec resident was: (a) diagnosed with Throat Cancer before March 12, 2012; (b) diagnosed with Lung Cancer between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	*Blais* Judgment: $100,000 PCC Compensation Plan: $0 **Total: $100,000**	*Blais* Judgment: $80,000 PCC Compensation Plan: $0 **Total: $80,000**

45.2 The amounts of the Compensation Payments to Quebec residents shall not exceed the maximum amounts specified in **Table 3** above.

45.3 The amounts payable to Quebec residents are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by Quebec residents.

SECTION VIII – ROLE OF CCAA PLAN ADMINISTRATORS IN QUEBEC ADMINISTRATION PLAN

46. Appointment of CCAA Plan Administrators

46.1 The CCAA Court shall be requested to approve the appointment of the three CCAA Plan Administrators in the manner contemplated by the CCAA Plans and other Definitive Documents.

46.2 Subject to the approval of the CCAA Court, the following three firms shall be appointed to serve as the CCAA Plan Administrators until such time as such firms may be replaced with the further approval of the CCAA Court: Ernst & Young Inc.; FTI Consulting Canada Inc.; and Deloitte Restructuring Inc.

46.3 In the CCAA Court's discretion, when the CCAA Court approves the Tobacco Companies' CCAA Plans, and whether at that time or at some future date or as otherwise set out in the CCAA Plans, the CCAA Court may abridge, suspend or otherwise deal with the CCAA proceedings as the CCAA Court may see fit, and Ernst & Young Inc., FTI Consulting Canada Inc. and Deloitte Restructuring Inc. shall be discharged and relieved of any further duties and obligations in regard to their capacities as Monitors, but shall continue without interruption in their capacities as CCAA Plan Administrators until such time as they may be replaced with the approval of the CCAA Court.

47. Advisors to CCAA Plan Administrators

47.1 The CCAA Plan Administrators, in their discretion, may retain any advisors, including legal, financial, investment or other advisors, to advise and assist them to carry out their duties in relation to the administration of the Quebec Administration Plan.

48. Payment for Services provided by CCAA Plan Administrators

48.1 All professional fees, other fees, costs, disbursements, expenses, court costs and other expenditures, and all applicable sales taxes thereon (collectively, "**Costs**"), incurred in respect of the services provided by the CCAA Plan Administrators in relation to the administration of the Quebec Administration Plan, and the services provided by all legal, financial, investment or other advisors with whom the CCAA Plan Administrators in their discretion may consult regarding the administration of the Quebec Administration Plan, shall be paid biweekly directly by the Tobacco Companies, and such amounts shall not be deducted from the QCAP Settlement Amount. All such Costs shall be subject to the approval of the CCAA Court.

49. Investment of QCAP Settlement Amount

49.1 In accordance with the terms of the CCAA Plans, the QCAP Settlement Amount shall be paid from the Global Settlement Trust Account and deposited into the QCAP Trust Account for the benefit of the Quebec Class Action Plaintiffs.

49.2 The CCAA Plan Administrators shall ensure that the amounts from time to time in the QCAP Trust Account are invested in accordance with approved investment guidelines pending disbursement to the Eligible *Blais* Class Members.

49.3 The CCAA Plan Administrators shall provide to the Quebec Class Counsel a monthly report of the receipts and disbursements for the QCAP Trust Account.

50. Advancement of Funds to Claims Administrator for Payments to Eligible *Blais* Class Members

50.1 From time to time, the Claims Administrator shall submit to the CCAA Plan Administrators a requisition with sufficiently detailed information and supporting data requesting the advancement of a specified sum of money from the QCAP Settlement Amount to be used

by the Claims Administrator for the purpose of making Compensation Payments to Eligible *Blais* Class Members.

50.2 Upon receipt of each such requisition and supporting information and data from the Claims Administrator, the CCAA Plan Administrators will verify the calculation of the sum requisitioned by the Claims Administrator. In their discretion, the CCAA Plan Administrators may request further information from the Claims Administrator before they authorize the advancement of an instalment of funds from the QCAP Settlement Amount held in the QCAP Trust Account to the Claims Administrator to enable it to make Compensation Payments to Eligible *Blais* Class Members.

51. Reporting by CCAA Plan Administrators

51.1 On an annual basis, and as circumstances warrant at any other times in the CCAA Plan Administrators' discretion or as the CCAA Court and the Quebec Superior Court jointly direct, the CCAA Plan Administrators shall report to the CCAA Court and the Quebec Superior Court regarding the progress of the administration of the Quebec Administration Plan including the publication of notices, the *Blais* Claims Application Deadline to file Tobacco-Victim Claims and Succession Claims, the Tobacco-Victim Claims and Succession Claims approved, the Tobacco-Victim Claims and Succession Claims rejected, any delays in the Claims Process, amounts distributed, fees charged and disbursements made and any other matter which the CCAA Plan Administrators in their discretion deem to be appropriate.

SECTION IX – DISTRIBUTION OF COMPENSATION PAYMENTS

52. Determination of Quantum of Compensation Payments to Eligible *Blais* Class Members

52.1 Upon the completion of the processing of the Tobacco-Victim Claims and Succession Claims, the CCAA Plan Administrators, in consultation with the Claims Administrator, shall determine the quantum of the Compensation Payments which may be made from the

amount in the QCAP Trust Account based upon several factors, including: the timing of the payment of the total QCAP Settlement Amount by the Tobacco Companies; the amount in the QCAP Trust Account available for distribution after the payment of the Quebec Class Counsel Fee; the numbers of Tobacco-Victim Claims and Succession Claims accepted in respect of each of the diagnoses of Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV); and the numbers of Eligible *Blais* Class Members who started smoking before and on or after January 1, 1976.

53. *Pro rata* Reduction if Aggregate of Compensation Payments exceeds Amount available from QCAP Settlement Amount

53.1 If, after the payment of the Quebec Class Counsel Fee, the funds remaining in the QCAP Trust Account are not sufficient to pay the aggregate of the Compensation Payments determined to be payable by the CCAA Plan Administrators, in consultation with the Claims Administrator, then the Compensation Payments owing to the Eligible *Blais* Class Members shall be divided on a *pro rata* basis among the Eligible *Blais* Class Members so that the aggregate amount of the Compensation Payments otherwise payable to the Eligible *Blais* Class Members does not exceed the total amount of the funds remaining in the QCAP Trust Account.

54. Payment of Compensation Payments to Eligible *Blais* Class Members

54.1 Once the CCAA Plan Administrators have finally determined the quanta of the Compensation Payments which may be made from the QCAP Trust Account, at the direction of the CCAA Plan Administrators, the Claims Administrator shall be responsible for making the Compensation Payments to the Eligible *Blais* Class Members.

54.2 The Claims Administrator shall make payment of the Compensation Payments by either cheque or direct deposit as designated on the Tobacco-Victim Claim Form by the Tobacco-Victim Claimant or by the Succession Claimant on the Succession Claim Form, as applicable.

54.3 Cheques for Compensation Payments shall be issued in the name of each Eligible *Blais* Class Member or in the name of the Estate of a deceased Tobacco-Victim, as applicable. Cheques will be mailed to the address of the Eligible *Blais* Class Member that was provided on the Tobacco-Victim Claim Form or Succession Claim Form.

54.4 An Eligible *Blais* Class Member who receives a Compensation Payment by cheque shall have 180 days from the date inscribed on the cheque to present it for payment. After 180 days, any amount not deposited shall be returned to the QCAP Settlement Amount.

54.5 Compensation Payments made by direct deposit shall be deposited into a bank account in the name of the Eligible *Blais* Class Member.

55. Distribution of any Residual Funds from QCAP Settlement Amount

55.1 Three years after the Claims Administrator commenced its review and processing of the Tobacco-Victim Claims and Succession Claims, or at such other time as the CCAA Plan Administrators are of the view that the administration of the Tobacco-Victim Claims and Succession Claims has been substantially completed, to the extent that there remains any Residual Funds in the Quebec Administration Plan, any such Residual Funds shall be allocated to the Provinces and Territories Settlement Amount and apportioned among the Provinces and Territories in accordance with the percentages set out in the table in Article 16, Section 16.3 of the CCAA Plan.

56. No Assignment or Direction to Pay

56.1 No amount payable under the Quebec Administration Plan may be assigned, and any such assignment shall be null and void.

56.2 No amount payable under the Quebec Administration Plan may be subject to a direction to pay, and any such direction to pay shall be null and void.

SECTION X – REPORTING OBLIGATIONS OF CLAIMS ADMINISTRATOR

57. Engagement with Administrative Coordinator and reporting to CCAA Plan Administrators, CCAA Court and Quebec Superior Court

57.1 The Claims Administrator shall bring to the attention of and work with the Administrative Coordinator to address and resolve issues that may arise from time to time in the interpretation, implementation and ongoing administration of the Quebec Administration Plan. If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the Quebec Administration Plan, then the Administrative Coordinator shall refer the matter to the CCAA Plan Administrators who, in their discretion, may bring the matter jointly before the CCAA Court and the Quebec Superior Court for resolution or directions.

57.2 The Claims Administrator shall keep accurate and complete records to allow for verification, audit or review as required by the CCAA Plan Administrators and, as circumstances may warrant, by the CCAA Court and the Quebec Superior Court which shall jointly hear and determine matters relating to the ongoing supervision of the Quebec Administration Plan.

57.3 Annually, the Claims Administrator shall prepare and submit the budget for the claims administration to the Administrative Coordinator who shall forward the budget to the CCAA Plan Administrators for approval by the CCAA Plan Administrators, who shall submit the budget for final joint approval by the CCAA Court and the Quebec Superior Court.

57.4 The Claims Administrator shall manage and track the budget for the administration of the Quebec Administration Plan.

57.5 Annually and as circumstances warrant at any other times as requested by the CCAA Plan Administrators in their discretion or as the CCAA Court and the Quebec Superior Court acting jointly direct, the Claims Administrator shall report through the Administrative

Coordinator to the CCAA Plan Administrators regarding the progress of the administration of the Quebec Administration Plan including the publication of notices, the *Blais* Claims Application Deadline to file Claims, the Tobacco-Victim Claims and Succession Claims approved, the Tobacco-Victim Claims and Succession Claims rejected, any delays in the Claims Process, amounts distributed, fees charged and disbursements made.

57.6 Annually and as circumstances warrant at any other times as requested by the CCAA Plan Administrators in their discretion or as the CCAA Court and the Quebec Superior Court acting jointly direct, the Claims Administrator shall provide through the Administrative Coordinator to the CCAA Plan Administrators who, in turn, shall report to the CCAA Court, an accounting of the fees charged, disbursements made and, after the *Blais* Claims Application Deadline, the distributions made to Eligible *Blais* Class Members for approval by the CCAA Court.

57.7 The Claims Administrator shall provide an Exit Report through the Administrative Coordinator to the CCAA Plan Administrators within six months, or as soon as is practicable, following the termination of the administration of the Quebec Administration Plan.

57.8 The Administrative Coordinator shall provide to the Quebec Class Counsel copies of the budget, reports, accounting of fees and Exit Report that the Claims Administrator submits through the Administrative Coordinator to the CCAA Plan Administrators pursuant to paragraphs 57.3, 57.5, 57.6 and 57.7 herein.

SECTION XI – CONFIDENTIALITY AND INFORMATION MANAGEMENT

58. Confidentiality

58.1 The Claims Administrator shall develop a privacy policy which shall be posted on the website maintained by the Claims Administrator. The privacy policy shall include a description of how the Claims Administrator will collect Personal Information regarding the Tobacco-Victim Claimants and the Succession Claimants, and how the Personal

Information may be used, shared, stored, safeguarded and destroyed by the Claims Administrator.

58.2 The Claims Administrator shall develop, host, maintain and manage an electronic database of all Tobacco-Victim Claims and Succession Claims submitted by Tobacco-Victim Claimants and Succession Claimants and maintain the confidentiality of the Personal Information and data regarding the Tobacco-Victim Claimants and Succession Claimants in the database through security measures which include: the training of staff regarding their privacy obligations; administrative controls to restrict access to Personal Information on a "need to know basis"; and technological security measures such as firewalls, multi-factor authentication, encryption and anti-virus software.

58.3 Any Personal Information and data regarding a Tobacco-Victim Claimant or Succession Claimant that is provided, created or obtained in the course of the claims administration, whether written or oral, shall be kept confidential by the Claims Administrator, the Review Officer, the Administrative Coordinator, and the CCAA Plan Administrators and shall not be disclosed, shared or used for any purpose other than the determination of the Tobacco-Victim Claims and Succession Claims, without the consent of the Tobacco-Victim Claimant or the Succession Claimant, as applicable, or as required by law.

58.4 The Personal Information and data regarding the Tobacco-Victim Claimants and the Succession Claimants that is collected by the Claims Administrator shall not be used for any research or any other purpose that is not related to the administration of Tobacco-Victim Claims and Succession Claims made pursuant to the Quebec Administration Plan.

58.5 The Claims Administrator shall obtain from all its employees, officers, contractors, subcontractors, agents and representatives who are engaged in the administration of Tobacco-Victim Claims and Succession Claims under the Quebec Administration Plan, an executed non-disclosure agreement in a form approved by the CCAA Plan Administrators.

58.6 The Claims Administrator shall store all Personal Information and data regarding the Tobacco-Victim Claims and Succession Claims in a secure location and only permit

authorized Individuals who have executed a non-disclosure agreement to have access to the Personal Information.

59. Retention and Destruction of Tobacco-Victim Claimant and Succession Claimant Information and Records

59.1 The Claims Administrator shall retain all Personal Information and documentation in its possession provided in connection with the Proofs of Claim submitted by the Tobacco-Victim Claimants and the Succession Claimants for two years following the completion of the distribution of the Compensation Payments ("**Retention Period**"). The Personal Information and documents provided in respect of a Tobacco-Victim Claimant or Succession Claimant, or the fact that a Proof of Claim has been submitted in respect of a Tobacco-Victim Claimant or Succession Claimant, shall not be disclosed by the Claims Administrator to anyone, except with the consent of the Tobacco-Victim Claimant or Succession Claimant, as applicable, or as required by law.

59.2 Subject to the prior approval of the CCAA Court, the Claims Administrator shall conduct the secure destruction of all electronic Personal Information, including all data and metadata, and all Personal Information in document form in the Claims Administrator's possession that was provided as part of the Proofs of Claim, with the exception of the Claims Administrator's reports and administrative records, as soon as reasonably practicable after the expiry of the Retention Period, and shall provide certification of such destruction to the CCAA Court.

PART C: GENERAL

SECTION I – GENERAL PROVISIONS APPLICABLE TO QUEBEC ADMINISTRATION PLAN

60. Effective in Entirety

60.1 None of the terms herein regarding the Quebec Administration Plan shall become effective unless and until all the terms of the Quebec Administration Plan have been finally approved

by the CCAA Court. If such CCAA Court approval is not granted, the Quebec Administration Plan will thereupon be terminated, and none of the Tobacco Companies or the Quebec Class Action Plaintiffs will be liable for such termination.

61. Termination of Quebec Administration Plan

61.1 The Quebec Administration Plan will continue in full force and effect until all obligations under the Quebec Administration Plan are fulfilled.

62. Governing Law

62.1 The Quebec Administration Plan shall be governed and construed in accordance with the laws of the Province of Quebec and the applicable laws of Canada.

63. Entire Agreement

63.1 The terms and conditions set forth in Part B regarding the Quebec Administration Plan constitute the entire Agreement between the Tobacco Companies and the Quebec Class Action Plaintiffs with respect to the Quebec Administration Plan, and cancel and supersede any prior or other understandings and agreements between the Tobacco Companies and the Tobacco-Victim Claimants and Succession Claimants. There are no representations, warranties, terms, conditions, undertakings, covenants or collateral agreements, express, implied or statutory between the Tobacco Companies and the Tobacco-Victim Claimants and Succession Claimants with respect to the Quebec Administration Plan other than as expressly set forth or referred to in Part B of this document.

64. Benefit of the Quebec Administration Plan

64.1 The terms and conditions set forth in Part B regarding the Quebec Administration Plan shall enure to the benefit of and be binding upon the Tobacco Companies and the Tobacco-

Victim Claimants and Succession Claimants who are alive and deceased, and their successors, heirs, administrators and estate trustees.

65. Official Languages

65.1 The Tobacco Companies shall pay for the cost to prepare a French translation of this document and all Notices and Forms regarding the Quebec Administration Plan that are attached to this document as Appendices. To the extent that there are any inconsistencies between the English and the French versions of this document, the Notices or the Appendices, the English version shall be authoritative and shall govern and prevail in all respects.

DATED as of the 5th day of December, 2024.

APPENDIX "A"

Note: Appendix "A" is a version of the *Blais* First Notice that is provided for guidance only to assist the understanding of the Claim Administrator which shall be responsible for designing, implementing and managing the *Blais* Notice Plan pursuant to which prospective Tobacco-Victim Claimants and prospective Succession Claimants will be informed about the Quebec Administration Plan and be provided with ongoing notice throughout the *Blais* Claims Submission Period.

Quebec Class Action Administration Plan

BLAIS FIRST NOTICE

To all individuals resident in Quebec who smoked Twelve Pack-Years of cigarettes sold in Canada by Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp. during the period from January 1, 1950 to November 20, 1998, and were diagnosed before March 12, 2012 with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) attributable to smoking cigarettes.

You may be eligible to receive compensation.

A person smoked Twelve Pack-Years of cigarettes if they smoked the equivalent of a minimum of 87,600 cigarettes calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption (for example, 20 cigarettes a day for 12 years; 30 cigarettes a day for 8 years; or 10 cigarettes a day for 24 years).

Please read this Notice carefully.

To learn more about the Quebec Class Action Administration Plan go to [URL for website of Claims Administrator] or contact the Claims Administrator's Call Centre by telephone at [Call Centre toll-free number] or by email at [Call Centre email address].

You may also contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or

The Ontario Superior Court of Justice (Commercial List) ("**CCAA Court**") authorized this Notice. It is not a solicitation from a lawyer.

What is the *Blais* Class Action?

In 1998, the action in *Conseil québécois sur le tabac et la santé et al.* v. *JTI-Macdonald Corp. et al.* ("***Blais* Class Action**") was commenced against three Canadian Tobacco Companies, Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp. ("**Tobacco Companies**") in the Superior Court of Quebec ("**QSC**"). The proceeding was certified as a class action on February 21, 2005. The ***Blais* Class Members** are comprised of approximately 100,000 smokers resident in Quebec who developed lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) prior to March 12, 2012, after having smoked a stipulated quantity of cigarettes manufactured by the Tobacco Companies.

Following a lengthy trial, on May 27, 2015, the QSC granted judgment against the Tobacco Companies. On March 1, 2019, the Quebec Court of Appeal upheld the trial judgment. The Quebec Courts awarded the *Blais* Class Members moral damages, punitive damages, interest and additional indemnity totalling approximately $13.7 billion.

What is the Quebec Class Action Administration Plan?

In March, 2019, the Tobacco Companies filed for protection from their creditors, including the *Blais* Class Members, under the *Companies' Creditors Arrangement Act* ("**CCAA**"). The Tobacco Companies participated in a comprehensive Court-supervised mediation with the Provinces, Territories, *Blais* Class Members and other persons with claims and potential claims against them to negotiate a global settlement of all claims arising from the development, design, manufacture, production, marketing, advertising, distribution, purchase or sale of tobacco products, including the historical or ongoing use of or exposure to tobacco products or their emissions and the development of any resulting disease or condition in Canada.

Following a Court-supervised mediation, on **[date]**, the CCAA Court approved the plans of compromise and arrangement ("**CCAA Plans**") pursuant to the CCAA of the Tobacco Companies. The CCAA Plans include compensation to be provided through the Quebec Class Action Administration Plan ("**Quebec Administration Plan**") to residents of Quebec who meet the prescribed criteria to be the *Blais* Class Members.

If you are a resident of Quebec, smoked Twelve pack-years of cigarettes sold by any of the Tobacco Companies between January 1, 1950 and November 20, 1998, and were diagnosed with Lung Cancer, Throat Cancer, or Emphysema/COPD (GOLD Grade III or IV) attributable to smoking cigarettes before March 12, 2012, you may be eligible to receive compensation from the Quebec Administration Plan.

Who can receive money from the Quebec Administration Plan?

You are a *Blais* Class Member and may be entitled to receive compensation in the form of a monetary payment if you fulfill the following criteria ("***Blais* Eligibility Criteria**"):

(a) You were alive on November 20, 1998;

(b) You reside in Quebec;

(c) Between January 1, 1950 and November 20, 1998, you smoked a minimum of Twelve Pack-Years of cigarettes sold by the Tobacco Companies;

(d) Before March 12, 2012, you were diagnosed with:

(i) Lung cancer,

(ii) Throat cancer, or

(iii) Emphysema/COPD (GOLD Grade III or IV); and

(e) On the date of your diagnosis, you resided in Quebec.

The heirs of persons who meet the above criteria but died after November 20, 1998 may also be eligible to receive a compensation payment.

"**Lung Cancer**" has been defined to mean primary cancer of the lungs.

"**Throat Cancer**" has been defined to mean primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx.

"**Larynx**" has been defined to mean the upper part of the respiratory passage that is bounded above by the glottis and is continuous below with the trachea.

"**Oropharynx**" has been defined to mean the part of the pharynx that is below the soft palate and above the epiglottis and is continuous with the mouth. It includes the back third of the tongue, the soft palate, the side and back walls of the throat, and the tonsils.

"**Hypopharynx**" has been defined to mean the laryngeal part of the pharynx extending from the hyoid bone to the lower margin of the cricoid cartilage.

"**Emphysema**" has been defined to mean the condition of the lung that is marked by distension and eventual rupture of the alveoli with progressive loss of pulmonary elasticity, that is accompanied by shortness of breath with or without cough, and that may lead to impairment of heart action. For the purpose of the Quebec Administration Plan, "Emphysema" includes COPD (GOLD Grade III or IV).

"**COPD**" has been defined to mean chronic obstructive pulmonary disease (GOLD Grade III or IV). The Global Initiative for Chronic Obstructive Lung Disease ("**GOLD**") developed a four grade classification system based upon severity of airflow limitation and other diagnostic parameters. The GOLD Grade III (severe) and GOLD Grade IV (very severe) classifications represent the two most severe categories of disease.

"**Twelve pack-years of cigarettes**" has been defined to mean the minimum amount of the Tobacco Companies' cigarettes that a Pan-Canadian Claimant is required to have smoked between January

1, 1950 and November 20, 1998. One pack-year is the number of cigarettes smoked daily and is equivalent to 7,300 cigarettes. Twelve pack-years of cigarettes is the equivalent of 87,600 cigarettes which is calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption. For example, twelve pack-years equals:

10 cigarettes smoked per day for 24 years (10 x 365 x 24) = 87,600 cigarettes
or
20 cigarettes smoked per day for 12 years (20 x 365 x 12) = 87,600 cigarettes
or
30 cigarettes smoked per day for 8 years (30 x 365 x 8) = 87,600 cigarettes

"**Cigarettes sold by the Tobacco Companies**" has been defined to mean the following brands and sub-brands of cigarettes:

Accord	Craven "A"	Mark Ten	Number 7
B&H	Craven "M"	Matinee	Peter Jackson
Belmont	du Maurier	Medallion	Players
Belvedere	Dunhill	Macdonald	Rothmans
Camel	Export	More	Vantage
Cameo	LD	North American Spirit	Viscount
Other Brands [link to document listing sub-brands]			Winston

What compensation may you be eligible to receive from the Quebec Administration Plan?

The Quebec Administration Plan provides financial compensation for *Blais* Class Members who fulfill the *Blais* Eligibility Criteria. The amount of compensation for which a *Blais* Class Member will be assessed to be eligible will depend upon several factors including the number of individuals in Quebec who fulfill the *Blais* Eligibility Criteria, the number of individuals diagnosed with each of Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV), and whether each *Blais* Class Member started smoking the Tobacco Companies' cigarettes before January 1, 1976, or on or after January 1, 1976. **An Eligible *Blais* Class member shall be paid for the single compensable disease with which they have been diagnosed that will provide them with the highest amount of compensation from the Quebec Administration Plan. The amounts of the Compensation Payments to Eligible *Blais* Class Members shall not exceed and may be less than the maximum amounts specified in the table below**:

Disease(s) with which you were diagnosed	**Maximum Amount of Compensation (CAD)**	
	If you started smoking before January 1, 1976	**If you started smoking on or after January 1, 1976**
Emphysema/COPD (GOLD Grade III or IV)	Up to $30,000	Up to $24,000
Lung cancer	Up to $100,000	Up to $80,000

Disease(s) with which you were diagnosed	Maximum Amount of Compensation (CAD)	
	If you started smoking before January 1, 1976	**If you started smoking on or after January 1, 1976**
Throat cancer	Up to $100,000	Up to $80,000

How do I submit a Claim?

To make a Claim to the Quebec Administration Plan, **by no later than [the *Blais* Claims Application Deadline which is TBD]**, you must submit to the Claims Administrator a **Proof of Claim** consisting of a **Tobacco-Victim Claim Form or Succession Claim Form** as applicable**.**

In order to obtain the Proof of Diagnosis, on the Tobacco-Victim Claim Form or Succession Claim Form, as applicable, you will be asked to authorize the Claims Administrator to request an Official Confirmation through the Ministry of Health and Social Services of Quebec ("**MSSS**") and the *Régie de l'assurance maladie du Québec* ("**RAMQ**") from (i) the Quebec Cancer Registry in respect of a diagnosis of Lung Cancer or Throat Cancer, and (ii) from MED-ÉCHO, a MSSS database of clinical information, in respect of a diagnosis of Emphysema/COPD (GOLD Grade III or IV). In the event that the Claims Administrator is unable to obtain an Official Confirmation in respect of the Tobacco-Victim, then the Claims Administrator will request that you submit an Alternative Cancer Proof or Alternative Emphysema/COPD (GOLD Grade III or IV) Proof which you will be responsible to obtain and submit.

If you are requested by the Claims Administrator to submit an Alternative Cancer Proof or an Alternative Emphysema/COPD (GOLD Grade III or IV) Proof, you must submit such proof to the Claims Administrator by no later than 120 days following receipt of such request in one of the following forms:

(a) a copy of a pathology report which confirms that you were diagnosed with Lung Cancer or Throat Cancer, as applicable, before March 12, 2012; or

(b) a copy of a report of a spirometry test performed on you before March 12, 2012, demonstrating a FEV1 (non-reversible) of less than 50% of the predicted value to establish a diagnosis of Emphysema/COPD (GOLD Grade III or IV); or

(c) A copy of an extract from your medical file confirming the diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012; or

(d) A completed **Physician Form**; or

(e) A written statement from your Physician, or another physician having access to your medical record, confirming the diagnosis of Lung Cancer or Throat Cancer before March 12, 2012 and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report,

MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.

The Tobacco-Victim Claim Form, Succession Claim Form and Physician Form can be found **here** [link to forms on Claims Administrator's website] on the website for the Quebec Administration Plan. You must sign the Tobacco-Victim Claim Form or Succession Claim Form, as applicable, before a Commissioner for Oaths.

If you are the Legal Representative for an individual who is currently alive, or is now deceased, and who may fulfill the *Blais* Eligibility Criteria, you must provide the Claims Administrator with a document proving that you have the right and are authorized to make a Claim on behalf of the individual. You must also submit a Tobacco-Victim Claim Form or Succession Claim Form, as applicable, and, if requested, Alternative Cancer Proof or an Alternative Emphysema/COPD (GOLD Grade III or IV) Proof to the Claims Administrator **by no later than [the *Blais* Claims Application Deadline which is TBD]**.

You may submit your Proof of Claim to the Claims Administrator by:

By Registered Mail to: **[Address of Claims Administrator]**

Online at: **[URL for website of Claims Administrator]**

By email to: **[Email address of Claims Administrator]**

By fax to: **[Fax Number of Claims Administrator]**

We recommend that you take a few minutes to review the FAQ section on the website of the Claims Administrator [link to Claims Administrator's website] for further details about the Quebec Administration Plan and the financial compensation that may be available to you. If you have any questions about the Quebec Administration Plan, you may contact the Claims Administrator at: **[insert URL for website of Claims Administrator and Call Centre toll-free number and email address].**

You may also contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

WHAT IS THE DEADLINE FOR SUBMITTING A CLAIM?

The deadline to file your Tobacco-Victim Claim Form or Succession Claim Form, as applicable, and, if requested, Alternative Cancer Proof or an Alternative Emphysema/COPD (GOLD Grade III or IV) Proof with the Claims Administrator is [**the *Blais* Claims Application Deadline which is TBD**].

IF YOU DO NOT FILE YOUR COMPLETE CLAIM ON TIME, YOUR CLAIM WILL NOT BE ALLOWED.

YOU MUST FILE A CLAIM EVEN IF YOU HAVE ALREADY REGISTERED ON THE QUEBEC CLASS ACTION WEBSITE

APPENDIX "B"

Quebec Class Action Administration Plan

NOTICE OF REJECTION OF *BLAIS* CLAIM

[on Claims Administrator's Letterhead]

BY [METHOD OF COMMUNICATION]

Claimant's Name
Claim Number
Claimant's Address

Dear [Full name of Tobacco-Victim Claimant / Succession Claimant or representative],

By way of the present Notice, we hereby advise you that your claim [claim number] relating to [your/ the Tobacco-Victim's name] diagnosis of [lung cancer/throat cancer/Emphysema/COPD (GOLD Grade III or IV)] has been rejected for the following reason(s): [Select appropriate reasons or add additional reasons]

- ☐ The Claim Form was not properly competed, despite having received a Notice of Incomplete Claim;
- ☐ The Claimant has not established that they are the proper claimant to be asserting the Tobacco-Victim's claim;
- ☐ A Succession Claim has been submitted by the Liquidator of the estate of the deceased Tobacco-Victim, or by an Heir with a priority claim to the Compensation Payment;
- ☐ The supporting documents do not support that the Tobacco-Victim smoked at least 12 pack-years of the Tobacco Companies' cigarettes between January 1, 1950 and November 20, 1998;
- ☐ The supporting documents do not support that the Tobacco-Victim was diagnosed with [lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV)] prior to March 12, 2012;
- ☐ The Tobacco-Victim's diagnosis or date of diagnosis could not be confirmed;
- ☐ The Tobacco-Victim does not reside in Quebec; and/or
- ☐ The Tobacco-Victim was not alive on November 20, 1998.

[If applicable: Although your claim has been rejected in the *Blais* Class Action, the date of your/the Tobacco-Victim's diagnosis is within the period between March 8, 2015 and March 8, 2019 which is covered by the Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**"). You will be receiving instructions from the Claims Administrator regarding on how to proceed with your claim under the PCC Compensation Plan.]

If you believe that your claim has been improperly rejected, you may submit your Claim for review by the Review Officer. To do so, you must fully complete and submit the attached Request for Review Form and any supporting documents to the Claims Administrator by not later than 5:00 p.m. Eastern Time **sixty (60) days** from the date this Notice of Rejection of *Blais* Claim. The Claims Administrator will not accept and review your Request for Review unless it has been submitted by this deadline by one of the following methods:

SUBMIT YOUR REQUEST FOR REVIEW BY REGISTERED MAIL TO: [Address of Claims Administrator];

OR

SUBMIT YOUR REQUEST FOR REVIEW ONLINE AT: [URL for website of Claims Administrator];

OR

SUBMIT YOUR REQUEST FOR REVIEW BY EMAIL TO: [Email address for Claims Administrator];

OR

SUBMIT YOUR REQUEST FOR REVIEW BY FAX TO: [Fax Number of Claims Administrator].

In accordance with the terms of the Quebec Administration Plan, the decision of the Claims Administrator, and the decision of the Review Officer if you chose to submit a Request for Review, are final and binding without any recourse to any Court, forum or tribunal.

If you have questions in respect of the Claims Process, including this Notice of Rejection of *Blais* Claim or the Request for Review, under the Quebec Administration Plan, please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

If you require any assistance to complete a Request for Review, you may contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

[Place], this ● day of ●, 202●

_____

Claims Administrator

APPENDIX "C"

Quebec Class Action Administration Plan

CLAIM FORM A

TOBACCO-VICTIM CLAIM FORM

PROOF OF CLAIM – GENERAL INSTRUCTIONS

If you have questions in respect of the Claims Process, including the status of your claim, under the Quebec Administration Plan, please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

If you require any assistance to complete this form, please call the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

You must submit your Claim Form and any required supporting documents to the Claims Administrator by [*Blais* Claims Application Deadline] before 5 PM EST.

Proofs of Claim may be submitted:

1. Electronically via the website at **[URL for website of Claims Administrator]**;
2. By email to **[Claims Administrator's email]**;
3. By fax to: **[Fax Number of Claims Administrator]**; or
4. By registered mail to the following address: **[Address of Claims Administrator]**.

Your claim will be deemed to be received **only when received by the Claims Administrator**. All Tobacco-Victim Claimants will be sent an Acknowledgement of Receipt of Claim by email or by mail once their Proof of Claim has been received by the Claims Administrator. You must keep your record of transmission of your Proof of Claim until you receive the Acknowledgement of Receipt of Claim. Please note that there may be a delay of several days before you receive your Acknowledgment of Receipt of Claim from the Claims Administrator.

PLEASE DO NOT SUBMIT YOUR CLAIM MORE THAN ONCE OR THROUGH MULTIPLE MEANS.

To be eligible to receive payment of financial compensation from the Quebec Administration Plan you (or the Tobacco-Victim for whom you are submitting a claim) must meet all of the following *Blais* Eligibility Criteria:

1. **You reside in Quebec;**
2. **Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies.**

Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that you (or the Tobacco-Victim for whom you are submitting a claim) smoked.

3. **Before March 12, 2012, you were diagnosed with:**

   (a) **Primary lung cancer, or**

   (b) **Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or**

   (c) **Emphysema/COPD (GOLD Grade III or IV).**

4. **On the date of your diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) you resided in Quebec.**

   AND

5. **The *Blais* Class Members include the heirs of all persons who died after November 20, 1998 and satisfied the above criteria.**

If you reside in Quebec and do not meet the above *Blais* Eligibility Criteria, you may be eligible to receive compensation as a Pan-Canadian Claimant under the Pan-Canadian Claimant Compensation Plan ("PCC Compensation Plan"), if you meet all of the following criteria:

1. **You reside in any Province or any Territory;**

2. **You were alive on March 8, 2019;**

3. **Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;**

   Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that you smoked.

4. **Between March 8, 2015 and March 8, 2019, you were diagnosed with:**

   (a) **Primary lung cancer, or**

   (b) **Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or**

   (c) **Emphysema/COPD (GOLD Grade III or IV);**

AND

5. **On the date of your diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) you resided in any Province or any Territory.**

You are only permitted to make one claim for compensation as either a *Blais* Class Member or a PCC-Claimant under the PCC Compensation Plan. You cannot make a claim to both Claims Processes. You may determine whether you are eligible to receive compensation as a PCC-Claimant at [link to PCC section of Claims Administrator's website].

You must fill out either Claim Form A or Claim Form B, depending on your situation:

Claim Form A is the Tobacco-Victim Claim Form (living class members)

Use Claim Form A – Tobacco-Victim Claim Form:

- If you are a Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012; or

- If you have a mandate or power of attorney to represent a living Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012.

Claim Form B is the Succession Claim Form (succession class members)

Use Claim Form B – Succession Claim Form:

- If you are the liquidator of the estate of a Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012, and who died after November 20, 1998;

- If you are an heir of a Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012 and who died after November 20, 1998, and the estate is closed, or if the Tobacco-Victim died without a will; or

- If you have a mandate or power of attorney to represent the heir of a Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012 and who died after November 20, 1998, and the estate is closed or the Tobacco-Victim died without a will.

If the heir has died, a person who assumes the claim of the deceased heir by representation may also file a Succession Claim using Claim Form B.

Confidentiality Declaration by the Claims Administrator

All personal information collected by the Claims Administrator through the Claims Process will be kept confidential in accordance with the *Personal Information Protection and Electronic Documents Act*, S.C. 2000, c. 5 ("**PIPEDA**"). This information is collected only for the purpose of administering the Quebec Administration Plan and to assess a Tobacco-Victim Claimant's or Succession Claimant's eligibility to receive a Compensation Payment as an Eligible *Blais* Class Member and will not be disclosed without the express written permission of the Tobacco-Victim Claimant or Succession Claimant, except as provided for in the Quebec Administration Plan or by Court Order.

INSTRUCTIONS – CLAIM FORM A: TOBACCO-VICTIM CLAIM FORM

As a person who has suffered from lung cancer, throat cancer and/or Emphysema/COPD (GOLD Grade III or IV), you are considered a "Tobacco-Victim Claimant" under the terms of the Quebec Administration Plan.

This document is intended to assist you in completing Claim Form A, and assembling the documentation required in order to prove your claim.

If you need any help or have questions, please call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

You may also contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

***If you are filling out this form on your own behalf, provide your own information where information is requested about the "**Tobacco-Victim**."

Part A: Information about the Tobacco-Victim

In **Question 1**, provide the Tobacco-Victim's full name.

In **Question 2**, provide the Tobacco-Victim's birth date.

In **Question 3**, provide the Tobacco-Victim's health insurance card number. This information is required to enable the Claims Administrator to make requests to the Ministry of Health and Social Services of Quebec ("MSSS") and Régie de l'assurance maladie du Québec (RAMQ) for documents that will assist the Tobacco-Victim Claimant to prove the diagnosis and the date of diagnosis of the Tobacco-Victim's tobacco-related disease(s).

In **Question 4**, confirm whether the Tobacco-Victim was alive on November 20, 1998. If the Tobacco-Victim died before November 20, 1998, then neither the estate of the Tobacco-Victim nor the Tobacco-Victim's Heirs are eligible to receive a Compensation Payment.

In **Question 5**, confirm whether the Tobacco-Victim resided in Quebec during the period from January 1, 1950 to November 20, 1998.

In **Question 6**, indicate whether the Tobacco-Victim resided in Quebec on the date of their diagnosis.

In **Question 7**, indicate whether the Tobacco-Victim currently resides in Quebec.

Only answer **Question 8** if the answer to Questions 5, 6 or 7 was "No" and provide the details concerning the Tobacco-Victim's time living in Quebec. Please note that the Tobacco-Victim must have been a resident of the Province of Quebec in order to be entitled to compensation. **Please note that, in order to be entitled to compensation, the Tobacco-Victim must have been a resident of Quebec at the time of diagnosis as well as a resident of Quebec at the time of submitting the Proof of Claim to the Claims Administrator.**

In **Question 9**, indicate whether you are acting as a representative of the Tobacco-Victim.

Only answer **Question 10** if you are a representative of the Tobacco-Victim. In response to these questions, indicate your full name and the type of mandate that you are acting pursuant to. You must attach a copy of the mandate or power of attorney with the Proof of Claim, marked with the words "Representative's Mandate", followed by the Tobacco-Victim's name on the front page of the document, and in the file name, if submitted electronically.

In **Questions 11** and **12**, provide your own mailing address and other contact information so that the Claims Administrator can communicate with you in respect of your claim. Note that the Claims Administrator will communicate with you by email, if an email address is provided. Please add the Claims Administrator's email address **[Claims Administrator's email]** to your list of contacts to ensure that correspondence in connection with your claim reaches your Inbox.

In **Question 12**, indicate your language of preference for communications from the Claims Administrator.

Part B: Proof of Diagnosis

To be eligible for compensation, the Tobacco-Victim must have been diagnosed with primary lung cancer, primary cancer (squamous cell carcinoma) of the larynx, oropharynx or hypopharynx and/or Emphysema/COPD (GOLD Grade III or IV) before **March 12, 2012.** These are the only diseases covered by the Quebec Administration Plan.

In response to **Question 1**, indicate what disease(s) the Tobacco-Victim has been diagnosed with, and for each, indicate the initial date of diagnosis. While a Tobacco-Victim has a distinct claim for each occurrence of a covered disease, a recurrence or a relapse is not considered a primary cancer. In the case of a recurrence or relapse, only the initial diagnosis date should be indicated. Please note that the Tobacco-Victim Claimant will only receive compensation relating to the proven claim which entitles the Tobacco-Victim to the highest compensation.

If you do not recall the exact date of the Tobacco-Victim's diagnosis, please provide the most accurate estimate possible, as this information will be verified in the Claims Process.

If you are unsure of which category your claim falls into, please call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

You may also contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

In **Section 2,** you must provide your authorization for the Claims Administrator to obtain medical information concerning the Tobacco-Victim from the sources listed therein for the purpose of confirming the diagnosis and the date of diagnosis of the disease(s) indicated in response to **Question 1**.

To facilitate the process of proving a Tobacco-Victim's diagnosis, the Claims Administrator will request the official records from the Quebec Cancer Registry and the MED-ÉCHO database which are held by RAMQ and the Ministry of Health and Social Services.

If an official confirmation of disease/diagnosis cannot be made from these sources, the Claims Administrator will contact you to request that you submit an alternative method of proof. By way of example only, such proof may include: a copy of a pathology report which confirms that the Tobacco-Victim was diagnosed with Lung Cancer or Throat Cancer, as applicable, before March 12, 2012; a copy of a report of a spirometry test performed on the Tobacco-Victim before March 12, 2012, demonstrating a FEV1 (non-reversible) of less than 50% of the predicted value to establish a diagnosis of Emphysema/COPD (GOLD Grade III or IV); an extract from the Tobacco-Victim's medical records or a written statement of the Tobacco-Victim's Physician. **Do not submit any alternative evidence unless it has been explicitly requested from you by way of a Notice from the Claims Administrator entitled "Notice to Provide Alternative Proof."**

If submitting your Alternative Proof electronically, please name the PDF document "[your health insurance card number]-Alternative Medical Proof.pdf" as applicable.

PART C. Proof of Smoking History

In this section, you must confirm the Tobacco-Victim's smoking habits.

In **Section 1**, you must indicate whether the Tobacco-Victim started smoking either (a) before or (b) on or after January 1, 1976. The Quebec Courts reduced the tobacco companies' liability by 20% for Tobacco-Victims who started smoking after January 1, 1976. This is because the Courts determined that, by January 1, 1980, the dangers of

contracting a disease from smoking were known to the public, and that it would have taken 4 years for an individual to become addicted to smoking. Thus, people who started smoking after January 1, 1976 are deemed to have been aware of the dangers of contracting a disease from smoking (the Courts also determined that the public was deemed to have knowledge as of March 1, 1996 that cigarettes were addictive). Consequently, Tobacco-Victims who started smoking after January 1, 1976 are entitled to compensation to the extent of 80%. These determinations by the Courts are final and cannot be appealed.

Note that in order to be entitled to compensation, the Tobacco-Victim must have smoked 12 pack-years, or 87,600 cigarettes between January 1, 1950 and November 20, 1998.

A pack-year is 7,300 cigarettes, expressed in terms of daily smoking. For example, 12 pack-years equals:

- 20 cigarettes a day for 12 years (20 X 365 X 12 = 87,600) or
- 30 cigarettes a day for 8 years (30 X 365 X 8 = 87,600) or
- 10 cigarettes a day for 24 years (10 X 365 X 24 = 87,600);

It is not necessary for you to calculate the number of pack-years smoked by the Tobacco-Victim, as this calculation will be done by the Claims Administrator when reviewing the Proof of Claim.

If the Tobacco-Victim's smoking history can be easily expressed in terms of number of cigarettes smoked per year, then please fill out the requisite information where indicated in **Section 2(a)**. If the Tobacco-Victim's smoking history cannot be easily expressed in such terms, please provide a summary where indicated in **Section 2(b)** describing the Tobacco-Victim's smoking habits between January 1, 1950 and November 20, 1998.

In **Section 3**, please check the boxes for all brands of cigarettes that the Tobacco-Victim smoked on a regular basis between January 1, 1950 and November 20, 1998. The brand choices listed include the "family" of those brands, for example, Players includes Players Light and Players Filter etc. The purpose of providing this information is to confirm that the Tobacco-Victim smoked cigarettes manufactured by the defendant tobacco companies.

PART D. Payment Method

In this section indicate your preference to receive payment by either cheque or direct deposit of any Compensation Payment for which the Tobacco-Victim may be determined to be eligible.

PART E. Signature

In this section indicate your own name and the date, and add your signature. By signing this form, you are acknowledging that the information submitted is true, and all supporting documents are authentic and have not been altered.

The Claim Form must be signed before a Commissioner for Oaths.

If Quebec Class Counsel are assisting you with your Claim Form, they can arrange for a Commissioner for Oaths to commission your Claim Form prior to submitting it to the Claims Administrator.

If you are not using the assistance of Quebec Class Counsel, you may locate a Commissioner for Oaths at https://www.assermentation.justice.gouv.qc.ca/ServicesPublicsConsultation/Commissaires/Proximite/Criteres.aspx.

CLAIM FORM A

TOBACCO-VICTIM CLAIM FORM

Part A: Information about the Tobacco-Victim

1. What is your (the Tobacco-Victim's) full legal name?

Last name: _____ Given name(s): _____

2. What is your (the Tobacco-Victim's) date of birth (YYYY-MM-DD)?

3. What is your (the Tobacco-Victim's) health insurance card number? _____

4. Was the Tobacco-Victim alive on November 20, 1998? ☐ Yes ☐ No

5. Between January 1, 1950 and November 20, 1998, did you (the Tobacco-Victim) reside in Quebec?
☐ No ☐ Yes

6. Did you reside in Quebec on the date on which you were diagnosed with primary lung cancer, primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer), or Emphysema/COPD (GOLD Grade III or IV)? ☐ Yes ☐ No

7. Do you (the Tobacco-Victim) currently reside in Quebec? ☐ Yes ☐ No

8. If you answered "No" to any of Questions 4, 5 and/or 6 , during which periods of time were you a resident of Quebec?

_____

_____

9. Are you (the Tobacco-Victim) represented by another person? ☐ Yes ☐ No

10. If you answered "Yes" to Question 9:

(a) What is the representative's full legal name?

Last name: _____ Given name(s): _____

(b) Pursuant to what type of mandate is the representative acting?

☐ Tutorship to a person of full age ☐ Mandate in case of incapacity

☐ Curatorship to a person of full age ☐ Power of attorney

☐ Detailed Mandate

A copy of the mandate or power of attorney that the representative of the Tobacco-Victim is acting pursuant to must be attached and marked with the words "Representative's Mandate" and the name of the Tobacco-Victim.

11. What is your mailing address? If a representative is submitting the claim, provide the representative's mailing address.

Number	Street	Apartment

City/Town	Province	Country	Postal Code

12. What is your contact information? If a representative is filing the claim, provide the representative's contact information.

Phone: Fax:

Email:

13. What language should be used for communication?

☐ English ☐ French

Part B: Proof of Diagnosis

1. I (or the Tobacco-Victim whom I represent) have (or has) been diagnosed with the following disease (or diseases) on the following date(s) (YYYY-MM-DD), and was resident in the place indicated on the date of diagnosis:

☐ Primary Lung Cancer

Date of diagnosis: _____

Place of residence on date of diagnosis: _____

☐ Primary squamous cell carcinoma of the larynx, oropharynx or hypopharynx (Throat Cancer)

Date of diagnosis: _____

Place of residence on date of diagnosis: _____

☐ Emphysema/COPD (GOLD Grade III or IV)

Date of diagnosis: _____

Place of residence on date of diagnosis: _____

Reminder: *In the case of recurrence or relapse, please indicate the initial date of diagnosis only.*

2. Authorization to obtain Official Confirmation of Diagnosis

I hereby authorize the Claims Administrator to obtain a copy of my medical information (or a copy of the medical information of the Tobacco-Victim whom I represent) relating to the diseases/diagnoses referenced above, and I authorize the Ministère de la Santé et des Services sociaux and/or the Régie de l'assurance maladie du Québec to communicate to the Claims Administrator copies of any of the following:

- A confirmation of my (or the Tobacco-Victim's) diagnosis from the Quebec Cancer Registry;
- An extract from RAMQ files confirming my (or the Tobacco-Victim's) diagnosis; and
- An extract from the MED-ÉCHO database confirming my (or the Tobacco-Victim's) diagnosis.

☐ **By checking this box, I authorize my (or the Tobacco-Victim's) medical information to be released to the Claims Administrator.**

If an official confirmation of disease/diagnosis cannot be made through these means, the Claims Administrator will contact you to request the submission of an alternative method of proof. **Do not submit any alternative evidence unless it has been explicitly requested from you by way of a Notice from the Claims Administrator entitled "Notice to Provide Alternative Proof."**

Part C: Proof of Smoking History

1. I (or the Tobacco-Victim whom I represent) started smoking cigarettes:

☐ Before January 1, 1976 ☐ On or after January 1, 1976

2 (a). Between January 1, 1950 and November 20, 1998, I (or the Tobacco-Victim whom I represent) smoked approximately _____ cigarettes per day for approximately _____ years.

[or]

2 (b). The following is a summary of the number of cigarettes I (or the Tobacco-Victim whom I represent) smoked between January 1, 1950 and November 20, 1998:

_____

_____

_____

_____

3. I (or the Tobacco-Victim who I represent) regularly smoked the following brands of cigarettes:

☐ Accord	☐ Craven "M"	☐ Matinee	☐ Rothmans
☐ B&H	☐ du Maurier	☐ Medallion	☐ Vantage
☐ Belmont	☐ Dunhill	☐ More	☐ Viscount
☐ Belvedere	☐ Export	☐ North American Spirit	☐ Winston
☐ Camel	☐ LD	☐ Number 7	

☐ Cameo ☐ Macdonald ☐ Peter Jackson

☐ Craven "A" ☐ Mark Ten ☐ Players

☐ Other: _____

Reminder: *The brand choices listed above include all cigarettes in the same brand family. Please check all that apply.* [link to document listing sub-brands]

Part D: Payment Method

1. If the Claims Administrator determines that I (or the Tobacco-Victim whom I represent) is eligible to receive compensation from the Quebec Administration Plan, I wish to receive payment:

☐ By cheque mailed to the address that I provided in Part A of this Claim Form.

☐ By direct deposit into my (the Tobacco Victim's) bank account. I have attached a "Void" cheque and provided the following information regarding the bank account in my name:

Financial Institution: _____

Branch Address: _____

City: _____

Province: _____

Postal Code: _____

Name on Account: _____

Branch Number: _____

Financial Institution Number: _____

Account Number: _____

Part E: Signature

I, _____, solemnly declare that the information provided herein is true and that the documents submitted in support of this claim are authentic and have not been modified in any way whatsoever.

Signature: _____

Date: _____

SOLEMNLY AFFIRMED BEFORE ME in

_____ (City),

Quebec, on _____ (Date)

_____

Commissioner for Oaths for Quebec

APPENDIX "D"

Quebec Class Action Administration Plan

PHYSICIAN FORM

GENERAL INSTRUCTIONS

If you have questions in respect of the Claims Process under the Quebec Class Action Administration Plan ("**Quebec Administration Plan**"), please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

You may also contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

This Physician Form can be used as Alternative Proof if the Claims Administrator has requested that the Tobacco-Victim Claimant or Succession Claimant provide Alternative Cancer Proof or Alternative Emphysema/COPD (GOLD Grade III or IV) Proof to help the Tobacco-Victim Claimant or Succession Claimant prove the Tobacco-Victim's diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012, which is required in order to prove a claim under the Quebec Administration Plan.

Deadline to Submit this Form: This Physician Form and all requested medical documents must be submitted to the Claims Administrator of the Quebec Administration Plan as a complete package by no later than [the *Blais* Claims Application Deadline which is TBD] or on the date set forth in the Notice to Provide Alternative Proof issued by the Claims Administrator (the "**Deadline**").

SUBMIT THIS FORM BY REGISTERED MAIL: This Physician Form and all required medical documents must be postmarked no later than the Deadline and mailed to: [Address of Claims Administrator].

OR

SUBMIT THIS FORM ONLINE: This Physician Form and documents must be submitted online and all documents must be uploaded online at [URL for website of Claims Administrator] by no later than 5:00 p.m. Eastern Time on the Deadline.

OR

SUBMIT THIS FORM BY EMAIL: This Physician Form must be emailed to the Claims Administrator to [Email address of Claims Administrator] by no later than 5:00 p.m. Eastern Time on the Deadline.

OR

SUBMIT THIS FORM BY FAX: This Physician Form and documents must be faxed to the Claims Administrator to [Fax Number of Claims Administrator] by no later than 5:00 p.m. Eastern Time on the Deadline.

Section I: Information regarding Tobacco-Victim **The "Tobacco-Victim" is the person in respect of whom a Proof of Claim has been filed pursuant to the Quebec Administration Plan. If the Tobacco-Victim is deceased, the Proof of Claim may be filed by the Tobacco-Victim's estate or heirs.**	
Full Name (First Name, Middle Name and Last Name):	
Date of Birth:	_____ (DD/MM/YYYY)
Health Insurance Card Number:	
Section II: Name and Contact Information of Physician	
Full Name:	
Address:	
Business Phone:	
Preferred Language of Correspondence	☐ French ☐ English

Section III: Disease Diagnosis **Please complete this section even if the Tobacco-Victim is deceased.** **Please <u>attach the requested medical documentation marked in Question 3 below to verify the diagnosis.</u> The request for documentation to confirm the diagnosis is a request for existing clinical records only. It is not a request for you or other physicians to prepare a report at this time.**		
1.	Has the Tobacco-Victim been diagnosed with primary Lung Cancer, Throat Cancer (primary squamous cell carcinoma of the larynx, oropharynx, or hypopharynx), or Emphysema/COPD (GOLD Grade III or IV)? Check all that apply.	☐ Lung Cancer ☐ Throat Cancer (primary squamous cell carcinoma of the larynx, oropharynx, or hypopharynx) ☐ Emphysema/COPD (GOLD Grade III or IV)
2.	On what date was the Tobacco-Victim first diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV)? (If the Tobacco-Victim was diagnosed with multiple diseases, please add the date of diagnosis for each disease).	Disease: _____ Date of Diagnosis: _____ (DD/MM/YYYY) Disease: _____ Date of Diagnosis: _____ (DD/MM/YYYY) Disease: _____ Date of Diagnosis: _____ (DD/MM/YYYY)

3.	Please attach **at least one** of the following records that verify the above-referenced diagnosis and date of diagnosis:	☐ Pathology Report ☐ Operative Report ☐ Biopsy Report ☐ MRI Report ☐ CT Scan Report ☐ PET Scan Report ☐ X-ray Report ☐ Sputum Cytology Report ☐ Spirometry Report ☐ Extract from medical chart ☐ Any other medical evidence or documentation that establishes the diagnosis and date of diagnosis (list the records attached): _____ _____

Section IV: Smoking History

Please answer Question 4 based upon information available in the clinical notes and records available to you. Question 4 is not a request that you seek information from the Claimant or perform an exhaustive review of the Tobacco-Victim's medical records. The Claimant is required to respond to questions regarding the Tobacco-Victim's smoking history on a separate Claim Form which they will submit to the Claims Administrator. If this information is not readily available to you, select "Do not know".

4.	To the best of your knowledge, information and belief, does, or if the Tobacco-Victim is deceased did, the Tobacco-Victim smoke cigarettes?	☐ Yes ☐ No ☐ Do not know

Section V: Certification by Physician
I certify that the information provided on this Physician Form is true and correct to the best of knowledge, information and belief. _____ _____ Date signed Signature of Physician

APPENDIX "E"

Quebec Class Action Administration Plan

CLAIM FORM B

SUCCESSION CLAIM FORM

PROOF OF CLAIM – GENERAL INSTRUCTIONS

If you have questions in respect of the Claims Process, including the status of your claim, under the Quebec Administration Plan, please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

If you require any assistance to complete this form, please call the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

You must file your Claim Form and any required supporting documents by [*Blais* Claims Application Deadline] before 5 PM Eastern Time.

Proofs of Claim may be submitted:

1. Electronically via the website at **[URL for website of Claims Administrator]**;
2. By email to **[Claims Administrator's email]**;
3. By fax to: **[Fax Number of Claims Administrator]**; or
4. By registered mail to the following address: **[Address of Claims Administrator]**.

Your claim will be deemed to be received **only when received by the Claims Administrator**. All Tobacco-Victim Claimants will be sent an Acknowledgement of Receipt of Claim by email or by mail once their Proof of Claim has been received by the Claims Administrator. There may be a delay of several days before you receive your Acknowledgment of Receipt of Claim from the Claims Administrator. You must keep your record of transmission of your Proof of Claim until you receive the Acknowledgement of Receipt of Claim.

PLEASE DO NOT SUBMIT YOUR CLAIM MORE THAN ONCE OR THROUGH MULTIPLE MEANS.

To be eligible to receive payment of financial compensation from the Quebec Administration Plan the Tobacco-Victim in respect of whom you are submitting a claim must meet all of the following *Blais* Eligibility Criteria:

1. The Tobacco-Victim resided in Quebec on the date of their death;

2. Between January 1, 1950 and November 20, 1998, the Tobacco-Victim smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies.

Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that the Tobacco-Victim smoked.

3. **Before March 12, 2012, the Tobacco-Victim was diagnosed with:**

   (d) **Primary lung cancer, or**

   (e) **Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or**

   (f) **Emphysema/COPD (GOLD Grade III or IV).**

4. **On the date of the Tobacco-Victim's diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) the Tobacco-Victim resided in Quebec.**

   AND

5. **The *Blais* Class Members include the heirs of all persons who died after November 20, 1998 and satisfied the above criteria.**

If Tobacco-Victim resided in Quebec and does not meet the above *Blais* Eligibility Criteria, you may be eligible to receive compensation if the Tobacco-Victim was a Pan-Canadian Claimant under the Pan-Canadian Claimant Compensation Plan ("PCC Compensation Plan"), and meets all of the following criteria:

1. **The Tobacco-Victim resided in any Province or any Territory on the date of their death;**

2. **The Tobacco-Victim was alive on March 8, 2019;**

3. **Between January 1, 1950 and November 20, 1998, the Tobacco-Victim smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;**

   Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that the Tobacco-Victim smoked.

4. **Between March 8, 2015 and March 8, 2019, the Tobacco-Victim was diagnosed with:**

   (d) **Primary lung cancer, or**

   (e) **Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or**

   (f) **Emphysema/COPD (GOLD Grade III or IV);**

AND

5. **On the date of the Tobacco-Victim's diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) the Tobacco-Victim resided in any Province or any Territory.**

You are only permitted to make one claim for compensation in regard to the Tobacco-Victim as either a *Blais* Class Member or a PCC-Claimant under the PCC Compensation Plan. You cannot make a claim to both Claims Processes. You may determine whether you are eligible to receive compensation in regard to the Tobacco-Victim as a PCC-Claimant at [link to PCC section of Claims Administrator's website].

You must fill out either Claim Form A or Claim Form B, depending on their situation:

Claim Form A is the Tobacco-Victim Claim Form (living class members)

Use Claim Form A – Tobacco-Victim Claim Form:

- If you are a Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or emphysema/COPD (GOLD Grade III or IV) before March 12, 2012; or

- If you have a mandate or power of attorney to represent a living Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or emphysema/COPD (GOLD Grade III or IV) before March 12, 2012.

Claim Form B is the Succession Claim Form (succession class members)

Use Claim Form B – Succession Claim Form:

- If you are the liquidator of the estate of a Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or emphysema/COPD (GOLD Grade III or IV) before March 12, 2012, and who died after November 20, 1998;

- If you are an heir of a Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or emphysema/COPD (GOLD Grade III or IV) before March 12, 2012 and who died after November 20, 1998, and the estate is closed, or if the Tobacco-Victim died without a will; or

- If you have a mandate or power of attorney to represent the heir of a Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or emphysema/COPD (GOLD Grade III or IV) before March 12, 2012 and who died after November 20, 1998, and the estate is closed or the Tobacco-Victim died without a will.

If the heir has died, a person who assumes the claim of the deceased heir by representation may also file a Succession Claim using Claim Form B.

Confidentiality Declaration by the Claims Administrator

All personal information collected by the Claims Administrator through the Claims Process will be kept confidential in accordance with the *Personal Information Protection and Electronic Documents Act*, S.C. 2000, c. 5 ("**PIPEDA**"). This information is collected only for the purpose of administering the Quebec Administration Plan and to assess a Tobacco-Victim Claimant's or Succession Claimant's eligibility to receive a Compensation Payment as an Eligible *Blais* Class Member and will not be disclosed without the express written permission of the Tobacco-Victim Claimant or Succession Claimant, except as provided for in the Quebec Administration Plan or by Court Order.

INSTRUCTIONS – CLAIM FORM B: SUCCESSION CLAIM FORM

As the liquidator of the estate of a deceased Tobacco-Victim or an heir of a deceased Tobacco-Victim, you are considered a "Succession Claimant" under the terms of the Quebec Administration Plan. If the claim is proven, you will be entitled to receive a Compensation Payment as a "Succession Class Member". In the case of a claim submitted by an heir, the compensation may be split amongst all eligible heirs.

This document is intended to assist you to complete Claim Form B, and assemble the documentation required in order to prove your claim.

If you need any help or have questions, please call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

You may also contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

Part A: Information about the Succession Claimant and the Deceased Tobacco-Victim

Section 1: Succession Claimant and Representative

In this section, you must provide information to prove that you are entitled to submit a proof of claim on behalf of the estate of the deceased Tobacco-Victim.

Succession claims **must** be submitted by the liquidator of the estate of the deceased Tobacco-Victim, if there is still a liquidator acting in that capacity. If there is no liquidator (or no longer a liquidator) to the estate of the deceased Tobacco-Victim, then a claim may be submitted by an heir to the deceased Tobacco-Victim, or by an heir by representation. Please note that it is not sufficient to be a member of a deceased Tobacco-Victim's family in order to file a claim as an heir; a person must be an heir named in a will or registered marriage contract, or be the legal heir pursuant to the Quebec law on successions.

In response to **Questions 1** and **2**, provide the personal details of the person entitled to make the claim. If you are filing the claim on your own behalf, you are the "Succession Claimant." If you are filing as a representative, then the information requested concerns the person you represent.

In response to **Question 3**, indicate whether you are submitting the claim as the representative of a Succession Claimant.

Only answer **Question 4** if you are submitting the claim as the representative of the Succession Claimant. In response to these questions, indicate the type of mandate that you are acting pursuant to. You must also attach a copy of the mandate or power of attorney with your Proof of Claim, marked with the words "Succession Representative's Mandate", followed by the deceased Tobacco-Victim's name on the front page of the document, and in the file name, if submitted electronically.

In response to **Questions 5** and **6**, provide your mailing address and contact information so that the Claims Administrator can communicate with you in respect of the claim. The Claims Administrator will communicate with you by email, if an email address is provided. Please add the Claims Administrator's email address [Claims Administrator's email] to your list of contacts to ensure that correspondence in connection with your claim reaches your Inbox.

In response to **Question 7**, indicate your language of preference for communications from the Claims Administrator.

Section 2: Deceased Tobacco-Victim Information

In response to **Question 1**, provide the deceased Tobacco-Victim's full name.

In response to **Question 2**, provide the deceased Tobacco-Victim's birth date.

In response to **Question 3**, provide the deceased Tobacco-Victim's date of death.

In response to **Question 4** provide the deceased Tobacco-Victim's health insurance card number. This information is required to enable the Claims Administrator to make requests to the Ministry of Health and Social Services of Quebec ("MSSS") and *Régie de l'assurance maladie du Québec* (RAMQ) for relevant documents to assist in proving the diagnosis and the date of diagnosis of the Tobacco-Victim's tobacco-related disease(s).

In **Question 5**, confirm whether the deceased Tobacco-Victim was alive on November 20, 1998. If the Tobacco-Victim died before November 20, 1998, then neither the estate of the Tobacco-Victim nor the Tobacco-Victim's Heirs are eligible to receive a Compensation Payment.

In **Question 6**, confirm whether the deceased Tobacco-Victim resided in Quebec during the period from January 1, 1950 to November 20, 1998.

In **Question 7**, indicate whether the deceased Tobacco Victim resided in Quebec on the date of their diagnosis.

In **Question 8**, indicate whether the deceased Tobacco Victim resided in Quebec on the date of their death.

Only answer **Question 9** if the answer to Questions 6, 7 or 8 was "No" and provide the details concerning the Tobacco-Victim's time living in Quebec. Please note that the Tobacco-Victim must have been a resident of the Province of Quebec in order to be entitled to compensation. **Please note that, in order to be entitled to compensation, the Tobacco-Victim must have been a resident of Quebec at the time of diagnosis as well as a resident of Quebec at the time of their death.**

Part B: Proof of Diagnosis

In order to be eligible for compensation, the deceased Tobacco-Victim must have been diagnosed with primary lung cancer, primary cancer (squamous cell carcinoma) of the larynx, oropharynx or hypopharynx, and/or emphysema/COPD (GOLD Grade III or IV) before **March 12, 2012.** These are the only diseases covered by the Quebec Administration Plan.

In response to **Question 1**, indicate what disease(s) the deceased Tobacco-Victim was diagnosed with, and for each, indicate the initial date of diagnosis. While a Succession Claimant has a distinct claim for each occurrence of a covered disease, a recurrence or a relapse is not considered a primary cancer. In the case of a recurrence or relapse, only indicate the initial diagnosis date. Note that the Succession Claimant will only receive compensation relating to the proven claim entitling the estate of the Tobacco-Victim to the highest compensation.

If you do not recall the exact date of the deceased Tobacco-Victim's diagnosis, please provide the most accurate estimate possible, to facilitate verification in the Claims Process.

If you are unsure of which category your claim falls into, please call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

In **Section 2,** you must provide your authorization for the Claims Administrator to obtain medical information concerning the deceased Tobacco-Victim from the sources listed therein for the purpose of confirming the diagnosis and the date of diagnosis of the disease(s) indicated in response to **Question 1**.

To facilitate the process of proving a deceased Tobacco-Victim's diagnosis, the Claims Administrator will request the official records, including from RAMQ, the Ministry of Health and Social Services, the Quebec Cancer Registry and the MED-ÉCHO database.

If an official confirmation of disease/diagnosis cannot be made from these sources, the Claims Administrator will contact you to request that you submit an alternative method of proof. By way of example only, such proof may include:

a copy of a pathology report which confirms that the Tobacco-Victim was diagnosed with Lung Cancer or Throat Cancer, as applicable, before March 12, 2012; a copy of a report of a spirometry test performed on you before March 12, 2012, demonstrating a FEV1 (non-reversible) of less than 50% of the predicted value to establish a diagnosis of Emphysema/COPD (GOLD Grade III or IV); an extract from the Tobacco-Victim's medical records or a written statement of the Tobacco-Victim's Physician. **Do not submit any alternative evidence unless it has been explicitly requested from you by way of a Notice from the Claims Administrator entitled "Notice to Provide Alternative Proof"**.

If submitting the Tobacco-Victim's Alternative Proof electronically, please name the PDF document "[Health insurance card number of the deceased Tobacco-Victim]-Alternative Medical Proof.pdf" as applicable.

PART C. Proof of Smoking History

In this section, you must confirm that you have knowledge of the deceased Tobacco-Victim's smoking habits.

In **Section 1**, you must indicate whether the deceased Tobacco-Victim started smoking either (a) before, or (b) on or after, January 1, 1976. The Quebec Courts reduced the tobacco companies' liability by 20% for Tobacco-Victims who started smoking after January 1, 1976. This is because the Courts determined that, by January 1, 1980, the dangers of contracting a disease from smoking were known to the public, and that it would have taken 4 years for an individual to become addicted to smoking. Thus, people who started smoking after January 1, 1976 are deemed to have been aware of the dangers of contracting a disease from smoking (the Courts also determined that the public was deemed to have knowledge as of March 1, 1996 that cigarettes were addictive). Consequently, deceased Tobacco-Victims who started smoking after January 1, 1976 are entitled to compensation to the extent of 80%. These determinations by the Courts are final and cannot be appealed.

Note that in order to be entitled to compensation, the deceased Tobacco-Victim must have smoked 12 pack-years, or 87,600 cigarettes between January 1, 1950 and November 20, 1998.

A pack-year is 7,300 cigarettes, expressed in terms of daily smoking. For example, 12 pack-years equals:

- 20 cigarettes a day for 12 years (20 X 365 X 12 = 87,600); or
- 30 cigarettes a day for 8 years (30 X 365 X 8 = 87,600); or
- 10 cigarettes a day for 24 years (10 X 365 X 24 = 87,600).

It is not necessary for you to calculate the number of pack-years smoked by the Tobacco-Victim, as this calculation will be done by the Claims Administrator when reviewing the Proof of Claim.

If the deceased Tobacco-Victim's smoking history can be easily expressed in terms of number of cigarettes smoked per year, then please fill out the requisite information where indicated in **Section 2(a)**. If the deceased Tobacco-Victim's smoking history cannot be easily expressed in such terms, please provide a summary where indicated in **Section 2(b)** of the deceased Tobacco-Victim's smoking habits between January 1, 1950 and November 20, 1998.

In **Section 3**, please check the boxes for all brands of cigarettes that the deceased Tobacco-Victim smoked on a regular basis between January 1, 1950 and November 20, 1998. The brand choices listed include the "family" of those brands, for example, Players includes Players Light and Players Filter etc. The purpose of providing this information is to confirm that the deceased Tobacco-Victim smoked cigarettes manufactured by the Defendant tobacco companies.

PART D. Proof of Succession Status

The purpose of this section is to provide the required proof of the Succession Claimant's status to assert a Succession Claim.

In response to **Question 1**, indicate whether the Succession Claimant is a liquidator to the estate of the deceased Tobacco-Victim. Mark the first box if you are the liquidator pursuant to a will. Mark the second box if you are a

liquidator pursuant to an appointment by the heirs, in the case of a deceased Tobacco-Victim who did not have a will. Mark the third box if the Succession Claimant is not a liquidator.

Question 2 only needs to be answered if you marked the third box ("No") in Question 1. Mark the first box if the Succession Claimant is an heir pursuant to a will. Mark the second box if the Succession Claimant is an heir by operation of law (i.e., if the deceased Tobacco-Victim did not have a will). Mark the third box if the Succession Claimant is an heir by representation of an heir who has died. If you are filing the Proof of Claim as an heir by representation, you will need to complete and attach a declaration in respect of the estate of the deceased Tobacco-Victim and a declaration in respect of the estate of the heir whom you represent. If you require assistance, please contact Quebec Class Counsel or Raymond Chabot, so that they can help you make sure that all required documentation is submitted.

You must fill in the Sub-Form required, which is indicated next to the box you marked. Follow the instructions found on that Sub-Form, and include all required supporting documents.

PART E. Payment Method

In this section indicate your preference to receive payment by either cheque or direct deposit of any Compensation Payment for which the deceased Tobacco-Victim may be determined to be eligible.

PART F. Signature

In this section indicate your own name and the date, and add your signature. By signing this form, you are acknowledging that the information submitted is true, and all supporting documents are authentic and have not been altered.

The Claim Form must be signed before a Commissioner for Oaths.

If Quebec Class Counsel are assisting you with your Claim Form, they can arrange for a Commissioner for Oaths to commission your Claim Form prior to submitting it to the Claims Administrator.

If you are not using the assistance of Quebec Class Counsel, you may locate a Commissioner for Oaths at https://www.assermentation.justice.gouv.qc.ca/ServicesPublicsConsultation/Commissaires/Proximite/Criteres.aspx

CLAIM FORM B

SUCCESSION CLAIM FORM

Part A: Information about the Succession Claimant

Section 1: Succession Claimant and Representative

1. What is the Succession Claimant's full legal name?

Last name: _____ Given name(s): _____

2. What is the Succession Claimant's date of birth (YYYY-MM-DD)? _____

3. Is the Succession Claimant represented by another party? ☐ Yes ☐ No

4. If you answered "yes" to Question 3:

(a) What is the Succession Claimant's representative's full legal name?

Last name: _____ Given name(s): _____

(b) Pursuant to what type of mandate is the representative acting?

☐ Tutorship to a person of full age

☐ Tutorship to a person of minor age

☐ Curatorship to a person of full age

☐ Mandate in case of incapacity

☐ Detailed Mandate

☐ Power of attorney

A copy of the mandate or power of attorney that the representative of the Succession Claimant is acting pursuant to must be attached and marked with the words "Representative's Mandate" and the name of the deceased Tobacco-Victim.

5. What is the Succession Claimant's mailing address? If a representative is filing the claim, provide the representative's mailing address.

_____ _____ _____

Number Street Apartment

_____ _____ _____ _____

City/Town Province Country Postal Code

6. What is the Succession Claimant's contact information? If a representative is filing the claim, provide the representative's contact information.

Phone: _____ Fax: _____

Email: _____

7. What language should be used for communication?

☐ English ☐ French

Section 2: Deceased Tobacco-Victim Information

1. What is the deceased Tobacco-Victim's full legal name?

Last name: _____ Given name(s): _____

2. What is the deceased Tobacco-Victim's date of birth (YYYY-MM-DD)?

Date of birth: _____

3. What is the deceased Tobacco-Victim's date of death (YYYY-MM-DD)?

Date of death: _____

4. What is the deceased Tobacco-Victim's health insurance card number?

Health insurance card number: _____

5. Was the Tobacco-Victim alive on November 20, 1998? ☐ Yes ☐ No

6. Between January 1, 1950 and November 20, 1998, did the deceased Tobacco-Victim reside in Quebec?
☐ Yes ☐ No

7. Did the deceased Tobacco-Victim reside in Quebec on the date on which they were diagnosed with primary lung cancer, primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer), or Emphysema/COPD (GOLD Grade III or IV)?
☐ Yes ☐ No

8. Did the deceased Tobacco-Victim reside in Quebec on the date of their death? ☐ Yes ☐ No

9. If you answered "No" to any of Questions 6, 7 and/or 8 , during which periods of time was the deceased Tobacco-Victim a resident of Quebec?

_____

_____

Part B: Proof of Diagnosis

1. Indicate whether the deceased Tobacco-Victim was diagnosed with one or more of the following diseases, and provide the dates of diagnosis, as well as the place in which the Tobacco-Victim resided on the date of diagnosis:

☐ Primary Lung Cancer

Date of diagnosis: _____

Place of residence on date of diagnosis: _____

☐ Primary squamous cell carcinoma of the larynx, oropharynx or hypopharynx (Throat Cancer)

_____

Date of diagnosis:

Place of residence on date of diagnosis:_____

☐ Emphysema/COPD (GOLD Grade III or IV)

Date of diagnosis: _____

Place of residence on date of diagnosis:_____

Reminder: *In the case of recurrence or relapse, please indicate the initial date of diagnosis only.*

2. Authorization to Confirm Diagnosis

I hereby authorize the Claims Administrator to obtain a copy of the deceased Tobacco-Victim's medical information relating to the diseases/diagnoses referenced above, and I authorize the Ministère de la Santé et des Services sociaux and/or the Régie de l'assurance maladie du Québec to communicate to the Claims Administrator copies of any of the following:

- A confirmation of the deceased Tobacco-Victim's diagnosis from the Quebec Cancer Registry;
- An extract from RAMQ files confirming the deceased Tobacco-Victim's diagnosis; and
- An extract from the MED-ÉCHO database confirming the deceased Tobacco-Victim's diagnosis.

☐ By checking this box, I authorize the deceased Tobacco-Victim's medical information to be released to the Claims Administrator.

If an official confirmation of disease/diagnosis cannot be made through these means, the Claims Administrator will contact you to request the submission of an alternative method of proof. **Do not submit any alternative evidence unless it has been explicitly requested from you by way of a Notice from the Claims Administrator entitled "Notice to Provide Alternative Proof."**

Part C: Proof of Smoking History

I confirm that I have knowledge of the deceased Tobacco-Victim's smoking habits and:

1. That the deceased Tobacco-Victim started smoking cigarettes:

☐ Before January 1, 1976 ☐ On or after January 1, 1976

2(a). That between January 1, 1950 and November 20, 1998, the deceased Tobacco-Victim smoked approximately _____ cigarettes per day for approximately _____ years.

[or]

2(b). That the number of cigarettes that the deceased Tobacco-Victim smoked between January 1, 1950 and November 20, 1998 can be summarized as follows:

_____

_____

3. That I believe that the deceased Tobacco-Victim regularly smoked the following brands of cigarettes:

☐ Accord	☐ Craven "M"	☐ Matinee	☐ Rothmans
☐ B&H	☐ du Maurier	☐ Medallion	☐ Vantage
☐ Belmont	☐ Dunhill	☐ More	☐ Viscount
☐ Belvedere	☐ Export	☐ North American Spirit	☐ Winston
☐ Camel	☐ LD	☐ Number 7	
☐ Cameo	☐ Macdonald	☐ Peter Jackson	
☐ Craven "A"	☐ Mark Ten	☐ Players	
☐ Other: _____			

***Reminder**: The brand choices listed above include all cigarettes in the same brand family. Please check all that apply.*

.

PART D: Proof of Succession Status

1. Are you the liquidator of the deceased Tobacco-Victim's estate? Please select and mark only one of the following options.

☐ Yes, I am the liquidator of the estate of the deceased Tobacco-Victim, appointed pursuant to the will of the deceased Tobacco-Victim.

*If you select this option, please complete and attach **Sub-form B.1**, together with all of the required supporting documents.*

☐ Yes, I am the liquidator of the estate of the deceased Tobacco-Victim, appointed by the legal heirs, as the deceased Tobacco-Victim did not have a valid will.

*If you select this option, please complete and attach **Sub-form B.2**, together with all of the required supporting documents.*

☐ No, I am not a liquidator of the estate of the deceased Tobacco-Victim.

If you select this option, please answer Question 2.

2. Only complete this Question if you answered "No" to the previous question, otherwise, leave blank: Are you an heir of the deceased Tobacco-Victim?

☐ Yes, I am an heir pursuant to the will of a deceased Tobacco-Victim.

*If you select this option, please complete and attach **Sub-form B.3**, together with all of the required supporting documents.*

☐ Yes, I am an heir of the deceased Tobacco-Victim by operation of law.

*If you select this option, please complete and attach **Sub-form B.4**, together with all of the required supporting documents.*

☐ Yes, I am an heir by representation of the deceased Tobacco-Victim who has died.

*If you select this option, please complete and attach either **Sub-form B.3 or B.4**, as applicable in respect of the deceased Tobacco-Victim, together with all of the required supporting documents and provide a similar declaration in respect of the deceased heir that you represent.*

Reminder: *If you require assistance, please contact Quebec Class Counsel or Raymond Chabot, so that they can help you make sure that all required documentation is submitted.*

Part E: Payment Method

1. If the Claims Administrator determines that the Succession Claimant is eligible to receive compensation from the Quebec Administration Plan, I wish to receive payment:

☐ By cheque payable to the Estate of the Tobacco-Victim mailed to the address that I provided in Part A of this Claim Form.

☐ By direct deposit into a bank account in the name of the Tobacco-Victim's Estate. I have attached a "Void" cheque and provided the following information regarding the bank account in the name of the Tobacco-Victim's Estate:

Financial Institution: _____

Branch Address: _____

City: _____

Province: _____

Postal Code: _____

Name on Account: _____

Branch Number: _____

Financial Institution Number: _____

Account Number: _____

Part F: Signature

I, _____, solemnly declare that the information provided herein is true and that the documents submitted in support of this claim are authentic and have not been modified in any way whatsoever.

Signature:

_____

_____

SOLEMNLY AFFIRMED BEFORE ME in

_____ (City),

Quebec, on _____ (Date)

_____

Commissioner for Oaths for Quebec

SUB-FORM B.1:

LIQUIDATOR TO AN ESTATE OF THE DECEASED TOBACCO VICTIM PURSUANT TO A WILL

In **Section 1**, fill in the blanks, where indicated. If options are listed, please check the box next to the option that is applicable to your situation.

Locate and attach all exhibits referred to in the Declaration. For ease of reference, the exhibits are also listed in **Section 2**.

The Declaration must be signed before a Commissioner for Oaths.

If the Quebec Class Counsel are assisting you with your Declaration, they can arrange for a Commissioner for Oaths to commission your Declaration prior to submitting it to the Claims Administrator.

If you are not using the assistance of Quebec Class Counsel, you may locate a Commissioner for Oaths to commission your Declaration at the following link:

https://www.assermentation.justice.gouv.qc.ca/ServicesPublicsConsultation/Commissaires/Proximite/Criteres.aspx.

If submitting your Proof of Claim electronically, please save the Declaration and Exhibits together in one PDF file, and name the document "[Health insurance card number of the deceased Tobacco-Victim]-Declaration of Liquidator.pdf".

SECTION 1. DECLARATION OF A LIQUIDATOR PURSUANT TO A WILL

I _____(Name), _____ (Profession), residing and domiciled at _____ (Address), do solemnly affirm the following:

1. I attach hereto the death certificate of _____ (name of deceased Tobacco-Victim), as **Exhibit 1**.

2. I attach hereto the will search of _____ (name of deceased Tobacco-Victim) from the *Chambre des notaires du Québec* as **Exhibit 2**.

3. I attach hereto the will search of _____ (name of deceased Tobacco-Victim) from the Bar of Quebec as **Exhibit 3**.

4. I attach hereto as **Exhibit 4**:

☐ the notarial will

☐ the will and judgment probating the will

pursuant to which I was appointed the liquidator to the estate of _____

(name of deceased Tobacco-Victim).

5. I confirm that I am still acting in the capacity as liquidator to the estate of the _____ (name of deceased Tobacco-Victim) and confirm that I shall receive any compensation due to such estate and distribute such compensation in accordance with the deceased Tobacco-Victim's instructions in accordance with my duties.

6. All of the facts contained herein are true and all of the documents that I have submitted in support of this claim are authentic and have not been altered in any way.

AND I HAVE SIGNED,

_____

Claimant name:

SOLEMNLY AFFIRMED BEFORE ME in

_____ (City),

Quebec, on _____ (Date)

_____

Commissioner for Oaths for Quebec

SECTION 2. LIST OF EXHIBITS TO ATTACH

☐ **Exhibit 1 – Death certificate**

☐ **Exhibit 2 – Will search – Chambres des notaires du Québec**

☐ **Exhibit 3 – Will search – Barreau du Quebec**

☐ **Exhibit 4 – The Notarial Will or the Will and judgment probating the Will**

SUB-FORM B.2:

LIQUIDATOR OF THE ESTATE OF A DECEASED TOBACCO- VICTIM, APPOINTED BY THE HEIRS

In **Section 1**, fill in the blanks, where indicated. If options are listed, please check the box next to the option that is applicable.

Locate and attach all exhibits referred to in the Declaration. For ease of reference, the exhibits are also listed in **Section 2**.

The Declaration must be signed before a Commissioner for Oaths.

If the Quebec Class Counsel are assisting you with your Declaration, they can arrange for a Commissioner for Oaths to commission your Declaration prior to submitting it to the Claims Administrator.

If you are not using the assistance of Quebec Class Counsel, you may locate a Commissioner for Oaths to commission your Declaration at the following link:

https://www.assermentation.justice.gouv.qc.ca/ServicesPublicsConsultation/Commissaires/Proximite/Criteres.aspx.

If submitting your Proof of Claim electronically, please save the Declaration and Exhibits Affidavit together in one PDF file, and name the document "[Health insurance card number of the Deceased Tobacco-Victim]-Declaration of Liquidator.pdf".

SECTION 1. DECLARATION OF A LIQUIDATOR OF THE ESTATE OF A DECEASED TOBACCO-VICTIM, APPOINTED BY THE HEIRS

I _____(Name), _____ (Profession), residing and domiciled at _____ (Address), do solemnly affirm the following:

1. I attach hereto the death certificate of _____ (name of deceased Tobacco-Victim), as **Exhibit 1**.

2. I attach hereto the will search of _____ (name of deceased Tobacco-Victim) from the *Chambre des notaires du Québec* as **Exhibit 2**.

3. I attach hereto the will search of _____ (name of deceased Tobacco-Victim) from the Bar of Quebec as **Exhibit 3**.

4. As appears from Exhibit 2 and Exhibit 3, there are no registered wills in the name of _____ (name of deceased Tobacco-Victim), and I do not believe that the deceased had a will.

5. I am the _____ (relationship) of the _____(name of deceased Tobacco-Victim).

6. On _____(date), I was appointed by the legal heirs of _____ (name of deceased Tobacco-Victim) to act as liquidator to the estate of _____ (name of deceased Tobacco-Victim), as appears from the following document, which is attached hereto as **Exhibit 4**:

   ☐ copy of a notarial deed

☐ a private writing

☐ any other document, as applicable.

7. I confirm that I am still acting in the capacity as liquidator to the estate of _____ (name of deceased Tobacco-Victim) and confirm that I shall receive any compensation due to such estate and distribute such compensation in accordance with the law in accordance with my duties as liquidator.

8. All of the facts contained herein are true and all of the documents that I have submitted in support of this claim are authentic and have not been altered in any way.

AND I HAVE SIGNED,

_____

Claimant name:

SOLEMNLY AFFIRMED BEFORE ME in
_____ (City),
Quebec, on _____ (Date)

_____

Commissioner for Oaths for Quebec

SECTION 2. LIST OF EXHIBITS TO ATTACH

☐ **Exhibit 1 – Death certificate**

☐ **Exhibit 2 – Will search – Chambres des notaires du Québec**

☐ **Exhibit 3 – Will search – Barreau du Quebec**

☐ **Exhibit 4 – Copy of the Notarial Deed or Private Writing, or another document**

SUB-FORM B.3

HEIR OF THE ESTATE OF A DECEASED TOBACCO- VICTIM PURSUANT TO A WILL OR TESTAMENTARY CLAUSE IN A MARRIAGE CONTRACT

In **Section 1**, fill in the blanks, where indicated. If options are listed, please check the box next to the option that is applicable.

Locate and attach all exhibits referred to in the Declaration. For ease of reference, the exhibits are also listed in **Section 2**.

The Declaration must be signed before a Commissioner for Oaths.

If the Quebec Class Counsel are assisting you with your Declaration, they can arrange for a Commissioner for Oaths to commission your Declaration prior to submitting it to the Claims Administrator.

If you are not using the assistance of Quebec Class Counsel, you may locate a Commissioner for Oaths to commission your Declaration at the following link:

https://www.assermentation.justice.gouv.qc.ca/ServicesPublicsConsultation/Commissaires/Proximite/Criteres.aspx.

If submitting your Proof of Claim electronically, please save the Declaration and Exhibits Affidavit together in one PDF file, and name the document "[Health insurance card number of the deceased Tobacco-Victim]-Declaration of Heir.pdf".

SECTION 1. DECLARATION OF A TESTAMENTARY HEIR

I _____(Name), _____(Profession), residing and domiciled at _____(Address), do solemnly affirm the following:

1. I attach hereto the death certificate of _____(name of deceased tobacco-victim), as **Exhibit 1**.

2. I attach hereto the will search of _____(name of deceased tobacco-victim) from the *Chambre des notaires* as **Exhibit 2**.

3. I attach hereto the will search of _____(name of deceased tobacco-victim) from the Bar of Quebec as **Exhibit 3**.

4. I attach hereto as **Exhibit 4** the

   ☐ notarial will

   ☐ the registered marriage contract

   ☐ the will and judgment probating the will

   of the deceased tobacco-victim.

5. As appears from Exhibit 4, I was named:

   ☐ An heir to the estate of _____(name of deceased tobacco-victim);

☐ A particular legatee entitled to receive compensation from the class action.

6. All assets of the estate were distributed on or around _____ (date) and there is presently no liquidator to the estate, as appears from _____ (name of documentary evidence) attached hereto as **Exhibit 5**.

7. I am:

☐ the sole heir

☐ one of several heirs

to the estate of the _____ (name of deceased tobacco-victim).

8. If there are other heirs pursuant to the will or marriage contract entitled to receive compensation from the class action, I am attaching a list of their names and contact information in **Exhibit 6**.

9. All of the facts contained herein are true and all of the documents that I have submitted in support of this claim are authentic and have not been altered in any way.

AND I HAVE SIGNED

_____

Claimant name:

SOLEMNLY AFFIRMED BEFORE ME in

_____ (City),

Quebec, on _____ (Date)

_____

Commissioner for Oaths for Quebec

SECTION 2. LIST OF EXHIBITS TO ATTACH

☐ **Exhibit 1 – Death certificate**

☐ **Exhibit 2 – Will search – Chambres des notaires du Québec**

☐ **Exhibit 3 – Will search – Barreau du Québec**

☐ **Exhibit 4 – The Notarial Will, registered marriage contract or the Will and judgment probating the Will**

☐ **Exhibit 5 – Any document evidencing the absence of a liquidator to the Estate**

☐ **Exhibit 6 – A list of any other testamentary heirs, including their name, address, email address and telephone number**

SUB-FORM B.4:

HEIR OF THE ESTATE OF A DECEASED TOBACCO- VICTIM BY OPERATION OF LAW

For **Section 1**, fill in the blanks, where indicated. This document must be printed and signed before a Commissioner of Oaths.

Locate and attach all exhibits referred to in the Declaration. For ease of reference, the exhibits are also listed in **Section 2**.

The Declaration must be signed before a Commissioner for Oaths.

If the Quebec Class Counsel are assisting you with your Declaration, they can arrange for a Commissioner for Oaths to commission your Declaration prior to submitting it to the Claims Administrator.

If you are not using the assistance of Quebec Class Counsel, you may locate a Commissioner for Oaths to commission your Declaration at the following link:

https://www.assermentation.justice.gouv.qc.ca/ServicesPublicsConsultation/Commissaires/Proximite/Criteres.aspx.

If submitting your Proof of Claim electronically, please save the Declaration and Exhibits Affidavit together in one PDF file, and name the document "[Health insurance card number of the deceased Tobacco-Victim]-Declaration of Heir.pdf".

SECTION 1. DECLARATION OF A LEGAL HEIR OF THE ESTATE OF A DECEASED TOBACCO-VICTIM

I _____(Name), _____ (Profession), residing and domiciled at _____ (Address), do solemnly affirm the following:

1. I attach hereto the death certificate of _____ (Name of deceased tobacco-victim), as **Exhibit 1**.

2. I attach hereto the will search of _____ (Name of deceased Tobacco-Victim) from the *Chambre des notaires du Québec* as **Exhibit 2**.

3. I attach hereto the will search of _____ (Name of deceased Tobacco-Victim) from the Bar of Quebec as **Exhibit 3**.

4. As appears from Exhibit 2 and Exhibit 3, there are no registered wills in the name of the _____ (Name of deceased Tobacco-Victim), and I do not believe that the deceased had a will.

5. I am the _____ (relationship) of the _____(Name of deceased Tobacco-Victim).

6. I attach a list of all of _____ (Name of deceased Tobacco-Victim) other living heirs, including, as applicable, the deceased Tobacco-Victim's spouse, children, parents, siblings, nieces and nephews, as **Exhibit 4**.

7. All of the facts contained herein are true and all of the documents that I have submitted in support of this claim are authentic and have not been altered in any way.

AND I HAVE SIGNED

_____

Claimant name:

SOLEMNLY AFFIRMED BEFORE ME in

_____ (City),

Quebec, on _____ (Date)

_____

Commissioner for Oaths for Quebec

SECTION 2. LIST OF EXHIBITS TO ATTACH

☐ **Exhibit 1 – Death certificate**

☐ **Exhibit 2 – Will search – Chambres des notaires du Québec**

☐ **Exhibit 3 – Will search – Barreau du Québec**

☐ **Exhibit 4 – List of the names and contact information (for living heirs) of the deceased Tobacco-Victim's other living heirs, including, as applicable, the deceased Tobacco-Victim's spouse, children, parents, siblings, nieces and nephews**

APPENDIX "F"

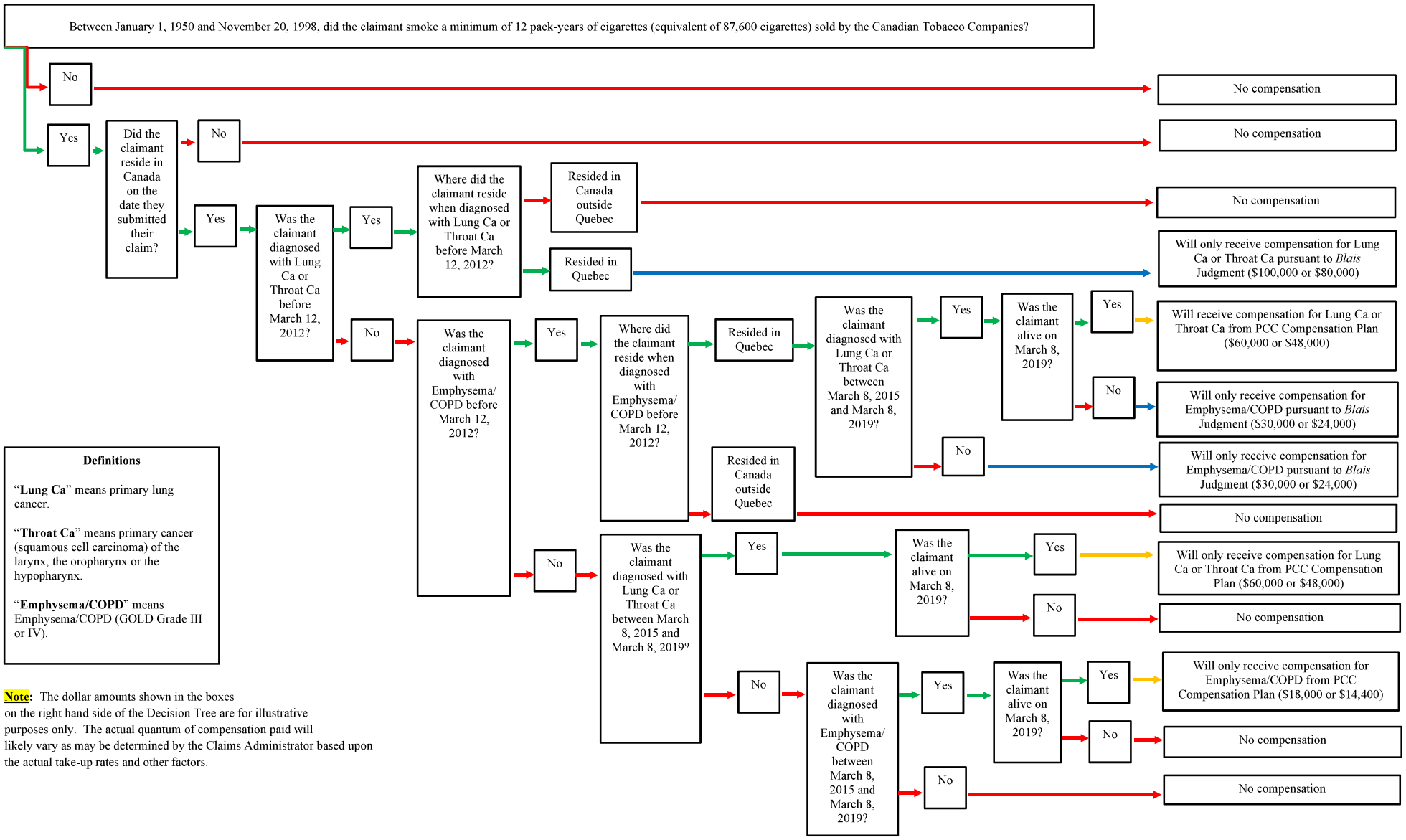
Quebec Class Action Administration Plan

Rules for Legal Successions in the *Civil Code of Quebec* (in the absence of a will)

Relationship to the Deceased				
Children, or their representatives	**Surviving spouse**	**Parents, or one of them**	**Siblings, or their representatives**	**Nieces and nephews**
Everything				
2/3	1/3			
	Everything			
	2/3	1/3		
	2/3		1/3	
		Everything		
		1/2	1/2	
			Everything	
	2/3			1/3
		1/2		1/2
				Everything

Legend:

	These relatives exist and are entitled to the specified portion of the succession.
	No such successors exist.
	These relatives are excluded from the succession given that other successors take priority over them



Note: The dollar amounts shown in the boxes on the right hand side of the Decision Tree are for illustrative purposes only. The actual quantum of compensation paid will likely vary as may be determined by the Claims Administrator based upon the actual take-up rates and other factors.

APPENDIX "H"

Quebec Class Action Administration Plan

ACKNOWLEDGMENT OF RECEIPT OF *BLAIS* CLAIM

[on Claims Administrator's Letterhead]

BY [METHOD OF COMMUNICATION]

Claimant's Name
Claim Number
Claimant's Address

Dear [Full name of Tobacco-Victim Claimant / Succession Claimant or representative],

This Acknowledgment of Receipt of Claim is your record that your claim in the Quebec tobacco class action has been received by the Claims Administrator.

Your claim number is: [insert claim number].

Your Proof of Claim will be reviewed as quickly as possible to determine if you are entitled to a Compensation Payment.

If your Claim Form is incomplete, or if any further documents are needed, you will receive a subsequent Notice detailing any further action required on your part.

You will be notified in writing once a decision has been made in respect of your claim.

If you have questions in respect of the Claims Process, including the status of your claim, under the Quebec Administration Plan, please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

You may contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

[Place], this ● day of ●, 202●

_____
Claims Administrator

APPENDIX "I"

Quebec Class Action Administration Plan

PROOF OF CLAIM REVIEW CHECKLIST FOR TOBACCO-VICTIM CLAIMS

PART 1. REVIEW OF TOBACCO-VICTIM CLAIM FORM

PART A OF TOBACCO-VICTIM CLAIM FORM: Information about the Tobacco-Victim

1. The Tobacco-Victim Claimant is a:

   ☐ Tobacco-Victim

   ☐ Representative of a Tobacco-Victim

2. If the Tobacco-Victim Claimant is a Representative of the Tobacco-Victim, the Tobacco-Victim Claimant has provided proof of a:

   ☐ Mandate in case of incapacity

   ☐ Detailed mandate

   ☐ Power of attorney

   ☐ Tutorship to a person of full age

   ☐ Curatorship to a person of full age

3. The document provided in response to Question 2 shows that the Tobacco-Victim Claimant is a representative of the Tobacco-Victim:

   ☐ Yes

   ☐ No

If "No", issue a **Notice of Rejection of *Blais* Claim** or a **Notice of Incomplete *Blais* Claim** or, alternatively, contact the Tobacco-Victim Claimant if the deficiency appears easily correctable.

4. The Tobacco-Victim meets the residency criteria [i.e. the Tobacco-Victim (i) if alive, resides in Quebec or, if deceased, resided in Quebec on the date of their death; (ii) was alive on November 20, 1998; and (iii) on the date of the diagnosis with a *Blais* Compensable Disease resided in Quebec]:

   ☐ Yes

   ☐ No

   ☐ Further assessment required

If "No", issue a **Notice of Rejection of *Blais* Claim**. If "Further assessment is required", contact the Tobacco-Victim Claimant for more information.

If "Yes" proceed to confirm the Tobacco-Related Disease.

PART B OF TOBACCO-VICTIM CLAIM FORM: Proof of Diagnosis of the Tobacco-Victim's Tobacco-Related Disease

5. The Tobacco-Victim's Claim relates to the following disease(s) with a date(s) of initial diagnosis of:

   ☐ Primary Lung Cancer:
   Date of Diagnosis: _____

   ☐ Primary squamous cell carcinoma of the larynx, oropharynx or hypopharynx (Throat Cancer):
   Date of Diagnosis: _____

   ☐ Emphysema/COPD (GOLD Grade III or IV):
   Date of Diagnosis: _____

If more than one Tobacco-Victim Claim in respect of each disease is asserted, indicate the number of Tobacco-Victim Claims in the space provided.

If any of this information is not provided, issue a **Notice of Incomplete *Blais* Claim** or, alternatively, contact the Tobacco-Victim Claimant if the deficiency appears easily correctable.

6. The Claimant has authorized the Claims Administrator to obtain an Official Confirmation to confirm the Diagnosis?

   ☐ Yes

   ☐ No

If "No", issue a **Notice of Incomplete *Blais* Claim**.

7. Has the Claims Administrator obtained an Official Confirmation or has the Claimant filed Alternative Cancer Proof or Alternative Emphysema/COPD (GOLD Grade III or IV) Proof?

   ☐ Yes

   ☐ No

If "No", issue a **Notice of Incomplete *Blais* Claim**.

If "Yes" verify the Proof of Diagnosis.

8. Is the date of diagnosis in respect of at least one of the diagnoses prior to March 12, 2012?

   ☐ Yes

   ☐ No

If "No", issue a **Notice of Rejection of *Blais* Claim.**

If "Yes" proceed to confirm Proof of Smoking History.

Official Confirmation should only be sought in respect of diseases for which the date of diagnosis is prior to March 12, 2012.

PART C OF TOBACCO-VICTIM CLAIM FORM: Proof of Smoking History

9. Pack-year calculation between January 1, 1950 and November 20, 1998:

_____

_____

_____

10. The Tobacco-Victim smoked at least 12 pack-years between January 1, 1950 and November 20, 1998:

    ☐ Yes

    ☐ No

11. The Tobacco-Victim regularly smoked the Tobacco Companies' products:

    ☐ Yes

    ☐ No

If "No" to Questions 10 or 11, issue a **Notice of Rejection of *Blais* Claim**. If any information is missing, issue a **Notice of Incomplete *Blais* Claim** or, alternatively, contact the Claimant if the deficiency appears easily correctable.

If "Yes", to Questions 10 and 11, proceed with Diagnosis Confirmation in Part 2 in below.

PART 2. DIAGNOSIS CONFIRMATION

12. The Diagnosis (disease(s) and date(s) of diagnosis) has been confirmed by the Official Confirmation:

☐ Yes

☐ No

If "No", issue a **Notice to Provide Alternative Proof**.

13. The Claimant has submitted Alternative Proof:

☐ Yes

☐ No

If "No", issue a **Notice of Rejection of *Blais* Claim**.

14. If "Yes", does the Alternative Proof confirm the Diagnosis:

☐ Yes

☐ No

If "No", issue a **Notice of Rejection of *Blais* Claim**.

15. The date of diagnosis in respect of at least one diagnosis is prior to March 12, 2012 as confirmed by the Official Confirmation or the Alternative Proof:

☐ Yes

☐ No

If "No", issue a **Notice of Rejection of *Blais* Claim**.

If "Yes", proceed to establish the Claim Amount in Part 3 below.

PART 3. AMOUNT OF COMPENSATION PAYMENT

16. The Claimant is entitled to compensation for a:

☐ Lung or Throat Cancer Claim

☐ Emphysema/COPD (GOLD Grade III or IV) Claim

17. The Tobacco-Victim started smoking before January 1, 1976:

☐ Yes

☐ No

18. Is the maximum amount of the Compensation Payment reduced by 20% because

the Tobacco-Victim started smoking on or after January 1, 1976?

☐ Yes

☐ No

19. The maximum net Compensation Payment (subject to possible reduction for pro-ration) is: _____

Issue a **Notice of Acceptance of *Blais* Claim** indicating the Compensation Payment.

APPENDIX "J"

Quebec Class Action Administration Plan

PROOF OF CLAIM REVIEW CHECKLIST FOR SUCCESSION CLAIMS

PART 1. REVIEW OF SUCCESSION CLAIM FORM

PART A OF SUCCESSION CLAIM FORM: Information about the Succession Claimant

1. The Succession Claimant is a:

   ☐ Liquidator of the Estate of the deceased Tobacco-Victim

   ☐ An Heir of the deceased Tobacco-Victim

   ☐ A representative of a Succession Claimant

2. If the Claimant is a representative of the Succession Claimant, the Succession Claimant has provided proof of a:

   ☐ Mandate in case of incapacity

   ☐ Detailed mandate

   ☐ Power of attorney

   ☐ Tutorship to person of full age

   ☐ Curatorship to a person of full age

   ☐ Tutorship to a person of minor age

3. The document provided in response to Question 2 shows that the Claimant is a representative of the Succession Claimant:

   ☐ Yes

   ☐ No

If "No", issue a **Notice of Rejection of *Blais* Claim** or a **Notice of Incomplete *Blais* Claim** or, alternatively, contact the Succession Claimant if the deficiency appears easily correctable.

4. The Tobacco-Victim meets the residency criteria [i.e. the Tobacco-Victim (i) if alive, resides in Quebec or, if deceased, resided in Quebec on the date of their death; (ii) was alive on November 20, 1998; and (iii) on the date of the diagnosis with a *Blais* Compensable Disease resided in Quebec]:

☐ Yes

☐ No

☐ Further assessment required

If "No", issue a **Notice of Rejection of *Blais* Claim**. If "Further assessment is required", contact the Claimant for more information.

If "Yes" proceed to confirm the Tobacco-Related Disease.

PART B OF SUCCESSION CLAIM FORM: Proof of Diagnosis of the Tobacco-Victim's Tobacco-Related Disease

5. The Tobacco-Victim's Claim relates to one of the following disease(s) with a date(s) of initial diagnosis of:

☐ Primary Lung Cancer;
Date of Diagnosis: _____

☐ Primary squamous cell carcinoma of the larynx, oropharynx or hypopharynx (Throat Cancer);
Date of Diagnosis: _____

☐ Emphysema/ COPD (GOLD Grade III or IV;
Date of Diagnosis: _____

If more than one Claim in respect of each disease is asserted, indicate the number of Claims in the space provided. If any of this information is not provided, issue a **Notice of Incomplete *Blais* Claim** or, alternatively, contact the Claimant if the deficiency appears easily correctable.

6. Has the Claimant authorized the Claims Administrator to obtain an Official Confirmation to confirm the Diagnosis:

☐ Yes

☐ No

If "No", issue a **Notice of Incomplete *Blais* Claim**.

7. Has the Claims Administrator obtained an Official Confirmation or has the Claimant filed Alternative Cancer Proof or Alternative Emphysema/COPD (GOLD Grade III or IV) Proof?

☐ Yes

☐ No

If "No", issue a **Notice of Incomplete *Blais* Claim**.

If "Yes" verify the Proof of Diagnosis.

8. Is the date of diagnosis in respect of at least one diagnosis prior to March 12, 2012?

   ☐ Yes

   ☐ No

   If "No", issue a **Notice of Rejection of *Blais* Claim**.

   If "Yes" proceed to confirm Proof of Smoking History.

   Official confirmation should only be sought in respect of diseases for which the date of diagnosis is prior to March 12, 2012.

PART C OF SUCCESSION CLAIM FORM: Proof of Smoking History

9. Pack-year calculation between January 1, 1950 and November 20, 1998:

   _____

   _____

   _____

10. The Deceased Tobacco-Victim smoked at least 12 pack-years between January 1, 1950 and November 20, 1998:

    ☐ Yes

    ☐ No

11. The Deceased Tobacco-Victim regularly smoked the Defendants' products:

    ☐ Yes

    ☐ No

    If "No" to Questions 10 or 11, issue a **Notice of Rejection of *Blais* Claim**. If any information is missing, issue a **Notice of Incomplete *Blais* Claim** or, alternatively, contact the Claimant if the deficiency appears easily correctable.

    If "Yes", to Questions 10 and 11, proceed to confirm Proof of Succession Status.

PART D OF SUCCESSION CLAIM FORM: Proof of Succession Status

12. The Succession Claimant is:

☐ The liquidator to the estate of the deceased Tobacco-Victim

☐ An heir to the estate of the deceased Tobacco-Victim

☐ An heir by representation

13. Has the correct sub-form together with all of the appropriate supporting documents been submitted?

☐ Yes

☐ No

If "No", issue a **Notice of Incomplete *Blais* Claim** or, alternatively, contact the Succession Claimant if the deficiency appears easily correctable.

14. If yes, do the documents submitted confirm that the status of the Succession Claimant as liquidator or heir, as the case may be:

☐ Yes

☐ No

☐ Further assessment required

If "No", issue a **Notice of Rejection of *Blais* Claim**. If further assessment is required, issue a **Notice of Incomplete *Blais* Claim** or, alternatively, contact the Succession Claimant for additional information.

If "Yes", proceed with Diagnosis Confirmation in Part 2 in below.

PART 2. DIAGNOSIS CONFIRMATION

15. The Diagnosis (disease(s) and date(s) of initial diagnosis) has been confirmed by the Official Confirmation:

☐ Yes

☐ No

If "No", issue a **Notice to Provide Alternative Proof**.

16. The Succession Claimant has submitted Alternative Proof:

☐ Yes

☐ No

If "No", issue a **Notice of Rejection of *Blais* Claim**.

17. If "Yes", the Alternative Proof, does the Alternative Proof confirm the Diagnosis:

☐ Yes

☐ No

If "No", issue a **Notice of Rejection of *Blais* Claim**.

18. The date of diagnosis in respect of at least one diagnosis being prior to March 12, 2012 is confirmed by the Official Confirmation or the Alternative Proof:

☐ Yes

☐ No

If "No", issue a **Notice of Rejection of *Blais* Claim**.

If "Yes", proceed to establish the Claim Amount in Part 3 below.

PART 3. CLAIM AMOUNT

19. The Succession Claimant is entitled to compensation for a:

☐ Lung or Throat Cancer Claim

☐ Emphysema/COPD (GOLD Grade III or IV) Claim

20. The Tobacco-Victim started smoking before January 1, 1976:

☐ Yes

☐ No

21. Is the maximum amount of the Compensation Payment reduced by 20% because the Tobacco-Victim started smoking on or after January 1, 1976?

☐ Yes

☐ No

22. The maximum net Compensation Payment (subject to possible reduction for pro-ration) is: ____

23. If the Succession Claimant is an Heir, do the Supporting Documents submitted disclose any other heirs entitled to a share of the compensation?

☐ Yes

☐ No

☐ Further assessment required.

24. If "Yes" what is the distribution of the Net Claim Amount amongst all disclosed

Heirs?

☐ _____
_____
_____

Issue a **Notice of Acceptance of *Blais* Claim** indicating the Net Claim Amount. If the Claimant is an Heir, and the compensation allocation was determined above, this information should be included on the Notice.

PART 4 – MULTIPLE HEIR CLAIMS: In respect of Succession Claims filed by Heirs only:

25. Was the Claim filed by or on behalf of an Heir or an Heir by Representation?

☐ Yes

☐ No

26. If "Yes" to question 25, by the *Blais* Claims Application Deadline, were any other Claims filed by a Succession Claimant in respect of the same deceased Tobacco-Victim?

☐ Yes

☐ No

27. If "No" to question 25, are there other indicia (including in the Supporting Documents) that would suggest that the Succession Claimant is not the sole Heir entitled to compensation?

☐ Yes

☐ No

If "no", the Notice of Acceptance should indicate that payment of compensation shall be made to the sole disclosed Heir.

28. If the answer to either question 26 or 27 is "Yes", can the Quebec Administrator easily determine how the compensation shall be split amongst the Heirs?

☐ Yes

☐ No

If "yes", the Quebec Administrator shall indicate on the Notice of Acceptance how the compensation will be split amongst the Heirs. If no, the Notice of Acceptance shall indicate that the compensation shall be paid in the name of the estate of the deceased Tobacco-Victim.

APPENDIX "K"

Quebec Class Action Administration Plan

NOTICE OF INCOMPLETE *BLAIS* CLAIM

[on Claims Administrator's Letterhead]

BY [METHOD OF COMMUNICATION]

Claimant's Name
Claim Number
Claimant's Address

Dear [Full name of Tobacco-Victim Claimant / Succession Claimant or representative],

By way of the present Notice, we hereby advise you that your claim [claim number] in respect of [your/ the Tobacco-Victim's name] diagnosis of [lung cancer/throat cancer/Emphysema/COPD (GOLD Grade III or IV)] is incomplete for the following reason(s): [chose appropriate reason(s) from the list below, or insert others]

- ☐ You have not completed section [insert appropriate section] of the [Tobacco-Victim or Succession] Claim Form.

- ☐ You have not provided your/[insert Tobacco-Victim's name]'s health insurance card number.

- ☐ You have not provided complete Proof of Succession status i.e. you have not provided the following supporting document(s) required to be submitted by a Succession Claimant:

    - xx

    - xx

- ☐ You have filed the Claim as a Representative of the Tobacco-Victim Claimant/Succession Claimant, but you not provided supporting document(s) proving you are the Representative of the Tobacco-Victim Claimant/Succession Claimant:

    - xx

    - xx

- ☐ You have not provided the supporting document(s) required of the representative of the heir of a Tobacco-Victim:

- xx
- xx

☐ You have not authorized the Claims Administrator to confirm your/the Tobacco-Victim's diagnosis of disease(s) and/or date(s) of diagnosis with the Ministère de la Santé et des Services sociaux and the Régie de l'assurance maladie du Québec.

☐ You have not signed the Claim Form.

You must refile your revised and completed Proof of Claim [at any time prior to [date], the *Blais* Claims Application Deadline for filing claims in this Claims Process / by no later than sixty (60) days from the date of this Notice of Incomplete *Blais* Claim.]

If you do not submit a completed Proof of Claim by this deadline, <u>your claim will be rejected without further notice</u>.

Your revised and completed Proof of Claim must be sent to the Claims Administrator either by:

- Electronically via the website at: [URL for website of Claims Administrator];
- Email to: [insert Claims Administrator's email address];
- Fax to: [insert Claims Administrator's fax number]; OR
- Registered mail to the following address: [insert Claims Administrator's address];

You cannot submit your revised and completed Proof of Claim by hand delivery or by regular mail and you must keep a record of transmission until you receive a written Acknowledgment of Receipt of Claim from the Claims Administrator.

If you have questions in respect of the Claims Process, including the status of your claim, under the Quebec Administration Plan, please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

If you require any assistance to prepare your response to this Notice of Incomplete *Blais* Claim, please call the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com

[Place], this ● day of ●, 202●

_____

Claims Administrator

APPENDIX "L"

Quebec Class Action Administration Plan

NOTICE OF ACCEPTANCE OF *BLAIS* CLAIM

[on Claims Administrator's Letterhead]

BY [METHOD OF COMMUNICATION]

Claimant's Name
Claim Number
Claimant's Address

Dear [Full name of Tobacco-Victim Claimant / Succession Claimant or representative],

We are pleased to advise you that your claim [claim number] in respect of [your/ the Tobacco-Victim's name] diagnosis of [lung cancer/throat cancer/Emphysema/COPD (GOLD Grade III or IV)] has been accepted.

In accordance with the terms of the Quebec Administration Plan, the Claims Administrator has determined that the maximum amount of the Compensation Payment for which [you/Tobacco-Victim's name] are eligible is $_____.

[If applicable: Although you have proven claims in respect of more than one tobacco-related disease, your Compensation Payment has been determined based on the claim that entitles you to the highest amount of compensation under the Quebec Administration Plan.]

Please note that the Compensation Payment that will be paid to you may be less than the amount of the Compensation Payment indicated above. Compensation will be determined on a *pro rata* basis between all Class Members based on the number of Claims and the amount available for distribution to Class Members. The actual quantum of the Compensation Payment that will be paid to the Tobacco-Victim Claimant or Succession Claimant will be determined after all claims have been received, reviewed and processed by the Claims Administrator. It is anticipated that the distribution of Compensation Payments to Class Members will begin after [insert *Blais* Claims Application Deadline].

[If applicable: Your claim was filed as an Heir of the deceased Tobacco-Victim. Based on your declaration and the supporting documents submitted, the Claims Administrator has determined that the compensation owing in respect of the claim shall be allocated and paid to the following Heirs in the following proportions:

- [Name of Heir] – X%
- …..]

[or]

Your claim was filed as an Heir of the deceased Tobacco-Victim. Although the claim has been accepted, the Claims Administrator was unable to determine the allocation of compensation amongst the deceased Tobacco-Victim's Heirs. The compensation shall, therefore, be paid in the name of the estate of the deceased Tobacco-Victim.]

Your payment will be made to you by a cheque that will be mailed to the address that you provided on your [Tobacco-Victim Claim Form / Succession Claim Form], or direct deposit into the bank account which you identified on your [Tobacco-Victim Claim Form / Succession Claim Form].

If you have any questions, or require any further information, please contact our Call Center by telephone at [Call Centre toll-free number], or send an email to [Claims Administrator's email address] or visit the Claims Administrator's website [URL for website of Claims Administrator].

[Place], this ● day of ●, 202●

_____

Claims Administrator

APPENDIX "M"

Quebec Class Action Administration Plan

REQUEST FOR REVIEW FORM

REQUEST FOR REVIEW – GENERAL INFORMATION

If you have received a Notice of Rejection of Claim, you are entitled to seek review of the Claims Administrator's decision by the Review Officer.

To have your claim reviewed, you must file your Request for Review Form within sixty (60) days from the date of that the Claims Administrator issues the Notice of Rejection of *Blais* Claim.

Your Request for Review Form may only be submitted:

- Electronically via the website at [URL for website of Claims Administrator];
- By email to: [insert Claims Administrator's email address];
- By fax to: [insert Claims Administrator's fax number]; or
- By registered mail to the following address: [insert Claims Administrator's address];

A Request for Review cannot be hand delivered or sent by regular mail. You must keep a record of transmission of your Request for Review Form, until receiving an Acknowledgment of Receipt of the Request for Review in writing from the Claims Administrator.

All decisions of the Review Office rendered on Requests for Review are final, binding and cannot be appealed to any Court or other forum or tribunal.

If you have questions in respect of the Claims Process, including the status of your claim, under the Quebec Administration Plan, please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

If you require any assistance to complete the Request for Review Form, please call the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

REQUEST FOR REVIEW

This Request for Review is required to be completed by the Tobacco-Victim Claimant, the Succession Claimant or their representative if they wish to have the Review Officer review the decision of the Claims Administrator to reject their Tobacco-Victim Claim or Succession Claim, as applicable, for compensation from the Quebec Class Action Administration Plan.

If you require any assistance to complete the Request for Review Form, please call the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

Deadline to submit your completed Request for Review: This Request for Review and any supporting documents must be submitted to the Claims Administrator by no later than 5:00 p.m. Eastern Time sixty days from the date of the Notice of Rejection of *Blais* Claim which you received from the Claims Administrator.

SUBMIT YOUR REQUEST FOR REVIEW BY REGISTERED MAIL: Your Request for Review must be postmarked no later than sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator and mailed to: [Address of Claims Administrator].

OR

SUBMIT YOUR REQUEST FOR REVIEW ONLINE: Your Request for Review must be submitted online and all documents must be uploaded online at [URL for website of Claims Administrator] by no later than 5:00 p.m. Eastern Time sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator.

OR

SUBMIT YOUR REQUEST FOR REVIEW BY EMAIL: Your Request for Review and any supporting documents must emailed to the Claims Administrator to [Email address of Claims Administrator] by no later than 5:00 p.m. Eastern Time sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator.

OR

SUBMIT YOUR REQUEST FOR REVIEW BY FAX: Your Request to Review must be faxed to the Claims Administrator to [Fax Number of Claims Administrator] by no later than 5:00 p.m. Eastern Time sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator.

Section I: Name and Claim Number of Tobacco-Victim Claimant or Succession Claimant	
Claim Number:	
Full Name of Tobacco-Victim Claimant or Succession Claimant (First Name, Middle Name and Last Name):	
Full Name of representative of Tobacco-Victim Claimant or Succession Claimant (First Name, Middle Name and Last Name), if applicable:	
Section II: Claims Administrator's Decision	
Date of Notice of Rejection of Claim:	
Reason provided on the Notice of Rejection of Claim for the Claim being rejected:	_____ _____ _____ _____ _____ _____ _____ _____
Section III: Statement of Tobacco-Victim Claimant or Succession Claimant, as applicable, regarding Error alleged to have been made by Claims Administrator in determining the Tobacco-Victim Claim or Succession Claim	
The Claims Administrator made the following error(s) in the review of the Tobacco-Victim Claim or Succession Claim: **Note:** You must explain why you believe that the	_____ _____ _____

Claims Administrator made an error in rejecting the Claim. You may submit any document which you believe proves that an error was made.	

Section IV: Certification

I certify that the information provided on the Request to Review is true and correct. Where someone has helped me with this Request to Review, or where an interpreter was used, that person has read to me everything they wrote and included with this Request to Review, if necessary to allow me to understand the content of this completed Request to Review and any attachments to it, and I confirm that this information is true and correct.

I am not making any false or exaggerated Claims to obtain compensation that I (the Tobacco-Victim Claimant, or Succession Claimant), is not entitled to receive.

Date signed	Signature of Tobacco-Victim Claimant / Succession Claimant

Section V: Interpreter Information (only complete this Section if it is applicable).

Full Name (First Name, Middle Name and Last Name):	
Mailing Address:	
Unit/Apartment Number:	
Town/City/Municipality:	

Province/Territory	
Postal Code:	
Occupation:	
Business Phone:	
Email:	

APPENDIX "N"

Quebec Class Action Administration Plan

ACKNOWLEDGMENT OF RECEIPT OF REQUEST FOR REVIEW

[on Claims Administrator's Letterhead]

BY [METHOD OF COMMUNICATION]

Claimant's Name
Claim Number
Claimant's Address

Dear [Full name of Tobacco-Victim Claimant / Succession Claimant or representative],

This Acknowledgement of Receipt of Request for Review is your record that [Name of Claims Administrator], the Claims Administrator for the Quebec Class Action Administration Plan ("**Quebec Administration Plan**"), has received your Request for Review of the decision of the Claims Administrator to deny [your/ Tobacco-Victim Claimant's / Succession Claimant's Full Name] Claim dated _____.

The Review Officer will review your Request for Review as quickly as possible to determine whether the decision of the Claims Administrator regarding your [Tobacco-Victim Claim / Succession Claim] will be confirmed, reversed or varied.

We will notify you in writing once a decision has been made regarding your Request for Review.

In the interim, if you have questions regarding your Request for Review or the review process, please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

You may also contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

[Place], this ● day of ●, 202●

_____
Claims Administrator

APPENDIX "O"

Quebec Class Action Administration Plan

1. Brands of Cigarettes sold by the Tobacco Companies between January 1, 1950 and November 20, 1998

Accord
B&H
Belmont
Belvedere
Camel
Cameo
Craven "A"
Craven "M"
du Maurier
Dunhill
Export LD
Macdonald
Mark Ten
Matinee
Medallion
More
North American Spirit
Spirit
Number 7
Peter Jackson
Players
Rothmans
Vantage
Viscount
Winston

2. Sub-brands of Cigarettes sold by the Tobacco Companies between January 1, 1950 and November 20, 1998

Accord KF
Avanti/Light
B&H 100
Del.UL.LT/MEN
B&H 100 F
B&H 100 F Menthol
B&H Light Menthol
B&H Lights
B&H Special KF
B&H Special Lights KF
Belmont KF
Belvedere Extra Mild
Cameo Extra Mild
Craven "A" Special
Craven "M" KF
Craven "M" Special
Craven "A" Light
Craven "A" Ultra Light/Mild
du Maurier Extra Light
du Maurier Light
du Maurier Special
du Maurier Ultra Light
Dunhill KF
Export "A"
Export "A" Lights
Export "A" Medium
Export "A" Extra Light
Export "A" Special Edition
Export "A" Ultra Light
Export Mild
Export Plain
John Player's Special
Macdonald Menthol
Mark Ten Filter
Matinee Extra Mild
Matinee Slims/Menthol
Matinee Special/Menthol
Number 7 Lights
Peter Jackson Extra Light KF
Player's Extra Light
Player's Filter
Player's Light
Player's Medium
Player's Plain
Rothmans Extra Light
Rothmans KF
Rothmans Light
Rothmans Special
Rothmans UL LT KF
Select Special/Ultra Mild/Menthol
Vantage KF
Vantage Light/Menthol
Viscount #1 KF
Viscount Extra Mild/Menthol

APPENDIX "P"

Quebec Class Action Administration Plan

NOTICE TO PROVIDE ALTERNATIVE PROOF

[on Claims Administrator's Letterhead]

BY [METHOD OF COMMUNICATION]

Claimant's Name
Claim Number
Claimant's Address

Dear [Full name of Tobacco-Victim Claimant / Succession Claimant or representative],

You are receiving this Notice to Provide Alternative Proof in respect your claim [claim number] in respect of [your/ the Tobacco-Victim's name] diagnosis of [lung cancer/throat cancer/emphysema/COPD (GOLD Grade III or IV)].

When you submitted your Proof of Claim, you authorized the Claims Administrator to obtain Proof of Diagnosis of [your/ the Tobacco-Victim's/the deceased Tobacco-Victim's] [lung cancer/ throat cancer/ Emphysema/COPD (GOLD Grade III or IV)] through the Ministère de la Santé et des Services sociaux and the Régie de l'assurance maladie du Québec from [the Quebec Cancer Registry/ MED-ÉCHO].

The Claims Administrator was unable to obtain the required proof from [the Quebec Cancer Registry/ MED-ÉCHO].

To avoid rejection of your Proof of Claim, you must submit one of the following as Alternative Proof in order to establish the diagnosis of the tobacco-related disease asserted in your Proof of Claim and the date of such diagnosis, within one hundred and twenty (120) days of the date of this Notice:

[In respect of a Lung Cancer or Throat Cancer claim]

- a copy of a pathology report which confirms that the Tobacco-Victim was diagnosed with Lung Cancer or Throat Cancer, as applicable, before March 12, 2012; or

- a copy of an extract from [your/ the Tobacco-Victim's/the deceased Tobacco-Victim's] medical file confirming the diagnosis of [Lung Cancer/Throat Cancer] before March 12, 2012; or

- a written statement from a Physician with access to [your/ the Tobacco-Victim's/the deceased Tobacco-Victim's] medical record confirming the diagnosis of a [Lung Cancer/Throat Cancer] before March 12, 2012 and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report,

operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.

[In respect of an Emphysema/COPD (GOLD Grade III or IV) claim]

- a copy of a report of a spirometry test performed on the Tobacco-Victim before March 12, 2012, demonstrating a FEV1 (non-reversible) of less than 50% of the predicted value;

- a copy of an extract from [your/ the Tobacco-Victim's/the deceased tobacco victim's] medical file confirming the diagnosis of Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012;

- a written statement from a Physician with access to [your/ the Tobacco-Victim's/the deceased Tobacco-Victim's] medical record confirming the diagnosis of Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012 and providing at least one of the following records to verify the diagnosis and date of diagnosis: spirometry report or CT scan report;

- a copy of a radiological report from a chest x-ray performed on [you/the Tobacco-Victim/the deceased Tobacco-Victim] before March 12, 2012 indicating the presence of Emphysema;

- a copy of a radiological report from a thoracic computed tomography (CT-scan) performed on [you/ the Tobacco-Victim/the deceased Tobacco-Victim] before March 12, 2012 indicating the presence of centrilobular Emphysema; or

- a copy of a respiratory functional assessment carried out on [you/ the Tobacco-Victim/the deceased Tobacco-Victim] before March 12, 2012, including spirometry and measurement of dispersion, indicating the presence of an obstruction of bronchitis that is irreversible and a decrease in diffusion or that corresponds to stage 3 or 4 on the GOLD Grading System.

Alternative Proof must be sent to the Claims Administrator:

- Electronically via the website at [URL for website of Claims Administrator];

- By email to: [insert Claims Administrator's email address];

- By fax to: [insert Claims Administrator's fax number]; or

- By registered mail to the following address: [insert Claims Administrator's address].

You cannot submit the required Alternative Proof by hand delivery or by regular mail, and you must keep a record of transmission of the Alternative Proof until you receive a written Acknowledgment of Receipt of Alternative Proof from the Claims Administrator.

In order to obtain the required Alternative Proof, we strongly recommend you request [your/ the Tobacco-Victim's/the deceased Tobacco-Victim's] medical files or communicate with [your/ the Tobacco-Victim's/the deceased Tobacco-Victim's] Physician without delay. The procedure to follow to request medical files can usually be found on the website of the medical institution or can be obtained by calling their archive/medical records department.

If you do not submit any Alternative Proof to the Claims Administrator within 120 days after the date of this Notice, your Proof of Claim will be rejected without further notice.

If you do submit Alternative Proof by this deadline, the Claims Administrator will consider such Alternative Proof when reviewing your Proof of Claim. If any further information is required, you will be contacted by the Claims Administrator .

If you have questions in respect of this notice or the Claims Process, including the status of your claim, under the Quebec Administration Plan, please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

If you require any assistance to prepare your Alternative Proof for submission to the Claims Administrator, you may contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

Please note that the Claims Administrator cannot make any requests on your behalf for medical information that would satisfy the requirement to provide Alternative Proof.

[Place], this ● day of ●, 202●

_____

Claims Administrator

SCHEDULE "L"

OVERVIEW OF EPIQ'S

COMPLEX CLAIMS ADMINISTRATION EXPERIENCE

Epiq Class Action Services Canada Inc.

Epiq Canada has decades of experience administering some of the largest and most complex claim administration mandates in Canadian history.

With senior staff members who individually have as many as 25+ years of specific legal settlement administration experience, Epiq Canada has handled millions of documents, responded to hundreds of thousands of calls, and processed millions of claims with efficiency and safeguards against fraudulent actors. We can scale up and down quickly in response to case requirements while maintaining privacy, accuracy, consistency, efficiency, impartiality, and caring claimant service support excellence.

Case Experience

Epiq Canada has served as the administrator of well over 100 matters, spanning automotive, banking, bankruptcy, consumer, blood contamination, other contamination, employment/benefits, environmental, federal government, indigenous, institutional abuse, medical/personal injury/medical devices, pension/tax credits, pharmaceutical, privacy/data breach, securities/price fixing, product defect/corporate conduct, social services, and special redress/restorative mandates.

Epiq's complex claims administration experience includes:

- **Indian Residential School Settlement**
  A landmark Indian Residential Schools Settlement Agreement (IRSSA) to provide over $2 billion in compensation to former students, as well programs to promote healing, truth, reconciliation, and commemoration. Stretching over nearly two decades since 2006, Epiq has provided continuous support for numerous IRSSA phases and capacities including media noticing, class member support, claims processes, objections, opt-outs and reporting. In 2021, Epiq was designated the Records Agent for IRSSA Disposition of Records. In this capacity, which is scheduled to continue through 2027, Epiq has developed a secure system to safeguard claimant documents pertaining to the settlement's completed Independent Assessment Process (IAP) and Alternative Dispute Resolution (ADR) programs. Epiq is responsible for intake, coordination, and processing of all requests related to these highly sensitive records.
- **Brazeau Reddock Gallone Administrative Segregation Settlement**
  A Commissioner of Correctional Services Canada (CSC) settlement with prisoners at federal correctional facilities related to allegations of systemic and prolonged solitary confinement.

- **CAF-DND Class Action**
  A Department of National Defense (DND) and Staff of the Non-Public Funds, Canadian Forces (SNPF) settlement related to allegations of sexual harassment, sexual assault or discrimination based on sex, gender, gender identity, or sexual orientation in connection with military service and/or employment.
- **Hepatitis C Settlements**
  Federal, territorial, and provincial settlements setting aside over $2 billion to compensate those infected with Hepatitis C related to alleged failures to ensure that whole blood and blood products were adequately tested. Epiq's administration of these complex multi-phase and multi-year administrations underway since 1999 continues through the present with a dedicated full-time support team.
- **Canadian Thalidomide Survivors Support Program**
  A complex and multifaceted compensation program spanning the lifetime of individuals who suffered congenital malformations associated with the maternal ingestion of thalidomide.

Professional Management and Staff

Epiq Canada's staff members are Canadians – half of whom are bilingual. They include lawyers, paralegals, claims officers, certified project and risk managers, adjudicators and licensed medical reviewers.

Key personnel who will be assigned to this administration include:

- **Brenda Weiss, Client Services Senior Director**
  Ms. Weiss has 27 years of experience administering complex settlement programs including the Indian Residential School Settlement and the Canadian Thalidomide Survivors Support Program among many others. She is experienced managing multiple teams across numerous functional areas comprised of hundreds of managers, processors and other support staff. Ms. Weiss has previously managed processes to support appeals to independent bodies and courts along with intricate reporting requirements. She is certified as a Chartered Insurance Professional (CIP) and Certified Risk Manager (CRM). Ms. Weiss is based out of Epiq's Toronto office.

- **Tieya Lacroix, Client Services Director**
  Ms. Lacroix has more than a decade of legal administration experience related to medical devices, personal injury, bankruptcy, and government programs among other areas. In addition to managing multiple large teams, Ms. Lacroix has specialized in initiatives related to data protection

and data integrity. Her significant legal administration projects include the Brazeau Reddock Gallone Federal Administrative Segregation Settlement, Vacances Sinorama bankruptcy, Toronto G-20 Summit, and 1998 Quebec Ice Storm. Ms. Lacroix is Quebecois and based out of Epiq's Ottawa offices.

- **Matt Keeling, Operations Director**
  Mr. Keeling is responsible for managing Epiq's contact centre, claims processing and document control organizations across the span of Epiq's legal administration projects. Prior to joining Epiq, Mr. Keeling was responsible for leading an operations team through the management of over 10,000 government relocations annually, including operational optimization, budgeting and strategic planning. Mr. Keeling is based in Epiq's Ottawa offices.

Tobacco Claims Pre-Settlement Support Program

A Tobacco Claims pre-settlement team has rapidly been assembled comprised of 179 dedicated managers, supervisors, and associates. Commensurate with this early stage of the project, these associates are predominantly direct contact personnel who are ready to respond to telephone, email, and correspondence inquiries about the proposed compensation programs. Service levels will be actively monitored, and additional resources will be added as needed to ensure prompt and professional services are provided to potential claimants and other interested persons.

Detailed planning has already been undertaken related to successive stages of the proposed program, including specialties required (claims processors, nurse reviewers, and estate specialists, among a myriad of roles), and anticipated staffing levels.

Epiq Enterprise Support

Parent company, Epiq, is well situated to support this historic, multifaceted, and multiyear engagement in which ongoing legal, government, public policy, and media scrutiny is to be expected.

Epiq is a global technology-enabled leader to the legal industry and corporations. We employ over 8,000 people across 18 countries.

Epiq's class action, mass tort and bankruptcy subsidiary has approximately 2,500 associates, 1,300 of which are full-time employees. Our president, Nicole Hamann, has been a leader with Epiq for over 25 years.

To meet changing demands, Epiq is skilled at flexing staffing levels up and down to meet client needs. Within the past eight months, the class action subsidiary has flexed up to 3,650 associates, 1,400 of which are full-time employees.

Between the years 2020-23, we paid out over $127 billion, printed over one billion images, sent over 880 million emails to class members, and delivered over 316 million postal mail pieces.

Epiq Canada Selected List of Legal Administration Projects

Automotive
Auto Air Bag (Takata – Mazda, Toyota, Subaru)
BC Toyota
Daimler Chrysler Financial Lost Data Tape
Ford Fuel Consumption
GM Defective Intake Manifold Gasket
Honda – Defective Odometers
Honda Tire Appeals
Honda Takata Auto Airbag
Hyundai Fuel Economy
Hyundai Theta Engine
Kia Fuel Economy Mercedes
Kia Theta Engine
Osram Sylvania Autolights
Toyota Access
Toyota Unintended Acceleration
Toyota Frame Rust
Torstar Auto Dealer Advertising
Volkswagen 2006 Jetta Defective Wiring
Volkswagen/Audi Timing Chain

Banking
American Express FX Fees – Adams
American Express FX Fees – Marcotte
BMO Data Breach
BMO FX Fees – Marcotte
Desjardins – 1998 Ice Storm
Mogo Money Voucher
Money Mart
Quik Payday Loans
Royal Bank 2004 - Computer Redress

Bankruptcy
Sears Canada
Bankruptcy Sinorama
Vacations Bankruptcy

Consumer
1998 Quebec Ice Storm
American Express FX Fees – Adams
American Express FX Fees – Marcotte
AMT Commuter Train Delay
Artic Cat & Yamaha
Auto Air Bag (Takata – Mazda, Toyota, Subaru)
Aviva 19 Covid Business Interruption
Bausch and Lomb Eye Lenses
Baycol Cholesterol Drug
BC Fireplaces
BC School Districts
Behr Wood Sealant
BMO FX Fees – Marcotte
CDI College
Conquest Vacations
E-Books
Ford Fuel Consumption
Fujitsu Defective Hard Drives
GM Defective Intake Manifold Gasket
Haventree Mortgages
Honda – Defective Odometers
Honda Takata Auto Airbag
Honda Tire Appeals
HP OfficeJet Printers Dynamic Security
Hyundai Fuel Economy
Hyundai Theta Engine
J&J Baby Bedtime Bath
Kia Fuel Economy Mercedes
Kia Theta Engine
Kyocera Mita
Lennox Gas Fireplaces
Maiden Form
Mangan v Inco
Maytag Neptune Washing Machines
Microsoft Canadian Product Price Fixing
Mercedes
Money Mart

Mogo Money Voucher
Nature's Touch Berry Recall
Quik Payday Loans
Royal Bank 2004 - Computer Redress
Samsung Canada Top-Load Washers
Sears Canada Bankruptcy
Shell Polybutylene Pipes
Sinorama Vacations Bankruptcy
Sorbates Price Fixing I
Sorbates Price Fixing II
Stratford Floods
Tiffany Gate Foods
Toyota Frame Rust
Toyota Unintended Acceleration
Trillium Banquet Ecoli
Walkerton Compensation Plan
Whistler Cable (Criminal Interest Rate)
Vacances Sinorama Inc.

Contamination – Blood
Hep C Prison Blood
Hepatitis C – Pre 86 – Post 90 Alberta
Hepatitis C (1986-90)
Hepatitis C (Pre 1986, Post 1990)
Hepatitis C EAP 2
Hepatitis C Late Claims

Contamination – Other
Capers Hepatitis A
City of Saint John
Diamond Pet Foods
Harvey's/Swiss Chalet Ecoli
Loblaw In-Store Produce
Hepatitis A Maple Leaf Foods Listeriosis
Nature's Touch Frozen Berries
North Battleford Cryptosporidium Contaminated Water
Paramed - Improper Sterilization of Equipment
Scarborough Hospital Dialysis Equipment
Tiffany Gate Foods
Trillium Banquet Hall Ecoli
Walkerton Compensation Plan

Employment Benefits
Alberta Uber
BC Doctors
Denny's Restaurants
GM Retirees HCM
KPMG Overtime
Niagara College Appeals

Environmental
Cotter v. Levy, Plastimet Fire
Stratford Floods

Federal Government
15 Year Disposition of Records Project (IRS)
Assured Income for the Severely Handicapped ("AISH") Financial Benefits
BSE (Mad Cow) Class Action
CAF-DND Sexual Misconduct
Canada Student Loans
Global Affairs Canada Government Insurance
Indian Residential Schools Article 12 Appeals
Indian Residential Schools ATIP Requests
Indian Residential Schools CEP Appeal Administration
Indian Residential Schools CEP Court Appeals
Indian Residential Schools CEP Reconsideration
Indian Residential Schools Court Monitor
Indian Residential Schools IAP Administration
Indian Residential Schools NAC Appeals Process
Indian Residential Schools Notice Administration
Indian Residential Schools Personal Credit Administration
Indian Residential Schools – Schools Appeals
Newfoundland Indian Residential Schools
Nutrition North Program
Thalidomide Survivors Compensation Plan

Indigenous
15 Year Disposition of Records Project (IRS)
Federal Children's Special Allowance Class Action
Indian Residential Schools Article 12 Appeals
Indian Residential Schools ATIP Requests
Indian Residential Schools CEP Appeal Administration
Indian Residential Schools CEP Court Appeals
Indian Residential Schools CEP Reconsideration
Indian Residential Schools Court Monitor

Indian Residential Schools IAP Administration
Indian Residential Schools NAC Appeals Process
Indian Residential Schools Notice Administration
Indian Residential Schools Personal Credit Administration
Indian Residential Schools – Schools Appeals
IRS Newfoundland
Newfoundland Indian Residential Schools
Reproductive Forced Sterilization

Institutional Abuse
Bishop College
Brazeau Federal Prisoners
CPRI
Crown Wards
Crown Wards Failure to Act
Federal Administrative Segregation
Federal Prisoner Mental Health
Grenville Christian College
Huronia Residential Schools - Phase II
Huronia Residential Schools
Immigrant Detainees
Jail Lockdown
Keeping Training Schools
Manitoba Segregation
Minors in Custody
Nova Home for Colored Children
Ontario Administrative Segregation
Ontario Youth Justice Facilities
Prisoner Mental Health
Provincial Schools for the Deaf
Quebec CHSLD
Rideau Regional Centres
Schedule 1 Facilities
School for the Blind
Schools for the Deaf
Sheila Morrison Schools
Southwestern Regional Centres
W. Ross MacDonald Program

Medical/Personal Injury/Medical Devices
Air France Pearson Crash
Air Transat Azores Emergency Landing
Antigonish Diocese Sex Abuse

Biomet Metal on Metal Hip Implant
Cardozo Sexually Transmitted Disease
Centerpulse Hip Replacements
Champix
Cilinger Radiotherapy Treatment Delays
Depuy Hip Implants
Dermalive Facial Fillers
Dow Corning-Ontario Breast Implants
Dupont Foot Stint
Grosu Requip Guidant Defibrillators
Hep C Prison Blood
Hepatitis C – Pre 86 – Post 90 Alberta
Hepatitis C (1986-90)
Hepatitis C (Pre 1986, Post 1990)
Hepatitis C EAP 2
Hepatitis C Late Claims
Miramichi Hospital Forceps
Miramichi Pathology
Newfoundland Breast Cancer
Pain Pumps
Paramed - Improper Sterilization of Equipment
Paxil
Premarin
St. Jude ICD
Stryker Rejuvenate Modular Hip System
Thalidomide Survivors Compensation Plan
UBC Andrology Lab
Vitek TMJ
Zimmer Durom Hip Implants

Pension and Tax Credits
Canadian Mortgage and Housing Corporation Work Adjustment Program
Nortel Retirees Protection Canada
Trinity Investment

Pharmaceutical
Baycol Cholesterol Drug
Champix
Grosu Requip Appeals
Mirapex
Paxil Cardiovascular Defects
Ponderal Diet Drugs
Pondimin Diet Drugs

Prepulsid
Serzone
Stadol Analgesic Nose Spray
Thalidomide Survivors Compensation Plan
Zyprexa Defective Drug

Privacy/Data Breach
BMO Data Breach
Daimler Chrysler Financial Lost Data Tape
Canada Student Loans
Durham Region Health Lost USB

Privacy/Data Breach Notification and Response
Eye Safety Systems
SNC-Lavalin

Price Fixing/Securities
Aurelian
Baffinland Iron Mines Corporation Securities
BMO Nesbitt Burns
Canadian deBoers Diamonds
Canadian Ramen Noodles
Canadian Solar Securities
Canadian Superior Energy
CIBC Canada Common Wealth
DRAM
Gold and Silver Market Instrument (Canada)
GM Retirees
Ivari – CAN AM Fund Replication Claim
Manulife Securities
Money Concepts
Poseidon Securities
Protective Products of America
Ravary (Talvest)
Royal Group Technologies
Sorbates Price Fixing I
Sorbates Price Fixing II
Southern China Livestock
Securities Telus/BCE
Valeant Securities

Product Defect/Corporate Conduct
Alberta Uber
Krupp Elevator Brakes

Riazi School Districts Tuition Fee
Shoppers Drug Mart
Bausch and Lomb Eye Lenses
BC Fireplaces
Behr Wood Sealant
Canada Post Parcel Shipping Fees
Ford – Fuel Consumption
Fujitsu Defective
Hard Drives
GM Defective Intake Manifold Gasket
Honda – Defective Odometers
Honda Takata Auto Airbag
Honda Tire Appeals
Hyundai Fuel Economy
Hyundai Theta Engine
J&J Baby Bedtime Bath
Kia Fuel Economy Mercedes
Kia Theta Engine
Lennox Gas Fireplaces
Maiden Form
Maytag Neptune Washing Machines
Mazda Takata Auto Airbag
Mercedes
Paramed - Improper Sterilization of Equipment
Shell Polybutylene Pipes
Subaru Takata Auto Airbag
Toyota Frame Rust
Toyota Takata Auto Airbag
Toyota Unintended Acceleration

Social Services
Assured Income for the Severely Handicapped ("AISH") Financial Benefits

Special Redress/Restorative

Doe v. Solomon – surreptitiously video recording
Economical Demutualization
Global Affairs Canada Government Insurance
KPMG Overtime
Nova Scotia Home for Colored Children
Nutrition North Program
Reproductive Forced Sterilization
Royal Bank 2004 - Computer Redress
Thalidomide Survivors Compensation Plan
Walkerton Compensation Plan

Brenda Weiss

Senior Director, Client Services, Canada

Brenda Weiss is a senior director of client services within the Canadian class action division. She is responsible for and dynamically leads teams in the implementation and execution of a variety of complex class action settlements, with particular experience in Government of Canada administrations, consumer product, medical device, and personal injury cases involving sensitive information.

For over 10 years, Brenda was instrumental in developing and implementing innovative process solutions to execute successfully numerous complex phases of the Indian Residential School Settlement administration, including several multilingual noticing programs, objections, opt-outs, evaluations, appeals to independent bodies and to the court, and intricate diverse reporting.
Since that time, Brenda has led the development of the evolving government compensation program for Canadian Thalidomide Survivors, which necessitated innovation and collaboration with both internal and external parties, as well as a trauma-informed approach. The program included the development and implementation of a complex reconsideration process that contained both in-person and virtual oral hearings.

Case Experience
25-plus years complex class action administration experience
20-plus years Government of Canada casework
Expertise in process development and improvement
Core strength in data protection and integrity

Landmark cases:
- Indian Residential Schools Settlement
- Thalidomide Survivors Contribution Program
- Canadian Thalidomide Survivors Support Program

Background
Prior to joining the Canadian class action team, Brenda was responsible for investigating, processing, and settling property, automobile, and liability claims at Crawford and Company. She specialized in handling liability property and liability claims for the municipalities of Kitchener-Waterloo requiring familiarity with complex legal documents and procedures. At that time, she gained additional continuing education in legal studies and fire and explosion investigation. She has received numerous awards for leadership, quality, and innovation.

Certifications
Chartered Insurance Professional (CIP)
Certified Risk Manager (CRM)

Education
University of Toronto, Chartered Risk Management Designation
University of Waterloo, B.A., (Honors), Psychology-Thesis Option & Applied Studies Cooperative Programme
Insurance Institute of Canada, Chartered Insurance Professional Certification
Conestoga College, Certificate in Law Enforcement and Investigation

Tieya Lacroix

Director, Client Services, Canada

Tieya Lacroix is a director of client services within the Canadian class action division. She is responsible for and dynamically leads teams in the implementation and execution of a variety of complex class action settlements with experience in federal government administrations, consumer product, medical device and personal injury, securities, and privacy/data breach cases involving sensitive information. For over 6 years, Tieya was instrumental in developing and implementing innovative process solutions to successfully execute numerous complex administrations including several multi-lingual noticing programs, objections, opt outs, claims evaluations, and appeals, and intricate diverse reporting. Tieya is bilingual, fluent in both official languages (English and French).

Experience
11-plus years complex class action administration experience
Expertise in process development and improvement
Core strength in data protection and integrity

Landmark cases:
- 1998 Quebec Ice Storm
- Vacances Sinorama Bankruptcy
- Toronto G-20 Summit
- Hyundai and Kia Theta II Engine Settlement
- Brazeau Reddock Gallone Federal Administrative Segregation
- Canadian Credit Card Class Actions

Background
Tieya moved up the corporate career ladder. She started as a contact centre agent and worked her way up to claims analyst, claims manager, project coordinator, project manager, and eventually director.

Education
St. Thomas University, Bachelor of Arts: majored in criminology and sociology.
Champlain Regional College, Collegiate Study diploma in creative arts.

Matt Keeling

Director of Operations, Canada

Matt Keeling is the director of operations within the Canadian class action division. He is responsible for leading three distinct operations teams: contact centre, claims processing, and document control. Based in Ottawa, Ontario, his experience centers upon leading diverse operations teams through the successful administration of class action settlements.

Experience

Matt has led operations teams through document intake, contact centre services, noticing, and claims processing on several high-profile class action matters, including:

- CAF-DND Sexual Misconduct Class Action Canada
- Brazeau, Reddock and Gallone (BRG) Administrative Segregation Class Action Canada
- Microsoft Software Class Action Canada
- Canadian Interchange Credit Cards Class Action Canada

Background

Prior to joining the Canadian class action team, Matt was responsible for leading an operations team through the management of 10,000-plus government relocations annually. During this time, he was responsible for the development, enhancement, and optimization of an operational roadmap designed for strategic planning and budgeting processes.

Education

Matt has a background in mathematics from his time at Ottawa University.

SCHEDULE "M"

CURRICULUM VITAE OF DANIEL SHAPIRO, K.C.

Daniel Shapiro, K.C., C. Arb., Mediator, Consultant

311 21st Street East
Saskatoon, SK S7K 0C1
Email: dan@shapirolaw.ca
Website: www.shapirolaw.ca

Biographical

Recognition

- 2023: Selected as "Lawyer of the Year", ADR - Saskatoon, Best Lawyers in Canada
- 2022: Featured speaker of the Dean's Lecture Series, Ted Rogers School of Management, Metropolitan University, Toronto
- 2020: Inducted as Charter Member, Canadian Academy of Distinguished Neutrals (Saskatchewan)
- 2020: Recipient of Saskatchewan Trial Lawyers Association “Outstanding Lawyer Award”
- 2020: Invited Speaker, Lancaster House 38th Annual Labour Law Conference, Opening Plenary Panel - "Covid 19 - Implications for Labour Relations"
- 2013: Appointed by Independent Assessment Process (IAP) Oversight Committee, as confirmed by Chief Justice of Ontario, to serve as Chief Adjudicator of the Indian Residential Schools Adjudication Secretariat (wound up March 31, 2021)
- 2011 and following: selected by peers for inclusion in The Best Lawyers of Canada in the field of ADR
- 2007: Appointed Deputy Chief Adjudicator of the pan-Canadian Indian Residential Schools Adjudication Secretariat, part of then the largest class actions settlement in Canadian history
- 2003: Appointed Senior Adjudicator in Alternative Dispute Resolution Process for claims by former students at Indian Residential Schools (“IRS”)
- 2003: Obtained Chartered Arbitrator (C. Arb.) Designation, ADR Institute of Canada
- 2001: Appointed by Superior Court of Ontario as Saskatchewan (and sometimes Manitoba and Newfoundland) arbitrator/referee under Hepatitis C 1986-1990 class actions settlement
- 2000-2024: Chair, Discipline Hearing Committees, College of Physicians and Surgeons of Saskatchewan
- 1996: Appointed King's Counsel, Saskatchewan
- 1998, 1999: appointed by Saskatchewan Minister of Justice as one-person Board of Inquiry under Saskatchewan Human Rights Code
- 1979: Called to Saskatchewan Bar

- 1978: Awarded Prize in Advanced Labour Law, University of Saskatchewan College of Law
- 1973, 1974: York University Scholar, Toronto

Present

From September 2020 to date, Mr. Shapiro has served from time to time as court-appointed consultant to the Mediator regarding development of the proposed PCC Compensation Plan and Quebec Administration Plan developed through the Tobacco CCAA proceedings.

This work builds upon Mr. Shapiro concluding, in 2021, a multi-year project adjudicating and ultimately leading the IAP and IRS Adjudication Secretariat, created by what was then the largest class actions settlement in Canadian history. This is summarized below. Although Mr. Shapiro continued with a limited amount of non-IRS arbitration, tribunal and mediation work throughout his time with the Secretariat, with the end of the IAP, Mr. Shapiro has returned to his former mediation and arbitration practice, with a focus on labour and commercial arbitrations.

Background

Over the course of three decades, Mr. Shapiro handled numerous civil, medical negligence, injury, wrongful dismissal, insurance, labour relations and human rights cases. He appeared as counsel in all levels of courts throughout Saskatchewan and Alberta as well as the British Columbia Supreme Court, the Tax Court of Canada and the Supreme Court of Canada. He served as counsel in many precedent-setting court decisions in areas of public interest litigation, medical negligence, fatal accidents, aviation litigation, Criminal, *Charter*, and personal (including catastrophic) injury cases. Since 1995, the focus of Mr. Shapiro's practice shifted to that of a neutral, which has exclusively been the case since 2000.

Mr. Shapiro taught Trial Advocacy at the College of Law, University of Saskatchewan, as well as in many Continuing Legal Education programs, and has been a frequent guest lecturer in the fields of ADR, medical negligence, and Aboriginal justice and policy.

Mr. Shapiro served as President of the Saskatchewan Trial Lawyers Association and Inaugural Chair of the Canadian Bar Association (Saskatchewan Branch) Health Law Section. He previously chaired the Law Society of Saskatchewan/Canadian Bar Association Joint No Fault Committee and served many terms as District Governor (Saskatchewan and Manitoba) of the American Trial Lawyers Association.

Class Actions Arbitration, Adjudication and Leadership

The unique background and skillset related to both litigation and alternative dispute resolution led to an opportunity for Mr. Shapiro to deepen his service beyond Saskatchewan to serve vulnerable Canadians nationally, in the form of class actions, arbitrations, references and adjudications.

In 2001, Mr. Shapiro was appointed by Justice Winkler (as he then was) of the Superior Court of Ontario as the Saskatchewan (and at times Manitoba and Newfoundland and Labrador) arbitrator/referee under the national Hepatitis C 1986-1990 class action settlement agreement. This work has continued since.

Following this, Mr. Shapiro assumed the leadership role with which he is most closely identified and associated, namely as Chief Adjudicator of the IAP of the Indian Residential Schools Adjudication Secretariat.

In the fall of 2003, Mr. Shapiro was initially appointed in the first group of senior adjudicators under the Alternative Dispute Resolution (ADR) process to adjudicate upon claims of physical and sexual abuse brought by former students at Indian Residential Schools. The ADR process dealt with approximately 5,000 individual claims before it began to conclude in 2007, with the implementation of the IAP. ADR introduced the concept of *reconciliation*, before that term was in common usage, into the hearing process. In this and other important respects, while not in itself the product of class action litigation, this ADR process was an important precursor to the IAP.

In 2007, Mr. Shapiro was appointed Deputy Chief Adjudicator of the IAP, Indian Residential Schools Adjudication Secretariat. The IAP operated under supervision of superior court judges in 9 provinces and territories. The IAP was one of two reparations components of the Indian Residential Schools Settlement Agreement. Brokered by retired Supreme Court of Justice Frank Iacobucci, it was the largest and most comprehensive pan-Canadian class action settlement in Canadian history. This historic settlement is the first such program internationally and has been studied in countries with similar dark chapters in their own histories, such as New Zealand and Australia. The IAP was the private, confidential, reparations component of the IAP and the sister tribunal to the Truth and Reconciliation Commission (TRC), the public face of the Settlement Agreement. Designed to deal with an estimated 12,500 claims over five years, in fact, 38,276 applications were filed. While serving as Deputy Chief Adjudicator, in addition to presiding over his own hearings in urban settings, remote and northern communities across the country, and conducting reviews of decisions of other adjudicators, Mr. Shapiro chaired the Technical Sub-committee of the IAP Oversight Committee. In that capacity, he was the lead in working with the multi-party stakeholders, facilitating the development of the innovative

policies procedures necessary to implement the complex IAP, which has been described *as sui generis* and unique among tribunals around the world.

In July 2013, Daniel Shapiro was appointed as Chief Adjudicator of the IAP, Indian Residential Schools Adjudication Secretariat, by Warren Winkler, then Chief Justice of Ontario, on the unanimous recommendation of the stakeholder representatives on the IAP Oversight Committee, including representatives of former students (AFN and Inuit representatives), lawyers representing former students, the Government of Canada and the churches that operated the Indian Residential Schools. At its peak, with an annual budget of approximately $60M, Mr. Shapiro led a team of 109 adjudicators and Deputy Chief Adjudicators across the country, with approximately 275 staff, in offices in Vancouver, Regina, Winnipeg and Gatineau, conducting over 4,500 in-person hearings per year.

A total of $3.233B in payments were made to satisfy awards and settlements to former students under the IAP. The average compensation awarded was $91,500.

The unique inquisitorial process of the IAP was designed and implemented to provide redress for historic state wrongs, eliminate questioning of former students by lawyers, be claimant-centred and provide a private, safe, culturally appropriate and respectful setting in which former students could provide their testimony of the most deeply personal and painful experiences in their lives. It was implemented in a manner designed to provide opportunities for reconciliation and individual and multi-generational healing. Rather than requiring former students to come to larger centres for their hearings, IAP adjudicators went to them – conducting hearings in claimants' homes, nursing homes, hospitals and correctional facilities, and incorporating Indigenous health supports, ceremony and traditional methods of solemnization of testimony chosen by former students into the hearings. Due to the highly sensitive and politically charged nature of the issues surrounding Canada's role in both creating and then seeking to address the dark chapter of its history that led to the creation and operation of Indian Residential Schools, and the historic nature of the process, the IAP attracted an extraordinary level of media attention, both in mainstream media nationally and locally and in Indigenous media.

The unique nature of the process and vulnerabilities of class members created many challenges and required many steps to be taken to address these vulnerabilities that had not been anticipated by the framers of the Settlement Agreement. Mr. Shapiro played a key role in developing and implementing many of these important efforts. Among them, the Lost Claimants Protocol went to extraordinary lengths, not seen in any other tribunal anywhere, to search for and locate claimants who had lost contact with

the Secretariat, resulting in finding over 500 claimants, who were given an opportunity for a hearing.

In addition to travelling for hearings including many remote communities in the Canadian north and writing hundreds of ADR and IAP decisions, Mr. Shapiro led the Secretariat through a complex series of court cases, including a precedent-setting privacy law 2017 decision by the Supreme Court of Canada, in *Canada (Attorney General) v. Phil Fontaine et al*, 2017 SCC 47. The Court unanimously agreed with Mr. Shapiro's position that the choice of whether to archive transcripts of IAP hearings and other materials generated in these private processes belonged to the claimants alone. The Supreme Court of Canada rejected the positions of the Truth and Reconciliation and the Government of Canada to the effect that these materials were automatically to be shared in a public archive, without the consent of former students. The court arrived at this decision despite the highly emotionally charged arguments that would have given precedence of the "collective right to know" over the individual's privacy rights that had been promised to them in the IAP.

Mr. Shapiro played a key role in shaping the IAP, which in turn played a fundamental role in allowing the parties to the Settlement Agreement to meaningfully work towards reconciliation; it is now generally accepted that without justice, there can be no reconciliation between Canada and its Indigenous peoples. In a very real sense, particularly in his capacity as Chief Adjudicator, Mr. Shapiro has been an advocate for a process – one designed to provide redress for historic wrongs, while playing an important role in achieving healing and reconciliation. Mr. Shapiro has written hundreds of decisions in the IAP. As Chief Adjudicator, he was the "court of last resort" within the IAP, which sets out two levels of review of decisions by other adjudicators and one level of appeal regarding adjudicator decisions regarding the appropriate amount of legal fees to be paid to claimant counsel. For more information summarizing the work of the IAP, see its final report:

http://www.iap-pei.ca/media/information/publication/pdf/FinalReport/IAP-FR-S-2021-03-11-e

Education

- 1994: Completed Mediation training with Daniel Hamoline
- 1978: Juris Doctor, College of Law, University of Saskatchewan
- 1973-1975: York University, Toronto, Undergraduate work, Social and Political Thought

- 1978 - continuing - serving as guest lecturer at and attending numerous continuing education, litigation, arbitration and mediation courses

Select Memberships & Affiliations

- Chartered Arbitrator with the ADR Institute of Canada since 2003
- Trained mediator since 1994
- Registered member of the Law Society of Saskatchewan from May 1979 - Aug 2023 (presently inactive)
- Registered as a member of the Law Society of Alberta from 1987-2003
- Awarded King's Counsel (Saskatchewan) designation in 1996
- Long-term member of ADR Institutes of Canada and Saskatchewan
- Long-term member of Conflict Resolution Saskatchewan
- Long-term member of Foundation for Administrative Justice
- Instructor, National Introductory Arbitration Course, ADR Institutes of Canada/Saskatchewan, 2020 to date
- Instructor, Foundation of Administrative Justice, 2021 to date

SCHEDULE "N"

PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN: METHODOLOGY AND ANALYSIS

Electronically issued / Délivré par voie électronique : 21-Mar-2025
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Court File No. CV-19-616779-00CL

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 **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

PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN: METHODOLOGY AND ANALYSIS

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EXECUTIVE SUMMARY

The global settlement of the Tobacco Claims in Canada settles all claims and potential claims against the Applicant Canadian Tobacco Companies ("**Applicants**") and their parent and affiliated companies in respect of: (i) the development, manufacture, importation, production, marketing, advertising, distribution, purchase or sale of Tobacco Products; (ii) the historical or ongoing use of or exposure to Tobacco Products; and/or (iii) any representation in respect of Tobacco Products.

The global settlement includes compensation for Pan-Canadian Claimants, or PCCs, suffering from certain Tobacco-related Diseases who meet prescribed criteria, as well as funding for research focused on improving outcomes in Tobacco-related Diseases. The Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") is an integral part of the global settlement. A fundamental principle underlying the PCC Compensation Plan is that PCCs across Canada will be subject to the same system for determining compensation. It provides for the payment of compensation to eligible individuals in every Province and Territory who have been diagnosed with a primary lung cancer ("**lung cancer**"), squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx ("**throat cancer**"), or Emphysema/COPD (GOLD Grade III or IV) attributable to smoking the Applicants' cigarettes, and are not covered by the judgment rendered against the Applicants in the Quebec Class Action by smokers.[1] The PCC Compensation Plan is designed to achieve parity among the PCCs in all of the Provinces and Territories and, where appropriate, parity or consistency with the Quebec Class Action class members.

[1] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382; affirmed *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al*, 2019 QCCA 358.

The second Pan-Canadian component of the global settlement is a cy-près distribution (the "**Cy-près Fund**") which will be administered by a public charitable foundation ("**Foundation**") to be established as part of the implementation of the global settlement. The Foundation shall be independent and free from any influence or interference by any of the Claimants, Tobacco Companies, Tobacco Company Groups, or any potential or actual beneficiary of the Foundation. There is a rational connection between the varying circumstances of the diverse group of PCCs and *Létourneau* Class Members[2] and the Foundation's purpose which is to fund research focused on improving outcomes in Tobacco-related Diseases. The Terms of Reference of the Foundation are set out in Article 9, Section 9.4 of the CCAA Plan of each Tobacco Company.

The direct benefits provided by the PCC Compensation Plan and the indirect benefits provided by the Cy-près Fund cover individuals who have claims and potential claims that are unascertained and unquantifiable, as well as individuals whose claims were not advanced beyond the filing of a statement of claim. The Court appointed The Law Practice of Wagner & Associates, Inc. as the PCC Representative Counsel to represent the interests of all PCCs in the Applicants' proceedings under the *Companies' Creditors Arrangement Act* ("**CCAA**") and the Court-supervised mediation. The PCC Representative Counsel's mandate included "… participating in and negotiating on behalf of the [PCCs] in the Mediation",[3] and "… working with the Court-Appointed Mediator and the Tobacco Monitors to develop a process for the identification of valid and provable claims of [PCCs] and as appropriate, addressing such claims in the Mediation or the CCAA Proceedings".[4]

[2] See Section H of the document entitled "The Cy-près Fund: Methodology and Analysis" which explains that the Cy-près Fund also provides consideration for the settlement of the *Létourneau* Judgment.
[3] Order of Justice McEwen dated December 9, 2019 at para. 5(a).
[4] Order of Justice McEwen dated December 9, 2019 at para. 5(b).

With the facilitation of the Court-appointed Mediator, the Honourable Warren K. Winkler, K.C. ("**Justice Winkler**") and the Monitors, the PCC Representative Counsel, Quebec Class Counsel, and counsel for the Provinces and Territories worked together over a period of several years to develop the terms of the comprehensive plan pursuant to which the Applicants will provide consideration in the global settlement in the form of the PCC Compensation Plan and the Cy-près Fund for the full and final settlement and release of the PCCs' claims and potential claims. This document presents to the Court the terms of the settlement of the PCCs' claims and potential claims which are fair, reasonable and in the best interests of the PCCs as a whole. The "class as a whole" encompasses both the group of PCCs who will receive direct compensation from the PCC Compensation Plan and all persons who will benefit from the Cy-près Fund. The proposed settlement will balance the diverse interests and circumstances of the PCCs across all Canadian jurisdictions and will advance the administration of justice.

The PCC Compensation Plan was developed, in part, based upon:

(i) the analysis of the underlying factual circumstances and demographics of the PCCs;

(ii) the factual findings and legal analysis of the Superior Court of Quebec and the Court of Appeal for Quebec in the Quebec Class Action;

(iii) the applicable legislation and case law in the Provinces and Territories, including analyses examining the application of limitation periods and principles of causation to the claims and circumstances of the PCCs;

(iv) the epidemiological analysis by Dr. Prabhat Jha that identified the compensable Tobacco-related Diseases and quantified the PCCs who may qualify to receive direct compensation under the PCC Compensation Plan; and

(v) consultation with Daniel Shapiro, K.C. who, pursuant to an Order dated September 15, 2020, the Honourable Justice McEwen appointed as the Consultant to Justice Winkler. Mr. Shapiro has extensive expertise in the administration of class action settlements gained through his work on some of Canada's most complex cases, including serving as an arbitrator/referee of disputes involving the Hepatitis C Class Actions Settlement and the Chief Adjudicator of the Independent Assessment Process, Indian Residential Schools Adjudication Secretariat.

A. PCC Compensation Plan

The PCC Compensation Plan will provide direct compensation in the form of monetary payments to individuals who fulfill the following criteria ("**PCC Eligibility Criteria**"):

(a) on the date that a claimant submits their claim to the PCC Compensation Plan:

(i) if the claimant is alive, they must reside in a Province or Territory in Canada, or

(ii) if the claimant is deceased, they must have resided in a Province or Territory in Canada on the date of their death;

(b) the claimant was alive on March 8, 2019;

(c) between January 1, 1950 and November 20, 1998 ("**Breach Period**"), the claimant smoked a minimum of twelve pack-years of cigarettes sold by the Applicants ("**Critical Tobacco Dose**");

(d) between March 8, 2015 and March 8, 2019 inclusive of those dates ("**PCC Claims Period**"), the claimant was diagnosed with:

(i) lung cancer,

(ii) throat cancer, or

(iii) Emphysema/COPD (GOLD Grade III or IV) (collectively, the "**PCC Compensable Diseases**"); and

(e) on the date of the diagnosis with a PCC Compensable Disease the claimant resided in a Province or Territory in Canada.

During extensive discussions in the mediation, the development of the PCC Eligibility Criteria was informed and guided by consideration of principled rationale including:

(a) the PCC Compensation Plan is intended to provide compensation to residents of Canada who have claims or potential claims against the Applicants and their parent and affiliated companies;

(b) the Breach Period and Critical Tobacco Dose are the same as those approved by the Quebec Courts in the Quebec Class Action;

(c) the PCC Claims Period was informed by an analysis of the limitations law applicable in each Province and Territory as well as relevant historical background and the desire to

achieve parity among the PCCs residing in all the Provinces and Territories by choosing a uniform four year limitation period for all jurisdictions; and

(d) the PCC Compensable Diseases are the same as those approved by the Quebec Courts in the Quebec Class Action with the diagnoses of Emphysema and COPD (GOLD Grade III or IV) being treated as sufficiently equivalent.

In the Quebec Class Action, the Quebec Courts awarded the following moral damages to qualified class members who meet all of the class criteria: $100,000 if diagnosed with lung cancer or throat cancer; and $30,000 if diagnosed with Emphysema. The compensation payable to eligible PCCs for each PCC Compensable Disease was determined by an analysis which concluded that it is appropriate to apply a 40% discount to the quanta of damages payable to qualified class members in the Quebec Class Action. The difference in individual compensation between the Quebec Class Action and the PCC Compensation Plan recognizes the applicable law and distinct legal status of the Quebec judgments, as well as the duration of their proceedings, accrued interest and legal fees. Outside of Quebec, the potential claims of PCCs, including claims that were not advanced beyond the filing of a statement of claim, are unascertained and unquantifiable, have not been adjudicated and may be statute-barred. The PCCs' claims are being addressed in the CCAA proceedings in order to achieve a comprehensive global settlement of all claims and potential claims against the Applicants in Canada.

To achieve parity with the Quebec Class Action class members in regard to contributory negligence, the findings of the Quebec Courts were applied to conclude that the quantum of compensation (see Table below) available to a PCC who meets all of the PCC Eligibility Criteria will depend upon the date on which that individual started smoking the Applicants' cigarettes:

(a) a PCC who started to smoke *before* January 1, 1976 will be entitled to receive 100% of the compensation available under the PCC Compensation Plan; and

(b) a PCC who started smoking *on or after* January 1, 1976 will be designated as being 20% contributorily negligent and entitled to receive 80% of the compensation available under the PCC Compensation Plan.

PCC Compensation Plan		
Column 1 **PCC Compensable Disease**	**Individual Payment** (or such lesser amount as may be determined by the PCC Claims Administrator to be available for the subclass of claimants; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Column 2 **Compensation for PCCs who started to smoke before January 1, 1976** **(60% of damages awarded to Quebec Class Action Plaintiffs)**	**Column 3** **Compensation for PCCs who started smoking on or after January 1, 1976** **(80% of Column 2)**
Lung cancer	$60,000	$48,000
Throat cancer	$60,000	$48,000
Emphysema/COPD (GOLD Grade III or IV)	$18,000	$14,400

The estimated number of Canadians in each Province and Territory who were alive as of March 8, 2019 and were diagnosed with one of the PCC Compensable Diseases during the PCC Claims Period was determined based on epidemiological evidence provided by Dr. Jha. The estimated

number of PCCs was used together with the estimated take-up rate[5] to calculate that **$2,520,544,055** is required to fund the PCC Compensation Plan.

Legal principles and practical considerations necessitate the limiting of estate claims to the estates of those individuals who were diagnosed with a PCC Compensable Disease during the PCC Claims Period, were alive on March 8, 2019, and resided in one of the Provinces or Territories at the time of their death which occurred on or after March 8, 2019, such that they qualified to receive direct compensation under the PCC Compensation Plan. To the extent possible, parity is achieved with the Quebec Class Action class members whose heirs are entitled to be paid in accordance with the terms of the judgments. Claims by estates of individuals who died prior to March 8, 2019 are excluded from the PCC Compensation Plan. The estate of an individual who died on or after March 8, 2019 would qualify to receive direct compensation under the PCC Compensation Plan.

The non-uniformity of the legislation governing claims by Surviving Family Members creates a disparity across the thirteen Canadian jurisdictions in regard to the scope of the family members who may be entitled to claim damages for loss of guidance, care and companionship in respect of individuals diagnosed with a PCC Compensable Disease who fulfilled all of the PCC Eligibility Criteria. It would be impractical to attempt to administer a plan that includes compensation for the very high number of potential Surviving Family Members, particularly since conventional awards for loss of guidance, care and companionship are widely variable across the country. Therefore, in order to achieve parity among the PCCs in all Provinces and Territories, the PCC Compensation Plan excludes all claims by Surviving Family Members. Parity is achieved with

[5] "Take-up rate" is a term used in class actions to refer to the percentage of claimants who submit claims and receive compensation out of the estimated total number of potentially eligible persons. As discussed in the separate document entitled "The Cy-près: Methodology and Analysis", the nature and scope of the PCCs' claims are strongly analogous to claims that could be advanced in a multi-jurisdictional class action; therefore, it was appropriate to utilize the concept of a take-up rate in the analysis followed to cost the PCC Compensation Plan.

the Quebec Class Action class members whose Surviving Family Members similarly are not entitled to receive any damages under the judgments.

Pursuant to section 19(1)(a)(i) of the CCAA, only claims relating to debts or liabilities, present or future, to which the Applicants were subject on March 8, 2019, may be dealt with by a compromise or arrangement of the Applicants. A foundational principle underlying the PCC Compensation Plan is that the Tobacco-related Wrongs committed by the Tobacco Companies and Tobacco Company Groups which gave rise to the claims and potential claims of individuals in Canada were known as at March 8, 2019. Therefore, the PCCs' claims and potential claims constitute claims relating to debts or liabilities to which the Applicants were subject on March 8, 2019. It follows that future claims relating to Tobacco-related Wrongs[6] committed by the Tobacco Companies and their parent and affiliated companies up to March 8, 2019 will be fully and finally released in the global settlement.

B. The Cy-près Fund

The Cy-près Fund is intended to provide consideration for the full and final settlement and release of all claims and potential claims of PCCs who are not receiving direct compensation payments from the PCC Compensation Plan but will be indirectly benefited by falling within the scope of the Foundation. This broad group of claimants includes the following persons and any affected family members or estates:

[6] The term "tobacco-related wrong" is the defined term that is used in the Provincial tobacco damages and health care costs recovery legislation. For example, in section 1(1) of the Ontario *Tobacco Damages and Health Care Costs Recovery Act, 2009*, S.O. 2009. C. 13, a "tobacco-related wrong" means "(a) a tort committed in Ontario by a manufacturer which causes or contributes to tobacco related disease; or (b) in an action under subsection 2(1), a breach of a common law, equitable or statutory duty or obligation owed by a manufacturer to persons in Ontario who have been exposed or might become exposed to a tobacco product".

(a) Smokers suffering from lung or throat cancer or Emphysema/COPD Gold Grade III or IV who are outside the claims period or who smoked less than the requisite twelve pack years or, in the case of Emphysema/COPD, were not classified as Gold Grade III or IV or the equivalent;

(b) Smokers who have tobacco-related harms other than lung or throat cancer and Emphysema/COPD Gold Grade III or IV or the equivalent; and

(c) Persons who smoke or have smoked tobacco products who have not yet or may never contract a tobacco-related harm .

Such PCCs do not have a legal entitlement in the form of a judgment, membership in a class in a certified class action, or an individual claim that would likely be successful on a balance of probabilities, or any other practicable means to recover direct compensation for Tobacco-related Diseases caused by smoking the Applicants' cigarettes. The Cy-près Fund will provide indirect benefits to the PCCs that are rationally connected to Tobacco-related Diseases and the varying circumstances of the diverse group of PCCs and *Létourneau* Class Members[7] covered by the Cy-près Fund. The establishment of the Cy-près Fund will be consistent with the legislation and case law developed in Canada to make provision for indirect prospective benefits to a class of persons for whom direct compensation is impracticable, and who would not otherwise receive monetary relief as a result of a class proceeding.

[7] See Section H of the document entitled "The Cy-près Fund: Methodology and Analysis" which explains that the Cy-près Fund also provides consideration for the settlement of the *Létourneau* Judgment.

Pursuant to Article 16, Section 16.1 and 16.2 of the CCAA Plan, the sum of **$1.0 billion** shall be allocated from the Global Settlement Amount to the Cy-près Fund which shall be administered by the Cy-près Foundation.

This document sets out the full particulars of and provides the detailed rationale for each of the parameters of the PCC Compensation Plan which are fair, reasonable and in the best interests of the PCCs as a whole.

PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN: METHODOLOGY AND ANALYSIS

I. OVERVIEW

1. In this document, unless otherwise defined herein, all capitalized terms shall have the meanings specified in the Glossary attached as **Appendix "A"** and in the CCAA Plans.

2. The Applicants desire to enter into a global settlement of all claims and potential claims against them in Canada which will include the settlement and release of the claims and potential claims of the Pan-Canadian Claimants ("**PCCs**") who are defined to be all individuals resident in the Provinces and Territories, excluding the Quebec Class Action Plaintiffs ("**QCAPs**")[8], who have either advanced or may be entitled to advance a claim or cause of action against one or more of the Tobacco Companies and/or Tobacco Company Groups in respect of: (i) the development, manufacture, importation, production, marketing, advertising, distribution, purchase or sale of Tobacco Products; (ii) the historical or ongoing use of or exposure to Tobacco Products; and/or (iii) any representation in respect of Tobacco Products.

A. MANDATE OF REPRESENTATIVE COUNSEL FOR PCCs

3. By an Order dated December 9, 2019, the Honourable Justice McEwen appointed The Law Practice of Wagner & Associates, Inc. as the PCC Representative Counsel to represent the interests of all PCCs[9] in the Applicants' proceedings under the CCAA and the Court-supervised mediation. The PCC Representative Counsel's mandate included "… participating in and negotiating on behalf of the [PCCs] in the Mediation",[10] and "… working with the Court-Appointed Mediator

[8] See Appendix "C": Certified Quebec Class Actions with Judgment.
[9] In the Order dated December 9, 2019, the PCCs are referred to as the "TRW Claimants".
[10] Order of Justice McEwen dated December 9, 2019 at para. 5(a).

and the Tobacco Monitors to develop a process for the identification of valid and provable claims of [the PCCs] and as appropriate, addressing such claims in the Mediation or the CCAA Proceedings".[11]

4. Over several years, with the facilitation of the Court-appointed Mediator, the Honourable Warren K. Winkler, K.C. ("**Justice Winkler**") and the Monitors, the PCC Representative Counsel, Quebec Class Counsel, and counsel for the Provinces and Territories engaged in the intensive Court-supervised mediation process to work through the myriad of challenging issues that needed to be addressed to develop a principled and pragmatic plan that will achieve the goal of providing fair consideration in the form of the PCC Compensation Plan and the Cy-près Fund for the full and final settlement and release of the PCCs' claims and potential claims.

B. TEST FOR COURT'S APPROVAL OF PCC COMPENSATION PLAN AND THE CY-PRÈS FUND

5. The PCC Compensation Plan and the Cy-près Fund are unique in their scope and magnitude, and are based on sound legal principles and empirical evidence. In *Western Canadian Shopping Centres Inc.* v. *Dutton* ("***Dutton***"), the Supreme Court of Canada held that courts may apply established legal principles to analogous situations in order to achieve a just resolution.[12] *Dutton* involved an investors' class action commenced in Alberta before that Province enacted its *Class Proceedings Act*.[13] The Supreme Court of Canada looked to the comprehensive class action legislation in British Columbia, Ontario and Quebec and cases decided thereunder to inform its decision regarding whether the Alberta class action should be permitted to proceed. In endorsing

[11] Order of Justice McEwen dated December 9, 2019 at para. 5(b).
[12] *Western Canadian Shopping Centres Inc.* v. *Dutton*, 2001 SCC 46 at para. 34; see also paras. 35-37 and 43.
[13] *Class Proceedings Act*, SA 2003, c. C-16.5.

this approach, McLachlin, C.J. held that, in the absence of comprehensive legislation, "the courts must fill the void under their inherent power to settle the rules of practice and procedure as to disputes before them".[14] Following the approach in *Dutton*, and given that the PCCs in the CCAA Proceedings are analogous to a class within a class proceeding, it is appropriate to apply the test for Court approval of a proposed settlement of a class proceeding to the determination of whether this Court should approve the PCC Compensation Plan and the Cy-près Fund as part of the global settlement of the Tobacco Claims in Canada.

6. As stated by Justice Winkler in *Parsons* v. *Canadian Red Cross Society*, the test for approval of a class action settlement is whether the settlement is fair, reasonable and in the best interests of the class as a whole, not whether it meets the demands of a particular member. The exercise of settlement approval does not lead the court to a dissection of the settlement with an eye to perfection in every aspect. Rather, the settlement must fall within a zone or range of reasonableness.[15] Justice Winkler explained that the range of reasonableness is a flexible standard as follows:

> The court must remain flexible when presented with settlement proposals for approval. However, the reasonableness of any settlement depends on the factual matrix of the proceeding. Hence, the "range of reasonableness" is not a static valuation with an arbitrary application to every class proceeding, but rather it is an objective standard which allows for variation depending upon the subject matter of the litigation and the nature of the damages for which the settlement is to provide compensation.[16]

7. In *Robertson* v. *ProQuest Information and Learning Company*, Justice Pepall noted that "although the CCAA and class proceeding tests for approval are not identical, a certain symmetry

[14] *Western Canadian Shopping Centres Inc.* v. *Dutton*, 2001 SCC 46 at para. 34; see also paras. 35-37 and 43.
[15] *Parsons* v. *Canadian Red Cross Society*, [1999] O.J. No. 3572 (S.C.J.) at para. 69.
[16] *Parsons* v. *Canadian Red Cross Society*, [1999] O.J. No. 3572 (S.C.J.) at para. 70.

exists between the two".[17] To obtain approval of a settlement under the CCAA, the debtor company must establish that: the transaction is fair and reasonable; the transaction will be beneficial to the debtor company and its stakeholders generally; and the settlement is consistent with the purpose and spirit of the CCAA.[18] To approve the settlement of a class proceeding, the Court must find that in all of the circumstances the settlement is fair, reasonable and in the best interests of those affected by it. In making this determination, the Court should consider, amongst other things:

(a) the likelihood of recovery or success at trial;

(b) the recommendation and experience of class counsel; and

(c) the terms of the settlement.[19]

8. In the global settlement, the Tobacco Companies will provide the consideration for the settlement and release of the claims and potential claims of all PCCs. As illustrated in the chart in **Appendix "B"**, the consideration will have two components:

(a) The Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") which will provide direct compensation in the form of monetary payments made to individuals who fulfill all the PCC Eligibility Criteria; and

(b) A cy-près distribution (the "**Cy-près Fund**") which will provide the consideration for the full and final settlement and release of all claims and potential claims of PCCs who do not qualify to receive compensation payments from the PCC Compensation Plan. The

[17] *Robertson* v. *ProQuest Information and Learning Company*, 2011 ONSC 1647 at para. 24.
[18] *Robertson* v. *ProQuest Information and Learning Company*, 2011 ONSC 1647 at para. 22.
[19] *Robertson* v. *ProQuest Information and Learning Company*, 2011 ONSC 1647 at para. 24.

consideration provided by the Cy-près Fund will take the form of funding to establish a public charitable foundation ("**Foundation**") which will provide indirect benefits to the PCCs that are rationally connected to Tobacco-related Diseases and the varying circumstances of the diverse group of PCCs and *Létourneau* Class Members covered by the Cy-près Fund.

9. This document presents to the Court the terms of the settlement of the PCCs' claims and potential claims which this Court will be requested to approve, as part of the Court-Appointed Mediator's and Monitors' CCAA Plans which effect the global settlement of the Tobacco Claims in Canada, on the basis that the settlement of the PCCs' claims and potential claims is fair, reasonable and in the best interests of the PCCs as a whole. In the present context, the "class as a whole" encompasses both the group of PCCs who will receive direct compensation from the PCC Compensation Plan and all persons who will benefit from the Cy-près Fund. The PCC Compensation Plan and the Cy-près Fund are critically important to the global settlement of the Tobacco Claims because, together, they identify those persons who will be bound by the settlement of the PCC Claims in accordance with the terms of the CCAA Plan.

10. The approach in *Dutton* informs the Court's identification of the persons who have a potential claim as PCCs by the application of the PCC Eligibility Criteria which are analogous to the class definition in a class action. In class actions, the class must be defined by reference to objective criteria such that a person can be identified to be a class member without reference to the merits of the action.[20] In *Bywater* v. *Toronto Transit Commission* ("***Bywater***"), Justice Winkler held that the class definition has the following three purposes: "… (a) it identifies those persons

[20] *Bywater* v. *Toronto Transit Commission*, [1998] O.J. No. 4913, 27 C.P.C. (4th) 172 at para. 11; Warren K. Winkler et al., *The Law of Class Actions in Canada* (Toronto: Canada Law Book, 2014) at 96-98.

who have a potential claim for relief against the defendant; (b) it defines the parameters of the lawsuit so as to identify those persons who are bound by its result; and lastly, (c) it describes who is entitled to notice pursuant to the Act".[21] Citing *Bywater*, in *Dutton* the Supreme Court of Canada emphasized that the "Class definition is critical because it identifies the individuals entitled to notice, entitled to relief (if relief is awarded), and bound by the judgment".[22] The Supreme Court of Canada also affirmed its agreement with this principle in *Sun-Rype Products Ltd.* v. *Archer Daniels Midland Company*.[23] In *Hollick* v. *Toronto (City)*,[24] the Ontario Court of Appeal endorsed the dictum articulated in *Bywater*.

11. The proposed settlement of the PCCs' claims and potential claims through the PCC Compensation Plan and the Cy-près Fund will balance the diverse interests and circumstances of the PCCs across all Canadian jurisdictions and will advance the administration of justice. Furthermore, the proposed settlement will:

(a) Afford litigation efficiency and serve judicial economy by enabling the Court to deal efficiently with the very large number of claims and potential claims of PCCs arising from the Tobacco Companies' Tobacco-related Wrongs, and freeing judicial resources that can be directed at resolving other conflicts;[25]

(b) Allow PCCs to have access to justice through a fair, efficient and cost-effective claims process. For the PCCs, apart from pursuing individual actions which would be less

[21] *Bywater* v. *Toronto Transit Commission*, [1998] O.J. No. 4913, 27 C.P.C. (4th) 172 at para. 10; see also Warren K. Winkler et al., *The Law of Class Actions in Canada* (Toronto: Canada Law Book, 2014) at 89-90.
[22] *Western Canadian Shopping Centres Inc.* v. *Dutton*, 2001 SCC 46 at para. 38.
[23] *Sun-Rype Products Ltd.* v. *Archer Daniels Midland Company*, 2013 SCC 58 at para. 57.
[24] *Hollick* v. *Toronto (City)* (1999), 46 O.R. (3d) 257 at para. 11 (C.A.).
[25] *Western Canadian Shopping Centres Inc.* v. *Dutton*, 2001 SCC 46 at para. 27; *Ford* v. *F. Hoffmann-La Roche Ltd.* (2005), 74 O.R. (3d) 758 (S.C.J.) at para. 38.

practical, less efficient and too costly to prosecute, there is no feasible alternative avenue for redress than submitting a claim to the PCC Compensation Plan, or receiving indirect benefits that are rationally connected to Tobacco-related Diseases and the varying circumstances of the diverse group of PCCs covered by the Cy-près Fund;[26] and

(c) Promote behaviour modification on the part of the Tobacco Companies and their respective Tobacco Company Groups by ensuring that they do not ignore their obligations to the public.[27]

(i) Paramountcy of Jurisdiction of CCAA Court to approve PCC Compensation Plan and Cy-près Fund and Settlement of Class Actions

12. The authorities discussed below establish that the CCAA Court has paramount jurisdiction in the Applicants' CCAA proceedings to approve the terms of the PCC Compensation Plan and the Cy-près Fund which are integral components of the global settlement and the Applicants' CCAA Plans. As noted by Chief Justice Morawetz in *Labourers' Pension Fund of Central and Eastern Canada* v. *Sino-Forest Corporation* ("***Sino-Forest***"):

> The CCAA is a "flexible statute", and the court has "jurisdiction to approve major transactions, including settlement agreements, during the stay period defined in the Initial Order". The CCAA affords courts broad jurisdiction to make orders and "fill in the gaps in legislation so as to give effects to the objects of the CCAA". [*Re Nortel Networks Corp*., 2010 ONSC 1708, paras. 66-70 ("*Re Nortel"*); *Re Canadian Red Cross Society* (1998), 5 C.B.R. (4th) 299, 72 O.T.C. 99, para. 43 (Ont. C.J.)][28]

[26] *Western Canadian Shopping Centres Inc.* v. *Dutton*, 2001 SCC 46 at para. 28; *Ford* v. *F. Hoffmann-La Roche Ltd*. (2005), 74 O.R. (3d) 758 (S.C.J.) at paras. 38, 40, 41 and 145.
[27] *Western Canadian Shopping Centres Inc.* v. *Dutton*, 2001 SCC 46 at para. 29; *Pearson* v. *Inco Ltd.* (2005), 78 O.R. (3d) 641 at paras. 87-88 (C.A.).
[28] *Labourers' Pension Fund of Central and Eastern Canada* v. *Sino-Forest Corporation*, 2013 ONSC 1078 at para. 44; leave to appeal denied 2013 ONCA 456; application for leave to appeal to SCC denied [2013] S.C.C.A. No. 395.

13. In *Sino-Forest*, Chief Justice Morawetz also cited the following confirmation of the paramountcy of the jurisdiction of the CCAA Court that was articulated by the Supreme Court of Canada in *Century Services Inc.* v. *Canada (Attorney General)* ("***Century Services***"):

> CCAA decisions are often based on discretionary grants of jurisdiction. The incremental exercise of judicial discretion in commercial courts under conditions one practitioner aptly described as "the hothouse of real time litigation" has been the primary method by which the CCAA has been adapted and has evolved to meet contemporary business and social needs … When large companies encounter difficulty, reorganizations become increasingly complex. CCAA courts have been called upon to innovate accordingly in exercising their jurisdiction beyond merely staying proceedings against the Debtor to allow breathing room for reorganization. They have been asked to sanction measures for which there is no explicit authority in the CCAA.[29]

14. In *Century Services*, the Supreme Court of Canada noted that "Judicial innovation during CCAA proceedings has not been without controversy",[30] and then articulated the following explanation of the sources of the court's authority during CCAA proceedings:

> The first question concerns the boundary between a court's statutory authority under the *CCAA* and a court's residual authority under its inherent and equitable jurisdiction when supervising a reorganization. In authorizing measures during *CCAA* proceedings, courts have on occasion purported to rely upon their equitable jurisdiction to advance the purposes of the Act or their inherent jurisdiction to fill gaps in the statute. Recent appellate decisions have counselled against purporting to rely on inherent jurisdiction, holding that the better view is that courts are in most cases simply construing the authority supplied by the *CCAA* itself … .
>
> In this regard, though not strictly applicable to the case at bar, I note that Parliament has in recent amendments changed the wording contained in s. 11(1), making explicit the discretionary authority of the court under the *CCAA*. Thus, in s. 11 of the *CCAA* as currently enacted, a court may, "subject to the restrictions set out in this Act, ... make any order that it considers appropriate in the circumstances" (S.C.

[29] *Century Services Inc.* v. *Canada (Attorney General)*, 2010 SCC 60 at paras. 58 and 61, cited in *Labourers' Pension Fund of Central and Eastern Canada* v. *Sino-Forest Corporation*, 2013 ONSC 1078 at para. 4545; leave to appeal denied 2013 ONCA 456; application for leave to appeal to SCC denied [2013] S.C.C.A. No. 395.
[30] *Century Services Inc.* v. *Canada (Attorney General)*, 2010 SCC 60 at para. 63.

> 2005, c. 47, s. 128). Parliament appears to have endorsed the broad reading of *CCAA* authority developed by the jurisprudence.
>
> … Appropriateness under the *CCAA* is assessed by inquiring whether the order sought advances the policy objectives underlying the *CCAA*. The question is whether the order will usefully further efforts to achieve the remedial purpose of the *CCAA* -- avoiding the social and economic losses resulting from liquidation of an insolvent company. I would add that appropriateness extends not only to the purpose of the order, but also to the means it employs. Courts should be mindful that chances for successful reorganizations are enhanced where participants achieve common ground and all stakeholders are treated as advantageously and fairly as the circumstances permit.[31]

15. The PCC Eligibility Criteria and the proposed plan for the administration of the distribution of Individual Payments to Eligible Claimants under the PCC Compensation Plan are analogous to a class definition and claims process typically employed in a class action settlement. The Cy-près Fund is analogous to a cy-près distribution of an undistributed amount of an award or settlement amount in a class action. In *Sino-Forest*, Chief Justice Morawetz confirmed that the CCAA Court has jurisdiction to approve the settlement of class actions by holding:

> I do not accept that the class action settlement should be approved solely under the [*Class Proceedings Act*]. The reality facing the parties is that [Sino-Forest Corporation] is insolvent; it is under CCAA protection, and stakeholder claims are to be considered in the context of the CCAA regime.[32]

[31] *Century Services Inc.* v. *Canada (Attorney General)*, 2010 SCC 60 at paras. 64, 68 and 70.
[32] *Labourers' Pension Fund of Central and Eastern Canada* v. *Sino-Forest Corporation*, 2013 ONSC 1078 at para. 72; leave to appeal denied 2013 ONCA 456; application for leave to appeal to SCC denied [2013] S.C.C.A. No. 395.

II. PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

C. RATIONALE FOR INCLUSION OF PCC COMPENSATION PLAN IN GLOBAL SETTLEMENT

16. When JTIM filed for protection from its creditors under the CCAA on March 8, 2019, litigation had already been commenced in Canada against the Tobacco Companies and the Tobacco Company Groups by or on behalf of individuals in Canada in the following three broad claimant groups:

(a) the Quebec Class Action Plaintiffs who have a judgment against the Tobacco Companies and fall within either:

(i) the certified class definition in the *Blais* Class Action which includes Quebec residents who, prior to 1998, had smoked a minimum of 87,600 cigarettes and were, prior to 2012, diagnosed with lung cancer, throat cancer, or Emphysema[33], or

(ii) the certified class definition in the *Létourneau* Class Action which includes Quebec residents who, as of 1998, were addicted to nicotine from 1994 onward and continued to be daily smokers of the Applicants' cigarettes as of 2005[34] (particulars of the *Blais* Class Action and the *Létourneau* Class Action are provided in **Appendix "C"** and in Section F at paragraphs 42 to 79 below);

(b) the *Knight* Class Action Plaintiffs in British Columbia who fall within the certified class definition, which includes persons who purchased ITCAN's light or mild cigarettes in British Columbia for personal, family or household use between May 9, 1997 and July 31,

[33] *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358 at para. 1282.
[34] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at para. 1233.

2007, but do not have a judgment against the Tobacco Companies (particulars of the *Knight* Class Action are provided in **Appendix "D"**); and

(c) claimants who fall within the uncertified proposed class definitions in seven actions commenced under class proceedings legislation in British Columbia, Alberta, Saskatchewan, Manitoba, Ontario and Nova Scotia and do not have a judgment against the Tobacco Companies (particulars of these actions are provided in **Appendix "E"**). No steps had been taken in well over a decade to advance any of these actions past the point of issuing the statement of claim.

17. **Appendix "F"** sets out the particulars of two dismissed actions commenced under class proceedings legislation in Ontario and Newfoundland and Labrador. **Appendix "F"** also identifies the jurisdictions with no class actions.

18. As at March 8, 2019, the scope of the claims pleaded in the actions pending against the Applicants and the Tobacco Company Groups did not cover all claims or potential claims which could be advanced against these entities by individuals resident in Canada. There were individuals resident in all Provinces and Territories who may have had claims or potential claims against the Applicants and the Tobacco Company Groups which were not included in the three broad claimant groups described above and were unascertained and unquantifiable. Significantly, this group of individuals was unrepresented by counsel and may have been unaware of the existence of the CCAA proceedings and that their rights may be affected and their claims may be compromised in the Applicants' CCAA Plans.

19. Based on the current state of the law in Canada few, if any, of the PCCs' claims or potential claims in the actions pending against the Applicants and the Tobacco Company Groups are likely

to result in judgments awarding damages to the PCCs if the matters were to be pursued to trial on an individual or a collective basis. There are specific statutory and jurisprudential advantages that were available to the QCAPs which facilitated them obtaining their judgment against the Applicants. Specifically, the QCAPs relied upon section 15 of the *Tobacco-related Damages and Health Care Costs Recovery Act*[35] ("**TRDA**") which permitted them to prove causation on the sole basis of statistical or epidemiological information. The tobacco damages and health care costs recovery ("**HCCR**") statutes enacted in the other Provinces do not contain the same provision; therefore, it is likely that proof of causation would not be successfully established on the sole basis of statistical or epidemiological information in class proceedings in the common law jurisdictions. In addition, Quebec civil law does not apply the "but for" test of causation which applies in common law Provinces. Rather, the Quebec Courts applied a more flexible "adequate causation" test to the QCAPs' case.

20. From a practical standpoint, it is not financially feasible to try the claims of PCCs individually or even collectively. To illustrate this point, at enormous expense, the *Blais* Class Action and the *Létourneau* Class Action took fourteen years to reach trial, and a further 251 hearing days extending over close to three years to complete the trial.

21. Furthermore, in the *Andrews* trilogy,[36] the Supreme Court of Canada set an upper limit of $100,000 for non-pecuniary losses resulting from a serious bodily injury. This limit applies in the common law provinces and Quebec alike.[37] In cases where this damages cap applies, it is adjusted to account for inflation during the time that has elapsed since the trilogy was decided in 1978.[38]

[35] *Tobacco-related Damages and Health Care Costs Recovery Act*, CQLR c R-2.2.0.0.1.
[36] *Andrews* v. *Grand & Toy Alberta Ltd.*, [1978] 2 S.C.R. 229; *Thornton* v. *School District No. 57 (Prince George)*, [1978] 2 S.C.R. 267; and *Arnold* v. *Teno*, [1978] 2 S.C.R. 287.
[37] *Cinar Corporation* v. *Robinson*, 2013 SCC 73 at paras. 95-96.
[38] *Lindal* v. *Lindal*, [1981] 2 S.C.R. 629.

The cap on non-pecuniary damages in personal injury cases in Canada means that the costs to pursue an individual claim to trial would be manyfold in excess of any damages awarded.

22. Notwithstanding the foregoing legal barriers, practical impediments and other challenges that would be faced by the PCCs if they sought to pursue their claims and potential claims, the Applicants and the Tobacco Company Groups desire a release of all PCC claims because they would incur continuing litigation expenses, and would remain exposed to the substantial risks discussed below for many years in Canada if the global settlement does not include the settlement and release of the PCCs' claims and potential claims.

23. First, the Applicants and Tobacco Company Groups face the risk that future individual trials or class actions by PCCs may be successful. This risk emanates from a number of factors, the foremost of which is the precedential value of the findings in the judgments rendered in the *Blais* Class Action and the *Létourneau* Class Action regarding the wrongful conduct of the Applicants that would likely assist some PCCs to prove their cases, notwithstanding the potential challenges in proving causation noted in paragraph 19 herein (proof of causation is discussed in more detail in Section O at paragraphs 196 to 217).

24. In addition, there is an evidentiary risk that fresh evidence regarding the conduct of the Applicants and/or the Tobacco Company Groups may come to light and/or expert evidence may be tendered by the PCCs which could be damaging to the Applicants' defence of the PCCs' claims.

25. There is also a jurisprudential risk that the Courts may make unanticipated decisions that negatively impact the defences of the Applicants and the Tobacco Company Groups and enable some PCCs to advance their cases. Even with the benefit of the judicial findings in the decisions of the Quebec Courts in *Blais* and *Létourneau*, the PCCs' claims raise *sui generis* issues in regard

to which it is uncertain how the Courts may decide. It is possible that the trial Courts in different jurisdictions may decide the cases differently. Such a circumstance arose when the British Columbia Supreme Court[39] and the British Columbia Court of Appeal[40] on the one hand, and the New Brunswick Court of Queen's Bench[41] on the other hand, reached opposite conclusions regarding whether each Province's HCCR statute prohibits the Provinces from disclosing their health care databases to the Applicants and the Tobacco Company Groups. As a result of the inconsistent Provincial Court rulings the Supreme Court of Canada was required to determine the issue.

26. A further risk is that defending numerous actions commenced under class proceedings statutes, as well as a possibly high number of individual claims and actions commenced in potentially all of the Provinces and Territories, would require the Applicants and Tobacco Company Groups to continue to incur high legal fees and disbursements and devote considerable human resources to manage the litigation and sequentially try cases by the PCCs across Canada, irrespective of the ultimate merits of the cases. The Applicants and the Tobacco Company Groups have been defending class actions in Canada since *Caputo* v. *Imperial Tobacco Ltd.*[42] ("***Caputo***") was commenced in 1995, and HCCR actions by the Provinces since British Columbia issued its statement of claim in 2001.

27. The Provinces, Territories and QCAPs recognized that they would need to compromise their respective positions and shift a portion of the global settlement to the PCCs to make provision for the settlement and release of the PCCs' claims.

[39] *HMTQ* v. *Philip Morris International, Inc*., 2015 BCSC 844 at para. 67.
[40] *HMTQ* v. *Philip Morris International, Inc*., 2017 BCCA 69 at paras. 34-35 and 38-40; reversed 2018 SCC 36.
[41] *New Brunswick* v. *Rothmans Inc.,* 2016 NBQB 106 at para. 61.
[42] *Caputo* v. *Imperial Tobacco Ltd.*, [2004] O.J. No. 299 (S.C.J.).

28. The first step by the parties to address this situation was the joint motion that the Applicants' Monitors brought for directions regarding the appointment of representative counsel for the PCCs. On December 9, 2019, the Honourable Justice McEwen granted an Order appointing The Law Practice of Wagner & Associates, Inc. as the PCC Representative Counsel to represent the interests of all PCCs in the Applicants' CCAA proceedings.

29. In order to achieve a global settlement that the Court will be requested to approve as part of the Applicants' CCAA Plans, it was necessary to formulate a comprehensive plan to provide consideration in the global settlement to all of the PCCs for the settlement and release of their claims and potential claims. There is no precedent for such a plan in Canadian legal history.

30. During the Court-supervised mediation process, the PCC Representative Counsel, Quebec Class Counsel and counsel for the Provinces and Territories collaborated to work through the multitude of challenging and *sui generis* issues that had to be addressed to develop a principled and pragmatic plan that will achieve the goal of providing fair consideration for the settlement and release of all PCCs' claims. This work included, *inter alia*:

(a) analyzing the underlying factual circumstances and demographics of the PCCs;

(b) identifying and researching foundational legal principles upon which to build the plan, including the preparation of an analysis of the limitations law in every Province and Territory, and an analysis of the principles of causation that are applicable to the claims and circumstances of the PCCs;

(c) analyzing and applying relevant factual and legal judicial findings from the 2015 trial and 2019 appellate judgments that the Quebec Courts rendered in favour of the QCAPs in the *Blais* Class Action and the *Létourneau* Class Action;[43]

(d) obtaining expert epidemiological evidence[44] from Dr. Jha that was used to (i) define which Tobacco-related Diseases will qualify for compensation under the PCC Compensation Plan, and (ii) quantify the estimated number of PCCs who may qualify to receive compensation under the PCC Compensation Plan; and

(e) consulting with Daniel Shapiro, K.C. who, pursuant to an Order dated September 15, 2020, the Honourable Justice McEwen appointed as the Consultant to Justice Winkler. Mr. Shapiro has extensive expertise in the administration of class action settlements gained through his work on some of Canada's most complex cases, including serving as an arbitrator/referee of disputes involving the Hepatitis C Class Actions Settlement and the Chief Adjudicator of the Independent Assessment Process, Indian Residential Schools Adjudication Secretariat.

31. The result of the claimants' collaborative engagement is the PCC Compensation Plan and the Cy-près Fund.

32. This document provides the particulars of and explains the rationale for the parameters of the PCC Compensation Plan, including:

(a) the criteria for a PCC to qualify for direct compensation;

[43] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382; and *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358.
[44] Report of Dr. Prabhat Jha dated March 24, 2021.

(b) the selection of the Tobacco-related Diseases that will be compensable;

(c) the legal parameters for the PCC Claims Period;

(d) whether future claims will be compensated;

(e) whether claims by estates of PCCs will be compensated;

(f) whether claims by Surviving Family Members of PCCs will be compensated;

(g) the amount and timing of payment of the portion of the Global Settlement Amount that will be allocated to fund the PCC Compensation Plan;

(h) the administration of the PCC Compensation Plan; and

(i) the distribution of any residual funds remaining after the administration of the PCC Compensation Plan is completed.

33. A separate document entitled "The Cy-près: Methodology and Analysis" explains the rationale for including a cy-près remedy in the global settlement and provides the particulars of and explains the rationale for the parameters of the Cy-près Fund, including:

(a) the claims and potential claims which will be settled for the consideration provided by the Cy-près Fund;

(b) the amount and timing of payment of the portion of the Global Settlement Amount that will be allocated to fund the Cy-près Fund; and

(c) the rational connection between the research focused on improving outcomes in Tobacco-related Diseases to be funded by the Foundation, and Tobacco-related Diseases and the

varying circumstances of the diverse group of PCCs and *Létourneau* Class Members covered by the Cy-près Fund.

D. CAUSES OF ACTION THAT COULD BE ADVANCED BY PCCs AGAINST TOBACCO COMPANIES

34. The first step in the development of the PCC Compensation Plan was to identify the potential causes of action that could be advanced by the PCCs against the Tobacco Companies and the Tobacco Company Groups. Understanding the causes of action was necessary to determine the scope of the PCCs' claims and potential claims that will need to be released in the global settlement.

35. The thesis underlying the PCCs' claims is that the Tobacco Companies have committed breaches of the common law, equitable and/or statutory duties or obligations that they owed to individuals in each Province and Territory who have been exposed to a Tobacco Product manufactured by them and offered for sale in each jurisdiction ("**Tobacco-related Wrongs**"). It is alleged in the HCCR claims advanced by the Provinces and Territories that, as a result of the Tobacco-related Wrongs, persons in each Province and Territory have suffered Tobacco-related Diseases.

36. The term "tobacco-related wrong" is a defined term that is used in the Provincial HCCR Legislation. For example, in section 1(1) of the Ontario *Tobacco Damages and Health Care Costs Recovery Act, 2009*, a "tobacco-related wrong" means:

(a) a tort committed in Ontario by a manufacturer which causes or contributes to tobacco related disease; or

(b) in an action under subsection 2(1), a breach of a common law, equitable or statutory duty or obligation owed by a manufacturer to persons in

> Ontario who have been exposed or might become exposed to a tobacco product.[45]

37. The PCCs potentially could base their claims on one or more causes of action including, without limitation:

(a) **Conspiracy**: commencing in or about 1953, in response to mounting publicity and public concern about the link between smoking and disease, the Tobacco Companies conspired and acted in concert to prevent individuals in each Province and Territory from acquiring knowledge of the harmful and addictive properties of cigarettes, in circumstances where they knew or ought to have known that their actions would cause Tobacco-related Diseases in such persons;

(b) **Negligent design and manufacture**: the Tobacco Companies breached a duty of care owed to individuals in each Province and Territory who were exposed to cigarettes manufactured by them to design and manufacture a reasonably safe product which would not cause addiction and disease, and to take all reasonable measures to eliminate, minimize, or reduce the risks of addiction and disease from smoking the cigarettes that they manufactured and promoted;

(c) **Breach of the duty to warn**: at all material times from 1950 to the public knowledge date of March 1, 1996,[46] the Tobacco Companies knew or ought to have known that their cigarettes, when smoked as intended, were addictive and could cause or contribute to disease and, as manufacturers of cigarettes sold to individuals in each Province and

[45] *Tobacco Damages and Health Care Costs Recovery Act, 2009*, S.O. 2009, c. 13, s. 1(1).
[46] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at paras. 821 and 832-835; see also paras. 122, 129-130 and 133; *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358 at paras. 642-650 and 656.

Territory, they owed a duty of care to warn the public who smoked cigarettes of the risks of addiction and disease from smoking, as was known, or should have been known to them based on research on smoking and health from 1950 onward. The Tobacco Companies failed to provide any warning or any adequate and effective warnings of the risks of Tobacco-related Disease which were known to them. They suppressed information which was known to them and misinformed and misled individuals in each Province and Territory regarding the risks of addiction and disease from smoking; and

(d) **Misrepresentation**: since 1950, the Tobacco Companies misrepresented the risks of smoking by denying any link between smoking and addiction which was contrary to what was known or should have been known to them, based on research known to them on smoking and health. The Tobacco Companies intended that these misrepresentations would be relied upon by individuals in each Province and Territory for the purpose of inducing them to start smoking or continue to smoke their cigarettes. As a result of these misrepresentations, which were either made fraudulently (contrary to their actual knowledge of the risks of addiction and disease from smoking, or recklessly without any reasonable basis or belief in their truth) or, in the alternative, negligently (in disregard of the research into smoking and health which was known or should have been known to them) individuals in each Province and Territory started or continued to purchase and smoke cigarettes manufactured and promoted by the Tobacco Companies and thereby suffered Tobacco-related Disease.

E. NO JUDGMENTS HAVE BEEN OBTAINED AGAINST TOBACCO COMPANIES IN CANADIAN COMMON LAW JURISDICTIONS

38. Once the potential causes of action that could be advanced by PCCs were identified, a review of the actions commenced under class proceedings legislation in the common law Provinces was undertaken to assess the merits of litigation pending against the Applicants and the Tobacco Company Groups. To date, no common law jurisdiction in Canada has awarded general damages for personal injuries allegedly caused by the use of cigarettes or other Tobacco Products.

39. In *Caputo*,[47] the Court declined to certify a class action against ITCAN, RBH and JTIM seeking damages for tobacco-related personal injuries in Canada. The Court highlighted the challenge in defining the criteria which might identify a class of individuals who may have a viable cause of action against the Tobacco Companies:

> **29** Throughout the course of this proceeding, the plaintiffs have proffered constantly changing class descriptions. In their Amended Statement of Claim, they originally sought to certify a class of "addicted" persons who suffered injury as a result of their addiction. The class was defined as follows:
>
> > Persons who due to the conduct of the defendants, their agents, servants or employees, have become addicted to the nicotine in the defendants' products, namely cigarettes, or who have had such addiction heightened or maintained through the consumption of said products, and who have as a result of said addiction suffered loss, injury and damage, persons with Family Law Act claims in respect to the claims of such addicted persons, and estates of such addicted persons.
>
> **30** The plaintiffs subsequently amended the proposed class in their factum on this motion, describing it as follows in para. 4:
>
> > (a) all residents of Ontario, whether living or now deceased, who have ever smoked cigarette products manufactured, tested,

[47] *Caputo* v. *Imperial Tobacco Ltd.*, [2004] O.J. No. 299 at paras. 29-33 and 43 (S.C.J.); on January 11, 2006, the Court granted an Order discontinuing *Caputo* on a "with prejudice" basis as against the representative plaintiffs only, [2006] O.J. No. 537.

> marketed, distributed, sold or otherwise placed into the stream of commerce by the defendants [Footnote omitted]; and
>
> (b) persons with Family Law Act claims in respect of such smokers and former smokers, and the estates of such smokers and former smokers.

31 The defendants, in their factum at para. 20, criticized this class definition as follows:

> Class membership is not defined by reference to time or amount smoked or where the class members currently reside, where the tort was committed or where or whether damage has been suffered. The class includes virtually every living or dead person who has ever resided in Ontario and smoked even one cigarette.

32 In response to this criticism, the plaintiffs amended the proposed class in their reply factum at para. 61:

> (a) all Ontario residents who claim personal injury as a result of consumption of the defendants' cigarette products; and
>
> (b) persons with derivative claims pursuant to the Family Law Act, R.S.O. 1990, c. F.3.

33 They further amended the proposed class during the argument of this motion:

> (a) all current residents of Ontario, whether living or now deceased, who ever purchased and smoked cigarette products manufactured, tested, marketed, distributed, sold or otherwise placed into the stream of commerce by the defendants, from January 1, 1950 to the date of the certification order herein; and
>
> (b) persons with Family Law Act claims in respect of such smokers and former smokers, and the estates of such smokers and former smokers.

. . . .

44 The plaintiffs have had numerous opportunities to amend their proposed class. The court should not be asked to exercise its discretion in order to produce a more certifiable class when the plaintiffs have not or cannot do so on a principled basis. Moreover, even if I were inclined to produce a class definition appropriate for certification, I could not do so in these circumstances. There is an insufficient evidentiary record upon which any such class definition could be based. As stated in *Hollick*, at para. 25, "the class representative must show some basis in fact for each of the certification requirements", other than the cause of action.

40. Based upon the holdings in *Caputo*, it is unlikely that any of the proposed class definitions in the actions listed in **Appendix "E"** would be certified.

41. Moreover, as discussed in Section O at paragraph 213, in addition to finding that the class definition in *Caputo* was uncertifiable, the Court dismissed the certification motion on other grounds, including that: the common issues proposed by the plaintiffs were rejected;[48] a class proceeding was not the preferable procedure for the resolution of the class members' claims;[49] and the proposed representative plaintiffs had not provided a workable litigation plan, because there was no identifiable class for them to represent.[50]

F. JUDGMENTS IN QUEBEC CLASS ACTIONS

42. In 1998, the *Blais* Class Action and the *Létourneau* Class Action were commenced against the Tobacco Companies in the Superior Court of Quebec ("**QSC**"). Both proceedings were certified as class actions on February 21, 2005. The *Blais* class is comprised of approximately 100,000 smokers resident in Quebec who developed lung cancer, throat cancer or Emphysema prior to March 12, 2012, after having smoked a stipulated quantity of cigarettes manufactured by the Tobacco Companies. The trial judge established the threshold for the required tobacco dose to be 12 pack-years. A pack-year is equivalent to the consumption of one pack of twenty cigarettes per day for one year or any equivalent consumption. In other words, this tobacco dose measurement corresponds to 7,300 cigarettes per annum for a total of 87,600 cigarettes.[51]

[48] *Caputo* v. *Imperial Tobacco Ltd.*, [2004] O.J. No. 299 at para. 59.
[49] *Caputo* v. *Imperial Tobacco Ltd.*, [2004] O.J. No. 299 at paras. 61, 68 and 73.
[50] *Caputo* v. *Imperial Tobacco Ltd.*, [2004] O.J. No. 299 at paras. 74, 77 and 79.
[51] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at paras. 759, 978, 986, 988, 992, 998, 1004 and 1208.

43. The *Létourneau* class is estimated to include nearly one million smokers who developed an addiction to nicotine contained within cigarettes manufactured by the Tobacco Companies. The trial judge found that addiction to nicotine will be proven where *Létourneau* class members establish that: (i) they started to smoke before September 30, 1994 and, since that date, they smoked principally cigarettes manufactured by the Tobacco Companies; (ii) between September 1 and 30, 1998, they smoked an average of at least fifteen of the Tobacco Companies' cigarettes on a daily basis; and (iii) on February 21, 2005, or until their death if it occurred before that date, they were still smoking an average of at least fifteen of the Tobacco Companies' cigarettes on a daily basis.[52]

44. A close review and analysis of the judgments of the QSC[53] and the Court of Appeal of Quebec[54] ("**QCA**") in the *Blais* Class Action and the *Létourneau* Class Action were conducted to identify and assess the evidentiary and jurisprudential findings which resulted in the QCAPs being successful in obtaining a judgment awarding damages against the Applicants. The Tobacco Companies were at liberty to adduce their own documentary and expert and lay witness evidence, cross-examine the QCAPs' witnesses and make extensive oral argument to both the trial judge and the appellate Court. The merit of the parameters chosen for the PCC Compensation Plan is strengthened by the fact that they rely, in part, on judicial findings made after such rigorous testing in two Courts.

45. Judicial findings of fact, legal analysis and the certified class definition in *Blais* articulated in the judgments in favour of the QCAPs informed the formulation of the key parameters of the

[52] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at paras. 771-773, 776, 778-786, 788, 946 and 1233.
[53] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382.
[54] *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358.

PCC Compensation Plan. Discussed in Section F, subsections (i) to (vi) below are the following key relevant findings and analyses from the Quebec judgments that were relied upon to create the criteria for a PCC to qualify to receive direct compensation from the PCC Compensation Plan:

(i) a summary of the findings supporting the theory of the case against the Applicants which grounds the judgments in favour of smokers who have been diagnosed with compensable Tobacco-related Diseases;

(ii) the class definition in the *Blais* Class Action;

(iii) the judicial findings regarding class period, date of diagnosis, "Critical Tobacco Dose" and compensable diseases used in the *Blais* class definition;

(iv) the quantum of damages awarded for each QCAP Compensable Disease;

(v) the judicial findings regarding the "Public Knowledge Date" and contributory negligence on the part of the QCAPs; and

(vi) the relevance of the QCAPs' renunciation of their rights to make individual claims and their decision to limit their claims for collective damages to moral damages and punitive damages.

(i) Summary of Findings in Quebec Class Actions supporting Theory of Case against Applicants

46. On May 27, 2015, the Honourable Justice Brian Riordan of the QSC granted judgment against the Tobacco Companies in both class actions. On March 1, 2019, the QCA upheld the trial judgment in every respect other than to vary the dates from which interest and the additional indemnity are to be calculated.

47. The QCA provided the following succinct summary of the findings supporting the theory of the case against the Tobacco Companies which grounds the judgments in favour of smokers who have been diagnosed with compensable Tobacco-related Diseases:

> **563** Therefore, between 1950 and 1998, the appellants deliberately violated their duty to inform as cigarette manufacturers, both by what they concealed until 1994, and by what they falsely conveyed and propagated, regardless of the angle from which it is viewed: a general duty not to harm others, arts. 1053 C.C.L.C. and 1457 C.C.Q.; a duty to inform users of the dangers of a product that is not otherwise affected by any defect in design, manufacture, preservation, or presentation, arts. 1468 and 1469 C.C.Q. and the prior case law; the guarantee against safety defects, s. 53 C.P.A. (from 1980 onwards). This failure, in all its forms, constitutes a fault within the meaning of art. 1053 C.C.L.C. and, even if it is not necessary to qualify the appellant's conduct as faults under arts. 1468 and 1469 C.C.Q. or s. 53 C.P.A., we can, however, without hesitation, find that it is within the meaning art. 1457 C.C.Q.
>
> **564** What is more, we can speak of behaviour in bad faith resulting from a deliberate concealment of the effects of cigarettes on the health of users followed by the systematic negation, minimization, and trivialization of those effects based, in particular, on the cleverly but artificially maintained idea of a scientific controversy and on the alleged weakness of the relationship between cigarettes and diseases or dependence, all wrapped up in a strategy of misleading advertising.
>
> . . . .
>
> **1012** By jointly opposing the scientific evidence advanced by a public authority and comparing the report of the Surgeon General to an attempt to make smoking socially unacceptable "by warming up some old chestnuts," the appellants have clearly shown the specific intent and state of mind at issue in *St- Ferdinand*. In fact, according to a factual conclusion that has not been successfully challenged, the appellants had been aware at that time for nearly forty years of the addictive properties of tobacco. This concerted decision of the CTMC is but one example of their state of mind. This conduct goes beyond mere recklessness or negligence − which, as we know since *St-Ferdinand* are not sufficient − but indicates that the appellants acted "in full knowledge of the ... at least extremely probable consequences" of their actions. The appellants can no longer feign ignorance of the scientific and statistical evidence gathered in 1988.
>
> **1013** More specifically, these factual findings show that the appellants could not have been unaware of the extremely probable consequences of their denials on persons who would become addicted to tobacco, including all the members of the Létourneau Class as defined and on smokers who would develop one of the

> diseases at issue. They understood that this marketing strategy had the consequence of throwing individuals into the path of addiction, causing mortal illness or exposing them to high risks of developing such diseases. By doing so, they certainly interfered in an unlawful and intentional manner with the right to life, personal security and inviolability of the members of the two Classes. All of the evidence retained by the trial judge, including his finding on the policy of silence, sufficiently warrants this conclusion.
>
> **1014** The judge committed no error justifying the intervention of the Court by characterizing the interference as intentional.[55]

48. The QCA noted that, prior to the QSC's judgment, the Supreme Court of Canada had made the following statements regarding the harms caused by smoking tobacco products:

> **121** In the Supreme Court of Canada judgment[[56]] rendered in 1995 concerning the 1988 legislation [*Tobacco Products Control Act*, S.C. 1988], La Forest, J., who, on the basis of the evidence, held that tobacco was an inherently dangerous and addictive product, commented as follows:
>
> > **30** […] A copious body of evidence was introduced at trial demonstrating convincingly, and this was not disputed by the appellants, that tobacco consumption is widespread in Canadian society and that it poses serious risks to the health of a great number of Canadians. […]
> >
> > **31** […] Overwhelming evidence was introduced at trial that tobacco use is a principal cause of deadly cancers, heart disease and lung disease. In our day and age this conclusion has become almost a truism. Nonetheless, it is instructive to review a small sampling of some of the vast body of medical evidence adduced at trial attesting to the devastating health consequences that arise from tobacco consumption. […]
> >
> > **32** It appears, then, that the detrimental health effects of tobacco consumption are both dramatic and substantial. Put bluntly, tobacco kills. […]

[55] *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358 at paras. 563-564 and 1012-1014.
[56] *RJR-MacDonald Inc.* v. *Canada (Attorney General)*, [1995] 3 S.C.R. 199.

> **122** In 2007, in the judgment[57] dismissing the constitutional challenge of the 1997 *Tobacco Act*, the Supreme Court, this time per McLachlin, C.J., added to those comments in light of new evidence:
>
> > **9** Parliament was assisted in its efforts to craft and justify appropriately tailored controls on tobacco advertising and promotion by increased understanding of the means by which tobacco manufacturers seek to advertise and promote their products and by new scientific insights into the nature of tobacco addiction and its consequences. On the findings of the trial judge in the present case, tobacco is now irrefutably accepted as highly addictive and as imposing huge personal and social costs. We now know that half of smokers will die of tobacco-related diseases and that the costs to the public health system are enormous. We also know that tobacco addiction is one of the hardest addictions to conquer and that many addicts try to quit time and time again, only to relapse [Footnotes omitted].
> >
> > . . . .
> >
> > **13** Some 45,000 Canadians die from tobacco-related illnesses every year. By this measure, smoking is the leading public health problem in Canada.
> >
> > **14** Most smokers begin as teenagers, between the ages of 13 and 16. Tobacco advertising serves to recruit new smokers, especially adolescents. It is completely unrealistic to claim that tobacco advertising does not target people under 19 years of age. Recent tobacco advertising has three objectives: reaching out to young people, reassuring smokers (to discourage quitting), and reaching out to women.
> >
> > **15** Tobacco contains nicotine, a highly addictive drug. Some 80 percent of smokers wish they could quit but cannot. However, new smokers, especially young people, are often unaware of (or tend to deceive themselves about) the possibility of addiction. Tobacco companies have designed cigarettes to deliver increased levels of nicotine.[58]

49. In the *Blais* Class Action, the QSC awarded the QCAPs moral damages, punitive damages, interest and additional indemnity on behalf of Quebec residents who have been diagnosed with

[57] *Canada (Attorney General)* v. *JTI-Macdonald Corp*., 2007 SCC 30.
[58] *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358 at paras. 121-122.

lung cancer, throat cancer or Emphysema as a result of smoking the Applicants' cigarettes during the class period.

50. The plaintiffs in the *Létourneau* Class Action recovered punitive damages on behalf of Quebec residents who, as a result of smoking the Applicants' cigarettes, developed a nicotine dependence. The trial judge did not award moral damages to the class members in the *Létourneau* Class Action because, despite findings of fault, damages and causality, the *Létourneau* class members failed to establish that all class members suffered substantially similar injuries such that the trial judge could award moral damages on a collective basis.[59] In dismissing the claim for moral damages, the trial judge held that "The inevitable and significant differences among the hundreds of thousands of Létourneau Class Members with respect to the nature and degree of the moral damages claimed make it impossible to establish with sufficient accuracy the total amount of the claims of the Class".[60] The trial judge concluded that:

> There is an additional obstacle. Even if we were able to award compensatory damages to the Létourneau Class, it would be "impossible or too expensive" to administer the distribution of an amount to each of the members. Proof of dependence would almost always be subjective, with little or no independent substantiation available, and, therefore, open to potentially rampant abuse. Moreover, the relatively modest amount that could be awarded to any individual Member would rival the cost of administering the distribution process for that person. It would simply not make sense to undertake such an exercise.[61]

51. The judgment awarded to the QCAPs totals $13,699,504,730 inclusive of interest calculated to March 8, 2019.

[59] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at paras. 946-950.
[60] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at para. 950.
[61] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at para. 951.

(ii) Class Definition in *Blais* Class Action

52. In the *Blais* Class Action, the QCA certified the following class definition to establish the QCAPs' entitlement to compensation:

> All persons residing in Quebec who satisfy the following criteria:
>
> (1) To have smoked, between January 1, 1950 and November 20, 1998, a minimum of 12 pack/years of cigarettes manufactured by the defendants (that is, the equivalent of a minimum of 87,600 cigarettes, namely any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption insofar as the total is equal to or greater than 87,600 cigarettes).
>
> For example, 12 pack/years equals:
>
> 20 cigarettes a day for 12 years (20 X 365 X 12 = 87,600) or
>
> 30 cigarettes a day for 8 years (30 X 365 X 8 = 87,600) or
>
> 10 cigarettes a day for 24 years (10 X 365 X 24 = 87,600);
>
> (2) To have been diagnosed before March 12, 2012 with:
>
> (a) Lung cancer or
>
> (b) Cancer (squamous cell carcinoma) of the throat, that is to say of the larynx, the oropharynx or the hypopharynx or
>
> (c) Emphysema [collectively, the "**QCAP Compensable Diseases**"].
>
> The group also includes the heirs of the persons deceased after November 20, 1998 who satisfied the criteria mentioned herein.[62]

[62] *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358 at para. 1282.

(iii) Judicial Findings regarding Class Period, Date of Diagnosis, Critical Tobacco Dose and Compensable Diseases used in *Blais* Class Definition

(a) QCAPs' Class Period from January 1, 1950 to November 20, 1998

53. In order for an individual to be eligible to receive compensation, they must have smoked a prescribed amount of cigarettes manufactured by the Tobacco Companies, or Critical Tobacco Dose[63], within a specified period of time ("**Class Period**").

54. In the trial judgment, the QSC held that "the beginning of the Class Period is January 1, 1950".[64] The rationale for choosing 1950 as the commencement of the QCAPs' Class Period was explained in the 2005 Class Action Authorization Judgment as follows:

> According to the Council [*Conseil québécois sur le tabac et la santé*], despite the scientific evidence and studies carried out by the tobacco industry which tend to establish a link between cigarettes and several health problems, the latter has long denied the causality between tobacco and cancer. The Council supports this assertion on several documentary sources emanating from the industry starting from the end of the years 1950 and extending until 1998 and many of which have been revealed during lawsuits involving the parent companies of the respondents or companies closely linked to them.[65]

55. The QSC further held that the QCAPs' Class Period ends on November 20, 1998, which is the date on which the motion for authorization to institute a class action was served in the *Blais* Class Action.[66]

[63] *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358 at para. 8.
[64] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at para. 891.
[65] *Conseil québécois sur le tabac et la santé et al.* v. *JTI-Macdonald Corp. et al.*, 2005 CanLII 4070 at para. 11.
[66] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at paras. 1 and 767 and Footnote 1.

56. In order to avoid potential inequity across Canada and achieve parity with the *Blais* class members for the PCCs in all of the Provinces and Territories, the *Blais* Class Period of January 1, 1950 to November 20, 1998 was chosen for the PCC Compensation Plan.

57. The choice of January 1, 1950 as the start of the Class Period is supported by liability evidence tendered in the *Blais* Class Action in regard to the timing of the commencement of the Applicants' Tobacco-related Wrongs. Such evidence was accepted by the QSC and upheld by the QCA.

58. As explained in Section F, subsection (v) at paragraphs 73 to 79 below, March 1, 1996 was determined by the QCA to be the Public Knowledge Date by which individuals knew or should have known of the risks that smoking the Applicants' cigarettes could cause Tobacco-related Diseases. Since November 20, 1998 is approximately two and a half years after the Public Knowledge Date, it was supportable to use that date as the end date for the PCCs' Class Period.

(b) QCAPs must be diagnosed with a Compensable Disease by March 12, 2012

59. In order for an individual to be eligible to receive compensation, they must have been diagnosed with a compensable disease by a particular date. In the *Blais* trial judgment, the QSC approved of March 12, 2012, the first day of trial, as the date by which the QCAPs must have been diagnosed with lung cancer, throat cancer or Emphysema.[67]

60. As explained in paragraphs 131 to 135, in the PCC Compensation Plan, in order to avoid inequity across Canada, a PCC-Claimant is required to have been diagnosed with a PCC

[67] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at paras. 2, 845 and 891 and Footnote 429.

Compensable Disease during a uniform four year PCC Claims Period running from March 8, 2015 to March 8, 2019, inclusive of those dates.

(c) QCAPs must have smoked 12 pack-years in QCAPs' Class Period

61. A pack-year is a metric used to measure the amount that an individual has smoked over a long period of time. The number of pack-years is calculated by multiplying the number of cigarettes smoked daily by the number of years that the person has smoked and then dividing by 20. For example, 10 cigarettes smoked per day x 24 years ÷ 20 = 12 pack-years. Similarly, 20 cigarettes smoked per day x 12 years ÷ 20 = 12 pack-years.

62. In the trial judgment, the QSC held that 12 pack-years was the appropriate Critical Tobacco Dose for the *Blais* class members as follows:

> **756** Dr. Mundt's [expert called by RBH] final point speaks of the number of pack years required to cause lung cancer. He indicates that the scientific literature that he has reviewed shows little or no risk of lung cancer below 10 to 15 pack years. This is interesting from at least two angles.
>
> **757** First, such a statement from the Companies' only expert in epidemiology confirms that 'pack years' is, in fact, considered a valid unit of measure by the epidemiological community in relation to the onset of cancer. The other defence experts spent much time criticizing the appropriateness of that metric, but this removes any doubt from the Court's mind.
>
> **758** As well, we finally see one of the Companies' experts providing a helpful response to one of the questions before us, i.e., what is a plausible minimum figure for the 'critical dose'. Dr. Barsky, while steering clear of actually providing useful guidance to the Court, also criticized 'the low levels of smoking exposure' used by Dr. Siemiatycki. Moreover, the Plaintiffs do not fundamentally contest Dr. Mundt's figures, having mentioned 12 pack years as a not unreasonable alternative on several occasions.
>
> **759** Since Dr. Siemiatycki's method necessarily ignores several relevant, albeit minor, variables and, in any event, is not designed to calculate precise results, the Court will pay heed to Dr. Mundt's comments. Accordingly, we shall set the critical

> dose in the Blais File at 12 pack years, rather than five. The Class description shall be amended accordingly [emphasis added; footnotes omitted].[68]

63. The QCA approved of the QSC's finding that twelve pack-years was the Critical Tobacco Dose as follows: "The threshold for this dose was established as being 12 pack-years by the trial judge. A pack-year is equivalent to the consumption of one pack of 20 cigarettes per day for one year or any equivalent consumption. In other words, this measurement corresponds to 7,300 cigarettes *per annum* for a total of 87,600 cigarettes".[69]

64. In order to avoid potential inequity across Canada and achieve parity with the *Blais* class members for the PCCs in all of the Provinces and Territories, twelve pack-years was chosen as the Critical Tobacco Dose for the PCC Compensation Plan. The choice of twelve pack-years is supported by expert evidence tendered in the *Blais* Class Action that was accepted by the QSC and upheld by the QCA.

(d) QCAP Compensable Diseases

65. In the trial judgment, the QSC confirmed[70] that compensation will be provided to QCAPs who meet the criteria of the QCAP class definition which includes the requirement to have been diagnosed with one of the following Tobacco-related Diseases: lung cancer, throat cancer or Emphysema.

66. As explained in Section M at paragraphs 155 to 165 below, the epidemiological analysis prepared by epidemiologist Dr. Jha supported the selection of lung cancer, throat cancer and COPD as the Tobacco-related Diseases for which compensation will be paid in the PCC Compensation

[68] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at paras. 756-759.
[69] *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358 at para. 8.
[70] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at paras. 1208, 1210-1213.

Plan. Therefore, the selection of the PCC Compensable Diseases is based upon both Dr. Jha's epidemiological evidence and the findings of the QSC and QCA in the *Blais* Class Action.

(iv) Quantum of Damages awarded for each QCAP Compensable Disease

67. The QSC awarded moral damages to each *Blais* class member diagnosed with lung cancer, throat cancer or Emphysema as follows:

Table 1

QCAP Subclass	Moral Damages[71] awarded to *Blais* Class Members who started to smoke before January 1, 1976[72]
Lung cancer	$100,000
Throat cancer	$100,000
Emphysema	$30,000

68. The QSC explained that the moral damages awarded to the *Blais* class members were compensation for the following losses: "… loss of enjoyment of life, physical and moral pain and suffering, loss of life expectancy, troubles, worries and inconveniences arising after having been diagnosed with one of the Diseases."[73]

69. The QSC found that the Tobacco Companies were liable to pay moral damages to *Blais* class members diagnosed with lung cancer based upon expert medical evidence:

> **979** The evidence of moral damages for the lung-cancer subclass is found in the report of Dr. Alain Desjardins (Exhibit 1382), recognized by the Court as an

[71] The amounts of compensation payments to the QCAPs shall not exceed the maximum amounts specified in Table 1.
[72] The significance of the date of January 1, 1976 is explained in Section F, subsection (v), paragraphs 73 to 79 below.
[73] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at para. 657.

expert chest and lung clinician. He outlines the treatment options for the three types of cancer covered by the Class description in the Blais File, those options being surgery, radiation therapy, chemotherapy and long-term pharmacological treatment. The treatments are relevant because, in addition to the damages caused by the cancer itself, the secondary effects of the treatments cause additional significant hardship that can last for years.

980 Given that the same treatments are prescribed for each of the three cancers, the Court will assume that the same secondary effects from the treatments apply to each Disease. In addition, there will be other effects related to the location of the tumours in the body.

981 In his report at pages 75 through 78, Dr. Desjardins describes the temporary secondary effects of radiation therapy and chemotherapy in the context of lung cancer as follows:

- headaches, nausea, vomiting, fatigue, sores in the mouth, diarrhoea, deafness;
- inflammation of the esophagus;
- skin burns;
- stiffness and joint pain;
- radical pneumonitis causing fever, coughing and los[s] of breath;
- loss of body hair;
- swelling of the lower members;
- increased susceptibility to infection.

982 As for lung cancer itself, at page 80 of his report he notes that a person living with cancer is affected both physically and psychologically, as well as spiritually, with certain patients experiencing significant stress as a result of being diagnosed with lung cancer. He goes on to cite the following specific affects [*sic*]:

- rapid fluctuations in the state of physical health;
- fatigue, lack of energy and weakness;
- loss of appetite;
- pain;
- loss of breath;
- paralysis in one or more members;
- depression.

983 The Companies did not challenge the Plaintiffs' characterization of the moral damages, nor the amount claimed for each Member in the most serious cases of any of the Diseases. The contestation in this area was directed more at the Plaintiffs' use of one single amount for such damages across the subclasses for each Disease.

984 The evidence of Drs. Desjardins and Guertin convinces us that few cases of lung and throat cancer fall below very serious. As well, the amount proposed is

> not excessive in the context of life-threatening, and life-ruining, illnesses. Accordingly, we accept a uniform figure of $100,000 for individual moral damages in the lung cancer and throat cancer subclasses [footnote omitted].[74]

70. The QSC further found that the Tobacco Companies were liable to pay moral damages to the *Blais* class members diagnosed with throat cancer based upon expert evidence:

> **989** For Blais Class Members with cancer of the larynx or the pharynx, the evidence of moral damages is found in the report of Dr. Louis Guertin, an expert on chemistry and tobacco toxicology. It is not the Court's practice to reproduce lengthy extracts of documents in a judgment, however, it is appropriate to make an exception for the following paragraphs of Dr. Guertin's report: … [excerpt from Dr. Guertin's report in French omitted].
>
> **990** In the pages that follow, Dr. Guertin chronicles the various treatments that are usually attempted when there is indication that the cancer might be curable: surgery, chemotherapy and radiation therapy. He describes the possible secondary effects of each one of those treatments, a veritable litany of horrors, including:
>
> - open sores on the mucous membranes,
> - swelling in the legs (oedema),
> - nasal intubation or tracheotomy for weeks, months or even permanently,
> - cutaneous changes, cervical fibrosis, loss of the ability to taste,
> - chronic dry-mouth leading to elocution problems and difficulty in swallowing,
> - removal of all teeth,
> - surgery-induced mutilation of the face and neck, elocution problems and difficulty in swallowing and the inability to eat certain foods,
> - loss of the vocal chords,
> - chronic pain and diminution of shoulder strength.
>
> **991** Death ultimately ends the torture, but at what price? At page 8 of his report, Dr. Guertin writes that "the patients who die from a relapse of their original cancer will experience a death that is atrociously painful, unable even to swallow their saliva or to breathe" (the Court's translation).
>
> **992** This makes it clear that the uniform figure of $100,000 for individual moral damages in the throat cancer subclass is well justified. … [footnotes omitted].[75]

[74] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at paras. 979-984.
[75] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at paras. 989-992.

71. Finally, the QSC held that the Tobacco Companies were liable to pay moral damages to the *Blais* class members diagnosed with Emphysema based upon expert medical and epidemiological evidence:

> **993** Dr. Alain Desjardins' report (Exhibit 1382) opines on the moral damages suffered as a result of emphysema as well as lung cancer. He deals with emphysema through an analysis of COPD, which includes both emphysema and chronic bronchitis. He notes that a high percentage of individuals with COPD have both diseases (page 12), but not all.
>
> **994** There is no serious contestation by the Companies that Dr. Desjardins' description of the impact of COPD on the quality of life accurately portrays the impact that emphysema alone would have. As such, his is a useful analysis for the purpose of evaluating moral damages caused to emphysema sufferers by smoking and the Court accepts it as sufficient proof of that.
>
> **995** Dr. Siemiatycki follows Dr. Desjardins in basing his analysis of emphysema on information available for COPD. He explains his reasons for this as follows: Many epidemiologic and statistical studies are now focused on COPD as the clinical end-point. Fewer focus explicitly on emphysema. Indeed, much of the evidence we now have on the epidemiology of emphysema comes from studies on COPD. Consequently, in this report I will use the term COPD/emphysema to signify that the conditions we are describing and analysing include a mixture of COPD and emphysema, in some unknown ratio. Where possible I have focused on evidence and studies that have been able to address emphysema specifically, but usually it has been some combination of emphysema and chronic bronchitis.
>
> . . . .
>
> **999** On the impact of COPD, and thus emphysema, on the quality of life a person afflicted with it, Dr. Desjardins' report (Exhibit 1382) indicates that:
>
> - Over 60% of individuals with COPD report significant limitations in their daily activities caused by shortness of breath and fatigue (page 48);
> - Specific activities affected include sports and leisure, social life, sleep, domestic duties, sexuality and family life (Figure J on page 48; see also page 34);
> - These limitations, when experienced daily, eventually result in social isolation, loss of self esteem, marital problems, frustration, anxiety, depression and an important reduction in the overall quality of life (pages 48-49);

- A person with emphysema can expect to suffer from a persistent cough, spitting up of blood, loss of breath and swelling in the lower members (pages 26-28).

1000 Added to the above, of course, is the likelihood, or rather the near certainty, of a premature death (pages 18 and 19). The anticipation of that cannot but contribute to a loss of enjoyment of life.

1001 As mentioned, the Plaintiffs admit that the degree to which a patient's life is affected by emphysema depends on the degree of severity of the case. Taking that into consideration, Dr. Desjardins used the "GOLD Guidelines", which divide the degree of severity of COPD into five levels, from Level 0, indicating cases "at risk," through Level 4, indicating cases with very severe emphysema (Exhibit 1382, page 41). Dr. Desjardins estimated the percentage of impairment or diminution of the quality of life for each level as 0%, 10%, 30% 60% and 100%. This is in line with the figures used by the U.S. Veteran's Administration (Exh. 1382, pages 51-53).

1002 In an attempt to simplify the file, the Plaintiffs amended the amount claimed for the emphysema subclass to a universal amount of $30,000, arguing that such a compromise was most conservative and ensured that the award would not unfairly penalize the Companies. This seems reasonable. In fact, if the Court had to arbitrate an amount for this subclass, it would likely have landed a bit higher.

1003 Another advantage to adopting such a low figure is that it serves to correct the distortion in this analysis caused by using COPD statistics, which include chronic bronchitis and emphysema, in lieu of figures for emphysema alone.

1004 Consequently, we accept a uniform figure of $30,000 for individual moral damages for the emphysema subclass. … [footnotes omitted].[76]

72. As explained in Section O at paragraphs 190 to 192 below, based upon the strength of the findings of the QSC, upheld by the QCA, in regard to the appropriate quantum of damages to award for each of the QCAP Compensable Diseases, the quanta in Table 1 were used as the starting point for the calculations to determine the fair compensation to pay to the PCCs for each PCC Compensable Disease.

[76] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at paras. 993-995 and 999-1004.

(v) Public Knowledge Date and Contributory Negligence

73. The QSC held that the *Blais* class members who started to smoke the Applicants' cigarettes *before* January 1, 1976 were entitled to receive 100% of the moral damages awarded to each class member. Those class members who started to smoke the Applicants' cigarettes *as of* January 1, 1976 were held to be 20% contributorily negligent and entitled to receive 80% of the moral damages awarded:[77]

Table 2

QCAP Subclass	Moral Damages[78] awarded to *Blais* Class Members who started to smoke on or after January 1, 1976 (20% contributorily negligent)
Lung cancer	$80,000
Throat Cancer	$80,000
Emphysema	$24,000

74. The distinction between the *Blais* class members held to be entitled to receive 100% of the compensation awarded and the *Blais* class members held to be 20% contributorily negligent (and, therefore, entitled to receive 80% of the damages awarded) was based upon the Public Knowledge Date by which individuals knew or should have known of the risks that smoking the Applicants' cigarettes could cause Tobacco-related Diseases. In the *Blais* Class Action, the QSC held that "the Companies' fault with respect to a possible safety defect by way of a lack of sufficient indications

[77] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at para. 834.
[78] The amounts of compensation payments to the QCAPs shall not exceed the maximum amounts specified in Table 2.

as to the risks and dangers of smoking ceased as of [the Public Knowledge Date]".[79] The QSC determined that the Public Knowledge Date for the *Blais* class members was January 1, 1980:

> **820** In Blais, we found that the public knew or should have known of the risks and dangers of contracting a Disease from smoking as of the knowledge date: January 1, 1980. We have held that it takes approximately four years to become dependent, so persons who started smoking as of January 1, 1976 (the "smoking date" for the Blais File) were not yet dependent when knowledge was acquired in 1980. Hence, they would not have been unreasonably impeded by dependence from quitting smoking as of the knowledge date.[80]

75. The QCA upheld the QSC's finding that "tobacco dependence, which results from the appellants' faults, is acquired four years after the onset of smoking (with an average consumption of at least 15 cigarettes per day)". The QCA commented that "the judge's conclusion appears rather conservative in the light of the evidence referred to above, much of which suggests that tobacco dependence is likely to develop in a period of less than four years and with a consumption of fewer than 15 cigarettes a day".[81]

76. In the *Létourneau* Class Action, the QSC found that the Public Knowledge Date for individuals addicted to the nicotine contained in the Applicants' cigarettes was March 1, 1996:

> **821** Similar reasoning applies in Létourneau, albeit with different dates. The public knew or should have known of the risks and dangers of becoming tobacco dependent as of the knowledge date: March 1, 1996. Hence, Létourneau Class Members who started to smoke as of March 1, 1992 (the "smoking date" for the Létourneau File) were not yet dependent when knowledge was acquired in 1996. They, too, would not have been unreasonably impeded by dependence from quitting smoking as of the knowledge date.[82]

[79] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at paras. 121 and 139.
[80] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at para. 820.
[81] *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358 at para. 839.
[82] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at para. 821; see also paras. 122, 129-130, 133 and 832-835.

77. In the *Létourneau* Class Action, the QSC held that "Since the Létourneau Class's knowledge date about the risks and dangers of becoming tobacco dependent from smoking is March 1, 1996, it follows that the Companies' fault with respect to a possible safety defect by way of a lack of sufficient indications as to the risks and dangers of smoking ceased as of that date in the Létourneau File".[83]

78. The QCA set aside the trial judge's finding in *Blais* that the date of public knowledge was January 1, 1980 and found that the correct date of public knowledge is March 1, 1996 for both the *Blais* Class Action and the *Létourneau* Class Action[84]. Based upon this conclusion, it would appear to follow that any individual who started to smoke as of March 1, 1992 and continued smoking after the knowledge date of March 1, 1996 assumed the risk of becoming dependent as of March 1, 1992 and would be 20% contributorily negligent. However, the QCA did not vary the trial judge's determination that the *Blais* class members who started smoking as of January 1, 1976 were 20% contributorily negligent,[85] because the *Blais* class members did not appeal the QSC's finding regarding contributory negligence.[86]

79. In order to avoid potential inequity across Canada and achieve parity for the PCCs in all of the Provinces and Territories with the *Blais* class members:

(a) the Public Knowledge Date of March 1, 1996 was chosen for the PCC Compensation Plan; and

[83] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at para. 133.
[84] *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358 at paras. 642-650 and 656.
[85] *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358 at para. 1282.
[86] *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358 at paras. 251 and 657.

(b) it was determined that PCCs who started smoking the Applicants' cigarettes on or after January 1, 1976 will be designated as being 20% contributorily negligent and entitled to receive 80% of the compensation available under the PCC Compensation Plan.

(vi) QCAPs renounced their Rights to make Individual Claims and limited their Claims for Collective Damages to Moral Damages and Punitive Damages

80. The *Blais* Class Action and the *Létourneau* Class Action advanced claims for collective damages that were limited to moral damages and punitive damages. Both classes of plaintiffs renounced their potential right to make individual claims for compensatory damages, such as loss of income, which would have required adjudication in individual trials. The QSC agreed with the QCAPs that individual claims against the Applicants would not be successful as follows:

> **15** We are in the collective or common phase of these class actions, as opposed to analyzing individual cases. At this class-wide level, the Plaintiffs are claiming only moral (compensatory) and punitive (exemplary) damages.
>
> . . . .
>
> **170** Although it was Dr. Bourget who filed the DSM-5 into the record, she failed to approach the question from the angle espoused there, insisting on a clinical view as opposed to a population-wide one. Her argument requiring a personal examination of each Class Member fits in with the Companies' master strategy of attempting to exclude from collective recovery any sort of compensatory damages, because they are always felt on a personal level. The Court rejects this argument in a later section of the present judgment.
>
> . . . .
>
> **1193** The Plaintiffs displayed an impressive sense of clairvoyance in their Notes when they opted to renounce to [*sic*] making individual claims, declaring that '<u>Outside of collective recovery, recourses of the members against the defendants are just impossible</u>'. The Court agrees. [footnote omitted; emphasis added][87]

[87] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at paras. 15, 170 and 1193.

81. The decision of the *Blais* class members to (i) not individualize their claims but, rather, bring the action on a collective basis, and (ii) limit their claim to moral damages, obviated them having to address problematic issues that would have required proof on an individual basis and would have, for practical reasons, been fatal to the viability of their case against the Tobacco Companies. By limiting their claim to seeking only moral damages, the QCAPs excluded all claims of residents of Quebec which could not succeed on a class-wide basis. Absent seeking recovery of damages on a collective basis, the *Blais* Class Action would not have succeeded against the Tobacco Companies.

82. The foregoing analysis highlights the likely insurmountable challenge that would confront any PCCs who attempted to proceed with individual claims against the Applicants and the Tobacco Company Groups.

G. CRITERIA TO QUALIFY TO RECEIVE DIRECT COMPENSATION FROM PCC COMPENSATION PLAN

83. The development of the "class definition" of the PCCs who will qualify to receive direct compensation from the PCC Compensation Plan was informed by, *inter alia*:

(a) the judicial findings in the *Blais* Class Action (discussed in detail in Section F at paragraphs 49 to 62 above) regarding the class period, the date by which the diagnosis of a compensable disease must be made, the Critical Tobacco Dose and the Tobacco-related Diseases for which compensation was awarded;

(b) the epidemiological analysis by Dr. Jha (discussed in Section M at paragraphs 155 to 165 below); and

(c) the analysis of the applicable legislation and caselaw in the Provinces and Territories governing limitations, estates claims and claims by Surviving Family Members (discussed respectively in Section J at paragraphs 136 to 144, and in Section K at paragraphs 145 to 150 below).

84. Adjustments were made as necessary to take into account the CCAA Proceedings and the *sui generis* basis for providing compensation to the PCCs, and to achieve a fair PCC Compensation Plan that is in the interests of the PCCs.

85. The result of the process of analysis was the consensus reached by the PCC Representative Counsel, Quebec Class Counsel and counsel for the Provinces and Territories that, in order to qualify to receive direct compensation from the PCC Compensation Plan, an individual must meet the following criteria ("**PCC Eligibility Criteria**"):

(a) on the date that a claimant submits their claim to the PCC Compensation Plan:

(i) if the claimant is alive, they must reside in a Province or Territory in Canada, or

(ii) if the claimant is deceased, they must have resided in a Province or Territory in Canada on the date of their death;

(b) the claimant was alive on March 8, 2019;

(c) between January 1, 1950 and November 20, 1998, ("**Breach Period**") the claimant smoked a minimum of twelve pack-years of cigarettes sold by the Applicants ("**Critical Tobacco Dose**");

(d) between March 8, 2015 and March 8, 2019 inclusive of those dates ("**PCC Claims Period**") the claimant was diagnosed with:

(i) lung cancer,

(ii) throat cancer, or

(iii) Emphysema/COPD (GOLD Grade III or IV) (collectively, the "**PCC Compensable Diseases**"); and

(e) on the date of the diagnosis with a PCC Compensable Disease the claimant resided in a Province or Territory in Canada.

86. The individuals who will *not* qualify to receive direct compensation from the PCC Compensation Plan include, but are not limited to:

(a) individuals who did not reside in Canada on the date that they submitted their claim;

(b) individuals who smoked less than twelve pack-years between January 1, 1950 and November 20, 1998;

(c) individuals diagnosed with a Tobacco-related Disease which is not a PCC Compensable Disease; and

(d) individuals who are diagnosed with a compensable disease after March 8, 2019.

H. RATIONALE FOR CRITERIA TO QUALIFY TO RECEIVE DIRECT COMPENSATION FROM PCC COMPENSATION PLAN

87. In this Section, detailed explanations are provided regarding the reasoning supporting the selection of each of the PCC Eligibility Criteria.

(i) Rationale for requirement that PCCs were alive on March 8, 2019

88. The criterion requiring that, on March 8, 2019, an individual must have been alive and have been diagnosed with a PCC Compensable Disease was established based on the principle of prioritizing payment to living claimants over estates, consistency with the certification judgment rendered in the *Blais* Class Action, and to achieve parity in the treatment of estate claims among PCCs in all Provinces and Territories.

89. In developing the PCC Compensation Plan, it was considered fair and reasonable, as well as more manageable, to require that eligible PCCs must have been alive when the first Initial Order was issued by the CCAA Court on March 8, 2019 in JTIM's CCAA Proceeding.[88]

90. The PCC Compensation Plan was developed to prioritize the claims of individuals who suffered a compensable harm and were still alive when the CCAA Proceedings were initiated. The parties to the mediation considered that it is fair and reasonable to give precedence to the claims of living victims who had been diagnosed with a PCC Compensable Disease as a result of their use of Tobacco Products, as at the date of JTIM's filing under the CCAA.

91. The requirement that a PCC-Claimant be alive at as of March 8, 2019, is also consistent with the approach taken in the certification judgment in the *Blais* Class Action. This decision,

[88] *JTI-Macdonald Corp., Re*, 2019 ONSC 1625; Initial Order of Justice Hainey dated March 8, 2019.

rendered by Justice Pierre Jasmin J.S.C. of the Superior Court of Quebec on February 21, 2005, determined that, from a manageability perspective, it was appropriate to limit the *Blais* class to persons who were alive on the date that the *Blais* Class Action proceedings were first served (November 20, 1998) and to their heirs in the case of members who subsequently died. The QCAPs had originally sought certification on behalf of heirs of persons who had died before November 20, 1998, but Justice Jasmin circumscribed the class as aforesaid. Therefore, in developing the PCC Compensation Plan, it was considered fair and reasonable to require that eligible PCC-Claimants must have been alive when the first Initial Order was issued in JTIM's CCAA Proceeding.

92. Furthermore, as discussed in paragraphs 136 and following, there is disparity in the treatment of estate claims among the PCCs in all Provinces and Territories, such that parity across the country is better achieved by adopting a common and consistent criterion that an eligible PCC-Claimant must have been alive on March 8, 2019. In jurisdictions where estate claims could not have been pursued, such claims would not fall under section 19(1)(a)(i) CCAA, as they would not be claims to which the Tobacco Companies were subject on the day the proceedings were initiated under the CCAA. As such, after careful consideration and discussion in the mediation and taking into account the foregoing principles, it was determined that only eligible PCCs alive on March 8, 2019, as well as estates of eligible PCCs who died on or after March 8, 2019, would qualify to receive direct compensation under the PCC Compensation Plan.

(ii) Rationale for requirement that PCCs reside in one of the Provinces or Territories

93. Based upon the weight of the authorities discussed in this Section it was decided that, in order to qualify to receive direct compensation from the PCC Compensation Plan, individuals must

be resident in a Province or Territory of Canada on both the date of their diagnosis with a PCC Compensable Disease, as well as on the date that they submit their claim to the PCC Compensation Plan. The global settlement is not intended to provide consideration to settle the claims and potential claims of individuals resident outside of Canada.

94. A principal cause of action upon which the PCCs could base their claims against the Applicants is conspiracy. The theory of the case against the Tobacco Companies is that, in the early 1950s, strong evidence emerged in leading medical and scientific journals that cigarettes were responsible for a global epidemic of lung cancer. Such studies were widely publicized, causing a drop in cigarette sales in Canada. In 1953, the Tobacco Companies responded by forming a conspiracy to deny the scientific findings, suppress information about the dangers of smoking and create doubt and confusion in persons in Canada, notwithstanding that the tobacco companies had already recognized internally that cigarettes cause cancer. The foreign and domestic Tobacco Companies conspired and acted in concert with each other internationally, within Canada and within their Tobacco Company Groups to prevent persons in each Province and Territory from acquiring knowledge of the harmful and addictive properties of cigarettes, and committed Tobacco-related Wrongs.

95. There is a persuasive line of authorities arising from the Tobacco Companies' defence of the HCCR actions brought against them by the Provinces which establishes that conspiracy occurs in the jurisdiction where the harm is suffered regardless of where the wrongful conduct occurred. The harm suffered by an individual as a result of the Tobacco Companies' conspiracy is the diagnosis with a PCC Compensable Disease; therefore, the place of residence of an individual at the time of diagnosis is the jurisdiction which should govern for the purpose of determining whether that person qualifies to receive direct compensation from the PCC Compensation Plan.

96. In the actions commenced under the HCCR Legislation in British Columbia, Ontario and New Brunswick the foreign Tobacco Companies based in the United Kingdom and the United States challenged the jurisdiction of the Courts of those Provinces by bringing motions seeking to set aside the service *ex juris* of the Crowns' statements of claim and stay or dismiss the actions against them on the basis that the Courts do not have jurisdiction *simpliciter* over them.

97. In *British Columbia* v. *Imperial Tobacco Canada Ltd.*, the British Columbia Supreme Court ("**BCSC**") held that a conspiracy occurs in the jurisdiction in which the harm is suffered by the claimant:

> **116** The Government claims these defendants acted in concert and conspired with the foreign and domestic defendants who did manufacture the cigarettes sold in British Columbia. The two groups conspired to commit the wrongs alleged in the Statement of Claim.
>
> **117** A conspiracy occurs in British Columbia if the harm is suffered here and the court will take jurisdiction over foreign defendants who are alleged parties to the conspiracy. Further, once jurisdiction over a wrong, including conspiracy, is established, all defendants who are potentially liable to the plaintiff may properly be joined in the action [emphasis added].[89]

98. The British Columbia Court of Appeal affirmed the BCSC's conclusions:

> **33** In its statement of claim, the Government alleges that as a result of these wrongs, British Columbians started to smoke cigarettes or continued to smoke cigarettes and suffered disease. All of those alleged wrongs occurred in British Columbia and resulted in harm in British Columbia. Jurisdiction over these *ex juris* defendants is derived directly from the analysis in *Moran v. Pyle National (Canada) Ltd*., [1975] 1 S.C.R. 393, 43 D.L.R. (3d) 239. In that case, Dickson J., recognizing "the important interest a state has in injuries suffered by persons within its territory", held for a unanimous Court (at 409):
>
> > ... where a foreign defendant carelessly manufactures a product in a foreign jurisdiction which enters into the formal channels of trade and he knows or ought to know both that as a result of his carelessness a consumer may well be injured and it is reasonably

[89] *British Columbia* v. *Imperial Tobacco Canada Ltd.*, 2005 BCSC 946, 44 B.C.L.R. (4th) 125 at paras. 116-117.

> foreseeable that the product would be used or consumed where the plaintiff used or consumed it, then the forum in which the plaintiff suffered damage is entitled to exercise judicial jurisdiction over that foreign defendant.

34 In *Harrington* v. *Dow Corning Corp.* (2000), 82 B.C.L.R. (3d) 1, 2000 BCCA 605, this Court considered the issue of whether a British Columbia court could adjudicate a British Columbia class action in which some victims had received allegedly faulty breast implants outside British Columbia but had subsequently moved to this jurisdiction. In finding that the court could take jurisdiction, Huddart J.A. reviewed the history of the real and substantial connection test and then said, at para. 84:

> In my view, this rule is sufficient to justify the inclusion in the resident class of all women resident in British Columbia who allege they are suffering harm from the use of silicone breast implants manufactured and put into the flow of commerce negligently by an appellant. Any manufacturer of breast implants would understand that any injury would follow the user in whom they were implanted into whatever jurisdiction the user might reside from time to time.

43 A conspiracy occurs in British Columbia if the harm is suffered here, regardless of where the "wrongful conduct" occurred … [emphasis added].[90]

99. The lower and appellate courts of both New Brunswick[91] and Ontario[92] dismissed the Tobacco Companies' jurisdiction motions on the same basis. The Supreme Court of Canada denied the Tobacco Companies' applications for leave to appeal in all three jurisdictions.

[90] *British Columbia* v. *Imperial Tobacco Canada Ltd.*, 2006 BCCA 398, 273 D.L.R. (4th) 711 at paras. 33-34 and 43; leave to appeal to Supreme Court of Canada refused, [2006] S.C.C.A. No. 443, [2006] S.C.C.A. No. 444, [2006] S.C.C.A. No. 446.

[91] *New Brunswick* v. *Rothmans Inc.*, 2010 NBQB 381, 373 N.B.R. (2d) 157 at paras. 50-53; leave to appeal to the New Brunswick Court of Appeal was denied; leave to appeal the NBCA decision to the Supreme Court of Canada was denied: *British American Tobacco (Investments) Ltd.* v. *New Brunswick*, [2011] S.C.C.A. No. 218; *B.A.T. Industries P.L.C.* v. *New Brunswick*, [2011] S.C.C.A. No. 219; *Carreras Rothmans Ltd.* v. *New Brunswick*, [2011] S.C.C.A. No. 221; and *British American Tobacco P.L.C.* v. *New Brunswick*, [2011] S.C.C.A. No. 222.

[92] *Ontario* v. *Rothmans Inc.*, 2012 ONSC 22 at paras. 107-109; affirmed 2013 ONCA 353, [2013] O.J. No. 2367 at para. 37; leave to appeal to Supreme Court of Canada refused, [2013] S.C.C.A. No. 327.

(iii) Rationale for PCC Claims Period extending from March 8, 2015 to March 8, 2019

100. Section I below provides a detailed explanation of the analysis of the relevant facts and law applicable to limitation periods in each Province and Territory that was conducted and the reasoning that was applied to reach the conclusion that the appropriate PCC Claims Period extends from March 8, 2015 to March 8, 2019, inclusive of those dates.

(iv) Rationale for Selection of PCC Compensable Diseases

101. Throughout the discussions and analysis to develop the PCC Eligibility Criteria, particular attention was paid to aligning the PCC Eligibility Criteria with the *Blais* class definition to the greatest extent possible with a view to achieving parity of treatment of claimants across all of the jurisdictions in Canada where fair, reasonable and appropriate. As discussed in Section M herein, the epidemiological evidence of Dr. Jha supported the selection of lung cancer, throat cancer and COPD as the Tobacco-related Diseases for which compensation will be paid in the PCC Compensation Plan. The certified class definition in the *Blais* Class Action provides compensation for Emphysema.

102. When the *Blais* Class Action was commenced in 1998, COPD was not commonly used in diagnoses. Emphysema was the term most used in warnings on cigarette packs, and in the United States Surgeon General's seminal reports[93] summarizing conditions that are causally related to tobacco use. Emphysema was also the term commonly used among the general public.

[93] U.S. Department of Health, Education, and Welfare, Public Health Service, *Smoking and Health: Report of the Advisory Committee to the Surgeon General of the Public Health* Service, Public Health Service Publication No. 1103, 1964 at 31; and U.S. Department of Health and Human Services. *Reducing Tobacco Use: A Report of the Surgeon General.* Atlanta, Georgia: U.S. Department of Health and Human Services, Centers for Disease Control and Prevention, National Center for Chronic Disease Prevention and Health Promotion, Office on Smoking and Health, 2000 at 167-170.

Emphysema stopped being routinely diagnosed in the 2000s, and COPD became the more commonly used diagnosis.

103. COPD is comprised of several respiratory illnesses and may be used to refer to less severe cases which can be linked to allergies or environmental pollutants. The Global Initiative for Chronic Obstructive Lung Disease ("**GOLD**") developed a four grade classification system based upon severity of airflow limitation and other diagnostic parameters. The GOLD Grade III (severe) and GOLD Grade IV (very severe) classifications represent the two most severe categories of disease. The decision was made to exclude from the PCC Eligibility Criteria COPD GOLD Grades I and II, which include asthma and chronic bronchitis, conditions that are not as strongly correlated to smoking.

104. For the purpose of the administration of the PCC Compensation Plan and the Quebec Administration Plan, the diagnoses of Emphysema and COPD (GOLD Grade III or IV) are treated as sufficiently equivalent.

105. The PCC Compensation Plan provides that a PCC-Claimant's diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates) may be proven by the submission to the Claims Administrator of a copy of a report of a spirometry test performed on the PCC-Claimant between March 8, 2015 and March 8, 2019, that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value.

106. Similarly, the Quebec Administration Plan provides that a QCAP's diagnosis of Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012 may be proven by the submission to the Claims Administrator of a copy a report of a spirometry test performed before March 12, 2012, demonstrating a FEV1 (non-reversible) of less than 50% of the predicted value.

I. LIMITATIONS LAW ANALYSIS INFORMED DETERMINATION OF PCC CLAIMS PERIOD TO BE FROM MARCH 8, 2015 TO MARCH 8, 2019

(i) Purpose of Limitations Law Analysis

107. In the jurisdictions across Canada there exists a patchwork of non-uniform legislated limitations periods which would otherwise bar potential claims by individuals, estates and Surviving Family Members arising from the Tobacco-related Wrongs committed by the Tobacco Companies and their parent and affiliated companies up to March 8, 2019. Some of these limitation periods have been tolled by the commencement of actions under class proceedings legislation.

108. An analysis of the limitations law applicable in each Province and Territory ("**Limitations Law Analysis**") was undertaken in order to identify the class of individuals in each jurisdiction who had claims or potential claims against the Tobacco Companies and the Tobacco Company Groups as of March 8, 2019 when JTIM was the first Tobacco Company to file for protection from its creditors under the CCAA. The relevant facts, legislation and caselaw applicable to limitation periods in each Province and Territory were analyzed to inform the determination of:

(a) the appropriate length of the PCC Claims Period;

(b) the estimated size of the class of potential PCCs in Canada;

(c) the quantum required to compensate the individuals who fulfill the PCC Eligibility Criteria;

(d) whether estates should qualify to receive direct compensation from the PCC Compensation Plan; and

(e) whether Surviving Family Members should qualify to receive direct compensation from the PCC Compensation Plan.

109. The purpose of the Limitations Law Analysis was *not* to engage in any detailed consideration of the following issues which would require evidence regarding the circumstances of each potential PCC to be assessed on a case by case basis:

(a) whether the claim of any particular individual is statute-barred;

(b) how the Courts in each jurisdiction interpret and apply the principles governing the determination of when a cause of action has arisen or when a cause of action has been discovered in a particular case; and

(c) whether, in certain jurisdictions, the Court might exercise its discretion to extend the limitation period in favour of a particular individual.

110. Set out in subsections (ii) to (vi) that follow are the relevant historical background, factors, principles and legislation that were taken into account in the Limitations Law Analysis.

(ii) Historical Background and Overview of Principles applied in Limitations Law Analysis

111. Individual actions claiming damages against tobacco manufacturers were brought in the United States starting in the 1960s. These actions were protracted and, ultimately, were unsuccessful in securing compensation for most individuals who attempted to claim.

112. In 1994, states began to bring actions in the United States against tobacco manufacturers seeking the recovery of Medicare and Medicaid costs. The culmination of these actions was the 1998 Master Settlement Agreement ("**MSA**"). A provision of the MSA required the tobacco

manufacturers to disclose and produce internal tobacco industry documents into the public domain. These documents made available in Canada a wealth of evidence regarding the Tobacco-related Wrongs committed by the Applicants and the Tobacco Company Groups. With access to the Tobacco Industry's documents, Canadian governments, individuals and lawyers became willing to take on claims against the Tobacco Companies and Tobacco Company Groups.

113. In the wake of the MSA, the government of British Columbia passed legislation which conferred on the government the right to bring an action for the recovery of health care costs.[94]

114. Eventually the legislation, as revised into the form under which the current British Columbia HCCR action is brought, [95] was held to be constitutionally valid by the Supreme Court of Canada,[96] which also dismissed jurisdictional challenges by the Tobacco Companies that are based in the United States and United Kingdom. The British Columbia statute and congruent legislation in other jurisdictions conferred a right of action on the governments and provided a two-year limitation for bringing actions by the governments for the recovery of health care costs,[97] and by individuals for damages.[98]

115. The certification motion in *Caputo*, a class action brought in Ontario prior to the enactment of its HCCR Legislation, was dismissed in 2004.[99] Subsequent class actions commenced in Ontario

[94] *Tobacco Damages and Health Care Costs Recovery Act*, SBC 2000, c. 30, s. 2(1).
[95] *Tobacco Damages and Health Care Costs Recovery Act*, SBC 2000, c. 30.
[96] *British Columbia* v. *Imperial Tobacco Canada Ltd.*, [2005] 2 S.C.R. 473 at para. 3.
[97] *Tobacco Damages and Health Care Costs Recovery Act*, SBC 2000, c. 30, s. 6(1)(a).
[98] *Tobacco Damages and Health Care Costs Recovery Act*, SBC 2000, c. 30, s. 6(1)(b).
[99] *Caputo* v. *Imperial Tobacco Ltd.*, [2004] O.J. No. 299 at paras. 29-33 and 43 (S.C.J.); on January 11, 2006, the Court granted an Order discontinuing *Caputo* on a "with prejudice" basis as against the representative plaintiffs only, [2006] O.J. No. 537.

and five other Provinces purportedly on behalf of individuals diagnosed with Tobacco-related Diseases have not been certified.[100]

116. Generally, filing a class action tolls a limitation period[101] provided that the limitation period has not already expired. Filing a class action cannot revive claims that are statute-barred, or confer rights of action that do not exist for individuals.

117. The Limitations Law Analysis was undertaken for the purpose of considering which claims by individuals could justifiably and practically be compensated under the PCC Compensation Plan in the global settlement.

118. The Limitations Law Analysis does not determine that claims for individuals who were diagnosed with a PCC Compensable Disease within the PCC Claims Period would be successful if litigated. It is arguable that such claims could be barred given public knowledge relating to the conduct of the tobacco industry and the health consequences of smoking (as stated in the QCAPs' judgment[102]), other than those statutorily authorized and brought under HCCR Legislation.[103] The Limitations Law Analysis nonetheless provides a rational and practical basis on which to allow compensation for the PCCs diagnosed with a PCC Compensable Disease within the PCC Claims Period.

[100] Appendix "E": Uncertified Class Actions – No Judgments.
[101] *Class Proceedings Act*, RSBC 1996, c. 50, s. 39(1); *Class Proceedings Act*, SA 2003, c. C-16.5, s. 40(2); *The Class Actions Act*, SS 2001, c. C-12.01, s. 43; *The Class Proceedings Act*, C.C.S.M. c. C130, s. 39; *Class Proceedings Act, 1992*, S.O. 1992, c.6, s. 28; *Class Proceedings Act*, SNS 2007, c.28, s. 42; *Class Actions Act*, SNL 2001, c. C-18.1, s. 39; and *Class Proceedings Act*, R.S.P.E.I. 1988, c. C-9.01, s. 46. The *Federal Courts Rules*, SOR/98-106, do not contain a provision under Part 5.1 that tolls limitation periods in class actions.
[102] See Section F at paragraphs 73 to 79.
[103] *Tobacco Damages and Health Care Costs Recovery Act*, SBC 2000, c. 30, s. 6(1)(b).

119. The PCC Compensation Plan is a consensual resolution that provides compensation to eligible claimants who otherwise may be without legal or equitable entitlement to a remedy and, even in circumstances where a remedy may be legally viable, such claimants would have to litigate their claims for many years before potentially accessing any remedy. It is intended to provide uniformity among the various jurisdictions even if, on a strict interpretation, claims in some jurisdictions would be barred in the absence of the PCC Compensation Plan. The compromising parties, in the interests of achieving a global settlement, are extending benefits under the PCC Compensation Plan to some individuals beyond the extent of legal requirements or entitlements.

(iii) Suspension of running of Limitation Periods on Dates that Actions were commenced under Class Proceedings Legislation

120. The seven uncertified actions commenced against the Tobacco Companies under class proceedings legislation in British Columbia, Alberta, Saskatchewan, Manitoba, Ontario and Nova Scotia are listed in **Appendix "E"**. The two additional dismissed actions commenced against the Tobacco Companies under class proceedings legislation in Ontario and Newfoundland are listed in **Appendix "F"**.

121. The Provincial class proceedings statutes contain provisions which operate to suspend in favour of a class member the running of any limitation period applicable to a cause of action asserted in a proceeding on the commencement of the class proceeding. The limitation period resumes running upon the occurrence of one of the events enumerated in the statute.[104]

[104] *Class Proceedings Act*, RSBC 1996, c. 50, s. 39(1); *Class Proceedings Act*, SA 2003, c. C-16.5, s. 40(2); *The Class Actions Act*, SS 2001, c. C-12.01, s. 43; *The Class Proceedings Act*, C.C.S.M. c. C130, s. 39; *Class Proceedings Act, 1992*, S.O. 1992, c.6, s. 28; *Class Proceedings Act*, SNS 2007, c.28, s. 42; and *Class Actions Act*, SNL 2001, c. C-18.1, s. 39.

122. The Limitations Law Analysis took into account the statutory suspension of the running of the limitation periods commencing on the dates on which the actions were commenced under the class proceedings statutes in British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Nova Scotia and Newfoundland.

(iv) Reopening of Limitations Periods for a Two-Year (Three-Year in Quebec) Window on Date of Enactment of Provincial HCCR Statutes

123. The Limitations Law Analysis considered the impact, if any, of the Provincial HCCR statutes which contain provisions[105] that operated to reopen the limitation period such that claims which were statute-barred could have been commenced against the Tobacco Companies within two years of the coming into force of the statutes in all Provinces, except Quebec which reopened the limitation period for three years.

124. For example, section 6(1) of Ontario's *Tobacco Damages and Health Care Costs Recovery Act, 2009* provides:

> 6(1) No action that is commenced within two years after the coming into force of this section by,
>
> (a) the Crown in right of Ontario;
>
> (b) a person, on his or her own behalf or on behalf of a class of persons; or
>
> (c) a person entitled to bring an action under section 61 (right of dependants to sue in tort) of the *Family Law Act*,

[105] *Tobacco Damages and Health Care Costs Recovery Act*, S.B.C. 2000, c. 30, s. 6; *Crown's Right of Recovery Act*, SA 2009, c C-35, ss. 46(2) and 46(3); *The Tobacco Damages and Health Care Costs Recovery Act*, SS, 2007, c. T-14.2, s. 7; *The Tobacco Damages and Health Care Costs Recovery Act*, CCSM c T70, s. 6; *Tobacco Damages and Health Care Costs Recovery Act, 2009*, S.O. 2009, c. 13, s. 6; *Tobacco-related Damages and Health Care Costs Recovery Act*, CQLR c R-2.2.0.0.1, s. 27; *Tobacco Damages and Health Care Costs Recovery Act*, SNB 2006, c. T-7.5, s. 6; *Tobacco Damages and Health-care Costs Recovery Act*, SNS 2005, c 46, s. 7; *Tobacco Damages and Health Care Costs Recovery Act*, RSPEI 1988, c T-3.002, s. 6; *Tobacco Health Care Costs Recovery Act*, SNL 2001, c. T-4.2, s.8.

> for damages, or the cost of health care benefits, alleged to have been caused or contributed to by a tobacco related wrong, is barred under the *Limitations Act, 2002* or any other Act.
>
> (2) Any action described in subsection (1) for damages alleged to have been caused or contributed to by a tobacco related wrong is revived, if the action was dismissed before the coming into force of this section merely because it was held by a court to be barred or extinguished by the *Limitations Act, 2002* or any other Act.[106]

125. Quebec's *Tobacco-related Damages and Health Care Costs Recovery Act*, CQLR c R-2.2.0.0.1 provides that "An action, including a class action, to recover tobacco-related health care costs or damages for tobacco-related injury may not be dismissed on the ground that the right of recovery is prescribed, if it is in progress on 19 June 2009 or brought within three years following that date".[107]

126. The Provincial HCCR Legislation did not have any impact on the determination of the time periods during which individuals' claims against the Tobacco Companies are *not* statute-barred (see **Table 3** below), because no actions were commenced in the Provinces during the reopened limitation periods.

127. Yukon has not enacted any HCCR Legislation; therefore, in the Yukon there was no period during which the limitation period was reopened and extended for two years.

128. The Northwest Territories and Nunavut enacted the Consolidation of the *Tobacco Damages and Health Care Costs Recovery Act*, S.Nu. 2010, c.31, but have not yet proclaimed the Act in force; therefore, in the Northwest Territories and Nunavut there was no period during which the limitation period was re-opened and extended for two years.

[106] *Tobacco Damages and Health Care Costs Recovery Act, 2009*, S.O. 2009, c. 13, s. 6.
[107] *Tobacco-related Damages and Health Care Costs Recovery Act*, CQLR c R-2.2.0.0.1, s. 27.

(v) Summary of Conclusions from Limitations Law Analysis

129. The table in **Appendix "G"** summarizes the detailed conclusions reached in the Limitations Law Analysis for each Province and Territory regarding the status of claims and potential claims by individuals against the Tobacco Companies and the Tobacco Company Groups.

130. Excluding individuals resident in Alberta for whom all claims are statute-barred, the claims of individuals resident in the other Provinces and the Territories who were diagnosed with a Tobacco-related Disease during the time periods specified in **Table 3** below may not be statute-barred:

Table 3

Jurisdiction	Time Periods during which Individuals' Claims against Tobacco Companies may not be Statute-barred
British Columbia	June 25, 2008 to March 8, 2019
Alberta	All claims are statute-barred
Saskatchewan	June 12, 2007 to March 8, 2019
Manitoba	June 12, 2007 to March 8, 2019
Ontario	June 27, 2010 to March 8, 2019
Quebec	March 8, 2016 to March 8, 2019
New Brunswick	March 8, 2017 to March 8, 2019
Nova Scotia	June 18, 2003 to March 8, 2019
Prince Edward Island	March 8, 2013 to March 8, 2019
Newfoundland and Labrador	March 8, 2017 to March 8, 2019
Yukon	March 8, 2013 to March 8, 2019

Jurisdiction	Time Periods during which Individuals' Claims against Tobacco Companies may not be Statute-barred
Northwest Territories	March 8, 2013 to March 8, 2019
Nunavut	March 8, 2013 to March 8, 2019

(vi) Rationale for selecting March 8, 2015 - March 8, 2019 to be PCC Claims Period

131. **Table 3** shows that across the thirteen Canadian jurisdictions there is a large disparity in the length of the time period (ranging from 0 years in Alberta to 16 years in Nova Scotia) during which individuals' claims against the Tobacco Companies may not be statute-barred.

132. In order to avoid inequity across Canada by determining eligibility to receive compensation from the PCC Compensation Plan using different claims periods in different jurisdictions, and to achieve parity among the PCCs residing in all the Provinces and Territories, a uniform four year PCC Claims Period running from March 8, 2015 to March 8, 2019 (inclusive of those dates) was chosen for the PCC Compensation Plan based upon the following reasoning.

133. In every Province and Territory other than Quebec there is a two year limitation period within which an individual is required to commence an action for damages in respect of personal injury.[108] Quebec has a three year limitation period for actions arising from bodily injury.[109]

[108] *Limitation Act*, R.S.B.C. 1996, c. 266, s. 3(2)(a); *Limitation Act*, S.B.C. 2012, c. 13, s. 6; *Limitation of Actions Act*, RSA 1980, c L-15, ss. 51(b) and 52; *Limitations Act,* RSA 2000, c. L-12, s. 3; *The Limitation of Actions Act*, R.S.S. 1978, c. L-15, s. 3(1)(d)(i); *The Limitations Act,* S.S. 2004, c.L-16.1, ss. 5 and 31(5); *The Limitation of Actions Act*, C.C.S.M. c. L150, s. 2(1)(e); *Limitations Act, 2002*, S.O. 2002, c. 24, Schedule B, s. 4; *Limitation of Actions Act*, SNB 2009, c L-8.5, s. 5(1)(a); *Limitation of Actions Act*, S.N.S. 2014, c. 35, s. 8(1)(a); *Statute of Limitations*, R.S.P.E.I. 1988, c. S-7, s. 2(1)(d); *Limitations Act*, SNL 1995, c. L-16.1, s. 5(a); *Limitation of Actions Act*, RSY 2002, c.139, s. 2(1)(d); *Limitation of Actions* Act, R.S.N.W.T. 1988, c.L-8, s. 2(1)(e).
[109] *Civil Code of Quebec*, c. CCQ-1991, Articles 2925 and 2926.

134. The time periods in **Table 3** which extend beyond the two year (or three year for Quebec) period are a result of: (i) the suspension of the running of the limitation periods by operation of the class proceedings legislation in British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Nova Scotia and Newfoundland; and (ii) a six year limitation period which applies in Prince Edward Island, Yukon, Northwest Territories and Nunavut for actions for fraudulent misrepresentation which is a tenable cause of action for individuals suffering from Tobacco-related Diseases to assert against the Tobacco Companies.

135. Table 3 also demonstrates that all claims by all individuals resident in Alberta are statute-barred. Claims elsewhere may also be statute-barred by virtue of actions not being commenced during the two-year period provided by the HCCR Legislation. In order to develop a plan which provides direct compensation to PCCs resident in every Canadian jurisdiction, it was necessary to have a uniform PCC Claims Period from March 8, 2015 to March 8, 2019 (inclusive of those dates), during which a PCC-Claimant must have been diagnosed with a PCC Compensable Disease. This approach achieves parity and uniform treatment across the jurisdictions and makes provision for compensation to be paid to persons resident in Alberta, as well as persons resident in other Provinces or the Territories whose claims might be barred, but who fulfill all of the PCC Eligibility Criteria.

J. ESTATE CLAIMS

(i) Considerations taken into Account in determining the Treatment of Claims by Estates and Claims by Surviving Family Members of PCCs

136. There is no universal entitlement across Canada for family members to claim damages resulting from the injury or death of another family member. In those jurisdictions which allow

such claims, they are derivative claims, meaning that they are derived from a right of action of the injured or deceased person. The family members do not have an independent cause of action. They have no claim without a valid cause of action by the injured or deceased person.

137. Furthermore, the limitation periods for estate claims commence at the date of death and expire two years (three years in Quebec; one year in Nova Scotia and Yukon) from the date of death. The claims of family members, to the extent that they may exist in certain jurisdictions, similarly expire.

138. Legal principles and practical considerations necessitated the limiting of estate claims to the estates of those individuals who were diagnosed with a PCC Compensable Disease during the PCC Claims Period, were alive on the date of the first CCAA filing (March 8, 2019), and resided in one of the Provinces or Territories at the time of their death, such that they qualified to receive direct compensation under the PCC Compensation Plan.

139. A fundamental principle of the PCC Compensation Plan is that PCCs across Canada will be subject to the same system for determining compensation. The estates of PCCs who would have had a valid claim were it not for such PCCs' deaths during the pendency of the CCAA proceedings and mediation will not be deprived of the compensation which otherwise would have been available to these PCCs under the PCC Compensation Plan. Accordingly, in these circumstances, these estates assume the rights of PCCs otherwise eligible for compensation who die during the CCAA stay of proceedings.

140. The PCC Compensation Plan achieves a balance among the interests of the PCCs and their families. Compensation will be made available on the same basis in every jurisdiction across the country. Appropriately, compensation will be paid to those persons who are diagnosed with PCC

Compensable Diseases within the PCC Claims Period. Compensation will be extended to the estates of those PCCs who have died during the CCAA stay of proceedings to allow for orderly compensation across Canada.

(ii) Scope of Potential Claims by Estates of PCCs

141. The Limitations Law Analysis identified the five jurisdictions (Manitoba, Ontario, Quebec, Northwest Territories and Nunavut) in which the estate of a deceased person may maintain an action to recover damages for pain and suffering and/or loss of expectation of life pursuant to the governing legislation as set out in **Table 4** below:

Table 4

Jurisdiction	Whether Non-pecuniary Damages are recoverable by Estate of a Deceased Person
British Columbia	Estates are **statute-barred** from recovering damages for pain and suffering and loss of expectation of life.[110]
Alberta	Estates are **statute-barred** from recovering damages for loss of expectation of life, pain and suffering, physical disfigurement or loss of amenities, was well as punitive or exemplary damages.[111]
Saskatchewan	Estates are **statute-barred** from recovering damages for pain and suffering, loss of expectation of life and aggravated damages.[112]
Manitoba	Estates are **statute-barred** from recovering damages for loss of expectation of life and exemplary damages; however, **damages for pain and suffering may be recovered**.[113]

[110] *Wills, Estates and Succession Act*, SBC 2009, c 13, ss. 150(2) and 150(4)(a).
[111] *Survival of Actions Act*, RSA 2000, c. S-27, ss. 2 and 5.
[112] *Survival of Actions Act*, SS 1990-91, c. S-66.1, ss. 3, 6(1) and 6(2).
[113] *The Trustee Act*, C.C.S.M., c. T160, ss. 53(1) and 53(2).

Jurisdiction	Whether Non-pecuniary Damages are recoverable by Estate of a Deceased Person
Ontario	Estates are **statute-barred** from recovering damages for loss of expectation of life; however, **damages for pain and suffering and punitive damages may be recovered**.[114]
Quebec	**Estates may claim damages, including punitive damages**.[115]
New Brunswick	Estates are **statute-barred** from recovering damages for pain and suffering and loss of expectation of life. If the person in whom the cause of action is vested died on or after January 1, 1993, the estate may recover punitive or exemplary damages.[116]
Nova Scotia	Estates are **statute-barred** from recovering damages for pain and suffering and loss of expectation of life as well as punitive damages.[117]
Prince Edward Island	Estates are **statute-barred** from recovering damages for pain and suffering and loss of expectation of life as well as punitive damages.[118]
Newfoundland and Labrador	Estates are **statute-barred** from recovering damages for pain and suffering and loss of expectation of life as well as punitive or exemplary damages.[119]
Yukon	Estates are **statute-barred** from recovering damages for pain and suffering and loss of expectation of life as well as punitive damages.[120]
Northwest Territories	**Estates may maintain actions for all torts or injuries to the person to recover damages for pain and suffering and loss of expectation of life**.[121]

[114] *Trustee Act*, RSO 1990, c T.23, ss. 38(1) and 38(3).
[115] *Civil Code of Quebec*, c. CCQ-1991, Articles 1610 and 2926.1.
[116] *Survival of Actions Act*, RSNB 1973, c S-18, s. 6.
[117] *Survival of Actions Act*, R.S.N.S. 1989, c. 453, s. 4.
[118] *Survival of Actions Act*, RSPEI 1988, c S-11, s. 5.
[119] *Survival of Actions Act*, RSNL 1990, c. S-32, s. 4.
[120] *Survival of Actions Act*, RSY 2002, c.212, s. 5.
[121] *Trustee Act*, RSNWT (Nu) 1988, c T-8, ss. 31(1) and 31(3).

Jurisdiction	Whether Non-pecuniary Damages are recoverable by Estate of a Deceased Person
Nunavut	**Estates may maintain actions for all torts or injuries to the person to recover damages for pain and suffering and loss of expectation of life.**[122]

142. In the *Blais* Class Action, the heirs of persons who satisfied the *Blais* class definition but died after November 20, 1998 are entitled to be paid in accordance with the terms of the judgment.[123]

(iii) Summary of Principles governing Estate Claims in PCC Compensation Plan

143. **Table 4** shows that the legislation governing estate claims creates a disparity across the thirteen Canadian jurisdictions in regard to whether the estates of PCCs will be entitled to recover any compensation from the PCC Compensation Plan.

144. In order to achieve parity among the PCCs in all Provinces and Territories, the following principles were chosen to govern estate claims in the PCC Compensation Plan:

(a) Claims by estates of individuals who died prior to March 8, 2019 are excluded from the PCC Compensation Plan;

(b) The estate of an individual who was alive on March 8, 2019 and fulfilled the rest of the PCC Eligibility Criteria, but died after March 8, 2019, will qualify to receive direct compensation from the PCC Compensation Plan;

[122] *Trustee Act*, RSNWT (Nu) 1988, c T-8, ss. 31(1) and 31(3).
[123] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at paras. 1045-1050 and 1208; *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358 at paras. 1282.

(c) The estate of an individual who died on March 8, 2019 and fulfilled the rest of the PCC Eligibility Criteria will qualify to receive direct compensation under the PCC Compensation Plan; and

(d) In order to expand the number of Canadians who will qualify to receive direct compensation from the PCC Compensation Plan, the entitlement of the estate of a PCC who was alive on March 8, 2019 and fulfilled the rest of the PCC Eligibility Criteria, but died after March 8, 2019, will be extended to apply to PCCs who resided in British Columbia, Alberta, Saskatchewan, New Brunswick, Nova Scotia, Prince Edward Island, Newfoundland and Labrador and Yukon, despite the legislation in those jurisdictions which bars estates from recovering damages (see Table 4).

K. SURVIVING FAMILY MEMBERS' CLAIMS

(i) Scope of Potential Claims by Surviving Family Members of PCCs

145. The Limitations Law Analysis identified the individuals who may be eligible to recover damages for loss of guidance, care and companionship pursuant to the applicable legislation in each jurisdiction which governs Surviving Family Members' claims for damages as set out in **Table 5**[124] below:

[124] The summary information set out in Table 5 is intended only to provide an overview and is not intended to be a fulsome statement of the law governing Surviving Family Members' claims in each jurisdiction.

Table 5

Jurisdiction	Damages recoverable	Surviving Family Members who may claim Damages
British Columbia	Damages for loss of love, guidance and affection[125]	Spouse, parents and children of deceased individual
Alberta	Claims for damages for grief and loss of the guidance, care and companionship are **statute-barred**[126]	Spouse, adult interdependent partner, parent, child, brother or sister of deceased individual
Saskatchewan	Damages for grief and loss of the guidance, care and companionship[127]	Spouse, parents and children of deceased individual
Manitoba	Damages for loss of the guidance, care and companionship[128]	Children and family members of deceased individual
Ontario	Damages for loss of guidance, care and companionship[129]	Spouse, children, grandchildren, parents, grandparents, brothers and sisters of deceased individual
Quebec	Financial, moral and punitive damages[130]	Family members of deceased individual
New Brunswick	Damages for loss of companionship and grief suffered as a result of the death[131]	"Parent" which means a father, mother, grandfather, grandmother, stepfather, stepmother, adoptive parent and a person who stood in the role of parent to the deceased.

[125] *Family Compensation Act*, RSBC 1996, c. 126, ss. 2 and 3(1).
[126] *Fatal Accidents Act*, RSA 2000, c. F-8, ss. 2, 3(1) and 8.
[127] *Fatal Accidents Act*, RSS 1978, c. F-11, s. 4.1(2).
[128] *The Fatal Accidents Act*, CCSM, c. F50, s. 3.1(2).
[129] *Family Law Act*, RSO 1990, c. F.3, ss. 61(1) and 61(2).
[130] *Civil Code of Quebec*, c. CCQ-1991, Article 1457.
[131] *Fatal Accidents Act*, RSNB 2012, c.104, s. 10(1).

Jurisdiction	Damages recoverable	Surviving Family Members who may claim Damages
Nova Scotia	Damages for loss of guidance, care and companionship[132]	Spouse, common-law partner, parent or child of deceased individual
Prince Edward Island	Damages for loss of the guidance, care and companionship[133]	"Dependants" which means the surviving spouse, child, grandchild and parent of deceased; the spouse of the child, grandchild or parent of deceased; a person divorced from deceased who was dependent upon the deceased for maintenance or support at the time of the deceased's death; and any other person who for a period of at least three years immediately prior to death of the deceased was dependent upon deceased for maintenance
Newfoundland and Labrador	Damages for loss of care, guidance and companionship[134]	Spouse, partner, parent and child of deceased individual
Yukon	Damages for grief and the loss of guidance, care and companionship[135]	Spouse, parent or child of deceased individual
Northwest Territories	Damages for loss of care, guidance and affection[136]	Spouse, parent or child of deceased individual
Nunavut	Damages for loss of care, guidance and affection[137]	Spouse, parent or child of deceased individual

[132] *Fatal Injuries Act*, RSNS, c. 163, s. 5(2)(d).
[133] *Fatal Accidents Act*, RSPEI 1988, c. F-5, s. 6(3)(c).
[134] *Fatal Accidents Act*, RSNL 1990, c F-6, ss. 4 and 6(2).
[135] *Fatal Accidents Act*, RSY 2002, c 86, ss. 3 and 3.01(2).
[136] *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3, ss. 3(1)(a) and 3(2).
[137] *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3, ss. 3(1)(a) and 3(2).

146. In the *Blais* Class Action, the Surviving Family Members (as distinct from the heirs) of persons who satisfied the *Blais* class definition are not entitled to receive any damages under the judgment.

(ii) Rationale for Exclusion of Claims by Surviving Family Members from PCC Compensation Plan

147. **Table 5** shows that the legislation governing claims by Surviving Family Members creates a disparity across the thirteen Canadian jurisdictions in regard to the scope of the family members who may be entitled to claim damages for loss of guidance, care and companionship in respect of individuals diagnosed with a PCC Compensable Disease who fulfilled all of the PCC Eligibility Criteria.

148. Furthermore, as explained in Section M and **Appendix "H"** below, Dr. Jha estimated that 198,884 persons were diagnosed with PCC Compensable Diseases during the four year PCC Claims Period. Since most jurisdictions permit, at a minimum, the spouse, parents and children of a deceased individual to claim damages for loss of guidance, care and companionship, the number of potential claims by Surviving Family Members could easily exceed 1,000,000. It would be impractical to attempt to administer a plan that includes compensation for such a high number of Surviving Family Members, particularly since conventional awards for loss of guidance, care and companionship are widely variable across Canada.

149. Therefore, in order to achieve parity among the PCCs in all Provinces and Territories, it was determined that all claims by Surviving Family Members would be excluded from the PCC Compensation Plan.

150. The Cy-près Fund will provide consideration for the full and final settlement and release of the claims of the Surviving Family Members of:

(a) individuals who fulfill the PCC Eligibility Criteria;

(b) individuals who, before the PCC Claims Period, were diagnosed with any Tobacco-related Disease, including one of the PCC Compensable Diseases;

(c) individuals who were diagnosed with a Tobacco-related Disease other than one of the PCC Compensable Diseases during the PCC Claims Period; and

(d) individuals who will be diagnosed with any Tobacco-related Disease, including one of the PCC Compensable Diseases, after March 8, 2019.

L. FUTURE CLAIMS

151. The extent to which future claims will be released in the global settlement is inextricably tied to the scope of the release to be provided to the Applicants in the global settlement.

152. A foundational principle underlying the PCC Compensation Plan is that the Tobacco-related Wrongs committed by the Tobacco Companies and Tobacco Company Groups which gave rise to the claims and potential claims of individuals in Canada were known as at March 8, 2019.

153. Future claims relating to Tobacco-related Wrongs committed by the Tobacco Companies and Tobacco Company Groups up to March 8, 2019 will be fully and finally released in the global settlement. Thus, for example, the claim of an individual who is diagnosed with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) *after* March 8, 2019, will be released in the

global settlement. Such individual will not receive any direct compensation from the PCC Compensation Plan, but will receive benefits through the Cy-près Fund.

154. On the other hand, the claim of an individual who is injured or suffers losses arising from conduct of the Tobacco Companies and/or Tobacco Company Groups that occurs *after* March 8, 2019 and is *not* a Tobacco-related Wrong will *not* be fully and finally released in the global settlement. For example, if an individual has a wrongful dismissal claim against a Tobacco Company that arises from a termination of employment that occurred after March 8, 2019, that individual's claim will *not* be released in the global settlement, and the individual will be free to pursue the wrongful dismissal claim.

M. EPIDEMIOLOGICAL EVIDENCE OF DR. PRABHAT JHA USED TO SELECT PCC COMPENSABLE DISEASES

155. Dr. Prabhat Jha completed his M.D. at the University of Manitoba and a Ph.D. in epidemiology at the University of Oxford. He is an Endowed Professor of Global Health and Epidemiology at the Dalla Lana School of Public Health at the University of Toronto and Founding Executive Director of the Center for Global Health Research at St. Michael's Hospital in Toronto. He has done extensive work on tobacco epidemiology. He has assessed causes of death by focusing on key risk factors including tobacco, alcohol and other exposures, and has published extensively on these topics. His positions have included Senior Health Specialist at the World Bank in Washington, DC, and Senior Scientist at the World Health Organization (WHO) in Geneva, Switzerland. Two of his publications were the basis for the Framework Convention on Tobacco Control, which is a worldwide treaty signed by 180 countries. He has conducted epidemiological studies on tobacco in Canada, the United States, United Kingdom, Poland, India,

South Africa, Mexico, South Korea, Bangladesh, and throughout various countries in the European Union. Dr. Jha's curriculum vitae is attached as Appendix "G" to the CCAA Plan.

156. Dr. Prabhat Jha was engaged to prepare a report dated March 24, 2021 entitled "Analyses to quantify tobacco-related conditions that could be compensable and quantification of these conditions for each province and over time from 2003-2019" (attached as Appendix "F" to the CCAA Plan) that:

(a) provides epidemiological evidence to define which common diseases are caused by typical lifelong smoking of manufactured cigarettes (starting early in life and not quitting until disease develops) to a high degree of certainty such that an individual adjudication is not required to determine each claimant's entitlement to compensation; and

(b) quantifies the numbers of Canadians in each Province and Territory who were alive on March 8, 2019 and were affected by certain specified Tobacco-related Diseases, including the PCC Compensable Diseases, during the claims period identified for each jurisdiction through the Limitations Law Analysis (see **Table 3**, **Table 7** and Section N at paragraphs 166 to 181 below).

(i) Dr. Jha's Methodology to define Tobacco-related Diseases that are potentially compensable

157. Dr. Jha used the standard Cox proportional hazards regression model ("**Cox Model**") to analyze data from the Canadian Community Health Survey ("**CCHS**") which periodically surveys

tens of thousands of Canadians randomly from the whole of Canada and then follows them over time to determine who dies from specific diseases.[138]

158. The Cox Model is an established statistical technique used to simultaneously evaluate the association between several risk factors or exposures (e.g. smoking, age, sex, education, alcohol use and body mass index) and survival time. It is used to investigate differences in survival between groups of individuals by examining how specified factors influence the rate of a particular event happening at a particular point in time. The measure of the effect of the risk factors is the hazard rate which is the risk or probability of suffering the event of interest (e.g. death from lung cancer) given that the individual has survived up to a specific time. The hazard rate represents the expected number of events per one unit of time.[139]

159. In investigations where there are several known factors which could potentially affect the outcome, adjustments must be made to take into account the impact of the other variables on the factor of interest. Dr. Jha presented two models which made adjustments for variables which tend to be different between smokers and never smokers, such as the fact that smokers tend to drink alcohol more commonly than non-smokers. In Model 1, he adjusted only for sex, age and education (smoking is higher in people of lower socioeconomic status, so education is used as the indicator of socioeconomic status). In Model 2, he also adjusted for body mass index (weight divided by the square of height) and alcohol use which are two major "confounding" risk factors that could alter the relationship of smoking with disease.[140]

[138] Report of Dr. Jha dated March 24, 2021 at pp. 2 and 13.
[139] Report of Dr. Jha dated March 24, 2021 at p. 13.
[140] Report of Dr. Jha dated March 24, 2021 at p. 13.

160. The associations between risk factors and survival time in the Cox Model are expressed by Hazard Ratios ("**HR**") which provide a measure of the causal links of smoking to a particular disease. The HR for a risk factor (e.g. smoking) represents the increase or decrease in the hazard (in this case, death) in one group (smokers) as compared to the other group (never smokers).[141]

161. A HR of 1 means that the hazard rates in the two groups are equal, that is, there are no differences between smokers and otherwise similar never smokers. A HR other than 1 indicates that there is a difference in the hazard rates between the two groups. The higher the HR, the stronger the causal association of the disease with, in this case, smoking.

162. The objective is to develop a PCC Compensation Plan in which compensation will be provided to claimants suffering from diseases which are caused by smoking to a high degree of certainty such that an individual adjudication is not required to determine each claimant's entitlement to compensation. To achieve this goal, Dr. Jha opined that a HR of 4, representing a 75% cut-off for causality, is defensible and will identify those diseases for which it is more certain that the cause is smoking. The 75% cut-off is also defensible as it suggests that smoking was a sufficiently important cause of disease that nearly all of the deaths that occurred did so due to smoking.[142] Dr. Jha explained his selection of a HR of 4 in the following terms:

> Next consider the HR values, which comments on the strength of association. Here, I apply the arbitrary criteria of a HR (or RR) of **4**. Why 4? This HR implies that 75% of the deaths that occurred among smokers would not have occurred among otherwise similar non-smokers. Thus, a HR of 4 implies an excess risk of 3, i.e. 4-1, with 1 being the risk in never smokers. Then the excess risk divided by the total risk (i.e. 3/ 4) gives us 75%, which is well beyond the legal balance of probability standard. Moreover, this high relative risk means that the disease was

[141] Report of Dr. Jha dated March 24, 2021 at p. 13.
[142] Report of Dr. Jha dated March 24, 2021 at p. 14.

very likely caused by smoking, and thus has the benefit of not requiring the potential claimant to establish that they did in fact smoke.[143]

(ii) Tobacco-related Diseases with a HR of 4 that are potentially compensable

163. Dr. Jha's analysis identified the following seven diseases as having a HR of 4 or higher and, therefore, being strongly causally related to smoking ("**Potentially Compensable Diseases**"):[144]

Table 6

Diseases	Hazard Ratio (Dr. Jha's Model 2 adjusting for age, sex, education, alcohol and body mass index)
COPD	40.19
Lung cancer	29.13
Cancer of the larynx, oropharynx or hypopharynx	11.84
Oral cancer	5.85
Bladder cancer	7.31
Esophageal cancer	5.25
Kidney cancer	3.81

(iii) Tobacco-related Diseases selected to be PCC Compensable Diseases

164. Of the Potentially Compensable Diseases, COPD, lung cancer and throat cancer were selected to be the PCC Compensable Diseases for the PCC Compensation Plan based on Dr. Jha's opinion that "For the more extreme HRs, such as Chronic Obstructive Pulmonary Disease or

[143] Report of Dr. Jha dated March 24, 2021 at p. 4.
[144] Report of Dr. Jha dated March 24, 2021 at p. 3, Table 1.

COPD (109 deaths, HR> 40), lung cancer (497 deaths with a HR >29), cancer of the larynx, oropharynx or hypopharynx (20 deaths, HR>12), there is little doubt that smoking is a cause of the disease [emphasis added]".[145] In regard to the other diseases with a HR above 4 (oral cancer, bladder cancer, esophageal cancer and kidney cancer), they are less strongly causally related to smoking such that they have been excluded from the PCC Compensable Diseases.

165. There are significant differences between the HRs for the PCC Compensable Diseases as compared to the other diseases listed in Table 6 such that medical evidence on an individual personal basis would be required to establish a causal relationship to smoking, whereas presumptive causation can be inferred for the PCC Compensable Diseases. Furthermore, the selection of COPD, lung cancer and throat cancer as the PCC Compensable Diseases achieves parity for the PCCs in all of the Provinces and Territories with the *Blais* class members.

N. COSTING OF PCC COMPENSATION PLAN

(i) Overview

166. Once a consensus was reached regarding the selection of the PCC Compensable Diseases based upon Dr. Jha's analysis, the next step was to determine the quantum required to fund the PCC Compensation Plan. This costing process included:

(a) Dr. Jha's epidemiological estimation of the potential number of eligible PCCs in each Province and Territory;

[145] Report of Dr. Jha dated March 24, 2021 at p. 4.

(b) the determination of the appropriate compensation to pay eligible PCCs for each PCC Compensable Disease, which entailed an analysis of the appropriate discount to apply to the quantum of damages payable to the *Blais* class members; and

(c) the estimation of the appropriate take-up rate to apply in the calculation.

167. Dr. Jha quantified the estimated numbers of Canadians in each Province and Territory who were alive as of March 8, 2019, and were diagnosed with one of the Potentially Compensable Diseases in the eligible years during the time periods set out in Table 7 below:

Table 7

Jurisdiction	Time Periods for which Dr. Jha estimated Numbers of Canadians diagnosed with Potentially Compensable Diseases who were alive on March 8, 2019
British Columbia	June 25, 2008 to March 8, 2019
Alberta	March 8, 2015 to March 8, 2019
Saskatchewan	June 12, 2007 to March 8, 2019
Manitoba	June 12, 2007 to March 8, 2019
Ontario	June 27, 2010 to March 8, 2019
Quebec	March 8, 2015 to March 8, 2019
New Brunswick	March 8, 2015 to March 8, 2019
Nova Scotia	June 18, 2003 to March 8, 2019
Prince Edward Island	March 8, 2013 to March 8, 2019
Newfoundland and Labrador	March 8, 2015 to March 8, 2019
Yukon	March 8, 2013 to March 8, 2019

Jurisdiction	Time Periods for which Dr. Jha estimated Numbers of Canadians diagnosed with Potentially Compensable Diseases who were alive on March 8, 2019
Northwest Territories	March 8, 2013 to March 8, 2019
Nunavut	March 8, 2013 to March 8, 2019

168. As compared to the time periods in **Table 3**,[146] Dr. Jha was instructed to use four year periods running from March 8, 2015 to March 8, 2019 for Alberta, Quebec, New Brunswick and Newfoundland and Labrador. This instruction was given to ensure that the estimated numbers of Canadians diagnosed with Potentially Compensable Diseases who were alive on March 8, 2019, would be provided for the four year PCC Claims Period in all thirteen jurisdictions and available for calculations in the costing analysis.

(ii) Dr. Jha's Methodology to estimate Numbers of Cancer Cases

169. Dr. Jha used data on new cases of cancer that Statistics Canada compiled from provincial cancer registries for each year. Since Quebec ceased reporting cancer registry data as of 2010, for Quebec Dr. Jha used values reported independently by the Canadian Cancer Society. Each cancer registry provides the numbers of newly diagnosed site-specific cancers by sex. Dr. Jha combined males and females in his analyses and grouped the cancers based on their International Classification of Disease (ICD-10) coding.[147]

170. The latest available data is for 2017. Dr Jha created forward projections for the number of new cancers diagnosed in 2018 by applying to each province the average annual growth in Ontario

[146] Table 3 sets out the time periods during which individuals' claims against the Tobacco Companies may not be statute-barred. For Alberta, Quebec, New Brunswick and Newfoundland and Labrador those time periods are shown in Table 3 to be less than four years.
[147] Dr. Jha's report dated March 24, 2021 at p. 7.

for each specific cancer from 2003-2005 to 2015-2017 to the average number of that specific cancer in 2015-2017. Dr. Jha chose Ontario for this purpose because it has the largest number of cases and, therefore, is more stable statistically.[148]

171. In order to estimate the survival for each cancer from the diagnosis year to January 1, 2019 (used as a proxy for survival to March 8, 2019), Dr. Jha applied to each cancer the survival data from the United States Surveillance, Epidemiology, and End Results ("**SEER**") Program, which provides detailed information on cancer statistics among the U.S. population. He used SEER data as it has larger sample sizes than comparable Canadian survival data and provides more prolonged survival estimates (which is particularly relevant for Nova Scotia, where survival up to sixteen years from 2003 was required) for his analysis.[149]

172. Dr. Jha calculated the proportion of persons diagnosed with each cancer surviving to January 1, 2019 by multiplying the number of cancers diagnosed in each year by the relevant duration of survival. For example, in Ontario 3,630 bladder cancers were diagnosed in 2010, and the SEER survival for nine years for bladder cancer was 74.4%, meaning that 2701 people diagnosed with that cancer in 2010 would be alive by January 1, 2019.[150]

173. Dr. Jha summed the estimates for each cancer for each Province and Territory in each eligible year and presented the results in spreadsheets. He made the following three adjustments to the totals:[151]

[148] Dr. Jha's report dated March 24, 2021 at p. 7.
[149] Dr. Jha's report dated March 24, 2021 at p. 8.
[150] Dr. Jha's report dated March 24, 2021 at p. 8.
[151] Dr. Jha's report dated March 24, 2021 at p. 8.

(a) Dr. Jha multiplied the totals by 120% to account for the better survival in Canada versus the United States among cancer patients due to the more universal system of health care in Canada and other factors;

(b) Statistics Canada has estimated that all cancer registries miss the reporting of about 10% of cancers; therefore, Dr. Jha applied a 110% adjustment to take into account missed cancers; and

(c) For the relevant jurisdictions, Dr. Jha adjusted the total based on actual years of follow-up versus the proxy years used in his calculations.

(iii) Dr Jha's Methodology to estimate Numbers of COPD Cases

174. COPD cases are not registered in Canada. To estimate the numbers of COPD cases in each time period for each Province and Territory, Dr. Jha used data from the Canadian Chronic Disease Surveillance System ("**CCDSS**"), which is a collaborative network of Provincial and Territorial surveillance systems supported by the Public Health Agency of Canada.[152]

175. The CCDSS provides data for COPD for single years from 2003 to 2016, except for Saskatchewan for which data is only available to 2015. In order to estimate the incidence of COPD for all Provinces and Territories in 2017 and 2018, and for Saskatchewan in 2016, Dr. Jha examined the national trends in age-standardized COPD incidence rate per 100,000 for both sexes, aged 35 years and older from 2000-2016. To these trends, he fitted a log-linear model to allow forward projections to 2017 and 2018.[153]

[152] Dr. Jha's report dated March 24, 2021 at p. 8.
[153] Dr. Jha's report dated March 24, 2021 at p. 9.

176. COPD patients have an overall mortality rate that is about three times higher than non-COPD patients at all ages. Dr. Jha calculated the proportion of persons diagnosed with COPD surviving to January 1, 2019 by using the national mortality rates among COPD patients from the CCDSS and the number of years from diagnosis which he fitted to a log-linear model with good performance.[154]

177. Dr. Jha did not adjust the number of persons diagnosed with COPD as he did by applying a 110% adjustment to take into account missed cancers that were not entered into the cancer registries. He assumed that the universal billing systems in each jurisdiction would result in only a few missing diagnosed cases.[155]

178. As the COPD GOLD Grade III (severe) and GOLD Grade IV (very severe) classifications represent the two most severe categories of disease, only individuals diagnosed with COPD classified as GOLD Grade III or IV will qualify to receive direct compensation from the PCC Compensation Plan.

179. Dr. Jha did not provide estimates of the number of COPD cases in each Province and Territory based on severity of COPD. He reported, however, that "Stats Canada surveys suggest that about 1% prevalence (but with wide variation) of severe moderate COPD (akin to "Gold" stages III and IV) out of an overall prevalence of about 4% among Canadians".[156] Therefore, about 25% (1 in 4) of the COPD cases estimated by Dr. Jha in each time period for each Province and Territory would be classified as GOLD Grade III or IV.

[154] Dr. Jha's report dated March 24, 2021 at p. 9.
[155] Dr. Jha's report dated March 24, 2021 at p. 9.
[156] Dr. Jha's report dated March 24, 2021 at p. 9.

(iv) Dr. Jha's Estimates of Numbers of Individuals diagnosed with PCC Compensable Diseases during PCC Claims Period

180. Attached to Dr. Jha's report are spreadsheets which present his estimates of:

(a) the numbers of persons diagnosed with each cancer that he identified to be a Potentially Compensable Disease (i.e. cancer of the lung, throat, mouth, esophagus, bladder and kidney) in each Province and Territory during the time periods set out in Table 7 in paragraph 167 herein; and

(b) the numbers of COPD cases diagnosed during the time periods set out in Table 7 in paragraph 167 herein.

181. In costing the PCC Compensation Plan, the following two additional adjustments were made to Dr. Jha's estimates based upon judicial findings made by the QSC and QCCA in the *Blais* Class Action:

(a) a 12% discount was made to take into account the fact that a subset of PCCs immigrated to Canada and had smoked cigarettes outside of Canada that were not manufactured by the Applicants; and

(b) a 20% discount was made to take into account the contributory negligence on the part of the PCCs who started to smoke the Applicants' cigarettes *as of* January 1, 1976.

(v) 12% Immigration Discount based on Judgments in *Blais* Class Action

182. The criteria to qualify to receive direct compensation from the PCC Compensation Plan include the requirements that an individual: must have smoked cigarettes manufactured by the Applicants; must reside in one of the Provinces or Territories or, at the time of death, must have

resided in one of the Provinces or Territories; and on the date of the diagnosis with a PCC Compensable Disease must have resided in a Province or Territory.

183. It is possible that a subset of the PCCs diagnosed with one of the PCC Compensable Diseases may have resided outside of Canada and smoked cigarettes not manufactured by the Applicants before immigrating to Canada where they smoked cigarettes made by the Applicants and received their diagnosis while residing in one of the Provinces or Territories. Individuals who did not smoke the Applicants' cigarettes at all, or who did not smoke the full Critical Tobacco Dose of twelve pack years of the Applicants' cigarettes, do not have a cause of action against the Applicants in regard to any Tobacco-related Diseases from which they suffer and, therefore, are not eligible to receive direct compensation from the PCC Compensation Plan.

184. In the *Blais* Class Action judgment, the QSC applied a 12% discount to the total numbers of QCAPs to account for this immigration factor ("**Immigration Discount**").[157]

185. The QCCA affirmed the application of the 12% Immigration Discount and used it in Schedule II to the judgment setting out the QCCA's calculations of the interest and additional indemnity owing to the QCAPs in respect of the lung cancer, throat cancer and Emphysema subclasses.[158]

186. Set out in the **Appendix "H"** table are the estimates of the numbers of persons diagnosed with the PCC Compensable Diseases during the four year PCC Claims Period that were prepared using data from Dr. Jha's spreadsheets and applying the 12% Immigration Discount.

[157] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at para. 986.
[158] *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358 at Schedule II.

(vi) 20% Discount for Contributory Negligence

187. As explained in Section F at paragraphs 73 to 79 above, PCCs who started smoking the Applicants' cigarettes as of January 1, 1976 will be designated as being 20% contributorily negligent and entitled to receive 80% of the compensation available under the PCC Compensation Plan. PCCs who started to smoke the Applicants' cigarettes *before* January 1, 1976 will be entitled to receive 100% of the compensation available under the PCC Compensation Plan.

(vii) Calculation of $2.52 Billion Total Compensation for PCC Compensation Plan using Four Year PCC Claims Period, 60% of QCAPs' Damages and 50% Take-up Rate

188. The quantum required to fund the PCC Compensation Plan was calculated using the following parameters:

(a) The calculations used Dr. Jha's estimates of the number of persons diagnosed with each PCC Compensable Disease during the four year PCC Claims Period (March 8, 2015 – March 8, 2019) who were alive on March 8, 2019 (see **Appendix "H"**);

(b) As discussed in Section O at paragraphs 190 to 217 below, it was determined that each qualified PCC who was not contributorily negligent would be eligible to receive a direct payment from the PCC Compensation Fund which was 60% of the quantum of damages awarded to the QCAPs diagnosed with the same tobacco-attributable disease. Each qualified PCC who was 20% contributorily negligent would be eligible to receive a direct payment from the PCC Compensation Fund which was 80% of the quantum payable to each qualified PCC who was not contributorily negligent (see **Appendix "I"**); and

(c) As discussed in Section P at paragraphs 218 to 227 below, it was determined that an estimated take-up rate of 50% is fair and reasonable to apply in the costing of the PCC Compensation Plan.

189. Applying these parameters, it was calculated that **$2,520,544,055** is required to fund the PCC Compensation Plan (see **Appendix "J"**).

O. FACTORS CONSIDERED IN DETERMINATION THAT 40% DISCOUNT SHOULD BE APPLIED TO QUANTUM OF QCAP COMPENSATION

(i) Overview

190. In reliance upon the compelling findings of the QSC, upheld by the QCA, in regard to the appropriate quantum of damages to award for each of the QCAP Compensable Diseases, the same quanta were used as the starting point for the calculations to determine the fair compensation to pay to the PCCs for each PCC Compensable Disease as follows: $100,000 for lung cancer; $100,000 for throat cancer; and $30,000 for Emphysema/COPD (GOLD Grade III or IV).[159]

191. The factors discussed in subsections (ii) to (viii) below were duly considered and taken into account to reach the consensus that each qualified PCC who was not contributorily negligent would be eligible to receive a direct payment from the PCC Compensation Fund which was 60% of the quantum of damages awarded to the QCAPs diagnosed with the same tobacco-attributable disease as follows: $60,000 for lung cancer; $60,000 for throat cancer; and $18,000 for Emphysema/COPD (GOLD Grade III or IV).[160] In accordance with the QSC and QCA judgments, these amounts will be discounted by 20% for PCCs who started to smoke the Applicants' cigarettes

[159] See Table 1.
[160] See Appendix "I": Quantum of Compensation for which Qualified PCCs are eligible under PCC Compensation Plan

as of January 1, 1976 such that they were 20% contributorily negligent. **Table 8** below sets out the maximum Individual Payments that, subject to proration as discussed in paragraph 272 herein, may be payable to qualified PCCs:

Table 8

PCC Compensation Plan		
Column 1 **PCC Compensable Disease**	**Individual Payment** (or such lesser amount as may be determined by the PCC Claims Administrator to be available for the subclass of claimants; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Column 2 **Compensation for PCCs who started to smoke before January 1, 1976** **(60% of damages awarded to Quebec Class Action Plaintiffs)**	**Column 3** **Compensation for PCCs who started smoking on or after January 1, 1976** **(80% of Column 2)**
Lung cancer	$60,000	$48,000
Throat cancer	$60,000	$48,000
Emphysema/COPD (GOLD Grade III or IV)	$18,000	$14,400

192. An analysis of the expert epidemiological evidence as well as a comparative analysis of the statutory framework within which claims are brought were undertaken to determine the relative fairness and reasonableness of the proposed PCC Compensation Plan as compared to the judgment in the *Blais* Class Action as well as previous class action settlements in Canada. When all of the

factors are weighed together, they support a 40% discount to the quantum of damages awarded in the *Blais* Class Action.

(ii) Proof of Causation: Expert Evidence

193. Liability must be proven for there to be any recovery of compensation. A claimant must not only prove wrongful conduct by a defendant – a claimant also must prove causation, both in law and in fact. Proving causation in law requires the establishment of the requisite causal connection between the defendant's wrongful conduct and the claimant's conduct, in this context, cigarette smoking. In addition, medical causation must be proven on a balance of probabilities through expert evidence. In this context, the medical issue is whether the disease for which compensation is being claimed was, in fact, caused by the claimant's cigarette smoking.

194. It is the expert epidemiological evidence of Dr. Jha that the relative risk ratios of the PCC Compensable Diseases are substantially and significantly higher than any of the other cancers or diseases.[161] This epidemiological evidence allows for a causal presumption to be made by the Court. If a smoker has smoked twelve pack-years and has been diagnosed with one of the PCC Compensable Diseases, then an inference may be drawn by the Court that cigarette smoking probably was a cause of the disease.

195. Cigarette smoking may cause or contribute to many other cancers or diseases on the basis of an epidemiological analysis of the population; however, there is no causative presumption. Causation on a balance of probabilities for the individual cannot be inferred. It cannot be proven

[161] Dr. Jha's report dated March 24, 2021 at pp. 3-4.

that it is more likely than not that cigarette smoking caused the individual's disease on the sole basis that a smoker is diagnosed with a disease that is epidemiologically associated with smoking.

(iii) Causation at Common Law

196. In general, at common law, a claimant must prove that, *but for* the defendant's wrongful conduct, the injury and losses claimed *on a balance of probabilities* would not have been suffered.

197. As reiterated by the Supreme Court of Canada in *Clements* v. *Clements*:

> The test for showing causation is the "but for" test. The plaintiff must show on a balance of probabilities that "but for" the defendant's negligent act, the injury would not have occurred. Inherent in the phrase "but for" is the requirement that the defendant's negligence was necessary to bring about the injury – in other words that the injury would not have occurred without the defendant's negligence. This is a factual inquiry. If the plaintiff does not establish this on a balance of probabilities, having regard to all the evidence, her action against the defendant fails.[162]

(iv) Causation in Judgments in *Blais* Class Action and *Létourneau* Class Action

198. The QCAPs benefitted from a statutory provision[163] which allowed for proof of causation on *the sole basis of statistical or epidemiological information*. Class proceedings in the common law jurisdictions are unable to utilize and rely on the same statutory provision. Moreover, Quebec civil law does not apply the "but for" test of causation which applies in common law provinces, applying instead a more flexible "adequate causation" test. While, at common law, a court may rely on statistical evidence to establish causation in a class proceeding, in most circumstances,

[162] *Clements* v. *Clements*, 2012 SCC 32 at para. 7.
[163] *Tobacco-related Damages and Health Care Costs Recovery Act*, CQLR c R-2.2.0.0.1, s. 15.

there continues to be a need for individual trials in which the defendant may rebut the otherwise presumed class-wide inference of causation in respect of individual claimants.[164]

199. Section 15 of the *Tobacco-related Damages and Health Care Costs Recovery Act*, CQLR c R-2.2.0.0.1 ("**TRDA**"), provides that proof of causation may be established on the sole basis of statistical or epidemiological information. In the *Blais* Class Action, the QSC stated:

> **678** This provision is designed to facilitate a plaintiff's burden in proving causation in tobacco litigation. It reads as follows:
>
> > 15. In an action brought on a collective basis, proof of causation between alleged facts, in particular between the defendant's wrong or failure and the health care costs whose recovery is being sought, or between exposure to a tobacco product and the disease suffered by, or the general deterioration of health of, the recipients of that health care, may be established on the sole basis of statistical information or information derived from epidemiological, sociological or any other relevant studies, including information derived from a sampling.
>
> . . . .
>
> **691** In none of the Supreme Court decisions cited by the Companies did the TRDA apply. That distinction is critical, since section 15 thereof appears to correspond to what Judge L'Heureux-Dubé envisioned when she wrote of a "disposition ou mention au contraire". As such, and in light of the fact that the TRDA does apply here, the Plaintiffs may prove causation solely through epidemiological studies. This has a direct impact on the need for proof for each class member, given that epidemiology deals with causation in a population and not with respect to each member of it.
>
> **692** The objective of the TRDA is to make the task of a class action plaintiff easier, inter alia, when it comes to proving causation among the class members. When the legislator chose to favour the use of statistics and epidemiology, he was not acting in a vacuum but, rather, in full knowledge of the previous jurisprudence to the effect that each member of the class must suffer the same or similar prejudice. It thus appears that the specific objective of the act is to move tobacco litigation outside of that rule.
>
> **693** The Court must therefore conclude that, for tobacco cases, adequate proof of causation with respect to each member of a class can be made through

[164] *Levac* v. *James*, 2023 ONCA 73 at paras. 61-70.

> epidemiological evidence. The previous jurisprudence calling for proof that each member suffered a similar prejudice is overridden.
>
> **694** Although this rebuts the Companies' plaint over the use of epidemiological evidence to prove causation within the class, it does not relieve the Plaintiffs from making epidemiological proof that is reliable and convincing to a degree sufficient to establish probability. This brings us to an analysis of Dr. Siemiatycki's work and an assessment of the degree to which it is reliable and convincing [emphasis added; footnotes omitted].[165]

(v) Distinctions between Class Proceedings in Quebec and Class Proceedings in Common Law Provinces and Territories

200. The statutes which govern HCCR actions and class proceedings for tobacco damages contain presumptions in favour of governments bringing aggregate actions for the recovery of health care costs for the population, but not for class actions brought on behalf of individuals claiming damages. These statutory distinctions provide a meaningful evidentiary difference in the respective proceedings by the three categories of claimants: the QCAPs; the Crowns advancing HCCR claims; and the PCCs. The differences are also grounded in the different ways in which causation is addressed under civil law and common law.

201. The QCA has confirmed these differences as follows:

> **666** In general, Quebec courts find that causation exists when it is shown that the damage is the logical, direct and immediate consequence of the fault. This understanding of causation is most often reflected in the dismissal of theories of equivalence of conditions and proximate cause. The theory of reasonable foreseeability of the consequences is sometimes applied in conjunction with the theory of adequate causation, but adequate causation is more widely used in the case law.
>
> **667** In comparison, in the common law provinces, the causation test most frequently used is the "but for" test. This test is an application of the theory of equivalence of conditions. We must therefore ask ourselves whether, but for the fault of the defendant, would the damage have occurred. If it is established that

[165] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at paras. 678 and 691-694.

the damage would have occurred even in the absence of the defendant's fault, the defendant cannot be held liable.

668 Exceptionally, and in the presence of specific conditions, Canadian common law courts are prepared to mitigate the rigour of this test by replacing it with the "material contribution test." In *Resurfice Corp. V. Hanke,* Chief Justice McLachlin wrote :

> Broadly speaking, the cases in which the "material contribution" test is properly applied involve two requirements. First, it must be impossible for the plaintiff to prove that the defendant's negligence caused the plaintiff's injury using the "but for" test. The impossibility must be due to factors that are outside of the plaintiff's control; for example, current limits of scientific knowledge. Second, it must be clear that the defendant breached a duty of care owed to the plaintiff, thereby exposing the plaintiff to an unreasonable risk of injury, and the plaintiff must have suffered that form of injury. In other words, the plaintiff's injury must fall within the ambit of the risk created by the defendant's breach.

669 More recently in *Clements v. Clements*, the Chief Justice revisited the pre-eminence of the "but for" test of causation – the nine judges of the Court were unanimous on this point – while making the following clarifications:

> **43** It is important to reaffirm that in the usual case of multiple agents or actors, the traditional "but for" test still applies. The question, as discussed earlier, is whether the plaintiff has shown that the negligence of one or more of the defendants was a necessary cause of the injury. Degrees of fault are reflected in calculations made under contributory negligence legislation. By contrast, the material contribution to risk approach applies where "but for" causation cannot be proven against any of multiple defendants, all negligent in a manner that might have in fact caused the plaintiff's injury, because each can use a "point the finger" strategy to preclude a finding of causation on a balance of probabilities.
>
> **44** This is not to say that new situations will not raise new considerations. I leave for another day, for example, the scenario that might arise in mass toxic tort litigation with multiple plaintiffs, where it is established statistically that the defendant's acts induced an injury on some members of the group, but it is impossible to know which ones.

670 These nuances are important because, as discussed below, Legislative Assembly of British Columbia passed legislation in July 2000 entitled *The Tobacco Damages and Health Care Costs Recovery Act* from which the Quebec legislator drew inspiration in 2009. However, the repeated use in this law of the

> words "causes, directly or indirectly" and "causes or contributes to" – words which recall the terminology used in the material contribution to risk approach – seems to indicate an intention to incorporate a more flexible test for causation than the but for test.
>
> . . . .
>
> **683** With the modifications required, section 15 necessarily means that in actions such as those that were before the Superior Court, evidence of causation between the facts alleged therein, such as the fault or failure of a defendant and tobacco-related harm, can be established on the sole basis of statistical information or information derived from epidemiological, sociological or any other relevant studies, including information derived from a sampling.
>
> **684** The specific wording of this section calls for some additional comments. It states that proof of causation between alleged facts in a class action of this type, "in particular" the causation between "'alleged facts" can be made in various ways. It can be established "on the sole basis of statistical information or information derived from epidemiological, sociological or any other relevant studies."' And where such studies are relevant, this same proof can also be established "'on the sole basis"' of any other information (this is the meaning of the word "including") "derived from a sampling." It is useful to draw attention to one thing: the words "alleged facts"' and "on the sole basis"' do not have a counterpart in the British Columbia legislation, which is reproduced in full in the appendix in *British Columbia* v. *Imperial Tobacco Canada Ltd.* Such differences are significant [footnotes omitted].[166]

202. In summary, section 15 of the TRDA, together with the civil law test to establish causality, enabled the *Blais* class members to bring their action on a collective basis and relieved them of the need to prove the moral damages of each *Blais* class member on an individual basis which would have been "impossible"[167] (See Section F at paragraphs 80 to 81 above).

[166] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382; and *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358 at paras. 666-670 and 683-684.
[167] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at para. 1193.

(vi) Distinctions between Crown HCCR Claims and Individual and Class Proceeding Claims for Damages in the Common Law Provinces and Territories regarding Proof of Causation and Apportionment of Liability

203. The HCCR statutes in each of the common law Provinces, the Northwest Territories and Nunavut are virtually identical. For illustrative purposes, the discussion in this subsection references sections in Ontario's HCCR legislation. The HCCR statutes confer on "The Crown in right of [the Province] a direct and distinct action" pursuant to section 2(1) "to recover the cost of health care benefits caused or contributed to by a tobacco related wrong." Pursuant to section 2(4), "the Crown in right of [the Province] may recover the cost of health care benefits … on an aggregate basis, for a population of insured persons as a result of exposure to a type of tobacco product."[168]

204. The "cost of health care benefits" is "the present value of the total expenditure by the Crown in right of [the Province] for health care benefits provided for insured persons resulting from tobacco related disease or the risk of tobacco related disease" in the past and in the future.[169]

205. The HCCR statutes create three important substantive distinctions regarding the proof of causation and the apportionment of liability between the Crowns' HCCR actions and claims for damages by an individual or a class of individuals under a class proceeding.

206. First, the Crowns may avoid the need to prove causation in each individual insured person by claiming recovery of tobacco-related health care expenditures on an aggregate basis. Section 2(5) provides that "If the Crown in right of [the Province] seeks in an action under subsection (1) to recover the cost of health care benefits on an aggregate basis, … [i]t is not necessary … (ii) to

[168] *Tobacco Damages and Health Care Costs Recovery Act, 2009*, S.O. 2009, c. 13, s. 2(4).
[169] *Tobacco Damages and Health Care Costs Recovery Act, 2009*, S.O. 2009, c. 13, s. 1(1).

prove the cause of tobacco related disease in any particular insured person, or (iii) to prove the cost of health care benefits for any particular individual insured person …".[170] In contrast, in an action for damages by an individual, the plaintiff must prove legally and medically, on a balance of probabilities, that the Tobacco Companies' conduct caused both that individual's smoking and that particular individual's disease.

207. Second, the Crowns have the distinct advantage of the following mandatory causation presumptions available to them pursuant to section 3 of the HCCR statutes:

> 3(1) In an action under subsection 2(1) for the recovery of the cost of health care benefits on an aggregate basis, subsection (2) applies if the Crown in right of [the Province] proves, on a balance of probabilities, that, in respect of a type of tobacco product,
>
> (a) the defendant breached a common law, equitable or statutory duty or obligation owed to persons in [the Province] who have been exposed or might become exposed to the type of tobacco product,
>
> (b) exposure to the type of tobacco product can cause or contribute to disease, and
>
> (c) during all or part of the period of the breach referred to in paragraph (a), the type of tobacco product, manufactured or promoted by the defendant, was offered for sale in [the Province].
>
> 3(2) Subject to subsections (1) and (4), the court shall presume that
>
> (a) the population of insured persons who were exposed to the type of tobacco product, manufactured or promoted by the defendant, would not have been exposed to the product but for the breach referred to in clause (1)(a), and
>
> (b) the exposure described in paragraph (a) caused or contributed to disease or the risk of disease in a portion of the population described in clause (a).
>
> ….

[170] *Tobacco Damages and Health Care Costs Recovery Act, 2009*, S.O. 2009, c. 13, s. 2(5).

> 3(4) The amount of a defendant's liability assessed under clause (3)(b) may be reduced, or the proportions of liability assessed under clause (3)(b) readjusted among the defendants, to the extent that a defendant proves, on a balance of probabilities, that the breach referred to in clause (1)(a) did not cause or contribute to,
>
> (a) the exposure referred to in clause (2)(a); or
>
> (b) the disease or risk of disease referred to in clause (2)(b).[171]

208. In contrast, there is no statutory provision for the application of any causative presumptions, mandatory or discretionary, in an action for damages by an individual or a class of individuals.

209. Third, the distinction between Crown HCCR actions and individual and class proceeding claims for damages is further manifest in section 4(1) which provides for the Court to make a finding of joint and several liability for the cost of health care benefits of "Two or more defendants in an action under section 2(1) … if (a) those defendants jointly breached a duty or obligation described in the definition of 'tobacco related wrong'".

210. In contrast, section 7 of the HCCR statutes provides a list of considerations for the Court to apply in individual actions in determining the apportionment of liability among multiple Tobacco Company defendants based on risk contribution in "an action for damages, or the cost of health care benefits, alleged to have been caused or contributed to by a tobacco related wrong other than an action for the recovery of the cost of health care benefits on an aggregate basis."[172]

[171] *Tobacco Damages and Health Care Costs Recovery Act, 2009*, S.O. 2009, c. 13, s. 3.
[172] *Tobacco Damages and Health Care Costs Recovery Act, 2009*, S.O. 2009, c. 13, ss. 4(1) and 7.

211. There is an additional aspect of the HCCR statutes relating to the use of population-based evidence which would make it very challenging for an individual or a class of individuals to establish causation and quantify damages. Section 5 of the HCCR statutes provides:

> Statistical information and information derived from epidemiological, sociological and other relevant studies, including information derived from sampling, is admissible as evidence for the purposes of establishing causation and quantifying damages or the costs of health care benefits respecting a tobacco related wrong in an action brought,
>
> (a) by or on behalf of a person in the person's own name or as a member of a class of persons under the *Class Proceedings Act, 1992*; or
>
> (b) by the Crown in right of [the Province] under section 2(1).[173]

212. Section 5 is an evidentiary section. It neither confers a substantive right on individual claimants, nor reverses or lessens the burden of proof in claims for damages. Statistical and epidemiological evidence is permitted to be admitted by the Court in actions by all of the Crowns, individuals and classes of individuals; however, the individuals, in particular, would face considerable challenges to access and fund the analysis and preparation of such evidence which would be required for trial.

(vii) Uncertified Class Actions

213. Class actions in jurisdictions other than Quebec have not been advanced past the issuance of the statement of claim.[174] There is a significant risk that they would not be certified based upon the reasons for the decision in *Caputo* dismissing the certification motion in the class proceeding commenced in Ontario. The following comments from *Caputo* are informative of the barriers to

[173] *Tobacco Damages and Health Care Costs Recovery Act, 2009*, S.O. 2009, c. 13, s. 5.
[174] See Appendix "E": Uncertified Class Actions – No Judgments.

success in such proceedings whether at the certification stage or if a claim was pursued individually:

> **45** … Simply put, the reason that no acceptable class definition has been posited is that no such definition exists.
>
> . . . .
>
> **50** In my view, the majority of the foregoing proposed common issues proceed on a theory of aggregation that is fundamentally misconceived. First, the claim for damages for addiction, other injuries and death cannot proceed as a common issue through to a determination of liability. Although deficient in other respects, the record before the court makes it apparent that, regardless of the common issues asserted and potentially resolved through a single trial, individual issues will remain to be decided before the liability of the defendants to individual class members can be ascertained. Regardless of the conduct of the defendants, they are entitled to a fair procedure, whether by way of a class proceeding or otherwise.
>
> . . . .
>
> **63** The defendants assert that individual proceedings are preferable to a class proceeding in the present factual matrix. I am not persuaded that such is the case. The time, and doubtless many lawyer hours, spent on simply getting this action before the court on a certification motion, let alone an examination of the positions taken in the expert evidence filed by the defendants, is indicative that an individual attempting to pursue litigation would likely find his or her resources taxed beyond sustainable limits.
>
> . . . .
>
> **72** Here, notwithstanding the inability of the plaintiffs to define an acceptable class in relation to the causes of action alleged, it appears that any class would be comprised of at least several million people. The eight remaining legal bases for asserting claims allegedly arise from multiple fact situations spanning at least 50 years, during which prevailing circumstances changed dramatically. The legal principles underlying the claims asserted require inquiry into the circumstances of each individual class member in order even to ascertain liability, let alone damages. This would be necessary on a procedural basis to ensure that the defendants are treated fairly but would also be necessary from the perspective of the members of the class so that each would receive fair compensation. Further, even if the defendants were to only contest a portion of the individual claims, and each dispute could be concluded in one day, simple

> mathematics indicate that such a process would require the equivalent of 1,000 years of litigation, if it were to be conducted sequentially.[175]

214. The QCAPs proceeded to certification, trial and eventually judgment by defining the smoking criteria required in pack-years and limiting the specific compensable diseases to those sustainable on the sole basis of epidemiological evidence. As confirmed by the QSC, nothing else was viable.[176]

(viii) Additional Factors supporting a 40% Discount to the QCAPs' Compensation

215. If no actions are certified as class actions, then the costs for an individual to prosecute an action with such complex evidentiary and legal issues to judgment and through the appeals process would be prohibitive, particularly given the range of damages which would be recoverable by an individual.

216. The PCCs will receive more timely compensation through the PCC Compensation Plan. Even if the PCCs could overcome the significant challenges to prosecuting individual actions or class actions against the Applicants and the Tobacco Company Groups, it would take many years for the PCCs to obtain a trial judgment and several years longer for the parties' appeal rights to be exhausted.

(ix) Conclusion regarding Discount to be applied to Quantum of QCAP Compensation

217. The foregoing significant evidentiary and legal obstacles to proving causation in the common law jurisdictions, as well as other legal barriers, practical impediments and challenges

[175] *Caputo v Imperial Tobacco*, [2004] O.J. No. 299 at paras. 45, 50, 63 and 72.
[176] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at para. 1193.

associated with pursuing individual actions and class actions, support the determination that the application in the PCC Compensation Plan of a 40% discount to the quantum of damages awarded in the *Blais* Class Action is reasonable and appropriate, such that PCCs who meet all the PCC Eligibility Criteria and are diagnosed with lung cancer or throat cancer will be paid a maximum of $60,000, and PCCs who meet all the PCC Eligibility Criteria and are diagnosed with Emphysema/COPD (GOLD Grades III and IV) will be paid a maximum of $18,000.

P. FACTORS CONSIDERED IN DETERMINATION THAT 50% TAKE-UP RATE SHOULD BE USED IN COSTING OF PCC COMPENSATION PLAN

(i) Overview

218. In class actions, the "take-up rate" refers to the percentage of claimants who submit claims and receive compensation out of the estimated total number of potentially eligible persons. In order to calculate the quantum required to fund the PCC Compensation Plan, it was necessary to determine what is the reasonable estimate of the anticipated take-up rate by PCCs across Canada.

219. In class actions providing damages for personal injury, the take-up rates are considerably less than 100%. There are a number of factors that have been found to influence the take-up rate. These factors recently were reviewed and discussed in a comprehensive report by the Law Commission of Ontario on class action reform.[177] Some of these factors increase take-up rates and others decrease take-up rates. A consideration of these factors and other factors unique to the PCC Compensation Plan led to the determination that the factors which may potentially increase the take-up rate must be balanced with factors which may potentially decrease the take-up rate. The

[177] Law Commission of Ontario, *Class Actions: Objectives, Experiences and Reforms: Final Report*, (Toronto, July 2019).

result of this balancing process was the determination that a 50% take-up rate is reasonable and appropriate to apply in the calculation of the quantum required to fund the PCC Compensation Plan.

(ii) Factors that will tend to increase the PCC Take-up Rate

220. Factors that will tend to increase the PCC take-up rate include the following:

(a) the PCC Compensation Plan will be widely publicized and should attract significant media and public attention;

(b) notice to the public regarding the availability of and criteria to qualify for compensation under the PCC Compensation Plan will be clear and unambiguous;

(c) the claims process for PCCs to submit their claims for review, audit and processing also will be clear and unambiguous;

(d) the claims process will be efficient and effective in delivering timely compensation;

(e) since the PCC Compensable Diseases result in disability and death, the harm suffered by PCCs is severe and the compensation will be appropriately substantial; and

(f) eligible claimants under the PCC Compensation Plan will include the estates of those individuals diagnosed within the PCC Claims Period who were alive on March 8, 2019, but died thereafter.

(iii) Factors that will tend to decrease the PCC Take-up Rate

221. Factors that will tend to decrease the PCC take-up rate include the following:

(a) the PCC Compensable Diseases and the treatment that PCCs may undergo are progressively debilitating, and the PCCs are vulnerable because of their age and health;

(b) there may be other health and demographic contributors to a diminished desire or ability by a PCC or PCC's estate to submit a claim;

(c) given the absence of certification of a class action or previous pursuit of litigation on behalf of PCCs past the issuance of statements of claim, there is no previously developed list of potential claimants comparable to the database of Quebec residents who have registered their interest to submit a claim for compensation pursuant to the judgments in the *Blais* Class Action and, therefore, there is no method for directly contacting PCCs regarding the submission of claims to the PCC Compensation Plan;

(d) the number of individuals estimated by Dr. Jha to have been diagnosed with a PCC Compensable Disease has not been restricted by the criterion that a PCC must have smoked twelve-pack years between January 1, 1950 and November 20, 1998, such that Dr. Jha's quantification of the PCCs may be overestimated; and

(e) while the claims administration process will be claimant friendly and streamlined, the information required to legitimately establish compensation eligibility must have integrity and be verified.

(iv) Balancing of Factors influencing PCC Take-up Rate

222. In balancing the factors which may potentially increase the take-up rate with the factors which may potentially decrease the take-up rate, the following four circumstances were assessed to carry the most weight.

223. First, Dr Jha's epidemiological estimate of the number of persons diagnosed with PCC Compensable Diseases did not factor in the Critical Tobacco Dose (smoked twelve pack-year of the Applicants' cigarettes) requirement for eligibility. This requirement will reduce the potential number of claimants from those estimated for the purpose of calculating funding for the PCC Compensation Plan. The actual reduction could be substantial.

224. Second, a significant factor revealed by the analysis undertaken in the review of class actions (see Section Q below) is that take-up rates are higher if the potential claimants already have been identified or are identifiable. The PCCs have not been identified, and they have not participated in or been informed about their potential claims through litigation. Although the public will be made aware of the PCC Compensation Plan, potential claimants who may meet the PCC Eligibility Criteria are not readily identifiable and will not be contacted directly regarding the PCC claims administration process.

225. Third, the PCC Compensation Plan necessarily will require legal proof of an individual's residential and smoking eligibility (12 pack-years) and medical proof of the PCC Compensable Disease diagnosis and status within the PCC Claims Period.

226. Fourth, the PCC Compensation Plan offers meaningful compensation, but the sad reality is that for many potential claimants, the end of life is near, many may already have passed given the passage of time, or their personal circumstances may have a dampening effect on the take-up rate.

227. Weighing the foregoing factors, as well as the supplementary factors identified above, it was determined that, in the context of this settlement and all the surrounding circumstances, an

estimated take-up rate of 50% is reasonable and appropriate to apply in the calculation of the quantum required to fund the PCC Compensation Plan.

Q. COMPARATIVE CASE ANALYSIS OF TAKE-UP RATES IN PERSONAL INJURY CLASS ACTION SETTLEMENTS

(i) Overview

228. The PCC Compensation Plan estimated take-up rate of 50% is, in part, based on an empirical analysis of class action settlements which can be considered comparable. There has been a significant range in take-up rates among class action settlements. There is no universally applicable range, and there is a lack of data over the thirty years of class action litigation in Canada. Nonetheless there have been some substantial personal injury settlements which provide relevant information. Those cases range up to a 40% take-up rate. The estimated 50% take-up rate for the PCC Compensation Plan provides additional room should the take-up rate among the PCCs be higher than has been the case historically in comparable cases. An analysis of personal injury cases involving medical products and pharmaceuticals, as well as persons infected with hepatitis C from blood and blood products follows. The information and data provided is anecdotal and unpublished, and was gathered from counsel knowledgeable about the cases.

(ii) Breast Implant Cases

229. The Breast Implant Cases were the first certified class actions in this jurisdiction. The litigation was substantial with estimates of the potential number of claimants being approximately 100,000 nationally.

230. The litigation and eventual settlements received extensive media coverage, both pre-settlement and post-settlement. Numerous lawyers were involved who had developed lists of potential claimants nationally throughout the years of the litigation.

231. The number of claims submitted was approximately 20,000. The number of claims accepted and paid nationally through multiple claims administrators was approximately 15,000.

232. A comparison of the claims made and paid to the original estimates of the potential number of claimants indicates a take-up rate of approximately 15% to 20%.

233. The duration of the claims administration period was seven to twelve years, given that there were multiple settlements with separate defendants, and also recognizing latency periods and injuries manifesting over time.

234. The proof of claims requirements included the submission of treating physicians' reports of disability along with experts' reports confirming the diagnosis of a compensable disease.

235. The range of payments was substantial, from less than $5,000 to over $100,000, with the vast majority being between $10,000 and $25,000.

236. In the settlement there was provision for an initial payment to claimants plus additional payments every two years for new claims submitted. A small "top up" payment was distributed at the end of the program.

237. The Breast Implant cases are informative and comparable to the PCCs' potential claims by reason of their magnitude, the publicity received, and widespread notice. The already developed lists of potential claimants with the lawyers involved in pursuing the litigation would be

comparable to the QCAPs' database, but distinguishable from the PCCs who have not been actively engaged in the pursuit of recovery through litigation.

238. The requirement for verification of claims through medical confirmation also is comparable to the need to identify that a PCC meets the PCC Eligibility Criteria, including having been diagnosed with a PCC Compensable Disease.

(iii) Pharmaceutical Cases

(a) Zyprexa Case

239. Approximately 350,000 patients had been prescribed Zyprexa, a pharmaceutical drug used to treat certain mental illnesses, for a duration of greater than sixty days and, therefore, met the class definition.

240. The number of potential claimants who had suffered adverse events, namely diabetes and other metabolic illnesses, was 25,000. The number of claims which were accepted and paid was 2,950. Thus, the take-up rate was approximately 12%.

241. The duration of the claims administration period was four years.

242. Claims submissions were required to include treating physicians' reports of the prescription and an expert report which included a diagnosis of a compensable disease, along with reports requiring confirmation that there was no family history of the compensable diseases, and no other contributing factors (obesity, pre-diabetic conditions, etc.).

243. Eligible claimants received payments ranging from $5,000 to $30,000.

(b) Vioxx Case

244. Another pharmaceutical class action involved the non-steroidal anti-inflammatory, Vioxx. Approximately two million patients had been prescribed Vioxx for greater than thirty days in Canada.

245. The estimated number of potential claimants who suffered adverse events (heart attack or stroke) was approximately 160,000. The number of claims submitted was 3,000, and the number of claims accepted and paid was 2,000. The take-up rate, therefore, was less than 10%.

246. The duration of the claims period was five years. Claims were difficult to submit and were each individually reviewed. Claims submissions were required to include fifteen years of uninterrupted family physician records, full prescription records, and an expert diagnosis of compensable disease. Records were then physician-reviewed, and many were rejected for pre-existing conditions or other risk factors including smoking.

247. Eligible claimants received payments ranging from $5,000 to $50,000.

248. The PCC Compensation Plan estimated take-up rate of 50% is based on a substantially higher take-up rate than either of these significant pharmaceutical cases.

(iv) Walkerton Case

249. The Walkerton claim involved tainted water. The case was limited geographically. The payments were $2,000 per person among the affected population. There were additional payments made over several years to claimants who contracted a compensable disease. Payments for this

category of claimant was in the average range of $30,000 to $50,000 with a few cases exceeding this range. Medical proof of the compensable disease was required.

250. Take-up rates for diseases were low as most claimants opted to participate in the simplified process which had no requirement of proof other than presence in Walkerton.

(v) Hepatitis C Cases

251. The settlement of the hepatitis C cases provided for compensation to those recipients of blood or blood products who became infected with hepatitis C. The settlement was complex, and administration of the settlement has taken numerous years and involved subsequent proceedings.

252. Funding for the settlement has been approximately one billion dollars and the administration has proceeded over the past two decades.

253. As 22,000 claimants out of the 55,000 estimated potentially eligible claimants have received compensation, the take-up rate would appear to be approximately 40%. However, it is likely that, in reality, the take-up rate is lower than 40% because a key feature of the benefits under the hepatitis C settlement agreement is that claimants who have already been paid benefits are able to make a further claim for additional compensation if their disease progresses such that they are approved to receive compensation at a higher disease level. In such a case, a single claimant has made two claims which would have the effect of inflating the take-up rate in the hepatitis C settlement. There are other aspects of the hepatitis C case which are unique to that settlement, including the extended claims period and the availability of a cure. To this extent, the hepatitis C settlement is not entirely comparable to the PCC Compensation Plan; nevertheless it is referenced herein for consideration, subject to the foregoing qualifications as to comparability.

(vi) Other Class Actions

254. The Ontario Law Reform Commission conducted comprehensive research and analysis of take-up rates across Canada for its 2019 report on class action reform.[178] Despite a paucity of data on take-up rates, due to there being no standard reporting requirements, some general observations were made. Higher take-up rates were noted when a series of favourable factors were present. Factors which positively influence take-up rates include class members being already identified or being readily identifiable such that they can be traced and notified, as well as claims procedures that are easy to follow.

(vii) Conclusion regarding PCC Take-up Rate

255. Balancing the factors which influence the take-up rate positively and negatively, and considering take-up rates in comparable personal injury class action settlements, the PCC Compensation Plan estimated take-up rate of 50% is fair and reasonable. It exceeds that of comparable cases and is soundly based on a consideration of relevant factors.

R. COMPARISON OF QUANTA OF COMPENSATION PROVIDED TO QCAPS VERSUS COMPENSATION PROVIDED TO PCCs

256. Discussed in subsections (i) to (iii) below are the three principal reasons which explain why it is reasonable and appropriate for the PCCs to be paid 60% of the damages awarded to the QCAPs.

[178] Law Commission of Ontario, *Class Actions: Objectives, Experiences and Reforms: Final Report*, (Toronto, July 2019).

(i) QCAPs' Compensation is subject to Legal Fees whereas PCCs will not pay Legal Fees

257. The maximum damages to which *Blais* class members will be entitled for a QCAP Compensable Disease is $100,000. This amount is the judgment award, not including interest and additional indemnity, for lung cancer and throat cancer before any reduction for contributory negligence. However, this damages award likely does not represent the net amount that would be received, given that legal fees must also be deducted from the QCAPs' share of the Global Settlement Amount. The QCAPs' legal fees appropriately are substantial because of the duration and complexity of the litigation. The fees are contingent on the outcome, and contingent fees usually are a significant percentage of a plaintiff's recovery of damages.

258. In contrast, the PCCs will not be required to pay substantial legal fees. They have not actively litigated their claims. Their interests have been protected under the auspices of the mediation ordered to be conducted in the Applicants' CCAA proceedings which has resulted in the development of the PCC Compensation Plan. Their recovery of damages, unlike the QCAPs' recovery, will not be further significantly reduced by payment of class counsel legal fees (although they may possibly incur modest costs to obtain professional assistance in submitting their claims). A PCC's maximum damages amounting to 60% ($60,000 for the PCC compensable cancers) of a QCAP's damages award will be a net recovery. As stated above, this recovery is fair and reasonable considering not only the absence of a deduction for legal fees, but also all the additional factors discussed in previous sections which would decrease the PCCs' likelihood of success if they pursued either individual actions or class actions.

(ii) QCAPs have a Trial Judgment which was upheld by Quebec Court of Appeal

259. While some actions advancing PCCs' claims were commenced under class proceedings legislation, they were not certified as class actions and were not actively pursued through litigation. In contrast, the QCAPs' claims were actively litigated and vigorously defended and tested at trial. The QCAPs were awarded a judgment which was upheld on appeal. The QCAPs' claims were found to be meritorious and have been quantified by judicial determination. The PCCs' claims, to the extent that any were commenced, remain tenuous and unquantified except for the analysis undertaken within the CCAA mediation to develop the PCC Compensation Plan.

(iii) QCAPs have pursued their Legal Remedies for past Twenty Years whereas PCCs are obtaining Remedy without Pursuit of Litigation

260. The duration of the QCAPs' litigation must be considered in the relative equities of the recoveries for the QCAPs and the PCCs. The QCAPs' litigation was protracted and fraught with risk. They have been waiting to recover their damages for more than twenty years. A measure of this duration is the fact that their award included interest approximately equal to the damages awards comprising approximately 50% of the judgment. The QCAPs' claims, however, must be compromised under the CCAA proceedings; therefore, their recovery effectively is without the interest component. It is only fair that the PCCs, who have not pursued their remedies and have not been awaiting the outcome of protracted litigation, should receive compensation that is proportionately and reasonably less than the QCAPs' recovery.

S. ADMINISTRATION OF PCC COMPENSATION PLAN

261. Through the mediation process, with the facilitation of the Court-Appointed Mediator and the Monitors, the PCC Representative Counsel, Quebec Class Counsel and counsel for the

Provinces and Territories developed the comprehensive document which sets out the detailed terms for the administration of the PCC Compensation Plan. This process included fulsome consultation with Daniel Shapiro, K.C., who, pursuant to an Order dated September 15, 2020, the Honourable Justice McEwen appointed as the Consultant to Justice Winkler. Mr. Shapiro has extensive expertise in the administration of class action settlements gained through his work on some of Canada's most complex cases, including serving as an arbitrator/referee of disputes involving the Hepatitis C Class Actions Settlement and the Chief Adjudicator of the Independent Assessment Process, Indian Residential Schools Adjudication Secretariat. The PCC Compensation Plan is Schedule "P" to the CCAA Plan and forms part of the Definitive Documents in the global settlement. Subsections (i) to (vi) below provide an overview of the key terms of the PCC Compensation Plan.

(i) Notice Plan

262. The Claims Administrator will design the PCC Notice Plan which must effectively reach prospective PCC-Claimants and capture their attention with notices communicated in clear, concise, plain language so that they fully understand their rights and options ("**PCC Notices**"). The PCC Notice Plan may include communications in newspapers, other print media, television, radio, social media, other digital media and direct communications where appropriate in order to reach as many prospective PCC-Claimants across Canada as possible. The PCC Notice Plan shall be subject to CCAA Court approval.

(ii) Duties and Responsibilities of Claims Administrator

263. The Claims Administrator of the PCC Compensation Plan is to be identified and recommended by the Court-Appointed Mediator and the Monitors for approval and appointment

by the Order of the CCAA Court at the Sanction Hearing. The duties and responsibilities of the Claims Administrator shall include:

(a) Establishing and operating a Call Centre to provide information to PCCs;

(b) Developing, hosting, maintaining and managing an accessible website regarding the PCC Compensation Plan;

(c) Contributing to the design and customization of the claims process to be used to administer the claims of prospective PCCs;

(d) Reviewing the Claim Packages submitted by claimants and determining whether each claimant is eligible to receive an Individual Payment based upon the review of the information provided by the claimant in writing in the Claim Package;

(e) Providing a process whereby a claimant who does not meet all of the PCC Eligibility Criteria may request that a review of their claim be conducted by a Review Officer;

(f) Issuing payments of compensation to the claimants who have been determined to have met all of the PCC Eligibility Criteria; and

(g) Annually and as circumstances warrant at any other times as requested by the CCAA Plan Administrators in their discretion or as the Court directs, the Claims Administrator shall report to the CCAA Plan Administrators regarding the progress of the administration of the Plan including the publication of notices, the Claims Application Deadline to file Claims, Claims approved, Claims rejected, any delays in the claims process, amounts distributed, fees charged and disbursements made.

(iii) Claims Process

264. To make a claim to the PCC Compensation Plan a claimant, or their duly authorized Legal Representative, shall be required to submit to the Claims Administrator by the Claims Application Deadline a Claim Package comprised of a completed Claim Form and medical evidence proving that the claimant was diagnosed with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates). Included in the Schedules to the PCC Compensation Plan are drafts of the forms comprising the Claim Package, as well as a checklist and forms which the Claims Administrator will use to determine whether a claimant meets the PCC Eligibility Criteria.

265. Where a claimant meets all of the PCC Eligibility Criteria but has been diagnosed with more than one of lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV), they shall be paid for the single compensable disease with which they have been diagnosed that will provide them with the highest amount of compensation under the Plan. No "double recovery" or overlapping recovery will be permitted if a claimant has been diagnosed with more than one compensable disease.

266. Where appropriate and to the extent possible, the PCC Compensation Plan and the Quebec Class Action Administration Plan for the administration of claims by the Quebec Class Members pursuant to the *Blais* judgment shall be harmonized with each other. An individual resident in Quebec is only permitted to make <u>one</u> claim for compensation <u>either</u> as a *Blais* Class Member under the Quebec Administration Plan <u>or</u> as a PCC-Claimant under the PCC Compensation Plan. A Quebec resident is not permitted to make a claim to both Claims Processes. In particular, the PCC Compensation Plan includes measures to ensure that a claimant resident in Quebec is not paid

compensation pursuant to the *Blais* judgment as well as from the PCC Compensation Plan. It is intended that a claimant will receive compensation for the most serious compensable disease with which they are diagnosed. For example, a claimant who was diagnosed with Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012 would qualify to receive a payment in respect of the Emphysema/COPD (GOLD Grade III or IV) under the *Blais* judgment. If that claimant was also diagnosed with lung cancer or throat cancer between March 8, 2015 to March 8, 2019 (inclusive of those dates), then they would be eligible to receive compensation in respect of the cancer diagnosis from the PCC Compensation Plan provided that they were alive on March 8, 2019. It is intended that such claimant would only receive payment for the most serious diagnosis, namely the cancer which, in this example, would be paid for from the PCC Compensation Plan.

(iv) Role of CCAA Plan Administrators

267. The CCAA Plan Administrators shall ensure that the PCC Compensation Plan Amount is invested in accordance with approved investment guidelines pending disbursement to the Claimants.

268. From time to time, the Claims Administrator shall submit to the CCAA Plan Administrators a requisition with sufficiently detailed information and supporting data requesting the advancement of a specified sum of money from the PCC Compensation Plan Amount to be used by the Claims Administrator for the purpose of making Individual Payments to Eligible PCC-Claimants.

269. Upon receipt of each such requisition and supporting information and data from the Claims Administrator, the CCAA Plan Administrators will verify the calculation of the sum requisitioned by the Claims Administrator. In their discretion, the CCAA Plan Administrators may request

further information from the Claims Administrator before they authorize the advancement of an instalment of funds from the PCC Compensation Plan Amount held in the PCC Trust Account to the Claims Administrator to enable it to make Individual Payments to Eligible PCC-Claimants.

270. On an annual basis, and as circumstances warrant at any other times in the CCAA Plan Administrators' discretion or as the Court directs, the CCAA Plan Administrators shall report to the CCAA Court regarding the progress of the administration of the Plan including the publication of notices, the Claims Application Deadline to file Claims, Claims approved, Claims rejected, any delays in the claims process, amounts distributed, fees charged and disbursements made and any other matter which the CCAA Plan Administrators in their discretion deem to be appropriate.

(v) Determination of Quantum of Individual Payments to Eligible Claimants

271. Upon the completion of the processing of the claims, the CCAA Plan Administrators, in consultation with the Claims Administrator, shall determine the quantum of the Individual Payments which may be made from the PCC Compensation Plan Amount based upon several factors, including: the timing of the payment of the total PCC Compensation Plan Amount by the Tobacco Companies; the amount in the Plan available for distribution; the numbers of Claims accepted in respect of each of the diagnoses of lung cancer, throat cancer and Emphysema/COPD (GOLD Grade III or IV); and the numbers of Eligible Claimants who started smoking before and on or after January 1, 1976.

272. If the PCC Compensation Plan Amount plus any interest accrued thereon in the PCC Trust Account is not sufficient to pay the aggregate of the Individual Payments determined to be payable by the CCAA Plan Administrators, in consultation with the Claims Administrator, then the Individual Payments owing to the claimants shall be divided on a *pro rata* basis among the Eligible

Claimants so that the aggregate amount of the Individual Payments otherwise payable to the Eligible Claimants does not exceed the PCC Compensation Plan Amount plus any interest accrued thereon in the PCC Trust Account.

273. Once the CCAA Plan Administrators have finally determined the quanta of the Individual Payments which may be made from the PCC Compensation Plan Amount, at the direction of the CCAA Plan Administrators, the Claims Administrator shall be responsible for making the Individual Payments to the Eligible Claimants.

(vi) Costs of Administration of PCC Compensation Plan

274. All professional fees, other fees, costs, disbursements, expenses, court costs and other expenditures of the CCAA Plan Administrators, Claims Administrator, Administrative Coordinator, PCC Representative Counsel, and all applicable sales taxes thereon, incurred in respect of the administration of the PCC Compensation Plan shall be paid directly by the Tobacco Companies and shall not be deducted from the PCC Compensation Plan Amount.

T. DISTRIBUTION OF RESIDUAL FUNDS FROM PCC COMPENSATION PLAN

(i) Rationale for Provinces and Territories receiving Residual Funds

(a) Provinces' and Territories' Provision of Health Care Benefits to PCCs

275. The Provinces and Territories provide funding for health care generally, including for the treatment of the PCC Compensable Diseases. The Provincial and Territorial HCCR Legislation specifically provides for the recovery of health care costs which are defined to be the governments'

expenditures for the provision of health care benefits for the population of insured persons.[179] Health care benefits are defined in each jurisdiction to include hospital services, physician services, and other health care expenditures.

276. The PCCs, by definition, have been diagnosed with and treated for PCC Compensable Diseases. Their health care benefits have been paid by the Provincial and Territorial governments. Furthermore, the governments provide health care benefits for the population of insured persons suffering from Tobacco-related Diseases as statutorily defined, regardless of whether the insured persons meet the PCC Eligibility Criteria. The Provincial and Territorial governments are statutorily entitled to recover health care costs resulting from Tobacco-related Wrongs committed by the Tobacco Companies. Therefore, it is fair, reasonable and appropriate that any residual funds remaining in the PCC Compensation Plan at the end of the administration period be paid to the governments.

277. The aggregate quanta of the governments' HCCR claims exceed by manyfold the aggregate quanta of the claims of the PCCs and QCAPs, as the former statutorily cover past expenditures for several decades as well as future expenditures for all Tobacco-related Diseases. There is no justification for any residual funds reverting to the Tobacco Companies. It is fair, reasonable and appropriate for any residual funds to be paid to the Provinces and Territories as part of the consideration for the final settlement and release of their claims for payment of their past and future expenditures to provide health care benefits for the population suffering from Tobacco-related Diseases.

[179] *Tobacco Damages and Health Care Costs Recovery Act, 2009*, S.O. 2009, c. 13, s. 1(1).

(ii) Timing of Payment of Residual Funds

278. Three years after the Claims Administrator commenced its review and processing of the PCC-Claims, or at such other time as the CCAA Plan Administrators are of the view that the administration of the PCC-Claims has been substantially completed, to the extent that there remains any Residual Funds in the PCC Compensation Plan, any such Residual Funds shall be allocated to the Provinces and Territories Settlement Amount and apportioned among the Provinces and Territories in accordance with the percentages set out in the table found in Article 16, Section 16.3 of the CCAA Plan.

U. CONCLUSION

279. For all of the reasons set out above, the settlement of the PCCs' claims and potential claims via the PCC Compensation Plan, which is part of the Applicants' CCAA Plans that effect the global settlement of the Tobacco Claims in Canada, is fair, reasonable and in the best interests of the PCCs as a whole.

DATED as of the 5th day of December, 2024.

APPENDIX "A"

GLOSSARY

"**Applicants**" means, collectively, Imperial Tobacco Canada Limited, Imperial Tobacco Company Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp.

"**Alternative Product**" means (i) any device that produces emissions in the form of an aerosol and is intended to be brought to the mouth for inhalation of the aerosol without burning of (a) a substance; or (b) a mixture of substances; (ii) any substance or mixture of substances, whether or not it contains tobacco or nicotine, that is intended for use with or without those devices to produce emissions in the form of an aerosol without burning; (iii) any non-combustible tobacco (other than smokeless tobacco) or nicotine delivery product; or (iv) any component, part, or accessory of or used in connection with any such device or product referred to above.

"***Blais* Class Action**" means *Conseil québécois sur le tabac et la santé et al.* v. *JTI-Macdonald Corp. et al.*, Court File No. 500-06-000076-980 (Montreal, Quebec).

"**CCAA**" means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended.

"**CCAA Court**" means the Ontario Superior Court of Justice (Commercial List) at Toronto.

"**CCAA Plan**", or "**Plan**", means, in respect of each Tobacco Company, the Court-Appointed Mediator's and Monitors' plan of compromise and arrangement pursuant to the CCAA concerning, affecting and involving such Tobacco Company, including all Schedules thereto.

"**CCAA Plan Administrators**" has the meaning given in Article 14, Section 14.1 of the CCAA Plan.

"**CCAA Proceeding**" means, in respect of each Tobacco Company, the proceeding commenced by such Tobacco Company pursuant to the CCAA, namely Application No. CV-19-616077-00CL in respect of Imperial, Application No. CV-19-616779-00CL in respect of RBH, and Application No. CV-19-615862-00CL in respect of JTIM, collectively the "**CCAA Proceedings**".

"**Certificate**" means the certificate filed by the Monitor with the CCAA Court confirming that the full amount of the Upfront Contributions has been received from the Tobacco Companies and deposited into the Global Settlement Trust Account.

"**Claims**" means any and all manner of requests, demands, complaints, claims (including claims for contribution or indemnity), actions, causes of action, class actions, cross-claims, counterclaims, applications, proceedings, appeals, arbitrations, suits, debts, sums of money, liabilities, accounts, covenants, damages, losses, injuries, judgments, orders (including orders for injunctive relief or specific performance and compliance orders), interest, additional indemnity, expenses, executions, encumbrances, and recoveries on account of any liability, duty, obligation, demand or cause of action of whatever nature, in each case, of any kind, character or nature whatsoever, asserted or unasserted, whether known or unknown, suspected or unsuspected,

liquidated or unliquidated, matured or unmatured, contingent or actual, disputed or undisputed, foreseen or unforeseen, and direct, indirect, or derivative, at common law, in equity, or under statute, and "**Claim**" means any one of them.

"**Claims Administrator**" means the claims administrator approved and appointed by the CCAA Court to (i) manage the overall administration of the individual claims process and perform all other duties and responsibilities assigned to it in regard to the PCC Compensation Plan, and (ii) manage the overall administration of the individual claims process and perform all other duties and responsibilities assigned to it in regard to the Quebec Administration Plan. The appointment of Epiq as the Claims Administrator will be upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court.

"**COPD**" means chronic obstructive pulmonary disease (GOLD Grade III or IV). The Global Initiative for Chronic Obstructive Lung Disease ("**GOLD**") developed a four grade classification system based upon severity of airflow limitation and other diagnostic parameters. The GOLD Grade III (severe) and GOLD Grade IV (very severe) classifications represent the two most severe categories of disease.

"**Eligible PCC-Claimants**" means the PCC-Claimants whom the Claims Administrator has determined meet all the PCC Eligibility Criteria such that their PCC Claims are approved for an Individual Payment in accordance with the terms of the PCC Compensation Plan, and "**Eligible PCC-Claimant**" means any one of them.

"**Emphysema**" means the condition of the lung that is marked by distension and eventual rupture of the alveoli with progressive loss of pulmonary elasticity, that is accompanied by shortness of breath with or without cough, and that may lead to impairment of heart action. For the purpose of the PCC Compensation Plan, "Emphysema" includes COPD (GOLD Grade III or IV).

"**Epiq**" means Epiq Class Actions Services Canada, Inc.

"**FEV1**" means the measurement recorded during a spirometry test of the maximum volume of air that the individual can forcibly expel during the first second following maximal inhalation.

"**Global Settlement Trust Account**" has the meaning given in Article 5, Section 5.3 of the CCAA Plan.

"**HCCR Legislation**" means, collectively, the *Crown's Right of Recovery Act*, SA 2009, c C-35, Part 2, Sections 41-50 only, *Tobacco Damages and Health Care Costs Recovery Act*, SBC 2000, c 30, *The Tobacco Damages and Health Care Costs Recovery Act,* SM 2006, c 18, *Tobacco Damages and Health Care Costs Recovery Act*, SNB 2006, c T-7.5, *Tobacco Health Care Costs Recovery Act*, SNL 2001, c T-4.2, *Tobacco Damages and Health-Care Costs Recovery Act*, SNS 2005, c 46, *Tobacco Damages and Health Care Costs Recovery Act*, SNWT 2011, c 33 (proclaimed but not yet in force), *Tobacco Damages and Health Care Costs Recovery Act*, SNu 2010, c 31 (proclaimed but not yet in force), *Tobacco Damages and Health Care Costs Recovery Act, 2009*, SO 2009, c 13, *Tobacco Damages and Health Care Costs Recovery Act*, SPEI 2009, c 22, *Tobacco-related Damages and Health Care Costs Recovery Act*, 2009, CQLR c R-2.2.0.0.1, and *The Tobacco Damages and Health Care Costs Recovery Act*, SS 2007, c T-14.2.

"**Imperial**" means, collectively, ITCAN and ITCO.

"**Individuals**" means all individuals residing in a Province or Territory of Canada, and "**Individual**" means any one of them.

"**ITCAN**" means Imperial Tobacco Canada Limited.

"**ITCO**" means Imperial Tobacco Company Limited.

"**JTIM**" means JTI-Macdonald Corp.

"***Knight* Class Action**" means *Kenneth Knight* v. *Imperial Tobacco Canada Limited* (Supreme Court of British Columbia, Court File No. L031300).

"***Knight* Class Action Plaintiffs**" means individuals who meet the criteria of the certified class definition in the *Knight* Class Action. The fact that an Individual is a *Knight* Class Action Plaintiff does not thereby disqualify that Individual from being a Pan-Canadian Claimant.

"**Pan-Canadian Claimants**", or "**PCCs**", means Individuals, excluding *Blais* Class Members and *Létourneau* Class Members in relation to QCAP Claims, who have asserted or may be entitled to assert a PCC Claim.

"**Parent**" means:

(i) in the case of lmperial, British American Tobacco p.l.c.;

(ii) in the case of RBH, Philip Morris International Inc.; and

(iii) in the case of JTIM, JT International Holding B.V.

"**Parties**" means the Claimants, the Tobacco Companies and the Tobacco Company Groups, and "**Party**" means any one of them.

"**PCC Claim**" means any Claim of any Pan-Canadian Claimant that has been made or may in the future be asserted or made in whole or in part against or in respect of the Released Parties, or any one of them (either individually or with any other Person), that has been advanced, could have been advanced or could be advanced, whether on such Pan-Canadian Claimant's own account, or on their behalf, or on behalf of a certified or proposed class, to recover damages or any other remedy in respect of the development, design, manufacture, production, marketing, advertising, distribution, purchase or sale of Tobacco Products, including any representations or omissions in respect thereof, the historical or ongoing use of or exposure (whether directly or indirectly) to Tobacco Products or their emissions and the development of any disease or condition as a result thereof, whether existing or hereafter arising, in each case 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) including, all Claims that have been advanced, could have been advanced or could be advanced in the following actions commenced by individuals under

provincial class proceedings legislation and actions commenced by individuals, or in any other similar proceedings:

(a) *Barbara Bourassa* v. *Imperial Tobacco Canada Limited et al.* (Supreme Court of British Columbia, Court File No. 10-2780 and Court File No. 14-4722);

(b) *Roderick Dennis McDermid* v. *Imperial Tobacco Canada Limited et al.* (Supreme Court of British Columbia, Court File No. 10-2769);

(c) *Linda Dorion* v. *Canadian Tobacco Manufacturers' Council et al*. (Alberta Court of Queen's Bench, Court File No. 0901-08964);

(d) *Thelma Adams* v. *Canadian Tobacco Manufacturers' Council et al.* (Saskatchewan Court of Queen's Bench, Court File No. 916 of 2009);

(e) *Deborah Kunta* v. *Canadian Tobacco Manufacturers' Council et al.* (Manitoba Court of Queen's Bench, Court File No. CI09-01-61479);

(f) *Suzanne Jacklin* v. *Canadian Tobacco Manufacturers' Council* (Ontario Superior Court of Justice, Court File No. 53794/12);

(g) *Ben Semple* v. *Canadian Tobacco Manufacturers' Council et al.* (Supreme Court of Nova Scotia, Court File No. 312869);

(h) *Victor Todd Sparkes* v. *Imperial Tobacco Canada Limited* (Newfoundland and Labrador Supreme Court - Trial Division, Court File No. 200401T2716 CP);

(i) *Peter Stright* v. *Imperial Tobacco Canada Limited* (Supreme Court of Nova Scotia, Court File No. 177663);

(j) *Ljubisa Spasic as estate trustee of Mirjana Spasic* v. *Imperial Tobacco Limited and Rothmans, Benson & Hedges Inc.* (Ontario Superior Court of Justice, Court File No. C17773/97);

(k) *Ljubisa Spasic as estate trustee of Mirjana Spasic* v. *B.A.T. Industries P.L.C.* (Ontario Superior Court of Justice, Court File No. C18187/97);

(l) *Ragoonanan* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 00-CV-183165-CP00);

(m) *Scott Landry* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 1442/03);

(n) *Joseph Battaglia* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 21513/97);

(o) *Roland Bergeron* v. *Imperial Tobacco Canada Limited* (Quebec Superior Court, Court File No. 750-32-700014-163);

(p) *Paradis, in personal capacity and on behalf of estate of Lorraine Trepanier* v. *Rothmans, Benson & Hedges Inc.* (Quebec Small Claims Court);

(q) *Couture* v. *Rothmans, Benson & Hedges Inc.* (Quebec Superior Court); and

including any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**PCC Claims Period**" means the period of time that extends from March 8, 2015 to March 8, 2019, inclusive of those dates, during which a PCC-Claimant was diagnosed with a PCC Compensable Disease.

"**PCC Compensation Plan**" has the meaning given in Article 8, Section 8.1 of the CCAA Plan and is attached as Schedule "P" to the CCAA Plan.

"**PCC Compensation Plan Amount**" means the aggregate amount allocated from the Global Settlement Amount to be payable into the PCC Trust Account in respect of compensation for Eligible PCC-Claimants as set forth in Article 16, Sections 16.1, 16.2 and 16.3 of the CCAA Plans.

"**PCC Representative Counsel**" means The Law Practice of Wagner & Associates, Inc.

"**PCC Trust Account**" means the designated trust account or trust accounts held in the Bank for the benefit of the Pan-Canadian Claimants and into which the PCC Compensation Plan Amount shall be paid and deposited from the Global Settlement Trust Account.

"**Plan Implementation Date**" means the date upon which all of the conditions to the CCAA Plans and other Definitive Documents have been satisfied or waived and the transactions contemplated by the CCAA Plans, the Sanction Orders and the other Definitive Documents are to be implemented, as evidenced by the Monitors' Certificates to be delivered to the Tobacco Companies and filed with the CCAA Court.

"**Provinces**" means, collectively, His Majesty the King in right of British Columbia ("**British Columbia**"), His Majesty the King in right of Alberta ("**Alberta**"), His Majesty the King in right of Saskatchewan ("**Saskatchewan**"), His Majesty the King in right of Manitoba ("**Manitoba**"), His Majesty the King in right of Ontario ("**Ontario**"), the Attorney General of Quebec ("**Quebec**"), His Majesty the King in right of New Brunswick ("**New Brunswick**"), His Majesty the King in right of Nova Scotia ("**Nova Scotia**"), His Majesty the King in right of Prince Edward Island ("**Prince Edward Island**") and His Majesty the King in right of Newfoundland and Labrador ("**Newfoundland and Labrador**").

"**QCAP Claim**" means any Claim that has been advanced, could have been advanced or could be advanced in the following class actions or in any other similar proceedings, whether before or after the Effective Time:

(a) *Conseil québécois sur le tabac et la santé et Jean-Yves Blais* c. *Imperial Tobacco Ltée, Rothmans, Benson & Hedges Inc. et JTI-MacDonald Corp.* (Quebec Superior Court, Court File No. 500-06-00076-980); and

(b) *Létourneau* c. *Imperial Tobacco Ltée, Rothmans Benson & Hedges Inc. et JTI MacDonald Corp.* (Quebec Superior Court, Court File No. 500-06-000070-983),

including the judgment of the Honourable Justice Brian Riordan dated May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019, and any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**Quebec Class Action Administration Plan**", or "**Quebec Administration Plan**", means the document (with attached appendices) that is subject to the approval of the CCAA Court setting out the process by which the Quebec Class Action Plaintiffs may submit claims for a Compensation Payment pursuant to the *Blais* Judgment, the process of administering such claims, and the joint oversight and supervision thereof by the CCAA Court and the Superior Court of Quebec.

"**Quebec Class Action Plaintiffs**" or "**QCAPs**", means individuals who meet the criteria of the certified class definitions in the Quebec Class Actions.

"**Quebec Class Actions**" means, collectively, (i) *Conseil québécois sur le tabac et la santé et al.* v. *JTI-Macdonald Corp. et al.*, Court File No. 500-06-000076-980 (Montreal, Quebec), and (ii) *Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*, Court File No. 500-06-000070-983 (Montreal, Quebec).

"**Quebec Class Counsel**" means, collectively, the law practices of Trudel Johnston & Lespérance s.e.n.c., Kugler Kandestin s.e.n.c.r.l., L.L.P., De Grandpré Chait s.e.n.c.r.l., L.L.P., and Fishman Flanz Meland Paquin s.e.n.c.r.l., L.L.P.

"**RBH**" means Rothmans, Benson & Hedges Inc.

"**Released Claims**" has the meaning given in Article 1, Section 1.1 of the CCAA Plan.

"**Releasees**" has the meaning given in paragraph 1 of the Global Release.

"**Surviving Family Members**" means, collectively the individuals who are eligible to recover damages for loss of guidance, care and companionship pursuant to the applicable legislation in each jurisdiction which governs surviving family members' claims for damages, namely: *Family Compensation Act*, RSBC 1996, c. 126; *Fatal Accidents Act*, RSA 2000, c. F-8; *The Fatal Accidents Act*, RSS 1978, c. F-11; *The Fatal Accidents Act*, CCSM, c. F50; *Family Law Act*, RSO 1990, c. F.3; *Civil Code of Quebec*, chapter CCQ-1991; *Fatal Accidents Act*, RSNB 2012, c.104; *Fatal Injuries Act*, RSNS 1989, c. 163; amended 2000, c. 29, ss. 9-12 ; *Fatal Accidents Act*, RSPEI 1988, c. F-5; *Fatal Accidents Act*, RSNL 1990, c F-6; *Fatal Accidents Act*, RSY 2002, c 86; and *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3. For greater certainty, "Surviving Family Members" does not include the estates of Individuals who fulfill the criteria to receive compensation as a Pan-Canadian Claimant.

"**Territories**" means, collectively, the Government of Yukon ("**Yukon**"), the Government of the Northwest Territories ("**Northwest Territories**") and the Government of Nunavut ("**Nunavut**").

"**Tobacco Claim**" has the meaning given in Article 1, Section 1.1 of the CCAA Plan.

"**Tobacco Companies**" means, collectively, Imperial, RBH and JTIM, and "**Tobacco Company**" means any one of them.

"**Tobacco Company Group**" means, in respect of a Tobacco Company, the applicable Parent and all other current or former affiliates, direct or indirect subsidiaries or parents, of such Tobacco Company, and their respective indemnitees.

"**Tobacco Product**" means any product made in whole or in part of tobacco that is intended for human consumption or use, including any component, part, or accessory of or used in connection with a tobacco product, including cigarettes, tobacco sticks (intended for smoking and requiring further preparation before they are smoked), loose tobacco intended for incorporation into cigarettes, cigars, cigarillos, pipe tobacco, kreteks, bidis and smokeless tobacco (including chewing tobacco, nasal snuff and oral snuff), but does not include any Alternative Product.

"**Tobacco-related Disease**" means a disease or other illness or harm caused or contributed to by the use of or exposure (whether directly or indirectly) to a Tobacco Product.

APPENDIX "B"

CONSIDERATION PROVIDED BY APPLICANTS IN GLOBAL SETTLEMENT TO SETTLE CLAIMS AND POTENTIAL CLAIMS OF INDIVIDUALS RESIDENT IN CANADA

PCC COMPENSATION PLAN

The PCC Compensation Plan will provide direct compensation to individuals who fulfill the following PCC Eligibility Criteria:

(a) on the date that a claimant submits their claim to the PCC Compensation Plan:

  (i) if the claimant is alive, they must reside in a Province or Territory in Canada, or

  (ii) if the claimant is deceased, they must have resided in a Province or Territory in Canada on the date of their death;

(b) the claimant was alive on March 8, 2019;

(c) between January 1, 1950 and November 20, 1998, the claimant smoked a minimum of twelve pack-years of cigarettes manufactured by the Applicants;

(d) between March 8, 2015 and March 8, 2019 (inclusive of those dates), the claimant was diagnosed with:

  (i) a primary lung cancer,

  (ii) squamous cell carcinoma of the larynx, oropharynx or hypopharynx, or

  (iii) chronic obstructive pulmonary disease (GOLD Grades III and IV); and

(e) on the date of the diagnosis with a PCC Compensable Disease the claimant resided in a Province or Territory in Canada.

THE CY-PRÈS

The Cy-près will provide the consideration for the full and final settlement and release of all claims and potential claims of PCCs who do not qualify to receive compensation payments from the PCC Compensation Plan. The group of claimants who will be covered by the Cy-près includes the following Persons and any affected family members or estates:

(a) Smokers suffering from lung or throat cancer or Emphysema/COPD Gold Grade III or IV who are outside the claims period or who smoked less than the requisite twelve pack years or, in the case of Emphysema/COPD, were not classified as Gold Grade III or IV or the equivalent;

(b) Smokers who have tobacco-related harms other than lung or throat cancer and Emphysema/COPD Gold Grade III or IV or the equivalent; and

(c) Persons who smoke or have smoked tobacco products who have not yet or may never contract a tobacco-related harm.

APPENDIX "C"

CERTIFIED QUEBEC CLASS ACTIONS WITH JUDGMENT

Action	Jurisdiction Year Commenced	Certified Class Definition	Status
Conseil québécois sur le tabac et la santé et al. v. *JTI-Macdonald Corp. et al.* ("***Blais***")	Quebec 1998	All persons residing in Quebec who satisfy the following criteria: 1) To have smoked, between January 1, 1950 and November 20, 1998, a minimum of 12 pack/years of cigarettes manufactured by the defendants (that is, the equivalent of a minimum of 87,600 cigarettes, namely any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption insofar as the total is equal or greater than 87,600 cigarettes) … 2) To have been diagnosed before March 12, 2012 with: (a) Lung cancer or (b) Cancer (squamous cell carcinoma) of the throat, that is to say of the larynx, the oropharynx or the hypopharynx, or (c) Emphysema. This group also includes the heirs of the persons deceased after November 20, 1998 who satisfied the criteria mentioned herein.[180]	Quebec Superior Court granted judgment in favour of QCAPs on May 27, 2015; Quebec Court of Appeal upheld trial judgment on March 1, 2019

[180] *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358 at para. 1282.

Action	Jurisdiction Year Commenced	Certified Class Definition	Status
Cecilia Létourneau et al. v. *Imperial Tobacco Canada Ltd., et al.* ("***Létourneau***")	Quebec 1998	All persons residing in Quebec who, as of September 30, 1998, were addicted to the nicotine contained in the cigarettes made by the defendants and who otherwise satisfy the following criteria: 1) They started to smoke before September 30, 1994 and since that date have smoked principally cigarettes manufactured by the defendants; 2) Between September 1 and September 30, 1998, they smoked on a daily basis an average of at least 15 cigarettes manufactured by the defendants; and 3) On February 21, 2005, or until their death if it occurred before that date, they were still smoking on a daily basis an average of at least 15 cigarettes manufactured by the defendants. The group also includes the heirs of the members who satisfy the criteria described herein.[181]	Quebec Superior Court granted judgment in favour of QCAPs on May 27, 2015; Quebec Court of Appeal upheld trial judgment on March 1, 2019

[181] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at para. 1233.

APPENDIX "D"

CERTIFIED BRITISH COLUMBIA CLASS ACTION – NO JUDGMENT

Action	Jurisdiction Year Commenced	Certified Class Definition	Status
Knight v. *Imperial Tobacco Canada Ltd.*	British Columbia 2003	Persons who, during the Class Period, purchased the Defendant's light or mild cigarettes in British Columbia for personal, family or household use. The Defendant's light and mild brands of cigarettes include the following brands: Player's Light, Player's Light Smooth, Player's Extra Light, du Maurier Light, du Maurier Extra Light, du Maurier Ultra Light, du Maurier Special Mild, Matinee Extra Mild, Matinee Ultra Mild and Cameo Extra Mild. The Class Period is the period from May 9, 1997 up to July 31, 2007.[182]	British Columbia Supreme Court certified proceeding as a class action in 2005; British Columbia Court of Appeal affirmed certification, but varied class definition, in 2006. No trial has been held and no judgment has been rendered.

[182] *Knight* v. *Imperial Tobacco Canada Ltd.*, 2005 BCSC 172 at paras. 1, 39-45; varied 2006 BCCA 235 at paras. 35-36.

APPENDIX "E"

UNCERTIFIED CLASS ACTIONS – NO JUDGMENTS

Action	Jurisdiction Year Commenced	Proposed Class Definition	Status
Barbara Bourassa on behalf of the Estate of Mitchell David Bourassa v. *Imperial Tobacco Canada Limited et al.* (Plaintiff commenced two actions: Court File No. 10-2780 and Court File No. 14-4722)	British Columbia 2010 and 2014	All individuals including their estates, who were alive on June 12, 2007, and suffered or currently suffer from chronic respiratory diseases, after having smoked a minimum of 25,000 cigarettes designed, manufactured, imported, marketed or distributed by the defendants.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.
Roderick Dennis McDermid v. *Imperial Tobacco Canada Limited et al.*	British Columbia 2010	All individuals including their estates, who were alive on June 12, 2007, and suffered or currently suffer from heart disease, after having smoked a minimum of 25,000 cigarettes designed, manufactured, imported, marketed or distributed by the defendants.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.
Linda Dorion v. *Canadian Tobacco Manufacturers' Council et al.*	Alberta 2009	All individuals including their estates, who purchased and smoked cigarettes designed, manufactured, marketed or distributed by the defendants, and their dependents and family members.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.

Action	Jurisdiction Year Commenced	Proposed Class Definition	Status
Thelma Adams v. *Canadian Tobacco Manufacturers' Council et al.*	Saskatchewan 2009	All individuals who were alive on July 10, 2009, and suffered or currently suffer from chronic pulmonary disease, emphysema, heart disease or cancer, after having smoked a minimum of 25,000 cigarettes designed, manufactured, imported, marketed or distributed by the defendants.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.
Deborah Kunta v. *Canadian Tobacco Manufacturers' Council et al.*	Manitoba 2009	All individuals, including their estates, who purchased or smoked cigarettes manufactured by the defendants, and their dependants and family members.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.
Suzanne Jacklin v. *Canadian Tobacco Manufacturers' Council*	Ontario 2012	All individuals including their estates, who were alive on June 12, 2007, and suffered or currently suffer from chronic obstructive pulmonary disease, heart disease or cancer, after having smoked a minimum of 25,000 cigarettes designed, manufactured, imported, marketed or distributed by the defendants.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.
Ben Semple v. *Canadian Tobacco Manufacturers' Council et al.*	Nova Scotia 2009	All individuals, including their estates, their dependants and family members, who purchased or smoked cigarettes designed, manufactured, marketed or distributed by the defendants, for the period January 1, 1954 to the expiry of the opt out period as set by the Court.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.

APPENDIX "F"

DISMISSED ACTIONS COMMENCED UNDER CLASS PROCEEDINGS LEGISLATION AND JURISDICTIONS WITH NO CLASS ACTION

Action	Jurisdiction Year Commenced	Proposed Class Definition	Status
Caputo v. *Imperial Tobacco*	Ontario 1995	First proposed class definition: Persons who due to the conduct of the defendants, their agents, servants or employees, have become addicted to the nicotine in the defendants' products, namely cigarettes, or who have had such addiction heightened or maintained through the consumption of said products, and who have as a result of said addiction suffered loss, injury and damage, persons with Family Law Act claims in respect to the claims of such addicted persons, and estates of such addicted persons. Second proposed class definition: (a) All residents of Ontario, whether living or now deceased,[1] who have ever smoked cigarette products manufactured, tested, marketed, distributed, sold or otherwise placed into the stream of commerce by the defendants [Footnote 1: "Subject to s. 38(3) of the Trustee Act, *R.S.O. 1990, c. T.23*, which provides a 2 year limitation period]"; and	On February 5, 2004, the Ontario Superior Court of Justice dismissed the certification motion, [2004] O.J. No. 299. On January 11, 2006, the action was discontinued on a "with prejudice" basis as against the representative plaintiffs only, [2006] O.J. No. 537.

Action	Jurisdiction Year Commenced	Proposed Class Definition	Status
		(b) persons with Family Law Act claims in respect of such smokers and former smokers, and the estates of such smokers and former smokers.[2] [Footnote 2: Also subject to s. 38(3) of the Trustee Act"] Third proposed class definition: (a) All Ontario residents who claim personal injury as a result of consumption of the defendants' cigarette products; and (b) persons with Family Law Act claims in respect of such smokers and former smokers, and the estates of such smokers and former smokers. Fourth proposed class definition: (a) All current residents of Ontario, whether living or now deceased, who ever purchased and smoked cigarette products manufactured, tested, marketed, distributed, sold or otherwise placed into the stream of commerce by the defendants, from January 1, 1950 to the date of the certification order herein; and (b) persons with Family Law Act claims in respect of such smokers and former smokers, and the estates of such smokers and former smokers.	

Action	Jurisdiction Year Commenced	Proposed Class Definition	Status
Sparkes v. *Imperial Tobacco Canada Limited*	Newfoundland and Labrador 2004	Natural persons, resident in Newfoundland and Labrador, who, during the Class Period, purchased the Defendant's [*sic*] Light, Extra Light or Mild brands of cigarettes in Newfoundland and Labrador for personal, family or household use. The Defendant's [*sic*] light and mild brands of cigarettes include the following brands: Player's Light, Player's Light Smooth, Player's Extra Light, du Maurier Light, du Maurier Extra Light, du Maurier Ultra Light, du Maurier Special Mild, Matinee Extra Mild, Matinee Ultra Mild and Cameo Extra Mild. The Class period is the period from June 30, 1998 with respect to the First Defendant, and from November 30, 1998, with respect to the Second Defendant, up to the opt-out date set by the Court in this proceeding. Excluded from the class are directors, officers and employees of the Defendants.	On December 29, 2008, the Newfoundland and Labrador Supreme Court-Trial Division dismissed the plaintiff's application to certify the proceeding as a class action on the ground that the plaintiff had failed to establish that he had a cause of action, 2008 NLTD 207. On March 22, 2010, the Court of Appeal upheld the dismissal of the certification motion. 2010 NLCA 21.
NA	New Brunswick	No proceeding was commenced under *Class Proceedings Act*, RSNB 2011, c 125	NA
NA	Prince Edward Island	No proceeding was commenced under *Class Proceedings Act*, R.S.P.E.I. 1988, c.C-9.01	NA
NA	Yukon	Yukon does not have class proceedings legislation	NA

Action	Jurisdiction Year Commenced	Proposed Class Definition	Status
NA	Northwest Territories	Northwest Territories does not have class proceedings legislation	NA
NA	Nunavut	Nunavut does not have class proceedings legislation	NA

APPENDIX "G"

LIMITATIONS LAW ANALYSIS – SUMMARY OF CONCLUSIONS

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
British Columbia	(i) The claims of all individuals who up to June 25, 2008 had been diagnosed with heart disease are statute-barred; (ii) The two-year limitation period under s. 3(2)(a) of *Limitation Act*, R.S.B.C. 1996, c. 266, for the claims of all individuals who were diagnosed with heart disease after June 25, 2008, is currently suspended; (iii) The claims of all individuals who up to June 25, 2008 had been diagnosed with chronic respiratory diseases are statute-barred; (iv) The two-year limitation period under s. 3(2)(a) of *Limitation Act*, R.S.B.C. 1996, c. 266, for the claims of all individuals who were diagnosed with chronic respiratory diseases after June 25, 2008 is currently suspended; (v) The two-year limitation period under s. 3(2)(a) of *Limitation Act*, R.S.B.C. 1996, c. 266, for the claims of all individuals who were diagnosed with a compensable cancer is *not* suspended. Only the claims of individuals who were diagnosed with a compensable cancer (and not heart disease or chronic respiratory diseases) between March 8, 2017 and March 8, 2019 are *not* statute-barred; (vi) Pursuant to ss. 150(2) and 150(4)(a) of the *Wills, Estates and Succession Act*, SBC 2009, c 13, estates are barred from recovering damages for pain and suffering and loss of expectation of life; and (vii) Claims by the spouse, parents and children of an individual for damages for loss of love, guidance and affection pursuant to ss. 2 and 3(1) of the *Family Compensation Act*, RSBC 1996, c. 126, may only be brought in respect of individuals diagnosed with a compensable disease between March 8, 2017 and March 8, 2019. The two year limitation period runs from the date of diagnosis.
Alberta	(i) All claims by individuals resident in Alberta are statute-barred; (ii) Pursuant to ss. 2 and 5 of the *Survival of Actions Act*, RSA 2000, c. S-27, estates are barred from recovering damages for loss of expectation of life, pain and suffering, physical disfigurement or

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	loss of amenities, was well as punitive or exemplary damages; and (iii) Claims by the spouse, adult interdependent partner, parent, child, brother or sister of an individual for damages for grief and loss of the guidance, care and companionship pursuant to ss. 2, 3(1) and 8 of the *Fatal Accidents Act*, RSA 2000, c. F-8, are statute-barred.
Saskatchewan	(i) The claims of all individuals who up to May 1, 2007 had been diagnosed with a compensable disease are statute-barred; (ii) The 2-year limitation period under s. 5 of *The Limitations Act*, S.S. 2004, c.L-16.1, for the claims of all individuals who were diagnosed with chronic pulmonary disease, emphysema, heart disease or cancer on or after June 12, 2007 (i.e. individuals with causes of action which arose within 2 years prior to June 12, 2009) is currently suspended; (iii) The 15-year ultimate limitation period under s.7(1) of *The Limitations Act*, S.S. 2004, c.L-16.1, for the claims of individuals who by June 12, 2009 had not yet been diagnosed with chronic pulmonary disease, emphysema, heart disease or cancer is currently suspended. In order to have a provable claim under the CCAA, such individuals must have been diagnosed with a compensable disease by March 8, 2019; (iv) Pursuant to ss. 3, 6(1) and 6(2) of the *Survival of Actions Act*, SS 1990-91, c. S-66.1, estates are barred from recovering damages for pain and suffering, loss of expectation of life and aggravated damages; and (v) Claims by the spouse, parents and children of an individual for damages for grief and loss of the guidance, care and companionship pursuant to s. 4.1(2) of the *Fatal Accidents Act*, RSS 1978, c. F-11, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.
Manitoba	(i) Claims of all individuals who up to June 11, 2007 had been diagnosed with a compensable disease are statute-barred; (ii) The 2-year limitation period under s. 2(1)(e) of *The Limitation of Actions Act*, C.C.S.M. c. L150, for the claims of all individuals who were diagnosed with a compensable disease on or after June

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	12, 2007 (i.e. individuals with causes of action which arose within 2 years prior to June 12, 2009) is currently suspended; (iii) The 30-year ultimate limitation period under s. 14(4) of *The Limitations of Actions Act,* C.C.S.M. c. L150, for the claims of individuals who by June 12, 2009 had not yet been diagnosed with a compensable disease is currently suspended. In order to have a provable claim under the CCAA, such individuals must have been diagnosed with a compensable disease by March 1, 2019; (iv) Pursuant to ss. 53(1) and 53(2) of *The Trustee Act*, C.C.S.M., c. T160, estates are barred from recovering damages for loss of expectation of life and exemplary damages; however, damages for pain and suffering may be recovered in respect of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019; and (v) Claims by the children and family members of an individual for damages for loss of the guidance, care and companionship pursuant to s. 3.1(2) of *The Fatal Accidents Act*, CCSM, c. F50, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.
Ontario	(i) The claims of all individuals who up to June 27, 2010 had been diagnosed with a compensable disease are statute-barred; (ii) The 2-year limitation period under s. 4 of *Limitations Act, 2002*, S.O. 2002, c. 24, for the claims of all individuals who were diagnosed with a compensable disease on or after June 27, 2010 (i.e. individuals with causes of action which arose within 2 years prior to June 27, 2012) is currently suspended; (iii) The 15-year ultimate limitation period under s. 15(2) of *Limitations Act, 2002*, S.O. 2002, c. 24, for the claims of individuals who by June 27, 2010 had not yet been diagnosed with a compensable disease is currently suspended. In order to have a provable claim under the CCAA, such individuals must have been diagnosed with a compensable disease by March 1, 2019; (iv) Pursuant to ss. 38(1) and 38(3) of the *Trustee Act*, RSO 1990, c T.23, estates are barred from recovering damages for loss of

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	expectation of life; however, damages for pain and suffering and punitive damages may be recovered in respect of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019; and (v) Claims by the spouse, children, grandchildren, parents, grandparents, brothers and sisters of an individual for damages for loss of guidance, care and companionship pursuant to ss. 61(1) and 61(2) of the *Family Law Act*, RSO 1990, c. F.3, may only be brought in respect of individuals diagnosed with a compensable disease between March 8, 2017 and March 8, 2019. The two year limitation period runs from the date of diagnosis.
Quebec	(i) The claims of all individuals who up to and including March 7, 2016 had been diagnosed with a compensable disease, other than lung cancer, cancer of the larynx, hypopharynx and oropharynx and emphysema (the Tobacco-related Diseases covered by the class definition in *Blais*), are statute-barred; (ii) The claims of individuals who were diagnosed with a compensable disease, other than lung cancer, cancer of the larynx, hypopharynx or oropharynx and emphysema, between March 8, 2016 and March 8, 2019 (within three years prior to the first CCAA filing) are *not* statute-barred; (iii) Pursuant to Articles 1610 and 2926.1 of the Quebec *Civil Code*, estates may claim damages, including punitive damages, by bringing an action within three years from the date of the death of individuals diagnosed with a compensable disease between March 8, 2016 and March 8, 2019; and (iv) Claims by family members of an individual for financial, moral and punitive damages may be advanced in respect of individuals who died from a compensable disease.
New Brunswick	(i) The claims of all individuals who were diagnosed with a compensable disease prior to March 8, 2017 (two years prior to the first CCAA filing on March 8, 2019) are statute-barred. (ii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) are *not* statute-barred;

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	(iii) Pursuant to s. 6 of the *Survival of Actions Act*, RSNB 1973, c S-18, estates are barred from recovering damages for pain and suffering and loss of expectation of life. If the person in whom the cause of action is vested died on or after January 1, 1993, the estate may recover punitive or exemplary damages; and (iv) Claims by the parents of an individual for damages for loss of companionship and the pain they suffered as a result of the death pursuant to s. 10(1) of the *Fatal Accidents Act*, RSNB 2012, c.104, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.
Nova Scotia	(i) Claims of all individuals who up to and including June 17, 2003 had been diagnosed with a compensable disease are statute-barred; (ii) The six-year limitation period under s. 2(1)(e) of *Limitation of Actions Act*, R.S.N.S. 1989, c. 258, for the claims of all individuals who were diagnosed with a compensable disease on or after June 18, 2003 (i.e. individuals with causes of action which arose within six years prior to June 18, 2009) is currently suspended; (iii) The 15-year ultimate limitation period under 8(1)(b) of the *Limitation of Actions Act*, S.N.S. 2014, c. 35, for the claims of individuals who by June 18, 2009 had not yet been diagnosed with a compensable disease is currently suspended. In order to have a provable claim under the CCAA, such individuals must have been diagnosed with a compensable disease by March 8, 2019; (iv) Pursuant to s. 4 of the *Survival of Actions Act*, R.S.N.S. 1989, c. 453, estates are barred from recovering damages for pain and suffering and loss of expectation of life as well as punitive damages; and (v) Claims by the spouse, common-law partner, parent or child of an individual for damages for loss of guidance, care and companionship pursuant to s. 5(2)(d) of the *Fatal Injuries Act*, RSNS, c. 163, may be advanced in respect of individuals who died from a compensable disease between March 8, 2018 and

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	March 8, 2019, i.e. within one year prior to the first CCAA filing on March 8, 2019.
Prince Edward Island	(i) The claims of all individuals who up to and including March 7, 2013 had been diagnosed with a compensable disease are statute-barred; (ii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person are *not* statute-barred; (iii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action are *not* statute-barred; (iv) Pursuant to s. 5 of the *Survival of Actions Act*, RSPEI 1988, c S-11, estates are barred from recovering damages for pain and suffering and loss of expectation of life as well as punitive damages; and (v) Claims by the "dependants" of an individual (i.e. the surviving spouse, child, grandchild and parent of deceased; the spouse of the child, grandchild or parent of deceased; a person divorced from deceased who was dependent upon the deceased for maintenance or support at the time of the deceased's death; and any other person who for a period of at least three years immediately prior to death of the deceased was dependent upon deceased for maintenance) for damages for loss of the guidance, care and companionship that the dependant might reasonably have expected to receive from the deceased if the deceased had not died pursuant to s. 6(3)(c) of the *Fatal Accidents Act*, RSPEI 1988, c. F-5, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.
Newfoundland and Labrador	(i) The claims of all individuals who up to and including March 8, 2017 were diagnosed with a compensable disease are statute-barred;

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	(ii) The 10-year ultimate limitation period under s. 14(3) of the *Limitations Act*, SNL 1995, c. L-16.1, ended on November 1, 2011; (iii) The 30-year ultimate limitation period under s. 22 of the *Limitations Act*, SNL 1995, c. L-16.1, will not expire until November 1, 2031, where there has been a confirmation of the cause of action, or the claimant is under a disability; (iv) Pursuant to s. 4 of the *Survival of Actions Act*, RSNL 1990, c. S-32, estates are barred from recovering damages for pain and suffering and loss of expectation of life as well as punitive or exemplary damages; and (v) Claims by the spouse, partner, parent and child of an individual for damages for loss of care, guidance and companionship pursuant to ss. 4 and 6(2) of the *Fatal Accidents Act*, RSNL 1990, c F-6, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.
Yukon	(i) The claims of all individuals who up to and including March 7, 2013 had been diagnosed with a compensable disease are statute-barred; (ii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person are *not* statute-barred; (iii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action are *not* statute-barred; (iv) Pursuant to s. 5 of the *Survival of Actions Act*, RSY 2002, c.212, estates are barred from recovering damages for pain and suffering and loss of expectation of life as well as punitive damages; and (v) Claims by the spouse, parent or child of an individual for damages for grief and the loss of guidance, care and companionship pursuant to ss. 3 and 3.01(2) of the *Fatal Accidents Act*, RSY 2002, c 86, may be advanced in respect of individuals who died from a compensable disease between March 8, 2018 and March

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	8, 2019, i.e. within one year prior to the first CCAA filing on March 8, 2019.
Northwest Territories	(i) The claims of all individuals who up to and including March 7, 2013 had been diagnosed with a compensable disease are statute-barred; (ii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person are *not* statute-barred; (iii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action are *not* statute-barred; (iv) Pursuant to ss. 31(1) and 31(3) of the *Trustee Act*, RSNWT (Nu) 1988, c T-8, estates may maintain actions for all torts or injuries to the person to recover damages for pain and suffering and loss of expectation of life in respect of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019; and (v) Claims by the spouse, parent or child of an individual for damages for loss of care, guidance and affection pursuant to ss. 3(1)(a) and 3(2) of the *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.
Nunavut	(i) The claims of all individuals who up to and including March 7, 2013 had been diagnosed with a compensable disease are statute-barred; (ii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person are *not* statute-barred; (iii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action are *not* statute-barred;

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	(iv) Pursuant to ss. 31(1) and 31(3) of the *Trustee Act*, RSNWT (Nu) 1988, c T-8, estates may maintain actions for all torts or injuries to the person to recover damages for pain and suffering and loss of expectation of life in respect of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019; and (v) Claims by the spouse, parent or child of an individual for damages for loss of care, guidance and affection pursuant to ss. 3(1)(a) and 3(2) of the *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.

APPENDIX "H"

DR. JHA'S ESTIMATES OF NUMBERS OF PERSONS DIAGNOSED WITH PCC COMPENSABLE DISEASES DURING FOUR YEAR PCC CLAIMS PERIOD

PCC Compensable Disease	Dr. Jha's Calculations before Adjustments	Adjustment for Improved Survival in Canada (1.2 Multiplier)	Adjustment for Missed Cases not reported in Cancer Registries (1.1 Multiplier)	Adjustment to exclude Persons who smoked Critical Tobacco Dose outside Canada (12%)	Total Number of PCCs alive on March 8, 2019 after Adjustments
Lung cancer	31,703	38,044	41,848	5,022	**36,826**
Throat cancer	7,305	8,766	9,643	1,157	**8,485**
COPD	159,876	NA	NA	19,185	**140,691**
Total	198,884				**186,002**

APPENDIX "I"

QUANTUM OF COMPENSATION FOR WHICH QUALIFIED PCCs ARE ELIGIBLE UNDER PCC COMPENSATION PLAN

PCC Compensable Disease	Damages awarded to QCAPs	Maximum Compensation for a PCC who is not contributorily negligent (60% of Damages awarded to QCAPs)	Maximum Compensation for a PCC who is contributorily negligent (80% of PCC Compensation)	Number of PCCs who would receive Compensation (assuming a 50% Take-up Rate)
Lung cancer	$100,000	$60,000	$48,000	18,413
Throat cancer	$100,000	$60,000	$48,000	4,243
COPD	$30,000	$18,000	$14,400	70,345
Total				**93,001**

APPENDIX "J"

COSTING OF PCC COMPENSATION PLAN

PCC Compensable Disease	Totals Number of PCCs alive on March 8, 2019 after Adjustments	20% of PCCs who are contributorily negligent	80% of PCCs who are not contributorily negligent	Compensation for PCCs who are contributorily negligent	Compensation for PCCs who are not contributorily negligent	Total Compensation before application of 50% take-up rate	Total Compensation after application of 50% Take-up Rate
Lung cancer	36,826	7,365	29,461	$353,531,566	$1,767,657,830	$2,121,189,396	$1,060,594,698
Throat cancer	8,485	1,697	6,788	$81,460,685	$407,303,424	$488,764,109	$244,382,054
COPD	140,691	28,138	112,553	$405,189,101	$2,025,945,504	$2,431,134,605	$1,215,567,302
Total	186,002	37,200	148,802	$840,181,352	$4,200,906,758	$5,041,088,110	**$2,520,544,055**

SCHEDULE "O"

ANALYSIS OF LIMITATIONS LAW APPLICABLE TO PAN-CANADIAN CLAIMANTS

ANALYSIS OF LIMITATIONS LAW APPLICABLE TO PAN-CANADIAN CLAIMANTS PREPARED BY PROVINCES AND TERRITORIES DATED SEPTEMBER 2, 2020

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Issue to be determined

To identify the individuals in Canada who have claims against the Applicant Tobacco Companies that were extant as at March 8, 2019.

I. Purpose of Limitations Law Analysis

The purpose of this analysis of the facts, legislation and law applicable to limitation periods in the ten Provinces and three Territories is to formulate conclusions regarding the application of limitations law in each jurisdiction that will facilitate the determination by the Pan-Canadian Claims Representative ("**PCCR**") of:

(i) the size of the group of potential Pan-Canadian Claimants ("**PCCs**") in Canada; and

(ii) the quantum that may be required to compensate the PCCs who have provable claims before applying a discount to take into account that the Applicants have filed for protection from their creditors under the *Companies' Creditors Arrangement Act* ("**CCAA**"), and the aggregate quantum of the Tobacco Claims is many hundreds of billions of dollars.

This purpose of this analysis is ***not*** to engage in any detailed consideration of the following issues:

(i) whether the claim of any particular PCC is statute-barred. Such an analysis cannot be undertaken because evidence regarding the circumstances of each PCC is not available on a case by case basis. The purpose of this analysis is to identify the class of individuals in each Province and each Territory whose claims are statute-barred;

(ii) how the Courts in each jurisdiction interpret and apply the principles governing the determination of when a cause of action has arisen or when a cause of action has been discovered;

(iii) whether, in certain jurisdictions, the Court might exercise its discretion to extend a limitation period (for example, by consideration of (a) the equitable principle of fraudulent concealment or (b) whether, pursuant to s. 12 of the Nova Scotia *Limitation of Actions Act*, S.N.S. 2014, c. 35, the Court ought to disallow a defence based on the limitation period in regard to a claim brought to recover damages in respect of personal injuries). The determination of such matters must be made based upon evidence considered on a case by case basis which is not practicable within the context of this analysis;

(iv) whether it is possible that legislative amendments may be made which could extend or truncate the applicable limitation periods in one or more Canadian jurisdictions. Such considerations are speculative and remote such that they need not be taken into account in this analysis; and

(v) whether it is possible that the Yukon will enact a tobacco damages and health care costs recovery statute or that the Northwest Territories and Nunavut will proclaim their consolidated *Tobacco Damages and Health Care Costs Recovery Act* in effect at some future date.

II. Explanatory Notes

1. Key elements of the *Blais* case which are instructive when considering the application of the limitations law in each Canadian jurisdiction

- The Applicants were found to have committed faults under four headings (Trial Judgment, paras. 216, 218, 643):

  (i) the general rules of civil liability under article 1457 of the *Civil Code*:

  > 216 Article 1457 is the cornerstone of civil liability in our law. It reads:
  >
  > > 1457. Every person has a duty to abide by the rules of conduct which lie upon him, according to the circumstances, usage or law, so as not to cause injury to another.
  > >
  > > Where he is endowed with reason and fails in this duty, he is responsible for any injury he causes to another person by such fault and is liable to reparation for the injury, whether it be bodily, moral or material in nature.

  (ii) the safety defect in cigarettes under articles 1468 and following of the *Civil Code*:

  > 1468. The manufacturer of a movable property is liable to reparation for injury caused to a third person by reason of a safety defect in the thing, even if it is incorporated with or placed in an immovable for the service or operation of the immovable. [...]

  (iii) an unlawful interference with a right under article 49 of the Quebec *Charter*; and

  (iv) a prohibited practice under articles 219 and 228 of the *Consumer Protection Act*.

- In *Blais*, the QCAPs claimed moral damages "… for loss of enjoyment of life, physical and moral pain and suffering, loss of life expectancy, troubles, worries and inconveniences

arising after having been diagnosed with one of the Diseases" (Trial Judgment, paras. 10, 656).

- The following class of persons are entitled to recover moral damages from the Applicants (QCA Judgment, para. 1282):

> All persons residing in Quebec who:
>
> (i) between January 1, 1950 and November 20, 1998, smoked a minimum of 12 pack-years of cigarettes ("**Critical Tobacco Dose**") manufactured by the Applicants (that is, a minimum of 87,600 cigarettes calculated by any combination of multiplying the number of packs of cigarettes smoked per day by the number of years the person smoked); and
>
> (ii) before March 12, 2012, were diagnosed with lung cancer, cancer of the larynx, oropharynx or hypopharynx, or emphysema.
>
> The class includes the heirs of persons deceased after November 20, 1998 who satisfied the above criteria.

- Key findings of fact relevant to the analysis applying limitations law:
  - The Quebec Court of Appeal found in *Blais* that the public had knowledge of the harms and addiction caused by smoking by March 1, 1996.
  - Justice Riordan held that the public knowledge date determined the end of the Applicants' breaches with regard to the safety defects of cigarettes and the other faults continued throughout the class period (which runs from January 1, 1950 and November 20, 1998):

> **133** Since the Létourneau Class's knowledge date about the risks and dangers of becoming tobacco dependent from smoking is March 1, 1996, it follows that the Companies' fault with respect to a possible safety defect by way of a lack of sufficient indications as to the risks and dangers of smoking ceased as of that date in the Létourneau File.

2. Theory of the case in respect of claims by Pan-Canadian Claimants

- In the early 1950s, strong evidence emerged in leading medical and scientific journals that cigarettes were responsible for a global epidemic of lung cancer. In December, 1953, the tobacco companies responded by forming a conspiracy to deny the scientific findings and create doubt and confusion in persons in Canada, notwithstanding that the tobacco companies had already recognized internally that cigarettes are addictive and cause cancer.

- The Applicants committed "tobacco-related wrongs" which are defined in section 1(1) of the Ontario *Tobacco Damages and Health Care Costs Recovery Act, 2009* to mean:

    (a) a tort committed in Ontario by a manufacturer which causes or contributes to tobacco related disease; or

    (b) in an action under subsection 2(1), a breach of a common law, equitable or statutory duty or obligation owed by a manufacturer to persons in Ontario who have been exposed or might become exposed to a tobacco product.

- Elements of a tort:
    - The existence of a duty of care owed by the tortfeasor to the injured person;
    - A breach of that duty/standard of care;
    - The breach of duty/standard of care caused the injury; and
    - The injury, loss or damage was actually suffered.
- The torts committed by the Applicants include:
    - designing and manufacturing a defective product;
    - failing to warn of the risks of smoking;
    - misrepresenting the risks of smoking; and
    - conspiring to commit tobacco-related wrongs.
- Individuals may claim damages for pain and suffering and loss of expectation of life arising from the diagnosis of a compensable disease.

3. Proposed definition of Pan-Canadian Claimants for purpose of analyzing limitations law in each Canadian jurisdiction

- The following definition of Pan-Canadian Claimants in each Province and Territory is generally consistent with the definition of the class of persons found by the Quebec Courts to be entitled to recover moral damages from the Applicants:

    All persons residing in [Province/Territory] who:

    (i) were alive on March 8, 2019;

    (ii) between January 4, 1954 and March 1, 1996, smoked a minimum of 12 pack-years of cigarettes manufactured by the Applicants (that is, a minimum of 87,600 cigarettes calculated by any combination of multiplying the number

of packs of cigarettes smoked per day by the number of years the person smoked); and

(iii) by March 8, 2019 had been diagnosed with:

(a) lung cancer
(b) laryngeal cancer
(c) chronic obstructive pulmonary disease
(d) bladder cancer?
(e) pancreatic cancer? or
(f) cancer of the oropharynx or hypopharynx?

4. The limitations law analysis must be conducted separately for each Province and Territory.

- Key dates that should be considered in the limitations law analysis include:
    - January 1, 1954: start date of breach period during which the individual must have smoked the Critical Tobacco Dose.
    - March 1, 1996: public knowledge date; end date of breach period during which the individual must have smoked the Critical Tobacco Dose; this date is relevant to the operation of the ultimate limitation period.
    - Dates on which basic limitation period expired in each jurisdiction.
    - Dates on which ultimate limitation period operates to bar claims (based on conduct of tortfeasor, not on discovery of injury, loss or damage) in each jurisdiction.
    - Dates on which the class actions were commenced in BC, AB, SK, MB, ON, NS and NL.
    - Dates on which health care costs recovery legislation was enacted in BC, AB, SK, MB, ON, QC, NB, NS, PE and NL.
    - Dates between which the limitation period was re-opened for a two-year (or three year in Quebec) window pursuant to health care costs recovery legislation in each jurisdiction.
    - March 8, 2019: date on which JTIM filed for protection under the CCAA. Pursuant to s. 19(1)(a)(i) of the CCAA, in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019.

5. The following additional issues arise out of a comparison of the different approaches taken by the PCCR and the Provinces/Territories:

- "PCCs must have started smoking by March 1, 1996 [and] must have smoked a minimum of 12 pack years of cigarettes … by March 8, 2019, or prior to their disease diagnosis" versus the Critical Tobacco Dose must have been smoked between January 4, 1954 and March 1, 1996.

- "The act or omission occurs as long as the claimant remains addicted and purchases tobacco products until the compensable harm manifests" versus the Applicants' breaches took place between January 4, 1954 and March 1, 1996.

- Rolling limitations:

    - "Every time a PCC purchases and smokes a pack of cigarettes to which they are addicted, the Applicants' breach of exposing PCCs to toxic and harmful chemicals to which they are addicted gives rise to a fresh claim".

    - "If the act or omission is the marketing and sale of a harmful, addictive product, then the act or omission occurs as long as the claimant remains addicted and purchases tobacco products until the compensable harm manifests".

- The impact of the Applicants' filings under the CCAA must be considered.

6. Claims by estates

- In the jurisdictions in which certain claims by individuals are not statute-barred, the limitations law analysis includes a determination of whether the estates of deceased persons may be entitled to recover, or are barred from recovering, damages for pain and suffering and loss of expectation of life.

7. Claims for loss of care, companionship and guidance

- In the jurisdictions in which certain claims by individuals are not statute-barred, the limitations law analysis includes a determination of whether any claims for loss of care, companionship and guidance are statute-barred.

III. Summary of Conclusions

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
British Columbia	(i) The claims of all individuals who up to June 25, 2008 had been diagnosed with heart disease are statute-barred; (ii) The two-year limitation period under s. 3(2)(a) of *Limitation Act*, R.S.B.C. 1996, c. 266, for the claims of all individuals who were diagnosed with heart disease after June 25, 2008, is currently suspended; (iii) The claims of all individuals who up to June 25, 2008 had been diagnosed with chronic respiratory diseases are statute-barred; (iv) The two-year limitation period under s. 3(2)(a) of *Limitation Act*, R.S.B.C. 1996, c. 266, for the claims of all individuals who were diagnosed with chronic respiratory diseases after June 25, 2008 is currently suspended; (v) The two-year limitation period under s. 3(2)(a) of *Limitation Act*, R.S.B.C. 1996, c. 266, for the claims of all individuals who were diagnosed with a compensable cancer is *not* suspended. Only the claims of individuals who were diagnosed with a compensable cancer (and not heart disease or chronic respiratory diseases) between March 8, 2017 and March 8, 2019 are *not* statute-barred; (vi) Pursuant to ss. 150(2) and 150(4)(a) of the *Wills, Estates and Succession Act*, SBC 2009, c 13, estates are barred from recovering damages for pain and suffering and loss of expectation of life; and (vii) Claims by the spouse, parents and children of an individual for damages for loss of love, guidance and affection pursuant to ss. 2 and 3(1) of the *Family Compensation Act*, RSBC 1996, c. 126, may only be brought in respect of individuals diagnosed with a compensable disease between March 8, 2017 and March 8, 2019. The two year limitation period runs from the date of diagnosis.
Alberta	(i) All claims by individuals resident in Alberta are statute-barred; (ii) Pursuant to ss. 2 and 5 of the *Survival of Actions Act*, RSA 2000, c. S-27, estates are barred from recovering damages for damages for loss of expectation of life, pain and suffering, physical disfigurement or loss of amenities, was well as punitive or exemplary damages; and

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	(iii) Claims by the spouse, adult interdependent partner, parent, child, brother or sister of an individual for damages for grief and loss of the guidance, care and companionship pursuant to ss. 2, 3(1) and 8 of the *Fatal Accidents Act*, RSA 2000, c. F-8, are statute-barred.
Saskatchewan	(i) The claims of all individuals who up to May 1, 2007 had been diagnosed with a compensable disease are statute-barred; (ii) The 2-year limitation period under s. 5 of *The Limitations Act*, S.S. 2004, c.L-16.1, for the claims of all individuals who were diagnosed with chronic pulmonary disease, emphysema, heart disease or cancer on or after June 12, 2007 (i.e. individuals with causes of action which arose within 2 years prior to June 12, 2009) is currently suspended; (iii) The 15-year ultimate limitation period under s.7(1) of *The Limitations Act*, S.S. 2004, c.L-16.1, for the claims of individuals who by June 12, 2009 had not yet been diagnosed with chronic pulmonary disease, emphysema, heart disease or cancer is currently suspended. In order to have a provable claim under the CCAA, such individuals must have been diagnosed with a compensable disease by March 8, 2019; (iv) Pursuant to ss. 3, 6(1) and 6(2) of the *Survival of Actions Act*, SS 1990-91, c. S-66.1, estates are barred from recovering damages for pain and suffering, loss of expectation of life and aggravated damages; and (v) Claims by the spouse, parents and children of an individual for damages for grief and loss of the guidance, care and companionship pursuant to s. 4.1(2) of the *Fatal Accidents Act*, RSS 1978, c. F-11, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.
Manitoba	(i) Claims of all individuals who up to June 11, 2007 had been diagnosed with a compensable disease are statute-barred; (ii) The 2-year limitation period under s. 2(1)(e) of *The Limitation of Actions Act*, C.C.S.M. c. L150, for the claims of all individuals who were diagnosed with a compensable disease on or after June 12, 2007 (i.e. individuals with causes of action which arose within 2 years prior to June 12, 2009) is currently suspended;

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	(iii) The 30-year ultimate limitation period under s. 14(4) of *The Limitations of Actions Act,* C.C.S.M. c. L150, for the claims of individuals who by June 12, 2009 had not yet been diagnosed with a compensable disease is currently suspended. In order to have a provable claim under the CCAA, such individuals must have been diagnosed with a compensable disease by March 1, 2019; (iv) Pursuant to ss. 53(1) and 53(2) of *The Trustee Act*, C.C.S.M., c. T160, estates are barred from recovering damages for loss of expectation of life and exemplary damages; however, damages for pain and suffering may be recovered in respect of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019; and (v) Claims by the children and family members of an individual for damages for loss of the guidance, care and companionship pursuant to s. 3.1(2) of *The Fatal Accidents Act*, CCSM, c. F50, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.
Ontario	(i) The claims of all individuals who up to June 27, 2010 had been diagnosed with a compensable disease are statute-barred; (ii) The 2-year limitation period under s. 4 of *Limitations Act, 2002*, S.O. 2002, c. 24, for the claims of all individuals who were diagnosed with a compensable disease on or after June 27, 2010 (i.e. individuals with causes of action which arose within 2 years prior to June 27, 2012) is currently suspended; (iii) The 15-year ultimate limitation period under s. 15(2) of *Limitations Act, 2002*, S.O. 2002, c. 24, for the claims of individuals who by June 27, 2010 had not yet been diagnosed with a compensable disease is currently suspended. In order to have a provable claim under the CCAA, such individuals must have been diagnosed with a compensable disease by March 1, 2019; (iv) Pursuant to ss. 38(1) and 38(3) of the *Trustee Act*, RSO 1990, c T.23, estates are barred from recovering damages for loss of expectation of life; however, damages for pain and suffering and punitive damages may be recovered in respect of individuals who

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019; and (v) Claims by the spouse, children, grandchildren, parents, grandparents, brothers and sisters of an individual for damages for loss of guidance, care and companionship pursuant to ss. 61(1) and 61(2) of the *Family Law Act*, RSO 1990, c. F.3, may only be brought in respect of individuals diagnosed with a compensable disease between March 8, 2017 and March 8, 2019. The two year limitation period runs from the date of diagnosis.
Quebec	(i) The claims of all individuals who up to and including March 7, 2016 had been diagnosed with a compensable disease, other than lung cancer, cancer of the larynx, hypopharynx and oropharynx and emphysema (the tobacco-related diseases covered by the class definition in *Blais*), are statute-barred; (ii) The claims of individuals who were diagnosed with a compensable disease, other than lung cancer, cancer of the larynx, hypopharynx or oropharynx and emphysema, between March 8, 2016 and March 8, 2019 (within three years prior to the first CCAA filing) are *not* statute-barred; (iii) Pursuant to Articles 1610 and 2926.1 of the Quebec *Civil Code*, estates may claim damages, including punitive damages, by bringing an action within three years from the date of the death of individuals diagnosed with a compensable disease between March 8, 2016 and March 8, 2019; and (iv) Claims by family members of an individual for financial, moral and punitive damages may be advanced in respect of individuals who died from a compensable disease.
New Brunswick	(i) The claims of all individuals who were diagnosed with a compensable disease prior to March 8, 2017 (two years prior to the first CCAA filing on March 8, 2019) are statute-barred. (ii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) are *not* statute-barred; (iii) Pursuant to s. 6 of the *Survival of Actions Act*, RSNB 1973, c S-18, estates are barred from recovering damages for pain and suffering and loss of expectation of life. If the person in whom

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	the cause of action is vested died on or after January 1, 1993, the estate may recover punitive or exemplary damages; and (iv) Claims by the parents of an individual for damages for loss of companionship and the pain they suffered as a result of the death pursuant to s. 10(1) of the *Fatal Accidents Act*, RSNB 2012, c.104, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.
Nova Scotia	(i) Claims of all individuals who <u>up to and including June 17, 2003</u> had been diagnosed with a compensable disease are statute-barred; (ii) The six-year limitation period under s. 2(1)(e) of *Limitation of Actions Act*, R.S.N.S. 1989, c. 258, for the claims of all individuals who were diagnosed with a compensable disease <u>on or after June 18, 2003</u> (i.e. individuals with causes of action which arose within six years prior to June 18, 2009) is currently suspended; (iii) The 15-year ultimate limitation period under 8(1)(b) of the *Limitation of Actions Act*, S.N.S. 2014, c. 35, for the claims of individuals who by June 18, 2009 had not yet been diagnosed with a compensable disease is currently suspended. In order to have a provable claim under the CCAA, such individuals must have been diagnosed with a compensable disease by March 8, 2019; (iv) Pursuant to s. 4 of the *Survival of Actions Act*, R.S.N.S. 1989, c. 453, estates are barred from recovering damages for pain and suffering and loss of expectation of life as well as punitive damages; and (v) Claims by the spouse, common-law partner, parent or child of an individual for damages for loss of guidance, care and companionship pursuant to s. 5(2)(d) of the *Fatal Injuries Act*, RSNS, c. 163, may be advanced in respect of individuals who died from a compensable disease between March 8, 2018 and March 8, 2019, i.e. within one year prior to the first CCAA filing on March 8, 2019.

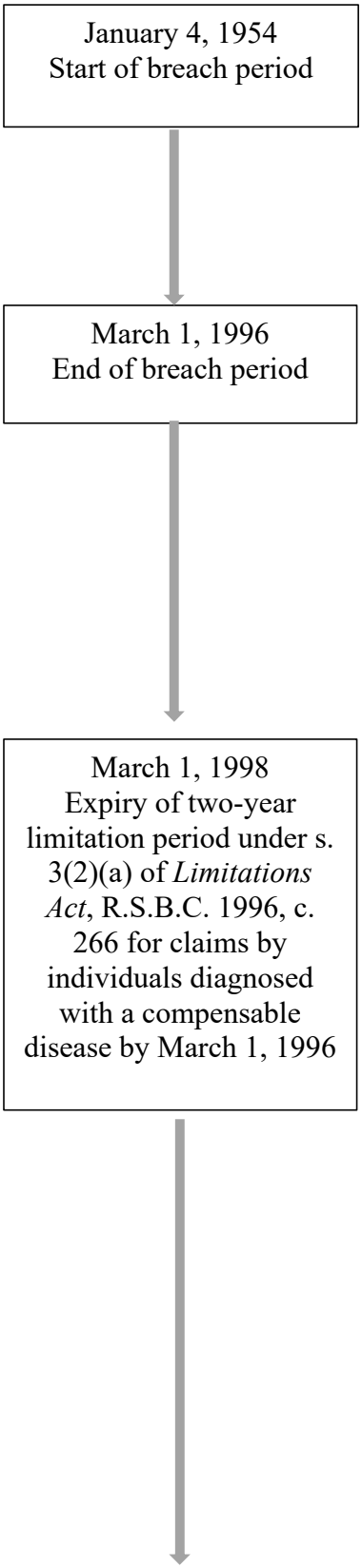
Jurisdiction	Status of Claims by Individuals against Tobacco Companies
Prince Edward Island	(i) The claims of all individuals who up to and including March 7, 2013 had been diagnosed with a compensable disease are statute-barred; (ii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person are *not* statute-barred; (iii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action are *not* statute-barred; (iv) Pursuant to s. 5 of the *Survival of Actions Act*, RSPEI 1988, c S-11, estates are barred from recovering damages for pain and suffering and loss of expectation of life as well as punitive damages; and (v) Claims by the "dependants" of an individual (i.e. the surviving spouse, child, grandchild and parent of deceased; the spouse of the child, grandchild or parent of deceased; a person divorced from deceased who was dependent upon the deceased for maintenance or support at the time of the deceased's death; and any other person who for a period of at least three years immediately prior to death of the deceased was dependent upon deceased for maintenance) for damages for loss of the guidance, care and companionship that the dependant might reasonably have expected to receive from the deceased if the deceased had not died pursuant to s. 6(3)(c) of the *Fatal Accidents Act*, RSPEI 1988, c. F-5, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.
Newfoundland and Labrador	(i) The claims of all individuals who up to and including March 8, 2017 were diagnosed with a compensable disease are statute-barred; (ii) The 10-year ultimate limitation period under s. 14(3) of the *Limitations Act*, SNL 1995, c. L-16.1, ended on November 1, 2011; (iii) The 30-year ultimate limitation period under s. 22 of the *Limitations Act*, SNL 1995, c. L-16.1, will not expire until

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	November 1, 2031, where there has been a confirmation of the cause of action, or the claimant is under a disability; (iv) Pursuant to s. 4 of the *Survival of Actions Act*, RSNL 1990, c. S-32, estates are barred from recovering damages for pain and suffering and loss of expectation of life as well as punitive or exemplary damages; and (v) Claims by the spouse, partner, parent and child of an individual for damages for loss of care, guidance and companionship pursuant to ss. 4 and 6(2) of the *Fatal Accidents Act*, RSNL 1990, c F-6, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.
Yukon	(i) The claims of all individuals who up to and including March 7, 2013 had been diagnosed with a compensable disease are statute-barred; (ii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person are *not* statute-barred; (iii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action are *not* statute-barred; (iv) Pursuant to s. 5 of the *Survival of Actions Act*, RSY 2002, c.212, estates are barred from recovering damages for pain and suffering and loss of expectation of life as well as punitive damages; and (v) Claims by the spouse, parent or child of an individual for damages for grief and the loss of guidance, care and companionship pursuant to ss. 3 and 3.01(2) of the *Fatal Accidents Act*, RSY 2002, c 86, may be advanced in respect of individuals who died from a compensable disease between March 8, 2018 and March 8, 2019, i.e. within one year prior to the first CCAA filing on March 8, 2019.
Northwest Territories	(i) The claims of all individuals who up to and including March 7, 2013 had been diagnosed with a compensable disease are statute-barred;

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	(ii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person are *not* statute-barred; (iii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action are *not* statute-barred; (iv) Pursuant to ss. 31(1) and 31(3) of the *Trustee Act*, RSNWT (Nu) 1988, c T-8, estates may maintain actions for all torts or injuries to the person to recover damages for pain and suffering and loss of expectation of life in respect of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019; and (v) Claims by the spouse, parent or child of an individual for damages for loss of care, guidance and affection pursuant to ss. 3(1)(a) and 3(2) of the *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.
Nunavut	(i) The claims of all individuals who up to and including March 7, 2013 had been diagnosed with a compensable disease are statute-barred; (ii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person are *not* statute-barred; (iii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action are *not* statute-barred; (iv) Pursuant to ss. 31(1) and 31(3) of the *Trustee Act*, RSNWT (Nu) 1988, c T-8, estates may maintain actions for all torts or injuries to the person to recover damages for pain and suffering and loss of expectation of life in respect of individuals who were

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019; and (v) Claims by the spouse, parent or child of an individual for damages for loss of care, guidance and affection pursuant to ss. 3(1)(a) and 3(2) of the *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.

BRITISH COLUMBIA



Individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 had their causes of action accrue by no later than March 1, 1996 (date of public knowledge).

Pursuant to s. 3(2)(a) of *Limitation Act*, R.S.B.C. 1996, c. 266, individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996, had two years "after the date on which the right to do so arose", i.e. until March 1, 1998, to commence an action "for damages in respect of injury to person or property, including economic loss arising from the injury, whether based on contract, tort or statutory duty".

In 1998, British Columbia commenced an action authorized by the *Tobacco Damages and Health Care Costs Recovery Act (1998)*. The defendant manufacturers successfully challenged the constitutionality of the *Tobacco Damages and Health Care Costs Recovery Act (1998)* in the British Columbia Supreme Court. In response, British Columbia introduced new legislation, the *Tobacco Damages and Health Care Costs Recovery Act (2000)*, to address the Supreme Court's concerns. On January 24, 2001, British Columbia issued the statement of claim in its action against the Tobacco Companies. In September, 2005, the Supreme Court of Canada unanimously upheld British Columbia's right to sue the tobacco industry and concluded that the

Tobacco Damages and Health Care Costs Recovery Act (2000) is constitutional.

January 24, 2003
Expiry of two-year limitation period "re-opened" by s. 6(1) of *Tobacco Damages and Health Care Costs Recovery Act*; claims of individuals who were diagnosed with compensable diseases before January 24, 2003 became statute-barred

By operation of s. 6(1) of the *Tobacco Damages and Health Care Costs Recovery Act*, S.B.C. 2000, c. 30 (enacted on January 24, 2001), the limitation period was re-opened on January 24, 2001 and extended for two years to January 24, 2003. During this two year window, individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with compensable diseases before January 24, 2003 could have commenced an action. However, in British Columbia, no actions were commenced during this two year window. Thus, the claims of individuals who were diagnosed with compensable diseases before January 24, 2003 are statute-barred.

Moving forward in time from January 24, 2003, individuals who were diagnosed with a compensable disease had two years within which to commence an action pursuant to section 3(2)(a) of *Limitation Act*, R.S.B.C. 1996, c. 266. If they failed to do so, their claims became statute-barred.

May 8, 2003
Commencement of *Knight* action under *Class Proceedings Act*, RSBC 1996, c. 50

Knight v. *Imperial Tobacco Canada Limited* was commenced under the British Columbia *Class Proceedings Act*, RSBC 1996, c. 50 (assented to on July 6, 2000) on May 8, 2003. The certified class definition is:

> Persons who, during the Class Period, purchased the Defendant's light or mild cigarettes in British Columbia for personal, family or household use. The Defendant's light and mild brands of cigarettes include the following brands: Player's Light, Player's Light Smooth, Player's Extra Light, du Maurier Light, du Maurier Extra Light, du Maurier Ultra Light, du Maurier Special Mild, Matinee Extra Mild, Matinee Ultra Mild and Cameo Extra Mild. The Class Period is the period from May 9, 1997 up to July 31, 2007.

Pursuant to ss. 39(1) and 39(2) of *Class Proceedings Act*, RSBC 1996, c. 50, the commencement of the *Knight* action on May 8, 2003, suspended the running of the limitation period for the claims of all individuals who would have fallen within the class definition. Since the certified class definition did not include any causes of action in respect of individuals who smoked the Critical Tobacco Dose between January 4,

1954 and March 1, 1996, and were diagnosed with a compensable disease, the two-year limitation period applicable to such claims was *not* suspended.

June 25, 2010
Commencement of *Bourassa* action and *McDermid* action under *Class Proceedings Act*, RSBC 1996, c. 50

Since the proposed class definitions in *Bourassa* and *McDermid* did not include any causes of action in respect of individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with cancer, the two-year limitation period applicable to such claims was *not* suspended

Bourassa v. *Imperial Tobacco Canada Limited et al.* was commenced under the British Columbia *Class Proceedings Act*, RSBC 1996, c. 50 (assented to on July 6, 2000) on June 25, 2010. The proposed uncertified class definition was: "All individuals including their estates, who were alive on June 12, 2007, and suffered or currently suffer from chronic respiratory diseases, after having smoked a minimum of 25,000 cigarettes designed, manufactured, imported, marketed or distributed by the defendants [emphasis added]".

McDermid v. *Imperial Tobacco Canada Limited et al.* was commenced under the British Columbia *Class Proceedings Act* on June 25, 2010. The proposed uncertified class definition was: "All individuals including their estates, who were alive on June 12, 2007, and suffered or currently suffer from heart disease, after having smoked a minimum of 25,000 cigarettes designed, manufactured, imported, marketed or distributed by the defendants [emphasis added]".

December 29, 2014
Plaintiffs in *Bourassa* action delivered a new Notice of Civil Claim

On October 7, 2014, the plaintiffs in *Bourassa* requested a case conference to discuss setting a hearing for their class certification motion. At a case conference held on December 5, 2014, the plaintiffs were directed to file and serve a new, properly formatted Notice of Civil Claim in 2014 and serve class certification motion materials by January 31, 2015. The plaintiffs served the new Notice of Civil Claim on December 29, 2014; however, they failed to serve class certification motion materials by the January 31, 2015 deadline.

As at June 25, 2010, the claims of individuals who had been diagnosed with heart disease before June 25, 2008 were already statute-barred.

As at June 25, 2010, the claims of individuals who had been diagnosed with chronic respiratory diseases before June 25, 2008 were already statute-barred.

Pursuant to s. 39(1) of the *Class Proceedings Act*, the two-year limitation period under s. 3(2)(a) of *Limitations Act*, R.S.B.C. 1996, c. 266, was suspended in respect of

individuals diagnosed with heart disease and chronic respiratory diseases.

The two-year limitation period under s. 3(2)(a) of *Limitation Act*, R.S.B.C. 1996, c. 266, for (i) the claims of all individuals who were diagnosed with heart disease after June 25, 2008, and (ii) the claims of all individuals who were diagnosed with chronic respiratory diseases after December 29, 2012 is currently suspended.

In British Columbia, no proceeding was commenced under the *Class Proceedings Act* in respect of individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with cancer. Therefore, the two-year limitation period applicable to such claims pursuant to s. 3(2)(a) of *Limitations Act*, R.S.B.C. 1996, c. 266, was *not* suspended. Thus, claims may only be brought by individuals diagnosed with a compensable cancer between March 8, 2017 and March 8, 2019. The two year limitation period runs from the date of diagnosis.

March 8, 2019
Date of JTIM's filing under CCAA

Pursuant to s. 19(1)(a)(i) of the CCAA, the contemplated CCAA Plan which will implement the negotiated global settlement of the Tobacco Claims may only provide compensation for present or future debts to which the three Applicants were subject on March 8, 12 and 22, 2019, which are respectively the dates on which the Court issued the Initial Orders under the CCAA to JTIM, ITCAN and RBH. It follows, therefore, that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, which is the date of the first filing under the CCAA.

March 1, 2026
But for the suspension of the limitation period by the *Bourassa* action and the *McDermid* action, the thirty-year ultimate limitation period under s. 8(1)(c) of *Limitations Act*, R.S.B.C. 1996, c. 266 would expire on March 1, 2026

Section 3(2)(a) of *Limitations Act*, R.S.B.C. 1996, c. 266 provided that "Subject to section 3(4) and subsection (2) of this section but despite a confirmation made under section 5, a postponement or suspension of the running of time under section 6 or 11(2) or a postponement or suspension of the running of time under section 7 in respect of a person who is not a minor, no action to which this Act applies may be brought … (c) in any other case, <u>after the expiration of 30 years from the date on which the right to do so arose</u>". The claims of individuals who were diagnosed at the earliest by

the public knowledge date of March 1, 1996 would be statute-barred in thirty years by March 1, 2026.

The *Limitation Act*, S.B.C. 2012, c. 13, s. 6, came into force on June 1, 2013. Pursuant to s. 30(4)(c) of the Act, if a "pre-existing claim" [which means "a claim (a) that is based on an act or omission that took place before the effective date, and (b) with respect to which no court proceeding has been commenced before the effective date"] was not discovered before the effective date of June 1, 2013, then:

(a) the Act applies to the pre-existing claim. Section 6(1) of the Act provides that "… a court proceeding in respect of a claim must not be commenced more than 2 years after the day on which the claim is discovered"; and

(b) Part 3 of the Act [ultimate limitation period] applies to the pre-existing claim as if the act or omission on which the pre-existing claim is based occurred on the later of (A) the effective date, and (B) the day the act or omission takes place under section 21(2) of this Act.

June 1, 2028
But for the suspension of the limitation period by the *Bourassa* action and the *McDermid* action, the fifteen-year ultimate limitation period under sections 30(4)(c) and 21(1) of *Limitation Act*, S.B.C. 2012, c. 13 would expire on June 1, 2028

Section 21(1) in Part 3 of the Act provides: "… even if the limitation period established by any other section of this Act in respect of a claim has not expired, a court proceeding must not be commenced with respect to the claim more than 15 years after the day on which the act or omission on which the claim is based took place". By operation of sections 30(4)(c) and 21(1), the act or omission on which any pre-existing claims were based were deemed to have taken place on the effective date of June 1, 2013, and the fifteen-year ultimate limitation period will expire on June 1, 2028.

Sections 150(2) and 150(4)(a) of the *Wills, Estates and Succession Act*, SBC 2009, c 13 bar estates from recovering damages for non-pecuniary loss, which includes damages for pain and suffering and loss of expectation of life

Sections 150(2) and 150(4)(a) of the *Wills, Estates and Succession Act*, SBC 2009, c 13, provide that "the personal representative of a deceased person may commence or continue a proceeding the deceased person could have commenced or continued, with the same rights and remedies to which the deceased person would have been entitled, if

living"; however, recovery in such a proceeding "does not extend to damages in respect of non-pecuniary loss".

Sections 2 and 3(1) of the *Family Compensation Act*, RSBC 1996, c. 126, provide that an action may be brought to recover damages "for the benefit of the spouse, parent or child of the person whose death has been caused" by a wrongful act, neglect or default. The *Family Compensation Act* does not enumerate the types of damages that may be recovered by the spouse, parent or child of the deceased person; however, the Courts in British Columbia have permitted the recovery of damages for loss of love, guidance and affection as a pecuniary loss. In *Grami-Balmer* v. *Hrehirchuk* (1998), 63 B.C.L.R. (3d) 288, the British Columbia Supreme Court at para. 30 cited *Ordon Estate* v. *Grail* (1998), 166 D.L.R. (4th) 193 (S.C.C.) as follows: "[T]he majority of provinces in Canada have enacted within their fatal accident statutes provisions allowing for recovery of damages for loss of guidance, care and companionship caused by the death of the deceased … . Even where such damages are not expressly provided for, there is a strong tendency to include such damages within the rubric of pecuniary loss …".

Claims by the spouse, parents and children of an individual for damages for loss of love, guidance and affection pursuant to ss. 2 and 3(1) of the *Family Compensation Act*, RSBC 1996, c. 126, may only be brought in respect of individuals diagnosed with a compensable disease between March 8, 2017 and March 8, 2019. The two year limitation period runs from the date of diagnosis.

Section 3(2)(g) of the *Limitation Act*, RSBC 1996, c 226 provides that "After the expiration of 2 years after the date on which the right to do so arose a person may not bring any of the following actions … under the *Family Compensation Act*". Therefore, claims for loss of love, guidance and affection must be brought within two years of an individual being diagnosed with a compensable disease. Since the proposed uncertified class definitions in *Bourassa* and *McDermid* specify "All individuals including their estates", but exclude the spouse, parents and children of the individuals, the running of the two-year limitation period is not suspended. Thus, claims by the enumerated persons for loss of love, guidance and affection may only be brought in respect of individuals diagnosed with a compensable disease between March 8, 2017 and March 8, 2019. The two year limitation period runs from the date of diagnosis.

Conclusions: **In British Columbia:**

(i) the claims of all individuals who up to June 25, 2008 had been diagnosed with heart disease are statute-barred;

(ii) the two-year limitation period under s. 3(2)(a) of *Limitation Act*, R.S.B.C. 1996, c. 266, for the claims of all individuals who were diagnosed with heart disease after June 25, 2008, is currently suspended;

(iii) the claims of all individuals who up to June 25, 2008 had been diagnosed with chronic respiratory diseases are statute-barred;

(iv) the two-year limitation period under s. 3(2)(a) of *Limitation Act*, R.S.B.C. 1996, c. 266, for the claims of all individuals who were diagnosed with chronic respiratory diseases after June 25, 2008 is currently suspended;

(v) the two-year limitation period under s. 3(2)(a) of *Limitation Act*, R.S.B.C. 1996, c. 266, for the claims of all individuals who were diagnosed with a compensable cancer is *not* suspended. Only the claims of individuals who were diagnosed with a compensable cancer (and not heart disease or chronic respiratory diseases) between March 8, 2017 and March 8, 2019 are *not* statute-barred;

(vi) pursuant to ss. 150(2) and 150(4)(a) of the *Wills, Estates and Succession Act*, SBC 2009, c 13, estates are barred from recovering damages for pain and suffering and loss of expectation of life; and

(vii) claims by the spouse, parents and children of an individual for damages for loss of love, guidance and affection pursuant to ss. 2 and 3(1) of the *Family Compensation Act*, RSBC 1996, c. 126, may only be brought in respect of individuals diagnosed with a compensable disease between March 8, 2017 and March 8, 2019. The two year limitation period runs from the date of diagnosis.

BRITISH COLUMBIA LEGISLATION

Limitation Act, RSBC 1996, c 226

3(1) In subsections (4) and (6), "debtor" means a person who owes payment or other performance of an obligation secured, whether or not the person owns or has rights in the collateral.

(2) After the expiration of 2 years after the date on which the right to do so arose a person may not bring any of the following actions:

(a) subject to subsection (4)(k), for damages in respect of injury to person or property, including economic loss arising from the injury, whether based on contract, tort or statutory duty;

(b) for trespass to property not included in paragraph (a);

(c) for defamation;

(d) for false imprisonment;

(e) for malicious prosecution;

(f) for tort under the *Privacy Act*;

(g) under the *Family Compensation Act*;

(h) for seduction;

(i) under section 27 of the *Engineers and Geoscientists Act*.

(3) After the expiration of 10 years after the date on which the right to do so arose a person may not bring any of the following actions:

(a) against the personal representatives of a deceased person for a share of the estate;

(b) against a trustee in respect of any fraud or fraudulent breach of trust to which the trustee was party or privy;

(c) against a trustee for the conversion of trust property to the trustee's own use;

(d) to recover trust property or property into which trust property can be traced against a trustee or any other person;

(e) to recover money on account of a wrongful distribution of trust property against the person to whom the property is distributed, or a successor;

(f) on a local judgment for the payment of money or the return of personal property.

(4) The following actions are not governed by a limitation period and may be brought at any time:

(a) for possession of land if the person entitled to possession has been dispossessed in circumstances amounting to trespass;

(b) for possession of land by a life tenant or person entitled to the remainder of an estate;

(c) on a local judgment for the possession of land;

(d) by a debtor in possession of collateral to redeem that collateral;

(e) by a secured party in possession of collateral to realize on that collateral;

(f) by a landlord to recover possession of land from a tenant who is in default or over holding;

(g) relating to the enforcement of an injunction or a restraining order;

(h) to enforce an easement, restrictive covenant or profit à prendre;

(i) for a declaration as to personal status;

(j) for the title to property or for a declaration about the title to property by any person in possession of that property;

(k) for a cause of action based on misconduct of a sexual nature, including, without limitation, sexual assault,

(i) where the misconduct occurred while the person was a minor, and

(ii) whether or not the person's right to bring the action was at any time governed by a limitation period;

(l) for a cause of action based on sexual assault, whether or not the person's right to bring the action was at any time governed by a limitation period.

(4.1) A person must not bring an action on an extraprovincial judgment for the payment of money or the return of personal property

(a) after the time for enforcement has expired in the jurisdiction where that judgment was made, or

(b) later than 10 years after the judgment became enforceable in the jurisdiction where the judgment was made.

(5) Any other action not specifically provided for in this Act or any other Act may not be brought after the expiration of 6 years after the date on which the right to do so arose.

(6) Without limiting subsection (5) and despite subsections (2) and (4), after the expiration of 6 years after the date on which right to do so arose an action may not be brought:

(a) by a secured party not in possession of collateral to realize on that collateral;

(b) by a debtor not in possession of collateral to redeem that collateral;

(c) for damages for conversion or detention of goods;

(d) for the recovery of goods wrongfully taken or detained;

(e) by a tenant against a landlord for the possession of land, whether or not the tenant was dispossessed in circumstances amounting to trespass;

(f) for the possession of land by a person who has a right to enter for breach of a condition subsequent, or a right to possession arising under possibility of reverter of a determinable estate.

(7) A beneficiary, against whom there would be a good defence under this section, does not derive any greater or other benefit from a judgment or order obtained by another beneficiary than he or she could have obtained if he or she had brought the action or other proceeding and this section had been pleaded.

***Limitation Act*, S.B.C. 2012, c. 13, s. 6** - came into force on June 1, 2013

6. (1) Basic limitation period — Subject to this Act, a court proceeding in respect of a claim must not be commenced more than 2 years after the day on which the claim is discovered.

(2) The 2 year limitation period established under subsection (1) of this section does not apply to a court proceeding referred to in section 7.

8 Except for those special situations referred to in sections 9 to 11, a claim is discovered by a person on the first day on which the person knew or reasonably ought to have known all of the following:

(a) that injury, loss or damage had occurred;

(b) that the injury, loss or damage was caused by or contributed to by an act or omission;

(c) that the act or omission was that of the person against whom the claim is or may be made;

(d) that, having regard to the nature of the injury, loss or damage, a court proceeding would be an appropriate means to seek to remedy the injury, loss or damage.

21. (1) Ultimate limitation period — Subject to Parts 4 and 5, even if the limitation period established by any other section of this Act in respect of a claim has not expired, a court proceeding must not be commenced with respect to the claim more than 15 years after the day on which the act or omission on which the claim is based took place.

30(1) In this section:

"effective date" means the day on which this section comes into force;

"former Act" means the *Limitation Act*, R.S.B.C. 1996, c. 266, as that Act read immediately before the effective date;

"former limitation period" means, with respect to a pre-existing claim, a limitation period that applied to the pre-existing claim before the effective date;

"pre-existing claim" means a claim

(a) that is based on an act or omission that took place before the effective date, and

(b) with respect to which no court proceeding has been commenced before the effective date.

(2) A court proceeding must not be commenced with respect to a pre-existing claim if

(a) a former limitation period applied to that claim before the effective date, and

(b) that former limitation period expired before the effective date.

(3) Subject to subsection (2), if a pre-existing claim was discovered before the effective date, the former Act applies to the pre-existing claim as if the right to bring an action occurred at the time of the discovery of the pre-existing claim.

(4) Subject to subsection (2), if a pre-existing claim was not discovered before the effective date,

(a) in the case of a pre-existing claim referred to in section 3 of this Act, that section applies to the pre-existing claim,

(b) subject to paragraph (a) of this subsection, in the case of a pre-existing claim referred to in section 8 (1) (a) or (b) of the former Act, Part 2 of this Act and section 8 of the former Act apply to the pre-existing claim, or

(c) in the case of any other pre-existing claim,

(i) subject to subparagraph (ii) of this paragraph, this Act applies to the pre-existing claim, and

(ii) Part 3 of this Act [ultimate limitation period] applies to the pre-existing claim as if the act or omission on which the pre-existing claim is based occurred on the later of

(A) the effective date, and

(B) the day the act or omission takes place under section 21 (2) of this Act.

(5) Nothing in this section restricts the right of a person to bring a court proceeding at any time in relation to a claim referred to in section 3 (1) (i), (j) or (k) of this Act, whether or not the claimant's right to bring the court proceeding was at any time governed by a limitation period.

***Tobacco Damages and Health Care Costs Recovery Act*, S.B.C. 2000, c. 30** – enacted on January 24, 2001

6 (1)No action that is commenced within 2 years after the coming into force of this section by

(a) the government,

(b) a person, on his or her own behalf or on behalf of a class of persons, or

(c) a personal representative of a deceased person on behalf of the spouse, parent or child, as defined in the *Family Compensation Act*, of the deceased person,

for damages, or the cost of health care benefits, alleged to have been caused or contributed to by a tobacco-related wrong is barred under the *Limitation Act*.

(2) Any action described in subsection (1) for damages alleged to have been caused or contributed to by a tobacco-related wrong is revived if the action was dismissed before the coming into force of this section merely because it was held by a court to be barred or extinguished by the *Limitation Act*.

***Class Proceedings Act*, RSBC 1996, c. 50** – assented to on July 6, 2000

39 (1) Subject to subsection (2), any limitation period applicable to a cause of action asserted in a proceeding that is certified as a class proceeding under this Act is suspended in favour of a class member on the commencement of the proceeding and resumes running against the class member when any of the following occurs:

(a) the member opts out of the class proceeding;

(b) an amendment is made to the certification order that has the effect of excluding the member from the class proceeding;

(c) a decertification order is made under section 10;

(d) the class proceeding is dismissed without an adjudication on the merits;

(e) the class proceeding is discontinued or abandoned with the approval of the court;

(f) the class proceeding is settled with the approval of the court, unless the settlement provides otherwise.

(2) If there is a right of appeal in respect of an event described in subsection (1) (a) to (f), the limitation period resumes running as soon as the time for appeal has expired without an appeal being commenced or as soon as any appeal has been finally disposed of.

***Wills, Estates and Succession Act*, SBC 2009, c 13:**

150(1) Subject to this section, a cause of action or a proceeding is not annulled by reason only of the death of

(a) a person who had the cause of action, or

(b) a person who is or may be named as a party to the proceeding.

(2) Subject to this section, the personal representative of a deceased person may commence or continue a proceeding the deceased person could have commenced or continued, with the same rights and remedies to which the deceased person would have been entitled, if living.

(3) Subsections (1) and (2) do not apply to a proceeding for libel or slander or a proceeding under section 1 [violation of privacy actionable] or 3 [unauthorized use of name or portrait of another] of the Privacy Act.

(4) Recovery in a proceeding under subsection (2) does not extend to

(a) damages in respect of non-pecuniary loss, or

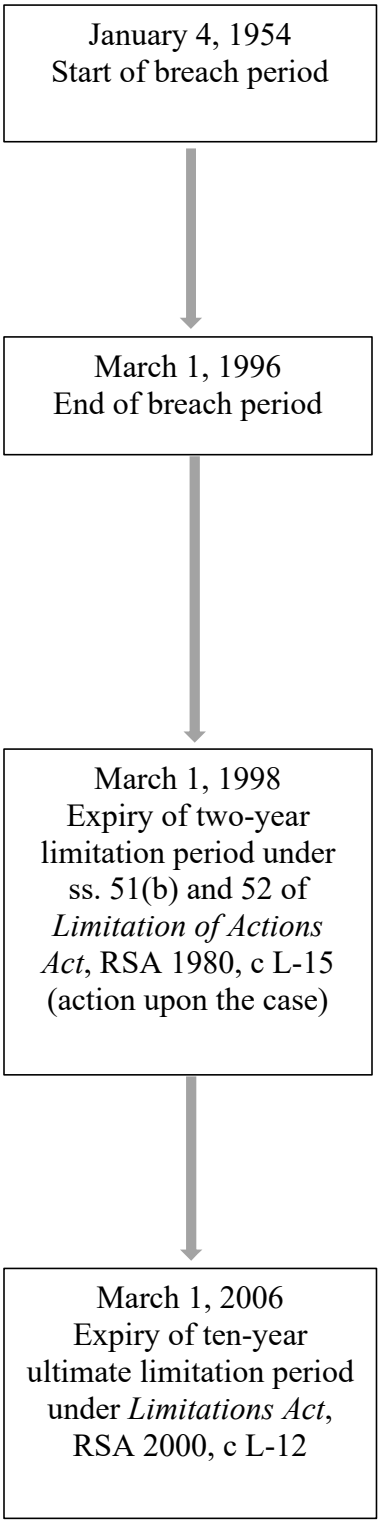
(b) damages for loss of future income for a period following death.

***Family Compensation Act*, RSBC 1996, c. 126**

2 If the death of a person is caused by wrongful act, neglect or default, and the act, neglect or default is such as would, if death had not resulted, have entitled the party injured to maintain an action and recover damages for it, any person, partnership or corporation which would have been liable if death had not resulted is liable in an action for damages, despite the death of the person injured, and although the death has been caused under circumstances that amount in law to an indictable offence

3 (1)The action must be for the benefit of the spouse, parent or child of the person whose death has been caused, and must be brought by and in the name of the personal representative of the deceased.

ALBERTA



Individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 had their causes of action accrue by no later than March 1, 1996 (date of public knowledge).

Pursuant to sections 51(b) and 52, of the *Limitation of Actions Act*, RSA 1980, c L-15, individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996, had "2 years after the cause of action arose", i.e. until March 1, 1998, to commence an action upon the case.

Pursuant to section 2(2), the transitional clause of the *Limitations Act*, RSA 2000, c L-12, individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996, had until the earlier of March 1, 1998 and "two years after the *Limitations Act*, SA 1996 c L-15.1, came into force [March 1, 1999]", to commence an action upon the case.

Section 3(1)(b) of the *Limitations Act*, RSA 2000, c L-12 provides that "if a claimant does not seek a remedial order within 10 years after the claim arose", the defendant is immune from liability in respect of the claim. The ultimate limitation period commences when a breach occurs, not when a claimant discovers the injury (see *WP v Alberta*, 2014 ABCA 404).

The Quebec Court held that the Applicants' breaches ceased as at March 1, 1996. If the acts and omissions of the Tobacco Companies on which an individual bases her claim took place no later than March 1, 1996, then the 10-year ultimate limitation period running from March 1, 1996 expired on March 1, 2006. Therefore, by operation of s. 3(1)(b) of the *Limitations Act*, RSA 2000, c L-12, the claims of individuals who smoked 12 pack-years between January 4, 1954 and March 1, 1996, and were diagnosed with compensable diseases after March 1, 2006 were statute-barred.

June 15, 2009
Commencement of *Dorion* action under *Class Proceedings Act*, SA 2003, c C-16.5

Linda Dorion v Canadian Tobacco Manufacturers' Council et al, was commenced under the *Class Proceedings Act*, SA 2003, c C-16.5 on June 15, 2009. The proposed class definition was "all individuals, including their estates, and who purchased or smoked cigarettes designed, manufactured, marketed or distributed by the Defendants, and the dependants and family members". As at June 15, 2009, all claims were already statute-barred by the ultimate limitation period under the *Limitations Act*, RSA 2000, c L-12.

May 31, 2014
Expiry of two-year limitation period "re-opened" by s. 46 of *Crown's Right of Recovery Act*, SA 2009, c C-35

By operation of section 46 of the *Crown's Right of Recovery Act*, SA 2009, c C-35 (enacted on May 31, 2012) the limitation period was re-opened on May 31, 2012 and extended for two years to May 31, 2014. During this two-year window, individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996 and were diagnosed with compensable diseases before May 31, 2014 could have commenced an action. However, in Alberta, no actions were commenced during this two-year window. Thus, the claims of individuals who were diagnosed with compensable diseases after May 31, 2014 are statute-barred.

The Representative Plaintiff in *Dorion* took no steps to have the *Crown's Right of Recovery Act*, SA 2009, c C-35, suspension of limitation periods apply to the action.

March 8, 2019
Date of JTIM's filing under CCAA

Pursuant to s. 19(1)(a)(i) of the CCAA, the contemplated CCAA Plan which will implement the negotiated global settlement of the Tobacco Claims may only provide compensation for present or future debts to which the three Applicants were subject on March 8, 12 and 22, 2019, which are respectively the dates on which the Court issued the Initial Orders under the CCAA to JTIM, ITCAN and RBH. It follows, therefore, that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, which is the date of the first filing under the CCAA.

Sections 2 and 5 of the *Survival of Actions Act*, RSA 2000, c. S-27, bar estates from recovering damages for damages for loss of expectation of life, pain and suffering, physical disfigurement or loss of amenities, as well as punitive or exemplary damages

Section 2 of the *Survival of Actions Act*, RSA 2000, c. S-27, provides that "A cause of action vested in a person who dies after January 1, 1979 survives for the benefit of the person's estate". However, s. 5(2) provides that punitive or exemplary damages, and damages for loss of expectation of life, pain and suffering, physical disfigurement or loss of amenities are not recoverable.

Claims by the spouse, adult interdependent partner, parent, child, brother or sister of an individual for damages for grief and loss of the guidance, care and companionship pursuant to ss. 2, 3(1) and 8 of the *Fatal Accidents Act*, RSA 2000, c. F-8, are statute-barred

Sections 2, 3(1) and 8 of the *Fatal Accidents Act*, RSA 2000, c. F-8, provide that an action may be brought "for the benefit of the spouse, adult interdependent partner, parent, child, brother or sister of the person whose death has been so caused" by a wrongful act, neglect or default to recover damages for, *inter alia*, grief and loss of the guidance, care and companionship of the deceased person.

Section 3(3)(d) of the *Limitations Act,* RSA 2000, c. L-12, provides that "a claim in respect of a proceeding under the *Fatal Accidents Act* arises when the conduct that causes the death, on which the claim is based, occurs". Therefore, claims for grief and loss of the guidance, care and companionship must be brought within two years of an individual being diagnosed with a compensable disease.

However, since the 10-year ultimate limitation period running from March 1, 1996 expired on March 1, 2006, all

claims by individuals resident in Alberta are statute-barred, and no claims for damages for grief and loss of the guidance, care and companionship may be brought.

Conclusions: **In Alberta:**

(i) all claims by individuals resident in Alberta are statute-barred;

(ii) pursuant to ss. 2 and 5 of the *Survival of Actions Act*, RSA 2000, c. S-27, estates are barred from recovering damages for damages for loss of expectation of life, pain and suffering, physical disfigurement or loss of amenities, was well as punitive or exemplary damages; and

(iii) claims by the spouse, adult interdependent partner, parent, child, brother or sister of an individual for damages for grief and loss of the guidance, care and companionship pursuant to ss. 2, 3(1) and 8 of the *Fatal Accidents Act*, RSA 2000, c. F-8, are statute-barred.

ALBERTA LEGISLATION

Limitation of Actions Act, RSA 1980, c L-15

51 Except as otherwise provided in this Part, an action for

(a) defamation,

(b) trespass to the person, assault, battery, wounding or other injury to the person, whether arising from an unlawful act or from negligence or from breach of a statutory duty,

(c) false imprisonment,

(d) malicious prosecution,

(e) seduction,

(f) trespass or injury to real property or chattels, whether direct or indirect and whether arising from an unlawful act or from negligence or from breach of a statutory duty, or

(g) the taking away, conversion or detention of chattels,

may be commenced within 2 years after the cause of action arose, and not afterwards.

52 This Part applies to every action in which the damages claimed consist of or include damages in respect of injury to the person, whether the action is or may be founded on tort, breach of contract or breach of statutory duty.

54 Except as provided in sections 57 to 61, an action under the *Fatal Accidents Act* may be commenced within 2 years after the death of the person whose death gave rise to the cause of action under the *Fatal Accidents Act,* and not afterwards.

Limitations Act, RSA 2000, c. L-12, s. 3

2(1) This Act applies where a claimant seeks a remedial order in a proceeding commenced on or after March 1, 1999, whether the claim arises before, on or after March 1, 1999.

(2) Subject to sections 11 and 13, if, before March 1, 1999, the claimant knew, or in the circumstances ought to have known, of a claim and the claimant has not sought a remedial order before the earlier of

(a) the time provided by the *Limitation of Actions Act,* RSA 1980 cL-15, that would have been applicable but for this Act, or

(b) two years after the *Limitations Act,* SA 1996 cL-15.1, came into force,

the defendant, on pleading this Act as a defence, is entitled to immunity from liability in respect of the claim.

3(1) Subject to subsections (1.1) and (1.2) and sections 3.1 and 11, if a claimant does not seek a remedial order within

(a) 2 years after the date on which the claimant first knew, or in the circumstances ought to have known,

(i) that the injury for which the claimant seeks a remedial order had occurred,

(ii) that the injury was attributable to conduct of the defendant, and

(iii) that the injury, assuming liability on the part of the defendant, warrants bringing a proceeding, or

(b) 10 years after the claim arose,

whichever period expires first, the defendant, on pleading this Act as a defence, is entitled to immunity from liability in respect of the claim.

3(3) For the purposes of subsections (1)(b) and (1.1)(b), …

(d) a claim in respect of a proceeding under the *Fatal Accidents Act* arises when the conduct that causes the death, on which the claim is based, occurs; … .

***Crown's Right of Recovery Act*, SA 2009, c C-35** – enacted on May 31, 2012

46(1) In this section, "child" and "parent" have the same meaning as in the *Fatal Accidents Act*.

(2) With respect to a tobacco product, no action commenced within 2 years after this section comes into force, by

(a) the Crown,

(b) a person, on his or her own behalf or on behalf of a class of persons,

(c) a personal representative of the estate of a deceased person for the benefit of the spouse, adult interdependent partner, support recipient, parent, child, brother or sister, or any of them, of the deceased person,

(d) a person to whom the deceased was, at the time of his or her death, required to pay support pursuant to a valid and subsisting written agreement or court order, or

(e) a person entitled to bring an action under section 5 of the *Fatal Accidents Act*, for damages, or the Crown's cost of health services, alleged to have been caused or contributed to by a tobacco-related wrong

is barred under the *Limitations Act* or the *Fatal Accidents Act* or by a limitation period under any other Act.

(3) Any action described in subsection (2) for damages alleged to have been caused or contributed to by a tobacco-related wrong is revived if the action was dismissed before the coming into force of this section merely because it was held by a court to be barred or extinguished by the *Limitations Act* or the *Fatal Accidents Act* or by a limitation period under any other Act.

***Survival of Actions Act*, RSA 2000, c. S-27**

2 A cause of action vested in a person who dies after January 1, 1979 survives for the benefit of the person's estate.

5(1) If a cause of action survives under section 2, only those damages that resulted in actual financial loss to the deceased or the deceased's estate are recoverable.

(2) Without restricting the generality of subsection (1), the following are not recoverable:

(a) punitive or exemplary damages;

(b) damages for loss of expectation of life, pain and suffering, physical disfigurement or loss of amenities;

(c) damages in relation to future earnings, including damages for loss of earning capacity, ability to earn or chance of future earnings.

(3) Subsection (2)(c) applies only to causes of action that arise after the coming into force of this section.

***Fatal Accidents Act*, RSA 2000, c. F-8**

2. When the death of a person has been caused by a wrongful act, neglect or default that would, if death had not ensued, have entitled the injured party to maintain an action and recover damages, in each case the person who would have been liable if death had not ensued is liable to an action for damages notwithstanding the death of the party injured.

3(1) An action under this Act

(a) shall be for the benefit of the spouse, adult interdependent partner, parent, child, brother or sister of the person whose death has been so caused, and

(b) shall be brought by and in the name of the executor or administrator of the person deceased, and in the action the court may give to the persons respectively for whose benefit the action has been brought those damages that the court considers appropriate to the injury resulting from the death.

(2) If there is no executor or administrator, or if the executor or administrator does not bring the action within one year after the death of the party injured, then the action may be brought by and in the name of all or any of the persons for whose benefit the action would have been, if it had been brought by or in the name of the executor or administrator.

(3) Every action so brought shall be for the benefit of the same persons and is as nearly as possible subject to the same regulations and procedure as if it were brought by and in the name of the executor or administrator.

8(1) In this section,

(a) "child" means a son or daughter;

(b) "parent" means a mother or father.

(2) If an action is brought under this Act, the court, without reference to any other damages that may be awarded and without evidence of damage, shall award damages for grief and loss of the guidance, care and companionship of the deceased person of

(a) subject to subsection (3), $82 000 to the spouse or adult interdependent partner of the deceased person,

(b) $82 000 to the parent or parents of the deceased person to be divided equally if the action is brought for the benefit of both parents, and

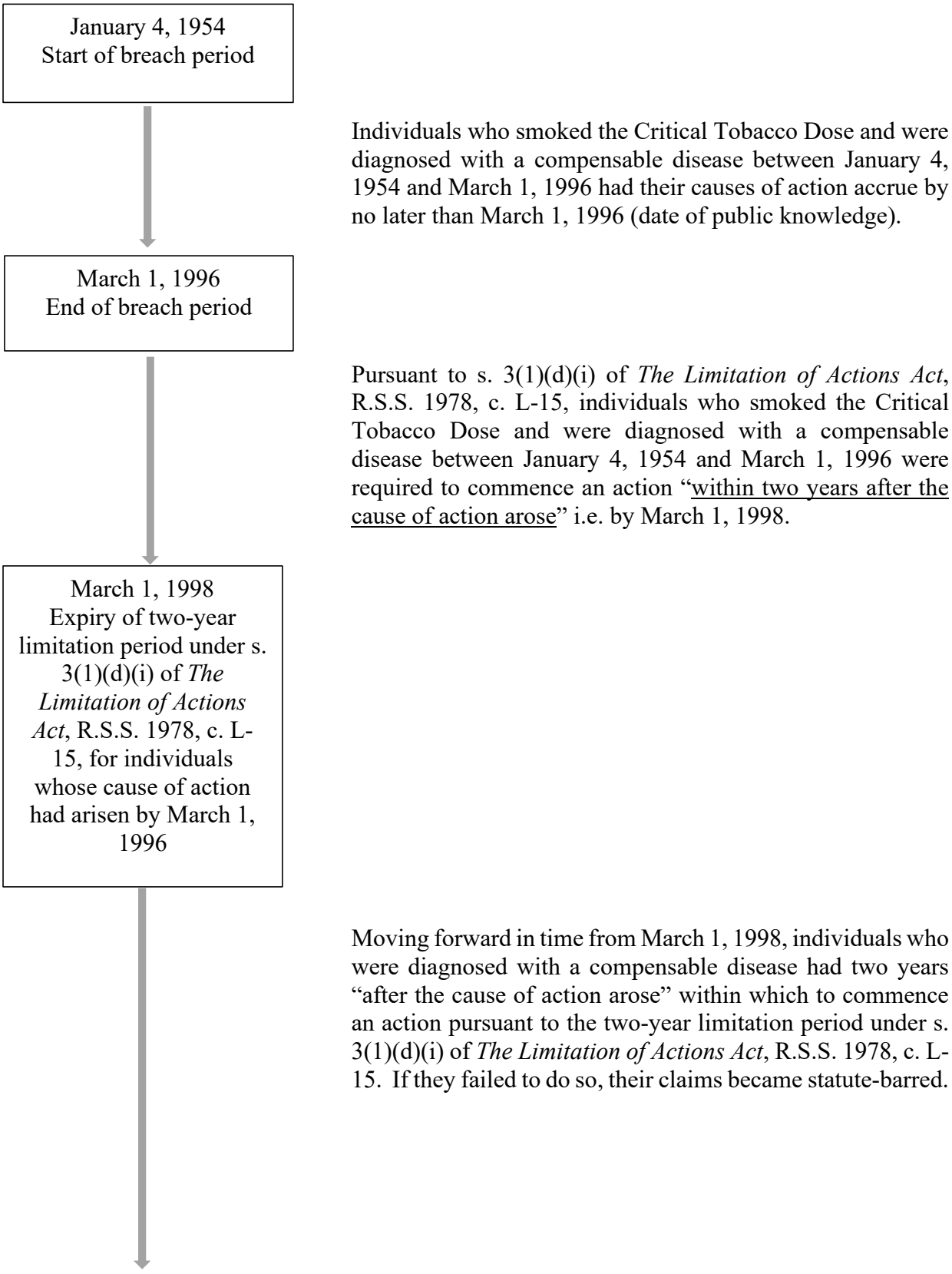
(c) $49 000 to each child of the deceased person.

(3) The court shall not award damages under subsection (2)(a) to the spouse or adult interdependent partner if the spouse or adult interdependent partner was living separate and apart from the deceased person at the time of death. (4) Repealed 2002 cA-4.5 s36. (5) A cause of action conferred on a person by subsection (2) does not, on the death of that person, survive for the benefit of the person's estate.

9(1) The Executive Council shall review the levels of damages set out in section 8(2) once in every 5 years from June 1, 2002 to determine the adequacy of those levels.

(2) A member of the Executive Council shall inform the Legislative Assembly of the result of the review referred to in subsection (1) at the earliest opportunity after the completion of the review.

SASKATCHEWAN



May 1, 2007
Expiry of two-year limitation period under ss. 5 and 31(5) of *The Limitations Act*, S.S. 2004, c.L-16.1, for individuals whose cause of action had arisen by May 1, 2005 i.e. such individuals had been diagnosed with any tobacco-related disease

Effective May 1, 2005, *The Limitations Act*, R.S.S. 1978, c.L-15 was repealed and replaced by *The Limitations Act*, S.S. 2004, c.L-16.1, as amended by S.S., 2007, c.28. Pursuant to s. 5 of *The Limitations Act*, "no proceedings shall be commenced with respect to a claim after two years from the day on which the claim is discovered". Section 6(2) provides that "A claimant is presumed to have known of the matters mentioned in clauses (1)(a) to (d) on the day on which the act or omission on which the claim is based took place, unless the contrary is proved".

Section 7(4) of *The Limitations Act,* S.S. 2004, c.L-16.1, provides that "With respect to a claim based on an act or omission that causes or contributes to the death of an individual, no proceeding shall be commenced after two years from the earlier of: (a) the day on which the death of the individual is discovered; and (b) the day on which, by a decision of a court of competent jurisdiction, the individual is presumed to have died".

The transition provisions are set out in s. 31 of *The Limitations Act*, S.S. 2004, c.L-16.1. Section 31(5) applies to individuals whose claims had not been discovered by the effective date (May 1, 2005) of the Act:

> 31(5) If there is a new limitation period with respect to a claim and the former limitation period did not expire before the effective date:
>
> (a) if the claim was not discovered before the effective date, this Act applies as if the act or omission had taken place on the effective date; and
>
> (b) if the claim was discovered before the effective date, the former limitation period applies.

By operation of s. 31(5)(a), the two-year limitation period under s. 5 of *The Limitations Act* expired on May 1, 2007 in regard to individuals who discovered their claims by May 1, 2005.

The 15-year ultimate limitation provided for in s. 7(1) of *The Limitations Act*. S.S. 2004, c.L-16.1, applies to individuals whose claims had not been discovered by May 1, 2005. The acts and omissions of the Tobacco Companies on which an individual bases his claim are deemed to have taken place on

the effective date of May 1, 2005; therefore, the 15-year ultimate limitation period commenced running on May 1, 2005 and expired on May 1, 2020 in respect of all claims of individuals diagnosed with any tobacco-related diseases *other than* chronic pulmonary disease, emphysema, heart disease or cancer.

June 12, 2009
Commencement of *Adams* action under *The Class Actions Act* suspended the running of the 2-year limitation period under s. 5 of *The Limitations Act*, S.S. 2004, c.L-16.1, for the claims of all individuals who were diagnosed with chronic pulmonary disease, emphysema, heart disease or cancer on or after June 12, 2007, and the running of the 15-year ultimate limitation period under s. 7(1) of *The Limitations Act*, S.S. 2004, c.L-16.1,for individuals who by June 12, 2009 had not yet been diagnosed with chronic pulmonary disease, emphysema, heart disease or cancer

On June 12, 2009, *Adams* v. *Canadian Tobacco Manufacturers' Council et al.* was commenced under *The Class Actions Act*, S.S. 2001, c.C-12.01 (effective January 1, 2002). The proposed uncertified class definition was: "All individuals who were alive on July 10, 2009, and suffered or currently suffer from chronic pulmonary disease, emphysema, heart disease or cancer, after having smoked a minimum of 25,000 cigarettes designed, manufactured, imported, marketed or distributed by the defendants".

The commencement of the *Adams* action under *The Class Actions Act* suspended the running of the 15-year ultimate limitation period on June 12, 2009 in respect of all claims of individuals who by June 12, 2009 had not yet been diagnosed with chronic pulmonary disease, emphysema, heart disease or cancer. Since none of the events set out in s. 43(2) of *The Class Actions Act* have occurred, the limitation period remains suspended.

May 31, 2014
Expiry of two-year limitation period "re-opened" by s. 6(1) of *The Tobacco Damages and Health Care Costs Recovery Act*

By operation of s. 7(1) of *The Tobacco Damages and Health Care Costs Recovery Act*, SS 2014, c. E-13.1 (proclaimed in force on May 31, 2012) the limitation period was re-opened on May 31, 2012 and extended for two years to May 31, 2014. During this two year window, individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with compensable diseases before May 31, 2014 could have commenced an action. However, in Saskatchewan, no actions were commenced during this two year window.

March 8, 2019
Date of JTIM's filing under CCAA

Pursuant to s. 19(1)(a)(i) of the CCAA, the contemplated CCAA Plan which will implement the negotiated global settlement of the Tobacco Claims may only provide compensation for present or future debts to which the three Applicants were subject on March 8, 12 and 22, 2019, which are respectively the dates on which the Court issued the Initial Orders under the CCAA to JTIM, ITCAN and RBH. It follows, therefore, that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, which is the date of the first filing under the CCAA.

May 1, 2020
Expiry of the 15-year ultimate limitation period that commenced running on May 1, 2005 in respect of all claims of individuals diagnosed with any tobacco-related diseases *other than* chronic pulmonary disease, emphysema, heart disease or cancer

Sections 3, 6(1) and 6(2) of the *Survival of Actions Act*, SS 1990-91, c. S-66.1, bar estates from recovering damages for pain and suffering, loss of expectation of life and aggravated damages

Sections 3, 6(1) and 6(2) of the *Survival of Actions Act*, SS 1990-91, c. S-66.1, provide that "A cause of action vested in a person who dies after the coming into force of this Act survives for the benefit of that person's estate"; however, "only those damages that resulted in actual pecuniary loss to the deceased or the deceased's estate are recoverable". An estate may not recover aggravated damages or damages for pain and suffering and loss of expectation of life.

Claims by the spouse, parents and children of an individual for damages for grief and loss of the guidance, care and companionship pursuant to s. 4.1(2) of the *Fatal Accidents Act*, RSS 1978, c. F-11, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.

Section 4.1(2) of the *Fatal Accidents Act*, RSS 1978, c. F-11, provides that:

> If the court finds the defendant liable in an action pursuant to this Act with respect to a death on or after August 1, 2004, the court, without reference to any other damages that may be awarded and without evidence of damage, shall award damages for grief and loss of the guidance, care and companionship of the deceased person of:
>
> (a) subject to subsection (3), $60,000 to the spouse of the deceased person;
>
> (b) $30,000 to each parent of the deceased person; and
>
> (c) $30,000 to each child of the deceased person.

Section 6(1) of the *Fatal Accidents Act*, RSS 1978, c. F-11, provides that "For the purposes of applying *The Limitations Act* to an action pursuant to this Act, the day on which the act or omission on which the claim is based takes place is the date of death of the deceased person".

Therefore, the spouse, parent and child of an individual who has died after being diagnosed with a compensable disease has two years from the date of the deceased person's death to bring an action to recover damages for grief and loss of the guidance, care and companionship of the deceased person. In order to have a provable claim under the CCAA, such claimants must have had their cause of action accrue within the two year period prior to the first filing under the CCAA on March 8, 2019.

Conclusions: **In Saskatchewan:**

(i) the claims of all individuals who up to May 1, 2007 had been diagnosed with a compensable disease are statute-barred;

(ii) the 2-year limitation period under s. 5 of *The Limitations Act*, S.S. 2004, c.L-16.1, for the claims of all individuals who were diagnosed with chronic pulmonary disease, emphysema, heart disease or cancer on or after June 12, 2007 (i.e. individuals with causes of action which arose within 2 years prior to June 12, 2009) is currently suspended;

(iii) the 15-year ultimate limitation period under s.7(1) of *The Limitations Act*, S.S. 2004, c.L-16.1, for the claims of individuals who by June 12, 2009 had not yet been diagnosed with chronic pulmonary disease, emphysema, heart disease or cancer is currently suspended. In order to have a provable claim under the CCAA, such individuals must have been diagnosed with a compensable disease by March 8, 2019;

(iv) pursuant to ss. 3, 6(1) and 6(2) of the *Survival of Actions Act*, SS 1990-91, c. S-66.1, estates are barred from recovering damages for pain and suffering, loss of expectation of life and aggravated damages; and

(v) claims by the spouse, parents and children of an individual for damages for grief and loss of the guidance, care and companionship pursuant to s. 4.1(2) of the *Fatal Accidents Act*, RSS 1978, c. F-11, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.

SASKATCHEWAN LEGISLATION

***The Limitation of Actions Act*, R.S.S. 1978, c.L-15** (effective February 26, 1979); repealed by Chapter L-16.1 of the Statutes of Saskatchewan, 2004 (effective May 1, 2005)

3(1) The following actions shall be commenced within and not after the times respectively hereinafter mentioned …

(d) actions for:

(i) subject to subsection (3.1), trespass to the person, assault, battery, wounding or other injury to the person, whether arising from an unlawful act or from negligence … within two years after the cause of action arose;

The Limitation of Actions Act, R.S.S. 1978, c.L-15, did not provide for an ultimate limitation period.

***Limitations Act*, Chapter L-16.1 of the Statutes of Saskatchewan, 2004** (effective May 1, 2005), as amended by the Statutes of Saskatchewan, 2007, c.28

5. Unless otherwise provided in this Act, no proceedings shall be commenced with respect to a claim after two years from the day on which the claim is discovered.

6(1) Unless otherwise provided in this Act and subject to subsection (2), a claim is discovered on the day on which the claimant first knew or in the circumstances ought to have known:

(a) that the injury, loss or damage had occurred;

(b) that the injury, loss or damage appeared to have been caused by or contributed to by an act or omission that is the subject of the claim;

(c) that the act or omission that is the subject of the claim appeared to be that of the person against whom the claim is made; and

(d) that, having regard to the nature of the injury, loss or damage, a proceeding would be an appropriate means to seek to remedy it.

(2) A claimant is presumed to have known of the matters mentioned in clauses (1)(a) to (d) on the day on which the act or omission on which the claim is based took place, unless the contrary is proved.

7(1) Subject to subsections (2) to (4), with respect to any claim to which a limitation period applies, no proceeding shall be commenced after 15 years from the day on which the act or omission on which the claim is based took place.

. . . .

(4) With respect to a claim based on an act or omission that causes or contributes to the death of an individual, no proceeding shall be commenced after two years from the earlier of: (a) the day on which the death of the individual is discovered; and (b) the day on which, by a decision of a court of competent jurisdiction, the individual is presumed to have died.

31(1) In this section:

(a) "effective date" means the day on which this Act comes into force;

(b) "former limitation period" means, with respect to a claim, a limitation period that applied with respect to the claim before the effective date;

(c) "new limitation period" means, with respect to a claim, a limitation period established by this Act that would apply if the claim were based on an act or omission that took place on or after the effective date.

(2) This section applies to claims:

(a) that are based on acts or omissions that took place before the effective date; and

(b) with respect to which no proceeding has been commenced before the effective date.

(3) No proceeding shall be commenced with respect to a claim if the former limitation period expired before the effective date.

(4) If there is no new limitation period with respect to a claim and the former limitation period did not expire before the effective date, this Act applies as if the act or omission had taken place on or after the effective date.

(5) If there is a new limitation period with respect to a claim and the former limitation period did not expire before the effective date:

(a) if the claim was not discovered before the effective date, this Act applies as if the act or omission had taken place on the effective date; and

(b) if the claim was discovered before the effective date, the former limitation period applies.

(6) If there is a new limitation period with respect to a claim but there was no former limitation period with respect to the claim:

(a) if the claim was not discovered before the effective date, this Act applies as if the act or omission had taken place on the effective date; and

(b) if the claim was discovered before the effective date, there is no limitation period.

(7) This section is subject to any agreement to vary or exclude a limitation period that was made before the effective date.

***The Tobacco Damages and Health Care Costs Recovery Act*, Statutes of Saskatchewan, 2014, c.E-13.1** – The HCCR Act received Royal Assent in April, 2007. OC 272/2012 ordered the issuance of a Proclamation fixing Thursday, May 31, 2012 as the day on which The Tobacco Damages and Health Care Costs Recovery Act shall come into force.

7(1) No action that is commenced within two years after the coming into force of this section by:

(a) the Government;

(b) a person, on his or her own behalf or on behalf of a class of persons; or

(c) any person entitled to bring an action under *The Fatal Accidents Act* on behalf of a spouse, parent or child as defined in that Act;

for damages, or the cost of health care benefits, alleged to have been caused or contributed to by a tobacco-related wrong is barred pursuant to a limitation period established under an Act or former Act.

(2) Any action described in subsection (1) for damages alleged to have been caused or contributed to by a tobacco-related wrong is revived if the action was dismissed before the coming into force of this section merely because it was held by a court to be barred or extinguished by a limitation period established under an Act or former Act.

***The Class Actions Act*, Chapter C-12.01 of the Statutes of Saskatchewan, 2001** (effective January 1, 2002) as amended by the Statutes of Saskatchewan, 2007, c.21; and 2015, c.4

43(1) Any limitation period applicable to a cause of action asserted in an action:

(a) is suspended in favour of a person if another action was commenced and it is reasonable for the person to assume that he or she was a class member for the purposes of that other action; and

(b) resumes running against the person when one of clauses (2)(a) to (g) applies to the person as though he or she was the member mentioned in subsection (2).

(2) Any limitation period applicable to a cause of action asserted in an action that is certified as a class action is suspended in favour of a class member on the commencement of the action and resumes when:

(a) the member opts out of the class action;

(b) a ruling by the court has the effect of excluding the class member from the class action or from being considered to have ever been a class member;

(c) an amendment is made to the certification order that has the effect of excluding the member from the class action;

(d) a decertification order is made pursuant to section 12;

(e) the class action is dismissed without an adjudication on the merits;

(f) the class action is discontinued or abandoned with the approval of the court; or

(g) the class action is settled with the approval of the court, unless the settlement provides otherwise.

(3) If there is a right of appeal respecting an event described in clauses (2)(a) to (g), the limitation period resumes running as soon as the time for appeal has expired without an appeal being commenced or as soon as any appeal has been finally disposed of.

***Survival of Actions Act*, SS 1990-91, c. S-66.1**

3. A cause of action vested in a person who dies after the coming into force of this Act survives for the benefit of that person's estate.

6(1) Subject to subsection (3), if a cause of action survives pursuant to section 3, only those damages that resulted in actual pecuniary loss to the deceased or the deceased's estate are recoverable.

(2) Aggravated damages or damages for:

(a) the loss of expectation of life;

(b) the loss of expectancy of earnings subsequent to death;

(c) pain and suffering;

(d) physical disfigurement; or

(e) loss of amenities;

are not recoverable as a result of this Act.

***The Fatal Accidents Act*, RSS 1978, c. F-11**

3(1) Where the death of a person has been caused by such wrongful act, neglect or default as, if death had not ensued, would have entitled the person injured to maintain an action and recover damages in respect thereof, the person who would have been liable if death had not ensued is liable to an action for damages notwithstanding the death of the person injured and although the death was caused under circumstances amounting in law to culpable homicide.

(2) The action shall be brought in the Court of Queen's Bench.

4.1(1) In this section:

(a) "child" does not include a grandchild;

(b) "parent" does not include a grandparent.

(2) If the court finds the defendant liable in an action pursuant to this Act with respect to a death on or after August 1, 2004, the court, without reference to any other damages that may be awarded and without evidence of damage, shall award damages for grief and loss of the guidance, care and companionship of the deceased person of:

(a) subject to subsection (3), $60,000 to the spouse of the deceased person;

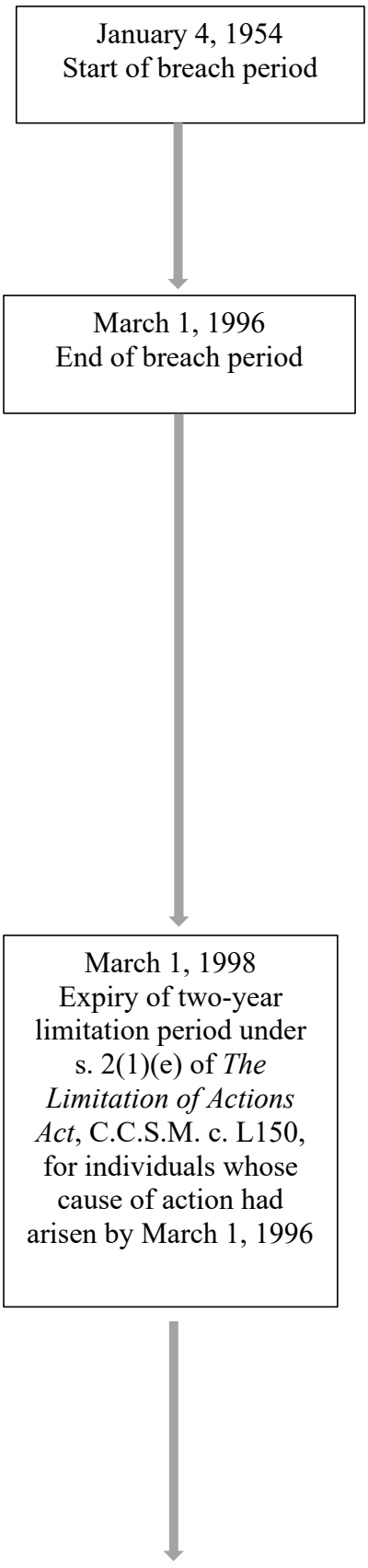
(b) $30,000 to each parent of the deceased person; and

(c) $30,000 to each child of the deceased person.

(3) The court shall not award damages pursuant to clause (2)(a) to a spouse who was living separate and apart from the deceased person at the time of the deceased's death.

6(1) Not more than one action lies with respect to the same subject-matter of complaint. (2) For the purposes of applying The Limitations Act to an action pursuant to this Act, the day on which the act or omission on which the claim is based takes place is the date of death of the deceased person.

MANITOBA



Individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 had their causes of action accrue by no later than March 1, 1996 (date of public knowledge).

Pursuant to section 2(1)(e) of *The Limitation of Actions Act*, C.C.S.M. c. L150 (in effect since November 20, 2017), individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 were required to commence an action for "… injuries to the person, whether caused by misfeasance or non-feasance and whether the action be founded on a tort or on a breach of contract or on any other breach of duty, within two years after the cause of action arose" i.e. at the latest within two years of the end of the breach period by March 1, 1998. Section 58 of *The Limitation of Actions Act* provides that "This Act applies to all causes of action whether they arose before or after the coming into force of this Act".

The 30-year ultimate limitation period under s. 14(4) of *The Limitation of Actions Act* began running at the latest on March 1, 1996 such that it will expire on March 1, 2026, unless it has been suspended by the commencement of an action pursuant to *The Class Proceedings Act*, CCSM, c. C130.

June 12, 2009
Commencement of *Kunta* action under *The Class Actions Act* suspended the running of the 2-year limitation period under s. s. 2(1)(e) of *The Limitation of Actions Act*, C.C.S.M. c. L150, for the claims of all individuals who were diagnosed with a compensable disease on or after June 12, 2007, and the running of the 30-year ultimate limitation period for individuals who by June 12, 2009 had not yet been diagnosed with a compensable disease

May 31, 2014
Expiry of two-year limitation period "re-opened" by s. 6(1) of *The Tobacco Damages and Health Care Costs Recovery Act*

On June 12, 2009, *Kunta* v. *Canadian Tobacco Manufacturers' Council et al.* was commenced under *The Class Proceedings Act*, CCSM, c. C130. The proposed uncertified class definition is: "All individuals, including their estates, who purchased or smoked cigarettes manufactured by the defendants, and their dependants and family members".

Pursuant to 39(1) of *The Class Proceedings Act*, the commencement of the *Kunta* action on June 12, 2009 suspended the running of:

(i) the 2-year limitation period under s. 2(1)(e) of *The Limitation of Actions Act*, C.C.S.M. c. L150, for the claims of all individuals who were diagnosed with a compensable disease on or after June 12, 2007 (i.e. individuals with causes of action which arose within 2 years prior to June 12, 2009); and

(ii) the 30-year ultimate limitation period under s. 14(4) of *The Limitations of Actions Act,* C.C.S.M. c. L150, for the claims of individuals who by June 12, 2009 had not yet been diagnosed with a compensable disease.

Since none of the events set out in s. 39(2)(a) to (g) of *The Class Proceedings Act* have occurred, these limitation periods remain suspended.

Paragraph 77 of the statement of claim in *Kunta* pleads: "The Plaintiff pleads and relies on *The Tobacco Damages and Health Care Costs Recovery Act*, S.M. 2006, c. 18 as retroactively applying when in force."

The Tobacco Damages and Health Care Costs Recovery Act, CCSM c.T70 received royal assent on June 13, 2006 (before *Kunta* was commenced), but was not proclaimed in force until May 31, 2012 (after *Kunta* was commenced). By operation of s. 6(1) of *The Tobacco Damages and Health Care Costs Recovery Act*, CCSM c.T70, the limitation period was re-opened on May 31, 2012 and extended for two years to May 31, 2014. During this two year window, individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with compensable diseases before May 31, 2014 could have commenced an action. However, in Manitoba, no actions were commenced during this two year window.

March 8, 2019
Date of JTIM's filing under CCAA

March 1, 2026
But for the suspension of the limitation period by the *Kunta* action, the thirty-year ultimate limitation period under s. 14(4) of *The Limitations of Actions Act,* C.C.S.M. c. L150 would expire by March 1, 2026

Sections 53(1) and 53(2) of *The Trustee Act*, C.C.S.M., c. T160, bar estates from recovering damages for loss of expectation of life and exemplary damages; however, damages for pain and suffering may be recovered in respect of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019

The Manitoba HCCR Act does not provide that any of its provisions have retroactive application. Section 6(1) is an absolute provision that is not subject to discoverability. Accordingly, the claims of all individuals who up to June 11, 2007 had been diagnosed with a compensable disease remain statute-barred.

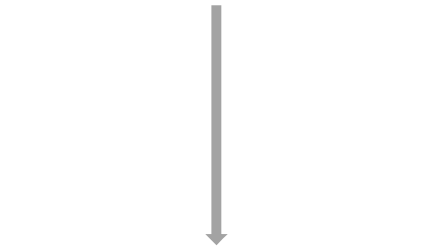
When *The Tobacco Damages and Health Care Costs Recovery Act* came into force and lifted the limitation period for two years, the *Kunta* action could have been discontinued and a fresh statement of claim issued that pleaded reliance on s. 6(1) of the HCCR Act. No such action was taken.

Pursuant to s. 19(1)(a)(i) of the CCAA, the contemplated CCAA Plan which will implement the negotiated global settlement of the Tobacco Claims may only provide compensation for present or future debts to which the three Applicants were subject on March 8, 12 and 22, 2019, which are respectively the dates on which the Court issued the Initial Orders under the CCAA to JTIM, ITCAN and RBH. It follows, therefore, that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, which is the date of the first filing under the CCAA.

Section 14(4) of *The Limitations of Actions Act,* C.C.S.M. c. L150, provides that "The court shall not grant leave (a) to begin an action; or (b) to continue an action that has been begun; more than 30 years after the occurrence of the acts or omissions that gave rise to the cause of action".

Section 53(1) of *The Trustee Act*, C.C.S.M., c. T160, provides that "in any action brought … by the personal representative of a deceased person for a tort causing the death of the person, the damages recoverable for the benefit of his estate do not include any exemplary damages or damages for loss of expectation of life … ."

Section 53(2) of the Trustee Act further provides that "No action shall be commenced under authority of this section after the expiration of two years from the death of the deceased". Therefore, only the estates of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019 (i.e. within two years prior



Claims by the children and family members of an individual for damages for loss of the guidance, care and companionship pursuant to s. 3.1(2) of *The Fatal Accidents Act*, CCSM, c. F50, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019

to the first CCAA filing) have claims for pain and suffering which are *not* statute-barred.

Section 3.1(2) of *The Fatal Accidents Act*, CCSM, c. F50, provides that a "child" and "family member", as those terms are defined in the section, may recover damages for the loss of guidance, care and companionship of the deceased in the following amounts:

(a) $30,000 to each of the spouse of the deceased, the common-law partner of the deceased and the support recipient of the deceased and to each parent and child of the deceased;

(b) $10,000 to each family member of the deceased.

Section 2(1)(m) of *The Limitation of Actions Act,* C.C.S.M. c. L150, provides that an action brought under *The Fatal Accidents Act*, must be commenced within two years after the death of the deceased person by reason of whose death the action is brought.

Therefore, the "child" and "family member" of an individual who has died after being diagnosed with a compensable disease has two years from the deceased person's death to commence an action to recover damages for the loss of guidance, care and companionship of the deceased person. In order to have a provable claim under the CCAA, such claimants must have had their cause of action accrue within the two year period prior to the first filing under the CCAA on March 8, 2019.

Conclusions: **In Manitoba:**

(i) claims of all individuals who up to June 11, 2007 had been diagnosed with a compensable disease are statute-barred;

(ii) the 2-year limitation period under s. 2(1)(e) of *The Limitation of Actions Act*, C.C.S.M. c. L150, for the claims of all individuals who were diagnosed with a compensable disease on or after June 12, 2007 (i.e. individuals with causes of action which arose within 2 years prior to June 12, 2009) is currently suspended;

(iii) the 30-year ultimate limitation period under s. 14(4) of *The Limitations of Actions Act,* C.C.S.M. c. L150, for the claims of individuals who by June 12, 2009 had not yet been diagnosed with a compensable disease is currently suspended. In order to have a provable claim under the CCAA, such individuals must have been diagnosed with a compensable disease by March 1, 2019;

(iv) pursuant to ss. 53(1) and 53(2) of *The Trustee Act*, C.C.S.M., c. T160, estates are barred from recovering damages for loss of expectation of life and exemplary damages; however, damages for pain and suffering may be recovered in respect of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019; and

(v) claims by the children and family members of an individual for damages for loss of the guidance, care and companionship pursuant to s. 3.1(2) of *The Fatal Accidents Act*, CCSM, c. F50, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.

MANITOBA LEGISLATION

***The Limitation of Actions Act,* C.C.S.M. c. L150** – in effect since November 20, 2017

2(1) The following actions shall be commenced within and not after the times respectively hereinafter mentioned: …

(e) actions for malicious prosecution, seduction, false imprisonment, trespass to the person, assault, battery, wounding or other injuries to the person, whether caused by misfeasance or non-feasance, and whether the action be founded on a tort or on a breach of contract or on any breach of duty, within two years after the cause of action arose; …

(j) actions grounded on fraudulent misrepresentation, within six years from the discovery of the fraud …

(m) actions brought under and by virtue of *The Fatal Accidents Act*, within two years after the death of the deceased person by reason of whose death the action is brought;

(n) any other action for which provision is not specifically made in this Act, within six years after the cause of action arose.

14(1) Notwithstanding any provision of this Act or of any other Act of the Legislature limiting the time for beginning an action, the court, on application, may grant leave to the applicant to begin or continue an action if it is satisfied on evidence adduced by or on behalf of the applicant that not more than 12 months have elapsed between

(a) the date on which the applicant first knew, or, in all the circumstances of the case, ought to have known, of all material facts of a decisive character upon which the action is based; and

(b) the date on which the application was made to the court for leave.

14(2) Subject to subsections (3) and (4), no provision of this Act or of any other Act of the Legislature limiting the time for beginning an action affords a defence to an action if the court either before or after the beginning of the action grants leave under this section to begin or to continue the action.

14(3) Nothing in this section excludes or otherwise affects

(a) any defence that in any action to which this section applies may be available by virtue of

(i) any provision of an Act of the Legislature other than one limiting the time for beginning an action, or

(ii) a rule of law or equity; or

(b) the operation of any Act of the Legislature or rule of law or equity that, apart from this section, would enable such an action to be brought after the end of a limitation period fixed in this Act or any other Act of the Legislature in respect of the cause of action on which that action is founded.

14(4) The court shall not grant leave

(a) to begin an action; or

(b) to continue an action that has been begun;

more than 30 years after the occurrence of the acts or omissions that gave rise to the cause of action.

14(5) In granting leave under this section to begin an action, the court shall fix a period within which the applicant shall begin the action and, if the applicant fails to begin his action within the time fixed, the order granting leave expires and ceases to have any effect.

14(6) In granting leave under this section to continue an action, if the pleadings of the applicant are required to be amended to give effect to the granting of leave, the court may fix a period within which the pleadings may be amended and if the applicant fails to amend his pleadings within the time fixed, the action shall continue as though the order granting leave had never been granted.

20(2) In this Part any reference to a material fact relating to a cause of action is a reference to any one or more of the following, that is to say:

(a) The fact that injuries or damages resulted from an act or omission.

(b) The nature or extent of any injuries or damages resulting from an act or omission.

(c) The fact that injuries or damages so resulting were attributable to an act or omission or the extent to which the injuries or damages were attributable to the act or omission.

(d) The identity of a person performing an act or omitting to perform any act, duty, function or obligation.

(e) The fact that a person performed an act or omitted to perform an act, duty, function or obligation as a result of which a person suffered injury or damage or a right accrued to a person.

19(1) Subject to subsection (2), this Part has effect in relation to causes of action that accrued before as well as causes of action that accrued after July 29, 1980 and has effect in relation to any cause of action that accrued before that date notwithstanding that an action in respect thereof had been commenced and is pending on that date.

19(2) For the purposes of this section, an action shall not be taken to be pending at any time after a final order or judgment has been made or given therein notwithstanding that an appeal is pending or that the time for appeal has not expired and accordingly section 14 does not have effect in relation to a cause of action in respect of which a final order or judgment had been made or given before July 29, 1980.

58. This Act applies to all causes of action whether they arose before or after the coming into force of this Act.

***The Tobacco Damages and Health Care Costs Recovery Act*, CCSM c T70** – received royal assent June 13, 2006; proclaimed in force May 31, 2012

6(1) In this section, **"child"**, **"common-law partner"**, **"deceased"**, **"parent"** and **"support recipient"** have the same meaning as in section 1 of *The Fatal Accidents Act*.

6(2) No action that is commenced within two years after the coming into force of this section by

(a) Her Majesty in right of Manitoba;

(b) a person, on his or her own behalf or on behalf of a class of persons;

(c) an executor or administrator of the estate of a deceased person for the benefit of the husband, wife, common-law partner, support recipient, parent, child, brother or sister, or any of them, of the deceased person; or

(d) a person entitled to bring an action under subsection 5(1) of *The Fatal Accidents Act*;

for damages, or the cost of health care benefits, alleged to have been caused or contributed to by a tobacco-related wrong is barred under *The Limitation of Actions Act* or *The Fatal Accidents Act* or by a limitation period under any other Act.

6(3) Any action described in subsection (2) for damages alleged to have been caused or contributed to by a tobacco-related wrong is revived if the action was dismissed before the coming into force of this section merely because it was held by a court to be barred or extinguished by *The Limitation of Actions Act* or *The Fatal Accidents Act* or by a limitation period under any other Act.

***The Class Proceedings Act*, C.C.S.M. c. C130** – proclaimed in force on January 1, 2003

39(1) Subject to subsection (3), a limitation period applicable to a cause of action asserted in a proceeding (a) is suspended in favour of a person when a proceeding has been commenced under this Act involving the same cause of action and it is reasonable for that person to assume that he or she was a class member for the purposes of that proceeding; and (b) resumes running against

that person when clauses (2)(a) to (g) apply to that person as if he or she were the class member referred to in subsection (2).

39(2) Subject to subsection (3), a limitation period applicable to a cause of action asserted in a proceeding commenced under this Act is suspended in favour of a class member on the commencement of the proceeding and resumes running against the member only when,

(a) a ruling is made by the court (i) refusing to certify the proceeding as a class proceeding, or (ii) that has the effect of excluding the member from the class proceeding or from being considered to have ever been a class member;

(b) the member opts out of the class proceeding;

(c) an amendment that has the effect of excluding the member from the class is made to the certification order;

(d) a decertification order is made under section 10 ;

(e) the class proceeding is dismissed without an adjudication on the merits;

(f) the class proceeding is abandoned or discontinued with the approval of the court; or

(g) the class proceeding is settled with the approval of the court, unless the settlement provides otherwise.

39(3) Where there is a right of appeal in respect of an event described in clauses (2)(a) to (g), the limitation period resumes running as soon as the time for appeal has expired without an appeal being commenced or as soon as any appeal has been finally disposed of.

***The Trustee Act*, CCSM c T160**

53(1) All actions and causes of action in tort, whether to person or property, other than for defamation, malicious prosecution, false imprisonment, or false arrest, in or against any person dying continue in or against his personal representative as if the representative were the deceased in life; but in any action brought or continued under authority of this section by the personal representative of a deceased person for a tort causing the death of the person, the damages recoverable for the benefit of his estate do not include any exemplary damages or damages for loss of expectation of life and shall be calculated without reference to any loss or gain to his estate consequent on his death, except that a sum in respect of funeral expenses may be included.

53(2) No action shall be commenced under authority of this section after the expiration of two years from the death of the deceased.

53(3) Where a person dies and he was a person for whose benefit an action has been or may be brought under *The Fatal Accidents Act* for damages for loss of guidance, care and companionship, that action or cause of action for damages for loss of guidance, care or companionship does not

continue in his personal representation or survive for the benefit of his estate under subsection (1) or under any other Act of the Legislature or rule of law.

***The Fatal Accidents Act*, CCSM, c. F50**

2(1) Where the death of a person is caused by wrongful act, neglect, or default, and the act, neglect, or default is such as would, if death had not ensued, have entitled the deceased to maintain an action and recover damages in respect thereof, the person who would have been liable, if death had not ensued, is liable for damages, notwithstanding the death of the deceased, even if the death was caused in circumstances amounting in law to culpable homicide.

3.1(1) In this section,

"child" means a son or daughter of the deceased who, at the time of the death of the deceased, was under the age of 18 years; (« enfant »)

"family member" means

(a) a son or daughter of the deceased who, at the time of the death of the deceased, was 18 years of age or over,

(b) a step-son or step-daughter of the deceased, or a person to whom the deceased stood in loco parentis,

(c) a step-mother or step-father of the deceased, or a person who stood in loco parentis to the deceased, and

(d) a brother, sister, grandson, granddaughter, grandfather or grandmother of the deceased; (« membre de la famille »)

"parent" means a mother or father of the deceased. (« parent »)

3.1(2) Subject to section 4, the court shall award damages for the loss of guidance, care and companionship of the deceased in the following amounts:

(a) $30,000. to each of the spouse of the deceased, the common-law partner of the deceased and the support recipient of the deceased and to each parent and child of the deceased;

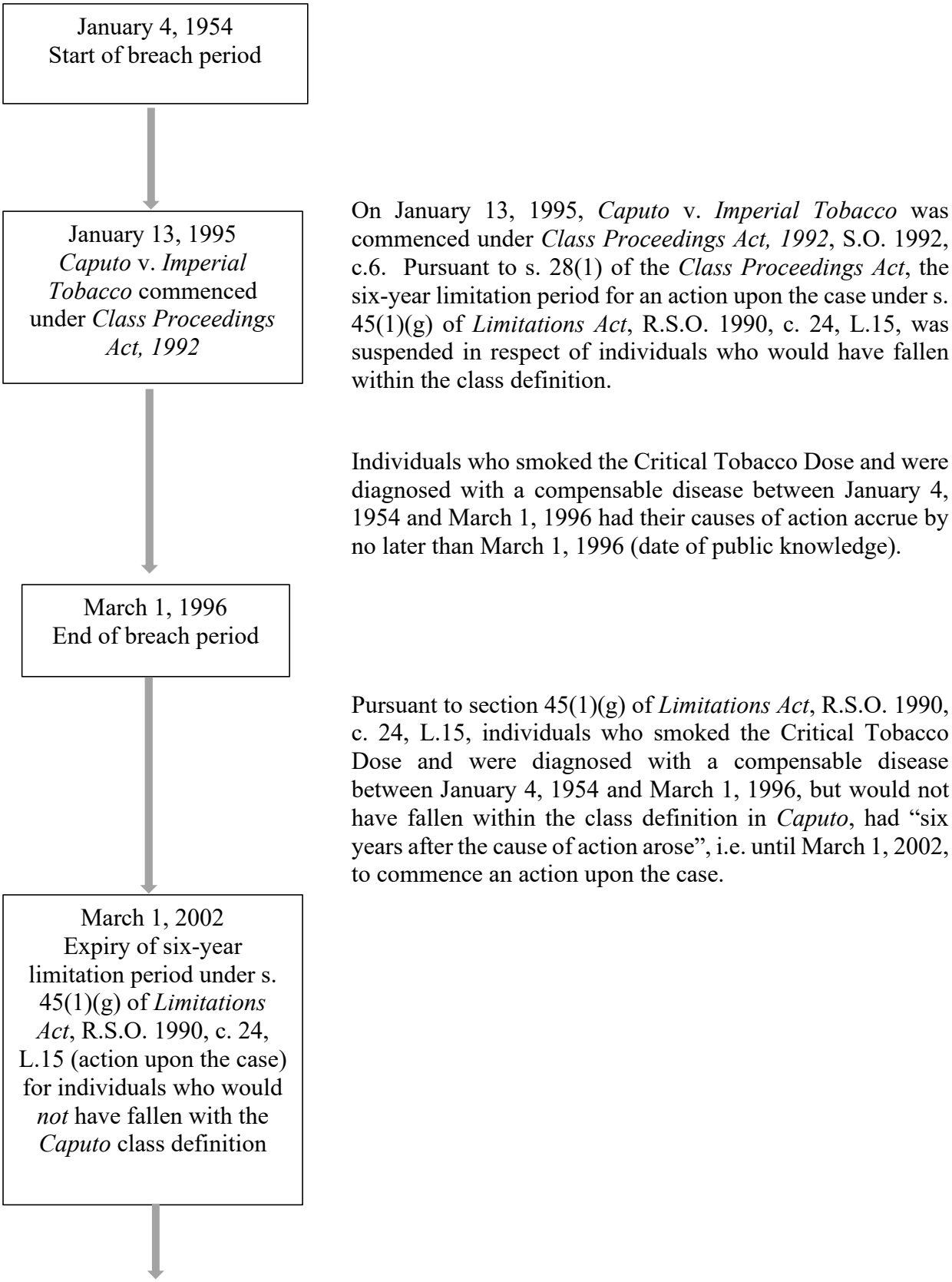
(b) $10,000. to each family member of the deceased.

3.1(3) An award may be made under this section notwithstanding *The Equality of Status Act*.

3.1(4) An award of damages under this section shall be made without reference to any other damages that may be awarded and without evidence of damage.

3.1(5) In making an award under this section, the court shall adjust the amounts set out in subsection (2) to take into account inflation after 2002.

ONTARIO


January 4, 1954
Start of breach period
January 13, 1995
Caputo v. *Imperial Tobacco* commenced under *Class Proceedings Act, 1992*
March 1, 1996
End of breach period
March 1, 2002
Expiry of six-year limitation period under s. 45(1)(g) of *Limitations Act*, R.S.O. 1990, c. 24, L.15 (action upon the case) for individuals who would *not* have fallen with the *Caputo* class definition
On January 13, 1995, *Caputo* v. *Imperial Tobacco* was commenced under *Class Proceedings Act, 1992*, S.O. 1992, c.6. Pursuant to s. 28(1) of the *Class Proceedings Act*, the six-year limitation period for an action upon the case under s. 45(1)(g) of *Limitations Act*, R.S.O. 1990, c. 24, L.15, was suspended in respect of individuals who would have fallen within the class definition.
Individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 had their causes of action accrue by no later than March 1, 1996 (date of public knowledge).
Pursuant to section 45(1)(g) of *Limitations Act*, R.S.O. 1990, c. 24, L.15, individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996, but would not have fallen within the class definition in *Caputo*, had "six years after the cause of action arose", i.e. until March 1, 2002, to commence an action upon the case.

January 11, 2006 – *Caputo* was discontinued and limitation period resumed running

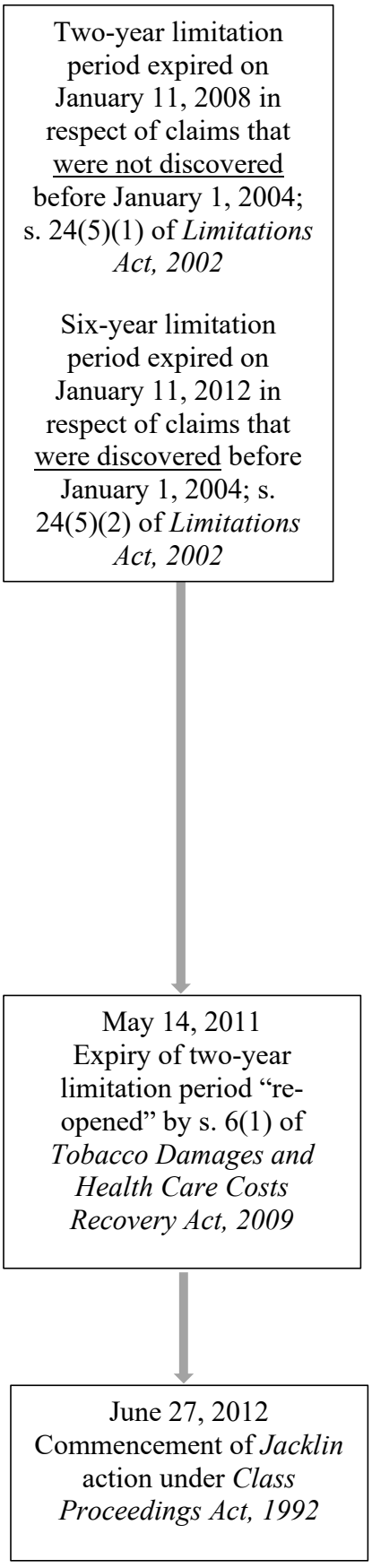
By a judgment dated February 5, 2004, [2004] O.J. No. 299, Justice Winkler dismissed the certification motion in *Caputo.* In regard to the proposed class definition, Justice Winkler held at para. 45:

> In my view, the present action is an amalgam of potential class proceedings that make it impossible to describe a single class sharing substantial "common issues", the resolution of which will significantly advance the claim of each class member, which is the test to be applied according to *Hollick*. Moreover, this is not a case where the creation of subclasses will address the primary class definition deficiency. Subclasses are properly certified where there are both common issues for the class members as a whole and other issues that are common to some but not all of the class members. This is not the case here. Rather, the plaintiffs have melded a number of potential classes into a single proceeding. The result is an ambitious action that vastly overreaches and which, consequently, is void of the essential element of commonality necessary to obtain certification as a class proceeding. Simply put, the reason that no acceptable class definition has been posited is that no such definition exists.

On January 11, 2006, Justice Winkler granted an Order discontinuing *Caputo* on a "with prejudice" basis as against the representative plaintiffs only (see [2006] O.J. No. 537). Section 28(1)(e) of the *Class Proceedings Act, 1992*, provides that "Subject to subsection (2), any limitation period applicable to a cause of action asserted in a class proceeding is suspended in favour of a class member on the commencement of the class proceeding and resumes running against the class member when … (e) the class proceeding is abandoned or discontinued with the approval of the court". Therefore, the suspended limitation period resumed running on January 11, 2006.

Section 24(5) of the *Limitations Act, 2002*, S.O. 2002, c.24 (proclaimed in effect on January 1, 2004) provides:

> If the former limitation period did not expire before January 1, 2004 and if a limitation period under this Act would apply were the claim based on an act or omission



that took place on or after that date, the following rules apply:

1. If the claim was not discovered before January 1, 2004, this Act applies as if the act or omission had taken place on that date.

2. If the claim was discovered before January 1, 2004, the former limitation period applies.

In respect of claims that had the full duration of their limitation period left to run when the limitation period resuming running on January 11, 2006 upon the discontinuance of *Caputo*:

(i) The two-year limitation period under s. 4 of the *Limitations Act, 2002*, expired on January 11, 2008 (two years from the resumption of the running of the limitation period on January 11, 2006) in respect of claims that were not discovered before January 1, 2004 (s. 24(5)(1) of *Limitations Act, 2002*); and

(ii) The six-year limitation period under s. 45(1)(g) of *Limitations Act*, R.S.O. 1990, c. 24, L.15, expired on January 11, 2012 (six years from the resumption of the running of the limitation period on January 11, 2006) in respect of claims that were discovered before January 1, 2004 (s. 24(5)(2) of *Limitations Act, 2002*).

By operation of s. 6(1) of the *Tobacco Damages and Health Care Costs Recovery Act, 2009* (enacted on May 14, 2009) the limitation period was re-opened on May 14, 2009 and extended for two years to May 14, 2011. During this two year window, individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with compensable diseases before May 14, 2011 could have commenced an action. However, in Ontario, no actions were commenced during this two year window. Thus, the claims of individuals who were diagnosed with compensable diseases before May 14, 2011 are statute-barred.

Jacklin v. *Canadian Tobacco Manufacturers' Council* was commenced under the *Class Proceedings Act, 1992* on June 27, 2012. The proposed uncertified class definition was: "All individuals including their estates, who were alive on June

12, 2007, and suffered or currently suffer from chronic obstructive pulmonary disease, heart disease or cancer, after having smoked a minimum of 25,000 cigarettes designed, manufactured, imported, marketed or distributed by the defendants".

Pursuant to s. 28(1) of the *Class Proceedings Act*:

(i) the two-year limitation period under s. 4 of *Limitations Act, 2002*, was suspended in respect of individuals who were diagnosed with chronic obstructive pulmonary disease, heart disease or cancer; and

(ii) the fifteen-year ultimate limitation period under s. 15(2) of the *Limitations Act, 2002* was suspended in respect of individuals who were diagnosed with any compensable disease when 6 years, 6 months and 6 days (June 27, 2012 to January 1, 2019) remained in the ultimate limitation period.

When *Jacklin* was commenced on June 27, 2012, the limitation period for individuals' claims that had been discovered before January 1, 2004, had already expired on January 11, 2012. Individuals' claims discovered after January 1, 2004 were subject to a two-year basic limitation period. Therefore, as at June 27, 2012, only claims discovered within two years prior to that date, i.e. by June 27, 2010 were not statute-barred and could have the limitation period suspended.

Since none of the events set out in s. 28(1)(a) to (f) of the *Class Proceedings Act, 1992*, S.O. 1992, c.6, have occurred, these limitation periods remain suspended.

January 1, 2019
But for the suspension of the limitation period by the *Jacklin* action, the 15-year ultimate limitation period under s. 15(2) of *Limitations Act, 2002*, would have expired by January 1, 2019

Section 15(2) of the *Limitations Act, 2002* provides that "No proceeding shall be commenced in respect of any claim after the 15th anniversary of the day on which the act or omission on which the claim is based took place". The transition provisions in s. 24(5)(1) of the Act provide that "If the claim was not discovered before January 1, 2004, this Act applies as if the act or omission had taken place on that date". Thus, in respect of all claims based on acts or omissions that occurred prior to January 1, 2004 but had not been discovered as of that date, pursuant to s. 24(5)(1) of *Limitations Act,*

2002, the fifteen-year ultimate limitation period would have expired on January 1, 2019, but for the suspension of the ultimate limitation period by the *Jacklin* action.

March 8, 2019
Date of JTIM's filing under CCAA

Pursuant to s. 19(1)(a)(i) of the CCAA, the contemplated CCAA Plan which will implement the negotiated global settlement of the Tobacco Claims may only provide compensation for present or future debts to which the three Applicants were subject on March 8, 12 and 22, 2019, which are respectively the dates on which the Court issued the Initial Orders under the CCAA to JTIM, ITCAN and RBH. It follows, therefore, that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, which is the date of the first filing under the CCAA.

Section 38(1) of the *Trustee Act*, RSO 1990, c T.23, provides that:

> 38(1) Except in cases of libel and slander, the executor or administrator of any deceased person may maintain an action for all torts or injuries to the person or to the property of the deceased in the same manner and with the same rights and remedies as the deceased would, if living, have been entitled to do, and the damages when recovered shall form part of the personal estate of the deceased; but, if death results from such injuries, no damages shall be allowed for the death or for the loss of the expectation of life, but this proviso is not in derogation of any rights conferred by Part V of the *Family Law Act*.

Sections 38(1) and 38(3) of the *Trustee Act*, RSO 1990, c T.23, bars estates from recovering damages for loss of expectation of life; however, damages for pain and suffering and punitive damages may be recovered in respect of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019

Section 38(3) of the *Trustee* Act further provides that "An action under this section shall not be brought after the expiration of two years from the death of the deceased". Therefore, only the estates of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019 (i.e. within two years prior to the first CCAA filing) have claims for pain and suffering and punitive damages which are *not* statute-barred.

Claims by the spouse, children, grandchildren, parents, grandparents, brothers and sisters of an individual for damages for loss of guidance, care and companionship pursuant to ss. 61(1) and 61(2) of the *Family Law Act*, RSO 1990, c. F.3, may only be brought in respect of individuals diagnosed with a compensable disease between March 8, 2017 and March 8, 2019. The two year limitation period runs from the date of diagnosis.

Section 61(1) of the *Family Law Act*, RSO 1990, c. F.3, provides that "If a person is injured or killed by the fault or neglect of another under circumstances where the person is entitled to recover damages … the spouse … children, grandchildren, parents, grandparents, brothers and sisters of the person are entitled to recover their pecuniary loss resulting from the injury or death". Section 61(2) provides that the damages recoverable may include "an amount to compensate for the loss of guidance, care and companionship that the claimant might reasonably have expected to receive from the person if the injury or death had not occurred".

In *Camarata* v. *Morgan*, 2009 ONCA 38 at paras. 8-10, the Ontario Court of Appeal held that:

> Section 38(3) of the *Trustee Act* does not have the effect of tolling a limitation period that excludes the limitation period made applicable to the action by ss. 4 and 5 of the *Limitations Act* … .
>
> The claims brought by the dependants of the deceased under s. 61 of the *Family Law Act*, R.S.O. 1990, c. F.3 are in no better position than the claim brought by the estate. Claims under s. 61 of the *Family Law Act* are derivative. The limitation period governing the principal action, that is the claim brought by the trustee, also governs the claims made under s. 61 … .
>
> Section 61(1) of the *Family Law Act* creates a cause of action in favour of certain relatives of "a person [who] is injured or killed by the fault or neglect of another under circumstances where the person is entitled to recover damages." The section contemplates claims triggered by the injury or death of that person. While the death of the injured party will have consequences for the kind of damages claimed, death does not create a new cause of action. <u>The cause of action under s. 61 arose in the circumstances of this case when the deceased suffered his injuries</u> [emphasis added].

Therefore, claims for damages for loss of loss of guidance, care and companionship must be brought within two years of an individual being diagnosed with a compensable disease. Since the proposed uncertified class definition in *Jacklin* specifies "All individuals including their estates", but excludes the spouse, children, grandchildren, parents,

grandparents, brothers and sisters of the individuals, the running of the two-year limitation period is not suspended. Thus, claims by the enumerated persons for damages for loss of guidance, care and companionship may only be brought in respect of individuals diagnosed with a compensable disease between March 8, 2017 and March 8, 2019. The two year limitation period runs from the date of diagnosis.

Conclusions: **In Ontario:**

(i) the claims of all individuals who up to June 27, 2010 had been diagnosed with a compensable disease are statute-barred;

(ii) the 2-year limitation period under s. 4 of *Limitations Act, 2002*, S.O. 2002, c. 24, for the claims of all individuals who were diagnosed with a compensable disease on or after June 27, 2010 (i.e. individuals with causes of action which arose within 2 years prior to June 27, 2012) is currently suspended;

(iii) the 15-year ultimate limitation period under s. 15(2) of *Limitations Act, 2002*, S.O. 2002, c. 24, for the claims of individuals who by June 27, 2010 had not yet been diagnosed with a compensable disease is currently suspended. In order to have a provable claim under the CCAA, such individuals must have been diagnosed with a compensable disease by March 1, 2019;

(iv) pursuant to ss. 38(1) and 38(3) of the *Trustee Act*, RSO 1990, c T.23, estates are barred from recovering damages for loss of expectation of life; however, damages for pain and suffering and punitive damages may be recovered in respect of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019; and

(v) claims by the spouse, children, grandchildren, parents, grandparents, brothers and sisters of an individual for loss of guidance, care and companionship pursuant to ss. 61(1) and 61(2) of the *Family Law Act*, RSO 1990, c. F.3, may only be brought in respect of individuals diagnosed with a compensable disease between March 8, 2017 and March 8, 2019. The two year limitation period runs from the date of diagnosis.

ONTARIO LEGISLATION

***Limitations Act, 2002*, S.O. 2002, c. 24, Schedule B** – proclaimed in effect on January 1, 2004

4. Unless this Act provides otherwise, a proceeding shall not be commenced in respect of a claim after the second anniversary of the day on which the claim was discovered.

5.(1) A claim is discovered on the earlier of,

(a) the day on which the person with the claim first knew,

(i) that the injury, loss or damage had occurred,

(ii) that the injury, loss or damage was caused by or contributed to by an act or omission,

(iii) that the act or omission was that of the person against whom the claim is made, and

(iv) that, having regard to the nature of the injury, loss or damage, a proceeding would be an appropriate means to seek to remedy it; and

(b) the day on which a reasonable person with the abilities and in the circumstances of the person with the claim first ought to have known of the matters referred to in clause (a).

15.(2) No proceeding shall be commenced in respect of any claim after the 15th anniversary of the day on which the act or omission on which the claim is based took place.

24.(5) If the former limitation period did not expire before January 1, 2004 and if a limitation period under this Act would apply were the claim based on an act or omission that took place on or after that date, the following rules apply:

1. If the claim was not discovered before January 1, 2004, this Act applies as if the act or omission had taken place on that date.

2. If the claim was discovered before January 1, 2004, the former limitation period applies.

***Tobacco Damages and Health Care Costs Recovery Act, 2009*, S.O. 2009, c. 13** – enacted on May 14, 2009;

6 (1) No action that is commenced within two years after the coming into force of this section by,

(a) the Crown in right of Ontario;

(b) a person, on his or her own behalf or on behalf of a class of persons; or

(c) a person entitled to bring an action under section 61 (right of dependants to sue in tort) of the *Family Law Act*,

for damages, or the cost of health care benefits, alleged to have been caused or contributed to by a tobacco related wrong, is barred under the *Limitations Act, 2002* or any other Act.

(2) Any action described in subsection (1) for damages alleged to have been caused or contributed to by a tobacco related wrong is revived, if the action was dismissed before the coming into force of this section merely because it was held by a court to be barred or extinguished by the *Limitations Act, 2002* or any other Act.

***Class Proceedings Act, 1992*, S.O. 1992, c.6**

28(1) Subject to subsection (2), any limitation period applicable to a cause of action asserted in a class proceeding is suspended in favour of a class member on the commencement of the class proceeding and resumes running against the class member when,

(a) the member opts out of the class proceeding;

(b) an amendment that has the effect of excluding the member from the class is made to the certification order;

(c) a decertification order is made under section 10;

(d) the class proceeding is dismissed without an adjudication on the merits;

(e) the class proceeding is abandoned or discontinued with the approval of the court; or

(f) the class proceeding is settled with the approval of the court, unless the settlement provides otherwise.

(2) Where there is a right of appeal in respect of an event described in clauses (1) (a) to (f), the limitation period resumes running as soon as the time for appeal has expired without an appeal being commenced or as soon as any appeal has been finally disposed of.

***Trustee Act*, RSO 1990, c T.23**

38 (1) Except in cases of libel and slander, the executor or administrator of any deceased person may maintain an action for all torts or injuries to the person or to the property of the deceased in the same manner and with the same rights and remedies as the deceased would, if living, have been entitled to do, and the damages when recovered shall form part of the personal estate of the

deceased; but, if death results from such injuries, no damages shall be allowed for the death or for the loss of the expectation of life, but this proviso is not in derogation of any rights conferred by Part V of the *Family Law Act*.

. . . .

(3) An action under this section shall not be brought after the expiration of two years from the death of the deceased.

***Family Law Act*, RSO 1990, c. F.3**

61(1) If a person is injured or killed by the fault or neglect of another under circumstances where the person is entitled to recover damages, or would have been entitled if not killed, the spouse, as defined in Part III (Support Obligations), children, grandchildren, parents, grandparents, brothers and sisters of the person are entitled to recover their pecuniary loss resulting from the injury or death from the person from whom the person injured or killed is entitled to recover or would have been entitled if not killed, and to maintain an action for the purpose in a court of competent jurisdiction.

(2) The damages recoverable in a claim under subsection (1) may include,

(a) actual expenses reasonably incurred for the benefit of the person injured or killed;

(b) actual funeral expenses reasonably incurred;

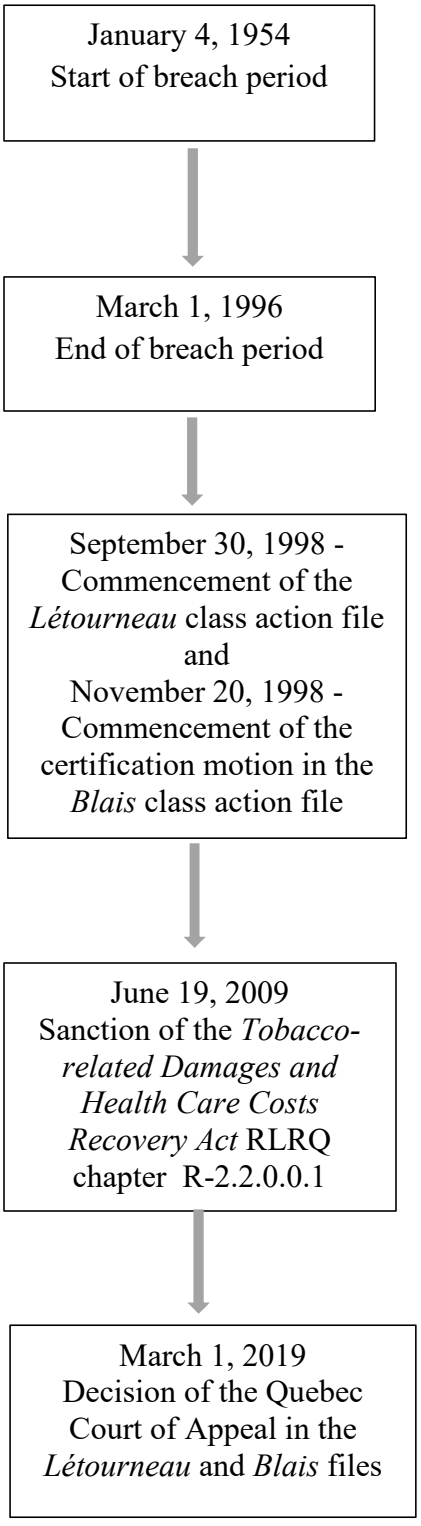
(c) a reasonable allowance for travel expenses actually incurred in visiting the person during his or her treatment or recovery;

(d) where, as a result of the injury, the claimant provides nursing, housekeeping or other services for the person, a reasonable allowance for loss of income or the value of the services; and

(e) an amount to compensate for the loss of guidance, care and companionship that the claimant might reasonably have expected to receive from the person if the injury or death had not occurred.

(3) In an action under subsection (1), the right to damages is subject to any apportionment of damages due to contributory fault or neglect of the person who was injured or killed.

QUEBEC



Individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 had their causes of action accrue by no later than March 1, 1996 (date of public knowledge). The Quebec Courts held that the Applicants' breaches ceased as at March 1, 1996.

Article 2926 of the Quebec *Civil Code* stipulates that the prescription period only starts to run when the "injury appears for the first time", and that the proscribed period runs for three years.

The limitation periods are inextricably linked to the concept of harm, and so no limitation periods can be said to run for diagnoses not yet made (articles 2925 and 2926 of the Quebec *Civil Code*).

Section 27 of the Quebec *Tobacco-Related Damages and Health Care Costs Recovery Act*, CQLR c R-2.2.0.0.1, revives causes of action and has express retroactive application. It applies to actions commenced within three years post June 19, 2009. Accordingly, unless claims were filed before June 19, 2012, this Act does not presently provide an expansion to the cut-off dates identified above.

Given the assumption that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, the claim of any individual with a cause of action which arose prior to March 8, 2016 would be proscribed by article 2925 of the Quebec Civil Code.

March 8, 2019
Date of JTIM's filing under CCAA

Pursuant to s. 19(1)(a)(i) of the CCAA, the contemplated CCAA Plan which will implement the negotiated global settlement of the Tobacco Claims may only provide compensation for present or future debts to which the three Applicants were subject on March 8, 12 and 22, 2019, which are respectively the dates on which the Court issued the Initial Orders under the CCAA to JTIM, ITCAN and RBH. It follows, therefore, that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, which is the date of the first filing under the CCAA. Any individual with a cause of action which arose prior to March 8, 2016 is proscribed by article 2925 of the Quebec Civil Code.

March 8, 2016
Pursuant to Articles 1610 and 2926.1 of the Quebec *Civil Code*, estates may claim damages, including punitive damages, by bringing an action within three years from the date of the death of individuals diagnosed with a compensable disease between March 8, 2016 and March 8, 2019

Article 1610 of the Quebec *Civil Code* confirms that the right to damages, including punitive damages, resulting from a breach of a personality right, including the right to life, enures to a person's heirs. Further, Article 625 of the *Civil Code* states that heirs are seized of the rights of action of the deceased against the author of any infringement of his personality rights, or against the author's representatives. Article 2926.1 of the Quebec *Civil Code* provides that an estate has three years from the death of the victim to institute legal proceedings.

Thus, the claims of Quebec PCCs who died prior to March 8, 2016 may be prescribed.

Claims by family members of an individual for financial, moral and punitive damages may be advanced in respect of individuals who died from a compensable disease

The case law has recognized that, under the general provisions of the Quebec *Civil Code*, damages related to the death of a family member can be claimed against a faulty party. These damages may include financial damages as well as moral or punitive damages.

Conclusions: In Quebec:

(i) the claims of all individuals who up to and including March 7, 2016 had been diagnosed with a compensable disease, other than lung cancer, cancer of the larynx, hypopharynx and oropharynx and emphysema (the tobacco-related diseases covered by the class definition in *Blais*), are statute-barred;

(ii) the claims of individuals who were diagnosed with a compensable disease, other than lung cancer, cancer of the larynx, hypopharynx or oropharynx and emphysema, between March 8, 2016 and March 8, 2019 (within three years prior to the first CCAA filing) are *not* statute-barred;

(iii) pursuant to Articles 1610 and 2926.1 of the Quebec *Civil Code*, estates may claim damages, including punitive damages, by bringing an action within three years from the date of the death of individuals diagnosed with a compensable disease between March 8, 2016 and March 8, 2019; and

(iv) claims by family members of an individual for financial, moral and punitive damages may be advanced in respect of individuals who died from a compensable disease.

QUEBEC LEGISLATION

Civil Code of Quebec, chapter CCQ-1991

625. The heirs are seized, by the death of the deceased or by the event which gives effect to a legacy, of the patrimony of the deceased, subject to the provisions on the liquidation of successions. Subject to the exceptions provided in this Book, the heirs are not liable for the obligations of the deceased in excess of the value of the property they take, and they retain their right to demand payment of their claims from the succession. The heirs are seized of the rights of action of the deceased against the author of any infringement of his personality rights or against the author's representatives.

1610. The right of a creditor to damages, including punitive damages, may be assigned or transmitted. This rule does not apply where the right of the creditor results from the infringement of a personality right; in such a case, the right of the creditor to damages may not be assigned, and may be transmitted only to his heirs.

2925**.** An action to enforce a personal right or movable real right is prescribed by three years, if the prescriptive period is not otherwise established.

2926**.** Where the right of action arises from moral, bodily or material injury appearing progressively or tardily, the period runs from the day the injury appears for the first time.

2926.1. An action for damages for bodily injury resulting from an act which could constitute a criminal offence is prescribed by 10 years from the date the victim becomes aware that the injury suffered is attributable to that act. Nevertheless, such an action cannot be prescribed if the injury results from a sexual aggression, violent behaviour suffered during childhood, or the violent behaviour of a spouse or former spouse. However, an action against an heir, a legatee by particular title or a successor of the author of the act or against the liquidator of the author's succession must, under pain of forfeiture, be instituted within three years after the author's death, unless the defendant is sued for the defendant's own fault or as a principal. Likewise, an action brought for injury suffered by the victim must, under pain of forfeiture, be instituted within three years after the victim's death.

Tobacco-related Damages and Health Care Costs Recovery Act, CQLR c R-2.2.0.0.1

27. An action, including a class action, to recover tobacco-related health care costs or damages for tobacco-related injury may not be dismissed on the ground that the right of recovery is prescribed, if it is in progress on 19 June 2009 or brought within three years following that date.

Actions dismissed on that ground before 19 June 2009 may be revived within three years following that date.

NEW BRUNSWICK

January 4, 1954
Start of breach period

Individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 had their causes of action accrue by no later than March 1, 1996 (date of public knowledge).

March 1, 1996
End of breach period

March 1, 2002
Expiry of six-year limitation period under ss. 6 and 9 of the *Limitation of Actions Act*, RSNB 1973, c L-8 for individuals diagnosed with a compensable disease at the latest by March 1, 1996 who assert a cause of action for damages arising from a tort or fraudulent misrepresentation

Limitation of Actions Act, RSNB 1973, c L-8 (repealed as of May 1, 2010 and replaced by *Limitations of Actions Act*, SNB, c L-8.5), provided in s. 6 that "No action grounded on fraudulent misrepresentation shall be brought but within six years from the discovery of the fraud".

Section 9 of the *Limitation of Actions Act*, RSNB 1973, c L-8 further provided that "No other action shall be commenced but within six years after the cause of action arose". This section applied to actions based on tort claiming damages for pain and suffering and loss of expectation of life.

Therefore, individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with a compensable disease at the latest by March 1, 1996, had "six years after the cause of action arose", i.e. until March 1, 2002, to commence an action. Such claims are now statute-barred.

Moving forward in time from March 1, 2002, the claims of individuals diagnosed with a compensable disease continued to become statute-barred six years after their date of diagnosis.

March 7, 2010
Expiry of two-year limitation period "re-opened" by s. 6(1) of *The Tobacco Damages and Health Care Costs Recovery Act*, SNB, c. T-7.5

By operation of s. 6(1) of the *Tobacco Damages and Health Care Costs Recovery Act*, SNB 2006, c. T-7.5 (proclaimed in force on March 7, 2008) the limitation period was re-opened on March 7, 2008 and extended for two years to March 7, 2010. During this two-year window, individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with compensable diseases before March 7, 2010 could have commenced an action. However, in New Brunswick, no actions were commenced during this two year window.

The New Brunswick HCCR Act does not provide that any of its provisions have retroactive application. Section 6(1) is an absolute provision that is not subject to discoverability.

May 1, 2016
Expiry of limitation period under ss. 5(1)(a) and 27(3) of *Limitation of Actions Act*, SNB 2009, c L-8, for individuals whose claim under the former six-year limitation period had been discovered by no later than May 1, 2010, i.e. such individuals had been diagnosed with any compensable disease and the former limitation period had not yet expired

Effective May 1, 2010, the *Limitation of Actions Act*, RSNB 1973, c L-8 was repealed and replaced by *Limitation of Actions Act*, SNB 2009, c L-8.5. Pursuant to ss. 5(1) and 5(2) of the *Limitation of Actions Act*:

> 5(1) Unless otherwise provided in this Act, no claim shall be brought after the earlier of
>
> (a) two years from the day on which the claim is discovered, and
>
> (b) fifteen years from the day on which the act or omission on which the claim is based occurred.
>
> 5(2) A claim is discovered on the day on which the claimant first knew or ought reasonably to have known
>
> (a) that the injury, loss or damage had occurred
>
> (b) that the injury, loss or damage was caused by or contributed to by an act or omission, and
>
> (c) that the act or omission was that of the defendant.

The transition provisions are set out in s. 27 of the *Limitation of Actions Act*. Section 27(3) applies to individuals whose claims had not been discovered by the effective date (May 1, 2010) of the Act as follows: "<u>During the first 2 years after</u>

the effective date, a claim may be brought after the new limitation period has expired if the former limitation period has not expired." Section 27.2 of the Act provides that "Nothing in this Act permits a claim to be brought if the former limitation period has expired before the effective date".

By operation of s. 27(3), if the former limitation period of six years had not expired by May 1, 2010, then an individual had up to a maximum of six years from May 1, 2010, i.e. until May 1, 2016, under the former limitation period to commence an action. Any such claims are now statute-barred.

Moving forward in time from May 1, 2016, individuals who discovered their claims when they were diagnosed with a compensable disease had two years within which to commence an action pursuant to the two-year limitation period under s. 5(1)(a) of the *Limitation of Actions Act*. If they failed to do so, their claims became statute-barred. Thus, the claims of all individuals who were diagnosed with a compensable disease prior to March 8, 2017 (two years prior to the first CCAA filing on March 8, 2019) are statute-barred.

May 1, 2025
Expiry of fifteen-year ultimate limitation period under ss. 5(1)(b) and 27(3) of *Limitation of Actions Act*, SNB 2009, c L-8, for individuals whose cause of action had arisen by May 1, 2010 i.e. such individuals had been diagnosed with a compensable disease

The *Limitation of Actions Act*, SNB 2009, c L-8.5, does not have a provision similar to s. 24(5)(1) of the Ontario *Limitations Act, 2002*, S.O. 2002, c. 24, which provides that "If the claim was not discovered before January 1, 2004 [the effective date of the statute], this Act applies as if the act or omission had taken place on that date". If it is assumed that such a rule applies in New Brunswick, then the acts and omissions are deemed to have taken place, at the latest, by May 1, 2010, with the result that the ultimate limitation period will expire on May 1, 2025, regardless of whether the claims have been discovered or were discoverable.

There has been no suspension of any limitation period pursuant to the *Class Proceedings Act*, RSNB 2011, c 125, in New Brunswick

No proceeding was commenced in New Brunswick pursuant to the *Class Proceedings Act*, RSNB 2011, c 125; therefore, there has been no suspension of any limitation period pursuant to this statute in this Province.

March 8, 2019
Date of JTIM's filing under CCAA

Pursuant to s. 19(1)(a)(i) of the CCAA, the contemplated CCAA Plan which will implement the negotiated global settlement of the Tobacco Claims may only provide compensation for present or future debts to which the three Applicants were subject on March 8, 12 and 22, 2019, which are respectively the dates on which the Court issued the Initial Orders under the CCAA to JTIM, ITCAN and RBH. It follows, therefore, that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, which is the date of the first filing under the CCAA.

Section 6(1) of the *Survival of Actions* Act, RSNB 1973, c S-18, bars estates from recovering damages for pain and suffering and loss of expectation of life; however, if the person in whom the cause of action is vested dies on or after January 1, 1993, the damages recoverable may include punitive or exemplary damages

Section 6(1) of the *Survival of Actions Act*, RSNB 1973, c S-18, provides that "When a cause of action survives for the benefit of the estate of a deceased person, only damages that have resulted in actual pecuniary loss to the deceased person or the estate are recoverable and, without restricting the generality of the foregoing, the damages recoverable shall not include damages for loss of expectation of life, pain and suffering or physical disfigurement".

Section 6(2) of the *Survival of Actions Act*, RSNB 1973, c S-18, provides that "Despite subsection (1), if the person in whom the cause of action is vested dies on or after January 1, 1993, the damages recoverable may include punitive or exemplary damages in appropriate cases".

Claims by the parents of an individual for damages for loss of companionship and the pain they suffered as a result of the death pursuant to s. 10(1) of the *Fatal Accidents Act*, RSNB 2012, c.104, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019

Section 10(1) of the *Fatal Accidents Act*, RSNB 2012, c.104 (proclaimed in force on March 1, 2013), provides that "Where an action has been brought under this Act for the benefit of one or more of the parents of the victim and the victim is a child … damages awarded to parents may include … an amount to compensate them for the loss of companionship that the victim would reasonably have had them granted and a sum to compensate them for the pain they suffered as a result of the death".

Section 22 of the *Fatal Accidents Act*, RSNB 2012, c.104, provides that an action by a parent to recover damages for loss of companionship and the pain they suffered as a result of the death must be brought on the earlier of "(a) two years from the day on which the person bringing the action first knew or ought reasonably to have known that the wrongful

act, neglect or default of the tortfeasor caused the death or contributed to the cause of death of the deceased, and (b) five years from the day of the death of the deceased". In the circumstances of the claims against the Tobacco Companies, the two year limitation period would likely apply.

Therefore, the parents of an individual who has died after being diagnosed with a compensable disease have two years from the date of the person's death to bring an action to recover damages for loss of companionship and the pain they suffered as a result of the death. In order to have a provable claim under the CCAA, such claimants must have had their cause of action accrue within the two year period prior to the first filing under the CCAA on March 8, 2019.

Conclusions: **In New Brunswick:**

(i) the claims of all individuals who were diagnosed with a compensable disease prior to March 8, 2017 (two years prior to the first CCAA filing on March 8, 2019) are statute-barred.

(ii) the claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) are *not* statute-barred;

(iii) pursuant to s. 6 of the *Survival of Actions Act*, RSNB 1973, c S-18, estates are barred from recovering damages for pain and suffering and loss of expectation of life. If the person in whom the cause of action is vested died on or after January 1, 1993, the estate may recover punitive or exemplary damages; and

(iv) claims by the parents of an individual for damages for loss of companionship and the pain they suffered as a result of the death pursuant to s. 10(1) of the *Fatal Accidents Act*, RSNB 2012, c.104, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.

NEW BRUNSWICK LEGISLATION

***Limitation of Actions Act*, RSNB 1973, c L-8**; repealed as of May 1, 2010 and replaced by *Limitations of Actions Act*, SNB, c L-8.5

6. No action grounded on fraudulent misrepresentation shall be brought but within six years from the discovery of the fraud.

9. No other action shall be commenced but within six years after the cause of action arose.

***Limitation of Actions Act*, SNB 2009, c L-8.5;** received Royal assent on June 19, 2009; this Act was proclaimed and came into force on May 1, 2010

2(1) This Act applies to any claim brought after the commencement of this Act, including a claim that is added to a proceeding commenced before the commencement of this Act.

5(1) Unless otherwise provided in this Act, no claim shall be brought after the earlier of

(a) two years from the day on which the claim is discovered, and

(b) fifteen years from the day on which the act or omission on which the claim is based occurred.

5(2) A claim is discovered on the day on which the claimant first knew or ought reasonably to have known

(a) that the injury, loss or damage had occurred

(b) that the injury, loss or damage was caused by or contributed to by an act or omission, and

(c) that the act or omission was that of the defendant.

6. If a claim is based on a continuous act or omission, the act or omission is deemed for the purposes of calculating the limitation periods in section 5 to be a separate act or omission on each day it continues.

16. If a defendant wilfully conceals from a claimant the existence of a claim, the following rules apply:

(a) the defendant cannot rely on the expiry of a limitation period referred to in paragraph 5(1)(b), subparagraph 9(1)(b)(ii) or paragraph 11(b), 14(1)(b) or 14(2)(b) as a defence to the claim … .

27(1) The following definitions apply in this section and sections 27.1 and 27.2.

"effective date" means the day on which this Act comes into force. (*date d'entrée en vigueur*)

"former limitation period", with respect to a claim, means the limitation period that applied to the claim before the effective date. (*ancien délai de prescription*)

"new limitation period", with respect to a claim, means the limitation period established by this Act that applies to the claim. (*nouveau délai de prescription*)

27(2) This section applies to claims that are based on acts or omissions that took place before the effective date.

27(3) During the first 2 years after the effective date, a claim may be brought after the new limitation period has expired if the former limitation period has not expired.

27.2 Nothing in this Act permits a claim to be brought if the former limitation period has expired before the effective date.

***Tobacco Damages and Health Care Costs Recovery Act*, SNB 2006, c. T-7.5**; received Royal assent on June 22, 2006; this Act was proclaimed and came into force on March 7, 2008.

6(1) No action that is commenced within two years after the coming into force of this section by

(a) Her Majesty in right of the Province,

(b) a person, on his or her own behalf, or

(c) an executor or administrator of the estate of a deceased person on behalf of the husband, wife, parent, child, brother or sister, as defined in the Fatal Accidents Act, of the deceased person, for damages, or the cost of health care benefits, alleged to have been caused or contributed to by a tobacco-related wrong is barred under the *Limitation of Actions Act* or the *Fatal Accidents Act* or by a limitation period under any other Act.

6(2) Any action described in subsection (1) for damages alleged to have been caused or contributed to by a tobacco-related wrong is revived if the action was dismissed before the coming into force of this section merely because it was held by a court to be barred or extinguished by the Limitation of Actions Act or by the Fatal Accidents Act or by a limitation period under any other Act.

***Survival of Actions Act*, RSNB 1973, c S-18**:

3(1) All causes of action vested in a person who dies after April 1, 1969, survive for the benefit of the estate.

(2) The rights conferred by subsection (1) are in addition to and not in derogation of any rights conferred by the *Fatal Accidents Act*.

6(1) When a cause of action survives for the benefit of the estate of a deceased person, only damages that have resulted in actual pecuniary loss to the deceased person or the estate are recoverable and, without restricting the generality of the foregoing, the damages recoverable shall not include damages for loss of expectation of life, pain and suffering or physical disfigurement.

(2) Despite subsection (1), if the person in whom the cause of action is vested dies on or after January 1, 1993, the damages recoverable may include punitive or exemplary damages in appropriate cases.

***Fatal Accidents Act*, RSNB 2012, c.104** – proclaimed and came into force on March 1, 2013

3 If the death of a person is caused by wrongful act, neglect or default, and the act, neglect or default is such as would, if death had not ensued, have entitled the deceased to maintain an action and recover damages in respect of them, the person who would have been liable, if death had not ensued, is liable for damages, despite the death of the deceased, even if the death was caused in circumstances amounting in law to culpable homicide.

10(1) When an action has been brought under this Act for the benefit of one or more parents of the deceased and the deceased is a child

(a) under the age of 19, the damages to the parents may include an amount to compensate for the loss of companionship that the deceased might reasonably have been expected to give to the parents and an amount to compensate for the grief suffered by the parents as a result of the death, or

(b) nineteen years of age or over who was dependent on one or more parents for support, the damages to the parents on whom the deceased was dependent, may include an amount to compensate for the loss of companionship that the deceased might reasonably have been expected to give to the parents and an amount to compensate for the grief suffered by the parents as a result of the death.

10(2) An amount included in the damages under subsection (1) shall be apportioned among the parents in proportion to the loss of companionship incurred and grief suffered by each parent as a result of the death.

21 (1) If the deceased, at the time of his or her death, could not have brought an action against the tortfeasor by reason of failure to comply with any statutory or contractual condition, a person entitled to bring action under this Act is not, solely by reason of that fact, barred from doing so.

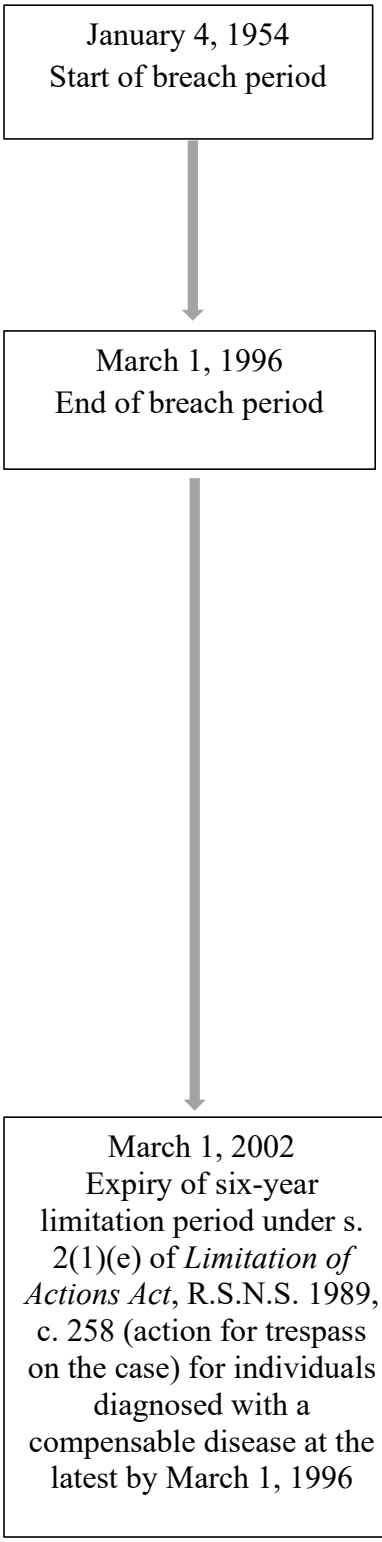
21 (2) If the deceased, at the time of his or her death, could not have brought an action against the tortfeasor by reason of lapse of time, a person who, if not for this subsection, would be entitled to bring an action under this Act is barred from doing so.

22 (1) Except if it is expressly declared in another Act that it operates despite this Act and subject to section 15, an action, including an action to which section 6 applies, shall not be brought under this Act after the earlier of

(a) two years from the day on which the person bringing the action first knew or ought reasonably to have known that the wrongful act, neglect or default of the tortfeasor caused the death or contributed to the cause of death of the deceased, and

(b) five years from the day of the death of the deceased.

NOVA SCOTIA



Individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 had their causes of action accrue by no later than March 1, 1996 (date of public knowledge).

Section 2(1)(e) of *Limitation of Actions Act*, R.S.N.S. 1989, c. 258, provided that "The actions mentioned in this Section shall be commenced within and not after the times respectively mentioned in such Section, that is to say … (e) all actions grounded upon … actions for all other causes which would formerly have been brought in the form of action called trespass on the case, except as herein excepted, within six years after the cause of any such action arose".

Individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with a compensable disease at the latest by March 1, 1996, had "six years after the cause of any such action arose", i.e. until March 1, 2002, to commence an action for trespass on the case. Such claims are now statute-barred.

June 18, 2009
Commencement of *Semple* action under *The Class Proceedings Act* suspended (i) the running of the 6-year limitation period under s. 2(1)(e) of *Limitation of Actions Act*, R.S.N.S. 1989, c. 258, for the claims of all individuals who were diagnosed with a compensable disease on or after June 18, 2003, (ii) the running of the the two-year limitation period in respect of claims discovered before the effective date of the *Limitation of Actions Act*, S.N.S. 2014, c. 3 (September 1, 2015), and (iii) the running of claims discovered after September 1, 2015

On June 18, 2009, *Semple* v. *Canadian Tobacco Manufacturers' Council et al.* was commenced under the *Class Proceedings Act,* SNS 2007, c.28. The proposed uncertified class definition was: "All individuals, including their estates, their dependants and family members, who purchased or smoked cigarettes designed, manufactured, marketed or distributed by the defendants, for the period January 1, 1954 to the expiry of the opt out period as set by the Court".

Pursuant to 42(1) of *Class Proceedings Act*, the commencement of the *Semple* action on June 18, 2009 suspended the running of:

(i) the six-year limitation period under s. 2(1)(e) of *Limitation of Actions Act*, R.S.N.S. 1989, c. 258, for the claims of all individuals who were diagnosed with a compensable disease on or after June 18, 2003 (i.e. individuals with causes of action which arose within 6 years prior to June 18, 2009);

(ii) the claims of individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996 and who were diagnosed with a compensable disease up to and including June 17, 2003, are statute-barred;

(iii) pursuant to the transition rules in s. 23 of *Limitation of Actions Act*, S.N.S. 2014, c. 35, the two-year limitation period in respect of claims discovered before the effective date (September 1, 2015) of the *Limitation of Actions Act*, S.N.S. 2014, c. 35, is also suspended; and

(iv) For a claim discovered after the effective date of the *Limitation of Actions Act*, S.N.S. 2014, c. 35 (September 1, 2015), regardless of when the claim arose, the new limitation system applies. The running of the two-year limitation period under s. 8(1)(a) of the *Limitation of Actions* is suspended in respect of claims discovered after September 1, 2015/

Since none of the events set out in s. 42(1)(a) to (g) of the *Class Proceedings Act*, SNS 2007, c.28 have occurred, these limitation periods remain suspended.

March 1, 2011
But for the suspension of the limitation period by the *Semple* action, the 15-year ultimate limitation period under s. 8(1)(b) of *Limitation of Actions Act*, S.N.S. 2014, c. 35 would have expired by March 1, 2011

Section 8(1) of the *Limitation of Actions Act*, S.N.S. 2014, c. 35 (in effect since September 1, 2015), provides that "Unless otherwise provided in this Act, a claim may not be brought after the earlier of (a) two years from the day on which the claim is discovered; and (b) fifteen years from the day on which the act or omission on which the claim is based occurred".

If the acts and omissions of the Tobacco Companies on which an individual bases the claim occurred no later than March 1, 1996, then the 15 year ultimate limitation period would have operated to bar any claims by an individual diagnosed with a compensable disease after March 1, 2011; however, the commencement of the *Semple* action suspended the limitation period when approximately 1 year, 8 months and 12 days remained in the ultimate limitation period.

September 26, 2016
Expiry of two-year limitation period "re-opened" by s. 7(1) of *The Tobacco Damages and Health Care Costs Recovery Act*

By operation of s. 7(1) of the *Tobacco Damages and Health Care Costs Recovery Act*, SNS 2005, c 46 (came into force on September 26, 2014) the limitation period was re-opened on September 26, 2014 and extended for 2 years to September 26, 2016. During this 2-year window, individuals who smoked 12 pack-years between January 4, 1954 and March 1, 1996, and were diagnosed with compensable diseases before September 26, 2016 could have commenced an action. However, in Nova Scotia, no actions were commenced during this two year window.

The Nova Scotia HCCR Act does not provide that any of its provisions have retroactive application. Section 7(1) is an absolute provision that is not subject to discoverability. Accordingly, the claims of all individuals who up to June 18, 2003 had been diagnosed with a compensable disease remain statute-barred.

When the *Tobacco Damages and Health Care Costs Recovery Act* came into force and lifted the limitation period for two years, the *Semple* action could have been discontinued and a fresh statement of claim issued that pleaded reliance on s. 7(1) of the HCCR Act. No such action was taken.

The transition provisions are set out in s. 23 of *Limitation of Actions Act*, S.N.S. 2014, c. 35 (in effect since September 1, 2015) which provides:

September 1, 2017
Section 23(3) of *Limitation of Actions Act*, S.N.S. 2014, c. 35 applies to individuals whose claims were discovered before the effective date of the Act (September 1, 2015). By operation of s. 23(3), such individuals were required to have commenced an action within two years of the effective date, namely by September 1, 2017

23(1) In this Section,

(a) "effective date" means the day on which this Act comes into force;

(b) "former limitation period" means, in respect of a claim, the limitation period that applied to the claim before the effective date.

(2) Subsection (3) applies to claims that are based on acts or omissions that took place before the effective date, other than claims referred to in Section 11, and in respect of which no proceeding has been commenced before the effective date.

(3) Where a claim was discovered before the effective date, the claim may not be brought after the earlier of (a) two years from the effective date; and (b) the day on which the former limitation period expired or would have expired.

Section 23(3) applies to individuals whose claims were discovered before the effective date of the Act (September 1, 2015). By operation of s. 23(3), such individuals were required to have commenced an action within two years of the effective date, namely by September 1, 2017.

March 8, 2019
Date of JTIM's filing under CCAA

Pursuant to s. 19(1)(a)(i) of the CCAA, the contemplated CCAA Plan which will implement the negotiated global settlement of the Tobacco Claims may only provide compensation for present or future debts to which the three Applicants were subject on March 8, 12 and 22, 2019, which are respectively the dates on which the Court issued the Initial Orders under the CCAA to JTIM, ITCAN and RBH. It follows, therefore, that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, which is the date of the first filing under the CCAA.

Section 4 of the *Survival of Actions Act*, R.S.N.S. 1989, c. 453, bars estates from recovering damages for pain and suffering and loss of expectation of life, as well as punitive damages

Section 4 of the *Survival of Actions Act*, R.S.N.S. 1989, c. 453, provides that "Where a cause of action survives for the benefit of the estate of a deceased person, only damages that have resulted in actual pecuniary loss to the estate are recoverable, and in no case are damages recoverable for (a) punitive and exemplary matters; (b) loss of expectation of life; (c) pain and suffering".

Claims by the spouse, common-law partner, parent or child of an individual for damages for loss of guidance, care and companionship pursuant to s. 5(2)(d) of the *Fatal Injuries Act*, RSNS, c. 163, may be advanced in respect of individuals who died from a compensable disease between March 8, 2018 and March 8, 2019, i.e. within one year prior to the first CCAA filing on March 8, 2019

Sections 5(1) and 5(2)(d) of the *Fatal Injuries Act*, RSNS, c. 163, provide that an action may be brought for the benefit of the spouse, common-law partner, parent or child of a deceased person to recover, *inter alia*, damages "to compensate for the loss of guidance, care and companionship that a person for whose benefit the action is brought might reasonably have expected to receive from the deceased if the death had not occurred".

Pursuant to s. 10 of the *Fatal Injuries Act*, "… every such action shall be commenced within twelve months after the death of the deceased person".

Therefore, the spouse, common-law partner, parent or child of an individual who has died after being diagnosed with a compensable disease has one year from the date of the deceased person's death to bring an action to recover damages for loss of guidance, care and companionship of the deceased person. In order to have a provable claim under the CCAA, such claimants must have had their cause of action accrue within the one year period prior to the first filing under the CCAA on March 8, 2019.

Conclusions: **In Nova Scotia:**

(i) claims of all individuals who up to and including June 17, 2003 had been diagnosed with a compensable disease are statute-barred;

(ii) the six-year limitation period under s. 2(1)(e) of *Limitation of Actions Act*, R.S.N.S. 1989, c. 258, for the claims of all individuals who were diagnosed with a compensable disease on or after June 18, 2003 (i.e. individuals with causes of action which arose within six years prior to June 18, 2009) is currently suspended;

(iii) the 15-year ultimate limitation period under 8(1)(b) of the *Limitation of Actions Act*, S.N.S. 2014, c. 35, for the claims of individuals who by June 18, 2009 had not yet been diagnosed with a compensable disease is currently suspended. In order to have a provable claim under the CCAA, such individuals must have been diagnosed with a compensable disease by March 8, 2019;

(iv) pursuant to s. 4 of the *Survival of Actions Act*, R.S.N.S. 1989, c. 453, estates are barred from recovering damages for pain and suffering and loss of expectation of life as well as punitive damages; and

(v) claims by the spouse, common-law partner, parent or child of an individual for damages for loss of guidance, care and companionship pursuant to s. 5(2)(d) of the *Fatal Injuries Act*, RSNS, c. 163, may be advanced in respect of individuals who died from a compensable disease between March 8, 2018 and March 8, 2019, i.e. within one year prior to the first CCAA filing on March 8, 2019.

NOVA SCOTIA LEGISLATION

***Limitation of Actions Act*, R.S.N.S. 1989, c. 258**

2(1) The actions mentioned in this Section shall be commenced within and not after the times respectively mentioned in such Section, that is to say …

(e) all actions grounded upon … actions for all other causes which would formerly have been brought in the form of action called trespass on the case, except as herein excepted, within six years after the cause of any such action arose.

***Limitation of Actions Act*, S.N.S. 2014, c. 35** – Royal assent on November 20, 2014; proclaimed on August 4, 2015; came into force on September 1, 2015

8 (1) Unless otherwise provided in this Act, a claim may not be brought after the earlier of

(a) two years from the day on which the claim is discovered; and

(b) fifteen years from the day on which the act or omission on which the claim is based occurred.

(2) A claim is discovered on the day on which the claimant first knew or ought reasonably to have known

(a) that the injury, loss or damage had occurred;

(b) that the injury, loss or damage was caused by or contributed to by an act or omission;

(c) that the act or omission was that of the defendant; and

(d) that the injury, loss or damage is sufficiently serious to warrant a proceeding.

(3) For the purpose of clause (1)(b), the day an act or omission on which a claim is based occurred is

(a) in the case of a continuous act or omission, the day on which the act or omission ceases; and

(b) in the case of a series of acts or omissions concerning the same obligation, the day on which the last act or omission in the series occurs.

23 (1) In this Section,

(a) "effective date" means the day on which this Act comes into force;

(b) "former limitation period" means, in respect of a claim, the limitation period that applied to the claim before the effective date.

(2) Subsection (3) applies to claims that are based on acts or omissions that took place before the effective date, other than claims referred to in Section 11, and in respect of which no proceeding has been commenced before the effective date.

(3) Where a claim was discovered before the effective date, the claim may not be brought after the earlier of (a) two years from the effective date; and (b) the day on which the former limitation period expired or would have expired.

(4) A claimant may bring a claim referred to in Section 11 at any time, regardless of whether the former limitation period expired before the effective date.

***Tobacco Damages and Health-care Costs Recovery Act*, SNS 2005, c 46** – received Royal Assent in 2005; proclaimed in force on September 26, 2014

7 (1) No action that is commenced within two years after the coming into force of this Section by

(a) Her Majesty in right of the Province;

(b) a person, on his or her own behalf or on behalf of a class of persons; or

(c) a personal representative of a deceased person on behalf of the spouse, parent or child, as defined in the *Fatal Injuries Act*, of the deceased person,

for damages, or the cost of health-care benefits, alleged to have been caused or contributed to by a tobacco-related wrong is barred under the Limitation of Actions Act or by a limitation period under any other enactment.

(2) Any action described in subsection (1) for damages alleged to have been caused or contributed to by a tobacco-related wrong is revived if the action was dismissed before the coming into force of this Section merely because it was held by a court to be barred or extinguished by the Limitation of Actions Act or a limitation period in any other enactment.

***Class Proceedings Act*, SNS 2007, c.28**

42 (1) Subject to subsection (2), any limitation period applicable to a cause of action asserted in a class proceeding is suspended in favour of a class member on the commencement of the proceeding and resumes running against the class member when

(a) a ruling is made by the court refusing to certify the proceeding as a class proceeding;

(b) the class member opts out of the class proceeding;

(c) an amendment is made to the certification order that has the effect of excluding the class member from the class proceeding;

(d) a decertification order is made under Section 13;

(e) the class proceeding is dismissed without an adjudication on the merits;

(f) the class proceeding is discontinued with the approval of the court; or

(g) the class proceeding is settled with the approval of the court, unless the settlement provides otherwise.

(2) Where there is a right of appeal in respect of an event described in clauses (1)(a) to (g), the limitation period resumes running as soon as the time for appeal has expired without an appeal being commenced or as soon as any appeal has been finally disposed of.

(3) Where the running of a limitation period is suspended under this Section and the period has less than six months to run when the suspension ends, the limitation period, notwithstanding anything contained in this Section, is extended to the day that is six months after the day on which the suspension ends.

***Survival of Actions Act*, R.S.N.S. 1989, c. 453**

2(1). Except as provided in subsection (2), where a person dies, all causes of action subsisting against or vested in him survive against or, as the case may be, for the benefit of his estate.

4. Where a cause of action survives for the benefit of the estate of a deceased person, only damages that have resulted in actual pecuniary loss to the estate are recoverable, and in no case are damages recoverable for

(a) punitive and exemplary matters;

(b) loss of expectation of life;

(c) pain and suffering.

***Fatal Injuries Act*, RSNS 1989, c. 163; amended 2000, c. 29, ss. 9-12**

3 Where the death of a person has been caused by such wrongful act, neglect or default of another as would, if death had not ensued, have entitled the person injured to maintain an action and recover damages in respect thereto, in such case, the person who would have been liable if death had not ensued shall be liable to an action of damages, notwithstanding the death of the person injured, and although the death has been caused under such circumstances as amount in law to a crime.

5 (1) Every action brought under this Act shall be for the benefit of the spouse, common-law partner, parent or child of such deceased person and the jury may give such damages as they think proportioned to the injury resulting from such death to the persons respectively for whose benefit such action was brought, and the amount so recovered, after deducting the costs not recovered, if any, from the defendant, shall be divided among such persons in such shares as the jury by their verdict find and direct.

(2) In subsection (1), "damages" means pecuniary and non-pecuniary damages and, without restricting the generality of this definition, includes

(a) out-of-pocket expenses reasonably incurred for the benefit of the deceased;

(b) a reasonable allowance for travel expenses incurred in visiting the deceased between the time of the injury and the death;

(c) where, as a result of the injury, a person for whose benefit the action is brought provided nursing, housekeeping or other services for the deceased between the time of the injury and the death, a reasonable allowance for loss of income or the value of the services; and

(d) an amount to compensate for the loss of guidance, care and companionship that a person for whose benefit the action is brought might reasonably have expected to receive from the deceased if the death had not occurred.

(3) In assessing the damage in any action there shall not be taken into account any sum paid or payable on the death of the deceased, whether by way of pension or proceeds of insurance, or any future premiums payable under any contract of assurance or insurance.

(4) In an action brought under this Act where funeral expenses have been incurred by the parties for whose benefit the action is brought, damages may be awarded for reasonable necessary expenses of the burial of the deceased, including transportation and things supplied and services rendered in connection therewith.

10 Not more than one action shall lie for and in respect to the same subject-matter of complaint and every such action shall be commenced within twelve months after the death of the deceased person.

PRINCE EDWARD ISLAND

January 4, 1954
Start of breach period

Individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 had their causes of action accrue by no later than March 1, 1996 (date of public knowledge).

March 1, 1996
End of breach period

Section 2(1) of the *Statute of Limitations*, R.S.P.E.I. 1988, c. S-7, provides that "The following actions shall be commenced within and not after the times respectively hereinafter mentioned . . . .

(d) actions for trespass to the person, assault, battery, wounding or other injury to the person, whether arising from an unlawful act or from negligence, or for false imprisonment, or for malicious prosecution within two years after the cause of action arose;

(e) actions grounded on fraudulent misrepresentation, accident, mistake, or any equitable ground of relief not hereinbefore specifically dealt with, within six years from the discovery of the cause of action;

. . . .

(g) any other action not in this Act or any other Act specifically provided for, within six years after the cause of action arose.

March 1, 1998
Expiry of two-year limitation period under s. 2(1)(d) of the *Statute of Limitations*, R.S.P.E.I. 1988, c. S-7, for individuals diagnosed with a compensable disease at the latest by March 1, 1996 who assert a cause of action for injury to the person

Therefore, individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with a compensable disease at the latest by March 1, 1996, had:

- "two years after the cause of action arose", i.e. until March 1, 1998, to commence an action for injury to the person; and

March 1, 2002
Expiry of six-year limitation period under ss. 2(1)(e) and (g) of the *Statute of Limitations*, R.S.P.E.I. 1988, c. S-7, for individuals diagnosed with a compensable disease at the latest by March 1, 1996 who assert a cause of action for fraudulent misrepresentation or any other action

- "six years from the discovery of the cause of action", i.e. until March 1, 2002, to commence an action for fraudulent misrepresentation or "any other action".

Therefore, the claims of individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996 and who were diagnosed with a compensable disease at the latest by March 1, 1996 are statute-barred.

Moving forward in time, the claims of individuals diagnosed with a compensable disease continued to become statute-barred either two years or six years after their date of diagnosis.

The *Statute of Limitations*, R.S.P.E.I. 1988, c. S-7, does not provide for an ultimate limitation period.

PEI has not enacted class proceedings legislation; therefore, there has been no suspension of any limitation period pursuant to a class action statute.

PEI has not enacted class proceedings legislation; therefore, there has been no suspension of any limitation period pursuant to a class action statute in this Province.

June 12, 2014
Expiry of two-year limitation period "re-opened" by s. 6(1) of *The Tobacco Damages and Health Care Costs Recovery Act*

By operation of s. 6(1) of the *Tobacco Damages and Health Care Costs Recovery Act*, RSPEI 1988, c T-3.002 (proclaimed in force on June 12, 2012) the limitation period was re-opened on June 12, 2012 and extended for two years to June 12, 2014. During this two-year window, individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with compensable diseases before June 12, 2014 could have commenced an action. However, in PEI, no actions were commenced during this two year window.

The PEI HCCR Act does not provide that any of its provisions have retroactive application. Section 6(1) is an absolute provision that is not subject to discoverability. Accordingly, the claims of all individuals who up to March 1, 2002 had been diagnosed with a compensable disease remain statute-barred.

March 8, 2019
Date of JTIM's filing under CCAA

Pursuant to s. 19(1)(a)(i) of the CCAA, the contemplated CCAA Plan which will implement the negotiated global settlement of the Tobacco Claims may only provide compensation for present or future debts to which the three Applicants were subject on March 8, 12 and 22, 2019, which are respectively the dates on which the Court issued the Initial Orders under the CCAA to JTIM, ITCAN and RBH. It follows, therefore, that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, which is the date of the first filing under the CCAA.

As a result of the requirement that an individual's cause of action must have arisen or have been discovered by March 8, 2019, only the following individuals have claims which are *not statute-barred* in PEI are:

(i) Individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person; and

(ii) Individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action.

The claims of all other individuals resident in PEI are statute-barred.

Section 5 of the *Survival of Actions* Act, RSPEI 1988, c S-11, bars estates from recovering damages for pain and suffering and loss of expectation of life, as well as punitive damages

Section 5 of the *Survival of Actions Act*, RSPEI 1988, c S-11, provides that "Where a cause of action survives for the benefit of the estate of a deceased person, only damages that have resulted in actual pecuniary loss to the estate are recoverable, and in no case are damages recoverable for (a) punitive and exemplary matters; (b) loss of expectation of life; (c) pain and suffering".

Claims by the "dependants" of an individual (i.e. the surviving spouse, child, grandchild and parent of deceased; the spouse of the child, grandchild or parent of deceased; a person divorced from deceased who was dependent upon the deceased for maintenance or support at the time of the deceased's death; and any other person who for a period of at least three years immediately prior to death of the deceased was dependent upon the deceased for maintenance) for damages for the loss of guidance, care and companionship that the dependant might reasonably have expected to receive from the deceased if the deceased had not died pursuant to s. 6(3)(c) of the *Fatal Accidents Act*, RSPEI 1988, c. F-5, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019

Section 2(1) of the *Fatal Accidents Act*, RSPEI 1988. c. F-5, provides that "Where the death of the deceased is caused by a wrongful act, the wrongdoer is liable to the dependants for damages under this Act notwithstanding the death of the deceased and that the death was caused in circumstances amounting to culpable homicide". The term "dependant" is defined in s. 1 of that Act to mean: the surviving spouse, child, grandchild and parent of deceased; the spouse of the child, grandchild or parent of deceased; a person divorced from deceased who was dependent upon the deceased for maintenance or support at the time of the deceased's death or who was entitled to maintenance or support under any contract or judgment of any court in PEI or elsewhere; and any other person who for a period of at least three years immediately prior to death of the deceased was dependent upon deceased for maintenance and support.

Section 6(3)(c) of the *Fatal Accidents Act*, RSPEI 1988. c. F-5, provides that "Where a proceeding has been brought under this Act, there may be included in the damages awarded … an amount to compensate for the loss of guidance, care and companionship that the claimant might reasonably have expected to receive from the deceased if the deceased had not died, unless any sum has been recovered under the *Survival of Actions Act*".

Section 9(1) of the *Fatal Accidents Act*, RSPEI 1988. c. F-5, provides that "Subject to subsection 10(2) of the *Survival of Actions Act* and except where it is expressly declared in another Act that it has effect notwithstanding this Act, a proceeding may be brought under this Act within two years after the death of the deceased but no proceeding shall be brought thereafter".

Therefore, the dependants of an individual who has died after being diagnosed with a compensable disease have two years from the date of the person's death to bring an action to recover damages for the loss of guidance, care and companionship that the dependant might reasonably have expected to receive from the deceased if the deceased had not died. In order to have a provable claim under the CCAA, such claimants must have had their cause of action accrue within the two year period prior to the first filing under the CCAA on March 8, 2019.

Conclusions: **In Prince Edward Island:**

(i) the claims of all individuals who up to and including March 7, 2013 had been diagnosed with a compensable disease are statute-barred;

(ii) the claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person are *not* statute-barred;

(iii) the claims of individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action are *not* statute-barred;

(iv) pursuant to s. 5 of the *Survival of Actions Act*, RSPEI 1988, c S-11, estates are barred from recovering damages for pain and suffering and loss of expectation of life as well as punitive damages; and

(v) claims by the "dependants" of an individual (i.e. the surviving spouse, child, grandchild and parent of deceased; the spouse of the child, grandchild or parent of deceased; a person divorced from deceased who was dependent upon the deceased for maintenance or support at the time of the deceased's death; and any other person who for a period of at least three years immediately prior to death of the deceased was dependent upon deceased for maintenance) for damages for loss of the guidance, care and companionship that the dependant might reasonably have expected to receive from the deceased if the deceased had not died pursuant to s. 6(3)(c) of the *Fatal Accidents Act*, RSPEI 1988, c. F-5, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.

PRINCE EDWARD ISLAND LEGISLATION

***Statute of Limitations*, R.S.P.E.I. 1988, c. S-7**

2.(1) Limitation periods — The following actions shall be commenced within and not after the times respectively hereinafter mentioned: ….

(d) actions for trespass to the person, assault, battery, wounding or other injury to the person, whether arising from an unlawful act or from negligence, or for false imprisonment, or for malicious prosecution within two years after the cause of action arose;

(e) actions grounded on fraudulent misrepresentation, accident, mistake, or any equitable ground of relief not hereinbefore specifically dealt with, within six years from the discovery of the cause of action;

. . . .

(g) any other action not in this Act or any other Act specifically provided for, within six years after the cause of action arose.

PEI does not have an ultimate limitation period.

***Tobacco Damages and Health Care Costs Recovery Act*, RSPEI 1988, c T-3.002** – Royal Assent was given December, 2009. The Act was proclaimed on June 12, 2012. The province filed its statement of claim on September 10, 2012.

6.(1) No action that is commenced within two years after the coming into force of this section by

(a) Her Majesty in right of the Province of Prince Edward Island;

(b) a person, on his or her own behalf; or

(c) a personal representative of the estate of a deceased person on behalf of a dependant, as defined in the *Fatal Accidents Act* R.S.P.E.I. 1988, Cap. F-5, of the deceased person,

for damages, or the cost of health care benefits, alleged to have been caused or contributed to by a tobacco-related wrong is barred under the *Statute of Limitations Act* R.S.P.E.I. 1988, Cap. S-7 or the *Fatal Accidents Act* or by a limitation period under any other Act.

(2) Any action described in subsection (1) for damages alleged to have been caused or contributed to by a tobacco-related wrong is revived if the action was dismissed before the coming into force of this section merely because it was held by a court to be barred or extinguished by the *Statute*

of Limitations Act or by the *Fatal Accidents Act* or by a limitation period under any other Act. 2009,c.22,s.6.

***Survival of Actions Act*, RSPEI 1988, c S-11**

2. All causes of action subsisting against a person on the date of his death survive against his estate.

5. Where a cause of action survives for the benefit of the estate of a deceased person, only damages in respect of actual pecuniary loss to the deceased person or his estate are recoverable and, without restricting the generality of the foregoing, the damages recoverable shall not include

(a) punitive or exemplary damages;

(b) damages for loss of expectation of life or loss of amenities;

(c) damages for pain and suffering;

(d) damages for physical disfigurement;

(e) in the case of a breach of promise to marry, such damages as do not flow from the breach of promise to marry.

10.(1) For the purpose of any statute or rule of law or procedure relating to the administration of estates of deceased persons, including the Probate Act, R.S.P.E.I. 1988, Cap. P-21, a notice of claim under subsection 8(1) is a sufficient notice to the personal representative notwithstanding that no value or amount is attributed to the claim and any such notice shall have the same effect as a notice by a creditor to the personal representative.

***Fatal Accidents Act*, RSPEI 1988, c. F-5**

1. In this Act

(a) "**child**" includes

(i) a child conceived but not born,

(ii) an adopted child,

(iii) a person to whom the deceased stood in the place of a parent;

(b) "**contract**" includes a covenant, an accord and satisfaction and conduct amounting to a waiver of any right;

(c) "**court**" means in relation to any claim, the court or arbitrator by or before whom any proceeding falls to be determined and where the proceeding falls to be determined by the Supreme Court of Prince Edward Island or a judge thereof, "**court**" refers to the Supreme Court of Prince Edward Island (General Section) or a judge thereof sitting in court or in chambers;

(d) "**damages**" include compensation;

(e) "**deceased**" means a person whose death has been caused as mentioned in subsection 2(1);

(f) "**dependant**" means

(i) the surviving spouse of the deceased,

(ii) a child or grandchild of the deceased,

(iii) a parent of the deceased,

(iv) a spouse of a child, grandchild or parent of the deceased,

(vi) a person divorced from the deceased who was dependent upon the deceased for maintenance or support at the time of deceased's death or who was entitled to maintenance or support under any contract or judgment of any court in this province or elsewhere,

(vi) repealed by *2008,c.8,s.11(2)*

(vii) any other person who for a period of at least three years immediately prior to the death of the deceased was dependent upon the deceased for maintenance and support;

(g) "**Estates Section**" means the Supreme Court of Prince Edward Island (Estates Section) or any judge thereof;

(h) "**grandchild**" includes any child or other lineal descendant of a child of the deceased;

(i) "**judgment**" means an order or other disposition of a proceeding and where reversed or varied on appeal means the judgment as so reversed or varied

(j) "**parent**" includes a person who stood in the place of a parent to the deceased, the father, mother, grandfather, grandmother, adoptive parent or adoptive grandparent of a deceased child;

(k) "**personal representative**" means a person to whom letters probate or letters of administration (original or ancillary) or equivalent authority have been granted or resealed by the Estates Section or who is otherwise under the control of the Estates Section in the administration of the estate of a deceased person;

(l) "**proceeding**" includes an action, application or submission to any court or judge or other body having authority by law or by consent to make decisions as to the rights of persons whether in this province or elsewhere;

(m) "**wrongdoer**" means a person who commits a wrongful act and includes any other person liable for such wrongful act and the respective personal representatives, successors or assigns of such persons in this province or elsewhere but does not include an employer or worker in respect of a wrongful act to which subsection 13(1) of the *Workers Compensation Act* R.S.P.E.I. 1988, Cap. W-7.1, applies or their respective personal representatives, successors or assigns in this province or elsewhere;

(n) "**wrongful act**" means a failure to exercise reasonable skill or care toward the deceased which causes or contributes to the death of the deceased.

2.(1) Where the death of the deceased is caused by a wrongful act, the wrongdoer is liable to the dependants for damages under this Act notwithstanding the death of the deceased and that the death was caused in circumstances amounting to culpable homicide.

6. (1) Every proceeding under this Act shall be for the benefit of the dependants.

(2) Subject to subsection (3) and section 7, in every proceeding under this Act, such damages as are attributable to the loss of pecuniary benefit or reasonable expectation of pecuniary benefit by the dependants resulting from the death of the deceased shall be awarded to the dependants for whose benefit the proceeding is brought.

(3) Where a proceeding has been brought under this Act, there may be included in the damages awarded

(a) an amount sufficient to cover the reasonable expenses of the funeral and the disposal of the body of the deceased; and

(b) where the proceeding is brought or continued by the personal representative, an amount not exceeding $500 toward the expenses of taking out administration of the estate in this province; and

(c) an amount to compensate for the loss of guidance, care and companionship that the claimant might reasonably have expected to receive from the deceased if the deceased had not died,

unless any sum has been recovered under the *Survival of Actions Act*.

9. (1) Subject to subsection 10(2) of the *Survival of Actions Act* and except where it is expressly declared in another Act that it has effect notwithstanding this Act, a proceeding may be brought under this Act within two years after the death of the deceased but no proceeding shall be brought thereafter.

(2) The period of time for the bringing of any proceeding by virtue of this Act shall not be abridged by any contract.

11.(1) A proceeding for damages arising from liability imposed by this Act may be brought by and in the name or names of any one or more of the dependants for the benefit of all dependants

or a proceeding may be brought by the personal representative of the estate of the deceased for the benefit of all dependants but only one proceeding may be continued to judgment.

NEWFOUNDLAND AND LABRADOR

January 4, 1954
Start of breach period

Individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 had their causes of action accrue by no later than March 1, 1996 (date of public knowledge).

March 1, 1996
End of breach period

Section 2(2)(d) of *Limitations of Personal Actions Act*, RSN 1970, c. 206(1), provided that "Actions … upon the case … shall be started within 6 years after the cause of action arose [emphasis added]".

Sections 5(a), 5(b) and 5(g) of the *Limitations Act*, SNL 1995, c. L-16.1 (received Royal assent on December 21, 1995; proclaimed in force on April 1, 1996) provide that actions for damages "in respect of injury to a person … including economic loss arising from the injury whether based on contract, tort or statutory duty", negligent misrepresentation and conspiracy to commit a wrong that causes injury to a person must be brought within "2 years after the date on which the right to do so arose [emphasis added]".

Section 6(1)(c) of the *Limitations Act*, SNL 1995, c. L-16.1, provides that an action "for a tort committed against that person which does not come under paragraph 5(a)" shall not be brought "Following the expiration of 6 years after the date on which the right to do so arose".

Section 13(2) of the *Limitations Act*, SNL 1995, c. L-16.1, provides that the cause of action is considered to have arisen and the limitation period commences to run on the date on which the damage first occurs. However, s. 14(1) provides that, notwithstanding s. 13, in an action for personal injury "the limitation period fixed by this Act does not begin to run against a person until he or she knows or, considering all circumstances of the matter, ought to know that he or she has a cause of action [emphasis added]".

Section 14(3) of the *Limitations Act*, SNL 1995, c. L-16.1, further provides that an action for personal injury "shall not

be taken by a person after the expiration of 10 years from the later of the date of (a) the act or omission on which that action is based; or (b) the last of a series of acts or omissions or the termination of a course of conduct where that action is based upon a series of acts or omissions or a continuing course of conduct [emphasis added]".

The transition provisions in s. 24 of the *Limitations Act*, SNL 1995, c. L-16.1, provide that the Act applies to causes of action that arose before the Act came into force on April 1, 1996. Section s. 24(3) of the Act provides as follows:

> 24(3) Where (a) … the limitation period fixed by this Act is shorter than the limitation period that formerly governed it; and (b) the limitation period fixed by this Act would have expired before this Act comes into force or less than 2 years after this Act comes into force, the limitation period for the cause of action is the shorter of (a) the limitation period, if any, that formerly governed it; or (b) 2 years from the date of [*sic*] which this Act comes into force [emphasis added].

April 1, 1998
Expiry of two-year limitation period pursuant to 24(3) of *Limitations Act*, SNL 1995, c. L-16.1, for individuals diagnosed with a compensable disease at the latest by March 1, 1996

Thus, individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with a compensable disease at the latest by March 1, 1996, had "2 years from the date of [*sic*] which this Act comes into force", i.e. until April 1, 1998, to commence an action upon the case. Such claims are now statute-barred.

Moving forward in time from April 1, 1998, individuals who were diagnosed with a compensable disease had two years from the "date on which damage first occur[red]" within which to commence an action pursuant to the two-year limitation period under ss. 5(a), 5(b) and 5(g) and 13(2) of the *Limitations Act*. If they failed to do so, their claims became statute-barred. Thus, the claims of all individuals who were diagnosed with a compensable disease prior to March 8, 2017 (two years prior to the first CCAA filing on March 8, 2019) are statute-barred.

July 20, 2004
Commencement of *Sparkes* action under *Class Actions Act,* SNL 2001, c.C-18.1 suspended the running of the limitation period for the claims of all individuals who would have fallen within the class definition and had their cause of action arise on or after July 20, 2002

Since the proposed class definition did not include any causes of action in respect of individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with a compensable disease, the limitation period applicable to such claims was *not* suspended

On July 20, 2004, *Sparkes* v. *Imperial Tobacco Canada Limited* was commenced under the *Class Actions Act,* SNL 2001, c. C-18.1. The proposed uncertified class definition was:

> Natural persons, resident in Newfoundland and Labrador, who, during the Class Period, purchased the Defendant's [*sic*] Light, Extra Light or Mild brands of cigarettes in Newfoundland and Labrador for personal, family or household use. The Defendant's [*sic*] light and mild brands of cigarettes include the following brands: ….
>
> The Class period is the period from June 30, 1998 with respect to the First Defendant, and from November 30, 1998, with respect to the Second Defendant, up to the opt-out date set by the Court in this proceeding.
>
> Excluded from the class are directors, officers and employees of the Defendants.

The proceeding was based on alleged unfair trade practices under the *Trade Practices Act* and alleged a deliberate campaign by Imperial Tobacco designed to mislead and deceive the public by advertising their tobacco products using descriptors such as “light” and “mild”.

Pursuant to ss. 39(1) and 39(2) of *Class Actions Act*, the commencement of the *Sparkes* action on July 20, 2004, suspended the running of the limitation period for the claims of all individuals who would have fallen within the class definition. Since the proposed class definition did not include any causes of action in respect of individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with a compensable disease, the two-year limitation period applicable to such claims was *not* suspended.

On December 29, 2008, the Newfoundland and Labrador Supreme Court-Trial Division dismissed the plaintiff’s application to certify the proceeding as a class action on the ground that the plaintiff had failed to establish that he had a cause of action [2008 NLTD 207]. On March 22, 2010, the Court of Appeal upheld the dismissal of the certification motion [2010 NLCA 21].

March 22, 2010
Sparkes was dismissed and limitation period resumed running

Section 39(2)(e) of the *Class Actions Act* provides that "A limitation period that applies to a cause of action asserted in an action that is certified as a class action under this Act is suspended in favour of a class member on the commencement of the action and resumes running against the class member when … (e) the class action is dismissed without an adjudication on the merits". Therefore, the suspended limitation period in respect of the claims of all individuals who would have fallen within the proposed *Sparkes* class definition resumed running on March 22, 2010.

Section 14(3) of the *Limitations Act*, SNL 1995, c. L-16.1, provides that an action for personal injury "shall not be taken by a person after the expiration of 10 years from the later of the date of (a) the act or omission on which that action is based; or (b) the last of a series of acts or omissions or the termination of a course of conduct where that action is based upon a series of acts or omissions or a continuing course of conduct". Since the Tobacco Companies' acts and omissions ended by March 1, 1996, the ten-year ultimate limitation period would have ended on March 1, 2006, but for the suspension of the running of the limitation period by the *Sparkes* action.

November 1, 2011
Expiry of ten-year ultimate limitation period under s. 14(3) of the *Limitations Act*, SNL 1995, c. L-16.1

When *Sparkes* suspended the limitation period on July 20, 2004, 8 years, 4 months and 20 days had run in the ten-year ultimate limitation period. When the limitation period resumed running on March 22, 2010, there were 1 year, 7 months and 10 days left to run in the ten-year ultimate limitation period. Therefore, the ten-year ultimate limitation period expired on November 1, 2011.

February 11, 2011
Tobacco Health Care Costs Recovery Act, SNL 2001, c. T-4.2 was proclaimed in force; however, it did not contain any provision which re-opened the limitation period for claims by individuals

Tobacco Health Care Costs Recovery Act, SNL 2001, c. T-4.2 (given Royal assent on May 24, 2001) was proclaimed in force on February 11, 2011. Unlike the other Provincial and Territorial HCCR statutes, s. 8 of NL's Act provides that "An action brought by the Crown under this Act within 2 years after the coming into force of this Act is not barred under the *Limitations Act.*" Section 8 does not pertain to claims by individuals; therefore, the limitation period in respect of claims by individuals was *not* re-opened in Newfoundland and Labrador.

March 8, 2019
Date of JTIM's filing under CCAA

Pursuant to s. 19(1)(a)(i) of the CCAA, the contemplated CCAA Plan which will implement the negotiated global settlement of the Tobacco Claims may only provide compensation for present or future debts to which the three Applicants were subject on March 8, 12 and 22, 2019, which are respectively the dates on which the Court issued the Initial Orders under the CCAA to JTIM, ITCAN and RBH. It follows, therefore, that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, which is the date of the first filing under the CCAA.

November 1, 2031
Expiry of thirty-year ultimate limitation period under s. 22 of the *Limitations Act*, SNL 1995, c. L-16.1, where there has been a confirmation of the cause of action, or the claimant is under a disability

Section 22 of the *Limitations Act*, SNL 1995, c. L-16.1, provides that "… no action to which this Act applies shall be brought after the expiration of 30 years from the date on which the event which gave rise to the cause of action last occurred". The 30-year ultimate limitation period applies where there has been a confirmation of the cause of action, or the claimant is under a disability.

The Quebec Court held that the Applicants' breaches ceased as at March 1, 1996. If the events that gave rise to the causes of action last occurred no later than March 1, 1996, then the 30-year ultimate limitation period running from March 1, 1996 would have expired on March 1, 2026, but for the suspension of the running of the limitation period by the *Sparkes* action.

When *Sparkes* suspended the limitation period on July 20, 2004, 8 years, 4 months and 20 days had run in the ten-year ultimate limitation period. When the limitation period resumed running on March 22, 2010, there were 21 years, 7 months and 10 days left to run in the thirty-year ultimate limitation period. Therefore, by operation of s. 22 of the *Limitations Act*, SNL 1995, c. L-16.1, the claims of individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with compensable diseases after March 1, 2006 will not be statute-barred by the ultimate thirty-year limitation period until November 1, 2031, where there has been a confirmation of the cause of action, or the claimant is under a disability.

Section 4 of the *Survival of Actions Act*, RSNL 1990, c. S-32**,** bars estates from recovering damages for pain and suffering and loss of expectation of life, as well as punitive or exemplary damages

Section 4 of the *Survival of Actions Act*, RSNL 1990, c. S-32, provides that "Where a cause of action survives under this Act for the benefit of the estate of a deceased person, only damages that have resulted in actual monetary loss to the estate are recoverable and the damages recoverable … (b) shall not include punitive or exemplary damages …". Section 11 of that Act further provides that the Act "… does not apply to an action for … (g) damages for physical disfigurement, pain or suffering caused to a deceased person".

Claims by the spouse, partner, parent and child of an individual for damages for loss of care, guidance and companionship pursuant to ss. 4 and 6(2) of the *Fatal Accidents Act*, RSNL 1990, c F-6, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019

Sections 4 and 6(2) of the *Fatal Accidents Act*, RSNL 1990, c F-6, provide that the spouse, partner, parent and child of the person whose death is caused may recover damages including "an amount to compensate for the loss of care, guidance and companionship that a person for whose benefit the action is brought might reasonably have expected to receive from the deceased if the death had not occurred".

Section 5(i) of the *Limitations Act*, SNL 1995, c. L-16.1, provides that an action brought under the *Fatal Accidents Act*, must be commenced within two years after the date on which the right to do so arose.

Therefore, the spouse, partner, parent and child of an individual who has died after being diagnosed with a compensable disease has two years from the date of the deceased person's death to bring an action to recover damages for loss of care, guidance and companionship of the deceased person. In order to have a provable claim under the CCAA, such claimants must have had their cause of action accrue with the two year period prior to the first filing under the CCAA on March 8, 2019.

Conclusions: **In Newfoundland and Labrador:**

(i) the claims of all individuals who up to and including March 8, 2017 were diagnosed with a compensable disease are statute-barred;

(ii) the 10-year ultimate limitation period under s. 14(3) of the *Limitations Act*, SNL 1995, c. L-16.1, ended on November 1, 2011;

(iii) the 30-year ultimate limitation period under s. 22 of the *Limitations Act*, SNL 1995, c. L-16.1, will not expire until November 1, 2031, where there has been a confirmation of the cause of action, or the claimant is under a disability;

(iv) pursuant to s. 4 of the *Survival of Actions Act*, RSNL 1990, c. S-32, estates are barred from recovering damages for pain and suffering and loss of expectation of life as well as punitive or exemplary damages; and

(v) claims by the spouse, partner, parent and child of an individual for damages for loss of care, guidance and companionship pursuant to ss. 4 and 6(2) of the *Fatal Accidents Act*, RSNL 1990, c F-6, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.

NEWFOUNDLAND AND LABRADOR LEGISLATION

***Limitations of Personal Actions Act*, RSN 1970, c. 206(1)**

2(2) Actions …

(d) of account and upon the case, other than those accounts that concern the trade of merchandise between merchants or their employees; …

shall be started within 6 years after the cause of action arose.

***Limitations Act*, SNL 1995, c. L-16.1** (received Royal assent on December 21, 1995; proclaimed in force on April 1, 1996)

5. Following the expiration of 2 years after the date on which the right to do so arose, a person shall not bring an action

(a) for damages in respect of injury to a person or property, including economic loss arising from the injury whether based on contract, tort or statutory duty;

(b) for damages in respect of injury to person or property including economic loss arising from negligent misrepresentation and professional negligence whether based on contract, tort or statutory duty;

. . . .

(g) for conspiracy to commit a wrong referred to in paragraphs (a) to (e);

. . . .

(i) under the *Fatal Accidents Act*; … .

6.(1) Following the expiration of 6 years after the date on which the right to do so arose, a person shall not bring an action …

(c) for a tort committed against that person which does not come under paragraph 5(a); … .

9. An action for which a provision as to limitation is not made in sections 5 to 8 or in another Act shall not be brought after the expiration of 6 years after the date on which the cause of action arose.

13.(1) Except as otherwise provided in this Act, the common law rules respecting the time at which a cause of action arises continue to apply.

(2) Where in an action for damages

(a) the claim is for the breach of a duty of care founded in contract, tort or statutory duty; and

(b) the damages claimed are in respect of personal injury or property damage including

(i) economic loss,

(ii) negligent misrepresentation, or

(iii) professional negligence

that cause of action is considered to arise and the limitation period commences to run on the date on which damage first occurs.

14.(1) Notwithstanding section 13, in an action

(a) for personal injury;

(b) property damage;

(c) professional negligence;

(d) for relief from the consequences of a mistake;

(e) under the *Fatal Accidents Act* ; and

(f) for a non-fraudulent breach of trust,

the limitation period fixed by this Act does not begin to run against a person until he or she knows or, considering all circumstances of the matter, ought to know that he or she has a cause of action.

(2) The burden of proving that the running of the limitation period has been postponed or suspended under this section is on the person claiming the benefit of that postponement or suspension.

(3) Notwithstanding subsection (1), an action included in subsection (1) shall not be taken by a person after the expiration of 10 years from the later of the date of

(a) the act or omission on which that action is based; or

(b) the last of a series of acts or omissions or the termination of a course of conduct where that action is based upon a series of acts or omissions or a continuing course of conduct.

17.(1) A cause of action and the right or title on which it is based are extinguished upon the expiration of the limitation period for that cause of action.

(2) Where under another Act, an order extending a limitation period is made after the limitation period has expired, that order revives the cause of action and the right or title on which it is based.

22**.** Notwithstanding a confirmation made under section 16 or a postponement or suspension of the running of time under sections 13, 14 and 15, no action to which this Act applies shall be brought after the expiration of 30 years from the date on which the event which gave rise to the cause of action last occurred.

24.(1) This Act applies to causes of action that arose before this Act comes into force as well as to causes of action that arise after this Act comes into force.

(2) Nothing in this Act revives a cause of action in respect of which the limitation period has expired before this Act comes into force.

(3) Where

(a) a cause of action that arose before this Act comes into force was not governed by a limitation period or the limitation period fixed by this Act is shorter than the limitation period that formerly governed it; and

(b) the limitation period fixed by this Act would have expired before this Act comes into force or less than 2 years after this Act comes into force,

the limitation period for the cause of action is the shorter of

(a) the limitation period, if any, that formerly governed it; or

(b) 2 years from the date of [*sic*] which this Act comes into force.

(4) Section 16 applies to an acknowledgment or confirmation made before this Act comes into force.

***Tobacco Health Care Costs Recovery Act*, SNL 2001, c. T-4.2** (given Royal assent on May 24, 2001; proclaimed in force on February 11, 2011)

8. An action brought by the Crown under this Act within 2 years after the coming into force of this Act is not barred under the *Limitations Act.*

***Class Actions Act*, SNL 2001, c. C-18.1**

39.(1) A limitation period that applies to a cause of action asserted in an action

(a) is suspended in favour of a person if another action is commenced and it is reasonable for the person to assume that he or she is a class member for the purposes of that action; and

(b) resumes running against the person when one of paragraphs (2)(a) to (g) applies to the person as though he or she was the member referred to in those paragraphs.

(2) A limitation period that applies to a cause of action asserted in an action that is certified as a class action under this Act is suspended in favour of a class member on the commencement of the action and resumes running against the class member when

(a) the member opts out of the class action;

(b) a ruling by the court has the effect of excluding the class member from the class action or from being considered to have ever been a class member;

(c) an amendment is made to the certification order that has the effect of excluding the member from the class action;

(d) a decertification order is made under section 11 ;

(e) the class action is dismissed without an adjudication on the merits;

(f) the class action is discontinued or abandoned with the approval of the court; and

(g) the class action is settled with the approval of the court, unless the settlement provides otherwise.

(3) Where there is a right of appeal in respect of an event described in paragraphs (2)(a) to (g), the limitation period resumes running as soon as the time for appeal has expired without an appeal being commenced, or as soon as an appeal has been finally disposed of.

***Survival of Actions Act*, RSNL 1990, c. S-32**

2. Actions and causes of action

(a) vested in a person who has died; or

(b) existing against a person who has died,

shall survive for the benefit of or against his or her estate.

4. Where a cause of action survives under this Act for the benefit of the estate of a deceased person, only damages that have resulted in actual monetary loss to the estate are recoverable and the damages recoverable

(a) shall be calculated in the same manner as if that person were living and had brought the action;

(b) shall not include punitive or exemplary damages;

(c) [Rep. by 2012 c22 s8]

(d) where the death of that person has been caused by the act or omission which gives rise to the cause of action, shall be calculated without reference to a loss or gain to his or her estate consequent on his or her death, except that a sum in respect of funeral expenses may be included.

11. This Act does not apply to an action for

(a) defamation;

(b) malicious prosecution;

(c) false imprisonment;

(d) false arrest;

(e) [Rep. by 2012 c22 s9]

(f) [Rep. by 2012 c22 s9]

(g) damages for physical disfigurement, pain or suffering caused to a deceased person

***Fatal Accidents Act*, RSNL 1990, c F-6**

3. (1) Where the death of a person is caused by a wrongful act, neglect or default and the act, neglect or default would have entitled the party injured to maintain an action and recover damages, then the person who would have been liable if death had not ensued is liable to an action for damages, notwithstanding the death of the person injured.

4. An action under this Act is for the benefit of the spouse, partner, parent and child of the person whose death is caused, and is brought by and in the name of the executor or administrator of the person deceased.

6. (1) In an action brought under this Act the court may award the damages it considers proportional to the injury resulting from the death to the parties for whose benefit the action was brought, and the amount so recovered shall be divided among those parties in the shares that the court directs.

(2) The damages awarded under subsection (1) may include an amount to compensate for the loss of care, guidance and companionship that a person for whose benefit the action is brought might reasonably have expected to receive from the deceased if the death had not occurred.

(3) Where the defendant is advised to pay money into court, the defendant may pay in compensation a lump sum to all persons entitled under this Act for his or her wrongful act, neglect or default, without specifying the shares into which it is to be divided by the court.

(4) Where the sum is not accepted and an issue is taken by the plaintiff as to its sufficiency, and the court considers it sufficient, the defendant shall be entitled to a judgment on that issue.

(5) One action only may be taken for and in respect of the same subject matter of a complaint.

YUKON

January 4, 1954
Start of breach period

Individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 had their causes of action accrue by no later than March 1, 1996 (date of public knowledge).

March 1, 1996
End of breach period

Section 2(1) of the *Limitation of Actions Act*, RSY 2002, c.139 (came into force on January 1, 2003), provides that "… the following actions shall be commenced within and not after the times respectively hereinafter mentioned . . . .

(d) actions for trespass to the person, assault, battery, wounding or other injury to the person, whether arising from an unlawful act or from negligence, or for false imprisonment, or for malicious prosecution within two years after the cause of action arose;

. . . .

(g) actions grounded on fraudulent misrepresentation, within six years from the discovery of the fraud;

. . . .

(j) any other action not in this Act or any other Act specifically provided for, within six years after the cause of action arose [emphasis added].

March 1, 1998
Expiry of two-year limitation period under s. 2(1)(d) of the *Limitation of Actions Act*, RSY 2002, c.139, for individuals diagnosed with a compensable disease at the latest by March 1, 1996 who assert a cause of action for injury to the person

Therefore, individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with a compensable disease at the latest by March 1, 1996, had:

- "two years after the cause of action arose", i.e. until March 1, 1998, to commence an action for injury to the person;

March 1, 2002
Expiry of six-year limitation period under ss. 2(1)(g) and (j) of the *Limitation of Actions Act*, RSY 2002, c.139, for individuals diagnosed with a compensable disease at the latest by March 1, 1996 who assert a cause of action for fraudulent misrepresentation or any other action

- "six years from the discovery of the fraud", i.e. until March 1, 2002, to commence an action for fraudulent misrepresentation; and
- "six years after the cause of action arose", i.e. until March 1, 2002, to commence "any other action".

Therefore, the claims of individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996 and who were diagnosed with a compensable disease at the latest by March 1, 1996 are statute-barred.

Moving forward in time, the claims of individuals diagnosed with a compensable disease continued to become statute-barred either two years or six years after their date of diagnosis.

The *Limitation of Actions Act*, RSY 2002, c.139, does not provide for an ultimate limitation period.

Yukon has not enacted class proceedings legislation; therefore, there has been no suspension of any limitation period pursuant to a class action statute.

Yukon has not enacted class proceedings legislation; therefore, there has been no suspension of any limitation period pursuant to a class action statute in this Province.

Yukon did not enact any tobacco damages and health care costs recovery legislation; therefore, there was no two-year period during which the limitation period was re-opened

Yukon has not enacted any tobacco damages and health care costs recovery legislation; therefore, in the Yukon there was no period during which the limitation period was re-opened and extended for two years.

March 8, 2019
Date of JTIM's filing under CCAA

Pursuant to s. 19(1)(a)(i) of the CCAA, the contemplated CCAA Plan which will implement the negotiated global settlement of the Tobacco Claims may only provide compensation for present or future debts to which the three Applicants were subject on March 8, 12 and 22, 2019, which are respectively the dates on which the Court issued the Initial Orders under the CCAA to JTIM, ITCAN and RBH. It follows, therefore, that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, which is the date of the first filing under the CCAA.

As a result of the requirement that an individual's cause of action must have arisen or have been discovered by March 8, 2019, only the following individuals have claims which are *not statute-barred* in the Yukon are:

(i) Individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person; and

(ii) Individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action.

The claims of all other individuals resident in Yukon are statute-barred.

Section 5 of the *Survival of Actions* Act, RSY 2002, c.212, bars estates from recovering damages for pain and suffering, loss of expectation of life and physical disfigurement, as well as punitive or exemplary damages

Section 5 of the *Survival of Actions Act*, RSY 2002, c.212, provides that "If a cause of action survives for the benefit of the estate of a deceased person, only damages that have resulted in actual pecuniary loss to the deceased person or the estate are recoverable and, without restricting the generality of the foregoing, the damages recoverable shall not include punitive or exemplary damages or damages for loss of expectation of life, for pain and suffering, or for physical disfigurement".

Claims by the spouse, parent or child of an individual for damages for grief and the loss of guidance, care and companionship pursuant to ss. 3 and 3.01(2) of the *Fatal Accidents Act*, RSY 2002, c 86, may be advanced in respect of individuals who died from a compensable disease between March 8, 2018 and March 8, 2019, i.e. within one year prior to the first CCAA filing on March 8, 2019

Sections 3 and 3.01(2) of the *Fatal Accidents Act*, RSY 2002, c 86, provide that the spouse, parent, or child of the deceased, may recover damages "for grief and the loss of guidance, care and companionship".

Section 8(4) of the *Fatal Accidents Act*, RSY 2002, c 86, further provides that an action must be brought under the Act within one year after the death of the deceased.

Therefore, the spouse, parent or child of an individual who has died after being diagnosed with a compensable disease has one year from the date of the deceased person's death to bring an action to recover damages for grief and the loss of guidance, care and companionship of the deceased person. In order to have a provable claim under the CCAA, such claimants must have had their cause of action accrue within the one year period prior to the first filing under the CCAA on March 8, 2019.

Conclusions: **In Yukon:**

(i) the claims of all individuals who up to and including March 7, 2013 had been diagnosed with a compensable disease are statute-barred;

(ii) the claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person are *not* statute-barred;

(iii) the claims of individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action are *not* statute-barred;

(iv) pursuant to s. 5 of the *Survival of Actions Act*, RSY 2002, c.212, estates are barred from recovering damages for pain and suffering and loss of expectation of life as well as punitive damages; and

(v) claims by the spouse, parent or child of an individual for damages for grief and the loss of guidance, care and companionship pursuant to ss. 3 and 3.01(2) of the *Fatal Accidents Act*, RSY 2002, c 86, may be advanced in respect of individuals who died from a compensable disease between March 8, 2018 and March 8, 2019, i.e. within one year prior to the first CCAA filing on March 8, 2019.

YUKON LEGISLATION

***Limitation of Actions Act*, RSY 2002, c.139 -** came into force on January 1, 2003.

2(1) Subject to subsection (3), the following actions shall be commenced within and not after the times respectively hereinafter mentioned . . . .

(d) actions for trespass to the person, assault, battery, wounding, or other injury to the person, whether arising from an unlawful act or from negligence, or for false imprisonment, or for malicious prosecution or for seduction within two years after the cause of action arose;

(g) actions grounded on fraudulent misrepresentation, within six years from the discovery of the fraud . . . .

(j) any other action not in this Act or any other Act specially provided for, within six years after the cause of action arose.

47. In respect of a cause of action as to which the time for taking proceedings is limited by this Act other than those mentioned in paragraphs 2(1)(a) and (b), if a person is out of the Yukon at the time a cause of action against them arises in the Yukon, the person entitled to the action may bring if within two years after the return of the first mentioned person to the Yukon or within the time otherwise limited by this Act for bringing the action.

***Survival of Actions Act*, RSY 2002, c.212**

2(1) All causes of action vested in a person who dies after the commencement of this Act, survive for the benefit of the person's estate.

(2) The rights conferred by subsection (1) are in addition to and not in derogation of any rights conferred by the *Fatal Accidents Act.*

5 If a cause of action survives for the benefit of the estate of a deceased person, only damages that have resulted in actual pecuniary loss to the deceased person or the estate are recoverable and, without restricting the generality of the foregoing, the damages recoverable shall not include punitive or exemplary damages or damages for loss of expectation of life, for pain and suffering, or for physical disfigurement.

***Fatal Accidents Act*, RSY 2002, c 86**

2(1). If the death of a person is caused by wrongful act, neglect, or default, and the act, neglect, or default is such as would, if death had not ensued, have entitled the deceased to maintain an action and recover damages in respect thereof, the person who would have been liable, if death had not ensued, is liable for damages, despite the death of the deceased, even if the death was caused in circumstances amounting in law to culpable homicide.

3. Every action under this Act shall be for the benefit of the spouse, parent, or child of the deceased, or any of them, and except as hereinafter provided, shall be brought by and in the name of the executor or administrator.

3.01(2). In every action brought under this Act there shall be awarded, without reference to any other damages that may be awarded and without evidence of damage, damages for grief and the loss of guidance, care and companionship in the amounts of

(a) $75,000 to the deceased's spouse, unless the deceased and the spouse were living separately and apart when the deceased died;

(b) $37,500 to each of the deceased's parents or, if the action is brought for the benefit of one of them only, $75,000 to that parent; and

(c) $45,000 to each of the deceased's daughters and sons.

(3) For the purposes of subsection (2), a person is the parent of a deceased only if the person is the deceased's father or mother.

(4) Despite subsection 2(1) of the Survival of Actions Act, no cause of action that subsection (2) confers on a person survives the person's death for the benefit of their estate.

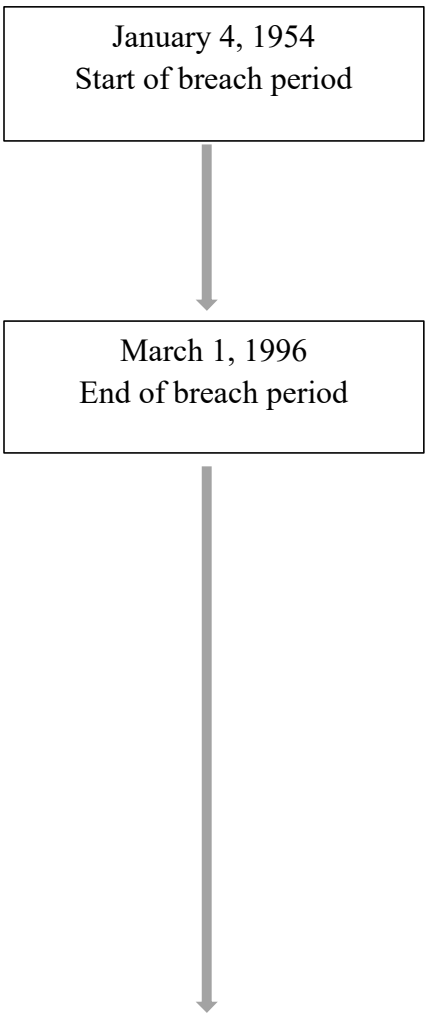
8(4). Except if it is expressly declared in another Act that it operates despite this Act, an action, including an action to which subsection 2(5) or (6) applies, may be brought under this Act within one year after the death of the deceased, but, subject to subsection 5(4), no such action shall be brought thereafter.

NORTHWEST TERRITORIES AND NUNAVUT

Nunavut was established as a territory on April 1, 1999, pursuant to s. 3 of the *Nunavut Act*, SC 1993, c.28. Section 29(1) of the *Nunavut Act* provides:

> 29(1) Subject to this Act, on the day that section 3 comes into force, the ordinances of the Northwest Territories and the laws made under them that have been made, and not repealed, before that day are duplicated to the extent that they can apply in relation to Nunavut, with any modifications that the circumstances require. The duplicates are deemed to be laws of the Legislature and the laws made under them.

Most of the law of the Northwest Territories, as it read on March 31, 1999, was "duplicated" for Nunavut. The legislation provisions relevant to the analysis of limitations law in the Northwest Territories and Nunavut are identical. Accordingly, the limitations law for both these Territories is analysed together below.



Individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 had their causes of action accrue by no later than March 1, 1996 (date of public knowledge).

Section 2(1) of the *Limitation of Actions Act*, RSNWT 1988, c.L-8 (came into force on July 19, 1993), provides that "The following actions must be commenced within and not after the following times: . . . .

(d) actions for trespass to the person, assault, battery, wounding or other injury to the person, whether arising from an unlawful act or from negligence, or for false imprisonment, or for malicious prosecution within two years after the cause of action arose;

. . . .

(g) actions grounded on fraudulent misrepresentation, within six years from the discovery of the fraud;

March 1, 1998
Expiry of two-year limitation period under s. 2(1)(d) of the *Limitation of Actions Act*, RSNWT 1988, c.L-8, for individuals diagnosed with a compensable disease at the latest by March 1, 1996 who assert a cause of action for injury to the person

March 1, 2002
Expiry of six-year limitation period under ss. 2(1)(g) and (j) of the *Limitation of Actions Act*, RSNWT 1988, c.L-8, for individuals diagnosed with a compensable disease at the latest by March 1, 1996 who assert a cause of action for fraudulent misrepresentation or any other action

. . . .

(j) any other action not specifically provided for in this Act or any other Act, within six years after the cause of action arose [emphasis added].

Therefore, individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with a compensable disease at the latest by March 1, 1996, had:

- "two years after the cause of action arose", i.e. until March 1, 1998, to commence an action for injury to the person;
- "six years from the discovery of the fraud", i.e. until March 1, 2002, to commence an action for fraudulent misrepresentation; and
- "six years after the cause of action arose", i.e. until March 1, 2002, to commence "any other action".

Therefore, the claims of individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996 and who were diagnosed with a compensable disease at the latest by March 1, 1996 are statute-barred.

Moving forward in time, the claims of individuals diagnosed with a compensable disease continued to become statute-barred either two years or six years after their date of diagnosis.

The *Limitation of Actions Act*, RSNWT 1988, c.L-8, does not provide for an ultimate limitation period that is applicable to the claims of individuals who are not under disability. Section 45(2) of the Act provides for a thirty-year ultimate limitation period for claims by persons under disability as follows: "… no proceedings shall be taken by a person under disability at the time the right to do so first accrued to the person or by any person claiming through him or her, except within 30 years after that time".

Neither the Northwest Territories nor Nunavut has enacted class proceedings legislation; therefore, there has been no suspension of any limitation period pursuant to a class action statute.

Neither the Northwest Territories nor Nunavut has enacted class proceedings legislation; therefore, there has been no suspension of any limitation period pursuant to a class action statute in either of these Territories.

Northwest Territories and Nunavut enacted the *Tobacco Damages and Health Care Costs Recovery Act*, S.Nu. 2010, c.31, but have not yet proclaimed the Act in force; therefore, there was no two year period during which the limitation period was re-opened

Northwest Territories and Nunavut enacted the Consolidation of the *Tobacco Damages and Health Care Costs Recovery Act*, S.Nu. 2010, c.31, but have not yet proclaimed the Act in force; therefore, in the Northwest Territories and Nunavut there was no period during which the limitation period was re-opened and extended for two years.

March 8, 2019
Date of JTIM's filing under CCAA

Pursuant to s. 19(1)(a)(i) of the CCAA, the contemplated CCAA Plan which will implement the negotiated global settlement of the Tobacco Claims may only provide compensation for present or future debts to which the three Applicants were subject on March 8, 12 and 22, 2019, which are respectively the dates on which the Court issued the Initial Orders under the CCAA to JTIM, ITCAN and RBH. It follows, therefore, that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, which is the date of the first filing under the CCAA.

As a result of the requirement that an individual's cause of action must have arisen or have been discovered by March 8, 2019, only the following individuals have claims which are *not statute-barred* in the Northwest Territories and Nunavut are:

(iii) Individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person; and

(iv) Individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action.

The claims of all other individuals resident in the Northwest Territories and Nunavut are statute-barred.

Pursuant to ss. 31(1) and 31(3) of the *Trustee Act*, RSNWT (Nu) 1988, c T-8, estates may maintain actions for all torts or injuries to the person to recover damages for pain and suffering and loss of expectation of life in respect of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019

In the Northwest Territories and Nunavut estates may recover non-pecuniary damages pursuant to s. 31(1) of the *Trustee Act*, RSNWT (Nu) 1988, c T-8:

> 31.(1) The executors or administrators of a deceased person may maintain an action for all torts or injuries to the person or to the real or personal estate of the deceased, except in case of libel and slander, in the same manner and with the same rights and remedies as the deceased would if living have been entitled to do.

Section 31(3) of the *Trustee Act* provides that "An action referred to in subsection (1) may not be commenced after two years from the death of the deceased". Therefore, only the estates of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019 (i.e. within two years prior to the first CCAA filing) have claims which are *not* statute-barred.

Section 3(1)(a) of the *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3, provides that an action brought under the Act "shall be for the benefit of the spouse, parent or child of the person whose death was caused by a wrongful act, neglect or default". Section 3(2) provides that "In an action brought under this Act, a judge may award damages that are proportional to the injury resulting from the death of the deceased to the persons for whom and for whose benefit the action is brought".

Claims by the spouse, parent or child of an individual for damages for loss of care, guidance and affection pursuant to ss. 3(1)(a) and 3(2) of the *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019

The *Fatal Accidents Act* does not enumerate the types of damages that may be recovered by the spouse, parent or child of the deceased person; however, the Courts in the Northwest Territories have interpreted s. 3(2) of permit the recovery of damages for loss of care, guidance and affection. In *Holan* v. *Stanton Regional Health Board*, 2002 NWTSC 26, the Northwest Territories Supreme Court held at para. 98: "This type of claim [loss of care, guidance and affection] has been recognized as compensable under the rubric of pecuniary loss even in the absence of any statutory provision for it … In my opinion, earlier case law from this jurisdiction … which did not recognize this claim as a valid head of damage in the absence of statutory authorization must now be interpreted consistently with the common law reform sanctioned in the *Orden* case."

Section 6(2) of the *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3, provides that "An action under this Act may not be brought after two years from the death of the deceased".

Therefore, the spouse, parent or child of an individual who has died after being diagnosed with a compensable disease has two years from the date of the deceased person's death to bring an action to recover damages for loss of care, guidance and affection of the deceased person. In order to have a provable claim under the CCAA, such claimants must have had their cause of action accrue within the two year period prior to the filing under the CCAA on March 8, 2019.

Conclusions: **In the Northwest Territories and Nunavut:**

(i) The claims of all individuals who up to and including March 7, 2013 had been diagnosed with a compensable disease are statute-barred;

(ii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person are *not* statute-barred;

(iii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action are *not* statute-barred;

(iv) pursuant to ss. 31(1) and 31(3) of the *Trustee Act*, RSNWT (Nu) 1988, c T-8, estates may maintain actions for all torts or injuries to the person to recover damages for pain and suffering and loss of expectation of life in respect of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019; and

(v) Claims by the spouse, parent or child of an individual for damages for loss of care, guidance and affection pursuant to ss. 3(1)(a) and 3(2) of the *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.

NORTHWEST TERRITORIES AND NUNAVUT LEGISLATION

Limitation of Actions **Act, R.S.N.W.T. 1988, c.L-8** – in force July 19, 1993

2(1) The following actions must be commenced within and not after the following times: ….

(e) actions for trespass to the person, assault, battery, wounding or other injury to the person, whether arising from an unlawful act or from negligence, or for false imprisonment or malicious prosecution, within two years after the cause of action arose;

(h) actions grounded on fraudulent misrepresentation, within six years after the discovery of the fraud;

(j) any other action not specifically provided for in this Act or any other Act, within six years after the cause of action arose.

45. (1) When at the time at which the right to take any proceedings referred to in Part II, III or IV first accrued to a person, the person was under disability, the person or a person claiming through him or her may, notwithstanding anything in this Act, take proceedings at any time within six years after the person to whom the right first accrued first ceased to be under disability or died, whichever event first happened, except that if he or she died without ceasing to be under disability, no further time to take proceedings shall be allowed, by reason of the disability of any other person.

(2) Notwithstanding subsection (1), no proceedings shall be taken by a person under disability at the time the right to do so first accrued to the person or by any person claiming through him or her, except within 30 years after that time.

46. In respect of a cause of action as to which the time for taking proceedings is limited by this Act other than those mentioned in paragraphs 2(1)(a) or (b), if a person is out of the Territories at the time a cause of action against that person arises within the Territories, the person entitled to the action may bring the action within two years after the return of the person to the Territories or within the time otherwise limited by this Act for bringing the action.

Consolidation of ***Tobacco Damages and Health Care Costs Recovery Act*****, S.Nu. 2010, c.31** – legislation applies to both Northwest Territories and Nunavut; it received Royal Assent but has not been proclaimed in force.

6. (1) No action commenced within two years after the coming into force of this section by

(a) the Government of Nunavut under subsection 2(1),

(b) a person on his or her own behalf, or

(c) a personal representative of a deceased person on behalf of the spouse, parent or child, as defined in the Family Law Act, of the deceased person,

for damages, or the cost of health care benefits, alleged to have been caused or contributed to by a tobacco related wrong is barred under the Limitation of Actions Act.

(2) Any action described in subsection (1) for damages alleged to have been caused or contributed to by a tobacco related wrong is revived if the action was dismissed before the coming into force of this section merely because it was held by a court to be barred or extinguished by the *Limitation of Actions Act*.

***Trustee Act*, RSNWT (Nu) 1988, c T-8**

31. (1) The executors or administrators of a deceased person may maintain an action for all torts or injuries to the person or to the real or personal estate of the deceased, except in case of libel and slander, in the same manner and with the same rights and remedies as the deceased would if living have been entitled to do.

(2) The damages when recovered under subsection (1) form part of the personal estate of the deceased.

(3) An action referred to in subsection (1) may not be commenced after two years from the death of the deceased.

***Nunavut Act*, SN, c.28.6**

3. There is hereby established a territory of Canada, to be known as Nunavut, consisting of

(a) all that part of Canada north of the sixtieth parallel of north latitude and east of the boundary described in Schedule I that is not within Quebec or Newfoundland and Labrador; and

(b) the islands in Hudson Bay, James Bay and Ungava Bay that are not within Manitoba, Ontario or Quebec.

29(1) Subject to this Act, on the day that section 3 comes into force, the ordinances of the Northwest Territories and the laws made under them that have been made, and not repealed, before that day are duplicated to the extent that they can apply in relation to Nunavut, with any modifications that the circumstances require. The duplicates are deemed to be laws of the Legislature and the laws made under them.

(2) Subject to this Act, a law of the Legislature or a law made under it that is a duplicate of an ordinance of the Northwest Territories or a law made under it that is made, but not in force, on the day that section 3 comes into force, comes into force in accordance with its provisions.

(3) Subsection 28(1) does not apply to laws of the Legislature under subsection (1). For the purpose of subsection 28(2), the period for the disallowance of a law that is a duplicate of an ordinance of the Northwest Territories is deemed to begin on the day that the ordinance of the Northwest Territories was made.

(4) The laws in force or having effect in the Northwest Territories on the day that section 3 comes into force, other than the ordinances and the laws made under them referred to in subsection (1), continue to be in force or to have effect in Nunavut to the extent that they can apply in Nunavut and in so far as they are not after that time repealed, amended, altered or rendered inoperable in respect of Nunavut.

***Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3**

2. Where the death of a person is caused by a wrongful act, neglect or default that, if death had not resulted, would have entitled the person injured to maintain an action and recover damages in respect of the injury, the person who would have been liable if death had not resulted is liable to an action for damages, notwithstanding the death of the person injured and although the death was caused under circumstances amounting in law to culpable homicide.

3.(1) An action brought under this Act

(a) shall be for the benefit of the spouse, parent or child of the person whose death was caused by a wrongful act, neglect or default; and

(b) subject to section 8, must be brought by and in the name of the executor or administrator of the deceased.

(2) In an action brought under this Act, a judge may award damages that are proportional to the injury resulting from the death of the deceased to the persons for whom and for whose benefit the action is brought.

6.(1) Only one action lies for and in respect of the same subject-matter of complaint.

(2) An action under this Act may not be brought after two years from the death of the deceased.

SCHEDULE “P”

PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

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

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 **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

PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

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GUIDING PRINCIPLES FOR THE PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN AND QUEBEC CLASS ACTION ADMINISTRATION PLAN

The following principles underpin and shall guide the approval, implementation and execution of the Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") and the Quebec Class Action Administration Plan ("**Quebec Administration Plan**"):

1. The CCAA Court shall have an ongoing supervisory role in respect of the administration of the CCAA Plans which include the Quebec Administration Plan (Schedule "K" to Imperial's CCAA Plan and Schedule "N" to the CCAA Plans of RBH and JTIM) and the PCC Compensation Plan (Schedule "P" to Imperial's CCAA Plan and Schedule "S" to the CCAA Plans of RBH and JTIM).

2. The CCAA Court shall hear and determine the proceedings relating to the approval of the PCC Compensation Plan and the Quebec Administration Plan, including the approval of the retainer agreement respecting fees and disbursements between the Quebec Class Counsel and the representative plaintiffs, and the approval of the Quebec Class Counsel Fee. Matters relating to the ongoing supervision of the Quebec Administration Plan shall be heard and determined jointly by the CCAA Court and the Quebec Superior Court. In performing this function, the CCAA Court and the Quebec Superior Court may communicate with one another in accordance with a protocol to be worked out and established by them. Matters relating to the ongoing supervision of the PCC Compensation Plan shall be heard and determined solely by the CCAA Court.

3. No changes, modifications or revisions shall be made to the Quebec Administration Plan without the joint approval of the CCAA Court and the Quebec Superior Court as set out in an Order issued by the CCAA Court.

4. No changes, modifications or revisions shall be made to the PCC Compensation Plan without the approval of the CCAA Court as set out in an Order issued by the CCAA Court.

5. Upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court, Daniel Shapiro, K.C. will be appointed by the CCAA Court to serve as the Court-appointed Administrative Coordinator ("**Administrative Coordinator**") and, in that capacity, he will coordinate and serve as a liaison and conduit to facilitate the flow of information between the Claims Administrator and the CCAA Plan Administrators in regard to both the PCC Compensation Plan and the Quebec Administration Plan.

6. Upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court, the CCAA Court will appoint one Claims Administrator to administer both the Quebec Administration Plan and the PCC Compensation Plan.

7. The Claims Administrator shall be neutral and independent from the Quebec Class Action Plaintiffs (including the *Blais* Class Members and the *Létourneau* Class Members), Quebec Class Counsel, Raymond Chabot, Pan-Canadian Claimants, PCC Representative Counsel, Tobacco Companies, Claimants, CCAA Plan Administrators, Administrative Coordinator and Court-Appointed Mediator. The Claims Administrator may, in its discretion, retain its own legal or other advisors.

8. The Claims Administrator shall liaise with the Administrative Coordinator who will assist the Claims Administrator to address and resolve issues that may arise from time to time in the interpretation, implementation and ongoing administration of both plans. If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the Quebec Administration Plan, then the Administrative Coordinator shall refer the matter to the CCAA Plan Administrators who may, in their discretion, refer the matter jointly to the CCAA Court and the Quebec Superior Court for resolution. If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the PCC Compensation Plan, then the Administrative Coordinator shall refer the matter to the CCAA Plan Administrators who may, in their discretion, refer the matter to the CCAA Court for resolution.

9. In respect of all decisions regarding the implementation and execution of the Quebec Administration Plan, the Claims Administrator shall not collaborate or consult with or seek any advice, instructions or directions from the Quebec Class Counsel. Notwithstanding the above, the Quebec Class Counsel shall communicate and cooperate with the Claims Administrator and the Administrative Coordinator so as to fulfill their duties and responsibilities to the *Blais* Class Members.

10. In respect of all decisions regarding the implementation and execution of the PCC Compensation Plan, the Claims Administrator shall not collaborate or consult with or seek any advice, instructions or directions from the PCC Representative Counsel. Notwithstanding the above, the PCC Representative Counsel shall communicate and cooperate with the Claims Administrator and the Administrative Coordinator so as to fulfill their duties and responsibilities to the PCCs.

11. The Quebec Class Counsel have a traditional solicitor-client relationship with the *Blais* Class Members and the *Létourneau* Class Members and a duty to act in the best interests of the classes as a whole.

12. The PCC Representative Counsel has a traditional solicitor-client relationship with the Pan-Canadian Claimants and a duty to act in the best interests of all Pan-Canadian Claimants in regard to the Claims Process.

PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

INTRODUCTION

A compensation plan, called the Pan-Canadian Claimants' Compensation Plan or PCC Compensation Plan, has been developed for eligible persons across Canada who are suffering from at least one of three tobacco-related diseases caused by smoking cigarettes sold in Canada by three tobacco companies, Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges and JTI-Macdonald Corp. Persons may be eligible to receive a payment if they meet the requirements of the PCC Compensation Plan including:

1. They reside in Canada and were alive on March 8, 2019.

2. Between January 1, 1950 and November 20, 1998:

   (a) They smoked a minimum of 87,600 cigarettes (the PCC Compensation Plan explains how to calculate the number of cigarettes smoked); and

   (b) The cigarettes that they smoked were of one or more of the following cigarette brands (the PCC Compensation Plan contains a complete list of the cigarette brands and sub-brands):

Accord	Craven "A"	Mark Ten	Number 7
B&H	Craven "M"	Matinee	Peter Jackson
Belmont	du Maurier	Medallion	Players
Belvedere	Dunhill	Macdonald	Rothmans
Camel	Export	More	Vantage
Cameo	LD	North American Spirit	Viscount
			Winston

3. Between March 8, 2015 and March 8, 2019 (inclusive of those dates), they were diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) (the PCC Compensation Plan contains details of the tobacco-related diseases), and they resided in Canada at the time of their diagnosis.

The PCC Compensation Plan provides important information and forms to help people decide whether they may have a claim for payment. If they think they have a claim, they may fill out the Claim Forms and file them by sending them in to the Claims Administrator for the PCC Compensation Plan.

The Claims Process for the PCC Compensation Plan has been designed to make it easy for a person to complete the Claim Forms without the need for assistance from a lawyer. The Claims Process also allows the Claims Administrator to quickly process each claim and decide whether the claim is eligible to be paid. The instructions and questions on the Claim Forms are easy to understand with fill in the blanks and boxes to check.

The Claims Administrator will have a Call Centre offering services in English and French to respond to questions regarding the PCC Compensation Plan and the Claims Process. If a claimant has questions in respect of the Claims Process under the PCC Compensation Plan, they may consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email]. When possible, the Claims Administrator's staff will help persons who wish to submit claims. It is a claimant's responsibility to complete and submit their Claim Forms to the Claims Administrator.

To ensure the integrity and fairness of the Claims Process, persons who submit claims to the PCC Compensation Plan will be asked to declare that the answers they provide on their Claim Forms are true and accurate. Where the Claims Administrator finds evidence of fraud, false information or an intentional misleading of the Claims Administrator, the claim will be disallowed.

PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

WHEREAS JTI-Macdonald Corp. ("**JTIM**") is insolvent and was granted protection from its creditors under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended ("**CCAA**"), pursuant to the Initial Order of the Honourable Justice Hainey of the CCAA Court dated March 8, 2019;

AND WHEREAS Imperial Tobacco Canada Limited ("**ITCAN**") and Imperial Tobacco Company Limited ("**ITCO**"), collectively "**Imperial**", are insolvent and were granted protection from their creditors under the CCAA pursuant to the Initial Order of the Honourable Justice McEwen of the CCAA Court dated March 12, 2019;

AND WHEREAS Rothmans, Benson & Hedges Inc. ("**RBH**") is insolvent and was granted protection from its creditors under the CCAA pursuant to the Initial Order of the Honourable Justice Pattillo of the CCAA Court dated March 22, 2019;

AND WHEREAS by the Initial Orders the CCAA Court appointed Deloitte Restructuring Inc., FTI Consulting Canada Inc. and Ernst & Young Inc. as officers of the CCAA Court and the Monitors respectively of JTIM, Imperial and RBH ("**Monitors**");

AND WHEREAS by an Order dated April 5, 2019, the CCAA Court appointed the Honourable Warren K. Winkler, K.C. ("**Court-Appointed Mediator**") as an officer of the Court to, as a neutral third party, mediate a global settlement of the claims by the Claimants;

AND WHEREAS the Court-Appointed Mediator conducted the mediation with the Tobacco Companies and the Claimants;

AND WHEREAS by an Order dated September 27, 2023, the Honourable Chief Justice Geoffrey B. Morawetz directed the Monitors to work with the Court-Appointed Mediator to develop a plan of compromise and arrangement concerning each of JTIM, Imperial and RBH;

AND WHEREAS, subject to the approval of the CCAA Court, the Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") has been developed to provide for the payment of compensation directly to eligible Individuals in every Province and Territory who suffer from Lung Cancer, Throat Cancer, or Emphysema/COPD (GOLD Grade III or IV) attributable to smoking cigarettes sold by the Tobacco Companies during a specified period of time, and who are not covered by the class action judgment rendered in favour of the *Blais* Class Members against ITCAN, RBH and JTIM in *Conseil québécois sur le tabac et la santé et Jean-Yves Blais* c. *Imperial Tobacco Ltée, Rothmans, Benson & Hedges inc. et JTI-MacDonald Corp.* ("***Blais* Judgment**");

AND WHEREAS, where appropriate and to the extent possible, the PCC Compensation Plan and the Quebec Administration Plan for the administration of claims by *Blais* Class Members pursuant to the *Blais* Judgment shall be harmonized with each other; and

NOW THEREFORE, set out herein are the terms of the Pan-Canadian Claimants' Compensation Plan that is attached as Schedule "P" to Imperial's CCAA Plan and Schedule "S" to the CCAA Plans of RBH and JTIM.

PART A: INTERPRETATION

SECTION I – INTERPRETATION

1. Definitions

1.1 In this document, including all Appendices hereto, unless otherwise stated or the context otherwise requires:

"**Acknowledgement of Receipt**" means an acknowledgement sent by the Claims Administrator to a PCC-Claimant or their Legal Representative acknowledging the receipt of documents submitted by them pursuant to the PCC Compensation Plan.

"**Acknowledgement of Receipt of Claim Package**" means the notice, in the form attached hereto as **Appendix "G"**, sent by the Claims Administrator to a PCC-Claimant or their Legal Representative acknowledging receipt of their Claim Package.

"**Administrative Coordinator**" means Daniel Shapiro, K.C., in his capacity as the Court-appointed Administrative Coordinator in respect of the administration of both the PCC Compensation Plan and the Quebec Administration Plan. Daniel Shapiro's appointment as the Administrative Coordinator will be upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court.

"**Affiliate**" means a Person is an affiliate of another Person if,

(a) one of them is the subsidiary of the other, or

(b) each of them is controlled by the same Person.

For the purpose of this definition,

(i) "subsidiary" means a Person that is controlled directly or indirectly by another Person and includes a subsidiary of that subsidiary, and

(ii) a Person (first Person) is considered to control another Person (second Person) if,

(A) the first Person beneficially owns or directly or indirectly exercises control or direction over securities of the second Person carrying votes which, if exercised, would entitle the first Person to elect a majority of the directors of the second Person, unless that first Person holds the voting securities only to secure an obligation,

(B) the second Person is a partnership, other than a limited partnership, and the first Person holds more than 50% of the interests of the partnership, or

(C) the second Person is a limited partnership and the general partner of the limited partnership is the first Person.

"**Alternative Product**" means (i) any device that produces emissions in the form of an aerosol and is intended to be brought to the mouth for inhalation of the aerosol without burning of (a) a substance; or (b) a mixture of substances; (ii) any substance or mixture of substances, whether or not it contains tobacco or nicotine, that is intended for use with or without those devices to produce emissions in the form of an aerosol without burning; (iii) any non-combustible tobacco (other than smokeless tobacco) or nicotine delivery product; and (iv) any component, part, or accessory of or used in connection with any such device or product referred to above.

"**Annual Contributions**" has the meaning given in Article 5, Section 5.7 of the CCAA Plans, and "**Annual Contribution**" means any one of them.

"**Bank**" has the meaning given in Article 5, Section 5.3 of the CCAA Plans.

"***Blais* Class Action**" means *Conseil québécois sur le tabac et la santé et al.* v. *JTI-Macdonald Corp. et al.*, Court File No. 500-06-000076-980 (Montreal, Quebec).

"***Blais* Class Members**" means persons who meet the criteria of the following certified class definition in the *Blais* Class Action:

All persons residing in Quebec who satisfy the following criteria:

(1) To have smoked, between January 1, 1950 and November 20, 1998, a minimum of 12 pack/years of cigarettes manufactured by the defendants (that is, the equivalent of a minimum of 87,600 cigarettes, namely any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption insofar as the total is equal to or greater than 87,600 cigarettes).

For example, 12 pack/years equals:

20 cigarettes a day for 12 years (20 X 365 X 12 = 87,600) or

30 cigarettes a day for 8 years (30 X 365 X 8 = 87,600) or

10 cigarettes a day for 24 years (10 X 365 X 24 = 87,600);

(2) To have been diagnosed before March 12, 2012 with:

(a) Lung cancer or

(b) Cancer (squamous cell carcinoma) of the throat, that is to say of the larynx, the oropharynx or the hypopharynx or

(c) Emphysema/ COPD (GOLD Grade III or IV).

The group also includes the Heirs of the persons deceased after November 20, 1998 who satisfied the criteria mentioned herein.

"***Blais* Eligibility Criteria**" means the criteria set out in the certified class definition in the *Blais* Class Action which a person must meet to be eligible to receive a Compensation Payment as a *Blais* Class Member.

"***Blais* Judgment**" means the judgment rendered by the Honourable Justice Brian Riordan on May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019 in the class action commenced in the Quebec Superior Court in Court File No. 500-06-00076-980 (*Conseil québécois sur le tabac et la santé et Jean-Yves Blais* c. *Imperial Tobacco Ltée, Rothmans, Benson & Hedges Inc. et JTI-MacDonald Corp.*).

"**Business Day**" means, for the purpose of the PCC Compensation Plan, a day other than Saturday, Sunday or a day observed as a holiday under the laws of the Province or Territory in which the person who needs to take action pursuant to the PCC Compensation Plan is situated, or a holiday under the federal laws of Canada applicable in the said Province or Territory.

"**Call Centre**" means the call centre established by the Claims Administrator which will offer services in English and French to respond to inquiries from and provide information to PCC-

Claimants and prospective PCC-Claimants, and their Legal Representatives, as applicable, regarding the PCC Compensation Plan and the Claims Process.

"**CCAA**" means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended.

"**CCAA Court**" means the Ontario Superior Court of Justice (Commercial List) at Toronto.

"**CCAA Plan**" means in respect of each Tobacco Company, the Court-Appointed Mediator's and Monitors' plan of compromise and arrangement pursuant to the CCAA concerning, affecting and involving such Tobacco Company, including all Schedules thereto.

"**CCAA Plan Administrators**" has the meaning given in Article 14, Section 14.1 of the CCAA Plans.

"**CCAA Proceeding**" means, in respect of each Tobacco Company, the proceeding commenced by such Tobacco Company pursuant to the CCAA, namely Application No. CV-19-616077-00CL in respect of Imperial, Application No. CV-19-616779-00CL in respect of RBH, and Application No. CV-19-615862-00CL in respect of JTIM, collectively the "**CCAA Proceedings**".

"**Certificate**" means the certificate filed by the Monitors with the CCAA Court confirming that the full amount of the Upfront Contributions has been received from the Tobacco Companies and deposited into the Global Settlement Trust Account.

"**Checklist**" means the checklist attached hereto as Appendix "H" which the Claims Administrator will use to process the Claim Packages.

"**Claim Form for PCC-Claimant**" means the form attached hereto as Appendix "C" which a PCC-Claimant is required to complete and submit to the Claims Administrator in order to make a PCC Claim to the PCC Compensation Plan.

"**Claim Form for the Legal Representative of a PCC-Claimant**" means the form attached hereto as Appendix "D" which the Legal Representative of a PCC-Claimant is required to complete and

submit to the Claims Administrator in order to make a PCC Claim to the PCC Compensation Plan on behalf of a PCC-Claimant.

"**Claim Package**" means all of the documents that a PCC-Claimant or a PCC-Claimant's Legal Representative, as applicable, is required to complete and submit to the Claims Administrator including the Claim Form for PCC-Claimant, Claim Form for the Legal Representative of a PCC-Claimant, Physician Form (only if a pathology report in respect of Lung Cancer or Throat Cancer, or a spirometry report in respect of Emphysema/COPD (GOLD Grade III or IV), is not available), and all medical and other documents requested in the Claim Forms and the Physician Form (if completed).

"**Claimants**" means, collectively, the Quebec Class Action Plaintiffs, Pan-Canadian Claimants, *Knight* Class Action Plaintiffs, Tobacco Producers, His Majesty the King in right of British Columbia, His Majesty the King in right of Alberta, His Majesty the King in right of Saskatchewan, His Majesty the King in right of Manitoba, His Majesty the King in right of Ontario, the Attorney General of Quebec, His Majesty the King in right of New Brunswick, His Majesty the King in right of Nova Scotia, His Majesty the King in right of Prince Edward Island, His Majesty the King in right of Newfoundland and Labrador, the Government of Yukon, the Government of the Northwest Territories and the Government of Nunavut.

"**Claims Administrator**" means the claims administrator approved and appointed by the CCAA Court to manage the overall administration of the individual Claims Process and perform all other duties and responsibilities assigned to it in regard to the PCC Compensation Plan. The appointment of Epiq as the Claims Administrator will be upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court.

"**Claims Process**" means the process by which PCC-Claimants may assert PCC Claims for Individual Payments as set forth in the PCC Compensation Plan.

"**Compensation Payment**" means the amount determined by the Claims Administrator to be payable to an Eligible *Blais* Class Member under the Quebec Administration Plan in satisfaction of their QCAP Claim.

"**Contribution Security Agreement**" has the meaning given in Article 5, Section 5.13 of the CCAA Plans and is attached to the CCAA Plans as Schedule "E".

"**COPD**" means chronic obstructive pulmonary disease (GOLD Grade III or IV). The Global Initiative for Chronic Obstructive Lung Disease ("**GOLD**") developed a four grade classification system based upon severity of airflow limitation and other diagnostic parameters. The GOLD Grade III (severe) and GOLD Grade IV (very severe) classifications represent the two most severe categories of disease.

"**Costs**" has the meaning given in paragraph 47.1 of the PCC Compensation Plan.

"**Court-Appointed Mediator**" means the Honourable Warren K. Winkler, K.C., in his capacity as Court-appointed mediator in the CCAA Proceedings of the Tobacco Companies.

"**Cy-près Fund**" means the aggregated amount allocated from the Global Settlement Amount payable into the Cy-près Trust Account which shall be administered by the Cy-près Foundation.

"**Definitive Documents**" means the CCAA Plans, the Sanction Orders, the Contribution Security Agreements, the Hypothec, any intercreditor agreements, the documents required to implement and give effect to the PCC Compensation Plan and the Cy-près Fund, and all other agreements, documents and orders contemplated by, or necessary to implement the transactions contemplated by any of the foregoing.

"**Diagnosis**" means a PCC-Claimant's diagnosis of Throat Cancer, Lung Cancer or Emphysema/COPD (GOLD Grade III or IV), and the date of such diagnosis.

"**Effective Time**" means such time on the Plan Implementation Date as the Court-Appointed Mediator and the Monitors may determine and designate.

"**Eligible *Blais* Class Members**" means the Tobacco-Victim Claimants and Succession Claimants whom the Claims Administrator has determined meet all the *Blais* Eligibility Criteria such that their Tobacco-Victim Claims and Succession Claims are approved to receive a Compensation

Payment in accordance with the terms of the Quebec Administration Plan, and "**Eligible *Blais* Class Member**" means any one of them.

"**Eligible PCC-Claimants**" means the PCC-Claimants whom the Claims Administrator has determined meet all the PCC Eligibility Criteria such that their PCC Claims are approved for an Individual Payment in accordance with the terms of the PCC Compensation Plan, and "**Eligible PCC-Claimant**" means any one of them.

"**Emphysema**" means the condition of the lung that is marked by distension and eventual rupture of the alveoli with progressive loss of pulmonary elasticity, that is accompanied by shortness of breath with or without cough, and that may lead to impairment of heart action. For the purpose of the PCC Compensation Plan, "Emphysema" includes COPD (GOLD Grade III or IV).

"**Epiq**" means Epiq Class Actions Services Canada, Inc.

"**Exit Report**" means the final report that the Claims Administrator shall be required to submit to the CCAA Plan Administrators within six months, or as soon as is practicable, following the termination of the administration of the PCC Compensation Plan.

"**FEV1**" means the measurement recorded during a spirometry test of the maximum volume of air that the individual can forcibly expel during the first second following maximal inhalation.

"**First Notice**" means the initial notice which the Claims Administrator shall publish regarding the PCC Compensation Plan. Attached hereto as Appendix "A" is a version of the First Notice which is provided for guidance only to assist the understanding of the Claims Administrator which shall be responsible for designing, implementing and managing the PCC Notice Plan pursuant to which prospective PCC-Claimants will be informed about the PCC Compensation Plan and be provided with ongoing notice throughout the PCC Claims Submission Period.

"**First Notice Date**" means the date on which the Claims Administrator publishes the First Notice.

"**Global Settlement Amount**" has the meaning given in Article 5, Section 5.1 of the CCAA Plans.

"**Global Settlement Trust Account**" has the meaning given in Article 5, Section 5.3 of the CCAA Plans.

"**Heir**" means:

(i) a universal legatee to the Estate of a deceased Tobacco-Victim identified in a will in effect at time of death, who is entitled to receive all or a portion of the Compensation Payment payable in respect of the deceased Tobacco-Victim;

(ii) a particular legatee where the will stipulates that such person is entitled to receive all or a portion of the Compensation Payment payable in respect of the deceased Tobacco-Victim;

(iii) an heir pursuant to testamentary provisions in a registered marriage contract;

(iv) an heir of a deceased Tobacco-Victim established by operation of law pursuant to the rules for legal successions contained in the Civil Code of Quebec, and summarized in the chart as Appendix "F" to the Quebec Administration Plan; or

(v) the estate, testamentary heirs or legal heirs of a deceased Heir, who takes the claim of the deceased Heir by representation;

and "**Heirs**" means all of them. In all cases, proof of such status of Heir must be submitted to the Claims Administrator in a manner consistent with paragraphs 38.5 and 38.6 of the Quebec Administration Plan, as applicable.

"**Hypopharynx**" means the laryngeal part of the pharynx extending from the hyoid bone to the lower margin of the cricoid cartilage.

"**Imperial**" means, collectively, ITCAN and ITCO.

"**Individual Payment**" means the amount determined by the Claims Administrator to be payable to an Eligible PCC-Claimant under the PCC Compensation Plan in satisfaction of their PCC Claim.

"**Individuals**" means all individuals residing in a Province or Territory of Canada, and "**Individual**" means any one of them.

"**Initial Order**" means, in respect of each Tobacco Company, the initial order commencing the CCAA Proceedings of the Tobacco Company, as amended and restated from time to time.

"**ITCAN**" means Imperial Tobacco Canada Limited.

"**ITCO**" means Imperial Tobacco Company Limited.

"**JTIM**" means JTI-Macdonald Corp.

"**JTIM TM**" means JTI-Macdonald TM Corp.

"***Knight* Class Action**" means *Kenneth Knight* v. *Imperial Tobacco Canada Limited* (Supreme Court of British Columbia, Court File No. L031300).

"***Knight* Class Action Plaintiffs**" means Individuals who meet the criteria of the certified class definition in the *Knight* Class Action. The fact that an Individual is a *Knight* Class Action Plaintiff does not thereby disqualify that Individual from being a Pan-Canadian Claimant.

"**Larynx**" means the upper part of the respiratory passage that is bounded above by the glottis and is continuous below with the trachea.

"**Legal Representative**" means an Individual who establishes through the submission to the Claims Administrator of one of the documents listed in the Claim Form for the Legal Representative of a PCC-Claimant that they have the right and are authorized to make a Submitted PCC Claim on behalf of the PCC-Claimant.

"***Létourneau* Class Action**" means *Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*, Court File No. 500-06-000070-983 (Montreal, Quebec).

"***Létourneau* Class Members**" means persons who meet the criteria of the following certified class definition in the *Létourneau* Class Action:

> All persons residing in Quebec who, as of September 30, 1998, were addicted to the nicotine contained in the cigarettes made by the defendants and who otherwise satisfy the following criteria:
>
> (1) They started to smoke before September 30, 1994 and since that date have smoked principally cigarettes manufactured by the defendants;
>
> (2) Between September 1 and September 30, 1998, they smoked on a daily basis an average of at least 15 cigarettes manufactured by the defendants; and
>
> (3) On February 21, 2005, or until their death if it occurred before that date, they were still smoking on a daily basis an average of at least 15 cigarettes manufactured by the defendants.
>
> The group also includes the Heirs of the members who satisfy the criteria described herein.

"**Lung Cancer**" means primary cancer of the lungs.

"**Monitor**" means, in respect of each Tobacco Company, the Court-appointed monitor appointed pursuant to the applicable Initial Order in the respective CCAA Proceedings.

"**Notice of Acceptance of PCC Claim**" or "**Notice of Rejection of Claim**" means the Notice, in the form attached hereto as **Appendix "I"**, sent by the Claims Administrator to a PCC Claimant advising that their PCC Claim has been accepted.

"**Notice of Rejection of PCC Claim**" means the Notice, in the form attached hereto as **Appendix "B"**, issued by the Claims Administrator to a PCC-Claimant advising them that their PCC Claim has been rejected and of the Request for Review.

"**Oropharynx**" means the part of the pharynx that is below the soft palate and above the epiglottis and is continuous with the mouth. It includes the back third of the tongue, the soft palate, the side and back walls of the throat, and the tonsils.

"**Pan-Canadian Claimants**", or "**PCCs**", means Individuals, excluding *Blais* Class Members and *Létourneau* Class Members in relation to QCAP Claims, who have asserted or may be entitled to assert a PCC Claim.

"**Pan-Canadian Claimants' Compensation Plan**", or "**PCC Compensation Plan**", means the Pan-Canadian Claimants' Compensation Plan which provides for the payment of Individual Payments to Eligible PCC-Claimants.

"**Parent**" means:

(i) In the case of lmperial, British American Tobacco p.l.c.;

(ii) In the case of RBH, Philip Morris International Inc.; and

(iii) In the case of JTIM, JT International Holding B.V.

"**PCC Claim**" means any claim of any Pan-Canadian Claimant that has been made or may in the future be asserted or made in whole or in part against or in respect of the Released Parties, or any one of them (either individually or with any other Person), that has been advanced, could have been advanced or could be advanced, whether on such Pan-Canadian Claimant's own account, or on their behalf, or on behalf of a certified or proposed class, to recover damages or any other remedy in respect of the development, design, manufacture, production, marketing, advertising, distribution, purchase or sale of Tobacco Products, including any representations or omissions in respect thereof, the historical or ongoing use of or exposure (whether directly or indirectly) to Tobacco Products or their emissions and the development of any disease or condition as a result thereof, whether existing or hereafter arising, in each case 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) including, all Claims that have been advanced, could have been advanced or could be advanced in the following actions commenced by individuals under provincial class proceedings legislation and actions commenced by individuals, or in any other similar proceedings:

(a) *Barbara Bourassa* v. *Imperial Tobacco Canada Limited et al.* (Supreme Court of British Columbia, Court File No. 10-2780 and Court File No. 14-4722);

(b) *Roderick Dennis McDermid* v. *Imperial Tobacco Canada Limited et al.* (Supreme Court of British Columbia, Court File No. 10-2769);

(c) *Linda Dorion* v. *Canadian Tobacco Manufacturers' Council et al*. (Alberta Court of Queen's Bench, Court File No. 0901-08964);

(d) *Thelma Adams* v. *Canadian Tobacco Manufacturers' Council et al.* (Saskatchewan Court of Queen's Bench, Court File No. 916 of 2009);

(e) *Deborah Kunta* v. *Canadian Tobacco Manufacturers' Council et al.* (Manitoba Court of Queen's Bench, Court File No. CI09-01-61479);

(f) *Suzanne Jacklin* v. *Canadian Tobacco Manufacturers' Council* (Ontario Superior Court of Justice, Court File No. 53794/12);

(g) *Ben Semple* v. *Canadian Tobacco Manufacturers' Council et al.* (Supreme Court of Nova Scotia, Court File No. 312869);

(h) *Victor Todd Sparkes* v. *Imperial Tobacco Canada Limited* (Newfoundland and Labrador Supreme Court - Trial Division, Court File No. 200401T2716 CP);

(i) *Peter Stright* v. *Imperial Tobacco Canada Limited* (Supreme Court of Nova Scotia, Court File No. 177663);

(j) *Ljubisa Spasic as estate trustee of Mirjana Spasic* v. *Imperial Tobacco Limited and Rothmans, Benson & Hedges Inc.* (Ontario Superior Court of Justice, Court File No. C17773/97);

(k) *Ljubisa Spasic as estate trustee of Mirjana Spasic* v. *B.A.T. Industries P.L.C.* (Ontario Superior Court of Justice, Court File No. C18187/97);

(l) *Ragoonanan* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 00-CV-183165-CP00);

(m) *Scott Landry* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 1442/03);

(n) *Joseph Battaglia* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 21513/97);

(o) *Roland Bergeron* v. *Imperial Tobacco Canada Limited* (Quebec Superior Court, Court File No. 750-32-700014-163);

(p) *Paradis, in personal capacity and on behalf of estate of Lorraine Trepanier* v. *Rothmans, Benson & Hedges Inc.* (Quebec Small Claims Court);

(q) *Couture* v. *Rothmans, Benson & Hedges Inc.* (Quebec Superior Court); and

including any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**PCC-Claimants**" means the Pan-Canadian Claimants who are all Individuals resident in a Province or Territory of Canada, excluding the Quebec Class Action Plaintiffs in relation to QCAP Claims but including the Pan-Canadian Claimants' respective heirs, successors, assigns and representatives, who assert a PCC Claim by submitting a Claim Package to the Claims Administrator pursuant to the PCC Compensation Plan, and "**PCC-Claimant**" means any one of them.

"**PCC Claims Application Deadline**" means the date twenty-four months after the First Notice Date by which all PCC-Claimants are required to submit their completed Claim Packages to the Claims Administrator. The PCC Claims Application Deadline may be extended by the CCAA Court if it is deemed necessary and expedient to do so as the implementation of the PCC Compensation Plan unfolds.

"**PCC Claims Period**" means the period of time that extends from March 8, 2015 and March 8, 2019 (inclusive of those dates) during which a PCC-Claimant was diagnosed with a PCC Compensable Disease.

"**PCC Claims Submission Period**" means the twenty-four month period of time which shall commence on the First Notice Date and shall end on the PCC Claims Application Deadline. The PCC Claims Submission Period may be extended by the CCAA Court if it is deemed necessary and expedient to do so as the implementation of the PCC Compensation Plan unfolds.

"**PCC Compensable Diseases**" means, collectively, Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV).

"**PCC Compensation Plan Amount**" means the aggregate amount allocated from the Global Settlement Amount to be payable into the PCC Trust Account in respect of compensation for Eligible PCC-Claimants as set forth in Article 16, Sections 16.1, 16.2 and 16.3 of the CCAA Plans.

"**PCC Eligibility Criteria**" has the meaning given in paragraph 31.1 herein.

"**PCC Notice Plan**" means the plan to publish legal notice regarding the PCC Compensation Plan to prospective PCC-Claimants in the Provinces and Territories and provide the PCC-Claimants with ongoing notice throughout the PCC Claims Submission Period.

"**PCC Notices**" means the legal notices that will provide notice to prospective PCC-Claimants in the Provinces and Territories regarding the PCC Compensation Plan and provide the PCC-Claimants with ongoing notice throughout the PCC Claims Submission Period.

"**PCC Representative Counsel**" means The Law Practice of Wagner & Associates, Inc.

"**PCC Trust Account**" means the designated trust account or trust accounts held in the Bank for the benefit of the Pan-Canadian Claimants and into which the PCC Compensation Plan Amount shall be paid and deposited from the Global Settlement Trust Account.

"**Person**" means an individual, a corporation, a partnership, a limited liability company, a trust, an unincorporated association, or any other entity or body.

"**Personal Information**" means any information in any form, including any data which is derived from such information, about an identifiable Individual, whether living or deceased, including information relating to age, address, telephone number, email address, any identifying number assigned to the Individual (including Provincial or Territorial Health Insurance Number), personal health information, medical records, and the Individual's name where it appears with other Personal Information relating to the Individual, or where the disclosure of the name would reveal other Personal Information about the Individual.

"**Physician**" means an Individual who is licensed to practice medicine in Canada.

"**Physician Form**" means the form attached hereto as **Appendix "E"** which may be completed by the treating Physician of a PCC-Claimant, or any other Physician with access to the PCC-Claimant's medical records, and submitted to the Claims Administrator in order to complete a PCC-Claimant's Claim Package (only if a pathology report in respect of Lung Cancer or Throat Cancer, or a spirometry report in respect of Emphysema/COPD (GOLD Grade III or IV), is not available).

"**Place of Residence**" has the meaning given in paragraph 42.1.3 of the PCC Compensation Plan.

"**Plan Implementation Date**" means the date upon which all of the conditions to the CCAA Plans and other Definitive Documents have been satisfied or waived and the transactions contemplated by the CCAA Plans, the Sanction Orders and the other Definitive Documents are to be

implemented, as evidenced by the Monitors' Certificates to be delivered to the Tobacco Companies and filed with the CCAA Court.

"**Provinces**" means for the purpose of the PCC Compensation Plan, collectively, the geographic regions of British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, New Brunswick, Nova Scotia, Prince Edward Island, and Newfoundland and Labrador, and "**Province**" means any one of these geographic regions.

"**QCAP Claim**" means any Claim that has been advanced, could have been advanced or could be advanced in the following class actions or in any other similar proceedings, whether before or after the Effective Time:

(a) *Conseil québécois sur le tabac et la santé et Jean-Yves Blais* c. *Imperial Tobacco Ltée, Rothmans, Benson & Hedges Inc. et JTI-MacDonald Corp.* (Quebec Superior Court, Court File No. 500-06-00076-980); and

(b) *Létourneau* c. *Imperial Tobacco Ltée, Rothmans Benson & Hedges Inc. et JTI MacDonald Corp.* (Quebec Superior Court, Court File No. 500-06-000070-983),

including the judgment of the Honourable Justice Brian Riordan dated May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019, and any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**Quebec Class Action Administration Plan**", or "**Quebec Administration Plan**", means the document (with attached appendices) that is subject to the approval of the CCAA Court setting out the process by which the Quebec Class Action Plaintiffs may submit claims for a Compensation Payment pursuant to the *Blais* Judgment, the process of administering such claims, and the joint oversight and supervision thereof by the CCAA Court and the Superior Court of Quebec.

"**Quebec Class Action Plaintiffs**", or "**QCAPs**", means individuals who meet the criteria of the certified class definitions in the Quebec Class Actions.

"**Quebec Class Actions**" means, collectively, (i) *Conseil québécois sur le tabac et la santé et al.* v. *JTI-Macdonald Corp. et al.*, Court File No. 500-06-000076-980 (Montreal, Quebec), and (ii) *Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*, Court File No. 500-06-000070-983 (Montreal, Quebec).

"**Quebec Class Counsel**" means, collectively, the law practices of Trudel Johnston & Lespérance s.e.n.c., Kugler Kandestin s.e.n.c.r.l., L.L.P., De Grandpré Chait s.e.n.c.r.l., L.L.P., and Fishman Flanz Meland Paquin s.e.n.c.r.l., L.L.P.

"**Raymond Chabot**" means Raymond Chabot Administrateur Provisoire Inc. and its Affiliates.

"**RBH**" means Rothmans, Benson & Hedges Inc.

"**Released Parties**", collectively, means:

(a) ITCAN,

(b) ITCO,

(c) RBH,

(d) JTIM,

(e) British American Tobacco p.l.c.,

(f) Philip Morris International Inc.,

(g) JT International Holding B.V.,

(h) JT International Group Holding B.V.,

(i) the ITCAN Subsidiaries,

(j) B.A.T. Investment Finance p.l.c.,

(k) B.A.T Industries p.l.c.,

(l) British American Tobacco (Investments) Limited,

(m) Carreras Rothmans Limited,

(n) Philip Morris U.S.A. Inc.,

(o) Philip Morris Incorporated,

(p) Philip Morris Global Brands Inc.,

(q) Philip Morris S.A.,

(r) Rothmans Inc.,

(s) Ryesekks p.l.c.,

(t) Altria Group, Inc.,

(u) R.J. Reynolds Tobacco Company,

(v) R.J. Reynolds Tobacco International Inc.,

(w) RJR Nabisco, Inc.,

(x) JT International SA,

(y) JT Canada LLC Inc.,

(z) Japan Tobacco Inc.,

(aa) JTIM TM,

(bb) Canadian Tobacco Manufacturers' Council, and

(cc) every other current or former Affiliate of any of the companies listed in subparagraphs (a) to (aa) herein, and each of their respective indemnitees,

and "**Released Party**" means any of them. Each Released Party includes their respective Representatives.

"Representatives" means, in respect of a Person, as may be applicable, such Person's past, present or future representatives, predecessors, successors, executors, trustees, heirs, dependents, children, siblings, parents, administrators, executors, directors, officers, shareholders, partners, employees, servants, agents, consultants, legal counsel and advisers, including their respective successors and assigns, and each of their respective directors, officers, partners and employees.

"**Request for Review**" has the meaning given in paragraph 29.1 of the PCC Compensation Plan and is in the form attached hereto as Appendix "J".

"**Residual Funds**" means any residual funds that may remain from the PCC Compensation Plan Amount after the payment in full of all Individual Payments to all Eligible PCC-Claimants.

"**Retention Period**" has the meaning given in paragraph 58.1 of the PCC Compensation Plan.

"**Review Officer**" means a senior employee or officer of the Claims Administrator who is screened from the Claims Process and whose role is designated solely to review upon an independent basis any Requests for Review that may be submitted to the Claims Administrator by PCC-Claimants and decide whether to confirm, reverse or vary the Claims Administrator's decision.

"**Sanction Hearing**" means the hearing before the CCAA Court in respect of the Sanction Orders.

"**Sanction Orders**" means the orders of the CCAA Court, among other things, sanctioning the CCAA Plans of Imperial, RBH and JTIM and granting, approving and declaring the settlements, compromises and releases, as applicable, contemplated by the CCAA Plans.

"**Section 5.1(2) Claims**" means any Claims against the directors of ITCAN, ITCO, RBH or JTIM that:

(a) arose before the commencement of the CCAA Proceeding;

(b) relate to the obligations of ITCAN, ITCO, RBH or JTIM where the directors are by law liable in their capacity as directors for the payment of such obligations; and

(c) either relate to contractual rights of one or more creditors, or are based on allegations of misrepresentations made by directors to creditors, or of wrongful or oppressive conduct by directors.

"**Section 19(2) Claims**" means any Claims against ITCAN, ITCO, RBH or JTIM that relate to any of the following debts or liabilities, present or future, to which ITCAN, ITCO, RBH or JTIM is subject on the day on which the CCAA Proceeding commenced, or to which ITCAN, ITCO, RBH or JTIM may become subject before the compromise or arrangement is sanctioned by reason of any obligation incurred by ITCAN, ITCO, RBH or JTIM before the day on which the CCAA Proceeding commenced, unless the compromise or arrangement in respect of ITCAN, ITCO, RBH or JTIM explicitly provides for the Claim's compromise, and the creditor in relation to that debt has voted for the acceptance of the compromise or arrangement:

(a) any fine, penalty, restitution order or other order similar in nature to a fine, penalty or restitution order, imposed by a court in respect of an offence;

(b) any award of damages by a court in civil proceedings in respect of:

(i) bodily harm intentionally inflicted, or sexual assault, or

(ii) wrongful death resulting from an act referred to in subparagraph (i);

(c) any debt or liability arising out of fraud, embezzlement, misappropriation or defalcation while acting in a fiduciary capacity or, in Quebec, as a trustee or an administrator of the property of others;

(d) any debt or liability resulting from obtaining property or services by false pretences or fraudulent misrepresentation, other than a debt or liability of the company that arises from an equity claim; or

(e) any debt for interest owed in relation to an amount referred to in any of paragraphs (a) to (d).

"**Smoking History**" means the number of pack-years smoked by a PCC-Claimant between January 1, 1950 and November 20, 1998.

"**Submitted PCC-Claims**" means the claims made by the PCC-Claimants by submitting Claim Packages to the Claims Administrator, and "**Submitted PCC-Claim**" means any one of them.

"**Subsidiary**" has the meaning attributed thereto in Section 2(5) of the *Canada Business Corporations Act*, R.S.C. 1985, c. C-44, as amended.

"Succession Claim" means the QCAP Claim of a Succession Claimant which is submitted to the Claims Administrator using the Succession Claim Form.

"**Succession Claim Form**" means the form attached as **Appendix "E"** to the Quebec Administration Plan which a Succession Claimant is required to complete and submit to the Claims Administrator in order to make a Succession Claim pursuant to the Quebec Administration Plan.

"**Succession Claimant**" means a person who asserts a Succession Claim pursuant to the Quebec Administration Plan.

"**Surviving Family Members**" means, collectively, the Individuals who are eligible to recover damages for loss of guidance, care and companionship pursuant to the applicable legislation in each jurisdiction which governs surviving family members' claims for damages, namely: *Family Compensation Act*, RSBC 1996, c. 126; *Fatal Accidents Act*, RSA 2000, c. F-8; *The Fatal Accidents Act*, RSS 1978, c. F-11; *The Fatal Accidents Act*, CCSM, c. F50; *Family Law Act*, RSO 1990, c. F.3; *Civil Code of Quebec*, chapter CCQ-1991; *Fatal Accidents Act*, RSNB 2012, c.104; *Fatal Injuries Act*, RSNS 1989, c. 163; amended 2000, c. 29, ss. 9-12 ; *Fatal Accidents Act*, RSPEI 1988, c. F-5; *Fatal Accidents Act*, RSNL 1990, c F-6; *Fatal Accidents Act*, RSY 2002, c 86; and *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3. For greater certainty, "Surviving Family Members" does not include the estates of Individuals who fulfill the criteria to receive compensation as a Pan-Canadian Claimant.

"**Tax Refund Cash Payments**" has the meaning given in Article 5, Section 5.6 of the CCAA Plans.

"**Territories**" means for the purpose of the PCC Compensation Plan, collectively, the geographic regions of Yukon, Northwest Territories and Nunavut, and "**Territory**" means any one of these geographic regions.

"**Throat Cancer**" means primary cancer (squamous cell carcinoma) of the Larynx, Oropharynx or Hypopharynx.

"**Tobacco Companies**" means, collectively, ITCAN, ITCO, RBH and JTIM, and "**Tobacco Company**" means any one of them.

"**Tobacco Company Group**" means, in respect of a Tobacco Company, the applicable Parent and all other current or former Affiliates, direct or indirect Subsidiaries or parents, of such Tobacco Company, and their respective indemnitees.

"**Tobacco Producers**" means, collectively, the Ontario Flue-Cured Tobacco Growers' Marketing Board, Andy J. Jacko, Brian Baswick, Ron Kichler, Arpad Dobrentey and all other tobacco growers and producers who sold their tobacco through the Ontario Flue-cured Tobacco Growers'

Marketing Board pursuant to the annual Heads of Agreement made by the Ontario Flue-cured Tobacco Growers' Board with ITCAN, RBH and JTIM from January 1, 1986 to December 31, 1996, and "**Tobacco Producer**" means any one of them.

"**Tobacco Product"** means any product made in whole or in part of tobacco that is intended for human consumption or use, including any component, part, or accessory of or used in connection with a tobacco product, including cigarettes, tobacco sticks (intended for smoking and requiring further preparation before they are smoked), loose tobacco intended for incorporation into cigarettes, cigars, cigarillos, pipe tobacco, kreteks, bidis and smokeless tobacco (including chewing tobacco, nasal snuff and oral snuff), but does not include any Alternative Product.

"**Tobacco-related Disease**" means a disease or other illness or harm caused or contributed to by the use of or exposure (whether directly or indirectly) to a Tobacco Product.

"**Tobacco-Victim**" means any Individual who suffers or suffered from a Tobacco-related Disease.

"Tobacco-Victim Claim" is the QCAP Claim of a Tobacco-Victim which is submitted to the Claims Administrator using the Tobacco-Victim Claim Form.

"**Tobacco-Victim Claim Form**" means the form which a Tobacco-Victim Claimant is required to complete and submit to the Claims Administrator in order to make a Tobacco-Victim Claim pursuant to the Quebec Administration Plan.

"**Tobacco-Victim Claimant**" means a person who asserts a Tobacco-Victim Claim pursuant to the Quebec Administration Plan.

"**Twelve Pack-Years**" means the equivalent of a minimum of 87,600 cigarettes, namely any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption insofar as the total is equal to or greater than 87,600 cigarettes. For example, Twelve Pack-Years equals:

(a) 20 cigarettes a day for 12 years (20 X 365 X 12 = 87,600); or

(b) 30 cigarettes a day for 8 years (30 X 365 X 8 = 87,600); or

(c) 10 cigarettes a day for 24 years (10 X 365 X 24 = 87,600).

"**Upfront Contributions**" has the meaning given in Article 5, Section 5.4 of the CCAA Plans, and "**Upfront Contribution**" means any one of them.

2. No Admission of Liability

2.1 This document shall not be construed as an admission of liability by the Tobacco Companies or any member of their respective Tobacco Company Group.

3. Form of Documents

3.1 Any reference in this document to a notice, form, statutory declaration, acknowledgement, checklist, agreement, application or other document being in a particular form means that such document shall be substantially in such form.

4. Headings

4.1 The division of this document into "Sections" and "paragraphs", the insertion of a table of contents and headings, and the appending of Appendices are for the convenience of reference only and do not affect the construction or interpretation of the provisions herein governing the PCC Compensation Plan.

5. Extended Meanings

5.1 In this document, the use of words in the singular or plural, or with a particular gender, including a definition, will not limit the scope or exclude the application of any provision of the CCAA Plan or a schedule thereto to such Person (or Persons) or circumstances as the context otherwise permits.

6. Terms of Inclusion

6.1 In this document, the words "includes" and "including" and similar terms of inclusion shall not, unless expressly modified by the words "only" or "solely", be construed as terms of limitation, but rather shall mean "includes but is not limited to" and "including but not limited to", so that references to included matters shall be regarded as illustrative without being either characterizing or exhaustive.

7. Acts to Occur on Next Business Day

7.1 Where any payment, distribution or act pursuant to this document is required to be made or performed on a date that is not a Business Day, then the making of such payment or distribution, or the performance of the act, may be completed on the next succeeding Business Day, but shall be deemed to have been completed as of the required date.

8. Changes to PCC Compensation Plan

8.1 No changes, modifications or revisions shall be made to the PCC Compensation Plan without the approval of the CCAA Court as set out in an Order issued by the CCAA Court. The CCAA Plan Administrators, Claims Administrator and PCC Representative Counsel are the only persons who are entitled to apply to the CCAA Court to seek a revision to the terms of the PCC Compensation Plan.

8.2 Notwithstanding paragraph 8.1 herein, the Claims Administrator may make revisions to the Claim Forms and PCC Notices which are Schedules to the PCC Compensation Plan provided that (i) the proposed revisions are not substantive and are consistent with the terms of PCC Compensation Plan, (ii) the Claims Administrator has first reviewed the proposed non-substantive revisions with the Administrative Coordinator, and (iii) the Administrative Coordinator has approved such revisions. The Administrative Coordinator shall advise the CCAA Plan Administrators and the PCC Representative Counsel in writing of any revisions made to the Claim Forms.

9. Currency

9.1 All monetary amounts referenced in this document are expressed in the lawful currency of Canada.

10. No Other Obligations of Tobacco Companies

10.1 As more particularly set forth in Article 18, Sections 18.1.1, 18.1.2, 18.1.3, 18.1.8, 18.1.9 and 18.1.10 of the CCAA Plans and the Claimant Contractual Releases which are Schedule "T" to Imperial's CCAA Plan and Schedule "W" to the CCAA Plans of RBH and JTIM, at the Effective Time all PCC Claims shall be deemed to be fully, finally, irrevocably and unconditionally released and forever discharged against the Released Parties, and the Released Parties shall have no further liability to the Pan-Canadian Claimants except as set out in the Definitive Documents and this document which gives effect to the PCC Compensation Plan.

10.2 For greater certainty, the terms of the CCAA Plans and the Claimant Contractual Releases, and not paragraph 10.1 herein, govern the scope of the release provided to the Released Parties.

11. Appendices

11.1 The following Appendices regarding the PCC Compensation Plan are incorporated into this document and form part of it as fully as if contained in the body of this document and must be read in conjunction therewith. In the event of a contradiction between the content of the body of this document and the content of the body of one of the Appendices below, the language of the body of this document shall govern:

Appendix "A": First Notice to Prospective PCC-Claimants

Appendix "B": Notice of Rejection of PCC Claim

Appendix "C": Claim Form for PCC-Claimant

Appendix "D": Claim Form for the Legal Representative of a PCC-Claimant

Appendix "E": Physician Form

Appendix "F: Decision Tree entitled "Determination of whether Canadian Residents qualify to receive Compensation either pursuant to *Blais* Judgment or from Pan-Canadian Claimants' Compensation Plan"

Appendix "G": Acknowledgement of Receipt of Claim Package

Appendix "H": Checklist for Claims Administrator

Appendix "I": Notice of Acceptance of PCC-Claim

Appendix "J": Request for Review

Appendix "K": Acknowledgement of Receipt of Request for Review

Appendix "L": Brands of Cigarettes sold by Canadian Tobacco Companies in Canada between January 1, 1950 and November 20, 1998

SECTION II – ROLES OF CCAA COURT, ADMINISTRATIVE COORDINATOR AND CLAIMS ADMINISTRATOR

12. Role of CCAA Court

12.1 The CCAA Court shall have an ongoing supervisory role in respect of the administration of the CCAA Plans, including the PCC Compensation Plan.

12.2 As described in paragraphs 12.2.1 and 12.2.2 herein, the CCAA Court's oversight of the PCC Compensation Plan shall include the following:

12.2.1 The CCAA Court shall determine issues that are specifically referred for resolution to the CCAA Court by the CCAA Plan Administrators. In resolving such referred matters, the CCAA Court may, in its discretion, issue orders and/or provide such directions as are appropriate to facilitate the fair, efficient and timely administration of the PCC Compensation Plan;

12.2.2 The CCAA Court shall hear and determine proceedings addressing the following matters:

12.2.2.1 A motion by the Court-Appointed Mediator and the Monitors for orders approving and sanctioning the CCAA Plans, which shall include the approval of both the PCC Compensation Plan (Schedule "P" to Imperial's CCAA Plan and Schedule "S" to RBH's and JTIM's CCAA Plans) and the Quebec Administration Plan (Schedule "K" to Imperial's CCAA Plan and Schedule "N" to RBH's and JTIM's CCAA Plans);

12.2.2.2 The approval and appointment of the Claims Administrator;

12.2.2.3 The approval and appointment of the Administrative Coordinator;

12.2.2.4 The approval of the PCC Notice Plan;

12.2.2.5 The approval of the budget prepared and submitted by the Claims Administrator for the claims administration of the PCC Compensation Plan; and

12.2.2.6 Any matters which are referred for determination by the CCAA Court.

13. Role of Administrative Coordinator

13.1 The Administrative Coordinator's role in regard to the administration of the PCC Compensation Plan and the administration of the Quebec Administration Plan is as follows:

13.1.1 The Administrative Coordinator will coordinate and serve as a liaison and conduit to facilitate the flow of information between the Claims Administrator and the CCAA Plan Administrators in regard to both the PCC Compensation Plan and the Quebec Administration Plan. Where the Claims Administrator requires directions from either the CCAA Plan Administrators directly, or from the CCAA Court through the CCAA Plan Administrators in regard to the PCC Compensation Plan, the Administrative Coordinator will bring the Claims

Administrator's request to the CCAA Plan Administrators and notify the PCC Representative Counsel;

13.1.2 The Administrative Coordinator may also assist the Claims Administrator to address issues that may arise from time to time in the interpretation, implementation and ongoing administration of the PCC Compensation Plan and that, in the opinion of the Administrative Coordinator, (i) are possible of resolution short of obtaining direction from the CCAA Court, (ii) where such an approach is appropriate in the circumstances, and (iii) where the resolution of the issue does not require the sanction of either the CCAA Plan Administrators or the CCAA Court, as the case may be; and

13.1.3 If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the PCC Compensation Plan, then the Administrative Coordinator will refer the matter to the CCAA Plan Administrators who may, in their discretion, refer the matter to the CCAA Court for resolution or directions in accordance with paragraph 12.2 herein. The CCAA Plan Administrators will advise the PCC Representative Counsel of all such matters that they refer jointly to the CCAA Court; and

13.1.4 The Administrative Coordinator may also work with the Claims Administrator to coordinate the harmonization of the claims administration of the PCC Compensation Plan and the claims administration of the *Blais* Judgment under the Quebec Administration Plan in accordance with the harmonization principles set out in Section VII herein.

14. Costs of Administrative Coordinator

14.1 All fees, costs, disbursements, expenses and other expenditures of the Administrative Coordinator, including for the services of any legal or other advisors, shall be paid directly by the Tobacco Companies and shall not be deducted from the PCC Compensation Plan Amount or the QCAP Settlement Amount.

15. Appointment and Court Approval of Claims Administrator

15.1 The Court-Appointed Mediator and the Monitors recommend that Epiq be approved by the CCAA Court, and appointed by Order of the CCAA Court at the Sanction Hearing, as the Claims Administrator to manage the administration of the claims processes for both the Quebec Administration Plan and the PCC Compensation Plan.

15.2 The Claims Administrator shall be neutral and independent from the Quebec Class Action Plaintiffs (including the *Blais* Class Members and the *Létourneau* Class Members), Quebec Class Counsel, Raymond Chabot, Pan-Canadian Claimants, PCC Representative Counsel, Tobacco Companies, Claimants, CCAA Plan Administrators, Administrative Coordinator and Court-Appointed Mediator. The Claims Administrator may, in its discretion, retain its own legal or other advisors.

15.3 In respect of all decisions regarding the implementation and execution of the PCC Compensation Plan, the Claims Administrator shall not collaborate or consult with or seek any advice, instructions or directions from the PCC Representative Counsel. Notwithstanding the foregoing, the PCC Representative Counsel may communicate with the Claims Administrator to the full extent necessary for the PCC Representative Counsel to carry out their duties and responsibilities to the PCCs.

16. Provision of Services in English and French

16.1 The Claims Administrator shall provide services including the forms and documents that are Appendix "A" through Appendix "L" hereto, in both English and French. All communications between the Claims Administrator and the PCC-Claimants shall be in the official language chosen by the PCC-Claimants.

17. Costs of Claims Administrator

17.1 All fees, costs, disbursements, expenses and other expenditures of the Claims Administrator, including for the services of any legal or other advisors, shall be paid

directly by the Tobacco Companies and shall not be deducted from the PCC Compensation Plan Amount.

17.2 The costs, fees and disbursements incurred by the Claims Administrator in respect of the administration of the PCC Compensation Plan shall not exceed the amount which is allocated for the budget of the Claims Administrator set out in the written agreement to be entered into between the CCAA Plan Administrators and the Claims Administrator.

18. Role and Costs of PCC Representative Counsel

18.1 The PCC Representative Counsel has a traditional solicitor-client relationship with the Pan-Canadian Claimants and a duty to act in the best interests of all Pan-Canadian Claimants in regard to the Claims Process.

18.2 The PCC Representative Counsel may assist PCC-Claimants to complete and submit their Claim Package to the Claims Administrator.

18.3 Epiq will perform the role of agent for the PCC Representative Counsel.

18.4 Subject to the approval of the CCAA Plan Administrators, all fees, costs, disbursements, expenses and other expenditures of the PCC Representative Counsel relating to the administration of the Claims Process, including any amounts expended for the services of any advisors or agents, including Epiq, shall be paid directly by the Tobacco Companies and shall not be deducted from the PCC Compensation Plan Amount. The PCC Representative Counsel shall not charge any PCC-Claimant for services that they provide relating to the processing of the PCC-Claimant's Claim.

18.5 While no appeals, requests for review, or requests for direction to the CCAA Court shall be permitted to be brought in respect of individual PCC Claims under the PCC Compensation Plan, in the event an issue arises that is of significant general application to the Claims Process for PCC-Claimants as a whole, the PCC Representative Counsel shall in the first instance attempt to resolve the issue informally with the Administrative Co-

ordinator and Claims Administrator. If the issue cannot be resolved informally, then, subject to section 8.1, the PCC Representative Counsel may bring a request for direction to the CCAA Court for determination.

18.6 The PCC Representative Counsel may liaise with the Claims Administrator and/or the Administrative Coordinator regarding matters relating to the PCC Compensation Plan and its implementation, including informing them of any difficulties faced by PCC-Claimants as a whole in connection with the Claims Process and making suggestions in that regard.

PART B: PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

SECTION I – NOTICE OF PCC COMPENSATION PLAN

19. Duties and Responsibilities of Claims Administrator

19.1 The Claims Administrator will design the PCC Notice Plan which must effectively reach prospective PCC-Claimants and capture their attention with notices communicated in clear, concise, plain language so that they fully understand their rights and options ("**PCC Notices**"). The PCC Notice Plan may include communications in newspapers, other print media, television, radio, social media, other digital media and direct communications where appropriate in order to reach as many prospective PCC-Claimants across Canada as possible. The PCC Notice Plan shall be subject to CCAA Court approval.

19.2 The Claims Administrator shall implement and manage the PCC Notice Plan pursuant to which prospective PCC-Claimants will be informed about the PCC Compensation Plan and be provided with ongoing notice throughout the PCC Claims Submission Period.

19.3 The PCC Notices shall:

19.3.1 Provide a description of the PCC Compensation Plan to prospective PCC-Claimants, including the PCC Eligibility Criteria;

19.3.2 Provide prospective PCC-Claimants with notice of the date upon which the PCC Claims Submission Period commences, as well as the PCC Claims Application Deadline;

19.3.3 Explain the Claims Process and invite prospective PCC-Claimants to submit a completed Claim Package to the Claims Administrator; and

19.3.4 Provide contact information for the Claims Administrator, including the URL for the Claims Administrator's website which will contain links to the forms comprising the Claim Package, and the telephone number for the Call Centre.

20. Form and Content of PCC Notices

20.1 All PCC Notices shall be published in both English and French.

20.2 The **First Notice** to prospective PCC-Claimants notifying them of the CCAA Court's approval of the PCC Compensation Plan, the commencement of the PCC Claims Submission Period, the Claims Process and the PCC Claims Application Deadline for PCC-Claimants to submit their completed Claim Package to the Claims Administrator is subject to the approval of the CCAA Court as part of the approval of the Notice Plan. Attached hereto as **Appendix "A"** is a version of the First Notice that is provided for guidance only to assist the understanding of the Claims Administrator which shall be responsible for designing, implementing and managing the PCC Notice Plan pursuant to which prospective PCC-Claimants will be informed about the PCC Compensation Plan and be provided with ongoing notice throughout the PCC Claims Submission Period.

21. Costs of PCC Notice Plan

21.1 The PCC Notice Plan shall include the budget for all services to be rendered by the Claims Administrator in connection with the PCC Notice Plan, as well as the costs to publish notice to prospective PCC-Claimants in all Provinces and Territories through communications in newspapers, other print media, television, radio, social media, other digital media and direct

communications where appropriate. The budget for the PCC Notice Plan shall be subject to the approval of the CCAA Court.

21.2 All fees, disbursements, costs and other expenses associated with the PCC Notice Plan shall be paid directly by the Tobacco Companies and shall not be deducted from the PCC Compensation Plan Amount.

21.3 The costs, fees and disbursements incurred by the Claims Administrator in connection with the PCC Notice Plan shall not exceed the amount which is allocated for the PCC Notice Plan in the budget of the Claims Administrator set out in the written agreement to be entered into between the CCAA Plan Administrators and the Claims Administrator.

SECTION II – COMMUNICATIONS BY CLAIMS ADMINISTRATOR

22. Duties and Responsibilities of Claims Administrator

22.1 The Claims Administrator shall establish and operate a toll-free Call Centre providing services in English and French to respond to inquiries from and provide information to PCC-Claimants and prospective PCC-Claimants, and their Legal Representatives as applicable, regarding the PCC Compensation Plan and the Claims Process. The Call Centre shall operate from 9:00 a.m. to 9:00 p.m. Eastern Time, Monday to Friday, or such further extended hours as may be determined by the Claims Administrator to be necessary for the efficient administration of the PCC Compensation Plan.

22.2 The Claims Administrator shall develop, host, maintain and manage an accessible website where PCC-Claimants and prospective PCC-Claimants, and their Legal Representatives as applicable, may access:

22.2.1 Information, documents, and Frequently Asked Questions and Answers regarding the PCC Compensation Plan and the Claims Process;

22.2.2 Updates regarding the Claims Administrator's progress in administering the PCC Compensation Plan and an explanation for any delays in processing the PCC-Claims;

22.2.3 Information regarding the status of their PCC Claim; and

22.2.4 Contact information for the Claims Administrator.

SECTION III – PCC CLAIMS SUBMISSION PERIOD AND PCC CLAIMS APPLICATION DEADLINE

23. PCC Claims Submission Period and PCC Claims Application Deadline

23.1 The PCC Claims Submission Period shall commence on the First Notice Date and run for twenty-four months until the PCC Claims Application Deadline. The PCC Claims Submission Period may be extended by the CCAA Court if it is deemed necessary and expedient to do so as the implementation of the PCC Compensation Plan unfolds.

23.2 All Claim Packages must be submitted to the Claims Administrator:

23.2.1 Online at **[insert URL for website of Claims Administrator]** by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline;

23.2.2 By email to **[insert Claims Administrator's email address]** by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline;

23.2.3 By facsimile transmission to **[insert fax number of Claims Administrator]** by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline; or

23.2.4 If sent by registered mail to the following address **[insert address of Claims Administrator]**, postmarked by no later than the PCC Claims Application Deadline.

23.3 Any Claim Packages, or forms or documents comprising parts of Claim Packages, submitted to the Claims Administrator after 5:00 p.m. Pacific Time on the PCC Claims Application Deadline shall not be accepted by the Claims Administrator which shall send to the PCC-Claimant a **Notice of Rejection of Claim** in the form set out in **Appendix "B"**.

SECTION IV – SUBMISSION OF PCC CLAIMS

24. Claim Package required to be submitted to Claims Administrator by PCC-Claimants

24.1 The Claims Administrator will contribute to the design and customization of the Claims Process that will be used to administer the PCC Claims of prospective PCC-Claimants under the PCC Compensation Plan, which shall be subject to CCAA Court approval.

24.2 To make a PCC Claim to the PCC Compensation Plan, a PCC-Claimant shall be required to submit to the Claims Administrator by the PCC Claims Application Deadline a Claim Package comprised of all the following fully completed documents:

24.2.1 The **Claim Form for PCC-Claimant** in the form set out in **Appendix "C"** or, if a Legal Representative of the PCC-Claimant is assisting the PCC-Claimant to submit their PCC Claim, the **Claim Form for the Legal Representative of a PCC-Claimant** in the form set out in **Appendix "D"** with all requested documents attached to establish that the Legal Representative has the right and is duly authorized to make a PCC Claim on behalf of the PCC-Claimant; and

24.2.2 As applicable, the proof of diagnosis during the PCC Claims Period of Lung Cancer or Throat Cancer which meets the requirements of paragraphs 35.1 or 35.2 herein, or the proof of diagnosis during the PCC Claims Period of Emphysema/COPD (GOLD Grade III or IV) which meets the requirements of paragraphs 36.1 or 36.2 herein.

24.3 PCC-Claimants may submit their Claim Package:

24.3.1 Online on the website of the Claims Administrator at **[insert URL for website of Claims Administrator]** by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline;

24.3.2 By email to **[insert Claims Administrator's email address]** by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline;

24.3.3 By facsimile transmission to **[insert fax number of Claims Administrator]** by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline; or

24.3.4 By registered mail, to the following address **[insert address of Claims Administrator]**, postmarked by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline.

24.4 The Claims Administrator shall develop a process to receive and manage Claim Packages submitted by PCC-Claimants in writing by registered mail, by fax, via fillable pdf or other online format, or via scanned email at the choice of the PCC-Claimants.

24.5 Any Claim Packages, or forms or documents comprising parts of Claim Packages, submitted to the Claims Administrator after 5:00 p.m. Pacific Time on the PCC Claims Application Deadline shall not be accepted by the Claims Administrator which shall send to the PCC-Claimant or their Legal Representative, as applicable, a **Notice of Rejection of Claim** in the form set out in **Appendix "B"**.

SECTION V – PROCESSING OF CLAIMS

25. Decision Tree for Claims Administrator

25.1 **Appendix "F"** is the **Decision Tree entitled "Determination of whether Canadian Residents qualify to receive Compensation either pursuant to *Blais* Judgment or from Pan-Canadian Claimants' Compensation Plan"** that will guide the Claims

Administrator in the determination of whether (i) a PCC-Claimant meets the PCC Eligibility Criteria to be an Eligible PCC-Claimant who will receive an Individual Payment, or (ii) a Tobacco-Victim Claimant or Succession Claimant meets the *Blais* Eligibility Criteria to be an Eligible *Blais* Class Member who will receive a Compensation Payment.

25.2 For greater certainty, the Decision Tree is not to be used by the CCAA Court or any Individual in the interpretation of the PCC Compensation Plan or the Quebec Administration Plan in the event of a dispute.

26. Determination of PCC Claims in Writing

26.1 The Claims Administrator shall determine whether a PCC-Claimant is eligible to receive an Individual Payment based upon the review of the information provided by the PCC-Claimant in writing in the Claim Package.

26.2 In determining the eligibility of a PCC-Claimant to receive an Individual Payment, the Claims Administrator shall not conduct any hearing.

27. Review and Determination of PCC Claims by Claims Administrator

27.1 Upon receipt of a Claim Package, the Claims Administrator shall send an **Acknowledgement of Receipt of Claim Package** to the PCC-Claimant in the form set out in **Appendix "G"**.

27.2 The Claims Administrator shall use a **Checklist** in the form set out in **Appendix "H"** in order to determine whether a PCC-Claimant meets each of the PCC Eligibility Criteria.

27.3 The Claims Administrator shall develop and implement procedures for preventing and identifying duplicate or fraudulent PCC-Claims.

27.4 If a Claim Package is incomplete and the missing information is straightforward, the Claims Administrator may contact the PCC-Claimant or Physician, as applicable, verbally or in writing to invite the PCC-Claimant or Physician, as applicable, to provide the missing information for insertion by the Claims Administrator on the applicable form in the Claim Package within a specified time period which shall not extend past the PCC Claims Application Deadline.

27.5 If the Claims Administrator determines that a PCC-Claimant meets all the PCC Eligibility Criteria, the Claims Administrator shall issue a **Notice of Acceptance of PCC Claim**, in the form set out in **Appendix "I"**, which advises that the PCC Claim has been accepted. The Notice of Acceptance of PCC Claim shall: (i) indicate the maximum amount of the Individual Payment that may be payable; (ii) advise that the actual quantum of the Individual Payment that will be paid to the PCC-Claimant will be determined on a *pro rata* basis between all PCC-Claimants based on the number of PCC Claims approved and the amount available for distribution to PCC-Claimants after all claims have been received, reviewed and processed by the Claims Administrator; and (iii) advise that it is anticipated that the distribution of Individual Payments to PCC-Claimants will commence after the PCC Claims Application Deadline.

27.6 If a PCC-Claimant does not meet all the PCC Eligibility Criteria, the Claims Administrator shall issue a **Notice of Rejection of PCC Claim** in the form set out in **Appendix "B"** which clearly states the reason for the rejection of the PCC Claim.

27.7 The Claims Administrator will advise the PCC Representative Counsel of the decision made in respect of each Claim Package submitted to the Claims Administrator.

28. Death of PCC-Claimant after Submission of Claim Package

28.1 If the Claims Administrator receives notice that a PCC-Claimant has died after they submitted their Claim Package to the Claims Administrator but before they received an Individual Payment, the Claims Administrator shall complete the review of the Claim Package. If the Claims Administrator determines that the PCC-Claimant meets the PCC

Eligibility Criteria, then the Claims Administrator shall make the Individual Payment payable to the estate of the PCC-Claimant.

29. Review of Rejected PCC Claims by Review Officer

29.1 When the Claims Administrator issues a Notice of Rejection of PCC Claim, the PCC-Claimant shall also be sent a **Request for Review** in the form set out in **Appendix "J"**.

29.2 A PCC-Claimant who has received a Notice of Rejection of PCC Claim shall have sixty days from the date that the Claims Administrator issues the Notice of Rejection of PCC Claim to submit a completed Request for Review and any supporting documents to the Claims Administrator. The PCC-Claimant's Request for Review shall contain a statement clearly identifying the error which they allege was made by the Claims Administrator in the review of their PCC Claim. If the PCC-Claimant fails to identify the alleged error, the PCC Claim will not be reviewed by the Review Officer.

29.3 Upon receipt of a Request for Review, the Claims Administrator shall send an **Acknowledgement of Receipt of Request for Review** to the PCC-Claimant in the form set out in **Appendix "K"**.

29.4 The Claims Administrator shall designate a Review Officer to conduct an independent review of (i) the Claim Package submitted by a PCC-Claimant, or the Legal Representative of a PCC-Claimant, who has requested a review of the Claims Administrator's decision, and (ii) the Request for Review and any supporting documents submitted by the PCC-Claimant, or the Legal Representative of a PCC-Claimant. The Review Officer shall either confirm, reverse or vary the Claims Administrator's decision and issue a Notice of Rejection of PCC Claim or Notice of Acceptance of PCC Claim to the PCC-Claimant or the Legal Representative of a PCC-Claimant, as applicable.

30. Finality of Decisions of Claims Administrator and Review Officer

30.1 The decisions of the Claims Administrator and the Review Officer shall be final and binding without recourse to any Court or other forum or tribunal. For greater certainty, there is no right of appeal, judicial review, judicial recourse or other access to the CCAA Court or any other court in any Province or Territory from any decision of the Claims Administrator or the Review Officer.

SECTION VI – ELIGIBILITY CRITERIA AND AMOUNT OF COMPENSATION PAYABLE TO PCC-CLAIMANTS

31. Criteria for Entitlement to Compensation

31.1 To be eligible to receive compensation under the PCC Compensation Plan, the PCC-Claimant must meet all of the following criteria ("**PCC Eligibility Criteria**"):

31.1.1 On the date that a PCC-Claimant submits their Claim Package:

31.1.1.1 If the PCC-Claimant is alive, they must reside in a Province or Territory in Canada, or

31.1.1.2 If the PCC-Claimant is deceased, they must have resided in a Province or Territory in Canada on the date of their death;

31.1.2 The PCC-Claimant was alive on March 8, 2019;

31.1.3 Between January 1, 1950 and November 20, 1998, the PCC-Claimant smoked a minimum of Twelve Pack-Years of cigarettes sold by the Tobacco Companies:

Twelve Pack-Years of cigarettes is the equivalent of 87,600 cigarettes which is calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption. For example, Twelve Pack-Years equals:

10 cigarettes smoked per day for 24 years (10 x 365 x 24) = 87,600 cigarettes, or
20 cigarettes smoked per day for 12 years (20 x 365 x 12) = 87,600 cigarettes, or
30 cigarettes smoked per day for 8 years (30 x 365 x 8) = 87,600 cigarettes;

31.1.4 Between March 8, 2015 and March 8, 2019 (inclusive of those dates), the PCC-Claimant was diagnosed with:

31.1.4.1 Lung Cancer, or

31.1.4.2 Throat Cancer, or

31.1.4.3 Emphysema/COPD (GOLD Grade III or IV) (collectively, the "**PCC Compensable Diseases**");

and

31.1.5 On the date of the diagnosis with a PCC Compensable Disease the PCC-Claimant resided in a Province or Territory in Canada.

31.2 The brands of cigarettes sold by the Tobacco Companies in Canada between January 1, 1950 and November 20, 1998 include the brands and sub-brands listed in **Appendix "L"** hereto.

32. Individuals who do not meet PCC Eligibility Criteria

32.1 The estates of Individuals who died prior to March 8, 2019 are not eligible to receive direct compensation under the PCC Compensation Plan.

32.2 The estate of an Individual who died on or after March 8, 2019 would qualify to receive direct compensation under the PCC Compensation Plan subject to the terms hereof.

32.3 Surviving Family Members in their own capacity are not eligible to submit a PCC Claim or receive direct compensation under the PCC Compensation Plan.

33. Proof that PCC-Claimant meets PCC Eligibility Criteria

33.1 To establish eligibility to receive an Individual Payment under the PCC Compensation Plan, the Smoking History and Diagnosis of the PCC-Claimant must be proven.

34. Proof of Smoking History

34.1 The Smoking History of a PCC-Claimant shall be proven by the statements made in the Claim Form for PCC-Claimant or the Claim Form for the Legal Representative of a PCC-Claimant, as applicable, stating when the PCC-Claimant started smoking cigarettes, providing an estimate of the number of cigarettes the PCC-Claimant smoked per day per year, and identifying which of the brands of cigarettes sold by the Tobacco Companies in Canada the PCC-Claimant smoked between January 1, 1950 and November 20, 1998, the complete list of which (including all sub-brands) is set out in **Appendix "L"**.

35. Proof of Diagnosis of Lung Cancer or Throat Cancer

35.1 A PCC-Claimant's Diagnosis of Lung Cancer or Throat Cancer shall be proven by the submission to the Claims Administrator of a copy of a pathology report which confirms that the PCC-Claimant was diagnosed with Lung Cancer or Throat Cancer, as applicable, between March 8, 2015 and March 8, 2019 (inclusive of those dates).

35.2 If the PCC-Claimant is unable to provide a pathology report as specified in paragraph 35.1 herein, then they must submit to the Claims Administrator one of the following documents to prove the Diagnosis of Lung Cancer or Throat Cancer:

35.2.1 A copy of an extract from a medical file of the PCC-Claimant confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019;

35.2.2 A completed Physician Form in the form attached hereto as **Appendix "E"**; or

35.2.3 A written statement, in a form and content acceptable to the Claims Administrator, from a Physician of the PCC-Claimant, or another physician having access to the medical record, confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019 and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.

36. Proof of Diagnosis of Emphysema/COPD (GOLD Grade III or IV)

36.1 A PCC-Claimant's diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates) shall be proven by the submission to the Claims Administrator of a copy of a report of a spirometry test performed on the PCC-Claimant between March 8, 2015 and March 8, 2019, that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value.

36.2 If the PCC-Claimant is unable to provide a spirometry test report as specified in paragraph 36.1 herein, then they must submit to the Claims Administrator one of the following documents to prove the Diagnosis of Emphysema/COPD (GOLD Grade III or IV):

36.2.1 A copy of an extract from a medical file of the PCC-Claimant confirming the diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019;

36.2.2 A completed Physician Form in the form attached hereto as **Appendix "E"**; or

36.2.3 A written statement, in a form and content acceptable to the Claims Administrator, from Physician of the PCC-Claimant, or another physician having access to the medical record, confirming the diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 providing at least one of

the following records to verify the diagnosis and date of diagnosis: spirometry report or CT scan report.

37. Proof of Status of Legal Representative of a PCC-Claimant

37.1 The Legal Representative for a PCC-Claimant shall prove their status to make a PCC Claim on behalf of the PCC-Claimant by the information contained in the Claim Form for the Legal Representative of PCC-Claimant and the documents attached thereto.

38. Reduction for Contributory Negligence

38.1 The quantum of the Individual Payment (see **Table 1** in paragraph 40.1 below) payable to a PCC-Claimant who meets all the PCC Eligibility Criteria will depend upon the date on which the PCC-Claimant started smoking the Tobacco Companies' cigarettes as follows:

38.1.1 A PCC-Claimant who started to smoke the Tobacco Companies' cigarettes *before* January 1, 1976 will be eligible to receive 100% of the compensation available under the PCC Compensation Plan, or such prorated amount as may be payable pursuant to paragraph 40.1 herein; and

38.1.2 A PCC-Claimant who started to smoke the Tobacco Companies' cigarettes *on or after* January 1, 1976 will be designated as being 20% contributorily negligent and eligible to receive 80% of the compensation available under the PCC Compensation Plan, or such prorated amount as may be payable pursuant to paragraph 40.1 herein.

39. Where PCC-Claimant diagnosed with more than one PCC Compensable Disease

39.1 Where a PCC-Claimant meets all of the PCC Eligibility Criteria but has been diagnosed with more than one PCC Compensable Disease, they shall be paid for the single PCC Compensable Disease with which they have been diagnosed that will provide them with the highest amount of compensation under the PCC Compensation Plan. No "double

recovery" or overlapping recovery will be permitted if a PCC-Claimant has been diagnosed with more than one PCC Compensable Disease.

40. Quantum of Compensation payable to PCC-Claimants

40.1 The Claims Administrator shall review the Claim Packages and will decide whether the PCC-Claimants fulfill the PCC Eligibility Criteria such that they are eligible to receive an Individual Payment as set out in the Compensation Grid in **Table 1** below. An Individual who meets all the PCC Eligibility Criteria shall be paid for the single PCC Compensable Disease with which they have been diagnosed that will provide them with the highest amount of compensation from the PCC Compensation Plan. No "double recovery" or overlapping recovery will be permitted if a PCC-Claimant has been diagnosed with more than one PCC Compensable Disease. The quantum of the payments indicated in subparagraphs 40.1.1 through 40.1.3 and **Table 1** may be reduced on a *pro rata* basis based upon the actual take-up rate and other factors:

40.1.1 If the PCC-Claimant was diagnosed with Emphysema/COPD (GOLD Grade III or IV), they will be paid $14,400 or $18,000, or such pro-rated amount as may be payable pursuant to paragraph 52.1 herein;

40.1.2 If the PCC-Claimant was diagnosed with Lung Cancer, they will be paid $48,000 or $60,000, or such pro-rated amount as may be payable pursuant to paragraph 52.1 herein; and

40.1.3 If the PCC-Claimant was diagnosed with Throat Cancer, they will be paid $48,000 or $60,000, or such pro-rated amount as may be payable pursuant to paragraph 52.1 herein.

Table 1

Disease(s) with which PCC-Claimant was diagnosed	**Individual Payment** (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of PCC-Claimants; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Compensation for PCC-Claimants who started smoking before January 1, 1976	**Compensation for PCC-Claimants who started smoking on or after January 1, 1976**
Emphysema/COPD (GOLD Grade III or IV)	$18,000	$14,400
Lung Cancer	$60,000	$48,000
Throat Cancer	$60,000	$48,000

40.2 The amounts of the Individual Payments to Eligible PCC-Claimants shall not exceed the maximum amounts specified in **Table 1** above.

40.3 The amounts payable to Eligible PCC-Claimants under the PCC Compensation Plan are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by Eligible PCC-Claimants.

SECTION VII – HARMONIZATION OF PCC COMPENSATION PLAN WITH CLAIMS PROCESS FOR *BLAIS* CLASS MEMBERS

41. Claims Administrator is responsible for Harmonization

41.1 The Claims Administrator shall harmonize the claims administration of the *Blais* Judgment and the claims administration of the PCC Compensation Plan in accordance with the harmonization principles set out in this Section for the purpose of ensuring that a resident of Quebec is not paid a Compensation Payment under the Quebec Administration Plan

pursuant to the *Blais* Judgment as well as an Individual Payment from the PCC Compensation Plan. An individual resident in Quebec is only permitted to make one claim for compensation either as a *Blais* Class Member under the Quebec Administration Plan or as a PCC-Claimant under the PCC Compensation Plan. A Quebec resident is not permitted to make a claim to both Claims Processes.

42. Determination of Residency

42.1 For the purpose of the administration of the Tobacco-Victim Claims and Succession Claims under the Quebec Administration Plan pursuant to the *Blais* Judgment and the PCC Claims under the PCC Compensation Plan:

42.1.1 If an Individual does not reside in Canada both on the date of their diagnosis with a PCC Compensable Disease and on the date on which they submit their PCC Claim to the Claims Administrator, then they are not eligible to receive compensation from the PCC Compensation Plan;

42.1.2 If an Individual does not reside in Quebec on the date on which they submit their Tobacco-Victim Claim or Succession Claim to the Quebec Administration Plan, then they are not eligible to receive a Compensation Payment pursuant to the *Blais* Judgment;

42.1.3 In respect of an Individual resident in Canada, their "**Place of Residence**" shall be deemed to be the Province or Territory which issued their health insurance card and/or their driver's licence;

42.1.4 If an Individual's answers to the questions on the Tobacco-Victim Claim Form, Succession Claim Form, or Claim Form for PCC-Claimant, as applicable, establish that, between January 1, 1950 and November 20, 1998, they smoked a minimum of Twelve Pack-Years of cigarettes (equivalent of 87,600 cigarettes) sold by the Canadian Tobacco Companies, then they will be considered to have resided in Canada between January 1, 1950 and November 20, 1998; and

42.1.5 In order to qualify to receive a Compensation Payment under the Quebec Administration Plan pursuant to the *Blais* Judgment, an Individual's Place of Residence must have been Quebec on the date that they were diagnosed with Emphysema/COPD (GOLD Grade III or IV), Lung Cancer and/or Throat Cancer before March 12, 2012.

43. Quantum of Compensation for *Blais* Class Members

43.1 In accordance with the terms of the Quebec Administration Plan, upon review of the Proofs of Claim by the Claims Administrator, Tobacco-Victims who fulfill the *Blais* Eligibility Criteria may be determined to be eligible to receive a Compensation Payment as set out in the Compensation Grid in **Table 2** below. An Individual who meets all the criteria to receive compensation as a *Blais* Class Member shall be paid for the single compensable disease with which they have been diagnosed that will provide them with the highest amount of compensation pursuant to the *Blais* Judgment. No "double recovery" or overlapping recovery will be permitted if a *Blais* Class Member has been diagnosed with more than one compensable disease. The quantum of the payments indicated in subparagraphs 43.1.1 through 43.1.3 and **Table 2** below will vary based upon the actual take-up rate and other factors:

43.1.1 If the *Blais* Class Member was diagnosed with Emphysema/COPD (GOLD Grade III or IV), they will be paid $24,000 or $30,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of *Blais* Class Members;

43.1.2 If the *Blais* Class Member was diagnosed with Lung Cancer, they will be paid $80,000 or $100,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of *Blais* Class Members; and

43.1.3 If the *Blais* Class Member was diagnosed with Throat Cancer, they will be paid $80,000 or $100,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of *Blais* Class Members.

Table 2

Disease(s) with which *Blais* Class Member was diagnosed	**Quantum of Compensation** (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of *Blais* Class Members; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Compensation for *Blais* Class Members who started smoking before January 1, 1976	**Compensation for *Blais* Class Members who started smoking on or after January 1, 1976**
Emphysema/COPD (GOLD Grade III or IV)	$30,000	$24,000
Lung Cancer	$100,000	$80,000
Throat Cancer	$100,000	$80,000

43.2 The amounts of the compensation payments to *Blais* Class Members shall not exceed the maximum amounts specified in **Table 2** above.

43.3 The amounts payable to *Blais* Class Members pursuant to the *Blais* Judgment are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by *Blais* Class Members.

44. Claims Administrator's Determination of Compensation payable to Quebec Residents who may qualify as both a *Blais* Class Member and a PCC-Claimant

44.1 Depending upon the disease(s) with which they are diagnosed and the timing of the diagnoses, there are four possible cases in which a Quebec resident may meet both the PCC Eligibility Criteria and the *Blais* Eligibility Criteria . The four cases are described in **Table 3** below. However, since the *Blais* Class Members and the PCC-Claimants shall only be paid for the single compensable disease with which they have been diagnosed that will

provide them with the highest amount of compensation pursuant to either the *Blais* Judgment or the PCC Compensation Plan, as applicable, **Table 3** indicates whether the compensation would be paid pursuant to the *Blais* Judgment under the Quebec Administration Plan or pursuant to the terms of the PCC Compensation Plan. The questions on the Claim Form for PCC-Claimant (Appendix "C") and Claim Form for the Legal Representative of a PCC-Claimant (Appendix "D") will elicit responses from the individual submitting the claim that will enable the Claims Administrator to determine whether the Quebec resident meets either the PCC Eligibility Criteria or the *Blais* Eligibility Criteria:

Table 3

Case	**Diseases with which Quebec Residents were diagnosed and Timing of Diagnoses**	**How Compensation will be paid** (Amounts shown are for illustrative purposes only. The actual quantum will be determined by the Claims Administrator. The quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
		Compensation for *Blais* Class Members who started smoking before January 1, 1976	**Compensation for *Blais* Class Members who started smoking on or after January 1, 1976**
1.	Quebec resident was: (a) diagnosed with Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012; (b) diagnosed with either Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	*Blais* Judgment: $0 PCC Compensation Plan: $60,000 **Total: $60,000**	*Blais* Judgment: $0 PCC Compensation Plan: $48,000 **Total: $48,000**

Case	Diseases with which Quebec Residents were diagnosed and Timing of Diagnoses	How Compensation will be paid (Amounts shown are for illustrative purposes only. The actual quantum will be determined by the Claims Administrator. The quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
		Compensation for *Blais* Class Members who started smoking before January 1, 1976	**Compensation for *Blais* Class Members who started smoking on or after January 1, 1976**
2.	Quebec resident was: (a) diagnosed with Lung Cancer or Throat Cancer before March 12, 2012; (b) diagnosed with Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	*Blais* Judgment: $100,000 PCC Compensation Plan: $0 **Total: $100,000**	*Blais* Judgment: $80,000 PCC Compensation Plan: $0 **Total: $80,000**
3.	Quebec resident was: (a) diagnosed with Lung Cancer before March 12, 2012; (b) diagnosed with Throat Cancer between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	*Blais* Judgment: $100,000 PCC Compensation Plan: $0 **Total: $100,000**	*Blais* Judgment: $80,000 PCC Compensation Plan: $0 **Total: $80,000**
4.	Quebec resident was: (a) diagnosed with Throat Cancer before March 12, 2012;	*Blais* Judgment: $100,000 PCC Compensation Plan: $0	*Blais* Judgment: $80,000 PCC Compensation Plan: $0

Case	Diseases with which Quebec Residents were diagnosed and Timing of Diagnoses	How Compensation will be paid (Amounts shown are for illustrative purposes only. The actual quantum will be determined by the Claims Administrator. The quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
		Compensation for *Blais* Class Members who started smoking before January 1, 1976	**Compensation for *Blais* Class Members who started smoking on or after January 1, 1976**
	(b) diagnosed with Lung Cancer between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	**Total: $100,000**	**Total: $80,000**

44.2 The amounts of the compensation payments to Quebec residents shall not exceed the maximum amounts specified in **Table 3** above.

44.3 The amounts payable to Quebec residents are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by Quebec residents.

SECTION VIII – ROLE OF CCAA PLAN ADMINISTRATORS IN PCC COMPENSATION PLAN

45. Appointment of CCAA Plan Administrators

45.1 The CCAA Court shall be requested to approve the appointment of the three CCAA Plan Administrators in the manner contemplated by the CCAA Plans and other Definitive Documents.

45.2 Subject to the approval of the CCAA Court, the following three firms shall be appointed to serve as the CCAA Plan Administrators until such time as such firms may be replaced with the further approval of the CCAA Court: Ernst & Young Inc.; FTI Consulting Canada Inc.; and Deloitte Restructuring Inc.

45.3 In the CCAA Court's discretion, when the CCAA Court approves the Tobacco Companies' CCAA Plans, and whether at that time or at some future date or as otherwise set out in the CCAA Plans, the CCAA Court may abridge, suspend or otherwise deal with the CCAA proceedings as the CCAA Court may see fit, and Ernst & Young Inc., FTI Consulting Canada Inc. and Deloitte Restructuring Inc. shall be discharged and relieved of any further duties and obligations in regard to their capacities as Monitors, but shall continue without interruption in their capacities as CCAA Plan Administrators until such time as they may be replaced with the approval of the CCAA Court.

46. Advisors to CCAA Plan Administrators

46.1 The CCAA Plan Administrators, in their discretion, may retain any advisors, including legal, financial, investment or other advisors, to advise and assist them to carry out their duties in relation to the administration of the PCC Compensation Plan.

47. Payment for Services provided by CCAA Plan Administrators

47.1 All professional fees, other fees, costs, disbursements, expenses, court costs and other expenditures, and all applicable sales taxes thereon (collectively, "**Costs**"), incurred in respect of the services provided by the CCAA Plan Administrators in relation to the administration of the PCC Compensation Plan, and the services provided by all legal, financial, investment or other advisors with whom the CCAA Plan Administrators in their discretion may consult regarding the administration of the PCC Compensation Plan, shall be paid biweekly directly by the Tobacco Companies, and such amounts shall not be deducted from the PCC Compensation Plan Amount. All such Costs shall be subject to the approval of the CCAA Court.

48. Investment of PCC Compensation Plan Amount

48.1 In accordance with the terms of the CCAA Plans, the PCC Compensation Plan Amount shall be paid from the Global Settlement Trust Account and deposited into the PCC Trust Account for the benefit of the Pan-Canadian Claimants.

48.2 The CCAA Plan Administrators shall ensure that the amounts from time to time in the PCC Trust Account are invested in accordance with approved investment guidelines pending disbursement to the PCC-Claimants.

48.3 The CCAA Plan Administrators shall provide to the PCC Representative Counsel a monthly report of the receipts and disbursements for the PCC Trust Account.

49. Advancement of Funds to Claims Administrator for Payments to Eligible PCC-Claimants

49.1 From time to time, the Claims Administrator shall submit to the CCAA Plan Administrators a requisition with sufficiently detailed information and supporting data requesting the advancement of a specified sum of money from the PCC Compensation Plan Amount to be used by the Claims Administrator for the purpose of making Individual Payments to Eligible PCC-Claimants.

49.2 Upon receipt of each such requisition and supporting information and data from the Claims Administrator, the CCAA Plan Administrators will verify the calculation of the sum requisitioned by the Claims Administrator. In their discretion, the CCAA Plan Administrators may request further information from the Claims Administrator before they authorize the advancement of an instalment of funds from the PCC Compensation Plan Amount held in the PCC Trust Account to the Claims Administrator to enable it to make Individual Payments to Eligible PCC-Claimants.

50. Reporting by CCAA Plan Administrators

50.1 On an annual basis, and as circumstances warrant at any other times in the CCAA Plan Administrators' discretion or as the CCAA Court directs, the CCAA Plan Administrators shall report to the CCAA Court regarding the progress of the administration of the PCC Compensation Plan including the publication of notices, the PCC Claims Application Deadline to file PCC Claims, PCC Claims approved, PCC Claims rejected, any delays in the Claims Process, amounts distributed, fees charged and disbursements made and any

other matter which the CCAA Plan Administrators in their discretion deem to be appropriate.

SECTION IX – DISTRIBUTION OF INDIVIDUAL PAYMENTS

51. Determination of Quantum of Individual Payments to Eligible PCC-Claimants

51.1 Upon the completion of the processing of the PCC Claims, the CCAA Plan Administrators, in consultation with the Claims Administrator, shall determine the quantum of the Individual Payments which may be made from the amount in the PCC Trust Account based upon several factors, including: the timing of the payment of the total PCC Compensation Plan Amount by the Tobacco Companies; the amount in the PCC Trust Account available for distribution; the numbers of PCC Claims accepted in respect of each of the diagnoses of Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV); and the numbers of Eligible PCC-Claimants who started smoking before and on or after January 1, 1976.

52. *Pro rata* Reduction if Aggregate of Individual Payments exceeds PCC Compensation Plan Amount

52.1 If the PCC Compensation Plan Amount plus any interest accrued thereon in the PCC Trust Account is not sufficient to pay the aggregate of the Individual Payments determined to be payable by the CCAA Plan Administrators, in consultation with the Claims Administrator, then the Individual Payments owing to the PCC-Claimants shall be divided on a *pro rata* basis among the Eligible PCC-Claimants so that the aggregate amount of the Individual Payments otherwise payable to the Eligible PCC-Claimants does not exceed the PCC Compensation Plan Amount plus any interest accrued thereon in the PCC Trust Account.

53. Payment of Individual Payments to Eligible PCC-Claimants

53.1 Once the CCAA Plan Administrators have finally determined the quanta of the Individual Payments which may be made from the PCC Compensation Plan Amount plus any interest accrued thereon in the PCC Trust Account, at the direction of the CCAA Plan Administrators, the Claims Administrator shall be responsible for making the Individual Payments to the Eligible PCC-Claimants.

53.2 The Claims Administrator shall make payment of the Individual Payments by either cheque or direct deposit as designated on the Claim Form by the PCC-Claimant or the Claim Form for the Legal Representative of the PCC-Claimant, as applicable.

53.3 Cheques for Individual Payments shall be issued in the name of each Eligible PCC-Claimant or in the name of the estate of the Eligible PCC-Claimant as applicable. Cheques shall not be issued in the name of any heir or beneficiary of the estate of an Eligible PCC-Claimant. Cheques will be mailed to the address of the Eligible PCC-Claimant or the Legal Representative of the Eligible PCC-Claimant, as applicable, that was provided on the Claim Form.

53.4 An Eligible PCC-Claimant or the Legal Representative of the Eligible PCC-Claimant, as applicable, who receives an Individual Payment by cheque shall have 180 days from the date inscribed on the cheque to present it for payment. After 180 days, any amount not deposited shall be returned to the PCC Compensation Plan Amount.

53.5 Individual Payments made by direct deposit shall be deposited into a bank account in the name of the PCC-Claimant or the estate of the PCC-Claimant. The Claims Administrator shall not deposit an Individual Payment into a bank account in the name of any heir or beneficiary of the estate of an Eligible PCC-Claimant.

54. Distribution of any Residual Funds from PCC Compensation Plan Amount

54.1 Three years after the Claims Administrator commenced its review and processing of the PCC-Claims, or at such other time as the CCAA Plan Administrators are of the view that the administration of the PCC-Claims has been substantially completed, to the extent that there remains any Residual Funds in the PCC Compensation Plan, any such Residual Funds shall be allocated to the Provinces and Territories Settlement Amount and apportioned among the Provinces and Territories in accordance with the percentages set out in the table in Article 16, Section 16.3 of the CCAA Plan.

55. No Assignment or Direction to Pay

55.1 No amount payable under the PCC Compensation Plan may be assigned, and any such assignment shall be null and void.

55.2 No amount payable under the PCC Compensation Plan may be subject to a direction to pay, and any such direction to pay shall be null and void.

SECTION X – REPORTING OBLIGATIONS OF CLAIMS ADMINISTRATOR

56. Engagement with Administrative Coordinator and reporting to CCAA Plan Administrators and CCAA Court

56.1 The Claims Administrator shall bring to the attention of and work with the Administrative Coordinator to address and resolve issues that may arise from time to time in the interpretation, implementation and ongoing administration of the PCC Compensation Plan. If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the PCC Compensation Plan, then the Administrative Coordinator shall refer the matter to the CCAA Plan Administrators who, in their discretion, may bring the matter jointly before the CCAA Court for resolution or directions.

56.2 The Claims Administrator shall keep accurate and complete records to allow for verification, audit or review as required by the CCAA Plan Administrators and, as

circumstances warrant, by the CCAA Court which shall hear and determine matters relating to the ongoing supervision of the PCC Compensation Plan.

56.3 Annually, the Claims Administrator shall prepare and submit the budget for the claims administration to the Administrative Coordinator who shall forward the budget to the CCAA Plan Administrators for the approval by the CCAA Plan Administrators, who shall submit the budget for final approval by the CCAA Court.

56.4 The Claims Administrator shall manage and track the budget for the administration of the PCC Compensation Plan.

56.5 Annually and as circumstances warrant at any other times as requested by the CCAA Plan Administrators in their discretion or as the CCAA Court directs, the Claims Administrator shall report through the Administrative Coordinator to the CCAA Plan Administrators regarding the progress of the administration of the PCC Compensation Plan including the publication of notices, the PCC Claims Application Deadline to file PCC Claims, PCC Claims approved, PCC Claims rejected, any delays in the Claims Process, amounts distributed, fees charged and disbursements made.

56.6 Annually and as circumstances warrant at any other times as requested by the CCAA Plan Administrators in their discretion or as the CCAA Court directs, the Claims Administrator shall provide through the Administrative Coordinator to the CCAA Plan Administrators which, in turn, shall report to the CCAA Court, an accounting of the fees charged, disbursements made and, after the PCC Claims Application Deadline, the distributions made to Eligible PCC-Claimants for approval by the CCAA Court.

56.7 The Claims Administrator shall provide an Exit Report through the Administrative Coordinator to the CCAA Plan Administrators within six months, or as soon as is practicable, following the termination of the administration of the PCC Compensation Plan.

56.8 The Administrative Coordinator shall provide to the PCC Representative Counsel copies of the budget, reports, accounting of fees and Exit Report that the Claims Administrator

submits through the Administrative Coordinator to the CCAA Plan Administrators pursuant to paragraphs 56.3, 56.5, 56.6 and 56.7 herein.

SECTION XI – CONFIDENTIALITY AND INFORMATION MANAGEMENT

57. Confidentiality

57.1 The Claims Administrator shall develop a privacy policy which shall be posted on the website maintained by the Claims Administrator. The privacy policy shall include a description of how the Claims Administrator will collect Personal Information regarding the PCC-Claimants and the PCC-Claimants' Legal Representatives, and how the Personal Information may be used, shared, stored, safeguarded and destroyed by the Claims Administrator.

57.2 The Claims Administrator shall develop, host, maintain and manage an electronic database of all PCC Claims submitted by PCC-Claimants and maintain the confidentiality of the Personal Information and data regarding the PCC-Claimants and the PCC-Claimants' Legal Representatives in the database through security measures which include: the training of staff regarding their privacy obligations; administrative controls to restrict access to Personal Information on a "need to know basis"; and technological security measures such as firewalls, multi-factor authentication, encryption and anti-virus software.

57.3 Any Personal Information and data regarding a PCC-Claimant and/or a PCC-Claimant's Legal Representative that is provided, created or obtained in the course of the claims administration, whether written or oral, shall be kept confidential by the Claims Administrator, the Review Officer, the Administrative Coordinator and the CCAA Plan Administrators and shall not be disclosed, shared or used for any purpose other than the determination of the PCC Claims, without the consent of the PCC-Claimant or the PCC-Claimant's Legal Representative, as applicable, or as required by law.

57.4 The Personal Information and data regarding the PCC-Claimants and the PCC-Claimants' Legal Representatives that is collected by the Claims Administrator shall not be used for

any research or any other purpose that is not related to the administration of PCC Claims made pursuant to the PCC Compensation Plan.

57.5 The Claims Administrator shall obtain from all its employees, officers, contractors, subcontractors, agents and representatives who are engaged in the administration of PCC Claims under the PCC Compensation Plan, an executed non-disclosure agreement in a form approved by the CCAA Plan Administrators.

57.6 The Claims Administrator shall store all Personal Information and data regarding the PCC-Claimants and the PCC-Claimants' Legal Representatives in a secure location and only permit authorized Individuals who have executed a non-disclosure agreement to have access to the Personal Information.

58. Retention and Destruction of PCC-Claimant Information and Records

58.1 The Claims Administrator shall retain all Personal Information and documentation in its possession provided in connection with the Claim Packages submitted by the PCC-Claimants and the PCC-Claimants' Legal Representatives for two years following the completion of the distribution of the Individual Payments ("**Retention Period**"). The Personal Information and documents provided in respect of a PCC-Claimant, or the fact that a Claim Package has been submitted in respect of a PCC-Claimant, shall not be disclosed by the Claims Administrator to anyone, except with the consent of the PCC-Claimant or the PCC-Claimant's Legal Representative, as applicable, or as required by law.

58.2 Subject to the prior approval of the CCAA Court, the Claims Administrator shall conduct the secure destruction of all electronic Personal Information, including all data and metadata, and all Personal Information in document form in the Claims Administrator's possession that was provided as part of the Claim Packages, with the exception of the Claims Administrator's reports and administrative records, as soon as reasonably practicable after the expiry of the Retention Period, and shall provide certification of such destruction to the CCAA Court.

PART C: GENERAL

SECTION I – GENERAL PROVISIONS APPLICABLE TO PCC COMPENSATION PLAN

59. Effective in Entirety

59.1 None of the terms herein regarding the PCC Compensation Plan shall become effective unless and until all the terms of the PCC Compensation Plan have been finally approved by the CCAA Court. If such CCAA Court approval is not granted, the PCC Compensation Plan will thereupon be terminated, and none of the Tobacco Companies or the PCC-Claimants will be liable for such termination.

60. Termination of PCC Compensation Plan

60.1 The PCC Compensation Plan will continue in full force and effect until all obligations under the PCC Compensation Plan are fulfilled.

61. Governing Law

61.1 The PCC Compensation Plan shall be governed and construed in accordance with the laws of the Province of Ontario and the applicable laws of Canada.

62. Entire Agreement

62.1 The terms and conditions set forth in Part B regarding the PCC Compensation Plan constitute the entire Agreement between the Tobacco Companies and the PCC-Claimants with respect to the PCC Compensation Plan, and cancel and supersede any prior or other understandings and agreements between the Tobacco Companies and the PCC-Claimants. There are no representations, warranties, terms, conditions, undertakings, covenants or collateral agreements, express, implied or statutory between the Tobacco Companies and the PCC-Claimants with respect to the PCC Compensation Plan other than as expressly set forth or referred to in Part B of this document.

63. Benefit of the PCC Compensation Plan

63.1 The terms and conditions set forth in Part B regarding the PCC Compensation Plan shall enure to the benefit of and be binding upon the Tobacco Companies and the PCC-Claimants who are alive and deceased, and their successors, heirs, administrators and estate trustees.

64. Official Languages

64.1 The Tobacco Companies shall pay for the cost to prepare a French translation of this document and all Notices and Forms regarding the PCC Compensation Plan that are attached to this document as Appendices. To the extent that there are any inconsistencies between the English and the French versions of this document, the Notices or the Appendices, the English version shall be authoritative and shall govern and prevail in all respects.

DATED as of the 5th day of December, 2024.

APPENDIX "A"

Note: Appendix "A" is a version of the First Notice that is provided for guidance only to assist the understanding of the Claims Administrator which shall be responsible for designing, implementing and managing the PCC Notice Plan pursuant to which prospective PCC-Claimants will be informed about the PCC Compensation Plan and be provided with ongoing notice throughout the PCC Claims Submission Period.

Pan-Canadian Claimants' Compensation Plan

FIRST NOTICE

To all individuals resident in Canada who smoked Twelve Pack-Years of cigarettes sold in Canada by Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp. during the period from January 1, 1950 to November 20, 1998, and were diagnosed between March 8, 2015 and March 8, 2019 with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) attributable to smoking cigarettes.

You may be eligible to receive compensation.

A person smoked Twelve Pack-Years of cigarettes if they smoked the equivalent of a minimum of 87,600 cigarettes calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption (for example, 20 cigarettes a day for 12 years; 30 cigarettes a day for 8 years; or 10 cigarettes a day for 24 years).

Please read this Notice carefully.

To learn more about the Pan-Canadian Claimants' Compensation Plan go to [URL for website of Claims Administrator] or contact the Call Centre by telephone at [Call Centre toll-free number] or by email at [Call Centre email address].

The Ontario Superior Court of Justice (Commercial List) ("**Court**") authorized this Notice. It is not a solicitation from a lawyer.

On **[date]**, the Court approved the plans of compromise and arrangement ("**CCAA Plans**") pursuant to the *Companies' Creditors Arrangement Act* ("**CCAA**") of three Canadian Tobacco Companies, Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp. ("**Tobacco Companies**"). The CCAA Plans include compensation to be provided through the establishment of the Pan-Canadian Claimants' Compensation Plan ("**PCC**

Compensation Plan") for Canadians ("**Pan-Canadian Claimants**") suffering from certain tobacco-related diseases who meet prescribed criteria.

The CCAA Plans also provide funding to establish the Cy-près Foundation (the "**Foundation**"), a public charitable foundation that will provide indirect benefits to Canadians through the funding of research focused on improving outcomes in Tobacco-related Diseases the purposes and benefits of which are rationally connected to tobacco-related diseases and the varying circumstances of the diverse group of PCCs. The benefits that will be provided through the Foundation are not part of the PCC Compensation Plan. To learn more about the Foundation go to: **[URL for website to be maintained by the Foundation]**

The PCC Compensation Plan approved by the Court is not to be construed as an admission of liability on the part of the Tobacco Companies.

What is the PCC Compensation Plan?

In March, 2019, the Tobacco Companies commenced proceedings in the Court for protection from their creditors under the CCAA. The Tobacco Companies participated in a comprehensive Court-supervised mediation with the Provinces, Territories, Quebec Class Action Plaintiffs and other persons with claims and potential claims against them to negotiate a global settlement of all claims arising from the development, design, manufacture, production, marketing, advertising, distribution, purchase or sale of tobacco products, including the historical or ongoing use of or exposure to tobacco products or their emissions and the development of any resulting disease or condition in Canada.

If you are a resident of Canada, regularly smoked cigarettes sold by any of the Tobacco Companies between January 1, 1950 and November 20, 1998, and were diagnosed with lung cancer, throat cancer, or Emphysema/COPD (GOLD Grade III or IV) attributable to smoking cigarettes between March 8, 2015 and March 8, 2019 (inclusive of those dates), you may be eligible to receive compensation from the PCC Compensation Plan.

Who can receive money from the PCC Compensation Plan?

You are a Pan-Canadian Claimant and may be entitled to receive compensation in the form of a monetary payment if you fulfill the following criteria ("**PCC Eligibility Criteria**"):

(a) You were alive on March 8, 2019;

(b) You reside in one of the Provinces or Territories;

(c) Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Tobacco Companies;

(d) Between March 8, 2015 and March 8, 2019 (inclusive of those dates), you were diagnosed with:

(i) Lung Cancer,

(ii) Throat Cancer, or

(iii) Emphysema/COPD (GOLD Grade III or IV); and

(e) On the date of your diagnosis, you resided in one of the Provinces or Territories.

If an individual was alive on March 8, 2019 but is now deceased and resided in a Province or Territory on the date of their death, their estate may be entitled to receive compensation from the PCC Compensation Plan if they meet the PCC Eligibility Criteria.

"**Lung Cancer**" has been defined to mean primary cancer of the lungs.

"**Throat Cancer**" has been defined to mean primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx.

"**Larynx**" has been defined to mean the upper part of the respiratory passage that is bounded above by the glottis and is continuous below with the trachea.

"**Oropharynx**" has been defined to mean the part of the pharynx that is below the soft palate and above the epiglottis and is continuous with the mouth. It includes the back third of the tongue, the soft palate, the side and back walls of the throat, and the tonsils.

"**Hypopharynx**" has been defined to mean the laryngeal part of the pharynx extending from the hyoid bone to the lower margin of the cricoid cartilage.

"**Emphysema**" has been defined to mean the condition of the lung that is marked by distension and eventual rupture of the alveoli with progressive loss of pulmonary elasticity, that is accompanied by shortness of breath with or without cough, and that may lead to impairment of heart action. For the purpose of the PCC Compensation Plan, "Emphysema" includes COPD (GOLD Grades III and IV).

"**COPD**" has been defined to mean chronic obstructive pulmonary disease (GOLD Grade III or IV). The Global Initiative for Chronic Obstructive Lung Disease ("**GOLD**") developed a four grade classification system based upon severity of airflow limitation and other diagnostic parameters. The GOLD Grade III (severe) and GOLD Grade IV (very severe) classifications represent the two most severe categories of disease.

"**Twelve Pack-Years of cigarettes**" has been defined to mean the minimum amount of the Tobacco Companies' cigarettes that a Pan-Canadian Claimant is required to have smoked between January 1, 1950 and November 20, 1998. One pack-year is the number of cigarettes smoked daily and is equivalent to 7,300 cigarettes. Twelve pack-years of cigarettes is the equivalent of 87,600

cigarettes which is calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption. For example, twelve pack-years equals:

10 cigarettes smoked per day for 24 years (10 x 365 x 24) = 87,600 cigarettes
or
20 cigarettes smoked per day for 12 years (20 x 365 x 12) = 87,600 cigarettes
or
30 cigarettes smoked per day for 8 years (30 x 365 x 8) = 87,600 cigarettes

"**Cigarettes sold by the Tobacco Companies**" has been defined to mean the following brands and sub-brands of cigarettes:

Accord	Craven "A"	Mark Ten	Number 7
B&H	Craven "M"	Matinee	Peter Jackson
Belmont	du Maurier	Medallion	Players
Belvedere	Dunhill	Macdonald	Rothmans
Camel	Export	More	Vantage
Cameo	LD	North American Spirit	Viscount
Winston	Other Brands [link to document listing sub-brands]		

What compensation may you be eligible to receive from the PCC Compensation Plan?

The PCC Compensation Plan provides financial compensation for Pan-Canadian Claimants who fulfill the PCC Eligibility Criteria. The amount of compensation for which a Pan-Canadian Claimant will be assessed to be eligible will depend upon several factors including the number of individuals in Canada who fulfill the PCC Eligibility Criteria, the number of individuals diagnosed with each of Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV), and whether each Pan-Canadian Claimant started smoking the Tobacco Companies' cigarettes before January 1, 1976, or on or after January 1, 1976. **An Eligible PCC-Claimant shall be paid for the single compensable disease with which they have been diagnosed that will provide them with the highest amount of compensation from the PCC Compensation Plan. The amounts of the Individual Payments to Eligible PCC-Claimants shall not exceed and may be less than the maximum amounts specified in the table below**:

Disease(s) with which you were diagnosed	**Maximum Amount of Compensation (CAD)**	
	If you started smoking before January 1, 1976	**If you started smoking on or after January 1, 1976**
Emphysema/COPD (GOLD Grade III or IV)	Up to $18,000	Up to $14,400
Lung cancer	Up to $60,000	Up to $48,000
Throat cancer	Up to $60,000	Up to $48,000

How do I submit a Claim?

To make a Claim to the PCC Compensation Plan, **by no later than [the PCC Claims Application Deadline which is TBD]** you must submit to the Claims Administrator a **Claim Form** together with one of the following forms of proof of your diagnosis:

(a) a copy of a pathology report which confirms that you were diagnosed with Lung Cancer or Throat Cancer, as applicable, between March 8, 2015 and March 8, 2019 (inclusive of those dates); or

(b) a copy of a report of a spirometry test performed on you between March 8, 2015 and March 8, 2019 (inclusive of those dates), that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value to first establish a diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates); or

(c) A copy of an extract from your medical file confirming the diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates); or

(d) A completed **Physician Form**; or

(e) A written statement from your Physician, or another physician having access to your medical record, confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019 (inclusive of those dates) and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.

The Claim Form for PCC-Claimant and the Physician Form can be found **here** [link to forms on Claims Administrator's website] on the website for the PCC Compensation Plan.

If you are the Legal Representative for an individual who is currently alive, or is now deceased, and who may fulfill the PCC Eligibility Criteria, you must provide the Claims Administrator with a document proving that you have the right and are authorized to make a Claim on behalf of the individual. You must also submit a Claim Form together with all supporting medical and other documentation to the Claims Administrator **by no later than [the PCC Claims Application Deadline which is TBD]**.

The Claim Form to be completed by Legal Representatives can be found **here** [link to forms on Claims Administrator's website] on the website for the PCC Compensation Plan.

You may submit your Claim to the Claims Administrator by:

By Registered Mail to: **[Address of Claims Administrator]**

Online at: **[URL for website of Claims Administrator]**

By email to: **[Email address of Claims Administrator]**

By fax to: **[Fax Number of Claims Administrator]**

We recommend that you take a few minutes to review the FAQ section on the website of the Claims Administrator [link to Claims Administrator's website] for further details about the PCC Compensation Plan and the financial compensation that may be available to you. If you have any questions about the PCC Compensation Plan, you may contact the Claims Administrator at: **[insert URL for website of Claims Administrator and Call Centre toll-free number and email address].**

WHAT IS THE DEADLINE FOR SUBMITTING A CLAIM?

The deadline to file your Claim Form together with all supporting medical and other documentation with the Claims Administrator is [**the PCC Claims Application Deadline which is TBD**].

IF YOU DO NOT FILE YOUR COMPLETE CLAIM ON TIME, YOUR CLAIM WILL NOT BE ALLOWED.

APPENDIX "B"

Pan-Canadian Claimants' Compensation Plan

NOTICE OF REJECTION OF CLAIM

[on Claims Administrator's Letterhead]

BY [MAIL/EMAIL/FAX]

Name of PCC-Claimant or Legal Representative of PCC-Claimant
Address of PCC-Claimant or Legal Representative of PCC-Claimant

Dear [Full name of PCC-Claimant or Legal Representative of PCC-Claimant]:

Re: Your Claim Number: _____
Notice of Rejection of Claim

By this Notice, we are advising you that [your/PCC-Claimant's full name] Claim to the Pan-Canadian Claimants' Compensation Plan ("**Compensation Plan**") has been rejected for the following reason(s): [Select the applicable reasons or add additional reasons:

- The Claim Package submitted to the Claims Administrator was incomplete and missing the following forms and/or documents: [Select the applicable form(s) and/or document(s):
    - Claim Form for PCC-Claimant;
    - Claim Form for the Legal Representative of a PCC-Claimant;
    - Document proving that the PCC-Claimant's Legal Representative is authorized to submit a Claim on behalf of the PCC-Claimant;
    - Document proving that the PCC-Claimant is deceased and providing the date of death;
    - Medical record which verifies the PCC-Claimant's diagnosis and date of diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV);]
- The PCC-Claimant's Legal Representative has not established that they are authorized to submit a Claim on behalf of the PCC-Claimant;

- The PCC-Claimant does not reside in Canada [OR, if the PCC-Claimant is deceased, the PCC-Claimant did not reside in Canada on the date of their death];
- The PCC-Claimant was not alive on March 8, 2019;
- Between January 1, 1950 and November 20, 1998, the PCC-Claimant did not smoke a minimum of twelve pack-years of cigarettes sold by Imperial Tobacco Canada Limited, Imperial Tobacco Company Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp.;
- The amount of the cigarettes which the PCC-Claimant smoked could not be confirmed;
- The PCC-Claimant was not diagnosed with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019;
- The date of the PCC-Claimant's diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) could not be confirmed.

The Claims Administrator has determined that [you/ PCC-Claimant's full name are/is] not eligible to receive a compensation payment from the PCC Compensation Plan.

If you believe that [your/ PCC-Claimant's full name] Claim has been improperly rejected, you may submit your Claim for review by the Review Officer. To do so, **you must fully complete and submit the attached Request for Review form and any supporting documents to the Claims Administrator by no later than 5:00 p.m. Pacific Time sixty days from the date of the Notice.** The Claims Administrator will not accept and review your Request for Review unless it has been submitted by this deadline by one of the following methods:

SUBMIT YOUR REQUEST FOR REVIEW BY REGISTERED MAIL TO: [Address of Claims Administrator];

OR

SUBMIT YOUR REQUEST FOR REVIEW ONLINE AT: [URL for website of Claims Administrator];

OR

SUBMIT YOUR REQUEST FOR REVIEW BY EMAIL TO: [Email address for Claims Administrator];

OR

SUBMIT YOUR REQUEST FOR REVIEW BY FAX TO: [Fax Number of Claims Administrator].

In accordance with the terms of the PCC Compensation Plan, the decision of the Claims Administrator, and the decision of the Review Officer if you chose to submit a Request for Review, are final and binding without any recourse to any Court, forum or tribunal.

If you have any questions regarding the rejection of your Claim, or the process for submitting a Request for Review, please contact our Call Centre by telephone at [Call Centre toll-free number], or visit the website for the PCC Compensation Plan at [URL for Claims Administrator's website].

Dated this _____ day of _____, 20___.

_____

[Name of Claims Administrator]

APPENDIX "C"

Pan-Canadian Claimants' Compensation Plan

CLAIM FORM TO BE COMPLETED BY PCC-CLAIMANT

This Claim Form is required to be completed by any person, referred to in this Claim Form as the "PCC-Claimant", who may be entitled to receive payment of financial compensation from the Pan-Canadian Claimants' Compensation Plan, referred to in this Form as the "PCC Compensation Plan".

To be eligible to receive payment of financial compensation from the PCC Compensation Plan, you must meet all of the following PCC Eligibility Criteria:

1. **You reside in any Province or any Territory;**

2. **You were alive on March 8, 2019;**

3. **Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;**

   Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that you smoked.

4. **Between March 8, 2015 and March 8, 2019 (inclusive of those dates), you were diagnosed with:**

   (a) Primary lung cancer, or

   (b) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or

   (c) Emphysema/COPD (GOLD Grade III or IV);

AND

5. **On the date of your diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) you resided in any Province or any Territory.**

If you reside in Quebec and do not meet the above PCC Eligibility Criteria, you may be eligible to receive compensation as a *Blais* Class Member in accordance with the judgments of the Superior Court of Quebec in *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382, and the judgment of the Court of Appeal of Quebec in *Imperial Tobacco*

***Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358, if you meet all of the following criteria :**

1. **You reside in Quebec;**

2. **Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies.**

   Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that the PCC-Claimant smoked.

3. **Before March 12, 2012, you were diagnosed with:**

   (a) Primary lung cancer, or

   (b) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or

   (c) Emphysema/COPD (GOLD Grade III or IV).

4. **On the date of your diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) you resided in Quebec.**

AND

5. **The *Blais* Class Members include the heirs of all persons who died after November 20, 1998 and satisfied the above criteria.**

You are only permitted to make one claim for compensation as either a *Blais* Class Member or a PCC-Claimant under the PCC Compensation Plan. You cannot make a claim to both Claims Processes. You may determine whether you are eligible to receive compensation as a *Blais* Class member at [link to QCAPs' section of Claims Administrator's website].

You do not need a lawyer to complete this Claim Form.

To make a Claim to the PCC Compensation Plan, you must submit all of the following fully completed documents to the Claims Administrator:

☐ **This Claim Form which you have completed with all requested documents attached. If your Legal Representative is assisting you to submit your claim, they must complete the Claim Form for the Legal Representative of a PCC-Claimant instead of this Claim Form with all requested documents attached. You are required to sign the Statutory Declaration in Section XI of the Claim Form in the presence of a Commissioner of Oaths if you are submitting your Claim on your own. If your Legal Representative is assisting you to submit your Claim, they must complete the Statutory Declaration in Section XII of the Claim Form for the Legal**

Representative of a PCC-Claimant which they must sign in the presence of a Commissioner of Oaths; and

☐ **One of the following documents to prove your diagnosis:**

- ☐ **A copy of a pathology report which confirms that you were diagnosed with Lung Cancer or Throat Cancer, as applicable, between March 8, 2015 and March 8, 2019 (inclusive of those dates); or**
- ☐ **A copy of a report of a spirometry test performed on you between March 8, 2015 and March 8, 2019 (inclusive of those dates), that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value to first establish a diagnosis of Emphysema/COPD (GOLD Grade III or IV); or**
- ☐ **A copy of an extract from your medical file confirming the diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates); or**
- ☐ **A completed Physician Form; or**
- ☐ **A written statement from your Physician, or another physician having access to your medical record, confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019 (inclusive of those dates) and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.**

Deadline to submit all of your completed Claim Forms and documents: This Claim Form and all requested medical documents supporting your Claim must be submitted to the Claims Administrator as a complete package by no later than [the PCC Claims Application Deadline which is TBD].

The Claims Administrator will not accept and review your Claim to determine whether you are eligible to receive compensation under the PCC Compensation Plan unless ALL of your fully completed Claim Form and ALL requested medical documents have been submitted either online or postmarked by the deadline of [the PCC Claims Application Deadline which is TBD].

For this reason, you should take immediate steps to obtain all of the requested documents as soon as possible in order not to miss the deadline of [the PCC Claims Application Deadline which is TBD].

SUBMIT YOUR CLAIM BY REGISTERED MAIL: All Forms and documents must be postmarked no later than _____, 20____ and mailed to: [Address of Claims Administrator].

OR

SUBMIT YOUR CLAIM ONLINE: All Forms and documents must be submitted online and all documents must be uploaded online at [URL for website of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _____, 20__.

OR

SUBMIT YOUR CLAIM BY EMAIL: All Forms and documents must be emailed to the Claims Administrator to [Email address of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _____, 20__.

OR

SUBMIT YOUR CLAIM BY FAX: All Forms and documents must be faxed to the Claims Administrator to [Fax Number of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _____, 20___.

Section I: Choice of Claim Form	
Are you making a claim on your own behalf?	Yes ☐ Please complete the rest of this Claim Form. No ☐ If you are making a claim as the Legal Representative on behalf of a PCC-Claimant or the estate of a PCC-Claimant, please complete the Claim Form for the Legal Representative of a PCC-Claimant.

Section II: Name, Contact Information and Provincial/Territorial Health Insurance Number of PCC-Claimant

Any communications from the Claims Administrator and any cheque for compensation will be made payable to you and sent to you in accordance with the contact information you provide below.

Full Name (First Name, Middle Name and Last Name):	
Date of Birth:	Date: _____ (DD/MM/YYYY)

Provincial/Territorial Health Insurance Number that you use in the Province or Territory in which you currently live:	_____
Between March 8, 2015 and March 8, 2019, did you live in a different Province or Territory?	Yes ☐ Province or Territory in which you lived between March 8, 2015 and March 8, 2019: _____ Please provide the Provincial/Territorial Health Insurance Number that you used while living in a different Province or Territory between March 8, 2015 to March 8, 2019: _____ No ☐
Street Address of Current Residence:	
Unit/Apartment Number:	
City/Town:	
Province/Territory:	
Postal Code:	
Country:	
Home Phone:	
Work Phone:	
Cell Phone:	
Email Address:	
Preferred Method of Contact:	☐ Telephone ☐ Email

		☐ Mail
Preferred Language of Communication:		☐ English ☐ French
Section III: Place of Residence **If you live in Canada, your place of residence is the Province or Territory which issued your health insurance card and/or your driver's licence.**		
1.	Between January 1, 1950 and November 20, 1998, did you reside in Canada? **Note: If you answer "No" to Question 1, then you are not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	Yes ☐ No ☐
2.	Do you currently reside in Quebec? **Note: If you answer "Yes" to Question 2, please proceed to complete Sections IV, V, VII, VIII, IX, X and XI. Do not complete Section VI (which is for non-Quebec residents) and do not complete Question 3 below.**	Yes ☐ No ☐
3.	Do you currently reside in one of the Provinces other than Quebec,	Yes ☐

	or in one of the Territories in Canada? **Note:** **If you answer "Yes" to Question 3, please proceed to complete Sections IV, VI, VII, VIII, IX, X and XI. Do not complete Section V (which is for Quebec residents only).** **If you answer "No" to Question 3, then you are not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	Province or Territory of current residence: _____ No ☐ Current country of residence: _____

Section IV: Smoking History

To be eligible to receive compensation under the PCC Compensation Plan, between January 1, 1950 and November 20, 1998, you must have smoked a minimum of twelve pack-years of cigarettes (equivalent to 87,600 cigarettes) sold by the Canadian Tobacco Companies which are: Imperial Tobacco Canada Limited; Rothmans, Benson & Hedges Inc.; and JTI-Macdonald Corp.

Based upon your answers to Questions 5, 6 and 7, the Claims Administrator will calculate the number of pack-years of cigarettes that you smoked between January 1, 1950 and November 20, 1998, to determine your eligibility to receive compensation under the PCC Compensation Plan.

4.	When did you start smoking cigarettes?	☐ Before January 1, 1976 ☐ On or after January 1, 1976
5.	Between January 1, 1950 and November 20, 1998, for how many years did you smoke?	_____ years

6.	During the years that you smoked between January 1, 1950 and November 20, 1998, how many cigarettes did you smoke per day? Please indicate the **number of cigarettes smoked** per day, not the number of packs smoked. If the number of cigarettes you smoked per day varied, please proceed to answer Question 7.	I smoked approximately _____ cigarettes per day during the years that I smoked between January 1, 1950 and November 20, 1998.
7.	If the number of cigarettes that you smoked between January 1, 1950 and November 20, 1998 varied, provide a summary of the number of cigarettes that you smoked during that period of time. Please express your summary in terms of the **number of cigarettes smoked**, not the number of packs smoked. [**Note to Draft**: The Claims Administrator will be requested to add an auto calculator to the online Claim Form that would calculate the number of pack-years based on the data provided by the PCC-Claimant. If the auto calculator determines that the PCC-Claimant did not smoke twelve pack-years, then the following Note would appear to the PCC-Claimant: **Note: You did not smoke a minimum of twelve pack-years of cigarettes between January 1, 1950 and November 20, 1998. As a result, you are not**	(a) I smoked approximately _____ cigarettes per day between _____ (DD/MM/YYYY) and _____. (DD/MM/YYYY) (b) I smoked approximately _____ cigarettes per day between _____ (DD/MM/YYYY) and _____. (DD/MM/YYYY) (c) I smoked approximately _____ cigarettes per day between _____ (DD/MM/YYYY) and _____. (DD/MM/YYYY) (d) I smoked approximately _____ cigarettes per day between _____ (DD/MM/YYYY) and _____. (DD/MM/YYYY)

	eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the Claims Administrator.]	
8.	Check all of the brands of cigarettes that you regularly smoked between January 1, 1950 and November 20, 1998. **<u>Note</u>: If you did not smoke any of the brands of cigarettes listed in Question 8 or on the attached list of sub-brands** [link to document listing sub-brands]**, then you are <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.**	☐ Accord ☐ B&H ☐ Belmont ☐ Belvedere ☐ Camel ☐ Cameo ☐ Craven "A" ☐ Craven "M" ☐ du Maurier ☐ Dunhill ☐ Export ☐ LD ☐ Macdonald ☐ Mark Ten ☐ Matinee ☐ Medallion ☐ More

		☐ North American Spirit ☐ Number 7 ☐ Peter Jackson ☐ Players ☐ Rothmans ☐ Vantage ☐ Viscount ☐ Winston ☐ Record any other brands smoked from this list: [link to document listing sub-brands] _____ _____ _____ _____ _____

Section V: Eligibility of Residents of Quebec to receive Compensation

Complete this section only if you live in Quebec. If you live in a Province other than Quebec or in one of the Territories, please proceed to Section VI.

PLEASE READ CAREFULLY:

Depending on the disease with which you have been diagnosed and the date of your diagnosis, as a resident of Quebec you may be eligible to receive compensation either from the PCC Compensation Plan, or as a *Blais* Class Member in accordance with the judgments of the Superior Court of Quebec in *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382, and the judgment of the Court of Appeal of Quebec in *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358.

You are only permitted to make one claim for compensation either as a *Blais* Class Member or as a PCC-Claimant under the PCC Compensation Plan. You cannot make a claim to both Claims Processes.

Your answers to Questions 9 through 17 will assist you to determine whether you may be able to make a claim as a *Blais* Class Member or as a PCC-Claimant under the PCC Compensation Plan.

To be eligible to receive compensation as a *Blais* Class Member, you must meet all of the following criteria:

1. You reside in Quebec;

2. Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies which are: Imperial Tobacco Canada Limited; Rothmans, Benson & Hedges Inc.; and JTI-Macdonald Corp. The Canadian Tobacco Companies sold the brands of cigarettes listed in Question 8 on this Claim Form.

   Twelve pack-years of cigarettes is the equivalent of 87,600 cigarettes which is calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption. For example, twelve pack-years equals:

   10 cigarettes smoked per day for 24 years (10 x 365 x 24) = 87,600 cigarettes, or

   20 cigarettes smoked per day for 12 years (20 x 365 x 12) = 87,600 cigarettes, or

   30 cigarettes smoked per day for 8 years (30 x 365 x 8) = 87,600 cigarettes;

   Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that you smoked.

3. Before March 12, 2012, you were diagnosed with:

   (a) Primary lung cancer, or

   (b) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or

   (c) Emphysema/COPD (GOLD Grade III or IV).

AND

4. On the date of your diagnosis, you resided in Quebec.

5. The *Blais* Class Members include the heirs of all persons who died after November 20, 1998 and satisfied the above criteria.

To be eligible to receive compensation under the PCC Compensation Plan, you must meet all of the following criteria:

1. You reside in any Province or any Territory;

2. You were alive on March 8, 2019;

3. Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;

   Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that you smoked.

4. Between March 8, 2015 and March 8, 2019 (inclusive of those dates), you were diagnosed with:

   (a) Primary lung cancer, or

   (b) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or

   (c) Emphysema/COPD (GOLD Grade III or IV);

AND

5. On the date of your diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) you resided in any Province or any Territory.

If you have been diagnosed with Emphysema/COPD (GOLD Grade III or IV) and either primary lung cancer or primary throat cancer, and you meet all other criteria to be eligible to receive compensation, you will only receive compensation for the single most serious disease with which you have been diagnosed that will provide you with the highest amount of compensation.

9.	Have you, or anyone on your behalf, submitted a claim to receive compensation as a *Blais* Class Member?	Yes ☐ No ☐
10.	Have you, or anyone on your behalf, already received compensation as a *Blais* Class Member? **Note: If you answer "Yes" to Question 10, then you are not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation**	Yes ☐ No ☐

	Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.	
11.	Are you the heir of a person who died after November 20, 1998 and satisfied the criteria to be eligible to receive compensation as a *Blais* Class Member? [link to Q&As definition of "heir" on the Claims Administrator's website]**.** **<u>Note</u>: If you answer "Yes" to Question 11, then you are <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.** **You may determine whether you are eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' section of Claims Administrator's website]**.**	Yes ☐ No ☐
12.	Were you diagnosed with primary lung cancer before March 12, 2012? [link to FAQs definition of "Primary Lung Cancer"] **<u>Note</u>: If you answer "Yes" to Question 12, then you are <u>not</u> eligible to**	Yes ☐ Date of diagnosis of lung cancer: _____ (DD/MM/YYYY)

	receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator. **You may determine whether you are eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' section of Claims Administrator's website]**.**	No ☐
13.	Were you diagnosed with primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) before March 12, 2012? [link to FAQs definitions of "Larynx", "Oropharynx" and "Hypopharynx"] **<u>Note</u>: If you answer "Yes" to Question 13, then you are <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.**	Yes ☐ Date of diagnosis of throat cancer: _____ (DD/MM/YYYY) No ☐

	You may determine whether you are eligible to receive compensation as a *Blais* Class Member at [link to QCAPs' Claims Administrator's website]**.**	
14.	Were you diagnosed with Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012? [link to FAQs definitions of "Emphysema" and "COPD"] **Note: If you answer "Yes" to Question 14, and you were not diagnosed with either primary lung cancer or primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) between March 8, 2015 and March 8, 2019, then you are not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.** **You may determine whether you are eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' Claims Administrator's website]**.**	Yes ☐ Date of diagnosis of Emphysema/COPD (GOLD Grade III or IV): _____ (DD/MM/YYYY) No ☐

15.	Were you diagnosed with primary lung cancer between March 8, 2015 and March 8, 2019? **Note: If you answer "Yes" to Question 15, then you may be eligible to receive compensation from the PCC Compensation Plan. Please proceed to Section VI.**	Yes ☐ Date of diagnosis of lung cancer: _____ (DD/MM/YYYY) No ☐
16.	Were you diagnosed with primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) between March 8, 2015 and March 8, 2019? **Note: If you answer "Yes" to Question 16, then you may be eligible to receive compensation from the PCC Compensation Plan. Please proceed to Section VI.**	Yes ☐ Date of diagnosis of throat cancer: _____ (DD/MM/YYYY) No ☐
17.	Were you diagnosed with Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019? **Note: If you answer "Yes" to Question 17, then you may be eligible to receive compensation from the PCC Compensation Plan. Please proceed to Section VI.**	Yes ☐ Date of diagnosis of Emphysema/COPD (GOLD Grade III or Grade IV): _____ (DD/MM/YYYY) No ☐

Section VI: Eligibility of Residents of the Provinces other than Quebec and Residents of the Territories to receive Compensation

Complete this section only if you live in a Province other than Quebec, or in one of the Territories. If you live in Quebec, please answer the Questions in Section V above.

PLEASE READ CAREFULLY:

To be eligible to receive compensation under the PCC Compensation Plan, you must meet all of the following criteria:

1. You reside in any Province or any Territory;

2. You were alive on March 8, 2019;

3. Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;

   Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years which you smoked.

4. Between March 8, 2015 and March 8, 2019 (inclusive of those dates), you were diagnosed with:

   (a) Primary lung cancer, or

   (b) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or

   (c) Emphysema/COPD (GOLD Grade III or IV);

AND

5. On the date of your diagnosis with lung cancer, throat cancer or Emphysema/COPD GOLD Grade III or IV you resided in any Province or any Territory.

If you have been diagnosed with Emphysema/COPD (GOLD Grade III or IV) and either primary lung cancer or primary throat cancer, and you meet all other criteria to be eligible to receive compensation, you will only receive compensation for the most serious disease with which you have been diagnosed that will provide you with the highest amount of compensation.

Note: If you answer "No" to all of Questions 18, 19 and 20, then you are not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.

18.	Were you diagnosed with primary lung cancer between March 8, 2015 and March 8, 2019? [link to FAQs definition of "Primary Lung Cancer"]	Yes ☐ Date of diagnosis of lung cancer: _____ (DD/MM/YYYY) No ☐
19.	Were you diagnosed with primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) between March 8, 2015 and March 8, 2019? [link to FAQs definitions of "Larynx", "Oropharynx" and "Hypopharynx"]	Yes ☐ Date of diagnosis of throat cancer: _____ (DD/MM/YYYY) No ☐
20.	Were you diagnosed with Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019? [link to FAQs definitions of "Emphysema" and "COPD"]	Yes ☐ Date of diagnosis of Emphysema/COPD (GOLD Grade III or Grade IV): _____ (DD/MM/YYYY) No ☐
21.	Did you reside in Canada on the date on which you were diagnosed with primary lung cancer, primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer), or Emphysema/COPD (GOLD Grade III or IV)? **<u>Note</u>: If you answer "No" to Question 21, then you are <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to**	Yes ☐ Province or Territory in which you resided on the date of your diagnosis: _____ No ☐

	make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the Claims Administrator.	
Section VII: Payment Method		
22.	If the Claims Administrator determines that you are eligible to receive compensation from the PCC Compensation Plan, how do you wish to receive payment?	By cheque mailed to the address that I provided in Section II of this Claim Form ☐ **<u>OR</u>** By direct deposit into my bank account ☐ **<u>Please attach a "Void" cheque</u>** and provide the following information regarding the bank account in your name: Financial Institution: _____ Branch Address: _____ City: _____ Province: _____ Postal Code: _____ Name on Account: _____ Branch Number: _____ Financial Institution Number: _____ Account Number: _____

Section VIII: Contact Authorization (complete this section only if you would like the Claims Administrator to communicate with someone else regarding your PCC Claim).	
I authorize the Claims Administrator to speak with _____, my _____, on my behalf. (Name) (Relationship)	
Section IX: Consent to Disclosure and Release of Records	
I understand that in order to process my Claim it will be necessary for my personal information that is in the possession of physicians, health care professionals, hospitals, clinics, or other third parties to be disclosed to the Claims Administrator. I also understand that by signing this Claim Form and submitting it to the Claims Process I am consenting to the disclosure to the Claims Administrator of my personal information by physicians and health care professionals from whom I have received care, to be used and disclosed by the Claims Administrator in accordance with the CCAA Plans.	Yes ☐ No ☐
Section X: Privacy Notice	
I understand and agree that the Claims Administrator may collect, use and disclose my personal information, including personal health information, related to my Claim in accordance with its Privacy Policy found at (link to Privacy Policy on Claims Administrator's website) in order to provide its claims management services on my behalf. The Claims Administrator may share my personal information with any subsequent Court-appointed Claims Administrator, if required, in connection with the processing and administration of my Claim. My personal information may not be used or disclosed for purposes other than those for	Yes ☐ No ☐

which it was collected, except with my consent or as required by law.	

Section XI: Statutory Declaration

INSTRUCTIONS TO COMPLETE STATUTORY DECLARATION

You must sign the Statutory Declaration below <u>in the presence of a Commissioner of Oaths</u>, sometimes referred to as a Commissioner for taking Affidavits.

A Commissioner of Oaths is a person who is authorized to take affidavits or declarations by asking you to swear or affirm that the statements in a document are true. Every lawyer and some paralegals are Commissioners of Oaths. A notary public for the Province or Territory where the Declaration is made has all the powers of a Commissioner of Oaths.

If you need assistance, you may contact the Agent, Epiq, at [insert link to Agent's website] which can arrange for a Commissioner of Oaths to commission your signing of your Statutory Declaration before you submit your Claim to the Claims Administrator.

The Commissioner of Oaths must complete Sections XI and XII, and if applicable, Section XIII.

The interpreter, if any, must complete Sections XIV and XV.

I, _____, make this solemn Declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath.

The information that I have provided on this Claim Form is true and correct and the documents submitted in support of my claim are authentic and have not been modified in any way whatsoever.

Where someone has helped me with this Claim Form, or where an interpreter was used, that person has read to me everything they wrote and included with this Claim Form, if necessary to allow me to understand the content of this completed Claim Form and any attachments to it, and I confirm that this information is true and correct.

I am not making any false or exaggerated Claims to obtain compensation that I am not entitled to receive.

Declared before me

at _____ (Town/City/Municipality)

in _____ (Province/Territory)

this _____ day of _____, 20____

_____
Signature of PCC-Claimant

_____
Signature of Commissioner of Oaths/Notary Public

Commissioner of Oaths/Notary Public: please sign above and complete Section XII below. If applicable, complete Section XIII.	Please place Commissioner of Oath's stamp/Notarial Seal here, if applicable.

Section XII: Commissioner of Oaths/Notary Public Information

Full Name (First Name, Middle Name and Last Name):	
Address:	

Business Phone:	
Email:	

Section XIII: Certification by Commissioner of Oaths/Notary Public when an Interpreter is used (only complete this Section if it is applicable).

I certify that this Declaration Form was read or interpreted in my presence to the declarant, the declarant appeared to understand it, and the declarant signed the Declaration or placed their mark on it in my presence.

_____ _____

Signature of Commissioner of Oaths/Notary Public

Print Name of Commissioner of Oaths/Notary Public

Section XIV: Interpreter Information (only complete this Section if it is applicable).

Full Name (First Name, Middle Name and Last Name):	
Address:	
Business Phone:	
Email:	

Section XV: Certification by Interpreter if used (only complete this Section if it is applicable).

I certify that I correctly interpreted this Claim Form in _____ (specify language) to the declarant, and the declarant appeared to understand it.

_____ _____

Signature of Interpreter

Print Name of Interpreter

_____

Date Signed

APPENDIX "D"

Pan-Canadian Claimants' Compensation Plan

CLAIM FORM TO BE COMPLETED BY LEGAL REPRESENTATIVE ON BEHALF OF PCC-CLAIMANT OR ESTATE OF PCC-CLAIMANT

This Claim Form is required to be completed by the Legal Representative of any person, referred to in this Form as the "PCC-Claimant", or the Legal Representative of the estate of a PCC-Claimant, who may be entitled to receive payment of financial compensation from the Pan-Canadian Claimants' Compensation Plan, referred to in this Form as the "PCC Compensation Plan".

Complete this Claim Form if the PCC-Claimant is either deceased, or alive but not capable of making decisions regarding their financial affairs.

To be eligible to receive payment of financial compensation from the PCC Compensation Plan, the PCC-Claimant or the estate of the PCC-Claimant must meet all of the following PCC Eligibility Criteria:

1. **If the PCC-Claimant is alive, they must reside in a Province or Territory in Canada. If the PCC-Claimant is deceased, they must have resided in a Province or Territory in Canada on the date of their death;**

2. **The PCC-Claimant was alive on March 8, 2019;**

3. **Between January 1, 1950 and November 20, 1998, the PCC-Claimant smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;**

   Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that the PCC-Claimant smoked.

4. **Between March 8, 2015 and March 8, 2019 (inclusive of those dates), the PCC-Claimant was diagnosed with:**

   (d) Primary lung cancer, or

   (e) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or

   (f) Emphysema/COPD (GOLD Grade III or IV);

AND

5. On the date of the PCC-Claimant's diagnosis with lung cancer, throat cancer or Emphysema/COPD GOLD Grade III or IV the PCC-Claimant resided in any Province or any Territory.

If the PCC-Claimant is or, if deceased was, a resident of Quebec and does not meet the above PCC Eligibility Criteria, the PCC-Claimant or their estate, as applicable, may be eligible to receive compensation as a *Blais* Class Member in accordance with the judgments of the Superior Court of Quebec in *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382, and the judgment of the Court of Appeal of Quebec in *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358, if they meet all of the following criteria:

1. They reside or, if deceased resided, in Quebec;

2. Between January 1, 1950 and November 20, 1998, they smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies.

Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that they smoked.

3. Before March 12, 2012, they were diagnosed with:

(d) Primary lung cancer, or

(e) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or

(f) Emphysema/COPD (GOLD Grade III or IV).

4. On the date of their diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV), they resided in Quebec.

AND

5. The *Blais* Class Members include the heirs of all persons who died after November 20, 1998 and satisfied the above criteria.

You are only permitted to make one claim for compensation on behalf of either a *Blais* Class Member or a PCC-Claimant under the PCC Compensation Plan. You cannot make a claim to both Claims Processes. You may determine whether the person or estate on whose behalf you are acting is eligible to receive compensation as a *Blais* Class Member at [link to QCAPs' section of Claims Administrator's website].

You do not need a lawyer to complete this Claim Form.

Only a person who has the right and is authorized by one of the documents listed in Section IV to act on behalf of the PCC-Claimant may complete this Claim Form as the PCC-Claimant's Legal Representative. If you do not have one of the documents listed in Section IV, then any

Claim Form or other documents which you complete will not be accepted by the Claims Administrator.

To make a Claim to the PCC Compensation Plan, you must submit all of the following fully completed documents to the Claims Administrator:

☐ **This Claim Form which you have completed as the Legal Representative of the PCC-Claimant or the estate of the PCC-Claimant with all requested documents attached. If you are the PCC-Claimant and are submitting a claim on your own behalf, you must complete the Claim Form to be completed by the PCC-Claimant instead of this Claim Form with all requested documents attached. You are required to sign the Statutory Declaration in Section XII of the Claim Form in the presence of a Commissioner of Oaths;**

☐ **One of the following documents to prove the PCC-Claimant's diagnosis:**

- ☐ **A copy of a pathology report which confirms that the PCC-Claimant was diagnosed with Lung Cancer or Throat Cancer, as applicable, between March 8, 2015 and March 8, 2019 (inclusive of those dates); or**
- ☐ **A copy of a report of a spirometry test performed on the PCC-Claimant between March 8, 2015 and March 8, 2019 (inclusive of those dates), that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value to first establish a diagnosis of Emphysema/COPD (GOLD Grade III or IV); or**
- ☐ **A copy of an extract from the PCC-Claimant's medical file confirming the diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates); or**
- ☐ **A completed Physician Form; or**
- ☐ **A written statement from the PCC-Claimant's Physician, or another physician having access to their medical record, confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019 (inclusive of those dates) and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.**

Deadline to submit all of your completed Claim Forms and documents: This Claim Form and all requested documents supporting the Claim must be submitted to the Claims Administrator as a complete package by no later than [the PCC Claims Application Deadline which is TBD].

The Claims Administrator will not accept and review the Claim to determine whether the PCC-Claimant or, if the PCC-Claimant is deceased, the PCC-Claimant's estate, is eligible to receive

compensation under the PCC Compensation Plan unless ALL of the fully completed Claim Form and ALL requested medical and other documents have been submitted either online or postmarked by the deadline of [the PCC Claims Application Deadline which is TBD].

For this reason, you should take immediate steps to obtain all of the requested documents as soon as possible in order not to miss the deadline of [the PCC Claims Application Deadline which is TBD].

SUBMIT YOUR CLAIM BY REGISTERED MAIL: All Forms and documents must be postmarked no later than _____, 20____ and mailed to: [Address of Claims Administrator].

OR

SUBMIT YOUR CLAIM ONLINE: All Forms must be submitted online and all documents must be uploaded online at [URL for website of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _____, 20____.

OR

SUBMIT YOUR CLAIM BY EMAIL: All Forms and documents must be emailed to the Claims Administrator to [Email address of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _____, 20__.

OR

SUBMIT YOUR CLAIM BY FAX: All Forms and documents must be faxed to the Claims Administrator to [Fax Number of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _____, 20___. ___.

Section I: Choice of Claim Form

Note: **If the PCC-Claimant died before March 8, 2019, neither they nor their estate are eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**

Are you making a claim on behalf of a PCC-Claimant or the estate of a PCC-Claimant as their Legal Representative?	Yes ☐ No ☐	Please complete the rest of this Claim Form. If you are making a claim on your own behalf, please complete the Claim Form for the PCC-Claimant.
Is the PCC-Claimant deceased?	Yes ☐	Date of Death (DD/MM/YYYY):_____ Please **attach at least one** of the following documents (a certified copy, photocopy or certified electronic

	extract of the document will be accepted by the Claims Administrator): ☐ Death Certificate or Certificate of Death ☐ Short Form Death Certificate ☐ Long Form Death Certificate ☐ Registration of Death or Death Registration ☐ Registration of Death or Death Registration with Cause of Death Information ☐ Medical Certificate of Death issued by an attending doctor or a coroner ☐ Interim Medical Certificate of Death issued by an attending doctor or a coroner ☐ Statement of Death issued by a funeral service provider ☐ Memorandum of Notification of Death issued by the Chief of National Defence Staff ☐ Statement of Verification of Death from the Department of Veterans Affairs No ☐
Was the PCC-Claimant alive on March 8, 2019? **Note: If you answer "No" to this Question, then the estate of the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u>**	☐ Yes ☐ No

at this point, and you may not complete and submit this Claim Form to the Claims Administrator.	
If the PCC-Claimant is alive, please explain why you are completing this form as their Legal Representative.	
Section II: Name, Contact Information and Provincial/Territorial Health Insurance Number of PCC-Claimant	
Full Name (First Name, Middle Name and Last Name):	
Date of Birth:	Date:_____ (DD/MM/YYYY)
Provincial/Territorial Health Insurance Number that the PCC-Claimant uses (i) in the Province or Territory in which they currently live or, (ii) if deceased, in the Province or Territory in which they lived at the date of their death:	_____
Between March 8, 2015 and March 8, 2019, did the PCC-Claimant live in a different Province or Territory?	Yes ☐ Province or Territory in which the PCC-Claimant lived between March 8, 2015 and March 8, 2019: _____ Please provide the Provincial/Territorial Health Insurance Number that the PCC-Claimant used while living in a different Province or Territory between March 8, 2015 to March 8, 2019: _____ No ☐

Street Address of Current Residence or, if the PCC-Claimant is deceased, Street Address at Date of Death:	
Unit/Apartment Number:	
City/Town:	
Province/Territory	
Postal Code:	
Country:	
Home Phone (If the PCC-Claimant is alive):	
Work Phone (If the PCC-Claimant is alive):	
Cell Phone (If the PCC-Claimant is alive):	
Email Address (If the PCC-Claimant is alive):	

Section III: Name and Contact Information of Legal Representative

Any communications from the Claims Administrator and any cheque for compensation will be **made payable to the PCC-Claimant or the estate of the PCC-Claimant**, as applicable, and sent to you as their Legal Representative in accordance with the contact information you provide below. Any cheque for compensation will not be made payable directly to you as the Legal Representative for the PCC-Claimant or the estate of the PCC-Claimant.

Legal Representative's Full Name (First Name, Middle Name and Last Name):	
Legal Representative's Street Address:	
Legal Representative's Unit/Apartment Number:	

Legal Representative's City/Town:	
Legal Representative's Province/Territory	
Legal Representative's Postal Code:	
Legal Representative's Country:	
Legal Representative's Home Phone:	
Legal Representative's Work Phone:	
Legal Representative's Cell Phone:	
Legal Representative's Email address:	
Legal Representative's Preferred Method of Contact:	☐ Telephone ☐ Email ☐ Mail
Preferred Language of Communication:	☐ English ☐ French
Section IV: Proof of Entitlement to act as Legal Representative of a PCC-Claimant or the estate of a PCC-Claimant	
If at the time you complete this Claim Form the **PCC-Claimant is alive** and resides in any Province **other than Quebec** or in any Territory, you **must attach** one of the following documents to verify that you have the right and are	☐ Not applicable ☐ **If the PCC-Claimant has Indian Status and resides on a reserve or on Crown lands**: ☐ Document showing you have been appointed as the PCC-Claimant's Administrator of Property

authorized to make a claim on behalf of the PCC-Claimant (a certified copy, photocopy or certified electronic extract of the document will be accepted by the Claims Administrator): **Note: If you are not able to provide the Claims Administrator with one of the documents listed in this Question, your application to make a claim to the PCC Compensation Plan on behalf of a PCC-Claimant is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	☐ **If the PCC-Claimant resides in British Columbia**: ☐ Power of Attorney ☐ Enduring Power of Attorney ☐ Representation Agreement for financial and legal affairs ☐ Statutory Property Guardianship ☐ Document showing that you have been appointed as the Private Committee of the Estate of the PCC-Claimant ☐ Document showing that the Public Guardian and Trustee has been appointed as the Committee of the Estate of the PCC-Claimant ☐ **If the PCC-Claimant resides in Alberta:** ☐ Enduring Power of Attorney ☐ Document showing that you have been appointed as the trustee for the PCC-Claimant ☐ Supported Decision-making Authorization ☐ Document showing that the Public Guardian and Trustee has been appointed as the trustee for the PCC-Claimant ☐ **If the PCC-Claimant resides in Saskatchewan:** ☐ Property Power of Attorney ☐ Enduring Property Power of Attorney ☐ Springing Property Power of Attorney ☐ Contingent Enduring Property Power of Attorney ☐ Document showing that you have been appointed as the PCC-Claimant's Property Co-decision-maker by the Court ☐ Document showing that you have been appointed as the PCC-Claimant's Temporary Property Guardian by the Court

	☐ Document showing that you have been appointed as the PCC-Claimant's Property Guardian by the Court ☐ **If the PCC-Claimant resides in Manitoba:** ☐ Power of Attorney ☐ Enduring Power of Attorney ☐ Springing Power of Attorney ☐ Document showing that you have been appointed as the Private Committee of Property for the PCC-Claimant (Order of Committeeship) ☐ Document showing that you have been appointed as the Private Committee of Property and Personal Care for the PCC-Claimant (Order of Committeeship) ☐ Document showing that the Public Guardian and Trustee has been appointed as the Committee for the PCC-Claimant ☐ **If the PCC-Claimant resides in Ontario**: ☐ Power of Attorney for Property ☐ Continuing Power of Attorney for Property ☐ Document showing that you have been appointed as the PCC-Claimant's Guardian of Property by the Office of the Public Guardian and Trustee ☐ Document showing that you have been appointed as the PCC-Claimant's Guardian of Property by the Court ☐ Document showing that the Public Guardian and Trustee has been appointed as the Committee for the PCC-Claimant ☐ **If the PCC-Claimant resides in New Brunswick:** ☐ Power of Attorney for Property ☐ Enduring Power of Attorney for Property

	☐ Enduring Power of Attorney for Property and Personal Care ☐ Document showing that you have been appointed as the Committee of the Estate of the PCC-Claimant ☐ **If the PCC-Claimant resides in Nova Scotia:** ☐ Power of Attorney authorizing your management of the PCC-Claimant's estate ☐ Enduring Power of Attorney authorizing your management of the PCC-Claimant's estate ☐ Document showing that you have been appointed as the PCC-Claimant's Guardian by the Court ☐ Document showing that you have been appointed as the PCC-Claimant's Representative by the Court (Representation Order) ☐ **If the PCC-Claimant resides in Prince Edward Island:** ☐ Specific Power of Attorney ☐ General Power of Attorney ☐ Enduring Power of Attorney ☐ Continuing Power of Attorney ☐ Document showing that you have been appointed as the Guardian of the PCC-Claimant ☐ Document showing that you have been appointed as the Committee of the Estate of the PCC-Claimant ☐ **If the PCC-Claimant resides in Newfoundland and Labrador:** ☐ Enduring Power of Attorney ☐ Document showing that Letters of Guardianship of the Estate of the PCC-Claimant have been granted to you by the Court

	☐ **If the PCC-Claimant resides in Yukon:** ☐ Enduring Power of Attorney ☐ Document showing that you have been appointed as the Temporary Guardian or Permanent Guardian for the PCC-Claimant ☐ Guardianship Order appointing the Public Guardian and Trustee as Guardian for the PCC-Claimant ☐ **If the PCC-Claimant resides in Northwest Territories:** ☐ Power of Attorney ☐ Enduring Power of Attorney ☐ Springing Power of Attorney ☐ Document showing that you have been appointed as the Guardian of the PCC-Claimant with power over legal or financial matters ☐ Document showing that you have been appointed as the Trustee of the PCC-Claimant ☐ Order of Trusteeship appointing the Public Trustee as Trustee of the PCC-Claimant's Estate ☐ **If the PCC-Claimant resides in Nunavut:** ☐ Power of Attorney ☐ Enduring Power of Attorney ☐ Springing Power of Attorney ☐ Order appointing you as Trustee for the PCC-Claimant ☐ Order appointing you as Guardian for the PCC-Claimant with a power over their estate ☐ Order appointing the Public Guardian as Guardian for the PCC-Claimant

If at the time you complete this Claim Form the **PCC-Claimant is deceased** and, at the time of the PCC-Claimant's death, the PCC-Claimant resided in any Province **other than Quebec** or in any Territory at the time of their death, you **must attach** one of the following documents to verify that you have the right and are authorized to make a claim on behalf of the PCC-Claimant's estate (a certified copy, photocopy or certified electronic extract of the document will be accepted by the Claims Administrator): **Note: If you are not able to provide the Claims Administrator with one of the documents listed in this Question, your application to make a claim to the PCC Compensation Plan on behalf of a PCC-Claimant's estate is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	☐ Not applicable ☐ **If the PCC-Claimant had Indian Status and resided on a reserve or on Crown lands**: ☐ Notice of Appointment as Estate Administrator ☐ Notice of Appointment as Estate Executor ☐ Document showing Indigenous Services Canada or Crown-Indigenous Relations and Northern Affairs Canada is acting as the Estate Administrator ☐ **If the PCC-Claimant died in British Columbia**: ☐ Representation Grant (Estate Grant) ☐ Grant of Probate (issued by a Court when a person dies with a will) ☐ Grant of Administration (issued by a Court when a person dies without a will) ☐ **If the PCC-Claimant died in Alberta:** ☐ Grant of Probate (issued by a Court when a person dies with a will) ☐ Grant of Double Probate (issued by a Court when a person dies with a will and the personal representative had previously reserved their right to apply later for probate, or when the named alternate personal representative needs to complete the administration) ☐ Grant of Administration or Letters of Administration (issued by a Court when a person dies without a will) ☐ Grant of Administration with Will Annexed or Letters of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate)

	☐ **If the PCC-Claimant died in Saskatchewan:** ☐ Letters Probate or Grant of Probate (issued by a Court when a person dies with a will) ☐ Letters of Administration or Grant of Administration (issued by a Court when a person dies without a will) ☐ Letters of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ **If the PCC-Claimant died in Manitoba:** ☐ Grant of Probate (issued by a Court when a person dies with a will) ☐ Letters of Administration (estates over $10,000) ☐ Letters of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ Administration Order (estates under $10,000) ☐ **If the PCC-Claimant died in Ontario**: ☐ Certificate of Appointment of Estate Trustee without a Will ☐ Certificate of Appointment of Estate Trustee with a Will ☐ Small Estate Certificate ☐ Probate Certificate ☐ **If the PCC-Claimant died in New Brunswick:**

	☐ Letters of Administration (issued by a Court when a person dies without a will) ☐ Letters Probate (issued by a Court when a person dies with a will) ☐ Letters of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ **If the PCC-Claimant died in Nova Scotia:** ☐ Grant of Administration (issued by a Court when a person dies without a will) ☐ Grant of Probate (issued by a Court when a person dies with a will) ☐ Grant of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ **If the PCC-Claimant died in Prince Edward Island:** ☐ Letters of Administration (issued by a Court when a person dies without a will) ☐ Letters Probate (issued by a Court when a person dies with a will) ☐ Letters of Administration with the Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ **If the PCC-Claimant died in Newfoundland and Labrador:**

	☐ Grant of Probate (issued by a Court when a person dies with a will) ☐ Letters of Administration (issued by a Court when a person dies without a will) ☐ Letters of Administration, CTA (cum testamento annexo) (With Will Annexed) - issued where there is a will but there is no executor named, or when the executor is unable or unwilling to apply for the grant ☐ Letters of Administration, DBN (De Bonis Non) - issued where an administrator of an estate dies or becomes incapable of continuing with his or her duties after a grant is made, but prior to the completion of the administration ☐ Letters of Administration CTA DBN - issued where there is a will but the executor or administrator CTA dies or becomes incapacitated and therefore is unable to continue with his or her duties after a grant is made, but prior to the completion of the administration (and there is no other person to step into that position according to the terms of any will) ☐ **If the PCC-Claimant died in Yukon:** ☐ Grant of Probate or Letters of Probate (issued by a Court when a person dies with a will) ☐ Letter of Administration (issued by a Court when a person dies without a will) ☐ Grant of Administration with Will Annexed or Letters of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ **If the PCC-Claimant died in Northwest Territories:** ☐ Declaration of Small Estate (issued by a Court if the net value of the estate of the deceased reasonably appears to be less than $35,000)

	☐ Grant of Probate (issued by a Court when a person dies with a will) ☐ Grant of Administration (issued by a Court when a person dies without a will) ☐ Grant of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ Grant of Double Probate (issued by a Court when a person dies with a will and the personal representative had previously reserved their right to apply later for probate, or when the named alternate personal representative needs to complete the administration) ☐ **If the PCC-Claimant died in Nunavut:** ☐ Certificate of Appointment of Estate Trustee with a Will (issued by a Court when a person dies with a will) ☐ Letters of Administration (issued by a Court when a person dies without a will)
If at the time you complete this Claim Form the **PCC-Claimant is alive** and **resides in Quebec**, you **must attach** one of the following documents to verify that you have the right and are authorized to make a claim on behalf of the PCC-Claimant (a certified copy, photocopy or certified electronic extract of the document will be accepted by the Claims Administrator): **Note: If you are not able to provide the Claims Administrator with**	☐ Power of Attorney ☐ Mandate in case of incapacity ☐ Tutorship to persons of full age ☐ Curatorship to persons of full age ☐ Detailed Mandate ☐ Not applicable

one of the documents listed in this Question, your application to make a claim to the PCC Compensation Plan on behalf of a PCC-Claimant is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the Claims Administrator.	
If at the time you complete this Claim Form the **<u>PCC-Claimant is deceased</u>** and, at the time of the PCC-Claimant's death, they **<u>resided in Quebec</u>**, you **<u>must attach</u>** one of the following documents to verify that you have the right and are authorized to make a claim on behalf of the PCC-Claimant's estate (a certified copy, photocopy or certified electronic extract of the document will be accepted by the Claims Administrator): **<u>Note:</u> If you are not able to provide the Claims Administrator with one of the documents listed in this Question, your application to make a claim to the PCC Compensation Plan on behalf of a PCC-Claimant's estate is <u>terminated</u> at this point, and you may**	☐ The deceased PCC-Claimant **<u>had a written will</u>** and I have attached copies of the following documents: ☐ The PCC-Claimant's Death Certificate; ☐ A will search from the Chambre des notaires on the deceased PCC-Claimant; ☐ A will search from the Bar of Quebec on the deceased PCC-Claimant; and ☐ One of the following documents: ☐ A copy of the notarial will of the deceased PCC-Claimant, appointing me as the executor/liquidator of the deceased PCC-Claimant's estate; ☐ A copy of the judgment probating the will of the deceased PCC-Claimant, confirming my appointment as the executor/liquidator of the deceased PCC-Claimant's estate; or ☐ Any other official document confirming my status as the executor/liquidator of the deceased PCC-Claimant's estate. ☐ The deceased PCC-Claimant **<u>did not have a written will</u>** and I have attached copies of the following documents ☐ The PCC-Claimant's Death Certificate;

not complete and submit this Claim Form to the Claims Administrator.	☐ A will search from the Chambre des notaires on the deceased PCC-Claimant; ☐ A will search from the Bar of Quebec on the deceased PCC-Claimant; or ☐ Any document proving my status to make a claim for compensation in respect of the deceased PCC-Claimant. ☐ Not applicable
What is/was your relationship to the PCC-Claimant?	
How long have you known, or if the PCC-Claimant is deceased how long did you know the PCC-Claimant?	

Section V: PCC-Claimant's Place of Residence

If the PCC-Claimant lives in Canada, their place of residence is the Province or Territory which issued their health insurance card and/or their driver's licence.

1.	Between January 1, 1950 and November 20, 1998, did the PCC-Claimant reside in Canada? **Note: If you answer "No" to Question 1, then the PCC-Claimant is not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	Yes ☐ No ☐
2.	Does the PCC-Claimant currently reside in Quebec? **Note: If you answer "Yes" to Question 2, please proceed to complete Sections VI, VII, IX, X, XI and XII. Do not complete Section VIII (which is the form for non-Quebec residents) and do not complete Question 3 below.**	Yes ☐ No ☐

3.	Does the PCC-Claimant currently reside in one of the Provinces other than Quebec, or in one of the Territories in Canada? **Note:** **If you answer "Yes" to Question 3, please proceed to complete Sections VI, VIII, IX, X, XI and XII. Do not complete Section VII (which is for Quebec residents only).** **If you answer "No" to Question 3, then the PCC-Claimant is not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	Yes ☐ Province or Territory of current residence: _____ No ☐ Current country of residence: _____

Section VI: Smoking History

To be eligible to receive compensation under the PCC Compensation Plan, between January 1, 1950 and November 20, 1998, the PCC-Claimant must have smoked a minimum of twelve pack-years of cigarettes (equivalent to 87,600 cigarettes) sold by the Canadian Tobacco Companies which are: Imperial Tobacco Canada Limited; Rothmans, Benson & Hedges Inc.; and JTI-Macdonald Corp.

Based upon your answers to Questions 5, 6 and 7, the Claims Administrator will calculate the number of pack-years of cigarettes that the PCC-Claimant smoked between January 1, 1950 and November 20, 1998, to determine the PCC-Claimant's eligibility to receive compensation under the PCC Compensation Plan.

4.	When did the PCC-Claimant start smoking cigarettes?	☐ Before January 1, 1976 ☐ On or after January 1, 1976
5.	Between January 1, 1950 and November 20, 1998, for how many years did the PCC-Claimant smoke?	_____ years
6.	During the years that the PCC-Claimant smoked between January 1, 1950 and November 20, 1998, how many cigarettes did the PCC-Claimant smoke per day?	The PCC-Claimant smoked approximately _____ cigarettes per day between January 1, 1950 and November 20, 1998.

	Please indicate the **number of cigarettes smoked** per day, not the number of packs smoked. If the number of cigarettes the PCC-Claimant smoked per day varied, please proceed to answer Question 7.	
7.	If the number of cigarettes that the PCC-Claimant smoked between January 1, 1950 and November 20, 1998 varied, provide a summary of the number of cigarettes that the PCC-Claimant smoked during that period of time. Please express your summary in terms of the **number of cigarettes smoked**, not the number of packs smoked. [**Note to Draft**: The Claims Administrator will be requested to add an auto calculator to the online Claim Form that would calculate the number of pack-years based on the data provided by the PCC-Claimant. If the auto calculator determines that the PCC-Claimant did not smoke twelve pack-years, then the following Note would appear to the PCC-Claimant's Legal Representative: **Note: The PCC-Claimant did not smoke a minimum of twelve pack-years of cigarettes between January 1, 1950 and November 20, 1998. As a result, the PCC-Claimant is not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**]	(a) The PCC-Claimant smoked approximately _____ cigarettes per day between _____ (DD/MM/YYYY) and _____. (DD/MM/YYYY) (b) The PCC-Claimant smoked approximately _____ cigarettes per day between _____ (DD/MM/YYYY) and _____. (DD/MM/YYYY) (c) The PCC-Claimant smoked approximately _____ cigarettes per day between _____ (DD/MM/YYYY) and _____. (DD/MM/YYYY) (d) The PCC-Claimant smoked approximately _____ cigarettes per day between _____ (DD/MM/YYYY) and _____. (DD/MM/YYYY)
8.	Check all of the brands of cigarettes that the PCC-Claimant regularly smoked between January 1, 1950 and November 20, 1998. **Note: If the PCC-Claimant did not smoke any of the brands of cigarettes listed in**	☐ Accord ☐ B&H

		Question 8 or on the attached list of sub-brands [link to document listing sub-brands]**, then the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.**	☐ Belmont ☐ Belvedere ☐ Camel ☐ Cameo ☐ Craven "A" ☐ Craven "M" ☐ du Maurier ☐ Dunhill ☐ Export ☐ LD ☐ Macdonald ☐ Mark Ten ☐ Matinee ☐ Medallion ☐ More ☐ North American Spirit ☐ Number 7 ☐ Peter Jackson ☐ Players ☐ Rothmans ☐ Vantage ☐ Viscount ☐ Winston

		☐ Record any other brands smoked from this list: [link to document listing sub-brands] _____ _____ _____ _____ _____

Section VII: Eligibility of Residents of Quebec to receive Compensation

Complete this section only if the PCC-Claimant lives in Quebec, or if deceased, lived in Quebec at the time of their death. If the PCC-Claimant lives, or if deceased lived, in a Province other than Quebec or in one of the Territories, please proceed to Section VIII.

PLEASE READ CAREFULLY:

Depending on the disease with which the PCC-Claimant has been diagnosed and the date of the PCC-Claimant's diagnosis, as a resident of Quebec the PCC-Claimant may be eligible to receive compensation either from the PCC Compensation Plan, or as a *Blais* Class Member in accordance with the judgments of the Superior Court of Quebec in *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382, and the judgment of the Court of Appeal of Quebec in *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358.

You are only permitted to make one claim for compensation on behalf of the PCC-Claimant either as a *Blais* Class Member or as a PCC-Claimant under the PCC Compensation Plan. You cannot make a claim to both Claims Processes.

Your answers to Questions 9 through 17 will assist you to determine whether you may be able to make a claim as the Legal Representative on behalf of a person who is a *Blais* Class Member or a PCC-Claimant under the PCC Compensation Plan.

To be eligible to receive compensation as a *Blais* Class Member, the PCC-Claimant must meet all of the following criteria:

1. The PCC-Claimant resides in Quebec or, if deceased, resided in Quebec at the time of their death;

2. Between January 1, 1950 and November 20, 1998, the PCC-Claimant smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies which are: Imperial Tobacco Canada Limited; Rothmans, Benson & Hedges Inc.; and JTI-Macdonald Corp. The

Canadian Tobacco Companies sold the brands of cigarettes listed in Question 8 on this Claim Form.

Twelve pack-years of cigarettes is the equivalent of 87,600 cigarettes which is calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption. For example, twelve pack-years equals:

10 cigarettes smoked per day for 24 years (10 x 365 x 24) = 87,600 cigarettes, or

20 cigarettes smoked per day for 12 years (20 x 365 x 12) = 87,600 cigarettes, or

30 cigarettes smoked per day for 8 years (30 x 365 x 8) = 87,600 cigarettes;

Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that the PCC-Claimant smoked.

3. Before March 12, 2012, the PCC-Claimant was diagnosed with:

   (a) Primary lung cancer, or

   (b) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or

   (c) Emphysema/COPD (GOLD Grade III or IV).

4. On the date of their diagnosis, the PCC-Claimants resided in Quebec.

AND

5. The *Blais* Class Members include the heirs of all persons who died after November 20, 1998 and satisfied the above criteria.

To be eligible to receive compensation under the PCC Compensation Plan, the PCC-Claimant or the estate of the PCC-Claimant must meet all of the following PCC Eligibility Criteria:

1. If the PCC-Claimant is alive, they must reside in a Province or Territory in Canada. If the PCC-Claimant is deceased, they must have resided in a Province or Territory in Canada on the date of their death;

2. The PCC-Claimant was alive on March 8, 2019;

3. Between January 1, 1950 and November 20, 1998, the PCC-Claimant smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;

Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that the PCC-Claimant smoked.

4. Between March 8, 2015 and March 8, 2019 (inclusive of those dates), the PCC-Claimant was diagnosed with:

   (a) Primary lung cancer, or

   (b) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or

   (c) Emphysema/COPD (GOLD Grade III or IV);

AND

5. On the date of the PCC-Claimant's diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) the PCC-Claimant resided in any Province or any Territory.

If the PCC-Claimant has been diagnosed with Emphysema/COPD (GOLD Grade III or IV) and either primary lung cancer or primary throat cancer, and the PCC-Claimant meets all other criteria to be eligible to receive compensation, the PCC-Claimant, or their estate, will only receive compensation for the most serious disease with which the PCC-Claimant has been diagnosed that will provide the highest amount of compensation.

9.	Has the PCC-Claimant, you or anyone else as their Legal Representative, submitted a claim to receive compensation as a *Blais* Class Member?	Yes ☐ No ☐
10.	Have you or anyone else already received compensation on behalf of the PCC-Claimant as a *Blais* Class Member? **Note: If you answer "Yes" to Question 10, then the PCC-Claimant is not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.**	Yes ☐ No ☐
11.	Is the PCC-Claimant the heir of a person who died after November 20, 1998 and satisfied the criteria to be eligible to receive compensation as a *Blais* Class Member? [link to Q&As definition of "heir" on the Claims Administrator's website].	Yes ☐ No ☐

	Note: If you answer "Yes" to Question 11, then the PCC-Claimant is not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator. **You may determine whether the PCC-Claimant is eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' section of the Claims Administrator's website]**.**	
12.	Was the PCC-Claimant diagnosed with primary lung cancer before March 12, 2012? [link to FAQs definition of "Primary Lung Cancer"] **Note: If you answer "Yes" to Question 12, then the PCC-Claimant is not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.** **You may determine whether the PCC-Claimant is eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' section of the Claims Administrator's website]**.**	Yes ☐ Date of diagnosis of lung cancer: _____ (DD/MM/YYYY) No ☐
13.	Was the PCC-Claimant diagnosed with primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) before March 12, 2012? [link to FAQs definitions of "Larynx", "Oropharynx" and "Hypopharynx"] **Note: If you answer "Yes" to Question 13, then the PCC-Claimant is not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation**	Yes ☐ Date of diagnosis of throat cancer: _____ (DD/MM/YYYY) No ☐

	Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator. **You may determine whether the PCC-Claimant is eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' section of the Claims Administrator's website]**.**	
14.	Was the PCC-Claimant diagnosed with Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012? [link to FAQs definitions of "Emphysema" and "COPD"] **<u>Note</u>: If you answer "Yes" to Question 14, <u>and</u> the PCC-Claimant was not diagnosed with either primary lung cancer or primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) between March 8, 2015 and March 8, 2019, then the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.** **You may determine whether the PCC-Claimant or their estate is eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' section of the Claims Administrator's website]**.**	Yes ☐ Date of diagnosis of Emphysema/COPD (GOLD Grade III or IV): _____ (DD/MM/YYYY) No ☐
15.	Was the PCC-Claimant diagnosed with primary lung cancer between March 8, 2015 and March 8, 2019? **<u>Note</u>: If you answer "Yes" to Question 15, then the PCC-Claimant may be eligible to receive compensation from the PCC**	Yes ☐ Date of diagnosis of lung cancer: _____ (DD/MM/YYYY)

	Compensation Plan. Please proceed to Section VIII.	No ☐
16.	Was the PCC-Claimant diagnosed with primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) between March 8, 2015 and March 8, 2019? **Note: If you answer "Yes" to Question 16, then the PCC-Claimant may be eligible to receive compensation from the PCC Compensation Plan. Please proceed to Section VIII.**	Yes ☐ Date of diagnosis of throat cancer: _____ (DD/MM/YYYY) No ☐
17.	Was the PCC-Claimant diagnosed with Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019? **Note: If you answer "Yes" to Question 17, then the PCC-Claimant may be eligible to receive compensation from the PCC Compensation Plan. Please proceed to Section VIII.**	Yes ☐ Date of diagnosis of Emphysema/COPD (GOLD Grade III or Grade IV): _____ (DD/MM/YYYY) No ☐

Section VIII: Eligibility of Residents of the Provinces other than Quebec and Residents of the Territories to receive Compensation

Complete this section only if the PCC-Claimant lives, or if deceased lived, in a Province other than Quebec, or in one of the Territories. If the PCC-Claimant lives, or if deceased lived, in Quebec, please answer the Questions in Section VII above.

PLEASE READ CAREFULLY:

To be eligible to receive compensation under the PCC Compensation Plan, the PCC-Claimant must meet all of the following criteria:

1. If the PCC-Claimant is alive, they must reside in a Province or a Territory in Canada. If the PCC-Claimant is deceased, they must have resided in a Province or Territory in Canada on the date of their death;

2. The PCC-Claimant was alive on March 8, 2019;

3. Between January 1, 1950 and November 20, 1998, the PCC-Claimant smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;

Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years which the PCC-Claimant smoked.

4. Between March 8, 2015 and March 8, 2019 (inclusive of those dates), the PCC-Claimant was diagnosed with:

   (a) Primary lung cancer, or

   (b) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or

   (c) Emphysema/COPD (GOLD Grade III or IV);

AND

5. On the date of the PCC-Claimant's diagnosis with lung cancer, throat cancer or Emphysema/COPD GOLD Grade III or IV the PCC-Claimant resided in any Province or any Territory.

If the PCC-Claimant has been diagnosed with Emphysema/COPD (GOLD Grade III or IV) and either primary lung cancer or primary throat cancer, and the PCC-Claimant meets all other criteria to be eligible to receive compensation, the PCC-Claimant, or their estate, will only receive compensation for the most serious disease with which the PCC-Claimant has been diagnosed that will provide the highest amount of compensation.

Note: If you answer "No" to all of Questions 18, 19 and 20, then the PCC-Claimant is not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.

18.	Was the PCC-Claimant diagnosed with primary lung cancer between March 8, 2015 and March 8, 2019? [link to FAQs definition of "Primary Lung Cancer"]	Yes ☐ Date of diagnosis of lung cancer: _____ (DD/MM/YYYY) No ☐
19.	Was the PCC-Claimant diagnosed with primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) between March 8, 2015 and March 8, 2019? [link to FAQs definitions of "Larynx", "Oropharynx" and "Hypopharynx"]	Yes ☐ Date of diagnosis of throat cancer: _____ (DD/MM/YYYY)

		No ☐
20.	Was the PCC-Claimant diagnosed with Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019? [link to FAQs definitions of "Emphysema" and "COPD"]	Yes ☐ Date of diagnosis of Emphysema/COPD (GOLD Grade III or Grade IV): _____ (DD/MM/YYYY) No ☐
21.	Did the PCC-Claimant reside in Canada on the date on which they were diagnosed with primary lung cancer, primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer), or Emphysema/COPD (GOLD Grade III or IV)? **<u>Note</u>: If you answer "No" to Question 21, then the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	Yes ☐ Province or Territory in which the PCC-Claimant resided on the date of their diagnosis: _____ No ☐
Section IX: Payment Method		
22.	If the Claims Administrator determines that the PCC-Claimant is eligible to receive compensation from the PCC Compensation Plan, how do you wish PCC-Claimant to receive payment?	By cheque payable to the PCC-Claimant mailed to the address that I provided in Section III of this Claim Form ☐ **<u>OR</u>** By direct deposit into a bank account in the name of the PCC-Claimant ☐ **<u>Please attach a "Void" cheque</u>** and provide the following information

		regarding the bank account in the name of the PCC-Claimant: Financial Institution: _____ Branch Address: _____ City: _____ Province: _____ Postal Code: _____ Name on Account: _____ Branch Number: _____ Financial Institution Number: _____ Account Number: _____
23.	If the Claims Administrator determines that the estate of the PCC-Claimant is eligible to receive compensation from the PCC Compensation Plan, how do you wish the estate of the PCC-Claimant to receive payment?	By cheque payable to the estate of the PCC-Claimant mailed to the address that I provided in Section III of this Claim Form ☐ **<u>OR</u>** By direct deposit into a bank account in the name of the PCC-Claimant's estate ☐ **<u>Please attach a "Void" cheque</u>** and provide the following information regarding the bank account in the name of the PCC-Claimant's estate: Financial Institution: _____ Branch Address: _____ City: _____ Province: _____ Postal Code: _____

		Name on Account: _____ Branch Number: _____ Financial Institution Number: _____ Account Number: _____

Section X: Consent to Disclosure and Release of Records	
I understand that in order to process this claim it will be necessary for the personal information of the PCC-Claimant that is in the possession of physicians, health care professionals, hospitals, clinics, or other third parties to be disclosed to the Claims Administrator. I also understand that by signing this Claim Form and submitting it to the Claims Process I am consenting to the disclosure to the Claims Administrator of the personal information of the PCC-Claimant by physicians and health care professionals from whom the PCC-Claimant received care, to be used and disclosed by the Claims Administrator in accordance with the CCAA Plans.	Yes ☐ No ☐

Section XI: Privacy Notice	
I understand and agree that the Claims Administrator may collect, use and disclose the personal information of the PCC-Claimant, including personal health information, related to their Claim in accordance with its Privacy Policy found at (link to Privacy Policy on Claims Administrator's website) in order to provide its claims management services on their behalf. The Claims Administrator may share the personal information of the PCC-Claimant with any subsequent Court-appointed Claims Administrator, if required, in connection with the processing and administration of their Claim. Their personal information may not be used or disclosed for purposes other than those for which it was collected, except with my consent or as required by law.	Yes ☐ No ☐

Section XII: Statutory Declaration

INSTRUCTIONS TO COMPLETE STATUTORY DECLARATION

You must sign the Statutory Declaration below <u>in the presence of a Commissioner of Oaths</u>, sometimes referred to as a Commissioner for taking Affidavits.

A Commissioner of Oaths is a person who is authorized to take affidavits or declarations by asking you to swear or affirm that the statements in a document are true. Every lawyer and some paralegals are Commissioners of Oaths. A notary public for the Province or Territory where the Declaration is made has all the powers of a Commissioner of Oaths.

If you need assistance, you may contact the Agent, Epiq, at [insert link to Agent's website] which can arrange for a Commissioner of Oaths to commission your signing of your Statutory Declaration before you submit your Claim to the Claims Administrator.

The Commissioner of Oaths must complete Sections XII and XIII, and if applicable, Section XIV.

The interpreter, if any, must complete Sections XV and XVI.

I, _____, make this solemn Declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath.

The information that I have provided on this Claim Form is true and correct and the documents submitted in support of the claim are authentic and have not been modified in any way whatsoever.

Where someone has helped me with this Claim Form, or where an interpreter was used, that person has read to me everything they wrote and included with this Claim Form, if necessary to allow me to understand the content of this completed Claim Form and any attachments to it, and I confirm that this information is true and correct.

I am not making any false or exaggerated Claims to obtain compensation that the PCC-Claimant or the estate of the PCC-Claimant, as applicable, is not entitled to receive.

Declared before me

at _____ (Town/City/Municipality)

in _____ (Province/Territory)

this _____ day of _____, 20____

_____
Signature of Legal Representative of PCC-Claimant or estate of PCC-Claimant

_____
Signature of Commissioner of Oaths/Notary Public

Commissioner of Oaths/Notary Public: please sign above and complete Section XIII below. If applicable, complete Section XIV.	Please place Commissioner of Oath's stamp/Notarial Seal here, if applicable.

Section XIII: Commissioner of Oaths/Notary Public Information	
Full Name (First Name, Middle Name and Last Name):	
Address:	
Business Phone:	
Email:	

Section XIV: Certification by Commissioner of Oaths/Notary Public when an Interpreter is used (only complete this Section if it is applicable).

I certify that this Declaration Form was read or interpreted in my presence to the declarant, the declarant appeared to understand it, and the declarant signed the Declaration or placed their mark on it in my presence.

_____ _____

Signature of Commissioner of Oaths/Notary Public

Print Name of Commissioner of Oaths/Notary Public

Section XV: Interpreter Information (only complete this Section if it is applicable).	
Full Name (First Name, Middle Name and Last Name):	
Address:	
Business Phone:	
Email:	

Section XVI: Certification by Interpreter if used (only complete this Section if it is applicable).

I certify that I correctly interpreted this Claim Form in _____ (specify language) to the declarant, and the declarant appeared to understand it.

_____	_____
Signature of Interpreter	Print Name of Interpreter
_____	
Date Signed	

APPENDIX "E"

Pan-Canadian Claimants' Compensation Plan

PHYSICIAN FORM

If the PCC-Claimant or their Legal Representative is unable to provide:

(i) **A copy of a pathology report which confirms that the PCC-Claimant was diagnosed with Lung Cancer or Throat Cancer, as applicable, between March 8, 2015 and March 8, 2019 (inclusive of those dates), or**

(ii) **A copy of a report of a spirometry test performed on the PCC-Claimant between March 8, 2015 and March 8, 2019 (inclusive of those dates), that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value, as proof of the first diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates),**

then this Physician Form may be used to assist the PCC-Claimant to prove that they were diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) during the PCC Claims Period from March 8, 2015 to March 8, 2019 (inclusive of those dates).

Deadline To Submit this Form: This Physician Form and all requested medical documents must be submitted to the Claims Administrator of the Pan-Canadian Claimants' Compensation Plan, referred to in this Form as the "PCC Compensation Plan", as a complete package by no later than [the PCC Claims Application Deadline which is TBD].

SUBMIT THIS FORM BY REGISTERED MAIL: This Physician Form and all requested medical documents must be postmarked no later than _____, 20____ and mailed to: [Address of Claims Administrator].

OR

SUBMIT THIS FORM ONLINE: This Physician Form and documents must be submitted online and all documents must be uploaded online at [URL for website of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _____, 20____.

OR

SUBMIT THIS FORM BY EMAIL: This Physician Form must be emailed to the Claims Administrator to [Email address of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _____, 20___.

OR

SUBMIT THIS FORM BY FAX: This Physician Form and documents must be faxed to the Claims Administrator to [Fax Number of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _____, 20___.

Section I: Information regarding PCC-Claimant

The "PCC-Claimant" is the person who may be entitled to receive payment of financial compensation from the PCC Compensation Plan. If the PCC-Claimant is deceased, their estate may be entitled to receive payment of financial compensation from the PCC Compensation Plan.

Full Name (First Name, Middle Name and Last Name):	
Date of Birth:	Date:_____ (DD/MM/YYYY)
Provincial/Territorial Health Insurance Number:	

Section II: Name and Contact Information of Physician

Full Name:	
Address:	
Business Phone:	
Preferred Language of Correspondence	☐ English ☐ French

Section III: Disease Diagnosis

Please complete this section even if the PCC-Claimant is deceased.

Please <u>attach the requested medical documentation to verify the diagnosis.</u> The request for documentation to confirm the diagnosis is a request for existing clinical records only. It is not a request for you or other physicians to prepare a report at this time.

1.	Has the PCC-Claimant been diagnosed with primary Lung Cancer, Throat Cancer (primary squamous cell carcinoma of the larynx, oropharynx, or hypopharynx),	☐ Lung Cancer ☐ Throat Cancer (primary squamous cell carcinoma

	or Emphysema/COPD (GOLD Grade III or IV)? Check all that apply.	of the larynx, oropharynx, or hypopharynx) ☐ Emphysema/COPD (GOLD Grade III or IV)
2.	On what date was the PCC-Claimant first diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV)? (If the PCC-Claimant was diagnosed with multiple diseases, please add the date of diagnosis for each disease).	Disease: _____ Date of Diagnosis: _____ (DD/MM/YYYY) Disease: _____ Date of Diagnosis: _____ (DD/MM/YYYY) Disease: _____ Date of Diagnosis: _____ (DD/MM/YYYY)
3.	Please attach **<u>at least one</u>** of the following records that verify the above-referenced diagnosis and date of diagnosis:	☐ Pathology Report ☐ Operative Report ☐ Biopsy Report ☐ MRI Report ☐ CT Scan Report ☐ PET Scan Report ☐ X-ray Report ☐ Sputum Cytology Report

		☐ Spirometry Report ☐ Extract from medical chart ☐ Any other medical evidence or documentation that establishes the diagnosis and date of diagnosis (list the records attached): _____ _____

Section IV: Smoking History

Please answer Question 4 based upon information available in the clinical notes and records available to you. Question 4 is not a request that you seek information from the PCC-Claimant. The PCC-Claimant is required to respond to questions regarding their smoking history on a separate Claim Form which they will submit to the Claims Administrator.

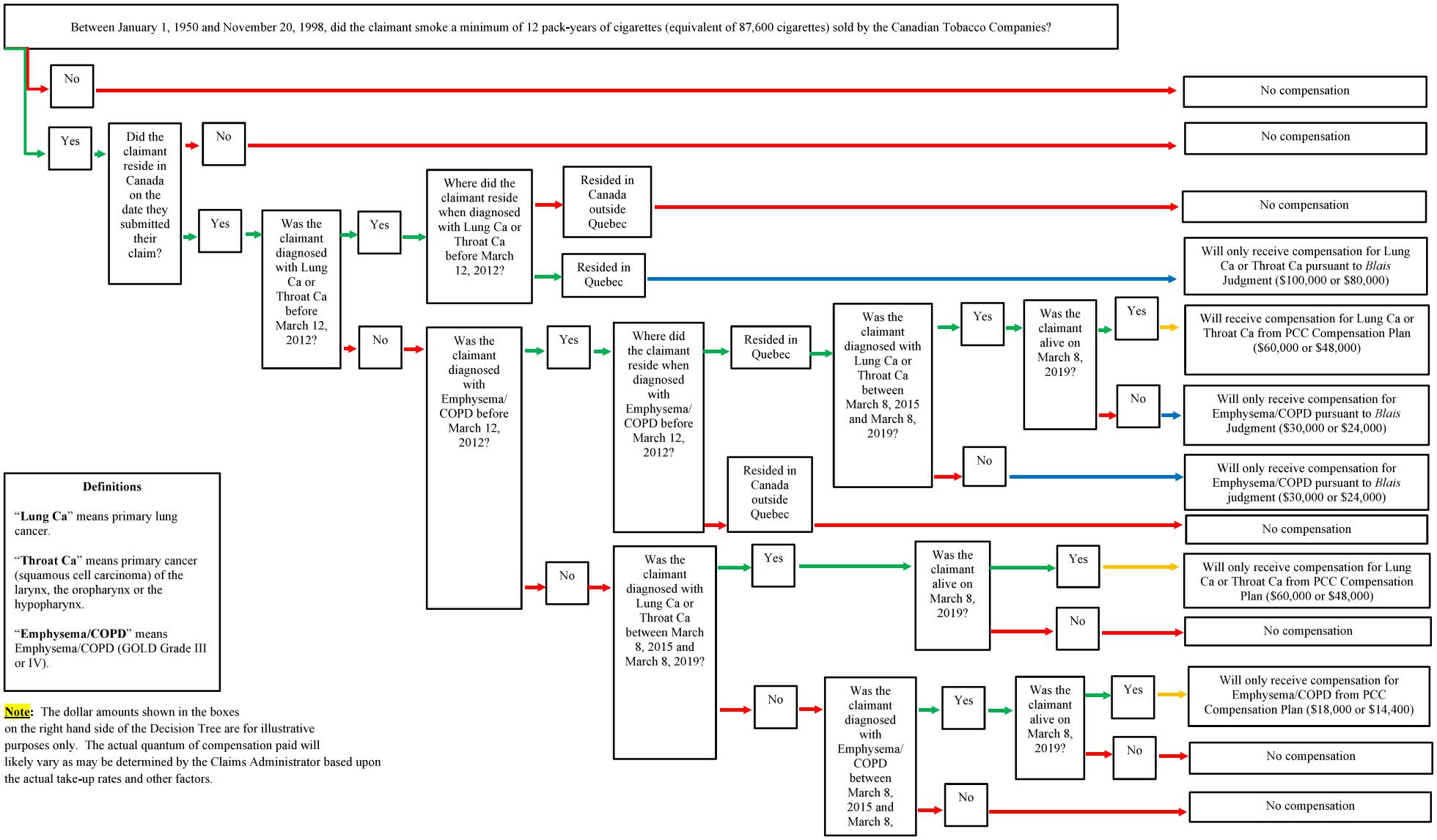
4.	To the best of your knowledge, information and belief, does, or if the PCC-Claimant is deceased did, the PCC-Claimant smoke cigarettes?	☐ Yes ☐ No ☐ Do not know

Section V: Certification by Physician

I certify that the information provided on this Physician Form is true and correct to the best of knowledge, information and belief.

_____ _____

Date signed Signature of Physician



Definitions

"**Lung Ca**" means primary lung cancer.

"**Throat Ca**" means primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx.

"**Emphysema/COPD**" means Emphysema/COPD (GOLD Grade III or IV).

Note: The dollar amounts shown in the boxes on the right hand side of the Decision Tree are for illustrative purposes only. The actual quantum of compensation paid will likely vary as may be determined by the Claims Administrator based upon the actual take-up rates and other factors.

APPENDIX "G"

Pan-Canadian Claimants' Compensation Plan

ACKNOWLEDGEMENT OF RECEIPT OF CLAIM PACKAGE

[on Claims Administrator's Letterhead]

BY [MAIL/EMAIL/FAX]

Name of PCC-Claimant or Legal Representative of PCC-Claimant
Address of PCC-Claimant or Legal Representative of PCC-Claimant

Dear [Full name of PCC-Claimant or Legal Representative of PCC-Claimant]:

Re: Your Claim Number: _____
Acknowledgement of Receipt of Pan-Canadian Claimant Claim Package

This Acknowledgement of Receipt of Claim is your record that [Name of Claims Administrator], the Claims Administrator for the Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**"), has received your Claim Package consisting of your Claim Form, the documents which verify the PCC-Claimant's diagnosis and date of diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV), and any additional documents that you or your Physician, if applicable, submitted supporting your Claim.

You have been assigned the following Claim Number: [Insert Claim Number]

We will review your Claim Package as quickly as possible to determine whether you are eligible to receive a compensation payment from the PCC Compensation Plan.

We will notify you in writing once a decision has been made regarding your Claim.

In the interim, if you have any questions regarding your Claim or the Claims Process, please contact our Call Centre by telephone at [Call Centre toll-free number], or visit the website for the PCC Compensation Plan at [URL for Claims Administrator's website].

Dated this _____ day of _____, 20___.

_____

[Name of Claims Administrator]

APPENDIX "H"

Pan-Canadian Claimants' Compensation Plan

CLAIMS ADMINISTRATOR'S CHECKLIST TO DETERMINE WHETHER A PCC-CLAIMANT MEETS THE PCC ELIGIBILITY CRITERIA

The purpose of this Checklist is to identify certain of the material facts which are determinative of whether a PCC-Claimant meets the PCC Eligibility Criteria to qualify to receive a compensation payment from the Pan-Canadian Claimants' Compensation Plan.

It is important that this Checklist be accurately completed to the fullest extent possible based upon the information provided by the PCC-Claimant or the PCC-Claimant's Legal Representative in the Claim Form and all supporting medical and other documents submitted to the Claims Administrator.

Claim Number: _____

Name of PCC-Claimant: _____

Name of PCC-Claimant's Legal Representative: _____

A. PCC ELIGIBILITY CRITERIA

1. Who submitted the Claim?

   ☐ PCC-Claimant

   ☐ Legal Representative of the PCC-Claimant

2. If the Claim has been submitted by a Legal Representative for a PCC-Claimant, has the Legal Representative submitted a document establishing that they are authorized to make a claim on behalf of the PCC-Claimant?

   ☐ Yes

   Document submitted to prove legal authority: _____

   ☐ No

   If the answer to Question 2 is "No", then contact Legal Representative to request submission of document establishing their authority by PCC Claims Application Deadline.

3. Was the PCC-Claimant alive on March 8, 2019?

   ☐ Yes

   ☐ No

   If the answer to Question 3 is "No", then issue a Notice of Rejection of Claim.

4. If the PCC-Claimant is currently deceased, did the PCC-Claimant die:

   ☐ Before March 8, 2019?

   ☐ On or after March 8, 2019?

   Date of Death (DD/MM/YYYY): _____

   If the answer to Question 4 is "Before March 8, 2019", then issue a Notice of Rejection of Claim.

5. If the PCC-Claimant is currently deceased, has the Legal Representative submitted a document establishing the PCC-Claimant's date of death?

   ☐ Yes

Document submitted to prove date of death:

- ☐ Death Certificate or Certificate of Death
- ☐ Short Form Death Certificate
- ☐ Long Form Death Certificate
- ☐ Registration of Death or Death Registration
- ☐ Registration of Death or Death Registration with Cause of Death Information
- ☐ Medical Certificate of Death issued by an attending doctor or a coroner
- ☐ Interim Medical Certificate of Death issued by an attending doctor or a coroner
- ☐ Statement of Death issued by a funeral service provider
- ☐ Memorandum of Notification of Death issued by the Chief of National Defence Staff
- ☐ Statement of Verification of Death from the Department of Veterans Affairs

☐ No

If the answer to Question 5 is "No", then contact Legal Representative to request submission of document proving that the PCC-Claimant is deceased by PCC Claims Application Deadline.

6. Did the PCC-Claimant reside in Canada on the date they submitted their Claim Package to the Claims Administrator?

☐ Yes

☐ No

If the answer to Question 6 is "No", then issue a Notice of Rejection of Claim.

7. Between January 1, 1950 and November 20, 1998, did the PCC-Claimant reside in Canada?

☐ Yes

☐ No

If the answer to Question 7 is "No", then issue a Notice of Rejection of Claim.

8. Between March 8, 2015 and March 8, 2019, the PCC-Claimant lived in:

☐ Quebec

☐ A Province other than Quebec, or a Territory: _____

9. The PCC-Claimant was diagnosed with:

☐ Primary lung cancer ("**Lung Cancer**")

☐ Primary cancer (squamous cell carcinoma) of the Larynx, Oropharynx or Hypopharynx ("**Throat Cancer**")

☐ Emphysema/COPD (GOLD Grade III or IV)

☐ Any disease other than Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV)

If the answer to Question 9 is "Any disease other than Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV)",
then issue a Notice of Rejection of Claim.

10. (a) The PCC-Claimant's diagnosis of Lung Cancer or Throat Cancer has been confirmed by a copy of a pathology report which confirms that the PCC-Claimant was diagnosed with Lung Cancer or Throat Cancer, as applicable, between March 8, 2015 and March 8, 2019?

☐ Yes ☐ No

(b) The PCC-Claimant's diagnosis of Emphysema/COPD (GOLD Grade III or IV) has been confirmed by a copy of a report of a spirometry test that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value to first establish a diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019?

☐ Yes ☐ No

(c) The PCC-Claimant's diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV), as applicable, has been confirmed by a copy of an extract from the PCC-Claimant's medical file?

☐ Yes ☐ No

(d) The PCC-Claimant's diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV), as applicable, has been confirmed by a completed Physician Form?

☐ Yes ☐ No

(e) The PCC-Claimant's diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV), as applicable, has been confirmed by a written statement from the PCC-Claimant's Physician, or another physician having access to their medical record, confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019 and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report?

☐ Yes ☐ No

If the answers to Questions 10(a), (b), (c), (d) and (e) are all "No",
then issue a Notice of Rejection of Claim

11. The date of the PCC-Claimant's diagnosis of Lung Cancer is (DD/MM/YYYY): _____

12. The date of the PCC-Claimant's diagnosis of Throat Cancer is (DD/MM/YYYY): _____

13. The date of the PCC-Claimant's diagnosis of Emphysema/COPD (GOLD Grade III or IV) is (DD/MM/YYYY): _____

14. Was the PCC-Claimant diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012?

☐ Yes

☐ No

If the answer to Question 14 is "Yes", then issue a Notice of Rejection of Claim.
If the PCC-Claimant is a Quebec resident,
they may qualify for compensation under the *Blais* Judgment.

15. Was the PCC-Claimant diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019?

☐ Yes

☐ No

If the answer to Question 15 is "No", then issue a Notice of Rejection of Claim.

16. Calculation of number of pack-years smoked by the PCC-Claimant between January 1, 1950 and November 20, 1998:

Explanatory Note:

One pack-year is the number of cigarettes smoked daily and is equivalent to 7,300 cigarettes.

Twelve pack-years of cigarettes is the equivalent of 87,600 cigarettes (12 years x 7,300 cigarettes) which is calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption. For example:

10 cigarettes smoked per day for 24 years (10 x 365 x 24) = 87,600 cigarettes, or

20 cigarettes smoked per day for 12 years (20 x 365 x 12) = 87,600 cigarettes, or

30 cigarettes smoked per day for 8 years (30 x 365 x 8) = 87,600 cigarettes.

Calculation of PCC-Claimant's number of pack-years smoked:

A. _____ cigarettes smoked per day x 365 x ____ years = _____ cigarettes

B. _____ cigarettes smoked per day x 365 x ____ years = _____ cigarettes

C. _____cigarettes smoked per day x 365 x ____ years = _____ cigarettes

D. _____ cigarettes smoked per day x 365 x ____ years = _____ cigarettes

Total Number of Cigarettes smoked by PCC-Claimant (A + B + C + D) = _____

17. Did the PCC-Claimant smoke a minimum of twelve pack-years of cigarettes (equivalent to 87,600 cigarettes) between January 1, 1950 and November 20, 1998?

☐ Yes

☐ No

If the answer to Question 17 is "No", then issue a Notice of Rejection of Claim.

18. Did the PCC-Claimant smoke brands of cigarettes sold in Canada by Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp. during the period from January 1, 1950 and November 20, 1998?

☐ Yes

☐ No

If the answer to Question 18 is "No", then issue a Notice of Rejection of Claim.

19. Is the PCC-Claimant's Claim accepted for payment?

☐ Yes

☐ No

If the answer to Question 19 is "No", then issue a Notice of Rejection of Claim.

B. COMPENSATION AMOUNT

20. Did the PCC-Claimant start to smoke before January 1, 1976?

☐ Yes

☐ No

21. If the PCC-Claimant started to smoke before January 1, 1976, then the PCC-Claimant is approved to receive the following payment:

☐ Prorated amount up to a maximum payment of $18,000 if the PCC-Claimant was diagnosed with Emphysema/COPD (GOLD Grade III or IV)

☐ Prorated amount up to a maximum payment of $60,000 if the PCC-Claimant was diagnosed with Lung Cancer or Throat Cancer.

Note: If the PCC-Claimant was diagnosed with more than one of Emphysema/COPD (GOLD Grade III or IV), Lung Cancer and Throat Cancer, they are only eligible to be paid for the one disease that will provide them with the highest amount of compensation.

22. Did the PCC-Claimant start to smoke on or after January 1, 1976?

☐ Yes

☐ No

23. If the PCC-Claimant started to smoke <u>on or after</u> January 1, 1976, then the PCC-Claimant is approved to receive the following payment:

☐ Prorated amount up to a maximum payment of $14,400 if the PCC-Claimant was diagnosed with Emphysema/COPD (GOLD Grade III or IV)

☐ Prorated amount up to a maximum payment of $48,000 if the PCC-Claimant was diagnosed with Lung Cancer or Throat Cancer.

<u>Note:</u> If the PCC-Claimant was diagnosed with more than one of Emphysema/COPD (GOLD Grade III or IV), Lung Cancer and Throat Cancer, they are only eligible to be paid for the one disease that will provide them with the highest amount of compensation

C. STATUS OF CLAIM

24. If the Claim is rejected, has a Notice of Rejection of Claim been sent to the PCC-Claimant?

☐ Yes

☐ No

☐ Not applicable

25. If the Claim is rejected, has the PCC-Claimant submitted a Request for Review?

☐ Yes

☐ No

☐ Not applicable

26. If the PCC-Claimant submitted a Request for Review, what was the decision of the Review Officer?

☐ Claim accepted

☐ Claim rejected

☐ Claim varied as follows: _____

27. If the PCC Claim is accepted, has a Notice of Acceptance of Claim been sent to the PCC-Claimant?

☐ Yes

☐ No

28. The PCC-Claimant is eligible to be paid: $ _____

29. Has payment been issued to the PCC-Claimant?

☐ Yes

☐ No

30. Date payment was issued to PCC-Claimant (DD/MM/YYYY): _____

APPENDIX "I"

Pan-Canadian Claimants' Compensation Plan

NOTICE OF ACCEPTANCE OF CLAIM

[on Claims Administrator's Letterhead]

BY [MAIL/EMAIL/FAX]

Name of PCC-Claimant or Legal Representative of PCC-Claimant
Address of PCC-Claimant or Legal Representative of PCC-Claimant

Dear [Full name of PCC-Claimant or Legal Representative of PCC-Claimant]:

Re: Your Claim Number: _____
Notice of Acceptance of Claim

We are pleased to advise you that your Claim to the Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") in respect of [your/ PCC-Claimant's full name] diagnosis of [Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV)] has been accepted.

In accordance with the terms of the PCC Compensation Plan, the Claims Administrator has determined that you will receive a compensation payment in the amount of **[$_____]**.

Please note that the compensation payment that will be paid to you may be less than the amount of the compensation payment indicated above. Compensation will be determined on a *pro rata* basis between all PCC-Claimants based on the number of claims and the amount available for distribution to eligible PCC-Claimants. The actual quantum of the compensation payment that will be paid to the PCC-Claimants will be determined after all claims have been received, reviewed and processed by the Claims Administrator. It is anticipated that the distribution of compensation payments to PCC-Claimants will begin after [insert PCC Claims Application Deadline].

Your payment will be made to you by [a cheque that will be mailed to the address that you provided on your Claim Form, OR direct deposit into the bank account which you identified on your Claim Form].

If you have any questions regarding your Claim, please contact our Call Centre by telephone at [Call Centre toll-free number], or visit the website for the PCC Compensation Plan at [URL for Claims Administrator's website].

Dated this _____ day of _____, 20___.

_____

[Name of Claims Administrator]

APPENDIX "J"

Pan-Canadian Claimants' Compensation Plan

REQUEST FOR REVIEW

This Request for Review is required to be completed by the PCC-Claimant, or the Legal Representative of the PCC-Claimant or the estate of the PCC-Claimant if applicable, if they wish to have the Review Officer review the decision of the Claims Administrator to reject their Claim for compensation from the Pan-Canadian Claimants' Compensation Plan ("PCC Compensation Plan").

You do not need a lawyer to complete this Request for Review.

Deadline to submit your completed Request for Review: This Request for Review and any supporting documents must be submitted to the Claims Administrator by no later than 5:00 p.m. Pacific Time sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator.

SUBMIT YOUR REQUEST FOR REVIEW BY REGISTERED MAIL: Your Request for Review must be postmarked no later than sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator and mailed to: [Address of Claims Administrator].

OR

SUBMIT YOUR REQUEST FOR REVIEW ONLINE: Your Request for Review must be submitted online and all documents must be uploaded online at [URL for website of Claims Administrator] by no later than 5:00 p.m. Pacific Time sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator.

OR

SUBMIT YOUR REQUEST FOR REVIEW BY EMAIL: Your Request for Review must be emailed to the Claims Administrator to [Email address of Claims Administrator] by no later than 5:00 p.m. Pacific Time sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator.

OR

SUBMIT YOUR REQUEST FOR REVIEW BY FAX: Your Request to Review must be faxed to the Claims Administrator to [Fax Number of Claims Administrator] by no later than 5:00 p.m. Pacific Time sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator.

Section I: PCC-Claimant's Name and Claim Number	
Claim Number:	
Full Name of PCC-Claimant (First Name, Middle Name and Last Name):	
Full Name of Legal Representative of PCC-Claimant (First Name, Middle Name and Last Name), if applicable:	
Section II: Claims Administrator's Decision	
Date of Notice of Rejection of Claim:	
Reason provided on the Notice of Rejection of Claim for the Claim being rejected:	_____ _____ _____ _____ _____ _____ _____ _____
Section III: Statement of PCC-Claimant or Legal Representative of PCC-Claimant regarding error alleged to have been made by Claims Administrator in determining the Claim	
The Claims Administrator made the following error(s) in the review of the Claim: **Note:** You must explain why you believe that the Claims Administrator made an error in	_____ _____ _____

rejecting the Claim. You may submit any document which you believe proves that an error was made.	

Section IV: Certification

I certify that the information provided on the Request to Review is true and correct. Where someone has helped me with this Request to Review, or where an interpreter was used, that person has read to me everything they wrote and included with this Request to Review, if necessary to allow me to understand the content of this completed Request to Review and any attachments to it, and I confirm that this information is true and correct.

I am not making any false or exaggerated Claims to obtain compensation that I / (or if the Request for Review is being signed by the Legal Representative of the PCC-Claimant) the PCC-Claimant or their estate is not entitled to receive.

Date signed	Signature of PCC-Claimant / Legal Representative of PCC-Claimant or estate of PCC-Claimant

Section V: Interpreter Information (only complete this Section if it is applicable).

Full Name (First Name, Middle Name and Last Name):	
Mailing Address:	
Unit/Apartment Number:	

Town/City/Municipality:	
Province/Territory	
Postal Code:	
Occupation:	
Business Phone:	
Email:	

APPENDIX "K"

Pan-Canadian Claimants' Compensation Plan

ACKNOWLEDGEMENT OF RECEIPT OF REQUEST FOR REVIEW

[on Claims Administrator's Letterhead]

BY [MAIL/EMAIL/FAX]

Name of PCC-Claimant or Legal Representative of PCC-Claimant
Address of PCC-Claimant or Legal Representative of PCC-Claimant

Dear [Full name of PCC-Claimant or Legal Representative of PCC-Claimant]:

Re: Your Claim Number: _____
Acknowledgement of Receipt of Request for Review

This Acknowledgement of Receipt of Request for Review is your record that [Name of Claims Administrator], the Claims Administrator for the Pan-Canadian Claimants' Compensation ("**PCC Compensation Plan**"), has received your Request for Review of the decision of the Claims Administrator to deny [your/ PCC-Claimant's Full Name] Claim dated _____.

The Review Officer will review your Request for Review as quickly as possible to determine whether the decision of the Claims Administrator regarding [your/PCC-Claimant's Full Name] Claim will be confirmed, reversed or varied.

We will notify you in writing once a decision has been made regarding your Request for Review.

In the interim, if you have any questions regarding your Request for Review or the review process, please contact our Call Centre by telephone at [Call Centre toll-free number], or visit the website for the PCC Compensation Plan at [URL for Claims Administrator's website].

Dated this _____ day of _____, 20___.

_____

[Name of Claims Administrator]

APPENDIX "L"

Brands of Cigarettes sold by Canadian Tobacco Companies in Canada between January 1, 1950 and November 20, 1998

Accord

B&H

Belmont

Belvedere

Camel

Cameo

Craven "A"

Craven "M"

du Maurier

Dunhill

Export

LD

Macdonald

Mark Ten

Matinee

Medallion

More

North American Spirit

Number 7

Peter Jackson

Players

Rothmans

Vantage

Viscount

Winston

Sub-brands of Cigarettes sold by Canadian Tobacco Companies in Canada between January 1, 1950 and November 20, 1998

Accord KF

Avanti/Light

B&H 100 Del.UL.LT/MEN

B&H 100 F

B&H 100 F Menthol

B&H Light Menthol

B&H Lights

B&H Special KF

B&H Special Lights KF

Belmont KF

Belvedere Extra Mild

Cameo Extra Mild

Craven “A” Special

Craven “M” KF

Craven “M” Special

Craven “A” Light

Craven “A” Ultra Light/Mild

du Maurier Extra Light

du Maurier Light

du Maurier Special

du Maurier Ultra Light

Dunhill KF

Export “A”

Export “A” Lights

Export “A” Medium

Export “A” Extra Light

Export “A” Special Edition

Export “A” Ultra Light

Export Mild

Export Plain

John Player's Special

Macdonald Menthol

Mark Ten Filter

Matinee Extra Mild

Matinee Slims/Menthol

Matinee Special/Menthol

Number 7 Lights

Peter Jackson Extra Light KF

Player's Extra Light

Player's Filter

Player's Light

Player's Medium

Player's Plain

Rothmans Extra Light

Rothmans KF

Rothmans Light

Rothmans Special

Rothmans UL LT KF

Select Special/Ultra Mild/Menthol

Vantage KF

Vantage Light/Menthol

Viscount #1 KF

Viscount Extra Mild/Menthol

SCHEDULE "Q"

RESUME OF DR. ROBERT BELL

Robert Stuart Bell, MDCM, MSc, FRCSC, FACS, FRCSE (hon.)

Brief Resume Prepared: April 2024.

Appointments & Education:

1) Professor Emeritus, Department of Surgery, University of Toronto. February 2022.

2) Deputy Minister Ministry of Health and Long-Term Care, Ontario: June 2014- June 2018.

3) President & Chief Executive Officer, University Health Network: June 2005- June 2014.

4) Senior Executive, Princess Margaret Hospital: June 2000- June 2005.

5) Director, Musculoskeletal Oncology Unit, Mount Sinai Hospital & Princess Margaret Hospital: 1989- 2000.

6) Professor of Surgery, University of Toronto: 1998 to present.

7) Advanced Management Program, Harvard Business School, 2005.

8) Fellow in Orthopaedic Oncology Surgery, Harvard Medical School and Massachusetts General Hospital, 1984-5.

9) FRCSC Orthopaedic Surgery, 1983.

10) M Sc, University of Toronto, 1981.

11) MDCM, McGill University, 1975

Significant Boards or Committees:

1) Chair of Health Data Research Network Canada. May 2022 to present.

2) Member Governing Council, Canadian Institute of Health Research. September 2022 to present. Chair of Audit Committee and Member Governance & Nominating Committee.

3) Member Homewood Research Institute Board. September 2021.

4) Inaugural Co-Chair, National Steering Committee for Patient Oriented Research, Canadian Institute of Health Research. 2013- 2020.

5) Inaugural Co-Chair, Ontario Ministry of Health & Long-Term Care (MOHLTC) Expert Panel on Neurosurgery Care. 2013-2015.

6) Inaugural Co-Chair, Ontario MOHLTC Expert Panel on Vision Care, 2010- 2013.

7) Inaugural Co-Chair, Ontario MOHLTC Expert Panel on Critical Care Services. 2003-2006.

8) Co-Chair, Ontario MOHLTC Expert Panel on Emergency Department Overcrowding. 2002- 2005.

9) Chair, Cancer Quality Council Ontario: 2005- 2013.

10) Inaugural Chair, Clinical Council, Cancer Care Ontario: 2004- 2007.

11) President, Musculoskeletal Tumor Society. 2001- 2002.

12) Chief of Surgical Oncology, UHN and Mount Sinai Hospital. 1999- 2003.

Major Accomplishments:

1) **Since leaving the Ministry of Health and Long-Term Care in June, 2018, Bell has established a consulting company with healthcare clients across Canada and internationally.** He has also worked as a senior associate for consulting engagements related to strategy and clinical governance. Bell has been a regular commentator on healthcare in Canada and has published three novels with all proceeds benefiting foundations at University Health Network. Details of this work can be found at www.drbobbell.com

2) **As Deputy Minister Health and Long-Term Care (MOHLTC) Ontario, working with Hon. Dr. Eric Hoskins, Bell developed a major transformation of Ontario's healthcare system designed to put patients first. Legislative and policy highlights included:**

   - reforming the governance and management of Home and Community Care through passage of Patients First Act, 2017. With Canada's aging population, provision of effective homecare services is crucial to cost effective healthcare in order to keep seniors out of hospitals and nursing facilities. The Patients First Act enabled a substantive reform of the way that homecare is delivered in Ontario.

   - increasing patient protection from sexual abuse and reformed community lab business models through Protecting Patients Act, 2017. This legislation extended the definition of sexual abuse by providers as well as modernizing investigation and penalties for abuse. It also modernized the provision of community lab services improving cost effectiveness.

- introducing concept of universal pharmacare for children and youth with OHIP+. This program provides all Ontarians under the age of 25 with comprehensive, no cost pharmacare coverage.

- developing Ontario's first provincial Digital Health Strategy with a focus on consumer digital health and integrated information at clinical point of care. All Ontarians drug, immunization, lab tests, digital images and hospital records are now available through provincial repositories accessible at point of care. Approximately 500,000 Ontarians have chosen to access their health data through a patient portal.

- passage of Strengthening Quality and Accountability for Patients Act, 2017, which made major reforms to ambulance programs, community health facilities and public health standards. These reforms improved the flexibility of ambulance services and will enable more care to move from hospital to community settings.

- proposing and initiating implementation of $140M investment in community mental health and addictions resources. This initiative introduced investments in OHIP funded Structured Psychotherapy, designed to address Mood Disorder which is the primary cause of disability in Canadian industry today.

- implementing $220M Comprehensive Opioid Overdose Prevention Strategy. This strategy worked upstream to improve prescribing standards for opioids as well as improving access to musculoskeletal care (one of the primary drivers in development of opioid addiction). Downstream, major investments in Safe Consumption Sites, Opioid Overdose Prevention Sites as well as development of Rapid Access to Community Withdrawal and Comprehensive Addiction management were all included in this investment strategy designed to reduce opioid addiction and overdose;

- implementing $240M program to enhance wait times for musculoskeletal (MSK) care including back pain emphasizing e-referral and triage management. Recognizing that 50% of Ontario Wait One times were related to waiting for MSK consultation, a broad based program designed to increase primary MSK consultants and guarantee access within two weeks is being rolled out across Ontario;

- developing and implementing Ontario's First Nation Health Action Plan, a $222M investment targeted at expansion of culturally appropriate care for indigenous Ontarians with a focus on more than doubling indigenous primary care, home care and long term care. Concurrently, the Ministry emphasized consultation with Indigenous political organizations and the Federal government to move toward a First Nations Health Authority model for indigenous Ontarians.

3) **As CEO University Health Network (UHN), Bell led a major clinical and research expansion of UHN. Major accomplishments included:**

- leading the UHN to its current role as Canada's premier research hospital with more than $350M in annual research expenditures. During Bell's leadership term, the research budget at the hospital more than doubled. With major international venture capital investments such as Northern Biologics ($50M investment by Celgene and Versant Ventures) and Blue Rock Therapeutics ($225M investment by Bayer Pharma and partners), UHN science is creating economic growth as well as improving health care. Newsweek magazine recently named Toronto General Hospital as one of the top ten hospitals in the world.

- expanding UHN's research facilities through fit-out of the 400,000 sq. ft. East MaRS Tower and the building and fit-out of the 250,000 sq. ft. Krembil Discovery Center. The massive increase in research capacity at UHN has enabled discovery and translational research in cancer care, cardiac care, neuroscience, regenerative medicine, neuroscience, transplant and drug discovery.

- leading the expansion of UHN's Multi-Organ Transplant program which is now North America's largest transplant program. UHN innovation if regenerative medicine in organ transplant has led to a substantial increase in the numbers of organs transplanted in life saving procedures in the Ontario.

- expanding philanthropic support of research and hospital infrastructure through UHN foundations to exceed $220M annually. The success of the UHN foundations serves as a massive support for the scientific and clinical programs at the hospital. During Bell's leadership term, the contribution of the foundations doubled.

- leading integration of Toronto Rehabilitation Institute (TRI) into UHN. TRI is recognized as the world's leading research/clinical provider of rehabilitation medicine and the integration of TRI based on a commitment to support research excellence was a fitting expansion of Canada's leading research hospital.

-providing leadership for a comprehensive quality improvement program that developed national best practices in investigation of critical incidents, improved avoidable mortality and achieved improved in a variety of quality metrics.

- balancing budget nine years in a row and led expansion of budget to $2B annually.

4) **As Cancer Surgery National & International Leader, Bell led development of a national framework for clinical care and research in patients with musculoskeletal (bone and muscle) cancer. Major contributions included:**

- following fellowship training in Boston focused on Musculoskeletal (MSK) Oncology, Bell developed Canada's first multi-disciplinary unit for management of patients with

MSK cancer (sarcoma) at Mount Sinai Hospital and Princess Margaret Hospital.

- training surgeons and other cancer specialists from centers across Canada with result that Canada now has six integrated centers from coast to coast with clinicians trained at the University Musculoskeletal Oncology Center in Toronto. Provision of excellent care for patients with Musculoskeletal cancer is particularly fitting for Canada since Terry Fox died from MSK cancer (osteosarcoma of the bone).

-achieving more than $6.5M as Principal Investigator in peer reviewed funding from the Canadian Institute of Health Research to establish a national Interdisciplinary Health Research Team in Musculoskeletal Oncology emphasizing comparison of treatment outcomes and assessment of genomic changes in sarcoma cancers. Organization of Canadian Clinical Trials Group in Sarcoma contributed to best practices at the international level.

- first Canadian named as President Musculoskeletal Tumor Society, an international society focused on improving treatment outcomes for MSK Oncology patients.

- publishing more than 220 peer reviewed scientific papers related to MSK Oncology treatment and biology.

- the publication in 2002 in Lancet of a randomized trial comparing pre-operative and post-operative radiation in soft tissue sarcoma and follow-up publications by the Canadian Clinical Trials Group organized by Bell and others changed international clinical practice in managing soft tissue sarcoma.

- presenting more than 100 invited and peer reviewed international lectures (listed in attached cv).

5) **As Advisor to Government and Agencies, Bell helped to lead the implementation of Patient Oriented Research in Canada as well as leading transformation of several different clinical programs in Ontario and nationally. Major contributions included:**

- working with Dr. Alain Beaudet (then President of Canadian Institute of Health Research- CIHR) and others to establish Canada's Strategy for Patient Oriented Research (SPOR). SPOR is designed to emphasize the patient voice and patient concerns in developing national research objectives.

- Co-Chairing (with Dr. Beaudet) the inaugural National Steering Committee for SPOR to provide health system guidance to CIHR on SPOR implementation. SPOR has

successfully completed its first five-year strategy and the Steering Committee is providing advice to CIHR around the terms of SPOR renewal.

- as Inaugural Co-Chair Ontario Expert Panel on Access to Neurosurgical Care, Bell led improvement in the urgent care of neurosurgical patients in the province. Recommendations from the Expert Panel essentially eliminated out of country referrals for urgent neurosurgery and allowed the Ministry to reinvest more than $15M in Neurosurgical resources.

- following the SARS outbreak in 2003, the Ministry realized that Critical Care Services in Ontario were fragmented with no provincial coordination or comprehensive data. As Inaugural Co-Chair, Ontario MOHLTC Expert Panel on Critical Care Services, Bell led a major expansion of Ontario's Critical Care system, the establishment of Critical Care Services Ontario to coordinate the system, and the development of the Critical Care Information System with real time management of Critical Care bed availability across the province.

- as Inaugural Co-Chair, Ontario MOHLTC Expert Panel on Emergency Department Overcrowding Bell provided advice on Emergency Department (ED) investment leading to the "Pay for Results" funding mechanism that incents better outcomes in Ontario's ED's.

- as Chair, Cancer Quality Council Ontario Bell led the development of metrics to provide arm's length review of performance in Ontario's cancer system (www.csqi.ca).

- as Inaugural Chair, Clinical Council, Cancer Care Ontario Bell led the development and implemented the governance structure that facilitates clinical engagement and input into management of Ontario's cancer system.

6) **Summary:**

Working as an expert clinician leader, research leader, educator, hospital executive and bureaucrat/leader, Bell has improved the health system in Canada's largest province through a variety of evidence-based interventions.

As a national leader, he facilitated the provision of interdisciplinary care for patients with bone and muscle cancers by training specialists across the country. Bell initiating a pan-Canadian approach to biological and clinical research in these difficult cancers through leadership of the Interdisciplinary Health Research Team in MSK Oncology funded by CIHR. He has worked with CIHR leadership on the implementation of the Strategy for Patient Oriented Research.

At the international level, Bell's leadership in MSK Oncology was recognized by his

appointment as President of the Musculoskeletal Tumor Society. The integrated interdisciplinary model of MSK Oncology treatment developed in Toronto is recognized around the world as a best practice. Bell's leadership of clinical trials across Canada in developing new methods for treating bone and soft tissue sarcoma has established international best practices.

Bell is recognized as an international, national and provincial health system leader.

SCHEDULE "R"

CURRICULUM VITAE OF DR. ROBERT BELL

Curriculum Vitae
Robert Stuart Bell

A. Date Curriculum Vitae is Updated: February, 2024

B. Biographical Information

Primary Office [redacted]

Telephone [redacted]

Cell [redacted]

Email [redacted]

1. EDUCATION

Degrees

1981	MSc, University of Toronto, Toronto, Ontario
1975	MDCM, McGill University, Montreal, Quebec
1971	BSc, McGill University, Montreal, Quebec

Professional & Post-Graduate Training

April 2005	Advanced Management Program, Harvard Business School, Boston, Ma.
Jan. 1984- Dec 1985	Musculoskeletal Clinical Fellowship, Fellowship in Oncology Research, Harvard University, Massachusetts General Hospital, Boston, Massachusetts, United States, Supervisor(s): Professors Henry Mankin & Herman Suit
1979 - 1983	Orthopaedic Resident, University of Toronto, Toronto, Ontario

Qualifications, Certifications and Licenses

2007	FRCS(Ed), Royal College of Surgeons of Edinburgh, Edinburgh, United Kingdom (honorary)
1998	FACS, American College of Surgeons, Chicago, Illinois, United States
1983	FRCSC, Royal College of Physicians and Surgeons of Canada, Ottawa, Ontario, Canada
1976	CPSO General Ontario Medical Licence

2. EMPLOYMENT

Current Appointments

2022 Feb to present	Professor Emeritus, Department of Surgery, University of Toronto.
2014 Sep 24 – 2022 Feb	University clinical adjunct, University of Toronto, Surgery, University of Toronto. Canada
2014 Jul 1 - present	Consultant Staff, Orthopaedic Surgery, Surgery, University Health Network
1989 Jan 30 - present	Medical Staff, Orthopaedic Surgery, Surgery, Mount Sinai Hospital, Toronto, Ontario

Prior Appointments

GOVERNMENT

2014 Jun 1 - 2018 Jun	Deputy Minister of Health, Ministry of Health and Long-Term Care, Toronto, Ontario, Canada

HOSPITAL

2005 Jun - 2014	President & Chief Executive Officer, University Health Network, Toronto, Ontario
2001 Sep - 2005	Medical Director, Oncology & Blood Disorders, Princess Margaret Hospital, Toronto
2000 Jul - 2005	Vice President and Chief Operating Officer, Princess Margaret Hospital, Toronto, Ontario
1998 Jan - 2014	Active Staff, Division of Orthopaedic Surgery, Dept of Surgery, University Health Network, Toronto, Ontario, Canada
1996 May - 2001	Head of Surgical Oncology, Princess Margaret Hospital, Toronto
1989 Feb - 2005	Co-Director, University Musculoskeletal Oncology Unit, Mount Sinai Hospital, Toronto, Ontario
1986 - 2005	Consultant Surgeon, Toronto-Bayview Cancer Centre, Toronto, Ontario
1986 - 2005	Courtesy Staff, Sunnybrook and Women's College Health Sciences Centre, Toronto, Ontario
1986 - 1989	Active Staff, Orthopaedic Surgery, St. Michael's Hospital, Toronto, Ontario
1976 - 1979	Family Practice, Peel Memorial Hospital, Brampton, Ontario

RESEARCH

1995	Associate Investigator, Samuel Lunenfeld Research Institute of Mount Sinai Hospital, Toronto, Ontario

UNIVERSITY

1992 - 2006	Honorary Lecturer, Surgery, Western University, London, Ontario
1986 Jan 1 - 2014 Sep 24	University Full Time, University of Toronto, Toronto

UNIVERSITY - RANK

1997 Apr 1 - present	Professor, Surgery, University of Toronto, Toronto, Ontario
1989 - 1997	Associate Professor, Surgery, University of Toronto, Toronto, Ontario
1986 - 1989	Assistant Professor, Surgery, University of Toronto, Toronto, Ontario

WORK INTERRUPTIONS

2005 Mar 29 - 2005 May 26 Sabbatical, Harvard School of Business, Boston, Massachusetts, United States

ADMINISTRATION

2003 Jul - 2005 Jun Regional Vice President, Cancer Care Ontario, Toronto, Ontario

CONSULTING

1991 - 2006 Honorary Consultant, London Regional Cancer Center, London, Ontario

3. HONOURS AND CAREER AWARDS

Distinctions and Research Awards

INTERNATIONAL

Received

2003 **2003 Scientific Award**, Israel Cancer Research Fund. (Distinction)

NATIONAL

Received

2012 **Toronto "2012 CEO Award of Excellence in Public Relations"**, The Canadian Public Relations Society. (Distinction)

2006 **Distinguished Service Award**, Canadian Orthopaedic Association. (Distinction)

1989 **J. Edouard Samson Award for Excellence in Orthopaedic Research**, Canadian Orthopaedic Research Society. (Research Award)

LOCAL

Received

2014 May - present **Dr. Robert S. Bell Chair in Health Research**, Toronto General & Western Hospital Foundation, Toronto, Ontario, Canada.

2012 **2012 Social Work Doctors' Colloquium Award of Merit**, Social Work Doctors' Colloquium. (Distinction)

1983 - 1984 **Centennial Fellowship**, Medical Research Council of Canada. (Research Award)
Total Amount: 61,000

Teaching and Education Awards

PROVINCIAL / REGIONAL

Received

1993 **Teaching Award**, Professional Association of Internes and Residents of Ontario

LOCAL

Received

2005 **Clerkship Teaching Effectiveness Score 2004-2005 - 17.67/20**, Orthopaedic Surgery, Dept of Surgery, Faculty of Medicine, University of Toronto *Dr. Bell was in the top 10 teachers in the Division of Orthopaedic Surgery.*

2005	**Postgraduate Teaching Effectiveness Score 2004-2005 - 18.87/20**, Faculty of Medicine, University of Toronto. (Postgraduate MD)
2002	**One of the top 10 teachers in the Orthopaedic Division for the years 2000-2002 with a Teaching Effectiveness Score (TES) of 18.73 out of a possible 20**, Orthopaedic Surgery, Dept of Surgery, Faculty of Medicine, University of Toronto
2001	**Teaching Performance Evaluation scores - 2000. Total score 14/15, Overall score 97/100**, Faculty of Medicine, University of Toronto
1998	**Bruce Tovee Teaching Award**, Dept of Surgery, Faculty of Medicine, University of Toronto
1998	**Highest teacher effectiveness score, first in the Division of Orthopaedic Surgery and first in the Department of Surgery**, Orthopaedic Surgery, Dept of Surgery, Faculty of Medicine, Mount Sinai Hospital
1998	**R.B. Salter Award for Excellence in Teaching**, Orthopaedic Surgery, Dept of Surgery, Faculty of Medicine, University of Toronto
1998	**Teaching Performance Evaluation scores - 1997. Total score 13/15, Overall score 94/100**, Faculty of Medicine, University of Toronto
1997	**Highest teacher effectiveness score, first in the Division of Orthopaedic Surgery and first in the Department of Surgery**, Orthopaedic Surgery, Dept of Surgery, Faculty of Medicine, Mount Sinai Hospital
1996	**1996 teaching evaluation score of 17.5 (83rd percentile) as evaluated by residents**, Faculty of Medicine, University of Toronto
1994	**R.B. Salter Award for Excellence in Teaching**, Orthopaedic Surgery, Dept of Surgery, Faculty of Medicine, University of Toronto

4. PROFESSIONAL AFFILIATIONS AND ACTIVITIES

Professional Associations

1986 - present	**Member**, Canadian Orthopaedic Association
1986 - present	**Member**, Ontario Orthopaedic Association
	American Academy of Orthopaedic Surgeons
	Canadian Institute of Academic Medicine
	Connective Tissue Oncology Society
	Dewar Orthopaedic Society

Administrative Activities

INTERNATIONAL

American College of Surgeons

1998 - 2005	**Member**, Commission on Cancer

Journal of Surgical Oncology

2004 - 2007 **Head**, Orthopaedic Oncology Section

Musculoskeletal Tumor Society

2002 Jun - 2010 Jul **Past-President**, Executive Committee
2001 May - 2002 May **President**, Executive Committee
2000 May - 2001 May **President-Elect**, Executive Committee

NATIONAL

Association of Canadian Academic Healthcare Organizations

2008 Apr - 2014 May 30 **Board Member**, Board of Directors

BC Cancer Agency

2004 Jan 27 - 2004 Jan 28 **External Reviewer**, 5 Year Review: Surgical Oncology Program

Canadian Association of Provincial Cancer Agencies

2000 - 2005 **Member**, Planning Committee

Canadian Institute of Academic Medicine

2002 Sep - 2004 Jun **Councillor**, Board

Canadian Sarcoma Group

1990 - 2005 **Member**, Executive Committee

National Cancer Institute of Canada

1996 - 2001 **Reviewer**, Panel J

National Cancer Institute of Canada, Terry Fox New Frontiers Initiatives

2000 - 2003 **Member**, Review Panel

Royal College of Physicians and Surgeons of Canada

1990 Nov - 1994 Nov **Examiner**, Examination Board in Orthopaedic Surgery

PROVINCIAL / REGIONAL

Cancer Care Ontario

2005 - 2014 May 30 **Member**, Cancer Quality Council of Ontario
2003 Jul - 2005 Jun **Chair**, Clinical Council
2003 Jul - 2005 Jun **Member**, Provincial Executive Team

2003 Jul - 2005 Jun	**Member**, Provincial Leadership Council
2003 - 2005	**Member**, Program in Evidence Based Care: Disease Site Group Chairs
2002 - 2005	**Vice Chair**, Cancer Quality Council of Ontario
2002 - 2005	**Member**, Cancer Surgery Quality Council

Council of Academic Hospitals of Ontario

2005 Jun - 2014 May 30	**Member**

Ontario Cancer Treatment and Research Foundation

1995	**Member**, Provincial Surgical Oncology Nucleus Committee, Toronto, Ontario.
1990	**Surgical Representative**, Committee on Practice Guidelines

Ontario Ministry of Health and Long-Term Care

2004 Jun - 2005 Jun	**Co-Chair**, Provincial Steering Committee on Critical Care

Ontario Ministry of Health and Long-Term Care in conjunction with the Ontario Medical Association

2005 Jun - 2012 Jun 1	**Member**, Physician Advisory Committee, Toronto, Ontario, Canada.

Ontario Orthopaedic Association

1990 - 2005	**Member**, AGM Programme, Board of Directors

Toronto Academic Hospital Science Network

2005 Jun - 2014 May 30	**Member**

Western University

1998 Apr 14 - 1998 Apr 16	**External Reviewer**, External Review, Department of Oncology

LOCAL

MaRS Innovation

2013 Sep 9 - present	**Chair**, Board of Directors, Toronto, Ontario, Canada.
2011 Sep 12 - 2013 Sep 9	**Member**, Board of Directors, Toronto, Ontario, Canada.

Mount Sinai Hospital

1995 - 2000	**Member**, Surgical and Peri-Operative Planning Council, Toronto, Ontario.
1994 - 2000	**Chair**, Oncology Committee, Toronto, Ontario.
1994 - 2000	**Member**, Planning Advisory Committee, Toronto, Ontario.
1994 - 2000	**Chair**, Risk Management Committee, Toronto, Ontario.

1993 - 2000	**Chair**, Operating Room Sub Committee, Toronto, Ontario.
1989 - 2005	**Co-Director**, University Musculoskeletal Oncology Unit, Toronto, Ontario.
1989 - 2000	**Member**, Finance Committee, Department of Surgery, Toronto, Ontario.
1989 - 2000	**Chair**, Operating Room Committee, Toronto, Ontario.

Princess Margaret Hospital

2005 - 2010	**Member**, Breast Cancer Committee, Toronto, Ontario.
2004 May - 2005 Jun	**Member**, Patient Centered Care Steering Committee, Toronto, Ontario.
2003 Mar - 2005 Jun	**Member**, Advisory Committee for Oncology, Toronto, Ontario.
2003 Jan - 2005 Jan	**Chair**, Clinical Studies Resource Centre Executive, Toronto, Ontario.
2003 - 2014 May 30	**Member**, The Robert & Maggie Bras and Family New Drug Development Advisory Committee, Toronto, Ontario.
2000 Jul - 2005 Jun	**Chair**, Senior Operations Committee, Toronto, Ontario.
2000 Jul - 2005 Jun	**Member**, Cancer Committee, Toronto, Ontario.
2000 Jul - 2005 Jun	**Member**, Executive Committee, Toronto, Ontario.
2000 Jul - 2005 Jun	**Member**, Management Group, Toronto, Ontario.
2000 Jul - 2003 Mar	**Member**, Standing Committee on Oncology, Toronto, Ontario.
1998 - 2000	**Member**, OR Committee, Toronto, Ontario.
1996 - 2001	**Chair**, Quality Management Committee, Surgical Services, Toronto, Ontario.
1996 - 2000	**Member**, Research Advisory Committee, Toronto, Ontario.
1996 - 2000	**Member**, Clinical Executive Committee, Toronto, Ontario.
1996 - 2000	**Member**, Medical Advisory Committee, Toronto, Ontario.
1996 - 1997	**Member**, Accreditation Planning Committee, Toronto, Ontario.
1994 - 1999	**Chair**, Sarcoma Site Group, Toronto, Ontario.

Samuel Lunenfeld Research Institute of Mount Sinai Hospital

2004 May - 2005 Jun	**Member**, Research Council Executive
2004 Feb	**Chair**, Institute for Breast Cancer Research Task Force
2000 Jul - 2005 Jun	**Member**, Research Council on Oncology

The Toronto Hospital

1996 - 2000	**Member**, Surgical Directorate Operations Committee, Toronto, Ontario.

Toronto General Hospital

2008 Nov - 2014 May 30	**Member**, Arthritis & Autoimmunity Research Centre Foundation, Toronto, Ontario.
2005 Jan - 2010 Dec	**Member**, Surgical Services Quality of Care Committee, Toronto, Ontario.
1997 - 2000	**Member**, Surgical Executive Committee, Toronto, Ontario.

University Health Network

2010 - 2014 May 30	**Member**, Real Estate and Capital Strategy Committee, Toronto, Ontario.
2006 Jun - 2014 May 30	**Member**, Investment Committee, Toronto, Ontario.
2005 Jul - 2014 May 30	**Member**, Finance and Audit Committee, Toronto, Ontario.
2005 Jun - 2014 May 30	**Member**, Board of Trustees, Toronto, Ontario.
2005 Jun - 2014 May 30	**Member**, Governance/Nominating Committee, Toronto, Ontario.
2005 Jun - 2014 May 30	**Chair**, Senior Management Team, Toronto, Ontario.
2005 Jun - 2014 May 30	**Member**, Toronto General Hospital and Toronto Western Hospital Foundation Board, Toronto, Ontario.
2005 Jan - 2014 May 30	**Chair**, Quality of Care Committee, Toronto, Ontario.
2004 Jan - 2004 Dec	**Member**, Surgical Services Risk Management Committee, Toronto, Ontario.
2003 Dec - 2005 Jun	**Member**, Transition Management Team - Patient Centered Care, Toronto, Ontario.
2003 - 2004	**Chair**, Clinical Risk Management Committee, Toronto, Ontario.
2000 Sep - 2005 Jun	**Member**, Planning and Priorities Council, Toronto, Ontario.
2000 Jul - 2014 May 30	**Member**, Board of Trustees, Toronto, Ontario.
2000 Jul - 2014 May 30	**Member**, Medical Advisory Committee, Toronto, Ontario.
2000 Jul - 2014 May 30	**Member**, Quality Committee of the Board, Toronto, Ontario.
2000 Jul - 2005 Jun	**Member**, Senior Management Committee, Toronto, Ontario.
2000 - 2014 May 30	**Member**, Princess Margaret Hospital Foundation Board of Directors, Toronto, Ontario.

University of Toronto

2004 - 2005	**Member**, University of Toronto Umbrella Committee - Surgical Oncology, Faculty of Medicine
2003 - 2005	**Member**, Decanal Promotions Committee, Faculty of Medicine
2002 - 2005	**Member**, Orthopaedic Research Committee, Faculty of Medicine
1997 Jan - 1997 Jun	**Member**, J.C. Boileau Grant Chair in Oncologic Pathology, Search Committee, Faculty of Medicine
1997 - 2004	**Member**, Surgical Oncology Fellowship Programme, Department of Surgery
1996 - 2000	**Head**, Surgical Services, Joint Oncology Programme, Department of Surgery
1995 - 2000	**Member**, Planning Committee, Faculty of Medicine
1995 - 2000	**Member**, Surgical Oncology Executive Committee, Faculty of Medicine
1994 - 2000	**Member**, Executive Committee, Interdepartmental Division of Oncology, Faculty of Medicine
1994 - 2000	**Acting Chair**, Surgical Oncology Committee, Department of Surgery
1994	**Member**, Resident Training Committee, Faculty of Medicine, Dept of Surgery, Postgraduate MD

1991 - 2000	**Chair**, Site Group Committees, Division of Oncology, Faculty of Medicine
1991 - 2000	**Member**, Division of Orthopaedics, Academic Council, Department of Surgery
1991 - 2000	**Chair**, Sarcoma Site Group, Faculty of Medicine
1991 - 1996	**Member**, Committee on Undergraduate Medical Education in Oncology, Faculty of Medicine, Undergraduate MD
1991	**Member**, Postgraduate Education Committee, Faculty of Medicine, Dept of Surgery, Postgraduate MD
1989 - 2000	**Sarcoma Site Group Representative**, Oncology Organizing Committee, Faculty of Medicine

C. Research Funding

1. Grants, Contracts and Clinical Trials

PEER-REVIEWED GRANTS

FUNDED

2006 - 2007	**Co-Investigator**. Terminal Grant for Interdisciplinary Health Research Team (IHRT) in Musculoskeletal Neoplasia. Canadian Institutes of Health Research (CIHR). PI: **Bell, Robert**. Collaborator(s): Alman B, Andrulis IL, Bramwell V, Davis AM, Greenberg M, Hill R, Kandel RA, Malkin D, Masri B, O'Sullivan B, Turcotte R, Wunder JS. 310,000. [Grants]
2003 - 2006	**Collaborator**. New measures for quantifying soft tissue fibrosis. National Institutes of Health Research. PI: Davis, AM. Collaborator(s): **Bell RS**, Lee P, O'Sullivan B, Hill R, Levin W, Wunder JS, Inman R, McCready D. 99,421 USD. [Grants]
2001 - 2005	**Principal Investigator**. Interdisciplinary Health Research Team (IHRT) in Musculoskeletal Neoplasia. Canadian Institutes of Health Research (CIHR). Collaborator(s): Alman B, Andrulis IL, Bramwell V, Davis AM, Greenberg M, Hill R, Kandel RA, Malkin D, Masri B, O'Sullivan B, Turcotte R, Wunder JS. **$6,136,475**. [Grants]
2000 - 2001	**Principal Investigator**. The effect of small intestinal submucosa on wound healing in a rat deep excisional wound model. Cook Biotech Incorporated. 145,000. [Grants]
1999 - 2000	Investigations of the biological importance of molecular alterations in sarcoma. National Cancer Institute of Canada **Bell RS**. 44,129. [Grants]
1999 - 2000	Wound healing and radiation. Princess Margaret Hospital Foundation (The). PI: Hill, R. Collaborator(s): **Bell RS**, Wunder JS, Kandel RA, Neligan P, O'Sullivan B. 145,000. [Grants]

1999 - 2000	Clinical research project in microarray analysis of sarcoma. Princess Margaret Hospital Foundation (The). PI: Wunder, JS. Collaborator(s): Andrulis IL, Kandel RA, **Bell RS**, Woodgett J. 85,000. [Grants]
1997 - 2000	**Principal Investigator**. Insulin like growth factor in sarcoma. National Cancer Institute of Canada (NCIC). 224,000. [Grants]
1996 - 1999	MDR-1 expression and p53 mutation in osteosarcoma. National Cancer Institute of Canada (NCIC). PI: **Bell, RS** and Andrulis, I. 275,000. [Grants]
1996 - 1997	**Principal Investigator**. Clinical importance of expression of MDR-1 and inactivation of p53 in osteosarcoma. National Cancer Institute of Canada (NCIC). 15,386. [Grants]
1994 - 1998	**Principal Investigator**. Does pre-operative irradiation combined with surgery increase the incidence of wound complications (as compared to post-operative irradiation) in extremity soft tissue sarcoma? National Cancer Institute of Canada (NCIC). Collaborator(s): Bezjak A. 299,000. [Grants]
1994 - 1997	**Principal Investigator**. IGF in sarcoma. National Cancer Institute of Canada (NCIC). 194,661. [Grants]
1994 - 1997	**Principal Investigator**. Validation and responsiveness testing of a physical function measure for patients undergoing limb salvage for extremity tumors. National Cancer Institute of Canada (NCIC). 37,000. [Grants]
1994 - 1996	**Principal Investigator**. Clinical importance of expression of MDR1 and inactivation of p53 in osteosarcoma. National Cancer Institute of Canada (NCIC). 126,870. [Grants]
1992 - 1995	**Principal Investigator**. Sarcoma tumor bank. National Cancer Institute of Canada (NCIC). 113,000. [Grants]
1991 - 1994	**Principal Investigator**. Molecular biology in sarcoma. National Cancer Institute of Canada (NCIC). Collaborator(s): Andrulis A, Blackstein M. 359,000. [Grants]
1991 - 1993	**Principal Investigator**. IGF-1 in osteosarcoma. National Cancer Institute of Canada (NCIC). Collaborator(s): Pollak M. 204,000. [Grants]
1990 - 1992	**Principal Investigator**. Does MDR-1 gene expression effect outcome in osteosarcoma. Ontario Ministry of Health and Long-Term Care. Collaborator(s): Andrullis I, Blackstein M, Bull S, Goodwin DP. 145,000. [Grants]
1988 - 1989	**Principal Investigator**. The effect of peri-operative chemotherapy on systemic relapse in a murine osteosarcoma. Physicians Services Incorporated Foundation (PSI). 33,950. [Grants]
1987 - 1989	**Principal Investigator**. Effect of pre-operative radiation on wound healing. National Cancer Institute of Canada (NCIC). Collaborator(s): O'Sullivan MD. 75,000. [Grants]
1987 - 1988	Investigation of tumour ploidy and in-vitro production of growth factors by sarcomas. University of Toronto. Dean's Fund. PI: **Bell**, D. Collaborator(s): **Bell RS**. 5,000. [Grants]

1986 - 1987	**Principal Investigator**. Investigation of marginal resection and local recurrence in the MGH-OGS murine osteosarcoma. Physicians Services Incorporated Foundation (The) (PSI). 30,760. [Grants]
1986 - 1987	**Principal Investigator**. Investigation of sarcoma biology with respect to tumour ploidy and production of platelet derived growth factor in primary culture. St. Michael's Hospital Research Society. 7,500. [Grants]

D. Publications

1. PEER-REVIEWED PUBLICATIONS

Journal Articles

1. Chui MH, Kandel RA, Wong M, Griffin AM, Bell RS, Blackstein ME, Wunder JS, Dickson BC. Histopathologic Features of Prognostic Significance in High-Grade Osteosarcoma. Arch Pathol Lab Med. 2016 Aug 23.

2. Rotteau L, Webster F, Salkeld E, Hellings C, Guttmann A, Vermeulen MJ, Bell RS, Zwarenstein M, Rowe BH, Nigam A, Schull MJ; ED Investigator Team. Ontario's emergency department process improvement program: the experience of implementation. Acad Emerg Med. 2015 Jun;22(6):720-9.

3. Vermeulen MJ, Stukel TA, Guttmann A, Rowe BH, Zwarenstein M, Golden B, Nigam A, Anderson G, Bell RS, Schull MJ; ED Investigator Team. Evaluation of an emergency department lean process improvement program to reduce length of stay. Ann Emerg Med. 2014 Nov;64(5):427-38.

4. O'Sullivan B, Griffin AM, Dickie CI, Sharpe MB, Chung PWM, Catton CN, Ferguson PC, Wunder JS, Deheshi BM, White LM, KAndel RA, Jaffray DA, **Bell RS**. Phase 2 study of preoperative image-guided intensity-modulated radiation therapy to reduce wound and combined modality morbidities in lower extremity soft tissue sarcoma. Cancer. 2013. ePub. **Coauthor or Collaborator**.

5. Griffin AM, Ferguson PC, Catton CN, Chung PWM, White LM, Wunder JS, **Bell RS**, O'Sullivan B. Long-term outcome of the treatment of high-risk tenosynovial giant cell tumour/pigmented vilonodular synovitis with radiotherapy and surgery. Cancer. 2012;118(19):4901-4909. **Coauthor or Collaborator**.

6. Goda JS, Ferguson PC, O'Sullivan B, Catton CN, Griffin AM, Wunder JS, **Bell RS**, Kandel RA, Chung PW. High risk extracranial chondrosarcoma: Long-term results of surgery and radiation therapy. Cancer. 2011. ePub. **Coauthor or Collaborator**.

7. Ferguson PC, Zdero R, Schemitsch EH, Deheshi BM, **Bell RS**, Wunder JS. A biomechanical evaluation of press-fit stem constructs for tumor endoprosthetic reconstruction of the distal femur. Journal of Arthroplasty. 2011;26(8):1373-1379. **Coauthor or Collaborator**.

8. Ramo BA, Griffin AM, Gill CS, McDonald DJ, Wunder JS, Ferguson PC, **Bell RS**, Phillips SE, Schwartz HS, Holt GE. Incidence of symptomatic venous thromboembolism in oncologic patients undergoing lower-extremity endoprosthetic arthroplasty. Journal of Bone and Joint Surgery (American). 2011;93:847-854.

Coauthor or Collaborator.

9. Dickie CI, Griffin AM, Parent AL, Chung PW, Catton CN, Svensson J, Ferguson PC, Wunder JS, **Bell RS**, Sharpe MB, O'Sullivan B. The relationship between local recurrence and radiotherapy treatment volume for soft tissue sarcomas treated with external beam radiotherapy and function preservation surgery. International Journal of Radiation Oncology, Biology, Physics. 2011;82(4):1528-1534. **Coauthor or Collaborator**.

10. Dickson BC, Gortzak Y, **Bell RS**, Ferguson PC, Howarth DJ, Wunder JS, Kandel RA. p63 expression in adamantinoma. Virchows Archives. 2011;459(1):109-113. **Coauthor or Collaborator**.

11. Jones KB, Griffin AM, Chandrasekar CR, Biau D, Babinet A, Deheshi B, **Bell RS**, Grimer RJ, Wunder JS, Ferguson PC. Patient-oriented functional results of total femoral endoprosthetic reconstruction following oncologic resection. Journal of Surgical Oncology. 2011;104(6):561-565. **Coauthor or Collaborator**.

12. Al Yami A, Griffin AM, Ferguson PC, Catton CN, Chung PWM, **Bell RS**, Wunder JS, O'Sullivan B. Positive surgical margins in soft tissue sarcoma treated with preoperative radiation: Is a postoperative boost necessary? International Journal of Radiation Oncology, Biology, Physics. 2010;77(4):1191-1197. **Coauthor or Collaborator**.

13. Dickie CI, Parent AL, Chung PWM, Catton CN, Craig T, Griffin AM, Panzarella T, Ferguson PC, Wunder JS, **Bell RS**, Sharpe MB, O'Sullivan B. Measuring interfraction and intrafraction motion with cone beam computed tomography (CBCT) and an optical localization system (OLS) for lower extremity soft tissue sarcoma patients treated with preoperative Intensity Modulated Radiation Therapy (IMRT). International Journal of Radiation Oncology, Biology, Physics. 2010;78(5):1437-1444. **Coauthor or Collaborator**.

14. Ferguson PC, McLaughlin CE, Griffin AM, **Bell RS**, Deheshi BM, Wunder JS. Clinical and functional outcomes of patients with a pathologic fracture in high-grade osteosarcoma. Journal of Surgical Oncology. 2010;102(2):120-124. **Coauthor or Collaborator**.

15. Dickie CI, Parent AL, Griffin AM, Fung S, Chung PWM, Catton CN, Ferguson PC, Wunder JS, **Bell RS**, Sharpe MB, O'Sullivan B. Bone fractures following external beam radiotherapy and limb-preservation surgery for lower extremity soft tissue sarcoma: Relationship to irradiated bone length, volume, tumor location and dose. International Journal of Radiation Oncology, Biology, Physics. 2009;75(4):1119-1124. **Coauthor or Collaborator**.

16. Chung PWM, Deheshi BM, Ferguson PC, Griffin AM, Wunder JS, Catton CN, **Bell RS**, White LM, Kandel RA, O'Sullivan B. Radiosensitivity translates into excellent local control in extremity myxoid liposarcoma: A comparison with other soft tissue sarcomas. Cancer. 2009;115(14):3254-3261. **Coauthor or Collaborator**.

17. Davidge K, **Bell RS**, Ferguson PC, Turcotte RE, Wunder JS, Davis AM. Patient expectations for surgical outcome in extremity soft tissue sarcoma. Journal of Surgical Oncology. 2009;100(5):375-381.

Coauthor or Collaborator.

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2. NON-PEER-REVIEWED PUBLICATIONS

Journal Articles

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5. **Bell RS**, Davis AM, Allan DG, Langer F, Czitrom AA, Gross AE. Fresh osteochondral implants for advanced giant cell tumors at the knee. Complications of Limb Salvage, Proceedings of the International Society of Limb Salvage. 1991:55-59. **Principal Author**.

6. **Bell RS**, Davis AM, Allan DG, Langer F, Czitrom AA, Gross AE. Reconstruction of primary malignant bone tumors at the knee using irradiated allograft bone. Complications of Limb Salvage, Proceedings of the International Society of Limb Salvage. 1991:63-68. **Principal Author**.

Books

1. Levesque J, Marx R, **Bell RS**, Wunder JS, Kandel RA, White LM. A Clinical Guide to Primary Bone Tumours. Darlene Barela Cooke & Frances M. Klass, editor(s). Media (United States): Williams Wilkins; 1998. **Senior Responsible Investigator**.

Book Chapters

1. Gagliardi A, **Bell RS**, Stern H. Surgical oncology: A new frontier. In: Sullivan, T; Evans, W; Angus, H; Hudson AR, editor(s). Strengthening the Quality of cancer Services in Ontario. Ottawa: CHA Press; 2003. p. 274. **Coauthor or Collaborator**.

2. Davis AM, Wunder JS, **Bell RS**. Tumours of bone and soft tissues: Osteosarcoma. In: Gospodarowicz, M, editor(s). Prognostic Factors in Cancer. 2nd ed. New York: John Wiley & Son Inc.; 1999. **Senior Responsible Investigator**.

3. O'Sullivan B, Wylie J, Catton CN, Gutierrez E, Swallow CJ, Wunder Js, Gullane P, Neligan P, **Bell RS**. The local management of soft tissue sarcoma. In: Brian O'Sullivan, editor(s). Seminars in Radiation Oncology. 328-348. 1999. **Senior Responsible Investigator**.

4. Gibbons CLMH, **Bell RS**, Wunder JS, O'Sullivan B, Catton CN, Davis AM. Function after subtotal scapulectomy for neoplasm of bone and soft tissue. In: Carole Lewis, editor(s). Physical Therapy in Perspective. St. Louis (Missouri): Mosby-Year Book, Inc; 1998. **Co-Principal Author**.

5. Wunder Js, **Bell RS**, Wold L, Andrulis Il. Expression of the multidrug resistance gene and clinical outcome in osteosarcoma. In: JF Novak, editor(s). Proceedings Osteosarcom Research Conference. Hogrefe and Huber; 1993. p. 71-74. **Coauthor or Collaborator**.

6. **Bell RS**, Guest CB. Allografts in pelvic oncology surgery. In: Czitrom AA, Gross AE, editor(s). Allografts in Orthopaedic Practice. Baltimore: Williams and Wilkins; 1992. p. 121-146. **Principal Author**.

7. Allan DG, **Bell RS**, Davis AM, Langer F. Complex acetabular reconstruction for metastatic tumor. In: Brown KL, editor(s). Complications of Limb Salvage. Montreal: International Society of Limb Salvage; 1991. p. 251-253. **Senior Responsible Investigator**.

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9. Davis A, Wright J, Langer F, **Bell RS**. A methodological framework for development of a functional evaluation tool. In: Brown KL, editor(s). Complications of Limb Salvage. Montreal: International Society of Limb Salvage; 1991. p. 251-253. **Co-Principal Author**.

Multimedia

1. **Bell RS**. Understanding Sarcoma. Oncology Interactive Education Series. **Principal Author**.

E. Presentations and Special Lectures

1. International

Invited Lectures and Presentations

2014 Jun 6 **Invited Speaker**. Celebrating Dr. Martin Blackstein. Toronto Sarcoma Symposium. Toronto, Ontario, Canada.

2009 Apr 6 Making patient safety a strategic priority. Gulf Cooperation Council Conference on Patient Safety. Manama, Bahrain. Apr 6, 2009 - Apr 7, 2009.

2008 Jun 3 The politics of regionalization. National Healthcare Leadership Conference. Saskatoon, Saskatchewan.

2008 Apr 15 **Invited Speaker**. Healthcare as competitive advantage. 2008 Health Technologies Conference and Expo. Toronto, Canada.

2008 Mar 30 The Ontario Cancer System. The Fourth National Conference on Progress in Oncology. Beijing, China.

2008 Mar 29 The Canadian Healthcare System and University Health Network. China-Canada Dialogue on Hospital
Management and Social Work, Peking University's Health Science Center. Beijing, China.

2006 May 4 **J. William Hillman Visiting Professor**. Cellular therapy in sarcoma. Vanderbilt School of Medicine. Nashville, Tennessee, United States. May 4, 2006 - May 5, 2006.

2006 May 4 **J. William Hillman Visiting Professor**. Multi-disciplinary management of soft tissue sarcoma. Vanderbilt School of Medicine, Tennessee, United States. May 4, 2006 - May 5, 2006.

2006 May 4 **J. William Hillman Visiting Professor**. Reconstruction of the pelvis, hip and knee following sarcoma resection. Vanderbilt School of Medicine. Nashville, Tennessee, United States. May 4, 2006 - May 5, 2006.

2005 Oct 4 Management of extremity soft tissue sarcoma: Past lessons and future directions. New Zealand Orthopaedic Association 2005 Annual Scientific Meeting. Christchurch, New Zealand.

2005 Oct 3 Reconstruction of skeletal defects at the acetabulum and knee following sarcoma resection. New Zealand Orthopaedic Association 2005 Annual Scientific Meeting. Christchurch, New Zealand.

2005 Oct 2 Radiographic interpetation of bone tumours: Seven questions. Orthopaedic Residents Association of New Zealand. Christchurch, New Zealand.

2004 Jun 4 Interdisciplinary Health Research Team in Musculoskeletal Neoplasia: The Canadian Experience. 33rd Annual Orthopaedic Residents Scientific Program: Department of Orthopaedic Surgery, School of Medicine and Biomedical Sciences, State University of New York. Buffalo, New York.

2004 Jun 3 Management of soft tissue sarcoma of the extremity. 33rd Annual Orthopaedic Residents Scientific Program: Department of Orthopaedic Surgery, School of Medicine and Biomedical Sciences, State University of New York. Buffalo, New York.

2004 Mar 13 Expert Panel for Session IV: Ask the Experts: "The Details" in Orthopaedic Oncology. American Academy of Orthopaedic Surgeons - Musculoskeletal Tumor Society Specialty Day. San Francisco, California, United States.

2003 Oct 16 Eosinophilic granuloma. Australian Orthopaedic Association Meeting. Melbourne, Australia.

2003 Oct 16 Fractures in osteosarcoma. Australian Orthopaedic Association Meeting. Melbourne, Australia.

2003 Oct 16 Function and health status. Australian Orthopaedic Association Meeting. Melbourne, Australia.

2003 Oct 16 Functional outcome in sarcoma. Australian Orthopaedic Association. Melbourne, Australia.

2003 Oct 11 Approach to patients presenting with pulmonary metastatic disease at diagnosis: The Canadian experience. Australian Sarcoma Group Meeting. Melbourne, Australia. Oct 11, 2003 - Oct 12, 2003.

2003 Oct 11 Funtional Outcome: Limb sparing surgery versus amputation. Australian Sarcoma Group Meeting. Melbourne, Australia. Oct 11, 2003 - Oct 12, 2003.

2003 Oct 11 Langerhan's cell histiocytosis (Eosinophilic granuloma). Australian Sarcoma Group Meeting. Melbourne, Australia. Oct 11, 2003 - Oct 12, 2003.

2003 Oct 11 My preferred approach to the treatment of GCT's. Australian Sarcoma Group meeting. Melbourne, Australia. Oct 11, 2003 - Oct 12, 2003.

2003 Oct 11 What to do with unexpected positive margins. Australian Sarcoma Group Meeting. Melbourne, Australia. Oct 11, 2003 - Oct 12, 2003.

2003 Oct 10 Pathologic fracture in osteosarcoma: Significance and management. Australian Sarcoma Group Meeting. Melbourne, Australia. Oct 10, 2003 - Oct 11, 2003.

2002 Nov 9 Breakout Session: Treatment of Spine and Pelvic Metastases. Association of Bone and Joint Surgeons, Workshop on Metastatic Bone Disease. Tampa, Florida, United States.

2002 Nov 9 Periacetabular Metastases: Indications for Surgical Treatment, Techniques and Results. Association of Bone and Joint Surgeons, Workshop on Metastatic Bone Disease. Tampa, Florida, United States.

2002 Sep 12 Management of soft tissue sarcoma at the hip. Japanese Hip Society. Sapporo, Japan. Sep 12, 2002 - Sep 13, 2002.

2002 Sep 12 Reconstruction for bone sarcoma arising in Zone II of the pelvis. Japanese Hip Society. Sapporo, Japan.

2002 Jun 17 **Session Moderator**. Sarcoma State of The Science: Improving therapy and reducing morbidity of primary therapy for localized disease. National Cancer Institute, Therapy Evaluation Program. Bethesda, Maryland. Jun 17, 2002 - Jun 18, 2002.

2002 Jun 4 Instructional Course Lecture: Metastatic disease and pathologic fracture: Advanced techniques for advanced disease. A Joint Meeting: The American Orthopaedic Association 115th Annual

Meeting and The Canadian Orthopaedic Association 57th Annual Meeting. Victoria, British Columbia.

2002 Jun Outcome following distal femoral or proximal tibial reconstruction with the Kotz prosthesis. A Joint Meeting: The American Orthopaedic Association 115th Annual Meeting and The Canadian Orthopaedic Association 57th Annual Meeting. Victoria, British Columbia.

2002 Jun The effect of small-intestinal submucosa (SIS) on wound healing in an irradiated rat excisional wound model. A Joint Meeting: The American Orthopaedic Association 115th Annual Meeting and The Canadian Orthopaedic Association 57th Annual Meeting. Victoria, British Columbia.

2002 May 21 Functional outcomes of limb salvage in bone sarcomas. American Society of Clinical Oncology. Orlando, Florida.

2001 Apr 3 Defining molecular targets for sarcoma therapy. Brown University School of Medicine - Rhode Island Hospital. Providence, Rhode Island, United States. Apr 3, 2001 - Apr 4, 2001.

2001 Apr 3 Radiation/surgery for soft tissue sarcoma. Brown University School of Medicine - Rhode Island Hospital. Providence, Rhode Island, United States. Apr 3, 2001 - Apr 4, 2001.

2000 Dec 6 Orthopaedic Oncology in the New Millenium: Global trends and future perspectives. Philippines Orthopaedic Association, Inc. Manila, Philippines. Dec 6, 2000 - Dec 9, 2000.

2000 Dec 6 Osteosarcoma: Current surgical trends in the context of multi-disciplinary care. Philippine Orthopaedic Association, Inc. Manila, Philippines. Dec 6, 2000 - Dec 9, 2000.

2000 Dec 6 The radiologic evaluation of bone tumours: Principles and pitfalls. Philippine Orthopaedic Association, Inc. Manila, Philippines. Dec 6, 2000 - Dec 9, 2000.

2000 Feb 15 Grand Rounds. MD Anderson Cancer Centre. Houston, Texas, United States. Feb 15, 2000 - Feb 17, 2000. (Continuing Education).

1998 Oct 27 **Mayo Oncology Visiting Professor in Orthopaedics**. Local management of soft tissue sarcoma: The therapeutic ratio. Mayo Clinic. Rochester, Minnesota, United States. Oct 27, 1998 - Oct 28, 1998.

1998 Apr 30 **Paul J. Grotzinger Visiting Professor**. Local management of soft tissue sarcoma. Fox Chase Cancer Centre. Philadelphia, Pennsylvania, United States.

1997 May 8 **Visiting Professor**. Lower extremity reconstruction in sarcoma patients. Buffalo General Hospital Grand Rounds. Buffalo, New York, United States. (Continuing Education).

1997 May 8 **Visiting Professor**. Molecular alterations in sarcoma. Buffalo General Hospital Grand Rounds. Buffalo, NY, United States. (Continuing Education).

1997 May 8 **Visiting Professor**. Soft tissue sarcoma: Issues in local management. Buffalo General Hospital Grand Rounds. Buffalo, New York, United States. (Continuing Education).

1997 Apr 24 **Visiting Professor**. Extremity reconstruction following sarcoma resection. Homer H. Stryker Orthopaedic Pathology Day, The University of Michigan. Ann Arbor, Michigan, United States. Apr 24, 1997 - Apr 25, 1997.

1997 Apr 24 **Visiting Professor**. Insulin-like growth factor - A role in sarcoma oncogenesis and treatment. Homer H. Styker Orthopaedic Pathology Day, University of Michigan. Ann Arbor, Michigan, United States. Apr 24, 1997 - Apr 25, 1997.

1997 Apr 24 **Visiting Professor**. Soft tissue sarcoma. Homer H. Stryker Orthopaedic Pathology Day, The University of Michigan. Ann Arbor, Michigan, United States. Apr 24, 1997 - Apr 25, 1997.

1996 Feb Molecular alterations in sarcoma. Musculoskeletal Tumour Society Specialty Day. Atlanta, Georgia.

1992 Jun **Presenter**. Metastatic bone disease. Instructional Course, English Speaking Orthopaedic World. Toronto, Ontario, Canada.

1992 Jun Molecular biology in sarcoma. Societe Internationale Chirurgie Oncologie et Traumatologie. Brussels, Belgium.

1991 Jun **Visiting Professor**. Molecular biology in osteosarcoma. University of Maryland. Baltimore, Maryland.

1991 Jun **Visiting Professor**. The impact of multi-drug resistance on the surgical management of sarcomas. Sloan-Kettering Memorial Hospital. New York, New York.

1990 Jan Ethical issues in clinical trials. Alpha Club. Jamaica.

1989 Feb **Visiting Professor**. Current trends in soft tissue sarcoma management. University of Texas. Dallas, Texas.

1989 Feb **Visiting Professor**. The use of allograft in tumour surgery. University of Texas. Dallas, Texas.

1982 The response of articular cartilage to injury. AAOS Instructional Course on Arthroscopy of the Knee. Williamsburg, Virginia. Keynote Address.

Presented Abstracts

2013 Sep **Collaborator**. International Society of Limb Salvage. Bologna, Italy. Presenter(s): Marsilio-Apostoli D, Singh J, Griffin AM, **Bell RS**, Wunder JS, Ferguson PC. Clinical and functional outcome of patients with sarcoma in the hand and wrist.

2011 Oct 26 **Collaborator**. Multidisciplinary treatment of sacral chordoma: A single centre experience with 24 patients. Connective Tissue Oncology Society/Musculoskeletal Tumor Society Combined Meeting. Chicago, Illinois, United States. Cannell AJ, Swallow CJ, Chung PW, Dickson BC, Griffin AM, **Bell RS**, Wunder JS, Ferguson PC, Gladdy RA. Oct 26, 2011 - Oct 29, 2011. (Scientific Poster).

2011 Apr 8 **Collaborator**. Functional outcome in 43 patients post-resection of fibromatosis with and without radiotherapy. British Orthopaedic Oncology Society. Oswestry, United Kingdom. Bhumbra RS, Riad S, Biau DJ, Griffin AM, Weiss KR, **Bell RS**, Wunder JS, Ferguson PC.

2011 Apr 8 Operative management of 155 patients with extra-abdominal fibromatosis: a retrospective review. British Orthopaedic Oncology Society. Oswestry, United Kingdom. Bhumbra RS, Biau DJ, Riad S, Weiss KR, Griffin AM, **Bell RS**, Wunder JS, Ferguson PC.

2011 Mar 21 Phase II Study to evaluate if selective targeting by preoperative intensity modulated radiation therapy can reduce wound complications in lower limb soft tissue sarcoma. PREVENT ESTRO Conference. Brussels, Belgium. O'Sullivan B, Griffin AM, Dickie C, Sharpe M, Parent A, Chung P, Catton CN, Wunder JS, Ferguson PC, **Bell RS**.

2011 Mar Phase II Study to evaluate if selective targeting by preoperative intensity modulated radiation therapy can reduce wound complications in lower limb soft tissue sarcoma. PREVENT ESTRO Conference. Brussels, Belgium. O'Sullivan B, Griffin AM, Dickie C, Sharpe M, Parent A, Chung P, Catton CN, Wunder JS, Ferguson PC, **Bell RS.** (Scientific Poster).

2010 Nov Functional outcome in 43 patients post-resection of fibromatosis with and without radiotherapy. Connective Tissue Oncology Society. Paris, France. Bhumbra RS, Riad S, Biau DJ, Griffin AM, Weiss KR, **Bell RS**, Wunder JS, Ferguson PC. (Scientific Poster).

2010 Nov Outcomes after revision for mechanical failure of the Kotz Modular Femoral Tibial Replacement (KMFTR) prostheses. Connective Tissue Oncology Society. Paris, France. Bhumbra RS, Griffin AM, Biau DJ, Weiss KR, Riad S, **Bell RS**, Wunder JS, Ferguson PC. (Scientific Poster).

2010 Nov Patient-oriented functional results of total femoral endosprosthetic reconstruction following oncologic resection. Connective Tissue Oncology Society. Paris, France. Jones KB, Griffin AM, Deheshi BM, Chandrasekar CR, Babinet A, **Bell RS**, Grimer RJ, Wunder JS, Ferguson PC. (Scientific Poster).

2010 Nov Operative management of 155 patients with extra-abdominal fibromatosis: A retrospective review. Connective Tissue Oncology Society. Paris, France. Bhumbra RS, Biau DJ, Riad S, Weiss KR, Griffin AM, **Bell RS**, Wunder JS, Ferguson PC.

2010 Nov Phase II study of intensity modulated radiation therapy for lower limb soft tissue sarcoma. Connective Tissue Oncology Society. Paris, France. Dickie CI, Griffin AM, Parent AL, Chung PW, Catton CN, Deheshi BM, Wunder JS, Ferguson PC, Sharpe MB, **Bell RS**, O'Sullivan B.

2010 Nov Phase II study of intensity modulated radiation therapy for lower limb soft tissue sarcoma. American Society for Therapeutic Radiology and Oncology. San Diego, California, United States. Dickie CI, Griffin AM, Parent AL, Chung PW, Catton CN, Wunder JS, Ferguson PC, Sharpe MB, **Bell RS**, O'Sullivan B.

2010 Oct Functional outcome in 43 patients post-resection of fibromatosis with and without radiotherapy. Musculoskeletal Tumor Society. Philadelphia, Pennsylvania, United States. Bhumbra RS, Riad S, Biau DJ, Griffin AM, Weiss KR, **Bell RS**, Wunder JS, Ferguson PC.

2010 Oct Operative management of 155 patients with extra-abdominal fibromatosis: A retrospective review. Musculoskeletal Tumor Society. Philadelphia, Pennsylvania, United States. Bhumbra RS, Riad S, Biau DJ, Griffin AM, Weiss KR, **Bell RS**, Wunder JS, Ferguson PC.

2010 Oct Outcomes after revision for mechanical failure of the Kotz Modular Femoral Tibial Replacement (KMFTR) prostheses. Musculoskeletal Tumor Society. Philadelphia, Pennsylvania, United States. Bhumbra R, Griffin AM, Biau D, Weiss KR, Riad S, **Bell RS**, Wunder JS, Ferguson PC.

2010 Sep Stabilization of pathologic humerus fractures with the cemented plate technique: The Toronto experience. Combined Meeting of the Orthopaedic Associations. Glasgow, United Kingdom. Bhumbra R, Weiss KR, Al-Juhani W, Biau D, Griffin AM, Ferguson PC, Wunder JS, **Bell RS**.

2009 Feb Surgical considerations for limb salvage in soft tissue sarcomas of the foot and ankle. American Academy of Orthopaedic Surgeons. Las Vegas, United States. Kulidjian AA, Griffin AM, Deheshi B, **Bell RS**, Ferguson PC, Wunder JS. (Scientific Poster Exhibit).

2009 Feb Surgical considerations for limb salvage in soft tissue sarcomas of the foot and ankle. American Academy of Orthopaedic Surgeons. Las Vegas, Nevada, United States. Kulidjian AA, Griffin AM, Deheshi B, **Bell RS**, Ferguson PC, Wunder JS.

2008 Nov High risk extracranial chondrosarcomas - Long term results of surgery and radiation therapy. Connective Tissue Oncology Society, 14th Annual CTOS Meeting. London, United Kingdom. Goda JS, Chung PWM, Catton CN, Griffin AM, Ferguson PC, Wunder JS, **Bell RS**, Kandel RA, Blackstein ME, Hogg D, O'Sullivan B. (Scientific Poster).

2008 Nov Patient expectations for surgical outcome in extremity soft tissue sarcoma. Connective Tissue Oncology Society, 14th Annual CTOS Meeting. London, United Kingdom. Davidge K, **Bell RS**, Ferguson PC, Turcotte RE, Wunder JS, Davis AM. (Scientific Poster).

2008 Nov The functional consequence of femoral nerve resection in the thigh. Connective Tissue Oncology Society, 14th Annual CTOS Meeting. London, United Kingdom. Jones KB, Riad S, Griffin AM, Ferguson PC, Deheshi BM, **Bell RS**, Wunder JS. (Scientific Poster).

2008 Jun Correlation of MSTS 87 and TESS functional evaluation scores following endoprosthetic replacement
for bone sarcoma. Canadian Orthopaedic Association and American Orthopaedic Association Combined Meeting. Quebec City, Quebec. Mahendra A, Griffin AM, Yu C, Gortzak Y, **Bell RS**, Ferguson PC, Wunder JS, Davis AM. (Scientific Poster).

2008 Jun Correlation of MSTS 87 and TESS functional evaluation scores following endoprosthetic replacement for bone sarcoma. British Orthopaedic Oncology Society Annual Meeting. Bristol, United Kingdom. Mahendra A, Griffin AM, Yu C, Gortzak Y, **Bell RS**, Ferguson PC, Wunder JS, Davis AM.

2008 Jun Surgical considerations for limb salvage in soft tissue sarcomas of the foot and ankle. Canadian Orthopaedic Assocation and American Orthopaedic Association Combined Meeting. Quebec City, Quebec. Kulidjian A, Deheshi BM, Ferguson PC, Wunder JS, **Bell RS**, Griffin AM.

2007 Nov An assessment of factors affecting outcome in patients presenting with metastatic soft tissue sarcoma. Connective Tissue Oncology Society. Seattle, Washington, United States. Ferguson PC, Griffin AM, Deheshi BM, **Bell RS**, Wunder JS.

2007 Nov Correlation of MSTS 87 and TESS functional evaluation scores following endoprosthetic replacement for bone sarcoma. Connective Tissue Oncology Society. Seattle, United States. Mahendra A, Griffin AM, Yu C, Gortzak Y, **Bell RS**, Ferguson PC, Wunder JS, Davis AM.

2007 Nov Outcome following limb salvage surgery and external beam radiotherapy for high grade soft tissue sarcoma of the groin and axilla. Connective Tissue Oncology Society. Seattle, Washington, United States. Phimolsarnti RP, Griffin AM, Ferguson PC, Catton CN, Chung PW, **Bell RS**, Wunder JS, O'Sullivan B.

2007 Oct Outcome following limb salvage surgery and external beam radiotherapy for high grade soft tissue sarcoma of the groin and axilla. American Society of Therapeutic Radiology and Oncology. Los Angeles, California, United States. Phimolsarnti RP, Griffin AM, Ferguson PC, Catton CN, Chung PW, **Bell RS**, Wunder JS, O'Sullivan B.

2007 Sep A biomechanical comparison of the Restoration and the HMRS (Kotz) distal femoral press fit stems. International Society of Limb Salvage. Hamburg, Germany. Ferguson PC, Schemitsch E, Wunder JS, Zdero R, **Bell RS**.

2007 Sep Optical navigation-assisted surgical planning for sarcoma patients receiving pre-operative radiotherapy.European Cancer Organization Conference (ECCO 14). Barcelona, Spain. Sie F, Bootsma GJ, Parent AL, Euler CI, Catton CN, Chung PW, Griffin AM, Ferguson PC, Wunder JS, Sharpe MB, Moseley J, O'Sullivan B, **Bell RS**, Jaffray DA.

2007 Sep Positive surgical margins in soft tissue sarcoma treated with preoperative radiation: Is a postoperative boost necessary? International Society of Limb Salvage. Hamburg, Germany. Griffin AM, Al Yami A, O'Sullivan B, Ferguson PC, Catton CN, Chung PW, **Bell RS**, Wunder JS.

2007 Sep Radiation induced pathologic fractures after treatment for extremity soft tissue sarcomas. International Society of Limb Salvage. Hamburg, Germany. Ferguson PC, Saidi K, Griffin AM, **Bell RS**, Wunder JS.

2007 May An assessment of factors affecting outcome in patients with metastatic soft tissue sarcoma. Musculoskeletal Tumor Society. St. Louis, Missouri, United States. Ferguson PC, Deheshi B, Griffin AM, **Bell RS**, Wunder JS.

2007 May Radiation induced risk and outcome for patients with fractures after surgery for soft tissue sarcoma. Musculoskeletal Tumor Society. St. Louis, Missouri, United States. Saidi K, Griffin AM, Ferguson PC, **Bell RS**, Wunder JS.

2007 Feb Functional outcome following treatment of aggressive tumors in the distal radius. American Academy of Orthopaedic Surgeons. San Diego, United States. Puloski S, Griffin AM, Wunder JS, Ferguson PC, **Bell RS**.

2007 Feb Radiation induced risk and outcome for patients with fractures after surgery for soft tissue sarcoma. American Academy of Orthopaedic Surgeons. San Diego, United States. Saidi K, Griffin AM, Ferguson PC, **Bell RS**, Wunder JS.

2007 Feb A biomechanical comparison of the restoration and the HMRS (Kotz) distal femoral press fit stems. Orthopaedic Research Society, Annual Meeting. San Diego, United States. Ferguson PC, Zdero R, Wunder JS, **Bell RS**, Schemitsch E. (Poster).

2007 Feb The fate of injected bone marrow stromal cells (MSCs) from the GFP rat in a model of radiation impaired surgical wound healing. Orthopaedic Research Society, Annual Meeting. San Diego, United States. Ferguson PC, Wang XH, Hill RP, Wunder JS, **Bell RS**, Keating A. (Poster).

2006 Nov "Can't you see? I'm already working" Re-conceptualizing 'work' and 'return to work' in the context of primary bone cancer. Connective Tissue Oncology Society, 12 Annual Meeting. Venezia, Italy. Parsons J, Eakin J, **Bell RS**, Franche RL, Davis AM. (Poster).

2006 Nov Activity levels following treatment for sarcoma. Connective Tissue Oncology Society, 12th Annual Meeting. Venezia, Italy. Davis AM, McConnell S, Wunder JS, O'Sullivan B, Ferguson PC, **Bell RS.** (Poster).

2006 Nov Does radiosensitivity of myxoid liposarcoma translate into improved local control? Connective Tissue Oncology Society, 12 Annual Meeting. Venezia, Italy. Chung PW, Griffin AM, Catton CN, Ferguson PC, Wunder JS, **Bell RS**, O'Sullivan B. (Poster).

2006 Nov Joint salvage for pathologic fractures through giant cell tumors of weight-bearing long bones. Connective Tissue Oncology Society, 12th Annual Meeting. Venezia, Italy. Deheshi BM, Jaffer SN, Griffin AM, Ferguson PC, **Bell RS**, Wunder JS. (Poster).

2006 Nov Local control of extremity myxoid liposarcoma. American Society of Therapeutic Radiology and Oncology. Philadelphia, United States. Chung PW, Griffin AM, Catton CN, Ferguson PC, Wunder JS, **Bell RS**, White, Kandel RA, O'Sullivan B. (Poster).

2006 Nov Navigation-assisted surgical planning and design in multi-modal sarcoma therapy. Connective Tissue Oncology Society, 12 Annual Meeting. Venezia, Italy. Sie F, Bootsma G, Parent A, Euler C, Catton CN, Chung PW, Griffin AM, Ferguson PC, Sunder JS, Sharpe M, O'Sullivan B, **Bell RS**, Jaffray D. (Poster).

2006 Nov Positive surgical margins in soft tissue sarcoma treated with preoperative radiation: Is a postoperative boost necessary? Connective Tissue Oncology Society, 12th Annual Meeting. Venezia, Italy. Al Yami A, Griffin AM, O'Sullivan B, Ferguson PC, Catton CN, Chung PW, **Bell RS**, Wunder JS. (Poster).

2006 Nov Primary soft tissue sarcoma in the elderly. Connective Tissue Oncology Society, 12th Annual Meeting.Venezia, Italy. Chivas D, Deheshi B, Ferguson PC, **Bell RS**, Wunder JS, Griffin AM, Isler M, Turcotte R. (Poster).

2006 Nov Radiation induced fractures after surgery for soft tissue sarcomas. Connective Tissue Oncology Society, 12 Annual Meeting. Venezia, Italy. Saidi K, Griffin AM, Ferguson PC, **Bell RS**, Wunder JS. (Poster).

2006 Nov Suffering, agency and 'becoming other' following treatment for primary bone cancer. Connective Tissue Oncology Society, 12 Annual Meeting. Venezia, Italy. Parsons J, Eakin J, **Bell RS**, Franche RL, Davis AM. (Poster).

2006 Jun A biomechanical comparison of the Restoration and the HMRS distal femoral press-fit stems. Musculoskeletal Tumor Society. Key West, Florida. Ferguson PC, **Bell RS**, Leidl D, Schemitsch E, Wunder JS, Zdero R.

2006 Jun Functional outcomes following treatment of aggressive tumors in the distal radius: Joint sparing versus complete wrist arthrodesis. Musculoskeletal Tumor Society. Key West, Florida. Puloski SKT, Griffin AM, Ferguson PC, **Bell RS**, Wunder JS.

2006 Jun Joint salvage for pathlogic fractures through giant cell tumors of weight-bearing bones. Musculoskeletal Tumor Society. Key West, Florida. Deheshi BM, Jaffer S, Griffin AM, Ferguson PC, **Bell RS**, Wunder JS.

2006 Jun Primary soft tissue sarcoma in the elderly. Musculoskeletal Tumor Society. Key West, Florida. Chivas D, **Bell RS**, Deheshi B, Ferguson PC, Isler M, Turcotte R, Wunder JS.

2006 Jun The fate of injected bone marrow stromal cells (MSCs) from the GFP rat in a model of radiation impaired surgical wound healing. Musculoskeletal Tumor Society. Key West, Florida, United States. Ferguson PC, Wang XH, Hill R, Wunder JS, **Bell RS**, Keating A.

2005 Nov A radiation treatment planning comparison for lower extremity soft tissue sarcoma: Can the future surgical wound be spared? Connective Tissue Oncology Society. Boca Raton, Florida, United States. Griffin AM, Euler CI, Sharpe MB, Ferguson PC, **Bell RS**, Wunder JS, Chung PC, Catton CN, O'Sullivan B.

2005 Nov The functional and oncologic outcome of post-irradiation sarcoma of bone. Connective Tissue Oncology Society. Boca Raton, Florida, United States. Shaheen M, Riad S, Griffin AM, McLaughlin CE, Werier J, Holt GE, Wupperman RM, Schwartz HS, Ferguson PC, **Bell RS**, Wunder JS.

2005 Oct A radiation treatment planning comparison for lower extremity soft tissue sarcoma: Can the future surgical wound be spared? American Society for Therapuetic Radiology and Oncology. Denver, Colorado. Griffin AM, Euler CI, Sharpe MB, Ferguson PC, **Bell RS**, Wunder JS, Chung PC, Catton CN, O'Sullivan B.

2005 Oct Sustained remission following radiation treatment for high-risk pigmented villonodular symovitis. American Society for Therapuetic Radiology and Oncology. Denver, Colorado. O'Sullivan B, Griffin AM, Wunder JS, Marks P, Catton CN, Ferguson PC, Chung PC, Kandel RA, White LM, **Bell RS**.

2005 Jun Surveillance minimum dose computed tomography of the thorax in patients with high grade extremity soft tissue sarcoma. United Kingdom Radiological Congress. Manchester, United Kingdom.Griffin AM, Paul N, Chung TB, Roberts H, Catton CN, Wunder JS, Darling G, Blackstein ME, Ferguson PC, O'Sullivan B, Li QL, **Bell RS**.

2005 May Constitutive hedgehog signaling in chondrosarcoma upregulates tumor cell proliferation: Implications for novel therapy. Musculoskeletal Tumor Society. Nashville, Tennessee. Tiet D, Hopyan S, Nadesan P, Bell RB, Ferguson PC, Alman BA, Wunder JS.

2005 May Oncologic and functional outcome of scapular chondrosarcoma. Musculoskeletal Tumor Society. Nashville, Tennessee. Griffin AM, Shaheen M, Ferguson PC, **Bell RS**, Wunder JS.

2005 May Oncologic and functional results following uncemented proximal tibial endoprosthetic replacement for tumor. Musculoskeletal Tumor Society. Nashville, Tennessee. Flint M, Griffin AM, Ferguson PC, **Bell RS**, Wunder JS.

2005 May Surveillance low and minimum dose CT of the thorax in patients with high grade extremity soft tissue sarcoma. First World Congress in Thoracic Imaging. Firenze, Italy. Paul N, Griffin AM, Chung TB, Roberts H, Catton CN, Wunder JS, Darling G, Blackstein ME, Ferguson PC, O'Sullivan B, Li QL, **Bell RS**.

2005 May The functional and oncologic outcome of post-irradiation sarcoma of bone. Musculoskeletal Tumor Society. Nashville, Tennessee. Shaheen M, Riad S, Griffin AM, McLaughlin CE, Werier J, Holt GE, Wupperman RM, Schwartz HS, Ferguson PC, **Bell RS**, Wunder JS.

2005 Feb Outcome following presentation with a pathologic fracture in osteosarcoma. American Academy of Orthopaedic Surgeons. Washington, District of Columbia. McLaughlin CE, Griffin AM, Ferguson PC, Wunder JS, **Bell RS**.

2004 Nov A massive high grade chest wall liposarcoma illustrating a principle of preoperative radiotherapy targeting. Connective Tissue Oncology Society. Montreal, Quebec. O'Sullivan B, Griffin AM, Euler C, Wunder JS.

2004 Nov Adductor compartment soft tissue sarcomas - does method of treatment affect outcome? ConnectiveTissue Oncology Society. Montreal. Pradhan A, Cheung Y, Grimer R, Ferguson PC, Griffin AM, Carter S, Tillman R, Abudu A, Wunder JS, **Bell RS**.

2004 Nov Amplification and overexpression of COPS3 in osteosarcoma: Relationship to p53 mutation and patient outcome. Connective Tissue Oncology Society. Montreal, Ontario. Yan T, Gokgoz N, Eskandarian S, **Bell RS**, Andrulis IL, Wunder JS.

2004 Nov Evaluating function and overall well-being in patients treated for extremity soft tissue sarcoma. Connective Tissue Oncology Society. Montreal, Quebec. Schreiber D, **Bell RS**, Wunder JS, O'Sullivan B, Turcotte RE, Masri B, Davis AM.

2004 Nov Five year results of a randomized Phase III trial of preoperative vs postoperative radiotherapy in extremity soft tissue sarcoma. Connective Tissue Oncology Society. Montreal, Ontario. O'Sullivan B, Davis AM, Turcotte R, **Bell RS**, Wunder JS, Catton CN, Kandel RA, Hammond A, Freeman C, Isler M, Goddard K, Chabot P, Tu D, Pater J.

2004 Nov Functional and oncologic outcome after combined allograft and total hip arthroplasty reconstruction of large bony pelvic defects following tumour resection. Connective Tissue Oncology Society. Montreal, Quebec. Beadel GP, Griffin AM, Ogilvie C, **Bell RS**, Wunder JS.

2004 Nov Outcome following pelvic sarcoma resection and reconstruction with a saddle prosthesis. Connective Tissue Oncology Society. Montreal, Quebec. Aljassir F, Beadel GP, Griffin AM, Turcotte RE, **Bell RS**, Wunder JS, Isler MH.

2004 Nov Outcomes of bone resection for extremity soft tissue sarcoma. Connective Tissue Oncology Society. Montreal, Quebec. Ferguson PC, Griffin AM, O'Sullivan B, Catton CN, Wunder JS, **Bell RS**.

2004 Nov Outcomes of epineural dissection in limb salvage surgery for soft tissue sarcoma. Connective Tissue Oncology Society. Montreal, Quebec. Clarkson PW, Wunder JS, Ferguson PC, Griffin AM, O'Sullivan B, Catton CN, **Bell RS**.

2004 Nov Predicting outcome in osteosarcomas using a genome-wide approach. Connective Tissue Oncology Society. Montreal, Quebec. Yan T, Ghert M, Gokgoz N, Eskandarian S, He W, Parkes R, Bull SB, **Bell RS**, Andrulis IL, Wunder JS.

2004 Nov The impact of sleep disturbances and fatigue on functional outcome in extremity soft tissue sarcoma patients. Connective Tissue Oncology Society. Montreal, Ontario. Davis AM, Schreiber D, Wunder JS, O'Sullivan B, Turcotte RE, Masri B, **Bell RS**.

2004 Sep Faut-il reconstruire les sarcomes de l'aile iliaque (resection de type 1)? Groupe d'Etude des Tumeurs Osseuses. Paris, France. Beadel GP, Griffin AM, Aljassir F, Turcotte RE, Isler MH, **Bell RS**, Wunder JS.

2004 Sep Resultats des sarcomes pelviens reconstruits par prostheses Saddle. Groupe d'Etude des Tumeurs Osseuses. Paris, France. Aljassir F, Beadel GP, Griffin AM, Turcotte RE, **Bell RS**, Wunder JS, Isler MH.

2004 Jul Functional and oncolgic outcome after combined allograft and total hip arthroplasty of large pelvic bone defects following tumour resection. Musculoskeletal Tumor Society. Long Beach, California. Beadel GP, Griffin AM, Ogilvie CM, Wunder JS, **Bell RS**.

2004 Jul Functional and oncologic outcome after Type I pelvic bone tumour resection with and without reconstruction of the pelvic ring defect. Musculoskeletal Tumor Society. Long Beach, California. Beadel GP, Griffin AM, Aljassir F, Iannuzzi D, Turcotte R, Isler MH, **Bell RS**, Wunder JS.

2004 Jul Multifocality in post radiation sarcomas. Musculoskeletal Tumor Society. Long Beach, California. Holt GE, Thomson AB, Griffin AM, Wunder JS, **Bell RS**, Roughraff B, Schwartz HS.

2004 Jul Outcome following endoprosthetic replacement of the distal femur and proximal tibia: Comparison of results and analysis of failures. Musculoskeletal Tumor Society. Long Beach, California. Griffin AM, Parsons J, Davis AM, **Bell RS**, Wunder JS.

2004 Jul Outcome following pelvic sarcoma resection reconstruction with saddle prosthesis. Musculoskeletal Tumor Society. Long Beach, California. Aljassir F, Beadel GP, Griffin AM, Turcotte R, **Bell RS**, Wunder JS, Isler MH.

2004 Jul Outcome of epineural dissection in limb salvage surgery for soft tissue sarcoma. Musculoskeletal Tumor Society. Long Beach, California. Clarkson PW, Wunder JS, Ferguson PC, Griffin AM, O'Sullivan B, Catton CN, **Bell RS**.

2004 Jul Staged revision for infected uncemented tumour endoprosthesis. Musculoskeletal Tumor Society. Long Beach, California. Flint MN, **Bell RS**, Wunder JS, Ferguson PC, Griffin AM.

2004 Jul The indications for and the prognostic significance of amputation as the primary surgical procedure for localized soft tissue sarcoma of the extremity. Musculoskeletal Tumour Society. Long Beach, California.Ghert M, Abudu A, Driver N, Davis AM, Griffin AM, Pearce D, White LM, O'Sullivan B, Catton CN, **Bell RS**, Wunder JS.

2004 Jul The surgical and functional outcome of limb salvage surgery with vascular reconstruction for soft tissue sarcoma of the extremity. Musculoskeletal Tumor Society. Long Beach, California. Ghert M, Davis AM, Griffin AM, Lindsay T, Ferguson PC, O'Sullivan B, **Bell RS**, Wunder JS.

2004 Mar Functional outcome of proximal femoral replacement with an endoprosthesis. American Academy of Orthopaedic Surgeons. San Francisco, California, United States. Ogilvie CM, **Bell RS**, Wunder JS, Griffin AM, Ferguson PC.

2004 Mar Functional outcome of proximal femoral replacement with an endoprosthesis. American Academy of Orthopaedic Surgeons. San Francisco, California. Ogilvie CM, McLaughlin C, Ferguson PC, **Bell RS**, Wunder JS.

2003 Nov cDNA microarray analysis of high and low grade osteosarcoma. Connective Tissue Oncology Society. Barcelona, Spain. Ghert MA, Yan T, Gokgoz N, He W, Bull SB, **Bell RS**, Kandel RA, Eppert K, Andrulis IL, Wunder JS.

2003 Nov Effect on radiotherapy field sizes in a randomized trial comparing pre-operative and post-operative radiotherapy in extremity soft tissue sarcoma. Connective Tissue Oncology Society. Barcelona, Spain. O'Sullivan B, Davis AM, **Bell RS**, Turcotte R, Catton CN, Wunder JS, Chabot P, Hammond JA, Freeman C, Kandel RA, Goddard K.

2003 Nov Histological assessment of peritumoral edema in soft tissue sarcoma. Connective Tissue Oncology Society. Barcelona, Spain. Kandel RA, White LM, **Bell RS**, Wunder JS, Ferguson PC, Catton CN, O'Sullivan B.

2003 Nov Outcome one year following treatment for primary bone tumours. International Quality of Life Research Conference. Prague. Davis AM, Whittingham EP, Parsons JA, Griffin AM, Wunder JS, **Bell RS**.

2003 Nov Quality of life outcomes one year following treatment for primary bone tumour. Connective Tissue Oncology Society. Barcelona, Spain. Davis AM, Whittingham EP, Parsons JA, Griffin AM, Wunder JS, **Bell RS**.

2003 Nov The role of adjuvant radiotherapy in the management of primary extra-cranial skeletal chondrosarcoma. Connective Tissue Oncology Society. Barcelona, Spain. Coffey J, **Bell RS**, Wunder JS, Kandel RA, Howarth D, Griffin AM, Blackstein ME, Catton CN, Irish J, O'Sullivan B, White LM.

2003 Nov Towards an improved classification of malignant fibrous histiocytoma. Connective Tissue Oncology Society. Barcelona, Spain. Wunder JS, Gokgoz N, Eskandarian S, He W, Bull SB, Griffin AM, Riad S, Turcotte RE, Bramwell VH, **Bell RS**, Kandel RA, Andrulis IL.

2003 Jun 27 The influence of anatomical location on functional outcome in lower extremity soft tissue sarcoma. British Orthopaedic Oncology Society. Stratford-Upon-Avon, United Kingdom. Gerrand CH, Wunder JS, Kandel RA, O'Sullivan B, Catton CN, **Bell RS**, Griffin AM, Davis AM.

2003 Jun A retrospective review of surgically treated foot and ankle tumours at a tertiary care MSK center. 19th Annual Summer American Academy of Orthopaedic Surgeons. Hilton Head, South Carolina, United States. Lau JTC, Ferguson PC, Wunder JS, Griffin AM, **Bell RS**.

2003 May 8 The influence of anatomical location on functional outcome in lower extremity soft tissue sarcoma. European Musculoskeletal Oncology Society. Budapest, Hungary. Gerrand CH, Wunder JS, Kandel RA, O'Sullivan B, Catton CN, **Bell RS**, Griffin AM, Davis AM.

2003 May Functional outcome of proximal femoral replacement with an endoprosthesis. Musculoskeletal Tumor Society. Chicago. Ogilvie CM, **Bell RS**, Wunder JS, Griffin AM, Ferguson CP.

2003 May Lymph node metastasis in extremity soft tissue sarcoma. Musculoskeletal Tumor Society. Chicago. Riad S, Griffin AM, Wunder JS, Liberman B, O'Sullivan B, Catton CN, Blackstein ME, Ferguson PC, **Bell RS**.

2003 Feb Pathologic fractures following radiation therapy and limb salvage surgery for soft tissue sarcomas: High dose versus low dose radiotherapy. American Academy of Orthopaedic Surgeons. New Orleans. Holt, G, Griffin AM, Wunder JS, O'Sullivan B, Catton CN, **Bell RS**.

2003 Feb Towards an improved classification of malignant fibrous histiocytoma. American Academy of Orthopaedic Surgeons. New Orleans. Wunder JS, Gokgoz N, Eskandarian S, He W, Bull SB, Griffin AM, Riad S, Turcotte RE, Bramwell VH, **Bell RS**, Kandel RA, Andrulis IL.

2002 May 12 Predictors of wound complications following free and pedicled soft tissue flaps for reconstruction after excision of soft tissue tumours. European Musculoskeletal Oncology Meeting. Leiden, Netherlands. Abudu A, **Bell RS**, Griffin AM, O'Sullivan B, Catton CN, Davis AM, Wunder JS.

2002 Apr 27 Pathological fractures following radiation therapy and limb salvage surgery for soft tissue sarcomas: High dose versus low dose radtiotherapy. Musculoskeletal Tumour Society. Toronto, Ontario. Holt G, Griffin AM, Wunder JS, O'Sullivan B, Catton CN, **Bell RS**.

2002 Apr 27 The use of pre-operative radiotherapy in the treatment of fibromatosis: An analysis of outcome. Musculoskeletal Tumour Society. Toronto, Ontario. O'Dea F, **Bell RS**, Wunder JS, O'Sullivan B, Catton CN.

2001 Nov 2 A comparison of lower extremity functional outcome following limb perfusion, pre- or post-operative radiotherapy for soft tissue sarcoma. Connective Tissue Oncology Society. Palm Beach, Florida. Hohenberger P, Wunder JS, Herrmann A, Griffin AM, **Bell Rs**, O'Sullivan B, Catton CN, Davis AM.

2001 Nov 2 Enchondromatosis caused by a mutant Type I PTH/PTHrP receptor. Connective Tissue Oncology Society. Palm Beach, Florida. Hopyan S, Gokgoz N, Poon R, **Bell RS**, Cole WG, Andrulis IL, Alman BA, Wunder JS.

2001 Nov 1 Predictive factors for wound complications following free and pedicled soft tissue flaps for limb reconstruction after excision of soft tissue tumours. Connective Tissue Oncology Society. Palm Beach, Florida. Abudu A, **Bell RS**, Griffin AM, O'Sullivan B, Catton CN, Davis AM, Wunder JS.

2001 Nov 1 The indications and prognostic significance of amputation for soft tissue sarcoma of the extremity. Connective Tissue Oncology Society. Palm Beach, Florida. Abudu AT, Driver N, Wunder JS, Griffin AM, Pearce D, O'Sullivan B, Catton CN, **Bell RS**, Davis AM.

2001 Nov 1 The influence of anatomical location on outcome in extremity soft tissue sarcoma. Connective Tissue Oncology Society. Palm Beach, Florida. Gerrand C, **Bell RS**, Wunder JS, Kandel RA, O'Sullivan B, Catton CN, Griffin AM, Davis AM.

2001 Oct 12 A case matched study of the functional outcome and complications of arthrodesis and prosthesis reconstruction of the proximal humerus after excision of primary bone sarcoma. International Society of Limb Salvage Surgery. Birmingham, United Kingdom. Abudu A, **Bell RS**, Grimer RJ, Davis AM, Griffin AM, Wunder JS, Carter SR, Tillman RM.

2001 Oct 12 Outcome following distal femoral or proximal tibial reconstruction with the Kotz prosthesis. International Society of Limb Salvage Surgery. Birmingham, United Kingdom. Parsons JA, Griffin AM, **Bell RS**, Davis AM, Wunder JS.

2001 Oct 12 Radiation morbidity two years post-treatment: Results from a randomized trial of pre- versus post-operative radiotherapy. International Society of Limb Salvage Surgery. Birmingham, United Kingdom. Davis AM, O'Sullivan B, Catton CN, Chabot P, Hammond A, Benk V, Turcotte R, **Bell RS**, Wunder JS, Goddard K, Day A, Sadura A, Pater J, Zee B (Canadian Sarcoma Group and The National Cancer Institute of Canada - Clinical Trials Group, Canada).

2001 Oct 12 The influence of anatomical location on outcome in extremity soft tissue sarcoma. International Society of Limb Salvage Surgery. Birmingham, United Kingdom. Gerrand C, **Bell RS**, Wunder Js, Kandel RA, O'Sullivan B, Catton CN, Griffin AM, Davis AM.

2001 Oct 12 Work status following distal femoral Kotz reconstruction. International Society of Limb Salvage Surgery. Birmingham, United Kingdom. Brown A, Parsons JA, Martino C, Griffin AM, **Bell RS**, Wunder JS, Davis AM.

2001 May 11 Radiation morbidity two years post-treatment: Results from a randomized trial of pre- versus post-operative radiotherapy. Musculoskeletal Tumour Society. Baltimore, Maryland, United States. Davis AM, O'Sullivan B, Catton CN, Chabot P, Hammond A, Benk V, Turcotte R, **Bell RS**, Wunder JS, Goddard K, Day A, Sadura A, Pater J, Zee B (Canadian Sarcoma Group and the National Cancer Institute of Canada - Clinical Trials Group, Canada).

2000 Nov Classification of positive margins after resection of extremity soft tissue sarcoma predicts the risk of local recurrence. Connective Tissue Oncology Society. Amsterdam, Netherlands. Gerrand CH, Wunder JS, Kandel RA, O'Sullivan B, Catton CN, **Bell RS**, Griffin AM, Davis AM.

2000 Nov The use of cemented allografts for reconstruction of bone after tumour resection. Connective Tissue Oncology Society. Amsterdam, Netherlands. Gerrand CH, Griffin AM, Davis AM, Wunder JS, **Bell RS**, Gross AE.

2000 May 12 Function and health status outcomes in a randomized trial comparing pre-operative and post-operative radiotherapy in extremity soft tissue sarcoma. Musculoskeletal Tumour Society. Gainesville, Florida, United States. Wunder JS, Davis AM, O'Sullivan B, **Bell RS**, Turcotte R.

2000 May 12 The role of p53 mutations in osteosarcoma. Musculoskeletal Tumour Society. Gainesville, Florida, United States. Wunder JS, Gokgoz N, Eskandarian S, Andrulis IL, **Bell RS**.

1997 Sep 13 DEXA analysis of stress shielding around tumour prosthesis at the knee. Dewar Orthopaedic Society. Buffalo, New York, United States. Lan F, Wunder JS, **Bell RS**.

1997 Sep 11 **Moderator**. Outcome Results Session. 9th International Symposium on Limb Salvage. International Society of Limb Salvage. New York, New York, United States.

1997 Sep Functional outcome following subtotal scapulectomy for bone and soft tissue neoplasm. British Orthopaedic Association Annual Congress. Cardiff [Caerdydd GB-CRD], United Kingdom. Gibbons CLMH, Davis AM, O'Sullivan B, Catton CN, Wunder JS, **Bell RS**.

1997 Jun Functional outcome following subtotal scapulectomy for bone and soft tissue neoplasm. Girdlestone Orthopaedic Society. Oxford, United Kingdom. Gibbons CLMH, Davis AM, O'Sullivan, Catton CN, Wunder JS, **Bell RS**.

1997 May 17 Supplementation of allograft fixation by polymethylmethacrylate cement. Musculoskeletal Tumour Society. Cleveland, Ohio, United States. Ahn H, Wunder JS, Davis AM, Waddell AE, **Bell RS**.

1997 May 16 Evaluating functional outcome in lower extremity patients: A comparison of 4 outcomes. Musculoskeletal Tumour Society. Cleveland, Ohio, United States. Davis AM, **Bell RS**, Badley E, Yoshida K, Williams JI.

1996 Nov Insulin like growth factor (IGF) in human and murine sarcoma. 2nd Osteosarcoma Research Conference. Bologna, Italy. **Bell RS**, Burrow S, Sekyi-Otu A, Andrulis IL, Pollak M.

1996 Oct Gender issues in patients with extremity soft tissue sarcoma: A pilot study. Connective Tissue Oncology Society. Toronto, Ontario, Canada. Znajda TL, Wunder JS, **Bell RS**, Davis AM.

1996 Oct Prospective assessment of local control with pre-operative radiotherapy in high risk fibromatosis. Connective Tissue Oncology Society. Toronto, Ontario, Canada. O'Sullivan B, Wunder JS, Davis AM, Catton CN, **Bell RS**, Kandel RA, Fornasier VL.

1996 Oct Sustained remission in high risk pigmented villonodular synovitis (PVNS) following moderate dose radiotherapy. Connective Tissue Oncology Society. Toronto, Ontario, Canada. O'Sullivan B, Wunder JS, Catton CN, **Bell RS**, Fornasier VL, Davis AM, Kandel RA, Goldberg R.

1996 May Molecular Alterations in Sarcoma. Musculoskeletal Tumour Society. Seattle, Washington, United States. **Bell RS**.

1996 Feb 25 Molecular Alterations in Sarcoma. American Academy of Orthopaedic Surgeons - Specialty Day. Altanta, Georgia, United States. Wunder JS, **Bell RS**.

1996 **Senior Responsible Investigator**. p53 and downstream genes in the pathogenesis of osteosarcoma. 2nd Osteosarcoma Research Conference, Laboratorio di Ricera Oncologica, Istituti Ortopedici Rizzoli. Bologna, Italy. Andrulis IL, Mousses S, Gokgoz N, Kandel R, Wunder JS, **Bell RS**.

1995 May Functional outcome in limb salvage surgery for soft tissue sarcoma of the distal lower extremity. International Society of Limb Salvage Surgery. Firenze, Italy. **Bell RS**, Davis AM.

1995 May Functional outcome in limb salvage surgery for soft tissue sarcoma of the distal lower extremity. International Society of Limb Salvage Surgery. Firenze, Italy. Davis AM, Griffin A, **Bell RS**.

1995 May Intercalary allografts: The use of cement to supplement fixation. International Society of Limb Salvage Surgery. Firenze, Italy. Wunder JS, **Bell RS**, Hummel J, Davis AM, Mandelcorn M.

1995 May Soft tissue sarcoma of the thigh: What is the functional status of patients in the year following limb salvage surgery? International Society of Limb Salvage Surgery. Firenze, Italy. Davis AM, **Bell RS**, Griffin A.

1995 May The experience of women with soft tissue sarcoma of the thigh treated by radiation and limb salvage surgery. International Society of Limb Salvage Surgery. Firenze, Italy. Davis AM, **Bell RS**.

1994 Jun Limb salvage in bone and STS: Development of a functional status measure. Musculoskeletal Tumor Society. Rochester, Minnesota. Davis AM, **Bell RS**.

1994 May Necrosis in STS following pre-op rads. Musculoskeletal Tumor Society. Rochester, Minnesota. Hew L, Davis AM, Wunder JS, **Bell RS**.

1994 Feb Amplification of SAS in parosteal osteosarcoma. Orthopaedic Research Society. New Orleans, Louisiana. Burrow S, Noble-Topham S, **Bell RS**, Andrulis I.

1994 Feb Diagnosis and management of sacral bone tumors. American Academy of Orthopaedic Surgery. New Orleans, Louisiana. **Bell RS**, Simpson H, Porter A, Davis AM.

1994 Feb Evaluation of p53 mutations and MDR1 levels in osteosarcoma. Orthopaedic Research Society. New Orleans, Louisiana. Anastopoulos S, Wunder JS, **Bell RS**, Andrulis I.

1994 Feb Expression of MDR1 and MDM-2 in osteosarcoma. Orthopaedic Research Society. New Orleans, Louisiana. Lee P, Wunder JS, **Bell RS**, Andrulis IL.

1994 Feb IGFR expression in sarcoma. Orthopaedic Research Society. New Orleans, Louisiana. Sekyi-Otu A, **Bell RS**, Pollak M, Andrulis I.

1993 Feb IGF in human and murine sarcoma. Orthopaedic Research Society. San Francisco, California. Sekyi-Otu A, **Bell RS**, Andrulis I, Pollak M.

1993 Feb P-53 mutation and MDM-2 expression in human sarcoma. Orthopaedic Research Society. San Francisco, California. **Bell RS**, Noble-Topham S, Andrulis I.

1992 Jun Irradiated allograft implant composites of the hip and knee. English Speaking Orthopaedic World. Toronto, Canada. Wang E, **Bell RS**, Davis AM, Langer F.

1992 Jun **Collaborator**. Wound healing complications after soft tissue sarcoma surgery. English Speaking Orthopaedic World. Toronto, Canada. Peat BG, **Bell RS**, Davis AM, O'Sullivan B, Mahoney J, Manktelow R, Bowen V, Catton C, Fornasier VL.

1992 Feb The effect of hypophysectomy on local growth and metastasis in an IGF-responsive murine osteosarcoma model. Orthopaedic Research Society. Washington, District of Columbia. **Bell RS**, Sekyi-Otu A, Pollak M, Andrulis A.

1992 Feb	Wound healing complications after soft tissue sarcoma surgery. American Academy of Orthopaedic Surgery. Washington, District of Columbia. Peat BG, **Bell RS**, Davis AM, O'Sullivan B, Mahoney J, Manktelow R, Bowen V, Catton C, Fornasier VL.
1991 Sep	Fresh osteochondral implants for advanced giant cell tumors at the knee. International Society of Limb Salvage. Montreal, Quebec. **Bell RS**, Davis AM, Allen DG, Langer F, Czitrom AA, Gross AE.
1991 Sep	Reconstruction of primary malignant bone tumors at the knee using irradiated allograft bone. International Society of Limb Salvage. Montreal, Quebec. **Bell RS**, Davis AM, Allan DG, Langer F, Czitrom AA, Gross AE.
1991 Jun	Allograft reconstruction of sarcomas at the knee. ISOLS. Montreal, Quebec. **Bell RS**, Davis AM, Langer F, Gross AE.
1991 May	Allograft reconstruction of sarcomas at the knee. Musculoskeletal Tumor Society. Buffalo, New York. **Bell RS**, Davis AM, Langer F, Gross AE.
1991 May	Fresh osteochondral allograft reconstruction of giant cell tumor at the knee. Musculoskeletal Tumor Society. Buffalo, New York. **Bell RS**, Langer F, Allan G, Gross AE.
1991 Mar	The effect of primary tumor excision on pulmonary metastatic. Orthopaedic Research Society. Anaheim, California. **Bell RS**.
1991 Feb	Multiple drug resistance gene expression in osteosarcoma. Orthopaedic Research Society. Anaheim, California. Wunder JS, **Bell RS**, Andrulis IL.
1990 May	Functional outcome in soft tissue sarcoma. Musculoskeletal Tumor Society. Chicago, Illinois. **Bell RS**, O'Sullivan B, Langer F, Davis AM.
1990 Feb	Effect of multi-course chemotherapy in a murine osteosarcoma. Orthopaedic Research Society. New Orleans, Louisiana. **Bell RS**, Jacobs J.
1990 Feb	Prospective non-randomized comparison of three methods of treatment in soft tissue sarcoma. American Academy of Orthopaedic Surgeons. New Orleans, Louisiana. **Bell RS**, O'Sullivan B.
1989 Sep	The effect of chemotherapy on local recurrence following marginal resection in a murine osteosarcoma model. EMSOS-MSTS Joint Meeting. Bologna, Italy. **Bell RS**.
1989 Sep	The effect of surgical margin on the outcome of soft tissue sarcoma management. EMSOS-MSTS Joint Meeting. Bologna, Italy. **Bell RS**, O'Sullivan B.
1989 Feb	Preoperative radiation and wound healing. Orthopaedic Research Society. Las Vegas, Nevada. **Bell RS**.
1989 Feb	The effect of chemotherapy on local relapse in a murine osteosarcoma model. OrthopaedicResearch Society. Las Vegas, Nevada. **Bell RS**.
1989 Jan	The effect of preoperative irradiation on wound healing after sarcoma resection: A new murine model. Orthopaedic Research Society. Las Vegas, Nevada. **Bell RS**.

1988 Feb Prevention of fat and marrow micro-emboli during cemented arthroplasty. Orthopaedic Research Society. Atlanta, Georgia. Byrick RJ, Muller JBM, Kay JC, **Bell RS**, Waddell JP.

1988 Feb Production of a competence inducing growth factor by sarcoma cells. Orthopaedic Research Society. Atlanta, Georgia. **Bell RS**, Bell DF, Trippell SB, Gebhardt MC, Mankin HJ.

1988 The effect of pulsatile lavage on marrow micro-emboli in a cemented arthroplasty model. Orthopaedic Research Society. Atlanta, Georgia. **Bell RS**.

1987 Jan Timing of chemotherapy and surgery in a murine osteosarcoma model. Orthopaedic Research Society. San Francisco, California. **Bell RS**, Gebhardt MC, Roth Y, Mankin HJ, Suit HD.

1986 Mar Flow cytometric analysis of chemotherapeutic sensitivity in osteosarcoma. Cell Kinetic Society. Santa Fe, New Mexico. **Bell RS**, Bell DF, Gebhardt MC, Suit HD, Mankin HJ.

1986 Feb Aneuploidy and short term outcome in osteosarcoma. Orthopaedic Research Society. New Orleans, Louisiana. **Bell RS**, Lew R, Gebhardt MC, Mankin HJ.

1986 Feb Investigation of tumor ploidy growth and metastasis in a murine osteosarcoma model. Orthopaedic Research Society. New Orleans, Louisiana. **Bell RS**, Bell DF, Gebhardt MC, Suit HD, Mankin HJ.

1986 A study of tumor ploidy, growth and metastasis in a murine osteosarcoma model. Orthopaedic Research Society. New Orleans, Louisiana. **Bell RS**.

1986 Aneuploidy and short term survival in osteosarcoma. English Speaking Orthopaedic World. Washington, District of Columbia. **Bell RS**.

1986 Aneuploidy and short term survival in osteosarcoma. Cell Kinetic Society. Santa Fe, New Mexico. **Bell RS**.

1986 Cell cycle redistribution as a measure of chemotherapy sensitivity in osteosarcoma. Cell Kinetic Society. Santa Fe, New Mexico. **Bell RS**.

1986 Cytometric evaluation of tumor ploidy in soft tissue neoplasms. Cell Kinetic Society. Santa Fe. **Bell RS**.

1986 Validation of fluorescein diacetate in orthopaedic research. Orthopaedic Research Society. New Orleans, Louisiana. **Bell RS**.

1985 A diffusion chamber study of material effects on osteogenesis. Orthopaedic Research Society. Las Vegas, Nevada. **Bell RS**.

1983 A pathological study of implant failure in the Wagner resurfacing arthroplasty. American Academy Orthpaedic Surgery. Anaheim, California. **Bell RS**.

1981 A biomechanical study of the effect of CPM on tendon healing. Orthopaedic Research Society. Las Vegas, Nevada. **Bell RS**.

1981 The role of continuous passive motion in preservation of articular cartilage in experimental septic arthritis. Orthopaedic Research Society. Las Vegas, Nevada. **Bell RS**.

2. National

Invited Lectures and Presentations

2012 Oct 10 **Keynote Speaker**. Board Retreat - In creating a high reliability organization. Jewish General Hospital. Montreal, Quebec. Oct 10, 2012 - Oct 11, 2012.

2012 May 7 Leadership and alignment. Conference for Canadian Operating Room Leaders. Toronto, Ontario.

2011 Nov 29 Canada Healthcare Outlook 2012 - Panel discussion. Economic Club of Canada. Toronto, Ontario.

2011 Nov 15 Rewarding improvement to effect practice change - A CEO's perspective. Critical Care Canada Forum - Quality Day. Toronto, Ontario.

2011 Jun 8 Outlook on Health Care Policy: How Canada's research hospitals serve as innovation engines for improving patients outcomes. C.D. Howe Institute. Toronto, Ontario.

2011 Apr 4 Lean methods & sustainability in Ontario hospitals. Conference Board of Canada. Toronto, Ontario.

2011 Feb 17 Leadership in accountability in Canadian healthcare: Creating the momentum to improve quality. Canadian Health Services Research Foundation - EXTRA Project & CEO Forum. Montreal, Quebec.

2011 Feb 9 Leadership and managing organizational politics. Candian Health Services Research Foundation. Montreal, Quebec.

2010 Aug 31 Integration lessons from the Toronto Academic Health Science Network. McGill Academic Health Network Retreat. Montreal, Quebec.

2010 Apr 26 Wait times & access targets: How are we doing? What lessons have we learned? 8th Annual Healthcare Leaders Innovation & Policy Forum. Toronto, Ontario.

2010 Apr 23 **Invited Speaker**. Personality split: Physician, leader and "The Administration". Canadian Medical Association - CEO Panel at the 2010 meeting of the Canadian Society of Physician Executives. Toronto, Ontario.

2010 Apr 9 What do physicians want? Canadian College of Health Service Executives GTA Chapter, Continuing Education event. Toronto, Ontario. (Continuing Education).

2010 Feb 9 Becoming a leader for the use of research-based evidence in healthcare organizations. Canadian Health Services Research Foundation - Executive Training for Research Application Program. Toronto, Ontario.

2009 Dec 16 Understanding the healthcare landscape: Institution/LHIN perspective. Boehringer Ingelheim. Toronto, Ontario.

2009 May 11 **Invited Speaker**. Our public healthcare system - value for money and getting more value. Economic Club. Toronto, Canada.

2009 Feb 11 Becoming a leader for the use of research-based evidence in healthcare organizations. Canadian Health Services Research Foundation. Kananaskis, Alberta.

2008 Jun 2 The politics of regionalization. Canadian College of Health Service Executives - National Healthcare Leadership Conference. Saskatoon, Saskatchewan. Jun 2, 2008 - Jun 3, 2008.

2007 May 11 Hedgehogs, Stem Cells and Patients. Annual Nigel Rusted Guest Lecture, Discipline of Surgery, Faculty of Medicine, Memorial University of Newfoundland. St. John's, Newfoundland and Labrador, Canada. May 11, 2007 - May 13, 2007.

2007 May 11 The Triumph of Limb Salvage Surgery. Annual Nigel Rusted Guest Lecture, Discipline of Surgery, Faculty of Medicine, Memorial University of Newfoundland. St. John's, Newfoundland and Labrador. May 11, 2007 - May 13, 2007.

2005 Jan 17 Cancer Care Ontario's Clinical Council and the Ontario Stage Capture Initiative. The Canadian Association of Provincial Cancer Agencies (CAPCA) and Canadian Cancer Surveillance Alliance (CCSA) Staging Initiative - Ontario Visit. Toronto, Ontario.

2004 Apr 23 A Case Study: SARS and the Response of the Academic Health Sector. Panel Discussion: Impacts of SARS on hospitals. Canadian Institute of Academic Medicine. Halifax, Nova Scotia.

2003 Jan 31 Musculoskeletal Oncology. CIHR - Institute of Musculoskeletal Health and Arthritis - "IMHA on the Move". Calgary, Alberta.

2002 Apr 13 IHRT in Musculoskeletal Oncology. National Cancer Institute of Canada, Canadian Sarcoma Group. Montreal, Quebec. Apr 13, 2002 - Apr 14, 2002.

2001 Dec 4 Biologic targets for sarcoma therapy. Surgical Oncology Network of Cancer Care Nova Scotia. Halifax, Nova Scotia. Dec 4, 2001 - Dec 6, 2001.

2001 Dec 4 Modifying outcomes in soft tissue sarcoma management: Radiation/surgery morbidity. Surgical Oncology Network of Cancer Care Nova Scotia. Halifax, Nova Scotia. Dec 4, 2001 - Dec 6, 2001.

1999 Dec 3 Local management of soft tissue sarcoma: Randomized clinical trials, historical studies and cell therapy. Department of Surgery, University of Alberta Hospital. Edmonton, Alberta, Canada.

1999 Dec 3 Outcomes following tumour reconstruction at the knee: Stress shielding and prosthesis selection. Department of Surgery, University of Alberta Hospital. Edmonton, Alberta, Canada.

1998 Apr 24 **Clinical Leader**. Symposium on Musculoskeletal Tumours - Clinical Approach for the Community Orthopaedic Surgeon. Canadian Orthopaedic Association Tenth Annual Basic Course in Orthopaedics. Hull, Quebec, Canada. With Dr. Robert Turcotte.

1997 Oct 17 **Invited Lecturer**. Management of Metastatic Disease. Memorial University. St. John's, Newfoundland and Labrador, Canada.

1997 Oct 17 **Zimmer Travelling Professor**. Management of Soft Tissue Sarcoma. Memorial University. St. John's, Newfoundland and Labrador, Canada.

1994 Oct **Visiting Professor**. Management of metastatic bone disease. Alberta Heritage Foundation for Medical Research, Tom Baker Cancer Center. Calgary, Alberta.

1994 Oct **Visiting Professor**. Insulin like growth factor in sarcoma. Alberta Heritage Foundation for Medical Research, Tom Baker Cancer Center. Calgary, Alberta.

1994 Oct **Visiting Professor**. Insulin like growth factor in sarcoma. Alberta Heritage Foundation for Medical Research, Tom Baker Cancer Center. Calgary, Alberta.

1994 Oct **Visiting Professor**. Multi-disciplinary management of soft tissue sarcoma. Alberta Heritage Foundation for Medical Research, Tom Baker Cancer Center. Calgary, Alberta.

1994 Sep Management of metastatic bone cancer. Canadian Association of Pathologists/Royal College of Physicians and Surgeons of Canada. Toronto, Ontario.

1994 Sep Surgical management of soft tissue sarcoma. Canadian Association of Pathologists/Royal College of Physicians and Surgeons of Canada. Toronto, Ontario.

1993 Nov **Visiting Professor**. Molecular biology of osteosarcoma. Dalhousie University. Halifax, Nova Scotia.

1993 Apr **Visiting Professor**. Reconstruction after tumor reconstruction at the knee. Dalhousie University. Halifax, Nova Scotia.

1993 Apr **Visiting Professor**. Fresh osteochondral allografts at the knee. Dalhousie University. Halifax, Nova Scotia.

1991 Dec **Visiting Professor**. Pelvic metastases. University of Alberta Hospital. Edmonton, Alberta.

1991 Dec **Visiting Professor**. Spinal metastases. University of Alberta Hospital. Edmonton, Alberta.

1991 May **Visiting Professor**. MDR-1 gene expression in osteosarcoma. University of Manitoba. Winnipeg, Manitoba.

1991 May **Visiting Professor**. Molecular markers in sarcoma management. University of Manitoba. Winnipeg, Manitoba.

1991 May **Visiting Professor**. Surgical aspects of animal sarcoma models. University of Manitoba. Winnipeg, Manitoba.

1990 Jun Instructional Course Lecture: Common tumour problems in office practice. Canadian Orthopaedic Association. Calgary, Alberta.

1990 Jun Symposium: Management of metastatic skeletal disease. Canadian Orthopaedic Association. Calgary, Alberta.

1990 Jan **Visiting Professor**. Staging and diagnosis of soft tissue sarcoma and bone tumours. University of Manitoba. Winnipeg, Manitoba.

1990 Jan **Visiting Professor**. Results in irradiation and surgery for soft tissue sarcoma. University of Manitoba. Winnipeg, Manitoba.

1990 Jan **Visiting Professor**. Radiographic interpretation in bone tumours. University of Manitoba. Winnipeg, Manitoba.

1990 Jan **Visiting Professor**. Current treatment in osteosarcoma and reconstruction of bone defects. University of Manitoba. Winnipeg, Manitoba.

1990 Jan The Ilizarov device in adult patients. Canadian Operating Room Nurses Association. Toronto, Ontario.

1988 Dec Orthopaedic pathology course. Canadian Orthopaedic Association. Ottawa, Ontario.

1988 Nov **Zimmer Travelling Professor**. Ilizarov technique. Memorial University. St. John's, Newfoundland and Labrador.

1988 Nov **Zimmer Travelling Professor**. Research in osteosarcoma. Memorial University. St. John's, Newfoundland and Labrador.

1988 Nov **Zimmer Travelling Professor**. Radiographic interpretation of bone tumours. Memorial University. St. John's, Newfoundland and Labrador.

1988 Nov **Zimmer Travelling Professor**. Surgical management of malignant bone tumours. Memorial University. St. John's, Newfoundland and Labrador.

1988 Nov **Zimmer Travelling Professor**. Surgical management of haemophiliac arthroplasty. Memorial University. St. John's, Newfoundland and Labrador.

1987 Mar 29 Orthopaedic Management of Haemophilia. Canadian Haemophilia Society. Toronto, Ontario, Canada.

1987 Reconstructive techniques following musculoskeletal tumour resection. Canadian Orthopaedic Nurses

Association. Toronto, Ontario.

1986 Orthopaedic complications in neurofibromatosis. Canadian Neurofibromatosis Society. Toronto, Ontario.

Presented Abstracts

2010 Jun Stabilization of pathologic humerus fractures with cemented plate technique: The Toronto experience. Canadian Orthopaedic Association. Edmonton, Alberta. Weiss KR, Bhumbra R, Al-Juhani W, Griffin AM, Deheshi BM, Ferguson PC, **Bell RS**, Wunder JS.

2009 Jul Complete femoral nerve resection with soft tissue sarcoma: Functional outcomes. Canadian Orthopaedic Association. Whistler, British Columbia. Jones KJ, Riad S, Griffin AM, Deheshi BM, **Bell RS**, Ferguson PC, Wunder JS.

2009 Jul Functional implications of fixed-hinge versus rotating hinge knee components for total femoral endoprosthetic replacement following oncologic resections. Canadian Orthopaedic Association. Whistler, British Columbia. Jones KJ, Riad S, Griffin AM, Deheshi BM, **Bell RS**, Ferguson PC, Wunder JS.

2007 Jun Radiation induced risk and outcome for patients with fractures after surgery for soft tissue sarcoma. Canadian Orthopaedic Association. Halifax, Nova Scotia, Canada. Saidi K, Griffin AM, Ferguson PC, **Bell RS**, Wunder JS.

2006 Jun Primary soft tissue sarcoma in the elderly. Canadian Orthopaedic Association. Toronto, Ontario. Chivas D, **Bell RS**, Deheshi B, Ferguson PC, Isler M, Turcotte R, Wunder JS.

2005 Jun Comparison of outcomes of soft tissue sarcoma arising in the popliteal fossa or posterior thigh. The Canadian Orthopaedic Association 60th Annual Meeting. Montreal, Quebec. Clarkson PW, Griffin AM, Catton CN, O'Sullivan B, Ferguson, PC, Wunder JS, **Bell RS**.

2005 Jun Oncologic and functional outcome of scapular chondrosarcoma. The Canadian Orthopaedic Association 60th Annual Meeting. Montreal, Quebec. Griffin AM, Shaheen M, Ferguson, PC, **Bell RS**, Wunder JS.

2005 Jun Oncologic and functional results following uncemented proximal tibial endoprosthetic r eplacement for tumour. The Canadian Orthopaedic Association 60th Annual Meeting. Montreal, Quebec. Flint M, Griffin AM, Ferguson PC, **Bell RS**, Wunder JS.

2005 Jun Outcome following pelvic sarcoma resection reconstructed with saddle prosthesis. The Canadian Orthopaedic Association 60th Annual Meeting. Montreal, Quebec. Aljassir F, Beadel G, Turcotte R, Isler M, **Bell RS**, Wunder JS, Ferguson PC.

2005 Jun The functional and oncologic outcome of post-irradiation sarcoma of bone. Canadian Orthopaedic Association. Montreal, Quebec. Shaheen M, Riad S, Griffin AM, McLaughlin CE, Werier J, Holt GE, Wupperman RM, Schwartz HS, Ferguson PC, **Bell RS**, Wunder JS.

2004 Jun 19 Functional and oncologic outcome after combined allograft and total hip arthroplasty reconstruction of large bony pelvic defects following tumour resection. Canadian Orthopaedic Association. Calgary, Alberta. Beadel G, Griffin AM, Ogilvie C, Wunder JS, **Bell RS**.

2004 Jun 19 Functional and oncologic outcome following Tyle I pelvic resectioon for bone tumours with and without reconstructrion. Canadian Orthopaedic Association. Calgary, Alberta. Beadel G, Griffin AM, Aljassir F, Iannuzzi D, Turcotte RE, Isler M, **Bell, RS**, Wunder JS.

2004 Jun 19 Lymph node metastasis in soft tissue sarcoma of the extremities. Canadian Orthopaedic Association. Calgary, Alberta. Liberman B, Riad S, Griffin AM, Wunder JS, O'Sullivan B, Catton CN, Blackstein ME, Ferguson PC, **Bell RS**.

2004 Jun 19 Outcome following presentation with a pathologic fracture in osteosarcoma. Canadian Orthopaedic Association. Calgary, Alberta. Griffin AM, McLaughlin C, Ferguson PC, **Bell**, JS, Wunder JS.

2004 Jun Functional and oncologic outcome after combined allograft and total hip arthroplasty reconstruction of large bony pelvic defects. Canadian Orthopaedic Association. Calgary, Alberta. Beadel GP, Griffin AM, Ogilvie CM, **Bell RS**, Wunder JS.

2004 Jun Functional and oncologic outcome following type I pelvic resection for bone tumours with and without reconstruction. Canadian Orthopaedic Association. Calgary, Alberta. Beadel GP, Griffin AM, Aljassir F, Iannuzzi D, Turcotte RE, Isler MH, **Bell RS**, Wunder JS.

2004 Jun Lymph node metastasis in extremity soft tissue sarcoma. Canadian Orthopaedic Association. Calgary, Alberta. Riad S, Griffin AM, Wunder JS, Liberman B, O'Sullivan B, Catton CN, Blackstein ME, Ferguson PC, **Bell RS**.

2003 Oct Pathologic fractures following radiation therapy and limb salvage surgery for soft tissues sarcomas: High dose versus low dose radiotherapy. Canadian Orthopaedic Association. Winnipeg, Manitoba. Holt G, Griffin AM, Wunder JS, O'Sullivan B, Catton CN, **Bell RS**.

2003 Oct Tumors of the foot and ankle. Canadian Orthopaedic Association. Winnipeg, Manitoba. Ferguson PC, Lau JTC, Wunder JS, Griffin AM, **Bell RS**.

2002 Jun 4 Outcome following distal femoral or proximal tibial reconstruction with the Kotz prosthesis. Canadian Orthopaedic Association. Victoria, British Columbia. Parsons JA, Griffin AM, **Bell RS**, Davis AM, Wunder JS.

2002 Jun 4 The effect of small-intestinal submucosa (SIS) on wound healing in an irradiated rat excisional wound model. Canadian Orthopaedic Association. Victoria, British Columbia. Werier J, **Bell RS**, Hill R, O'Sullivan B, Kandel RA.

2002 Apr 13 The effect of small-intestinal submucosa (SIS) on wound healing in an irradiated rat excisional wound model. Canadian Society of Surgical Oncology. Montreal, Quebec. Werier J, **Bell RS**, Hill R, O'Sullivan B, Kandel RA.

2001 Jun The indications and prognostic significance of amputation for soft tissue sarcoma of the extremity. Canadian Orthopaedic Association. London, Ontario. Abudu A, Driver N, Davis AM, Griffin AM, Pearce D, O'Sullivan B, Catton CN, **Bell RS**, Wunder JS.

2000 Jun Results of vascular reconstruction in limb salvage of lwer extremity soft tissue sarcomas. Canadian Orthopaedic Association. Edmonton, Alberta. Cheah HK, Woodgate IG, Davis AM, Griffin AM, Wunder JS, O'Sullivan B, **Bell RS**.

2000 Jun The use of cemented allografts for reconstruction of bone after tumour resection. Canadian Orthopaedic Association. Edmonton, Alberta. Gerrand CH, Griffin AM, Davis AM, Wunder JS, **Bell RS**, Gross AE.

2000 Jun Treatment and clinical outcome in adult eosinophilic granuloma (histiocytosis x). Canadian Orthopaedic Association. Edmonton, Alberta. Manglani H, Griffin AM, Davis AM, Wunder JS, O'Sullivan B, Warde P, **Bell RS**.

1999 Jul 6 **Faculty**. Instructional Course - Reconstruction of bone defects in the lower extremity after tumour or failed arthroplasty. Canadian Orthopaedic Association. St. John's, Newfoundland and Labrador, Canada.

1999 Jul 4 Excision of bone during limb salvage for soft tissue sarcomas of the extremities. Canadian Orthopaedic Association. St. John's, Newfoundland and Labrador, Canada. Ferguson PC, Griffin AM, Sennik S, Wunder JS, Davis AM, **Bell RS**.

1999 Jul 4 Predictors of functional outcomes following limb salvage surgery for lower extremity soft tissue sarcoma. Canadian Orthopaedic Association. St. John's, Newfoundland and Labrador, Canada. Davis AM, Sennik S, Griffin AM, Wunder JS, O'Sullivan, Catton CN, **Bell RS**.

1999 Jul 4 Quality of life and functional assessments of prosthetic replacement for sarcoma of the distal femur. Canadian Orthopaedic Association. St. John's, Newfoundland and Labrador, Canada. Malo M, Turcotte R, **Bell RS**, Masri B, Wunder JS, Isler M.

1999 Jul 4 Results of Type I posterior pelvic resection with and without reconstruction. Canadian Orthopaedic Association. St. John's, Newfoundland and Labrador, Canada. Woodgate IG, Dantzer DV, Cheah HK, Griffin AM, Wunder JS, **Bell RS**.

1999 Jul 4 The results of soft tissue sarcomas on the pelvis. Canadian Orthopaedic Association. St. John's, Newfoundland and Labrador, Canada. Lewis SJ, Wunder JS, Couture J, O'Sullivan B, **Bell RS**.

1999 Jul 4 Treatment of giant cell tumour of long bones with curettage and bone grafting. Canadian Orthopaedic Association. St. John's, Newfoundland and Labrador, Canada. Blackley HR, **Bell RS**, Wunder JS, Davis AM, White LM, Kandel RA.

1999 Jul 3 The growth plate Indian Hedgehog pathway maintains cartilage tumour activity. The Canadian Orthopaedic Research Society. St. John's, Newfoundland and Labrador, Canada. Hopyan S, **Bell RS**, Andrulis IL, Wunder JS, Alman BA.

1998 Jun 21 Comparison of a two, three and four grade system in predicting survival in soft tissue sarcoma. Canadian Orthopaedic Association. Ottawa, Ontario, Canada. Davis AM, **Bell RS**, Wunder JS, O'Sullivan B, Catton CN, Kandel RA.

1998 Jun 21 Functional outcome with osteochondral allograft or allograft arthrodesis reconstruction of the shoulder following tumour resection. Canadian Orthopaedic Association. Ottawa, Ontario, Canada. Probyn LJ, Wunder JS, **Bell RS**, Davis AM.

1998 Jun 21 MDR-1 gene expression and outcome in osteosarcoma: A prospective, international, multicentre study. Canadian Orthopaedic Association. Ottawa, Ontario, Canada. Wunder JS, **Bell RS**, Andrulis IL, Davis AM, Bull SB, Beauchamp CP, Conrad EU, Grimer RJ, Healey JH, Rock MG.

1998 Jun 21 **Moderator**. Should I biopsy this lesion? Canadian Orthopaedic Association. Ottawa, Ontario, Canada.

1998 Jun 20 Cbfal expression and loss of normal regulation of osteocalcin by Cbfal in osteosarcoma. Canadian Orthopaedic Research Society. Ottawa, Ontario, Canada. Hopyan S, Gokgoz N, Andrulis IL, **Bell RS**, Alman BA, Wunder JS.

1998 Jun 20 Parosteal osteosarcoma is defined by a specific pattern of gene involvement. Canadian Orthopaedic Research Society. Ottawa, Ontario, Canada. Wunder JS, Eppert K, Gokgoz N, Burrows S, Andrulis IL, **Bell RS**.

1998 Jun 20 Subcutaneous implantation of autologous dermal fibroblasts improves wound healing in irradiated skin. Canadian Orthopaedic Research Society. Ottawa, Ontario, Canada. Ferguson PC, **Bell RS**, Wunder JS, Boynton EL, Sandhu.

1997 Jun **Moderator**. "Dying with Dignity" Instructional Course. Canadian Orthopaedic Association. Hamilton, Ontario, Canada.

1997 Jun Management of non-osteogenic spindle cell sarcoma of bone. Canadian Orthopaedic Association. Hamilton, Ontario, Canada. Waddell AE, Davis AM, Ahn H, Wunder JS, Blackstein ME, Bramwell V, **Bell RS**.

1997 Jun Measuring physical disability following limb preservation for lower extremity sarcoma. Canadian Orthopaedic Association. Hamilton, Ontario, Canada. Davis AM, Badley E, **Bell RS**, Yoshida K, Wunder JS, Griffin AM, Williams JI.

1997 Jun Unplanned excision as a predictor of local relapse in soft tissue sarcoma of the extremity. Canadian Orthopaedic Association. Hamilton, Ontario, Canada. Davis AM, Kandel RA, Wunder JS, Unger R, Meer J, O'Sullivan B, Catton CN, **Bell RS**.

1997 May 31 Insulin-like growth factor receptor (IGFR) expression in soft tissue sarcomas. Canadian Orthopaedic Research Society. Hamilton, Ontario, Canada. Deitel KM, **Bell RS**, Pollak M, Andrulis IL.

1997 May 31 Reduced growth of human soft tissue sarcoma xenografts in SCID mice homozygous for the lit mutation. Canadian Orthopaedic Research Society. Hamilton, Ontario, Canada. Deitel KM, **Bell RS**, Pollak M, Andrulis IL.

1996 Jun Neurogenic sarcomas: Experience at the University of Toronto. 30th Meeting of the Canadian Congress of Neurological Sciences. Victoria, British Columbia. Angelov L, Davis AM, O'Sullivan B, **Bell RS**, Guha A.

1996 May 27 The Case of the Missing Femur - Reconstruction of Massive Bone Defects in 1996. Canadian Orthopaedic Association Annual Meeting. Quebec City, Quebec, Canada. **Bell RS**.

1996 May 26 Allograft-Prosthesis Composite Technique and Functional Outcomes in Proximal Femoral Reconstruction Following Tumour Resection. Canadian Orthopaedic Association Annual Meeting. Quebec City, Quebec, Canada. McGoveran B, Davis AM, **Bell RS**.

1996 May 26 Hemipelvic Allograft Reconstruction for Primary Bone Tumours. Canadian Orthopaedic Association Annual Meeting. Quebec City, Quebec, Canada. Buconjic T, Davis AM, **Bell RS**.

1996 May 26 Orthopaedic Oncology for the Community Orthopedist - Everything You Need to Know About Lumps, Bumps and Holes in Bones. Canadian Orthopaedic Association Annual Meeting. Quebec City, Quebec, Canada. **Bell RS**.

1995 Jun Quantitative analysis of mult-drug resistance gene (MDR-1) expression in osteosarcoma. Canadian Orthopaedic Research Society. Halifax, Nova Scotia. Wunder JS, **Bell RS**, Lee PD, Noble-Topham SE, Andrulis IL.

1995 Jun Surgical management of osteoid osteoma. Canadian Orthopaedic Association. Halifax, Nova Scotia. Chan Y, Griffin AM, **Bell RS**.

1995 May Clinical evaluation of patients treated for primary tumours at the knee with a modular bone-ingrowth prosthesis. Canadian Orthopaedic Association. Halifax, Nova Scotia. Wunder JS, Griffin A, Davis AM, **Bell RS**.

1994 Jun Amplification of SAS in parosteal osteosarcoma. Canadian Orthopaedic Research Society. Winnipeg, Manitoba. Burrow S, Noble-Topham S, **Bell RS**, Andrulis I.

1994 Jun Growth hormone replacement partially restores metastatic behaviour of the RIF sarcoma in hypophysectomized mice. Canadian Orthopaedic Association. Winnipeg, Manitoba. Sekyi-Otu A, **Bell RS**, Pollak M, Andrulis I.

1994 Jun Intercalary allografts for reconstruction following tumor. Canadian Orthopaedic Association. Winnipeg, Manitoba. Wunder J, Hummel J, Davis AM, **Bell RS**.

1994 Jun Management of benign aggressive lesions of the proximal femur. Canadian Orthopaedic Association. Winnipeg, Manitoba. Hummel J, Davis AM, **Bell RS**.

1994 Jun Necrosis in STS following pre-op rads. Canadian Orthopaedic Association. Winnipeg, Manitoba. Hew L, Davis AM, Wunder JS, **Bell RS**.

1994 Jun Residual sarcoma following unplanned resection of soft tissue sarcoma. Canadian Orthopaedic Association. Winnipeg, Manitoba. Noria S, Davis AM, **Bell RS**.

1993 Jun Comparison of allograft implant and prosthesis in reconstruction of tumors at the knee. Canadian Orthopaedic Association. Montreal, Quebec. Wunder JS, **Bell RS**.

1993 Jun IGF in human and murine sarcoma. Canadian Orthopaedic Association. Montreal, Quebec. Sekyi-Otu A, **Bell RS**, Andrulis I, Pollak M.

1993 Jun Irradiation and surgery in the management of soft tissue sarcoma. Canadian Orthopaedic Association. Montreal, Quebec. **Bell RS**, Davis AM, O'Sullivan B.

1993 Jun Molecular markers in human sarcoma. Canadian Orthopaedic Research Society. Montreal, Quebec. **Bell RS**.

1991 Jun Allograft reconstruction of sarcomas at the knee. Canadian Orthopaedic Association. Calgary, Alberta. **Bell RS**, Davis AM, Langer F, Gross AE.

1991 Jun Allograft reconstruction of sarcomas at the knee. Dewar Orthopaedic Society. Mount Tremblant, Quebec. **Bell RS**, Davis AM, Langer F, Gross AE.

1991 Jun Common tumor problems in office practice. Canadian Orthopaedic Association. Calgary, Alberta. **Bell RS**.

1991 Jun Fresh osteochondral allograft reconstruction of giant cell tumor at the knee. Canadian Orthopaedic Association. Calgary, Alberta. **Bell RS**, Langer F, Allen G, Gross AE.

1991 Jun Management of metastatic disease. Canadian Orthopaedic Association. Calgary, Alberta. **Bell RS**.

1991 Jun Multiple drug resistance gene expression in osteosarcoma. Canadian Orthopaedic Research Society. Calgary, Alberta. Wunder JS, **Bell RS**, Andrulis I.

1991 Jun The effect of IGF in a murine osteosarcoma model. Canadian Orthopaedic Research Society. Calgary, Alberta. **Bell RS**, Sem A, Pollak M.

1991 Jun The effect of primary tumor excision on pulmonary metastatic growth. Canadian Orthopaedic Association. Calgary, Alberta. **Bell RS**.

1990 Jun Effect of multi-course chemotherapy in a murine osteosarcoma. Canadian Orthopaedic Research Society. Vancouver, British Columbia. **Bell RS**, Jacobs J.

1990 Jun Functional outcome in soft tissue sarcoma. Canadian Orthopaedic Association. Vancouver, British Columbia. **Bell RS**, O'Sullivan B, Langer F, Davis AM.

1989 Jun Adamantinoma: A rare clinical pathological problem of diagnostic importance. Canadian Orthopaedic Association. Toronto, Ontario. Delaney J, Langer F, Gross AE, **Bell R**, Czitrom AA.

1989 Jun Pelvic limb salvage surgery. Canadian Orthopaedic Association. Toronto, Ontario. **Bell RS**, Guest CB, Langer F.

1989 Jun Preoperative radiation and wound healing. Canadian Orthopaedic Research Society. Toronto, Ontario. **Bell RS**.

1989 Jun The effect of chemotherapy on local relapse in a murine osteosarcoma model. Canadian Orthopaedic Research Society. Toronto, Ontario. **Bell RS**.

1989 Jun The Van Nes osteotomy. Canadian Orthopaedic Association. Toronto, Ontario. Langer F, Krajbich I, **Bell RS**.

1989 Jan 1989 J. Edouard Samson Lecture. Canadian Orthopaedic Association. Toronto, Ontario. **Bell RS**.

1989 Jan Limb salvage surgery for pelvic tumors. Canadian Orthopaedic Association. Toronto, Ontario. **Bell RS**.

1989 Jan The effect of preoperative irradiation on wound healing after sarcoma resection: A new murine model. Canadian Orthopaedic Association. Toronto, Ontario. **Bell RS**.

1988 Jun Production of a competence inducing growth factor by sarcoma cells. Canadian Orthopaedic Research Society. Ottawa, Ontario. **Bell RS**, Bell DF, Trippell SB, Gebhardt MC, Mankin HJ.

1988 Jun Retrospective cox analysis of variables affecting outcome in soft tissue sarcoma. Canadian Orthopaedic Association. Ottawa, Ontario. **Bell RS**, O'Sullivan B, Powel JD, Langer F.

1988 Jun The effect of preoperative chemotherapy on local recurrence following marginal resection in a murine osteosarcoma model. Canadian Orthopaedic Research Society. Ottawa, Ontario. **Bell RS**, O'Connor G, Jacobs J.

1988 Chemotherapy and local recurrence following marginal resection in osteosarcoma. Canadian Orthopaedic Research Society. Ottawa, Ontario. **Bell RS**.

1988 Diagnosis and early management of patients with bone tumors. Canadian Orthopaedic Association. Ottawa, Ontario. **Bell RS**.

1988 Factors contributing to local and systemic relapse in soft tissue sarcoma. Canadian Orthopaedic Association. Ottawa, Ontario. **Bell RS**.

1982 The role of continuous passive motion in preservation of articular cartilage in experimental septic arthritis. Canadian Orthopaedic Research Society. Kingston, Ontario. **Bell RS**.

1981 A biomechanical study of the effect of CPM on tendon healing. Canadian Orthopaedic Research Society. Halifax, Nova Scotia. **Bell RS**.

3. Provincial / Regional

Invited Lectures and Presentations

2013 Jun 25 Closing session - Divergence opinion of what will happen: Future perspective. Ontario Hospital Association Physician Leadership Summit. Toronto, Ontario.

2012 Dec 7 OMA Physician Leadership Program - Fireside Chat. Schulich School of Business.

2012 Nov 21 Keynote Address - Necessary improvements to the healthcare delivery model and its future viability. Toronto Board of Trade. Toronto, Ontario.

2012 Oct 30 UHN TR Integration. Toronto Central Local Health Integration Network Board of Directors. Toronto, Ontario.

2012 Oct 23 Health Quality Transformation Day - Panel participation on the use of evidence in the Ontario Health System. Health Quality Ontario. Toronto, Ontario.

2011 Nov 9 eHealth - Closing the Care Gap for all (Panel discussion). Ontario Hospital Association - 2011 Health Achieve. Toronto, Ontario.

2011 Oct 5 The Relationship between the HR Leader and the CEO. Ontario Hospital Association 2011 Health Care Human Resources Leadership Symposium. Toronto, Ontario.

2011 Sep 23 Ontario's Research Hospitals: Value for money and getting more valuable. Ontario Medical Association Anaesthesia Symposium. Toronto, Ontario.

2011 Sep 22 **Invited Speaker**. Improving Patient Satisfaction: How can it happen? Longwoods - Breakfast with the Chiefs. Toronto, Ontario.

2011 Jan 21 Updates from the Most Responsible Physician Expert Panel. Ontario Hospital Association Programs Conference. Toronto, Ontario.

2010 Oct 30 The surgeon and hospital leadership: Acrimony or alignment? Ontario Association of General S urgeons 16th Annual Meeting. Toronto, Ontario.

2010 Sep 20 **Invited Speaker**. Quality. Power Summit. Toronto, Ontario.

2010 Apr 19 **Invited Speaker**. Canada's Research Hospitals: Cures for today and jobs for tomorrow. Longwoods Publishing - Breakfast with the Chiefs. Toronto, Ontario.

2010 Jan 29 Hospitalist Programs Conference. Ontario Hospital Association. Toronto, Ontario.

2010 Jan 18 What Lean means to patient care and the organization: The CEO's perspective. Ontario Hospital Association. Toronto, Ontario.

2009 Dec 2 Innovative models of care. Cancer Quality Council of Ontario Signature Event and Quality & Innovation Awards. Toronto, Ontario.

2009 Nov 18 Hospital-Physician relationships: What does the future hold? Ontario Hospital Association Annual Convention. Toronto, Ontario.

2009 Jun 15 **Invited Speaker**. Our public health care systen - Value for money and getting more valuable. The Economic Club. Toronto, Ontario.

2009 Jun 8 Through the patient lens: Perspectives on the patient and caregiver experience. Cancer Quality Council of Ontario. Toronto, Ontario.

2009 Jun 3 **Invited Speaker**. The future of healthcare in Ontario. Women's Executive Network. Toronto, Ontario.

2008 Nov 3 Good governance is essential for improving hospital safety and quality. Ontario Hospital Association Convention. Toronto, Ontario.

2008 Apr 28 Integration, innovation and collaboration. OHA/Critical Care Strategy Conference. Toronto, Ontario.

2005 Mar 7 Post-operative care and the link to critical care access. Ontario Hospital Association presents Improving Surgical Process Efficiency to Reduce Wait Times. Toronto, Ontario.

2005 Jan 17 The Quality Agenda: Do our health data measure up? Panel Discussion: Information needs for Health Quality Councils. Institute for Clinical Evaluative Sciences (ICES). Toronto, Ontario.

2004 Nov 29 Cancer Care Ontario's Role in Bridging the Know-Do Gap. Cancer Care Ontario. King City, Ontario.

2004 Nov 16 Cancer Care. Ontario Hospital Association - OHA HealthAchieve 2004. Toronto, Ontario.

2004 Nov 15 Critical Care. Ontario Hospital Association - OHA HealthAchieve 2004. Toronto, Ontario.

2004 Oct 29 Management of STS: Cancer Cure and Function. Ontario Orthopaedic Association. Toronto, Ontario.

2004 May 15 Cancer Care Ontario Lecture - Role of the Pathologist in the New CCO. Ontario Association of Pathologists, 66th Annual General Meeting. Stratford, Ontario.

2003 Sep 18 **Visiting Professor**. Management of Soft Tissue Sarcoma - Visiting Professor Lecture. Thirty-First Clinical Seminar in Orthopaedic Surgery, sponsored by The Division of Orthopaedic Surgery, Department of Surgery, The University of Western Ontario. London, Ontario.

2003 Sep 18 Molecular abnormalities in sarcoma treatment - Kennedy Memorial Lecture. Thirty-First Clinical Seminar in Orthopaedic Surgery, sponsored by The Division of Orthopaedic Surgery, Department of Surgery, The University of Western Ontario.

2003 Mar 20 The Interdisciplinary Health Research Team in Musculoskeletal Neoplasia: Chips, Hedgehogs, Micronuclei and Patients. William B. Ersill Memorial Lecture at Queen's University, Annual Department of Surgery Retreat. Kingston, Ontario. Mar 20, 2003 - Mar 21, 2003.

1999 May 18 **Visiting Professor**. Reconstruction of bone sarcoma at the knee: The Canadian experience. Division of Orthopaedics, University of Ottawa. Ottawa, Ontario, Canada.

1999 May 18 **Visiting Professor**. Why in the world would anybody want to be an academic surgeon? Collins Surgical Day 1999, Department of Surgery, University of Ottawa. Ottawa, Ontario, Canada. May 18, 1999 - May 19, 1999.

1999 May 18 **Visiting Professor**. Wound healing following radiation: The effect of fibroblast transplantation. Collins Surgical Day 1999, Department of Surgery, University of Ottawa. Ottawa, Ontario, Canada. May 18, 1999 - May 19, 1999.

1999 **Visiting Professor**. Radiographic analysis of bone lesions: 7 questions to ask. Division of Orthopaedics, University of Ottawa. Ottawa, Ontario, Canada. May 18, 1999 - May 19, 1999.

1997 Sep 14 DEXA analysis of stress shielding around tumour prosthesis at the knee. Dewar Orthopaedic Society. Niagara-on-the Lake, Ontario, Canada.

1996 Jan 26 Office orthopaedic oncology: Diagnosis and interpretation of tests. M.A. Simurda Visiting Professorship, Queen's University. Kingston, Ontario.

1996 Jan 26 Primary bone resection and reams for testing of the hip, pelvis and knee. M.A. Simurda Visiting Professorship, Queen's University. Kingston, Ontario.

1996 Jan 26 Soft tissue tumours of the upper extremity: Principles of management. M.A. Simurda Visiting Professorship, Queen's University. Kingston, Ontario.

1993 Sep **Visiting Professor**. Soft tissue sarcoma management. McMaster University. Hamilton, Ontario.

1993 Sep **Visiting Professor**. Molecular biology of osteosarcoma. McMaster University. Hamilton, Ontario.

1993 Jan Sports medicine and musculoskeletal tumors. Ontario Medical Association. Toronto, Ontario.

1990 Mar **Visiting Professor**. Staging and diagnosis of soft tissue sarcoma and bone tumours. University of Western Ontario. London, Ontario.

1990 Mar **Visiting Professor**. Results in irradiation and surgery for soft tissue sarcoma. University of Western Ontario. London, Ontario.

1990 Mar **Visiting Professor**. Radiographic interpretation in bone tumours. University of Western Ontario. London, Ontario.

1990 Mar **Visiting Professor**. Current treatment in osteosarcoma and reconstruction of bone defects. University of Western Ontario. London, Ontario.

1990 Jan Vascularized limb transplantation. Dewar Club. Huntsville, Ontario.

1989 Apr **Visiting Professor**. Ilizarov technique. McMaster University. Hamilton, Ontario.

1988 Limb salvage surgery in the pelvis. Dewar Orthopaedic Society. Thunder Bay, Ontario.

1986 Adjuvant therapy of soft tissue sarcomas. Toronto Academy of Medicine. Toronto, Ontario.

1986 Orthopaedic management in haemophilia. Symposium on Haemophilia Management Today. Sudbury, Ontario.

Presented Abstracts

1983 A pathological study of implant failure in the Wagner resurfacing arthroplasty. Toronto Academy of Medicine. Toronto, Ontario. **Bell RS**.

4. Local

Invited Lectures and Presentations

2014 Oct 31 **Speaker**. Techna 2014 - Robotics in healthcare. Opening remarks. Techna Institute. Toronto, Canada.

2014 Oct 3 **Speaker**. From the perspective of Surgeon, CEO and Deputy Minister, How should we manage public reporting of outcomes? Department of Surgery, University of Toronto. Toronto, Ontario, Canada. Presenter(s): **Robert S. Bell**, MD, Deputy Minister, Ministry of Health and Long-Term Care. 2014 Bigelow Lecture, Department of Surgery University Rounds.

2014 Sep 19 **Keynote Speaker**. The Charles Tator Annual Lecture - Neurosurgery Ontario: Collaborative plan by surgeons, hospitals and Ministry of Health. Canadian Association of University Surgeons Symposium. Vancouver, British Columbia, Canada.

2014 Jun 13 **Keynote Speaker**. A surgeon's tale. The 5th Annual Division of Orthopaedic Surgery City Wide University of Toronto Fellowship Day. Toronto, Ontario, Canada.

2014 Jun 6 **Invited Speaker**. Tribute to Dr. Martin Blackstein. International Sarcoma Symposium in association with The Kristen Ann Carr Fund. Toronto, Ontario, Canada.

2014 May 22 **Invited Speaker**. Looking to the future: Affordable, high quality and equitable care for Ontarians. University of Toronto, Institute of Health Policy, Management and Evaluation. Toronto, Ontario, Canada.

2014 Apr 28 **Panel Member**. Healthcare Policy Roundtable Series. C. D. Howe Institute. Toronto, Canada.

2014 Apr 2 **Panel Member**. Strategic Planning Retreat. Univerity of Toronto Faculty of Medicine. Toronto, Ontario, Canada.

2014 Feb 14 **Speaker**. Strategic Planning Summit - What role should U of T play better integrating spine care at U of T hospitals? University Of Toronto - Spine Program. Toronto, Ontario, Canada.

2012 Nov 8 **Keynote Speaker**. The value of integrative care: the importance of medical and psychosocial perspectives in patient care. Social Work Doctor's Colloquium Dinner Awards. Toronto, Ontario, Canada.

2012 Sep 19 **Keynote Speaker**. KeyNote Address. Knightsbridge Conference, The Carlu. Toronto, Ontario.

2011 Sep 15 **Invited Speaker**. Freedon of Information Legislation - Panel Discussion. Information & Privacy Office - Right to Know Week. Toronto, Ontario, Canada.

2010 Jun 7 **Panel Member**. Future of Healthcare in North America - Would you rather get sick in the US than Canada? Aurea Foundation Initiative - Munk Debate. Toronto, Ontario.

2010 Mar 11 **Invited Speaker**. Advanced health leadership program. Rotman School of Business Management. Toronto, Ontario.

2010 Mar 1 **Invited Speaker**. Healthcare transformation: VBC & HC providers. Rotman School of Management. Toronto, Ontario.

2010 Feb 25 **Invited Speaker**. The hospitalist model: Evolution and emerging issues, challenges and best practices. Insight Conference - Funding hospitalist programs: What works, what doesn't, new initiatives. Toronto, Ontario, Canada.

2009 Dec 1 Hospital governance and quality. Hospital for Sick Children - Medical Staff Association. Toronto, Ontario.

2009 Nov 12 Balanced Scorecard at UHN. Rotman Leadership Development Program - MBA Class. Toronto, Ontario.

2009 Nov 12 Leadership in healthcare. UHN/Rotman Leadership Development Program. Toronto, Ontario.

2009 Oct 14 **Invited Speaker**. Leadership in the healthcare world. Young Executive Lunch. Toronto, Ontario.

2009 Jul 22 **Keynote Speaker**. The Terry Fox story revisited. 2nd Annual Sarcoma Awareness Week Symposium. Toronto, Canada. Keynote Lecture.

2009 Mar 25 **Invited Speaker**. UHN Balanced Scorecard. Ross Baker Health System Performance. Toronto, Canada.

2008 Apr 3 **Invited Speaker**. Health under the microscope. Summit on Crystal Clear Thinking on the Role of the Medical Lab in Health Care Delivery. Toronto, Canada.

1997 Nov 19 Soft Tissue Sarcoma. Toronto-Sunnybrook Regional Cancer Centre Oncology Grand Rounds. Toronto, Ontario, Canada. (Continuing Education).

1997 Jun 18 Treatment of osteosarcoma - The Terry Fox story revisited. The Toronto Hospital Board of Trustees, The Toronto Hospital, General Division. Toronto, Ontario.

1997 Jan 30 Extremity Sarcoma. General Surgery Senior Residents, Mount Sinai Hospital. Toronto, Ontario.

1997 Jan 13 Surgical Oncology Presentation. Mount Sinai Hospital Board of Governors, Mount Sinai Hospital. Toronto, Ontario.

1996 Sep 26 IGF and sarcoma. Surgical Oncology Research Group, Mount Sinai Hospital. Toronto, Ontario.

1996 May 7 Soft tissue tumours. North York General Hospital, Surgical Grand Rounds. North York, Ontario. (Continuing Education).

1995 Feb Limb salvage surgery in bone and soft tissue sarcoma: Development of a functional status measure. Surgical Oncology Research Day, University of Toronto. Toronto, Ontario.

1995 Feb MDR-1 gene expression in osteosarcoma. Surgical Oncology Research Day, University of Toronto. Toronto, Ontario.

1991 Oct IGF in osteosarcoma. Samuel Lunenfeld Research Institute Retreat. Toronto, Ontario.

Presented Abstracts

1995 Feb Limb salvage surgery in bone and soft tissue sarcoma: Development of a functional status measure. Surgical Oncology Research Day, University of Toronto. Toronto, Ontario. Davis AM, Griffin A, **Bell RS**.

1995 Feb MDR-1 Gene expression in osteosarcoma. Surgical Oncology Research Day, University of Toronto. Toronto, Ontario. Lee PD, Wunder JS, **Bell RS**, Andrulis IL.

1990 Jun **Presenter**. Functional outcome in soft tissue sarcoma. Little Orthopaedic Club. Toronto, Ontario, Canada. **Bell RS**, O'Sullivan B, Langer F, Davis AM.

Other Lectures and Presentations

2013 May 1 **Invited Speaker**. Sub-specialty quality-based radiologic care. Joint Department of Medical Imaging Quality Planning - Leadership Retreat. Toronto, Ontario.

2012 Nov 9 Keynote Address - Acute spine care: triage and management. University of Toronto Spine Program. Toronto, Ontario.

2012 Feb 27 Leadership in Medicine. University of Toronto. Toronto, Ontario.

2011 Dec 13 Leadership in healthcare: Dialogue with a healthcare leader. UHN/Rotman Leadership Development Program. Toronto, Ontario.

2011 Oct 31 Strategy, governance & balanced scorecards for non-profits. Rotman School of Management - Health Sector Strategy & Organization. Toronto, Ontario.

2011 Mar 7 Quality agenda for UHN & implications for the Province. Rotman School of Management. Toronto, Ontario.

2009 Apr 1 If Terry Fox presented today - 25 years of progress in musculoskeletal oncology. Salter Lecture, University of Toronto, Division of Orthopaedic Surgery Graduation Day. Toronto, Ontario.

2009 Feb 23 Value-based competition and healthcare providers. Rotman School of Management. Toronto, Ontario.

2008 Oct 20 Strategic management and strategic governance. Rotman School of Management. Toronto, Ontario.

2008 Apr 4 Leading in large institutions: The role of data. Department of Surgery Leadership Day. Toronto, Ontario.

2008 Mar 25 UHN Balanced Scorecard. University of Toronto. Toronto, Ontario.

2008 Jan 30 Leadership in Healthcare Series - Dialogue with Dr. Bell. Rotman School of Management, University of Toronto. Toronto, Ontario.

2005 Feb 14 GTA 2014 Report: What does this mean for PMH GU? University Health Network GU Group Retreat. Toronto, Ontario.

2005 Feb 14 System quality improvement and the funding incentive: Will it work? University Health Network S urgical Services. Toronto, Ontario.

2004 Oct 29 The GTA Cancer Plan: Implication for Ontario. University of Toronto Continuing Medical Education: Update in Surgical Oncology 2004. Toronto, Ontario. (Continuing Education).

2004 Oct 22 Results of reconstruction in primary bone tumours. Unversity of Toronto Division of Orthopaedic Surgery City Wide Rounds. Toronto, Ontario.

2004 Oct Cancer Surgery. Mount Sinai Hospital Board of Governors. Toronto, Ontario.

2004 Apr 15 **Invited Lecturer**. Challenging Oncology Lumps: Soft Tissue Lumps. Update in General Surgery 2004, 44th Annual Course for Practising Surgeons. Toronto, Ontario.

2003 Dec 12 Primary Chest Wall Tumours. University Health Network Thoracic Surgery Seminar Program. Toronto, Ontario.

2003 Sep 26 Clinical Research in Orthopaedic Oncology. University of Toronto, Division of Orthopaedic Surgery, 2003-2004 City Wide Rounds. Toronto, Ontario.

2000 May 29 Clinical and basic investigations related to wound healing complications following radiation and surgery for soft tissue sarcoma. University of Toronto Orthopaedic Research Day. Toronto, Ontario.

2000 Mar 6 Soft Tissue Sarcoma: Randomized control trials and historical series - The Toronto experience. University of Toronto, Professor Rounds. Toronto, Ontario, Canada.

1994 Nov Management of metastatic bone cancer. University of Toronto, Symposium on Advanced Cancer Management. Toronto, Ontario.

1988 Reconstruction after tumour resection at the shoulder. St. Michael's Hospital. Toronto, Ontario.

1987 Jun 3 Reconstruction after en bloc excision of tumours about the knee. University of Toronto - Knee Surgery Update. Toronto, Ontario, Canada.

1987 Jun Biology of cemented implant loosening. University of Toronto - Knee Surgery Update. Toronto, Ontario.

1987 Surgical approach to malignant bone tumours of the upper extremity. Symposium on Surgery of the Upper Extremity, St. Michael's Hospital. Toronto, Ontario.

1986 Surgical management of the upper extremity. St. Michael's Hospital. Toronto, Ontario.

1986 The Harvard approach to orthopaedic oncology. Grand Surgical Rounds, University of Toronto. Toronto, Ontario. (Continuing Education).

F. Teaching and Design

1. Innovations and Development in Teaching and Education

2004 – 2005 Orthopaedic Oncology elective, Postgraduate MD, Faculty of Medicine, Mount Sinai Hospital *2 Residents from the University of Western Ontario Orthopaedic Programme will do Orthopaedic Oncology elective at Mount Sinai Hospital under the direct supervision of Dr. R.S. Bell. (Responsible for Major Design of Course).*

2003 - 2005	Weekly Orthopaedic Oncology Resident Rounds for Resident staff, Postgraduate MD, Faculty of Medicine, University of Toronto *A complete mini-course in the principles and practice of Orthopaedic Oncology. Effective January 2004 these Rounds are videoconferenced with the University of Western Ontario Orthopaedic Residents. (Responsible for Major Design of Course).*
2002 - 2004	Orthopaedic Oncology elective, Postgraduate MD, Faculty of Medicine, Mount Sinai Hospital *3 Residents from the University of Western Ontario Orthopaedic Programme willdo Orthopaedic Oncology electives at Mount Sinai Hospital under the direct supervision of Dr. R.S. Bell. (Responsible for Major Design of Course).*
1998 Apr	Eleventh Annual Basic Science Course in Orthopaedics, Continuing Education, Canadian Orthopaedic Association *COA Mini-Symposium: Tumours - Clinical Approach for the Community Orthopaedic Surgeon. (Responsible for Major Design of Course).*
1996 Sep	Basic Science Course in Orthopaedics - Treatment Principles: Bone Tumours, Continuing Education, Faculty of Medicine, Dept of Surgery, Orthopaedic Surgery, Mount Sinai Hospital *(Responsible for Major Design of Course).*
1996 - 2001	Orthopaedic Oncology elective, Postgraduate MD, Faculty of Medicine, Mount Sinai Hospital *3 Residents from the University of Western Ontario Orthopaedic Program will do Orthopaedic Oncology electives at Mount Sinai Hospital under direct supervision of Dr. R.S. Bell. (Responsible for Major Design of Course).*
1995 - 1996	Orthopaedic Oncology elective, Postgraduate MD, Faculty of Medicine, Mount Sinai Hospital *4 Residents/year from the University of Western Ontario Orthopaedic Programme will do Orthopaedic Oncology electives at Mount Sinai Hospital under the direct supervisionof Dr. R.S. Bell. (Responsible for Major Design of Course).*
1994 - 2004	Weekly Orthopaedic Oncology Resident Rounds for Resident staff, Postgraduate MD, Faculty of Medicine, University of Toronto *A complete mini-course in the principles and practice of Orthopaedic Oncology. (Responsible for Major Design of Course).*
1994 - 1995	Orthopaedic Oncology elective, Postgraduate MD, Faculty of Medicine, Mount Sinai Hospital *2 Residents from the University of Western Ontario Orthopaedic Programme will do Orthopaedic Oncology elective at Mount Sinai Hospital under the direct supervision of Dr. R.S. Bell. (Responsible for Major Design of Course).*
1994 - 1995	Lectures in Orthopaedic Oncology to Fellowship Candidates, Postgraduate MD, Faculty of Medicine, Mount Sinai Hospital *(Responsible for Major Design of Course).*
1994 - 1995	Orthopaedic Faculty City-Wide Rounds - Tumour Rounds, Postgraduate MD, Faculty of Medicine, Mount Sinai Hospital *(Responsible for Major Design of Course).*
1993 - 2001	City Wide Tumour Rounds, Multilevel Education, Faculty of Medicine, Dept of Surgery, Orthopaedic Surgery, Mount Sinai Hospital *(Responsible for Major Design of Course).*
1993 - 1994	Orthopaedic Oncology Seminars, Multilevel Education, Faculty of Medicine, Dept of Surgery, Orthopaedic Surgery, Mount Sinai Hospital *(Responsible for Major Design of Course). (Weekly).*
1993 - 1994	Orthopaedic Oncology elective, Postgraduate MD, Faculty of Medicine, Dept of Surgery, Orthopaedic Surgery, Mount Sinai Hospital *5 Residents from the University of Western Ontario Orthopaedic Programme will do Orthopaedic Oncology elective at Mount Sinai*

	Hospital under the direct supervision of Dr. R.S. Bell. (Responsible for Major Design of Course).
1992 - 1993	Lectures in Orthopaedic Oncology to Fellowship Candidates, Postgraduate MD, Faculty of Medicine, Dept of Surgery, Orthopaedic Surgery, Mount Sinai Hospital *(Responsible for Major Design of Course).*
1992 - 1993	Orthopaedic Oncology elective, Postgraduate MD, Faculty of Medicine, Dept of Surgery, Orthopaedic Surgery, Mount Sinai Hospital *3 Residents from the University of Western Ontario Orthopaedic Programme will do Orthopaedic Oncology electives at Mount Sinai Hospital under the direct supervision of Dr. R.S. Bell. (Responsible for Major Design of Course).*
1991 - 1992	Orthopaedic Oncology Residency elective, Postgraduate MD, Faculty of Medicine, Dept of Surgery, Orthopaedic Surgery, Mount Sinai Hospital *4 residents from University of WesternOntario Orthopaedic Programme on Orthopaedic oncology service. (Responsible for Major Design of Course).*
1991 - 1992	Orthopaedic Oncology elective, Postgraduate MD, Faculty of Medicine, Mount Sinai Hospital 4 Residents/year from the University of Western Ontario Orthopaedic Programme will do Orthopaedic Oncology electives at Mount Sinai Hospital under the d irect supervision of Dr. R.S. Bell. (Responsible for Major Design of Course).
1990 - 1993	Weekly Orthopaedic Oncology Resident Rounds for Resident staff, Postgraduate MD, Faculty of Medicine, Mount Sinai Hospital and Hospital for Sick Children *A complete mini-course in the principles and practice of Orthopaedic Oncology. (Responsible for Major Design of Course).*
1989 - 1990	Weekly Orthopaedic Oncology Resident Rounds for Resident staff, Postgraduate MD, Faculty of Medicine, University of Toronto *A complete mini-course in the principles and practice of Orthopaedic Oncology. (Responsible for Major Design of Course).*

G. Research Supervision

1. PRIMARY OR CO-SUPERVISION

Undergraduate Education

1998 - 1999	**Primary Supervisor**. Sajeevan Punniya.
1998 - 1999	**Primary Supervisor**. Sumir Sennik.
1997 - 1998	**Primary Supervisor**. Andrea Waddell.
1997 - 1998	**Primary Supervisor**. Sumir Sennik.
1995 - 1996	**Primary Supervisor**. Andrea Waddell.
1995 - 1996	**Primary Supervisor**. Fred Lan.
1995 - 1996	**Primary Supervisor**. Henry Ahn.
1994 - 1995	**Primary Supervisor**. Bruce McGoveran.
1994 - 1995	**Primary Supervisor**. Fred Lan.
1994 - 1995	**Primary Supervisor**. Russell Unger.

1993 - 1994	**Primary Supervisor**. Jeff Mandelcorn.
1993 - 1994	**Primary Supervisor**. Peter Bray.
1993 - 1994	**Primary Supervisor**. Sabrena Noria.
1993 - 1994	**Primary Supervisor**. Yvonne Chan.
1993 - 1994	**Primary Supervisor**. Wendy Kates.
1992 - 1993	**Primary Supervisor**. Jeff Mandelcorn.
1992 - 1993	**Primary Supervisor**. Jerome Levesque.
1992 - 1993	**Primary Supervisor**. Lisa Hew.
1991 - 1992	**Primary Supervisor**. Peter Ferguson.
1991 - 1992	**Primary Supervisor**. Sevan Hopyan.
1990 - 1991	**Primary Supervisor**. Sabrena Noria.
1990 - 1991	**Primary Supervisor**. Lisa Wong. *IGF in animal sarcoma model*.
1989 - 1990	**Primary Supervisor**. Lisa Wong.

Graduate Education

2000 - 2001	**Primary Supervisor**. PhD. Dr. Sevan Hopyan, Institute of Medical Science.
1999 - 2000	**Primary Supervisor**. MSc. Dr. Dale Dantzer, Institute of Medical Science.
1997 - 1998	**Primary Supervisor**. MSc. Dr. Sevan Hopyan, Institute of Medical Science.
1996 - 1998	**Primary Supervisor**. MSc. Dr. Peter Ferguson, Institute of Medical Science.
1995 - 1997	**Primary Supervisor**. MSc. Dr. Kevin Dietel, Institute of Medical Science.
1993 - 1995	**Primary Supervisor**. MSc. Dr. Sarah Burrow, Institute of Medical Science.
1991 - 1993	**Primary Supervisor**. MSc. Dr. Ato Sekyi-Otu, Institute of Medical Science.

Postgraduate MD

1991 - 1992	**Primary Supervisor**. Clinical Fellow. Firouz Madadi.
1991 - 1992	**Primary Supervisor**. Clinical Fellow. Hamish Simpson.
1990 - 1991	**Primary Supervisor**. Clinical Fellow. Edward Wang.
1989 - 1990	**Primary Supervisor**. Clinical Fellow. Fathi Abuzgaya.
1988 - 1989	**Primary Supervisor**. Clinical Fellow. Gordon Allen.
1988 - 1989	**Primary Supervisor**. Clinical Fellow. Guy Lavoie.
1987 - 1988	**Primary Supervisor**. Clinical Fellow. Can Nguyen.
1987 - 1988	**Primary Supervisor**. Clinical Fellow. Gary O'Connor.
1987 - 1988	**Primary Supervisor**. Clinical Fellow. Herbert Ling.
1987 - 1988	**Primary Supervisor**. Clinical Fellow. John Ready.
1987 - 1988	**Primary Supervisor**. Clinical Fellow. Kevin Orell.
1986 - 1987	**Primary Supervisor**. Clinical Fellow. James Powell.

Clinical Research Fellow (MD)

2002 - 2003	***Primary Supervisor.*** *Dr. Michelle Ghert**.***

1997 - 1998	***Primary Supervisor.*** *Dale Dantzer, University of Western Ontario, Cell and Systems Biology**.***

Other

2001 - 2002	***Primary Supervisor.*** *Dr. Joel Werier**.***
1997 - 1998	***Primary Supervisor.*** *Ingmar Nowak, University of Hamburg, Germany**.***
1994 - 1995	***Primary Supervisor.*** *Rob Woodall.*
1990 - 1991	***Primary Supervisor.*** *Dr. Alfred Sem. Molecular biology of human and animal sarcoma.*
1990 - 1991	***Primary Supervisor.*** *Dr. Louis Weisleider. Wound healing complications in a sarcoma resection model in the mouse.*

2. OTHER SUPERVISION

Graduate Education

Joint Supervisor

1995 - 1996	**MSc**. Sarah Burrow. *SAS in osteosarcoma*.
1994 - 1997	**PhD**. Aileen Davis. *Development of a Measure of physical function for patients undergoing limb salvage surgery for extremity sarcoma*.
1994 - 1997	**MSc**. Jerome Levesque. *Incidence & mortality rates of & referrals & treatment patterns for soft tissue sarcoma of the limb in Ontario*.

SCHEDULE "S"

CY-PRÈS FUND: METHODOLOGY AND ANALYSIS

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

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 **JTI-MACDONALD CORP.**

AND IN THE MATTER OF A PLAN OF COMPROMISE OF 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

THE CY-PRÈS FUND: METHODOLOGY AND ANALYSIS

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EXECUTIVE SUMMARY

The global settlement of the Tobacco Claims in Canada settles all claims and potential claims against the Applicant Canadian Tobacco Companies ("**Applicants**") and their parent and affiliated companies in respect of: (i) the development, manufacture, importation, production, marketing, advertising, distribution, purchase or sale of Tobacco Products; (ii) the historical or ongoing use of or exposure to Tobacco Products; and/or (iii) any representation in respect of Tobacco Products.

The global settlement includes compensation for Pan-Canadian Claimants, or PCCs, suffering from certain Tobacco-related Diseases who meet prescribed criteria, as well as funding for research focused on improving outcomes in Tobacco-related Diseases. The Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") is an integral part of the global settlement. A fundamental principle underlying the PCC Compensation Plan is that PCCs across Canada will be subject to the same system for determining compensation. It provides for the payment of compensation to eligible individuals in every Province and Territory who have been diagnosed with a primary lung cancer ("**lung cancer**"), squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx ("**throat cancer**"), or Emphysema/COPD (GOLD Grade III or IV) attributable to smoking the Applicants' cigarettes, and are not covered by the judgment rendered against the Applicants in the Quebec Class Action by smokers.[1] The PCC Compensation Plan is designed to achieve parity among the PCCs in all of the Provinces and Territories and, where appropriate, parity or consistency with the Quebec Class Action class members.

[1] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382; affirmed *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al*, 2019 QCCA 358.

The second Pan-Canadian component of the global settlement is a cy-près distribution (the "**Cy-près Fund**") which will be administered by a public charitable foundation ("**Foundation**") to be established as part of the implementation of the global settlement. The Foundation shall be independent and free from any influence or interference by any of the Claimants, Tobacco Companies, Tobacco Company Groups, or any potential or actual beneficiary of the Foundation. There is a rational connection between the varying circumstances of the diverse group of PCCs and *Létourneau* Class Members[2] the Foundation's purpose which is to fund research focused on improving outcomes in Tobacco-related Diseases. The Terms of Reference of the Foundation are set out in Article 9, Section 9.4 of the CCAA Plan of each Tobacco Company.

The direct benefits provided by the PCC Compensation Plan and the indirect benefits provided by the Cy-près Fund cover individuals who have claims and potential claims that are unascertained and unquantifiable, as well as individuals whose claims were not advanced beyond the filing of a statement of claim. The Court appointed The Law Practice of Wagner & Associates, Inc. as the PCC Representative Counsel to represent the interests of all PCCs in the Applicants' proceedings under the *Companies' Creditors Arrangement Act* ("**CCAA**") and the Court-supervised mediation. The PCC Representative Counsel's mandate included "… participating in and negotiating on behalf of the [PCCs] in the Mediation",[3] and "… working with the Court-Appointed Mediator and the Tobacco Monitors to develop a process for the identification of valid and provable claims of [PCCs] and as appropriate, addressing such claims in the Mediation or the CCAA Proceedings".[4]

[2] See Section H of this document which explains that the Cy-près Fund also provides consideration for the settlement of the *Létourneau* Judgment.
[3] Order of Justice McEwen dated December 9, 2019 at para. 5(a).
[4] Order of Justice McEwen dated December 9, 2019 at para. 5(b).

With the facilitation of the Court-appointed Mediator, the Honourable Warren K. Winkler, K.C. ("**Justice Winkler**") and the Monitors, the PCC Representative Counsel, Quebec Class Counsel, and counsel for the Provinces and Territories worked together over a period of several years to develop the terms of the comprehensive plan pursuant to which the Applicants will provide consideration in the global settlement in the form of the PCC Compensation Plan and the Cy-près Fund for the full and final settlement and release of the PCCs' claims and potential claims. This document presents to the Court the terms of the settlement of the PCCs' claims and potential claims which are fair, reasonable and in the best interests of the PCCs as a whole. The "class as a whole" encompasses both the group of PCCs who will receive direct compensation from the PCC Compensation Plan and all persons who will benefit from the Cy-près Fund. The proposed settlement will balance the diverse interests and circumstances of the PCCs across all Canadian jurisdictions and will advance the administration of justice.

The PCC Compensation Plan was developed, in part, based upon:

(i) the analysis of the underlying factual circumstances and demographics of the PCCs;

(ii) the factual findings and legal analysis of the Superior Court of Quebec and the Court of Appeal for Quebec in the Quebec Class Action;

(iii) the applicable legislation and case law in the Provinces and Territories, including analyses examining the application of limitation periods and principles of causation to the claims and circumstances of the PCCs;

(iv) the epidemiological analysis by Dr. Prabhat Jha that identified the compensable Tobacco-related Diseases and quantified the PCCs who may qualify to receive direct compensation under the PCC Compensation Plan; and

(v) consultation with Daniel Shapiro, K.C. who, pursuant to an Order dated September 15, 2020, the Honourable Justice McEwen appointed as the Consultant to Justice Winkler. Mr. Shapiro has extensive expertise in the administration of class action settlements gained through his work on some of Canada's most complex cases, including serving as an arbitrator/referee of disputes involving the Hepatitis C Class Actions Settlement and the Chief Adjudicator of the Independent Assessment Process, Indian Residential Schools Adjudication Secretariat.

A. PCC Compensation Plan

The PCC Compensation Plan will provide direct compensation in the form of monetary payments to individuals who fulfill the following criteria ("**PCC Eligibility Criteria**"):

(a) on the date that a claimant submits their claim to the PCC Compensation Plan:

(i) if the claimant is alive, they must reside in a Province or Territory in Canada, or

(ii) if the claimant is deceased, they must have resided in a Province or Territory in Canada on the date of their death;

(b) the claimant was alive on March 8, 2019;

(c) between January 1, 1950 and November 20, 1998 ("**Breach Period**"), the claimant smoked a minimum of twelve pack-years of cigarettes sold by the Applicants ("**Critical Tobacco Dose**");

(d) between March 8, 2015 and March 8, 2019 inclusive of those dates ("**PCC Claims Period**"), the claimant was diagnosed with:

(i) lung cancer,

(ii) throat cancer, or

(iii) Emphysema/COPD (GOLD Grade III and IV) (collectively, the "**PCC Compensable Diseases**"); and

(e) on the date of the diagnosis with a PCC Compensable Disease the claimant resided in a Province or Territory in Canada.

During extensive discussions in the mediation, the development of the PCC Eligibility Criteria was informed and guided by consideration of principled rationale including:

(a) the PCC Compensation Plan is intended to provide compensation to residents of Canada who have claims or potential claims against the Applicants and their parent and affiliated companies;

(b) the Breach Period and Critical Tobacco Dose are the same as those approved by the Quebec Courts in the Quebec Class Action;

(c) the PCC Claims Period was informed by an analysis of the limitations law applicable in each Province and Territory as well as relevant historical background and the desire to

achieve parity among the PCCs residing in all the Provinces and Territories by choosing a uniform four year limitation period for all jurisdictions; and

(d) the PCC Compensable Diseases are the same as those approved by the Quebec Courts in the Quebec Class Action with the diagnoses of Emphysema and COPD (GOLD Grade III or IV) being treated as sufficiently equivalent.

In the Quebec Class Action, the Quebec Courts awarded the following moral damages to qualified class members who meet all of the class criteria: $100,000 if diagnosed with lung cancer or throat cancer; and $30,000 if diagnosed with Emphysema. The compensation payable to eligible PCCs for each PCC Compensable Disease was determined by an analysis which concluded that it is appropriate to apply a 40% discount to the quanta of damages payable to qualified class members in the Quebec Class Action. The difference in individual compensation between the Quebec Class Action and the PCC Compensation Plan recognizes the applicable law and distinct legal status of the Quebec judgments, as well as the duration of their proceedings, accrued interest and legal fees. Outside of Quebec, the potential claims of PCCs, including claims that were not advanced beyond the filing of a statement of claim, are unascertained and unquantifiable, have not been adjudicated and may be statute-barred. The PCCs' claims are being addressed in the CCAA Proceedings in order to achieve a comprehensive global settlement of all claims and potential claims against the Applicants in Canada.

To achieve parity with the Quebec Class Action class members in regard to contributory negligence, the findings of the Quebec Courts were applied to conclude that the quantum of compensation (see Table below) available to a PCC who meets all of the PCC Eligibility Criteria will depend upon the date on which that individual started smoking the Applicants' cigarettes:

(a) a PCC who started to smoke *before* January 1, 1976 will be entitled to receive 100% of the compensation available under the PCC Compensation Plan; and

(b) a PCC who started smoking *on or after* January 1, 1976 will be designated as being 20% contributorily negligent and entitled to receive 80% of the compensation available under the PCC Compensation Plan.

PCC Compensation Plan		
Column 1 **PCC Compensable Disease**	**Individual Payment** (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of claimants; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Column 2 **Compensation for PCCs who started to smoke before January 1, 1976** **(60% of damages awarded to Quebec Class Action Plaintiffs)**	**Column 3** **Compensation for PCCs who started smoking on or after January 1, 1976** **(80% of Column 2)**
Lung cancer	$60,000	$48,000
Throat cancer	$60,000	$48,000
Emphysema/COPD (GOLD Grade III or IV)	$18,000	$14,400

The estimated number of Canadians in each Province and Territory who were alive as of March 8, 2019 and were diagnosed with one of the PCC Compensable Diseases during the PCC Claims Period was determined based on epidemiological evidence provided by Dr. Jha. The estimated

number of PCCs was used together with the estimated take-up rate[5] to calculate that **$2,520,544,055** is required to fund the PCC Compensation Plan.

Legal principles and practical considerations necessitate the limiting of estate claims to the estates of those individuals who were diagnosed with a PCC Compensable Disease during the PCC Claims Period, were alive on March 8, 2019, and resided in one of the Provinces or Territories at the time of their death which occurred on or after March 8, 2019, such that they qualified to receive direct compensation under the PCC Compensation Plan. To the extent possible, parity is achieved with the Quebec Class Action class members whose heirs are entitled to be paid in accordance with the terms of the judgments. Claims by estates of individuals who died prior to March 8, 2019 are excluded from the PCC Compensation Plan. The estate of an individual who died on or after March 8, 2019 would qualify to receive direct compensation under the PCC Compensation Plan.

The non-uniformity of the legislation governing claims by Surviving Family Members creates a disparity across the thirteen Canadian jurisdictions in regard to the scope of the family members who may be entitled to claim damages for loss of guidance, care and companionship in respect of individuals diagnosed with a PCC Compensable Disease who fulfilled all of the PCC Eligibility Criteria. It would be impractical to attempt to administer a plan that includes compensation for the very high number of potential Surviving Family Members, particularly since conventional awards for loss of guidance, care and companionship are widely variable across the country. Therefore, in order to achieve parity among the PCCs in all Provinces and Territories, the PCC Compensation Plan excludes all claims by Surviving Family Members. Parity is achieved with

[5] "Take-up rate" is a term used in class actions to refer to the percentage of claimants who submit claims and receive compensation out of the estimated total number of potentially eligible persons. As discussed herein, the nature and scope of the PCCs' claims are strongly analogous to claims that could be advanced in a multi-jurisdictional class action; therefore, it was appropriate to utilize the concept of a take-up rate in the analysis followed to cost the PCC Compensation Plan.

the Quebec Class Action class members whose Surviving Family Members similarly are not entitled to receive any damages under the judgments.

Pursuant to section 19(1)(a)(i) of the CCAA, only claims relating to debts or liabilities, present or future, to which the Applicants were subject on March 8, 2019, may be dealt with by a compromise or arrangement of the Applicants. A foundational principle underlying the PCC Compensation Plan is that the Tobacco-related Wrongs committed by the Tobacco Companies and Tobacco Company Groups which gave rise to the claims and potential claims of individuals in Canada were known as at March 8, 2019. Therefore, the PCCs' claims and potential claims constitute claims relating to debts or liabilities to which the Applicants were subject on March 8, 2019. It follows that future claims relating to Tobacco-related Wrongs[6] committed by the Tobacco Companies and their parent and affiliated companies up to March 8, 2019 will be fully and finally released in the global settlement.

B. The Cy-près Fund

The Cy-près Fund is intended to provide consideration for the full and final settlement and release of all claims and potential claims of PCCs who are not receiving direct compensation payments from the PCC Compensation Plan but will be indirectly benefited by falling within the scope of the Foundation. This broad group of claimants includes the following persons and any affected family members or estates:

[6] The term "tobacco-related wrong" is the defined term that is used in the Provincial tobacco damages and health care costs recovery legislation. For example, in section 1(1) of the Ontario *Tobacco Damages and Health Care Costs Recovery Act, 2009*, S.O. 2009. C. 13, a "tobacco-related wrong" means "(a) a tort committed in Ontario by a manufacturer which causes or contributes to tobacco related disease; or (b) in an action under subsection 2(1), a breach of a common law, equitable or statutory duty or obligation owed by a manufacturer to persons in Ontario who have been exposed or might become exposed to a tobacco product".

(a) Smokers suffering from lung or throat cancer or Emphysema/COPD Gold Grade III or IV who are outside the claims period or who smoked less than the requisite twelve pack years or, in the case of Emphysema/COPD, were not classified as Gold Grade III or IV or the equivalent;

(b) Smokers who have tobacco-related harms other than lung or throat cancer and Emphysema/COPD Gold Grade III or IV or the equivalent; and

(c) Persons who smoke or have smoked Tobacco Products who have not yet or may never contract a tobacco-related harm.

Such PCCs do not have a legal entitlement in the form of a judgment, membership in a class in a certified class action, or an individual claim that would likely be successful on a balance of probabilities, or any other practicable means to recover direct compensation for Tobacco-related Diseases caused by smoking the Applicants' cigarettes. The Cy-près Fund will provide indirect benefits to the PCCs that are rationally connected to Tobacco-related Diseases and the varying circumstances of the diverse group of PCCs and *Létourneau* Class Members covered by the Cy-près Fund. The establishment of the Cy-près Fund will be consistent with the legislation and case law developed in Canada to make provision for indirect prospective benefits to a class of persons for whom direct compensation is impracticable, and who would not otherwise receive monetary relief as a result of a class proceeding.

Pursuant to Article 16, Section 16.1 and 16.2 of the CCAA Plan, the sum of **$1.0 billion** shall be allocated from the Global Settlement Amount to the Cy-près Fund which shall be administered by the Cy-près Foundation.

This document sets out the full particulars of and provides the detailed rationale for each of the parameters of the Cy-près Fund which are fair, reasonable and in the best interests of the PCCs as a whole.

THE CY-PRÈS FUND: METHODOLOGY AND ANALYSIS

I. OVERVIEW

1. In this document, unless otherwise defined herein, all capitalized terms shall have the meanings specified in the Glossary attached as **Appendix "A"** and in the CCAA Plans.

2. The Applicants desire to enter into a global settlement of all claims and potential claims against them in Canada which will include the settlement and release of the claims and potential claims of the Pan-Canadian Claimants ("**PCCs**") who are defined to be all individuals resident in the Provinces and Territories, excluding the Quebec Class Action Plaintiffs ("**QCAPs**")[7], who have either advanced or may be entitled to advance a claim or cause of action against one or more of the Tobacco Companies and/or Tobacco Company Groups in respect of: (i) the development, manufacture, importation, production, marketing, advertising, distribution, purchase or sale of Tobacco Products; (ii) the historical or ongoing use of or exposure to Tobacco Products; and/or (iii) any representation in respect of Tobacco Products.

A. MANDATE OF REPRESENTATIVE COUNSEL FOR PCCs

3. By an Order dated December 9, 2019, the Honourable Justice McEwen appointed The Law Practice of Wagner & Associates, Inc. as the PCC Representative Counsel to represent the interests of all PCCs[8] in the Applicants' proceedings under the CCAA and the Court-supervised mediation. The PCC Representative Counsel's mandate included "… participating in and negotiating on behalf of the [PCCs] in the Mediation",[9] and "… working with the Court-Appointed Mediator and

[7] See Appendix "C": Certified Quebec Class Actions with Judgment.
[8] In the Order dated December 9, 2019, the PCCs are referred to as the "TRW Claimants".
[9] Order of Justice McEwen dated December 9, 2019 at para. 5(a).

the Tobacco Monitors to develop a process for the identification of valid and provable claims of [the PCCs] and as appropriate, addressing such claims in the Mediation or the CCAA Proceedings".[10]

4. Over several years, with the facilitation of the Court-appointed Mediator, the Honourable Warren K. Winkler, K.C. ("**Justice Winkler**") and the Monitors, the PCC Representative Counsel, Quebec Class Counsel and counsel for the Provinces and Territories engaged in the intensive Court-supervised mediation process to work through the myriad of challenging issues that needed to be addressed to develop a principled and pragmatic plan that will achieve the goal of providing fair consideration in the form of the PCC Compensation Plan and the Cy-près Fund for the full and final settlement and release of the PCCs' claims and potential claims.

B. TEST FOR COURT'S APPROVAL OF PCC COMPENSATION PLAN AND THE CY-PRÈS FUND

5. The PCC Compensation Plan and the Cy-près Fund are unique in their scope and magnitude, and are based on sound legal principles and empirical evidence. As discussed in more detail in Section D at paragraphs 19 to 21, in *Western Canadian Shopping Centres Inc.* v. *Dutton* ("***Dutton***"), the Supreme Court of Canada held that courts may apply established legal principles to analogous situations in order to achieve a just resolution.[11] Following the approach in *Dutton*, and given that the PCCs in the CCAA Proceedings are analogous to a class within a class proceeding, it is appropriate to apply the test for Court approval of a proposed settlement of a class

[10] Order of Justice McEwen dated December 9, 2019 at para. 5(b).
[11] *Western Canadian Shopping Centres Inc.* v. *Dutton*, 2001 SCC 46 at para. 34; see also paras. 35-37 and 43.

proceeding to the determination of whether this Court should approve the PCC Compensation Plan and the Cy-près Fund as part of the global settlement of the Tobacco Claims in Canada.

6. As stated by Justice Winkler in *Parsons* v. *Canadian Red Cross Society*, the test for approval of a class action settlement is whether the settlement it is fair, reasonable and in the best interests of the class as a whole, not whether it meets the demands of a particular member. The exercise of settlement approval does not lead the court to a dissection of the settlement with an eye to perfection in every aspect. Rather, the settlement must fall within a zone or range of reasonableness.[12] Justice Winkler explained that the range of reasonableness is a flexible standard as follows:

> The court must remain flexible when presented with settlement proposals for approval. However, the reasonableness of any settlement depends on the factual matrix of the proceeding. Hence, the "range of reasonableness" is not a static valuation with an arbitrary application to every class proceeding, but rather it is an objective standard which allows for variation depending upon the subject matter of the litigation and the nature of the damages for which the settlement is to provide compensation.[13]

7. In *Robertson* v. *ProQuest Information and Learning Company*, Justice Pepall noted that "although the CCAA and class proceeding tests for approval are not identical, a certain symmetry exists between the two".[14] To obtain approval of a settlement under the CCAA, the debtor company must establish that: the transaction is fair and reasonable; the transaction will be beneficial to the debtor company and its stakeholders generally; and the settlement is consistent with the purpose and spirit of the CCAA.[15] To approve the settlement of a class proceeding, the Court must find that in all of the circumstances the settlement is fair, reasonable and in the best

[12] *Parsons* v. *Canadian Red Cross Society*, [1999] O.J. No. 3572 (S.C.J.) at para. 69.
[13] *Parsons* v. *Canadian Red Cross Society*, [1999] O.J. No. 3572 (S.C.J.) at para. 70.
[14] *Robertson* v. *ProQuest Information and Learning Company*, 2011 ONSC 1647 at para. 24.
[15] *Robertson* v. *ProQuest Information and Learning Company*, 2011 ONSC 1647 at para. 22.

interests of those affected by it. In making this determination, the Court should consider, amongst other things:

(a) the likelihood of recovery or success at trial;

(b) the recommendation and experience of class counsel; and

(c) the terms of the settlement.[16]

8. In the global settlement, the Tobacco Companies will provide the consideration for the settlement and release of the claims and potential claims of all PCCs. As illustrated in the chart in **Appendix "B"**, the consideration will have two components:

(a) The Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") which will provide direct compensation in the form of monetary payments made to individuals who fulfill all the PCC Eligibility Criteria; and

(b) A cy-près distribution (the "**Cy-près Fund**") which will provide the consideration for the full and final settlement and release of all claims and potential claims of PCCs who do not qualify to receive compensation payments from the PCC Compensation Plan. The consideration provided by the Cy-près Fund will take the form of funding to establish a public charitable foundation ("**Foundation**") will provide indirect benefits to the PCCs that are rationally connected to Tobacco-related Diseases and the varying circumstances of the diverse group of PCCs and *Létourneau* Class Members covered by the Cy-près Fund.

[16] *Robertson* v. *ProQuest Information and Learning Company*, 2011 ONSC 1647 at para. 24.

9. This document presents to the Court the terms of the settlement of the PCCs' claims and potential claims which this Court will be requested to approve, as part of the Applicants' CCAA Plans which effect the global settlement of the Tobacco Claims in Canada, on the basis that the settlement of the PCCs' claims and potential claims is fair, reasonable and in the best interests of the PCCs as a whole. In the present context, the "class as a whole" encompasses both the group of PCCs who will receive direct compensation from the PCC Compensation Plan and all persons who will benefit from the Cy-près Fund. The PCC Compensation Plan and the Cy-près Fund are critically important to the global settlement of the Tobacco Claims because, together, they identify those persons who will be bound by the settlement of the PCC Claims in accordance with the terms of the CCAA Plan.

10. The approach in *Dutton* informs the Court's identification of the persons who have a potential claim as PCCs by the application of the PCC Eligibility Criteria which are analogous to the class definition in a class action. In class actions, the class must be defined by reference to objective criteria such that a person can be identified to be a class member without reference to the merits of the action.[17] In *Bywater* v. *Toronto Transit Commission* ("***Bywater***"), Justice Winkler held that the class definition has the following three purposes: "… (a) it identifies those persons who have a potential claim for relief against the defendant; (b) it defines the parameters of the lawsuit so as to identify those persons who are bound by its result; and lastly, (c) it describes who is entitled to notice pursuant to the Act". [18] Citing *Bywater*, in *Dutton* the Supreme Court of Canada emphasized that the "Class definition is critical because it identifies the individuals entitled

[17] *Bywater* v. *Toronto Transit Commission*, [1998] O.J. No. 4913, 27 C.P.C. (4th) 172 at para. 11; Warren K. Winkler et al., *The Law of Class Actions in Canada* (Toronto: Canada Law Book, 2014) at 96-98.
[18] *Bywater* v. *Toronto Transit Commission*, [1998] O.J. No. 4913, 27 C.P.C. (4th) 172 at para. 10; see also Warren K. Winkler et al., *The Law of Class Actions in Canada* (Toronto: Canada Law Book, 2014) at 89-90.

to notice, entitled to relief (if relief is awarded), and bound by the judgment".[19] The Supreme Court of Canada also affirmed its agreement with this principle in *Sun-Rype Products Ltd.* v. *Archer Daniels Midland Company*.[20] In *Hollick* v. *Toronto (City)*,[21] the Ontario Court of Appeal endorsed the dictum articulated in *Bywater*.

11. The proposed settlement of the PCCs' claims and potential claims through the PCC Compensation Plan and the Cy-près Fund will balance the diverse interests and circumstances of the PCCs across all Canadian jurisdictions and will advance the administration of justice. Furthermore, the proposed settlement will:

(a) Afford litigation efficiency and serve judicial economy by enabling the Court to deal efficiently with the very large number of claims and potential claims of PCCs arising from the Tobacco Companies' Tobacco-related Wrongs, and freeing judicial resources that can be directed at resolving other conflicts;[22]

(b) Allow PCCs to have access to justice through a fair, efficient and cost-effective claims process. For the PCCs, apart from pursuing individual actions which would be less practical, less efficient and too costly to prosecute, there is no feasible alternative avenue for redress than submitting a claim to the PCC Compensation Plan, or receiving indirect benefits that are rationally connected to Tobacco-related Diseases and the varying

[19] *Western Canadian Shopping Centres Inc.* v. *Dutton*, 2001 SCC 46 at para. 38.
[20] *Sun-Rype Products Ltd.* v. *Archer Daniels Midland Company*, 2013 SCC 58 at para. 57.
[21] *Hollick* v. *Toronto (City)* (1999), 46 O.R. (3d) 257 at para. 11 (C.A.).
[22] *Western Canadian Shopping Centres Inc.* v. *Dutton*, 2001 SCC 46 at para. 27; *Ford* v. *F. Hoffmann-La Roche Ltd.* (2005), 74 O.R. (3d) 758 (S.C.J.) at para. 38.

circumstances of the diverse group of PCCs and *Létourneau* Class Members covered by the Cy-près Fund;[23] and

(c) Promote behaviour modification on the part of the Tobacco Companies and their respective Tobacco Company Groups by ensuring that they do not ignore their obligations to the public.[24]

II. THE CY-PRÈS FUND

C. OVERVIEW

12. The global settlement of the claims against the Applicants includes compensation for PCCs suffering from certain Tobacco-related Diseases who meet the prescribed PCC Eligibility Criteria, as well as funding to establish the Cy-près Fund that will be administered by a public charitable foundation to be established as part of the implementation of the global settlement. The Cy-près Fund is intended to serve the interests of the PCCs by providing them with access to justice through the provision of indirect benefits in Canada as an approximation of remedial compensation for those PCCs not eligible to receive direct compensation from the PCC Compensation Plan.

13. The Cy-près Fund is an essential component of the global settlement of the claims against the Applicants. In respect of PCCs who do not fulfill the PCC Eligibility Criteria to be eligible to receive direct compensation under the PCC Compensation Plan there is a high probability that their claims would not succeed against the Applicants for several reasons including: (i) their claims are likely statute-barred or subject to the defence of laches; and (ii) they were diagnosed

[23] *Western Canadian Shopping Centres Inc.* v. *Dutton*, 2001 SCC 46 at para. 28; *Ford* v. *F. Hoffmann-La Roche Ltd*. (2005), 74 O.R. (3d) 758 (S.C.J.) at paras. 38, 40, 41 and 145.
[24] *Western Canadian Shopping Centres Inc.* v. *Dutton*, 2001 SCC 46 at para. 29; *Pearson* v. *Inco Ltd.* (2005), 78 O.R. (3d) 641 at paras. 87-88 (C.A.).

with Tobacco-related Diseases which fall below the threshold to identify diseases which were presumptively caused by smoking the Applicants' cigarettes, such that they would be required to prove entitlement to direct compensation by establishing medical causation and legal causation in an individual trial. Such PCCs do not have a legal entitlement in the form of a judgment, membership in a class in a certified class action, or an individual claim that has a high probability of success, or any other practicable means to recover direct compensation for Tobacco-related Diseases caused by smoking the Applicants' cigarettes.

14. The establishment of the Cy-près Fund will be consistent with the class action legislation and case law developed in Canada to make provision for indirect prospective benefits to a class of persons for whom direct compensation is impracticable, and who would not otherwise receive monetary relief.

15. It is intended that the Cy-près Fund will generate significant value for the indirect benefit of the PCCs as well as the general public in Canada. Through the funding of research focused on improving outcomes in Tobacco-related Diseases, the Cy-près Fund will provide an essential component of the consideration required for the full and final settlement and release of the claims and potential claims against the Applicants by Canadians who may have been affected by smoking the Applicants' cigarettes.

16. Pursuant to Article 16, Section 16.1 and 16.2 of the CCAA Plan, the sum of **$1.0 billion** shall be allocated from the Global Settlement Amount to the Cy-près Fund which shall be administered by the Cy-près Foundation.

D. LEGAL PRINCIPLES SUPPORTING CY-PRÈS REMEDY FOR PCCs

(i) Court may apply Class Action Principles to achieve Redress for PCCs

17. Class actions are brought on behalf of, or for the benefit of, numerous persons who have a common interest. They provide an efficient procedural mechanism to access justice and achieve legal redress for widespread harm or injury by allowing one or more persons to bring an action on behalf of many persons who have suffered a common wrong and may not have the means to seek redress.[25]

18. In class actions, where it is impracticable to identify each individual class member, or residual funds from an award or settlement amount remain after completion of the distribution to the class members, the courts have the authority pursuant to class proceedings legislation to order that the judgment or settlement funds be distributed on a cy-près basis.[26]

19. In *Dutton*, the Supreme Court of Canada held that courts may apply established legal principles to analogous situations in order to achieve a just resolution. That case involved an investors' class action commenced in Alberta before that Province enacted its *Class Proceedings Act*.[27] The Supreme Court of Canada looked to the comprehensive class action legislation in British Columbia, Ontario and Quebec and cases decided thereunder to inform its decision regarding whether the Alberta class action should be permitted to proceed. In endorsing this approach, McLachlin, C.J. held that, in the absence of comprehensive legislation, "the courts must

[25] Warren K. Winkler et al., *The Law of Class Actions in Canada* (Toronto: Canada Law Book, 2014) at 1-2.
[26] Warren K. Winkler et al., *The Law of Class Actions in Canada* (Toronto: Canada Law Book, 2014) at 322.
[27] *Class Proceedings Act*, SA 2003, c. C-16.5.

fill the void under their inherent power to settle the rules of practice and procedure as to disputes before them".[28]

20. The claims of the vast majority of the PCCs have not been asserted against the Tobacco Companies in individual actions or class actions. Although the PCCs include subsets of claimants who may fall within the uncertified proposed class definitions in the seven actions[29] commenced between 2009 and 2014 under class proceedings legislation in British Columbia, Alberta, Saskatchewan, Manitoba, Ontario and Nova Scotia, such actions have not been certified as class actions and have not advanced past the issuance of the statement of claim.

21. The nature and scope of the PCCs' claims are strongly analogous to claims that potentially could be advanced in a multi-jurisdictional class action, in that: (i) the PCCs are an identifiable class of persons; (ii) their claims raise common issues of fact and law; and (iii) it would be preferable to resolve the common issues through a global settlement.[30] Therefore, following the approach endorsed in *Dutton*, analogies may be drawn to relevant legal principles articulated in Canadian class proceedings legislation and the cases decided thereunder in order to construct a cy-près remedy in the form of the Cy-près Fund that will provide just and fair consideration for the settlement of the claims of PCCs who do not meet the PCC Eligibility Criteria.

22. In particular, the statutory provisions in class proceedings legislation authorizing the court to order a distribution of an award or settlement amount on a cy-près basis support the creation and definition of the parameters of the Cy-près Fund.

[28] *Western Canadian Shopping Centres Inc.* v. *Dutton*, 2001 SCC 46 at para. 34; see also paras. 35-37 and 43.
[29] The proposed class definitions in these seven actions are set out in Appendix "D" herein.
[30] See, for example, *Class Proceedings Act, 1992*, S.O. 1992, c. 6, s. 5(1).

(ii) Paramountcy of Jurisdiction of CCAA Court to approve PCC Compensation Plan and Cy-près Fund and Settlement of Class Actions

23. The authorities discussed below establish that the CCAA Court has paramount jurisdiction in the Applicants' CCAA Proceedings to approve the terms of the PCC Compensation Plan and the Cy-près Fund which are integral components of the global settlement and the Applicants' CCAA Plans. As noted by Chief Justice Morawetz in *Labourers' Pension Fund of Central and Eastern Canada* v. *Sino-Forest Corporation* ("***Sino-Forest***"):

> The CCAA is a "flexible statute", and the court has "jurisdiction to approve major transactions, including settlement agreements, during the stay period defined in the Initial Order". The CCAA affords courts broad jurisdiction to make orders and "fill in the gaps in legislation so as to give effects to the objects of the CCAA". [*Re Nortel Networks Corp*., 2010 ONSC 1708, paras. 66-70 ("*Re Nortel"*); *Re Canadian Red Cross Society* (1998), 5 C.B.R. (4th) 299, 72 O.T.C. 99, para. 43 (Ont. C.J.)][31]

24. In *Sino-Forest*, Chief Justice Morawetz also cited the following confirmation of the paramountcy of the jurisdiction of the CCAA Court that was articulated by the Supreme Court of Canada in *Century Services Inc.* v. *Canada (Attorney General)* ("***Century Services***"):

> CCAA decisions are often based on discretionary grants of jurisdiction. The incremental exercise of judicial discretion in commercial courts under conditions one practitioner aptly described as "the hothouse of real time litigation" has been the primary method by which the CCAA has been adapted and has evolved to meet contemporary business and social needs … When large companies encounter difficulty, reorganizations become increasingly complex. CCAA courts have been called upon to innovate accordingly in exercising their jurisdiction beyond merely staying proceedings against the Debtor to allow breathing room for reorganization.

[31] *Labourers' Pension Fund of Central and Eastern Canada* v. *Sino-Forest Corporation*, 2013 ONSC 1078 at para. 44; leave to appeal denied 2013 ONCA 456; application for leave to appeal to SCC denied [2013] S.C.C.A. No. 395.

> They have been asked to sanction measures for which there is no explicit authority in the CCAA.[32]

25. In *Century Services*, the Supreme Court of Canada noted that "Judicial innovation during CCAA proceedings has not been without controversy",[33] and then articulated the following explanation of the sources of the court's authority during CCAA proceedings:

> The first question concerns the boundary between a court's statutory authority under the *CCAA* and a court's residual authority under its inherent and equitable jurisdiction when supervising a reorganization. In authorizing measures during *CCAA* proceedings, courts have on occasion purported to rely upon their equitable jurisdiction to advance the purposes of the Act or their inherent jurisdiction to fill gaps in the statute. Recent appellate decisions have counselled against purporting to rely on inherent jurisdiction, holding that the better view is that courts are in most cases simply construing the authority supplied by the *CCAA* itself … .
>
> In this regard, though not strictly applicable to the case at bar, I note that Parliament has in recent amendments changed the wording contained in s. 11(1), making explicit the discretionary authority of the court under the *CCAA*. Thus, in s. 11 of the *CCAA* as currently enacted, a court may, "subject to the restrictions set out in this Act, ... make any order that it considers appropriate in the circumstances" (S.C. 2005, c. 47, s. 128). Parliament appears to have endorsed the broad reading of *CCAA* authority developed by the jurisprudence.
>
> … Appropriateness under the *CCAA* is assessed by inquiring whether the order sought advances the policy objectives underlying the *CCAA*. The question is whether the order will usefully further efforts to achieve the remedial purpose of the *CCAA* -- avoiding the social and economic losses resulting from liquidation of an insolvent company. I would add that appropriateness extends not only to the purpose of the order, but also to the means it employs. Courts should be mindful that chances for successful reorganizations are enhanced where participants achieve common ground and all stakeholders are treated as advantageously and fairly as the circumstances permit.[34]

[32] *Century Services Inc.* v. *Canada (Attorney General)*, 2010 SCC 60 at paras. 58 and 61, cited in *Labourers' Pension Fund of Central and Eastern Canada* v. *Sino-Forest Corporation*, 2013 ONSC 1078 at para. 4545; leave to appeal denied 2013 ONCA 456; application for leave to appeal to SCC denied [2013] S.C.C.A. No. 395.
[33] *Century Services Inc.* v. *Canada (Attorney General)*, 2010 SCC 60 at para. 63.
[34] *Century Services Inc.* v. *Canada (Attorney General)*, 2010 SCC 60 at paras. 64, 68 and 70.

26. The PCC Eligibility Criteria and the proposed plan for the administration of the distribution of Individual Payments to Eligible Claimants under the PCC Compensation Plan are analogous to a class definition and claims process typically employed in a class action settlement. The Cy-près Fund is analogous to a cy-près distribution of an undistributed amount of an award or settlement amount in a class action. In *Sino-Forest*, Chief Justice Morawetz confirmed that the CCAA Court has jurisdiction to approve the settlement of class actions by holding:

> I do not accept that the class action settlement should be approved solely under the [*Class Proceedings Act*]. The reality facing the parties is that [Sino-Forest Corporation] is insolvent; it is under CCAA protection, and stakeholder claims are to be considered in the context of the CCAA regime.[35]

(iii) Distributions on a Cy-près Basis

27. The cy-près doctrine is the vehicle by which a court may give effect "as nearly as possible" to the intentions of a donor of property in circumstances where literal compliance with the donor's stated intention cannot be effected.[36] It enables a court to order that the property be applied for some other charitable purpose "as near as possible" to the purpose designated by the donor.[37]

28. Canadian courts have applied the cy-près doctrine in class actions where a judgment has been rendered or a settlement has been negotiated, the distribution of the award or settlement amount to the class of plaintiffs is impracticable, and non-payment or a reversion of the funds back to the defendant would be inappropriate or unjust. In such a case, the damages may be distributed in the next best manner, as nearly as possible, to approximate the purpose for which they were

[35] *Labourers' Pension Fund of Central and Eastern Canada* v. *Sino-Forest Corporation*, 2013 ONSC 1078 at para. 72; leave to appeal denied 2013 ONCA 456; application for leave to appeal to SCC denied [2013] S.C.C.A. No. 395.
[36] Rachael P. Mulheron, *The Modern Cy-Près Doctrine: Applications and Implications* (Oxon: UCL Press, 2006) at 1.
[37] Rachael P. Mulheron, *The Modern Cy-Près Doctrine: Applications and Implications* (Oxon: UCL Press, 2006) at 53.

awarded.[38] The result of a cy-près distribution is that the damages or settlement monies, whose original purpose was to compensate plaintiffs harmed by the defendant's conduct, are distributed for the indirect benefit of the class members.

(iv) Class Proceedings Legislation in Canada permits Cy-près Distributions

29. All Canadian jurisdictions, except the Yukon, Northwest Territories and Nunavut, have class action legislation which permits a court to order that all or part of an award made in a judgment, or a settlement amount approved by the court, may be distributed to class members on a cy-près basis. Only Ontario's *Class Proceedings Act, 1992*, specifically uses the term "cy-près" as follows:

> 27.2(1) The court may order that all or part of an award under section 24 that has not been distributed to class or subclass members within a time set by the court be paid to the person or entity determined under subsection (3) on a *cy-près* basis, if the court is satisfied that, using best reasonable efforts, it is not practical or possible to compensate class or subclass members directly.
>
> (2) In approving a settlement under section 27.1, the court may approve settlement terms that provide for the payment of all or part of the settlement funds to the person or entity determined under subsection (3) on a *cy-près* basis, if the court is satisfied that, using best reasonable efforts, it is not practical or possible to compensate class or subclass members directly.
>
> (3) For the purposes of subsections (1) and (2), payment may be made on a *cy-près* basis to,
>
> > (a) a registered charity within the meaning of the *Income Tax Act* (Canada) or non-profit organization that is agreed on by the parties, if the court determines that payment of the amount to the registered charity or non-profit organization would reasonably be expected to directly or indirectly benefit the class or subclass members; or

[38] Rachael P. Mulheron, *The Modern Cy-Près Doctrine: Applications and Implications* (Oxon: UCL Press, 2006) at 215.

(b) Legal Aid Ontario, in any other case.[39]

30. *Sorenson* v. *Easyhome Ltd.* was decided under the now repealed section 26(4) of the *Class Proceedings Act, 1992* which was the means by which the legislature originally granted the courts statutory authority to make a cy-près distribution in a class action in Ontario; however, the court's explanation of the intention of the class proceedings legislation in permitting cy-près distributions remains valid and compelling:

> The Act contemplates that the *cy près* distribution will indirectly benefit the class. This is an important, indeed vital, point. The Ontario Law Reform Commission in its *Report on Class Actions,* said the purpose of a *cy près* distribution was compensation for class members through a benefit that "approaches as nearly as possible some form of recompense for injured class members:" Ontario Law Reform Commission, *Report on Class Actions*, 3 vols. (Toronto: Ministry of the Attorney General, 1982) vol. 2 at p. 572.
>
> Where in all the circumstances an aggregate settlement recovery cannot be economically distributed to individual class members, the court will approve a *cy près* distribution to credible organizations or institutions that will benefit class members: … .
>
> As a general rule, *cy près* distributions should not be approved where direct compensation to class members is practicable … . However, where the expense of any distribution among the class members individually would be prohibitive in view of the limited funds available and the problems of identifying them and verifying their status as members, a *cy près* distribution of the settlement proceeds is appropriate: … .
>
> . . . .
>
> *Cy près* relief should attempt to serve the objectives of the particular case and the interests of the class members. It should not be forgotten that the class action was brought on behalf of the class members and a *cy près* distribution is meant to be an indirect benefit for the class members and an approximation of remedial compensation for them … .[40]

[39] *Class Proceedings Act, 1992*, S.O. 1992, c.6, s. 27.2.
[40] *Sorenson* v. *Easyhome Ltd.*, 2013 ONSC 4017 at paras. 25-27 and 30.

31. The approaches to cy-près distributions in the class proceedings legislation of the common law Provinces other than Ontario are substantively very similar. The class proceedings acts of Alberta, Saskatchewan, Manitoba, New Brunswick, Nova Scotia, Prince Edward Island, and Newfoundland and Labrador empower the courts in those jurisdictions to order that all or any undistributed part of an award "be applied in any manner that, in the opinion of the Court, may reasonably be expected to benefit class members or subclass members, even if the order does not provide for monetary relief to individual class members or subclass members".[41] Such an order may be made "whether or not all of the class members or subclass members can be identified or all their shares can be exactly determined".[42]

32. The class proceedings statutes of Saskatchewan, Manitoba, and Newfoundland and Labrador include the options that the court may order that an undistributed part of an award be applied against the costs of the class proceeding, forfeited to the Crown or returned to the party against whom the award was made.[43]

33. The British Columbia *Class Proceedings Act* provides that if all or any part of an award for monetary relief or settlement funds has not been distributed within the time set by the court, 50% of the undistributed amount shall be distributed to the Law Foundation of British Columbia, and 50% of the undistributed amount shall be "applied in any manner that may reasonably be

[41] *Class Proceedings Act,* SA 2003, c. C-16.5, ss. 34(1); *The Class Actions Act,* SS 2001, c. C-12.01, s. 37(1); *The Class Proceedings Act*, CCSM, c. C130, s. 34(1); *Class Proceedings Act,* RSNB 2011 c. 125, s. 36(1)(a); *Class Proceedings Act,* SNS 2007 c. 28, s. 37(1)(a); *Class Proceedings Act*, R.S.P.E.I. 1988, c. C-9.01, s. 37(1); *Class Proceedings Act,* SNL 2001, c. C-18.1, s. 34(1);
[42] *Class Proceedings Act,* SA 2003, c. C-16.5, s. 34(3); *The Class Actions Act,* SS 2001, c. C-12.01, s. 37(3); *The Class Proceedings Act*, CCSM, c. C130, s. 34(3); *Class Proceedings Act,* SNS 2007 c. 28, s. 37(3); *Class Proceedings Act*, R.S.P.E.I. 1988, c. C-9.01, s. 37(3); *Class Proceedings Act,* SNL 2001, c. C-18.1, s. 34(3);
[43] *The Class Actions Act,* SS 2001, c. C-12.01, s. 37(5); *The Class Proceedings Act*, CCSM, c. C130, s. 34(5); *Class Proceedings Act,* RSNB 2011 c. 125, s. 36(3); *Class Proceedings Act,* RSNB 2011 c. 125, ss. 36(1)(b), (c) and (d); *Class Proceedings Act,* SNS 2007 c. 28, s. 37(1)(b), (c) and (d); *Class Proceedings Act*, R.S.P.E.I. 1988, c. C-9.01, ss. 37(5)(a), (b) and (d); *Class Proceedings Act,* SNL 2001, c. C-18.1, s. 34(5);

expected to benefit class or subclass members, including, if appropriate, distribution to the Law Foundation of British Columbia".[44]

34. In Quebec, Courts have routinely ordered cy-près distributions pursuant to Articles 596 and 597 of the *Code of Civil Procedure of Quebec*[45] in particular where, similar to section 27.2 of the Ontario *Class Proceedings Act, 1992*, it was determined that direct distributions are impractical, inappropriate or too costly.

(v) Principles guiding Cy-près Distributions by Courts

35. In *Sun-Rype Products Ltd.* v. *Archer Daniels Midland Company*, Justice Rothstein, writing for the majority of the Supreme Court of Canada, recognized that the precedent for *cy-près* distribution in class actions is well established as a method of distributing settlement proceeds or damage awards.[46] Justice Rothstein held that "… while its very name, meaning 'as near as possible', implies that it is not the ideal mode of distribution, it allows the court to disburse money to an appropriate substitute for the class members".[47] In the dissent, Justice Karakatsanis noted that class proceedings legislation in British Columbia and Ontario has been interpreted to authorize cy-près awards to charities in situations where some class members cannot be identified. [48] Justice Karakatsanis expressly approved of the comment by Justice Winkler in *Gilbert* v. *Canadian Imperial Bank of Commerce* that a situation where it would be impractical or inefficient to identify

[44] *Class Proceedings Act,* RSBC 1996, c. 50, ss. 36.1 and 36.2.
[45] *Code of Civil Procedure*, CQLR c C-25.01.
[46] *Sun-Rype Products Ltd.* v. *Archer Daniels Midland Company*, 2013 SCC 58 at para. 25.
[47] *Sun-Rype Products Ltd.* v. *Archer Daniels Midland Company*, 2013 SCC 58 at para. 26.
[48] *Sun-Rype Products Ltd.* v. *Archer Daniels Midland Company*, 2013 SCC 58 at para. 101.

class members entitled to share in an award "could be addressed with a settlement that is entirely Cy pres".[49]

36. In *Slark (Litigation guardian of)* v. *Ontario*, Justice Perell articulated the following principles that are relevant to the Court's consideration of whether to approve a cy-près distribution in a class action settlement:

(a) A cy-près distribution must be fair, reasonable and in the best interests of the class;[50]

(b) A reasonable number of class members who would not otherwise receive monetary relief must benefit from the cy-près distribution;[51]

(c) *Cy-près* distributions are generally intended to meet at least two of the principal objectives of class actions, namely to enhance access to justice by directly or indirectly benefiting class members, and provide behaviour modification by ensuring that the unclaimed portion of an award or settlement is not reverted to the defendant;[52]

(d) A *cy-près* distribution should be justified within the context of the particular class action for which settlement approval is being sought, and there should be some rational connection between the subject matter of a particular case, the interests of class members, and the recipient or recipients of the *cy-près* distribution;[53] and

(e) A *cy-près* distribution should not be used by class counsel, defence counsel, the defendant, or a judge as an opportunity to benefit charities with which they may be associated or which

[49] *Gilbert* v. *Canadian Imperial Bank of Commerce* (2004), 3 C.P.C. (6th) 35 at para. 15 (ONSC).
[50] *Slark (Litigation guardian of)* v. *Ontario,* 2017 ONSC 4178 at para. 36.
[51] *Slark (Litigation guardian of)* v. *Ontario,* 2017 ONSC 4178 at para. 36.
[52] *Slark (Litigation guardian of)* v. *Ontario,* 2017 ONSC 4178 at para. 38.
[53] *Slark (Litigation guardian of)* v. *Ontario,* 2017 ONSC 4178 at para. 39.

> they may favour. To maintain the integrity of the class action regime, the indirect benefits of the class action should be exclusively for the class members.[54]

37. In *Sorenson* v. *Easyhome Ltd.*, Justice Perell held that "Where in all the circumstances an aggregate settlement recovery cannot be economically distributed to individual class members, the court will approve a *cy près* distribution to credible organizations or institutions that will benefit class members".[55] Justice Perell reiterated this principle in *Carom* v. *Bre-X Minerals Ltd.*[56] and, more recently, in *Cappelli* v. *Nobilis Health Corp*.[57]

38. In *Sutherland* v. *Boots Pharmaceutical PLC*, Justice Winkler approved a $2.25 million class action settlement that consisted entirely of a cy-près distribution to several organizations and institutions. The 520,000 class members claimed damages for misrepresentation in the marketing and sale of the drug Synthroid used to treat hypothyroidism. The large class size, small dollar per claim damages available from the settlement and costs to administer a claims process would have made individual distribution of the settlement impracticable and not in the interests of the class as a whole; therefore, Justice Winkler held that:

> … the proper approach was to distribute the aggregate amount of the settlement by way of a Cy-pres distribution to selected recipient organizations, hospitals and universities conducting research into hypothyroidism which will likely serve the interests of the class members. To this effect the agreement provides that after deduction of fees, disbursements and compensation for representative plaintiffs as determined by the court, the balance of the settlement funds shall be distributed, on an agreed formula, among the five recipients: the University Health Network; the Hospital for Sick Children; Dalhousie University and the University of Alberta; the Centre for Research into Women's Health; and the Thyroid Foundation of Canada.

[54] *Slark (Litigation guardian of)* v. *Ontario,* 2017 ONSC 4178 at para. 40.
[55] *Sorenson* v. *Easyhome Ltd.*, 2013 ONSC 4017 at para. 26.
[56] *Carom* v. *Bre-X Minerals Ltd.*, 2014 ONSC 2507 at para. 124.
[57] *Cappelli* v. *Nobilis Health Corp.*, 2019 ONSC 4521 at para. 45.

> The monies are to be used for specific research projects, education and outreach having to do with thyroid disease.[58]

39. In *Ford* v. *F. Hoffmann-La Roche Ltd.*, the Court approved the settlement of the national classes in several class actions alleging a multi-party, price-fixing and market-sharing conspiracy relating to the sale of vitamins in Canada. Since there were tens of thousands of "Intermediate Purchasers" and millions of consumers of the vitamins, the Court concluded that "the complexity and administrative costs associated with any direct distribution to each Intermediate Purchaser and Consumer would be prohibitive".[59] The Court approved two cy-près distributions of settlement monies to carefully selected and well-recognized industry and consumer organizations which would provide benefits to the Intermediate Purchasers and consumers and be held accountable for the moneys they received through compliance with strict governing rules.[60]

40. In *Ford* v. *F. Hoffmann-La Roche Ltd.*, the Court stressed the importance of the parties explaining to the Court the basis for the selection and the process employed to select the recipients of cy-près distributions. The Court's approval of the cy-près distributions was based upon evidence which satisfied the Court that the recipient industry and consumer organizations were selected based upon objective criteria, and the funds would be used for legitimate purposes that were rationally connected to the underlying cause of action as follows:

(a) Class Counsel identified potential recipient organizations by Internet research and discussions with various industry organizations.[61] Class counsel recognized that selecting regional or provincial organizations would make equal treatment across Canada difficult, so they concentrated on selecting Canadian-wide organizations that had a presence in most, if not all, provinces and territories;[62]

[58] *Sutherland* v. *Boots Pharmaceutical PLC* (2002), 21 C.P.C. (5th) 196 at para. 9 (ONSC).
[59] *Ford* v. *F. Hoffmann-La Roche Ltd,* (2005), 74 O.R. (3d) 758 (S.C.J.) at para. 80 (SCJ).
[60] *Ford* v. *F. Hoffmann-La Roche Ltd,* (2005), 74 O.R. (3d) 758 (S.C.J.) at para. 49 (SCJ); see also paras. 79-86,
[61] *Ford* v. *F. Hoffmann-La Roche Ltd,* (2005), 74 O.R. (3d) 758 (S.C.J.) at paras. 84 and 94 (SCJ).
[62] *Ford* v. *F. Hoffmann-La Roche Ltd,* (2005), 74 O.R. (3d) 758 (S.C.J.) at para. 95.

(b) Each potential recipient was evaluated against established criteria including:

(i) the organization's membership base;

(ii) the organization's history of advocacy, service delivery, research or education relevant to the subject matter of the settlement;

(iii) whether the organization had a charitable or non-profit designation;

(iv) whether the organization was national in scope;

(v) the organization's ability to deliver benefits in each Province or Territory;

(vi) the organization's ability to deliver benefits to a particular group or target age of beneficiaries; and

(vii) the organization's financial stability and budget;[63]

(c) Each proposed recipient prepared a detailed proposal that was filed with the Court, delivered a resolution from its board of directors or governing body authorizing the submission of a proposal for funding and confirming that it would comply with the rules and procedures governing cy-près distribution, and agreed to use the funds in a manner that will deliver an identifiable benefit to its respective membership;[64]

(d) The proposed recipients agreed to comply with the rules governing cy-près distributions which were developed by class counsel with the assistance of the administrator. The rules sought to ensure that all recipient organizations accounted to the court for the settlement funds they received;[65] and

(e) Each cy-près recipient had an established record of providing not-for-profit services, with transparency in respect of their activities and accounting which provided the greatest level of confidence and assurance that the monies distributed would be responsibly used.[66]

[63] *Ford* v. *F. Hoffmann-La Roche Ltd,* (2005), 74 O.R. (3d) 758 (S.C.J.) at paras. 84 and 96.
[64] *Ford* v. *F. Hoffmann-La Roche Ltd,* (2005), 74 O.R. (3d) 758 (S.C.J.) at para. 86.
[65] *Ford* v. *F. Hoffmann-La Roche Ltd,* (2005), 74 O.R. (3d) 758 (S.C.J.) at para. 85.
[66] *Ford* v. *F. Hoffmann-La Roche Ltd,* (2005), 74 O.R. (3d) 758 (S.C.J.) at para. 158.

E. RATIONALE FOR MAKING A CY-PRÈS DISTRIBUTION IN THE GLOBAL SETTLEMENT

41. The four factors discussed below explain the principal rationale for making a cy-près distribution by means of the Cy-près Fund as part of the global settlement of the Tobacco Claims in Canada.

42. First, following the approach endorsed in *Dutton*,[67] the inclusion of the Cy-près Fund in the global settlement is consistent with the jurisprudence and practice which has developed since the enactment of class proceedings legislation in Canada. The harms suffered by PCCs, beyond the PCC Compensable Diseases for which direct compensation will be provided under the PCC Compensation Plan, are indeterminable on an individual basis. The Cy-près Fund will achieve a reasonable measure of justice through the provision of meaningful remedial benefits for individuals suffering from Tobacco-related Diseases.

43. Second, the Cy-près Fund will provide consideration for the settlement of the potential claims against the Tobacco Companies by a conceptual group of individuals who may have been affected by smoking the Applicants' cigarettes. It is highly unlikely that such potential claimants would qualify to receive direct compensation from the PCC Compensation Plan; however, the Applicants and the claimants desire to provide an indirect benefit to this potential claimant group through distributions made from the Cy-près Fund to fund research focused on improving outcomes in Tobacco-related Disease the purpose of which are rationally connected to the varying circumstances of the diverse group of PCCs covered by the Cy-près Fund. The Cy-près Fund effectively is the "final piece of the puzzle" which will enable the Applicants to provide

[67] *Western Canadian Shopping Centres Inc.* v. *Dutton*, 2001 SCC 46 at para. 34; see also paras. 35-37 and 43.

consideration for the provision of a broad release in favour of the Applicants of the claims of all individuals in Canada relating to harm caused by their Tobacco-related Wrongs. The release will cover all past and future PCC Claims.

44. Third, the claims of this potential claimant group do not fall within the class definition in the *Blais* Class Action such that no direct compensation is available to them pursuant to the judgment in the *Blais* Class Action.

45. Fourth, it is submitted that there is a high probability that the claims of this potential claimant group would not succeed against the Applicants for several reasons including:

(a) the individuals cannot be identified;

(b) the claims are statute-barred;[68]

(c) the claims are subject to the defence of laches;

(d) the individuals were diagnosed with Tobacco-related Diseases which fall below the hazard ratio that Dr. Jha opined is the reasonable threshold to identify diseases which were presumptively caused by smoking;[69]

(e) each claim would require an individual trial to have a judicial determination; and

(f) the *Blais* class members were able to use section 15 of the TRDA to bring their action on a collective basis and prove causation based solely on "statistical information or

[68] See "Pan-Canadian Claimants' Compensation Plan: Methodology and Analysis at Section I, Schedule "N" to Imperial's CCAA Plan and Schedule "Q" to the CCAA Plans for RBH and JTIM.
[69] See "Pan-Canadian Claimants' Compensation Plan: Methodology and Analysis at Section M, Schedule "N" to Imperial's CCAA Plan and Schedule "Q" to the CCAA Plans for RBH and JTIM.

information derived from epidemiological, sociological or any other relevant studies", thereby avoiding the requirement to prove the moral damages of each *Blais* class member on an individual basis. All individuals within the potential claimant group to be covered by the Cy-près Fund, other than residents of Quebec, would be required to prove medical causation and legal causation in accordance with common law principles.[70]

46. Individuals not eligible for compensation under the PCC Compensation Plan do not have any other available remedy for the reasons stated in the document entitled "Pan-Canadian Compensation Plan: Methodology and Analysis" at Section E at paragraphs 38 to 41 (attached as a Schedule to the CCAA Plans) which discussed the evidentiary impediments and legal barriers facing individual PCCs. It is submitted that these impediments are insurmountable for individuals suffering from non-PCC Compensable Diseases due to the passage of time (see the limitations law analysis in Section G below as well as the equitable defence of laches) and available medical and epidemiological evidence. Tobacco-related Diseases encompass a great expanse of diseases, including many forms of cancer, respiratory disease, cardiovascular disease, stroke, and other diseases, as well as a host of medical complications, the origins of which often are multi-factorial. On a population basis, the extent to which such diseases and their health care costs are attributable to smoking can be estimated on a balance of probabilities. On an individual basis, however, such claims have not been advanced in Canada, because to do so would be cost prohibitive.

47. If individual claims were pursued, it would be exceedingly difficult to prove any individual case on a balance of probabilities, both in relation to a defendant's conduct and the plaintiff's personal health history. It is submitted that greater good can be accomplished without the necessity

[70] See Pan-Canadian Claimants' Compensation Plan: Methodology and Analysis at Section O, Schedule "N" to Imperial's CCAA Plan and Schedule "Q" to the CCAA Plans for RBH and JTIM.

of a forensic analysis and assessment of damages for each individual, through the Cy-près Fund which will confer indirect benefits on both individuals as well as the population who will derive benefits from the research focused on improving outcomes in Tobacco-related Disease funded by the Cy-près Fund.

F. THE CY-PRÈS FUND PROVIDES CONSIDERATION FOR RELEASE OF CLAIMS OF PCCs WHO DO NOT MEET PCC ELIGIBILITY CRITERIA

48. It is the Tobacco Companies' position that, to achieve a global settlement, all Claims that are compromised and settled in the CCAA Proceedings must be satisfied from the Global Settlement Amount which they shall pay through Upfront Contributions and Annual Contributions that they deposit into the Global Settlement Trust Account as part of the global settlement. The Tobacco Companies seek to eliminate any risk that creditors may possibly seek to assert Claims for compensation against them after the Plan Implementation Date. Thus, a foundational principle of the global settlement is that the Released Claims shall be fully, finally, irrevocably and unconditionally released as against the Released Parties and, more particularly, all recovery in respect thereof shall be limited solely to payment from the Global Settlement Amount.

49. The Cy-près Fund will provide the consideration for the compromise, full and final settlement and release of all claims and potential claims of Pan-Canadian Claimants who do not fulfill the PCC Eligibility Criteria to be eligible to receive direct compensation payments under the PCC Compensation Plan but will be indirectly benefited by falling within the scope of the Foundation. This broad group of claimants includes the following persons and any affected family members or estates:

(a) Smokers suffering from lung or throat cancer or Emphysema/COPD Gold Grade III or IV who are outside the claims period or who smoked less than the requisite twelve pack years or, in the case of Emphysema/COPD, were not classified as Gold Grade III or IV or the equivalent;

(b) Smokers who have tobacco-related harms other than lung or throat cancer and Emphysema/COPD Gold Grade III or IV or the equivalent; and

(c) Persons who smoke or have smoked tobacco products who have not yet or may never contract a tobacco-related harm.

G. RATIONAL CONNECTION BETWEEN PCCs' CLAIMS AND THE CY-PRÈS FUND

50. In determining whether to approve a cy-près distribution of an undistributed amount of an award or settlement amount in a class action, the Courts have held that there should be "some rational connection between the subject matter of a particular case, the interests of the class members and the cy-près recipient."[71]

51. The PCCs whose potential claims will be released in consideration for the sum that the Tobacco Companies will pay to fund the Cy-près Fund include the persons and any affected family members or estates described in paragraph 49 herein. Such Persons are not eligible to receive direct compensation from the PCC Compensation Plan for various reasons including: (i) they do not have a legal entitlement to compensation in the form of a judgment or membership in a class in a certified class action; (ii) their claims are likely statute-barred or subject to the defence of laches;

[71] *Sutherland* v. *Boots Pharmaceutical PLC* (2002), 21 C.P.C. (5th) 196 at para. 16; *Slark* v. *Ontario,* 2017 ONSC 4178 at para. 39; *Markson* v. *MBNA Canada Bank*, 2012 ONSC 5891 at para. 43; *Sorenson* v. *Easyhome Ltd.*, 2013 ONSC 4017 at paras. 26-29; *O'Neil* v. *Sunopta, Inc.*, 2015 ONSC 6213 at para. 16.

and (iii) they were diagnosed with Tobacco-related Diseases which fall below the threshold to identify diseases which were presumptively caused by smoking the Applicants' cigarettes, such that they would be required to prove entitlement to direct compensation by establishing medical causation and legal causation in an individual trial.

52. It is of paramount importance that, in the administration of the distributions from the Cy-près Fund, the governing principle ("**Cy-près Principle**") shall be that a rational connection is established and maintained between the subject matter of the varying circumstances of this diverse group of PCCs and the Foundation's purpose which is to fund research focused on improving outcomes in Tobacco-related diseases.

H. THE CY-PRÈS FUND ALSO PROVIDES CONSIDERATION FOR SETTLEMENT OF *LÉTOURNEAU* JUDGMENT

53. The plaintiffs in the *Létourneau* Class Action recovered punitive damages on behalf of Quebec residents who, as a result of smoking the Applicants' cigarettes, developed a nicotine dependence. The trial judge did not award moral damages to the class members in the *Létourneau* Class Action because, despite findings of fault, damages and causality, the *Létourneau* class members failed to establish that all class members suffered substantially similar injuries such that the trial judge could award moral damages on a collective basis.[72] In dismissing the claim for moral damages, the trial judge held that "The inevitable and significant differences among the hundreds of thousands of Létourneau Class Members with respect to the nature and degree of the

[72] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at paras. 946-950.

moral damages claimed make it impossible to establish with sufficient accuracy the total amount of the claims of the Class".[73]

54. The payment of the QCAP Cy-près Contribution in the amount of $131 million shall be the consideration for the full and final settlement and satisfaction of the *Létourneau* Judgment. The QCAP Cy-près Contribution shall be deposited into the Cy-près Trust Account from the Global Settlement Trust Account for the benefit of the Cy-près Foundation.

I. THE CY-PRÈS FUND WILL BE ADMINISTERED THROUGH A PUBLIC CHARITABLE FOUNDATION

55. The share of the Global Settlement Amount allocated to the Cy-près Fund shall be administered through a public charitable foundation ("**Foundation**") which shall be established as part of the implementation of the global settlement in accordance with the Definitive Documents. The Foundation shall seek registration with the Canada Revenue Agency ("**CRA**") as a charity under the *Income Tax Act*, R.S.C. 1985, c.1 (5th Supp.).

56. The Foundation shall be entirely separate and independent from, and free from any influence or interference by, any of the Claimants, Tobacco Companies, Tobacco Company Groups, or any potential or actual beneficiary of the Foundation.

57. The Terms of Reference of the Foundation are set out in Article 9, Section 9.3 of the CCAA Plan of each Tobacco Company.

[73] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at para. 950.

58. Upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court, Dr. Robert Bell, MDCM, MSc, FRCSC, FACS, FRCSE (Hon), will be appointed by the CCAA Court to serve as the Chair of the Cy-près Foundation.

59. All professional fees, other fees, costs, disbursements, expenses and other expenditures, and all applicable sales taxes thereon charged and incurred in relation to the establishment and administration of the Foundation shall be paid from the share of the Global Settlement Amount allocated to the Cy-près Fund.

60. Not less frequently than annually, the Foundation shall prepare a written report for submission to the CCAA Plan Administrators and thereafter for filing with the CCAA Court and distribution to the public that includes reports on the financial status of the Foundation (including capital, interest earned, distributions made, etc.) and the activities of the Foundation for the period covered by the report.

J. QUANTUM OF THE CY-PRÈS FUND AND TIMING OF PAYMENT

(i) Adequacy of the Cy-près Amount

61. Courts and authorities have emphasized the importance of the amount of a cy-près settlement being adequate to fulfill its purpose of indirectly benefiting those whose claims will be settled. Notably, in *Ford* v. *F. Hoffmann-La Roche Ltd.* the Court held that "In reviewing the terms of a settlement, a court must be assured that the settlement secures an adequate advantage for the class in return for the compromise of litigation rights" which would include the quantum of any cy-près component of a settlement.[74]

[74] *Ford* v. *F. Hoffmann-La Roche Ltd,* (2005), 74 O.R. (3d) 758 at para. 128 (S.C.J.).

62. Justice Winkler identified two serious potential ethical problems relating to the quantum of cy-près distributions which must be guarded against. First, since the corpus of the cy-près distribution will not be paid to the class members, "there is always the overriding concern as to the adequacy of the settlement".[75] Secondly, "there is a growing concern about lobbying of counsel, and even courts, by hopeful beneficiaries of cy-près settlements … This must be forbidden".[76]

63. Thus, the Court must be satisfied that the amount of the Cy-près Fund is adequate to provide the consideration for the full and final release of the claims and potential claims of all Pan-Canadian Claimants who do not fulfill the PCC Eligibility Criteria to be eligible to receive direct compensation payments under the PCC Compensation Plan.

(ii) Amount allocated from Global Settlement Amount to the Cy-près Fund

64. Pursuant to Article 16, Section 16.1 and 16.2 of the CCAA Plans, the sum of **$1.0 billion** shall be allocated from the Global Settlement Amount to the Cy-près Fund which shall be administered by the Cy-près Foundation.

K. CONCLUSION

65. For all of the reasons set out above, the settlement of the PCCs' claims and potential claims via the Cy-près Fund, which is part of the Applicants' CCAA Plans that effect the global settlement of the Tobacco Claims in Canada, is fair, reasonable and in the best interests of the PCCs as a whole.

DATED as of the 5th day of December, 2024.

[75] The Honourable Chief Justice W.K. Winkler & S.D. Matthews, "Caught in a Trap – Ethical Considerations for the Plaintiff's Lawyer in Class Proceedings" (see section on "Cy-près Distributions"), Paper delivered at the 5th Annual Symposium on Class Actions, April 11, 2008.
[76] The Honourable Chief Justice W.K. Winkler & S.D. Matthews, "Caught in a Trap – Ethical Considerations for the Plaintiff's Lawyer in Class Proceedings", (see section on "Cy-près Distributions"), Paper delivered at the 5th Annual Symposium on Class Actions, April 11, 2008.

APPENDIX "A"

GLOSSARY

"**Applicants**" means, collectively, Imperial Tobacco Canada Limited, Imperial Tobacco Company Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp.

"**Alternative Product**" means (i) any device that produces emissions in the form of an aerosol and is intended to be brought to the mouth for inhalation of the aerosol without burning of (a) a substance; or (b) a mixture of substances; (ii) any substance or mixture of substances, whether or not it contains tobacco or nicotine, that is intended for use with or without those devices to produce emissions in the form of an aerosol without burning; (iii) any non-combustible tobacco (other than smokeless tobacco) or nicotine delivery product; or (iv) any component, part, or accessory of or used in connection with any such device or product referred to above.

"***Blais* Class Action**" means *Conseil québécois sur le tabac et la santé et al.* v. *JTI-Macdonald Corp. et al.*, Court File No. 500-06-000076-980 (Montreal, Quebec.

"**CCAA**" means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended.

"**CCAA Court**" means the Ontario Superior Court of Justice (Commercial List) at Toronto.

"**CCAA Plan**", or "**Plan**", means, in respect of each Tobacco Company, the Court-Appointed Mediator's and Monitors' plan of compromise and arrangement pursuant to the CCAA concerning, affecting and involving such Tobacco Company, including all Schedules thereto.

"**CCAA Plan Administrators**" has the meaning given in Article 14, Section 14.1 of the CCAA Plan.

"**CCAA Proceeding**" means, in respect of each Tobacco Company, the proceeding commenced by such Tobacco Company pursuant to the CCAA, namely Application No. CV-19-616077-00CL in respect of Imperial, Application No. CV-19-616779-00CL in respect of RBH, and Application No. CV-19-615862-00CL in respect of JTIM, collectively the "**CCAA Proceedings**".

"**Certificate**" means the certificate filed by the Monitor with the CCAA Court confirming that the full amount of the Upfront Contributions has been received from the Tobacco Companies and deposited into the Global Settlement Trust Account.

"**Claims**" means any and all manner of requests, demands, complaints, claims (including claims for contribution or indemnity), actions, causes of action, class actions, cross-claims, counterclaims, applications, proceedings, appeals, arbitrations, suits, debts, sums of money, liabilities, accounts, covenants, damages, losses, injuries, judgments, orders (including orders for injunctive relief or specific performance and compliance orders), interest, additional indemnity, expenses, executions, encumbrances, and recoveries on account of any liability, duty, obligation, demand or cause of action of whatever nature, in each case, of any kind, character or nature whatsoever, asserted or unasserted, whether known or unknown, suspected or unsuspected,

liquidated or unliquidated, matured or unmatured, contingent or actual, disputed or undisputed, foreseen or unforeseen, and direct, indirect, or derivative, at common law, in equity, or under statute, and "**Claim**" means any one of them.

"**Claims Administrator**" means the claims administrator approved and appointed by the CCAA Court to (i) manage the overall administration of the individual claims process and perform all other duties and responsibilities assigned to it in regard to the PCC Compensation Plan, and (ii) manage the overall administration of the individual claims process and perform all other duties and responsibilities assigned to it in regard to the Quebec Administration Plan. The appointment of Epiq as the Claims Administrator will be upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court.

"**COPD**" means chronic obstructive pulmonary disease (GOLD Grade III or IV). The Global Initiative for Chronic Obstructive Lung Disease ("**GOLD**") developed a four grade classification system based upon severity of airflow limitation and other diagnostic parameters. The GOLD Grade III (severe) and GOLD Grade IV (very severe) classifications represent the two most severe categories of disease.

"**Cy-près Fund**" means the aggregated amount allocated from the Global Settlement Amount payable into the Cy-près Trust Account which shall be administered by the Cy-près Foundation.

"**Emphysema**" means the condition of the lung that is marked by distension and eventual rupture of the alveoli with progressive loss of pulmonary elasticity, that is accompanied by shortness of breath with or without cough, and that may lead to impairment of heart action. For the purpose of the PCC Compensation Plan, "Emphysema" includes COPD (GOLD Grade III or IV).

"**Epiq**" means Epiq Class Actions Services Canada, Inc.

"**Global Settlement Trust Account**" has the meaning given in Article 5, Section 5.3 of the CCAA Plan.

"**HCCR Legislation**" means, collectively, the *Crown's Right of Recovery Act*, SA 2009, c C-35, Part 2, Sections 41-50 only, *Tobacco Damages and Health Care Costs Recovery Act*, SBC 2000, c 30, *The Tobacco Damages and Health Care Costs Recovery Act,* SM 2006, c 18, *Tobacco Damages and Health Care Costs Recovery Act*, SNB 2006, c T-7.5, *Tobacco Health Care Costs Recovery Act*, SNL 2001, c T-4.2, *Tobacco Damages and Health-Care Costs Recovery Act*, SNS 2005, c 46, *Tobacco Damages and Health Care Costs Recovery Act*, SNWT 2011, c 33 (proclaimed but not yet in force), *Tobacco Damages and Health Care Costs Recovery Act*, SNu 2010, c 31 (proclaimed but not yet in force), *Tobacco Damages and Health Care Costs Recovery Act, 2009*, SO 2009, c 13, *Tobacco Damages and Health Care Costs Recovery Act*, SPEI 2009, c 22, *Tobacco-related Damages and Health Care Costs Recovery Act*, 2009, CQLR c R-2.2.0.0.1, and *The Tobacco Damages and Health Care Costs Recovery Act*, SS 2007, c T-14.2.

"**Imperial**" means, collectively, ITCAN and ITCO.

"**ITCAN**" means Imperial Tobacco Canada Limited.

"**ITCO**" means Imperial Tobacco Company Limited.

"**JTIM**" means JTI-Macdonald Corp.

"***Knight* Class Action**" means *Kenneth Knight* v. *Imperial Tobacco Canada Limited* (Supreme Court of British Columbia, Court File No. L031300).

"***Knight* Class Action Plaintiffs**" means Individuals who meet the criteria of the certified class definition in the *Knight* Class Action. The fact that an Individual is a *Knight* Class Action Plaintiff does not thereby disqualify that Individual from being a Pan-Canadian Claimant.

"***Létourneau* Class Action**" means *Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*, Court File No. 500-06-000070-983 (Montreal, Quebec).

"***Létourneau* Judgment**" means the judgment rendered by the Honourable Justice Brian Riordan on May 27, 2015 as rectified on June 8, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019 in the class action commenced in the Quebec Superior Court in Court File No. 500-06-000070-983 (*Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*).

"**Pan-Canadian Claimants**", or "**PCCs**" means individuals, excluding *Blais* Class Members and *Létourneau* Class Members in relation to QCAP Claims, who have asserted or may be entitled to assert a PCC Claim.

"**Parent**" means:

(i) in the case of lmperial, British American Tobacco p.l.c.;

(ii) in the case of RBH, Philip Morris International Inc.; and

(iii) in the case of JTIM, JT International Holding B.V.

"**Parties**" means the Claimants, the Tobacco Companies and the Tobacco Company Groups, and "**Party**" means any one of them.

"**PCC Claims Period**" means the four-year period from March 8, 2015 to March 8, 2019 inclusive of those dates.

"**PCC Compensation Plan Amount**" means the aggregate amount payable pursuant to the Global Settlement by the Tobacco Companies into the PCC Trust Account in respect of compensation for Eligible Pan-Canadian Claimants.

"**PCC Representative Counsel**" means The Law Practice of Wagner & Associates, Inc.

"**Plan Implementation Date**" means the date upon which all of the Plan Implementation Conditions and the conditions to other Definitive Documents have been satisfied or waived and the transactions contemplated by the CCAA Plans, the Sanction Orders and the other Definitive Documents are to be implemented, as evidenced by the Monitors' Certificates to be delivered to the Tobacco Companies and filed with the CCAA Court.

"**Provinces**" means, collectively, His Majesty the King in right of British Columbia ("**British**

Columbia"), His Majesty the King in right of Alberta ("**Alberta**"), His Majesty the King in right of Saskatchewan ("**Saskatchewan**"), His Majesty the King in right of Manitoba ("**Manitoba**"), His Majesty the King in right of Ontario ("**Ontario**"), the Attorney General of Quebec ("**Quebec**"), His Majesty the King in right of New Brunswick ("**New Brunswick**"), His Majesty the King in right of Nova Scotia ("**Nova Scotia**"), His Majesty the King in right of Prince Edward Island ("**Prince Edward Island**") and His Majesty the King in right of Newfoundland and Labrador ("**Newfoundland and Labrador**").

"**QCAP Claim**" means any Claim that has been advanced, could have been advanced or could be advanced in the following class actions or in any other similar proceedings, whether before or after the Effective Time:

(a) *Conseil québécois sur le tabac et la santé et Jean-Yves Blais* c. *Imperial Tobacco Ltée, Rothmans, Benson & Hedges Inc. et JTI-MacDonald Corp.* (Quebec Superior Court, Court File No. 500-06-00076-980); and

(b) *Létourneau* c. *Imperial Tobacco Ltée, Rothmans Benson & Hedges Inc. et JTI MacDonald Corp.* (Quebec Superior Court, Court File No. 500-06-000070-983),

including the judgment of the Honourable Justice Brian Riordan dated May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019, and any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**QCAP Cy-près Contribution**" means the sum of $131.0 million forming part of the QCAP Settlement Amount that shall be contributed by the QCAPs to the Cy-près Fund and paid into the Cy-près Trust Account. The QCAP Cy-près Contribution is the consideration for the full and final settlement and satisfaction of the *Létourneau* Judgment.

"**QCAP Settlement Amount**" means the amount allocated from the Global Settlement Amount and paid for the benefit of the QCAPs in settlement of the Tobacco Companies' liability pursuant to the judgments rendered in the Quebec Class Actions, as set forth in Article 16, Sections 16.1, 16.2 and 16.3 of the CCAA Plans.

"**QCAP Trust Account**" means the designated trust account or trust accounts held in the Bank for the benefit of the Quebec Class Action Plaintiffs and into which the QCAP Settlement Amount shall be paid and deposited from the Global Settlement Trust Account.

"**Quebec Class Action Administration Plan**", or "**Quebec Administration Plan**", means the document (with attached appendices) that is subject to the approval of the CCAA Court setting out the process by which the Quebec Class Action Plaintiffs may submit claims for a Compensation Payment pursuant to the *Blais* Judgment, the process of administering such claims, and the joint oversight and supervision thereof by the CCAA Court and the Superior Court of Quebec.

"**Quebec Class Actions**" means, collectively, (i) *Conseil québécois sur le tabac et la santé et al.* v. *JTI-Macdonald Corp. et al.*, Court File No. 500-06-000076-980 (Montreal, Quebec), and (ii) *Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*, Court File No. 500-06-000070-983 (Montreal, Quebec).

"**Quebec Class Action Plaintiffs**" or "**QCAPs**", means individuals who meet the criteria of the certified class definitions in the Quebec Class Actions.

"**RBH**" means Rothmans, Benson & Hedges Inc.

"**Released Claims**" has the meaning given in Article 1, Section 1.1 of the CCAA Plan.

"**Released Parties**" has the meaning given in Article 1, Section 1.1 of the CCAA Plan.

"**Surviving Family Members**" means, collectively the Individuals who are eligible to recover damages for loss of guidance, care and companionship pursuant to the applicable legislation in each jurisdiction which governs surviving family members' claims for damages, namely: *Family Compensation Act*, RSBC 1996, c. 126; *Fatal Accidents Act*, RSA 2000, c. F-8; *The Fatal Accidents Act*, RSS 1978, c. F-11; *The Fatal Accidents Act*, CCSM, c. F50; *Family Law Act*, RSO 1990, c. F.3; *Civil Code of Quebec*, chapter CCQ-1991; *Fatal Accidents Act*, RSNB 2012, c.104; *Fatal Injuries Act*, RSNS 1989, c. 163; amended 2000, c. 29, ss. 9-12; *Fatal Accidents Act*, RSPEI 1988, c. F-5; *Fatal Accidents Act*, RSNL 1990, c F-6; *Fatal Accidents Act*, RSY 2002, c 86; and *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3. For greater certainty, "Surviving Family Members" does not include the estates of Individuals who fulfill the criteria to receive compensation as a Pan-Canadian Claimant.

"**Territories**" means, collectively, the Government of Yukon ("**Yukon**"), the Government of the Northwest Territories ("**Northwest Territories**") and the Government of Nunavut ("**Nunavut**").

"**Tobacco Claim**" has the meaning given in Article 1, Section 1.1 of the CCAA Plan.

"**Tobacco Companies**" means, collectively, Imperial, RBH and JTIM, and "**Tobacco Company**" means any one of them.

"**Tobacco Company Group**" means, in respect of a Tobacco Company, the applicable Parent and all other current or former affiliates, direct or indirect subsidiaries or parents, of such Tobacco Company, and their respective indemnitees.

"**Tobacco Product**" means any product made in whole or in part of tobacco that is intended for human consumption or use, including any component, part, or accessory of or used in connection with a tobacco product, including cigarettes, tobacco sticks (intended for smoking and requiring further preparation before they are smoked), loose tobacco intended for incorporation into cigarettes, cigars, cigarillos, pipe tobacco, kreteks, bidis and smokeless tobacco (including chewing tobacco, nasal snuff and oral snuff), but does not include any Alternative Product.

"**Tobacco-related Disease**" means a disease or other illness or harm caused or contributed to by the use of or exposure (whether directly or indirectly) to a Tobacco Product.

APPENDIX "B"

CONSIDERATION PROVIDED BY APPLICANTS IN GLOBAL SETTLEMENT TO SETTLE CLAIMS AND POTENTIAL CLAIMS OF INDIVIDUALS RESIDENT IN CANADA

PCC COMPENSATION PLAN

The PCC Compensation Plan will provide direct compensation to individuals who fulfill the following PCC Eligibility Criteria:

(a) on the date that a claimant submits their claim to the PCC Compensation Plan:

  (i) if the claimant is alive, they must reside in a Province or Territory in Canada, or

  (ii) if the claimant is deceased, they must have resided in a Province or Territory in Canada on the date of their death;

(b) the claimant was alive on March 8, 2019;

(c) between January 1, 1950 and November 20, 1998, the claimant smoked a minimum of twelve pack-years of cigarettes manufactured by the Applicants;

(d) between March 8, 2015 and March 8, 2019 (inclusive of those dates), the claimant was diagnosed with:

  (i) a primary lung cancer,

  (ii) squamous cell carcinoma of the larynx, oropharynx or hypopharynx, or

  (iii) chronic obstructive pulmonary disease (GOLD Grades III and IV); and

(e) on the date of the diagnosis with a PCC Compensable Disease the claimant resided in a Province or Territory in Canada.

THE CY-PRÈS

The Cy-près will provide the consideration for the full and final settlement and release of all claims and potential claims of PCCs who do not qualify to receive compensation payments from the PCC Compensation Plan. The group of claimants who will be covered by the Cy-près includes the following Persons and any affected family members or estates:

(a) Smokers suffering from lung or throat cancer or Emphysema/COPD Gold Grade III or IV who are outside the claims period or who smoked less than the requisite twelve pack years or, in the case of Emphysema/COPD, were not classified as Gold Grade III or IV or the equivalent;

(b) Smokers who have tobacco-related harms other than lung or throat cancer and Emphysema/COPD Gold Grade III or IV or the equivalent; and

(c) Persons who smoke or have smoked tobacco products who have not yet or may never contract a tobacco-related harm.

APPENDIX "C"

CERTIFIED QUEBEC CLASS ACTIONS WITH JUDGMENT

Action	Jurisdiction Year Commenced	Certified Class Definition	Status
Conseil québécois sur le tabac et la santé et al. v. *JTI-Macdonald Corp. et al.* ("***Blais***")	Quebec 1998	All persons residing in Quebec who satisfy the following criteria: 1) To have smoked, between January 1, 1950 and November 20, 1998, a minimum of 12 pack/years of cigarettes manufactured by the defendants (that is, the equivalent of a minimum of 87,600 cigarettes, namely any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption insofar as the total is equal or greater than 87,600 cigarettes) … 2) To have been diagnosed before March 12, 2012 with: (a) Lung cancer or (b) Cancer (squamous cell carcinoma) of the throat, that is to say of the larynx, the oropharynx or the hypopharynx, or (c) Emphysema. This group also includes the heirs of the persons deceased after November 20, 1998 who satisfied the criteria mentioned herein.[77]	Quebec Superior Court granted judgment in favour of QCAPs on May 27, 2015; Quebec Court of Appeal upheld trial judgment on March 1, 2019

[77] *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358 at para. 1282.

Action	Jurisdiction Year Commenced	Certified Class Definition	Status
Cecilia Létourneau et al. v. *Imperial Tobacco Canada Ltd., et al.* ("***Létourneau***")	Quebec 1998	All persons residing in Quebec who, as of September 30, 1998, were addicted to the nicotine contained in the cigarettes made by the defendants and who otherwise satisfy the following criteria: 1) They started to smoke before September 30, 1994 and since that date have smoked principally cigarettes manufactured by the defendants; 2) Between September 1 and September 30, 1998, they smoked on a daily basis an average of at least 15 cigarettes manufactured by the defendants; and 3) On February 21, 2005, or until their death if it occurred before that date, they were still smoking on a daily basis an average of at least 15 cigarettes manufactured by the defendants. The group also includes the heirs of the members who satisfy the criteria described herein.[78]	Quebec Superior Court granted judgment in favour of QCAPs on May 27, 2015; Quebec Court of Appeal upheld trial judgment on March 1, 2019

[78] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at para. 1233.

APPENDIX "D"

UNCERTIFIED CLASS ACTIONS – NO JUDGMENTS

Action	Jurisdiction Year Commenced	Proposed Class Definition	Status
Barbara Bourassa on behalf of the Estate of Mitchell David Bourassa v. *Imperial Tobacco Canada Limited et al.* (Plaintiff commenced two actions: Court File No. 10-2780 and Court File No. 14-4722)	British Columbia 2010 and 2014	All individuals including their estates, who were alive on June 12, 2007, and suffered or currently suffer from chronic respiratory diseases, after having smoked a minimum of 25,000 cigarettes designed, manufactured, imported, marketed or distributed by the defendants.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.
Roderick Dennis McDermid v. *Imperial Tobacco Canada Limited et al.*	British Columbia 2010	All individuals including their estates, who were alive on June 12, 2007, and suffered or currently suffer from heart disease, after having smoked a minimum of 25,000 cigarettes designed, manufactured, imported, marketed or distributed by the defendants.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.
Linda Dorion v. *Canadian Tobacco Manufacturers' Council et al.*	Alberta 2009	All individuals including their estates, who purchased and smoked cigarettes designed, manufactured, marketed or distributed by the defendants, and their dependents and family members.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.

Action	Jurisdiction Year Commenced	Proposed Class Definition	Status
Thelma Adams v. *Canadian Tobacco Manufacturers' Council et al.*	Saskatchewan 2009	All individuals who were alive on July 10, 2009, and suffered or currently suffer from chronic pulmonary disease, emphysema, heart disease or cancer, after having smoked a minimum of 25,000 cigarettes designed, manufactured, imported, marketed or distributed by the defendants.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.
Deborah Kunta v. *Canadian Tobacco Manufacturers' Council et al.*	Manitoba 2009	All individuals, including their estates, who purchased or smoked cigarettes manufactured by the defendants, and their dependants and family members.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.
Suzanne Jacklin v. *Canadian Tobacco Manufacturers' Council*	Ontario 2012	All individuals including their estates, who were alive on June 12, 2007, and suffered or currently suffer from chronic obstructive pulmonary disease, heart disease or cancer, after having smoked a minimum of 25,000 cigarettes designed, manufactured, imported, marketed or distributed by the defendants.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.
Ben Semple v. *Canadian Tobacco Manufacturers' Council et al.*	Nova Scotia 2009	All individuals, including their estates, their dependants and family members, who purchased or smoked cigarettes designed, manufactured, marketed or distributed by the defendants, for the period January 1, 1954 to the expiry of the opt out period as set by the Court.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.

SCHEDULE "T"

CLAIMANT CONTRACTUAL RELEASE – IMPERIAL

CLAIMANT CONTRACTUAL RELEASE

THIS AGREEMENT is made this ____ day of , 2025.

BETWEEN:

Imperial Tobacco Canada Limited ("**ITCAN**")

Imperial Tobacco Company Limited ("**ITCO**")

- and -

His Majesty the King in right of British Columbia

His Majesty the King in right of Alberta

His Majesty the King in right of Saskatchewan

His Majesty the King in right of Manitoba

His Majesty the King in right of Ontario

Attorney General of Québec

His Majesty the King in right of New Brunswick

His Majesty the King in right of Nova Scotia

His Majesty the King in right of Prince Edward Island

His Majesty the King in right of Newfoundland and Labrador

Government of Yukon

Government of the Northwest Territories

Government of Nunavut

Quebec Class Action Plaintiffs, as represented by Quebec Class Counsel

Pan-Canadian Claimants, as represented by PCC Representative Counsel

***Knight* Class Action Plaintiffs**, as represented by *Knight* Class Counsel

Tobacco Producers and Ontario Flue-Cured Tobacco Growers' Marketing Board, as represented by Counsel for the Tobacco Producers

(collectively, the "**Claimants**")

WHEREAS ITCAN and ITCO, RBH and JTIM are insolvent;

AND WHEREAS JTIM was granted protection from its creditors under the CCAA pursuant to the Initial Order of the CCAA Court dated March 8, 2019;

AND WHEREAS ITCAN and ITCO were granted protection from their creditors under the CCAA pursuant to the Initial Order of the CCAA Court dated March 12, 2019;

AND WHEREAS RBH was granted protection from its creditors under the CCAA pursuant to the Initial Order of the CCAA Court dated March 22, 2019;

AND WHEREAS by the Initial Order in the CCAA Proceeding of each of ITCAN and ITCO, RBH and JTIM, the CCAA Court appointed FTI Consulting Canada Inc., Ernst & Young Inc. and Deloitte Restructuring Inc. (collectively, the "**Monitors**"), as officers of the CCAA Court and the Monitors of ITCAN and ITCO, RBH and JTIM respectively;

AND WHEREAS by an Order dated April 5, 2019, in the CCAA Proceeding of each of ITCAN and ITCO, RBH and JTIM, the CCAA Court appointed the Honourable Warren K. Winkler, K.C. as the Court-Appointed Mediator and an officer of the Court to, as a neutral third party, mediate a global settlement of the Tobacco Claims;

AND WHEREAS by an Order dated December 9, 2019, the CCAA Court appointed The Law Practice of Wagner & Associates, Inc. to represent the Pan-Canadian Claimants in the CCAA Proceeding of each of ITCAN and ITCO, RBH and JTIM;

AND WHEREAS by an Order dated September 27, 2023, in the CCAA Proceeding of each of ITCAN and ITCO, RBH and JTIM, the CCAA Court directed the Monitors to work with the Court-Appointed Mediator to develop CCAA Plans concerning each of ITCAN and ITCO, RBH and JTIM;

AND WHEREAS by the Sanction Order dated [●] in the CCAA Proceeding of each of ITCAN and ITCO, RBH and JTIM, the CCAA Court sanctioned and approved the CCAA Plans concerning each of ITCAN and ITCO, RBH and JTIM;

AND WHEREAS Article 18, Section 18.1.3 of the CCAA Plan concerning ITCAN and ITCO provides that the Claimants shall provide to the Released Parties this Claimant Contractual Release that will fully, finally, irrevocably and unconditionally release and forever discharge the Released Parties of and from the Claimants' respective Released Claims, provided that such Claimant Contractual Release shall not release any of the Unaffected Claims;

AND WHEREAS the Provinces advanced Provincial HCCR Claims against certain of the Released Parties, including ITCAN and members of its Tobacco Company Group, which the Provinces agree to fully and finally release in this Claimant Contractual Release;

AND WHEREAS the Territories advanced Territorial HCCR Claims against certain of the Released Parties, including ITCAN and members of its Tobacco Company Group, which the Territories agree to fully and finally release in this Claimant Contractual Release;

AND WHEREAS the Quebec Class Action Plaintiffs advanced QCAP Claims against certain of the Released Parties, including ITCAN, which the Quebec Class Action Plaintiffs agree to fully and finally release in this Claimant Contractual Release;

AND WHEREAS the Pan-Canadian Claimants advanced PCC Claims against certain of the Released Parties, including ITCAN and members of its Tobacco Company Group, which the Pan-Canadian Claimants agree to fully and finally release in this Claimant Contractual Release;

AND WHEREAS the *Knight* Class Action Plaintiffs advanced *Knight* Claims against ITCAN and ITCO, which the *Knight* Class Action Plaintiffs agree to fully and finally release in this Claimant Contractual Release;

AND WHEREAS the Tobacco Producers advanced Tobacco Producer Claims against certain of the Released Parties, including ITCAN and members of its Tobacco Company Group, which the Tobacco Producers agree to fully and finally release in this Claimant Contractual Release;

AND WHEREAS the Sanction Order in the CCAA Proceeding of each of ITCAN and ITCO, RBH and JTIM, authorizes Quebec Class Counsel, PCC Representative Counsel, *Knight* Class Counsel and Counsel for the Tobacco Producers to execute and deliver the Claimant Contractual Release on behalf of the Quebec Class Action Plaintiffs, the Pan-Canadian Claimants, the Knight Class Action Plaintiffs, and the Tobacco Producers and Ontario Flue-Cured Tobacco Growers' Marketing Board;

AND WHEREAS ITCAN and ITCO and the Claimants agree to fully and finally release the Monitors, and their respective Affiliates, shareholders, Affiliates' shareholders, employees, legal counsel, advisors, representatives and agents, from any and all Claims whatsoever, which they have ever had, now have, or may hereafter have, against them, whether or not presently known to ITCAN and ITCO and the Claimants, arising from or out of, or in any way in connection with any Claims arising from or relating to the CCAA Proceedings, the actions of the Monitors and their legal counsel and advisors in connection therewith, the business and affairs of the Tobacco Companies, the administration and management of the Tobacco Companies or any matter or transaction involving any of the Tobacco Companies occurring in or in connection with the CCAA Proceedings including the CCAA Plans, the development thereof, and any and all actions taken by the Monitors to implement the CCAA Plans; and

AND WHEREAS ITCAN and ITCO and the Claimants agree to fully and finally release the Court-Appointed Mediator, and his legal counsel, consultants and advisors, from any and all Claims whatsoever, which they have ever had, now have, or may hereafter have, against them, whether or not presently known to ITCAN and ITCO and the Claimants, arising from or out of, or in any way in connection with any Claims arising from or relating to the CCAA Proceedings and the actions of the Court-Appointed Mediator as an officer of the CCAA Court carrying out his mandate as a neutral third party to mediate a global settlement in the Tobacco Companies' CCAA Proceedings.

NOW THEREFORE,

(a) This release is given by the Claimants in favour of the Released Parties, individually and collectively, in consideration of (i) the Tobacco Companies' payment of the Upfront Contributions and promise to pay the Annual Contributions and Reserved Amounts to the Global Settlement Trust Account or the Supplemental Trust Account, as applicable and in accordance with the Definitive Documents, (ii) the agreement to provide shared services and other operational support to the Tobacco Companies by their respective Parents and relevant Affiliates, and (iii) the other promises and commitments made by the Released Parties, or any of them as applicable, in the Definitive Documents, the sufficiency of which is hereby acknowledged by the Claimants; and

(b) This release is given by ITCAN and ITCO and the Claimants in favour of the Monitors, the Court-Appointed Mediator and the Administrative Coordinator for good and valuable consideration, the sufficiency of which is hereby acknowledged by ITCAN and ITCO and the Claimants.

ITCAN, ITCO and the Claimants agree as follows:

1. Definitions

Unless otherwise defined, all capitalized terms used in this Claimant Contractual Release shall have the meanings given to them in the CCAA Plan.

2. Release of Released Parties

At the Effective Time, each of the Released Parties shall be, and shall be deemed to be, fully, finally, irrevocably and unconditionally released and forever discharged of and from any and all of the Released Claims and any and all Section 5.1(2) Claims and Section 19(2) Claims, that any of the Claimants has ever had, now has, or may hereafter have against the Released Parties or any of them (either individually or with any other Person), whether or not based on conduct continuing after the Effective Time and whether or not presently known to any of the Claimants.

3. Release of Monitors

At the Effective Time, the Released Parties, the Releasors and Affected Creditors (whether or not CCAA proofs of claim have been filed on their behalf), and the Unaffected Creditors, individually and collectively, shall be deemed to fully, finally, irrevocably and unconditionally release and forever discharge the Monitors and the CCAA Plan Administrators, and their respective Affiliates, shareholders, Affiliates' shareholders, directors, officers, employees, legal counsel, advisors, consultants, Representatives and agents from any and all Claims whatsoever, which they have ever had, now have, or may hereafter have, against them, whether foreseen or unforeseen, whether matured or unmatured, or whether or not presently known, arising from or out of in whole or in

part any omission, transaction, duty, responsibility, liability, obligation, dealing or other occurrence, or in any way in connection with the CCAA Proceedings, including: (i) any Claim that has been barred or extinguished pursuant to the terms of the Claims Procedure Order and/or the terms of the CCAA Plan; (ii) the CCAA Proceedings; (iii) the Chapter 15 Proceedings; (iv) the actions of the Monitors or the CCAA Plan Administrators and their legal counsel and advisors in connection with the CCAA Proceedings or the Chapter 15 Proceedings; (v) the business and affairs of the Tobacco Companies whenever or however conducted; (vi) the administration and management of the Tobacco Companies whenever or however conducted; (vii) the allocation of the Global Settlement Amount and any distributions, payments, disbursements from the Global Settlement Amount, and/or (viii) any matter or transaction involving any of the Tobacco Companies occurring in or in connection with the CCAA Proceedings or the Chapter 15 Proceedings including the CCAA Plans, the development thereof, and any and all actions**,** steps or transactions taken by the Monitors to implement the CCAA Plans, including in their capacity as CCAA Plan Administrators, and in each case, all Claims arising out of aforesaid actions or omissions above shall be forever waived and released (other than the right to enforce the Monitors' obligations under the CCAA Plans or any related document), all to the fullest extent permitted by Applicable Law.

Nothing in this Release shall derogate from the protections afforded to the Monitors or the CCAA Plan Administrators as officers of the CCAA Court, and by the CCAA Plans, the CCAA, any other applicable legislation and any Orders made in the CCAA Proceedings or the Chapter 15 Proceedings. For greater certainty, the Monitors and the CCAA Plan Administrators shall not be responsible or liable for any obligations of the Tobacco Companies. The Monitors and the CCAA Plan Administrators and their respective Affiliates, shareholders, Affiliates' shareholders, employees, advisors, legal counsel, Representatives or agents shall not incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document.

4. Release of Court-Appointed Mediator

At the Effective Time, the Released Parties, the Releasors and Affected Creditors (whether or not CCAA proofs of claim have been filed on their behalf), and the Unaffected Creditors, individually and collectively, shall be deemed to fully, finally, irrevocably and unconditionally release and forever discharge the Court-Appointed Mediator, and his Representatives, legal counsel, consultants and advisors, from any and all Claims whatsoever, which they have ever had, now have, or may hereafter have, against them, whether foreseen or unforeseen, whether matured or unmatured, or whether or not presently known to the Released Parties, Releasors, Affected Creditors and Unaffected Creditors arising from or out of in whole or in part any omission, transaction, duty, responsibility, liability, obligation, dealing or other occurrence in any way in connection with the CCAA Proceedings, including: (i) any Claim that has been barred or extinguished pursuant to the terms of the Claims Procedure Order and/or the terms of the CCAA Plan; (ii) the CCAA Proceedings; (iii) the Chapter 15 Proceedings; (iv) the actions of the Court-Appointed Mediator as an officer of the CCAA Court carrying out his mandate as a neutral third party to mediate a global settlement in the Tobacco Companies' CCAA Proceedings; (v) the

business and affairs of the Tobacco Companies whenever or however conducted; (vi) the administration and management of the Tobacco Companies whenever or however conducted; (vii) the allocation of the Global Settlement Amount and any distributions, payments, disbursements from the Global Settlement Amount, and/or (viii) any matter or transaction involving any of the Tobacco Companies occurring in or in connection with the CCAA Proceedings or the Chapter 15 Proceedings including the CCAA Plans, the development thereof, and any and all actions, steps or transactions taken by the Court-Appointed Mediator to implement the CCAA Plans, and in each case, all Claims arising out of aforesaid actions or omissions above shall be forever waived and released to the fullest extent permitted by Applicable Law.

Nothing in this Release shall derogate from the protections afforded to the Court-Appointed Mediator as an officer of the CCAA Court and by the CCAA Plans, the CCAA, any other applicable legislation, including pursuant to Section 142 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, and any Orders made in the CCAA Proceedings or the Chapter 15 Proceedings, including the orders appointing the Court-Appointed Mediator. In particular, the Court-Appointed Mediator shall not be liable to any Party or participant in the mediation for any act or omission in connection with the mediation process and shall have the immunity of a Judge of a Superior Court in Canada. For greater certainty, the Court-Appointed Mediator shall not be responsible or liable for any obligations of the Tobacco Companies. The Court-Appointed Mediator's heirs, successors, assigns, representatives, advisors, legal counsel, consultants or agents shall not incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document.

5. Release of Administrative Coordinator

At the Effective Time, the Released Parties, the Releasors and Affected Creditors (whether or not CCAA proofs of claim have been filed on their behalf), and the Unaffected Creditors, individually and collectively, shall be deemed to fully, finally, irrevocably and unconditionally release and forever discharge the Administrative Coordinator and his Representatives from any and all Claims whatsoever, which they have ever had, now have, or may hereafter have, against them, whether foreseen or unforeseen, whether matured or unmatured, or whether or not presently known to the Released Parties, Releasors, Affected Creditors and Unaffected Creditors arising from or out of in whole or in part any omission, transaction, duty, responsibility, liability, obligation, dealing or other occurrence, or in any way in connection with the CCAA Proceedings, including: (i) the CCAA Proceedings; (ii) the Chapter 15 Proceedings; (iii) the development of the PCC Compensation Plan and the development of the Quebec Administration Plan; and (iv) the actions of the Administrative Coordinator in connection with the administration of the PCC Compensation Plan and the administration of the Quebec Administration Plan, and in each case, all Claims arising out of aforesaid actions or omissions above shall be forever waived and released to the fullest extent permitted by Applicable Law.

Nothing in this Release shall derogate from the protections afforded to the Administrative Coordinator by the CCAA Plans, the CCAA, any other applicable legislation and any Orders made

in the CCAA Proceedings or the Chapter 15 Proceedings. For greater certainty, the Administrative Coordinator shall not be responsible or liable for any obligations of the Tobacco Companies. None of the Administrative Coordinator's heirs, successors, assigns, Representatives, advisors, legal counsel, consultants or agents shall incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document.

6. Injunctions

From and after the Effective Time, the Claimants will be permanently and forever barred, estopped, stayed and enjoined from:

(a) Commencing, conducting, continuing or making in any manner, directly or indirectly, any action, suit, claim, demand or other proceeding of any nature or kind whatsoever (including any proceeding in a judicial, arbitral, administrative or other forum) against any of the Released Parties, the Monitors, the Court-Appointed Mediator and the Administrative Coordinator with respect to any and all Released Claims;

(b) Enforcing, levying, attaching, collecting or otherwise recovering or enforcing by any manner or means, directly or indirectly, any judgment, award, decree or order against any of the Released Parties, the Monitors, the Court-Appointed Mediator and the Administrative Coordinator or their respective property with respect to any and all Released Claims;

(c) Commencing, conducting, continuing or making against any other Person in any manner, directly or indirectly, any action, suit, claim, demand or other proceeding of any nature or kind whatsoever (including any proceeding in a judicial, arbitral, administrative or other forum) that relates to a Released Claim if such other Person makes a claim or might reasonably be expected to make a claim, in any manner or forum, including by way of contribution or indemnity or other relief, against one or more of the Released Parties, the Monitors, the Court-Appointed Mediator and the Administrative Coordinator unless such claim of such other Person is itself a Released Claim;

(d) Creating, perfecting, asserting or otherwise enforcing, directly or indirectly, any Encumbrance of any kind against the Released Parties, the Monitors and the Court-Appointed Mediator or their respective property with respect to any and all Released Claims, except for the exclusions in Section 7 in relation to obligations arising from the Definitive Documents; and

(e) Taking any actions to interfere with the implementation or consummation of the CCAA Plan with respect to any and all Released Claims.

7. Released Parties' Fulfillment of Obligations pursuant to Definitive Documents

Notwithstanding any of the provisions herein, the Released Parties are not released from the due performance of their obligations arising from the Definitive Documents, and nothing in this Release shall prevent or restrict any of the Claimants or CCAA Plan Administrators from pursuing any legal remedies against any of the Released Parties for non-performance of their obligations pursuant to the Definitive Documents, including the covenants of each Tobacco Company, its Parent and the relevant Affiliates within its Tobacco Company Group.

8. Releases are Final and Binding

The releases and injunctions in favour of the Released Parties, the Monitors, the Court-Appointed Mediator and the Administrative Coordinator shall be final and binding on the Claimants and all the Released Parties, as applicable, including any Claims resulting, directly or indirectly, from the consequences and effects relating to the acceptance of the CCAA Plan, the sanction thereof by the CCAA Court, or its implementation. The aforesaid final and binding effect of the CCAA Plan on the Claimants and all the Released Parties shall operate for all legal purposes as and from the Effective Time.

9. Third Party Beneficiaries

ITCAN and ITCO and the Claimants hereby designate the Released Parties, the Monitors, the Court-Appointed Mediator, and the Administrative Coordinator as third party beneficiaries of this Claimant Contractual Release having the right to enforce the provisions of this Claimant Contractual Release.

10. Counterparts

This Claimant Contractual Release may be executed in any number of counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument

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IN WITNESS WHEREOF ITCAN and ITCO and the Claimants have mutually agreed to all of the terms and conditions herein as of the date first set out above.

IMPERIAL TOBACCO CANADA LIMITED

Per: _____ c/s
Name:
Title:

I have the authority to bind the Corporation.

IMPERIAL TOBACCO COMPANY LIMITED

Per: _____ c/s
Name:
Title:

I have the authority to bind the Corporation.

HIS MAJESTY THE KING IN RIGHT OF BRITISH COLUMBIA

Per: _____
Name:
Title:

I have the authority to bind the Crown.

HIS MAJESTY THE KING IN RIGHT OF ALBERTA

Per: _____
Name:
Title:

I have the authority to bind the Crown.

HIS MAJESTY THE KING IN RIGHT OF SASKATCHEWAN

Per: _____
Name:
Title:

I have the authority to bind the Crown.

HIS MAJESTY THE KING IN RIGHT OF MANITOBA

Per: _____
Name:
Title:

I have the authority to bind the Crown.

HIS MAJESTY THE KING IN RIGHT OF ONTARIO

Per: _____
Name:
Title:

I have the authority to bind the Crown.

ATTORNEY GENERAL OF QUEBEC

Per: _____
Name:
Title:

I have the authority to bind the Crown.

HIS MAJESTY THE KING IN RIGHT OF NEW BRUNSWICK

Per: _____
Name:
Title:

I have the authority to bind the Crown.

HIS MAJESTY THE KING IN RIGHT OF NOVA SCOTIA

Per: _____
Name:
Title:

I have the authority to bind the Crown.

HIS MAJESTY THE KING IN RIGHT OF PRINCE EDWARD COUNTY

Per: _____
Name:
Title:

I have the authority to bind the Crown.

HIS MAJESTY THE KING IN RIGHT OF NEWFOUNDLAND AND LABRADOR

Per: _____
Name:
Title:

I have the authority to bind the Crown.

GOVERNMENT OF YUKON

Per: _____
Name:
Title:

I have the authority to bind the Government.

GOVERNMENT OF THE NORTHWEST TERRITORIES

Per: _____
Name:
Title:

I have the authority to bind the Government.

GOVERNMENT OF NUNAVUT

Per: _____
Name:
Title:

I have the authority to bind the Government.

QUEBEC CLASS ACTION PLAINTIFFS, AS REPRESENTED BY QUEBEC CLASS COUNSEL

Per: _____
Name:
Title:

I have the authority to bind the Classes.

PAN-CANADIAN CLAIMANTS, AS REPRESENTED BY PCC REPRESENTATIVE COUNSEL

Per: _____
Name:
Title:

I have the authority to bind the Pan-Canadian Claimants.

***KNIGHT* CLASS ACTION PLAINTIFFS, AS REPRESENTED BY KNIGHT CLASS COUNSEL**

Per: _____
Name:
Title:

I have the authority to bind the Class.

TOBACCO PRODUCERS AND ONTARIO FLUE-CURED TOBACCO GROWERS' MARKETING BOARD, AS REPRESENTED BY COUNSEL FOR THE TOBACCO PRODUCERS

Per: _____
Name:
Title:

I have the authority to bind the Class.

SCHEDULE "U"

LIST OF HEALTH CARE COSTS RECOVERY ACTIONS OF

PROVINCES AND HCCR CLAIMS ASSERTED BY TERRITORIES

Health Care Costs Recovery Actions of the Provinces and Claims of the Territories

1. *Her Majesty the Queen in right of British Columbia* v. *Imperial Tobacco Canada Limited*, bearing Court File No. S010421, commenced in the Supreme Court of British Columbia pursuant to the *Tobacco Damages and Health Care Costs Recovery Act*, SBC 2000, c 30.

2. *Her Majesty in right of Alberta* v. *Altria Group, Inc.*, bearing Court File No. 1201-07314, commenced in the Alberta Court of Queen's Bench pursuant to the *Crown's Right of Recovery Act*, SA 2009, c C-35.

3. *The Government of Saskatchewan* v. *Rothmans, Benson & Hedges Inc.*, bearing Court File No. 8712012, commenced in the Saskatchewan Court of Queen's Bench pursuant to *The Tobacco Damages and Health Care Costs Recovery Act*, SS 2007, c T-14.2.

4. *Her Majesty the Queen in right of the Province of Manitoba* v. *Rothmans, Benson & Hedges Inc.*, bearing Court File No. CI 12-01-78127, commenced in the Manitoba Court of Queen's Bench, pursuant to *The Tobacco Damages Health Care Costs Recovery Act,* SM 2006, c 18.

5. *Her Majesty the Queen in right of Ontario* v. *Rothmans Inc. et al.*, bearing Court File No. CV-09-387984, commenced in the Ontario Superior Court of Justice pursuant to the *Tobacco Damages and Health Care Costs Recovery Act, 2009*, SO 2009, c 13.

6. *Procureur général du Québec* v. *Impérial Tobacco Canada Limitée*, bearing Court File No. 500-17-072363-123, commenced in the Quebec Superior Court pursuant to the *Tobacco-related Damages and Health Care Costs Recovery Act*, 2009, CQLR c R-2.2.0.0.1.

7. *Her Majesty the Queen in right of the Province of New Brunswick* v. *Rothmans Inc.*, bearing Court File No. F/C/88/08, commenced in the New Brunswick Court of Queen's Bench, pursuant to the *Tobacco Damages and Health Care Costs Recovery Act*, SNB 2006, c T-7.5.

8. *Her Majesty the Queen in right of the Province of Nova Scotia* v. *Rothmans, Benson & Hedges Inc.*, bearing Court File No. 434868/737686, commenced in the Supreme Court of Nova Scotia, pursuant to the *Tobacco Health-Care Costs Recovery Act*, SNS 2005, c 46.

9. *Her Majesty the Queen in right of the Province of Prince Edward Island* v. *Rothmans, Benson & Hedges Inc.*, bearing Court File No. S1 GS-25019, commenced in the Prince Edward Island Supreme Court pursuant to the *Tobacco Damages and Health Care Costs Recovery Act*, SPEI 2009, c 22.

10. *Attorney General of Newfoundland and Labrador* v. *Rothmans Inc.* bearing Court File No. 201101G0826 commenced in the Supreme Court of Newfoundland and Labrador, pursuant to the *Tobacco Health Care Costs Recovery Act*, SNL 2001, c T-4.2.

11. All Claims and causes of action which the Government of Yukon has or may have in relation to the recovery of (a) the present value of the total expenditure by the Yukon for health care benefits provided for Insured Persons resulting from Tobacco-related Disease or the risk of Tobacco-related Disease, and (b) the present value of the estimated total expenditure by the Yukon for health care benefits that could reasonably be expected will be provided for those Insured Persons resulting from Tobacco-related Disease or the risk of Tobacco-related Disease.

12. All Claims and causes of action which the Government of Northwest Territories has or may have pursuant to the *Tobacco Damages and Health Care Costs Recovery Act*, SNWT 2011, c 33 (proclaimed but not yet in force).

13. All Claims and causes of action which the Government of Nunavut has or may have pursuant to the *Tobacco Damages and Health Care Costs Recovery Act*, SNu 2010, c 31 (proclaimed but not yet in force).

SCHEDULE "V"

LIST OF ACTIONS OF COMMENCED UNDER

PROVINCIAL CLASS PROCEEDINGS LEGISLATION

Actions commenced under Provincial Class Proceedings Legislation

1. *Barbara Bourassa* v. *Imperial Tobacco Canada Limited et al.*, bearing Court File No. 10-2780 and Court File No. 14-4722, commenced in the Supreme Court of British Columbia.

2. *Roderick Dennis McDermid* v. *Imperial Tobacco Canada Limited et al.*, bearing Court File No. 10-2769, commenced in the Supreme Court of British Columbia.

3. *Linda Dorion v Canadian Tobacco Manufacturers' Council et al*., bearing Court File No. 0901-08964, commenced in the Alberta Court of Queen's Bench.

4. *Thelma Adams* v. *Canadian Tobacco Manufacturers' Council et al.*, bearing Court File No. 916 of 2009, commenced in the Saskatchewan Court of Queen's Bench.

5. *Deborah Kunta* v. *Canadian Tobacco Manufacturers' Council et al.*, bearing Court File No. CI09-01-61479, commenced in the Manitoba Court of Queen's Bench.

6. *Suzanne Jacklin* v. *Canadian Tobacco Manufacturers' Council*, bearing Court File No. 53794/12, commenced in the Ontario Superior Court of Justice.

7. *Ben Semple* v. *Canadian Tobacco Manufacturers' Council et al.*, bearing Court File No. 312869, commenced in the Supreme Court of Nova Scotia.

8. *Victor Todd Sparkes* v. *Imperial Tobacco Canada Limited*, bearing Court File No. 200401T2716 CP, commenced in the Newfoundland and Labrador Supreme Court - Trial Division.

SCHEDULE "W"

LIST OF ACTIONS COMMENCED BY INDIVIDUALS

Actions commenced by Individuals

1. *Peter Stright* v. *Imperial Tobacco Canada Limited*, bearing Court File No. 177663, commenced in the Supreme Court of Nova Scotia.

2. *Ljubisa Spasic as estate trustee of Mirjana Spasic* v. *Imperial Tobacco Limited and Rothmans, Benson & Hedges Inc.*, bearing Court File No. C17773/97, commenced in the Ontario Superior Court of Justice.

3. *Ljubisa Spasic as estate trustee of Mirjana Spasic* v. *B.A.T. Industries P.L.C.* bearing Court File No. C18187/97, commenced in the Ontario Superior Court of Justice.

4. *Ragoonanan* v. *Imperial Tobacco Canada Limited*, bearing Court File No. 00-CV-183165-CP00, commenced in the Ontario Superior Court of Justice.

5. *Scott Landry* v. *Imperial Tobacco Canada Limited*, bearing Court File No. 1442/03, commenced in the Ontario Superior Court of Justice.

6. *Joseph Battaglia* v. *Imperial Tobacco Canada Limited*, bearing Court File No. 21513/97, commenced in the Ontario Superior Court of Justice.

7. *Roland Bergeron* v. *Imperial Tobacco Canada Limited*, bearing Court File No. 750-32-700014-163, commenced in the Quebec Superior Court.

8. *Paradis, in personal capacity and on behalf of estate of Lorraine Trepanier* v. *Rothmans, Benson & Hedges Inc.* commenced in the Quebec Small Claims Court.

9. *Couture* v. *Rothmans, Benson & Hedges Inc.* commenced in the Quebec Superior Court.

SCHEDULE "X"

PROVINCIAL AND TERRITORIAL LIAISON COMMITTEE TERMS

PROVINCIAL AND TERRITORIAL LIAISON COMMITTEE TERMS

1. Purpose of PTLC

The PTLC shall be established by the Provinces and Territories to coordinate and facilitate their participation in the administration of the CCAA Plans during the Contribution Period, including their communication in an efficient and concerted manner with the CCAA Plan Administrators, Tobacco Companies, Tobacco Company Groups and other Claimants.

2. No Waiver of Rights of Provinces and Territories

The participation and membership of the Provinces and Territories in the PTLC shall not in any way constitute a waiver or compromise of any of their respective rights, remedies, powers or privileges.

3. Acknowledgment by Provinces and Territories to CCAA Plan Administrators

The Provinces and Territories acknowledge, understand and agree that:

(a) They are not relying upon any written or oral communications of the CCAA Plan Administrators as representations, advice, assurances or guarantees in relation to the financial information provided by the Tobacco Companies during the Contribution Period; and

(b) The CCAA Plan Administrators shall not conduct an audit or other assurance engagement, or otherwise attempt to verify the accuracy or completeness of the financial information in each Tobacco Company's Business Plan, annual MD&A, quarterly MD&A, Annual Financial Statements and any information produced by a Tobacco Company in response to an *ad hoc* request from the CCAA Plan Administrators.

4. Amendment of Terms pertaining to PTLC

Sections 7, 9, 10, 12, 15, 16 (only at the request of the CCAA Plan Administrators or with their consent), 17, 18 and 25 of the terms herein pertaining to the governance, administration and operation of the PTLC as among the PTLC Members may be amended and adopted at a Deliberation Meeting at which a quorum is present, by a vote in favour of the amendment representing 70% in number (i.e. ten) of the PTLC Members, and representing 60% of the value of the Provincial/Territorial share of the Global Settlement Amount, provided that thirty calendar days' notice of the proposed amendment, including the written text of the proposed amendment, is provided to all PTLC Members.

The Cost of Health Care Benefits percentages for each Province and Territory set forth in the Harrison Report ("**Cost of Health Care Benefits Percentages**"), shall be used to determine the value of the Provincial/Territorial share of the Global Settlement Amount attributable to each Province and Territory for the purpose of voting by the PTLC Members to amend the terms herein pertaining to the governance, administration and operation of the PTLC.

5. Appointment of PTLC Members

Each Province and Territory, in its discretion, shall appoint one Person from its public service to represent that jurisdiction on the PTLC (collectively, "**PTLC Members**") such that the PTLC shall be comprised of thirteen PTLC Members. To ensure continuity of knowledge and facilitate the effective and efficient operation of the PTLC, except in exceptional circumstances, no PTLC Member may have another Person attend any meeting in their place; however, a PTLC Member may vote by proxy.

6. No Representation on PTLC for Assignees

In the event that a Province or Territory assigns its right and entitlement pursuant to the CCAA Plan to receive distributions from the Global Settlement Trust Account, the assignee shall not be permitted to have a representative sit on the PTLC.

7. Term of PTLC Members

Each PTLC Member shall be appointed to serve on the PTLC for a term which shall expire at the end of three years after the date of the appointment. Thereafter, the term of a PTLC Member may be extended for a term of up to three years with no limit on the number of extensions.

8. Appointment of PTLC Chair

The PTLC Members shall appoint a Chair ("**PTLC Chair**") from among the PTLC Members by a vote in favour of the appointment representing 70% in number (i.e. ten) of the PTLC Members, and representing 60% of the value of the Provincial/Territorial share of the Global Settlement Amount.

The Cost of Health Care Benefits Percentages shall be used to determine the value of the Provincial/Territorial share of the Global Settlement Amount attributable to each Province and Territory for the purpose of voting by the PTLC Members to appoint the PTLC Chair.

9. Term of PTLC Chair

The PTLC Chair shall be appointed to hold such office for a first term which shall expire at the end of four years after the date of the appointment. Thereafter, the PTLC Chair may be elected to serve not more than one further three year term by a vote in favour of the appointment representing 70% in number (i.e. ten) of the PTLC Members, and representing 60% of the value of the Provincial/Territorial share of the Global Settlement Amount.

10. Duties and Responsibilities of PTLC Chair

During the Contribution Period, the duties and responsibilities of the PTLC Chair shall include:

(a) Chairing all Interface Meetings and Deliberation Meetings;

(b) Ensuring the efficient governance, administration and operation of the PTLC and the orderly conduct of the Interface Meetings and Deliberation Meetings;

(c) Identifying the subject matter and topics for discussion that should be considered by the PTLC and, in consultation with the CCAA Plan Administrators and any Impacted Claimants, developing the agenda for each Interface Meeting;

(d) Identifying the subject matter and topics for discussion that should be considered by the PTLC and developing the agenda for each Deliberation Meeting;

(e) Communicating on behalf of the Provinces and Territories with the CCAA Plan Administrators in regard to all matters relating to the administration of the global settlement;

(f) Establishing the Deliberation Phase Secretariat and directing its activities to facilitate the effective and efficient governance, administration and operation of the PTLC;

(g) Periodically communicating with the CCAA Plan Administrators regarding the balances and transactions in the Global Settlement Trust Account;

(h) In accordance with the procedure set forth in Article 10, Section 10.5 of the CCAA Plan, communicating to the CCAA Plan Administrators Information Requests from PTLC Members to be made to a Tobacco Company;

(i) If an alleged Breach or an alleged Event of Default is determined by the PTLC to have occurred, coordinating any arbitration or CCAA Court proceeding, as applicable; and

(j) Performing such other duties as may be required or incidental to the duties enumerated in Subsections (a) to (i) herein, or as the PTLC may specify.

11. Appointment of PTLC Vice-Chair

The PTLC Members shall appoint a Vice-Chair ("**PTLC Vice-Chair**") from among the PTLC Members by a vote in favour of the appointment representing 70% in number (i.e. ten) of the PTLC Members, and representing 60% of the value of the Provincial/Territorial share of the Global Settlement Amount.

The Cost of Health Care Benefits Percentages shall be used to determine the value of the Provincial/Territorial share of the Global Settlement Amount attributable to each Province and Territory for the purpose of voting by the PTLC Members to appoint the PTLC Vice-Chair.

12. Term of PTLC Vice-Chair

The PTLC Vice-Chair shall be appointed to hold such office for a term which shall expire at the end of three years after the date of the appointment. Thereafter, the PTLC Vice-Chair may be elected to serve not more than one further three year term by a vote in favour of the appointment representing 70% in number (i.e. ten) of the PTLC Members, and representing 60% of the value of the Provincial/Territorial share of the Global Settlement Amount.

13. Duties and Responsibilities of PTLC Vice-Chair

During the Contribution Period, the duties and responsibilities of the PTLC Vice-Chair shall include:

(a) Assisting the PTLC Chair to fulfill all of the duties and responsibilities enumerated in Sections 10, 14, 16, 17, 21 and 25 herein and Article 10, Sections 10.5 and 10.6 of the CCAA Plan;

(b) In the event of the PTLC Chair's absence or incapacity, exercising the powers and performing the duties and responsibilities of the PTLC Chair enumerated in Sections 10, 14, 16, 17, 21 and 25 herein and Article 10, Sections 10.5 and 10.6 of the CCAA Plan; and

(c) Performing such other duties as the PTLC Chair may delegate or specify.

14. Bifurcation of Functions of PTLC: Interface Phase and Deliberation Phase

The functions of the PTLC shall be bifurcated into two phases:

(a) During the first phase ("**Interface Phase**"), the PTLC Members shall meet, quarterly and *ad* hoc as circumstances warrant, with only the CCAA Plan Administrators and the representative(s) of any Impacted Claimants ("**Interface Meetings**") to carry out the duties of the PTLC, which include those duties and responsibilities set forth in Section 15 herein; and

(b) During the second phase ("**Deliberation Phase**"), the PTLC Members shall meet, quarterly and *ad* hoc as circumstances warrant, *in camera* ("**Deliberation Meetings**") in the absence of the CCAA Plan Administrators and any Impacted Claimants, in order to consider and deliberate regarding the objective facts and circumstances discussed in the Interface Meetings, the issues arising therefrom and any other matters relating to the administration of the global settlement including, the Business Plans and financial records and information provided by the Tobacco Companies, and the PTLC Members' discussions with the CCAA Plan Administrators and any Impacted Claimants in the Interface Meetings.

As circumstances require and depending upon the matters under consideration by the PTLC:

(i) At the request of a PTLC Member, the PTLC Chair may invite an external or public service financial, legal or policy advisor to the requesting PTLC Member to attend a Deliberation Meeting; and

(ii) At the request of a PTLC Member, the PTLC Chair may invite any Impacted Claimants to attend a Deliberation Meeting.

In the discretion of the PTLC Chair, and as circumstances require, the PTLC Chair may revert from a Deliberation Meeting back to an Interface Meeting with the CCAA Plan Administrators and any Impacted Claimants in attendance.

15. Duties and Responsibilities of PTLC Members

During the Contribution Period, the duties and responsibilities of the PTLC Members shall include:

(a) Attending all Interface Meetings and all Deliberation Meetings;

(b) Reviewing and considering:

(i) the Business Plans and financial records and information produced by the Tobacco Companies pursuant to Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3, 10.3 and 10.7 of the CCAA Plan, and

(ii) the calculation and quantum of the Contributions and Tax Refund Cash Payments;

(c) Receiving, reviewing and considering the reports of the CCAA Plan Administrators regarding:

(i) the financial matters enumerated in subparagraph (b),

(ii) any objective facts or circumstances, events or conditions regarding a Tobacco Company which caused or would reasonably be expected to cause a Material Adverse Effect, or may constitute a Breach or Event of Default, and

(iii) any other matters that may arise during the Contribution Period relating to the administration of the global settlement;

(d) Conducting a coordinated joint investigation of any objective facts or circumstances, events or conditions regarding a Tobacco Company which caused or would reasonably be expected to cause a Material Adverse Effect or may constitute a Breach or Event of Default;

(e) Deciding whether any objective facts or circumstances, events or conditions:

(i) Fall within the Tobacco Company's Ordinary Course Operational Activities such that they are not a Breach or an Event of Default,

(ii) Are a Breach which may proceed to arbitration for resolution, subject to a ruling of the CCAA Court pursuant to Article 13, Section 13.9(b) of the CCAA Plan that it shall exercise jurisdiction over and determine the matter, or

(iii) Are an Event of Default which may proceed to the CCAA Court for resolution, subject to Article 13, Section 13.11 of the CCAA Plan in respect of the Events of Default enumerated in Article 12, Sections 12.2(d) to 12.2(i) of the CCAA Plan;

(f) Voting to approve the course of action to be taken by the Provinces and Territories in response to any objective facts or circumstances, events or conditions regarding a Tobacco Company which caused or would reasonably be expected to cause a Material Adverse Effect, or may constitute a Breach or Event of Default;

(g) Reporting to their respective Province or Territory regarding all matters addressed by the PTLC relating to the administration of the global settlement; and

(h) Performing such other duties as may be required or incidental to the duties enumerated in Subsections (a) to (g) herein, or as the PTLC Chair may specify.

16. Scheduling of Interface Meetings

The CCAA Plan Administrators, in consultation with the PTLC Chair, shall schedule and provide written notice to all PTLC Members and any Impacted Claimants of the date and time of each Interface Meeting that shall be held by no later than fifteen calendar days after the CCAA Plan Administrators have deposited into the Virtual Data Rooms the Business Plans and financial records and information produced by the Tobacco Companies pursuant to Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3, 10.3 and 10.7 of the CCAA Plan.

At any time, (i) a quorum of PTLC Members, or (ii) any Impacted Claimant, may call an *ad hoc* Interface Meeting to address any issue which is specified in the notice calling such meeting. Notice of the date and time of all *ad hoc* Interface Meetings shall be provided to the PTLC Members, CCAA Plan Administrators and any Impacted Claimants two business days, or the shortest period of time as is practicable, before the day on which the Interface Meeting is to be held.

17. Scheduling of Deliberation Meetings

The PTLC Chair shall schedule and provide written notice to all PTLC Members of the date and time of each Deliberation Meeting that shall be held on the same day as and following the conclusion of the Interface Meetings with continuations as deemed necessary by the PTLC Chair.

At any time, a quorum of PTLC Members may call an *ad hoc* Deliberation Meeting to address any issue which is specified in the notice calling such meeting. Notice of the date and time of all *ad hoc* Deliberation Meetings shall be provided to the PTLC Members two business days, or the shortest period of time as is practicable, before the day on which the Deliberation Meeting is to be held.

18. Notice of Interface Meetings and Deliberation Meetings

Notice of the Interface Meetings and Deliberation Meetings shall be sufficiently given to the PTLC Members and, as applicable the CCAA Plan Administrators and any Impacted Claimants, if sent by email to the PTLC Members, CCAA Plan Administrators or representative(s) of any Impacted Claimants.

19. Quorum for Interface Meetings

A quorum at any Interface Meeting shall be a majority of the PTLC Members, including the PTLC Chair or, in the event of the PTLC Chair's absence or incapacity, the PTLC Vice-Chair, and all three CCAA Plan Administrators.

The representative(s) of any Impacted Claimants present at an Interface Meeting shall not be included in the count to determine whether a quorum is present.

20. Quorum for Deliberation Meetings

A quorum at any Deliberation Meeting shall be a majority of the PTLC Members, including the PTLC Chair or, in the event of the PTLC Chair's absence or incapacity, the PTLC Vice-Chair.

If a representative of any Impacted Claimants has been invited to attend a Deliberation Meeting in accordance with Sections 14 and 28 herein, then such representative shall not be included in the count to determine whether a quorum is present.

21. PTLC Chair to Preside at Interface Meetings and Deliberation Meetings

All Interface Meetings and all Deliberation Meetings shall be chaired by the PTLC Chair or, in the event of the PTLC Chair's absence or incapacity, the PTLC Vice-Chair.

22. Votes to Govern at Deliberation Meetings

At all Deliberation Meetings:

(a) Every question regarding routine and procedural matters shall be decided by a simple majority of the votes cast on the question by the PTLC Members present and voting either in person or by proxy at the meeting. In the case of an equality of votes, the PTLC Chair or, in the event of the PTLC Chair's absence or incapacity, the PTLC Vice-Chair, shall have a second or casting vote; and

(b) Every question regarding significant matters shall be decided by a vote in favour representing 70% in number (i.e. ten) of the PTLC Members, voting either in person or by proxy, and representing 60% of the value of the Provincial/Territorial share of global settlement amount. The Cost of Health Care Benefits Percentages shall be used to determine the value of the Provincial/Territorial share of Global Settlement Amount attributable to each Province and Territory for the purpose of voting by the PTLC Members at the Deliberation Meetings. Significant matters include the decision whether to commence an arbitration in respect of a Breach, or a CCAA Court proceeding in respect of an Event of Default.

23. Virtual Meetings

The Interface Meetings and the Deliberation Meetings may be conducted virtually via digital technologies, in person, or as hybrid meetings in which some participants attend in person and some participants attend virtually.

24. Interface Phase Secretariat

The CCAA Plan Administrators shall establish a secretariat ("**Interface Phase Secretariat**") the staff of which will perform duties at the direction of the CCAA Plan Administrators including:

(a) Executing an NDA with each Tobacco Company;

(b) In accordance with Section 16 herein, establishing the dates for the quarterly and *ad hoc* Interface Meetings, confirming the availability of the CCAA Plan Administrators and the

PTLC Members to ensure that the requisite quorum will be achieved at each Interface Meeting, and confirming the availability of any Impacted Claimants;

(c) In consultation with the CCAA Plan Administrators, the PTLC Chair and any Impacted Claimants, preparing an agenda for each Interface Meeting;

(d) Providing the agenda and any supporting materials to the CCAA Plan Administrators, PTLC Members and any Impacted Claimants fifteen days in advance of each Interface Meeting;

(e) Ensuring that a quorum is maintained throughout the Interface Meetings;

(f) Attending all Interface Meetings and preparing Minutes of each Interface Meeting which accurately record the discussions that took place and any decisions made, and maintaining the Minutes in a Minute Book which is separate from the Minute Book for the Deliberation Meetings;

(g) Being the custodian of and responsible for the proper management of all records pertaining to the Interface Meetings; and

(h) Performing such other duties as may be required or incidental to the duties enumerated in Subsections (a) to (g) herein, or as the CCAA Plan Administrators may specify.

25. Deliberation Phase Secretariat

The PTLC Chair shall establish a secretariat ("**Deliberation Phase Secretariat**") the functions of which will be performed by a public servant employed by the Province or Territory which also employs the first PTLC Chair elected by the PTLC Members. If, during the Contribution Period, a new PTLC Chair is elected, the Person fulfilling the role of the Deliberation Phase Secretariat may continue in the position.

The Deliberation Phase Secretariat will perform duties at the direction of the PTLC Chair including:

(a) Executing an NDA with each Tobacco Company;

(b) Maintaining a list of the PTLC Members' names, contact information, appointment dates and end dates of their terms of service on the PTLC;

(c) In accordance with Section 17 herein, establishing the dates for the quarterly and *ad hoc* Deliberation Meetings and confirming the availability of the PTLC Members to ensure that the requisite quorum will be achieved at each Deliberation Meeting;

(d) As directed by the PTLC Chair, preparing an agenda for the Deliberation Meetings;

(e) Providing the agenda and any supporting materials to each PTLC Member in advance of each Deliberation Meeting;

(f) Preparing Minutes of each Deliberation Meeting which accurately record the discussions that took place and any decisions made, and maintain the Minutes in a Minute Book which is separate from the Minute Book for the Interface Meetings;

(g) Being the custodian of and responsible for the proper management of the PTLC's records relating to the Deliberation Meetings; and

(h) Performing such other duties as may be required or incidental to the duties enumerated in Subsections (a) to (g) herein, or as the PTLC Chair may specify.

26. Acknowledgment by Impacted Claimants to CCAA Plan Administrators

The Impacted Claimants acknowledge, understand and agree that:

(a) They are not relying upon any written or oral communications of the CCAA Plan Administrators as representations, advice, assurances or guarantees in relation to the financial information provided by the Tobacco Companies during the Contribution Period; and

(b) The CCAA Plan Administrators shall not conduct an audit or other assurance engagement, or otherwise attempt to verify the accuracy or completeness of the financial information in each Tobacco Company's Business Plan, annual MD&A, quarterly MD&A, Annual Financial Statements and any information produced by a Tobacco Company in response to an *ad hoc* request from the CCAA Plan Administrators.

27. Attendance of Impacted Claimants at Interface Meetings and Deliberation Meetings

Until such time as the Impacted Claimants have been paid the full amount of their share of the Global Settlement Amount:

(a) The Impacted Claimants shall be entitled to receive notice of and have a designated representative attend all Interface Meetings, and

(b) At the request of a PTLC Member, the PTLC Chair may invite the Impacted Claimants to attend a Deliberation Meeting.

The attendance of the Impacted Claimants at an Interface Meeting or a Deliberation Meeting shall not in any way constitute a waiver or compromise of any of their rights, remedies, powers or privileges.

If a representative of the Impacted Claimants attends an Interface Meeting or a Deliberation Meeting, they:

(a) shall be entitled to participate in any discussions during the meeting;

(b) shall not be included in the count to determine whether a quorum is present;

(c) shall not be entitled to attend any *in camera* meeting of only the PTLC Members; and

(d) shall not be entitled to vote on any question to be decided by the PTLC Members.

28. Information provided to Impacted Claimants

The Impacted Claimants shall be entitled to receive all communications made, all information shared, including the balances and transactions in the Global Settlement Trust Account, and all agendas, reports, records and other documents exchanged during the Interface Meetings, subject to their obligation to hold such information in the strictest confidence and not disclose it in or use it for any proceeding or any other purposes. All such documents shall be deposited in the Virtual Data Rooms.

If the Impacted Claimants are invited to attend a Deliberation Meeting, the Impacted Claimants shall hold any information shared with them in the strictest confidence and shall not disclose it in or use it for any proceeding or any other purposes.

Schedule "B"

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**

CERTIFICATE OF PLAN IMPLEMENTATION

RECITALS

A. FTI Consulting Canada Inc. was appointed as court-appointed Monitor (the "**Monitor**") of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, "**Imperial**," or the "**Applicant**") in the within proceeding commenced under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36 as amended, pursuant to an Initial Order of the Ontario Superior Court of Justice (Commercial List) (the "**CCAA Court**") dated March 12, 2019 (as amended and restated, the "**Initial Order**").

B. Pursuant to the Meeting Order of the CCAA Court dated October 31, 2024, the Monitor filed the Plan of Compromise or Arrangement in respect of the Applicant dated October 17, 2024, which was amended and restated by the Monitor on December 5, 2024, January 27, 2025 and February 27, 2025 (as amended and restated, the "**CCAA Plan**").

C. The CCAA Plan was sanctioned by the CCAA Court pursuant to a Sanction Order dated March 6, 2025 (the "**Sanction Order**").

D. The Sanction Order requires the Monitor to serve on the Common Service List and post on the Monitor's Website a certificate, signed by the Monitor, certifying that the Plan Implementation Date (as defined in the CCAA Plan) has occurred.

E. All conditions precedent to implementation of the CCAA Plan have been fulfilled or waived in accordance with the CCAA Plan.

THE MONITOR HEREBY CERTIFIES the following:

1. The Plan Implementation Date has occurred and the CCAA Plan and the provisions of the Sanction Order which come into effect at the Effective Time are effective.

DATED at Toronto, Ontario this _____ day of _____, 20___.

FTI CONSULTING CANADA INC., solely in its capacity as the Court-appointed Monitor of the Applicant and not in its personal or corporate capacity
Per: _____

Name:
Title:

Schedule "C"

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**

CERTIFICATE OF PLAN COMPLETION

RECITALS

A. FTI Consulting Canada Inc. ("**FTI**") was appointed as court-appointed Monitor of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, "**Imperial**," or the "**Applicant**") in the within proceeding (the "**CCAA Proceeding**") commenced under the Companies' Creditors Arrangement Act, R.S.C. 1985, c. C-36 as amended (the "**CCAA**"), pursuant to an Initial Order of the Ontario Superior Court of Justice (Commercial List) (the "**CCAA Court**") dated March 12, 2019 (as amended and restated, the "**Initial Order**").

B. Pursuant to a Sanction Order of the CCAA Court dated March 6, 2025, the third amended and restated Plan of Compromise or Arrangement in respect of the Applicant dated February 27, 2025 (the "**CCAA Plan**") was sanctioned and FTI was appointed as the CCAA Plan Administrator in respect of the CCAA Plan pursuant to the CCAA Plan Administrator Appointment Order.

C. Pursuant to the Sanction Order, among other things, upon payment of the Global Settlement Amount and the completion by FTI of its duties as the Monitor and the CCAA Plan Administrator in respect of the Applicant pursuant to the CCAA, any Order of the

CCAA Court made in connection with this CCAA Proceeding or the CCAA Plan, this CCAA Proceeding shall terminate and FTI shall be discharged as the Monitor and the CCAA Plan Administrator and released from all claims relating to its activities as the Monitor and as the CCAA Plan Administrator upon FTI filing this Certificate of Plan Completion with the CCAA Court, all in accordance with the Sanction Order and the CCAA Plan.

THE MONITOR AND CCAA PLAN ADMINISTRATOR, AS APPLICABLE, CERTIFY the following:

1. The Monitor has completed all of its duties in respect of the Applicant pursuant to the CCAA, any Order of the CCAA Court made in connection with this CCAA Proceeding or the CCAA Plan.
2. The CCAA Plan Administrator has completed all of its duties in respect of the Applicant pursuant to the CCAA, any Order of the CCAA Court made in connection with this CCAA Proceeding or the CCAA Plan.

ACCORDINGLY, this CCAA Proceeding shall terminate and FTI shall be discharged as the Monitor and the CCAA Plan Administrator and released from all claims relating to its activities as the Monitor and as the CCAA Plan Administrator upon FTI filing this Certificate of Plan Completion with the CCAA Court

DATED at Toronto, Ontario this _____ day of _____, 20___.

FTI CONSULTING CANADA INC. in its capacity as the Court-appointed Monitor and CCAA Plan Administrator of the Applicant and not in its personal or corporate capacity

Per: _____

Name:
Title:

Electronically issued / Délivré par voie électronique : 21-Mar-2025
Toronto Superior Court of Justice / Cour supérieure de justice

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

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

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

PROCEEDING COMMENCED AT TORONTO

SANCTION ORDER

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