

**SUPERIOR COURT
(Class Action Division)**

CANADA
PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL

N° : 500-06-000076-980

DATE : July 21, 2025

PRESIDING: THE HONOURABLE CATHERINE PICHÉ J.S.C.

**In the matter of the implementation of the Quebec Class Action
Administration Plan**

**CONSEIL QUÉBÉCOIS SUR LE TABAC ET LA SANTÉ
-and-
JEAN-YVES BLAIS**

Plaintiffs

-and-

**JTI-MACDONALD CORP.
-and-
IMPERIAL TOBACCO CANADA LIMITED
-and-
ROTHMANS, BENSON & HEDGES INC.**

Defendants

**FTI CONSULTING CANADA INC.
-and-
ERNST & YOUNG INC.
-and-
DELOITTE RESTRUCTURING INC.**

Intervenors

ORDER

[1] **CONSIDERING** the judgment of the Honourable Brian Riordan J.S.C. dated May 27, 2015, as rectified on June 9, 2015 (the "**Riordan Judgment**"), condemning the Defendants to pay damages, with interest and additional indemnity, to the class members in these proceedings (the "**Blais Class Members**") and in the related proceedings in court file 500-06-000070-983, in the aggregate amount of more than \$15 billion.

[2] **CONSIDERING** that in March 2019, shortly after the release of the Court of Appeal decision substantially maintaining the Riordan Judgment, Imperial Tobacco Canada Ltd. ("**ITCAN**") and Imperial Tobacco Company Limited (together with ITCAN, "**Imperial**"), Rothmans, Benson & Hedges Inc. ("**RBH**") and JTI-Macdonald Corp. ("**JTIM**") (collectively, the "**Tobacco Companies**") sought and were granted protection under the CCAA before the Ontario Superior Court of Justice (Commercial List) (the "**CCAA Court**").

[3] **CONSIDERING** that on March 6, 2025, the CCAA Court issued Sanction Orders in CCAA Court files CV-19-615862-00CL (JTIM), CV-19-616077-00CL (Imperial) and CV-19-616779-00CL (RBH), approving, among other things, three essentially identical plans of arrangement filed by the Monitors and the Court-Appointed Mediator in respect of each of the Tobacco Companies (the "**CCAA Plans**") that had been previously unanimously approved by their creditors.

[4] **CONSIDERING** that the CCAA Plans provide, *inter alia*, that an amount of \$4.119 billion shall be allocated to satisfy the claims of the *Blais* Class Members.

[5] **CONSIDERING** that each of the CCAA Plans includes as a schedule thereto the Quebec Class Action Administration Plan, Exhibit R-1 (the "**Quebec Administration Plan**") which sets out the process by which the *Blais* Class Members may submit claims for compensation and establishes the process for administering such claims.

[6] **CONSIDERING** that paragraph 11.2 of the Quebec Administration Plan provides that the CCAA Court's oversight of the Quebec Administration Plan shall be "*exercised in a joint and coordinated manner with the Quebec Superior Court*".

[7] **CONSIDERING** that for the purposes of the joint and coordinated oversight of the Quebec Administration Plan, the CCAA Court and this Court may establish a protocol for communications between one another to discuss matters relating to their joint supervision, as provided at paragraph 11.2.1 thereof.

[8] **CONSIDERING** that the Quebec Administration Plan provides at paragraph 11.2.3.1 thereof that this Court shall hear and determine proceedings addressing, among other things, a motion to 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.

[9] **CONSIDERING** that the Quebec Administration Plan provides that certain matters are to be addressed jointly by the CCAA Court and this Court, including, *inter alia*:

- 9.1. approving any substantive changes, modifications or revisions to the Quebec Administration Plan, or to the claims forms which are schedules thereto, as provided at paragraph 7.1 thereof;
- 9.2. hearing applications for directions that may be brought by the CCAA Plan Administrators, as provided at paragraphs 12.1.3 and 57.1 thereof;
- 9.3. hearing applications for directions that may be brought by Quebec Class Counsel in the event an issue arises that is of significant general application to the Claims Process for *Blais* Class Members as a whole, as provided at paragraph 17.5 thereof;
- 9.4. if deemed necessary and expedient to do so, extending the *Blais* Claims Submission Period, as provided at paragraph 22.1 thereof;
- 9.5. receiving reports from the CCAA Plan Administrators regarding the progress of the administration of the Quebec Administration Plan, as provided at paragraph 51.1 thereof; and
- 9.6. approving the annual budgets in respect of the administration of the Quebec Administration Plan, as provided at paragraph 57.3 thereof.

[10] **CONSIDERING** that 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, as provided at paragraph 62.1 thereof.

[11] **CONSIDERING** the *Application to Come in Aid of the Sanction Orders and to Adopt the Quebec Class Action Administration Plan* dated June 27, 2025 made jointly by the Plaintiffs and the Interveners (the "**Come-in-Aid Application**"), the affidavit and the exhibits filed in support thereof.

[12] **CONSIDERING** the *Declaration of Voluntary Conservatory Intervention* dated June 27, 2025 of the Interveners FTI Consulting Canada Inc. (in its capacity as Monitor and CCAA Plan Administrator of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited), Ernst & Young Inc. (in its capacity as Monitor and CCAA Plan Administrator of Rothmans, Benson & Hedges Inc.) and Deloitte Restructuring Inc. (in its capacity as Monitor and CCAA Plan Administrator of JTI-Macdonald Corp.).

[13] **CONSIDERING** the interests of the *Blais* Class Members.

[14] **CONSIDERING** the representations of counsel for the Plaintiffs, the Interveners and any such other counsel wishing to be heard.

THE COURT:

[15] **GRANTS** the Come-in-Aid Application;

[16] **TAKES ACT** of the intervention in the present proceedings of FTI Consulting Canada Inc. (in its capacity as Monitor and CCAA Plan Administrator of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited), Ernst & Young Inc. (in its capacity as Monitor and CCAA Plan Administrator of Rothmans, Benson & Hedges Inc.) and Deloitte Restructuring Inc. (in its capacity as Monitor and CCAA Plan Administrator of JTI-Macdonald Corp.);

[17] **DECLARES** that all terms not otherwise defined herein shall have the meanings ascribed to them in the Come-in-Aid Application;

[18] **COMES IN AID** of the CCAA Court in order to recognize, assist and give effect to the Sanction Orders and the CCAA Plan Administrator Appointment Orders issued on March 6, 2025 by the Honourable Chief Justice Geoffrey B. Morawetz in court files CV-19-615862-00CL, CV-19-616077-00CL, CV-19-616779-00CL, and to the CCAA Plans;

[19] **DECLARES** that the Sanction Orders, the CCAA Plan Administrator Appointment Orders and the CCAA Plans shall have full force and effect in the Province of Quebec;

[20] **DECLARES** that the Quebec Administration Plan has been adopted as if it were an Order of the Superior Court of Quebec;

[21] **THE WHOLE** without costs.

A handwritten signature in cursive script, appearing to read 'C. Piché', is written above a horizontal line.

CATHERINE PICHÉ, J.S.C.