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File 96048

June 21, 2019

VIA EMAIL

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Jane Dietrich, Joseph Bellissimo,
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Dear Counsel:

Re: In the matters of JTI-Macdonald Corp. (CV-19-615862-00CL); Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (CV-19-616077-00CL); and, Rothmans, Benson & Hedges Inc. (CV-19-616779-00CL) (collectively, the "Cases")

We are writing in respect of the above-referenced matters on behalf of: our clients, the provinces of Alberta and Newfoundland & Labrador; the Consortium Provinces represented by Bennett Jones LLP; and, the province of Quebec, which is represented by McMillan LLP.

We write pursuant to the stay extensions sought by JTI-Macdonald Corp., Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited, and Rothmans, Benson & Hedges Inc. (collectively, the "Applicants") to December 16, 2019, in each of the Cases. Please accept this letter as our clients' formal notice of objection to this relief, on the basis that the proposed extension is too long. In addition, mid-December is an inopportune time to be making fundamental changes in the Cases, should that be required.

In our view, an extension of the stay of just over 3 months, to the middle of October, 2019, would be coordinated and consistent with the mediation process, and would better accord with creditors' expectations for progress, as well as usual practice and the level of court supervision appropriate to the Cases.

We are available to discuss these matters as appropriate, and we thank you for your consideration.

Yours very truly,
PALIARE ROLAND ROSENBERG ROTHSTEIN LLP



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c: Service List

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