



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**

THE HONOURABLE CHIEF

)

MONDAY, THE 25<sup>TH</sup> DAY OF

)

JUSTICE MORAWETZ

)

AUGUST, 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 **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

**ORDER**

(Fee Approval Motion – Counsel for the Tobacco Producers' Fee)

**THIS MOTION**, made by Strosberg Wingfield Sasso LLP (formerly Strosberg Sasso  
Sutts LLP and Sutts Strosberg LLP), Counsel for the Tobacco Producers, for an Order approving  
the Counsel for the Tobacco Producers' Fee, was heard on February 11 and March 7, 2025.

**ON READING** the notice of motion, the affidavits of Harvey T. Strosberg, K.C., sworn  
January 8, 2025 and exhibits thereto, Anthony DeCarolis sworn January 13, 2025, and Geoffrey

Spurr sworn January 13, 2025, and on hearing the submissions of Counsel for the Tobacco Producers and those other parties present.

1. **THIS COURT ORDERS AND DECLARES** that the terms that appear in this Order shall have the meanings set out in the CCAA Plans.
2. **THIS COURT ORDERS** that the fees and disbursements including taxes, sought by Counsel for the Tobacco Producers pursuant to the February 11, 2009 Contingency Fee Agreement (for the Tobacco Producers' Actions) and the April 4, 2019 CCAA Proceedings Fee Agreement with the Ontario Flue-Cured Tobacco Growers' Marketing Board are hereby approved.
3. **THIS COURT ORDERS AND DIRECTS** that the Tobacco Producers' Fee in the amount of \$3,138,314.49 be paid to Strosberg Wingfield Sasso LLP in Trust from the Tobacco Producers' Settlement Amount, calculated as follows:

| Particulars                                                                    | Total          |
|--------------------------------------------------------------------------------|----------------|
| Contingency Fee Retainer - Tobacco Producers' Actions<br>(25% of \$15,000,000) | \$3,750,000.00 |
| <i>Less Credit</i> – Fees recovered for Costs                                  | \$ 141,960.98  |
| <i>Less Credit</i> – Fees paid under the CCAA Proceedings Fee Agreement        | \$ 831,018.75  |
| Sub-total Fees                                                                 | \$2,777,020.27 |
| Disbursements                                                                  | \$ 249.19      |
| Total Fees & Disbursements                                                     | \$2,777,269.46 |
| HST on Fees & Disbursements (13% on \$2,777,269.46 = \$361,045.03)             | \$ 361,045.03  |
| Counsel for the Tobacco Producers' Fee<br>(inclusive of disbursements and HST) | \$3,138,314.49 |

  
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Chief Justice Geoffrey B. Morawetz

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.

Court File No. CV-19-6158  
Court File No. CV-19-6160  
Court File No. CV-19-6167

**ONTARIO**  
**SUPERIOR COURT OF JUSTICE**  
**COMMERCIAL LIST**  
PROCEEDING COMMENCED AT  
TORONTO

**ORDER**

(Fee Approval Motion –  
Counsel for the Tobacco Producers' Fee)

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Counsel for the Tobacco Producers