

Court File No. 19-CV-615862-00CL
Court File No. 19-CV-616077-00CL
Court File No. 19-CV-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

**COMMON SERVICE LIST
(as of August 6, 2026)**

TO:	THORNTON GROUT FINNIGAN LLP 100 Wellington Street West, Suite 3200 TD West Tower, Toronto-Dominion Centre Toronto, ON M5K 1K7 Fax: 416-304-1313 Robert I. Thornton Tel: 416-304-0560 Email: rthornton@tgf.ca Leanne M. Williams Tel: 416-304-0060 Email: lwilliams@tgf.ca Rachel A. Nicholson Tel: 416-304-1153 Email: rnicholson@tgf.ca
------------	---

* For any additions or questions, please contact Nancy Thompson at nancy.thompson@blakes.com

	Mitchell W. Grossell Tel: 416-304-7978 Email: mgrossell@tgf.ca John L. Finnigan Tel: 416-304-0558 Email: jfinnigan@tgf.ca Rebekah O'Hare Tel: 416-307-2423 Email: rohare@tgf.ca Rudrakshi Chakrabarti Tel: 416-307-2425 Email: rchakrabarti@tgf.ca Lawyers for JTI-Macdonald Corp.
AND TO:	DELOITTE RESTRUCTURING INC. Bay Adelaide East 8 Adelaide Street West Suite 200 Toronto, ON M5H 0A9 Fax: 416-601-6690 Todd Ambachtsheer Tel: 416-607-0781 Email: tambachtsheer@deloitte.ca Jean-Francois Nadon Tel: 514-390-0059 Email: jnadon@deloitte.ca Phil Reynolds Tel: 416-956-9200 Email: philreynolds@deloitte.ca Connie Chen Email: kanglchen@deloitte.ca The Monitor of JTI-Macdonald Corp.
AND TO:	BLAKE, CASSELS & GRAYDON LLP 199 Bay Street Suite 4000, Commerce Court West Toronto, ON M5L 1A9 Fax: 416-863-2653

	Pamela Huff Tel: 416-863-2958 Email: pamela.huff@blakes.com Linc Rogers Tel: 416-863-4168 Email: linc.rogers@blakes.com Jake Harris Tel: 416-863-2523 Email: jake.harris@blakes.com Nancy Thompson, Law Clerk Tel: 416-863-2437 Email: nancy.thompson@blakes.com Lawyers for Deloitte Restructuring Inc., in its capacity as Monitor of JTI-Macdonald Corp.
AND TO:	MILLER THOMSON LLP Scotia Plaza 40 King Street West, Suite 5800 Toronto, ON M5H 3S1 Craig A. Mills Tel: 416-595-8596 Email: cmills@millerthomson.com Lawyers for North Atlantic Operating Company, Inc.
AND TO:	MILLER THOMSON LLP 1000, rue De La Gauchetière Ouest, bureau 3700 Montreal, QC H3B 4W5 Hubert Sibre Tel: 514-879-4088 Email: hsibre@millerthomson.com Lawyers for AIG Insurance Canada
AND TO:	BLUETREE ADVISORS INC. First Canada Place 100 King Street West Suite 5600 Toronto, ON M5X 1C9

	William E. Aziz Tel: 416-575-2200 Email: baziz@bluetreeadvisors.com Chief Restructuring Officer of JTI-Macdonald Corp.
AND TO:	STIKEMAN ELLIOTT LLP Commerce Court West 199 Bay Street, Suite 5300 Toronto, ON M5L 1B9 Fax: 416-947-0866 David R. Byers Tel: 416-869-5697 Email: dbyers@stikeman.com Maria Konyukhova Tel: 416-869-5230 Email: mkonyukhova@stikeman.com Lesley Mercer Tel: 416-869-6859 Email: lmercer@stikeman.com Lawyers for British American Tobacco p.l.c., B.A.T. Industries p.l.c. and British American Tobacco (Investments) Limited
AND TO:	OSLER, HOSKIN & HARCOURT LLP 100 King Street West 1 First Canadian Place Suite 6200, P.O. Box 50 Toronto, ON M5X 1B8 Fax: 416-862-6666 Deborah Glendinning Tel: 416-862-4714 Email: dglendinning@osler.com Marc Wasserman Tel: 416-862-4908 Email: mwasserman@osler.com John A. MacDonald Tel: 416-862-5672 Email: jmacdonald@osler.com

	Michael De Lellis Tel: 416-862-5997 Email: mdelellis@osler.com Craig Lockwood Tel: 416-862-5988 Email: clockwood@osler.com Marleigh Dick Tel: 416-862-4725 Email: mdick@osler.com Martino Calvaruso Tel: 416-862-6665 Email: mcalvaruso@osler.com Lawyers for Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited
AND TO:	DENTONS 77 King Street West, Suite 400 Toronto-Dominion Centre Toronto, Ontario M5K 0A1 Natasha MacParland Tel: 416-863-4686 Email: natasha.macparland@dentons.com DAVIES WARD PHILLIPS & VINEBERG LLP 155 Wellington Street West Toronto, ON M5V 3J7 Chanakya Sethi Tel: 416-863-5516 Email: csethi@dwpv.com Robert Nicholls Email: rnicholls@dwpv.com Nicole Fedak, Law Clerk Email: nfedak@dwpv.com Lawyers for FTI Consulting Canada Inc., in its capacity as Monitor of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited

AND TO:	MORGAN, LEWIS & BOCKIUS LLP 101 Park Avenue New York, NY 10178-0060 Jennifer Feldsher Tel: 212-309-6017 Email: jennifer.feldser@morganlewis.com MORGAN, LEWIS & BOCKIUS LLP One State Street Hartford, CT 06103-3178 David K. Shim Tel: 860-240-2580 Email: david.shim@morganlewis.com US Counsel for FTI Consulting Canada Inc., in its capacity as Monitor of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited
AND TO:	FTI CONSULTING CANADA INC. 79 Wellington Street West Suite 2010, P.O. Box 104 Toronto, ON M4K 1G8 Fax: 416-649-8101 Greg Watson Tel: 416-649-8077 Email: greg.watson@fticonsulting.com Paul Bishop Tel: 416-649-8053 Email: paul.bishop@fticonsulting.com Jeffrey Rosenberg Tel: 416-649-8073 Email: jeffrey.rosenberg@fticonsulting.com Kamran Hamidi Tel: 416-649-8068 Email: kamran.hamidi@fticonsulting.com Carter Wood Tel: 416-844-9169 Email: carter.wood@fticonsulting.com Monitor of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited

AND TO:	MCCARTHY TÉTRAULT LLP 66 Wellington Street West Suite 5300 TD Bank Tower, Box 48 Toronto, ON M5K 1E6 Fax: 416-868-0673 James Gage Tel: 416-601-7539 Email: jgage@mccarthy.ca Heather Meredith Tel: 416-601-8342 Email: hmeredith@mccarthy.ca Paul Steep Tel: 416-601-7998 Email: psteep@mccarthy.ca Trevor Courtis Tel: 416-601-7643 Email: tcourtis@mccarthy.ca Meena Alnajar Tel: 416-601-8116 Email: malnajar@mccarthy.ca Lawyers for Rothmans, Benson & Hedges, Inc.
AND TO:	LAPOINTE ROSENSTEIN MARCHAND MELANÇON LLP 1 Place Ville Marie, Suite 1300 Montreal, QC H3B 0E6 Mireille Fontaine Tel: 514-925-6342 Email: mireille.fontaine@lrmm.com Lawyers for the Top Tube Company
AND TO:	TORYS LLP 79 Wellington St. West, Suite 3000 Box 270, TD Centre Toronto, ON M5K 1N2 Fax: 416-865-7380

	Scott Bomhof Tel: 416-865-7370 Email: sbomhof@torys.com Adam Slavens Tel: 416-865-7333 Email: aslavens@torys.com Alec Angle Tel: 416-865-7534 Email: aangle@torys.com Lawyers for JT Canada LLC Inc. and PricewaterhouseCoopers Inc., in its capacity as receiver of JTI-Macdonald TM Corp.
AND TO:	PRICEWATERHOUSECOOPERS PwC Tower 18 York St., Suite 2600 Toronto, ON M5J 0B2 Fax: 416-814-3210 Mica Arlette Tel: 416-814-5834 Email: mica.arlette@pwc.com Tyler Ray Email: tyler.ray@pwc.com Receiver and Manager of JTI-Macdonald TM Corp.
AND TO:	BENNETT JONES 100 King Street West Suite 3400 Toronto, ON M5X 1A4 Fax: 416-863-1716 Mike Eizenga Tel: 416-777-4879 Email: eizengam@bennettjones.com Sean Zweig Tel: 416-777-6254 Email: zweigs@bennettjones.com Jesse Mighton Tel: 416-777-6255 Email: mightonj@bennettjones.com

	Preet Gill Tel: 416-777-6513 gillp@bennettjones.com SISKINDS 275 Dundas Street, Unit 1 London, ON N6B 3L1 Andre I.G. Michael Tel: 519-660-7860 Email: andre.michael@siskinds.com James Virtue Tel: 519-660-7898 Email: jim.virtue@siskinds.com Michael Peerless Email: mike.peerless@peerlesslaw.com Lawyers for the Province of British Columbia, Province of Manitoba, Province of New Brunswick, Province of Nova Scotia, Province of Prince Edward Island, Province of Saskatchewan, Government of Northwest Territories, Government of Nunavut, and Government of Yukon in their capacities as plaintiffs in the HCCR Legislation claims
AND TO:	MINISTRY OF THE ATTORNEY GENERAL Legal Services Branch 1001 Douglas Street Victoria, BC V8W 2C5 Fax: 250-356-6730 Peter R. Lawless Tel: 250-356-8432 Email: peter.lawless@gov.bc.ca
AND TO:	KSV ADVISORY INC. 150 King Street West Suite 2308, Box 42 Toronto, ON M5H 1J9 Fax: 416-932-6266 Noah Goldstein Tel: 416-932-6207 Email: ngoldstein@ksvadvisory.com Bobby Kofman Email: bkofman@ksvadvisory.com

	Jordan Wong Tel: 416-932-6025 Email: jwong@ksvadvisory.com Financial Advisory for the Provinces of British Columbia, Manitoba, New Brunswick, Nova Scotia, Prince Edward Island and Saskatchewan, in their capacities as plaintiffs in the HCCR Legislation claims
AND TO:	MINISTRY OF THE ATTORNEY GENERAL Crown Law Office - Civil 720 Bay Street, 8th Floor Toronto, ON M7A 2S9 Fax: 416-326-4181 Jacqueline Wall Tel: 416-434-4454 Email: jacqueline.wall@ontario.ca Lawyers for His Majesty the King in Right of Ontario
AND TO:	FISHMAN FLANZ MELAND PAQUIN LLP Place du Canada 1010 de la Gauchetière St. West, Suite 1600 Montreal, QC H3B 2N2 Avram Fishman Email: afishman@ffmp.ca Mark E. Meland Tel: 514-932-4100 Email: mmeland@ffmp.ca Margo R. Siminovitch Email: msiminovitch@ffmp.ca Jason Dolman Email: jdolman@ffmp.ca Nicolas Brochu Email: nbrochu@ffmp.ca Tina Silverstein Email: tsilverstein@ffmp.ca CHAITONS LLP 5000 Yonge Street 10th Floor Toronto, ON M2N 7E9

	Harvey Chaiton Tel: 416-218-1129 Email: harvey@chaitons.com George Benchetrit Tel: 416-218-1141 Email: george@chaitons.com TRUDEL JOHNSTON & LESPÉRANCE 750, Cote de la Place d'Armes, Bureau 90 Montréal, QC H2Y 2X8 Fax: 514-871-8800 Philippe Trudel Tel: 514-871-8385, x203 Email: philippe@tjl.quebec Bruce Johnston Tel: 514-871-8385, x202 Email: bruce@tjl.quebec André Lespérance Tel: 514-871-8805 Email: andre@tjl.quebec KUGLER KANDESTIN s.e.n.c.r.l., LLP 1 Place Ville-Marie, Suite 1170 Montréal, QC H3B 2A7 Gordon Kulger Tel: 514-360-2686 Email: gkugler@kklex.com Robert Kugler Tel: 514-360-8882 Email: rkugler@kklex.com Lawyers for Conseil québécois sur le tabac et la santé, Jean-Yves Blais and Cécilia Létourneau (Quebec Class Action Plaintiffs)
AND TO:	KLEIN LAWYERS LLP 100 King Street West, Suite 5600 Toronto, ON M5X 1C9 Douglas Lennox Tel: 416-506-1944 Email: dlennox@callkleinlawyers.com

	KLEIN LAWYERS LLP 400 – 1385 West 8th Avenue Vancouver, BC V6H 3V9 David A. Klein Email: dklein@callkleinlawyers.com Nicola Hartigan Tel: 604-874-7171 Email: nhartigan@callkleinlawyers.com Lawyers for the representative plaintiff, Kenneth Knight, in the certified British Columbia class action, <i>Knight v. Imperial Tobacco Canada Ltd.</i>, Supreme Court of British Columbia, Vancouver Registry No. L031300
AND TO:	JENSEN SHAWA SOLOMON DUGID HAWKES LLP 800, 304 – 8 Avenue SW Calgary, AB T2P 1C2 Fax: 403-571-1528 Carsten Jensen, QC Tel: 403-571-1526 Email: jensenc@jssbarristers.ca Sabri Shawa, QC Tel: 403-571-1527 Email: shawas@jssbarristers.ca Stacy Petriuk Tel: 403-571-1523 Email: petriuks@jssbarristers.ca PALIARE ROLAND ROSENBERG ROTHSTEIN LLP 155 Wellington Street West, 35th Floor Toronto, ON M5V 3H1 Kenneth T. Rosenberg Email: ken.rosenberg@paliareroland.com Lilly Harmer Email: lily.harmer@paliareroland.com Massimo (Max) Starnino Email: max.starnino@paliareroland.com

	CUMING & GILLESPIE 4200, 825 – 8th Avenue SW Calgary, AB T2P 1G1 Laura M. Comfort Email: laura@cglaw.ca Lawyers for His Majesty the King in Right of Alberta
AND TO:	HIS MAJESTY THE KING IN RIGHT OF ALBERTA 9th Fl. Peace Hills trust Tower 10011 – 109th Street Edmonton, AB T5J 3S8 Doreen Mueller Email: doreen.mueller@gov.ab.ca
AND TO:	STEWART MCKELVEY 1741 Lower Water Street, Suite 600 Halifax, NS B3J 0J2 Fax: 902-420-1417 David Wedlake Tel: 902-444-1705 Email: dwedlake@stewartmckelvey.com Eryka Gregory Tel: 902-44401747 Email: egregory@stewartmckelvey.com Lawyers for Sobeys Capital Incorporated
AND TO:	CASSELS BROCK & BLACKWELL LLP Suite 3200, Bay Adelaide Centre – North Tower 40 Temperance Street Toronto, ON M5H 0B4 Shayne Kukulowicz Tel: 416-860-6463 Fax: 416-640-3176 Email: skukulowicz@cassels.com Joseph Bellissimo Tel: 416-860-6572 Fax: 416-642-7150 Email: jbellissimo@cassels.com

	Monique Sassi Tel: 416-860-6886 Fax: 416-640-3005 Email: msassi@cassels.com Lawyers for Ernst & Young Inc, in its capacity as court-appointed monitor of Rothmans, Benson & Hedges, Inc.
AND TO:	ERNST & YOUNG INC. Ernst & Young Tower 100 Adelaide Street West P.O. Box 1 Toronto, ON M5H 0B3 Murray A. McDonald Tel: 416-943-3016 Email: murray.a.mcdonald@parthenon.ey.com Brent Beekenkamp Tel: 416-943-2652 Email: brent.r.beekenkamp@parthenon.ey.com Edmund Yau Tel: 416-943-2177 Email: edmund.yau@parthenon.ey.com Matt Kaplan Tel: 416-932-6155 Email: matt.kaplan@parthenon.ey.com Monitor of Rothmans, Benson & Hedges, Inc.
AND TO:	GOWLING WLG (CANADA) LLP 1 First Canadian Place 100 King Street West, Suite 1600 Toronto, ON M5X 1G5 Fax: 416-862-7661 Clifton Prophet Tel: 416-862-3509 Email: clifton.prophet@gowlingwlg.com Steven Sofer Tel: 416-369-7240 Email: steven.sofer@gowlingwlg.com

	Nicholas Kluge Tel: 416-369-4610 Email: nicholas.kluge@gowlingwlg.com Lawyers for Philip Morris International Inc.
AND TO:	PALIARE ROLAND ROSENBERG ROTHSTEIN LLP 155 Wellington Street West, 35th Floor Toronto, ON M5V 3H1 Kenneth T. Rosenberg Email: ken.rosenberg@paliareroland.com Lilly Harmer Email: lily.harmer@paliareroland.com Massimo (Max) Starnino Email: max.starnino@paliareroland.com ROEBOTHAN MCKAY MARSHALL Paramount Building 34 Harvey Road, 5th Floor St. John's NL A1C 3Y7 Fax: 709-753-5221 Glenda Best Tel: 705-576-2255 Email: gbest@wrmmlaw.com HUMPHREY FARRINGTON McCLAIN, P.C. 221 West Lexington, Suite 400 Independence, MO 64050 Kenneth B. McClain Tel: 816-836-5050 Email: kbm@hfmlegal.com Lawyers for His Majesty the King in Right of Newfoundland
AND TO:	WESTROCK COMPANY OF CANADA CORP. 15400 Sherbrooke Street East Montreal, QC H1A 3S2 Dean Jones Tel: 514-642-9251 Email: dean.jones@westrock.com

AND TO	FINANCIAL SERVICES REGULATORY AUTHORITY OF ONTARIO (FSRA) Legal and Enforcement Division 25 Sheppard Avenue West, Suite 100 Toronto, Ontario M2N 6S6 Michael Spagnolo Legal Counsel Tel: 647-801-8921 Email: michael.spagnolo@fsrao.ca
AND TO:	KAPLAN LAW 393 University Avenue, Suite 2000 Toronto, ON M5G 1E6 Ari Kaplan Tel: 416-565-4656 Email: ari@kaplanlaw.ca Counsel to the Former Genstar U.S. Retiree Group Committee
AND TO:	McMILLAN LLP Brookfield Place 181 Bay Street, Suite 4400 Toronto, ON M5J 2T3 Wael Rostom Tel: 416-865-7790 Email: wael.rostom@mcmillan.ca Emile Catimel-Marchand Tel: 514-987-5031 Email: emile.catimel-marchand@mcmillan.ca Lawyers for The Bank of Nova Scotia
AND TO	MERCHANT LAW GROUP LLP c/o #400 – 333 Adelaide St. West Toronto, ON M5V 1R5 Fax: 613-366-2793 Evatt Merchant, QC Tel: 613-366-2795 Email: emerchant@merchantlaw.com Lawyers for the Class Action Plaintiffs (MLG)

AND TO:	LABSTAT INTERNATIONAL INC. 262 Manitou Drive Kitchener, ON N2C 1L3 Andrea Echeverria Tel: 519-748-5409 Email: aecheverria@labstat.com
AND TO:	STOCKWOODS LLP 77 King Street West, Suite 4130 TD North Tower, P.O. Box 140, TD Centre Toronto, ON M5K 1H1 Fax: 416-593-9345 Brian Gover Tel: 416-593-2489 Email: briang@stockwoods.ca Justin Safayeni Tel: 416-593-3494 Email: justins@stockwoods.ca Lawyers for R.J. Reynolds Tobacco Company and R.J. Reynolds Tobacco International Inc.
AND TO:	COZEN O'CONNOR LLP Bay Adelaide Centre – North Tower 40 Temperance Street, Suite 2700 Toronto, Ontario M5H 0B4 Steven Weisz Tel: 647-417-5334 Fax: 416-361-1405 Email: sweisz@cozen.com INCH HAMMOND PROFESSIONAL CORPORATION 1 King Street West, Suite 500 Hamilton, ON L8P 4X8 John F.C. Hammond Tel: 905-525-4481 Email: hammond@inchlaw.com Lawyer for Grand River Enterprises Six Nations Ltd.

AND TO:	STROSBERG WINGFIELD SASSO LLP 1561 Ouellette Avenue Windsor, ON M8X 1K5 Fax: 866-316-5308 William V. Sasso Tel: 519-561-6222 Email: william.sasso@swslitigation.com David Robins Tel: 519-561-6215 Email: david.robins@swslitigation.com Lawyers for The Ontario Flue-Cured Tobacco Growers' Marketing Board, plaintiffs in Ontario Superior Court of Justice Court File No. 1056/10CP (Class Proceedings)
AND TO:	ATTORNEY GENERAL OF CANADA Department of Justice Canada Ontario Regional Office, Tax Law Section 120 Adelaide Street West, Suite 400 Toronto, ON M5H 1T1 Fax: 416-973-0810 Edward Park Tel: 647-292-9368 Email: edward.park@justice.gc.ca Kevin Dias Email: kevin.dias@justice.gc.ca General Intake Office: Email: AGC-PGC.Toronto-Tax-Fiscal@justice.gc.ca Lawyers for the Minister of National Revenue
AND TO:	LAX O'SULLIVAN LISUS GOTTLIEB LLP Suite 2750, 145 King Street West Toronto, ON M5H 1J8 Jonathan Lisus Tel: 416-598-7873 Email: jlisus@lolg.ca Matthew Gottlieb Tel: 416-644-5353 Email: mgottlieb@lolg.ca

	Nadia Campion Tel: 416-642-3134 Email: ncampion@lolg.ca Andrew Winton Tel: 416-644-5342 Email: awinton@lolg.ca Lawyers for the Court-Appointed Mediator
AND TO:	FOGLER, RUBINOFF LLP Suite 3000, P.O. Box 95 Toronto-Dominion Centre 77 King Street West Toronto, ON M5K 1G8 Fax: 416-941-8852 Vern W. DaRe Tel: 416-941-8842 Email: vdare@foglers.com CANADIAN CANCER SOCIETY 116 Albert Street, Suite 500 Ottawa, ON K1P 5G3 Fax: 613-565-2278 Robert Cunningham Tel: 613-762-4624 Email: rob.cunningham@cancer.ca Lawyers for Canadian Cancer Society
AND TO:	BLANEY MCMURTRY LLP 2 Queen Street East, Suite 1500 Toronto, ON M5C 3G5 David R. Mackenzie Tel: 416-597-4890 Email: dmackenzie@blaney.com David Ullmann Tel: 416-596-4289 Email: dullmann@blaney.com

	Alexandra Teodorescu Tel: 416-596-4279 Email: ateodorescu@blaney.com Lawyers for La Nordique Compagnie D'Assurance du Canada
AND TO:	ST-PIERRE LÉTOURNEAU 2600, boulevard Laurier, porte 760 Quebec, QC G1V 4T3 Marc-André Maltais Tel: 418-657-8702, ext. 3107 Email: marc-andre.maltais1@retraitequebec.gouv.qc.ca Lawyers for Retraite Québec
AND TO:	LECKER & ASSOCIATES 4789 Yonge Street, Suite 514 Toronto, ON M2N 0G3 Kimberley Sebag Email: ksebag@leckerslaw.com Lawyer for Imperial Tobacco claimant
AND TO:	McMILLAN LLP 181 Bay Street, Suite 4400 Toronto, ON M5J 2T3 Fax: 416-865-7048 Brett Harrison Tel: 416-865-7932 Email: brett.harrison@mcmillan.ca Tushara Weerasooriya Tel: 416-865-7890 Email: tushara.weerasooriya@mcmillan.ca Guneev Bhinder Tel: 416-307-4067 Email: guneev.bhinder@mcmillan.ca Lawyers for the Province of Quebec

AND TO:	ATTORNEY GENERAL OF CANADA Department of Justice Canada Ontario Regional Office, L.E.A.D. 120 Adelaide Street West, Suite 400 Toronto, ON M5H 1T1 Victor Paolone Tel: 647-256-7548 Email: victor.paolone@justice.gc.ca
AND TO:	McMILLAN LLP Brookfield Place 181 Bay Street, Suite 4400 Toronto, ON M5J 2T3 Fax: 416-865-7048 Stephen Brown-Okruhlik Tel: 416-865-7043 Email: stephen.brown-okruhlik@mcmillan.ca Lawyers for Citibank Canada
AND TO:	BORDEN LADNER GERVAIS LLP Bay Adelaide Centre, East Tower 22 Adelaide Street West, Suite 3400 Toronto, ON M5H 4E3 Fax: 416-367-6749 Alex MacFarlane Tel: 416-367-6305 Email: amacfarlane@blg.com James W. MacLellan Tel: 416-367-6592 Email: jmaclellan@blg.com Bevan Brooksbank Tel: 416-367-6604 Email: bbrooksbank@blg.com Nick Hollard Tel: 416-367-6545 Email: nhollard@blg.com Lawyers for Chubb Insurance Company of Canada

AND TO:	ROCHON GENOVA LLP Barristers • Avocats 121 Richmond Street West, Suite 900 Toronto, ON M5H 2K1 Fax: 416-363-0263 Joel P. Rochon Tel: 416-363-1867 x222 Email: jrochon@rochongenova.com Lawyers for Suzanne Jacklin, Barbara Bourassa on behalf of the Estate of Mitchell David Bourassa, Roderick Dennis McDermid, Linda Dorion, Thelma Adams, Ben Sample and Deborah Kunta, in their capacity as Representative Plaintiffs in certain proposed class proceedings
AND TO:	WAGNERS 1869 Upper Water Street, Suite PH301 3rd Floor, Pontac House, Historic Properties Halifax, NS B3J 1S9 Fax: 902-422-1233 Raymond F. Wagner, K.C. Tel: 902-425-7330 Email: raywagner@wagners.co Kate Boyle Tel: 902-425-7330 Email: kboyle@wagners.co Maddy Carter Tel: 902-425-7330 Email: mcarter@wagners.co Lauren Harper Tel: 905-425-7330 Email: lharper@wagners.co Representative Counsel
AND TO:	REVENU QUÉBEC 1600, boul. René-Lévesque Ouest Secteur R23DGR Montréal, QC H3H 2V2 Alain Casavant Email: alain.casavant@revenuquebec.ca

AND TO:	PELLETIER D'AMOURS 1, Complexe Desjardins Tour Sud, 12e étage Montreal, QC H5B 1B1 Geneviève Chabot Email: genevieve.chabot@dgag.ca Lawyers for Desjardins Assurances
AND TO:	SMART & BIGGAR / FETHERSTONHAUGH 55 Metcalfe Street, Suite 1000 P.O. Box 2999, Station D Ottawa, ON K1P 5Y6 Kohji Suzuki Email: ksuzuki@smartbiggar.ca Francois Guay Email: fguay@smartbiggar.ca Christian Bolduc Email: cbolduc@smartbiggar.ca Melanie Powers Email: mlpowers@smartbiggar.ca Matthew Burt Email: meburt@smartbiggar.ca Lawyers for, and creditor of, Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited
AND TO:	KORNBLUM LAW PROFESSIONAL CORPORATION 508 Lawrence Avenue West Toronto, ON M6A 1A1 Attention: Susanne Macneall Email: s.macneall@kornblum.ca Lawyers for Mr. Girsh Nair
AND TO:	TYR LLP 488 Wellington Street West, Suite 300-302 Toronto, ON M5V 1E3

	James Bunting Tel: 647-519-6607 Email: jbunting@tyrllp.com Sam Cotton Tel: 613-862-9264 Email: scotton@tyrllp.com Lawyers for the Heart and Stroke Foundation
AND TO:	HEART AND STROKE FOUNDATION 2300 Yonge Street Toronto, ON M4P 1E4 Emily Sternberg Email: emily.sternberg@heartandstroke.ca
AND TO:	TYR LLP 488 Wellington Street West, Suite 300-302 Toronto, ON M5V 1E3 James Doris Tel: 647-519-5840 Email: jdoris@tyrllp.com Lawyers for the U.S. Department of Justice
AND TO:	GOODMANS LLP Bay Adelaide Centre – West Tower 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 Tel: 416-979-2211 Fax: 416-979-1234 Gale Rubenstein Email: grubenstein@goodmans.ca Peter Ruby Email: pruby@goodmans.ca Joseph Pasquariello Email: jpasquariello@goodmans.ca Lawyers for PricewaterhouseCoopers Inc. as Liquidator of Northumberland General Insurance Company

AND TO:	GOODMANS LLP Bay Adelaide Centre 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 Tel: 416-979-2211 Fax: 416-979-1234 Robert J. Chadwick Tel: 416-597-4285 Email: rchadwick@goodmans.ca Caroline Descours Tel: 416-597-6275 Email: cdescours@goodmans.ca Bradley Wiffen Tel: 416-597-4208 Email: bwiffen@goodmans.ca Josh Sloan Tel: 416-597-4127 Email: jsloan@goodmans.ca Sarah Stothart Tel: 416-597-4200 Email: sstothart@goodmans.ca Julie Rosenthal Tel: 416-597-4259 Email: jrosenthal@goodmans.ca Peter Kolla Tel: 416-597-6279 Email: pkolla@goodmans.ca Counsel for Epiq Class Actions Services Canada Inc.
AND TO:	ROBINSON SHEPPARD SHAPRIO S.E.N.C.R.L./LLP 800, du Square Victoria, #4600 Montréal QC H3C 0B4 Tel: 514-878-2631 Fax: 514-878-1865

	Nick Krnjevic Tel: 514-393-4027 Email: nkrnjevic@rsslex.com Counsel for Lloyd's Insurance of London and Aviva Insurance Company of Canada
AND TO:	FOGLER RUBINOFF LLP Scotia Plaza 40 King Street West, Suite 2400 P.O. Box #215 Toronto, Ontario M5H 3Y2 Tel: 416-864-9700 Fax: 416-941-8852 Catherine Francis Tel: 416-941-8861 Email: cfrancis@foglers.com Counsel for Aviva Insurance Company of Canada
AND TO:	OFFICE OF THE SUPERINTENDENT OF BANKRUPTCY CANADA C.D. Howe Building 235 Queen Street Ottawa, Ontario K1A 0H5 Email: osbccaa-laccbsf@ised-isde.gc.ca

Courtesy Copy To:	DEBTWIRE 1501 Broadway, 8th Floor New York, NY 10036 John Bringardner Tel: 646-378-3143 Email: john.bringardner@acuris.com Global Legal Editor
------------------------------	--

And to:	PHYSICIANS FOR A SMOKE-FREE CANADA 98 Stirling Avenue Ottawa, Ontario K1Y 1R1 Cynthia Callard Tel: 613-600-5794 Email: ccallard@smoke-free.ca
----------------	--

Email Service List

rthornton@tgf.ca; lwilliams@tgf.ca; rnicholson@tgf.ca; mgrossell@tgf.ca; jfinnigan@tgf.ca; rohare@tgf.ca; rchakrabarti@tgf.ca; tambachtsheer@deloitte.ca; jnadon@deloitte.ca; philreynolds@deloitte.ca; kanglchen@deloitte.ca; pamelahuff@blakes.com; linc.rogers@blakes.com; jake.harris@blakes.com; nancy.thompson@blakes.com; cmills@millერთhompson.com; hsibre@millერთhompson.com; baziz@bluetreeadvisors.com; dbyers@stikeman.com; mkonyukhova@stikeman.com; lmercer@stikeman.com; dglendinning@osler.com; mwasserman@osler.com; jmacdonald@osler.com; mdelellis@osler.com; clockwood@osler.com; mdick@osler.com; mcalvaruso@osler.com; natasha.macparland@dentons.com; csethi@dwvpv.com; rnicholls@dwvpv.com; nfedak@dwvpv.com; jennifer.feldsher@morganlewis.com; david.shim@morganlewis.com; greg.watson@fticonsulting.com; paul.bishop@fticonsulting.com; jeffrey.rosenberg@fticonsulting.com; kamran.hamidi@fticonsulting.com; carter.wood@fticonsulting.com; jgage@mccarthy.ca; hmeredith@mccarthy.ca; psteepp@mccarthy.ca; tcourtis@mccarthy.ca; malnajar@mccarthy.ca; mireille.fontaine@lrmm.com; sbomhof@torys.com; aslavens@torys.com; aangle@torys.com; mica.arlette@pwc.com; tyler.ray@pwc.com; eizengam@bennettjones.com; zweigs@bennettjones.com; mightonj@bennettjones.com; gillp@bennettjones.com; andre.michael@siskinds.com; jim.virtue@siskinds.com; mike@peerlesslaw.com; peter.lawless@gov.bc.ca; ngoldstein@ksvadvisory.com; bkofman@ksvadvisory.com; jwong@ksvadvisory.com; jacqueline.wall@ontario.ca; afishman@ffmp.ca; mmeland@ffmp.ca; msiminovitch@ffmp.ca; jdolman@ffmp.ca; nbrochu@ffmp.ca; tsilverstein@ffmp.ca; harvey@chaitons.com; george@chaitons.com; philippe@tjl.quebec; bruce@tjl.quebec; andre@tjl.quebec; gkugler@kklex.com; rkugler@kklex.com; dlennox@callkleinlawyers.com; dklein@callkleinlawyers.com; nhartigan@callkleinlawyers.com; jensenc@jssbarristers.ca; shawas@jssbarristers.ca; petriuks@jssbarristers.ca; ken.rosenberg@paliareroland.com; lily.harmer@paliareroland.com; max.starnino@paliareroland.com; beatrice.loschiavo@paliareroland.com; natalia.botelho@paliareroland.com; michelle.jackson@paliareroland.com; laura@cglaw.ca; doreen.mueller@gov.ab.ca; dwedlake@stewartmckelvey.com; egregory@stewartmckelvey.com; skukulowicz@cassels.com; jbellissimo@cassels.com; msassi@cassels.com; ahoy@cassels.com; ehyderman@cassels.com; murray.a.mcdonald@parthenon.ey.com; brent.r.beekenkamp@parthenon.ey.com; edmund.yau@parthenon.ey.com; matt.kaplan@parthenon.ey.com; clifton.prophet@gowlingwlg.com; steven.sofer@gowlingwlg.com; nicholas.kluge@gowlingwlg.com; gbest@wrmmlaw.com; kbm@hfmlegal.com; dean.jones@westrock.com; michael.spagnolo@fsrao.ca; ari@kaplanlaw.ca; wael.rostom@mcmillan.ca; emile.catimel-marchand@mcmillan.ca; emerchant@merchantlaw.com; jtim.ccaa@merchantlaw.com; aecheverria@labstat.com; briang@stockwoods.ca; justins@stockwoods.ca; sweisz@cozen.com; hammond@inchlaw.com; william.sasso@swslitigation.com; david.robins@swslitigation.com; edward.park@justice.gc.ca; kevin.dias@justice.gc.ca; AGC-PGC.Toronto-Tax-Fiscal@justice.gc.ca; jlilus@lolg.ca; mgottlieb@lolg.ca; ncampion@lolg.ca; awinton@lolg.ca; vdare@foglers.com; rob.cunningham@cancer.ca; dmackenzie@blaney.com; dullmann@blaney.com; ateodorescu@blaney.com; marc-andre.maltais1@retraitequebec.gouv.qc.ca;

* For any additions or questions, please contact Nancy Thompson at nancy.thompson@blakes.com

ksebag@leckerslaw.com; brett.harrison@mcmillan.ca; tushara.weerasooriya@mcmillan.ca;
guneev.bhinder@mcmillan.ca; victor.paolone@justice.gc.ca; stephen.brown-
okruhlik@mcmillan.ca; amacfarlane@blg.com; jmaclellan@blg.com; bbrooksbank@blg.com;
nhollard@blg.com; jrochon@rochongenova.com; raywagner@wagners.co; kboyle@wagners.co;
mcarter@wagners.co; lharper@wagners.co; alain.casavant@revenuquebec.ca;
genevieve.chabot@dgag.ca; ksuzuki@smartbiggar.ca; fguay@smartbiggar.ca;
cbolduc@smartbiggar.ca; mlpowers@smartbiggar.ca; meburt@smartbiggar.ca;
s.macneall@kornblumlaw.ca; jbunting@tyrllp.com; scotton@tyrllp.com;
emily.sternberg@heartandstroke.ca; jdoris@tyrllp.com; grubenstein@goodmans.ca;
pruby@goodmans.ca; jpasquariello@goodmans.ca; rchadwick@goodmans.ca;
cdescours@goodmans.ca; bwiffen@goodmans.ca; jsloan@goodmans.ca;
sstothart@goodmans.ca; jrosenthal@goodmans.ca; pkolla@goodmans.ca;
nkrnjevic@rsslex.com; cfrancis@foglers.com; osbcaa-laccbsf@ised-isde.gc.ca;
john.bringardner@acuris.com; ccallard@smoke-free.ca;