

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 November 24, 2023)**

|            |   |
|------------|---|
| <b>TO:</b> | <p><b>THORNTON GROUT FINNIGAN LLP</b><br/>100 Wellington Street West, Suite 3200<br/>TD West Tower, Toronto-Dominion Centre<br/>Toronto, ON M5K 1K7<br/>Fax: 416-304-1313</p> <p><b>Robert I. Thornton</b><br/>Tel: 416-304-0560<br/>Email: rthornton@tgf.ca</p> <p><b>Leanne M. Williams</b><br/>Tel: 416-304-0060<br/>Email: lwilliams@tgf.ca</p> <p><b>Rebecca L. Kennedy</b><br/>Tel: 416-304-0603<br/>Email: rkennedy@tgf.ca</p> |
|------------|---|

\* For any additions or questions, please contact Nancy Thompson at [nancy.thompson@blakes.com](mailto:nancy.thompson@blakes.com)

|                       |   |
|-----------------------|---|
|                       | <p><b>Rachel A. Nicholson</b><br/>Tel: 416-304-1153<br/>Email: rnicholson@tgf.ca</p> <p><b>Mitchell W. Grossell</b><br/>Tel: 416-304-7978<br/>Email: mgrossell@tgf.ca</p> <p><b>John L. Finnigan</b><br/>Tel: 416-304-0558<br/>Email: jfinnigan@tgf.ca</p> <p>Lawyers for JTI-Macdonald Corp.</p>   |
| <p><b>AND TO:</b></p> | <p><b>DELOITTE RESTRUCTURING INC.</b><br/>Bay Adelaide East<br/>8 Adelaide Street West<br/>Suite 200<br/>Toronto, ON M5H 0A9<br/>Fax: 416-601-6690</p> <p><b>Paul Casey</b><br/>Tel: 416-775-7172<br/>Email: paucasey@deloitte.ca</p> <p><b>Warren Leung</b><br/>Tel: 416-874-4461<br/>Email: waleung@deloitte.ca</p> <p><b>Jean-Francois Nadon</b><br/>Tel: 514-390-0059<br/>Email: jnadon@deloitte.ca</p> <p><b>Phil Reynolds</b><br/>Tel: 416-956-9200<br/>Email: philreynolds@deloitte.ca</p> <p>The Monitor of JTI-Macdonald Corp.</p> |

|                |  |
|----------------|--|
| <b>AND TO:</b> | <p><b>BLAKE, CASSELS &amp; GRAYDON LLP</b><br/>199 Bay Street<br/>Suite 4000, Commerce Court West<br/>Toronto, ON M5L 1A9<br/>Fax: 416-863-2653</p> <p><b>Pamela Huff</b><br/>Tel: 416-863-2958<br/>Email: pamela.huff@blakes.com</p> <p><b>Linc Rogers</b><br/>Tel: 416-863-4168<br/>Email: linc.rogers@blakes.com</p> <p><b>Jake Harris</b><br/>Tel: 416-863-2523<br/>Email: jake.harris@blakes.com</p> <p><b>Nancy Thompson, Law Clerk</b><br/>Tel: 416-863-2437<br/>Email: nancy.thompson@blakes.com</p> <p>Lawyers for Deloitte Restructuring Inc.,<br/>in its capacity as Monitor of JTI-Macdonald Corp.</p> |
| <b>AND TO:</b> | <p><b>MILLER THOMSON LLP</b><br/>Scotia Plaza<br/>40 King Street West, Suite 5800<br/>Toronto, ON M5H 3S1</p> <p><b>Craig A. Mills</b><br/>Tel: 416-595-8596<br/>Email: cmills@millerthomson.com</p> <p>Lawyers for North Atlantic Operating Company, Inc.</p>   |
| <b>AND TO:</b> | <p><b>MILLER THOMSON LLP</b><br/>1000, rue De La Gauchetière Ouest, bureau 3700<br/>Montreal, QC H3B 4W5</p> <p><b>Hubert Sibre</b><br/>Tel: 514-879-4088<br/>Email: hsibre@millerthomson.com</p> <p>Lawyers for AIG Insurance Canada</p>  |

|                |   |
|----------------|---|
| <b>AND TO:</b> | <b>BLUETREE ADVISORS INC.</b><br>First Canada Place<br>100 King Street West<br>Suite 5600<br>Toronto, ON M5X 1C9<br><br><b>William E. Aziz</b><br>Tel: 416-575-2200<br>Email: baziz@bluetreadvisors.com<br><br>Chief Restructuring Officer of JTI-Macdonald Corp.   |
| <b>AND TO:</b> | <b>STIKEMAN ELLIOTT LLP</b><br>Commerce Court West<br>199 Bay Street, Suite 5300<br>Toronto, ON M5L 1B9<br>Fax: 416-947-0866<br><br><b>David R. Byers</b><br>Tel: 416-869-5697<br>Email: dbyers@stikeman.com<br><br><b>Maria Konyukhova</b><br>Tel: 416-869-5230<br>Email: mkonyukhova@stikeman.com<br><br><b>Lesley Mercer</b><br>Tel: 416-869-6859<br>Email: lmercerc@stikeman.com<br><br>Lawyers for British American Tobacco p.l.c., B.A.T. Industries p.l.c.<br>and British American Tobacco (Investments) Limited |
| <b>AND TO:</b> | <b>OSLER, HOSKIN &amp; HARCOURT LLP</b><br>100 King Street West<br>1 First Canadian Place<br>Suite 6200, P.O. Box 50<br>Toronto, ON M5X 1B8<br>Fax: 416-862-6666<br><br><b>Deborah Glendinning</b><br>Tel: 416-862-4714<br>Email: dglendinning@osler.com<br><br><b>Marc Wasserman</b><br>Tel: 416-862-4908<br>Email: mwasserman@osler.com   |

|                       |  |
|-----------------------|--|
|                       | <p><b>John A. MacDonald</b><br/>Tel: 416-862-5672<br/>Email: jmacdonald@osler.com</p> <p><b>Michael De Lellis</b><br/>Tel: 416-862-5997<br/>Email: mdelellis@osler.com</p> <p><b>Craig Lockwood</b><br/>Tel: 416-862-5988<br/>Email: clockwood@osler.com</p> <p><b>Marleigh Dick</b><br/>Tel: 416-862-4725<br/>Email: mdick@osler.com</p> <p><b>Martino Calvaruso</b><br/>Tel: 416-862-6665<br/>Email: mcalvaruso@osler.com</p> <p>Lawyers for Imperial Tobacco Canada Limited and<br/>Imperial Tobacco Company Limited</p>  |
| <p><b>AND TO:</b></p> | <p><b>DAVIES WARD PHILLIPS &amp; VINEBERG LLP</b><br/>155 Wellington Street West<br/>Toronto, ON M5V 3J7</p> <p><b>Natasha MacParland</b><br/>Tel: 416-863-5567<br/>Email: nmacparland@dwpv.com</p> <p><b>Chanakya Sethi</b><br/>Tel: 416-863-5516<br/>Email: csethi@dwpv.com</p> <p><b>Rui Gao</b><br/>Tel: 416-367-7613<br/>Email: rgao@dwpv.com</p> <p><b>Benjamin Jarvis</b><br/>Tel: 514-807-0621<br/>Email: bjarvis@dwpv.com</p> <p>Lawyers for FTI Consulting Canada Inc., in its capacity as Monitor of Imperial<br/>Tobacco Canada Limited and Imperial Tobacco Company Limited</p> |

|                |  |
|----------------|--|
| <b>AND TO:</b> | <p><b>FTI CONSULTING CANADA INC.</b><br/>79 Wellington Street West<br/>Suite 2010, P.O. Box 104<br/>Toronto, ON M4K 1G8<br/>Fax: 416-649-8101</p> <p><b>Greg Watson</b><br/>Tel: 416-649-8077<br/>Email: greg.watson@fticonsulting.com</p> <p><b>Paul Bishop</b><br/>Tel: 416-649-8053<br/>Email: paul.bishop@fticonsulting.com</p> <p><b>Jeffrey Rosenberg</b><br/>Tel: 416-649-8073<br/>Email: jeffrey.rosenberg@fticonsulting.com</p> <p><b>Kamran Hamidi</b><br/>Tel: 416-649-8068<br/>Email: kamran.hamidi@fticonsulting.com</p> <p><b>Sarah Ross</b><br/>Tel: 416-705-0141<br/>Email: sarah.ross@fticonsulting.com</p> <p><b>Carter Wood</b><br/>Tel: 416-<br/>Email: carter.wood@fticonsulting.com</p> <p>Monitor of Imperial Tobacco Canada Limited and<br/>Imperial Tobacco Company Limited</p> |
| <b>AND TO:</b> | <p><b>MCCARTHY TÉTRAULT LLP</b><br/>66 Wellington Street West<br/>Suite 5300<br/>TD Bank Tower, Box 48<br/>Toronto, ON M5K 1E6<br/>Fax: 416-868-0673</p> <p><b>James Gage</b><br/>Tel: 416-601-7539<br/>Email: jgage@mccarthy.ca</p> <p><b>Heather Meredith</b><br/>Tel: 416-601-8342<br/>Email: hmeredith@mccarthy.ca</p>   |

|                |   |
|----------------|---|
|                | <p><b>Paul Steep</b><br/>Tel: 416-601-7998<br/>Email: psteep@mccarthy.ca</p> <p><b>Trevor Courtis</b><br/>Tel: 416-601-7643<br/>Email: tcourtis@mccarthy.ca</p> <p><b>Deborah Templer</b><br/>Tel: 416-601-8421<br/>Email: dtempler@mccarthy.ca</p> <p>Lawyers for Rothmans, Benson &amp; Hedges, Inc.</p>  |
| <b>AND TO:</b> | <p><b>BCF LLP</b><br/>1100, René-Lévesque Blvd., Suite 2500<br/>Montreal, QC H3B 5C9</p> <p><b>Me Mireille Fontaine</b><br/>Tel: 514-397-4561<br/>Email: mireille.fontaine@bcf.ca</p> <p>Lawyers for the Top Tube Company</p>   |
| <b>AND TO:</b> | <p><b>TORYS LLP</b><br/>79 Wellington St. West, Suite 3000<br/>Box 270, TD Centre<br/>Toronto, ON M5K 1N2<br/>Fax: 416-865-7380</p> <p><b>Scott Bomhof</b><br/>Tel: 416-865-7370<br/>Email: sbomhof@torys.com</p> <p><b>Adam Slavens</b><br/>Tel: 416-865-7333<br/>Email: aslavens@torys.com</p> <p>Lawyers for JT Canada LLC Inc. and PricewaterhouseCoopers Inc.,<br/>in its capacity as receiver of JTI-Macdonald TM Corp.</p> |
| <b>AND TO:</b> | <p><b>PRICEWATERHOUSECOOPERS</b><br/>PwC Tower<br/>18 York St., Suite 2600<br/>Toronto, ON M5J 0B2<br/>Fax: 416-814-3210</p>  |

|                |  |
|----------------|--|
|                | <p><b>Mica Arlette</b><br/>Tel: 416-814-5834<br/>Email: mica.arlette@pwc.com</p> <p><b>Tyler Ray</b><br/>Email: tyler.ray@pwc.com</p> <p>Receiver and Manager of JTI-Macdonald TM Corp.</p>  |
| <b>AND TO:</b> | <p><b>BENNETT JONES</b><br/>100 King Street West<br/>Suite 3400<br/>Toronto, ON M5X 1A4<br/>Fax: 416-863-1716</p> <p><b>Jeffrey Leon</b><br/>Tel: 416-777-7472<br/>Email: leonj@bennettjones.com</p> <p><b>Mike Eizenga</b><br/>Tel: 416-777-4879<br/>Email: eizengam@bennettjones.com</p> <p><b>Sean Zweig</b><br/>Tel: 416-777-6254<br/>Email: zweigs@bennettjones.com</p> <p><b>MCKENZIE LAKE LAWYERS</b><br/>140 Fullarton Street, Suite 1800<br/>London, ON N6A 5P2</p> <p><b>Michael Peerless</b><br/>Tel: 519-667-2644<br/>Email: mike.peerless@mckenzielake.com</p> <p><b>SISKINDS</b><br/>275 Dundas Street, Unit 1<br/>London, ON N6B 3L1</p> <p><b>Andre I.G. Michael</b><br/>Tel: 519-660-7860<br/>Email: andre.michael@siskinds.com</p> <p><b>James Virtue</b><br/>Tel: 519-660-7898<br/>Email: jim.virtue@siskinds.com</p> |



|                |   |
|----------------|---|
|                | 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  |
| <b>AND TO:</b> | <b>MINISTRY OF THE ATTORNEY GENERAL</b><br>Legal Services Branch<br>1001 Douglas Street<br>Victoria, BC V8W 2C5<br>Fax: 250-356-6730<br><br><b>Peter R. Lawless</b><br>Tel: 250-356-8432<br>Email: peter.lawless@gov.bc.ca  |
| <b>AND TO:</b> | <b>KSV ADVISORY INC.</b><br>150 King Street West<br>Suite 2308, Box 42<br>Toronto, ON M5H 1J9<br>Fax: 416-932-6266<br><br><b>Noah Goldstein</b><br>Tel: 416-932-6207<br>Email: ngoldstein@ksvadvisory.com<br><br><b>Bobby Kofman</b><br>Email: bkofman@ksvadvisory.com<br><br>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 |
| <b>AND TO:</b> | <b>MINISTRY OF THE ATTORNEY GENERAL</b><br>Crown Law Office - Civil<br>720 Bay Street, 8th Floor<br>Toronto, ON M7A 2S9<br>Fax: 416-326-4181<br><br><b>Jacqueline Wall</b><br>Tel: 416-434-4454<br>Email: jacqueline.wall@ontario.ca<br><br><b>Edmund Huang</b><br>Tel: 416-524-1654<br>Email: edmund.huang@ontario.ca  |

|                       |   |
|-----------------------|---|
|                       | <p><b>Peter Entecott</b><br/>Tel: 647-467-7768<br/>Email: peter.entecott@ontario.ca</p> <p>Lawyers for His Majesty the King in Right of Ontario</p>   |
| <p><b>AND TO:</b></p> | <p><b>FISHMAN FLANZ MELAND PAQUIN LLP</b><br/>4100 – 1250 René-Lévesque Blvd. West<br/>Montreal, QC H3A 3H3</p> <p><b>Avram Fishman</b><br/>Email: afishman@ffmp.ca</p> <p><b>Mark E. Meland</b><br/>Tel: 514-932-4100<br/>Email: mmeland@ffmp.ca</p> <p><b>Margo R. Siminovitch</b><br/>Email: msiminovitch@ffmp.ca</p> <p><b>Jason Dolman</b><br/>Email: jdolman@ffmp.ca</p> <p><b>Nicolas Brochu</b><br/>Email: nbrochu@ffmp.ca</p> <p><b>Tina Silverstein</b><br/>Email: tsilverstein@ffmp.ca</p> <p><b>CHAITONS LLP</b><br/>5000 Yonge Street 10th Floor<br/>Toronto, ON M2N 7E9</p> <p><b>Harvey Chaiton</b><br/>Tel: 416-218-1129<br/>Email: harvey@chaitons.com</p> <p><b>George Benchetrit</b><br/>Tel: 416-218-1141<br/>Email: george@chaitons.com</p> <p><b>TRUDEL JOHNSTON &amp; LESPÉRANCE</b><br/>750, Cote de la Place d'Armes, Bureau 90<br/>Montréal, QC H2Y 2X8<br/>Fax: 514-871-8800</p> |

|                |   |
|----------------|---|
|                | <p><b>Philippe Trudel</b><br/>Tel: 514-871-8385, x203<br/>Email: philippe@tjl.quebec</p> <p><b>Bruce Johnston</b><br/>Tel: 514-871-8385, x202<br/>Email: bruce@tjl.quebec</p> <p><b>André Lespérance</b><br/>Tel: 514-871-8805<br/>Email: andre@tjl.quebec</p> <p>Lawyers for Conseil québécois sur le tabac et la santé, Jean-Yves Blais and Cécilia Létourneau (Quebec Class Action Plaintiffs)</p>   |
| <b>AND TO:</b> | <p><b>KLEIN LAWYERS LLP</b><br/>100 King Street West, Suite 5600<br/>Toronto, ON M5X 1C9</p> <p><b>Douglas Lennox</b><br/>Tel: 416-506-1944<br/>Email: dlennox@callkleinlawyers.com</p> <p><b>KLEIN LAWYERS LLP</b><br/>400 – 1385 West 8<sup>th</sup> Avenue<br/>Vancouver, BC V6H 3V9</p> <p><b>David A. Klein</b><br/>Email: dklein@callkleinlawyers.com</p> <p><b>Nicola Hartigan</b><br/>Tel: 604-874-7171<br/>Email: nhartigan@callkleinlawyers.com</p> <p>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</p> |
| <b>AND TO:</b> | <p><b>JENSEN SHAWA SOLOMON DUGID HAWKES LLP</b><br/>800, 304 – 8 Avenue SW<br/>Calgary, AB T2P 1C2<br/>Fax: 403-571-1528</p> <p><b>Carsten Jensen, QC</b><br/>Tel: 403-571-1526<br/>Email: jensenc@jssbarristers.ca</p>   |

|                |  |
|----------------|--|
|                | <p><b>Sabri Shawa, QC</b><br/>Tel: 403-571-1527<br/>Email: shawas@jssbarristers.ca</p> <p><b>Stacy Petriuk</b><br/>Tel: 403-571-1523<br/>Email: petriuks@jssbarristers.ca</p> <p><b>PALIARE ROLAND ROSENBERG ROTHSTEIN LLP</b><br/>155 Wellington Street West, 35<sup>th</sup> Floor<br/>Toronto, ON M5V 3H1</p> <p><b>Kenneth T. Rosenberg</b><br/>Email: ken.rosenberg@paliareroland.com</p> <p><b>Lilly Harmer</b><br/>Email: lily.harmer@paliareroland.com</p> <p><b>Massimo (Max) Starnino</b><br/>Email: max.starnino@paliareroland.com</p> <p><b>Danielle Glatt</b><br/>Email: Danielle.glatt@paliareroland.com</p> <p>Lawyers for His Majesty the King in Right of Alberta</p> |
| <b>AND TO:</b> | <p><b>STEWART MCKELVEY</b><br/>1959 Upper Water Street, Suite 900<br/>P.O. Box 997<br/>Halifax, NS B3J 2X2<br/>Fax: 902-420-1417</p> <p><b>Robert G. MacKeigan, Q.C.</b><br/>Tel: 902-444-1771<br/>Email: robbie@stewartmckelvey.com</p> <p>Lawyers for Sobeys Capital Incorporated</p>  |
| <b>AND TO:</b> | <p><b>CASSELS BROCK &amp; BLACKWELL LLP</b><br/>Suite 3200, Bay Adelaide Centre – North Tower<br/>40 Temperance Street<br/>Toronto, ON M5H 0B4</p> <p><b>Shayne Kukulowicz</b><br/>Tel: 416-860-6463<br/>Fax: 416-640-3176<br/>Email: skukulowicz@cassels.com</p>  |

|                       |  |
|-----------------------|--|
|                       | <p><b>Jane Dietrich</b><br/>Tel: 416-860-5223<br/>Fax: 416-640-3144<br/>Email: jdietrich@cassels.com</p> <p><b>Joseph Bellissimo</b><br/>Tel: 416-860-6572<br/>Fax: 416-642-7150<br/>Email: jbellissimo@cassels.com</p> <p><b>Monique Sassi</b><br/>Tel: 416-860-6886<br/>Fax: 416-640-3005<br/>Email: msassi@cassels.com</p> <p>Lawyers for Ernst &amp; Young Inc, in its capacity as court-appointed monitor of Rothmans, Benson &amp; Hedges, Inc.</p>  |
| <p><b>AND TO:</b></p> | <p><b>ERNST &amp; YOUNG INC.</b><br/>Ernst &amp; Young Tower<br/>100 Adelaide Street West<br/>P.O. Box 1<br/>Toronto, ON M5H 0B3</p> <p><b>Murray A. McDonald</b><br/>Tel: 416-943-3016<br/>Email: murray.a.mcdonald@ca.ey.com</p> <p><b>Brent Beekenkamp</b><br/>Tel: 416-943-2652<br/>Email: brent.r.beekenkamp@ca.ey.com</p> <p><b>Edmund Yau</b><br/>Tel: 416-943-2177<br/>Email: edmund.yau@ca.ey.com</p> <p><b>Matt Kaplan</b><br/>Tel: 416-932-6155<br/>Email: matt.kaplan@ca.ey.com</p> <p><b>Philip Kan</b><br/>Email: philip.kan@ca.ey.com</p> <p>Monitor of Rothmans, Benson &amp; Hedges, Inc.</p> |

|                |  |
|----------------|--|
| <b>AND TO:</b> | <p><b>GOWLING WLG (CANADA) LLP</b><br/>1 First Canadian Place<br/>100 King Street West, Suite 1600<br/>Toronto, ON M5X 1G5<br/>Fax: 416-862-7661</p> <p><b>Clifton Prophet</b><br/>Tel: 416-862-3509<br/>Email: clifton.prophet@gowlingwlg.com</p> <p><b>Steven Sofer</b><br/>Tel: 416-369-7240<br/>Email: steven.sofer@gowlingwlg.com</p> <p><b>Nicholas Kluge</b><br/>Tel: 416-369-4610<br/>Email: nicholas.kluge@gowlingwlg.com</p> <p>Lawyers for Philip Morris International Inc.</p>   |
| <b>AND TO:</b> | <p><b>PALIARE ROLAND ROSENBERG ROTHSTEIN LLP</b><br/>155 Wellington Street West, 35<sup>th</sup> Floor<br/>Toronto, ON M5V 3H1</p> <p><b>Kenneth T. Rosenberg</b><br/>Email: ken.rosenberg@paliareroland.com</p> <p><b>Lilly Harmer</b><br/>Email: lily.harmer@paliareroland.com</p> <p><b>Massimo (Max) Starnino</b><br/>Email: max.starnino@paliareroland.com</p> <p><b>Danielle Glatt</b><br/>Email: Danielle.glatt@paliareroland.com</p> <p><b>ROEBOTHAN MCKAY MARSHALL</b><br/>Paramount Building<br/>34 Harvey Road, 5<sup>th</sup> Floor<br/>St. John's NL A1C 3Y7<br/>Fax: 709-753-5221</p> <p><b>Glenda Best</b><br/>Tel: 705-576-2255<br/>Email: gbest@wrmlaw.com</p> <p>Lawyers for His Majesty the King in Right of Newfoundland</p> |

|                |   |
|----------------|---|
| <b>AND TO:</b> | <b>WESTROCK COMPANY OF CANADA CORP.</b><br>15400 Sherbrooke Street East<br>Montreal, QC H1A 3S2<br><br><b>Dean Jones</b><br>Tel: 514-642-9251<br>Email: dean.jones@westrock.com   |
| <b>AND TO</b>  | <b>FINANCIAL SERVICES REGULATORY AUTHORITY OF ONTARIO (FSRA)</b><br>Legal and Enforcement Division<br>25 Sheppard Avenue West, Suite 100<br>Toronto, Ontario M2N 6S6<br><br><b>Michael Spagnolo</b><br>Legal Counsel<br>Tel: 416-226-7851<br>Email: michael.spagnolo@fsrao.ca   |
| <b>AND TO:</b> | <b>KAPLAN LAW</b><br>393 University Avenue, Suite 2000<br>Toronto, ON M5G 1E6<br><br><b>Ari Kaplan</b><br>Tel: 416-565-4656<br>Email: ari@kaplanlaw.ca<br><br>Counsel to the Former Genstar U.S. Retiree Group Committee  |
| <b>AND TO:</b> | <b>McMILLAN LLP</b><br>Brookfield Place<br>181 Bay Street, Suite 4400<br>Toronto, ON M5J 2T3<br><br><b>Wael Rostom</b><br>Tel: 416-865-7790<br>Email: wael.rostom@mcmillan.ca<br><br><b>Emile Catimel-Marchand</b><br>Tel: 514-987-5031<br>Email: emile.catimel-marchand@mcmillan.ca<br><br>Lawyers for The Bank of Nova Scotia |

|                |  |
|----------------|--|
| <b>AND TO</b>  | <b>MERCHANT LAW GROUP LLP</b><br>c/o #400 – 333 Adelaide St. West<br>Toronto, ON M5V 1R5<br>Fax: 613-366-2793<br><br><b>Evatt Merchant, QC</b><br>Tel: 613-366-2795<br>Email: emerchant@merchantlaw.com<br><br>Lawyers for the Class Action Plaintiffs (MLG)   |
| <b>AND TO:</b> | <b>LABSTAT INTERNATIONAL INC.</b><br>262 Manitou Drive<br>Kitchener, ON N2C 1L3<br><br><b>Andrea Echeverria</b><br>Tel: 519-748-5409<br>Email: aecheverria@labstat.com   |
| <b>AND TO:</b> | <b>CERNOS FLAHERTY SVONKIN LLP</b><br>220 Bay Street, Suite 700<br>Toronto, ON M5J 2W4<br>Fax: 647-725-5440<br><br><b>Patrick Flaherty</b><br>Tel: 416-855-0403<br>Email: pflaherty@cfscounsel.com<br><br><b>Bryan D. McLeese</b><br>Tel: 416-855-0414<br>Email: bmcleese@cfscounsel.com<br><br><b>STOCKWOODS LLP</b><br>77 King Street West, Suite 4130<br>TD North Tower, P.O. Box 140, TD Centre<br>Toronto, ON M5K 1H1<br>Fax: 416-593-9345<br><br><b>Brian Gover</b><br>Tel: 416-593-2489<br>Email: briang@stockwoods.ca<br><br><b>Justin Safayeni</b><br>Tel: 416-593-3494<br>Email: justins@stockwoods.ca |



|                |   |
|----------------|---|
|                | Lawyers for R.J. Reynolds Tobacco Company and R.J. Reynolds Tobacco International Inc.  |
| <b>AND TO:</b> | <p><b>COZEN O’CONNOR LLP</b><br/>Bay Adelaide Centre – West Tower<br/>333 Bay Street, Suite 1100<br/>Toronto, Ontario M5H 2R2</p> <p><b>Steven Weisz</b><br/>Tel: 647-417-5334<br/>Fax: 647-805-0519<br/>Email: sweisz@cozen.com</p> <p><b>INCH HAMMOND PROFESSIONAL CORPORATION</b><br/>1 King Street West, Suite 500<br/>Hamilton, ON L8P 4X8</p> <p><b>Amanda McInnis</b><br/>Tel: 905-525-0031<br/>Email: amcinnis@inchlaw.com</p> <p>Lawyer for Grand River Enterprises Six Nations Ltd.</p> |
| <b>AND TO:</b> | <p><b>STROSBERG SASSO SUTTS LLP</b><br/>1561 Ouellette Avenue<br/>Windsor, ON M8X 1K5<br/>Fax: 866-316-5308</p> <p><b>William V. Sasso</b><br/>Tel: 519-561-6222<br/>Email: wvs@strosbergco.com</p> <p><b>David Robins</b><br/>Tel: 519-561-6215<br/>Email: drobins@strosbergco.com</p> <p>Lawyers for The Ontario Flue-Cured Tobacco Growers’ Marketing Board, plaintiffs in Ontario Superior Court of Justice Court File No. 1056/10CP (Class Proceedings)</p>                                  |
| <b>AND TO:</b> | <p><b>ATTORNEY GENERAL OF CANADA</b><br/>Department of Justice Canada<br/>Ontario Regional Office, Tax Law Section<br/>120 Adelaide Street West, Suite 400<br/>Toronto, ON M5H 1T1<br/>Fax: 416-973-0810</p>  |

|                |  |
|----------------|--|
|                | <p><b>Edward Park</b><br/>Tel: 647-292-9368<br/>Email: edward.park@justice.gc.ca</p> <p><b>Kevin Dias</b><br/>Email: kevin.dias@justice.gc.ca</p> <p>Lawyers for the Minister of National Revenue</p>  |
| <b>AND TO:</b> | <p><b>LAX O’SULLIVAN LISUS GOTTLIEB LLP</b><br/>Suite 2750, 145 King Street West<br/>Toronto, ON M5H 1J8</p> <p><b>Jonathan Lisus</b><br/>Tel: 416-598-7873<br/>Email: jlisus@lolg.ca</p> <p><b>Matthew Gottlieb</b><br/>Tel: 416-644-5353<br/>Email: mgottlieb@lolg.ca</p> <p><b>Nadia Campion</b><br/>Tel: 416-642-3134<br/>Email: ncampion@lolg.ca</p> <p><b>Andrew Winton</b><br/>Tel: 416-644-5342<br/>Email: awinton@lolg.ca</p> <p>Lawyers for the Court-Appointed Mediator</p> |
| <b>AND TO:</b> | <p><b>FOGLER, RUBINOFF LLP</b><br/>Suite 3000, P.O. Box 95<br/>Toronto-Dominion Centre<br/>77 King Street West<br/>Toronto, ON M5K 1G8<br/>Fax: 416-941-8852</p> <p><b>Vern W. DaRe</b><br/>Tel: 416-941-8842<br/>Email: vdare@foglers.com</p> <p><b>CANADIAN CANCER SOCIETY</b><br/>116 Albert Street, Suite 500<br/>Ottawa, ON K1P 5G3<br/>Fax: 613-565-2278</p>   |

|                |  |
|----------------|--|
|                | <p><b>Robert Cunningham</b><br/>Tel: 613-565-2522 ext. 4981<br/>Email: rcunning@cancer.ca</p> <p>Lawyers for Canadian Cancer Society</p>   |
| <b>AND TO:</b> | <p><b>BLANEY MCMURTRY LLP</b><br/>2 Queen Street East, Suite 1500<br/>Toronto, ON M5C 3G5</p> <p><b>David Ullmann</b><br/>Tel: 416-596-4289<br/>Email: dullmann@blaney.com</p> <p><b>Dominic T. Clarke</b><br/>Tel: 416-593-3968<br/>Email: dclarke@blaney.com</p> <p><b>Alexandra Teodorescu</b><br/>Tel: 416-596-4279<br/>Email: ateodorescu@blaney.com</p> <p><b>Alex Fernet Brochu</b><br/>Tel: 416-593-3937<br/>Email: afernbrochu@blaney.com</p> <p>Lawyers for La Nordique Compagnie D' Assurance du Canada</p> |
| <b>AND TO:</b> | <p><b>LAROCHE ST-PIERRE</b><br/>2600, boulevard Laurier, porte760<br/>Quebec, QC G1V 4T3</p> <p><b>Mélanie Létourneau</b><br/>Tel: 418-657-8702, ext. 3793<br/>Email: melanie.letourneau@retraitequebec.gouv.qc.ca</p> <p>Lawyers for Retraite Québec</p>  |
| <b>AND TO:</b> | <p><b>LECKER &amp; ASSOCIATES</b><br/>4789 Yonge Street, Suite 514<br/>Toronto, ON M2N 0G3</p> <p><b>Shira Levine</b><br/>Email: slevine@leckerslaw.com</p> <p>Lawyer for Imperial Tobacco claimant</p>  |

|                |  |
|----------------|--|
| <b>AND TO:</b> | <p><b>McMILLAN LLP</b><br/>181 Bay Street, Suite 4400<br/>Toronto, ON M5J 2T3<br/>Fax: 416-865-7048</p> <p><b>Brett Harrison</b><br/>Tel: 416-865-7932<br/>Email: brett.harrison@mcmillan.ca</p> <p><b>Tushara Weerasooriya</b><br/>Tel: 416-865-7890<br/>Email: tushara.weerasooriya@mcmillan.ca</p> <p><b>Guneev Bhinder</b><br/>Tel: 416-307-4067<br/>Email: guneev.bhinder@mcmillan.ca</p> <p>Lawyers for the Province of Quebec</p> |
| <b>AND TO:</b> | <p><b>ATTORNEY GENERAL OF CANADA</b><br/>Department of Justice Canada<br/>Ontario Regional Office, L.E.A.D.<br/>120 Adelaide Street West, Suite 400<br/>Toronto, ON M5H 1T1</p> <p><b>John C. Spencer</b><br/>Tel: 647-256-0557<br/>Email: john.spencer@justice.gc.ca</p> <p><b>Victor Paolone</b><br/>Tel: 647-256-7548<br/>Email: victor.paolone@justice.gc.ca</p>   |
| <b>AND TO:</b> | <p><b>McMILLAN LLP</b><br/>Brookfield Place<br/>181 Bay Street, Suite 4400<br/>Toronto, ON M5J 2T3<br/>Fax: 416-865-7048</p> <p><b>Stephen Brown-Okruhlik</b><br/>Tel: 416-865-7043<br/>Email: stephen.brown-okruhlik@mcmillan.ca</p> <p>Lawyers for Citibank Canada</p>   |

|                |   |
|----------------|---|
| <b>AND TO:</b> | <p><b>BORDEN LADNER GERVAIS LLP</b><br/>Bay Adelaide Centre, East Tower<br/>22 Adelaide Street West, Suite 3400<br/>Toronto, ON M5H 4E3<br/>Fax: 416-367-6749</p> <p><b>Alex MacFarlane</b><br/>Tel: 416-367-6305<br/>Email: amacfarlane@blg.com</p> <p><b>James W. MacLellan</b><br/>Tel: 416-367-6592<br/>Email: jmaclellan@blg.com</p> <p><b>Bevan Brooksbank</b><br/>Tel: 416-367-6604<br/>Email: bbrooksbank@blg.com</p> <p>Lawyers for Chubb Insurance Company of Canada</p>  |
| <b>AND TO:</b> | <p><b>INDUSTRY CANADA, LEGAL SERVICES</b><br/>235 Queen Street, 8<sup>th</sup> Floor, East Tower<br/>Ottawa, ON K1A 0H5</p> <p><b>Adrian Scotchmer</b><br/>Email: adrian.scotchmer@canada.ca</p>  |
| <b>AND TO:</b> | <p><b>ROCHON GENOVA LLP</b><br/>Barristers • Avocats<br/>121 Richmond Street West, Suite 900<br/>Toronto, ON M5H 2K1<br/>Fax: 416-363-0263</p> <p><b>Joel P. Rochon</b><br/>Tel: 416-363-1867 x222<br/>Email: jrochon@rochongenova.com</p> <p><b>Ronald Podolny</b><br/>Tel: 416-363-1867 x288<br/>Email: rpodolny@rochongenova.com</p> <p>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</p> |

|                |   |
|----------------|---|
| <b>AND TO:</b> | <b>WAGNERS</b><br>1869 Upper Water Street, Suite PH301<br>3 <sup>rd</sup> Floor, Pontac House, Historic Properties<br>Halifax, NS B3J 1S9<br>Fax: 902-422-1233<br><br><b>Raymond F. Wagner, Q.C.</b><br>Tel: 902-425-7330<br>Email: raywagner@wagners.co<br><br><b>Kate Boyle</b><br>Tel: 902-425-7330<br>Email: kboyle@wagners.co<br><br><b>Maddy Carter</b><br>Tel: 902-425-7330<br>Email: mcarter@wagners.co<br><br><b>Lauren Harper</b><br>Tel: 905-425-7330<br>Email: lharper@wagners.co<br><br>Representative Counsel |
| <b>AND TO:</b> | <b>REVENU QUÉBEC</b><br>1600, boul. René-Lévesque Ouest<br>Secteur R23DGR<br>Montréal, QC H3H 2V2<br><br><b>Alain Casavant</b><br>Email: alain.casavant@revenuquebec.ca   |
| <b>AND TO:</b> | <b>PELLETIER D'AMOURS</b><br>1, Complexe Desjardins Tour Sud, 12e étage<br>Montreal, QC H5B 1B1<br><br><b>Amy Bowen</b><br>Email: amy.bowen@dgag.ca<br><br>Lawyers for Desjardins Assurances  |
| <b>AND TO:</b> | <b>SMART &amp; BIGGAR / FETHERSTONHAUGH</b><br>55 Metcalfe Street, Suite 900<br>P.O. Box 2999, Station D<br>Ottawa, ON K1P 5Y6  |

|                |   |
|----------------|---|
|                | <p><b>Steven Garland</b><br/>Email: sbgarland@smart-biggar.ca</p> <p><b>Kohji Suzuki</b><br/>Email: ksuzuki@smart-biggar.ca</p> <p><b>Francois Guay</b><br/>Email: fguay@smart-biggar.ca</p> <p><b>Christian Bolduc</b><br/>Email: cbolduc@smart-biggar.ca</p> <p><b>Melanie Powers</b><br/>Email: mlpowers@smart-biggar.ca</p> <p><b>Matthew Burt</b><br/>Email: meburt@smartbiggar.ca</p> <p>Lawyers for, and creditor of, Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited</p> |
| <b>AND TO:</b> | <p><b>KORNBLUM LAW PROFESSIONAL CORPORATION</b><br/>508 Lawrence Avenue West<br/>Toronto, ON M6A 1A1</p> <p><b>Jeffrey Pariag</b><br/>Tel: 416-782-0007<br/>Email: jpariag@kornblum.ca</p> <p>Lawyers for Mr. Girsh Nair</p>  |

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

## Email Service List

rthornton@tgf.ca; lwilliams@tgf.ca; rkennedy@tgf.ca; rnicholson@tgf.ca; mgrossell@tgf.ca;  
jfinnigan@tgf.ca; rmanea@tgf.ca; paucasey@deloitte.ca; waleung@deloitte.ca;  
jnadon@deloitte.ca; philreynolds@deloitte.ca; pamela.huff@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;  
nmacparland@dwpv.com; csethi@dwpv.com; rgao@dwpv.com; bjarvis@dwpv.com;  
tbarbiero@dwpv.com; greg.watson@fticonsulting.com; paul.bishop@fticonsulting.com;  
jeffrey.rosenberg@fticonsulting.com; kamran.hamidi@fticonsulting.com;  
sarah.ross@fticonsulting.com; carter.wood@fticonsulting.com; jgage@mccarthy.ca;  
hmeredith@mccarthy.ca; psteep@mccarthy.ca; tcourtis@mccarthy.ca; dtempler@mccarthy.ca;  
mireille.fontaine@bcf.ca; sbomhof@torys.com; aslavens@torys.com; mica.arlette@pwc.com;  
tyler.ray@pwc.com; leonj@bennettjones.com; eizengam@bennettjones.com;  
zweigs@bennettjones.com; mike.peerless@mckenzielake.com; andre.michael@siskinds.com;  
jim.virtue@siskinds.com; peter.lawless@gov.bc.ca; ngoldstein@ksvadvisory.com;  
bkofman@ksvadvisory.com; jacqueline.wall@ontario.ca; shahana.kar@ontario.ca;  
edmund.huang@ontario.ca; peter.entecott@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; 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; danielle.glatt@paliareroland.com;  
beatrice.loschiavo@paliareroland.com; natalia.botelho@paliareroland.com;  
michelle.jackson@paliareroland.com; robbie@stewartmckelvey.com;  
skukulowicz@cassels.com; jdietrich@cassels.com; jbellissimo@cassels.com;  
msassi@cassels.com; murray.a.mcdonald@ca.ey.com; brent.r.beekenkamp@ca.ey.com;  
edmund.yau@ca.ey.com; matt.kaplan@ca.ey.com; philip.kan@ca.ey.com;  
clifton.prophet@gowlingwlg.com; steven.sofer@gowlingwlg.com;  
nicholas.kluge@gowlingwlg.com; gbest@wrmmlaw.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; rothmans.ccaa@merchantlaw.com; aecheverria@labstat.com;  
pflaherty@cfscounsel.com; bmcleese@cfscounsel.com; briang@stockwoods.ca;  
justins@stockwoods.ca; sweisz@cozen.com; amcinnis@inchlaw.com; wvs@strosbergco.com;  
drobins@strosbergco.com; edward.park@justice.gc.ca; kevin.dias@justice.gc.ca; jlisus@lolg.ca;  
mgottlieb@lolg.ca; ncampion@lolg.ca; awinton@lolg.ca; vdare@foglers.com;  
rcunning@cancer.ca; dullmann@blaney.com; dclarke@blaney.com; ateodorescu@blaney.com;  
afernetbrochu@blaney.com; melanie.letourneau@retraitequebec.gouv.qc.ca;  
slevine@leckerslaw.com; john.bringardner@acuris.com; brett.harrison@mcmillan.ca;  
tushara.weerasooriya@mcmillan.ca; guneev.bhinder@mcmillan.ca; john.spencer@justice.gc.ca;

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



victor.paolone@justice.gc.ca; stephen.brown-okruhlik@mcmillan.ca; amacfarlane@blg.com;  
jmaclellan@blg.com; bbrooksbank@blg.com; adrian.scotchmer@canada.ca;  
jrochon@rochongenova.com; rpodolny@rochongenova.com; raywagner@wagners.co;  
mcarter@wagners.co; lharper@wagners.co; kboyle@wagners.co;  
alain.casavant@revenuquebec.ca; amy.bowen@dgag.ca; sbgarland@smart-biggars.ca;  
ksuzuki@smart-biggars.ca; fguay@smart-biggars.ca; cbolduc@smart-biggars.ca;  
mlpowers@smart-biggars.ca; meburt@smartbiggars.ca; jpariag@kornblumlaw.ca;  
john.bringardner@acuris.com;