

**CITATION:** Imperial Tobacco Limited, 2024 ONSC 7223  
**COURT FILE NOS.:** CV-19-615862-00CL, CV-19-616077-00CL and CV-19-616779-00CL  
**DATE:** 2024-12-23

**SUPERIOR COURT OF JUSTICE - ONTARIO**

**RE:**           **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**

**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.**

**BEFORE:**   Chief Justice Geoffrey B. Morawetz

**COUNSEL:** *Natasha MacParland, Chanakya Sethi and Anisha Visvanatha*, for FTI Consulting Canada Inc., in its capacity as court-appointed Monitor of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited

*R. Shayne Kukulowicz and Monique Sassi*, for Ernst & Young Inc., in its capacity as court-appointed Monitor of Rothmans, Benson & Hedges Inc.

*Pamela Huff and Jake Harris*, for Deloitte Restructuring Inc., in its capacity as Monitor of JTI-Macdonald Corp.

*Deborah Glendinning, Marc Wasserman, Martino Calvaruso, Craig Lockwood and Marleigh Dick*, for Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited

*Paul Steep, Trevor Courtis, Jamey Gage, and Meena Alnajar*, for Rothmans, Benson & Hedges Inc.

*Robert Thornton, and Rebekah O'Hare*, for JTI-Macdonald Corp.

*Maria Konyukhova*, for British American Tobacco p.l.c., B.A.T. Industries, p.l.c. and British American Tobacco (Investments) Limited

*Robert Cunningham*, for the Canadian Cancer Society

*Avram Fishman, Mark E. Meland, Tina Silverstein and André Lespérance*, Conseil québécois sur le tabac et la santé, Jean-Yves Blais and Cécilia Létourneau (Quebec Class Action Plaintiffs)

*Jacqueline Wall*, for the Province of Ontario

*Scott Bomhof*, for JT Canada LLC Inc., and PricewaterhouseCoopers Inc., in its capacity as Receiver of JTI-Macdonald TM Corp.

*David Ullmann, and David Mackenzie*, La Nordique Compagnie D'Assurance du Canada

*Raymond Wagner and Kate Boyle*, Representative Counsel for the Pan-Canadian Claimants

*Gale Rubenstein*, for PricewaterhouseCoopers Inc., in its capacity as Liquidator of Northumberland General Insurance Company

*Sabri Shawa*, for the Province of Alberta

*Jesse Mighton and Preet Gill*, 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

*Brett Harrison*, for the Province of Quebec

*Claire Wortsman*, for R.J. Reynolds Tobacco Company and R.J. Reynolds Tobacco International Inc.

*Douglas Lennox*, for Representative Plaintiff, Kenneth Knight, in the Certified British Columbia Class Action

*Mark O'Donnell and Shernaz Patel*, for Royal & Sun Alliance Insurance Company of Canada

**HEARD:** December 23, 2024

### **ENDORSEMENT**

[1] This matter concerns the ongoing insolvency proceedings involving JTI - Macdonald Corp. ("JTI"), Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, "Imperial") and Rothmans Benson and Hedges Inc. ("RBH"). This endorsement relates to all three applicants.

[2] The "Monitors" being Ernst and Young Inc., in its capacity as court-appointed monitor of RBH, Deloitte Restructuring Inc., in its capacity as court-appointed monitor of JTI, and FTI Consulting Canada Inc. in its capacity as court-appointed monitor of Imperial, bring this joint motion for a Sanction Protocol Order which, among other things, sets the date for the Sanction Hearing; ratifies the litigation timetable leading up to the Sanction Hearing; approves the dissemination of the Agenda and the procedure for the Sanction Hearing; approves the Omnibus Sanction Hearing Notice; and sets the date for the delivery of any Sanction Hearing Objection Notice.

[3] The requested relief is intended to ensure that there is a fair, well informed and orderly Sanction Hearing which is scheduled to commence on January 29, 2025.

[4] The motion was not opposed. The record supports the requested relief. The motion is granted, and three orders have been signed.

  
Chief Justice Geoffrey B. Morawetz

**Date:** December 23, 2024