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)

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. 500-06-000076-980

PROVINCE DE QUÉBEC
DISTRICT DE MONTRÉAL

COUR SUPÉRIEURE

(Chambre des actions collectives)

CONSEIL QUÉBECOIS SUR LE TABAC ET LA SANTE et JEAN-YVES BLAIS

Demandeurs

c.

JTI-MACDONALD CORP., IMPERIAL TOBACCO CANADA LIMITEE et
ROTHMANS, BENSON & HEDGES INC.

Défendeurs

- et -

FTI CONSULTING INC., ERNST & YOUNG INC. et DELOITTE RESTRUCTURING INC.

Intervenants

FACTUM OF EPIQ CLASS ACTION SERVICES CANADA INC.
(Epiq's Motion for Budget Approval Order)
Returnable September 9, 2026

September 7, 2026

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ADDENDA

PART I. OVERVIEW[1]

1. This motion is brought by Epiq Class Action Services Canada, Inc., in connection with its role as: (a) claims administrator under the PCC Compensation Plan and the Québec Administration Plan (collectively, the "**Compensation Plans**"); and (b) agent for PCC representative counsel under the PCC Compensation Plan, for an order:

(a) approving the First Quarterly Global Claims Administration Costs Budget; and

(b) approving the activities and conduct of Epiq in its capacities as claims administrator and PCC Agent.

2. Epiq respectfully submits that the proposed order should be granted.

3. With respect to budget approval, that relief is being sought as a result of motions that have been brought by the CCAA Plan Administrators and that are scheduled to be heard immediately before the within motion. In those motions, the CCAA Plan Administrators are seeking orders that would require Epiq to obtain Court approval of the First Quarterly Global Claims Administration Costs Budget, covering the period from September 1, 2026 to November 30, 2026 (and to obtain Court approval of subsequent quarterly budgets thereafter). The First Quarterly Budget (which is the subject of this motion) complies with all of the requirements set out in the proposed orders, including:

(a) that it be "consistent with the format" of a costs framework that was approved by the CCAA Court in August 2025;

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[1] Capitalized terms used in this Factum and not otherwise defined herein have the meanings given to them in the Affidavit of Michael O'Connor affirmed August 31, 2026 (the "**Second O'Connor Affidavit**").

(b) that it include the estimates of professional fees and expenses expected to be incurred by Epiq for the period from September 1, 2026 to November 30, 2026; and

(c) that it "be informed by" the volume of claims that have been received by Epiq.

4. In addition, the budget is based upon the information currently available to Epiq (with two exceptions that are discussed below) and was prepared with the benefit of Epiq's extensive experience with administering plans, including the two Compensation Plans in the within proceeding. Epiq submits that the proposed budget is reasonable and appropriate in the circumstances.

5. With respect to the request for approval of Epiq's activities and conduct in its capacities as claims administrator and PCC Agent, the order sought is appropriate and is consistent with approvals that are commonly granted for court-appointed officers

PART II. FACTS

A. Background

6. On March 6, 2025, the CCAA Court granted orders (collectively, the "**Sanction Orders**"), which approved the Third Amended and Restated Plans of Compromise and Arrangement dated February 27, 2025 in respect of each of JTI-Macdonald Corp., Rothmans, Benson & Hedges Inc., and Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited arising from their respective proceedings under the *CCAA*. In addition, the Sanction Orders approved the PCC Compensation Plan and the Québec Administration Plan, which are intended to govern the

payment of compensation to eligible persons across Canada who have suffered from certain specified tobacco-related diseases.[2]

7. As part of the Sanction Orders, the CCAA Court appointed Epiq as the claims administrator, and ordered that Epiq "shall have the powers, rights and obligations as set out in the CCAA Plan".[3] Those powers, rights and obligations include the management of the overall administration of the claims processes for both Compensation Plans,[4] including the design, implementation, and management of the "Global Notice Plan", as well as the review and administration of claims submitted by claimants, and the disbursement of compensation to eligible claimants.[5]

8. In addition to appointing Epiq as claims administrator, the Sanction Orders also provided that Epiq was to act as agent for PCC representative counsel.[6] In its role as PCC Agent, Epiq assists claimants in the preparation and submission of their claims under the PCC Compensation Plan.[7]

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[2] *JTI-MacDonald Corp* (6 March 2025) Ont. S.C.J. [Commercial List] Court File No. CV-19-615862-00CL (Sanction Order) [*JTI Sanction Order*]; *Rothmans, Benson & Hedges Inc.* (6 March 2025) Ont. S.C.J. [Commercial List] Court File No. CV-19-616779-00CL (Sanction Order); *Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited* (6 March 2025) Ont. S.C.J. [Commercial List] Court File No. CV-19-616077-00CL (Sanction Order). See also Second O'Connor Affidavit at para. 4 [D927].

[3] See e.g., *JTI Sanction Order*, *supra*, at para. 25.

[4] See e.g., *JTI Sanction Order*, *supra*, at Sch. "A" (CCAA Plan), definition of "Claims Administrator".

[5] Second O'Connor Affidavit at para. 6 [D928].

[6] See e.g., *JTI Sanction Order*, *supra*, at para. 25 and Sch. "A" (CCAA Plan), definition of "Claims Administrator".

[7] Second O'Connor Affidavit at para. 7 and Exhibit "C" (PCC Compensation Plan), s. 18.3 [D928 and D1119].

9. The Compensation Plans, which were attached to the Sanction Orders, each provided that Epiq was to enter into a written agreement with the CCAA Plan Administrators.[8] However, that requirement was changed by the Claims Administrator Orders, as is discussed below.

B. Claims Administrator Orders

10. The CCAA Court issued three orders on August 27, 2025, one in respect of each of the tobacco companies' *CCAA* proceedings.[9] Those August 27, 2025 orders (each of which was entitled "**Claims Administrator Order**") provided further clarification as to the powers, rights and obligations of Epiq. For example, the Claims Administrator Orders confirmed Epiq's appointment as the agent for PCC representative counsel in respect of the PCC Compensation Plan.[10]

11. The Claims Administrator Orders also specified the scope and timing of certain reporting to be provided by Epiq during the administration of the Compensation Plans, including "Weekly Reports" and "Monthly Reports" (discussed below).[11]

12. In addition, the Claims Administrator Orders provided that, "notwithstanding anything to the contrary" in the Compensation Plans, "no written agreement . . . shall be required to be entered

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[8] See e.g., PCC Compensation Plan at s. 17.2 and 21.3 [D1119 and D1122]; see also Québec Administration Plan at s. 16.2 and 20.3 [D1032 and D1035].

[9] *JTI-MacDonald Corp* (27 August 2025) Ont. S.C.J. [Commercial List] Court File No. CV-19-615862-00CL (Claims Administrator Order) [*JTI Original Claims Administrator Order*] at para. 3; *Rothmans, Benson & Hedges Inc.* (27 August 2025) Ont. S.C.J. [Commercial List] Court File No. CV-19-616779-00CL (Claims Administrator Order); *Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited* (27 August 2025) Ont. S.C.J. [Commercial List] Court File No. CV-19-616077-00CL (Claims Administrator Order).

[10] See e.g., *JTI Original Claims Administrator Order*, *supra*, at para. 3.

[11] See e.g., *JTI Original Claims Administrator Order*, *supra*, at paras. 11-14.

into between the CCAA Plan Administrators and the Claims Administrator and/or the PCC Agent".[12]

13. The Claims Administrator Orders also included a number of provisions related to Epiq's costs. For example, the Orders required Epiq to deliver to the CCAA Plan Administrators (as well as to the tobacco companies, the Court-appointed mediator, the "Administrative Coordinator", PCC representative counsel and Quebec class counsel) weekly and later monthly reporting, including detailed reporting on its costs incurred, referred to as "Weekly Actual Costs Reports" and "Monthly Actual Costs Reports", respectively.[13] Those costs reports were required to set out the actual costs incurred by Epiq, including actual time spent and hourly rates applied, and expenditures made by Epiq during the relevant time period with respect to:

(a) paid media noticing;

(b) initial and non-recurring items;

(c) print and mail operations;

(d) project and escalation management and noticing;

(e) technology management;

(f) the Contact Centre; and

(g) claims operation services.[14]

[12] See e.g., *JTI Original Claims Administrator Order, supra*, at para. 4.

[13] See e.g., *JTI Original Claims Administrator Order, supra*, at paras. 11 and 12.

[14] See e.g., *JTI Original Claims Administrator Order, supra*, at paras. 11 and 12.

14. The reports were also required to include an explanation of all variances between the costs for the time period in question and the costs in the immediately preceding time period.

15. All such reports have been delivered to the CCAA Plan Administrators, as well as to the tobacco companies, the Court-appointed mediator, the Administrative Coordinator, PCC representative counsel, and Quebec class counsel, in accordance with the Claims Administrator Orders.[15] (Although the Claims Administrator Orders provided that these reports were to be filed with the Court, those provisions are the subject of proposed amendments that would remove the filing requirements, while widening the group of recipients for Epiq's reports so as to include the Provincial Territorial Liaison Committee. Those amendments are the subject of the CCAA Plan Administrators' motions to be heard immediately before the within motion.)

16. In addition, attached to the Orders was a "costs framework", which provided an overview of projected costs associated with the obligations imposed on Epiq by the various court orders and the Compensation Plans. The Claims Administrator Orders approved that costs framework and provided that the costs actually incurred by Epiq in respect of the PCC Compensation Plan and the Québec Administration Plan were to be reviewed and assessed as against the framework.[16] However, the Orders make it clear that the costs framework was not to be viewed as a budget. The Orders did not limit the costs to be charged by Epiq to the amounts set out in the costs framework

[15] See e.g., *JTI Original Claims Administrator Order, supra*, at paras. 11(a) and 12(a).

[16] See e.g., *JTI Original Claims Administrator Order, supra*, at paras. 9-10 and Schedule "B".

and, indeed, the Orders specifically provided that, with certain limited exceptions,[17] the amounts set out in the framework were "not approved under [the Orders]".[18]

17. The process pursuant to which Epiq would deliver budgets was instead deferred until a future date, namely, until after the end of the "Weekly Reporting Period", at which time Epiq was to deliver an annual budget for its activities, which budget was to be submitted to the CCAA Court and the Québec Superior Court for joint approval.[19]

18. Because the CCAA Plan Administrators are seeking to change the budgeting requirements from an annual budget to quarterly budgets, Epiq has not submitted an annual budget for Court approval. The motions brought by the CCAA Plan Administrators, which seek to amend those provisions of the Claims Administrator Orders, are scheduled to be heard immediately before the within motion.

C. The First Quarterly Global Claims Administration Costs Budget

19. As noted above, pursuant to the orders that are currently being sought by the CCAA Plan Administrators, rather than submitting annual budgets, Epiq would instead be required to submit and obtain court approval for quarterly budgets. The first quarterly budget is to cover the period from September 1, 2026 to November 30, 2026 (the "**First Quarterly Global Claims Administration Costs Budget**").[20]

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[17] Those exceptions related to costs that were estimated with respect to the notice plan that was designed by Epiq and approved by the CCAA Court to provide effective notice to potential claimants of the existence and requirements of the two Compensation Plans.

[18] See e.g., *JTI Original Claims Administrator Order, supra*, at para. 9.

[19] See e.g., *JTI Original Claims Administrator Order, supra*, at para. 16.

[20] See proposed Amended Claims Administrator Orders at para. 16 and 17.

20. Accordingly, Epiq has prepared and seeks approval of the First Quarterly Global Claims Administration Costs Budget, which is the first budget that Epiq has submitted for Court approval.[21]

21. The First Quarterly Global Claims Administration Costs Budget comprises an estimate of the costs to be incurred over the period from September 1, 2026 through to November 30, 2026. In preparing that costs estimate, Epiq has drawn on its past experience administering other claims processes, as well as its experience to date administering the Compensation Plans (including its experience with respect to costs actually incurred, as detailed in the various Weekly and Monthly Costs Reports). Of course, the estimates are just that – estimates, with the actual costs incurred being dependent upon variables beyond Epiq's control (such as the timing and characteristics of claims submitted).[22]

22. In addition, the estimated costs set out in the First Quarterly Global Claims Administration Costs Budget do not reflect two very recent developments:

(a) in the three weeks leading up to the QCAP claims filing deadline, Epiq received more than 50,000 new claims, many of which appear to be incomplete. The deficiency notices and follow-up processes required to address these incomplete

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[21] It should be noted that the Aide Memoire submitted by the Attorney General of Quebec makes extensive submissions relating to what it terms a "First Annual Global Claims Administration Costs Budget". More specifically, the Attorney General of Quebec's submissions include a comparison between the figures set out in the First Quarterly Global Claims Administration Costs Budget (which is the subject of the within motion) and the purported "Annual Budget". However, no such "Annual Budget" exists. It is presumed that, when it refers to a "First Annual Global Claims Administration Costs Budget", the Attorney General of Quebec is intending to refer to the costs framework that was attached to the August 27, 2025 Claims Administrator Orders. However, as discussed above, that framework was not – nor did it purport to be – a budget (let alone an annual budget), nor were the amounts set out in that framework subject to Court approval.

[22] Second O'Connor Affidavit, paras. 21 and 23 [D936 and D937].

claims will likely increase costs beyond initial projections. However, Epiq does not yet have sufficient data to estimate these incremental costs;[23] and

(b) on top of the 50,000 new claims discussed immediately above, more than 51,000 additional claims were filed via Epiq's website in the three days that immediately preceded the QCAP claims filing deadline. Many of these last-minute claims bear characteristics indicating that they may be fraudulent. Epiq expects that analyzing and addressing this group of claims will result in additional expense.[24]

23. It is expected that, by the time Epiq submits its next quarterly budget (which will cover the time period from December 1, 2026 to February 28, 2027) for Court approval, it will have additional data regarding the above sets of recently submitted Claims that will permit it to better estimate the incremental costs resulting from these recently-filed claims and to incorporate that estimate (or the applicable portion thereof) into that quarterly budget and any subsequent budgets.[25]

D. Epiq's Activities and Conduct

24. Epiq is also seeking approval of its activities and conduct, as described in the Second O'Connor Affidavit, in its capacities as claims administrator and PCC Agent.

25. Since its appointment as claims administrator, Epiq has undertaken various activities in fulfilment of its obligation to manage the overall administration of the individual claims process.

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[23] Second O'Connor Affidavit, para. 26 [D938].

[24] Second O'Connor Affidavit, para. 27 [D939].

[25] Second O'Connor Affidavit, para. 28 [D940].

Those activities are discussed in detail in the Second O'Connor Affidavit and can be summarized as follows:

(a) Notice Plan Design and Implementation. Epiq designed and implemented a comprehensive multi-channel notice plan across all Canadian provinces and territories, including print advertisements, television airings, radio advertisements, and a digital campaign generating impressions across social media, search engines, and streaming services.[26]

(b) Development of Claims Administration Infrastructure. Epiq developed and maintained a bilingual claims website with a secure online portal, established a contact centre accessible by telephone, email, chat, and fax, and implemented claims processing procedures to accommodate multiple submission channels.[27]

(c) Claim Processing. Epiq implemented workflows to receive, log, review, and process claims, issue acknowledgments and deficiency notices, coordinate with agents to obtain diagnostic confirmations, and retained legal and medical advisors to assist with interpretation of the Compensation Plans.[28]

(d) Assisting Claimants. In its capacity as PCC Agent, Epiq provided guidance to claimants on documentation and claim preparation, developed processes to improve accessibility including a partnership with a digital health information service to

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[26] Second O'Connor Affidavit, paras. 30-33 [D940].

[27] Second O'Connor Affidavit, paras. 34-37 [D942].

[28] Second O'Connor Affidavit, para. 38-39 [D943].

streamline medical records requests, and as of August 16, 2026, was working on 9,244 unique claims for future submission.[29]

26. Epiq's activities were necessary, were carried out in good faith, and were performed in accordance with Epiq's duties and responsibilities as prescribed by the Compensation Plans, the Sanction Orders, and the Claims Administrator Orders granted in August 2025.

27. Since the commencement of the claims administration process, Epiq has maintained regular and transparent communication with the CCAA Plan Administrators, the court-appointed mediator, PCC representative counsel, Quebec class counsel, the tobacco companies, and their respective legal counsel to keep all parties informed regarding Epiq's work. This has included providing status updates and participating in update calls typically on a weekly basis with the CCAA Plan Administrators and the court-appointed mediator.[30]

28. In accordance with the Claims Administrator Orders, Epiq provided the following weekly reports to the CCAA Plan Administrators, as well the court-appointed mediator, PCC representative counsel, Quebec class counsel, the tobacco companies, and their respective legal counsel, during the "weekly reporting period":

(a) actual costs reports, detailing time spent, hourly rates, and expenditures across seven activity categories for each claims administration process;

(b) claim summary reports, which contained weekly statistics on claims received, reviewed, pending, approved, rejected, and under review; and

[29] Second O'Connor Affidavit, para. 46-48 [D946].

[30] Second O'Connor Affidavit at para. 41 [D944].

(c) events reports, identifying unusual or unexpected events or trends to enable prompt corrective action.[31]

29. In accordance with the Claims Administrator Orders, Epiq provided similar reports on a monthly basis during the "monthly reporting period" to the CCAA Plan Administrators, the court-appointed mediator, PCC representative counsel, Quebec class counsel, the tobacco companies, and their respective legal counsel. During that "monthly reporting period", at the request of the CCAA Plan Administrators, Epiq also provided on a weekly basis a weekly summary of claims activity to the CCAA Plan Administrators and the court-appointed monitor.[32]

PART III. ISSUES AND THE LAW

30. The issues on this motion are whether the CCAA Court and Québec Superior Court should:

(a) approve the First Quarterly Global Claims Administration Costs Budget; and

(b) approve Epiq's activities and conduct in each of its capacities as claims administrator and PCC Agent, as described in the Second O'Connor Affidavit.

A. The First Quarterly Global Claims Administration Costs Budget Should be Approved

31. Section 11 of the *CCAA* "confers jurisdiction on the court in the broadest of terms" and enables this Court to "make any order that it considers appropriate in the circumstances".[33]

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[31] Second O'Connor Affidavit at para. 14 [D933].

[32] Second O'Connor Affidavit at paras. 15-17 [D934].

[33] *Harte Gold Corp. (Re)*, 2022 ONSC 653 at para. 18; *CCAA*, s. 11

32. The broad power conferred by section 11 "is constrained only by restrictions set out in the *CCAA* itself, and the requirement that the order made be 'appropriate in the circumstances'".[34] Whether an order is appropriate is assessed in relation to the well-established remedial objectives of the *CCAA*, including facilitating the reorganization of a debtor company, providing for timely, efficient and impartial resolution of a debtor's insolvency, and ensuring the fair and equitable treatment of the claims against a debtor.[35]

33. If the Amended Claims Administrator Orders are granted, Epiq will be required pursuant to section 17 of those proposed orders to submit the First Quarterly Global Claims Administration Costs Budget to the CCAA Court and the Québec Superior Court for joint approval.[36] The relief sought on the within motion is intended to fulfil that requirement.

34. To that end, the First Quarterly Global Claims Administration Costs Budget has been prepared in accordance with the requirements set out in the proposed orders. More specifically, as required by section 16 of the proposed orders, the First Quarterly Global Claims Administration Costs Budget:

(a) is consistent with the format of the costs framework that was approved by the orders of August 27, 2025;

(b) includes estimates in respect of (1) professional fees, costs and expenses of all advisors to Epiq, and (2) any applicable taxes; and

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[34] *Canada v. Canada North Group Inc*., 2021 SCC 30 at para. 21, per Côté J. [*Canada North*]; 9354-9186 *Québec inc. v. Callidus Capital Corp*., 2020 SCC 10 at para. 67

[35] *Canada North, supra*, at para. 21; *Imperial Tobacco Canada Limited*, 2025 ONSC 1358, para. 205.

[36] See proposed Amended Claims Administrator Orders at para. 17.

(c) is informed by the volume of claims received to date, as set out in the weekly claim summary reports.[37]

35. The estimates contained in the budget have been prepared with the benefit of Epiq's past experience administering other claims processes, as well as its experience administering the Compensation Plans to date.[38]

36. Epiq respectfully submits that the First Quarterly Global Claims Administration Costs Budget is reasonable and appropriate in the circumstances and should be approved by the CCAA Court and the Québec Superior Court.

B. Epiq's Activities and Conduct Should be Approved

37. While Epiq is not a court-appointed monitor or receiver, it is, in a number of ways, similarly situated to such court-appointed officers. Epiq was appointed to its positions not through the private ordering of a contract, but rather by means of the Sanction Orders and the Claims Administrator Orders. It is those same orders – rather than contracts (as had originally been contemplated by the CCAA Plans) – that impose on Epiq its various powers, rights and obligations.[39] Thus, like a court-appointed monitor or receiver, Epiq has been appointed by the court and is required to discharge duties that are prescribed by court order.

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[37] Second O'Connor Affidavit, para. 22 [D937].

[38] Second O'Connor Affidavit, para. 23 [D937].

[39] See e.g., *JTI Sanction Order*, *supra*, at para. 25(a); *JTI Original Claims Administrator Order*, *supra,* at para. 3; PCC Compensation Plan at s. 17.2 and 21.3.

38. A request for a court-appointed officer to have its activities approved is not unusual.[40] When considering whether to grant such approval, the CCAA Court has held that "the activities of any Court officer can and should be considered by the Court as against the mandate, powers and authority of that officer."[41]

39. There are also precedents for Canadian courts granting approval of the activities and conduct of a court-appointed party other than a monitor or receiver. For example, in *First Leaside Wealth Management Inc. et al.*, Campbell J. approved the conduct and activities of a chief restructuring officer.[42] Similarly, in *Arctic Glacier Income Fund. et al.*, the court ratified and approved the activities and conduct of the chief process supervisor, who had been appointed by the court to oversee and direct a sale and investor solicitation process.[43]

40. The courts have held that there are good policy and practical reasons for approving the activities of a court-appointed officer, including that:

(a) the process of seeking court approval brings the court-appointed officer's activities before the court;

(b) the process of seeking court approval allows an opportunity for the concerns of stakeholders to be addressed, and any problems to be rectified;

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[40] *Target Canada Co, Re*, 2015 ONSC 7574 at paras. 1-2; *Kingsett Mortgage Corporation v. Churchill Lands United Inc.*, 2024 ONSC 7127 at para. 45.

[41] *Triple-I Capital Partners Limited v 12411300 Canada Inc.*, 2023 ONSC 3400 at para. 66.

[42] *First Leaside Wealth Management Inc. et al.*, (12 June 2012) Toronto, Ont Sup Ct J [Commercial List] CV-12-9617-00CL (Order (Stay Extension of Stay Period)) at para. 17.

[43] *Arctic Glacier Income Fund. et al.*, (5 September 2014) Winnipeg, Man QB CI 12-01-76323 (Order (Plan Sanction)) at para. 7.

(c) the granting of court approval allows the court-appointed officer to move forward with the next steps in the proceedings; and

(d) the granting of court approval provides protection for the court-appointed officer that is not otherwise available.[44]

41. These rationales apply with equal force in the present case to Epiq. The seeking of court approval has brought Epiq's activities and conduct before the CCAA Court and the Québec Superior Court and all relevant stakeholders in these proceedings. The Second O'Connor Affidavit, which summarizes Epiq's activities and conduct, was served on the common service list for review by stakeholders.[45]

42. Moreover, the granting of court approval will allow Epiq to move forward with next steps in fulfilling its mandate as claims administrator and PCC Agent, with an appropriate degree of protection for steps already completed.

43. The activities carried out by Epiq were necessary, were carried out in good faith, and were performed in accordance with the duties imposed by the Sanction Orders, the Claims Administrator Orders and the Court-approved Compensation Plans.

44. Accordingly, Epiq respectfully submits that its conduct and activities, as described in the Second O'Connor Affidavit, ought to be approved.

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[44] *Target*, *supra*, at paras. 12 and 22; *Laurentian University of Sudbury*, 2022 ONSC 2927 at paras. 13–14.

[45] Lawyer's Certificate of Service dated September 1, 2026 [D1172].

PART IV. CONCLUSION

45. For the reasons set out herein, Epiq respectfully requests that the CCAA Court and the Québec Superior Court grant the proposed order.

ALL OF WHICH IS RESPECTFULLY SUBMITTED this 7th day of September, 2026.

Goodmans LLP

GOODMANS LLP

Lawyers for Epiq Class Action Services Canada Inc.

SCHEDULE A
LIST OF AUTHORITIES

1. *Harte Gold Corp. (Re)*, 2022 ONSC 653

2. *Canada v. Canada North Group Inc.*, 2021 SCC 30

3. 9354-9186 *Québec inc. v. Callidus Capital Corp.*, 2020 SCC 10

4. *Imperial Tobacco Canada Limited*, 2025 ONSC 1358

5. *Target Canada Co, Re*, 2015 ONSC 7574

6. *Kingsett Mortgage Corporation v. Churchill Lands United Inc.*, 2024 ONSC 7127

7. *Triple-I Capital Partners Limited v 12411300 Canada Inc.*, 2023 ONSC 3400

8. *First Leaside Wealth Management Inc. et al.*, (12 June 2012) Toronto, Ont Sup Ct J [Commercial List] CV-12-9617-00CL (Order (Stay Extension of Stay Period))

9. *Arctic Glacier Income Fund. et al.*, (5 September 2014) Winnipeg, Man QB CI 12-01-76323 (Order (Plan Sanction))

10. *Laurentian University of Sudbury*, 2022 ONSC 2927

I certify that: (a) every authority referenced herein is authentic; and (b) every quotation from an authority referenced herein accurately reproduces the text of that authority.

Date: September 7, 2026

Signature

SCHEDULE B
STATUTORY REFERENCES

***Companies' Creditors Arrangement Act*, RSC 1985, c C-36**

General power of court

11 Despite anything in the *Bankruptcy and Insolvency Act* or the *Winding-up and Restructuring Act*, if an application is made under this Act in respect of a debtor company, the court, on the application of any person interested in the matter, may, subject to the restrictions set out in this Act, on notice to any other person or without notice as it may see fit, make any order that it considers appropriate in the circumstances.

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

Court File No.: CV-19-615862-00CL
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ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)
Proceeding commenced at Toronto

FACTUM
(Re: Budget Approval)
Returnable September 9, 2026

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