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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.

FACTUM OF EPIQ CLASS ACTION SERVICES CANADA INC.
(Re: Epiq Motion for Claims Administrator Order)
Returnable August 27, 2025

August 25, 2025

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PART I. OVERVIEW

1. This motion is brought by Epiq Class Action Services Canada, Inc. (“**Epiq**”) in connection with its role as Claims Administrator under the Pan-Canadian Compensation Plan (the “**PCC Compensation Plan**”) and the Quebec Class Action Administration Plan (the “**Quebec Administration Plan**”) and PCC Agent under the PCC Compensation Plan, for an order (the “**Proposed Order**”) seeking, among other things:

- (a) approval of the Global Notice Plan¹ contemplated under the PCC Compensation Plan and the Quebec Administration Plan (collectively, the “**Compensation Plans**”, including approval of all forms appended thereto);
- (b) approval of other forms referenced in the Proposed Order and an updated process for further amendments to various forms of notices, claim forms and other forms to be used during the claims administration;
- (c) approval of the Global Claims Administration Costs Framework developed by Epiq as the framework basis to understand Epiq’s projected Costs (as defined in the Proposed Order) with respect to its roles as Claims Administrator and PCC Agent, and related processes for the submission of updated budgets and the payment of Epiq’s Costs during the administration of the Compensation Plans;
- (d) approval of the scope and timing of the additional reporting to be provided by the Claims Administrator and the PCC Agent to the CCAA Plan Administrators during

¹ All capitalized terms used herein and not otherwise defined have the meanings ascribed to them in the PCC Compensation Plan and the Quebec Administration Plan or the Proposed Order, as applicable.

the administration of the Compensation Plans (in addition to what is contemplated under the Compensation Plans); and

- (e) other ancillary relief.

2. Epiq submits that the Proposed Order is appropriate in the circumstances and should be granted for the following reasons:

- (a) the Global Notice Plan is the product of Epiq's extensive industry experience and has an appropriate scope, structure and flexibility to meet the objectives prescribed by the Compensation Plans to provide effective and efficient notice to prospective claimants;
- (b) it is appropriate to permit Epiq to make amendments to the forms of notices, claims forms and other attachments to the Compensation Plans, and to prepare additional notices or forms required to administer the Compensation Plans, following consultation with relevant stakeholders, in accordance with the terms of the PCC Compensation Plan and Quebec Compensation Plan, as applicable;
- (c) the Global Claims Administration Costs Framework provides a considered and reasonable projection of the estimated activity levels, interaction attributes and resulting costs of administering the Claims Processes, but remains an estimate which is dependent on various factors and will be updated through the reporting and budget processes set out in the Proposed Order; and
- (d) the provisions in the Proposed Order with respect to the delivery of annual estimated budgets, additional periodic reporting on the actual Costs incurred by

Epiq, and the process for payment of Epiq's invoices are reasonable in the circumstances and will provide stakeholders and the Court with appropriate visibility on the costs associated with administering the Compensation Plans.

PART II. FACTS

A. Background

3. On March 6, 2025, this Court granted an Order in each of the underlying proceedings that, among other things, approved the CCAA Plans, the PCC Compensation Plan, and the Quebec Administration Plan (the "**Sanction Orders**"). The CCAA Plans, the PCC Compensation Plan and the Quebec Administration Plan will together effect a global settlement of various claims that had been brought against the Tobacco Companies, and require, among other things, that Epiq as Claims Administrator seek approval of the Global Notice Plan.²

4. Background information with respect to Epiq, its development of the Global Notice Plan, and the relief sought in the Proposed Order is set forth in the affidavit of Michael O'Connor affirmed on August 22, 2025 (the "**O'Connor Affidavit**") in support of the within motion.

B. Epiq's Roles Pursuant to the Compensation Plans

5. As part of the Sanction Orders, the CCAA Court approved the appointment of Epiq as the Claims Administrator for both Compensation Plans.³ Broadly speaking, Epiq's role is to administer the Compensation Plans, including by designing, implementing and managing the

² O'Connor Affidavit, para. 9-10 [[D218](#)]

³ O'Connor Affidavit, para. 11 [[D219](#)]

Global Notice Plan, reviewing and administering claims submitted by claimants, and disbursing compensation to eligible claimants pursuant to the terms of the Compensation Plans.⁴

6. In addition to its role as Claims Administrator, Epiq was also appointed as PCC Agent (being the agent for PCC Representative Counsel in respect of the PCC Compensation Plan) pursuant to section 18.3 of the PCC Compensation Plan. In Quebec, the role of agent for Quebec Class Counsel is being performed by Proactio (the “**QCAP Agent**”, and together with the PCC Agent, the “**Official Agents**”).⁵ The Compensation Plans were designed to allow claimants to submit claims without the need for a lawyer. As PCC Agent, Epiq will provide assistance free of charge to PCC Claimants, including guidance on how PCC Claimants can assemble and/or obtain necessary information and documents, and on how to prepare and submit their Claim Form. Epiq will also assist PCC Claimants by commissioning the statutory declaration that is to be included in the Claim Form.⁶

7. Epiq is assembling two separate staff teams with a different reporting structure for its roles as PCC Agent and Claims Administrator. The structure will ensure the separation of duties by which Epiq is assisting PCC Claimants on behalf of PCC Representative Counsel in its role as PCC Agent, and by which it is acting as a neutral decision-maker in its role as Claims Administrator.⁷

⁴ O’Connor Affidavit, para. 12 [\[D219\]](#)

⁵ O’Connor Affidavit, para. 17 [\[D220\]](#)

⁶ O’Connor Affidavit, para. 18 [\[D221\]](#)

⁷ O’Connor Affidavit, para. 19 [\[D221\]](#)

C. Epiq's Claims Administration Experience

8. Epiq has extensive experience administering large and complex class action settlements across Canada. It has administered well over 100 Canadian settlements and is part of a global organization that has provided settlement administration services in thousands of matters in Canada, the United States, the United Kingdom, Europe, and Australia.⁸

9. Epiq's Canadian experience includes administering the landmark Indian Residential Schools Settlement, which was to provide over \$2 billion in compensation to former students, and the Hepatitis C settlements entered into by federal, provincial and territorial governments, which was to provide \$2 billion in compensation to those infected by tainted blood products.⁹

D. Epiq's Notice Plan Design Experience

10. As part of its experience administering large and complex class action settlements, Epiq has frequently designed and implemented tailored notice programs, including national and multilingual campaigns.¹⁰

11. One of Epiq's business units, Epiq Legal Noticing (a/k/a Hilsoft Notifications), is a recognized leader in legal notice design and has managed complex notice plans in implementing Canadian class action settlements, including in the Indian Residential School Settlement Agreement (discussed above), and in the Canadian Credit Cards Class Actions Settlements, which involved the disbursement of \$188 million to merchants that accepted Visa and Mastercard between 2001 and 2021. Worldwide, Epiq Legal Noticing has provided expert notification services for over 700 cases with its notices appearing in almost every country in the world. Epiq's mandates

⁸ O'Connor Affidavit, para. 13 [D219]

⁹ O'Connor Affidavit, para. 14 [D220]

¹⁰ O'Connor Affidavit, para. 18 [D221]

routinely require detailed media targeting, outreach to marginalized communities, and delivery of multilingual notices across a wide range of formats.¹¹

12. As set out in section 19.1 of the PCC Compensation Plan and section 18.1 of the Quebec Administration Plan, Epiq is required to design the Global Notice Plan to “effectively reach” prospective PCC Claimants, Tobacco-Victim Claimants and Succession Claimants with “communications in newspapers, other print media, television, radio, social media, other digital media and direct communications where appropriate in order to reach as many prospective [claimants] across Canada as possible.” In addition, the Compensation Plans provide that the notices shall be “communicated in clear, concise, plain language so that [claimants] fully understand their rights and options”.¹²

E. The Proposed Global Notice Plan

13. Drawing on its extensive experience, Epiq has designed the proposed combined Global Notice Plan, which is intended to effectively reach prospective claimants, capturing their attention, and communicating to them in clear, concise, plain language, all as prescribed by the Compensation Plans.¹³

14. The decision to prepare a combined Global Notice Plan that encompassed both of the Compensation Plans was intended to ensure that prospective claimants receive a clear explanation of the two separate, but related, Compensation Plans. Because both relate to compensation for

¹¹ O'Connor Affidavit, para. 21 [[D221](#)]

¹² PCC Compensation Plan, s. 19 [[D426](#)]; Quebec Administration Plan, s. 18.1 [[D598](#)]

¹³ O'Connor Affidavit, para. 24 [[D223](#)]

tobacco-related diseases and will be administered concurrently, Epiq determined that a combined notice effort would be the most effective way to limit confusion amongst claimants.¹⁴

15. Epiq's aim was to reach individuals who may qualify as Tobacco-Victims, Succession Claimants, or Legal Representatives, as well as family members who may otherwise be assisting claimants with the submission of claims.¹⁵ Based on data from relevant sources regarding the media use of its target audiences, Epiq selected various print, television, radio, digital, and social media notice avenues for incorporation into the Global Notice Plan.¹⁶

16. The O'Connor Affidavit and the Global Notice Plan provide further detail with respect to the methods of dissemination of notice, the types of media that will be used, and the duration and frequency of publication.

17. The Global Notice Plan incorporates both traditional and digital media, which will enable it to achieve a broad geographic and demographic reach. The traditional media avenues include publication in national and local newspapers across all provinces and territories, publication in high circulation print magazines, television advertisements, and radio advertisements.¹⁷ The digital media components include online display banners, as well as notices on social media sites and on streaming services.¹⁸ Additionally, a bilingual press release will be distributed over Canadian Newswire.¹⁹

¹⁴ O'Connor Affidavit, para. 25 [[D224](#)]

¹⁵ O'Connor Affidavit, para. 27 [[D224](#)]

¹⁶ O'Connor Affidavit, para. 28 [[D224](#)]

¹⁷ O'Connor Affidavit, paras. 32-39 [[D226-D227](#)]

¹⁸ O'Connor Affidavit, paras. 40-42 [[D227-D228](#)]

¹⁹ O'Connor Affidavit, para. 44 [[D229](#)]

18. Epiq has also prepared an information circular for each of the Compensation Plans to provide more detailed information to potential claimants. These documents will be accessible on the claims administration website and will be disseminated to individuals who have requested information updates.²⁰

19. The contents of the First Notice (which will be published in English, French and Indigenous languages) are reflected in Attachment 1 to the Global Notice Plan. They are consistent with the guidance provided in the Compensation Plans.²¹ They include a QR code to instantly direct the user to an official website maintained by the Claims Administrator (www.TobaccoClaimsCanada.ca) and a note that claimants “do not need a lawyer”.²²

20. The Global Notice Plan will be implemented in phases over a two-year period. The dissemination of notices and advertisements will proceed in waves, or “flights”, throughout this duration.²³ This approach has at least three benefits. First, it will allow the contents of notices to vary in conjunction with different points of focus and applicable Compensation Plan deadlines in the two-year period.²⁴ Second, in Epiq’s experience, repeated exposure allows messaging to remain visible and relevant throughout the life of the Compensation Plans, rather than concentrating all communication at the outset or immediately prior to specific deadlines.²⁵ Third,

²⁰ O’Connor Affidavit, para. 45 [[D229](#)]

²¹ PCC Compensation Plan, Appendix A [[D458](#)]; Quebec Administration Plan, Appendix A [[D640](#)]

²² O’Connor Affidavit, para. 62-63 [[D223](#)]

²³ O’Connor Affidavit, para. 49 [[D230](#)]

²⁴ O’Connor Affidavit, para. 50 [[D230](#)]

²⁵ O’Connor Affidavit, para. 48-49 [[D230](#)]

a phased approach will allow Epiq to monitor response patterns and adjust the Global Notice Plan as needed.²⁶

21. As the Global Notice Plan is implemented, Epiq will gather and review actual results to assess the reach and effectiveness of the Global Notice Plan across different demographics and geographies. The Global Notice Plan is structured to enable ongoing evaluation and adjustment as needed in Epiq's reasoned judgment, following consultation with each of the Tobacco Companies, the Administrative Coordinator, the PCC Representative Counsel (for amendments relating to the PCC Compensation Plan) and the Quebec Class Counsel (for amendments relating to the Quebec Administration Plan), and subject to the consent of the Administrative Coordinator.²⁷ The flexible nature of the Global Notice Plan is necessary to monitoring its outcomes and ensuring it achieves its objectives of providing broad and timely notice in an efficient manner.²⁸

F. Updates to Forms and Global Notice Plan Attachments

22. In preparing for this motion and the commencement of the Claims Processes, Epiq has made certain updates to a number of documents, including the combined First Notice, Claim Forms, the PCC Information Circular and the QCAP Information Circular, as well as sample notice materials. The Claim Forms have been updated from the forms appended to the Compensation Plans to reflect two primary updates:

- (a) first, certain changes were made to achieve greater harmonization between the Claims Processes set forth in the PCC Compensation Plan and the Quebec

²⁶ O'Connor Affidavit, para. 52 [[D230](#)]

²⁷ O'Connor Affidavit, para. 29 [[D225](#)]

²⁸ O'Connor Affidavit, para. 30 [[D225](#)]

Compensation Plan, consistent with Epiq's mandate under section 41.1 of the PCC Compensation Plan and section 42.1 of the Quebec Administration Plan;²⁹ and

- (b) second, other changes were made to reflect the mechanism through which medical files from the Quebec health ministries (the MSSS and the RAMQ) will be transferred to the Claims Administrator via the PCC Agent or QCAP Agent, and to allow PCC Claimants from Quebec the option to authorize the Claims Administrator to obtain information from the MSSS and RAMQ databases, rather than requiring such claimants to provide separate or duplicative documentation directly to the Claims Administrator, in light of the recently granted Official Confirmation of Diagnoses Order.³⁰

23. Such amended and additional forms are proposed to be approved pursuant to the Proposed Order as part of the approval of the Global Notice Plan.

24. Epiq has also created two new forms for use in the PCC Claims Process, for which it also seeks approval: a Notice of Incomplete PCC Claim for PCC Claimants who provide insufficient information, and a Notice to Provide Alternative Proof for PCC Claimants who initially authorize the collection of Quebec medical information but for whom such information is not ultimately able to be verified.³¹

25. The Proposed Order also allows Epiq to make further amendments to the forms of notices, claim forms, and any other forms that are Attachments to the Global Notice Plan, Exhibits to the

²⁹ O'Connor Affidavit, para. 69(a) [[D234](#)]

³⁰ O'Connor Affidavit, para. 69(b) [[D235](#)]

³¹ O'Connor Affidavit, paras. 73-74, and Exhibits C and D [[D236](#), [D364](#), [D367](#)]

O'Connor Affidavit, Appendices to the PCC Compensation Plan and/or Appendices to the Quebec Administration Plan, including the preparation of any additional notices or forms required to administer the PCC Compensation Plan and the Quebec Administration Plan, provided (a) it consults with each of the Tobacco Companies, the Administrative Coordinator, the PCC Representative Counsel (for amendments relating to the PCC Compensation Plan) and the Quebec Class Counsel (for amendments relating to the Quebec Administration Plan), and (b) it complies with Section 8.2 of the PCC Compensation Plan and Section 7.2 of the Quebec Administration Plan (which require, among other things, that amendments be consistent with the terms of the Compensation Plans and that they be approved by the Administrative Coordinator).³²

26. Finally, the Proposed Order clarifies that the checklists appended to each of the Compensation Plans are to be used as a directory guide prepared for the convenience of and to assist the Claims Administrator in the assessment of claims submitted by claimants.³³

G. The Global Claims Administration Costs Framework, Reporting Requirements, and Budgets

27. In order to provide a single, comprehensive overview of projected costs associated with all aspects of Epiq's mandate, Epiq has prepared the Global Claims Administration Costs Framework, which sets out, in respect of the PCC Claims Administration, the QCAP Claims Administration, the PCC Agent services, the PCC Notice Plan, the *Blais* Notice Plan, and pre-CCAA Plan implementation activities relating to the PCC Compensation Plan, as applicable:

³² Proposed Order, para. 7 [\[D167\]](#)

³³ Proposed Order, para. 8 [\[D168\]](#)

- (a) the actual time spent and standard rates charged by the Claims Administrator and the PCC Agent in connection with work done up to August 15, 2025, together with an estimate of expected costs prior to the Plan Implementation Date;
- (b) a forecast of the estimated time that will be incurred and standard rates to be charged by the Claims Administrator and the PCC Agent; and
- (c) an estimate of the number of claims to be received during the submission periods under the Compensation Plans.³⁴

28. The Proposed Order includes approval of the Global Claims Administration Costs Framework for both the PCC Compensation Plan and the Quebec Administration Plan as the framework basis against which the Costs of the PCC Compensation Plan and Quebec Administration Plan shall be reviewed and assessed in accordance with the provisions of the Proposed Order.³⁵ However, other than in respect of the Costs relating to the Global Notice Plan (separated in the Global Claims Administration Costs Framework between those relating to the PCC Notice Plan and the *Blais* Notice Plan), the Global Claims Administration Costs Framework provides the structure for the future budgeting processes described below, but the specific amounts reflected in the Global Claims Administration Costs Framework are not being approved under the Proposed Order.

29. Actual costs incurred may vary from what is set out in the Global Claims Administration Costs Framework depending on various factors, the impact of which can only be estimated at this

³⁴ O'Connor Affidavit, Exhibit E [[D371](#)]

³⁵ Proposed Order, para. 9 [[D168](#)]

time. Flexibility is needed to allow Epiq to adjust both in the execution of the Global Notice Plan and in its administration of the Claims Processes, depending on how matters progress.³⁶

30. The O'Connor Affidavit sets out the steps that Epiq will take in its processing of claims submitted in respect of both Compensation Plans.³⁷ The projected costs included in the Global Claims Administration Costs Framework are based on such anticipated steps and numerous other variables spread across a four-year period.³⁸

31. The Proposed Order provides that Epiq shall provide to the CCAA Plan Administrators and other stakeholders periodic reporting on Epiq's actual Costs, with such reports to be provided on a weekly basis (defined as "Weekly Reports") during the first three months of the Claims Processes (defined as the "Weekly Reporting Period"), and on a monthly basis thereafter (defined as "Monthly Reports").³⁹ The reports are to be delivered by Epiq to the CCAA Plan Administrators, the Tobacco Companies, Court-Appointed Mediator, Administrative Coordinator, PCC Representative Counsel and Quebec Class Counsel and are to be filed by the CCAA Plan Administrators with the CCAA Court, subject to redaction by Epiq of any confidential or commercially sensitive information. These Weekly Reports and Monthly Reports are for information purposes of the stakeholders based on available information at such time, and matters set forth therein can be updated accordingly in connection with the delivery of Epiq's accounts.⁴⁰

32. After the initial three-month Weekly Reporting Period, the Proposed Order provides that Epiq will deliver annual budgets for each subsequent twelve-month period (collectively, the

³⁶ O'Connor Affidavit, para. 79 [[D237](#)]

³⁷ O'Connor Affidavit, paras. 88-95 [[D239-D241](#)]

³⁸ O'Connor Affidavit, para. 96 [[D241](#)]

³⁹ O'Connor Affidavit, para. 103 [[D245](#)]; Proposed Order, paras. 11-12 [[D169-D173](#)]

⁴⁰ O'Connor Affidavit, para. 103 [[D245](#)]

“**Costs Budgets**”). These Costs Budgets shall be submitted to the CCAA Court and the Quebec Superior Court for joint approval. The Costs Budgets shall (a) be consistent in structure with the Global Claims Administration Costs Framework, (b) include estimates in respect of (1) professional fees, costs and expenses of all legal or other advisors to Epiq, and (2) the applicable taxes, fees, duties or charges owed to a Governmental Authority, whether incurred by Epiq, its legal or other advisors, and/or its providers of associated services; (c) be informed by the Weekly Reports (as applicable) and (d) cover the next twelve calendar month period.⁴¹

33. Epiq’s costs shall not exceed the total amount of any Costs Budget by more than 10% of the total amount of such Cost Budget up to and including such year, without prior approval of the CCAA Plan Administrators and further orders the CCAA Court and the Quebec Superior Court.⁴²

H. Other Elements of the Proposed Order

34. In addition to approval of the Global Notice Plan and the Global Claims Administration Costs Framework, the Proposed Order seeks various other relief, including the following:

- (a) confirmation of the appointment of Epiq as the PCC Agent, as contemplated in section 18.3 of the PCC Compensation Plan;
- (b) removal of the obligation in the CCAA Plans and the Compensation Plans for the CCAA Plan Administrators and Epiq to enter into written engagement agreements;
- (c) authorization for the specific payment mechanisms and terms for the payment of the Costs of the Claims Administrator, the PCC Agent and their advisors; and

⁴¹ O’Connor Affidavit, para. 100 [D243]; Proposed Order, para. 16 [D173]

⁴² O’Connor Affidavit, para. 101 [D244]

- (d) extension of additional limitations on liability for the benefit of PCC Representative Counsel, the Court-Appointed Mediator, the Administrative Coordinator and the CCAA Plan Administrators.

PART III. ISSUES AND THE LAW

A. Legal Framework

35. 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”.⁴³

36. 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’”.⁴⁴ Whether an order is appropriate is assessed in the 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.⁴⁵

37. In the present case, approval of the Proposed Order will facilitate the efficient and effective implementation and administration of the Compensation Plans. The Compensation Plans provide that “the CCAA Court shall have an ongoing supervisory role in respect of the administration of the CCAA Plans, including the PCC Compensation Plan [and Quebec Administration Plan]”.⁴⁶ The Compensation Plans also specifically set out certain matters for which approval must be sought from this Court, and thus the Sanction Orders have previously sanctioned the process now

⁴³ *Harte Gold Corp. (Re)*, [2022 ONSC 653](#) at para. [18](#); *CCAA*, *supra*, [s. 11](#)

⁴⁴ *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](#)

⁴⁵ *Canada North*, *supra*, at para. [21](#); *Imperial Tobacco Canada Limited*, [2025 ONSC 1358](#), para [205](#)

⁴⁶ PCC Compensation Plan, s. 12.1 [[D421](#)] and Quebec Administration Plan, s. 11.1 [[D592](#)]

pursued.⁴⁷ Further, the Compensation Plans provide that changes, modifications or revisions to the Compensation Plans can only be made with the approval of the CCAA Court (and in the case of the Quebec Administration Plan, the Quebec Superior Court).⁴⁸

38. The Proposed Order includes approvals required to be obtained in connection with the Global Notice Plan as well as further approvals of proposed aspects of the administration of the Claims Processes and reporting to stakeholders on the results and costs of those processes. The Proposed Order therefore facilitates the implementation of the Compensation Plans and the payment of compensation to claimants, which is the central purpose of the CCAA Plans. Accordingly, the Proposed Order is consistent with the objectives of the CCAA Plans and is in the best interests of affected stakeholders.

B. The Global Notice Plan and its Attachments Should be Approved

39. The Compensation Plans each require that the Claims Administrator design a Notice Plan, which shall be “subject to CCAA Court approval”.⁴⁹

40. The Global Notice Plan has been developed by Epiq with the benefit of its extensive expertise in legal noticing and has been designed to achieve the goals of providing effective notice to the relevant populations so that they fully understand their rights and options.⁵⁰ The Global Notice Plan is comprehensive, flexible and consistent with the Compensation Plans. It is national in scope and diverse in the different communication avenues it employs. It is designed to reach the intended audiences through both traditional and digital means. It will be an effective mechanism

⁴⁷ See for eg. PCC Compensation Plan, 8.1 [D419] (regarding changes, modifications or revisions to the PCC Compensation Plan), 12.2.2.4 [D422], 12.2.2.5 [D422], 19.1 [D426] (regarding PCC Notice Place approval).

⁴⁸ PCC Compensation Plan, s. 8.1 [D419]; Quebec Administration Plan, s. 7.1 [D590]

⁴⁹ PCC Compensation Plan, s. 19.1 [D426]; Quebec Administration Plan, s. 18.1 [D598]

⁵⁰ PCC Compensation Plan, s. 19.1 [D426]

for notifying prospective claimants of the Claims Processes under both Compensation Plans. The combined nature of the Global Notice Plan will ensure that prospective claimants receive a clear explanation of the two separate, but related, Compensation Plans approved by the Court. The Global Notice Plan provides flexibility for Epiq, in consultation with key stakeholders, to adapt the Global Notice Plan as the Claims Processes proceed.⁵¹

41. The proposed First Notice included within the Global Notice Plan is clear and concise and is expected to capture the attention of prospective claimants and direct them to reliable sources of information and assistance.⁵² It also complies with the guidance offered by the sample First Notice appended to the Compensation Plans.⁵³

42. The Global Notice Plan attaches claim forms and information circulars in respect of each of the Compensation Plans, which have been modified in some cases from original versions included as appendices to the Compensation Plans in order to reflect recent updates as described in the O'Connor Affidavit.⁵⁴ Each of these documents, including any updates from the versions originally included within the Compensation Plans, is designed to better promote and achieve the objectives of the Compensation Plans and the Global Notice Plan by providing clear, concise information communicated in plain language.⁵⁵

43. While the Compensation Plans provided for the budget for all services to be rendered by the Claims Administrator in connection with the Global Notice Plan to be included in the Global

⁵¹ O'Connor Affidavit, paras. 23 and 52-54 [[D223](#) and [D230-D231](#)]

⁵² O'Connor Affidavit, para. 60 [[D232](#)]

⁵³ PCC Compensation Plan, s. 20.2 and Appendix "A" [[D427](#) and [D458](#)]; Quebec Administration Plan, s. 19.2 and Appendix "A" [[D599](#) and [D640](#)].

⁵⁴ O'Connor Affidavit, para. 69 [[D234](#)]

⁵⁵ O'Connor Affidavit, para. 75 [[D236](#)]

Notice Plan for Court approval, the Proposed Order makes slight modification to this requirement.⁵⁶ In order for the stakeholders and the Court to have all projected costs associated with the claims administration before it, the Claims Administrator has included the anticipated costs for the Global Notice Plan within the Global Claims Costs Administration Framework for which it seeks approval in the Proposed Order, as discussed further below.

44. Accordingly, Epiq submits that the Global Notice Plan is reasonable and appropriate in the circumstances and should be approved.

C. Updates and Modifications to Compensation Plan Processes Should be Approved

45. In addition to the materials appended to the Global Notice Plan, Epiq has also made updates and modifications to other forms and processes referenced in the Compensation Plans.

46. First, as part of the effort to harmonize the PCC Claims Process and *Blais* Claims Process, Epiq intends to send a Notice of Incomplete PCC Claim to PCC Claimants who provide insufficient information.⁵⁷

47. Second, given relief provided in an order of the Quebec Superior Court dated July 21, 2025 which facilitates access to Quebec health registry information for claimants from Quebec (the “**Official Confirmation of Diagnoses Order**”) and again as part of the effort to harmonize the PCC Claims Process and *Blais* Claims Process, Epiq intends to send a Notice to Provide Alternative Proof to those PCC Claimants diagnosed in Quebec who choose to authorize Epiq to obtain information from MSSS and RAMQ, but whose information cannot be verified and are

⁵⁶ PCC Compensation Plan, s. 21.1 [D427]; Quebec Administration Plan, s. 20.1 [D600]

⁵⁷ O’Connor Affidavit, para. 73 [D236]

required to submit a different form of proof of a Compensable Disease in order to be eligible for compensation.⁵⁸

48. Each of these documents will better promote and achieve the objectives of the Compensation Plans and the Global Notice Plan.⁵⁹

49. Finally, the Proposed Order clarifies that the checklists appended to the Compensation Plans will be used by Epiq only as directory guides to assist it in its electronic claims review and administration⁶⁰ rather than “to determine whether a [claimant] meets [the applicable eligibility criteria]”⁶¹, which will allow Epiq to most effectively and efficiently process claims and incorporate the amendments otherwise approved by the Proposed Order.

D. The Process for Updating the Claim Forms and Notices Should be Approved

50. The Proposed Order includes a process whereby Epiq may make amendments to the forms of notices, claim forms, and any other forms that are Attachments to the Global Notice Plan, as well as to Exhibits to the O’Connor Affidavit, Appendices to the PCC Compensation Plan and/or Appendices to the Quebec Administration Plan, including the preparation of any additional notices or forms required to administer the PCC Compensation Plan and the Quebec Administration Plan.⁶²

51. Epiq must consult with the Tobacco Companies, the Administrative Coordinator, the PCC Representative Counsel (for amendments relating to the PCC Compensation Plan) and the Quebec

⁵⁸ O’Connor Affidavit, para. 74 [[D236](#)]

⁵⁹ O’Connor Affidavit, para. 75 [[D236](#)]

⁶⁰ O’Connor Affidavit, para. 76 [[D237](#)]

⁶¹ PCC Compensation Plan, s. 27.2 [[D432](#)]; Quebec Administration Plan, s. 26.2, 26.3 and see also 35.2, 35.3 [[D606](#) and [D613](#)]

⁶² Proposed Order, para. 7 [[D167](#)]

Class Counsel (for amendments relating to the Quebec Administration Plan) prior to making such amendments, and the amendments must be in compliance with the applicable provisions in the Compensation Plans (including that the Administrative Coordinator shall have approved such amendments).⁶³

52. Currently, the Compensation Plans provide that “the Claims Administrator may make revisions to the Claim Forms and PCC Notices which are Schedules to the PCC Compensation Plan provided that (i) the proposed revisions are not substantive and are consistent with the terms of PCC Compensation Plan, (ii) the Claims Administrator has first reviewed the proposed non-substantive revisions with the Administrative Coordinator, and (iii) the Administrative Coordinator has approved such revisions.”⁶⁴

53. The Proposed Order merely expands the foregoing provision of the Compensation Plans and applies it to the Global Notice Plan. Allowing for amendments to the Global Notice Plan, following consultations with the relevant stakeholders and with the approval of the Administrative Coordinator, is appropriate in the circumstances and will facilitate the efficient and effective conduct of the Claims Processes.

E. The Global Claims Administration Costs Framework and Proposed Reporting Requirements Should be Approved

54. The Compensation Plans previously approved in the Sanction Orders require the Claims Administrator to prepare budgets relating to the claims administration, including the Global Notice Plan, and requires Court approval relating to certain budgets.⁶⁵ The Proposed Order enhances such

⁶³ Proposed Order, para. 7 [D167]

⁶⁴ PCC Compensation Plan, s. 8.2 [D419]; Quebec Administration Plan, s. 7.2 [D590]

⁶⁵ See PCC Compensation Plan, s. 12.2.2.5 [D422], 17.2 [D425], 21.1 [D427], 21.3 [D428], 56.3 [D453], 56.4 [D453]; see Quebec Administration Plan, s. 16.2 [D597], 20.1 [D600], 20.3 [D600], 57.3 [D634], 57.4 [D634].

process by seeking approval of the Global Claims Administration Costs Framework as the structure for the future budgeting processes set forth in the Proposed Order (and for the amounts estimated relating to the PCC Notice Plan and the *Blais* Notice Plan) and by incorporating reporting and annual Costs Budget provisions.

55. The Global Claims Administration Costs Framework provides a comprehensive overview and reasonable projection of estimated activity levels, interaction attributes and variables, and resulting costs of all aspects of Epiq's mandate, including its work as Claims Administrator and PCC Agent. The projected estimated costs detailed in the Global Claims Administration Costs Framework (including as they relate to the Global Notice Plan) are reasonable and proportionate to the national scale, scope, and duration of the Claims Processes.⁶⁶

56. However, the Global Claims Administration Costs Framework is only an estimate that is subject to the changes that will be detailed in the Weekly Reports, Monthly Reports and Costs Budgets. The actual costs incurred may vary from what is set out in the Global Claims Administration Costs Framework, depending on various factors, the impact of which can only be estimated at this early stage. Flexibility is needed to allow Epiq to adjust both in the execution of the Global Notice Plan and in its administration of the Claims Processes, depending on how matters progress.⁶⁷

57. The provisions in the Proposed Order requiring Epiq to deliver weekly or monthly reporting, as applicable, of actual Costs incurred, and updated annual Costs Budgets following the end of the Weekly Reporting Period, will provide stakeholders with appropriate visibility and insight into the Costs incurred by Epiq in the administration of the Compensation Plans. The

⁶⁶ O'Connor Affidavit, para. 102 [[D244](#)]

⁶⁷ O'Connor Affidavit, para. 79 [[D237](#)]

weekly and monthly reporting is in addition to, and not in substitution of, the existing reporting obligations under the Compensation Plans. The proposed requirement for Court approval of the Costs Budgets is also consistent with the relevant provisions of the Compensation Plans.⁶⁸

58. Accordingly, Epiq submits that the Global Claims Administration Costs Framework is reasonable and appropriate in the circumstances and should be approved as the structure for the future budgeting processes set forth in the Proposed Order (and for the amounts estimated relating to the PCC Notice Plan and the *Blais* Notice Plan), along with the reporting requirements and Costs Budgets requirements set out in the Proposed Order.

F. Payment of Epiq's Costs

59. While the Compensation Plans set out many of the terms relating to payment of the Costs of the Claims Administrator and PCC Agent, the Sanction Orders do not expressly set out such terms and it is now proposed that no written agreements are being entered into with the CCAA Plan Administrators (as set out below). It is therefore fair and appropriate to provide certainty to Epiq that its invoiced costs, including those of the legal and other advisors it retains, will be paid in the manner contemplated by the Proposed Order. The Proposed Order provides for a 30-day period in which Epiq's submitted invoices will be reviewed and paid.⁶⁹

G. Other Elements of the Proposed Order Which Are Appropriate

60. The Proposed Order provides for express authorization for the Claims Administrator to distribute compensation payments to eligible claimants in accordance with the procedures and

⁶⁸ PCC Compensation Plan, s. 56.3 [D453]; Quebec Administration Plan, s. 57.3 [D634]

⁶⁹ Proposed Order, s. 22 [D178]

processes set forth in the Compensation Plans, to provide clarity and certainty with respect to the Claims Administrator's authority to make such distributions.⁷⁰

61. Further, the Sanction Orders did not expressly set out Epiq's appointment as PCC Agent, which is appropriate to enable it to perform such role and communicate and collaborate with PCC Representative Counsel as needed.⁷¹

62. The Proposed Order authorizes Epiq to retain legal or other advisors to advise and assist it in its capacities as Claims Administrator and/or PCC Agent. Epiq's retention of such advisors is contemplated by the PCC Compensation Plan and the Quebec Administration Plan in sections 15.2 and 14.2, respectively.⁷² It is appropriate in the circumstances to permit Epiq to retain advisors to assist it in the performance of its duties under the Compensation Plans and to obtain reimbursement of such Costs (as contemplated by the Compensation Plans) in accordance with the terms of the Proposed Order.⁷³ Goodmans has been retained as Epiq's lead counsel to assist in the administration of the Claims Processes in the most efficient and effective way and to work with Epiq going forward for the benefit of all stakeholders.

63. The Compensation Plans contemplated Epiq entering into written agreements with the CCAA Plan Administrators.⁷⁴ The CCAA Plan Administrators have advised that they do not consider such written agreements necessary, and instead proposed to address such matters under

⁷⁰ Proposed Order, s. 26 [[D180](#)]

⁷¹ Proposed Order, s. 3 [[D165](#)]

⁷² PCC Compensation Plan, s. 15.2 [[D424](#)]; Quebec Administration Plan s. 14.2 [[D596](#)].

⁷³ Proposed Order, s. 25 [[D179](#)].

⁷⁴ PCC Compensation Plan, s. 17.2 and 21.3 [[D425](#) and [D428](#)]; Quebec Administration Plan, s. 16.2 and 20.3 [[D597](#) and [D600](#)].

the terms of the Proposed Order. The Proposed Order thus eliminates the need for written agreements.⁷⁵

H. Other Elements of the Proposed Order Requested by Other Stakeholders

64. PCC Representative Counsel, the Court-Appointed Mediator, the CCAA Plan Administrators, and the Administrative Coordinator have asked that the Proposed Order grant to them certain protections relating to Epiq's acts or omissions in its capacities as either PCC Agent or Claims Administrator.

65. In addition, the CCAA Plan Administrators have asked that the Proposed Order include a provision permitting the termination of the engagement of the Claims Administrator and/or the PCC Agent, on not less than 30 days' prior written notice delivered by the CCAA Plan Administrators to Epiq and with approval of the Court. The Proposed Order provides that Epiq's rights to oppose any such motion and relief are fully reserved, and in the event the CCAA Plan Administrators were to seek to terminate Epiq's engagement pursuant to this term, Epiq would expect to seek appropriate terms for the termination to ensure its rights and interests are protected and outstanding Costs are paid.⁷⁶

66. Certain stakeholders have also asked that the Proposed Order reiterate the obligations of the Claims Administrator and the Official Agents to comply with their respective duties and responsibilities relating to confidentiality and information management as set forth in the PCC Compensation Plan, the Quebec Administration Plan, and the Official Confirmation of Diagnoses Order.⁷⁷

⁷⁵ Proposed Order, para. 4 [D166]; O'Connor Affidavit, para. 16 [D220]

⁷⁶ Proposed Order, s. 30 [D181]; O'Connor Affidavit, para. 113 [D246]

⁷⁷ Proposed Order, s. 19-20 [D176].

PART IV. CONCLUSION

67. Epiq seeks the relief in the Proposed Order to enable the administration of the Claims Processes in an effective and cost-efficient manner consistent with the purpose and structure of the Compensation Plans. The granting of the Proposed Order will achieve the remedial objectives of the CCAA by facilitating the implementation of the Claims Processes and the payment of compensation to eligible claimants, which is the central purpose of the CCAA Plans.

68. For the reasons set out herein, Epiq respectfully requests that this Court grant the Proposed Order.

ALL OF WHICH IS RESPECTFULLY SUBMITTED this 25th day of August, 2025.



GOODMANS LLP

Lawyers for Epiq Class Actions Canada Inc., in
its capacity as Claims Administrator and PCC
Agent

**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](#)

I certify that I am satisfied as to the authenticity of every authority.

Date: August 25, 2025



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
Court File No.: CV-19-616077-00CL
Court File No.: CV-19-616779-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

Proceeding commenced at Toronto

**FACTUM
(Re: Claims Administrator Order)
Returnable August 27, 2025**

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