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.**

Applicants

JOINT FACTUM OF THE MONITORS AND CCAA PLAN ADMINISTRATORS

Motions for Amended and Restated Claims Administrator Orders (Returnable September 9, 2026)

September 4, 2026

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PART I – INTRODUCTION[1]

1. The Monitors and CCAA Plan Administrators jointly bring these motions for Orders (the "**Amended and Restated Claims Administrator Orders**") amending and restating the Original Claims Administrator Order granted in each of the CCAA Proceedings. The Amended and Restated Claims Administrator Orders, among other things, increase the frequency by which Epiq is required to file Claims Administration Budgets, require Epiq to continue to provide Weekly Claims Administration Reports throughout the duration of the Claims Administration and authorize Epiq to determine the allocation of Common Costs incurred in the Claims Administration (each as defined below).

2. The Amended and Restated Claims Administrator Orders ensure stakeholders are provided frequent opportunities to review the implementation of the Claims Administration and increase efficiencies regarding the allocation of Common Costs. The amendments to the Original Claims Administrator Orders were identified during the Claims Administration that has taken place since the Plan Implementation Date and are based upon discussions, feedback and requests from the CCAA Plan Administrators, Epiq, the Tobacco Companies and certain of the Impacted Claimants, as applicable.

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[1] This Factum is jointly filed by (i) Ernst & Young Inc. ("**EY**") in its capacity as monitor and CCAA Plan Administrator for Rothmans, Benson & Hedges Inc. ("**RBH**"); (ii) FTI Consulting Canada Inc. ("**FTI**") in its capacity as Court-appointed monitor and CCAA Plan Administrator for Imperial Tobacco Canada Limited ("**ITCAN**") and Imperial Tobacco Company Limited (together with ITCAN, "**Imperial**"); and (iii) Deloitte Restructuring Inc. ("**Deloitte**") in its capacity as monitor and CCAA Plan Administrator for JTI-Macdonald Corp. ("**JTIM**" and, together with RBH and Imperial, the "**Tobacco Companies**" or "**Applicants**"). EY, FTI and Deloitte are hereinafter referred to as the "**Monitors**" and the "**CCAA Plan Administrators**" in the above-captioned coordinated proceedings (the "**CCAA Proceedings**") under the *Companies' Creditors Arrangement Act*, R.S.C., 1985, c. C-36, as amended (the "**CCAA**"). Capitalized terms not defined herein have the meanings given to them in the Fourth Amended and Restated Court-Appointed Mediator's and Monitors' Plans of Compromise or Arrangement in respect of each Applicant dated August 27, 2025 (the "**Fourth A&R CCAA Plans**"), as amended by Order of the CCAA Court dated August 7, 2026. References to the "CCAA Plans" in this factum refer either to the initial plans of compromise or arrangement in respect of each Applicant dated October 17, 2024 or the Fourth A&R CCAA Plans, as the context requires.

3. The Amended and Restated Claims Administrator Orders are appropriate in the circumstances.

PART II – SUMMARY OF FACTS

A. Background

4. On March 6, 2025, this Court granted separate, but substantially identical, Orders in each of the CCAA Proceedings (the "**Sanction Orders**"), among other things:

(a) sanctioning a third amended and restated plan of compromise and arrangement dated February 27, 2025 in respect of each of the Tobacco Companies (the "**Third A&R CCAA Plans**"); and

(b) appointing Epiq Class Actions Services Canada, Inc. as the Claims Administrator in respect of the Third A&R CCAA Plans (in such capacity, the "**Claims Administrator**").[2]

5. On August 27, 2025, this Court approved amendments to the Third A&R CCAA Plans, resulting in the Fourth A&R CCAA Plans.[3]

6. Also on August 27, 2025, this Court granted an Order in each of the CCAA Proceedings (the "**Original Claims Administrator Orders**"), among other things, appointing Epiq Class Actions Services Canada, Inc. as agent for the PCC Representative Counsel in respect of the PCC

[2] RBH Sanction Order dated March 6, 2025; Imperial Sanction Order dated March 6, 2025; JTIM Sanction Order dated March 6, 2025.
[3] RBH CCAA Plan Amendment Order #2 dated August 27, 2025; Imperial CCAA Plan Amendment Order #2 dated August 27, 2025; JTIM CCAA Plan Amendment Order #2 dated August 27, 2025.

Compensation Plan (in such capacity the "**PCC Agent**", and together in its capacity as Claims Administrator, "**Epiq**").[4]

7. Each of the CCAA Plans was implemented on August 29, 2025 (the "**Plan Implementation Date**").[5] The CCAA Plans have been administered in a coordinated manner across the CCAA Proceedings since the Plan Implementation Date.

B. The Amended and Restated Claims Administrator Order

8. The CCAA Plan Administrators are each seeking an identical Amended and Restated Claims Administrator Order in their respective CCAA Proceeding.

(i) Increase in Budget Frequency

9. The Original Claims Administrator Orders require Epiq to prepare budgets (each, a "**Claims Administration Budget**") throughout the administration of each of the PCC Compensation Plan and the Quebec Administration Plan (collectively, the "**Claims Administration**"), setting out the anticipated Costs of the Claims Administration. Each Claims Administration Budget covers a twelve-calendar month period and is deliverable on a twelve-month basis.[6]

10. The CCAA Plan Administrators and Epiq have determined that the delivery of the Claims Administration Budgets on a more frequent basis is necessary and appropriate to ensure

[4] RBH Claims Administrator Order dated August 27, 2025; Imperial Claims Administrator Order dated August 27, 2025; JTIM Claims Administrator Order dated August 27, 2025.
[5] EY 3rd CCAA Plan Administrator Report at para. 5; Certificate of Imperial Plan Implementation dated August 29, 2025; Deloitte 4th CCAA Plan Administrator Report at para. 5.
[6] RBH Claims Administrator Order at paras. 16 & 17; Imperial Claims Administrator Order at paras. 16 & 17; JTIM Claims Administrator Order at paras. 16 & 17.

stakeholders are provided adequate opportunity to monitor the implementation of the Claims Administration.[7]

11. The Amended and Restated Claims Administrator Orders contemplate increasing the frequency for Epiq's delivery of the Claims Administration Budgets to a three-calendar month basis, with each budget covering the ensuing three-calendar month period.[8] The Amended and Restated Claims Administrator Orders further contemplate that Epiq would be required to seek joint approval of the Claims Administration Budgets from the CCAA Court and Quebec Superior Court: (i) within forty-five calendar days of the issuance of the Amended and Restated Claims Administrator Orders; and, thereafter, (ii) at least fifteen calendar days prior to the commencement of the next three-calendar month period.[9]

12. The increased frequency for delivery of the Claims Administration Budgets ensures stakeholders are provided frequent opportunities to review the budgeted Costs in real time and monitor the implementation of the Claims Administration as it progresses.[10]

13. In light of the increased frequency of filing of the Claims Administration Budgets (from twelve months to three months) and the resulting increase in opportunities for stakeholders to review the actual and projected Costs of the Claims Administration, the Amended and Restated Claims Administrator Orders remove Costs variance limits provided for in the Original Claims Administrator Order (the "**Variance Limits**"). The Variance Limits were included to provide a

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[7] EY 3rd CCAA Plan Administrator Report at para. 14; FTI 3rd CCAA Plan Administrator Report at para. 11; Deloitte 4th CCAA Plan Administrator Report at para. 14.
[8] EY 3rd CCAA Plan Administrator Report at para. 15; FTI 3rd CCAA Plan Administrator Report at para. 12; Deloitte 4th CCAA Plan Administrator Report at para. 15.
[9] EY 3rd CCAA Plan Administrator Report at para. 16; FTI 3rd CCAA Plan Administrator Report at para. 13; Deloitte 4th CCAA Plan Administrator Report at para. 16.
[10] EY 3rd CCAA Plan Administrator Report at para. 18; FTI 3rd CCAA Plan Administrator Report at para. 15; Deloitte 4th CCAA Plan Administrator Report at para. 18.

means of ensuring the Costs did not significantly exceed those forecasted in the applicable Claims Administration Budget without providing stakeholders an opportunity to monitor such Costs.[11]

(ii) Continuation of Weekly Claims Administration Reports

14. The Original Claims Administrator Orders require Epiq to deliver, among other reports, a report setting out, among other things, the number of claims received and reviewed in the Claims Administration in the applicable period (such reports, "**Claims Administration Reports**"). The Claims Administration Reports are required, under the Original Claims Administrator Orders, to be provided: (i) for the first three calendar months following the Plan Implementation Date (the "**Weekly Reporting Period**"), on a weekly basis; and (ii) thereafter, on a monthly basis.[12]

15. As the Claims Administration has progressed, the CCAA Plan Administrators, Tobacco Companies and certain of the Impacted Claimants have requested that Epiq continue to provide the Claims Administration Reports on a weekly basis throughout the duration of the Claims Administration.[13]

16. The Amended and Restated Claims Administrator Orders facilitate this request and contemplate that, throughout the duration of the Claims Administration, Epiq will be required to provide Claims Administration Reports: (i) on a weekly basis, covering the immediately preceding week; and (ii) on a monthly basis, covering the immediately preceding month.[14]

[11] EY 3rd CCAA Plan Administrator Report at para. 19; FTI 3rd CCAA Plan Administrator Report at para. 16; Deloitte 4th CCAA Plan Administrator Report at para. 19.

[12] RBH Claims Administrator Order at para. 11; Imperial Claims Administrator Order at para. 11; JTIM Claims Administrator Order at para. 11.

[13] EY 3rd CCAA Plan Administrator Report at para. 22; FTI 3rd CCAA Plan Administrator Report at para. 19; Deloitte 4th CCAA Plan Administrator Report at para. 22.

[14] EY 3rd CCAA Plan Administrator Report at para. 23; FTI 3rd CCAA Plan Administrator Report at para. 20; Deloitte 4th CCAA Plan Administrator Report at para. 23.

17. The delivery of the Claims Administration Reports on a weekly and monthly basis throughout the duration of the Claims Administration will ensure stakeholders are provided sufficient insight to monitor the implementation of the Claims Administration.[15]

18. In light of the increased frequency for filing of the Claims Administration Budgets and the requirement for the Claims Administrator to continue to provide Claims Administration Reports on a weekly basis throughout the duration of the Claims Administration, the Amended and Restated Claims Administrator Orders remove the obligation for the Claims Administrator to file Weekly Reports and Monthly Reports (each as defined in the Original Claims Administrator Orders) with the CCAA Court.[16]

(iii) Allocation of Costs

19. The Original Claims Administrator Orders do not expressly contemplate how Costs incurred in respect of tasks relating to more than one of the PCC Claims Administration, QCAP Claims Administration and PCC Agent services (any such costs, the "**Common Costs**") are to be allocated.

20. To improve efficiency in the Claims Administration, the Amended and Restated Claims Administrator Orders authorize Epiq to allocate Common Costs to the applicable roles equally, or as may otherwise be determined to be appropriate by Epiq based on the circumstances.[17]

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[15] EY 3rd CCAA Plan Administrator Report at para. 23; FTI 3rd CCAA Plan Administrator Report at para. 20; Deloitte 4th CCAA Plan Administrator Report at para. 23.
[16] EY 3rd CCAA Plan Administrator Report at para. 24; FTI 3rd CCAA Plan Administrator Report at para. 21; Deloitte 4th CCAA Plan Administrator Report at para. 24.
[17] EY 3rd CCAA Plan Administrator Report at paras. 25-26; FTI 3rd CCAA Plan Administrator Report at paras. 22-23; Deloitte 4th CCAA Plan Administrator Report at paras. 25-26.

PART III – STATEMENT OF ISSUES, LAW & ARGUMENT

21. The sole issue on this motion is whether this Court should grant the Amended and Restated Claims Administrator Orders. The Monitors and CCAA Plan Administrators respectfully submit that the Amended and Restated Claims Administrator Orders are appropriate in the circumstances.

A. The Legal Framework

22. 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".[18] This broad power "is constrained only by restrictions set out in the CCAA itself, and the requirement that the order made be 'appropriate in the circumstances'."[19] 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.[20]

B. The Amended and Restated Claims Administrator Orders Should be Granted

23. The Amended and Restated Claims Administrator Orders, if granted: (i) will protect stakeholders and ensure they are provided frequent opportunities to review the current and anticipated costs, and status of the implementation, of the Claims Administration; and (ii) improve the efficiency of the Claims Administration.[21] The Amended and Restated Claims Administrator

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[18] *Harte Gold Corp. (Re)*, 2022 ONSC 653 at para. 18; *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, s. 11.
[19] *Canada v. Canada North Group Inc.*, 2021 SCC 30 at para. 21 [*Canada North*]; *9354-9186 Québec inc. v. Callidus Capital Corp.*, 2020 SCC 10 at para. 67.
[20] *Canada North* at para. 21; *Imperial Tobacco Canada Limited*, 2025 ONSC 1358 para 205.
[21] EY 3rd CCAA Plan Administrator Report at para. 27; FTI 3rd CCAA Plan Administrator Report at para. 24; Deloitte 4th CCAA Plan Administrator Report at para. 27.

Orders reflect discussions between the CCAA Plan Administrators and each of Epiq, the Tobacco Companies and certain of the Impacted Claimants, and certain requests made by such parties.[22]

24. The Amended and Restated Claims Administrator Orders are consistent with the remedial objectives of the CCAA, including facilitating the efficient and impartial resolution of the Tobacco Companies' insolvencies through the Fourth A&R CCAA Plans, of which the Claims Administration is a key component.[23]

25. Each of the CCAA Plan Administrators has filed a report recommending that this Court grant the Amended and Restated Claims Administrator Orders.[24]

26. The Tobacco Companies, Epiq and the PTLC, were each consulted with respect to the Amended and Restated Claims Administrator Orders.[25]

27. No party has served materials or a notice indicating they intend to object to the relief sought on the Monitors and CCAA Plan Administrators motions.

28. For the foregoing reasons, the Monitors and CCAA Plan Administrators submit that granting the Amended and Restated Claims Administrator Orders is appropriate in the circumstances of these complex and coordinated CCAA Proceedings.

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[22] EY 3rd CCAA Plan Administrator Report at paras. 14 & 22; FTI 3rd CCAA Plan Administrator Report at paras. 11 & 19; Deloitte 4th CCAA Plan Administrator Report at paras. 14 & 22.
[23] EY 3rd CCAA Plan Administrator Report at paras. 18, 23 & 27; FTI 3rd CCAA Plan Administrator Report at paras. 15, 20 & 24; Deloitte 4th CCAA Plan Administrator Report at paras. 18, 23 & 27.
[24] EY 3rd CCAA Plan Administrator Report at para. 28; FTI 3rd CCAA Plan Administrator Report at para. 25; Deloitte 4th CCAA Plan Administrator Report at para. 28.
[25] EY 3rd CCAA Plan Administrator Report at paras. 14 & 22; FTI 3rd CCAA Plan Administrator Report at paras. 11 & 19; Deloitte 4th CCAA Plan Administrator Report at paras. 14 & 22.

PART IV – ORDERS REQUESTED

29. For the above reasons, the Monitors and CCAA Plan Administrators respectfully request that this Court grant, in each CCAA Proceeding, the Amended and Restated Claims Administrator Order in the form attached at Tab 3 to each of the Motion Records of the Monitors and CCAA Plan Administrators dated August 28, 2026.

ALL OF WHICH IS RESPECTFULLY SUBMITTED this 4th day of September, 2026.

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SCHEDULE "A"

LIST OF AUTHORITIES

1. *9354-9186 Québec inc. v. Callidus Capital Corp.*, 2020 SCC 10

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

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

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

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

Date September 4, 2026

Signature

SCHEDULE "B"

TEXT OF STATUTES, REGULATIONS & BY-LAWS

***Companies' Creditors Arrangement Act* (R.S.C., 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.

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