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

MOTION RECORD OF THE CLAIMS ADMINISTRATOR, EPIQ CLASS ACTIONS SERVICES CANADA INC.

(Motion for Budget Approval)

September 1, 2026

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TAB	DESCRIPTION
1.	Notice of Motion returnable September 9, 2026
2.	Affidavit of Michael O'Connor affirmed September 1, 2026
	Exhibit A: Affidavit of Michael O'Connor affirmed August 22, 2025
	Exhibit B: Québec Administration Plan
	Exhibit C: PCC Compensation Plan
	Exhibit D: First Quarterly Global Claims Administration Costs Budget
3.	Proposed Budget Approval Order (CCAA Court)
4.	Proposed Budget Approval Order (Québec Superior Court)

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- et -

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

Intervenants

NOTICE OF MOTION OF THE CLAIMS ADMINISTRATOR,
EPIQ CLASS ACTIONS SERVICES CANADA INC.
(Motion for Budget Approval)

The Claims Administrator, Epiq Class Actions Services Canada Inc. ("**Epiq**"), will make a motion jointly before the Ontario Superior Court of Justice (Commercial List) (the "**CCAA Court**") and the Superior Court of Québec (District of Montreal) (the "**Québec Court**" and together with the CCAA Court, the "**Courts**") on September 9, 2026, at 9:00 a.m. (Toronto time), or as soon after that time as the motion can be heard, via Zoom video conference.

PROPOSED METHOD OF HEARING: The motion is to be heard:

☐ In writing under subrule 37.12.1 (1);
☐ In writing as an opposed motion under subrule 37.12.1(4);
☐ In person;
☐ By telephone conference;
☒ By video conference;

Please refer to the Virtual Hearing Protocol attached as **Schedule "A"** for details on attending the motion.

THE MOTION IS FOR:[1]

1. an Order (the "**First Quarterly Budget Approval Order**") substantially in the form attached at Tab 3 of Epiq's Motion Record, among other things, approving: (a) the First Quarterly Global Claims Administration Costs Budget (as defined below); and (b) the

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

activities and conduct of Epiq in each of its capacities as PCC Agent and Claims Administrator (each as defined below) as set out in the O'Connor Affidavit, provided, however, that only Epiq, with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approval; and

2. such further and other relief as counsel may advise and which this Honourable Court may deem just.

THE GROUNDS FOR THIS MOTION ARE:

Background

3. On March 6, 2025, the CCAA Court granted Orders (collectively, the "**Sanction Orders**"), among other things, approving:

(a) the Third Amended and Restated Plans of Compromise and Arrangement dated February 27, 2025 (collectively, as further amended and restated, the "**CCAA Plans**") in respect of each of JTI-Macdonald Corp., Rothmans, Benson & Hedges Inc., and Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, the "**Tobacco Companies**") arising from their respective proceedings under the *Companies' Creditors Arrangement Act*, RSC 1985, c C-36 (the "**CCAA**"); and

(b) the Québec Class Action Administration Plan, as amended (the "**Québec Administration Plan**") and the Pan-Canadian Compensation Plan, as amended (the "**PCC Compensation Plan**", and together with the Québec Administration Plan, the "**Compensation Plans**").

4. As part of the Sanction Orders, the CCAA Court approved the appointment of Epiq as the claims administrator (in such capacity, the "**Claims Administrator**") to manage the administration of the claims processes for both Compensation Plans.

5. Pursuant to the PCC Compensation Plan and Original Claims Administrator Orders (as defined below), Epiq also serves as agent for the PCC Representative Counsel (in such capacity, the "**PCC Agent**") in respect of the PCC Compensation Plan, and in such capacity assists claimants in the preparation and submission of their claims under the PCC Compensation Plan.

Claims Administrator Orders

6. Following the Sanction Orders and Epiq's appointment as Claims Administrator, the CCAA Court granted three Claims Administrator Orders on August 27, 2025, in respect of each of the Tobacco Companies' CCAA proceedings (collectively, the "**Original Claims Administrator Orders**"). The Original Claims Administrator Orders, among other things:

   (a) confirmed Epiq's appointment as the PCC Agent pursuant to the PCC Compensation Plan;

   (b) approved the notice plan designed by Epiq as contemplated in section 19.1 of the PCC Compensation Plan and section 18.1 of the Québec Administration Plan (the "**Global Notice Plan**"), including all forms appended to the Global Notice Plan;

   (c) approved the Global Claims Administration Costs Framework, as the framework against which the Costs (as defined in the Original Claims Administrator Orders) of the PCC Compensation Plan and the Québec Administration Plan shall be reviewed and assessed;

(d) specified the scope and timing of certain reporting to be provided by the Claims Administrator and the PCC Agent to the CCAA Plan Administrators during the administration of the Compensation Plans, including the Weekly Reports and Monthly Reports;

(e) specified a process pursuant to which Epiq is to deliver a budget for its activities related to the PCC Compensation Plan and the Québec Administration Plan on an annual basis, the format of which budget is to be consistent with the format of the Global Claims Administration Costs Framework and is to include an estimate of the total costs to be incurred for the next twelve month period, which shall be submitted to the CCAA Court and the Québec Court for joint approval; and

(f) approved the specific payment mechanisms and terms for the payment of the Costs of the Claims Administrator, the PCC Agent, and their advisors.

7. On September 9, 2026, the CCAA Plan Administrators are each bringing a motion before the CCAA Court to amend the Original Claims Administrator Orders, including to amend the reporting requirements for the Weekly Reports and Monthly Reports and to amend budget reporting and approval requirements (the "**Amended Claims Administrator Orders**").

Approval of the First Quarterly Global Claims Administration Costs Budget

8. Pursuant to the proposed Amended Claims Administrator Orders, Epiq would be required to, among other things:

(a) provide to the CCAA Plan Administrators, with copies to the Tobacco Companies, Court-Appointed Mediator, Administrative Coordinator, PCC Representative Counsel and Québec Class Counsel, a budget for the PCC Claims Administration, and a budget for the QCAP Claims Administration for the period commencing on September 1, 2026, and ending on November 30, 2026 (the "**First Quarterly Global Claims Administration Costs Budget**") consistent with the terms of the Amended Claims Administrator Orders; and

(b) notwithstanding anything to the contrary in Section 56.3 of the PCC Compensation Plan and Section 57.3 of the Québec Administration Plan, within forty-five calendar days of the date of the Amended Claims Administrator Orders, submit the First Quarterly Global Claims Administration Costs Budget to the CCAA Court and the Québec Superior Court for joint approval.

9. In anticipation of the Amended Claims Administrator Orders (if granted by the CCAA Court), Epiq has prepared and delivered the First Quarterly Global Claims Administration Costs Budget to the CCAA Plan Administrators, with copies to the Tobacco Companies, Court-Appointed Mediator, Administrative Coordinator, PCC Representative Counsel and Québec Class Counsel, as contemplated by the proposed Amended Claims Administrator Orders.

10. The First Quarterly Global Claims Administration Costs Budget:

(a) is consistent with the format of the Global Claims Administration Costs Framework;

(b) includes 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) is informed by Weekly Claims Administration Reports; and

(d) covers the three month period commencing on September 1, 2026, and ending November 30, 2026.

11. The First Quarterly Global Claims Administration Costs Budget has been prepared based on Epiq's estimates of the anticipated costs over the three month period starting September 1, 2026, and ending on November 30, 2026, which estimates are informed by Epiq's past experience administering other claims processes, as well as its experience administering the Compensation Plans to date.

12. Epiq's estimates are based on currently available information. However, they do not reflect certain recent developments, as discussed in the O'Connor Affidavit.

13. The First Quarterly Global Claims Administration Costs Budget is intended to serve as an estimate of costs expected to be incurred in connection with the Compensation Plans. A

number of variables, which are not controllable solely by Epiq, will affect the overall costs for such three month period.

Activity Approval

14. Epiq seeks approval and ratification of its activities and conduct (for certainty, including in each of its capacities as PCC Agent and Claims Administrator), as described in the O'Connor Affidavit.

15. The activities of Epiq described in the O'Connor Affidavit were necessary, carried out in good faith and in accordance with Epiq's duties and responsibilities under the Original Claims Administrator Orders and other Orders granted by the CCAA Court.

Other Grounds

16. The proposed First Quarterly Budget Approval Order is consistent with the requirements of the proposed Amended Claims Administrator Orders.

17. The proposed First Quarterly Budget Approval Order is appropriate in furtherance of the objectives of the CCAA, the CCAA Plans, the PCC Compensation Plan and the Québec Administration Plan.

18. Nothing in the proposed First Quarterly Budget Approval Order is contrary to the public interest or the CCAA.

19. Epiq seeks the relief in the proposed First Quarterly Budget Approval Order to facilitate the administration of the Claims Processes in an effective and efficient manner consistent with the purpose and structure of the Compensation Plans.

20. The provisions of the CCAA, including section 11, and this Court's equitable and statutory jurisdiction thereunder.

21. Rules 1.04, 1.05, 2.03, 3.02, 16 and 37 of the Ontario *Rules of Civil Procedure*, R.S.O. 1990, Reg. 194, as amended.

22. Such further and other grounds as counsel may advise and the Courts may permit.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the Motion:

1. the O'Connor Affidavit and the exhibits thereto;

2. the Original Claims Administrator Orders and the Amended Claims Administrator Orders (if granted by the CCAA Court); and

3. such further and other materials as counsel may advise and the Courts may permit.

Date: September 1, 2026

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Lawyers for Epiq Class Actions Services Canada Inc.

Schedule "A"

Virtual Hearing Protocol

PROTOCOL FOR MOTION BY ZOOM VIDEO CONFERENCE

Scheduling and Specific Requirements

1. Any person on the Service List that wishes to appear virtually on the motion(s) ("**Participants**") must register by 4:00 p.m. on Friday, September 4, 2026 for the motion(s) scheduled for Wednesday, September 9, 2026, by emailing Veritext Litigation Solutions Canada, Inc. (scheduling-on@veritext.com) and copying counsel for each Monitor / CCAA Plan Administrator (nfedak@dwpv.com, ehyderman@cassels.com, nancy.thompson@blakes.com). In their email, Participants should provide contact information, including their name, the party they are acting for, their email address and phone number for the counsel slip, along with a statement regarding whether they intend to make submissions.

2. Subject to the Court's overriding discretion over all matters, counsel for the Monitors / CCAA Plan Administrators will coordinate with Participants and the Court to develop an agenda for the hearing.

3. All material for use on the motion(s) is to be posted on Case Center, as more fully described in Appendix "B".

4. Participants will appear by video. Veritext will distribute the Zoom link to registered Participants. Participants are not permitted to forward or share the Zoom link. No person should have access to the hearing on Zoom other than Participants. If a Participant is unable to attend by video, they should contact counsel for the Monitors / CCAA Plan Administrators. Participants should carefully review the technical requirements below.

5. Counsel are required to gown for the hearing.

6. For access by the general public, a YouTube link will be posted on each of the Monitors' websites by 10:00 a.m. not less than two (2) business days prior to the hearing. The YouTube link will allow the general public to view a livestream of the hearing, but not participate in the hearing. For greater clarity, individuals viewing the livestream via YouTube will not be heard or seen by the Court, Judge or Participants.

7. No recording of any part of the hearing (including audio) may be made unless authorized in advance by the Court.

8. For greater certainty, notice and service requirements are set out in the Rules of Civil Procedure and the various orders and endorsements in the proceedings. For ease of reference, we have included paragraphs 58-63 of the Second Amended and Restated Initial Order dated

March 8, 2019 in the JTIM proceedings, attached as Appendix “A”. It should be noted that similar notice and service requirements have been set out in various orders and endorsements in the parallel proceedings of Imperial and RBH. Nothing in this protocol modifies or amends Orders of the Court related to service requirements, the Rules of Civil Procedure, any Commercial List Practice Direction or other applicable rules.

9. Participants will be placed into a virtual waiting room upon entering the Zoom meeting.

Technical Requirements for Zoom Participants

10. Participants will require a device with a working microphone and camera. The device can be a computer (desktop or laptop), tablet or smartphone. The device must be connected to an internet connection that is sufficient to send and receive video and audio.

11. Each Participant is responsible for ensuring that they have suitable equipment to participate in the hearing and that such equipment works properly. Participants must test such equipment well in advance of the scheduled hearing to ensure:

(a) that they are familiar with how to use such equipment;

(b) the compatibility and functioning of such equipment; and

(c) that the remote location has adequate internet bandwidth to support the use of Zoom without interruption.

12. Each Participant is also responsible for ensuring that they are familiar with the features and operation of Zoom. Participants must ensure that they have downloaded any necessary software, and practiced using Zoom, well in advance of the scheduled hearing.

13. Counsel on Zoom should identify their display name in the following format: [First Name] [Last name], for [Client].

14. Participants should log on using the Zoom link provided approximately 30 minutes before the hearing is scheduled to begin. During this time, Participants should speak to each other to determine if there are any audio/visual/connection issues.

15. It is suggested that Participants use the “gallery view” mode, rather than the “active speaker” mode, available on Zoom.

16. It is suggested that only counsel who are making submissions turn on their cameras during the hearing.

17. Should a Participant become disconnected from Zoom or experience technical difficulties during the hearing, they should immediately inform the Court by sending an email to Veritext Litigation Solutions Canada, Inc. (scheduling-on@veritext.com).

18. Further participant information is included in Appendix "B."

APPENDIX "A"

58. **THIS COURT ORDERS** that, subject to paragraph 59, all motions in this proceeding are to be brought on not less than seven (7) calendar days' notice to all persons on the Service List. Each Notice of Motion shall specify a date (the **"Return Date"**) and time for the hearing.

59. **THIS COURT ORDERS** that motions for relief on an urgent basis need not comply with the notice protocol described herein.

60. **THIS COURT ORDERS** that any interested Person wishing to object to the relief sought in a motion must serve responding motion material or, if they do not intend to file material, a notice in all cases stating the objection to the motion and the grounds for such objection in writing (the **"Responding Material"**) to the moving party, the Applicant and the Monitor, with a copy to all Persons on the Service List, no later than 5 p.m. on the date that is four (4) calendar days prior to the Return Date (the **"Objection Deadline"**).

61. **THIS COURT ORDERS** that, if no Responding Materials are served by the Objection Deadline, the judge having carriage of the motion (the **"Presiding Judge"**) may determine:

(a) whether a hearing is necessary;

(b) whether such hearing will be in person, by telephone or by written submissions only; and

(c) the parties from whom submissions are required

(collectively, the **"Hearing Details"**). In the absence of any such determination, a hearing will be held in the ordinary course.

62. **THIS COURT ORDERS** that, if no Responding Materials are served by the Objection Deadline, the Monitor shall communicate with the Presiding Judge regarding whether a determination has been made by the Presiding Judge concerning the Hearing Details. The Monitor shall thereafter advise the Service List of the Hearing Details and the Monitor shall report upon its dissemination of the Hearing Details to the Court in a timely manner, which may be contained in the Monitor's next report in the proceeding.

63. **THIS COURT ORDERS** that if any party objects to the motion proceeding on the Return Date or believes that the Objection Deadline does not provide sufficient time to respond to the motion, such objecting party shall, promptly upon receipt of the Notice of Motion and in any event prior to the Objection Deadline, contact the moving party and the Monitor (together with the objecting party and any other party who has served Responding Materials, the "**Interested Parties**") to advise of such objection and the reasons therefor. If the Interested Parties are unable to resolve the objection to the timing and schedule for the motion following good faith consultations, the Interested Parties may seek a scheduling appointment before the Presiding Judge to be held prior to the Return Date or on such other date as may be mutually agreed by the Interested Parties or as directed by the Presiding Judge to establish a schedule for the motion. At the scheduling appointment, the Presiding Judge may provide directions including a schedule for the delivery of any further materials and the hearing of the contested motion, and may address such other matters, including interim relief, as the Court may see fit. Notwithstanding the foregoing, the Presiding Judge may require the Interested Parties to proceed with the contested motion on the Return Date or on any other date as may be directed by the Presiding Judge or as may be mutually agreed by the Interested Parties, if otherwise satisfactory to the Presiding Judge.

APPENDIX "B"

1. All Participants will have their microphones muted and may only unmute their own microphones when they are addressing the Court. When parties are not muted, they must avoid making extraneous noise (including for example, typing and shuffling papers) as these noises may interfere with the hearing.

2. Participants must ensure that they participate in the Zoom hearing from a well-lit room so that they are easily visible. Participants must also ensure that no filters are active that may distort or otherwise conceal their appearance.

3. Participants must ensure that they participate in the Zoom hearing from a quiet location where they (and the Court) will not be interrupted or disturbed during the hearing.

4. All mobile devices must be turned off or put on silent mode during the hearing.

5. Participants must refrain from speaking over other Participants.

6. Participants should make submissions in accordance with the order set out in the agenda. If there is a need to make submissions out of sequence, Participants should make a request in a manner directed by the Court. The Court may ask Participants to signal when they intend to address the Court by raising their hand (either by physically raising their hand or by using the virtual "raise hand" feature in Zoom).

7. Participants must state their name and who they represent before addressing the Court.

8. Upon entry into the virtual waiting room, each Participant joining by video should identify themselves, including any person off camera that may be viewing the video feed. This also allows any audio or visual issues to be identified. Each Participant is obligated to immediately notify the presiding judge if any additional person joins them in viewing the video feed.

9. If a Participant intends to rely on any documents, the materials you intend to rely on must be served and shared on the relevant Case Center bundle and all references during the hearing should reference the Case Center page numbering associated with such Case Center bundle.

10. If a party wishes to share certain documents during the hearing, the documents should be provided to the Monitors in advance so that it can be added to the agenda and a method for sharing can be set up.

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

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ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)
Proceeding commenced at Toronto

NOTICE OF MOTION
(Returnable September 9, 2026)

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Lawyers for Epiq Class Actions Services Canada Inc.

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AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF **ROTHMANS, BENSON & HEDGES INC.**

AFFIDAVIT OF MICHAEL O'CONNOR

(Affirmed on September 1, 2026)

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AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF **ROTHMANS, BENSON & HEDGES INC.**

AFFIDAVIT OF MICHAEL O'CONNOR

(Affirmed on September 1, 2026)

I, Michael O'Connor, of the city of Washington, in the District of Columbia in the United States of America, **AFFIRM AND SAY**:

1. I am the Senior Vice President of Client Services at Epiq Class Actions & Claims Solutions, Inc. Epiq Class Action Services Canada, Inc. ("**Epiq**") reports into me.

2. I have personal knowledge of the matters affirmed in this affidavit, except where I have otherwise stated my knowledge to be based on understanding, information or belief, in which cases I have indicated the source of such understanding, information or belief and believe the information from each source to be true.

3. Unless otherwise defined herein, all capitalized terms used in this affidavit have the meanings ascribed to them in my affidavit affirmed August 22, 2025 (a copy of which is attached hereto, without exhibits, as Exhibit "A"), the Québec Class Action Administration Plan, as amended (the "**Québec Administration Plan**") or the Pan-Canadian Compensation Plan, as amended (the "**PCC Compensation Plan**", and together with the Québec Administration Plan, the "**Compensation Plans**"), as applicable. The Compensation Plans, without appendices, are attached hereto as Exhibits "B" and "C", respectively.

I. BACKGROUND

4. On March 6, 2025, the Ontario Superior Court of Justice (Commercial List) in Toronto ("**CCAA Court**") granted orders (collectively, the "**Sanction Orders**"), among other things, approving the following:

   (a) the Third Amended and Restated Plans of Compromise and Arrangement dated February 27, 2025 (collectively, as further amended and restated, the "**CCAA Plans**") in respect of each of JTI-Macdonald Corp., Rothmans, Benson & Hedges Inc., and Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, the "**Tobacco Companies**") arising from their respective proceedings under the *Companies' Creditors Arrangement Act*, RSC 1985, c C-36 (the "**CCAA**");[1] and

[1] The CCAA Plans were further amended pursuant to (i) the Fourth Amended and Restated Court-Appointed Mediators and Monitor's CCAA Plan of Compromise and Arrangement dated August 27, 2025, in respect of each of the Tobacco Companies; and (ii) the CCAA Plan Amendment Order #3 dated August 7, 2026, in respect of each of the Tobacco Companies.

(b) the Compensation Plans.

5. As part of the Sanction Orders, the CCAA Court approved the appointment of Epiq as the claims administrator (in such capacity, the "**Claims Administrator**"), to manage the administration of the claims processes for both Compensation Plans.

6. Epiq's role as Claims Administrator is to administer the Compensation Plans, including designing, implementing, and managing the Global Notice Plan (as defined below), reviewing and administering claims submitted by claimants, and disbursing compensation to eligible claimants under the PCC Compensation Plan or the Québec Administration Plan. In fulfilling this role, Epiq is committed to administering the claims processes efficiently and keeping stakeholders informed throughout the administration process pursuant to the reporting provided under the Compensation Plans and the Original Claims Administrator Orders (as defined below), as amended by the proposed Amended Claims Administrator Orders (as defined below).

7. Epiq also serves as agent for the PCC Representative Counsel (in such capacity, the "**PCC Agent**") in respect of the PCC Compensation Plan, and in such capacity assists claimants in the preparation and submission of their claims under the PCC Compensation Plan. This appointment is pursuant to the PCC Compensation Plan and the Original Claims Administrator Orders.

8. Following the Sanction Orders and Epiq's appointment as Claims Administrator, the CCAA Court approved three Claims Administrator Orders on August 27, 2025, in respect of each of the Tobacco Companies' CCAA proceedings (collectively, the "**Original**

Claims Administrator Orders”). The Original Claims Administrator Orders, among other things:

(a) confirmed Epiq’s appointment as the PCC Agent pursuant to the PCC Compensation Plan;

(b) approved the notice plan designed by Epiq as contemplated in section 19.1 of the PCC Compensation Plan and section 18.1 of the Québec Administration Plan (the “**Global Notice Plan**”), including all forms appended to the Global Notice Plan;

(c) approved the Global Claims Administration Costs Framework, as the framework against which the Costs (as defined in the Original Claims Administrator Orders) of the PCC Compensation Plan and the Québec Administration Plan shall be reviewed and assessed;

(d) specified the scope and timing of certain reporting to be provided by the Claims Administrator and the PCC Agent to the CCAA Plan Administrators during the administration of the Compensation Plans, including the Weekly Reports and Monthly Reports (each as defined below);

(e) specified a process pursuant to which Epiq is to deliver a budget for its activities related to the PCC Compensation Plan and the Québec Administration Plan on an annual basis, the format of which budget is to be consistent with the format of the Global Claims Administration Costs Framework and is to include an estimate of the total costs to be incurred for the next twelve calendar month period, which shall be submitted to the CCAA Court and the Québec Superior Court for joint approval; and

(f) approved the specific payment mechanisms and terms for the payment of the Costs of the Claims Administrator, the PCC Agent, and their advisors.

9. I understand that on September 9, 2026, the CCAA Plan Administrators each intend to bring a motion before the CCAA Court to amend the Original Claims Administrator Orders, including to amend the reporting requirements for the Weekly Reports and Monthly Reports and to amend budget reporting and approval requirements (the "**Amended Claims Administrator Orders**"). Additional details regarding the proposed Amended Claims Administrator Orders are contained in the Third Reports of the CCAA Plan Administrators, each dated August 28, 2026.

II. WEEKLY REPORTING

10. Pursuant to the Original Claims Administrator Orders, for an initial three calendar month period following the Plan Implementation Date (as extended, the "**Weekly Reporting Period**"), the Claims Administrator and the PCC Agent were required to provide the CCAA Plan Administrators, on a weekly basis, to be received within four business days from the end of each week, the following reports in writing:

(a) a report (the "**Weekly Actual Costs Report**") setting out the actual costs incurred, including actual time spent and hourly rates applied, and expenditures made by the Claims Administrator and the PCC Agent during the immediately prior week on account of the following activities, as applicable, in regard to each of the PCC

Claims Administration, QCAP Claims Administration, PCC Agent, PCC Notice Plan and *Blais* Notice Plan: (i) paid media noticing; (ii) initial and non-recurring items; (iii) print and mail operations; (iv) project and escalation management and noticing; (v) technology management; (vi) Contact Centre; and (vii) claims operation services, accompanied by an explanation of all variances between the actual costs and expenditures for the immediately prior week and the actual costs and expenditures for the week upon which the Weekly Reports are based;

(b) a report (the "**Weekly Claims Administration Report**") setting out in respect of the week upon which the Weekly Reports are based for each of the PCC Compensation Plan and the Québec Administration Plan, the particulars regarding: (i) the number of claims received; (ii) the number of claims reviewed; (iii) the number of incomplete claims awaiting submission of further information; (iv) the number of claims approved; (v) the number of claims rejected; (vi) the number of rejected claims that are in the process of being reviewed by the Review Officer; and (vii) the overall status of the claims administration process; and

(c) a report (the "**Weekly Events Report**", and together with the Weekly Actual Costs Report and the Weekly Claims Administration Report, the "**Weekly Reports**") in respect of the week upon which the Weekly Reports are based identifying and explaining any unusual, unexpected or inexplicable events that occurred and/or out of the ordinary trends that were observed in the PCC Claims Administration and the QCAP Claims Administration to enable the Claims Administrator and/or the PCC Agent, as applicable, to take prompt steps to correct any issues, problems, errors and/or mistakes in the claims administration processes as soon as possible.

11. Pursuant to paragraph 13 of the Original Claims Administrator Orders, the CCAA Plan Administrators may, in their discretion if they deem it to be necessary and appropriate, direct that the Weekly Reporting Period be extended for a period longer than the first three calendar months following the Plan Implementation Date.

III. MONTHLY REPORTING

12. Pursuant to the Original Claims Administrator Orders, commencing upon the end of the Weekly Reporting Period and continuing for the duration of the PCC Claims Administration and the QCAP Claims Administration (the "**Monthly Reporting Period**"), the Claims Administrator and the PCC Agent are required to provide the CCAA Plan Administrators, on a monthly basis, to be received within five business days from the end of each month, the following reports in writing:

(a) a report (the "**Monthly Actual Costs Report**") setting out the actual costs incurred, including actual time spent and hourly rates applied, and expenditures made by the Claims Administrator and the PCC Agent during the immediately prior month on account of the same activities described in the Weekly Actual Costs Report (which are enumerated above in subparagraph 10(a)), accompanied by an explanation of all variances between the actual costs and expenditures for the immediately prior month and the actual costs and expenditures for the month upon which the Monthly Reports are based;

(b) a report (the "**Monthly Claims Administration Report**") setting out in respect of the month upon which the Monthly Reports are based for each of the PCC Compensation Plan and the Québec Administration Plan, the same particulars required to be provided in the Weekly Claims Administration Report (which are enumerated above in subparagraph 10(b)); and

(c) a report (the "**Monthly Events Report**", and together with the Monthly Actual Costs Report and the Monthly Claims Administration Report, the "**Monthly Reports**") in respect of the month upon which the Monthly Reports are based identifying and explaining any unusual, unexpected or inexplicable events that occurred and/or out of the ordinary trends that were observed in the PCC Claims Administration and the QCAP Claims Administration to enable the Claims Administrator and/or the PCC Agent, as applicable, to take prompt steps to correct any issues, problems, errors and/or mistakes in the claims administration processes as soon as possible.

IV. EPIQ'S COMPLIANCE WITH WEEKLY AND MONTHLY REPORTING

13. The Original Claims Administrator Orders contemplated that the Weekly Reporting Period would continue for three calendar months following the Plan Implementation Date, subject to extension as noted above. Pursuant to an email from Ernst & Young Inc., dated December 10, 2025, the CCAA Plan Administrators extended the Weekly Reporting Period on an indefinite basis and advised that they would provide notice of the ending of the Weekly Reporting Period.

14. Epiq provided the CCAA Plan Administrators with the Weekly Reports for each week of the Weekly Reporting Period (as extended by the CCAA Plan Administrators). The Weekly Reports were delivered from September 11, 2025, to February 19, 2026, with each report covering the preceding weekly period.

15. On February 13, 2026, the CCAA Plan Administrators sent a letter to Epiq, providing notice of the end of the Weekly Reporting Period (the "**February 13, 2026 Notice Letter**"). The February 13, 2026 Notice Letter, among other things, triggered the obligation of the Claims Administrator and the PCC Agent pursuant to the Original Claims Administrator Orders to deliver the Monthly Reports on an ongoing basis within five business days of the end of each month.

16. Since then, Epiq has been providing the CCAA Plan Administrators with the Monthly Reports, with the first Monthly Report having been delivered on March 6, 2026, and the most recent Monthly Report having been delivered on August 7, 2026.

17. In addition to the Monthly Reports, pursuant to discussions with and requests from the CCAA Plan Administrators, Epiq agreed to continue providing the CCAA Plan Administrators with a summary of claims activity on a weekly basis, notwithstanding that the Weekly Reporting Period had finished.

18. Under the proposed terms of the Amended Claims Administrator Orders, going forward, the Claims Administrator and the PCC Agent would be required to provide to the CCAA Plan Administrators a Weekly Claims Administration Report, on a weekly basis, within four business days from the end of each week, and the Monthly Reports, on a monthly basis, within five business days from the end of each month.

V. APPROVAL OF THE FIRST QUARTERLY GLOBAL CLAIMS ADMINISTRATION COSTS BUDGET

19. The February 13, 2026 Notice Letter also triggered the obligation of the Claims Administrator and the PCC Agent, pursuant to the Original Claims Administrator Orders,

to deliver to the CCAA Plan Administrators the First Annual Global Claims Administration Costs Budget (as defined in the Original Claims Administrator Orders) within 15 calendar days of February 13, 2026. However, following dialogue with the CCAA Plan Administrators, the CCAA Plan Administrators and Epiq agreed that, due to the evolving nature of the claims administration process, Epiq would instead submit a quarterly budget, beginning with the three month period starting September 1, 2026.

20. Pursuant to the proposed Amended Claims Administrator Orders, Epiq would be required to:

(a) provide the First Quarterly Global Claims Administration Costs Budget (as defined in the proposed Amended Claims Administrator Orders) to the CCAA Plan Administrators, with copies to the Tobacco Companies, CCAA Court-Appointed Mediator, Administrative Coordinator, PCC Representative Counsel and Québec Class Counsel, that:

(i) is consistent with the format of the Global Claims Administration Costs Framework;

(ii) includes 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;

(iii) is informed by the Weekly Claims Administration Reports; and

(iv) covers the three month period commencing on September 1, 2026, and ending November 30, 2026;

(b) within forty-five calendar days of the date on which the Amended Claims Administrator Orders are granted, submit the First Quarterly Global Claims Administration Costs Budget to the CCAA Court and the Québec Superior Court for joint approval; and

(c) for each subsequent three calendar month period following the three month period covered by the First Quarterly Global Claims Administration Costs Budget until the claims administration has been completed, provide, no later than thirty calendar days in advance of the commencement of the next three calendar month period, to the CCAA Plan Administrators, concurrently with copies provided to the Tobacco Companies, Court-Appointed Mediator, Administrative Coordinator, PCC Representative Counsel, and Québec Class Counsel: (i) a budget for the PCC Claims Administration and (ii) a budget for the QCAP Claims Administration that cover the next three calendar month period.

21. In anticipation of the Amended Claims Administrator Orders (if granted by the CCAA Court), Epiq has prepared the First Quarterly Global Claims Administration Costs Budget, as contemplated by the proposed Amended Claims Administrator Orders. A redacted copy of the First Quarterly Global Claims Administration Costs Budget is attached hereto as Exhibit “D”. The redacted information contains Epiq’s confidential and commercially sensitive information.

22. Consistent with paragraph 16 of the proposed Amended Claims Administrator Orders, the First Quarterly Global Claims Administration Costs Budget:

(a) is consistent with the format of the Global Claims Administration Costs Framework;

(b) includes 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) is informed by the Weekly Claims Administration Reports; and

(d) covers the three month period commencing on September 1, 2026, and ending November 30, 2026.

23. The First Quarterly Global Claims Administration Costs Budget has been prepared based on Epiq's estimates of the anticipated costs over the three month period starting September 1, 2026, and ending on November 30, 2026, which estimates are informed by currently available information and Epiq's past experience administering other claims processes, as well as its experience administering the Compensation Plans to date. The First Quarterly Global Claims Administration Costs Budget is intended to serve as an estimate of projected costs expected to be incurred in connection with the Compensation Plans. A number of variables, which are not controllable solely by Epiq, will affect the overall costs for such three month period.

24. The First Quarterly Global Claims Administration Costs Budget takes into account and reflects, among other things, the following factors:

(a) PCC-Claimants have required a higher level of assistance from the PCC Agent than was originally anticipated and than was reflected in the costs set out in the Global Claims Administration Costs Framework. Whether the overall Global Claims Administration Costs Framework remains sufficient depends in part on the ultimate number of PCC Claims received, the proportion of claimants with estate documents, the volume of incomplete claim or cure activity, and the number of Review Officer requests. Paid media campaigns have also driven significant PCC-Claimant activity and requests for support submitted through the call centre and through email correspondence; and

(b) call centre and email volumes have been higher than originally anticipated, due in part to: (a) the success of the notice program, particularly the television commercials, which drove significant claimant outreach to Epiq; and (b) increased inquiries following the recent submission of more than 50,000 QCAP Claims (discussed further below).

25. While Epiq's estimates are based on currently available information, they do not fully reflect the potential implications and corresponding increased costs that may result from two recent developments that have occurred in the lead up to the filing deadline for QCAP Claims, as described below.

26. First, in the approximately three weeks leading up to the filing deadline for QCAP Claims, the QCAP Agent submitted more than 50,000 new claims. Many, if not most of these

claims as currently filed are incomplete as claimants pursue supporting documentation. This large volume of likely deficient claims is higher than was originally anticipated at the time the Global Claims Administration Costs Framework was prepared. Pursuant to the Compensation Plans, Epiq is required to issue deficiency notices for any deficient claims and process corresponding responses. It is expected that this will lead to costs higher than initially projected. However, given that these approximately 50,000 QCAP Claims were received only recently, Epiq does not yet have sufficient information and analytics to reliably estimate the resulting incremental costs. Accordingly, estimates of such incremental costs are not reflected in the First Quarterly Global Claims Administration Costs Budget.

27. In addition to the more than 50,000 QCAP Claims received from the QCAP Agent referenced in paragraph 26, in the three days before the QCAP Claims' filing deadline, Epiq experienced unusually high traffic on its website, much of which appears to have been generated by potentially fraudulent filers. More than 51,000 claims were filed via the website during this period (more than 26,000 of which were filed under the QCAP program and more than 24,000 filed under the PCC program), which appears suspicious even accounting for usual surges in activity around claims filing deadlines. Epiq has isolated the claims filed through the website during this period for additional analysis. Epiq expects that there will be legitimate claimants within this group, but also that there are likely to be fraudulent filers. It will take Epiq some weeks to analyze this data and advance next steps. Since this development has occurred in just the last few days, Epiq has not yet had an opportunity to assess and estimate the additional expected expenses that will result from this new development. Based on my experience, I believe this is likely to add between

approximately $500,000 and $1,000,000 in additional expenses over the next three months, not currently included in the First Quarterly Global Claims Administration Costs Budget.

28. Epiq expects that, by the deadline to submit the first Subsequent Quarterly Claims Administration Costs Budget (as defined in the proposed Amended Claims Administrator Orders) pursuant to the proposed Amended Claims Administrator Orders, which will cover the three month period starting December 1, 2026, Epiq will have additional data regarding the above sets of recently submitted Claims that will permit it to better estimate the incremental costs resulting from those Claims and to incorporate that estimate (or the applicable portion thereof) into Subsequent Quarterly Claims Administration Costs Budgets.

VI. OVERVIEW OF EPIQ'S RECENT ACTIVITIES

29. Since seeking the Original Claims Administrator Orders, Epiq, in its capacity as Claims Administrator, has undertaken various activities in connection with the design and implementation of the Global Notice Plan as well as administration of claims under both Compensation Plans.

Design and Implementation of Notice Plan

30. Epiq was tasked with designing and implementing a comprehensive Global Notice Plan to notify potential claimants across Canada about the Compensation Plans. Epiq developed the Global Notice Plan with a view to reaching the broadest possible range of potential claimants, including in all provinces and territories in Canada. The Global Notice Plan included a multi-channel paid media advertising campaign utilizing a variety of media to

ensure broad reach and engagement with potential claimants. The Global Notice Plan was approved pursuant to the Original Claims Administrator Orders and advanced by Epiq pursuant to such Order.

31. With respect to print media, Epiq arranged for the publication of notices in national and local newspapers across all provinces and territories, as well as in high circulation print magazines. To date, Epiq has placed a total of 140 print advertisements across 129 publications. In addition, Epiq produced and arranged for the broadcast of radio and television advertisements across Canada, including in both English and French. To date, over 4,700 television advertisements have aired resulting in over 131 million impressions. Additionally, local radio advertisements have aired approximately 31,000 times in both major markets and rural communities.

32. Epiq also implemented a comprehensive digital media campaign, including circulating advertisements on social media platforms, search engines, streaming services, and digital news outlets, designed to reach a broad demographic of potential claimants. To date, the digital campaign has generated approximately 520 million impressions across hundreds of websites.

33. In addition to paid media, Epiq coordinated with stakeholders to generate additional coverage and awareness of the Compensation Plans. Epiq also prepared and disseminated detailed information circulars for each of the Compensation Plans, providing potential claimants with comprehensive information about the eligibility criteria, claims process and deadlines, and answers to anticipated frequently asked questions.

Development of Claims Administration Infrastructure

34. In order to administer the claims processes for the Compensation Plans, Epiq developed and implemented a comprehensive claims administration infrastructure, including technology systems, staffing, and operational processes.

35. Epiq developed and maintains the official Claims Administrator website at www.TobaccoClaimsCanada.ca, which serves as the primary online resource for potential claimants seeking information about the Compensation Plans. The website provides comprehensive information about eligibility criteria, the claims process, required documentation and submission deadlines, all in both English and French. The website features a secure online claimant portal, through which potential claimants can create an account with a username and password, begin a claim and return to complete it at any time before the applicable claims deadline. The claimant portal allows claimants to submit their Claim Forms electronically and to securely upload supporting documents. The portal is integrated with Epiq's claims management system to facilitate efficient processing and review of claims.

36. Epiq also established and staffed a Contact Centre to assist potential claimants in the claims process. The Contact Centre is accessible through multiple channels, including a toll-free telephone line (1-888-482-5852) available to potential claimants across Canada, email support at info@TobaccoClaimsCanada.ca and PCCAgent@TobaccoClaimsCanada.ca, chat support through the Claims Administrator website, and a dedicated fax line (1-866-262-0816) for document submissions. The Contact Centre is staffed by trained personnel

who can provide assistance in English and French to potential claimants. Contact Centre staff handle incoming and outgoing calls, voicemails, and email communications.

37. Epiq also developed and implemented comprehensive claims processing procedures to administer the two Compensation Plans. The claims administration process is designed to accommodate multiple application streams (online, email, fax and mail) by Tobacco-Victims or their legal representatives or Succession Claimants. For each application stream, Epiq developed and has continued to optimize specific Claim Forms, instructions, and supporting document requirements.

Claims Processing

38. Epiq implemented claims processing workflows and procedures to receive, review, and process claims submitted under the Compensation Plans. These procedures include receiving and logging claims submitted through all submission channels (online, email, fax and mail), scanning, data entry and filing of paper claims and supporting documents, reviewing claims for completeness and compliance with eligibility criteria, sending acknowledgements of receipt of claim notices to claimants upon submission of their Claim Forms, issuing notices of incomplete claims or requests for alternative proof where additional documentation or information is required, coordinating with the PCC Agent and the QCAP Agent to obtain official confirmations of diagnosis where authorized by claimants, and processing approved claims to prepare for distribution of compensation.

39. Epiq has also retained and engaged with appropriate advisors, including legal and medical professionals, as applicable, with respect to various aspects of the interpretation of the Compensation Plans and orders of the CCAA Court and Québec Superior Court.

Support with Development and Implementation Work

40. In support of the Global Notice Plan and claims administration development and implementation work, Epiq has performed the following activities:

(a) developed and delivered technology and call center solutions for the efficient and secure processing of claims, including platform development, website enhancements, claims processing queues, data imports and staging, reporting functionality, and quality assurance testing;

(b) gathered and analyzed data on quantifiable aspects of claims submissions, such as the number of claims for each disease diagnosis, the relative number of claims from metropolitan areas as compared to rural or remote areas and self-reported media channel(s) by which a claimant was notified;

(c) engaged and coordinated with third-party service providers, legal counsel, and translation services as needed.

Reporting and Communications with Stakeholders

41. Since commencement of the claims administration process, Epiq has maintained regular communication with the CCAA Plan Administrators, the Mediator, the Tobacco Companies, and their respective legal counsel to keep all parties informed regarding Epiq's mandate, including providing status updates and participating in update calls. In particular, Epiq has typically maintained weekly calls with the CCAA Plan Administrators and the CCAA Court-Appointed Mediator.

42. In addition, as described above, Epiq delivered the Weekly Reports during the Weekly Reporting Period; delivered the Monthly Reports since the commencement of the Monthly Reporting Period; and has continued to deliver a weekly summary of claims activity to the CCAA Plan Administrators since the commencement of the Monthly Reporting Period.

Review and Participation in Court Proceedings

43. With the assistance of counsel, Epiq has reviewed motion materials and, as applicable, advanced or provided comments in respect of the following motions and orders:

(i) the Original Claims Administrator Orders;

(ii) the Extension of Official Confirmation Order granted February 20, 2026;

(iii) the order granted on the Motion for Directions re Emphysema Diagnosis on April 2, 2026;

(iv) the Clarification Order (Claim Form) granted on June 19, 2026;

(v) the CCAA Plan Amendment Order #3 (Article 9) granted on August 7, 2026; and

(vi) the proposed Amended Claims Administrator Orders.

44. Epiq has also, in its capacity as Claims Administrator, prepared the proposed First Quarterly Global Claims Administration Costs Budget and, with the assistance of counsel, reviewed and advanced motion materials in connection with this motion.

Claim Statistics

45. Since the commencement of the claims administration process, Epiq has received and processed the following volume of claims (as of August 16, 2026):

(a) 8,433 total claims received under the PCC Compensation Plan;

(b) 73,427 total claims received under the Québec Administration Plan;[2]

(c) 17,362 total claims reviewed and determined;

(d) 9,766 total claims approved;

(e) 6,990 total claims incomplete; and

(f) 606 total claims rejected.

PCC Agent Activities

46. In addition to the foregoing activities in its capacity as Claims Administrator, Epiq, in its capacity as PCC Agent, has provided assistance to PCC-Claimants, including providing guidance on how PCC-Claimants can assemble and/or obtain necessary information and documents, and prepare and submit their Claim Form.

47. The PCC Agent has also developed and recommended processes to improve accessibility for claimants attempting to prepare and submit claims. For example, the PCC Agent proposed a partnership with Medchart, a provider of digital health information

[2] Of this total, 46,320 QCAP Claims were submitted by the QCAP Agent the week of August 10-16, 2026.

management services, to streamline medical records requests, enhance operational efficiency, strengthen fraud prevention, and improve claimant experience; and also sought to streamline and improve claim declaration optionality in collaboration with PCC Representative Counsel.

48. As of August 16, 2026, the PCC Agent is working on 9,244 unique claims to complete for future potential submissions, in addition to those already submitted.

VII. CONCLUSION

49. Epiq seeks the approval of the First Quarterly Global Claims Administration Costs Budget pursuant to the terms of the Amended Claims Administrator Orders (if granted).

AFFIRMED remotely by Michael O'Connor stated as being located in the City of Washington, in the District of Columbia, before me at the City of Toronto, in the Province of Ontario on the 1st day of September, 2026.

Signature of Authority

Michael O'Connor

This is Exhibit “A” referred to in the
Affidavit of Michael O’Connor affirmed
before me on the 1st day of
September, 2026.

____

Signature

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.**

AFFIDAVIT OF MICHAEL O'CONNOR

I, Michael O'Connor, of the city of Washington, in the District of Columbia in the United States of America, **AFFIRM AND SAY**:

1. I am the Senior Vice President of Client Services at Epiq Class Actions & Claims Solutions, Inc. In this role, the head of Epiq Class Action Services Canada, Inc. ("**Epiq**"), Vice President Elizabeth deBoer, reports to me.

2. I have personal knowledge of the matters affirmed in this affidavit, except where I have otherwise stated my knowledge to be based on understanding, information or belief, in which cases I have indicated the source of such understanding, information or belief and believe the information from each source to be true.

3. Unless otherwise defined herein, all capitalized terms used in this affidavit have the meanings ascribed to them in the Pan-Canadian Compensation Plan (the "**PCC Compensation Plan**") or the Quebec Class Action Administration Plan (the "**Quebec Administration Plan**", and together with the PCC Compensation Plan, the "**Compensation Plans**"), as applicable, or in the Third Amended and Restated Plans of Compromise and Arrangement dated February 27, 2025 (collectively, the "**CCAA Plans**") in respect of each of JTI-Macdonald Corp., Rothmans, Benson & Hedges Inc., and Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (collectively, the "**Tobacco Companies**") arising from the proceedings under the *Companies' Creditors Arrangement Act*, RSC 1985, c C-36, as amended ("**CCAA**") before the Ontario Superior Court of Justice (Commercial List) in Toronto ("**CCAA Court**").

4. I affirm this affidavit in support of the motion brought by Epiq seeking the Orders attached as Schedules "A" to "C" to the Notice of Motion (the "**Motion**").

5. As part of the Sanction Orders (defined below), the CCAA Court approved the appointment of Epiq as the Claims Administrator, to manage the administration of the Claims Processes for both Compensation Plans.

6. The Compensation Plans require Epiq to seek Court approval for certain specified matters, including the Global Notice Plan (as defined below). In addition, in the course of developing the Global Notice Plan and preparing for the Claims Processes, Epiq has made limited updates or modifications to certain matters prescribed by the Compensation Plans as well as to the documentation attached to, or contemplated by, the Compensation Plans.

7. In all cases, the proposed updates and modifications contemplated as part of the Motion were made to ensure the objectives of the Compensation Plans are achieved.

8. As described in further detail in this affidavit, the Motion seeks, among other things:

(a) confirmation of the appointment of Epiq as the agent for the PCC Representative Counsel in respect of the PCC Compensation Plan (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) approval of the Global Notice Plan as contemplated in section 19.1 of the PCC Compensation Plan and section 18.1 of the Quebec Administration Plan, including approval of all forms appended to the Global Notice Plan;

(d) approval of the form of PCC Notice of Incomplete Claim and the form of PCC Notice to Provide Alternative Proof (each as defined below) for purposes of the PCC Compensation Plan;

(e) authorization to, 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), amend the forms of notices, claim forms and any other forms that are attachments to the Global Notice Plan, exhibits to this affidavit, appendices to the PCC Compensation Plan and/or appendices to the Quebec Administration Plan, and to prepare any additional notices or forms required to administer the Compensation Plans, in a manner that complies with section 8.2 of the PCC Compensation Plan and section 7.2 of the Quebec Administration Plan;

(f) confirmation that, notwithstanding anything to the contrary in the Compensation Plans, the checklists which are Appendix H to the PCC Compensation Plan and Appendices I and J to the Quebec Administration Plan are directory guides prepared for the convenience of and to assist the Claims Administration in the determination of whether claimants meet the eligibility criteria of the respective Compensation Plans;

(g) approval of the Global Claims Administration Costs Framework which Epiq has developed 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 (the "**Global Claims Administration Costs Framework**");

(h) approval of the scope and timing of the reporting to be provided by the Claims Administrator and the PCC Agent to the CCAA Plan Administrators during the administration of the Compensation Plans, which reporting obligations do not replace any of the reporting obligations of the Claims Administrator set forth in the Compensation Plans;

(i) approval of the process under which Epiq will deliver a budget for administrative activities related to the PCC Compensation Plan and the Quebec Administration Plan on an annual basis that is consistent with the format of the Global Claims Administration Costs Framework and includes an estimated forecast for the next twelve calendar month period (defined in the proposed Order as the “First Annual Global Claims Administration Costs Budget” and the “Subsequent Annual Global Claims Administration Costs Budgets”), which shall be submitted to the CCAA Court and the Quebec Superior Court for joint approval;

(j) authorization for the specific payment mechanisms and terms for the payment of the Costs of the Claims Administrator, the PCC Agent and their advisors;

(k) 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; and

(l) certain other terms and relief set out in the proposed Order.[1]

I. EPIQ AS CLAIMS ADMINISTRATOR AND PCC AGENT – APPOINTMENT AND EXPERIENCE

9. The CCAA Plans, the PCC Compensation Plan, and the Quebec Administration Plan were approved by Orders of the Honourable Chief Justice Morawetz dated March 6, 2025 (the “**Sanction Orders**”).

10. The CCAA Plans will effect a global settlement of various claims defined as the “Tobacco Claims” against the Tobacco Companies, including through the Compensation Plans.

[1] Epiq understands that amendments to the PCC Compensation Plan and the Quebec Administration Plan consistent with the relief sought in the Proposed Order are the subject of a separate motion to be filed by the CCAA Plan Administrators.

A. Appointment of Epiq as Claims Administrator

11. As part of the Sanction Orders, the CCAA Court approved the appointment of Epiq as the Claims Administrator, to manage the administration of the Claims Processes for both Compensation Plans.

12. Epiq's role as Claims Administrator is to administer the Compensation Plans, including designing, implementing and managing the Global Notice Plan, reviewing and administering claims submitted by claimants, and disbursing the compensation to eligible claimants under the PCC Compensation Plan or the Quebec Administration Plan.

13. Epiq has extensive experience administering large and complex class action settlements across Canada. Epiq 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. In providing such settlement administration services, Epiq has, among other things:

(a) securely managed large volumes of data;

(b) drafted, designed and executed notice plans;

(c) developed claim websites, which enable claimants to submit their claims via a secure web portal;

(d) set up and operated call centres to support claimants;

(e) processed and adjudicated claims; and

(f) calculated and disbursed payments to eligible claimants.

14. Epiq's 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 to provide $2 billion in compensation to those infected by tainted blood products. In each case, Epiq's approach was tailored to address the unique characteristics and needs of the affected populations, including individuals living in remote communities, vulnerable persons, and those with limited access to digital platforms.

15. As set out in Guiding Principle #7 of the Compensation Plans, in carrying out its role as Claims Administrator, Epiq is neutral and independent from PCC Representative Counsel, Quebec Class Counsel, the QCAP Agent, Tobacco Companies, PCC Claimants, QCAP Claimants, the CCAA Plan Administrators, the Administrative Coordinator, and the Court-Appointed Mediator.

16. The Compensation Plans contemplated Epiq entering into written agreements with the CCAA Plan Administrators. I am advised by Epiq's counsel, Goodmans LLP, that the CCAA Plan Administrators have advised that they do not consider such written agreements necessary and have requested to have such requirement removed.

B. Appointment of Epiq as PCC Agent

17. Pursuant to section 18.3 of the PCC Compensation Plan, 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). In Quebec, a similar role of agent for Quebec Class Counsel is being performed by Proactio (the "**QCAP Agent**").

18. 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 the claimant 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.

19. 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.

II. THE PROPOSED GLOBAL NOTICE PLAN

A. Epiq's Expertise in Notice Plan Design

20. As part of its experience administering large and complex class action settlements across Canada and globally, Epiq has frequently designed and implemented tailored notice programs, including national and multilingual campaigns involving newspaper, magazine, radio, television, digital, and social media placements.

21. 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, such as the Indian Residential School

Settlement Agreement[2] (discussed above) and the Canadian Credit Cards Class Actions Settlements,[3] 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 in 53 languages with its notices appearing in almost every country in the world. Epiq's mandates routinely require detailed media targeting, outreach to marginalized communities, and delivery of multilingual notices across a wide range of formats.

22. 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 PCC Notice Plan and *Blais* 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 designing the Global Notice Plan, Epiq drew from its experience, including that set out above. To highlight two specific examples:

(a) In the Indian Residential School Settlement, multiple phases of the notice program informed individuals as to the hearings, opt-out process, claims process, and various claim deadlines. The multiple notice program included hundreds of print insertions in traditional and Indigenous publications and thousands of radio and television spots across traditional and Indigenous broadcasters. This approach

[2] http://www.residentialschoolsettlement.com

[3] https://www.creditcardsettlements.ca

achieved an estimated reach of more than 95% of Indigenous people aged 25 years and older.

(b) In the Deepwater Horizon oil spill class action settlement in the United States, Epiq's notice program featured 5,000+ print insertions in newspapers, consumer publications and trade journals, along with over 10,000 traditional broadcast spots via TV and radio, as well as digital media and individual notice. The notice program successfully reached 95% of U.S. Gulf Coast region adults.

23. I believe that Epiq's experience has enabled it to create the Global Notice Plan that is well-designed to achieve the objectives of the Compensation Plans in an effective and efficient manner, and will allow it to exercise sound judgment, in consultation with key stakeholders as provided for in the proposed Order and in the Compensation Plans, in its work throughout the Claim Period.

B. Decision to Prepare a Combined Global Notice Plan

24. Epiq designed the proposed combined notice plan, a copy of which is attached as **Exhibit "A"** to my affidavit (the "**Global Notice Plan**"), and the combined First Notice (as defined and described in detail below), which is intended to provide notice to potential claimants under both Compensation Plans. The approach of preparing a combined Global Notice Plan and First Notice was adopted to ensure that prospective claimants receive a clear explanation of the two separate, but related, Compensation Plans approved by the Court.

25. While the Compensation Plans differ with respect to certain eligibility criteria, compensation amounts, and claims deadlines, both relate to compensation for tobacco-related diseases and will be administered concurrently. Given this context, the combined Global Notice Plan (including the combined First Notice, as discussed below) is the most effective way to limit confusion amongst claimants.

26. Consistent with this combined approach, Epiq determined that the combined notification effort and Claims Processes under both Compensation Plans will commence on the same date, i.e., on the First Notice Date, which is expected to occur on or shortly after the Plan Implementation Date, as detailed in the Global Notice Plan.

C. Development of the Notice Plan

27. In developing the Global Notice Plan, the goal was to reach individuals who may qualify for compensation under the Compensation Plans ("**Tobacco-Victims**") as well as their family members, including spouses and adult children, who may either be Succession Claimants or Legal Representatives, as defined in the Compensation Plans, or otherwise may be assisting claimants in the submission of claims.

28. Epiq considered data from relevant sources regarding the media use of its target audiences prior to developing the Global Notice Plan in order to determine effective strategies for reaching potential claimants. The data considered related to, among other things, the likely age, geographic distribution, media habits, and language preferences of both claimants and their relatives who may be assisting them with submission of their claims. Based on this data, Epiq selected various print, television, radio, digital, and social media notice avenues

for incorporation into the Global Notice Plan. Epiq's analysis in this regard is referenced (non-exhaustively) within the Global Notice Plan.

D. The Global Notice Plan

(i) Overview

29. The Global Notice Plan provides a detailed outline of the methods of dissemination of notice, the types of media that will be used to effect notice, and the duration and frequency of publication and/or broadcasting that will be implemented, all of which are subject to 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.

30. The Global Notice Plan will be implemented in phases over a two-year period. The cost estimates set out in the Global Notice Plan relating to the paid media program are premised on Epiq's current expectations for the entire Global Notice Plan program and are reflected in the Global Claims Administration Costs Framework. As the Global Notice Plan is implemented, Epiq will gather and review actual results on a month-to-month basis, including the number of claims received and whether certain geographic areas are underrepresented or overrepresented and need higher or lower levels of paid media coverage. Epiq also intends to gather and analyze data on other quantifiable aspects of the claims submissions, such as the number of claims for each disease diagnosis, the relative number of claims from metropolitan areas as compared to rural or remote areas, and self-reported media channel(s) by which a claimant was notified (e.g., television, radio, Internet

banner, newspaper, etc.). This data analysis will permit Epiq to make informed adjustments to the implementation of the Global Notice Plan. For example, if the claims response rate exceeds expectations, less paid advertising may be appropriate (and vice versa). Similarly, Epiq may adjust the specific media choices, depending on how claimants report that they received notice.

(ii) Key Components of the Global Notice Plan

31. The following is a summary of key components of the Global Notice Plan.

(a) Traditional Media Notice

32. The Global Notice Plan incorporates a range of traditional media avenues to ensure a broad reach across Canada, including remote areas.

33. Epiq will publish the combined First Notice in both national and local newspapers across all provinces and territories. Newspapers were chosen because they are a trusted source of information for local communities, particularly among older adults, who represent a significant portion of the eligible population under the Compensation Plans.

34. For similar reasons, the First Notice will also appear in high circulation print magazines nationwide.

35. The print placements will appear in both English and French.

36. The Global Notice Plan also includes print placements in a number of Indigenous-focused publications and newspapers circulated in northern and remote communities.

37. Where those publications publish in languages other than English or French, the combined First Notice will be translated accordingly, depending on the language of the publication.

For example, in Nunavut, the First Notice will be translated into Inuktitut and Inuinnaqtun for placement in the *Nunavut News North*. Similarly, in other northern publications serving Indigenous communities, the First Notice will be translated into the primary language(s) used by those publications, such as Oji-Cree and Siglit. The Indigenous language translations will be carried out in consultation with experienced local translation and communications providers.

38. The Global Notice Plan also includes television advertisements. These ads will be aired during programming that performs well with the intended audience of older viewers, such as news, game shows, and daytime television. The Global Notice Plan also includes placements on APTN and CBC North to ensure reach within Indigenous and northern communities.

39. In addition, radio ads will be broadcast in regional markets. Radio remains a relevant medium among older Canadians and complements the print and television strategies.

(b) Digital and Targeted Media Notice

40. To complement the traditional media campaign, and in order to reach younger audiences who may be Succession Claimants or Legal Representatives or otherwise assisting claimants in the submission of their claims, the Global Notice Plan incorporates a variety of digital media components.

41. These include:

(a) online display banners on the Google Display Network, placed using interest- and behaviour-based targeting;

(b) online display banner ads on local newspaper websites to complement the print notice and to reach those who read their local news websites, but do not subscribe to the physical newspaper;

(c) social media notices on Facebook and Instagram, targeting users who have expressed interest in smoking content and/or tobacco-related disease topics such as cancer, COPD, and emphysema;

(d) ads on X (formerly Twitter) served to individuals who post or tweet on specific topics such as smoking-related diseases, quitting tobacco, and/or inquiring how to receive compensation related to smoking; and

(e) notices placed on YouTube, podcasts/streaming radio via Google and Spotify, and audiovisual streaming services, such as Disney+, ESPN+, and others.

42. The digital video and audio campaign will use the same content as used for broadcast television and radio advertising. The standardized content will ensure that there is consistent messaging across formats (e.g., traditional cable TV and streaming TV) and provide cost efficiencies.

43. The Global Notice Plan also includes search engine advertising to help guide users to the official claims administration website (discussed further below). Individuals searching for terms such as “tobacco settlement” or “how to file a smoking-related claim” will see a sponsored result directing them to the official claims administration website.

(c) Other Forms of Notice

44. A bilingual press release will be distributed over Canadian Newswire beginning on the First Notice Date to further raise public awareness of the commencement of the Claims Processes. This will help to generate interest from reporters and journalists who have been following the class actions and/or the CCAA Proceedings and/or who cover health, legal, or public interest matters. This type of media attention can significantly expand the reach of the notice at no additional cost, making it an efficient complement to the broader Global Notice Plan.

45. In addition, an information circular has been prepared for each of the Compensation Plans (the "**PCC Information Circular**" and the "**QCAP Information Circular**") to provide more detailed information to potential claimants and to answer common questions about the Compensation Plans. These documents will be accessible on the claims administration website and will be disseminated to individuals who have requested information updates, as detailed below.

(iii) Phased Implementation and Evolution of the Global Notice Plan

46. In my experience, when designing notice programs for large-scale, longer-term claims processes, it is advisable that advertising be staggered over time, rather than implemented all at once.

47. Accordingly, the dissemination of the First Notice, related materials and any subsequent notices will proceed in waves, or "flights," throughout the duration of both Claims Processes.

48. This 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 the deadlines. Repeated exposure over time helps to reinforce the message and ensures that potential claimants or their family members or heirs are reminded of the Claims Processes at multiple points via multiple sources.

49. For example, as set out in the Global Notice Plan, banner ads will run in several flights throughout the two-year Global Notice Plan including beginning shortly after the First Notice Date and also immediately prior to the Claims Deadlines, as well as at several points in between. This will provide repeated exposure at different times throughout the Claims Processes and will thus help maintain public awareness and ensure potential claimants are reminded of the opportunity to submit claims.

50. The content and timing of the notices is also expected to evolve over the course of the Claims Processes. During the initial 12 months, the notices will address both PCC and QCAP Claimants. Prior to the *Blais* Claim Deadline, the notices will include targeted calls to action encouraging QCAP Claimants to submit their claims. After the *Blais* Claims Deadline has passed, messaging will shift to focus exclusively on the PCC Compensation Plan. As the PCC Claims Submission Deadline approaches, notices will emphasize the time remaining for submitting a claim.

51. In my experience, timely and direct calls to action are desirable in order to prompt claimants to act before final claim deadlines.

52. As noted above, phased notice also allows Epiq to monitor response patterns, such as spikes in website traffic, calls to the Official Agents (as defined below), or claim submission data,

and adjust the Global Notice Plan as needed. This increases the effectiveness of the Global Notice Plan and ensures that resources are being used efficiently to reach the intended audiences.

53. This staggered timing and evolution of notice content reflects best practices in large-scale notice programs involving extended claims processes and deadlines.

54. The Global Notice Plan is comprehensive, flexible and consistent with best practices in legal notice. It is national in scope and diverse in the different avenues it employs. It is designed to reach the intended audience through both traditional and digital means. I believe it is likely to be effective in notifying prospective claimants of the Claims Processes under both Compensation Plans.

(iv) Direct Communication

55. In addition to the foregoing paid media notice campaign, for individuals who have reached out to the Claims Administrator and/or PCC Agent or QCAP Agent expressing interest in the Compensation Plans, the Claims Administrator will send direct communications by email, or by postal mail or courier, depending on the individual's preference.

56. The Claims Administrator will send direct communications to individuals who registered with the PCC Agent prior to the commencement of the PCC Claim submission period and who requested notifications about the PCC Claims Process. In this regard, I am informed by Brenda Weiss, Senior Director of Client Services at Epiq that, as of July 31, 2025, Epiq has recorded 27,746 registrations with the PCC Agent inclusive of requests to be provided with updates regarding the PCC Claims Process.

57. Similarly, individuals previously registered with the QCAP Agent will be provided with direct communications from the QCAP Agent and/or the Claims Administrator. In this regard, I am informed by Tina Silverstein of Fishman Flanz Meland Paquin LLP on behalf of Quebec Class Counsel that Proactio has approximately 68,378 registrations in its database as of June 26, 2025.

58. To the extent practical, direct notification will generally be provided via email initially. For individuals who request printed materials or for whom the email notification bounces as undeliverable, the Claims Administrator will provide printed information packages by postal mail or courier. These packages will include the First Notice, the applicable Information Circular, the applicable Claim Form, and a pre-addressed 9" x 12" return envelope to facilitate submission of the Claim Form and supporting documents.

E. The Combined First Notice

59. As part of its mandate to design the Global Notice Plan, Epiq was tasked with developing the First Notice pursuant to Section 20.2 and Appendix A of the PCC Compensation Plan and Section 19.2 and Appendix A of the Quebec Administration Plan. For the same reasons as it determined that the combined Global Notice Plan was preferable, Epiq designed a single combined First Notice (the "**First Notice**"), a copy of which is attached to the Global Notice Plan as Attachment "1".

60. In designing the First Notice, Epiq sought to provide a clear and concise communication that would capture the attention of prospective claimants and direct them to reliable sources of information and assistance.

61. The First Notice is written in plain language. It clearly outlines that there are two distinct but related Compensation Plans and includes key information about each Compensation Plan.

62. The First Notice also includes a Quick Response code ("**QR Code**"), a machine-readable barcode that, when scanned using the camera function on a smartphone or other mobile device, instantly directs the user to a designated website. In this case, it directs the user to the official Tobacco Claims Canada Claims Administration website: www.TobaccoClaimsCanada.ca. This technology facilitates fast and easy access to more detailed information, online tools such as the eligibility questionnaire, and contact information for the PCC Agent and the QCAP Agent, Proactio (the "**Official Agents**").

63. The First Notice also clearly advises claimants that they "do not need a lawyer" to submit a claim. This messaging is particularly important, as the Official Agents are available to provide free assistance to claimants. The goal is to encourage claimants to seek support directly through these Official Agents.

64. The First Notice also features the official branding of the Tobacco Claims Canada Claims Administration. This maroon logo will be used consistently on communications from the Claims Administrator and is also featured throughout the Tobacco Claims Canada website. The purpose of this consistent branding is to signal the legitimacy of the communication, reduce confusion, and help recipients distinguish official notices from other potentially misleading or unofficial materials.

65. The length and format of the First Notice is tailored for print advertising. It is short enough to be legibly printed in as small as a 1/4-page newspaper ad while still conveying all essential information.

66. The First Notice, and any subsequent iterations of the notice, will be published and disseminated by the Claims Administrator in both English and French, and in any other languages being used by the media outlets selected for notice dissemination.

67. The form and content of the First Notice is clear and appropriately tailored to the intended audience. It provides the information claimants need regarding how to assess their eligibility for compensation and directs them to reliable sources of help.

F. Approval of Global Notice Plan Attachments and Amendments to Forms

68. The Global Notice Plan attaches 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.

69. The Claim Forms have been updated from the forms appended to the PCC Compensation Plan and Quebec Administration Plan. In particular:

(a) Epiq made certain changes in an effort to achieve greater harmonization between the PCC Claims Process and the *Blais* Claims Process and reduce confusion, as it was mandated to do pursuant to Section 41.1 of the PCC Compensation Plan and 42.1 of the Quebec Administration Plan. These included eliminating the PCC Legal Representative Claim Form in favour of a single PCC Claim Form, using the common term “Tobacco-Victims” across both the PCC and *Blais* Claims Processes, and harmonizing the description of the medical records to be provided as proof of a Compensable Disease.

(b) Certain other updates were made to reflect the mechanism through which medical files from the Ministry of Health and Social Services of Quebec ("**MSSS**") and Régie de l'assurance maladie du Québec ("**RAMQ**") will be obtained by the Claims Administrator. In the *Blais* Claim Forms, it was necessary to adjust the language of the authorization provided by claimants to reflect the fact that information may be transferred via the PCC Agent or QCAP Agent, in addition to or in place of the MSSS or RAMQ. In the PCC Claim Form, it was desirable to offer claimants from Quebec the option to authorize the Claims Administrator to obtain information from the MSSS and RAMQ databases rather than requiring claimants to provide separate documentation, in light of the granting of the recent order rendered by the Quebec Superior Court on July 21, 2025 (the "**Official Confirmation of Diagnoses Order**"), as more particularly described below. A copy of the Official Confirmation of Diagnoses Order is attached as **Exhibit "B"**.

70. Epiq has also prepared the PCC Information Circular and the QCAP Information Circular, which provide more detailed information about the two Compensation Plans. These documents incorporate the relevant information that is contained in the updated Claim Forms.

71. The Global Notice Plan also attaches other materials, such as a proposed 30-second video/audio script for broadcast television and radio advertisements, sample banner and

social media notices, and a draft news release to be issued nationwide via Canadian Newswire to general media (print, broadcast and digital) outlets.

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

73. 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. A Notice of Incomplete *Blais* Claim for QCAP Claimants is attached as Appendix "K" to the Quebec Administration Plan and the Notice of Incomplete PCC Claim will be in a substantially similar form. The Notice of Incomplete PCC Claim is attached as **Exhibit "C"** (the "**PCC Notice of Incomplete Claim**").

74. Second, given the relief provided in 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 required to submit a different form of proof of a Compensable Disease in order to be eligible for compensation. The Notice to Provide Alternative Proof is attached as **Exhibit "D"** (the "**PCC Notice to Provide Alternative Proof**").

75. 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.

76. Finally, with respect to the checklists appended to the Compensation Plans, these will be used as directory guides prepared for the convenience of and to assist Epiq in its capacity as Claims Administrator in the electronic claims review and administration system used by it as part of the administration of the Compensation Plans, subject to the amendments and additions described in this section.

III. GLOBAL CLAIMS ADMINISTRATION COSTS FRAMEWORK

77. In order to provide for a single, comprehensive overview of projected costs associated with all aspects of Epiq's mandate, including both in its work as Claims Administrator and as PCC Agent, Epiq has prepared the Global Claims Administration Costs Framework, a copy of which is attached hereto as **Exhibit "E"**.

78. The Global Claims Administration Costs Framework includes three Views of the same underlying figures: View 1: Projected Costs by Court Appointment, Category and Year; View 2: Projected Costs by Category, Contract Line Item and Year; and, View 3: Projected Costs by Category, Contract Line Item and Court Appointment. Because of the multiple dimensions of this retention (five Court appointments, four years, eight categories and 65 contract line items), these various Views provide different ways to understand the figures. The total of estimated Costs is the same in each View.

79. The Global Claims Administration Costs Framework is prepared as a reasonable projection of costs, but the actual costs incurred may vary from what is set out therein depending on various factors, the impact of which can only be estimated at this 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.

80. With respect to costs attributable to the PCC Notice Plan and *Blais* Notice Plan, the Global Claims Administration Costs Framework has been divided between the two Notice Plans by considering costs attributable to: (i) a Quebec-only print and digital media campaign for the first 12 months (the "**Quebec Program**"); and (ii) a Canada-wide campaign (including national television, radio and print publications) for the same 12-month period (the "**National Program**") as well as a national campaign, including Quebec, covering months 12 to 24, which corresponds with the final 12 months of the PCC Claims Process (the "**Second Phase National Program**").

81. In allocating costs between the PCC Notice Plan and *Blais* Notice Plan respectively, Epiq had regard to the fact the PCC Compensation Plan is applicable to all eligible Canadians including those residing in Quebec, and it has been estimated that approximately one in four persons eligible for compensation under the PCC Compensation Plan are or were residents of Quebec. The entirety of the *Blais* Notice Plan's target demographic is therefore included in the broader PCC Notice Plan's target demographic. Consequently, the costs allocated to the *Blais* Notice Plan consist of costs relating to: (a) French language notices placed in Quebec editions of print publications prior to the *Blais* Claims Application Deadline; (b) digital banner and search placements in French to appear in Quebec prior to the *Blais* Claims Application Deadline, (c) preparation of the QCAP Information Circular package including the associated *Blais* Claim Forms and sub-forms; and (d) dissemination of the QCAP Information Circular packages via postal mail and/or email. Otherwise, costs for all notice-related activities have been allocated to the PCC Notice Plan.

82. Since the *Blais* Claim Deadline is one year prior to the PCC Claims Deadline, the Second Phase National Program is attributed to the PCC Compensation Plan only for cost allocation purposes and will run from months 12 to 24, including in Quebec.

83. Utilizing the allocation methodology described in the two prior paragraphs, the Global Claims Administration Costs Framework allocates $1,277,229 to the Quebec Program attributed to the *Blais* Notice Plan and $6,948,180 to the National Program and Second Phase National Program attributed to the PCC Notice Plan.

84. The Global Claims Administration Costs Framework and Global Notice Plan allow for real-time adjustments over the course of the notice campaign. As discussed above, this flexibility is to allow Epiq to consider data and claimant behavior during the administration of the Claims Processes.

85. For example, if data during the Claims Processes indicates that claims volumes or web traffic are lagging in a particular geography or among a certain demographic, Epiq may modify media choices to increase outreach in those areas.

86. Similarly, should a new platform or effective communication channel emerge over the 24-month period, this flexibility allows Epiq to make use of that platform/channel.

87. In addition to costs attributable to the PCC Notice Plan and *Blais* Notice Plan, the Global Claims Administration Costs Framework also includes projected costs relating to the entire claims administration process. With respect to these aspects of the Global Claims Administration Costs Framework, they provide the structure for the future budgeting

processes set forth at paragraph 100 below, but Epiq does not seek approval of such amounts at this time.

88. The foundation for the Claims Processes is the website (www.TobaccoClaimsCanada.ca) where potential PCC and QCAP claimants can:

(a) access information regarding the Compensation Plans;

(b) submit claims;

(c) respond to Notices from the Claims Administrator; and

(d) track the status of a submitted claim.

89. The website will also direct claimants to the PCC Agent or QCAP Agent for assistance, provide answers to frequently asked questions, provide an eligibility questionnaire to help potential claimants assess whether they are eligible to participate in either Compensation Plan, and host instructional and informational videos to further assist claimants.

90. Epiq has developed a claims processing program, using Epiq's proprietary Facilitator platform, to ensure claims are adjudicated in a timely, consistent and accurate manner.

91. For claims that are submitted by mail, fax or email, each claim package will be scanned into a PDF record, following which Epiq's data entry staff will record the claim form responses in Facilitator.

92. All claims will then automatically move into an Initial Eligibility claims processing queue for review by Epiq staff. If the reviewer is uncertain as to how to answer a particular review question, the claim will be escalated to a supervisor for further review and resolution.

93. With respect to diagnostic documentation, the initial reviewers will confirm that the documentation provided is of an acceptable type for the claimed diagnosis. If the diagnosis is not clear from the documentation, or the reviewer is not sure whether the documentation is of an acceptable type, the reviewer will escalate the matter for further review by Epiq's Medical Record review team, which will be staffed by personnel with medical backgrounds (e.g., Nurse Reviewers) and who have received specialized training on what criteria must be present to validate the diagnosis in accordance with the Compensation Plans.

94. Claims with documentation of a legal representative and/or a deceased Tobacco-Victim will be reviewed by staff with specialized training. For the substantive assessment of legal documents, each claim will be routed to the Legal Document review team, whose personnel will have the appropriate legal experience and will include project lawyers. In addition, Epiq has retained counsel specializing in estate and succession issues to assist, including by providing a further layer of review through escalation protocols, as needed.

95. Once each type of eligibility review is completed for a particular claim, the claim will move to Quality Assurance review. Quality Assurance reviewers will validate all adjudication decisions made by the initial reviewers.

96. Assembling the projected costs for the entire claims administration process involved the consideration of all of these steps and dozens of variables spread out over a four-year period. By way of example, the variables include: the number of potentially eligible persons; the claim submission rate; the ratio between paper and electronic claim submission; the diseases claimed; the proportion of claims for which sufficient diagnostic documentation can be obtained from the MSSS and RAMQ databases; the types of medical

documentation submitted; the volume of medical documentation submitted per claim (e.g., the average number of pages of clinical records submitted); the proportion of claimants that are deceased; the proportion of estate claims; the proportion of claims by legal representatives, liquidators, estates and heirs; the number of calls and emails received requesting assistance; the average number of interactions with any given claimant; the average amount of time spent speaking with a caller or responding to a correspondent; the number of persons who request commissioning assistance from the PCC Agent; the proportion of claimants sent a Notice to Provide Alternative Proof; the proportion of claims that are incomplete; the proportion of claims approved; the proportion of claims rejected; and the proportion of the rejected claims that request a review by the Review Officer.

97. The timing and variability of claim interaction activity will also have an effect on costs. Ideally, claim interaction activity would occur on a consistent basis throughout the Compensation Plans' administration. This would allow Epiq to perform its work using a relatively small and tenured team. However, if volumes go up and down frequently and unpredictably, then Epiq will work to manage efficiency, including, where appropriate, by increasing staffing upward or downward in relation to spikes in activity.

98. The variable that has the greatest potential impact is the number of phone calls and emails received. While the eligible PCC Claimant population has been estimated at 186,003 and the eligible QCAP Claimant population at 99,957, the number of Canadians who smoked regularly through 1998 is many times larger. Statistics Canada indicates that there were 6,739,846 smokers in Canada in 1996/97.[4] This suggests that, for each smoker,

[4] Statistics Canada. Table 13-10-0068-01 Smokers in 1996/97 and their smoking status in 1998/99, by age group and sex, household population aged 12 and over, Canada and provinces.

approximately 1 in 24 (4.2%) would be eligible to submit a PCC or QCAP claim. The current Framework projection contemplates 145,842 phone calls and emails with relatively modest peaks and valleys related to the Global Notice Plan paid media effort over a four-year period. However, the actual volumes and arrival patterns could vary significantly. It is expected that many callers will be responding to a 30-second radio or television spot which will have provided only a high-level summary of eligibility requirements. The estimated costs to respond to such phone calls and emails, as set out in the Global Claims Administration Costs Framework, are the single largest cost category, totaling $18,072,014. However, the actual figures could be substantially lower or higher depending on the interaction volumes, types and arrival patterns.

99. Epiq believes that the Global Claims Administration Costs Framework provides a considered and reasonable projection of estimated activity levels, interaction attributes and resulting costs of administering the Claims Processes.

100. In addition, after an initial three calendar month period following the Plan Implementation Date (the "**Weekly Reporting Period**"), the proposed Order provides that Epiq will deliver annual budgets as follows, which shall be submitted to the CCAA Court and the Quebec Superior Court for joint approval:

(a) within 15 days following the end of the Weekly Reporting Period, the Claims Administrator shall deliver the First Annual Global Claims Administration Costs Budget, which is an estimated forecast for the claims administration of the PCC Compensation Plan and the Quebec Administration Plan that (i) is consistent in structure with the Global Claims Administration Costs Framework; (ii) 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; (iii) is informed by the Weekly Reports and (iv) covers the next twelve calendar month period commencing on the end of the Weekly Reporting Period; and

(b) for each subsequent twelve calendar month period until the claims administration is complete, a Subsequent Annual Global Claims Administration Cost Budget, which is a further estimated forecast for the claims administration of the PCC Compensation Plan and the Quebec Administration Plan for the next twelve calendar month period.

101. The proposed Order also provides that Epiq's Costs shall not exceed the total amount of the First Annual Global Claims Administration Costs Budget or any applicable Subsequent Annual Global Claims Administration Cost Budget (collectively, the "**Costs Budgets**") by more than 10% of the total amount up to and including such year, without prior approval of the CCAA Plan Administrators and the CCAA Court and Quebec Superior Court on motions brought by Epiq.

102. In my opinion, the costs detailed in the Global Claims Administration Costs Framework, including specifically the Costs set out with respect to the Global Notice Plan, are proportionate to the national scale, scope, and duration of the Claims Processes. The Global Claims Administration Costs Framework provides a reasonable projection of Epiq's

anticipated costs and the progress of administration of the Claims Processes, subject to factors and changes that cannot be predicted with certainty.

103. The proposed Order provides that Epiq shall provide to the CCAA Plan Administrators, with a copy to the Tobacco Companies, Court-Appointed Mediator, Administrative Coordinator, PCC Representative Counsel, and Quebec Class Counsel, on a regular basis, detailed reporting, to be delivered on a weekly basis during the first few months of the Claims Process and on a monthly basis thereafter. These weekly and monthly reports are for information purposes of the stakeholders and matters set forth therein can be updated in connection with the delivery of Epiq's accounts.

104. The CCAA Plan Administrators shall file copies of all weekly and monthly reports with the CCAA Court.

105. The reporting obligations set forth in the proposed Order are in addition to, and do not replace, any of the reporting obligations of the Claims Administrator set forth in the Compensation Plans.

IV. RELATED UPDATES AND MATTERS

A. Payment of Epiq's Costs

106. I am advised by Epiq's counsel, Goodmans LLP, that the Sanction Orders do not expressly set out the process and terms for payment of Epiq's costs.

107. Epiq requires certainty 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.

108. Epiq also requires certainty that it may, in its discretion, retain any legal or other advisors, to advise and assist it in carrying out its respective duties as Claims Administrator and PCC Agent in relation to the PCC Compensation Plan and the Quebec Administration Plan, as applicable, as long as they are contemplated by the Global Claims Administration Costs Framework.

B. Protections for Stakeholders

109. I am advised by Epiq's counsel, Goodmans LLP, that PCC Representative Counsel requires certain protections in respect of acts or omissions of Epiq in its capacity as PCC Agent.

110. I am further advised by Goodmans LLP that the Court-Appointed Mediator, the CCAA Plan Administrators, and the Administrative Coordinator require similar protections in respect of acts or omissions of Epiq in its capacities of either PCC Agent or Claims Administrator.

111. Epiq is independent and neutral of all such parties and acts on its own behalf, as is required pursuant to the Compensation Plans.

112. I am advised by Epiq's counsel, Goodmans LLP, that the CCAA Plan Administrators require the ability to seek Court approval to terminate the engagement of Epiq as Claims Administrator and/or PCC Agent, on notice to Epiq.

113. Epiq reserves its rights to oppose any such motion or relief in Court. In the event the CCAA Plan Administrators were to seek to terminate Epiq's engagement pursuant to this term of

the Proposed Order, Epiq would expect to seek appropriate terms for the termination to ensure its rights and interests are protected and outstanding Costs are paid.

C. Confidentiality and Information Management Obligations

114. In addition to the various matters set out above, I am advised by Epiq's counsel, Goodmans LLP, that the CCAA Plan Administrators have requested provisions in the proposed Order specifically confirming 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.

V. CONCLUSION

115. Epiq seeks the relief in the proposed Order to facilitate the administration of the Claims Processes in an effective and cost-efficient manner consistent with the purpose and structure of the Compensation Plans.

AFFIRMED remotely by Michael O'Connor stated as being located in City of Washington, in the District of Columbia, before me at the City of Toronto, in the Province of Ontario on the 22 day of August, 2025.

Sarah Stothart

Signature of Authority

Michael O'Connor

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

AFFIDAVIT OF MICHAEL O'CONNOR
(Motion Returnable August 27, 2025)

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Lawyers for Epiq Class Action Services Canada Inc.

This is Exhibit “B” referred to in the
Affidavit of Michael O’Connor affirmed
before me on the 1st day of
September, 2026.

Signature

CANADA
PROVINCE OF QUEBEC DISTRICT OF MONTREAL

No: 500-06-000076-980
No: 500-06-000070-983

S U P E R I O R C O U R T
(Class Action Division)

CONSEIL QUÉBECOIS SUR LE TABAC ET LA SANTÉ and **JEAN-YVES BLAIS**
Plaintiffs

v.

JTI-MACDONALD CORP., IMPERIAL TOBACCO CANADA LIMITED, AND ROTHMANS, BENSON & HEDGES INC.
Defendants

QUEBEC CLASS ACTION ADMINISTRATION PLAN

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GUIDING PRINCIPLES FOR THE PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN AND QUEBEC CLASS ACTION ADMINISTRATION PLAN

The following principles underpin and shall guide the approval, implementation and execution of the Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") and the Quebec Class Action Administration Plan ("**Quebec Administration Plan**"):

1. The CCAA Court shall have an ongoing supervisory role in respect of the administration of the CCAA Plans which include the Quebec Administration Plan and the PCC Compensation Plan that are Schedules "K" and "P" thereto.

2. The CCAA Court shall hear and determine the proceedings relating to the approval of the PCC Compensation Plan and the Quebec Administration Plan, including the approval of the retainer agreement respecting fees and disbursements between the Quebec Class Counsel and the representative plaintiffs, and the approval of the Quebec Class Counsel Fee. Matters relating to the ongoing supervision of the Quebec Administration Plan shall be heard and determined jointly by the CCAA Court and the Quebec Superior Court. In performing this function, the CCAA Court and the Quebec Superior Court may communicate with one another in accordance with a protocol to be worked out and established by them. Matters relating to the ongoing supervision of the PCC Compensation Plan shall be heard and determined solely by the CCAA Court.

3. No changes, modifications or revisions shall be made to the Quebec Administration Plan without the joint approval of the CCAA Court and the Quebec Superior Court as set out in an Order issued by the CCAA Court.

4. No changes, modifications or revisions shall be made to the PCC Compensation Plan without the approval of the CCAA Court as set out in an Order issued by the CCAA Court.

5. Upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court, Daniel Shapiro, K.C. will be appointed by the CCAA Court to serve as the Court-appointed Administrative Coordinator ("**Administrative**

Coordinator") and, in that capacity, he will coordinate and serve as a liaison and conduit to facilitate the flow of information between the Claims Administrator and the CCAA Plan Administrators in regard to both the Quebec Administration Plan and the PCC Compensation Plan.

6. Upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court, the CCAA Court will appoint one Claims Administrator to administer both the Quebec Administration Plan and the PCC Compensation Plan.

7. The Claims Administrator shall be neutral and independent from the Quebec Class Action Plaintiffs (including the *Blais* Class Members and the *Létourneau* Class Members), Quebec Class Counsel, Raymond Chabot, Pan-Canadian Claimants, PCC Representative Counsel, Tobacco Companies, Claimants, CCAA Plan Administrators, Administrative Coordinator and Court-Appointed Mediator. The Claims Administrator may, in its discretion, retain its own legal or other advisors.

8. The Claims Administrator shall liaise with the Administrative Coordinator who will assist the Claims Administrator to address and resolve issues that may arise from time to time in the interpretation, implementation and ongoing administration of both plans. If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the Quebec Administration Plan, then the Administrative Coordinator shall refer the matter to the CCAA Plan Administrators who may, in their discretion, refer the matter jointly to the CCAA Court and the Quebec Superior Court for resolution. If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the PCC Compensation Plan, then the Administrative Coordinator shall refer the matter to the CCAA Plan Administrators who may, in their discretion, refer the matter to the CCAA Court for resolution.

9. In respect of all decisions regarding the implementation and execution of the Quebec Administration Plan, the Claims Administrator shall not collaborate or consult with or seek any advice, instructions or directions from the Quebec Class Counsel. Notwithstanding

the above, the Quebec Class Counsel shall communicate and cooperate with the Claims Administrator and the Administrative Coordinator so as to fulfill their duties and responsibilities to the *Blais* Class Members.

10. In respect of all decisions regarding the implementation and execution of the PCC Compensation Plan, the Claims Administrator shall not collaborate or consult with or seek any advice, instructions or directions from the PCC Representative Counsel. Notwithstanding the above, the PCC Representative Counsel shall communicate and cooperate with the Claims Administrator and the Administrative Coordinator so as to fulfill their duties and responsibilities to the PCCs.

11. The Quebec Class Counsel have a traditional solicitor-client relationship with the *Blais* Class Members and the *Létourneau* Class Members and a duty to act in the best interests of the classes as a whole.

12. The PCC Representative Counsel has a traditional solicitor-client relationship with the Pan-Canadian Claimants and a duty to act in the best interests of all Pan-Canadian Claimants in regard to the claims process for the PCC Compensation Plan.

QUEBEC CLASS ACTION ADMINISTRATION PLAN

INTRODUCTION

The Quebec Class Action Administration Plan, or Quebec Administration Plan, has been prepared to effect the distribution of the compensation ordered in the judgments rendered in the *Blais* Class Action by the Quebec Superior Court and the Quebec Court of Appeal, as compromised in accordance with the CCAA Plans, to be paid to eligible persons resident in Quebec who are suffering from at least one of three tobacco-related diseases caused by smoking cigarettes sold in Canada by three tobacco companies, Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges and JTI-Macdonald Corp. Persons may be eligible to receive a compensation payment if they meet the following requirements of the certified class definition in the *Blais* Class Action:

1. They reside in Quebec and were alive on November 20, 1998.

2. Between January 1, 1950 and November 20, 1998:

   (a) They smoked a minimum of 87,600 cigarettes (the Quebec Administration Plan explains how to calculate the number of cigarettes smoked); and

   (b) The cigarettes that they smoked were of one or more of the following cigarette brands (the Quebec Administration Plan contains a complete list of the cigarette brands and sub-brands):

Accord	Craven "A"	Mark Ten	Number 7
B&H	Craven "M"	Matinee	Peter Jackson
Belmont	du Maurier	Medallion	Players
Belvedere	Dunhill	Macdonald	Rothmans
Camel	Export	More	Vantage
Cameo	LD	North American Spirit	Viscount
			Winston

3. Before March 12, 2012, they were diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) (the Quebec Administration Plan contains

details of the tobacco-related diseases), and they resided in Quebec at the time of their diagnosis.

4. The Heirs of persons who meet the above criteria but died after November 20, 1998 may also be eligible to receive a Compensation Payment.

The Quebec Administration Plan provides important information and forms to help people decide whether they may have a claim for payment. If they think they have a claim, they may fill out the Claim Forms and file them by sending them in to Claims Administrator for the Quebec Administration Plan.

The Claims Process for the Quebec Administration Plan has been designed to make it easy for a person to complete the Claim Forms. The Claims Process also allows the Claims Administrator to quickly process each claim and decide whether the claim is eligible to be paid. The instructions and questions on the Claim Forms are easy to understand with fill in the blanks and boxes to check.

If a claimant has questions in respect of the Claims Process under the Quebec Administration Plan, they may consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email]. Services will be offered in English and French.

If a claimant requires any assistance to complete the Claims Forms, they may call the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com. Services will be offered in English and French.

To ensure the integrity and fairness of the Claims Process, persons who submit claims to the Quebec Administration Plan will be asked to declare that the answers they provide on their Claim Forms are true and accurate. Where the Claims Administrator finds evidence of fraud, material false information or an intentional misleading of the Claims Administrator, the claim will be disallowed.

QUEBEC CLASS ACTION ADMINISTRATION PLAN

WHEREAS the Quebec Class Actions were brought against the defendants, ITCAN, RBH and JTIM, in the *Blais* Class Action on behalf of individuals in Quebec who developed Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV) as a result of smoking the Tobacco Companies' cigarettes, and in the *Létourneau* Class Action on behalf of individuals in Quebec who developed an addiction to the nicotine contained in the cigarettes made by ITCAN, RBH and JTIM;

AND WHEREAS the *Blais* Judgment found ITCAN, RBH and JTIM to be liable to the *Blais* Class Members, and the *Létourneau* Judgment found ITCAN, RBH and JTIM to be liable to the *Létourneau* Class Members in the amounts and in the manner set forth in such judgments;

AND WHEREAS JTIM is insolvent and was granted protection from its creditors under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended ("**CCAA**"), pursuant to the Initial Order of the Honourable Justice Hainey of the CCAA Court dated March 8, 2019;

AND WHEREAS ITCAN and ITCO are insolvent and were granted protection from their creditors under the CCAA pursuant to the Initial Order of the Honourable Justice McEwen of the CCAA Court dated March 12, 2019;

AND WHEREAS RBH is insolvent and was granted protection from its creditors under the CCAA pursuant to the Initial Order of the Honourable Justice Pattillo of the CCAA Court dated March 22, 2019;

AND WHEREAS by the Initial Orders the CCAA Court appointed Deloitte Restructuring Inc., FTI Consulting Canada Inc. and Ernst & Young Inc. as officers of the CCAA Court and the Monitors respectively of JTIM, Imperial and RBH ("**Monitors**");

AND WHEREAS by an Order dated April 5, 2019, the CCAA Court appointed the Honourable Warren K. Winkler, K.C. ("**Court-Appointed Mediator**") as an officer of the Court to, as a neutral third party, mediate a global settlement of the claims by the Claimants;

AND WHEREAS the Court-Appointed Mediator conducted the mediation with the Tobacco Companies and the Claimants.

AND WHEREAS by an Order dated September 27, 2023, the Honourable Chief Justice Geoffrey B. Morawetz directed the Monitors to work with the Court-Appointed Mediator to develop a plan of compromise and arrangement concerning each of JTIM, Imperial and RBH;

AND WHEREAS, subject to the approval of the CCAA Court, the Quebec Class Action Administration Plan ("**Quebec Administration Plan**") has been prepared to provide for Compensation Payments to be made pursuant to the *Blais* Judgment, as compromised in accordance with the CCAA Plans, directly to Eligible *Blais* Class Members in Quebec who suffer from Lung Cancer, Throat Cancer, or Emphysema/COPD (GOLD Grade III or IV) attributable to smoking cigarettes sold by ITCAN, RBH and JTIM during the period from January 1, 1950 to November 20, 1998;

AND WHEREAS, pursuant to the *Létourneau* Judgment, no monies are required to be distributed directly to the *Létourneau* Class Members;

AND WHEREAS, the *Létourneau* Judgment has been fully settled by payment of the sum of $131 million from the QCAP Settlement Amount into the Cy-près Fund.

AND WHEREAS the CCAA Court will seek the aid, recognition and assistance of the Quebec Superior Court to give full force and effect to the extent necessary to the orders rendered by the CCAA Court in relation to the sanction and implementation of the CCAA Plans;

AND WHEREAS, where appropriate and to the extent possible, the Quebec Administration Plan and the PCC Compensation Plan shall be harmonized with each other; and

NOW THEREFORE, set out herein are the terms of the Quebec Administration Plan that is attached as Schedule "N" to the CCAA Plans of JTIM and RBH and Schedule "K" to Imperial's CCAA Plan.

PART A: INTERPRETATION

SECTION I – INTERPRETATION

1. Definitions

1.1 In this document, including all Appendices hereto, unless otherwise stated or the context otherwise requires:

"**Acknowledgement of Receipt**" means an acknowledgement sent by the Claims Administrator to a Tobacco-Victim Claimant or Succession Claimant acknowledging the receipt of documents submitted by them pursuant to the Quebec Administration Plan.

"**Acknowledgement of Receipt of *Blais* Claim**" means the notice, in the form attached hereto as **Appendix "H"**, sent by the Claims Administrator to a Tobacco-Victim Claimant or Succession Claimant acknowledging receipt of their Proof of Claim.

"**Administrative Coordinator**" means Daniel Shapiro, K.C. in his capacity as the Court-appointed Administrative Coordinator in respect of the administration of both the PCC Compensation Plan and the Quebec Administration Plan. Daniel Shapiro's appointment as the Administrative Coordinator will be upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court.

"**Affiliate**" means a Person is an affiliate of another Person if,

(a) one of them is the subsidiary of the other, or

(b) each of them is controlled by the same Person.

For the purpose of this definition,

(i) "subsidiary" means a Person that is controlled directly or indirectly by another Person and includes a subsidiary of that subsidiary, and

(ii) a Person (first Person) is considered to control another Person (second Person) if,

(A) the first Person beneficially owns or directly or indirectly exercises control or direction over securities of the second Person carrying votes which, if exercised, would entitle the first Person to elect a majority of the directors of the second Person, unless that first Person holds the voting securities only to secure an obligation,

(B) the second Person is a partnership, other than a limited partnership, and the first Person holds more than 50% of the interests of the partnership, or

(C) the second Person is a limited partnership and the general partner of the limited partnership is the first Person.

"**Alternative Cancer Proof**" means the elements of proof set out in paragraphs 36.1 and 36.2 of the Quebec Administration Plan.

"**Alternative Emphysema/COPD (GOLD Grade III or IV) Proof**" means the elements of proof referred to in paragraphs 37.1 and 37.2 of the Quebec Administration Plan.

"**Alternative Product**" means (i) any device that produces emissions in the form of an aerosol and is intended to be brought to the mouth for inhalation of the aerosol without burning of (a) a substance; or (b) a mixture of substances; (ii) any substance or mixture of substances, whether or not it contains tobacco or nicotine, that is intended for use with or without those devices to produce emissions in the form of an aerosol without burning; (iii) any non-combustible tobacco (other than smokeless tobacco) or nicotine delivery product; and (iv) any component, part, or accessory of or used in connection with any such device or product referred to above.

Alternative Proof" means either the Alternative Cancer Proof or the Alternative Emphysema/COPD Proof, as applicable.

"**Annual Contributions**" has the meaning given in Article 5, Section 5.7 of the CCAA Plans, and "**Annual Contribution**" means any one of them.

"**Bank**" has the meaning given in Article 5, Section 5.3 of the CCAA Plans.

"***Blais* Claims Application Deadline**" means the date twelve months after the Effective Time by which all Tobacco-Victim Claimants and Succession Claimants are required to submit their completed Proofs of Claim to the Claims Administrator. The *Blais* Claims Application Deadline may be extended jointly by the CCAA Court and the Quebec Superior Court if it is deemed necessary and expedient to do so as the implementation of the Quebec Administration Plan unfolds.

"***Blais* Claims Period**" means the period of time before March 12, 2012 during which a *Blais* Class Member was diagnosed with a *Blais* Compensable Disease.

"***Blais* Claims Submission Period**" means the twelve month period of time which shall commence at the Effective Time and shall end on the *Blais* Claims Application Deadline. The *Blais* Claims Submission Period may be extended jointly by the CCAA Court and the Quebec Superior Court if it is deemed necessary and expedient to do so as the implementation of the Quebec Administration Plan unfolds.

"***Blais* Class Action**" means *Conseil québécois sur le tabac et la santé et al.* v. *JTI-Macdonald Corp. et al.*, Court File No. 500-06-000076-980 (Montreal, Quebec).

"***Blais* Class Members**" means persons who meet the criteria of the following certified class definition in the *Blais* Class Action:

All persons residing in Quebec who satisfy the following criteria:

(1) To have smoked, between January 1, 1950 and November 20, 1998, a minimum of 12 pack/years of cigarettes manufactured by the defendants (that is, the equivalent of a minimum of 87,600 cigarettes, namely any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption insofar as the total is equal to or greater than 87,600 cigarettes).

For example, 12 pack/years equals:

20 cigarettes a day for 12 years (20 X 365 X 12 = 87,600) or

30 cigarettes a day for 8 years (30 X 365 X 8 = 87,600) or

10 cigarettes a day for 24 years (10 X 365 X 24 = 87,600);

(2) To have been diagnosed before March 12, 2012 with:

(a) Lung cancer or

(b) Cancer (squamous cell carcinoma) of the throat, that is to say of the larynx, the oropharynx or the hypopharynx or

(c) Emphysema/COPD (GOLD Grade III or IV).

The group also includes the Heirs of the persons deceased after November 20, 1998 who satisfied the criteria mentioned herein.

"***Blais* Compensable Diseases**" means, collectively, Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV).

"***Blais* Eligibility Criteria**" means the criteria set out in the certified class definition in the *Blais* Class Action which a person must meet to be eligible to receive a Compensation Payment as a Blais Class Member.

"***Blais* First Notice**" means the initial notice which the Claims Administrator shall publish regarding the Quebec Administration Plan. Attached hereto as **Appendix "A"** is a version of the *Blais* First Notice which is provided for guidance only to assist the understanding of the Claims Administrator which shall be responsible for designing, implementing and managing the *Blais* Notice Plan pursuant to which prospective Tobacco-Victim Claimants and Succession Claimants in Quebec will be informed about the Quebec Administration Plan and be provided with ongoing notice throughout the *Blais* Claims Submission Period.

"***Blais* First Notice Date**" means the date on which the Claims Administrator publishes the *Blais* First Notice.

"***Blais* Judgment**" means the judgment rendered by the Honourable Justice Brian Riordan on May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019 in the class action commenced in the Quebec Superior Court in Court File No. 500-06-00076-980 (*Conseil québécois sur le tabac et la santé et Jean-Yves Blais* c. *Imperial Tobacco Ltée, Rothmans, Benson & Hedges Inc. et JTI-MacDonald Corp.*).

"***Blais* Notice Plan**" means the plan to publish legal notice regarding the Quebec Administration Plan to prospective Tobacco-Victim Claimants and Succession Claimants in Quebec and provide the Tobacco-Victim Claimants and Succession Claimants with ongoing notice throughout the *Blais* Claims Submission Period.

"***Blais* Notices**" means the legal notices that will provide notice to prospective Tobacco-Victim Claimants and Succession Claimants in Quebec regarding the Quebec Administration Plan and provide the Tobacco-Victim Claimants and Succession Claimants with ongoing notice throughout the *Blais* Claims Submission Period.

"**Business Day**" means, for the purpose of the Quebec Administration Plan, a day other than Saturday, Sunday or a day observed as a holiday under the laws of the Province or Territory in which the person who needs to take action pursuant to the Quebec Administration Plan is situated, or a holiday under the federal laws of Canada applicable in the said Province or Territory.

"**Call Centre**" means the call centre established by the Claims Administrator which will offer services in English and French to respond to inquiries from and provide information to Tobacco-Victim Claimants and Succession Claimants, and prospective Tobacco-Victim Claimants and Succession Claimants, as applicable, regarding the Quebec Administration Plan and the Claims Process.

"**Cash Security Deposits**" means, collectively, (i) in the case of Imperial, the cash and interest, if any, deposited by ITCAN as suretyship pursuant to the Order of the Quebec Court of Appeal dated October 27, 2015; and (ii) in the case of RBH, the cash deposited by RBH as suretyship pursuant to the Order of the Quebec Court of Appeal dated October 27, 2015, and "**Cash Security Deposit**" means any of them.

"**CCAA**" means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended.

"**CCAA Court**" means the Ontario Superior Court of Justice (Commercial List) at Toronto.

"**CCAA Plan**" means in respect of each Tobacco Company, the Court-Appointed Mediator's and Monitors' plan of compromise and arrangement pursuant to the CCAA concerning, affecting and involving such Tobacco Company, including all Schedules thereto.

"**CCAA Plan Administrators**" has the meaning given in Article 14, Section 14.1 of the CCAA Plans.

"**CCAA Proceeding**" means, in respect of each Tobacco Company, the proceeding commenced by such Tobacco Company pursuant to the CCAA, namely Application No. CV-19-616077-00CL in respect of Imperial, Application No. CV-19-616779-00CL in respect of RBH, and Application No. CV-19-615862-00CL in respect of JTIM, collectively the "**CCAA Proceedings**".

"**Certificate**" means the certificate filed by the Monitors with the CCAA Court confirming that the full amount of the Upfront Contributions has been received from the Tobacco Companies and deposited into the Global Settlement Trust Account.

“**Civil Code of Quebec**” means the *Civil Code of Quebec*, CQLR, c. CCQ-1991, as amended.

“**Claimants**” means, collectively, the Quebec Class Action Plaintiffs, Pan-Canadian Claimants, *Knight* Class Action Plaintiffs, Tobacco Producers, His Majesty the King in right of British Columbia, His Majesty the King in right of Alberta, His Majesty the King in right of Saskatchewan, His Majesty the King in right of Manitoba, His Majesty the King in right of Ontario, the Attorney General of Quebec, His Majesty the King in right of New Brunswick, His Majesty the King in right of Nova Scotia, His Majesty the King in right of Prince Edward Island, His Majesty the King in right of Newfoundland and Labrador, the Government of Yukon, the Government of the Northwest Territories and the Government of Nunavut.

“**Claims Administrator**” means the claims administrator approved and appointed by the CCAA Court to manage the overall administration of the individual Claims Process and perform all other duties and responsibilities assigned to it in regard to the Quebec Administration Plan. The appointment of Epiq as the Claims Administrator will be upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court.

“**Claims Process**” means the process by which Tobacco-Victim Claimants and Succession Claimants may assert, respectively, Tobacco-Victim Claims and Succession Claims for Compensation Payments as set forth in the Quebec Administration Plan.

“**Closing Judgment**” means the judgment terminating the *Blais* Class Action and the *Létourneau* Class Action which will be requested on a motion brought by the Quebec Class Counsel after all Eligible Blais Class Members have been paid their Compensation Payments.

“**Compensation Payment**” means the amount determined by the Claims Administrator to be payable to an Eligible *Blais* Class Member under the Quebec Administration Plan in satisfaction of their QCAP Claim.

“**Contribution Security Agreement**” has the meaning given in Article 5, Section 5.13 of the CCAA Plans and is attached to the CCAA Plans as Schedule ”E”.

“**COPD**” means chronic obstructive pulmonary disease (GOLD Grade III or IV). The Global Initiative for Chronic Obstructive Lung Disease (“**GOLD**”) developed a four grade classification system based upon severity of airflow limitation and other diagnostic parameters. The GOLD Grade III (severe) and GOLD Grade IV (very severe) classifications represent the two most severe categories of disease.

“**Costs**” has the meaning given in paragraph 48.1 of the Quebec Administration Plan.

“**Court-Appointed Mediator**” means the Honourable Warren K. Winkler, K.C., in his capacity as Court-appointed mediator in the CCAA Proceedings of the Tobacco Companies.

“**Cy-près Fund**” means the aggregate amount allocated from the Global Settlement Amount payable into the Cy-près Trust Account which shall be administered by the Cy-près Foundation.

“**Declaration**” means the applicable declaration contained in the Succession Claim Form, which is attached hereto as **Appendix “E”**.

“**Definitive Documents**” means the CCAA Plans, the Sanction Orders, the Contribution Security Agreements, the Hypothec, any intercreditor agreements, the documents required to implement and give effect to the PCC Compensation Plan and the Cy-près Fund, and all other agreements, documents and orders contemplated by, or necessary to implement the transactions contemplated by any of the foregoing.

“**Diagnosis**” means a Tobacco-Victim’s diagnosis of Throat Cancer, Lung Cancer or Emphysema/COPD (GOLD Grade III or IV), and the date of such diagnosis.

“**Effective Time**” means such time on the Plan Implementation Date as the Court-Appointed Mediator and the Monitors may determine and designate.

“**Eligible *Blais* Class Members**” means the Tobacco-Victim Claimants and Succession Claimants whom the Claims Administrator has determined meet all the *Blais* Eligibility Criteria such that their Tobacco-Victim Claims and Succession Claims are approved to receive a Compensation

Payment in accordance with the terms of the Quebec Administration Plan, and "**Eligible *Blais* Class Member**" means any one of them.

"**Emphysema**" means the condition of the lung that is marked by distension and eventual rupture of the alveoli with progressive loss of pulmonary elasticity, that is accompanied by shortness of breath with or without cough, and that may lead to impairment of heart action. For the purpose of the Quebec Administration Plan, "Emphysema" includes COPD (GOLD Grade III or IV).

"**Epiq**" means Epiq Class Actions Services Canada, Inc.

"**Estate**" means the succession of a deceased Tobacco-Victim, whether pursuant to a will or by operation of law.

"**Exit Report**" means the final report that the Claims Administrator shall be required to submit to the CCAA Plan Administrators within six months, or as soon as is practicable, following the termination of the administration of the Quebec Administration Plan.

"**FEV1**" means the measurement recorded during a spirometry test of the maximum volume of air that the individual can forcibly expel during the first second following maximal inhalation.

"**Global Settlement Amount**" has the meaning given in Article 5, Section 5.1 of the CCAA Plans.

"**Global Settlement Trust Account**" has the meaning given in Article 5, Section 5.3 of the CCAA Plans.

"**Heir**" means:

(i) a universal legatee to the Estate of a deceased Tobacco-Victim identified in a will in effect at time of death, who is entitled to receive all or a portion of the Compensation Payment payable in respect of the deceased Tobacco-Victim;

(ii) a particular legatee where the will stipulates that such person is entitled to receive all or a portion of the Compensation Payment payable in respect of the deceased Tobacco-Victim;

(iii) an heir pursuant to testamentary provisions in a registered marriage contract;

(iv) an heir of a deceased Tobacco-Victim established by operation of law pursuant to the rules for legal successions contained in the Civil Code of Quebec, and summarized in the chart attached hereto as **Appendix "F"**; or

(v) the estate, testamentary heirs or legal heirs of a deceased Heir, who takes the claim of the deceased Heir by representation;

and "**Heirs**" means all of them. In all cases, proof of such status of Heir must be submitted to the Quebec Administrator in a manner consistent with paragraphs 38.5 and 38.6 of the Quebec Administration Plan, as applicable.

"**Hypopharynx**" means the laryngeal part of the pharynx extending from the hyoid bone to the lower margin of the cricoid cartilage.

"**Imperial**" means, collectively, ITCAN and ITCO.

"**Individuals**" means all individuals residing in a Province or Territory of Canada, and "**Individual**" means any one of them.

"**Initial Order**" means, in respect of each Tobacco Company, the initial order commencing the CCAA Proceedings of the Tobacco Company, as amended and restated from time to time.

"**ITCAN**" means Imperial Tobacco Canada Limited.

"**ITCO**" means Imperial Tobacco Company Limited.

"**JTIM**" means JTI-Macdonald Corp.

“***Knight* Class Action**” means *Kenneth Knight* v. *Imperial Tobacco Canada Limited* (Supreme Court of British Columbia, Court File No. L031300).

“***Knight* Class Action Plaintiffs**” means Individuals who meet the criteria of the certified class definition in the *Knight* Class Action. The fact that an Individual is a *Knight* Class Action Plaintiff does not thereby disqualify that Individual from being a Pan-Canadian Claimant.

“**Larynx**” means the upper part of the respiratory passage that is bounded above by the glottis and is continuous below with the trachea.

“**Legal Representative**” means an Individual who establishes through the submission to the Claims Administrator of one of the documents listed in Question 10(b) of the Tobacco-Victim Claim Form that they have the right and are authorized to make a Tobacco-Victim Claim on behalf of the Tobacco-Victim Claimant.

“***Létourneau* Class Action**” means *Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*, Court File No. 500-06-000070-983 (Montreal, Quebec).

“***Létourneau* Class Members**” means persons who meet the criteria of the following certified class definition in the *Létourneau* Class Action:

> All persons residing in Quebec who, as of September 30, 1998, were addicted to the nicotine contained in the cigarettes made by the defendants and who otherwise satisfy the following criteria:
>
> (1) They started to smoke before September 30, 1994 and since that date have smoked principally cigarettes manufactured by the defendants;
>
> (2) Between September 1 and September 30, 1998, they smoked on a daily basis an average of at least 15 cigarettes manufactured by the defendants; and

(3) On February 21, 2005, or until their death if it occurred before that date, they were still smoking on a daily basis an average of at least 15 cigarettes manufactured by the defendants.

The group also includes the Heirs of the members who satisfy the criteria described herein.

"***Létourneau* Judgment**" means the judgment rendered by the Honourable Justice Brian Riordan on May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019 in the class action commenced in the Quebec Superior Court in Court File No. 500-06-000070-983 (*Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*).

"**Liquidator**" means a liquidator, including an executor where that terminology is used, of the succession of a deceased Tobacco-Victim named under a will or designated by the Heirs or the court, and may include one or more liquidators so named or designated.

"**Lung Cancer**" means primary cancer of the lungs.

"**MED-ÉCHO**" means the database of the MSSS held by RAMQ that contains personal clinical-administrative information relating to the care and services rendered to a person admitted or registered for day surgery in a Quebec hospital center.

"**MSSS**" means the Ministère de la Santé et des Services sociaux, or Ministry of Health and Social Services, of Quebec.

"**Monitor**" means, in respect of each Tobacco Company, the Court-appointed monitor appointed pursuant to the applicable Initial Order in the respective CCAA Proceedings.

"**Notice of Acceptance of *Blais* Claim**" means the Notice, in the form attached hereto as **Appendix "L"**, sent by the Claims Administrator to a Tobacco-Victim Claimant or a Succession Claimant advising that their Proof of Claim has been accepted.

"**Notice of Incomplete *Blais* Claim**" means the Notice, in the form attached hereto as **Appendix "K"**, issued by the Claims Administrator to a Tobacco-Victim Claimant or a Succession Claimant advising them that the Proof of Claim is incomplete and of the corrective measures required to complete the Proof of Claim.

"**Notice of Rejection of *Blais* Claim**", or "**Notice of Rejection of Claim**", means the Notice, in the form attached hereto as **Appendix "B"**, issued by the Claims Administrator to a Tobacco-Victim Claimant or a Succession Claimant advising them that their Proof of Claim has been rejected and of the Request for Review.

"**Notice to Provide Alternative Proof**" means the Notice, in the form attached hereto as **Appendix "P"**, issued by the Claims Administrator to a Tobacco-Victim Claimant or Succession Claimant requesting that they provide Alternative Cancer Proof or Alternative Emphysema/COPD (GOLD Grade III or IV) Proof, as applicable, to the Claims Administrator.

"**Official Confirmation**" means the confirmation of a Tobacco-Victim Claimant's diagnosis of a *Blais* Compensable Disease or Diseases before March 12, 2012, either by confirmation from the Quebec Cancer Registry in respect of a diagnosis of Lung Cancer or Throat Cancer, or confirmation from MED-ÉCHO in the case of a diagnosis of Emphysema/COPD (GOLD Grade III or IV), as the case may be, and collectively the "**Official Confirmations**".

"**Oropharynx**" means the part of the pharynx that is below the soft palate and above the epiglottis and is continuous with the mouth. It includes the back third of the tongue, the soft palate, the side and back walls of the throat, and the tonsils.

"**Pan-Canadian Claimants**", or "**PCCs**", means Individuals, excluding *Blais* Class Members and *Létourneau* Class Members in relation to QCAP Claims, who have asserted or may be entitled to assert a PCC Claim.

"**Pan-Canadian Claimants' Compensation Plan**", or "**PCC Compensation Plan**", means the Pan-Canadian Claimants' Compensation Plan which provides for the payment of compensation to Eligible PCC-Claimants.

"**PCC Claim**" means any claim of any Pan-Canadian Claimant that has been made or may in the future be asserted or made in whole or in part against or in respect of the Released Parties, or any one of them (either individually or with any other Person), that has been advanced, could have been advanced or could be advanced, whether on such Pan-Canadian Claimant's own account, or on their behalf, or on behalf of a certified or proposed class, to recover damages or any other remedy in respect of the development, design, manufacture, production, marketing, advertising, distribution, purchase or sale of Tobacco Products, including any representations or omissions in respect thereof, the historical or ongoing use of or exposure (whether directly or indirectly) to Tobacco Products or their emissions and the development of any disease or condition as a result thereof, whether existing or hereafter arising, in each case based on, arising from or in respect of any conduct, act, omission, transaction, duty, responsibility, indebtedness, liability, obligation, dealing, fact, matter or occurrence existing or taking place at or prior to the Effective Time (whether or not continuing thereafter) including, all Claims that have been advanced, could have been advanced or could be advanced in the following actions commenced by individuals under provincial class proceedings legislation and actions commenced by individuals, or in any other similar proceedings:

(a) *Barbara Bourassa* v. *Imperial Tobacco Canada Limited et al.* (Supreme Court of British Columbia, Court File No. 10-2780 and Court File No. 14-4722);

(b) *Roderick Dennis McDermid* v. *Imperial Tobacco Canada Limited et al.* (Supreme Court of British Columbia, Court File No. 10-2769);

(c) *Linda Dorion* v. *Canadian Tobacco Manufacturers' Council et al*. (Alberta Court of Queen's Bench, Court File No. 0901-08964);

(d) *Thelma Adams* v. *Canadian Tobacco Manufacturers' Council et al.* (Saskatchewan Court of Queen's Bench, Court File No. 916 of 2009);

(e) *Deborah Kunta* v. *Canadian Tobacco Manufacturers' Council et al.* (Manitoba Court of Queen's Bench, Court File No. CI09-01-61479);

(f) *Suzanne Jacklin* v. *Canadian Tobacco Manufacturers' Council* (Ontario Superior Court of Justice, Court File No. 53794/12);

(g) *Ben Semple* v. *Canadian Tobacco Manufacturers' Council et al.* (Supreme Court of Nova Scotia, Court File No. 312869);

(h) *Victor Todd Sparkes* v. *Imperial Tobacco Canada Limited* (Newfoundland and Labrador Supreme Court - Trial Division, Court File No. 200401T2716 CP);

(i) *Peter Stright* v. *Imperial Tobacco Canada Limited* (Supreme Court of Nova Scotia, Court File No. 177663);

(j) *Ljubisa Spasic as estate trustee of Mirjana Spasic* v. *Imperial Tobacco Limited and Rothmans, Benson & Hedges Inc.* (Ontario Superior Court of Justice, Court File No. C17773/97);

(k) *Ljubisa Spasic as estate trustee of Mirjana Spasic* v. *B.A.T. Industries P.L.C.* (Ontario Superior Court of Justice, Court File No. C18187/97);

(l) *Ragoonanan* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 00-CV-183165-CP00);

(m) *Scott Landry* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 1442/03);

(n) *Joseph Battaglia* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 21513/97);

(o) *Roland Bergeron* v. *Imperial Tobacco Canada Limited* (Quebec Superior Court, Court File No. 750-32-700014-163);

(p) *Paradis, in personal capacity and on behalf of estate of Lorraine Trepanier* v. *Rothmans, Benson & Hedges Inc.* (Quebec Small Claims Court);

(q) *Couture* v. *Rothmans, Benson & Hedges Inc.* (Quebec Superior Court); and

including any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**PCC-Claimants**" means the Pan-Canadian Claimants who are all Individuals resident in a Province or Territory of Canada, excluding the Quebec Class Action Plaintiffs in relation to QCAP Claims, but including the Pan-Canadian Claimants' respective heirs, successors, assigns and representatives, who assert a PCC Claim by submitting a Claim Package to the Claims Administrator pursuant to the PCC Compensation Plan, and "**PCC-Claimant**" means any one of them.

"**PCC Eligibility Criteria**" means the criteria set out in the PCC Compensation Plan which a person must meet to be eligible to receive an Individual Payment as a PCC-Claimant.

"**Person**" means an individual, a corporation, a partnership, a limited liability company, a trust, an unincorporated association, or any other entity or body.

"**Personal Information**" means any information in any form, including any data which is derived from such information, about an identifiable Individual, whether living or deceased, including information relating to age, address, telephone number, email address, any identifying number assigned to the Individual (including Provincial or Territorial Health Insurance Number), personal health information, medical records, and the Individual's name where it appears with other Personal Information relating to the Individual, or where the disclosure of the name would reveal other Personal Information about the Individual.

"**Physician**" means an Individual who is licensed to practice medicine in Canada.

"**Physician Form**" means the form attached hereto as **Appendix "D"** which may be completed by the treating Physician of a Tobacco-Victim, or any other Physician with access to the Tobacco-

Victim’s medical records, and submitted to the Claims Administrator as Alternative Proof, if Alternative Proof has been requested by the Claims Administrator in order to complete a Proof of Claim.

“**Place of Residence**” has the meaning given in paragraph 43.1.3 of the Quebec Administration Plan.

“**Plan Implementation Date**” means the date upon which all of the conditions to the CCAA Plans and other Definitive Documents have been satisfied or waived and the transactions contemplated by the CCAA Plans, the Sanction Orders and the other Definitive Documents are to be implemented, as evidenced by the Monitors’ Certificates to be delivered to the Tobacco Companies and filed with the CCAA Court.

“**Proof of Claim**” means all of the documents that a Tobacco-Victim Claimant or a Succession Claimant, as applicable, is required to complete and submit to the Claims Administrator including the Tobacco-Victim Claim Form or Succession Claim Form, as applicable, and, if requested, the Alternative Proof. .

“**Proof of Claim Review Checklist for Succession Claims**” means the checklist attached hereto as **Appendix “J”** which the Claims Administrator will use to process the Proofs of Claim for Succession Claims.

“**Proof of Claim Review Checklist for Tobacco-Victim Claims**” means the checklist attached hereto as **Appendix “I”** which the Claims Administrator will use to process the Proofs of Claim for Tobacco-Victim Claims.

“**Proof of Diagnosis**” means the proof of diagnosis of a *Blais* Compensable Disease and the date of diagnosis, by way of either an Official Confirmation or Alternative Proof.

“**Proof of Smoking History**” means proof of a Tobacco-Victim’s smoking history made in the Tobacco-Victim Claim Form or the Succession Claim Form, as applicable.

"**Proof of Succession Status**" means proof in the manner provided for in paragraphs 38.1 to 38.6 of the Quebec Administration Plan.

"**Provinces**" means, for the purpose of the Quebec Administration Plan, collectively, the geographic regions of British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, New Brunswick, Nova Scotia, Prince Edward Island, and Newfoundland and Labrador, and "**Province**" means any one of these geographic regions.

"**QCAP Claim**" means any Claim that has been advanced, could have been advanced or could be advanced in the following class actions or in any other similar proceedings, whether before or after the Effective Time:

(a) *Conseil québécois sur le tabac et la santé et Jean-Yves Blais* c. *Imperial Tobacco Ltée, Rothmans, Benson & Hedges inc. et JTI-MacDonald Corp.* (Quebec Superior Court, Court File No. 500-06-00076-980); and

(b) *Létourneau* c. *Imperial Tobacco Ltée, Rothmans Benson & Hedges Inc. et JTI MacDonald Corp.* (Quebec Superior Court, Court File No. 500-06-000070-983),

including the judgment of the Honourable Justice Brian Riordan dated May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019, and any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**QCAP Settlement Amount**" means the amount allocated from the Global Settlement Amount and paid for the benefit of the QCAPs in settlement of the Tobacco Companies' liability pursuant to the judgments rendered in the Quebec Class Actions, as set forth in as set forth in Article 16, Sections 16.1, 16.2 and 16.3 of the CCAA Plans.

"**QCAP Trust Account**" means the designated trust account or trust accounts held in the Bank for the benefit of the Quebec Class Action Plaintiffs and into which the QCAP Settlement Amount shall be paid and deposited from the Global Settlement Trust Account.

"**Quebec Cancer Registry**" means the Registre québécois du cancer (RQC) of the MSSS held by RAMQ which contains personal information on cases of cancer in Quebec.

"**Quebec Class Action Administration Plan**", or "**Quebec Administration Plan**", means the document (with attached appendices) that is subject to the approval of the CCAA Court setting out the process by which the Quebec Class Action Plaintiffs may submit claims for a Compensation Payment pursuant to the *Blais* Judgment, the process of administering such claims, and the joint oversight and supervision thereof by the CCAA Court and the Superior Court of Quebec.

"**Quebec Class Action Call Centre**" means the Call Centre maintained by Raymond Chabot and the Quebec Class Counsel.

"**Quebec Class Action Plaintiffs**", or "**QCAPs**", means individuals who meet the criteria of the certified class definitions in the Quebec Class Actions.

"**Quebec Class Action Website**" means the secure website at www.recourstabac.com maintained by Raymond Chabot and the Quebec Class Counsel.

"**Quebec Class Actions**" means, collectively, (i) *Conseil québécois sur le tabac et la santé et al.* v. *JTI-Macdonald Corp. et al.*, Court File No. 500-06-000076-980 (Montreal, Quebec), and (ii) *Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*, Court File No. 500-06-000070-983 (Montreal, Quebec).

"**Quebec Class Counsel**" means, collectively, the law practices of Trudel Johnston & Lespérance s.e.n.c., Kugler Kandestin s.e.n.c.r.l., L.L.P., De Grandpré Chait s.e.n.c.r.l., L.L.P., and Fishman Flanz Meland Paquin s.e.n.c.r.l., L.L.P.

"**Quebec Class Counsel Fee**" means the amount that is subject to the approval of the CCAA Court that will be payable from the QCAP Settlement Amount to Quebec Class Counsel, and to any legal counsel providing services to the Quebec Class Counsel in connection with the CCAA Proceedings, the Quebec Class Actions and/or any other proceedings on behalf of the *Blais* Class

Members and/or *Létourneau* Class Members, in respect of their fees, disbursements and costs as Quebec Class Counsel, and any GST, QST, HST and other applicable taxes payable thereon.

"**Quebec Superior Court**" means the Superior Court of Quebec, Class Action Division, at Montreal.

"**RAMQ**" means the Régie de l'assurance maladie du Québec.

"**Raymond Chabot**" means Raymond Chabot Administrateur Provisoires Inc. and its Affiliates.

"**RBH**" means Rothmans, Benson & Hedges Inc.

"**Released Parties**", collectively, means:

(a) ITCAN,

(b) ITCO,

(c) RBH,

(d) JTIM,

(e) British American Tobacco p.l.c.,

(f) Philip Morris International Inc.,

(g) JT International Holding B.V.,

(h) JT International Group Holding B.V.,

(i) the ITCAN Subsidiaries,

(j) B.A.T. Investment Finance p.l.c.,

(k) B.A.T Industries p.l.c.,

(l) British American Tobacco (Investments) Limited,

(m) Carreras Rothmans Limited,

(n) Philip Morris U.S.A. Inc.,

(o) Philip Morris Incorporated,

(p) Philip Morris Global Brands Inc.,

(q) Philip Morris S.A.,

(r) Rothmans Inc.,

(s) Ryesekks p.l.c.,

(t) Altria Group, Inc.,

(u) R.J. Reynolds Tobacco Company,

(v) R.J. Reynolds Tobacco International Inc.,

(w) RJR Nabisco, Inc.,

(x) JT International SA,

(y) JT Canada LLC Inc.,

(z) Japan Tobacco Inc.,

(aa) JTIM TM,

(bb) Canadian Tobacco Manufacturers' Council, and

(cc) every other current or former Affiliate of any of the companies listed in subparagraphs (a) to (aa) herein, and each of their respective indemnitees,

and "**Released Party**" means any of them. Each Released Party includes their respective Representatives.

"Representatives" means, in respect of a Person, as may be applicable, such Person's past, present or future representatives, predecessors, successors, executors, trustees, heirs, dependents, children, siblings, parents, administrators, executors, directors, officers, shareholders, partners, employees, servants, agents, consultants, legal counsel and advisers, including their respective successors and assigns, and each of their respective directors, officers, partners and employees.

"**Request for Review**" has the meaning given in paragraph 28.1 of the Quebec Administration Plan and is in the form attached hereto as **Appendix "M"**.

"**Residual Funds**" means any residual funds that may remain from the Quebec Settlement Amount after the payment in full of (i) all Compensation Payments to all Eligible *Blais* Class Members, and (ii) the Quebec Class Counsel Fee.

"**Retention Period**" has the meaning given in paragraph 59.1 of the Quebec Administration Plan.

"**Review Officer**" means a senior employee or officer of the Claims Administrator who is screened from the Claims Process and whose role is designated solely to review upon an independent basis any Requests for Review that may be submitted to the Claims Administrator by Tobacco-Victim Claimants or Succession Claimants and decide whether to confirm, reverse or vary the Claims Administrator's decision.

"**Sanction Hearing**" means the hearing before the CCAA Court in respect of the Sanction Orders.

“**Sanction Orders**” means the orders of the CCAA Court, among other things, sanctioning the CCAA Plans of Imperial, RBH and JTIM and granting, approving and declaring the settlements, compromises and releases, as applicable, contemplated by the CCAA Plans.

“**Section 5.1(2) Claims**” means any Claims against the directors of ITCAN, ITCO, RBH or JTIM that:

(a) arose before the commencement of the CCAA Proceeding;

(b) relate to the obligations of ITCAN, ITCO, RBH or JTIM where the directors are by law liable in their capacity as directors for the payment of such obligations; and

(c) either relate to contractual rights of one or more creditors, or are based on allegations of misrepresentations made by directors to creditors, or of wrongful or oppressive conduct by directors.

“**Section 19(2) Claims**” means any Claims against ITCAN, ITCO, RBH or JTIM that relate to any of the following debts or liabilities, present or future, to which ITCAN, ITCO, RBH or JTIM is subject on the day on which the CCAA Proceeding commenced, or to which ITCAN, ITCO, RBH or JTIM may become subject before the compromise or arrangement is sanctioned by reason of any obligation incurred by ITCAN, ITCO, RBH or JTIM before the day on which the CCAA Proceeding commenced, unless the compromise or arrangement in respect of ITCAN, ITCO, RBH or JTIM explicitly provides for the Claim’s compromise, and the creditor in relation to that debt has voted for the acceptance of the compromise or arrangement:

(a) any fine, penalty, restitution order or other order similar in nature to a fine, penalty or restitution order, imposed by a court in respect of an offence;

(b) any award of damages by a court in civil proceedings in respect of:

(i) bodily harm intentionally inflicted, or sexual assault, or

(ii) wrongful death resulting from an act referred to in subparagraph (i);

(c) any debt or liability arising out of fraud, embezzlement, misappropriation or defalcation while acting in a fiduciary capacity or, in Quebec, as a trustee or an administrator of the property of others;

(d) any debt or liability resulting from obtaining property or services by false pretences or fraudulent misrepresentation, other than a debt or liability of the company that arises from an equity claim; or

(e) any debt for interest owed in relation to an amount referred to in any of paragraphs (a) to (d).

"**Smoking History**" means the number of pack-years smoked by a Tobacco-Victim between January 1, 1950 and November 20, 1998.

"**Subsidiary**" has the meaning attributed thereto in Section 2(5) of the *Canada Business Corporations Act*, R.S.C. 1985, c. C-44, as amended.

"Succession Claim" means the QCAP Claim of a Succession Claimant which is submitted to the Claims Administrator using the Succession Claim Form.

"**Succession Claim Form**" means the form attached hereto as **Appendix "E"** which a Succession Claimant is required to complete and submit to the Claims Administrator in order to make a Succession Claim pursuant to the Quebec Administration Plan.

"**Succession Claimant**" means a person who asserts a Succession Claim pursuant to the Quebec Administration Plan.

"**Succession Class Member**" means a Blais Class Member that either (i) represents the Estate of a deceased Tobacco-Victim; or (ii) is an Heir of a deceased Tobacco-Victim.

"**Supporting Documents**" means all documents submitted to the Claims Administrator by the Tobacco-Victim Claimant or Succession Claimant in support of a Proof of Claim, including the documents submitted by Succession Claimants pursuant to sections 35.3 and 35.4 of the Quebec Administration Plan.

"**Tax Refund Cash Payments**" has the meaning given in Article 5, Section 5.6 of the CCAA Plans.

"**Territories**" means, for the purpose of the Quebec Administration Plan, collectively, the geographic regions of Yukon, Northwest Territories and Nunavut, and "**Territory**" means any one of these geographic regions.

"**Throat Cancer**" means primary cancer (squamous cell carcinoma) of the Larynx, Oropharynx or Hypopharynx.

"**Tobacco Companies**" means, collectively, ITCAN, ITCO, RBH and JTIM, and "**Tobacco Company**" means any one of them.

"**Tobacco Producers**" means, collectively, the Ontario Flue-Cured Tobacco Growers' Marketing Board, Andy J. Jacko, Brian Baswick, Ron Kichler, Arpad Dobrentey and all other tobacco growers and producers who sold their tobacco through the Ontario Flue-cured Tobacco Growers' Marketing Board pursuant to the annual Heads of Agreement made by the Ontario Flue-cured Tobacco Growers' Board with ITCAN, RBH and JTIM from January 1, 1986 to December 31, 1996, and "**Tobacco Producer**" means any one of them.

"**Tobacco Product"** means any product made in whole or in part of tobacco that is intended for human consumption or use, including any component, part, or accessory of or used in connection with a tobacco product, including cigarettes, tobacco sticks (intended for smoking and requiring further preparation before they are smoked), loose tobacco intended for incorporation into cigarettes, cigars, cigarillos, pipe tobacco, kreteks, bidis and smokeless tobacco (including chewing tobacco, nasal snuff and oral snuff), but does not include any Alternative Product.

"**Tobacco-related Disease**" means a disease or other illness or harm caused or contributed to by the use of or exposure (whether directly or indirectly) to a Tobacco Product.

"**Tobacco-Victim**" means any Individual who suffers or suffered from a Tobacco-related Disease.

"Tobacco-Victim Claim" is the QCAP Claim of a Tobacco-Victim which is submitted to the Claims Administrator using the Tobacco-Victim Claim Form.

"**Tobacco-Victim Claim Form**" means the form attached hereto as **Appendix "C"** which a Tobacco-Victim Claimant is required to complete and submit to the Claims Administrator in order to make a Tobacco-Victim Claim pursuant to the Quebec Administration Plan.

"**Tobacco-Victim Claimant**" means a person who asserts a Tobacco-Victim Claim pursuant to the Quebec Administration Plan.

"**Twelve Pack-Years**" means the equivalent of a minimum of 87,600 cigarettes, namely any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption insofar as the total is equal to or greater than 87,600 cigarettes. For example, Twelve Pack-Years equals:

(a) 20 cigarettes a day for 12 years (20 X 365 X 12 = 87,600); or

(b) 30 cigarettes a day for 8 years (30 X 365 X 8 = 87,600); or

(c) 10 cigarettes a day for 24 years (10 X 365 X 24 = 87,600".

"**Upfront Contributions**" has the meaning given in Article 5, Section 5.4 of the CCAA Plans, and "**Upfront Contribution**" means any one of them.

2. Form of Documents

2.1 Any reference in this document to a notice, form, statutory declaration, acknowledgement, checklist, agreement, application or other document being in a particular form means that such document shall be substantially in such form.

3. Headings

3.1 The division of this document into "Sections" and "paragraphs", the insertion of a table of contents and headings, and the appending of Appendices are for the convenience of reference only and do not affect the construction or interpretation of the provisions herein governing the Quebec Administration Plan.

4. Extended Meanings

4.1 In this document, the use of words in the singular or plural, or with a particular gender, including a definition, will not limit the scope or exclude the application of any provision of the CCAA Plan or a schedule thereto to such Person (or Persons) or circumstances as the context otherwise permits.

5. Terms of Inclusion

5.1 In this document, the words "includes" and "including" and similar terms of inclusion shall not, unless expressly modified by the words "only" or "solely", be construed as terms of limitation, but rather shall mean "includes but is not limited to" and "including but not limited to", so that references to included matters shall be regarded as illustrative without being either characterizing or exhaustive.

6. Acts to Occur on Next Business Day

6.1 Where any payment, distribution or act pursuant to this document is required to be made or performed on a date that is not a Business Day, then the making of such payment or distribution, or the performance of the act, may be completed on the next succeeding Business Day, but shall be deemed to have been completed as of the required date.

7. Changes to Quebec Administration Plan

7.1 No changes, modifications or revisions shall be made to the Quebec Administration Plan without the joint approval of the CCAA Court and the Quebec Superior Court as set out in an Order issued by the CCAA Court. The CCAA Plan Administrators, Claims Administrator and Quebec Class Counsel are the only persons who are entitled to apply to the CCAA Court to seek a revision to the terms of the Quebec Administration Plan.

7.2 Notwithstanding paragraph 7.1 herein, the Claims Administrator may make revisions to the claims forms which are Schedules to the Quebec Administration Plan provided that (i) the proposed revisions are not substantive and are consistent with the terms of Quebec Administration 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. The Administrative Coordinator shall advise the CCAA Plan Administrators and Quebec Class Counsel in writing of any revisions made to the claims forms.

8. Currency

8.1 All monetary amounts referenced in this document are expressed in the lawful currency of Canada.

9. No Other Obligations of Tobacco Companies

9.1 As more particularly set forth in Article 18, Sections 18.1.1, 18.1.2, 18.1.3, 18.1.8, 18.1.9 and 18.1.10 of the CCAA Plans and the Claimant Contractual Releases which are Schedule “T” to Imperial’s CCAA Plan and Schedule “W” to the CCAA Plans of RBH and JTIM, at the Effective Time all QCAP Claims shall be deemed to be fully, finally, irrevocably and unconditionally released and forever discharged against the Released Parties, and the

Released Parties shall have no further liability to the Quebec Class Action Plaintiffs except as set out in the Definitive Documents and this document which gives effect to the Quebec Administration Plan.

9.2 For greater certainty, the terms of the CCAA Plans and the Claimant Contractual Releases, and not paragraph 9.1 herein, govern the scope of the release provided to the Released Parties.

10. Appendices

10.1 The following Appendices regarding the Quebec Administration Plan are incorporated into this document and form part of it as fully as if contained in the body of this document and must be read in conjunction therewith. In the event of a contradiction between the content of the body of this document and the content of the body of one of the Appendices below, the language of the body of this document shall govern:

Appendix "A": *Blais* First Notice

Appendix "B": Notice of Rejection of *Blais* Claim

Appendix "C": Tobacco-Victim Claim Form

Appendix "D": Physician Form

Appendix "E": Succession Claim Form

Appendix "F": Rules for Legal Successions in the *Civil Code of Quebec* (in the absence of a will)

Appendix "G": Decision Tree entitled "Determination of whether Canadian Residents qualify to receive Compensation either pursuant to *Blais* Judgment or from Pan-Canadian Claimants' Compensation Plan"

Appendix "H": Acknowledgment of Receipt of *Blais* Claim

Appendix "I": Proof of Claim Review Checklist for Tobacco-Victim Claims

Appendix "J": Proof of Claim Review Checklist for Succession Claims

Appendix "K": Notice of Incomplete *Blais* Claim

Appendix "L": Notice of Acceptance of *Blais* Claim

Appendix "M": Request for Review Form

Appendix "N: Acknowledgment of Receipt of Request for Review

Appendix "O": Brands of Cigarettes sold by Canadian Tobacco Companies in Canada between January 1, 1950 and November 20, 1998

Appendix "P": Notice to Provide Alternative Proof

SECTION II – ROLES OF CCAA COURT, QUEBEC SUPERIOR COURT, ADMINISTRATIVE COORDINATOR, CLAIMS ADMINISTRATOR AND QUEBEC CLASS COUNSEL

11. Role of CCAA Court and Quebec Superior Court

11.1 The CCAA Court shall have an ongoing supervisory role in respect of the administration of the CCAA Plans, including the Quebec Administration Plan.

11.2 As described in paragraphs 11.2.1, 11.2.2 and 11.2.3 herein, the CCAA Court's oversight of the Quebec Administration Plan shall be exercised in a joint and coordinated manner with the Quebec Superior Court as follows:

11.2.1 The CCAA Court and the Quebec Superior Court may establish a protocol for communications between one another to discuss, on an ongoing basis, matters relating to their co-supervision of the administration of the Quebec Administration Plan, including issues which are specifically referred for resolution to the CCAA Court and the Quebec Superior Court by the CCAA Plan Administrators. In resolving such referred matters, the CCAA Court and the Quebec Superior Court may, in their discretion, issue orders and/or provide such directions as are appropriate to facilitate the fair, efficient and timely administration of the Quebec Administration Plan;

11.2.2 The CCAA Court shall hear and determine proceedings addressing the following matters:

11.2.2.1 A motion by the Court-Appointed Mediator and the Monitors for orders approving and sanctioning the CCAA Plans, which shall include the approval of both the Quebec Administration Plan (Schedule "K" to Imperial's CCAA Plan and Schedule "N" to RBH's and JTIM's CCAA Plans) and the PCC Compensation Plan (Schedule "P" to Imperial's CCAA Plan and Schedule "S" to RBH's and JTIM's CCAA Plans);

11.2.2.2 The approval and appointment of the Claims Administrator;

11.2.2.3 The approval and appointment of the Administrative Coordinator;

11.2.2.4 The approval of the *Blais* Notice Plan;

11.2.2.5 The approval of the retainer agreement respecting fees and disbursements between the Quebec Class Counsel and the representative plaintiffs, and the approval of the Quebec Class Counsel Fee; and

11.2.2.6 Any matters which are referred for joint determination by the CCAA Court and the Quebec Superior Court.

11.2.3 The Quebec Superior Court shall hear and determine proceedings addressing the following matters:

11.2.3.1 A motion to be brought in the *Blais* Class Action by the Quebec Class Counsel: (a) requesting that the Quebec Superior Court come in aid, recognize, assist and give full force and effect to the extent necessary to the orders issued by the CCAA Court in the CCAA Proceedings, including in respect of the sanction of the CCAA Plans and the approval of the Quebec Administration Plan; (b) seeking orders authorizing and directing the MSSS and RAMQ to provide to the

Claims Administrator Official Confirmations (i) from the Quebec Cancer Registry of Tobacco-Victims' diagnoses of Lung Cancer or Throat Cancer, and (ii) from MED-ÉCHO of Tobacco-Victims' diagnoses of Emphysema/COPD (GOLD Grade III or IV); and (c) if deemed feasible by Quebec Class Counsel, seeking an order directing the MSSS to effect direct notification of the Quebec Administration Plan to potential *Blais* Class Members on the Quebec Cancer Registry;

11.2.3.2 Motions seeking the Closing Judgment to be brought in the *Blais* Class Action and the *Létourneau* Class Action by the Quebec Class Counsel after the Claims Process has ended and all Eligible Blais Class Members have been paid their Compensation Payments; and

11.2.3.3 Any matters which are referred for joint determination by the CCAA Court and the Quebec Superior Court.

12. Role of Administrative Coordinator

12.1 The Administrative Coordinator's role in regard to the administration of the Quebec Administration Plan and the administration of the PCC Compensation Plan is as follows:

12.1.1 The Administrative Coordinator will coordinate and serve as a liaison and conduit to facilitate the flow of information between the Claims Administrator and the CCAA Plan Administrators in regard to both the Quebec Administration Plan and the PCC Compensation Plan. Where the Claims Administrator requires directions from either the CCAA Plan Administrators directly, or jointly from the CCAA Court and the Quebec Superior Court through the CCAA Plan Administrators, the Administrative Coordinator will bring the Claims Administrator's request to the CCAA Plan Administrators and notify the Quebec Class Counsel;

12.1.2 The Administrative Coordinator may also assist the Claims Administrator to address issues that may arise from time to time in the interpretation, implementation and ongoing administration of the Quebec Administration Plan and that, in the opinion of the Administrative Coordinator, (i) are possible of resolution short of obtaining direction from the CCAA Court and the Quebec Superior Court, (ii) where such an approach is appropriate in the circumstances, and (iii) where the resolution of the issue does not require the sanction of either the CCAA Plan Administrators or the CCAA Court and the Quebec Superior Court, as the case may be;

12.1.3 If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the Quebec Administration Plan, then the Administrative Coordinator will refer the matter to the CCAA Plan Administrators who may, in their discretion, refer the matter jointly to the CCAA Court and the Quebec Superior Court for resolution or directions in accordance with paragraph 11.2 herein. The CCAA Plan Administrators will advise the Quebec Class Counsel of all such matters that they refer jointly to the CCAA Court and the Quebec Superior Court; and

12.1.4 The Administrative Coordinator may also work with the Claims Administrator to coordinate the harmonization of the claims administration of the *Blais* Judgment under the Quebec Administration Plan and the claims administration of the PCC Compensation Plan in accordance with the harmonization principles set out in Section VII herein.

13. Costs of Administrative Coordinator

13.1 All fees, costs, disbursements, expenses and other expenditures of the Administrative Coordinator, including for the services of any legal or other advisors, shall be paid directly by the Tobacco Companies and shall not be deducted from the QCAP Settlement Amount or the PCC Compensation Plan Amount.

14. Appointment and Court Approval of Claims Administrator

14.1 The Claims Administrator of the Quebec Administration Plan is to be identified and recommended by the Court-Appointed Mediator and the Monitors for approval and appointment by the Order of the CCAA Court at the Sanction Hearing.

14.2 The Claims Administrator shall be neutral and independent from the Quebec Class Action Plaintiffs (including the *Blais* Class Members and the *Létourneau* Class Members), Quebec Class Counsel, Raymond Chabot, Pan-Canadian Claimants, PCC Representative Counsel, Tobacco Companies, Claimants, CCAA Plan Administrators, Administrative Coordinator and Court-Appointed Mediator. The Claims Administrator may, in its discretion, retain its own legal or other advisors.

14.3 In respect of all decisions regarding the implementation and execution of the Quebec Administration Plan, the Claims Administrator shall not collaborate or consult with or seek any advice, instructions or directions from the Quebec Class Counsel. Notwithstanding the above, the Quebec Class Counsel shall communicate and cooperate with the Claims Administrator and the Administrative Coordinator so as to fulfill their duties and responsibilities to the *Blais* Class Members.

15. Provision of Services in English and French

15.1 The Claims Administrator shall provide services including the forms and documents that are Appendix "A" through Appendix "P" hereto, in both English and French. All communications between the Claims Administrator and the Tobacco-Victim Claimants, Succession Claimants and *Blais* Class Members shall be in the official language chosen by the Tobacco-Victim Claimants, Succession Claimants and *Blais* Class Members.

16. Costs of Claims Administrator

16.1 All Costs for the services of the Claims Administrator, including for the services of any of its legal or other advisors, incurred in respect of the administration of the Quebec

Administration Plan shall be paid from the balance of the QCAP Settlement Amount net of the Quebec Class Counsel Fee.

16.2 The costs, fees and disbursements incurred by the Claims Administrator in respect of the administration of the Quebec Administration Plan shall not exceed the amount which is allocated for the budget of the Claims Administrator set out in the written agreement to be entered into between the CCAA Plan Administrators and the Claims Administrator.

17. Role of Quebec Class Counsel

17.1 The Quebec Class Counsel have a traditional solicitor-client relationship with the *Blais* Class Members and the *Létourneau* Class Members and a duty to act in the best interests of the classes as a whole and will represent their interests in regard to the Claims Process.

17.2 The Quebec Class Counsel may assist Tobacco-Victim Claimants and Succession Claimants to complete and submit their Proofs of Claim to the Claims Administrator.

17.3 The Quebec Class Counsel have retained Raymond Chabot to assist Quebec Class Counsel to perform their duties as class counsel. All costs for the services of Raymond Chabot shall be paid directly out of the Quebec Class Counsel Fee.

17.4 The Quebec Class Counsel will bring a motion before the Quebec Superior Court seeking orders authorizing and directing the MSSS and RAMQ to provide to the Claims Administrator Official Confirmations (i) from the Quebec Cancer Registry of Tobacco-Victims' diagnoses of Lung Cancer or Throat Cancer, and (ii) from MED-ÉCHO of Tobacco-Victims' diagnoses of Emphysema/COPD (GOLD Grade III or IV).

17.5 While no appeals, requests for review, or requests for direction to the CCAA Court or the Quebec Superior Court shall be permitted to be brought in respect of individual QCAP Claims under the Quebec Administration Plan, in the event an issue arises that is of significant general application to the Claims Process for *Blais* Class Members as a whole, Quebec Class Counsel shall in the first instance attempt to resolve the issue informally with the Administrative Co-ordinator and Claims Administrator. If the issue cannot be resolved informally, then, subject to section 7.1, Quebec Class Counsel may bring a request for directions jointly to the CCAA Court and the Quebec Superior Court for determination.

17.6 The Quebec Class Counsel may liaise with the Claims Administrator and/or the Administrative Coordinator regarding matters relating to the Quebec Administration Plan and its implementation, including informing them of any difficulties faced by *Blais* Class Members as a whole in connection with the Claims Process and making suggestions in that regard.

PART B: QUEBEC ADMINISTRATION PLAN

SECTION I – NOTICE OF QUEBEC ADMINISTRATION PLAN

18. Duties and Responsibilities of Claims Administrator

18.1 The Claims Administrator will design the *Blais* Notice Plan which must effectively reach prospective Tobacco-Victim Claimants and Succession Claimants and capture their attention with notices communicated in clear, concise, plain language so that they fully understand their rights and options ("***Blais* Notices**"). The *Blais* Notice Plan may include 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 Tobacco-Victim Claimants and Succession Claimants in Quebec as possible. The *Blais* Notice Plan shall be subject to CCAA Court approval.

18.2 The Claims Administrator shall implement and manage the *Blais* Notice Plan pursuant to which prospective Tobacco-Victim Claimants and Succession Claimants will be informed about the Quebec Administration Plan and be provided with ongoing notice throughout the *Blais* Claims Submission Period.

18.3 The *Blais* Notices shall:

18.3.1 Provide a description of the Quebec Administration Plan to prospective Tobacco-Victim Claimants and Succession Claimants, including the *Blais* Eligibility Criteria;

18.3.2 Provide prospective Tobacco-Victim Claimants and Succession Claimants with notice of the date upon which the *Blais* Claims Submission Period commences, as well as the *Blais* Claims Application Deadline;

18.3.3 Explain the Claims Process and invite prospective Tobacco-Victim Claimants and Succession Claimants to submit a completed Proof of Claim to the Claims Administrator;

18.3.4 Provide contact information for the Claims Administrator, including the URL for the Claims Administrator's website which will contain links to the forms comprising the Proof of Claim, and the telephone number for the Call Centre; and

18.3.5 Provide contact information for Quebec Class Counsel through the Quebec Class Action Website and the Quebec Class Action Call Centre.

19. Form and Content of *Blais* Notices

19.1 All *Blais* Notices shall be published in both English and French.

19.2 The ***Blais* First Notice** to prospective Tobacco-Victim Claimants and Succession Claimants notifying them of the CCAA Court's approval of the Quebec Administration Plan, the commencement of the *Blais* Claims Submission Period, the Claims Process and the *Blais* Claims Application Deadline for Tobacco-Victim Claimants and Succession Claimants to submit their completed Proof of Claim to the Claims Administrator is subject to the approval of the CCAA Court as part of the approval of the Notice Plan. Attached hereto as **Appendix "A"** is a version of the *Blais* First Notice that is provided for guidance only to assist the understanding of the Claim Administrator which shall be responsible for designing, implementing and managing the *Blais* Notice Plan pursuant to which prospective Tobacco-Victim Claimants and prospective Succession Claimants will be informed about the Quebec Administration Plan and be provided with ongoing notice throughout the *Blais* Claims Submission Period. The *Blais* First Notice shall be in final form and ready to be published at the Effective Time, which is the commencement of the *Blais* Claims Submission Period.

20. Costs of *Blais* Notice Plan

20.1 The *Blais* Notice Plan shall include the budget for all services to be rendered by the Claims Administrator in connection with the *Blais* Notice Plan, as well as the costs to publish notice to prospective Tobacco-Victim Claimants and prospective Succession Claimants in Quebec through communications in newspapers, other print media, television, radio, social media, other digital media and direct communications where appropriate. The budget for the *Blais* Notice Plan shall be subject to the approval of the CCAA Court.

20.2 All fees, disbursements, costs and other expenses associated with the *Blais* Notice Plan shall be paid directly by the Tobacco Companies and shall not be deducted from the QCAP Settlement Amount.

20.3 The costs, fees and disbursements incurred by the Claims Administrator in connection with the *Blais* Notice Plan shall not exceed the amount which is allocated for the *Blais* Notice Plan in the budget of the Claims Administrator set out in the written agreement to be entered into between the CCAA Plan Administrators and the Claims Administrator.

SECTION II – COMMUNICATIONS BY CLAIMS ADMINISTRATOR

21. Duties and Responsibilities of Claims Administrator

21.1 The Claims Administrator shall establish and operate a toll-free Call Centre providing services in English and French to respond to inquiries from and provide information to Tobacco-Victim Claimants and Succession Claimants, and prospective Tobacco-Victim

Claimants and Succession Claimants, regarding the Quebec Administration Plan and the Claims Process. The Call Centre shall operate from 9:00 a.m. to 9:00 p.m. Eastern Time, Monday to Friday, or such further extended hours as may be determined by the Claims Administrator to be necessary for the efficient administration of the Quebec Administration Plan.

21.2 The Claims Administrator shall develop, host, maintain and manage an accessible website where Tobacco-Victim Claimants and Succession Claimants, and prospective Tobacco-Victim Claimants and Succession Claimants, may access:

21.2.1 Information, documents, and Frequently Asked Questions and Answers regarding the Quebec Administration Plan and the Claims Process;

21.2.2 Updates regarding the Claims Administrator's progress in administering the Quebec Administration Plan and an explanation for any delays in processing the Tobacco-Victim Claims and the Succession Claims;

21.2.3 Information regarding the status of their Tobacco-Victim Claim or Succession Claim, as applicable, including whether the Official Confirmation of the diagnosis with a *Blais* Compensable Disease has been received by the Claims Administrator, and whether Alternative Proof has been requested and received; and

21.2.4 Contact information for the Claims Administrator.

SECTION III – *BLAIS* CLAIMS SUBMISSION PERIOD AND *BLAIS* CLAIMS APPLICATION DEADLINE

22. *Blais* Claims Submission Period and *Blais* Claims Application Deadline

22.1 The *Blais* Claims Submission Period shall commence at the Effective Time and run for twelve months until the *Blais* Claims Application Deadline. The *Blais* Claims Submission Period may be extended jointly by the CCAA Court and the Quebec Superior Court if it is deemed necessary and expedient to do so as the implementation of the Quebec Administration Plan unfolds.

22.2 All Proofs of Claim must be submitted to the Claims Administrator:

22.2.1 Online at **[insert URL for website of Claims Administrator]** by no later than 5:00 p.m. Eastern Time on the *Blais* Claims Application Deadline;

22.2.2 By email to **[insert Claims Administrator's email address]** by no later than 5:00 p.m. Eastern Time on the *Blais* Claims Application Deadline;

22.2.3 By facsimile transmission to **[insert fax number of Claims Administrator]** by no later than 5:00 p.m. Eastern Time on the *Blais* Claims Application Deadline; or

22.2.4 If sent by registered mail to the following address **[insert address of Claims Administrator]**, postmarked by no later than the *Blais* Claims Application Deadline.

22.3 Any Proofs of Claim, or forms or documents comprising parts of Proofs of Claim, submitted to the Claims Administrator after 5:00 p.m. Eastern Time on the *Blais* Claims Application Deadline shall not be accepted by the Claims Administrator which shall send to the Tobacco-Victim-Claimant or Succession Claimant, as applicable, a **Notice of Rejection of *Blais* Claim** in the form set out in **Appendix "B"**.

22.4 For clarity, notwithstanding paragraph 22.3, if, pursuant to paragraph 35.4 herein, the Claims Administrator issues a Notice to Provide Alternative Proof in respect of a Proof of Claim, then the Tobacco-Victim Claimant or Succession Claimant shall have 120 days from the date on which the Claims Administrator issued the Notice to Provide Alternative Proof to submit their Alternative Cancer Proof or Alternative Emphysema/COPD (GOLD Grade III or IV) Proof, as applicable, to the Claims Administrator. Similarly, if pursuant to paragraph 26.6 herein, the Claims Administrator issues a Notice of Incomplete *Blais*

Claim in respect of a Proof of Claim, then the Tobacco-Victim Claimant or the Succession Claimant shall have 60 days from the date on which the Claims Administrator issued the Notice of Incomplete *Blais* Claim to submit the completed Proof of Claim to the Claims Administrator.

SECTION IV – SUBMISSION OF TOBACCO-VICTIM CLAIMS AND SUCCESSION CLAIMS

23. Proof of Claim required to be submitted to Claims Administrator by Tobacco-Victim Claimants and Succession Claimants

23.1 To make a QCAP Claim to the Quebec Administration Plan, a Tobacco-Victim Claimant, or their Legal Representative as applicable, shall be required to submit to the Claims Administrator by the *Blais* Claims Application Deadline a Proof of Claim comprised of all the following fully completed documents:

23.1.1 The **Tobacco-Victim Claim Form** in the form set out in **Appendix "C"**. If a Legal Representative of the Tobacco-Victim Claimant is assisting the Tobacco-Victim Claimant to submit their Tobacco-Victim Claim, they must complete the Tobacco-Victim Claim Form with all requested documents attached to establish that the Legal Representative has the right and is duly authorized to make a Tobacco-Victim Claim on behalf of the Tobacco-Victim Claimant; and

23.1.2 Only if the Claims Administrator requests that the Tobacco-Victim Claimant submit an Alternative Cancer Proof or an Alternative Emphysema/COPD (GOLD Grade III or IV) Proof, the documents which meet the requirements set out in paragraphs 36.1, 36.2, 37.1 and 37.2 herein to provide evidence that the Tobacco-Victim was diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012 ("***Blais* Claims Period**").

23.2 To make a QCAP Claim to the Quebec Administration Plan, a Succession Claimant shall be required to submit to the Claims Administrator by the *Blais* Claims Application Deadline a Proof of Claim comprised of all the following fully completed documents:

23.2.1 The **Succession Claim Form** in the form set out in **Appendix "E"** with all requested documents attached to establish that the Succession Claimant has the right and is duly authorized to make a Succession Claim on behalf of the Tobacco-Victim Claimant's Estate in accordance with the Proof of Succession requirements set out in paragraphs 38.1 to 38.6 herein; and

23.2.2 Only if the Claims Administrator requests that the Succession Claimant submit an Alternative Cancer Proof or an Alternative Emphysema/COPD (GOLD Grade III or IV) Proof, the documents which meet the requirements set out in paragraphs 36.1, 36.2, 37.1 and 37.2 herein to provide evidence that the Tobacco-Victim was diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012.

23.3 Tobacco-Victim Claimants and Succession Claimants may submit their Proof of Claim:

23.3.1 Online on the website of the Claims Administrator at **[insert URL for website of Claims Administrator]** by no later than 5:00 p.m. Eastern Time on the *Blais* Claims Application Deadline;

23.3.2 By email to **[insert Claims Administrator's email address]** by no later than 5:00 p.m. Eastern Time on the *Blais* Claims Application Deadline;

23.3.3 By facsimile transmission to **[insert fax number of Claims Administrator]** by no later than 5:00 p.m. Eastern Time on the *Blais* Claims Application Deadline; or

23.3.4 By registered mail, to the following address **[insert address of Claims Administrator]**, postmarked by no later than the *Blais* Claims Application Deadline.

23.4 The Claims Administrator shall develop a process to receive and manage Proofs of Claim submitted by Tobacco Victim-Claimants and Succession Claimants in writing by registered mail, by fax, via fillable pdf or other online format, or via scanned email at the choice of the Tobacco-Victim Claimants and Succession Claimants.

23.5 Subject to paragraph 22.4 herein, any Proofs of Claim, or forms or documents comprising parts of Proofs of Claim, submitted to the Claims Administrator after 5:00 p.m. Eastern Time on the *Blais* Claims Application Deadline shall not be accepted by the Claims Administrator which shall send to the Tobacco-Victim Claimant or Succession Claimant, as applicable, a **Notice of Rejection of *Blais* Claim** in the form set out in **Appendix "B"**.

23.6 Quebec Class Counsel and Raymond Chabot may assist Tobacco-Victim Claimants and Succession Claimants with the preparation and submission of their Proof of Claim forms and documents.

SECTION V – PROCESSING OF CLAIMS

24. Decision Tree for Claims Administrator

24.1 **Appendix "G"** is the **Decision Tree entitled "Determination of whether Canadian Residents qualify to receive compensation either pursuant to *Blais* Judgment or from Pan-Canadian Claimants' Compensation Plan"** that will guide the Claims Administrator in the determination of whether (i) a PCC-Claimant meets the PCC Eligibility Criteria to be an Eligible PCC-Claimant who will receive an Individual Payment, or (ii) a Tobacco-Victim Claimant or Succession Claimant meets the *Blais* Eligibility Criteria to be an Eligible *Blais* Class Member who will receive a Compensation Payment.

24.2 For greater certainty, the Decision Tree is not to be used by the CCAA Court or any Individual in the interpretation of the PCC Compensation Plan or the Quebec Administration Plan in the event of a dispute.

25. Determination of Tobacco-Victim Claims and Succession Claims in Writing

25.1 The Claims Administrator shall determine whether a Tobacco-Victim Claimant or Succession Claimant is eligible to receive a Compensation Payment based upon the review of the information provided by the Tobacco-Victim Claimant or Succession Claimant in writing in the Proof of Claim.

25.2 In determining the eligibility of a Tobacco-Victim Claimant or Succession Claimant to receive a Compensation Payment, the Claims Administrator shall not conduct any hearing.

26. Review and Determination of Tobacco-Victim Claims and Succession Claims by Claims Administrator

26.1 Upon receipt of a Proof of Claim, the Claims Administrator shall send an **Acknowledgement of Receipt of *Blais* Claim** to the Tobacco-Victim Claimant or Succession Claimants, as applicable, in the form set out in **Appendix "H"**.

26.2 The Claims Administrator shall use the **Proof of Claim Review Checklist for Tobacco-Victim Claims** in the form set out in **Appendix "I"** in order to determine whether a Tobacco-Victim Claimant meets each of the *Blais* Eligibility Criteria.

26.3 The Claims Administrator shall use the **Proof of Claim Review Checklist for Succession Claims** in the form set out in **Appendix "J"** in order to determine whether a Succession Claimant meets each of the *Blais* Eligibility Criteria.

26.4 The Claims Administrator shall develop and implement procedures for preventing and identifying duplicate or fraudulent Tobacco-Victim Claims and duplicate or fraudulent Succession Claims.

26.5 If a Proof of Claim is incomplete and the missing information is straightforward, the Claims Administrator may contact the Tobacco-Victim Claimant, Succession Claimant or Physician, as applicable, verbally or in writing to invite the Tobacco-Victim Claimant, Succession Claimant or Physician, as applicable, to provide the missing information for insertion by the Claims Administrator on the applicable form in the Proof of Claim within a specified time period which shall not extend past the *Blais* Claims Application Deadline.

26.6 If the Proof of Claim is otherwise *prima facie* incomplete, for example, if the Smoking History has not been provided, the Claims Administrator shall issue a **Notice of Incomplete *Blais* Claim**, in the form attached hereto as **Appendix "K"**, advising the Tobacco-Victim Claimant or Succession Claimant of the corrective measures required to complete the Proof of Claim, and inviting the Tobacco-Victim Claimant or Succession Claimant to resubmit a revised Proof of Claim before the *Blais* Claims Application Deadline. If there are less than sixty days until the *Blais* Claims Application Deadline, or if the review of the Proof of Claim occurs after the *Blais* Claims Application Deadline has passed, then the Claims Administrator shall advise the Tobacco-Victim Claimant or Succession Claimant that they have sixty days from the date of the issuance of the Notice of Incomplete *Blais* Claim within which to resubmit a revised Proof of Claim.

26.7 If the Claims Administrator determines that a Tobacco-Victim Claimant or Succession Claimant meets all the *Blais* Eligibility Criteria, the Claims Administrator shall issue a **Notice of Acceptance of *Blais* Claim**, in the form set out in **Appendix "L"**, which advises that the Tobacco-Victim Claim or Succession Claim, as applicable, has been accepted. The Notice of Acceptance of *Blais* Claim shall: (i) indicate the maximum amount of the Compensation Payment that may be payable; (ii) advise that the actual quantum of the Compensation Payment that will be paid to the Tobacco-Victim Claimant or Succession Claimant will be determined on a *pro rata* basis between all *Blais* Class Members based on the number of Tobacco-Victim Claims and Succession Claims approved and the amount available for distribution to *Blais* Class Members after all claims have been received, reviewed and processed by the Claims Administrator; and (iii) advise that it is anticipated that the distribution of Compensation Payments to Class Members will commence after the *Blais* Claims Application Deadline.

26.8 If a Tobacco-Victim Claimant or Succession Claimant does not meet all the *Blais* Eligibility Criteria, the Claims Administrator shall issue a **Notice of Rejection of *Blais* Claim** in the form set out in **Appendix "B"** which clearly states the reason for the rejection of the Tobacco-Victim Claim or Succession Claim, as applicable.

26.9 The Claims Administrator will advise the Quebec Class Counsel of the decision made in respect of each Proof of Claim submitted to the Claims Administrator.

27. Death of Tobacco-Victim Claimant after Submission of Proof of Claim

27.1 If the Claims Administrator receives notice that a Tobacco-Victim Claimant has died after they submitted their Proof of Claim to the Claims Administrator but before they received a Compensation Payment, the Claims Administrator shall complete the review of the Proof of Claim. If the Claims Administrator determines that the Tobacco-Victim Claimant meets the *Blais* Eligibility Criteria, then the Claims Administrator shall make the Compensation Payment payable to the Estate of the Tobacco-Victim Claimant.

28. Review of Rejected Tobacco-Victim Claims and Rejected Succession Claims by Review Officer

28.1 When the Claims Administrator issues a Notice of Rejection of *Blais* Claim, the Tobacco-Victim Claimant or Succession Claimant, as applicable, shall also be sent a **Request for Review** in the form set out in **Appendix "M"**.

28.2 A Tobacco Victim-Claimant or Succession Claimant who has received a Notice of Rejection of *Blais* Claim shall have sixty days from the date that the Claims Administrator issues the Notice of Rejection of *Blais* Claim to submit a completed Request for Review and any supporting documents to the Claims Administrator. The Tobacco Victim-Claimant's or Succession Claimant's Request for Review shall contain a statement clearly identifying the error which they allege was made by the Claims Administrator in the review of their Tobacco-Victim Claim or Succession Claim, as applicable. If the Tobacco Victim-Claimant or Succession Claimant fails to identify the alleged error, the Tobacco-Victim Claim or Succession Claim will not be reviewed by the Review Officer.

28.3 Upon receipt of a Request for Review, the Claims Administrator shall send an **Acknowledgement of Receipt of Request for Review** to the Tobacco-Victim Claimant or Succession Claimant in the form set out in **Appendix "N"**.

28.4 The Claims Administrator shall designate a Review Officer to conduct an independent review of (i) the Proof of Claim submitted by a Tobacco-Victim Claimant or Succession Claimant who has requested a review of the Claims Administrator's decision, and (ii) the Request for Review and any supporting documents submitted by the Tobacco-Victim Claimant or Succession Claimant. The Review Officer shall either confirm, reverse or vary the Claims Administrator's decision and issue a Notice of Rejection of *Blais* Claim or Notice of Acceptance of *Blais* Claim to the Tobacco-Victim Claimant or Succession Claimant, as applicable.

29. Finality of Decisions of Claims Administrator and Review Officer

29.1 The decisions of the Claims Administrator and the Review Officer shall be final and binding without recourse to any Court or other forum or tribunal. For greater certainty, there is no right of appeal, judicial review, judicial recourse or other access to the CCAA Court, Quebec Superior Court or any other court in any Province or Territory from any decision of the Claims Administrator or the Review Officer.

SECTION VI – ELIGIBILITY CRITERIA, PROOF OF CLAIMS AND AMOUNT OF COMPENSATION PAYABLE TO TOBACCO-VICTIM CLAIMANTS AND SUCCESSION CLAIMANTS

30. Criteria for Entitlement to Compensation

30.1 To be eligible to receive compensation under the Quebec Administration Plan, the Tobacco-Victim Claimant must meet all of the following criteria ("***Blais*** **Eligibility Criteria**"):

30.1.1 On the date that a Tobacco-Victim Claimant or Succession Claimant submits their Proof of Claim:

30.1.1.1 If the Tobacco-Victim Claimant is alive, they must reside in Quebec, or

30.1.1.2 If the Tobacco-Victim Claimant is deceased, they must have resided in Quebec on the date of their death;

30.1.2 The Tobacco-Victim Claimant was alive on November 20, 1998;

30.1.3 Between January 1, 1950 and November 20, 1998, the Tobacco-Victim Claimant smoked a minimum of Twelve Pack-Years of cigarettes sold by the Tobacco Companies:

Twelve Pack-Years of cigarettes is the equivalent of 87,600 cigarettes which is calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption. For example, Twelve Pack-Years equals:

10 cigarettes smoked per day for 24 years (10 x 365 x 24) = 87,600 cigarettes, or
20 cigarettes smoked per day for 12 years (20 x 365 x 12) = 87,600 cigarettes, or

30 cigarettes smoked per day for 8 years (30 x 365 x 8) = 87,600 cigarettes;

30.1.4 Before March 12, 2012, the Tobacco-Victim Claimant was diagnosed with:

30.1.4.1 Lung Cancer, or

30.1.4.2 Throat Cancer, or

30.1.4.3 Emphysema/COPD (GOLD Grade III or IV) (collectively, the "***Blais* Compensable Diseases**");

<u>**and**</u>

30.1.5 On the date of the diagnosis with a *Blais* Compensable Disease the Tobacco Victim-Claimant resided in Quebec.

30.2 The brands of cigarettes sold by the Tobacco Companies in Canada between January 1, 1950 and November 20, 1998 include the brands and sub-brands listed in **Appendix "O"** hereto.

31. Individuals who do not meet *Blais* Eligibility Criteria

31.1 Pursuant to the *Blais* Judgment, the Heirs of Tobacco-Victims who died prior to or on November 20, 1998 are not eligible to receive a Compensation Payment from the Quebec Administration Plan.

31.2 Pursuant to the *Blais* Judgment, the Heirs of Tobacco-Victims who died after November 20, 1998 may qualify to receive a Compensation Payment through a Succession Claim made under the Quebec Administration Plan, subject to the terms hereof.

32. Proof that Tobacco-Victim Claimant or Succession Claimant meets *Blais* Eligibility Criteria

32.1 The eligibility of a Tobacco-Victim Claimant to receive a Compensation Payment must be proven by (i) Proof of Smoking History and (ii) Proof of Diagnosis in the form of either an Official Confirmation or an Alternative Proof.

32.2 The eligibility of a Succession Claimant to receive a Compensation Payment must be proven by (i) Proof of Smoking History, (ii) Proof of Diagnosis in the form of either an Official Confirmation or an Alternative Proof, and (iii) Proof of Succession Status in accordance with paragraphs 38.1 to 38.6 herein.

33. Proof of Smoking History

33.1 A Tobacco-Victim Claimant or Succession Claimant shall provide Proof of Smoking History on the Tobacco-Victim Claim Form or Succession Claim Form, as applicable, by stating when the Tobacco-Victim started smoking cigarettes, providing an estimate of the number of cigarettes the Tobacco-Victim smoked per day per year, and identifying which of the brands of cigarettes sold by the Tobacco Companies in Canada the Tobacco-Victim smoked between January 1, 1950 and November 20, 1998, the complete list of which (including all sub-brands) is set out in **Appendix "O"**.

34. Proof of Diagnosis

34.1 In order to obtain the Proof of Diagnosis, on the Tobacco-Victim Claim Form or Succession Claim Form, as applicable, the Tobacco-Victim Claimant or Succession Claimant shall authorize the Claims Administrator to request an Official Confirmation through the MSSS and RAMQ (i) from the Quebec Cancer Registry in respect of a diagnosis of Lung Cancer or Throat Cancer, and (ii) from MED-ÉCHO in respect of a diagnosis of Emphysema/COPD (GOLD Grade III or IV) .

34.2 At the time of submitting the Tobacco-Victim Claim Form or Succession Claim Form to the Claims Administrator, the Tobacco-Victim Claimants and Succession Claimants are not required to submit an Alternative Cancer Proof or Alternative Emphysema/COPD a Proof, as applicable. In the event that the Claims Administrator is unable to obtain an Official Confirmation in respect of the Tobacco-Victim, then the Claims Administrator will request that the Tobacco-Victim Claimant or Succession Claimant submit an Alternative Proof.

35. Official Confirmation of a Diagnosis of a *Blais* Compensable Disease

35.1 On an ongoing basis, in respect of all Proofs of Claim received that *prima facie* appear to meet the *Blais* Eligibility Criteria other than Diagnosis, the Claims Administrator shall request Official Confirmations through the MSSS and RAMQ (i) from the Quebec Cancer Registry in respect of a diagnosis of Lung Cancer or Throat Cancer, and (ii) from MED-ÉCHO in respect of a diagnosis of Emphysema/COPD (GOLD Grade III or IV).

35.2 Upon receipt and review of the Official Confirmations, the Claims Administrator will complete, as applicable, Part 2 of the Proof of Claim Review Checklist for Tobacco-Victim Claims in order to determine whether a Tobacco-Victim Claimant meets all of the *Blais* Eligibility Criteria, or Part 2 of the Proof of Claim Review Checklist for Succession Claims in order to determine whether a Succession Claimant meets all of the *Blais* Eligibility Criteria.

35.3 If the Diagnosis in respect of a Tobacco-Victim Claim or a Succession Claim is proven by an Official Confirmation, the Claims Administrator shall complete Part 3 of the relevant Proof of Claim Review Checklist and issue a **Notice of Acceptance of *Blais* Claim**, in the form attached hereto as **Appendix "L"**, advising the Tobacco-Victim Claimant or Succession Claimant, as applicable, of the acceptance of their Proof of Claim. The Notice of Acceptance of *Blais* Claim shall: (i) indicate the maximum amount of the Compensation Payment that may be payable; (ii) advise that the actual quantum of the Compensation Payment that will be paid to the Tobacco-Victim Claimant or Succession Claimant will be determined on a *pro rata* basis between all *Blais* Class Members based on the number of

Tobacco-Victim Claims and Succession Claims received and the amount available for distribution to *Blais* Class Members after all claims have been received, reviewed and processed by the Claims Administrator; and (iii) advise that it is anticipated that the distribution of Compensation Payments to Class Members will commence after the *Blais* Claims Application Deadline.

35.4 If (i) the Tobacco-Victim Claimant or Succession Claimant, as applicable, has not authorized the Claims Administrator to request an Official Confirmation through the MSSS and RAMQ, or (ii) the Diagnosis in respect of a Proof of Claim cannot be confirmed by an Official Confirmation, then the Claims Administrator shall request that the Tobacco-Victim Claimant or Succession Claimant provide Alternative Cancer Proof or Alternative Emphysema/COPD (GOLD Grade III or IV) Proof, as applicable, by sending to them a **Notice to Provide Alternative Proof** in the form attached hereto as **Appendix "P"**.

35.5 If the Alternative Proof submitted by the Tobacco-Victim Claimant or Succession Claimant confirms the Diagnosis, then the Claims Administrator shall complete Part 3 of the relevant Proof of Claim Review Checklist and issue a **Notice of Acceptance of *Blais* Claim** advising the Tobacco-Victim Claimant or Succession Claimant, as applicable, of the acceptance of their Proof of Claim, and the amount of their Compensation Payment.

35.6 If the Alternative Proof submitted by the Tobacco-Victim Claimant or Succession Claimant does not confirm the Diagnosis, then the Claims Administrator shall send a **Notice of Rejection of *Blais* Claim** to the Tobacco-Victim Claimant or Succession Claimant, as applicable.

36. Alternative Cancer Proof

36.1 If the Claims Administrator requests Alternative Cancer Proof, the Tobacco-Victim Claimant or Succession Claimant shall be required to submit to the Claims Administrator, within 120 days after the date on which the Claims Administrator issued the Notice to Provide Alternative Proof, a copy of a pathology report which confirms that the Tobacco-

Victim was diagnosed with Lung Cancer or Throat Cancer, as applicable, before March 12, 2012.

36.2 If the Tobacco-Victim Claimant or Succession Claimant is unable to provide a pathology report as specified in paragraph 36.1 herein, then they may submit to the Claims Administrator one of the following documents as Alternative Cancer Proof:

36.2.1 A copy of an extract from a medical file of the Tobacco-Victim confirming the diagnosis of Lung Cancer or Throat Cancer before March 12, 2012;

36.2.2 A completed **Physician Form** in the form attached hereto as **Appendix "D"**; or

36.2.3 A written statement, in a form and content acceptable to the Claims Administrator, from a Physician of the Tobacco-Victim, or another physician having access to the medical record, confirming the diagnosis of Lung Cancer or Throat Cancer before March 12, 2012 and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.

36.3 If the 120 day period during which the Tobacco-Victim Claimant or the Succession Claimant is required to submit their Alternative Cancer Proof to the Claims Administrator will end after the *Blais* Claims Application Deadline, then such deadline will be extended for that Tobacco-Victim Claimant or the Succession Claimant to the end of the 120 day period.

37. Alternative Emphysema/COPD (GOLD Grade III or IV) Proof

37.1 If the Claims Administrator requests Alternative Emphysema/COPD Proof, the Tobacco-Victim Claimant or Succession Claimant shall be required to submit to the Claims Administrator, within 120 days after the date on which the Claims Administrator issued the Notice to Provide Alternative Proof, a copy of a report of a spirometry test performed on the Tobacco-Victim before March 12, 2012, demonstrating a FEV1 (non-reversible) of less than 50% of the predicted value.

37.2 If the Tobacco-Victim Claimant or Succession Claimant is unable to provide a report of a spirometry test as specified in paragraph 37.1 herein, then they may submit to the Claims Administrator one of the following documents as Alternative Emphysema/COPD (GOLD Grade III or IV) Proof:

37.2.1 A completed **Physician Form** in the form attached hereto as **Appendix "D"**;

37.2.2 A copy of an extract from a medical file of the Tobacco-Victim confirming the diagnosis of Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012; or

37.2.3 A written statement, in a form and content acceptable to the Claims Administrator, from Physician of the Tobacco-Victim, or another physician having access to the medical record, confirming the diagnosis of Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012 providing at least one of the following records to verify the diagnosis and date of diagnosis: spirometry report or CT scan report.

37.3 If the 120 day period during which the Tobacco-Victim Claimant or the Succession Claimant is required to submit their Alternative Emphysema/COPD (GOLD Grade III or IV) Proof to the Claims Administrator will end after the *Blais* Claims Application Deadline, then such deadline will be extended for that Tobacco-Victim Claimant or the Succession Claimant to the end of the 120 day period.

38. Proof of Succession Status

38.1 Succession Claims must be submitted by the Liquidator to the Estate of the deceased Tobacco-Victim, where there is a Liquidator appointed and still acting in that capacity.

38.2 If there is no acting Liquidator to the Estate of the deceased Tobacco-Victim, including if the Estate is no longer open, then Succession Claims may be submitted by individual Heirs.

38.3 Where an Heir has died, Succession Claims may also be submitted by a person who takes the claim of the deceased Heir by representation.

38.4 **If a Succession Claim is submitted by a Liquidator**: Proof of Succession Status shall be made by submitting to the Claims Administrator the following Supporting Documents, together with the appropriate Declaration included in the **Succession Claim Form** which is attached hereto as **Appendix "E"**:

38.4.1 The deceased Tobacco-Victim's death certificate; and

38.4.2 The will searches in respect of the Tobacco-Victim from the Bar of Quebec and the Chambre des notaires du Québec; and

38.4.2.1 **If the deceased Tobacco-Victim had a will:** either (i) a copy of the notarial will of the deceased Tobacco-Victim, appointing the Claimant as the Liquidator of the Estate of the deceased Tobacco-Victim; or (ii) a copy of the judgment probating the will of the deceased Tobacco-Victim, confirming the appointment of the Succession Claimant as the Liquidator of the Estate of the deceased Tobacco-Victim; or

38.4.2.2 **If the deceased Tobacco-Victim did not have a will:** either (i) a judgment confirming the appointment of the Succession Claimant as the Liquidator of the Estate of the deceased Tobacco-Victim, or (ii) a notarial deed or private writing whereby the Liquidator was appointed by the Heirs to manage the succession of the deceased Tobacco-Victim.

38.5 **If a Succession Claim is submitted by an Heir:** Proof of Succession Status shall be made by submitting to the Claims Administrator the following Supporting Documents, together with the appropriate Declaration included in the **Succession Claim Form** which is attached hereto as **Appendix "E"**:

38.5.1 The deceased Tobacco-Victim's death certificate; and

38.5.2 The will searches in respect of the Tobacco-Victim from the Bar of Quebec and the Chambre des notaires du Québec; and

38.5.3 **If the deceased Tobacco-Victim had a will or testamentary provisions in their registered marriage contract:**

38.5.3.1 Copies of (i) the notarial will of the deceased Tobacco-Victim, confirming that the Claimant is an Heir of the Tobacco-Victim; (ii) the deceased Tobacco-Victim's registered marriage contract, confirming that the Claimant is an Heir of the Tobacco-Victim; or (iii) the will and a judgment probating the will of the deceased Tobacco-Victim, confirming that the Claimant is an Heir of the Tobacco-Victim; and

38.5.3.2 A confirmation that the Estate of the deceased Tobacco-Victim is no longer open and/or there is no acting Liquidator for the Estate, together with any reasonable evidence in support thereof; and the names and contact information for any of the deceased Tobacco-Victim's living Heirs referenced in the will or marriage contract. If any such Heirs are deceased, the names and contact information for the Heirs by representation must be submitted to the Claims Administrator.

38.5.4 **If the deceased Tobacco-Victim did not have a will or testamentary provisions in their registered marriage contract:**

38.5.4.1 If the deceased Tobacco-Victim did not have a will or testamentary provisions in their registered marriage contract, an affidavit attesting to the following information:

38.5.4.1.1 The nature of the relationship between the Succession Claimant and the deceased Tobacco-Victim, together with any reasonable evidence in support thereof (for example, a power of attorney signed at a financial institution; an authorization to cash cheques on behalf of the estate; a marriage certificate);

38.5.4.1.2 That to the best of the Succession Claimant's knowledge, the deceased Tobacco-Victim did not have a will;

38.5.4.1.3 If the Heirs had appointed a Liquidator, that the Liquidator is no longer acting in such capacity and providing the contact information for such Liquidator; and

38.5.4.1.4 The names, and contact information (if still alive), of the deceased Tobacco-Victim's Heirs, including, as applicable, the deceased Tobacco-Victim's spouse, children, parents, siblings, nieces and nephews. If any such Heirs are deceased, the names and contact information for the Heirs by representation.

38.6 Where a Succession Claim is submitted by an Heir and the deceased Tobacco-Victim did not have a will or testamentary provisions in their registered marriage contract:

38.6.1 If the affidavit submitted by the Succession Claimant satisfies the Claims Administrator in regard to all information attested to therein, including the identities of the Heirs of the deceased Tobacco-Victim, then the Claims Administrator shall be entitled to rely upon such information for the purpose of making payment of the Compensation Payment in regard to the Succession Claim, and the Claims Administrator shall not have any responsibility to conduct any further inquiry or investigation to confirm, verify, substantiate or otherwise corroborate the information; and

38.6.2 If the affidavit submitted by the Succession Claimant is not satisfactory to the Claims Administrator and if, after the issuance of a Notice of Incomplete *Blais* Claim and the review of any revised Proof of Claim submitted by the Succession Claimant in response thereto, the Claims Administrator is still not satisfied in regard to the information provided, then the Claims Administrator shall issue a Notice of Rejection of *Blais* Claim.

38.7 Where a Succession Claim asserted by an Heir (which for certainty may include an Heir by representation) meets the *Blais* Eligibility Criteria for entitlement to a Compensation Payment, but the Claims Administrator has insufficient information to establish the apportionment thereof between multiple Heirs, the Claims Administrator shall issue the Compensation Payment to the Succession Claimant in the name of the Estate of the deceased Tobacco-Victim. In such event, it shall be the sole responsibility of the Succession Claimant, to the complete exoneration of the Claims Administrator, to engage a Quebec notary to effect the partition of the Compensation Payment or to otherwise have such partition ascertained in accordance with Quebec law.

39. Reduction for Contributory Negligence

39.1 The quantum of the Compensation Payment (see **Table 1** in paragraph 41.1 below) payable to a Tobacco-Victim Claimant or Succession Claimant who meets all the *Blais* Eligibility Criteria will depend upon the date on which the Tobacco-Victim started smoking the Tobacco Companies' cigarettes as follows:

39.1.1 A Tobacco-Victim who started to smoke the Tobacco Companies' cigarettes *before* January 1, 1976 will be eligible to receive 100% of the compensation available under the Quebec Administration Plan, or such prorated amount as may be payable pursuant to paragraph 53.1 herein; and

39.1.2 A Tobacco-Victim who started to smoke the Tobacco Companies' cigarettes *on or after* January 1, 1976 will be designated as being 20% contributorily negligent and eligible to receive 80% of the compensation available under the Quebec

Administration Plan, or such prorated amount as may be payable pursuant to paragraph 53.1 herein.

40. Where Tobacco-Victim Claimant diagnosed with more than one *Blais* Compensable Disease

40.1 Where a Tobacco-Victim Claimant meets all of the *Blais* Eligibility Criteria but has been diagnosed with more than one *Blais* Compensable Disease, the Tobacco-Victim Claimant or Succession Claimant, as applicable, shall be paid for the single *Blais* Compensable Disease with which the Tobacco-Victim has been diagnosed that will provide the highest amount of compensation under the Quebec Administration Plan. No "double recovery" or overlapping recovery will be permitted if a Tobacco-Victim has been diagnosed with more than one *Blais* Compensable Disease.

41. Quantum of Compensation payable to Tobacco-Victim Claimants and Succession Claimants

41.1 The Claims Administrator shall review the Proofs of Claim and will decide whether the Tobacco-Victim Claimants and Succession Claimants fulfill the *Blais* Eligibility Criteria such that they are eligible to receive a Compensation Payment as set out in the Compensation Grid in **Table 1** below. An Eligible *Blais* Class Member shall be paid for the single *Blais* Compensable Disease with which they have been diagnosed that will provide them with the highest amount of compensation from the Quebec Administration Plan. No "double recovery" or overlapping recovery will be permitted if a Tobacco-Victim Claimant has been diagnosed with more than one *Blais* Compensable Disease. The quantum of the payments indicated in subparagraphs 41.1.1 to 41.1.3 and **Table 1** may be reduced on a *pro rata* basis based upon the actual take-up rate and other factors:

41.1.1 If the Eligible *Blais* Class Member was diagnosed with Emphysema/COPD (GOLD Grade III or IV), they will be paid $24,000 or $30,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of Eligible *Blais* Class Members;

41.1.2 If the Eligible *Blais* Class Member was diagnosed with Lung Cancer, they will be paid $80,000 or $100,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of Eligible *Blais* Class Members; and

41.1.3 If the Eligible *Blais* Class Member was diagnosed with Throat Cancer, they will be paid $80,000 or $100,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of Eligible *Blais* Class Members.

Table 1

Disease(s) with which Eligible *Blais* Class Member was diagnosed	**Compensation Payment** (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of Eligible *Blais* Class Members; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Compensation for Eligible *Blais* Class Members who started smoking before January 1, 1976	**Compensation for Eligible *Blais* Class Members who started smoking on or after January 1, 1976**
Emphysema/COPD (GOLD Grade III or IV)	$30,000	$24,000
Lung Cancer	$100,000	$80,000
Throat Cancer	$100,000	$80,000

41.2 The amounts of the Compensation Payments to Eligible *Blais* Class Members shall not exceed the maximum amounts specified in **Table 1** above.

41.3 The amounts payable to Eligible *Blais* Class Members under the Quebec Administration Plan are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by Eligible *Blais* Class Members.

SECTION VII – HARMONIZATION OF PCC COMPENSATION PLAN WITH CLAIMS PROCESS FOR *BLAIS* CLASS MEMBERS

42. Claims Administrator is responsible for Harmonization

42.1 The Claims Administrator shall harmonize the claims administration of the *Blais* Judgment under the Quebec Administration Plan and the claims administration of the PCC Compensation Plan in accordance with the harmonization principles set out in this Section for the purpose of ensuring that a resident of Quebec is not paid a Compensation Payment under the Quebec Administration Plan pursuant to the *Blais* Judgment as well as an Individual Payment from the PCC Compensation Plan. An individual resident in Quebec is only permitted to make <u>one</u> claim for compensation <u>either</u> as a *Blais* Class Member under the Quebec Administration Plan <u>or</u> as a PCC-Claimant under the PCC Compensation Plan. A Quebec resident is not permitted to make a claim to both Claims Processes.

43. Determination of Residency

43.1 For the purpose of the administration of the Tobacco-Victim Claims and Succession Claims under the Quebec Administration Plan pursuant to the *Blais* Judgment and the PCC Claims under the PCC Compensation Plan:

43.1.1 If an Individual does not reside in Canada both on the date of their diagnosis with a PCC Compensable Disease and on the date on which they submit their PCC Claim to the Claims Administrator, then they are not eligible to receive compensation from the PCC Compensation Plan;

43.1.2 If an Individual does not reside in Quebec on the date on which they submit their Tobacco-Victim Claim or Succession Claim to the Quebec Administration Plan, then they are not eligible to receive a Compensation Payment pursuant to the *Blais* Judgment;

43.1.3 In respect of an Individual resident in Canada, their "**Place of Residence**" shall be deemed to be the Province or Territory which issued their health insurance card and/or their driver's licence;

43.1.4 If an Individual's answers to the questions on the Tobacco-Victim Claim Form, Succession Claim Form, or Claim Form for PCC-Claimant, as applicable, establish that, between January 1, 1950 and November 20, 1998, they smoked a minimum of Twelve Pack-Years of cigarettes (equivalent of 87,600 cigarettes) sold by the Canadian Tobacco Companies, then they will be considered to have resided in Canada between January 1, 1950 and November 20, 1998; and

43.1.5 In order to qualify to receive a Compensation Payment under the Quebec Administration Plan pursuant to the *Blais* Judgment, an Individual's Place of Residence must have been Quebec on the date that they were diagnosed with Emphysema/COPD (GOLD Grade III or IV), Lung Cancer and/or Throat Cancer before March 12, 2012.

44. Quantum of Compensation payable to PCC-Claimants

44.1 In accordance with the terms of the PCC Compensation Plan, upon review of the Claim Packages by the Claims Administrator, PCC-Claimants who fulfill the PCC Eligibility Criteria may be determined to be eligible to receive an Individual Payment as set out in the Compensation Grid in **Table 2** below. An Individual who meets all the PCC Eligibility Criteria shall be paid for the single PCC Compensable Disease with which they have been diagnosed that will provide them with the highest amount of compensation from the PCC Compensation Plan. No "double recovery" or overlapping recovery will be permitted if a PCC-Claimant has been diagnosed with more than one PCC Compensable Disease. The quantum of the payments indicated in subparagraphs 44.1.1 through 44.1.3 and **Table 2** will vary based upon the actual take-up rate and other factors:

44.1.1 If the PCC-Claimant was diagnosed with Emphysema/COPD (GOLD Grade III or IV), they will be paid $14,400 or $18,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of PCC-Claimants;

44.1.2 If the PCC-Claimant was diagnosed with Lung Cancer, they will be paid $48,000 or $60,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of PCC-Claimants; and

44.1.3 If the PCC-Claimant was diagnosed with Throat Cancer, they will be paid $48,000 or $60,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of PCC-Claimants.

Table 2

Disease(s) with which Eligible PCC-Claimant was diagnosed	**Individual Payment** (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of Eligible PCC-Claimants; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Compensation for Eligible PCC-Claimants who started smoking before January 1, 1976	**Compensation for Eligible PCC-Claimants who started smoking on or after January 1, 1976**
Emphysema/COPD (GOLD Grade III or IV)	$18,000	$14,400
Lung Cancer	$60,000	$48,000
Throat Cancer	$60,000	$48,000

44.2 The amounts of the Individual Payments to Eligible PCC-Claimants shall not exceed the maximum amounts specified in **Table 2** above.

44.3 The amounts payable to Eligible PCC-Claimants under the PCC Compensation Plan are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by Eligible PCC-Claimants.

45. Claims Administrator's Determination of Compensation payable to Quebec Residents who may qualify as both a *Blais* Class Member and a PCC-Claimant

45.1 Depending upon the disease(s) with which they are diagnosed and the timing of the diagnoses, there are four possible cases in which a Quebec resident may meet both the PCC Eligibility Criteria and the *Blais* Eligibility Criteria. The four cases are described in **Table 3** below. However, since the *Blais* Class Members and the PCC-Claimants shall only be paid for the single compensable disease with which they have been diagnosed that will provide them with the highest amount of compensation pursuant to either the *Blais* Judgment or the PCC Compensation Plan, as applicable, **Table 3** indicates whether the compensation would be paid pursuant to the *Blais* Judgment under the Quebec Administration Plan or pursuant to the terms of the PCC Compensation Plan. The questions on the Tobacco-Victim Claim Form (Appendix "C") and the Succession Claim Form (Appendix "E") will elicit responses from the individual submitting the claim that will enable the Claims Administrator to determine whether the Quebec resident meets either the PCC Eligibility Criteria or the *Blais* Eligibility Criteria:

Table 3

Case	**Diseases with which Quebec Residents were diagnosed and Timing of Diagnoses**	**How Compensation will be paid** (Amounts shown are for illustrative purposes only. The actual quantum will be determined by the Claims Administrator. The quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table.)	
		Compensation for *Blais* Class Members who started smoking before January 1, 1976	**Compensation for *Blais* Class Members who started smoking on or after January 1, 1976**
1.	Quebec resident was: (a) diagnosed with Emphysema/COPD	*Blais* Judgment: $0	*Blais* Judgment: $0

Case	Diseases with which Quebec Residents were diagnosed and Timing of Diagnoses	How Compensation will be paid (Amounts shown are for illustrative purposes only. The actual quantum will be determined by the Claims Administrator. The quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table.)	
		Compensation for *Blais* Class Members who started smoking before January 1, 1976	**Compensation for *Blais* Class Members who started smoking on or after January 1, 1976**
	(GOLD Grade III or IV) before March 12, 2012; (b) diagnosed with either Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	PCC Compensation Plan: $60,000 **Total: $60,000**	PCC Compensation Plan: $48,000 **Total: $48,000**
2.	Quebec resident was: (a) diagnosed with Lung Cancer or Throat Cancer before March 12, 2012; (b) diagnosed with Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	*Blais* Judgment: $100,000 PCC Compensation Plan: $0 **Total: $100,000**	*Blais* Judgment: $80,000 PCC Compensation Plan: $0 **Total: $80,000**

<table>
<tr><th rowspan="2">Case</th><th rowspan="2">Diseases with which Quebec Residents were diagnosed and Timing of Diagnoses</th><th colspan="2">How Compensation will be paid
(Amounts shown are for illustrative purposes only. The actual quantum will be determined by the Claims Administrator. The quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table.)</th></tr>
<tr><th>Compensation for Blais Class Members who started smoking before January 1, 1976</th><th>Compensation for Blais Class Members who started smoking on or after January 1, 1976</th></tr>
<tr><td>3.</td><td>Quebec resident was:

(a) diagnosed with Lung Cancer before March 12, 2012;

(b) diagnosed with Throat Cancer between March 8, 2015 and March 8, 2019; and

(c) alive on March 8, 2019.</td><td>Blais Judgment: $100,000

PCC Compensation Plan: $0

Total: $100,000</td><td>Blais Judgment: $80,000

PCC Compensation Plan: $0

Total: $80,000</td></tr>
<tr><td>4.</td><td>Quebec resident was:

(a) diagnosed with Throat Cancer before March 12, 2012;

(b) diagnosed with Lung Cancer between March 8, 2015 and March 8, 2019; and

(c) alive on March 8, 2019.</td><td>Blais Judgment: $100,000

PCC Compensation Plan: $0

Total: $100,000</td><td>Blais Judgment: $80,000

PCC Compensation Plan: $0

Total: $80,000</td></tr>
</table>

45.2 The amounts of the Compensation Payments to Quebec residents shall not exceed the maximum amounts specified in **Table 3** above.

45.3 The amounts payable to Quebec residents are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by Quebec residents.

SECTION VIII – ROLE OF CCAA PLAN ADMINISTRATORS IN QUEBEC ADMINISTRATION PLAN

46. Appointment of CCAA Plan Administrators

46.1 The CCAA Court shall be requested to approve the appointment of the three CCAA Plan Administrators in the manner contemplated by the CCAA Plans and other Definitive Documents.

46.2 Subject to the approval of the CCAA Court, the following three firms shall be appointed to serve as the CCAA Plan Administrators until such time as such firms may be replaced with the further approval of the CCAA Court: Ernst & Young Inc.; FTI Consulting Canada Inc.; and Deloitte Restructuring Inc.

46.3 In the CCAA Court's discretion, when the CCAA Court approves the Tobacco Companies' CCAA Plans, and whether at that time or at some future date or as otherwise set out in the CCAA Plans, the CCAA Court may abridge, suspend or otherwise deal with the CCAA proceedings as the CCAA Court may see fit, and Ernst & Young Inc., FTI Consulting Canada Inc. and Deloitte Restructuring Inc. shall be discharged and relieved of any further duties and obligations in regard to their capacities as Monitors, but shall continue without interruption in their capacities as CCAA Plan Administrators until such time as they may be replaced with the approval of the CCAA Court.

47. Advisors to CCAA Plan Administrators

47.1 The CCAA Plan Administrators, in their discretion, may retain any advisors, including legal, financial, investment or other advisors, to advise and assist them to carry out their duties in relation to the administration of the Quebec Administration Plan.

48. Payment for Services provided by CCAA Plan Administrators

48.1 All professional fees, other fees, costs, disbursements, expenses, court costs and other expenditures, and all applicable sales taxes thereon (collectively, "**Costs**"), incurred in respect of the services provided by the CCAA Plan Administrators in relation to the administration of the Quebec Administration Plan, and the services provided by all legal, financial, investment or other advisors with whom the CCAA Plan Administrators in their discretion may consult regarding the administration of the Quebec Administration Plan, shall be paid biweekly directly by the Tobacco Companies, and such amounts shall not be deducted from the QCAP Settlement Amount. All such Costs shall be subject to the approval of the CCAA Court.

49. Investment of QCAP Settlement Amount

49.1 In accordance with the terms of the CCAA Plans, the QCAP Settlement Amount shall be paid from the Global Settlement Trust Account and deposited into the QCAP Trust Account for the benefit of the Quebec Class Action Plaintiffs.

49.2 The CCAA Plan Administrators shall ensure that the amounts from time to time in the QCAP Trust Account are invested in accordance with approved investment guidelines pending disbursement to the Eligible *Blais* Class Members.

49.3 The CCAA Plan Administrators shall provide to the Quebec Class Counsel a monthly report of the receipts and disbursements for the QCAP Trust Account.

50. Advancement of Funds to Claims Administrator for Payments to Eligible *Blais* Class Members

50.1 From time to time, the Claims Administrator shall submit to the CCAA Plan Administrators a requisition with sufficiently detailed information and supporting data requesting the advancement of a specified sum of money from the QCAP Settlement Amount to be used by the Claims Administrator for the purpose of making Compensation Payments to Eligible *Blais* Class Members.

50.2 Upon receipt of each such requisition and supporting information and data from the Claims Administrator, the CCAA Plan Administrators will verify the calculation of the sum requisitioned by the Claims Administrator. In their discretion, the CCAA Plan Administrators may request further information from the Claims Administrator before they authorize the advancement of an instalment of funds from the QCAP Settlement Amount held in the QCAP Trust Account to the Claims Administrator to enable it to make Compensation Payments to Eligible *Blais* Class Members.

51. Reporting by CCAA Plan Administrators

51.1 On an annual basis, and as circumstances warrant at any other times in the CCAA Plan Administrators' discretion or as the CCAA Court and the Quebec Superior Court jointly direct, the CCAA Plan Administrators shall report to the CCAA Court and the Quebec Superior Court regarding the progress of the administration of the Quebec Administration Plan including the publication of notices, the *Blais* Claims Application Deadline to file Tobacco-Victim Claims and Succession Claims, the Tobacco-Victim Claims and Succession Claims approved, the Tobacco-Victim Claims and Succession Claims rejected, any delays in the Claims Process, amounts distributed, fees charged and disbursements made and any other matter which the CCAA Plan Administrators in their discretion deem to be appropriate.

SECTION IX – DISTRIBUTION OF COMPENSATION PAYMENTS

52. Determination of Quantum of Compensation Payments to Eligible *Blais* Class Members

52.1 Upon the completion of the processing of the Tobacco-Victim Claims and Succession Claims, the CCAA Plan Administrators, in consultation with the Claims Administrator, shall determine the quantum of the Compensation Payments which may be made from the amount in the QCAP Trust Account based upon several factors, including: the timing of the payment of the total QCAP Settlement Amount by the Tobacco Companies; the amount in the QCAP Trust Account available for distribution after the payment of the Quebec Class Counsel Fee; the numbers of Tobacco-Victim Claims and Succession Claims accepted in respect of each of the diagnoses of Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV); and the numbers of Eligible *Blais* Class Members who started smoking before and on or after January 1, 1976.

53. *Pro rata* Reduction if Aggregate of Compensation Payments exceeds Amount available from QCAP Settlement Amount

53.1 If, after the payment of the Quebec Class Counsel Fee, the funds remaining in the QCAP Trust Account are not sufficient to pay the aggregate of the Compensation Payments determined to be payable by the CCAA Plan Administrators, in consultation with the Claims Administrator, then the Compensation Payments owing to the Eligible *Blais* Class Members shall be divided on a *pro rata* basis among the Eligible *Blais* Class Members so that the aggregate amount of the Compensation Payments otherwise payable to the Eligible *Blais* Class Members does not exceed the total amount of the funds remaining in the QCAP Trust Account.

54. Payment of Compensation Payments to Eligible *Blais* Class Members

54.1 Once the CCAA Plan Administrators have finally determined the quanta of the Compensation Payments which may be made from the QCAP Trust Account, at the direction of the CCAA Plan Administrators, the Claims Administrator shall be responsible for making the Compensation Payments to the Eligible *Blais* Class Members.

54.2 The Claims Administrator shall make payment of the Compensation Payments by either cheque or direct deposit as designated on the Tobacco-Victim Claim Form by the Tobacco-Victim Claimant or by the Succession Claimant on the Succession Claim Form, as applicable.

54.3 Cheques for Compensation Payments shall be issued in the name of each Eligible *Blais* Class Member or in the name of the Estate of a deceased Tobacco-Victim, as applicable. Cheques will be mailed to the address of the Eligible *Blais* Class Member that was provided on the Tobacco-Victim Claim Form or Succession Claim Form.

54.4 An Eligible *Blais* Class Member who receives a Compensation Payment by cheque shall have 180 days from the date inscribed on the cheque to present it for payment. After 180 days, any amount not deposited shall be returned to the QCAP Settlement Amount.

54.5 Compensation Payments made by direct deposit shall be deposited into a bank account in the name of the Eligible *Blais* Class Member.

55. Distribution of any Residual Funds from QCAP Settlement Amount

55.1 Three years after the Claims Administrator commenced its review and processing of the Tobacco-Victim Claims and Succession Claims, or at such other time as the CCAA Plan Administrators are of the view that the administration of the Tobacco-Victim Claims and Succession Claims has been substantially completed, to the extent that there remains any Residual Funds in the Quebec Administration Plan, any such Residual Funds shall be allocated to the Provinces and Territories Settlement Amount and apportioned among the Provinces and Territories in accordance with the percentages set out in the table in Article 16, Section 16.3 of the CCAA Plan.

56. No Assignment or Direction to Pay

56.1 No amount payable under the Quebec Administration Plan may be assigned, and any such assignment shall be null and void.

56.2 No amount payable under the Quebec Administration Plan may be subject to a direction to pay, and any such direction to pay shall be null and void.

SECTION X – REPORTING OBLIGATIONS OF CLAIMS ADMINISTRATOR

57. Engagement with Administrative Coordinator and reporting to CCAA Plan Administrators, CCAA Court and Quebec Superior Court

57.1 The Claims Administrator shall bring to the attention of and work with the Administrative Coordinator to address and resolve issues that may arise from time to time in the interpretation, implementation and ongoing administration of the Quebec Administration Plan. If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the Quebec Administration Plan, then the Administrative Coordinator shall refer the matter to the CCAA Plan Administrators who, in their discretion, may bring the matter jointly before the CCAA Court and the Quebec Superior Court for resolution or directions.

57.2 The Claims Administrator shall keep accurate and complete records to allow for verification, audit or review as required by the CCAA Plan Administrators and, as circumstances may warrant, by the CCAA Court and the Quebec Superior Court which shall jointly hear and determine matters relating to the ongoing supervision of the Quebec Administration Plan.

57.3 Annually, the Claims Administrator shall prepare and submit the budget for the claims administration to the Administrative Coordinator who shall forward the budget to the CCAA Plan Administrators for approval by the CCAA Plan Administrators, who shall submit the budget for final joint approval by the CCAA Court and the Quebec Superior Court.

57.4 The Claims Administrator shall manage and track the budget for the administration of the Quebec Administration Plan.

57.5 Annually and as circumstances warrant at any other times as requested by the CCAA Plan Administrators in their discretion or as the CCAA Court and the Quebec Superior Court acting jointly direct, the Claims Administrator shall report through the Administrative

Coordinator to the CCAA Plan Administrators regarding the progress of the administration of the Quebec Administration Plan including the publication of notices, the *Blais* Claims Application Deadline to file Claims, the Tobacco-Victim Claims and Succession Claims approved, the Tobacco-Victim Claims and Succession Claims rejected, any delays in the Claims Process, amounts distributed, fees charged and disbursements made.

57.6 Annually and as circumstances warrant at any other times as requested by the CCAA Plan Administrators in their discretion or as the CCAA Court and the Quebec Superior Court acting jointly direct, the Claims Administrator shall provide through the Administrative Coordinator to the CCAA Plan Administrators who, in turn, shall report to the CCAA Court, an accounting of the fees charged, disbursements made and, after the *Blais* Claims Application Deadline, the distributions made to Eligible *Blais* Class Members for approval by the CCAA Court.

57.7 The Claims Administrator shall provide an Exit Report through the Administrative Coordinator to the CCAA Plan Administrators within six months, or as soon as is practicable, following the termination of the administration of the Quebec Administration Plan.

57.8 The Administrative Coordinator shall provide to the Quebec Class Counsel copies of the budget, reports, accounting of fees and Exit Report that the Claims Administrator submits through the Administrative Coordinator to the CCAA Plan Administrators pursuant to paragraphs 57.3, 57.5, 57.6 and 57.7 herein.

SECTION XI – CONFIDENTIALITY AND INFORMATION MANAGEMENT

58. Confidentiality

58.1 The Claims Administrator shall develop a privacy policy which shall be posted on the website maintained by the Claims Administrator. The privacy policy shall include a description of how the Claims Administrator will collect Personal Information regarding the Tobacco-Victim Claimants and the Succession Claimants, and how the Personal

Information may be used, shared, stored, safeguarded and destroyed by the Claims Administrator.

58.2 The Claims Administrator shall develop, host, maintain and manage an electronic database of all Tobacco-Victim Claims and Succession Claims submitted by Tobacco-Victim Claimants and Succession Claimants and maintain the confidentiality of the Personal Information and data regarding the Tobacco-Victim Claimants and Succession Claimants in the database through security measures which include: the training of staff regarding their privacy obligations; administrative controls to restrict access to Personal Information on a "need to know basis"; and technological security measures such as firewalls, multi-factor authentication, encryption and anti-virus software.

58.3 Any Personal Information and data regarding a Tobacco-Victim Claimant or Succession Claimant that is provided, created or obtained in the course of the claims administration, whether written or oral, shall be kept confidential by the Claims Administrator, the Review Officer, the Administrative Coordinator, and the CCAA Plan Administrators and shall not be disclosed, shared or used for any purpose other than the determination of the Tobacco-Victim Claims and Succession Claims, without the consent of the Tobacco-Victim Claimant or the Succession Claimant, as applicable, or as required by law.

58.4 The Personal Information and data regarding the Tobacco-Victim Claimants and the Succession Claimants that is collected by the Claims Administrator shall not be used for any research or any other purpose that is not related to the administration of Tobacco-Victim Claims and Succession Claims made pursuant to the Quebec Administration Plan.

58.5 The Claims Administrator shall obtain from all its employees, officers, contractors, subcontractors, agents and representatives who are engaged in the administration of Tobacco-Victim Claims and Succession Claims under the Quebec Administration Plan, an executed non-disclosure agreement in a form approved by the CCAA Plan Administrators.

58.6 The Claims Administrator shall store all Personal Information and data regarding the Tobacco-Victim Claims and Succession Claims in a secure location and only permit authorized Individuals who have executed a non-disclosure agreement to have access to the Personal Information.

59. Retention and Destruction of Tobacco-Victim Claimant and Succession Claimant Information and Records

59.1 The Claims Administrator shall retain all Personal Information and documentation in its possession provided in connection with the Proofs of Claim submitted by the Tobacco-Victim Claimants and the Succession Claimants for two years following the completion of the distribution of the Compensation Payments ("**Retention Period**"). The Personal Information and documents provided in respect of a Tobacco-Victim Claimant or Succession Claimant, or the fact that a Proof of Claim has been submitted in respect of a Tobacco-Victim Claimant or Succession Claimant, shall not be disclosed by the Claims Administrator to anyone, except with the consent of the Tobacco-Victim Claimant or Succession Claimant, as applicable, or as required by law.

59.2 Subject to the prior approval of the CCAA Court, the Claims Administrator shall conduct the secure destruction of all electronic Personal Information, including all data and metadata, and all Personal Information in document form in the Claims Administrator's possession that was provided as part of the Proofs of Claim, with the exception of the Claims Administrator's reports and administrative records, as soon as reasonably practicable after the expiry of the Retention Period, and shall provide certification of such destruction to the CCAA Court.

PART C: GENERAL

SECTION I – GENERAL PROVISIONS APPLICABLE TO QUEBEC ADMINISTRATION PLAN

60. Effective in Entirety

60.1 None of the terms herein regarding the Quebec Administration Plan shall become effective unless and until all the terms of the Quebec Administration Plan have been finally approved by the CCAA Court. If such CCAA Court approval is not granted, the Quebec Administration Plan will thereupon be terminated, and none of the Tobacco Companies or the Quebec Class Action Plaintiffs will be liable for such termination.

61. Termination of Quebec Administration Plan

61.1 The Quebec Administration Plan will continue in full force and effect until all obligations under the Quebec Administration Plan are fulfilled.

62. Governing Law

62.1 The Quebec Administration Plan shall be governed and construed in accordance with the laws of the Province of Quebec and the applicable laws of Canada.

63. Entire Agreement

63.1 The terms and conditions set forth in Part B regarding the Quebec Administration Plan constitute the entire Agreement between the Tobacco Companies and the Quebec Class Action Plaintiffs with respect to the Quebec Administration Plan, and cancel and supersede any prior or other understandings and agreements between the Tobacco Companies and the Tobacco-Victim Claimants and Succession Claimants. There are no representations, warranties, terms, conditions, undertakings, covenants or collateral agreements, express, implied or statutory between the Tobacco Companies and the Tobacco-Victim Claimants and Succession Claimants with respect to the Quebec Administration Plan other than as expressly set forth or referred to in Part B of this document.

64. Benefit of the Quebec Administration Plan

64.1 The terms and conditions set forth in Part B regarding the Quebec Administration Plan shall enure to the benefit of and be binding upon the Tobacco Companies and the Tobacco-

Victim Claimants and Succession Claimants who are alive and deceased, and their successors, heirs, administrators and estate trustees.

65. Official Languages

65.1 The Tobacco Companies shall pay for the cost to prepare a French translation of this document and all Notices and Forms regarding the Quebec Administration Plan that are attached to this document as Appendices. To the extent that there are any inconsistencies between the English and the French versions of this document, the Notices or the Appendices, the English version shall be authoritative and shall govern and prevail in all respects.

DATED as of the 5th day of December, 2024.

This is Exhibit “C” referred to in the
Affidavit of Michael O’Connor affirmed
before me on the 1st day of
September, 2026.

____

Signature

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

PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

TABLE OF CONTENTS

GUIDING PRINCIPLES FOR THE
PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN AND
QUEBEC CLASS ACTION ADMINISTRATION PLAN

The following principles underpin and shall guide the approval, implementation and execution of the Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") and the Quebec Class Action Administration Plan ("**Quebec Administration Plan**"):

1. The CCAA Court shall have an ongoing supervisory role in respect of the administration of the CCAA Plans which include the Quebec Administration Plan (Schedule "K" to Imperial's CCAA Plan and Schedule "N" to the CCAA Plans of RBH and JTIM) and the PCC Compensation Plan (Schedule "P" to Imperial's CCAA Plan and Schedule "S" to the CCAA Plans of RBH and JTIM).

2. The CCAA Court shall hear and determine the proceedings relating to the approval of the PCC Compensation Plan and the Quebec Administration Plan, including the approval of the retainer agreement respecting fees and disbursements between the Quebec Class Counsel and the representative plaintiffs, and the approval of the Quebec Class Counsel Fee. Matters relating to the ongoing supervision of the Quebec Administration Plan shall be heard and determined jointly by the CCAA Court and the Quebec Superior Court. In performing this function, the CCAA Court and the Quebec Superior Court may communicate with one another in accordance with a protocol to be worked out and established by them. Matters relating to the ongoing supervision of the PCC Compensation Plan shall be heard and determined solely by the CCAA Court.

3. No changes, modifications or revisions shall be made to the Quebec Administration Plan without the joint approval of the CCAA Court and the Quebec Superior Court as set out in an Order issued by the CCAA Court.

4. No changes, modifications or revisions shall be made to the PCC Compensation Plan without the approval of the CCAA Court as set out in an Order issued by the CCAA Court.

5. Upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court, Daniel Shapiro, K.C. will be appointed by the CCAA Court to serve as the Court-appointed Administrative Coordinator (“**Administrative Coordinator**”) and, in that capacity, he will coordinate and serve as a liaison and conduit to facilitate the flow of information between the Claims Administrator and the CCAA Plan Administrators in regard to both the PCC Compensation Plan and the Quebec Administration Plan.

6. Upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court, the CCAA Court will appoint one Claims Administrator to administer both the Quebec Administration Plan and the PCC Compensation Plan.

7. The Claims Administrator shall be neutral and independent from the Quebec Class Action Plaintiffs (including the *Blais* Class Members and the *Létourneau* Class Members), Quebec Class Counsel, Raymond Chabot, Pan-Canadian Claimants, PCC Representative Counsel, Tobacco Companies, Claimants, CCAA Plan Administrators, Administrative Coordinator and Court-Appointed Mediator. The Claims Administrator may, in its discretion, retain its own legal or other advisors.

8. The Claims Administrator shall liaise with the Administrative Coordinator who will assist the Claims Administrator to address and resolve issues that may arise from time to time in the interpretation, implementation and ongoing administration of both plans. If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the Quebec Administration Plan, then the Administrative Coordinator shall refer the matter to the CCAA Plan Administrators who may, in their discretion, refer the matter jointly to the CCAA Court and the Quebec Superior Court for resolution. If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the PCC Compensation Plan, then the Administrative Coordinator shall refer the matter to the CCAA Plan Administrators who may, in their discretion, refer the matter to the CCAA Court for resolution.

9. In respect of all decisions regarding the implementation and execution of the Quebec Administration Plan, the Claims Administrator shall not collaborate or consult with or seek any advice, instructions or directions from the Quebec Class Counsel. Notwithstanding the above, the Quebec Class Counsel shall communicate and cooperate with the Claims Administrator and the Administrative Coordinator so as to fulfill their duties and responsibilities to the *Blais* Class Members.

10. In respect of all decisions regarding the implementation and execution of the PCC Compensation Plan, the Claims Administrator shall not collaborate or consult with or seek any advice, instructions or directions from the PCC Representative Counsel. Notwithstanding the above, the PCC Representative Counsel shall communicate and cooperate with the Claims Administrator and the Administrative Coordinator so as to fulfill their duties and responsibilities to the PCCs.

11. The Quebec Class Counsel have a traditional solicitor-client relationship with the *Blais* Class Members and the *Létourneau* Class Members and a duty to act in the best interests of the classes as a whole.

12. The PCC Representative Counsel has a traditional solicitor-client relationship with the Pan-Canadian Claimants and a duty to act in the best interests of all Pan-Canadian Claimants in regard to the Claims Process.

PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

INTRODUCTION

A compensation plan, called the Pan-Canadian Claimants' Compensation Plan or PCC Compensation Plan, has been developed for eligible persons across Canada who are suffering from at least one of three tobacco-related diseases caused by smoking cigarettes sold in Canada by three tobacco companies, Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges and JTI-Macdonald Corp. Persons may be eligible to receive a payment if they meet the requirements of the PCC Compensation Plan including:

1. They reside in Canada and were alive on March 8, 2019.

2. Between January 1, 1950 and November 20, 1998:

   (a) They smoked a minimum of 87,600 cigarettes (the PCC Compensation Plan explains how to calculate the number of cigarettes smoked); and

   (b) The cigarettes that they smoked were of one or more of the following cigarette brands (the PCC Compensation Plan contains a complete list of the cigarette brands and sub-brands):

Accord	Craven "A"	Mark Ten	Number 7
B&H	Craven "M"	Matinee	Peter Jackson
Belmont	du Maurier	Medallion	Players
Belvedere	Dunhill	Macdonald	Rothmans
Camel	Export	More	Vantage
Cameo	LD	North American Spirit	Viscount
			Winston

3. Between March 8, 2015 and March 8, 2019 (inclusive of those dates), they were diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) (the PCC Compensation Plan contains details of the tobacco-related diseases), and they resided in Canada at the time of their diagnosis.

The PCC Compensation Plan provides important information and forms to help people decide whether they may have a claim for payment. If they think they have a claim, they may fill out the Claim Forms and file them by sending them in to the Claims Administrator for the PCC Compensation Plan.

The Claims Process for the PCC Compensation Plan has been designed to make it easy for a person to complete the Claim Forms without the need for assistance from a lawyer. The Claims Process also allows the Claims Administrator to quickly process each claim and decide whether the claim is eligible to be paid. The instructions and questions on the Claim Forms are easy to understand with fill in the blanks and boxes to check.

The Claims Administrator will have a Call Centre offering services in English and French to respond to questions regarding the PCC Compensation Plan and the Claims Process. If a claimant has questions in respect of the Claims Process under the PCC Compensation Plan, they may consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email]. When possible, the Claims Administrator's staff will help persons who wish to submit claims. It is a claimant's responsibility to complete and submit their Claim Forms to the Claims Administrator.

To ensure the integrity and fairness of the Claims Process, persons who submit claims to the PCC Compensation Plan will be asked to declare that the answers they provide on their Claim Forms are true and accurate. Where the Claims Administrator finds evidence of fraud, false information or an intentional misleading of the Claims Administrator, the claim will be disallowed.

PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

WHEREAS JTI-Macdonald Corp. ("**JTIM**") is insolvent and was granted protection from its creditors under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended ("**CCAA**"), pursuant to the Initial Order of the Honourable Justice Hainey of the CCAA Court dated March 8, 2019;

AND WHEREAS Imperial Tobacco Canada Limited ("**ITCAN**") and Imperial Tobacco Company Limited ("**ITCO**"), collectively "**Imperial**", are insolvent and were granted protection from their creditors under the CCAA pursuant to the Initial Order of the Honourable Justice McEwen of the CCAA Court dated March 12, 2019;

AND WHEREAS Rothmans, Benson & Hedges Inc. ("**RBH**") is insolvent and was granted protection from its creditors under the CCAA pursuant to the Initial Order of the Honourable Justice Pattillo of the CCAA Court dated March 22, 2019;

AND WHEREAS by the Initial Orders the CCAA Court appointed Deloitte Restructuring Inc., FTI Consulting Canada Inc. and Ernst & Young Inc. as officers of the CCAA Court and the Monitors respectively of JTIM, Imperial and RBH ("**Monitors**");

AND WHEREAS by an Order dated April 5, 2019, the CCAA Court appointed the Honourable Warren K. Winkler, K.C. ("**Court-Appointed Mediator**") as an officer of the Court to, as a neutral third party, mediate a global settlement of the claims by the Claimants;

AND WHEREAS the Court-Appointed Mediator conducted the mediation with the Tobacco Companies and the Claimants;

AND WHEREAS by an Order dated September 27, 2023, the Honourable Chief Justice Geoffrey B. Morawetz directed the Monitors to work with the Court-Appointed Mediator to develop a plan of compromise and arrangement concerning each of JTIM, Imperial and RBH;

AND WHEREAS, subject to the approval of the CCAA Court, the Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") has been developed to provide for the payment of compensation directly to eligible Individuals in every Province and Territory who suffer from Lung Cancer, Throat Cancer, or Emphysema/COPD (GOLD Grade III or IV) attributable to smoking cigarettes sold by the Tobacco Companies during a specified period of time, and who are not covered by the class action judgment rendered in favour of the *Blais* Class Members against ITCAN, RBH and JTIM in *Conseil québécois sur le tabac et la santé et Jean-Yves Blais* c. *Imperial Tobacco Ltée, Rothmans, Benson & Hedges inc. et JTI-MacDonald Corp.* ("***Blais*** **Judgment**");

AND WHEREAS, where appropriate and to the extent possible, the PCC Compensation Plan and the Quebec Administration Plan for the administration of claims by *Blais* Class Members pursuant to the *Blais* Judgment shall be harmonized with each other; and

NOW THEREFORE, set out herein are the terms of the Pan-Canadian Claimants' Compensation Plan that is attached as Schedule "P" to Imperial's CCAA Plan and Schedule "S" to the CCAA Plans of RBH and JTIM.

PART A: INTERPRETATION

SECTION I – INTERPRETATION

1. Definitions

1.1 In this document, including all Appendices hereto, unless otherwise stated or the context otherwise requires:

"**Acknowledgement of Receipt**" means an acknowledgement sent by the Claims Administrator to a PCC-Claimant or their Legal Representative acknowledging the receipt of documents submitted by them pursuant to the PCC Compensation Plan.

"**Acknowledgement of Receipt of Claim Package**" means the notice, in the form attached hereto as **Appendix "G"**, sent by the Claims Administrator to a PCC-Claimant or their Legal Representative acknowledging receipt of their Claim Package.

"**Administrative Coordinator**" means Daniel Shapiro, K.C., in his capacity as the Court-appointed Administrative Coordinator in respect of the administration of both the PCC Compensation Plan and the Quebec Administration Plan. Daniel Shapiro's appointment as the Administrative Coordinator will be upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court.

"**Affiliate**" means a Person is an affiliate of another Person if,

(a) one of them is the subsidiary of the other, or

(b) each of them is controlled by the same Person.

For the purpose of this definition,

(i) "subsidiary" means a Person that is controlled directly or indirectly by another Person and includes a subsidiary of that subsidiary, and

(ii) a Person (first Person) is considered to control another Person (second Person) if,

(A) the first Person beneficially owns or directly or indirectly exercises control or direction over securities of the second Person carrying votes which, if exercised, would entitle the first Person to elect a majority of the directors of the second Person, unless that first Person holds the voting securities only to secure an obligation,

(B) the second Person is a partnership, other than a limited partnership, and the first Person holds more than 50% of the interests of the partnership, or

(C) the second Person is a limited partnership and the general partner of the limited partnership is the first Person.

"**Alternative Product**" means (i) any device that produces emissions in the form of an aerosol and is intended to be brought to the mouth for inhalation of the aerosol without burning of (a) a substance; or (b) a mixture of substances; (ii) any substance or mixture of substances, whether or not it contains tobacco or nicotine, that is intended for use with or without those devices to produce emissions in the form of an aerosol without burning; (iii) any non-combustible tobacco (other than smokeless tobacco) or nicotine delivery product; and (iv) any component, part, or accessory of or used in connection with any such device or product referred to above.

"**Annual Contributions**" has the meaning given in Article 5, Section 5.7 of the CCAA Plans, and "**Annual Contribution**" means any one of them.

"**Bank**" has the meaning given in Article 5, Section 5.3 of the CCAA Plans.

"***Blais*** **Class Action**" means *Conseil québécois sur le tabac et la santé et al.* v. *JTI-Macdonald Corp. et al.*, Court File No. 500-06-000076-980 (Montreal, Quebec).

"***Blais*** **Class Members**" means persons who meet the criteria of the following certified class definition in the *Blais* Class Action:

All persons residing in Quebec who satisfy the following criteria:

(1) To have smoked, between January 1, 1950 and November 20, 1998, a minimum of 12 pack/years of cigarettes manufactured by the defendants (that is, the equivalent of a minimum of 87,600 cigarettes, namely any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption insofar as the total is equal to or greater than 87,600 cigarettes).

For example, 12 pack/years equals:

20 cigarettes a day for 12 years (20 X 365 X 12 = 87,600) or

30 cigarettes a day for 8 years (30 X 365 X 8 = 87,600) or

10 cigarettes a day for 24 years (10 X 365 X 24 = 87,600);

(2) To have been diagnosed before March 12, 2012 with:

(a) Lung cancer or

(b) Cancer (squamous cell carcinoma) of the throat, that is to say of the larynx, the oropharynx or the hypopharynx or

(c) Emphysema/ COPD (GOLD Grade III or IV).

The group also includes the Heirs of the persons deceased after November 20, 1998 who satisfied the criteria mentioned herein.

"***Blais* Eligibility Criteria**" means the criteria set out in the certified class definition in the *Blais* Class Action which a person must meet to be eligible to receive a Compensation Payment as a *Blais* Class Member.

"***Blais* Judgment**" means the judgment rendered by the Honourable Justice Brian Riordan on May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019 in the class action commenced in the Quebec Superior Court in Court File No. 500-06-00076-980 (*Conseil québécois sur le tabac et la santé et Jean-Yves Blais* c. *Imperial Tobacco Ltée, Rothmans, Benson & Hedges Inc. et JTI-MacDonald Corp.*).

"**Business Day**" means, for the purpose of the PCC Compensation Plan, a day other than Saturday, Sunday or a day observed as a holiday under the laws of the Province or Territory in which the person who needs to take action pursuant to the PCC Compensation Plan is situated, or a holiday under the federal laws of Canada applicable in the said Province or Territory.

"**Call Centre**" means the call centre established by the Claims Administrator which will offer services in English and French to respond to inquiries from and provide information to PCC-

Claimants and prospective PCC-Claimants, and their Legal Representatives, as applicable, regarding the PCC Compensation Plan and the Claims Process.

"**CCAA**" means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended.

"**CCAA Court**" means the Ontario Superior Court of Justice (Commercial List) at Toronto.

"**CCAA Plan**" means in respect of each Tobacco Company, the Court-Appointed Mediator's and Monitors' plan of compromise and arrangement pursuant to the CCAA concerning, affecting and involving such Tobacco Company, including all Schedules thereto.

"**CCAA Plan Administrators**" has the meaning given in Article 14, Section 14.1 of the CCAA Plans.

"**CCAA Proceeding**" means, in respect of each Tobacco Company, the proceeding commenced by such Tobacco Company pursuant to the CCAA, namely Application No. CV-19-616077-00CL in respect of Imperial, Application No. CV-19-616779-00CL in respect of RBH, and Application No. CV-19-615862-00CL in respect of JTIM, collectively the "**CCAA Proceedings**".

"**Certificate**" means the certificate filed by the Monitors with the CCAA Court confirming that the full amount of the Upfront Contributions has been received from the Tobacco Companies and deposited into the Global Settlement Trust Account.

"**Checklist**" means the checklist attached hereto as Appendix "H" which the Claims Administrator will use to process the Claim Packages.

"**Claim Form for PCC-Claimant**" means the form attached hereto as Appendix "C" which a PCC-Claimant is required to complete and submit to the Claims Administrator in order to make a PCC Claim to the PCC Compensation Plan.

"**Claim Form for the Legal Representative of a PCC-Claimant**" means the form attached hereto as Appendix "D" which the Legal Representative of a PCC-Claimant is required to complete and submit to the Claims Administrator in order to make a PCC Claim to the PCC Compensation Plan on behalf of a PCC-Claimant.

"**Claim Package**" means all of the documents that a PCC-Claimant or a PCC-Claimant's Legal Representative, as applicable, is required to complete and submit to the Claims Administrator including the Claim Form for PCC-Claimant, Claim Form for the Legal Representative of a PCC-Claimant, Physician Form (only if a pathology report in respect of Lung Cancer or Throat Cancer, or a spirometry report in respect of Emphysema/COPD (GOLD Grade III or IV), is not available), and all medical and other documents requested in the Claim Forms and the Physician Form (if completed).

"**Claimants**" means, collectively, the Quebec Class Action Plaintiffs, Pan-Canadian Claimants, *Knight* Class Action Plaintiffs, Tobacco Producers, His Majesty the King in right of British Columbia, His Majesty the King in right of Alberta, His Majesty the King in right of Saskatchewan, His Majesty the King in right of Manitoba, His Majesty the King in right of Ontario, the Attorney General of Quebec, His Majesty the King in right of New Brunswick, His Majesty the King in right of Nova Scotia, His Majesty the King in right of Prince Edward Island, His Majesty the King in right of Newfoundland and Labrador, the Government of Yukon, the Government of the Northwest Territories and the Government of Nunavut.

"**Claims Administrator**" means the claims administrator approved and appointed by the CCAA Court to manage the overall administration of the individual Claims Process and perform all other duties and responsibilities assigned to it in regard to the PCC Compensation Plan. The appointment of Epiq as the Claims Administrator will be upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court.

"**Claims Process**" means the process by which PCC-Claimants may assert PCC Claims for Individual Payments as set forth in the PCC Compensation Plan.

"**Compensation Payment**" means the amount determined by the Claims Administrator to be payable to an Eligible *Blais* Class Member under the Quebec Administration Plan in satisfaction of their QCAP Claim.

"**Contribution Security Agreement**" has the meaning given in Article 5, Section 5.13 of the CCAA Plans and is attached to the CCAA Plans as Schedule "E".

"**COPD**" means chronic obstructive pulmonary disease (GOLD Grade III or IV). The Global Initiative for Chronic Obstructive Lung Disease ("**GOLD**") developed a four grade classification system based upon severity of airflow limitation and other diagnostic parameters. The GOLD Grade III (severe) and GOLD Grade IV (very severe) classifications represent the two most severe categories of disease.

"**Costs**" has the meaning given in paragraph 47.1 of the PCC Compensation Plan.

"**Court-Appointed Mediator**" means the Honourable Warren K. Winkler, K.C., in his capacity as Court-appointed mediator in the CCAA Proceedings of the Tobacco Companies.

"**Cy-près Fund**" means the aggregated amount allocated from the Global Settlement Amount payable into the Cy-près Trust Account which shall be administered by the Cy-près Foundation.

"**Definitive Documents**" means the CCAA Plans, the Sanction Orders, the Contribution Security Agreements, the Hypothec, any intercreditor agreements, the documents required to implement and give effect to the PCC Compensation Plan and the Cy-près Fund, and all other agreements, documents and orders contemplated by, or necessary to implement the transactions contemplated by any of the foregoing.

"**Diagnosis**" means a PCC-Claimant's diagnosis of Throat Cancer, Lung Cancer or Emphysema/COPD (GOLD Grade III or IV), and the date of such diagnosis.

"**Effective Time**" means such time on the Plan Implementation Date as the Court-Appointed Mediator and the Monitors may determine and designate.

"**Eligible *Blais* Class Members**" means the Tobacco-Victim Claimants and Succession Claimants whom the Claims Administrator has determined meet all the *Blais* Eligibility Criteria such that their Tobacco-Victim Claims and Succession Claims are approved to receive a Compensation

Payment in accordance with the terms of the Quebec Administration Plan, and "**Eligible *Blais* Class Member**" means any one of them.

"**Eligible PCC-Claimants**" means the PCC-Claimants whom the Claims Administrator has determined meet all the PCC Eligibility Criteria such that their PCC Claims are approved for an Individual Payment in accordance with the terms of the PCC Compensation Plan, and "**Eligible PCC-Claimant**" means any one of them.

"**Emphysema**" means the condition of the lung that is marked by distension and eventual rupture of the alveoli with progressive loss of pulmonary elasticity, that is accompanied by shortness of breath with or without cough, and that may lead to impairment of heart action. For the purpose of the PCC Compensation Plan, "Emphysema" includes COPD (GOLD Grade III or IV).

"**Epiq**" means Epiq Class Actions Services Canada, Inc.

"**Exit Report**" means the final report that the Claims Administrator shall be required to submit to the CCAA Plan Administrators within six months, or as soon as is practicable, following the termination of the administration of the PCC Compensation Plan.

"**FEV1**" means the measurement recorded during a spirometry test of the maximum volume of air that the individual can forcibly expel during the first second following maximal inhalation.

"**First Notice**" means the initial notice which the Claims Administrator shall publish regarding the PCC Compensation Plan. Attached hereto as Appendix "A" is a version of the First Notice which is provided for guidance only to assist the understanding of the Claims Administrator which shall be responsible for designing, implementing and managing the PCC Notice Plan pursuant to which prospective PCC-Claimants will be informed about the PCC Compensation Plan and be provided with ongoing notice throughout the PCC Claims Submission Period.

"**First Notice Date**" means the date on which the Claims Administrator publishes the First Notice.

"**Global Settlement Amount**" has the meaning given in Article 5, Section 5.1 of the CCAA Plans.

"**Global Settlement Trust Account**" has the meaning given in Article 5, Section 5.3 of the CCAA Plans.

"**Heir**" means:

(i) a universal legatee to the Estate of a deceased Tobacco-Victim identified in a will in effect at time of death, who is entitled to receive all or a portion of the Compensation Payment payable in respect of the deceased Tobacco-Victim;

(ii) a particular legatee where the will stipulates that such person is entitled to receive all or a portion of the Compensation Payment payable in respect of the deceased Tobacco-Victim;

(iii) an heir pursuant to testamentary provisions in a registered marriage contract;

(iv) an heir of a deceased Tobacco-Victim established by operation of law pursuant to the rules for legal successions contained in the Civil Code of Quebec, and summarized in the chart as Appendix "F" to the Quebec Administration Plan; or

(v) the estate, testamentary heirs or legal heirs of a deceased Heir, who takes the claim of the deceased Heir by representation;

and "**Heirs**" means all of them. In all cases, proof of such status of Heir must be submitted to the Claims Administrator in a manner consistent with paragraphs 38.5 and 38.6 of the Quebec Administration Plan, as applicable.

"**Hypopharynx**" means the laryngeal part of the pharynx extending from the hyoid bone to the lower margin of the cricoid cartilage.

"**Imperial**" means, collectively, ITCAN and ITCO.

"**Individual Payment**" means the amount determined by the Claims Administrator to be payable to an Eligible PCC-Claimant under the PCC Compensation Plan in satisfaction of their PCC Claim.

"**Individuals**" means all individuals residing in a Province or Territory of Canada, and "**Individual**" means any one of them.

"**Initial Order**" means, in respect of each Tobacco Company, the initial order commencing the CCAA Proceedings of the Tobacco Company, as amended and restated from time to time.

"**ITCAN**" means Imperial Tobacco Canada Limited.

"**ITCO**" means Imperial Tobacco Company Limited.

"**JTIM**" means JTI-Macdonald Corp.

"**JTIM TM**" means JTI-Macdonald TM Corp.

"***Knight* Class Action**" means *Kenneth Knight* v. *Imperial Tobacco Canada Limited* (Supreme Court of British Columbia, Court File No. L031300).

"***Knight* Class Action Plaintiffs**" means Individuals who meet the criteria of the certified class definition in the *Knight* Class Action. The fact that an Individual is a *Knight* Class Action Plaintiff does not thereby disqualify that Individual from being a Pan-Canadian Claimant.

"**Larynx**" means the upper part of the respiratory passage that is bounded above by the glottis and is continuous below with the trachea.

"**Legal Representative**" means an Individual who establishes through the submission to the Claims Administrator of one of the documents listed in the Claim Form for the Legal Representative of a PCC-Claimant that they have the right and are authorized to make a Submitted PCC Claim on behalf of the PCC-Claimant.

"***Létourneau* Class Action**" means *Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*, Court File No. 500-06-000070-983 (Montreal, Quebec).

"***Létourneau* Class Members**" means persons who meet the criteria of the following certified class definition in the *Létourneau* Class Action:

> All persons residing in Quebec who, as of September 30, 1998, were addicted to the nicotine contained in the cigarettes made by the defendants and who otherwise satisfy the following criteria:
>
> (1) They started to smoke before September 30, 1994 and since that date have smoked principally cigarettes manufactured by the defendants;
>
> (2) Between September 1 and September 30, 1998, they smoked on a daily basis an average of at least 15 cigarettes manufactured by the defendants; and
>
> (3) On February 21, 2005, or until their death if it occurred before that date, they were still smoking on a daily basis an average of at least 15 cigarettes manufactured by the defendants.
>
> The group also includes the Heirs of the members who satisfy the criteria described herein.

"**Lung Cancer**" means primary cancer of the lungs.

"**Monitor**" means, in respect of each Tobacco Company, the Court-appointed monitor appointed pursuant to the applicable Initial Order in the respective CCAA Proceedings.

"**Notice of Acceptance of PCC Claim**" or "**Notice of Rejection of Claim**" means the Notice, in the form attached hereto as **Appendix "I"**, sent by the Claims Administrator to a PCC Claimant advising that their PCC Claim has been accepted.

"**Notice of Rejection of PCC Claim**" means the Notice, in the form attached hereto as **Appendix "B"**, issued by the Claims Administrator to a PCC-Claimant advising them that their PCC Claim has been rejected and of the Request for Review.

"**Oropharynx**" means the part of the pharynx that is below the soft palate and above the epiglottis and is continuous with the mouth. It includes the back third of the tongue, the soft palate, the side and back walls of the throat, and the tonsils.

"**Pan-Canadian Claimants**", or "**PCCs**", means Individuals, excluding *Blais* Class Members and *Létourneau* Class Members in relation to QCAP Claims, who have asserted or may be entitled to assert a PCC Claim.

"**Pan-Canadian Claimants' Compensation Plan**", or "**PCC Compensation Plan**", means the Pan-Canadian Claimants' Compensation Plan which provides for the payment of Individual Payments to Eligible PCC-Claimants.

"**Parent**" means:

(i) In the case of lmperial, British American Tobacco p.l.c.;

(ii) In the case of RBH, Philip Morris International Inc.; and

(iii) In the case of JTIM, JT International Holding B.V.

"**PCC Claim**" means any claim of any Pan-Canadian Claimant that has been made or may in the future be asserted or made in whole or in part against or in respect of the Released Parties, or any one of them (either individually or with any other Person), that has been advanced, could have been advanced or could be advanced, whether on such Pan-Canadian Claimant's own account, or on their behalf, or on behalf of a certified or proposed class, to recover damages or any other remedy in respect of the development, design, manufacture, production, marketing, advertising, distribution, purchase or sale of Tobacco Products, including any representations or omissions in respect thereof, the historical or ongoing use of or exposure (whether directly or indirectly) to Tobacco Products or their emissions and the development of any disease or condition as a result thereof, whether existing or hereafter arising, in each case based on, arising from or in respect of any conduct, act, omission, transaction, duty, responsibility, indebtedness, liability, obligation, dealing, fact, matter or occurrence existing or taking place at or prior to the Effective Time (whether or not continuing thereafter) including, all Claims that have been advanced, could have been advanced or could be advanced in the following actions commenced by individuals under provincial class proceedings legislation and actions commenced by individuals, or in any other similar proceedings:

(a) *Barbara Bourassa* v. *Imperial Tobacco Canada Limited et al.* (Supreme Court of British Columbia, Court File No. 10-2780 and Court File No. 14-4722);

(b) *Roderick Dennis McDermid* v. *Imperial Tobacco Canada Limited et al.* (Supreme Court of British Columbia, Court File No. 10-2769);

(c) *Linda Dorion* v. *Canadian Tobacco Manufacturers' Council et al*. (Alberta Court of Queen's Bench, Court File No. 0901-08964);

(d) *Thelma Adams* v. *Canadian Tobacco Manufacturers' Council et al.* (Saskatchewan Court of Queen's Bench, Court File No. 916 of 2009);

(e) *Deborah Kunta* v. *Canadian Tobacco Manufacturers' Council et al.* (Manitoba Court of Queen's Bench, Court File No. CI09-01-61479);

(f) *Suzanne Jacklin* v. *Canadian Tobacco Manufacturers' Council* (Ontario Superior Court of Justice, Court File No. 53794/12);

(g) *Ben Semple* v. *Canadian Tobacco Manufacturers' Council et al.* (Supreme Court of Nova Scotia, Court File No. 312869);

(h) *Victor Todd Sparkes* v. *Imperial Tobacco Canada Limited* (Newfoundland and Labrador Supreme Court - Trial Division, Court File No. 200401T2716 CP);

(i) *Peter Stright* v. *Imperial Tobacco Canada Limited* (Supreme Court of Nova Scotia, Court File No. 177663);

(j) *Ljubisa Spasic as estate trustee of Mirjana Spasic* v. *Imperial Tobacco Limited and Rothmans, Benson & Hedges Inc.* (Ontario Superior Court of Justice, Court File No. C17773/97);

(k) *Ljubisa Spasic as estate trustee of Mirjana Spasic* v. *B.A.T. Industries P.L.C.* (Ontario Superior Court of Justice, Court File No. C18187/97);

(l) *Ragoonanan* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 00-CV-183165-CP00);

(m) *Scott Landry* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 1442/03);

(n) *Joseph Battaglia* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 21513/97);

(o) *Roland Bergeron* v. *Imperial Tobacco Canada Limited* (Quebec Superior Court, Court File No. 750-32-700014-163);

(p) *Paradis, in personal capacity and on behalf of estate of Lorraine Trepanier* v. *Rothmans, Benson & Hedges Inc.* (Quebec Small Claims Court);

(q) *Couture* v. *Rothmans, Benson & Hedges Inc.* (Quebec Superior Court); and

including any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**PCC-Claimants**" means the Pan-Canadian Claimants who are all Individuals resident in a Province or Territory of Canada, excluding the Quebec Class Action Plaintiffs in relation to QCAP Claims but including the Pan-Canadian Claimants' respective heirs, successors, assigns and representatives, who assert a PCC Claim by submitting a Claim Package to the Claims Administrator pursuant to the PCC Compensation Plan, and "**PCC-Claimant**" means any one of them.

"**PCC Claims Application Deadline**" means the date twenty-four months after the First Notice Date by which all PCC-Claimants are required to submit their completed Claim Packages to the Claims Administrator. The PCC Claims Application Deadline may be extended by the CCAA Court if it is deemed necessary and expedient to do so as the implementation of the PCC Compensation Plan unfolds.

"**PCC Claims Period**" means the period of time that extends from March 8, 2015 and March 8, 2019 (inclusive of those dates) during which a PCC-Claimant was diagnosed with a PCC Compensable Disease.

"**PCC Claims Submission Period**" means the twenty-four month period of time which shall commence on the First Notice Date and shall end on the PCC Claims Application Deadline. The PCC Claims Submission Period may be extended by the CCAA Court if it is deemed necessary and expedient to do so as the implementation of the PCC Compensation Plan unfolds.

"**PCC Compensable Diseases**" means, collectively, Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV).

"**PCC Compensation Plan Amount**" means the aggregate amount allocated from the Global Settlement Amount to be payable into the PCC Trust Account in respect of compensation for Eligible PCC-Claimants as set forth in Article 16, Sections 16.1, 16.2 and 16.3 of the CCAA Plans.

"**PCC Eligibility Criteria**" has the meaning given in paragraph 31.1 herein.

"**PCC Notice Plan**" means the plan to publish legal notice regarding the PCC Compensation Plan to prospective PCC-Claimants in the Provinces and Territories and provide the PCC-Claimants with ongoing notice throughout the PCC Claims Submission Period.

"**PCC Notices**" means the legal notices that will provide notice to prospective PCC-Claimants in the Provinces and Territories regarding the PCC Compensation Plan and provide the PCC-Claimants with ongoing notice throughout the PCC Claims Submission Period.

"**PCC Representative Counsel**" means The Law Practice of Wagner & Associates, Inc.

"**PCC Trust Account**" means the designated trust account or trust accounts held in the Bank for the benefit of the Pan-Canadian Claimants and into which the PCC Compensation Plan Amount shall be paid and deposited from the Global Settlement Trust Account.

"**Person**" means an individual, a corporation, a partnership, a limited liability company, a trust, an unincorporated association, or any other entity or body.

"**Personal Information**" means any information in any form, including any data which is derived from such information, about an identifiable Individual, whether living or deceased, including information relating to age, address, telephone number, email address, any identifying number assigned to the Individual (including Provincial or Territorial Health Insurance Number), personal health information, medical records, and the Individual's name where it appears with other Personal Information relating to the Individual, or where the disclosure of the name would reveal other Personal Information about the Individual.

"**Physician**" means an Individual who is licensed to practice medicine in Canada.

"**Physician Form**" means the form attached hereto as **Appendix "E"** which may be completed by the treating Physician of a PCC-Claimant, or any other Physician with access to the PCC-Claimant's medical records, and submitted to the Claims Administrator in order to complete a PCC-Claimant's Claim Package (only if a pathology report in respect of Lung Cancer or Throat Cancer, or a spirometry report in respect of Emphysema/COPD (GOLD Grade III or IV), is not available).

"**Place of Residence**" has the meaning given in paragraph 42.1.3 of the PCC Compensation Plan.

"**Plan Implementation Date**" means the date upon which all of the conditions to the CCAA Plans and other Definitive Documents have been satisfied or waived and the transactions contemplated by the CCAA Plans, the Sanction Orders and the other Definitive Documents are to be implemented, as evidenced by the Monitors' Certificates to be delivered to the Tobacco Companies and filed with the CCAA Court.

"**Provinces**" means for the purpose of the PCC Compensation Plan, collectively, the geographic regions of British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, New Brunswick, Nova Scotia, Prince Edward Island, and Newfoundland and Labrador, and "**Province**" means any one of these geographic regions.

"**QCAP Claim**" means any Claim that has been advanced, could have been advanced or could be advanced in the following class actions or in any other similar proceedings, whether before or after the Effective Time:

(a) *Conseil québécois sur le tabac et la santé et Jean-Yves Blais* c. *Imperial Tobacco Ltée, Rothmans, Benson & Hedges Inc. et JTI-MacDonald Corp.* (Quebec Superior Court, Court File No. 500-06-00076-980); and

(b) *Létourneau* c. *Imperial Tobacco Ltée, Rothmans Benson & Hedges Inc. et JTI MacDonald Corp.* (Quebec Superior Court, Court File No. 500-06-000070-983),

including the judgment of the Honourable Justice Brian Riordan dated May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019, and any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**Quebec Class Action Administration Plan**", or "**Quebec Administration Plan**", means the document (with attached appendices) that is subject to the approval of the CCAA Court setting out the process by which the Quebec Class Action Plaintiffs may submit claims for a Compensation Payment pursuant to the *Blais* Judgment, the process of administering such claims, and the joint oversight and supervision thereof by the CCAA Court and the Superior Court of Quebec.

"**Quebec Class Action Plaintiffs**", or "**QCAPs**", means individuals who meet the criteria of the certified class definitions in the Quebec Class Actions.

"**Quebec Class Actions**" means, collectively, (i) *Conseil québécois sur le tabac et la santé et al.* v. *JTI-Macdonald Corp. et al.*, Court File No. 500-06-000076-980 (Montreal, Quebec), and (ii) *Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*, Court File No. 500-06-000070-983 (Montreal, Quebec).

"**Quebec Class Counsel**" means, collectively, the law practices of Trudel Johnston & Lespérance s.e.n.c., Kugler Kandestin s.e.n.c.r.l., L.L.P., De Grandpré Chait s.e.n.c.r.l., L.L.P., and Fishman Flanz Meland Paquin s.e.n.c.r.l., L.L.P.

"**Raymond Chabot**" means Raymond Chabot Administrateur Provisoire Inc. and its Affiliates.

"**RBH**" means Rothmans, Benson & Hedges Inc.

"**Released Parties**", collectively, means:

(a) ITCAN,

(b) ITCO,

(c) RBH,

(d) JTIM,

(e) British American Tobacco p.l.c.,

(f) Philip Morris International Inc.,

(g) JT International Holding B.V.,

(h) JT International Group Holding B.V.,

(i) the ITCAN Subsidiaries,

(j) B.A.T. Investment Finance p.l.c.,

(k) B.A.T Industries p.l.c.,

(l) British American Tobacco (Investments) Limited,

(m) Carreras Rothmans Limited,

(n) Philip Morris U.S.A. Inc.,

(o) Philip Morris Incorporated,

(p) Philip Morris Global Brands Inc.,

(q) Philip Morris S.A.,

(r) Rothmans Inc.,

(s) Ryesekks p.l.c.,

(t) Altria Group, Inc.,

(u) R.J. Reynolds Tobacco Company,

(v) R.J. Reynolds Tobacco International Inc.,

(w) RJR Nabisco, Inc.,

(x) JT International SA,

(y) JT Canada LLC Inc.,

(z) Japan Tobacco Inc.,

(aa) JTIM TM,

(bb) Canadian Tobacco Manufacturers' Council, and

(cc) every other current or former Affiliate of any of the companies listed in subparagraphs (a) to (aa) herein, and each of their respective indemnitees,

and "**Released Party**" means any of them. Each Released Party includes their respective Representatives.

"Representatives" means, in respect of a Person, as may be applicable, such Person's past, present or future representatives, predecessors, successors, executors, trustees, heirs, dependents, children, siblings, parents, administrators, executors, directors, officers, shareholders, partners, employees, servants, agents, consultants, legal counsel and advisers, including their respective successors and assigns, and each of their respective directors, officers, partners and employees.

"**Request for Review**" has the meaning given in paragraph 29.1 of the PCC Compensation Plan and is in the form attached hereto as Appendix "J".

"**Residual Funds**" means any residual funds that may remain from the PCC Compensation Plan Amount after the payment in full of all Individual Payments to all Eligible PCC-Claimants.

"**Retention Period**" has the meaning given in paragraph 58.1 of the PCC Compensation Plan.

"**Review Officer**" means a senior employee or officer of the Claims Administrator who is screened from the Claims Process and whose role is designated solely to review upon an independent basis any Requests for Review that may be submitted to the Claims Administrator by PCC-Claimants and decide whether to confirm, reverse or vary the Claims Administrator's decision.

"**Sanction Hearing**" means the hearing before the CCAA Court in respect of the Sanction Orders.

"**Sanction Orders**" means the orders of the CCAA Court, among other things, sanctioning the CCAA Plans of Imperial, RBH and JTIM and granting, approving and declaring the settlements, compromises and releases, as applicable, contemplated by the CCAA Plans.

"**Section 5.1(2) Claims**" means any Claims against the directors of ITCAN, ITCO, RBH or JTIM that:

(a) arose before the commencement of the CCAA Proceeding;

(b) relate to the obligations of ITCAN, ITCO, RBH or JTIM where the directors are by law liable in their capacity as directors for the payment of such obligations; and

(c) either relate to contractual rights of one or more creditors, or are based on allegations of misrepresentations made by directors to creditors, or of wrongful or oppressive conduct by directors.

"**Section 19(2) Claims**" means any Claims against ITCAN, ITCO, RBH or JTIM that relate to any of the following debts or liabilities, present or future, to which ITCAN, ITCO, RBH or JTIM is subject on the day on which the CCAA Proceeding commenced, or to which ITCAN, ITCO, RBH or JTIM may become subject before the compromise or arrangement is sanctioned by reason of any obligation incurred by ITCAN, ITCO, RBH or JTIM before the day on which the CCAA Proceeding commenced, unless the compromise or arrangement in respect of ITCAN, ITCO, RBH or JTIM explicitly provides for the Claim's compromise, and the creditor in relation to that debt has voted for the acceptance of the compromise or arrangement:

(a) any fine, penalty, restitution order or other order similar in nature to a fine, penalty or restitution order, imposed by a court in respect of an offence;

(b) any award of damages by a court in civil proceedings in respect of:

(i) bodily harm intentionally inflicted, or sexual assault, or

(ii) wrongful death resulting from an act referred to in subparagraph (i);

(c) any debt or liability arising out of fraud, embezzlement, misappropriation or defalcation while acting in a fiduciary capacity or, in Quebec, as a trustee or an administrator of the property of others;

(d) any debt or liability resulting from obtaining property or services by false pretences or fraudulent misrepresentation, other than a debt or liability of the company that arises from an equity claim; or

(e) any debt for interest owed in relation to an amount referred to in any of paragraphs (a) to (d).

"**Smoking History**" means the number of pack-years smoked by a PCC-Claimant between January 1, 1950 and November 20, 1998.

"**Submitted PCC-Claims**" means the claims made by the PCC-Claimants by submitting Claim Packages to the Claims Administrator, and "**Submitted PCC-Claim**" means any one of them.

"**Subsidiary**" has the meaning attributed thereto in Section 2(5) of the *Canada Business Corporations Act*, R.S.C. 1985, c. C-44, as amended.

"Succession Claim" means the QCAP Claim of a Succession Claimant which is submitted to the Claims Administrator using the Succession Claim Form.

"**Succession Claim Form**" means the form attached as **Appendix "E"** to the Quebec Administration Plan which a Succession Claimant is required to complete and submit to the Claims Administrator in order to make a Succession Claim pursuant to the Quebec Administration Plan.

"**Succession Claimant**" means a person who asserts a Succession Claim pursuant to the Quebec Administration Plan.

“**Surviving Family Members**” means, collectively, the Individuals who are eligible to recover damages for loss of guidance, care and companionship pursuant to the applicable legislation in each jurisdiction which governs surviving family members’ claims for damages, namely: *Family Compensation Act*, RSBC 1996, c. 126; *Fatal Accidents Act*, RSA 2000, c. F-8; *The Fatal Accidents Act*, RSS 1978, c. F-11; *The Fatal Accidents Act*, CCSM, c. F50; *Family Law Act*, RSO 1990, c. F.3; *Civil Code of Quebec*, chapter CCQ-1991; *Fatal Accidents Act*, RSNB 2012, c.104; *Fatal Injuries Act*, RSNS 1989, c. 163; amended 2000, c. 29, ss. 9-12 ; *Fatal Accidents Act*, RSPEI 1988, c. F-5; *Fatal Accidents Act*, RSNL 1990, c F-6; *Fatal Accidents Act*, RSY 2002, c 86; and *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3. For greater certainty, “Surviving Family Members” does not include the estates of Individuals who fulfill the criteria to receive compensation as a Pan-Canadian Claimant.

“**Tax Refund Cash Payments**” has the meaning given in Article 5, Section 5.6 of the CCAA Plans.

“**Territories**” means for the purpose of the PCC Compensation Plan, collectively, the geographic regions of Yukon, Northwest Territories and Nunavut, and “**Territory**” means any one of these geographic regions.

“**Throat Cancer**” means primary cancer (squamous cell carcinoma) of the Larynx, Oropharynx or Hypopharynx.

“**Tobacco Companies**” means, collectively, ITCAN, ITCO, RBH and JTIM, and “**Tobacco Company**” means any one of them.

“**Tobacco Company Group**” means, in respect of a Tobacco Company, the applicable Parent and all other current or former Affiliates, direct or indirect Subsidiaries or parents, of such Tobacco Company, and their respective indemnitees.

“**Tobacco Producers**” means, collectively, the Ontario Flue-Cured Tobacco Growers’ Marketing Board, Andy J. Jacko, Brian Baswick, Ron Kichler, Arpad Dobrentey and all other tobacco growers and producers who sold their tobacco through the Ontario Flue-cured Tobacco Growers’

Marketing Board pursuant to the annual Heads of Agreement made by the Ontario Flue-cured Tobacco Growers' Board with ITCAN, RBH and JTIM from January 1, 1986 to December 31, 1996, and "**Tobacco Producer**" means any one of them.

"**Tobacco Product"** means any product made in whole or in part of tobacco that is intended for human consumption or use, including any component, part, or accessory of or used in connection with a tobacco product, including cigarettes, tobacco sticks (intended for smoking and requiring further preparation before they are smoked), loose tobacco intended for incorporation into cigarettes, cigars, cigarillos, pipe tobacco, kreteks, bidis and smokeless tobacco (including chewing tobacco, nasal snuff and oral snuff), but does not include any Alternative Product.

"**Tobacco-related Disease**" means a disease or other illness or harm caused or contributed to by the use of or exposure (whether directly or indirectly) to a Tobacco Product.

"**Tobacco-Victim**" means any Individual who suffers or suffered from a Tobacco-related Disease.

"Tobacco-Victim Claim" is the QCAP Claim of a Tobacco-Victim which is submitted to the Claims Administrator using the Tobacco-Victim Claim Form.

"**Tobacco-Victim Claim Form**" means the form which a Tobacco-Victim Claimant is required to complete and submit to the Claims Administrator in order to make a Tobacco-Victim Claim pursuant to the Quebec Administration Plan.

"**Tobacco-Victim Claimant**" means a person who asserts a Tobacco-Victim Claim pursuant to the Quebec Administration Plan.

"**Twelve Pack-Years**" means the equivalent of a minimum of 87,600 cigarettes, namely any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption insofar as the total is equal to or greater than 87,600 cigarettes. For example, Twelve Pack-Years equals:

(a) 20 cigarettes a day for 12 years (20 X 365 X 12 = 87,600); or

(b) 30 cigarettes a day for 8 years (30 X 365 X 8 = 87,600); or

(c) 10 cigarettes a day for 24 years (10 X 365 X 24 = 87,600).

"**Upfront Contributions**" has the meaning given in Article 5, Section 5.4 of the CCAA Plans, and "**Upfront Contribution**" means any one of them.

2. No Admission of Liability

2.1 This document shall not be construed as an admission of liability by the Tobacco Companies or any member of their respective Tobacco Company Group.

3. Form of Documents

3.1 Any reference in this document to a notice, form, statutory declaration, acknowledgement, checklist, agreement, application or other document being in a particular form means that such document shall be substantially in such form.

4. Headings

4.1 The division of this document into "Sections" and "paragraphs", the insertion of a table of contents and headings, and the appending of Appendices are for the convenience of reference only and do not affect the construction or interpretation of the provisions herein governing the PCC Compensation Plan.

5. Extended Meanings

5.1 In this document, the use of words in the singular or plural, or with a particular gender, including a definition, will not limit the scope or exclude the application of any provision of the CCAA Plan or a schedule thereto to such Person (or Persons) or circumstances as the context otherwise permits.

6. Terms of Inclusion

6.1 In this document, the words "includes" and "including" and similar terms of inclusion shall not, unless expressly modified by the words "only" or "solely", be construed as terms of limitation, but rather shall mean "includes but is not limited to" and "including but not limited to", so that references to included matters shall be regarded as illustrative without being either characterizing or exhaustive.

7. Acts to Occur on Next Business Day

7.1 Where any payment, distribution or act pursuant to this document is required to be made or performed on a date that is not a Business Day, then the making of such payment or distribution, or the performance of the act, may be completed on the next succeeding Business Day, but shall be deemed to have been completed as of the required date.

8. Changes to PCC Compensation Plan

8.1 No changes, modifications or revisions shall be made to the PCC Compensation Plan without the approval of the CCAA Court as set out in an Order issued by the CCAA Court. The CCAA Plan Administrators, Claims Administrator and PCC Representative Counsel are the only persons who are entitled to apply to the CCAA Court to seek a revision to the terms of the PCC Compensation Plan.

8.2 Notwithstanding paragraph 8.1 herein, 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. The Administrative Coordinator shall advise the CCAA Plan Administrators and the PCC Representative Counsel in writing of any revisions made to the Claim Forms.

9. Currency

9.1 All monetary amounts referenced in this document are expressed in the lawful currency of Canada.

10. No Other Obligations of Tobacco Companies

10.1 As more particularly set forth in Article 18, Sections 18.1.1, 18.1.2, 18.1.3, 18.1.8, 18.1.9 and 18.1.10 of the CCAA Plans and the Claimant Contractual Releases which are Schedule "T" to Imperial's CCAA Plan and Schedule "W" to the CCAA Plans of RBH and JTIM, at the Effective Time all PCC Claims shall be deemed to be fully, finally, irrevocably and unconditionally released and forever discharged against the Released Parties, and the Released Parties shall have no further liability to the Pan-Canadian Claimants except as set out in the Definitive Documents and this document which gives effect to the PCC Compensation Plan.

10.2 For greater certainty, the terms of the CCAA Plans and the Claimant Contractual Releases, and not paragraph 10.1 herein, govern the scope of the release provided to the Released Parties.

11. Appendices

11.1 The following Appendices regarding the PCC Compensation Plan are incorporated into this document and form part of it as fully as if contained in the body of this document and must be read in conjunction therewith. In the event of a contradiction between the content of the body of this document and the content of the body of one of the Appendices below, the language of the body of this document shall govern:

Appendix "A": First Notice to Prospective PCC-Claimants

Appendix "B": Notice of Rejection of PCC Claim

Appendix "C": Claim Form for PCC-Claimant

Appendix “D”: Claim Form for the Legal Representative of a PCC-Claimant

Appendix “E”: Physician Form

Appendix “F: Decision Tree entitled “Determination of whether Canadian Residents qualify to receive Compensation either pursuant to *Blais* Judgment or from Pan-Canadian Claimants’ Compensation Plan”

Appendix “G”: Acknowledgement of Receipt of Claim Package

Appendix “H”: Checklist for Claims Administrator

Appendix “I”: Notice of Acceptance of PCC-Claim

Appendix “J”: Request for Review

Appendix “K”: Acknowledgement of Receipt of Request for Review

Appendix “L”: Brands of Cigarettes sold by Canadian Tobacco Companies in Canada between January 1, 1950 and November 20, 1998

SECTION II – ROLES OF CCAA COURT, ADMINISTRATIVE COORDINATOR AND CLAIMS ADMINISTRATOR

12. Role of CCAA Court

12.1 The CCAA Court shall have an ongoing supervisory role in respect of the administration of the CCAA Plans, including the PCC Compensation Plan.

12.2 As described in paragraphs 12.2.1 and 12.2.2 herein, the CCAA Court’s oversight of the PCC Compensation Plan shall include the following:

12.2.1 The CCAA Court shall determine issues that are specifically referred for resolution to the CCAA Court by the CCAA Plan Administrators. In resolving such referred matters, the CCAA Court may, in its discretion, issue orders and/or provide such directions as are appropriate to facilitate the fair, efficient and timely administration of the PCC Compensation Plan;

12.2.2 The CCAA Court shall hear and determine proceedings addressing the following matters:

12.2.2.1 A motion by the Court-Appointed Mediator and the Monitors for orders approving and sanctioning the CCAA Plans, which shall include the approval of both the PCC Compensation Plan (Schedule "P" to Imperial's CCAA Plan and Schedule "S" to RBH's and JTIM's CCAA Plans) and the Quebec Administration Plan (Schedule "K" to Imperial's CCAA Plan and Schedule "N" to RBH's and JTIM's CCAA Plans);

12.2.2.2 The approval and appointment of the Claims Administrator;

12.2.2.3 The approval and appointment of the Administrative Coordinator;

12.2.2.4 The approval of the PCC Notice Plan;

12.2.2.5 The approval of the budget prepared and submitted by the Claims Administrator for the claims administration of the PCC Compensation Plan; and

12.2.2.6 Any matters which are referred for determination by the CCAA Court.

13. Role of Administrative Coordinator

13.1 The Administrative Coordinator's role in regard to the administration of the PCC Compensation Plan and the administration of the Quebec Administration Plan is as follows:

13.1.1 The Administrative Coordinator will coordinate and serve as a liaison and conduit to facilitate the flow of information between the Claims Administrator and the CCAA Plan Administrators in regard to both the PCC Compensation Plan and the Quebec Administration Plan. Where the Claims Administrator requires directions from either the CCAA Plan Administrators directly, or from the CCAA Court through the CCAA Plan Administrators in regard to the PCC Compensation Plan, the Administrative Coordinator will bring the Claims

Administrator's request to the CCAA Plan Administrators and notify the PCC Representative Counsel;

13.1.2 The Administrative Coordinator may also assist the Claims Administrator to address issues that may arise from time to time in the interpretation, implementation and ongoing administration of the PCC Compensation Plan and that, in the opinion of the Administrative Coordinator, (i) are possible of resolution short of obtaining direction from the CCAA Court, (ii) where such an approach is appropriate in the circumstances, and (iii) where the resolution of the issue does not require the sanction of either the CCAA Plan Administrators or the CCAA Court, as the case may be; and

13.1.3 If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the PCC Compensation Plan, then the Administrative Coordinator will refer the matter to the CCAA Plan Administrators who may, in their discretion, refer the matter to the CCAA Court for resolution or directions in accordance with paragraph 12.2 herein. The CCAA Plan Administrators will advise the PCC Representative Counsel of all such matters that they refer jointly to the CCAA Court; and

13.1.4 The Administrative Coordinator may also work with the Claims Administrator to coordinate the harmonization of the claims administration of the PCC Compensation Plan and the claims administration of the *Blais* Judgment under the Quebec Administration Plan in accordance with the harmonization principles set out in Section VII herein.

14. Costs of Administrative Coordinator

14.1 All fees, costs, disbursements, expenses and other expenditures of the Administrative Coordinator, including for the services of any legal or other advisors, shall be paid directly by the Tobacco Companies and shall not be deducted from the PCC Compensation Plan Amount or the QCAP Settlement Amount.

15. Appointment and Court Approval of Claims Administrator

15.1 The Court-Appointed Mediator and the Monitors recommend that Epiq be approved by the CCAA Court, and appointed by Order of the CCAA Court at the Sanction Hearing, as the Claims Administrator to manage the administration of the claims processes for both the Quebec Administration Plan and the PCC Compensation Plan.

15.2 The Claims Administrator shall be neutral and independent from the Quebec Class Action Plaintiffs (including the *Blais* Class Members and the *Létourneau* Class Members), Quebec Class Counsel, Raymond Chabot, Pan-Canadian Claimants, PCC Representative Counsel, Tobacco Companies, Claimants, CCAA Plan Administrators, Administrative Coordinator and Court-Appointed Mediator. The Claims Administrator may, in its discretion, retain its own legal or other advisors.

15.3 In respect of all decisions regarding the implementation and execution of the PCC Compensation Plan, the Claims Administrator shall not collaborate or consult with or seek any advice, instructions or directions from the PCC Representative Counsel. Notwithstanding the foregoing, the PCC Representative Counsel may communicate with the Claims Administrator to the full extent necessary for the PCC Representative Counsel to carry out their duties and responsibilities to the PCCs.

16. Provision of Services in English and French

16.1 The Claims Administrator shall provide services including the forms and documents that are Appendix "A" through Appendix "L" hereto, in both English and French. All communications between the Claims Administrator and the PCC-Claimants shall be in the official language chosen by the PCC-Claimants.

17. Costs of Claims Administrator

17.1 All fees, costs, disbursements, expenses and other expenditures of the Claims Administrator, including for the services of any legal or other advisors, shall be paid directly by the Tobacco Companies and shall not be deducted from the PCC Compensation Plan Amount.

17.2 The costs, fees and disbursements incurred by the Claims Administrator in respect of the administration of the PCC Compensation Plan shall not exceed the amount which is allocated for the budget of the Claims Administrator set out in the written agreement to be entered into between the CCAA Plan Administrators and the Claims Administrator.

18. Role and Costs of PCC Representative Counsel

18.1 The PCC Representative Counsel has a traditional solicitor-client relationship with the Pan-Canadian Claimants and a duty to act in the best interests of all Pan-Canadian Claimants in regard to the Claims Process.

18.2 The PCC Representative Counsel may assist PCC-Claimants to complete and submit their Claim Package to the Claims Administrator.

18.3 Epiq will perform the role of agent for the PCC Representative Counsel.

18.4 Subject to the approval of the CCAA Plan Administrators, all fees, costs, disbursements, expenses and other expenditures of the PCC Representative Counsel relating to the administration of the Claims Process, including any amounts expended for the services of any advisors or agents, including Epiq, shall be paid directly by the Tobacco Companies and shall not be deducted from the PCC Compensation Plan Amount. The PCC Representative Counsel shall not charge any PCC-Claimant for services that they provide relating to the processing of the PCC-Claimant's Claim.

18.5 While no appeals, requests for review, or requests for direction to the CCAA Court shall be permitted to be brought in respect of individual PCC Claims under the PCC Compensation Plan, in the event an issue arises that is of significant general application to the Claims Process for PCC-Claimants as a whole, the PCC Representative Counsel shall in the first instance attempt to resolve the issue informally with the Administrative Coordinator and Claims Administrator. If the issue cannot be resolved informally, then, subject to section 8.1, the PCC Representative Counsel may bring a request for direction to the CCAA Court for determination.

18.6 The PCC Representative Counsel may liaise with the Claims Administrator and/or the Administrative Coordinator regarding matters relating to the PCC Compensation Plan and its implementation, including informing them of any difficulties faced by PCC-Claimants as a whole in connection with the Claims Process and making suggestions in that regard.

PART B: PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

SECTION I – NOTICE OF PCC COMPENSATION PLAN

19. Duties and Responsibilities of Claims Administrator

19.1 The Claims Administrator will design the PCC Notice Plan which must effectively reach prospective PCC-Claimants and capture their attention with notices communicated in clear, concise, plain language so that they fully understand their rights and options ("**PCC Notices**"). The PCC Notice Plan may include 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 PCC-Claimants across Canada as possible. The PCC Notice Plan shall be subject to CCAA Court approval.

19.2 The Claims Administrator shall implement and manage the PCC Notice Plan pursuant to which prospective PCC-Claimants will be informed about the PCC Compensation Plan and be provided with ongoing notice throughout the PCC Claims Submission Period.

19.3 The PCC Notices shall:

19.3.1 Provide a description of the PCC Compensation Plan to prospective PCC-Claimants, including the PCC Eligibility Criteria;

19.3.2 Provide prospective PCC-Claimants with notice of the date upon which the PCC Claims Submission Period commences, as well as the PCC Claims Application Deadline;

19.3.3 Explain the Claims Process and invite prospective PCC-Claimants to submit a completed Claim Package to the Claims Administrator; and

19.3.4 Provide contact information for the Claims Administrator, including the URL for the Claims Administrator's website which will contain links to the forms comprising the Claim Package, and the telephone number for the Call Centre.

20. Form and Content of PCC Notices

20.1 All PCC Notices shall be published in both English and French.

20.2 The **First Notice** to prospective PCC-Claimants notifying them of the CCAA Court's approval of the PCC Compensation Plan, the commencement of the PCC Claims Submission Period, the Claims Process and the PCC Claims Application Deadline for PCC-Claimants to submit their completed Claim Package to the Claims Administrator is subject to the approval of the CCAA Court as part of the approval of the Notice Plan. Attached hereto as **Appendix "A"** is a version of the First Notice that is provided for guidance only to assist the understanding of the Claims Administrator which shall be responsible for designing, implementing and managing the PCC Notice Plan pursuant to which prospective PCC-Claimants will be informed about the PCC Compensation Plan and be provided with ongoing notice throughout the PCC Claims Submission Period.

21. Costs of PCC Notice Plan

21.1 The PCC Notice Plan shall include the budget for all services to be rendered by the Claims Administrator in connection with the PCC Notice Plan, as well as the costs to publish notice to prospective PCC-Claimants in all Provinces and Territories through communications in newspapers, other print media, television, radio, social media, other digital media and direct communications where appropriate. The budget for the PCC Notice Plan shall be subject to the approval of the CCAA Court.

21.2 All fees, disbursements, costs and other expenses associated with the PCC Notice Plan shall be paid directly by the Tobacco Companies and shall not be deducted from the PCC Compensation Plan Amount.

21.3 The costs, fees and disbursements incurred by the Claims Administrator in connection with the PCC Notice Plan shall not exceed the amount which is allocated for the PCC Notice Plan in the budget of the Claims Administrator set out in the written agreement to be entered into between the CCAA Plan Administrators and the Claims Administrator.

SECTION II – COMMUNICATIONS BY CLAIMS ADMINISTRATOR

22. Duties and Responsibilities of Claims Administrator

22.1 The Claims Administrator shall establish and operate a toll-free Call Centre providing services in English and French to respond to inquiries from and provide information to PCC-Claimants and prospective PCC-Claimants, and their Legal Representatives as applicable, regarding the PCC Compensation Plan and the Claims Process. The Call Centre shall operate from 9:00 a.m. to 9:00 p.m. Eastern Time, Monday to Friday, or such further extended hours as may be determined by the Claims Administrator to be necessary for the efficient administration of the PCC Compensation Plan.

22.2 The Claims Administrator shall develop, host, maintain and manage an accessible website where PCC-Claimants and prospective PCC-Claimants, and their Legal Representatives as applicable, may access:

22.2.1 Information, documents, and Frequently Asked Questions and Answers regarding the PCC Compensation Plan and the Claims Process;

22.2.2 Updates regarding the Claims Administrator's progress in administering the PCC Compensation Plan and an explanation for any delays in processing the PCC-Claims;

22.2.3 Information regarding the status of their PCC Claim; and

22.2.4 Contact information for the Claims Administrator.

SECTION III – PCC CLAIMS SUBMISSION PERIOD AND PCC CLAIMS APPLICATION DEADLINE

23. PCC Claims Submission Period and PCC Claims Application Deadline

23.1 The PCC Claims Submission Period shall commence on the First Notice Date and run for twenty-four months until the PCC Claims Application Deadline. The PCC Claims Submission Period may be extended by the CCAA Court if it is deemed necessary and expedient to do so as the implementation of the PCC Compensation Plan unfolds.

23.2 All Claim Packages must be submitted to the Claims Administrator:

23.2.1 Online at **[insert URL for website of Claims Administrator]** by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline;

23.2.2 By email to **[insert Claims Administrator's email address]** by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline;

23.2.3 By facsimile transmission to **[insert fax number of Claims Administrator]** by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline; or

23.2.4 If sent by registered mail to the following address **[insert address of Claims Administrator]**, postmarked by no later than the PCC Claims Application Deadline.

23.3 Any Claim Packages, or forms or documents comprising parts of Claim Packages, submitted to the Claims Administrator after 5:00 p.m. Pacific Time on the PCC Claims Application Deadline shall not be accepted by the Claims Administrator which shall send to the PCC-Claimant a **Notice of Rejection of Claim** in the form set out in **Appendix "B"**.

SECTION IV – SUBMISSION OF PCC CLAIMS

24. Claim Package required to be submitted to Claims Administrator by PCC-Claimants

24.1 The Claims Administrator will contribute to the design and customization of the Claims Process that will be used to administer the PCC Claims of prospective PCC-Claimants under the PCC Compensation Plan, which shall be subject to CCAA Court approval.

24.2 To make a PCC Claim to the PCC Compensation Plan, a PCC-Claimant shall be required to submit to the Claims Administrator by the PCC Claims Application Deadline a Claim Package comprised of all the following fully completed documents:

24.2.1 The **Claim Form for PCC-Claimant** in the form set out in **Appendix "C"** or, if a Legal Representative of the PCC-Claimant is assisting the PCC-Claimant to submit their PCC Claim, the **Claim Form for the Legal Representative of a PCC-Claimant** in the form set out in **Appendix "D"** with all requested documents attached to establish that the Legal Representative has the right and is duly authorized to make a PCC Claim on behalf of the PCC-Claimant; and

24.2.2 As applicable, the proof of diagnosis during the PCC Claims Period of Lung Cancer or Throat Cancer which meets the requirements of paragraphs 35.1 or 35.2 herein, or the proof of diagnosis during the PCC Claims Period of Emphysema/COPD (GOLD Grade III or IV) which meets the requirements of paragraphs 36.1 or 36.2 herein.

24.3 PCC-Claimants may submit their Claim Package:

24.3.1 Online on the website of the Claims Administrator at **[insert URL for website of Claims Administrator]** by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline;

24.3.2 By email to **[insert Claims Administrator's email address]** by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline;

24.3.3 By facsimile transmission to **[insert fax number of Claims Administrator]** by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline; or

24.3.4 By registered mail, to the following address **[insert address of Claims Administrator]**, postmarked by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline.

24.4 The Claims Administrator shall develop a process to receive and manage Claim Packages submitted by PCC-Claimants in writing by registered mail, by fax, via fillable pdf or other online format, or via scanned email at the choice of the PCC-Claimants.

24.5 Any Claim Packages, or forms or documents comprising parts of Claim Packages, submitted to the Claims Administrator after 5:00 p.m. Pacific Time on the PCC Claims Application Deadline shall not be accepted by the Claims Administrator which shall send to the PCC-Claimant or their Legal Representative, as applicable, a **Notice of Rejection of Claim** in the form set out in **Appendix "B"**.

SECTION V – PROCESSING OF CLAIMS

25. Decision Tree for Claims Administrator

25.1 **Appendix "F"** is the **Decision Tree entitled "Determination of whether Canadian Residents qualify to receive Compensation either pursuant to *Blais* Judgment or from Pan-Canadian Claimants' Compensation Plan"** that will guide the Claims

Administrator in the determination of whether (i) a PCC-Claimant meets the PCC Eligibility Criteria to be an Eligible PCC-Claimant who will receive an Individual Payment, or (ii) a Tobacco-Victim Claimant or Succession Claimant meets the *Blais* Eligibility Criteria to be an Eligible *Blais* Class Member who will receive a Compensation Payment.

25.2 For greater certainty, the Decision Tree is not to be used by the CCAA Court or any Individual in the interpretation of the PCC Compensation Plan or the Quebec Administration Plan in the event of a dispute.

26. Determination of PCC Claims in Writing

26.1 The Claims Administrator shall determine whether a PCC-Claimant is eligible to receive an Individual Payment based upon the review of the information provided by the PCC-Claimant in writing in the Claim Package.

26.2 In determining the eligibility of a PCC-Claimant to receive an Individual Payment, the Claims Administrator shall not conduct any hearing.

27. Review and Determination of PCC Claims by Claims Administrator

27.1 Upon receipt of a Claim Package, the Claims Administrator shall send an **Acknowledgement of Receipt of Claim Package** to the PCC-Claimant in the form set out in **Appendix "G"**.

27.2 The Claims Administrator shall use a **Checklist** in the form set out in **Appendix "H"** in order to determine whether a PCC-Claimant meets each of the PCC Eligibility Criteria.

27.3 The Claims Administrator shall develop and implement procedures for preventing and identifying duplicate or fraudulent PCC-Claims.

27.4 If a Claim Package is incomplete and the missing information is straightforward, the Claims Administrator may contact the PCC-Claimant or Physician, as applicable, verbally or in writing to invite the PCC-Claimant or Physician, as applicable, to provide the missing information for insertion by the Claims Administrator on the applicable form in the Claim Package within a specified time period which shall not extend past the PCC Claims Application Deadline.

27.5 If the Claims Administrator determines that a PCC-Claimant meets all the PCC Eligibility Criteria, the Claims Administrator shall issue a **Notice of Acceptance of PCC Claim**, in the form set out in **Appendix "I"**, which advises that the PCC Claim has been accepted. The Notice of Acceptance of PCC Claim shall: (i) indicate the maximum amount of the Individual Payment that may be payable; (ii) advise that the actual quantum of the Individual Payment that will be paid to the PCC-Claimant will be determined on a *pro rata* basis between all PCC-Claimants based on the number of PCC Claims approved and the amount available for distribution to PCC-Claimants after all claims have been received, reviewed and processed by the Claims Administrator; and (iii) advise that it is anticipated that the distribution of Individual Payments to PCC-Claimants will commence after the PCC Claims Application Deadline.

27.6 If a PCC-Claimant does not meet all the PCC Eligibility Criteria, the Claims Administrator shall issue a **Notice of Rejection of PCC Claim** in the form set out in **Appendix "B"** which clearly states the reason for the rejection of the PCC Claim.

27.7 The Claims Administrator will advise the PCC Representative Counsel of the decision made in respect of each Claim Package submitted to the Claims Administrator.

28. Death of PCC-Claimant after Submission of Claim Package

28.1 If the Claims Administrator receives notice that a PCC-Claimant has died after they submitted their Claim Package to the Claims Administrator but before they received an Individual Payment, the Claims Administrator shall complete the review of the Claim Package. If the Claims Administrator determines that the PCC-Claimant meets the PCC

Eligibility Criteria, then the Claims Administrator shall make the Individual Payment payable to the estate of the PCC-Claimant.

29. Review of Rejected PCC Claims by Review Officer

29.1 When the Claims Administrator issues a Notice of Rejection of PCC Claim, the PCC-Claimant shall also be sent a **Request for Review** in the form set out in **Appendix "J"**.

29.2 A PCC-Claimant who has received a Notice of Rejection of PCC Claim shall have sixty days from the date that the Claims Administrator issues the Notice of Rejection of PCC Claim to submit a completed Request for Review and any supporting documents to the Claims Administrator. The PCC-Claimant's Request for Review shall contain a statement clearly identifying the error which they allege was made by the Claims Administrator in the review of their PCC Claim. If the PCC-Claimant fails to identify the alleged error, the PCC Claim will not be reviewed by the Review Officer.

29.3 Upon receipt of a Request for Review, the Claims Administrator shall send an **Acknowledgement of Receipt of Request for Review** to the PCC-Claimant in the form set out in **Appendix "K"**.

29.4 The Claims Administrator shall designate a Review Officer to conduct an independent review of (i) the Claim Package submitted by a PCC-Claimant, or the Legal Representative of a PCC-Claimant, who has requested a review of the Claims Administrator's decision, and (ii) the Request for Review and any supporting documents submitted by the PCC-Claimant, or the Legal Representative of a PCC-Claimant. The Review Officer shall either confirm, reverse or vary the Claims Administrator's decision and issue a Notice of Rejection of PCC Claim or Notice of Acceptance of PCC Claim to the PCC-Claimant or the Legal Representative of a PCC-Claimant, as applicable.

30. Finality of Decisions of Claims Administrator and Review Officer

30.1 The decisions of the Claims Administrator and the Review Officer shall be final and binding without recourse to any Court or other forum or tribunal. For greater certainty, there is no right of appeal, judicial review, judicial recourse or other access to the CCAA Court or any other court in any Province or Territory from any decision of the Claims Administrator or the Review Officer.

SECTION VI – ELIGIBILITY CRITERIA AND AMOUNT OF COMPENSATION PAYABLE TO PCC-CLAIMANTS

31. Criteria for Entitlement to Compensation

31.1 To be eligible to receive compensation under the PCC Compensation Plan, the PCC-Claimant must meet all of the following criteria ("**PCC Eligibility Criteria**"):

31.1.1 On the date that a PCC-Claimant submits their Claim Package:

31.1.1.1 If the PCC-Claimant is alive, they must reside in a Province or Territory in Canada, or

31.1.1.2 If the PCC-Claimant is deceased, they must have resided in a Province or Territory in Canada on the date of their death;

31.1.2 The PCC-Claimant was alive on March 8, 2019;

31.1.3 Between January 1, 1950 and November 20, 1998, the PCC-Claimant smoked a minimum of Twelve Pack-Years of cigarettes sold by the Tobacco Companies:

Twelve Pack-Years of cigarettes is the equivalent of 87,600 cigarettes which is calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption. For example, Twelve Pack-Years equals:

10 cigarettes smoked per day for 24 years (10 x 365 x 24) = 87,600 cigarettes, or

20 cigarettes smoked per day for 12 years (20 x 365 x 12) = 87,600 cigarettes, or

30 cigarettes smoked per day for 8 years (30 x 365 x 8) = 87,600 cigarettes;

31.1.4 Between March 8, 2015 and March 8, 2019 (inclusive of those dates), the PCC-Claimant was diagnosed with:

31.1.4.1 Lung Cancer, or

31.1.4.2 Throat Cancer, or

31.1.4.3 Emphysema/COPD (GOLD Grade III or IV) (collectively, the "**PCC Compensable Diseases**");

and

31.1.5 On the date of the diagnosis with a PCC Compensable Disease the PCC-Claimant resided in a Province or Territory in Canada.

31.2 The brands of cigarettes sold by the Tobacco Companies in Canada between January 1, 1950 and November 20, 1998 include the brands and sub-brands listed in **Appendix "L"** hereto.

32. Individuals who do not meet PCC Eligibility Criteria

32.1 The estates of Individuals who died prior to March 8, 2019 are not eligible to receive direct compensation under the PCC Compensation Plan.

32.2 The estate of an Individual who died on or after March 8, 2019 would qualify to receive direct compensation under the PCC Compensation Plan subject to the terms hereof.

32.3 Surviving Family Members in their own capacity are not eligible to submit a PCC Claim or receive direct compensation under the PCC Compensation Plan.

33. Proof that PCC-Claimant meets PCC Eligibility Criteria

33.1 To establish eligibility to receive an Individual Payment under the PCC Compensation Plan, the Smoking History and Diagnosis of the PCC-Claimant must be proven.

34. Proof of Smoking History

34.1 The Smoking History of a PCC-Claimant shall be proven by the statements made in the Claim Form for PCC-Claimant or the Claim Form for the Legal Representative of a PCC-Claimant, as applicable, stating when the PCC-Claimant started smoking cigarettes, providing an estimate of the number of cigarettes the PCC-Claimant smoked per day per year, and identifying which of the brands of cigarettes sold by the Tobacco Companies in Canada the PCC-Claimant smoked between January 1, 1950 and November 20, 1998, the complete list of which (including all sub-brands) is set out in **Appendix "L"**.

35. Proof of Diagnosis of Lung Cancer or Throat Cancer

35.1 A PCC-Claimant's Diagnosis of Lung Cancer or Throat Cancer shall be proven by the submission to the Claims Administrator of a copy of a pathology report which confirms that the PCC-Claimant was diagnosed with Lung Cancer or Throat Cancer, as applicable, between March 8, 2015 and March 8, 2019 (inclusive of those dates).

35.2 If the PCC-Claimant is unable to provide a pathology report as specified in paragraph 35.1 herein, then they must submit to the Claims Administrator one of the following documents to prove the Diagnosis of Lung Cancer or Throat Cancer:

35.2.1 A copy of an extract from a medical file of the PCC-Claimant confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019;

35.2.2 A completed Physician Form in the form attached hereto as **Appendix "E"**; or

35.2.3 A written statement, in a form and content acceptable to the Claims Administrator, from a Physician of the PCC-Claimant, or another physician having access to the medical record, confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019 and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.

36. Proof of Diagnosis of Emphysema/COPD (GOLD Grade III or IV)

36.1 A PCC-Claimant's diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates) shall be proven by the submission to the Claims Administrator of a copy of a report of a spirometry test performed on the PCC-Claimant between March 8, 2015 and March 8, 2019, that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value.

36.2 If the PCC-Claimant is unable to provide a spirometry test report as specified in paragraph 36.1 herein, then they must submit to the Claims Administrator one of the following documents to prove the Diagnosis of Emphysema/COPD (GOLD Grade III or IV):

36.2.1 A copy of an extract from a medical file of the PCC-Claimant confirming the diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019;

36.2.2 A completed Physician Form in the form attached hereto as **Appendix "E"**; or

36.2.3 A written statement, in a form and content acceptable to the Claims Administrator, from Physician of the PCC-Claimant, or another physician having access to the medical record, confirming the diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 providing at least one of the following records to verify the diagnosis and date of diagnosis: spirometry report or CT scan report.

37. Proof of Status of Legal Representative of a PCC-Claimant

37.1 The Legal Representative for a PCC-Claimant shall prove their status to make a PCC Claim on behalf of the PCC-Claimant by the information contained in the Claim Form for the Legal Representative of PCC-Claimant and the documents attached thereto.

38. Reduction for Contributory Negligence

38.1 The quantum of the Individual Payment (see **Table 1** in paragraph 40.1 below) payable to a PCC-Claimant who meets all the PCC Eligibility Criteria will depend upon the date on which the PCC-Claimant started smoking the Tobacco Companies' cigarettes as follows:

38.1.1 A PCC-Claimant who started to smoke the Tobacco Companies' cigarettes *before* January 1, 1976 will be eligible to receive 100% of the compensation available under the PCC Compensation Plan, or such prorated amount as may be payable pursuant to paragraph 40.1 herein; and

38.1.2 A PCC-Claimant who started to smoke the Tobacco Companies' cigarettes *on or after* January 1, 1976 will be designated as being 20% contributorily negligent and eligible to receive 80% of the compensation available under the PCC Compensation Plan, or such prorated amount as may be payable pursuant to paragraph 40.1 herein.

39. Where PCC-Claimant diagnosed with more than one PCC Compensable Disease

39.1 Where a PCC-Claimant meets all of the PCC Eligibility Criteria but has been diagnosed with more than one PCC Compensable Disease, they shall be paid for the single PCC Compensable Disease with which they have been diagnosed that will provide them with the highest amount of compensation under the PCC Compensation Plan. No "double recovery" or overlapping recovery will be permitted if a PCC-Claimant has been diagnosed with more than one PCC Compensable Disease.

40. Quantum of Compensation payable to PCC-Claimants

40.1 The Claims Administrator shall review the Claim Packages and will decide whether the PCC-Claimants fulfill the PCC Eligibility Criteria such that they are eligible to receive an Individual Payment as set out in the Compensation Grid in **Table 1** below. An Individual who meets all the PCC Eligibility Criteria shall be paid for the single PCC Compensable Disease with which they have been diagnosed that will provide them with the highest amount of compensation from the PCC Compensation Plan. No "double recovery" or overlapping recovery will be permitted if a PCC-Claimant has been diagnosed with more than one PCC Compensable Disease. The quantum of the payments indicated in subparagraphs 40.1.1 through 40.1.3 and **Table 1** may be reduced on a *pro rata* basis based upon the actual take-up rate and other factors:

40.1.1 If the PCC-Claimant was diagnosed with Emphysema/COPD (GOLD Grade III or IV), they will be paid $14,400 or $18,000, or such pro-rated amount as may be payable pursuant to paragraph 52.1 herein;

40.1.2 If the PCC-Claimant was diagnosed with Lung Cancer, they will be paid $48,000 or $60,000, or such pro-rated amount as may be payable pursuant to paragraph 52.1 herein; and

40.1.3 If the PCC-Claimant was diagnosed with Throat Cancer, they will be paid $48,000 or $60,000, or such pro-rated amount as may be payable pursuant to paragraph 52.1 herein.

Table 1

Disease(s) with which PCC-Claimant was diagnosed	**Individual Payment** (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of PCC-Claimants; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Compensation for PCC-Claimants who started smoking before January 1, 1976	**Compensation for PCC-Claimants who started smoking on or after January 1, 1976**
Emphysema/COPD (GOLD Grade III or IV)	$18,000	$14,400
Lung Cancer	$60,000	$48,000
Throat Cancer	$60,000	$48,000

40.2 The amounts of the Individual Payments to Eligible PCC-Claimants shall not exceed the maximum amounts specified in **Table 1** above.

40.3 The amounts payable to Eligible PCC-Claimants under the PCC Compensation Plan are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by Eligible PCC-Claimants.

SECTION VII – HARMONIZATION OF PCC COMPENSATION PLAN WITH CLAIMS PROCESS FOR *BLAIS* CLASS MEMBERS

41. Claims Administrator is responsible for Harmonization

41.1 The Claims Administrator shall harmonize the claims administration of the *Blais* Judgment and the claims administration of the PCC Compensation Plan in accordance with the harmonization principles set out in this Section for the purpose of ensuring that a resident of Quebec is not paid a Compensation Payment under the Quebec Administration Plan pursuant to the *Blais* Judgment as well as an Individual Payment from the PCC Compensation Plan. An individual resident in Quebec is only permitted to make one claim for compensation either as a *Blais* Class Member under the Quebec Administration Plan or as a PCC-Claimant under the PCC Compensation Plan. A Quebec resident is not permitted to make a claim to both Claims Processes.

42. Determination of Residency

42.1 For the purpose of the administration of the Tobacco-Victim Claims and Succession Claims under the Quebec Administration Plan pursuant to the *Blais* Judgment and the PCC Claims under the PCC Compensation Plan:

42.1.1 If an Individual does not reside in Canada both on the date of their diagnosis with a PCC Compensable Disease and on the date on which they submit their PCC Claim to the Claims Administrator, then they are not eligible to receive compensation from the PCC Compensation Plan;

42.1.2 If an Individual does not reside in Quebec on the date on which they submit their Tobacco-Victim Claim or Succession Claim to the Quebec Administration Plan, then they are not eligible to receive a Compensation Payment pursuant to the *Blais* Judgment;

42.1.3 In respect of an Individual resident in Canada, their "**Place of Residence**" shall be deemed to be the Province or Territory which issued their health insurance card and/or their driver's licence;

42.1.4 If an Individual's answers to the questions on the Tobacco-Victim Claim Form, Succession Claim Form, or Claim Form for PCC-Claimant, as applicable, establish that, between January 1, 1950 and November 20, 1998, they smoked a minimum of Twelve Pack-Years of cigarettes (equivalent of 87,600 cigarettes) sold by the Canadian Tobacco Companies, then they will be considered to have resided in Canada between January 1, 1950 and November 20, 1998; and

42.1.5 In order to qualify to receive a Compensation Payment under the Quebec Administration Plan pursuant to the *Blais* Judgment, an Individual's Place of Residence must have been Quebec on the date that they were diagnosed with Emphysema/COPD (GOLD Grade III or IV), Lung Cancer and/or Throat Cancer before March 12, 2012.

43. Quantum of Compensation for *Blais* Class Members

43.1 In accordance with the terms of the Quebec Administration Plan, upon review of the Proofs of Claim by the Claims Administrator, Tobacco-Victims who fulfill the *Blais* Eligibility Criteria may be determined to be eligible to receive a Compensation Payment as set out in the Compensation Grid in **Table 2** below. An Individual who meets all the criteria to receive compensation as a *Blais* Class Member shall be paid for the single compensable disease with which they have been diagnosed that will provide them with the highest amount of compensation pursuant to the *Blais* Judgment. No "double recovery" or overlapping recovery will be permitted if a *Blais* Class Member has been diagnosed with more than one compensable disease. The quantum of the payments indicated in subparagraphs 43.1.1 through 43.1.3 and **Table 2** below will vary based upon the actual take-up rate and other factors:

43.1.1 If the *Blais* Class Member was diagnosed with Emphysema/COPD (GOLD Grade III or IV), they will be paid $24,000 or $30,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of *Blais* Class Members;

43.1.2 If the *Blais* Class Member was diagnosed with Lung Cancer, they will be paid $80,000 or $100,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of *Blais* Class Members; and

43.1.3 If the *Blais* Class Member was diagnosed with Throat Cancer, they will be paid $80,000 or $100,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of *Blais* Class Members.

Table 2

Disease(s) with which *Blais* Class Member was diagnosed	**Quantum of Compensation** (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of *Blais* Class Members; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Compensation for *Blais* Class Members who started smoking before January 1, 1976	**Compensation for *Blais* Class Members who started smoking on or after January 1, 1976**
Emphysema/COPD (GOLD Grade III or IV)	$30,000	$24,000
Lung Cancer	$100,000	$80,000
Throat Cancer	$100,000	$80,000

43.2 The amounts of the compensation payments to *Blais* Class Members shall not exceed the maximum amounts specified in **Table 2** above.

43.3 The amounts payable to *Blais* Class Members pursuant to the *Blais* Judgment are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by *Blais* Class Members.

44. Claims Administrator's Determination of Compensation payable to Quebec Residents who may qualify as both a *Blais* Class Member and a PCC-Claimant

44.1 Depending upon the disease(s) with which they are diagnosed and the timing of the diagnoses, there are four possible cases in which a Quebec resident may meet both the PCC Eligibility Criteria and the *Blais* Eligibility Criteria . The four cases are described in **Table 3** below. However, since the *Blais* Class Members and the PCC-Claimants shall only be paid for the single compensable disease with which they have been diagnosed that will provide them with the highest amount of compensation pursuant to either the *Blais* Judgment or the PCC Compensation Plan, as applicable, **Table 3** indicates whether the compensation would be paid pursuant to the *Blais* Judgment under the Quebec Administration Plan or pursuant to the terms of the PCC Compensation Plan. The questions on the Claim Form for PCC-Claimant (Appendix "C") and Claim Form for the Legal Representative of a PCC-Claimant (Appendix "D") will elicit responses from the individual submitting the claim that will enable the Claims Administrator to determine whether the Quebec resident meets either the PCC Eligibility Criteria or the *Blais* Eligibility Criteria:

Table 3

Case	**Diseases with which Quebec Residents were diagnosed and Timing of Diagnoses**	**How Compensation will be paid** (Amounts shown are for illustrative purposes only. The actual quantum will be determined by the Claims Administrator. The quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
		Compensation for *Blais* Class Members who started smoking before January 1, 1976	**Compensation for *Blais* Class Members who started smoking on or after January 1, 1976**
1.	Quebec resident was: (a) diagnosed with Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012; (b) diagnosed with either Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	*Blais* Judgment: $0 PCC Compensation Plan: $60,000 **Total: $60,000**	*Blais* Judgment: $0 PCC Compensation Plan: $48,000 **Total: $48,000**

Case	Diseases with which Quebec Residents were diagnosed and Timing of Diagnoses	**How Compensation will be paid** (Amounts shown are for illustrative purposes only. The actual quantum will be determined by the Claims Administrator. The quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
		Compensation for *Blais* Class Members who started smoking before January 1, 1976	**Compensation for *Blais* Class Members who started smoking on or after January 1, 1976**
2.	Quebec resident was: (a) diagnosed with Lung Cancer or Throat Cancer before March 12, 2012; (b) diagnosed with Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	*Blais* Judgment: $100,000 PCC Compensation Plan: $0 **Total: $100,000**	*Blais* Judgment: $80,000 PCC Compensation Plan: $0 **Total: $80,000**
3.	Quebec resident was: (a) diagnosed with Lung Cancer before March 12, 2012; (b) diagnosed with Throat Cancer between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	*Blais* Judgment: $100,000 PCC Compensation Plan: $0 **Total: $100,000**	*Blais* Judgment: $80,000 PCC Compensation Plan: $0 **Total: $80,000**
4.	Quebec resident was: (a) diagnosed with Throat Cancer before March 12, 2012;	*Blais* Judgment: $100,000 PCC Compensation Plan: $0	*Blais* Judgment: $80,000 PCC Compensation Plan: $0

Case	Diseases with which Quebec Residents were diagnosed and Timing of Diagnoses	How Compensation will be paid (Amounts shown are for illustrative purposes only. The actual quantum will be determined by the Claims Administrator. The quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
		Compensation for *Blais* Class Members who started smoking before January 1, 1976	**Compensation for *Blais* Class Members who started smoking on or after January 1, 1976**
	(b) diagnosed with Lung Cancer between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	**Total: $100,000**	**Total: $80,000**

44.2 The amounts of the compensation payments to Quebec residents shall not exceed the maximum amounts specified in **Table 3** above.

44.3 The amounts payable to Quebec residents are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by Quebec residents.

SECTION VIII – ROLE OF CCAA PLAN ADMINISTRATORS IN PCC COMPENSATION PLAN

45. Appointment of CCAA Plan Administrators

45.1 The CCAA Court shall be requested to approve the appointment of the three CCAA Plan Administrators in the manner contemplated by the CCAA Plans and other Definitive Documents.

45.2 Subject to the approval of the CCAA Court, the following three firms shall be appointed to serve as the CCAA Plan Administrators until such time as such firms may be replaced with the further approval of the CCAA Court: Ernst & Young Inc.; FTI Consulting Canada Inc.; and Deloitte Restructuring Inc.

45.3 In the CCAA Court's discretion, when the CCAA Court approves the Tobacco Companies' CCAA Plans, and whether at that time or at some future date or as otherwise set out in the CCAA Plans, the CCAA Court may abridge, suspend or otherwise deal with the CCAA proceedings as the CCAA Court may see fit, and Ernst & Young Inc., FTI Consulting Canada Inc. and Deloitte Restructuring Inc. shall be discharged and relieved of any further duties and obligations in regard to their capacities as Monitors, but shall continue without interruption in their capacities as CCAA Plan Administrators until such time as they may be replaced with the approval of the CCAA Court.

46. Advisors to CCAA Plan Administrators

46.1 The CCAA Plan Administrators, in their discretion, may retain any advisors, including legal, financial, investment or other advisors, to advise and assist them to carry out their duties in relation to the administration of the PCC Compensation Plan.

47. Payment for Services provided by CCAA Plan Administrators

47.1 All professional fees, other fees, costs, disbursements, expenses, court costs and other expenditures, and all applicable sales taxes thereon (collectively, "**Costs**"), incurred in respect of the services provided by the CCAA Plan Administrators in relation to the administration of the PCC Compensation Plan, and the services provided by all legal, financial, investment or other advisors with whom the CCAA Plan Administrators in their discretion may consult regarding the administration of the PCC Compensation Plan, shall be paid biweekly directly by the Tobacco Companies, and such amounts shall not be deducted from the PCC Compensation Plan Amount. All such Costs shall be subject to the approval of the CCAA Court.

48. Investment of PCC Compensation Plan Amount

48.1 In accordance with the terms of the CCAA Plans, the PCC Compensation Plan Amount shall be paid from the Global Settlement Trust Account and deposited into the PCC Trust Account for the benefit of the Pan-Canadian Claimants.

48.2 The CCAA Plan Administrators shall ensure that the amounts from time to time in the PCC Trust Account are invested in accordance with approved investment guidelines pending disbursement to the PCC-Claimants.

48.3 The CCAA Plan Administrators shall provide to the PCC Representative Counsel a monthly report of the receipts and disbursements for the PCC Trust Account.

49. Advancement of Funds to Claims Administrator for Payments to Eligible PCC-Claimants

49.1 From time to time, the Claims Administrator shall submit to the CCAA Plan Administrators a requisition with sufficiently detailed information and supporting data requesting the advancement of a specified sum of money from the PCC Compensation Plan Amount to be used by the Claims Administrator for the purpose of making Individual Payments to Eligible PCC-Claimants.

49.2 Upon receipt of each such requisition and supporting information and data from the Claims Administrator, the CCAA Plan Administrators will verify the calculation of the sum requisitioned by the Claims Administrator. In their discretion, the CCAA Plan Administrators may request further information from the Claims Administrator before they authorize the advancement of an instalment of funds from the PCC Compensation Plan Amount held in the PCC Trust Account to the Claims Administrator to enable it to make Individual Payments to Eligible PCC-Claimants.

50. Reporting by CCAA Plan Administrators

50.1 On an annual basis, and as circumstances warrant at any other times in the CCAA Plan Administrators' discretion or as the CCAA Court directs, the CCAA Plan Administrators shall report to the CCAA Court regarding the progress of the administration of the PCC Compensation Plan including the publication of notices, the PCC Claims Application Deadline to file PCC Claims, PCC Claims approved, PCC Claims rejected, any delays in the Claims Process, amounts distributed, fees charged and disbursements made and any other matter which the CCAA Plan Administrators in their discretion deem to be appropriate.

SECTION IX – DISTRIBUTION OF INDIVIDUAL PAYMENTS

51. Determination of Quantum of Individual Payments to Eligible PCC-Claimants

51.1 Upon the completion of the processing of the PCC Claims, the CCAA Plan Administrators, in consultation with the Claims Administrator, shall determine the quantum of the Individual Payments which may be made from the amount in the PCC Trust Account based upon several factors, including: the timing of the payment of the total PCC Compensation Plan Amount by the Tobacco Companies; the amount in the PCC Trust Account available for distribution; the numbers of PCC Claims accepted in respect of each of the diagnoses of Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV); and the numbers of Eligible PCC-Claimants who started smoking before and on or after January 1, 1976.

52. *Pro rata* Reduction if Aggregate of Individual Payments exceeds PCC Compensation Plan Amount

52.1 If the PCC Compensation Plan Amount plus any interest accrued thereon in the PCC Trust Account is not sufficient to pay the aggregate of the Individual Payments determined to be payable by the CCAA Plan Administrators, in consultation with the Claims Administrator, then the Individual Payments owing to the PCC-Claimants shall be divided on a *pro rata* basis among the Eligible PCC-Claimants so that the aggregate amount of the Individual Payments otherwise payable to the Eligible PCC-Claimants does not exceed the PCC Compensation Plan Amount plus any interest accrued thereon in the PCC Trust Account.

53. Payment of Individual Payments to Eligible PCC-Claimants

53.1 Once the CCAA Plan Administrators have finally determined the quanta of the Individual Payments which may be made from the PCC Compensation Plan Amount plus any interest accrued thereon in the PCC Trust Account, at the direction of the CCAA Plan Administrators, the Claims Administrator shall be responsible for making the Individual Payments to the Eligible PCC-Claimants.

53.2 The Claims Administrator shall make payment of the Individual Payments by either cheque or direct deposit as designated on the Claim Form by the PCC-Claimant or the Claim Form for the Legal Representative of the PCC-Claimant, as applicable.

53.3 Cheques for Individual Payments shall be issued in the name of each Eligible PCC-Claimant or in the name of the estate of the Eligible PCC-Claimant as applicable. Cheques shall not be issued in the name of any heir or beneficiary of the estate of an Eligible PCC-Claimant. Cheques will be mailed to the address of the Eligible PCC-Claimant or the Legal Representative of the Eligible PCC-Claimant, as applicable, that was provided on the Claim Form.

53.4 An Eligible PCC-Claimant or the Legal Representative of the Eligible PCC-Claimant, as applicable, who receives an Individual Payment by cheque shall have 180 days from the date inscribed on the cheque to present it for payment. After 180 days, any amount not deposited shall be returned to the PCC Compensation Plan Amount.

53.5 Individual Payments made by direct deposit shall be deposited into a bank account in the name of the PCC-Claimant or the estate of the PCC-Claimant. The Claims Administrator shall not deposit an Individual Payment into a bank account in the name of any heir or beneficiary of the estate of an Eligible PCC-Claimant.

54. Distribution of any Residual Funds from PCC Compensation Plan Amount

54.1 Three years after the Claims Administrator commenced its review and processing of the PCC-Claims, or at such other time as the CCAA Plan Administrators are of the view that the administration of the PCC-Claims has been substantially completed, to the extent that there remains any Residual Funds in the PCC Compensation Plan, any such Residual Funds shall be allocated to the Provinces and Territories Settlement Amount and apportioned among the Provinces and Territories in accordance with the percentages set out in the table in Article 16, Section 16.3 of the CCAA Plan.

55. No Assignment or Direction to Pay

55.1 No amount payable under the PCC Compensation Plan may be assigned, and any such assignment shall be null and void.

55.2 No amount payable under the PCC Compensation Plan may be subject to a direction to pay, and any such direction to pay shall be null and void.

SECTION X – REPORTING OBLIGATIONS OF CLAIMS ADMINISTRATOR

56. Engagement with Administrative Coordinator and reporting to CCAA Plan Administrators and CCAA Court

56.1 The Claims Administrator shall bring to the attention of and work with the Administrative Coordinator to address and resolve issues that may arise from time to time in the interpretation, implementation and ongoing administration of the PCC Compensation Plan. If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the PCC Compensation Plan, then the Administrative Coordinator shall refer the matter to the CCAA Plan Administrators who, in their discretion, may bring the matter jointly before the CCAA Court for resolution or directions.

56.2 The Claims Administrator shall keep accurate and complete records to allow for verification, audit or review as required by the CCAA Plan Administrators and, as circumstances warrant, by the CCAA Court which shall hear and determine matters relating to the ongoing supervision of the PCC Compensation Plan.

56.3 Annually, the Claims Administrator shall prepare and submit the budget for the claims administration to the Administrative Coordinator who shall forward the budget to the CCAA Plan Administrators for the approval by the CCAA Plan Administrators, who shall submit the budget for final approval by the CCAA Court.

56.4 The Claims Administrator shall manage and track the budget for the administration of the PCC Compensation Plan.

56.5 Annually and as circumstances warrant at any other times as requested by the CCAA Plan Administrators in their discretion or as the CCAA Court directs, the Claims Administrator shall report through the Administrative Coordinator to the CCAA Plan Administrators regarding the progress of the administration of the PCC Compensation Plan including the publication of notices, the PCC Claims Application Deadline to file PCC Claims, PCC Claims approved, PCC Claims rejected, any delays in the Claims Process, amounts distributed, fees charged and disbursements made.

56.6 Annually and as circumstances warrant at any other times as requested by the CCAA Plan Administrators in their discretion or as the CCAA Court directs, the Claims Administrator shall provide through the Administrative Coordinator to the CCAA Plan Administrators which, in turn, shall report to the CCAA Court, an accounting of the fees charged, disbursements made and, after the PCC Claims Application Deadline, the distributions made to Eligible PCC-Claimants for approval by the CCAA Court.

56.7 The Claims Administrator shall provide an Exit Report through the Administrative Coordinator to the CCAA Plan Administrators within six months, or as soon as is practicable, following the termination of the administration of the PCC Compensation Plan.

56.8 The Administrative Coordinator shall provide to the PCC Representative Counsel copies of the budget, reports, accounting of fees and Exit Report that the Claims Administrator submits through the Administrative Coordinator to the CCAA Plan Administrators pursuant to paragraphs 56.3, 56.5, 56.6 and 56.7 herein.

SECTION XI – CONFIDENTIALITY AND INFORMATION MANAGEMENT

57. Confidentiality

57.1 The Claims Administrator shall develop a privacy policy which shall be posted on the website maintained by the Claims Administrator. The privacy policy shall include a description of how the Claims Administrator will collect Personal Information regarding the PCC-Claimants and the PCC-Claimants' Legal Representatives, and how the Personal Information may be used, shared, stored, safeguarded and destroyed by the Claims Administrator.

57.2 The Claims Administrator shall develop, host, maintain and manage an electronic database of all PCC Claims submitted by PCC-Claimants and maintain the confidentiality of the Personal Information and data regarding the PCC-Claimants and the PCC-Claimants' Legal Representatives in the database through security measures which include: the training of staff regarding their privacy obligations; administrative controls to restrict access to Personal Information on a "need to know basis"; and technological security measures such as firewalls, multi-factor authentication, encryption and anti-virus software.

57.3 Any Personal Information and data regarding a PCC-Claimant and/or a PCC-Claimant's Legal Representative that is provided, created or obtained in the course of the claims administration, whether written or oral, shall be kept confidential by the Claims Administrator, the Review Officer, the Administrative Coordinator and the CCAA Plan Administrators and shall not be disclosed, shared or used for any purpose other than the determination of the PCC Claims, without the consent of the PCC-Claimant or the PCC-Claimant's Legal Representative, as applicable, or as required by law.

57.4 The Personal Information and data regarding the PCC-Claimants and the PCC-Claimants' Legal Representatives that is collected by the Claims Administrator shall not be used for any research or any other purpose that is not related to the administration of PCC Claims made pursuant to the PCC Compensation Plan.

57.5 The Claims Administrator shall obtain from all its employees, officers, contractors, subcontractors, agents and representatives who are engaged in the administration of PCC Claims under the PCC Compensation Plan, an executed non-disclosure agreement in a form approved by the CCAA Plan Administrators.

57.6 The Claims Administrator shall store all Personal Information and data regarding the PCC-Claimants and the PCC-Claimants' Legal Representatives in a secure location and only permit authorized Individuals who have executed a non-disclosure agreement to have access to the Personal Information.

58. Retention and Destruction of PCC-Claimant Information and Records

58.1 The Claims Administrator shall retain all Personal Information and documentation in its possession provided in connection with the Claim Packages submitted by the PCC-Claimants and the PCC-Claimants' Legal Representatives for two years following the completion of the distribution of the Individual Payments ("**Retention Period**"). The Personal Information and documents provided in respect of a PCC-Claimant, or the fact that a Claim Package has been submitted in respect of a PCC-Claimant, shall not be disclosed by the Claims Administrator to anyone, except with the consent of the PCC-Claimant or the PCC-Claimant's Legal Representative, as applicable, or as required by law.

58.2 Subject to the prior approval of the CCAA Court, the Claims Administrator shall conduct the secure destruction of all electronic Personal Information, including all data and metadata, and all Personal Information in document form in the Claims Administrator's possession that was provided as part of the Claim Packages, with the exception of the Claims Administrator's reports and administrative records, as soon as reasonably practicable after the expiry of the Retention Period, and shall provide certification of such destruction to the CCAA Court.

PART C: GENERAL

SECTION I – GENERAL PROVISIONS APPLICABLE TO PCC COMPENSATION PLAN

59. Effective in Entirety

59.1 None of the terms herein regarding the PCC Compensation Plan shall become effective unless and until all the terms of the PCC Compensation Plan have been finally approved by the CCAA Court. If such CCAA Court approval is not granted, the PCC Compensation Plan will thereupon be terminated, and none of the Tobacco Companies or the PCC-Claimants will be liable for such termination.

60. Termination of PCC Compensation Plan

60.1 The PCC Compensation Plan will continue in full force and effect until all obligations under the PCC Compensation Plan are fulfilled.

61. Governing Law

61.1 The PCC Compensation Plan shall be governed and construed in accordance with the laws of the Province of Ontario and the applicable laws of Canada.

62. Entire Agreement

62.1 The terms and conditions set forth in Part B regarding the PCC Compensation Plan constitute the entire Agreement between the Tobacco Companies and the PCC-Claimants with respect to the PCC Compensation Plan, and cancel and supersede any prior or other understandings and agreements between the Tobacco Companies and the PCC-Claimants. There are no representations, warranties, terms, conditions, undertakings, covenants or collateral agreements, express, implied or statutory between the Tobacco Companies and the PCC-Claimants with respect to the PCC Compensation Plan other than as expressly set forth or referred to in Part B of this document.

63. Benefit of the PCC Compensation Plan

63.1 The terms and conditions set forth in Part B regarding the PCC Compensation Plan shall enure to the benefit of and be binding upon the Tobacco Companies and the PCC-Claimants who are alive and deceased, and their successors, heirs, administrators and estate trustees.

64. Official Languages

64.1 The Tobacco Companies shall pay for the cost to prepare a French translation of this document and all Notices and Forms regarding the PCC Compensation Plan that are attached to this document as Appendices. To the extent that there are any inconsistencies between the English and the French versions of this document, the Notices or the Appendices, the English version shall be authoritative and shall govern and prevail in all respects.

DATED as of the 5th day of December, 2024.

This is Exhibit “D” referred to in the
Affidavit of Michael O’Connor affirmed
before me on the 1st day of
September, 2026.

Signature

CCAA TOBACCO 3 MONTH CLAIMS ADMINISTRATION COSTS BUDGET

Consolidated Court Appointments: Projected Costs by Category, CLIN and Month

Epiq Class Action Services Canada

Contract Line Item (CLIN)	Sep-26	Oct-26	Nov-26	Total
Paid Media Noticing	$ -	$ -	$ -	**$ -**
Print & Mail Operations				
Mailing Coordinator	$ -	$ -	$ -	**$ -**
Account Mgmt & Reconciliation	$ -	$ -	$ -	**$ -**
Print 1-image Cheque with Stub	$ -	$ -	$ -	**$ -**
Print/Mail PCC or QCAP Int Ntc/Cl Pkt	$ -	$ -	$ -	**$ -**
Requested Fulfillment Notice	$ 570	$ 380	$ 380	**$ 1,330**
Reminder Fulfillment Notice	$ -	$ -	$ -	**$ -**
Record Undeliverable Mail	$ 474	$ 399	$ 212	**$ 1,085**
Email & Record Undeliverable Email	$ 500	$ 400	$ 400	**$ 1,300**
Photocopy or Image	$ -	$ -	$ -	**$ -**
Box Storage	$ 601	$ 647	$ 693	**$ 1,940**
Stop Payment Fee	$ -	$ -	$ -	**$ -**
Bank Fees - Account	$ -	$ -	$ 330	**$ 330**
Subtotal	$ 2,145	$ 1,826	$ 2,015	**$ 5,985**
Project & Escalation Mgmt/ Noticing				
Project Coordinator	$ 283,915	$ 283,015	$ 283,015	**$ 849,944**
Proj Specialist/Proj Attorney	$ 2,177,345	$ 2,177,345	$ 2,177,345	**$ 6,532,035**
Project Manager	$ 203,056	$ 202,036	$ 202,036	**$ 607,128**
Graphic Design/ Planner	$ 1,947	$ -	$ -	**$ 1,947**
Program Mgr/ Noticing Mgr	$ 37,247	$ 36,653	$ 36,653	**$ 110,553**
Client Services Mgr/Notice Dir	$ 92,035	$ 91,309	$ 91,309	**$ 274,653**
Managing Director/Executive	$ 167,556	$ 158,570	$ 158,570	**$ 484,696**
Docusign Usage Fee	$ -	$ -	$ -	**$ -**
Dedicated Monthly Fax I&R Fee	$ 100	$ 100	$ 100	**$ 300**
Dedicated Monthly Email I&R Fee	$ 150	$ 150	$ 150	**$ 450**
Subtotal	$ 2,963,351	$ 2,949,178	$ 2,949,178	**$ 8,861,706**
Technology Management				
Data Analyst and Reporting	$ 193,445	$ 168,350	$ 147,283	**$ 509,077**
Software Engineer/SQL Developer	$ 402,855	$ 358,453	$ 320,890	**$ 1,082,197**
Solutions Architect	$ 1,054	$ 941	$ 844	**$ 2,839**
Product/ Design Manager	$ 73,196	$ 68,008	$ 63,598	**$ 204,802**
Technology Mgr/Sr Software Eng	$ 39,204	$ 35,501	$ 32,354	**$ 107,060**
Website Hosting	$ 297	$ 297	$ 297	**$ 891**
Facilitator Monthly Support	$ 600	$ 600	$ 600	**$ 1,800**
Dashboard Monthly Support	$ -	$ -	$ -	**$ -**
Data Storage Retention	$ -	$ -	$ -	**$ -**
Subtotal	$ 710,651	$ 632,149	$ 565,866	**$ 1,908,666**
Contact Centre				
Contact Centre Agent	$ 409,845	$ 279,426	$ 279,426	**$ 968,698**
Contact Centre QA/Lead/Train	$ 92,869	$ 90,056	$ 90,056	**$ 272,981**
Contact Centre Help Desk	$ 248,990	$ 237,698	$ 237,698	**$ 724,386**
Contact Centre Supervisor	$ 113,730	$ 93,942	$ 93,942	**$ 301,615**
Contact Centre Manager	$ 49,040	$ 48,141	$ 48,141	**$ 145,321**
IVR Maintenance Fee	$ 297	$ 297	$ 297	**$ 891**
IVR Minutes of Use	$ 19,946	$ 20,240	$ 16,914	**$ 57,100**
Subtotal	$ 934,718	$ 769,801	$ 766,475	**$ 2,470,993**
Claims Operations Services				
Data Entry/ Clerical	$ 36,563	$ 36,563	$ 36,563	**$ 109,690**
Claims Review	$ 950,699	$ 950,699	$ 950,699	**$ 2,852,096**
Claims Lead/ QA	$ 2,192	$ 2,192	$ 2,192	**$ 6,577**
Claims Supervisor	$ 44,549	$ 44,549	$ 44,549	**$ 133,646**
Paper/Email/Fax Claims Doc Intake	$ 12,400	$ 2,400	$ 2,400	**$ 17,200**
Paper/Email/Fax Misc Doc Intake	$ 68,800	$ 41,856	$ 35,328	**$ 145,984**
Acknowledgement or Claim Notif.	$ 63,200	$ 53,200	$ 28,200	**$ 144,600**
Online Claim Document Intake	$ 350	$ 175	$ 175	**$ 700**
Scanning and Image Storage	$ 10,600	$ 5,600	$ 3,600	**$ 19,800**
Subtotal	$ 1,189,353	$ 1,137,234	$ 1,103,706	**$ 3,430,293**
Initial & Recurring Items				
Import and Standardize Data	$ -	$ -	$ -	**$ -**
Form Set-up	$ 3,960	$ -	$ -	**$ 3,960**
IVR Configuration and Recording	$ -	$ -	$ -	**$ -**
Activation Fee for Fax & Inbox	$ -	$ -	$ -	**$ -**
Post Office Box - Dedicated	$ -	$ -	$ -	**$ -**
Email Form or Notice Setup	$ 4,000	$ 1,600	$ 1,600	**$ 7,200**
Settlement Fund Tax Filing	$ -	$ -	$ -	**$ -**
Escrow Management Fee	$ 4,620	$ -	$ -	**$ 4,620**
Subtotal	$ 12,580	$ 1,600	$ 1,600	**$ 15,780**
Third Party & Tax				
CCAA Outside Counsel - General	$ 138,000	$ 138,000	$ 138,000	**$ 414,000**
CCAA Outside Counsel - Rpt/Motions	$ 15,000	$ 15,000	$ 15,000	**$ 45,000**
Claims: Lgl Rep, Estate Succ. Counsel	$ 110,000	$ 110,000	$ 110,000	**$ 330,000**
Claims: Other advisory/audit	$ 10,000	$ 10,000	$ 10,000	**$ 30,000**
Reimbursed Travel Expenses	$ 21,000	$ -	$ -	**$ 21,000**
Translation	$ 2,250	$ 750	$ 750	**$ 3,750**
Postage	$ 507	$ 338	$ 338	**$ 1,183**
Delivery	$ 100	$ -	$ -	**$ -**
Sales Tax	$ 843,014	$ 795,771	$ 781,068	**$ 2,419,854**
Subtotal	$ 1,139,871	$ 1,069,859	$ 1,055,156	**$ 3,264,787**
Total	**$ 6,952,669**	**$ 6,561,647**	**$ 6,443,995**	**$ 19,958,210**

CCAA TOBACCO 3 MONTH CLAIMS ADMINISTRATION COSTS BUDGET

PCC Notice Plan: Projected Costs by Category, CLIN and Month

Epiq Class Action Services Canada

Contract Line Item (CLIN)	Sep-26	Oct-26	Nov-26	Total
Paid Media Noticing	$ -	$ -	$ -	**$ -**
Print & Mail Operations				
Mailing Coordinator	$ -	$ -	$ -	**$ -**
Account Mgmt & Reconciliation	$ -	$ -	$ -	**$ -**
Print 1-image Cheque with Stub	$ -	$ -	$ -	**$ -**
Print/Mail PCC or QCAP Int Ntc/Cl Pkt	$ -	$ -	$ -	**$ -**
Requested Fulfillment Notice	$ -	$ -	$ -	**$ -**
Reminder Fulfillment Notice	$ -	$ -	$ -	**$ -**
Record Undeliverable Mail	$ -	$ -	$ -	**$ -**
Email & Record Undeliverable Email	$ 200	$ 200	$ 200	**$ 600**
Photocopy or Image	$ -	$ -	$ -	**$ -**
Box Storage	$ -	$ -	$ -	**$ -**
Stop Payment Fee	$ -	$ -	$ -	**$ -**
Bank Fees - Account	$ -	$ -	$ -	**$ -**
Subtotal	$ 200	$ 200	$ 200	**$ 600**
Project & Escalation Mgmt/ Noticing				
Project Coordinator	$ 450	$ -	$ -	**$ 450**
Proj Specialist/Proj Attorney	$ -	$ -	$ -	**$ -**
Project Manager	$ 510	$ -	$ -	**$ 510**
Graphic Design/ Planner	$ 780	$ -	$ -	**$ 780**
Program Mgr/ Noticing Mgr	$ 297	$ -	$ -	**$ 297**
Client Services Mgr/Notice Dir	$ 363	$ -	$ -	**$ 363**
Managing Director/Executive	$ -	$ -	$ -	**$ -**
Docusign Usage Fee	$ -	$ -	$ -	**$ -**
Dedicated Monthly Fax I&R Fee	$ -	$ -	$ -	**$ -**
Dedicated Monthly Email I&R Fee	$ -	$ -	$ -	**$ -**
Subtotal	$ 2,400	$ -	$ -	**$ 2,400**
Technology Management				
Data Analyst and Reporting	$ 370	$ 388	$ 352	**$ 1,110**
Software Engineer/SQL Developer	$ 251	$ 263	$ 239	**$ 753**
Solutions Architect	$ -	$ -	$ -	**$ -**
Product/ Design Manager	$ -	$ -	$ -	**$ -**
Technology Mgr/Sr Software Eng	$ -	$ -	$ -	**$ -**
Website Hosting	$ 297	$ 297	$ 297	**$ 891**
Facilitator Monthly Support	$ -	$ -	$ -	**$ -**
Dashboard Monthly Support	$ -	$ -	$ -	**$ -**
Data Storage Retention	$ -	$ -	$ -	**$ -**
Subtotal	$ 918	$ 948	$ 888	**$ 2,754**
Contact Centre				
Contact Centre Agent	$ -	$ -	$ -	**$ -**
Contact Centre QA/Lead/Train	$ -	$ -	$ -	**$ -**
Contact Centre Help Desk	$ -	$ -	$ -	**$ -**
Contact Centre Supervisor	$ -	$ -	$ -	**$ -**
Contact Centre Manager	$ -	$ -	$ -	**$ -**
IVR Maintenance Fee	$ -	$ -	$ -	**$ -**
IVR Minutes of Use	$ -	$ -	$ -	**$ -**
Subtotal	$ -	$ -	$ -	**$ -**
Claims Operations Services				
Data Entry/ Clerical	$ -	$ -	$ -	**$ -**
Claims Review	$ -	$ -	$ -	**$ -**
Claims Lead/ QA	$ -	$ -	$ -	**$ -**
Claims Supervisor	$ -	$ -	$ -	**$ -**
Paper/Email/Fax Claims Doc Intake	$ -	$ -	$ -	**$ -**
Paper/Email/Fax Misc Doc Intake	$ -	$ -	$ -	**$ -**
Acknowledgement or Claim Notif.	$ -	$ -	$ -	**$ -**
Online Claim Document Intake	$ -	$ -	$ -	**$ -**
Scanning and Image Storage	$ -	$ -	$ -	**$ -**
Subtotal	$ -	$ -	$ -	**$ -**
Initial & Recurring Items				
Import and Standardize Data	$ -	$ -	$ -	**$ -**
Form Set-up	$ 3,960	$ -	$ -	**$ 3,960**
IVR Configuration and Recording	$ -	$ -	$ -	**$ -**
Activation Fee for Fax & Inbox	$ -	$ -	$ -	**$ -**
Post Office Box - Dedicated	$ -	$ -	$ -	**$ -**
Email Form or Notice Setup	$ 800	$ 800	$ 800	**$ 2,400**
Settlement Fund Tax Filing	$ -	$ -	$ -	**$ -**
Escrow Management Fee	$ -	$ -	$ -	**$ -**
Subtotal	$ 4,760	$ 800	$ 800	**$ 6,360**
Third Party & Tax				
CCAA Outside Counsel - General	$ -	$ -	$ -	**$ -**
CCAA Outside Counsel - Rpt/Motions	$ -	$ -	$ -	**$ -**
Claims: Lgl Rep, Estate Succ. Counsel	$ -	$ -	$ -	**$ -**
Claims: Other advisory/audit	$ -	$ -	$ -	**$ -**
Reimbursed Travel Expenses	$ -	$ -	$ -	**$ -**
Translation	$ -	$ -	$ -	**$ -**
Postage	$ -	$ -	$ -	**$ -**
Delivery	$ -	$ -	$ -	**$ -**
Sales Tax	$ 1,076	$ 253	$ 246	**$ 1,575**
Subtotal	$ 1,076	$ 253	$ 246	**$ 1,575**
Total	**$ 9,354**	**$ 2,201**	**$ 2,134**	**$ 13,689**

CCAA TOBACCO 3 MONTH CLAIMS ADMINISTRATION COSTS BUDGET
QCAP Notice Plan: Projected Costs by Category, CLIN and Month
Epiq Class Action Services Canada

TOBACCO CLAIMS CANADA

Contract Line Item (CLIN)	Sep-26	Oct-26	Nov-26	Total
Paid Media Noticing	$ -	$ -	$ -	$ -
Print & Mail Operations				
Mailing Coordinator	$ -	$ -	$ -	$ -
Account Mgmt & Reconciliation	$ -	$ -	$ -	$ -
Print 1-image Cheque with Stub	$ -	$ -	$ -	$ -
Print/Mail PCC or QCAP Int Ntc/Cl Pkt	$ -	$ -	$ -	$ -
Requested Fulfillment Notice	$ -	$ -	$ -	$ -
Reminder Fulfillment Notice	$ -	$ -	$ -	$ -
Record Undeliverable Mail	$ -	$ -	$ -	$ -
Email & Record Undeliverable Email	$ -	$ -	$ -	$ -
Photocopy or Image	$ -	$ -	$ -	$ -
Box Storage	$ -	$ -	$ -	$ -
Stop Payment Fee	$ -	$ -	$ -	$ -
Bank Fees - Account	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -
Project & Escalation Mgmt/ Noticing				
Project Coordinator	$ 450	$ -	$ -	$ **450**
Proj Specialist/Proj Attorney	$ -	$ -	$ -	$ -
Project Manager	$ 510	$ -	$ -	$ **510**
Graphic Design/ Planner	$ 780	$ -	$ -	$ **780**
Program Mgr/ Noticing Mgr	$ 297	$ -	$ -	$ **297**
Client Services Mgr/Notice Dir	$ 363	$ -	$ -	$ **363**
Managing Director/Executive	$ -	$ -	$ -	$ -
Docusign Usage Fee	$ -	$ -	$ -	$ -
Dedicated Monthly Fax I&R Fee	$ -	$ -	$ -	$ -
Dedicated Monthly Email I&R Fee	$ -	$ -	$ -	$ -
Subtotal	$ 2,400	$ -	$ -	$ **2,400**
Technology Management				
Data Analyst and Reporting	$ 370	$ -	$ -	$ **370**
Software Engineer/SQL Developer	$ 251	$ -	$ -	$ **251**
Solutions Architect	$ -	$ -	$ -	$ -
Product/ Design Manager	$ -	$ -	$ -	$ -
Technology Mgr/Sr Software Eng	$ -	$ -	$ -	$ -
Website Hosting	$ -	$ -	$ -	$ -
Facilitator Monthly Support	$ -	$ -	$ -	$ -
Dashboard Monthly Support	$ -	$ -	$ -	$ -
Data Storage Retention	$ -	$ -	$ -	$ -
Subtotal	$ 621	$ -	$ -	$ **621**
Contact Centre				
Contact Centre Agent	$ -	$ -	$ -	$ -
Contact Centre QA/Lead/Train	$ -	$ -	$ -	$ -
Contact Centre Help Desk	$ -	$ -	$ -	$ -
Contact Centre Supervisor	$ -	$ -	$ -	$ -
Contact Centre Manager	$ -	$ -	$ -	$ -
IVR Maintenance Fee	$ -	$ -	$ -	$ -
IVR Minutes of Use	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -
Claims Operations Services				
Data Entry/ Clerical	$ -	$ -	$ -	$ -
Claims Review	$ -	$ -	$ -	$ -
Claims Lead/ QA	$ -	$ -	$ -	$ -
Claims Supervisor	$ -	$ -	$ -	$ -
Paper/Email/Fax Claims Doc Intake	$ -	$ -	$ -	$ -
Paper/Email/Fax Misc Doc Intake	$ -	$ -	$ -	$ -
Acknowledgement or Claim Notif.	$ -	$ -	$ -	$ -
Online Claim Document Intake	$ -	$ -	$ -	$ -
Scanning and Image Storage	$ -	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -	$ -
Initial & Recurring Items				
Import and Standardize Data	$ -	$ -	$ -	$ -
Form Set-up	$ -	$ -	$ -	$ -
IVR Configuration and Recording	$ -	$ -	$ -	$ -
Activation Fee for Fax & Inbox	$ -	$ -	$ -	$ -
Post Office Box - Dedicated	$ -	$ -	$ -	$ -
Email Form or Notice Setup	$ 1,600	$ -	$ -	$ **1,600**
Settlement Fund Tax Filing	$ -	$ -	$ -	$ -
Escrow Management Fee	$ -	$ -	$ -	$ -
Subtotal	$ 1,600	$ -	$ -	$ **1,600**
Third Party & Tax				
CCAA Outside Counsel - General	$ -	$ -	$ -	$ -
CCAA Outside Counsel - Rpt/Motions	$ -	$ -	$ -	$ -
Claims: Lgl Rep, Estate Succ. Counsel	$ -	$ -	$ -	$ -
Claims: Other advisory/audit	$ -	$ -	$ -	$ -
Reimbursed Travel Expenses	$ -	$ -	$ -	$ -
Translation	$ -	$ -	$ -	$ -
Postage	$ -	$ -	$ -	$ -
Delivery	$ -	$ -	$ -	$ -
Sales Tax	$ 601	$ -	$ -	$ **601**
Subtotal	$ 601	$ -	$ -	$ **601**
Total	**$ 5,222**	**$ -**	**$ -**	**$ 5,222**

Contract Line Item (CLIN)	Sep-26	Oct-26	Nov-26	Total
Paid Media Noticing	$ -	$ -	$ -	**$ -**
Print & Mail Operations				
Mailing Coordinator	$ -	$ -	$ -	**$ -**
Account Mgmt & Reconciliation	$ -	$ -	$ -	**$ -**
Print 1-image Cheque with Stub	$ -	$ -	$ -	**$ -**
Print/Mail PCC or QCAP Int Ntc/Cl Pkt	$ -	$ -	$ -	**$ -**
Requested Fulfillment Notice	$ -	$ -	$ -	**$ -**
Reminder Fulfillment Notice	$ -	$ -	$ -	**$ -**
Record Undeliverable Mail	$ -	$ -	$ -	**$ -**
Email & Record Undeliverable Email	$ 100	$ -	$ -	**$ 100**
Photocopy or Image	$ -	$ -	$ -	**$ -**
Box Storage	$ -	$ -	$ -	**$ -**
Stop Payment Fee	$ -	$ -	$ -	**$ -**
Bank Fees - Account	$ -	$ -	$ -	**$ -**
Subtotal	$ 100	$ -	$ -	**$ 100**
Project & Escalation Mgmt/ Noticing				
Project Coordinator	$ 152,509	$ 152,509	$ 152,509	**$ 457,526**
Proj Specialist/Proj Attorney	$ 573,040	$ 573,040	$ 573,040	**$ 1,719,119**
Project Manager	$ 48,698	$ 48,698	$ 48,698	**$ 146,094**
Graphic Design/ Planner	$ -	$ -	$ -	**$ -**
Program Mgr/ Noticing Mgr	$ 18,909	$ 18,909	$ 18,909	**$ 56,728**
Client Services Mgr/Notice Dir	$ 7,654	$ 7,654	$ 7,654	**$ 22,963**
Managing Director/Executive	$ 18,016	$ 18,016	$ 18,016	**$ 54,049**
Docusign Usage Fee	$ -	$ -	$ -	**$ -**
Dedicated Monthly Fax I&R Fee	$ -	$ -	$ -	**$ -**
Dedicated Monthly Email I&R Fee	$ -	$ -	$ -	**$ -**
Subtotal	$ 818,826	$ 818,826	$ 818,826	**$ 2,456,479**
Technology Management				
Data Analyst and Reporting	$ 27,750	$ 27,750	$ 27,750	**$ 83,250**
Software Engineer/SQL Developer	$ 107,930	$ 107,930	$ 107,930	**$ 323,790**
Solutions Architect	$ 297	$ 297	$ 297	**$ 891**
Product/ Design Manager	$ 38,610	$ 38,610	$ 38,610	**$ 115,830**
Technology Mgr/Sr Software Eng	$ 14,520	$ 14,520	$ 14,520	**$ 43,560**
Website Hosting	$ -	$ -	$ -	**$ -**
Facilitator Monthly Support	$ -	$ -	$ -	**$ -**
Dashboard Monthly Support	$ -	$ -	$ -	**$ -**
Data Storage Retention	$ -	$ -	$ -	**$ -**
Subtotal	$ 189,107	$ 189,107	$ 189,107	**$ 567,321**
Contact Centre				
Contact Centre Agent	$ 379,697	$ 249,278	$ 249,278	**$ 878,252**
Contact Centre QA/Lead/Train	$ 59,081	$ 56,268	$ 56,268	**$ 171,616**
Contact Centre Help Desk	$ 247,295	$ 235,520	$ 235,520	**$ 718,334**
Contact Centre Supervisor	$ 86,269	$ 82,161	$ 82,161	**$ 250,592**
Contact Centre Manager	$ 18,878	$ 17,979	$ 17,979	**$ 54,837**
IVR Maintenance Fee	$ 297	$ 297	$ 297	**$ 891**
IVR Minutes of Use	$ 18,562	$ 18,750	$ 15,937	**$ 53,249**
Subtotal	$ 810,080	$ 660,252	$ 657,439	**$ 2,127,771**
Claims Operations Services				
Data Entry/ Clerical	$ 3,544	$ 3,544	$ 3,544	**$ 10,631**
Claims Review	$ 651,095	$ 651,095	$ 651,095	**$ 1,953,284**
Claims Lead/ QA	$ 656	$ 656	$ 656	**$ 1,969**
Claims Supervisor	$ 683	$ 683	$ 683	**$ 2,048**
Paper/Email/Fax Claims Doc Intake	$ -	$ -	$ -	**$ -**
Paper/Email/Fax Misc Doc Intake	$ -	$ -	$ -	**$ -**
Acknowledgement or Claim Notif.	$ -	$ -	$ -	**$ -**
Online Claim Document Intake	$ -	$ -	$ -	**$ -**
Scanning and Image Storage	$ -	$ -	$ -	**$ -**
Subtotal	$ 655,977	$ 655,977	$ 655,977	**$ 1,967,931**
Initial & Recurring Items				
Import and Standardize Data	$ -	$ -	$ -	**$ -**
Form Set-up	$ -	$ -	$ -	**$ -**
IVR Configuration and Recording	$ -	$ -	$ -	**$ -**
Activation Fee for Fax & Inbox	$ -	$ -	$ -	**$ -**
Post Office Box - Dedicated	$ -	$ -	$ -	**$ -**
Email Form or Notice Setup	$ 800	$ -	$ -	**$ 800**
Settlement Fund Tax Filing	$ -	$ -	$ -	**$ -**
Escrow Management Fee	$ -	$ -	$ -	**$ -**
Subtotal	$ 800	$ -	$ -	**$ 800**
Third Party & Tax				
CCAA Outside Counsel - General	$ 18,000	$ 18,000	$ 18,000	**$ 54,000**
CCAA Outside Counsel - Rpt/Motions	$ 5,000	$ 5,000	$ 5,000	**$ 15,000**
Claims: Lgl Rep, Estate Succ. Counsel	$ 50,000	$ 50,000	$ 50,000	**$ 150,000**
Claims: Other advisory/audit	$ -	$ -	$ -	**$ -**
Reimbursed Travel Expenses	$ 7,000	$ -	$ -	**$ 7,000**
Translation	$ 1,000	$ 500	$ 500	**$ 2,000**
Postage	$ -	$ -	$ -	**$ -**
Delivery	$ -	$ -	$ -	**$ -**
Sales Tax	$ 332,266	$ 311,696	$ 311,330	**$ 955,292**
Subtotal	$ 413,266	$ 385,196	$ 384,830	**$ 1,183,292**
Total	**$ 2,888,156**	**$ 2,709,358**	**$ 2,706,180**	**$ 8,303,694**

CCAA TOBACCO 3 MONTH CLAIMS ADMINISTRATION COSTS BUDGET

PCC Claim Administration: Projected Costs by Category, CLIN and Month

Epiq Class Action Services Canada

Contract Line Item (CLIN)	Sep-26	Oct-26	Nov-26	Total
Paid Media Noticing	$ -	$ -	$ -	$ -
Print & Mail Operations				
Mailing Coordinator	$ -	$ -	$ -	$ -
Account Mgmt & Reconciliation	$ -	$ -	$ -	$ -
Print 1-image Cheque with Stub	$ -	$ -	$ -	$ -
Print/Mail PCC or QCAP Int Ntc/Cl Pkt	$ -	$ -	$ -	$ -
Requested Fulfillment Notice	$ 380	$ 380	$ 380	$ 1,140
Reminder Fulfillment Notice	$ -	$ -	$ -	$ -
Record Undeliverable Mail	$ 24	$ 24	$ 24	$ 72
Email & Record Undeliverable Email	$ 200	$ 200	$ 200	$ 600
Photocopy or Image	$ -	$ -	$ -	$ -
Box Storage	$ 300	$ 323	$ 347	$ 970
Stop Payment Fee	$ -	$ -	$ -	$ -
Bank Fees - Account	$ -	$ -	$ -	$ -
Subtotal	$ 904	$ 927	$ 951	$ 2,782
Project & Escalation Mgmt/ Noticing				
Project Coordinator	$ 34,537	$ 34,537	$ 34,537	$ 103,611
Proj Specialist/Proj Attorney	$ 328,210	$ 328,210	$ 328,210	$ 984,629
Project Manager	$ 40,455	$ 40,455	$ 40,455	$ 121,364
Graphic Design/ Planner	$ -	$ -	$ -	$ -
Program Mgr/ Noticing Mgr	$ 8,239	$ 8,239	$ 8,239	$ 24,716
Client Services Mgr/Notice Dir	$ 40,021	$ 40,021	$ 40,021	$ 120,062
Managing Director/Executive	$ 67,846	$ 67,846	$ 67,846	$ 203,539
Docusign Usage Fee	$ -	$ -	$ -	$ -
Dedicated Monthly Fax I&R Fee	$ 50	$ 50	$ 50	$ 150
Dedicated Monthly Email I&R Fee	$ 75	$ 75	$ 75	$ 225
Subtotal	$ 519,432	$ 519,432	$ 519,432	$ 1,558,295
Technology Management				
Data Analyst and Reporting	$ 81,927	$ 69,638	$ 59,192	$ 210,758
Software Engineer/SQL Developer	$ 147,212	$ 125,130	$ 106,360	$ 378,702
Solutions Architect	$ 379	$ 322	$ 274	$ 974
Product/ Design Manager	$ 15,147	$ 12,875	$ 10,944	$ 38,966
Technology Mgr/Sr Software Eng	$ 12,342	$ 10,491	$ 8,917	$ 31,750
Website Hosting	$ -	$ -	$ -	$ -
Facilitator Monthly Support	$ 300	$ 300	$ 300	$ 900
Dashboard Monthly Support	$ -	$ -	$ -	$ -
Data Storage Retention	$ -	$ -	$ -	$ -
Subtotal	$ 257,306	$ 218,755	$ 185,987	$ 662,049
Contact Centre				
Contact Centre Agent	$ 12,059	$ 12,059	$ 12,059	$ 36,178
Contact Centre QA/Lead/Train	$ 29,164	$ 29,164	$ 29,164	$ 87,491
Contact Centre Help Desk	$ 679	$ 679	$ 679	$ 2,036
Contact Centre Supervisor	$ 11,004	$ 11,004	$ 11,004	$ 33,013
Contact Centre Manager	$ 12,086	$ 12,086	$ 12,086	$ 36,258
IVR Maintenance Fee	$ -	$ -	$ -	$ -
IVR Minutes of Use	$ 798	$ 904	$ 391	$ 2,093
Subtotal	$ 65,790	$ 65,897	$ 65,383	$ 197,070
Claims Operations Services				
Data Entry/ Clerical	$ 7,413	$ 7,413	$ 7,413	$ 22,240
Claims Review	$ 66,236	$ 66,236	$ 66,236	$ 198,707
Claims Lead/ QA	$ 614	$ 614	$ 614	$ 1,843
Claims Supervisor	$ 9,803	$ 9,803	$ 9,803	$ 29,410
Paper/Email/Fax Claims Doc Intake	$ 2,400	$ 2,400	$ 2,400	$ 7,200
Paper/Email/Fax Misc Doc Intake	$ 28,800	$ 28,800	$ 28,800	$ 86,400
Acknowledgement or Claim Notif.	$ 3,200	$ 3,200	$ 3,200	$ 9,600
Online Claim Document Intake	$ 175	$ 175	$ 175	$ 525
Scanning and Image Storage	$ 1,600	$ 1,600	$ 1,600	$ 4,800
Subtotal	$ 120,242	$ 120,242	$ 120,242	$ 360,725
Initial & Recurring Items				
Import and Standardize Data	$ -	$ -	$ -	$ -
Form Set-up	$ -	$ -	$ -	$ -
IVR Configuration and Recording	$ -	$ -	$ -	$ -
Activation Fee for Fax & Inbox	$ -	$ -	$ -	$ -
Post Office Box - Dedicated	$ -	$ -	$ -	$ -
Email Form or Notice Setup	$ 800	$ 800	$ 800	$ 2,400
Settlement Fund Tax Filing	$ -	$ -	$ -	$ -
Escrow Management Fee	$ -	$ -	$ -	$ -
Subtotal	$ 800	$ 800	$ 800	$ 2,400
Third Party & Tax				
CCAA Outside Counsel - General	$ 60,000	$ 60,000	$ 60,000	$ 180,000
CCAA Outside Counsel - Rpt/Motions	$ 5,000	$ 5,000	$ 5,000	$ 15,000
Claims: Lgl Rep, Estate Succ. Counsel	$ 30,000	$ 30,000	$ 30,000	$ 90,000
Claims: Other advisory/audit	$ 5,000	$ 5,000	$ 5,000	$ 15,000
Reimbursed Travel Expenses	$ 7,000	$ -	$ -	$ 7,000
Translation	$ 250	$ 250	$ 250	$ 750
Postage	$ 338	$ 338	$ 338	$ 1,014
Delivery	$ -	$ -	$ -	$ -
Sales Tax	$ 139,368	$ 133,463	$ 129,140	$ 401,971
Subtotal	$ 246,956	$ 234,051	$ 229,728	$ 710,735
Total	**$ 1,211,430**	**$ 1,160,105**	**$ 1,122,522**	**$ 3,494,057**

CCAA TOBACCO 3 MONTH CLAIMS ADMINISTRATION COSTS BUDGET

QCAP Claim Administration: Projected Costs by Category, CLIN and Month

Epiq Class Action Services Canada

TOBACCO CLAIMS CANADA

Contract Line Item (CLIN)	Sep-26	Oct-26	Nov-26	Total
Paid Media Noticing	$ -	$ -	$ -	**$ -**
Print & Mail Operations				
Mailing Coordinator	$ -	$ -	$ -	**$ -**
Account Mgmt & Reconciliation	$ -	$ -	$ -	**$ -**
Print 1-image Cheque with Stub	$ -	$ -	$ -	**$ -**
Print/Mail PCC or QCAP Int Ntc/Cl Pkt	$ -	$ -	$ -	**$ -**
Requested Fulfillment Notice	$ 190	$ -	$ -	**$ 190**
Reminder Fulfillment Notice	$ -	$ -	$ -	**$ -**
Record Undeliverable Mail	$ 450	$ 375	$ 188	**$ 1,013**
Email & Record Undeliverable Email	$ -	$ -	$ -	**$ -**
Photocopy or Image	$ -	$ -	$ -	**$ -**
Box Storage	$ 300	$ 323	$ 347	**$ 970**
Stop Payment Fee	$ -	$ -	$ -	**$ -**
Bank Fees - Account	$ -	$ -	$ 330	**$ 330**
Subtotal	$ 940	$ 698	$ 864	**$ 2,503**
Project & Escalation Mgmt/ Noticing				
Project Coordinator	$ 95,969	$ 95,969	$ 95,969	**$ 287,907**
Proj Specialist/Proj Attorney	$ 1,276,096	$ 1,276,096	$ 1,276,096	**$ 3,828,287**
Project Manager	$ 112,883	$ 112,883	$ 112,883	**$ 338,650**
Graphic Design/ Planner	$ 387	$ -	$ -	**$ 387**
Program Mgr/ Noticing Mgr	$ 9,505	$ 9,505	$ 9,505	**$ 28,516**
Client Services Mgr/Notice Dir	$ 43,634	$ 43,634	$ 43,634	**$ 130,902**
Managing Director/Executive	$ 81,693	$ 72,707	$ 72,707	**$ 227,108**
Docusign Usage Fee	$ -	$ -	$ -	**$ -**
Dedicated Monthly Fax I&R Fee	$ 50	$ 50	$ 50	**$ 150**
Dedicated Monthly Email I&R Fee	$ 75	$ 75	$ 75	**$ 225**
Subtotal	$ 1,620,293	$ 1,610,919	$ 1,610,919	**$ 4,842,131**
Technology Management				
Data Analyst and Reporting	$ 83,028	$ 70,574	$ 59,988	**$ 213,590**
Software Engineer/SQL Developer	$ 147,212	$ 125,130	$ 106,360	**$ 378,702**
Solutions Architect	$ 379	$ 322	$ 274	**$ 974**
Product/ Design Manager	$ 19,439	$ 16,523	$ 14,044	**$ 50,006**
Technology Mgr/Sr Software Eng	$ 12,342	$ 10,491	$ 8,917	**$ 31,750**
Website Hosting	$ -	$ -	$ -	**$ -**
Facilitator Monthly Support	$ 300	$ 300	$ 300	**$ 900**
Dashboard Monthly Support	$ -	$ -	$ -	**$ -**
Data Storage Retention	$ -	$ -	$ -	**$ -**
Subtotal	$ 262,699	$ 223,339	$ 189,883	**$ 675,921**
Contact Centre				
Contact Centre Agent	$ 18,089	$ 18,089	$ 18,089	**$ 54,268**
Contact Centre QA/Lead/Train	$ 4,625	$ 4,625	$ 4,625	**$ 13,874**
Contact Centre Help Desk	$ 1,016	$ 1,500	$ 1,500	**$ 4,016**
Contact Centre Supervisor	$ 16,456	$ 777	$ 777	**$ 18,010**
Contact Centre Manager	$ 18,076	$ 18,076	$ 18,076	**$ 54,227**
IVR Maintenance Fee	$ -	$ -	$ -	**$ -**
IVR Minutes of Use	$ 586	$ 586	$ 586	**$ 1,758**
Subtotal	$ 58,848	$ 43,652	$ 43,652	**$ 146,153**
Claims Operations Services				
Data Entry/ Clerical	$ 25,606	$ 25,606	$ 25,606	**$ 76,819**
Claims Review	$ 233,368	$ 233,368	$ 233,368	**$ 700,105**
Claims Lead/ QA	$ 922	$ 922	$ 922	**$ 2,765**
Claims Supervisor	$ 34,063	$ 34,063	$ 34,063	**$ 102,189**
Paper/Email/Fax Claims Doc Intake	$ 10,000	$ -	$ -	**$ 10,000**
Paper/Email/Fax Misc Doc Intake	$ 40,000	$ 13,056	$ 6,528	**$ 59,584**
Acknowledgement or Claim Notif.	$ 60,000	$ 50,000	$ 25,000	**$ 135,000**
Online Claim Document Intake	$ 175	$ -	$ -	**$ 175**
Scanning and Image Storage	$ 9,000	$ 4,000	$ 2,000	**$ 15,000**
Subtotal	$ 413,134	$ 361,015	$ 327,487	**$ 1,101,637**
Initial & Recurring Items				
Import and Standardize Data	$ -	$ -	$ -	**$ -**
Form Set-up	$ -	$ -	$ -	**$ -**
IVR Configuration and Recording	$ -	$ -	$ -	**$ -**
Activation Fee for Fax & Inbox	$ -	$ -	$ -	**$ -**
Post Office Box - Dedicated	$ -	$ -	$ -	**$ -**
Email Form or Notice Setup	$ -	$ -	$ -	**$ -**
Settlement Fund Tax Filing	$ -	$ -	$ -	**$ -**
Escrow Management Fee	$ 4,620	$ -	$ -	**$ 4,620**
Subtotal	$ 4,620	$ -	$ -	**$ 4,620**
Third Party & Tax				
CCAA Outside Counsel - General	$ 60,000	$ 60,000	$ 60,000	**$ 180,000**
CCAA Outside Counsel - Rpt/Motions	$ 5,000	$ 5,000	$ 5,000	**$ 15,000**
Claims: Lgl Rep, Estate Succ. Counsel	$ 30,000	$ 30,000	$ 30,000	**$ 90,000**
Claims: Other advisory/audit	$ 5,000	$ 5,000	$ 5,000	**$ 15,000**
Reimbursed Travel Expenses	$ 7,000	$ -	$ -	**$ 7,000**
Translation	$ 1,000	$ -	$ -	**$ 1,000**
Postage	$ 169	$ -	$ -	**$ 169**
Delivery	$ 100	$ -	$ -	**$ -**
Sales Tax	$ 369,703	$ 350,359	$ 340,353	**$ 1,060,415**
Subtotal	$ 477,972	$ 450,359	$ 440,353	**$ 1,368,584**
Total	**$ 2,838,506**	**$ 2,689,983**	**$ 2,613,159**	**$ 8,141,549**

CLIN No.	Contract Line Item (CLIN) Description	Rate
099	**Media Noticing**	
100	Paid Media Noticing	As used
[redacted]		
799	**Other**	As used
805	Reimbursed Travel Expenses	
806	Translation	
807	Postage	
808	Delivery	

Rates subject to standard adjustment increases.

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

AFFIDAVIT OF MICHAEL O'CONNOR
AFFIRMED SEPTEMBER 1, 2026

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Court File No.: CV-19-616077-00CL
Court File No.: CV-19-616779-00CL
Court File No.: CV-19-615862-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE	)	WEDNESDAY, THE 9TH
	)	
JUSTICE KIMMEL	)	DAY OF SEPTEMBER, 2026

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 IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED

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 ROTHMANS, BENSON & HEDGES INC.

ORDER
(Budget Approval)

THIS MOTION, made by Epiq Class Actions Services Canada, Inc. ("**Epiq**") pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"), was heard this day in a joint hearing before this Court and the Superior Court of Québec by videoconference at 330 University Avenue, Toronto, Ontario, and 1 Notre-Dame East Street, Montréal, Québec, respectively.

WHEREAS pursuant to paragraph 17 of the Amended Claims Administrator Order (as defined below), the Claims Administrator shall submit the First Quarterly Global Claims Administration Costs Budget to this Court and the Superior Court of Québec for joint approval;

AND ON READING Epiq's Motion Record, including the affidavit of Michael O'Connor affirmed on September 1, 2026 (the "**Second O'Connor Affidavit**"), and the exhibits thereto, and on hearing the submissions of counsel for Epiq, counsel the Monitor and CCAA Plan Administrator, and counsel for such other parties as were listed on the Participant Information Form and wished to be heard, with no one else appearing although duly served as appears from the certificates of service, filed:

SERVICE AND DEFINITIONS

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

2. **THIS COURT ORDERS** that, unless otherwise stated herein, all capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to them in the Amended and Restated Claims Administrator Order of this Court dated September 9, 2026 (the "**Amended Claims Administrator Order**") or the Second O'Connor Affidavit, as applicable.

APPROVAL OF THE FIRST QUARTERLY GLOBAL CLAIMS ADMINISTRATION COSTS BUDGET

3. **THIS COURT ORDERS** that the First Quarterly Global Claims Administration Costs Budget attached as Exhibit "D" to the Second O'Connor Affidavit is hereby approved.

APPROVAL OF EPIQ'S ACTIVITIES

4. **THIS COURT ORDERS** that the activities and conduct of Epiq (for certainty, including in each of its capacities as PCC Agent and Claims Administrator), as set out in the Second O'Connor Affidavit, are hereby ratified and approved; provided, however, that only Epiq, with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approval.

GENERAL

5. **THIS COURT ORDERS** that this Order shall have full force and effect in all provinces and territories in Canada, outside Canada and against all Persons against whom it may be enforceable.

6. **THIS COURT REQUESTS** the aid and recognition of any court, tribunal, judicial, regulatory or administrative body having jurisdiction in Canada, the United States or elsewhere to give effect to this Order, and to assist Epiq and its agents in carrying out the terms of this Order. All courts, tribunals, judicial, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to Epiq as may be necessary or desirable to give effect to this Order or to assist Epiq and its agents in carrying out the terms of this Order.

7. **THIS COURT ORDERS** that Epiq shall be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for the assistance in carrying out the terms of this Order and/or to confirm this Order as binding and effective in any appropriate foreign jurisdiction.

8. **THIS COURT ORDERS** that this Order and all of its provisions are enforceable and effective as of the date of this Order, without the need for entry or filing.

Justice Kimmel

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 IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED
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 ROTHMANS, BENSON & HEDGES INC.

Court File No.: CV-19-616077-00CL
Court File No.: CV-19-616779-00CL
Court File No.: CV-19-615862-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE-COMMERCIAL LIST
Proceeding commenced at Toronto

ORDER
(Budget Approval)

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Lawyers for Epiq Class Actions Services Canada, Inc.

COUR SUPÉRIEURE
(Chambre des actions collectives)

CANADA
PROVINCE DU QUÉBEC
DISTRICT DE MONTRÉAL

Nº : 500-06-000076-980

DATE : ___ Septembre 2026

SOUS LA PRÉSIDENCE DE L'HONORABLE CATHERINE PICHÉ, J.C.S.

Dans l'affaire de la mise en œuvre du Plan d'administration de l'action collective du Québec

CONSEIL QUÉBÉCOIS SUR LE TABAC ET LA SANTÉ

et

JEAN-YVES BLAIS

et

CÉCILIA LÉTOURNEAU
Demandeurs

c.

JTI-MACDONALD CORP.

et

IMPERIAL TOBACCO CANADA LIMITED

et

ROTHMANS, BENSON & HEDGES INC.
Défenderesses

et

FTI CONSULTING CANADA INC.

et

ERNST & YOUNG INC.

et

DELOITTE RESTRUCTURING INC.
Intervenants

et

PROCUREUR GÉNÉRAL DU QUÉBEC.

et

RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

et

SERVICES PROACTIO INC.

et

EPIQ CLASS ACTION SERVICES CANADA INC

et

THE LAW PRACTICE OF WAGNER & ASSOCIATES INC INC.

Mis-en-cause

ORDONNANCE
(Approbation du Premier budget trimestriel global des coûts de l'administration des réclamations d'Epiq Class Action Services Canada Inc.)

[1] **VU** la demande en date du 1er septembre 2026 de la Mise en cause Epiq Class Action Services Canada Inc. [l' « **Administrateur des réclamations** » ou « **Epiq** »] pour l'approbation (i) du Premier budget trimestriel global des coûts d'administration des réclamations et (ii) des activités et de la conduite d'Epiq [incluant son avis de présentation, ses pièces et tout affidavit l'accompagnant, la « **Demande** »] ;

[1] **CONSIDERING** the motion dated September 1, 2026 by Impleaded Party Epiq Class Action Services Canada Inc. [the "**Claims Administrator**" or "**Epiq**"] for the approval of (i) the First Quarterly Global Claims Administration Costs Budget and (ii) the activities and conduct of Epiq [including its notice of presentation, its exhibits and any affidavit accompanying same, the "**Motion**"];

[2] **ATTENDU QUE** conformément au paragraphe 17 de l'Ordonnance modifiée relative à l'administrateur des réclamations (au sens défini ci-dessous), l'Administrateur des réclamations doit soumettre au présent tribunal et à la Cour supérieure de justice de l'Ontario, pour approbation conjointe, le premier budget trimestriel global des coûts de l'administration des réclamations;

[2] **WHEREAS** pursuant to paragraph 17 of the Amended Claims Administrator Order (as defined below), the Claims Administrator shall submit the First Quarterly Global Claims Administration Costs Budget to this Court and the Ontario Superior Court of Justice, for joint approval;

[3] **VU** que la Demande fut présentée ce jour par les Avocats en demande à

[3] **CONSIDERING** that the Motion was presented today by Counsel for the

l'occasion d'une audience virtuelle jointe devant cette Cour et la Cour supérieure de justice de l'Ontario;

POUR CES MOTIFS, LE TRIBUNAL :

[4] **ACCUEILLE** la Demande;

[5] **DÉCLARE** que le délai de signification de la Demande est, par la présente, abrégé et validé de sorte à ce que la Demande soit valablement présentable ce jour, et dispense Epiq de toute signification future de la Demande;

[6] **DÉCLARE** que, sauf indication contraire dans la présente ordonnance, les termes commençant par une majuscule qui y sont employés sans y être définis ont le sens qui leur est attribué dans l'Ordonnance modifiée et consolidée relative à l'Administrateur des réclamations rendue par la Cour supérieure de justice de l'Ontario le 9 septembre 2026 (l'« **Ordonnance modifiée relative à l'Administrateur des réclamations** ») ou dans l'affidavit de Michael O'Connor assermenté le 1er septembre 2026 (le « **Deuxième *affidavit* d'O'Connor** », tel qu'applicable;

[7] **APPROUVE** le Premier budget trimestriel global des coûts d'administration des réclamations, joint

Applicants in the context of a joint virtual hearing before this Court and the Ontario Superior Court of Justice;

FOR THESE REASONS, THE COURT:

[4] **GRANTS** the Motion;

[5] **DECLARES** that the time for service of the Motion is hereby abridged and validated so that the Motion is properly returnable today and hereby dispenses with further service thereof;

[6] **DECLARES** that, unless otherwise stated herein, all capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to them in the *Amended and Restated Claims Administrator Order* of the Ontario Superior Court of Justice dated September 9, 2026 (the "**Amended Claims Administrator Order**") or the affidavit of Michael O'Connor affirmed on September 1, 2026 (the "**Second O'Connor Affidavit**"), as applicable;

[7] **APPROVES** the First Quarterly Global Claims Administration Costs

comme pièce « D » au Deuxième *affidavit* d'O'Connor;

Budget attached as Exhibit "D" to the Second O'Connor Affidavit;

[8] **APPROUVE ET ENTÉRINE** les activités et la conduite d'Epiq (y compris, pour plus de certitude, dans chacun de ses rôles d'agent du PCC et d'administrateur des réclamations), telles qu'elles sont exposées dans le Deuxième *affidavit* d'O'Connor, étant toutefois entendu que seule Epiq pourra se prévaloir de cette approbation ou l'invoquer de quelque manière que ce soit à l'égard de sa propre responsabilité personnelle;

[8] **APPROVES AND RATIFIES** the activities and conduct of Epiq (for certainty, including in each of its capacities as PCC Agent and Claims Administrator), as set out in the Second O'Connor Affidavit; provided, however, that only Epiq, with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approval.

[9] **DÉCLARE** que cette ordonnance est pleinement exécutoire et en vigueur dans toutes les provinces et tous les territoires du Canada et à l'égard de toute personne contre laquelle elle peut être exécutée.

[9] **DECLARES** that this Order shall have full force and effect in all provinces and territories in Canada, outside Canada and against all Persons against whom it may be enforceable.

[10] **DEMANDE** l'aide et la reconnaissance de toute cour, tribunal, entité judiciaire, réglementaire ou administrative ayant compétence au Canada, aux États-Unis ou ailleurs pour donner effet à la présente Ordonnance, et pour aider Epiq et ses agents dans l'exécution des termes de la présente Ordonnance. Tous les tribunaux, cours, entités judiciaires, réglementaires et administratives sont par les présentes respectueusement priés de rendre les ordonnances et de fournir l'aide à Epiq qui peut être nécessaire ou souhaitable pour donner effet à la présente Ordonnance ou pour aider Epiq et ses

[10] **REQUESTS** the aid and recognition of any court, tribunal, judicial, regulatory or administrative body having jurisdiction in Canada, the United States or elsewhere to give effect to this Order, and to assist Epiq and its agents in carrying out the terms of this Order. All courts, tribunals, judicial, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to Epiq as may be necessary or desirable to give effect to this Order or to assist Epiq and its agents in carrying out the terms of this Order.

agents dans l'exécution des termes de la présente Ordonnance;

[11] **AUTORISE** Epiq à présenter toute demande devant tout tribunal judiciaire, organisme de réglementation ou organisme administratif, où qu'il soit situé, afin d'obtenir la reconnaissance de la présente ordonnance et toute assistance requise nécessaire à la mise en œuvre des termes de la présente ordonnance et/ou pour confirmer qu'elle est valide et contraignante à son exécution dans tout ressort étranger approprié;

[12] **ORDONNE** que la présente Ordonnance et toutes ses dispositions sont exécutoires et prennent effet à compter de la date de la présente ordonnance, sans besoins qu'elle soit déposée.

[11] **AUTHORIZES** Epiq to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for any assistance in carrying out the terms of this Order and/or to confirm this Order as binding and effective in any appropriate foreign jurisdiction.

[12] **DECLARES** that this Order and all of its provisions are enforceable and effective as of the date of this Order, without need for entry or filing.

CATHERINE PICHÉ, J.C.S.

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

MOTION RECORD OF THE CLAIMS ADMINISTRATOR,
EPIQ CLASS ACTIONS SERVICES CANADA INC.
(Returnable September 9, 2026)

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