

**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.**

Applicant

**MOTION RECORD
(Re: Stay Extension)
(Returnable on January 31, 2025)**

January 15, 2025

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**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

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Applicant

**NOTICE OF MOTION
(Re: Stay Extension)
(Returnable on January 31, 2025)**

JTI-Macdonald Corp. (“**JTIM**” or the “**Applicant**”) will make a motion to Chief Justice Morawetz of the Ontario Superior Court of Justice (Commercial List) on January 31, 2025, or as soon after that time as the motion can be heard.

PROPOSED METHOD OF HEARING: The motion will be heard in a hybrid format, in person in Toronto, Ontario and via Zoom video conference for hearing participants, and YouTube live stream for members of the public, in accordance with the Protocol for Motions by Zoom Video conference.

THE MOTION IS FOR:

- (a) An Order extending the Stay Period, as defined in paragraph 18 of the Initial Order granted in these proceedings on March 8, 2019 (as amended and restated, the “**Initial Order**”), which is currently set to expire on January 31, 2025, up to and including March 31, 2025; and
- (b) Such further and other relief as this Court deems just.

THE GROUNDS FOR THE MOTION ARE:

A. Background of CCAA Proceedings

1. All capitalized terms used herein and not otherwise defined shall have the meanings set forth in the Initial Order.
2. The Applicant is: (a) a defendant in significant healthcare cost recovery litigation commenced by each province and territory in Canada, alleging over \$600 billion in claims against JTIM and the other defendants in the HCCR Actions, (b) subject to the judgment in the Quebec Class Actions, and (c) a named defendant in certain class actions that have been commenced, but not certified, in six provinces in Canada.
3. The Applicant sought the protections available under the CCAA to maintain the *status quo* of its operations, preserve going concern value, and provide the Applicant with a period of stability while attempting to find a collective resolution to the Tobacco Claims made against the Applicant.
4. On March 8, 2019, the Applicant was granted protection from its creditors under the CCAA pursuant to the Initial Order. Deloitte Restructuring Inc. was appointed as monitor of the Applicant (in such capacity, the “**Monitor**”).
5. On March 12, 2019, and March 22, 2019, respectively, Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (together, “**Imperial**”) and Rothmans, Benson & Hedges Inc. (“**RBH**”) each filed for creditor protection under the CCAA. Imperial and RBH are defendants under each of the HCCR Actions, the QCA Judgment and the Consumer Class

Actions. There is currently a similar stay of all proceedings in respect of JTIM, Imperial and RBH.

6. On April 5, 2019, pursuant to the Amended and Restated Initial Order, the Honourable Warren K. Winkler, K.C. (the “**Court-Appointed Mediator**”) was appointed to mediate a global settlement of the Tobacco Claims against the Applicant and the other defendants.
7. The Initial Order provides for a Court-ordered stay of proceedings. That stay of proceedings has been extended many times during these CCAA proceedings and most recently was extended up to and including January 31, 2025, pursuant to the Stay Extension Order dated October 31, 2024.
8. On October 31, 2024, the Court granted the Meeting Order (the “**Meeting Order**”) that, among other things: (a) accepted for filing the Court-Appointed Mediator and Monitors’ CCAA Plan of Compromise and Arrangement in respect of JTIM (the “**JTIM M&M Plan**”), and (b) authorized the Monitor to call, hold and conduct a virtual meeting of claimants to vote on the JTIM M&M Plan (the “**Meeting**”).
9. The Meeting Order was granted over the objection of JTIM and on December 12, 2024, the Monitor held the Meeting in accordance thereto. The claimants who were eligible to participate and vote on the JTIM M&M Plan voted to approve the JTIM M&M Plan at the Meeting.
10. On January 7, 2025, counsel to FTI Consulting Canada Inc., the monitor of Imperial, advised the Common Service List that the Court reserved January 29 to 31, 2025, as well as February 3 to 5, 2025, and February 11 to 13, 2025 for the Sanction Hearing, to the extent such further

dates are necessary, as determined by the Court in its discretion. Accordingly, JTIM requires a stay extension beyond January 31, 2025.

B. Stay Extension

11. The Applicant seeks an extension of the Stay Period to and including March 31, 2025. Since the Sanction Hearing is anticipated to extend beyond the current Stay Period, which is set to expire on January 31, 2025, an extension of the Stay Period is necessary.
12. The projected cash flow forecast, as prepared by the Applicant, with the assistance of the Monitor, demonstrates that the Applicant has enough liquidity to operate its business and meet its obligations during the proposed extension of the Stay Period.
13. The Applicant has acted in good faith and with due diligence during the course of these CCAA proceedings since the date of the Initial Order.
14. The Applicant also relies on:
 - (a) the provisions of the CCAA and the statutory, inherent, and equitable jurisdiction of this Court;
 - (b) Rules 1.04, 1.05, 2.03, 3.02, 37, and 39 of the *Rules of Civil Procedure*, R.R.O. 1990, Reg 194, as amended, and section 106 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended; and
 - (c) such further and other grounds as counsel may advise and this Court may permit.

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

- (a) the Affidavit of William E. Aziz, sworn January 15, 2025;
- (b) a Report of the Monitor, to be filed in connection with the stay extension; and
- (c) such further and other evidence as counsel may advise and this Court may permit.

January 15, 2025

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

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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.**

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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.**

Court File No. CV-19-615862-00CL

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

Proceeding commenced at Toronto

**NOTICE OF MOTION
(Re: Stay Extension)
(Returnable on January 31, 2025)**

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Tab 2

**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.**

Applicant

**AFFIDAVIT OF WILLIAM E. AZIZ
(Sworn January 15, 2025)**

I, **WILLIAM E. AZIZ**, of the Town of Oakville, in the Province of Ontario, MAKE
OATH AND SAY:

1. I am the President of BlueTree Advisors Inc., which has been retained by JTI-Macdonald Corp. (the “**Applicant**” or “**JTIM**”) to provide my services as the Chief Restructuring Officer (“**CRO**”) of JTIM.
2. My appointment as the CRO of JTIM was approved pursuant to the Initial Order (as amended and restated from time to time, the “**Initial Order**”) granted by the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) on March 8, 2019, under the *Companies' Creditors Arrangement Act* (“**CCAA**”).
3. As the CRO of JTIM, I have knowledge of the matters to which I herein depose, except where I have obtained information from others. In preparing this affidavit, I have reviewed previous affidavits sworn in JTIM's CCAA proceeding and mentioned herein, consulted with other members of JTIM's senior management team, legal advisors, and representatives of Deloitte Restructuring Inc. (the “**Monitor**”). Where I have obtained

information from others, I have stated the source of the information and believe it to be true.

4. All capitalized terms used herein and not otherwise defined have the meanings set forth in the Initial Order.

I. INTRODUCTION

5. This affidavit is sworn in support of a motion for an Order extending the Stay Period up to and including March 31, 2025.
6. The Applicant, through its predecessor corporations and other related business entities, has been a manufacturer and distributor of tobacco products in Canada since 1858. JTIM is a private company, headquartered in Mississauga, Ontario, and it is the smallest tobacco company subject to the Pending Litigation based on annual volume sales in Canada.
7. As described in previous affidavits sworn in these CCAA proceedings, JTIM is subject to: (a) HCCR Actions by each province in Canada seeking an aggregate of over \$600 billion relating to the recovery of alleged health care costs, (b) the judgment in the Quebec Class Actions (the “**QCA Judgment**”) on a joint and several basis with Imperial and RBH (each as defined below), and (c) certain class action proceedings that have been commenced, but not certified, in six provinces in Canada (the “**Consumer Class Actions**”).
8. The Applicant sought the protections afforded under the CCAA in order to: (a) maintain the *status quo* of its operations, (b) preserve going concern value, and (c) provide the Applicant with a period of stability within which to attempt to find a global resolution to all of the Tobacco Claims being asserted against it and provide the Applicant with a fresh

start. But for the QCA Judgment and other contingent claims asserted in the Pending Litigation, the Applicant is a profitable and viable corporation.

9. On March 8, 2019, the Applicant was granted protection from its creditors under the CCAA pursuant to the Initial Order. Deloitte Restructuring Inc. was appointed as the Monitor of the Applicant in these CCAA proceedings.
10. On March 12, 2019, and March 22, 2019, respectively, Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited (together, “**Imperial**”) and Rothmans, Benson & Hedges Inc. (“**RBH**”) each filed for creditor protection under the CCAA. Imperial and RBH are defendants under each of the HCCR Actions, the QCA Judgment and the Consumer Class Actions. I understand that there is currently a similar stay of all proceedings in respect of JTIM, Imperial and RBH (collectively, the “**Tobacco Companies**”).
11. On April 5, 2019, pursuant to the Amended and Restated Initial Order, the Honourable Warren K. Winkler, K.C., was appointed as an officer of the Court and a third-party mediator (the “**Court-Appointed Mediator**”) to mediate a global settlement of the Tobacco Claims against the Tobacco Companies.
12. The Initial Order provides for a Court-ordered stay of proceedings. That stay of proceedings has been extended many times during these CCAA proceedings and most recently was extended up to and including January 31, 2025, pursuant to the Stay Extension Order dated October 31, 2024 (the “**Stay Extension Order**”).

13. On October 31, 2024, the Court granted the Meeting Order (the “**Meeting Order**”) that, among other things: (a) accepted for filing the Court-Appointed Mediator and Monitors’ CCAA Plan of Compromise and Arrangement of JTIM (the “**JTIM M&M Plan**”), and (b) authorized the Monitor to call, hold and conduct a virtual meeting of claimants to vote on the JTIM M&M Plan (the “**Meeting**”).
14. For the reasons set out in my affidavit sworn on October 24, 2024, JTIM objected to the Meeting Order.
15. The Meeting Order was granted over the objections of JTIM and on December 12, 2024, the Monitor held the Meeting in accordance thereto. The claimants who were eligible to participate and vote on the JTIM M&M Plan voted to approve the JTIM M&M Plan at the Meeting.
16. On January 7, 2025, counsel to FTI Consulting Canada Inc., the monitor of Imperial, advised the Common Service List that the Court reserved January 29 to 31, 2025, as well as February 3 to 5, 2025, and February 11 to 13, 2025 for the Sanction Hearing, to the extent such further dates are necessary, as determined by the Court in its discretion. Accordingly, JTIM requires a stay extension beyond January 31, 2025.

II. ACTIVITIES SINCE THE STAY EXTENSION ORDER

17. Since the Stay Extension Order, the Applicant has continued to operate in the ordinary course and actively participate in the CCAA proceedings and the mediation process. The following summarizes the Applicant’s activities since the Stay Extension Order:

Operations

- (a) the Applicant continued to manage its relationships with customers, suppliers, employees and other stakeholders to ensure there is no disruption to its operations during the CCAA proceedings and to maintain an uninterrupted supply of products and services;
- (b) the Applicant continued to replace its fleet of leased vehicles in the ordinary course of business. As part of the global launch of the Green Mobility initiative, the Applicant commenced converting its fleet to green vehicles to reduce emissions and advance a carbon-neutral goal by 2030;
- (c) JTIM completed the implementation of the “integrated work system” in its Montreal factory;
- (d) on August 1, 2023, the *Tobacco Products Appearance, Packaging and Labelling Regulations* (the “**Regulations**”) came into force, requiring several changes to labelling and packaging. The Regulations will apply to regular size cigarettes, little cigars with tipping paper, and tubes starting on January 31, 2025, and additional packaging changes must be completed by July 31, 2026. The Applicant continues to be on target to comply with the Regulations in accordance with the timelines;

CCAA proceedings

- (e) the Applicant’s external counsel and I continued to provide regular updates and information to the Monitor and its counsel in respect of material developments with respect to the business;

- (f) the Applicant's external counsel and I have actively participated in all aspects of these CCAA proceedings and have prepared court documents in order to advance JTIM's position as required;

Mediation

- (g) the Applicant's external counsel has continued to communicate with the Court-Appointed Mediator in an effort to advance negotiations with respect to JTIM's unresolved issues and arrive at a consensual CCAA plan;
- (h) in addition to responding to specific information requests, the Applicant continued to compile commercially sensitive and confidential information for inclusion in the VDR created by the Monitor for the purpose of providing updated relevant information to certain stakeholders in respect of the Applicant's business, operations, finances and future prospects; and
- (i) the Applicant has been participating in the mediation in good faith and as requested by the Court-Appointed Mediator. The Applicant continues to convey to the Court-Appointed Mediator its view on certain key issues that are outstanding in the M&M Plan that must be resolved in order to achieve a consensual CCAA plan that is fair, reasonable and workable. The Applicant remains willing to work with the mediation parties to achieve resolution of those issues.

III. EXTENSION OF THE STAY PERIOD

- 18. The Applicant seeks an extension of the Stay Period to and including March 31, 2025. Since the Sanction Hearing is anticipated to extend beyond the current Stay Period, which is set to expire on January 31, 2025, an extension of the Stay Period is necessary.

19. JTIM, with the assistance of the Monitor, has prepared a forecast of the projected cash flows (the “**Cash Flow Statement**”) of JTIM for the week commencing January 6, 2025, to the week ending April 4, 2025. I understand that the Cash Flow Statement will be appended to a Monitor’s Report to the Court, which will be filed in connection with the stay extension. The Cash Flow Statement demonstrates that JTIM has enough liquidity to operate its business and meet its obligations during the proposed extension of the Stay Period.
20. The Applicant has acted in good faith and with due diligence during the course of these CCAA proceedings since the date of the Initial Order.

IV. PURPOSE

21. This affidavit is sworn in support of JTIM’s motion for the extension of the Stay Period to March 31, 2025, and for no other or improper purpose.

SWORN BEFORE ME BY VIDEO CONFERENCE by William E. Aziz on January 15, 2025 in accordance with *O. Reg. 431/20, Administering Oath or Declaration Remotely*. The affiant was in the City of Naples, in the State of Florida, in the Country of the United States of America, and the commissioner was in the City of Vaughan, in the Province of Ontario, in the Country of Canada.

Rudrakshi Chakrabarti
Commissioner for Taking Affidavits

RUDRAKSHI CHAKRABARTI
LSO # 86868U

William E. Aziz
WILLIAM E. AZIZ

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.**

Court File No.: CV-19-615862-00CL

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

Proceedings commenced at Toronto

**AFFIDAVIT OF WILLIAM E. AZIZ
(Sworn January 15, 2025)**

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Lawyers for the Applicant

Tab 3

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

THE HONOURABLE CHIEF)	[●], THE [●]
)	
JUSTICE MORAWETZ)	DAY OF [●], 2025

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.**

STAY EXTENSION ORDER

THIS MOTION, made by JTI-Macdonald Corp. (the “**Applicant**”), pursuant to the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”), was heard this day in a hybrid format, in person in Toronto, Ontario and via Zoom video conference, in accordance with the Protocol for Motions by Zoom Video conference.

ON READING the Affidavit of William E. Aziz sworn January 15, 2025, the Twenty-Third Report of the Monitor, as filed by Deloitte Restructuring Inc. in its capacity as Court-Appointed Monitor of the Applicant (the “**Monitor**”), and on hearing the submissions of counsel for the Applicant, counsel for the Monitor and such other counsel as were present, no one else appearing although duly served as appears from the Affidavit of Service of Natalie Longmore sworn on January [●], 2025, filed:

STAY EXTENSION

1. **THIS COURT ORDERS** that the Stay Period, as ordered and defined in paragraph 18 of the Initial Order granted March 8, 2019 (as amended and restated from time to time, the “**Initial Order**”) is hereby extended up to and including March 31, 2025.

GENERAL

2. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Applicant and the Monitor in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicant and the Monitor as may be necessary or desirable to give effect to this Order or to assist the Applicant and the Monitor in carrying out the terms of this Order.

Chief Justice G.B. Morawetz

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.**

Court File No.: CV-19-615862-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at Toronto

STAY EXTENSION ORDER

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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.**

Court File No. CV-19-615862-00CL

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

Proceeding commenced at Toronto

**MOTION RECORD
(Re: Stay Extension)
(Returnable on January 31, 2025)**

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