

**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
(Amended and Restated Claims Administrator Order)
Returnable September 9, 2026**

August 28, 2026

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Court File No. 19-CV-615862-00CL
 Court File No. 19-CV-616077-00CL
 Court File No. 19-CV-616779-00CL

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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.**

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

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ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
JTI-MACDONALD CORP.

MOTION RECORD

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TAB 1

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

**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.**

Applicant

**NOTICE OF MOTION
(AMENDED AND RESTATED CLAIMS ADMINISTRATOR ORDER)**

Deloitte Restructuring Inc. (“**Deloitte**”), in its capacities as Court-appointed Monitor of JTI-Macdonald Corp. (“**JTIM**”) and CCAA Plan Administrator of the Fourth A&R JTIM Plan (as defined below) (in such capacity, the “**CCAA Plan Administrator**”), will make a motion before Justice Kimmel of the Ontario Superior Court of Justice (Commercial List) (the “**CCAA Court**”) on September 9, 2026 at 8:00 a.m. (Eastern Time), or as soon after that time as the motion can be heard, by Zoom video conference.

PROPOSED METHOD OF HEARING: The motion is to be heard by Zoom 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 “**Amended and Restated Claims Administrator Order**”), substantially in the form included at Tab 3 of the Motion Record, amending the Original Claims Administrator

¹ All capitalized terms used but not defined herein have the meanings given to them in the Fourth A&R JTIM Plan.

Order issued by the CCAA Court on August 27, 2025 (the “**Original Claims Administrator Order**”) to, *inter alia*:

- (a) increase the frequency by which Epiq (as defined below) is required to provide Claims Administration Budgets (as defined below) from every twelve calendar months to every three calendar months, with such Claims Administration Budgets to be filed with the CCAA Court and Quebec Superior Court (as applicable) for joint approval;
 - (b) amend the Claims Administrator’s obligation to file the Monthly Reports (as defined in the Original Claims Administrator Order) with the CCAA Court;
 - (c) require the Claims Administrator to deliver Weekly Claims Administration Reports (as defined in the Claims Administration Order) through the duration of the Claims Administration (as defined below);
 - (d) authorize Epiq to determine the allocation of Costs (as defined in the Original Claims Administrator Order) between the PCC Claims Administration, QCAP Claims Administration and PCC Agent services where such Costs are incurred in respect of tasks relating to more than one of the foregoing; and
2. Such further and other relief as counsel may advise and this CCAA Court may permit.

THE GROUNDS FOR THE MOTION ARE:

Background

3. The plan of compromise or arrangement in respect of JTIM dated October 17, 2024 (the “**JTIM Plan**”), developed by the Court-Appointed Mediator and the Monitor, was accepted for

filing and approved by the requisite majorities of voting creditors. Substantially identical CCAA Plans were accepted for filing and approved by the requisite majorities of voting creditors in the CCAA Proceedings of Imperial and RBH.

4. The JTIM Plan was amended and restated on December 5, 2024, and then further amended and restated on January 27, 2025, and February 27, 2025 (such amended and restated version, the **“Third A&R JTIM Plan”**).

5. On March 6, 2025, this CCAA Court: (i) approved and sanctioned the Third A&R JTIM Plan pursuant to the Sanction Order; and (ii) appointed Deloitte as the CCAA Plan Administrator pursuant to the CCAA Plan Administrator Appointment Order. Substantially identical Sanction Orders were also granted in the CCAA Proceedings of Imperial and RBH.

6. The Sanction Orders, among other things, in each case, appointed Epiq Class Actions Services Canada, Inc. as the Claims Administrator in respect of the CCAA Plans (in such capacity, the **“Claims Administrator”**).

7. On August 27, 2025, this CCAA Court granted an Order, approving an amended and restated version of the Third A&R JTIM Plan (such amended and restated version, and as further amended from time to time, the **“Fourth A&R JTIM Plan”**).

8. Also on August 27, 2025, this CCAA Court granted the Original Claims Administrator Order in each of the CCAA Proceedings, among other things, appointing Epiq Class Actions Services Canada, Inc. as agent for the PCC Representative Counsel in respect of the PCC Compensation Plan (in such capacity the **“PCC Agent”**, and together in its capacity as Claims Administrator, **“Epiq”**).

9. Each of the CCAA Plans were implemented on August 29, 2025 (the “**Plan Implementation Date**”). The CCAA Plans have been administered in a coordinated manner across the CCAA Proceedings since the Plan Implementation Date.

The Amended & Restated Claims Administrator Order

10. The CCAA Plan Administrators are each seeking an identical Amended and Restated Claims Administrator Order, to have effect in their respective CCAA Proceeding.

Budget Frequency

11. Pursuant to the Original Claims Administrator Order, among other things, Epiq is required to prepare budgets (each, a “**Claims Administration Budget**”) during the administration of each of the PCC Compensation Plan and the Quebec Administration Plan (collectively, the “**Claims Administration**”), setting out the anticipated Costs of the Claims Administration. Each Claims Administration Budget covers a twelve-calendar month period and is required to be submitted by Epiq to the CCAA Court and Quebec Superior Court for joint approval: (i) within fifteen calendar days following the expiry of the Weekly Reporting Period (as defined in the Original Claims Administrator Order); and, thereafter, (ii) within forty-five calendar days following the end of the previous twelve calendar month period.

12. The CCAA Plan Administrators and Epiq have determined that the current twelve-calendar month frequency for filing of the Claims Administration Budgets may not provide stakeholders with sufficiently frequent opportunities to review the budgeted Costs in real time as the Claims Administration progresses.

13. Accordingly, the Amended and Restated Claims Administrator Order contemplates requiring Epiq to instead file Claims Administration Budgets on a three-calendar month basis,

with each budget covering a three-calendar month period. The Amended and Restated Claims Administrator Order further contemplates that Epiq would be required to seek joint approval of the Claims Administration Budgets from the CCAA Court and Quebec Superior Court: (i) within forty-five calendar days of the issuance of the Amended and Restated Claims Administrator Order; and, thereafter, (ii) at least fifteen calendar days prior to the commencement of the next three-calendar month period.² This will provide sufficient time for the budget to be reviewed and approved prior to the commencement of the ensuing period.

Weekly and Monthly Reporting

14. The CCAA Plan Administrators, the Tobacco Companies and certain of the Impacted Claimants have requested that certain of Epiq's reporting obligations continue on a weekly basis throughout the duration of the Claims Administration.

15. The Original Claims Administrator Order provides that Epiq will be required to provide the Weekly Reports (as defined in the Original Claims Administrator Order) throughout the "Weekly Reporting Period", being the first three calendar months following the Plan Implementation Date, subject to extension in the discretion of the CCAA Plan Administrators.

16. Consistent with the increased filing frequency of the Claims Administration Budgets, the Amended and Restated Claims Administrator Order also contemplates that Epiq will be required to continue to provide Weekly Claims Administration Reports on a weekly basis, or such other frequency as the CCAA Plan Administrators may determine appropriate, throughout the duration of the Claims Administration. The Weekly Claims Administration Reports set out, among other

² Following Epiq's issuance of the Exit Report under the Quebec Administration Plan, signalling Epiq's completion of the administration of the Quebec Administration Plan, Epiq will not be required to file any subsequent Claims Administration Budgets with the Quebec Superior Court or seek its approval thereof.

things, the number of claims reviewed and received in the applicable weekly period and are to be provided to the CCAA Plan Administrators, the Tobacco Companies, the Court-Appointed Mediator, the Administrative Coordinator, PCC Representative Counsel and Quebec Class Counsel.

17. In light of the increased frequency for filing of the Claims Administration Budgets and the Weekly Claims Administration Reports, the Amended and Restated Claims Administrator Order removes the obligation for the Claims Administrator to file Weekly Reports and Monthly Reports with the CCAA Court.

Allocation of Costs

18. Certain of the Costs actually incurred by Epiq are in respect of tasks that relate to more than one of the PCC Claims Administration, QCAP Claims Administration and PCC Agent services, and are not capable of being solely attributed to one of Epiq's responsibilities.

19. In respect of such Costs, the Amended and Restated Claims Administrator Order authorizes Epiq to divide and equally allocate such Costs between the applicable roles, or as may otherwise be determined to be appropriate by Epiq based on the circumstances.

Additional Grounds

20. Section 11 of the CCAA and the inherent and equitable jurisdiction of this CCAA Court.

21. Rules 1.04, 1.05, 2.03, 3.02, 10.01, 16, 37 and 59 of the *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194, as amended and the *Courts of Justice Act*, R.S.O. 1990, c. C.43 as amended.

22. Such further and other grounds as counsel may advise and this CCAA Court may permit.

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

23. The Fourth Report of the CCAA Plan Administrator dated August 28, 2026; and
24. Such further and other evidence as counsel may advise and this CCAA Court may permit.

August 28, 2026

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Administrator of JTI Macdonald Corp.

TO: COMMON SERVICE LIST

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 (nfe-dak@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
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF JTI-MACDONALD CORP.

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)
Proceeding commenced at Toronto

NOTICE OF MOTION
(AMENDED AND RESTATED CLAIMS
ADMINISTRATOR ORDER)

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of JTI Macdonald Corp.

TAB 2

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

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 AND ARRANGEMENT OF
JTI-MACDONALD CORP.

Applicant

FOURTH REPORT TO THE COURT
OF DELOITTE RESTRUCTURING INC.,
IN ITS CAPACITY AS CCAA PLAN ADMINISTRATOR

INTRODUCTION¹

1. On March 8, 2019, JTI-Macdonald Corp. (“**JTIM**”, the “**Company**” or the “**Applicant**”) applied for and obtained an initial order (the “**Initial Order**”) under the *Companies' Creditors Arrangement Act* that, amongst other things, (i) granted a stay of proceedings in favour of the Applicant and a limited stay of proceedings in favour of certain affiliates of the Applicant in relation to certain proceedings, and (ii) appointed Deloitte Restructuring Inc. (“**Deloitte**”) as monitor (in such capacity, the “**Monitor**”) of the Applicant in this CCAA proceeding (the “**CCAA Proceeding**”).
2. On April 25, 2019, this Court (the “**CCAA Court**”) issued a further amended and restated Initial Order (the “**Second Amended and Restated Initial Order**”) that, amongst other things, extended a limited stay of proceedings to the Other Defendants (as defined in the Second Amended and Restated Initial Order).
3. Pursuant to Orders dated October 31, 2024, this Court, among other things, approved the filing of a plan of compromise or arrangement dated October 17, 2024 (as further amended and restated on December 5, 2024 and January 27, 2025, the “**CCAA Plan**”) in respect of

¹ Capitalized terms used but not otherwise defined have the meanings ascribed to them in the Court-Appointed Mediator's and Monitor's Fourth Amended and Restated Plan of Compromise and Arrangement in respect of the Applicant dated August 27, 2025 (as amended from time to time, the “**Fourth A&R JTIM Plan**”).

the Applicant, set the meeting of creditors for December 12, 2024 (the “**JTIM Meeting**”) for affected creditors to vote on the CCAA Plan (such creditors, the “**Eligible Voting Creditors**”) and approved a claims procedure to identify affected claims against the Applicant for purposes of voting on the CCAA Plan.

4. On March 6, 2025, the CCAA Court issued:
 - i) an Order sanctioning the CCAA Plan and appointing Epiq Class Actions Services Canada, Inc. as the Claims Administrator (in such capacity, the “**Claims Administrator**”) in respect of the PCC Compensation Plan (the “**PCC Claims Administration**”) and the Quebec Class Action Administration Plan (the “**QCAP Claims Administration**” and together, the “**Claims Administration**”); and
 - ii) an Order appointing Deloitte as the CCAA Plan Administrator in respect of JTIM (the “**CCAA Plan Administrator**”).
5. On August 27, 2025, the CCAA Court issued an Order approving the Fourth A&R JTIM Plan, which further amended the CCAA Plan. The Fourth A&R JTIM Plan was implemented on August 29, 2025 (the “**Plan Implementation Date**”).
6. Also on August 27, 2025, the CCAA Court issued an Order (the “**Original Claims Administrator Order**”) that, among other things, appointed Epiq Class Actions Services Canada, Inc. as agent for the PCC Representative Counsel in respect of the PCC Compensation Plan (in such capacity, the “**PCC Agent**” and, together in its capacity as Claims Administrator, “**Epiq**”).

PURPOSE

7. The purpose of this fourth report of the CCAA Plan Administrator (the “**Fourth Report**”) is to provide information to this Court with respect to the Monitor and the CCAA Plan Administrator’s motion for an Order (the “**Amended and Restated Claims Administrator Order**”), amending and restating the Original Claims Administrator Order.

TERMS OF REFERENCE

8. In preparing this Fourth Report and making the comments herein, the CCAA Plan Administrator has been provided with, and has relied upon information provided by and discussions held with the Applicant and Epiq (collectively, the “**Information**”).
9. Unless otherwise indicated, the CCAA Plan Administrator’s understanding of factual matters expressed in this Fourth Report concerning the Applicant and its business and the PCC Claims Administration and QCAP Claims Administration is based on the Information, and not independent factual determinations made by the CCAA Plan Administrator.
10. Copies of the Monitor/CCAA Plan Administrator’s prior reports and all motion records and Orders in the CCAA Proceeding are available on the Monitor/CCAA Plan Administrator’s website at <http://www.insolvencies.deloitte.ca/en-ca/JTIM>. The Monitor/CCAA Plan Administrator has also established a toll-free phone number that is referenced on the Monitor/CCAA Plan Administrator’s website so that parties may contact the CCAA Plan Administrator if they have questions with respect to the CCAA Proceeding.
11. This Fourth Report was prepared in coordination with the CCAA Plan Administrators of the other Tobacco Companies. The CCAA Plan Administrator understands that the reports to be filed by such other CCAA Plan Administrators will be substantially the same as this Fourth Report.

THE AMENDED AND RESTATED CLAIMS ADMINISTRATOR ORDER

12. The Claims Administration has been ongoing since the Plan Implementation Date. It has become apparent during this period that certain amendments to the Original Claims Administrator Order are required to, among other things, ensure stakeholders are provided sufficiently frequent opportunities to review the implementation of the Claims Administration and increase efficiencies regarding the allocation of common Costs.

Claims Administration Budget Reporting

13. Pursuant to the Original Claims Administrator Order Epiq, among other things, is required to prepare budgets during the Claims Administration, setting out the anticipated Costs

thereof (each, a “**Claims Administration Budget**”). The Original Claims Administrator Order contemplates that each Claims Administration Budget will cover a twelve-calendar month period and is required to be submitted by Epiq to the CCAA Court and Quebec Superior Court for joint approval: (i) in the first instance, within fifteen calendar days following the expiry of the Weekly Reporting Period (as defined in the Original Claims Administrator Order); and (ii) thereafter, within forty-five calendar days following the end of the previous twelve calendar month period.

14. The CCAA Plan Administrators and Epiq have determined that it is necessary and appropriate for updated budgets to be provided on a more frequent basis, to ensure that stakeholders have adequate opportunity to monitor the implementation of the Claims Administration.
15. Accordingly, the Amended and Restated Claims Administrator Order contemplates that Claims Administration Budgets will be provided on a recurring three-calendar month basis throughout the duration of the Claims Administration, with each budget covering a three-calendar month period (rather than a twelve-calendar month period). The “First Quarterly Claims Administration Costs Budget” will cover the period commencing September 1, 2026 and ending on November 30, 2026 and the “Subsequent Quarterly Claims Administration Costs Budgets” will cover the three calendar month periods following November 30, 2026.
16. The Claims Administration Budgets are required to be submitted by Epiq to the CCAA Court and Quebec Superior Court for joint approval: (i) in the first instance, within forty-five calendar days of the issuance of the Amended and Restated Claims Administrator Order; and (ii) for each subsequent budget thereafter, no later than fifteen calendar days prior to the commencement of the next three calendar month period.
17. The Amended and Restated Claims Administrator Order also contemplates that, following the completion of the administration of the Quebec Administration Plan, Epiq will not be required to file any subsequent Claims Administration Budget with the Quebec Superior Court or seek its approval thereof, as Epiq will no longer be providing services within the Quebec Superior Court’s purview.

18. This amendment to the Original Claims Administrator Order is intended to ensure stakeholders have reasonably frequent opportunities to review the budgeted Costs and monitor the implementation of the Claims Administration.
19. In light of the increased frequency of filing of the Claims Administration Budgets (from twelve months to three months), the Amended and Restated Claims Administrator Order removes Costs variance limits provided for in the Original Claims Administrator Order (the “**Variance Limits**”). The Variance Limits were initially included to provide a reasonable means of ensuring the Costs did not significantly exceed those forecasted in the Claims Administration Budgets without providing stakeholders an opportunity to monitor such Costs. As the Amended and Restated Claims Administrator Order will provide stakeholders opportunities on three-month intervals to review the actual and projected Costs of the Claims Administration, the Variance Limits are no longer required.

Claims Administration Reporting Obligations

20. The Original Claims Administrator Order provides that Epiq is required to deliver various weekly reports during the first three calendar months following Plan Implementation. This included a weekly report setting out, among other things, the number of claims received and reviewed in the Claims Administration in the applicable period (such reports, the “**Claims Administration Reports**”). The Claims Administration Reports are required to be provided: (i) for the first three calendar months following the Plan Implementation Date, on a weekly basis; and (ii) thereafter, on a monthly basis.
21. The Claims Administration Reports are to be provided to the CCAA Plan Administrators, Tobacco Companies, Court-Appointed Mediator, Administrative Coordinator, PCC Representative Counsel and Quebec Class Counsel.
22. As the Claims Administration has progressed, the CCAA Plan Administrators, Tobacco Companies and certain of the Impacted Claimants have requested that Epiq continue to provide the Claims Administration Reports on a weekly basis throughout the duration of the Claims Administration.

23. The Amended and Restated Claims Administrator Order requires Epiq, throughout the duration of the Claims Administration, to provide Claims Administration Reports: (i) on a weekly basis, covering the immediately preceding week; and (ii) on a monthly basis, covering the immediately preceding month. The delivery of the Claims Administration Reports on a weekly and monthly basis ensures stakeholders are given sufficient ongoing insight to monitor the implementation of the Claims Administration.
24. In light of the increased frequency of filing of the Claims Administration Budgets and the continued delivery of the Claims Administration Reports on a weekly basis throughout the duration of the Claims Administration, the Amended and Restated Claims Administrator Order removes the obligation for the Claims Administrator to file Weekly Reports and Monthly Reports (each as defined in the Original Claims Administrator Order) with the CCAA Court.

Allocation of Costs

25. Certain of the Costs incurred by Epiq cannot be directly attributed to solely one of the PCC Claims Administration, QCAP Claims Administration or PCC Agent services.
26. With respect to any such Costs, the Amended and Restated Claims Administrator Order authorizes Epiq to divide and equally allocate the Costs between the applicable roles, or as may otherwise be determined to be appropriate by Epiq based on the circumstances.

Overview and Recommendation

27. The amendments to the Original Claims Administrator Order, as provided for in the Amended and Restated Claims Administrator Order, are intended to, among other things: (i) protect stakeholders and ensure they have sufficiently frequent opportunities to review the current and anticipated costs and status of the implementation of the Claims Administration; and/or (ii) improve the efficiency of the Claims Administration.
28. The CCAA Plan Administrator supports the granting of the Amended and Restated Claims Administrator Order and submits that it ought to be granted.

All of which is respectfully submitted this 28th day of August, 2026.

Deloitte Restructuring Inc.
In its capacity as CCAA Plan Administrator of
JTI-Macdonald Corp.

Per:



Todd Ambachtsheer
Senior Vice-President

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.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)
PROCEEDING COMMENCED AT TORONTO

**FOURTH REPORT OF THE CCAA PLAN
ADMINISTRATOR**

August 28, 2026

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in its capacity as CCAA Plan Administrator
of JTI Macdonald Corp.

TAB 3

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 JTI-MACDONALD CORP.

AMENDED AND RESTATED CLAIMS ADMINISTRATOR ORDER

THIS MOTION, made by Deloitte Restructuring Inc., in its capacities as Monitor of JTI-Macdonald Corp. ("**JTIM**") and CCAA Plan Administrator of the JTIM CCAA Plan (as defined below) (in such capacities, the "**CCAA Plan Administrator**"), pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"), was heard this day by videoconference at 330 University Avenue, Toronto, Ontario.

ON READING the Motion Record of the CCAA Plan Administrator, including the Fourth Report dated August 28, 2026, (the "**Fourth Report**") and the appendices thereto and **ON HEARING** submissions of counsel for Epiq Class Actions Services Canada, Inc. ("**Epiq**"), counsel for the CCAA Plan Administrator, counsel for each of the Tobacco Companies, PCC Representative Counsel, Quebec Class Counsel, 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:

Amendment and Restatement

1. **THIS COURT ORDERS** that this Order amends and restates in its entirety the Claims Administrator Order made by this Court on August 27, 2025.

Service and Definitions

2. **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.

3. **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 Fourth Amended and Restated Court-Appointed Mediator's and Monitor's CCAA Plan of Compromise and Arrangement in respect of JTIM dated August 27, 2025 as such plan may be amended, amended and restated, supplemented or otherwise modified from time to time (the "**JTIM CCAA Plan**"), the PCC Compensation Plan or the Quebec Administration Plan (each as defined in the JTIM CCAA Plan), as applicable.

Appointment of the PCC Agent

4. **THIS COURT ORDERS** that, pursuant to Section 18.3 of the PCC Compensation Plan, Epiq is appointed as the agent for the PCC Representative Counsel in respect of the PCC Compensation Plan (the "**PCC Agent**"). The PCC Agent is hereby authorized to communicate with and collaborate with the PCC Representative Counsel.

No Contract between CCAA Plan Administrators and Claims Administrator and/or PCC Agent

5. **THIS COURT ORDERS** that, notwithstanding anything to the contrary in the PCC Compensation Plan, Quebec Administration Plan, JTIM CCAA Plan, Sanction Order or otherwise, no written agreement regarding the provision of services in respect of the PCC Compensation Plan or the Quebec Administration Plan, or the Costs (defined below) of the Claims Administrator or the PCC Agent, shall be required to be entered into between the CCAA Plan Administrators and the Claims Administrator and/or the PCC Agent.

Approval of Notice Plan

6. **THIS COURT ORDERS** that the notice plan in the form attached hereto as Schedule “A” (the “**Global Notice Plan**”) shall constitute the PCC Notice Plan (for purposes of the PCC Compensation Plan) and the *Blais* Notice Plan (for purposes of the Quebec Administration Plan), and that the Global Notice Plan, including the Claims Process as described therein, is hereby approved. For greater certainty, and without limiting the generality of the foregoing, the forms of notices, claim forms and any other forms included as part of the Global Notice Plan are hereby approved for purposes of the PCC Compensation Plan and the Quebec Administration Plan, as applicable, notwithstanding the forms of the notices, claim forms and any other forms attached as Appendices to the PCC Compensation Plan and Appendices to the Quebec Administration Plan that were approved by the CCAA Court in the Sanction Order.

Amendment of Notices and Forms

7. **THIS COURT ORDERS** that the form of PCC Notice of Incomplete Claim attached as Exhibit “C” to the affidavit of Michael O’Connor sworn on August 22, 2025 (the “**O’Connor Affidavit**”) and the form of PCC Notice to Provide Alternative Proof attached as Exhibit “D” to the O’Connor Affidavit are hereby approved for purposes of the PCC Compensation Plan.

8. **THIS COURT ORDERS** that, 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), the Claims Administrator may make amendments to the forms of notices, claim forms and any other forms that are Attachments to the Global Notice Plan, Exhibits to the O’Connor Affidavit, Appendices to the PCC Compensation Plan and/or Appendices to the Quebec Administration Plan, including the preparation of any additional notices or forms required to administer the PCC Compensation Plan and the Quebec Administration Plan, provided that the Claims Administrator complies with Section 8.2 of the PCC Compensation Plan and Section 7.2 of the Quebec Administration Plan. No other changes, modifications or revisions shall be made to the PCC Compensation Plan except in accordance with Section 8.1 thereof, or to the Quebec Administration Plan except in accordance with Section 7.1 thereof.

Purpose and Use of Claims Administrator's Checklists

9. **THIS COURT ORDERS** that, notwithstanding anything to the contrary in the PCC Compensation Plan and the Quebec Administration Plan, the Checklist for Claims Administrator which is Appendix "H" to the PCC Compensation Plan, and the Proof of Claim Review Checklist for Tobacco-Victim Claims and the Proof of Claim Review Checklist for Succession Claims that are respectively Appendices "I" and "J" to the Quebec Administration Plan, are directory guides prepared for the convenience of and to assist 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.

Approval of Global Claims Administration Costs Framework

10. **THIS COURT ORDERS** that the Global Claims Administration Costs Framework (the "**Global Claims Administration Costs Framework**") in the form attached hereto as Schedule "B" is hereby approved for purposes of both the PCC Compensation Plan (including, for certainty, in respect of Epiq's roles as Claims Administrator and as PCC Agent) and the Quebec Administration Plan as the framework basis against which the Costs of the PCC Compensation Plan and the Quebec Administration Plan shall be reviewed and assessed in accordance with the provisions of this Order, with such amendments as may be approved by further Order of the CCAA Court, provided that, other than in respect of the Costs set out in the Global Claims Administration Costs Framework with respect to the PCC Notice Plan and the *Blais* Notice Plan, the Global Claims Administration Costs Framework provides the structure for the future budgeting processes set forth in this Order, and the amounts reflected in the Global Claims Administration Costs Framework, other than in respect of the Costs with respect to the PCC Notice Plan and the *Blais* Notice Plan, are not approved under this Order. The Claims Administrator and the PCC Agent shall not be entitled to be paid any of the Costs contemplated in the Global Claims Administration Costs Framework unless such Costs are validly incurred and payable in accordance with the provisions of this Order.

11. **THIS COURT ORDERS** that the Global Claims Administration Costs Framework shall include in respect of each of (i) the claims administration under the PCC Compensation Plan ("**PCC Claims Administration**"), (ii) the claims administration under the Quebec Administration

Plan (“**QCAP Claims Administration**”), (iii) the PCC Agent services, (iv) the PCC Notice Plan, (v) the *Blais* Notice Plan and (vi) the pre-CCAA Plan implementation activities relating to the PCC Compensation Plan, as applicable:

- (a) the actual time spent and standard rates charged by the Claims Administrator and the PCC Agent in connection with all work done up to August 15, 2025, and the estimated time that will be spent and standard rates that will be charged up to the Plan Implementation Date;
- (b) a forecast of the estimated time that will be incurred and standard rates to be charged by the Claims Administrator and the PCC Agent; and
- (c) an estimate of the number of claims to be reviewed during the PCC Claims Submission Period and the *Blais* Claims Submission Period.

Weekly Reporting Obligations

12. **THIS COURT ORDERS** that, following the Plan Implementation Date and continuing until the later of the conclusion of the PCC Claims Administration and the QCAP Claims Administration (the “**Weekly Reporting Period**”), the Claims Administrator and the PCC Agent shall provide to the CCAA Plan Administrators, on a weekly basis, or as otherwise eliminated, amended or directed by the CCAA Plan Administrators, to be received within four Business Days from the end of the immediately prior week, and as circumstances warrant at any other times during the Weekly Reporting Period as requested by the CCAA Plan Administrators in their discretion, or as the CCAA Court directs, a report (“**Weekly Claims Administration Report**”), based on the information available at such time, setting out in respect of the applicable week, the particulars for each of the PCC Compensation Plan and the Quebec Administration Plan 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, (vii) the overall status of each of the claims administration processes and (viii) such other information as may be requested by the CCAA Plan Administrators.

Monthly Reporting Obligations

13. **THIS COURT ORDERS** that, commencing on September 1, 2026 and continuing for the duration of the PCC Claims Administration and the QCAP Claims Administration (“**Monthly Reporting Period**”), the Claims Administrator and the PCC Agent shall provide to the CCAA Plan Administrators, on a monthly basis, to be received within five Business Days from the end of each month, and as circumstances warrant at any other times during the Monthly Reporting Period as requested by the CCAA Plan Administrators in their discretion, or as the CCAA Court directs, the following reports in writing (collectively, the “**Monthly Reports**”), in each case based on the information available at such time:

- (a) a report (“**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 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 (the “**Monthly Actual Costs**”) on account of:

- (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 month and the actual costs and expenditures for the month upon which the Monthly Reports are based. With respect to Monthly Actual Costs that are incurred in respect of tasks that relate to Epiq’s responsibilities in respect of more than one of PCC Claims Administration, QCAP Claims Administration and PCC Agent, such Monthly Actual Costs shall be divided and allocated equally between PCC Claims Administration, QCAP Claims

Administration and/or PCC Agent, as applicable, or as otherwise determined by Epiq based on the circumstances;

- (b) a report ("**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 Quebec 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 ("**Monthly Events Report**") 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.

14. **THIS COURT ORDERS** that the Claims Administrator and the PCC Agent shall provide copies of their Weekly Claims Administration Reports and their Monthly Reports to the Tobacco Companies, Court-Appointed Mediator, Administrative Coordinator, PCC Representative Counsel and Quebec Class Counsel concurrently when such reports are provided to the CCAA Plan Administrators.

15. **THIS COURT ORDERS** that, for greater certainty, the reporting obligations set forth in paragraphs 12 to 14 of this Order do not replace any of the reporting obligations of the Claims Administrator set forth in the PCC Compensation Plan and the Quebec Administration Plan.

Budget Reporting Obligations

16. **THIS COURT ORDERS** that, for the period commencing on September 1, 2026 and ending on November 30, 2026, the Claims Administrator and the PCC Agent shall provide to the CCAA Plan Administrators, concurrently with copies provided to the Tobacco Companies, Court-Appointed Mediator, Administrative Coordinator, PCC Representative Counsel and Quebec Class

Counsel: (i) a budget for the PCC Claims Administration, and (ii) a budget for the QCAP Claims Administration (collectively, the **“First Quarterly Claims Administration Costs Budget”**) that: (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 volume of claims received, as set out in the Weekly Claims Administration Reports, and (d) covers the next three calendar month period. With respect to any costs that are expected to be incurred in respect of tasks that relate to Epiq’s responsibilities in respect of more than one of PCC Claims Administration, QCAP Claims Administration and PCC Agent, such costs shall be divided and allocated equally between PCC Claims Administration, QCAP Claims Administration and/or PCC Agent, as applicable, or as otherwise determined by Epiq based on the specific circumstances of such costs.

17. **THIS COURT ORDERS** that, notwithstanding anything to the contrary in Section 56.3 of the PCC Compensation Plan and Section 57.3 of the Quebec Administration Plan, within forty-five calendar days of the date of this Order, the Claims Administrator and PCC Agent shall submit the First Quarterly Claims Administration Costs Budget to the CCAA Court and the Quebec Superior Court for joint approval. Epiq may request permission from the CCAA Plan Administrators or the CCAA Court and the Quebec Superior Court to redact from the public record copies of the First Quarterly Claims Administration Costs Budget filed with the CCAA Court and Quebec Superior Court any confidential or commercially sensitive information. Any requests to the CCAA Plan Administrators will be considered by the CCAA Plan Administrators on a case-by-case basis.

18. **THIS COURT ORDERS** that, for each subsequent three calendar month period following November 30, 2026 until the PCC Claims Administration and the QCAP Claims Administration, respectively, are complete, the Claims Administrator and the PCC Agent shall provide, by 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 Quebec Class Counsel: (i) a budget for the PCC Claims Administration and (ii) a budget for the QCAP Claims Administration of the Quebec Administration Plan (together, a **“Subsequent Quarterly Claims Administration Costs Budget”**) that cover the next three calendar month period. Notwithstanding anything to the contrary in Section 56.3 of the PCC

Compensation Plan and Section 57.3 of the Quebec Administration Plan, no later than fifteen calendar days in advance of the commencement of the next three calendar month period, subject to extension by the CCAA Plan Administrators, the Claims Administrator and the PCC Agent shall submit each Subsequent Quarterly Claims Administration Costs Budget to the CCAA Court and the Quebec Superior Court for joint approval, which motions shall be scheduled for no later than the commencement of the next three calendar month period, subject to the availability of the CCAA Court and the Quebec Superior Court. Epiq may request permission from the CCAA Plan Administrators or the CCAA Court and the Quebec Superior Court to redact from the public record copies of any Subsequent Quarterly Claims Administration Costs Budget filed with the CCAA Court and Quebec Superior Court any confidential or commercially sensitive information. Any requests to the CCAA Plan Administrators will be considered by the CCAA Plan Administrators on a case by case basis. Each Subsequent Quarterly Claims Administration Costs Budget shall be consistent with the format of the Global Claims Administration Costs Framework and the First Quarterly Claims Administration Costs Budget. Notwithstanding the foregoing, following Epiq's delivery of the Exit Report under the Quebec Administration Plan, Epiq shall have no continuing obligation to file any Subsequent Quarterly Claims Administration Costs Budget or request for permission to redact from the public record (if applicable) with the Quebec Superior Court or seek the Quebec Superior Court's approval thereof.

Confidentiality and Information Management

19. **THIS COURT ORDERS** that the Claims Administrator shall comply with all of its duties and responsibilities set forth in Sections 57.1 to 57.6 and Sections 58.1 and 58.2 of the PCC Compensation Plan in regard to the receipt, storage, disclosure, retention and destruction of all Personal Information and documentation provided to the Claims Administrator in connection with the Claim Packages submitted by PCC-Claimants and PCC-Claimants' Legal Representatives. The PCC Agent shall also comply with Sections 57.1 to 57.6 and Sections 58.1 and 58.2 of the PCC Compensation Plan. The Claims Administrator and the PCC Agent shall comply with the Official Confirmations of Diagnoses Order.

20. **THIS COURT ORDERS** that the Claims Administrator shall comply with all of the duties and responsibilities set forth in Sections 58.1 to 58.6 and Sections 59.1 and 59.2 of the Quebec Administration Plan in regard to the receipt, storage, disclosure, retention and destruction of all Personal Information and documentation provided to the Claims Administrator in connection with the Proofs of Claim submitted by Tobacco-Victim Claimants and Succession Claimants. Raymond

Chabot (Proactio) shall also comply with Sections 58.1 to 58.6 and Sections 59.1 to 59.2 of the Quebec Administration Plan. The Claims Administrator and Raymond Chabot (Proactio) shall comply with the Official Confirmations of Diagnoses Order.

Payment of Fees, Costs and Expenses

21. **THIS COURT ORDERS** that each of the Claims Administrator and the PCC Agent, and their respective legal and other advisors, shall be paid their reasonable professional fees, other fees, costs, disbursements, expenses, Court costs and other expenditures, and all applicable Sales and Excise Taxes, directly incurred in relation to the carrying out of their duties and responsibilities as the Claims Administrator and the PCC Agent or the advisors thereto, as applicable (collectively, “**Costs**”), in each case at their standard rates and charges, which (i) if incurred in the period prior to the Plan Implementation Date, are consistent with the Global Claims Administration Costs Framework, (ii) if incurred following the Plan Implementation Date and prior to Epiq’s delivery of the First Quarterly Claims Administration Costs Budget, or (iii) if incurred following the First Quarterly Claims Administration Costs Budget, are consistent with, as applicable, the Global Claims Administration Costs Framework, the First Quarterly Claims Administration Costs Budget and any Subsequent Quarterly Claims Administration Costs Budgets.

22. **THIS COURT ORDERS** that, subject to paragraph 21 of this Order, the Tobacco Companies are directed to pay directly to Epiq the following reasonable Costs, and such payments shall not be deducted from the PCC Compensation Plan Amount or from the QCAP Settlement Amount, as applicable:

- (a) all Costs incurred by the Claims Administrator in connection with the administration of the PCC Compensation Plan;
- (b) all Costs incurred by the PCC Agent in connection with the administration of the PCC Compensation Plan;
- (c) all Costs associated with the PCC Notice Plan; and
- (d) all Costs associated with the *Blais* Notice Plan,

in each case within forty-five calendar days of written approval by the CCAA Plan Administrators of any invoice by Epiq in respect thereof, provided that: (x) Epiq has been set up as a vendor in

each of the Tobacco Companies' accounting systems, and (y) such invoice of Epiq, as well as the invoices rendered by all legal and other advisors of Epiq, have been approved, in whole or in part, in writing by the CCAA Plan Administrators; provided that the CCAA Plan Administrators shall either approve or raise any questions or concerns regarding such invoices within thirty calendar days of the issuance of such invoices by Epiq. For clarity, any invoices (or undisputed portions thereof) that satisfy (x) and (y) shall be paid within forty-five calendar days of written approval by the CCAA Plan Administrators, and Epiq and the CCAA Plan Administrators shall work in good faith to resolve any questions or concerns raised by the CCAA Plan Administrators with respect to any invoices issued by Epiq. The invoices of Epiq's legal advisors may be redacted for solicitor-client privilege before they are submitted to the CCAA Plan Administrators for review and approval. The Tobacco Companies shall pre-fund within thirty calendar days of Epiq's presentment of a reasonable written estimate of any: (a) paid media insertion orders planned to be placed by Epiq during the subsequent thirty calendar day period; or (b) postage for mailings of 25,000 pieces or more that are expected to occur during the subsequent thirty calendar day period. Amounts that remain unpaid following the date that is forty-five calendar days after written approval by the CCAA Plan Administrators of an invoice issued by Epiq (provided that the conditions in (x) and (y) above have been met), shall be subject to an interest charge of 0.5% per month. All such Costs shall be paid by the Tobacco Companies in equal parts. The liability of the Tobacco Companies for their respective share of the Costs shall be several and not joint and several.

23. **THIS COURT ORDERS** that, subject to paragraphs 21 and 22 of this Order, the reasonable Costs of the Claims Administrator incurred in connection with the administration of the Quebec Administration Plan, other than the Costs associated with the *Blais* Notice Plan (which shall be paid by the Tobacco Companies pursuant to paragraph 22(d) of this Order), shall be paid to Epiq from the balance of the QCAP Settlement Amount net of the Quebec Class Counsel Fee. The trustee of the QCAP Trust Account (the "**Trustee**"), upon receiving notice of same from the CCAA Plan Administrators, shall advance funds from the QCAP Trust Account to pay all Costs of the Claims Administrator incurred in connection with the administration of the Quebec Administration Plan within thirty calendar days of the issuance of any invoice by Epiq in respect thereof, provided that such invoice of Epiq, as well as the invoices rendered by all legal and other advisors of Epiq, have been approved (A) first by the Quebec Class Counsel and then (B) by the CCAA Plan Administrators; provided further that the Quebec Class Counsel and the CCAA Plan Administrators shall either approve or raise any questions or concerns regarding such invoices

within thirty calendar days of the issuance of such invoices by Epiq. For clarity, any undisputed invoices (or undisputed portions thereof) shall be paid within thirty calendar days of the issuance of such invoices by Epiq, and Epiq, the Quebec Class Counsel and/or the CCAA Plan Administrators, as applicable, shall work in good faith to resolve any questions or concerns raised by the Quebec Class Counsel or the CCAA Plan Administrators with respect to any invoices issued by Epiq. The invoices of Epiq's legal advisors may be redacted for solicitor-client privilege before they are submitted to the Quebec Class Counsel and to the CCAA Plan Administrators for review and approval. Amounts that remain unpaid following the date that is thirty calendar days after the issuance of an invoice by Epiq (provided that the conditions in (A) and (B) above have been met) shall be subject to an interest charge of 0.5% per month.

24. **THIS COURT ORDERS** that, for greater certainty, the PCC Compensation Plan Reserve Costs shall include the Costs of the services which the PCC Agent, including its legal and other advisors, provides in relation to the PCC Compensation Plan, and Epiq, in its capacity as PCC Agent, shall also be entitled to the benefit of the JTIM PCC Compensation Plan Reserve. Paragraphs 21 and 23 of the Sanction Order shall be interpreted to include the foregoing Order.

Advisors to Claims Administrator and PCC Agent

25. **THIS COURT ORDERS** that the Claims Administrator and the PCC Agent may, in their discretion, retain any legal or other advisors, to advise and assist them in carrying out their respective duties in relation to the PCC Compensation Plan and the Quebec Administration Plan, as applicable.

Distributions by the Claims Administrator

26. **THIS COURT ORDERS** that the Claims Administrator is hereby authorized to distribute (i) Individual Payments to Eligible PCC-Claimants pursuant to and in accordance with the procedures and process set forth in Sections 49.1, 49.2, 51.1, 52.1, 53.1, 53.2, 53.3, 53.4, 53.5, 55.1 and 55.2 of the PCC Compensation Plan, and (ii) Compensation Payments to Eligible *Blais* Class Members pursuant to and in accordance with the procedures and process set forth in Sections 50.1, 50.2, 52.1, 53.1, 54.1, 54.2, 54.3, 54.4, 54.5, 56.1 and 56.2 of the Quebec Administration Plan.

Liability – Variation of Sanction Order and relating to PCC Representative Counsel, Court-Appointed Mediator, Monitors, CCAA Plan Administrators and Administrative Coordinator

27. **THIS COURT ORDERS** that the Sanction Order is hereby varied to delete Section 27 thereof.

28. **THIS COURT ORDERS** that, for greater certainty and without limiting any other protections available to the PCC Representative Counsel pursuant to (i) paragraph 9 of the Amended and Restated Orders re Appointment of PCC Representative Counsel dated November 22, 2024, or (ii) any other Order of the CCAA Court, the PCC Representative Counsel shall not be liable, including vicariously liable, for any act or omission of the PCC Agent in connection with the PCC Agent's duties under this Order, the PCC Compensation Plan, the JTIM CCAA Plan, or any other court Order, or in regard to any other matter whatsoever. For further certainty, although Epiq is appointed as the PCC Agent for the PCC Representative Counsel pursuant to Section 18.3 of the PCC Compensation Plan and paragraph 4 of this Order, the PCC Agent operates independently and is solely responsible for the performance of its duties, and no other Person shall be held responsible for Epiq's acts and omissions.

29. **THIS COURT ORDERS** that, for greater certainty and without limiting any other protections available to the Court-Appointed Mediator, Monitors, CCAA Plan Administrators and Administrative Coordinator pursuant to (i) paragraphs 28 and 38-52 inclusive of the Sanction Order, (ii) paragraphs 5, 6 and 27-32 inclusive of the CCAA Plan Administrator Appointment Order, (iii) Article 18, Sections 18.1.4, 18.1.5, 18.1.6, 18.1.7, 18.1.9 and 18.1.11 of the JTIM CCAA Plan, or (iv) any other court Order, the Court-Appointed Mediator, Monitors, CCAA Plan Administrators and Administrative Coordinator shall not be liable, including vicariously liable, for any acts or omissions of Epiq in its capacities as Claims Administrator and PCC Agent, or in regard to any other matter whatsoever. Epiq in its capacities as the Claims Administrator and the PCC Agent operates independently and is solely responsible for the performance of its duties, and no other Person shall be held responsible for Epiq's acts and omissions.

Termination of Engagement

30. **THIS COURT ORDERS** that, notwithstanding anything to the contrary in the PCC Compensation Plan, the Quebec Administration Plan, the JTIM CCAA Plan, the Sanction Order or otherwise, and subject to the approval of the CCAA Court, the engagement of the Claims Administrator and/or the PCC Agent may be terminated by the CCAA Plan Administrators upon

at least thirty calendar days' prior written notice delivered by the CCAA Plan Administrators to Epiq. For certainty, Epiq's rights to oppose any such motion and relief are fully reserved.

31. **THIS COURT ORDERS** that upon the effective date of such termination of its engagement, Epiq shall take all steps requested by the CCAA Plan Administrators and/or directed by the CCAA Court to effect the transfer of the role of Claims Administrator and/or PCC Agent, as applicable, to an alternative service provider or providers, including but not limited to the transfer of:

- (a) all Claim Packages received in respect of the PCC Compensation Plan;
- (b) all Proofs of Claim received in respect of the Quebec Administration Plan;
- (c) all completed assessments of Claim Packages submitted by PCC-Claimants and Legal Representatives;
- (d) all completed assessments of Proofs of Claims submitted by Tobacco-Victim Claimants and Succession Claimants;
- (e) all communications received from or transmitted to PCC-Claimants, Legal Representatives, Tobacco-Victim Claimants and Succession Claimants;
- (f) all information supporting claims, including medical data, proofs of diagnoses and Official Confirmations in Epiq's possession or control;
- (g) all reports or analyses performed by any of Epiq's advisors in connection with the PCC Compensation Plan or Quebec Administration Plan;
- (h) all information and approvals required to transfer or assign the bank accounts used by the Claims Administrator to distribute funds to PCC-Claimants, Tobacco-Victim Claimants and Succession Claimants; and
- (i) all other documents, information and data pertaining to the PCC Compensation Plan and Quebec Administration Plan.

General

32. **THIS COURT ORDERS** that in the event of any inconsistency or conflict between the terms of (i) this Order, (ii) the Sanction Order and (iii) the JTIM CCAA Plan, including the PCC Compensation Plan and the Quebec Administration Plan, the terms of this Order shall govern.

33. **THIS COURT ORDERS** that the Claims Administrator may seek directions in respect of a matter relating to the Quebec Administration Plan jointly from the CCAA Court and the Quebec Superior Court in accordance with the procedure set forth in Sections 11.2.1, 11.2.2.6, 11.2.3.3, 12.1.1, 12.1.2 and 12.1.3 of the Quebec Administration Plan. The Claims Administrator may seek directions in respect of a matter relating to the PCC Compensation Plan from the CCAA Court in accordance with the procedure set forth in Sections 12.2.1, 12.2.2.6, 13.1.1, 13.1.2 and 13.1.3 of the PCC Compensation Plan.

34. **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.

35. **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 the CCAA Plan Administrator and their respective 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 and the CCAA Plan Administrator as may be necessary or desirable to give effect to this Order or to assist Epiq and the CCAA Plan Administrator and their respective agents in carrying out the terms of this Order.

36. **THIS COURT ORDERS** that Epiq, the CCAA Plan Administrator or the Foreign Representative shall be at liberty and are 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, including in the Chapter 15 Proceedings.

37. **THIS COURT ORDERS** that, except as otherwise provided herein, this Order and all of its provisions are enforceable and effective as of the Plan Implementation Date, without the need for entry or filing.

a



EXHIBIT 1

Notice Plan

This Notice Plan describes the Claims Administrator’s plan for disseminating communication regarding the Compensation Plans to prospective Compensation Plan claimants starting on the date on which PCC and QCAP compensation claims may first be submitted to the Claims Administrator and ending on the respective claim application deadlines. The Notice Plan shall only commence following the CCAA Plans becoming effective.

Court Ordered Requirements

The PCC Compensation Plan and the Quebec Administration Plan, which were approved by the Sanction Orders issued by the CCAA Court on March 6, 2025, include the following provisions:

PCC COMPENSATION PLAN	QUEBEC ADMINISTRATION PLAN
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.	18.1 The Claims Administrator will design the <i>Blais</i> 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 <i>Blais</i> 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 <i>Blais</i> Notice Plan shall be subject to CCAA Court approval. 18.2 The Claims Administrator shall implement and manage the <i>Blais</i> 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 <i>Blais</i> Claims Submission Period.

The Claims Administrator has designed this Notice Plan in accordance with the foregoing provisions. 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), the Claims Administrator shall have the discretion to amend or adjust the steps set out in this Notice Plan, or to adopt such other steps that, in its reasonable judgment, are expected to better

achieve the purpose of the Notice Plan, as described in the PCC Compensation Plan and the Quebec Administration Plan.

Notice Plan Objectives

The Notice Plan was designed by the Claims Administrator with the goal of providing effective notice to prospective PCC-Claimants and prospective Tobacco-Victim Claimants and Succession Claimants and capturing their attention. In designing the Notice Plan, the Claims Administrator has taken into account the demographics of the target audiences described below, and the manner in which the target audiences consume media.

The Notice Plan is intended to provide effective notice to potential claimants, whether they live in large urban centres, small towns, rural or remote areas, and it reflects the Claims Administrator's expert opinion regarding the best methods of achieving that goal.

The Notice Plan involves a mix of direct communication via email and postal mail, as well as advertisements in newspapers, magazines, television, radio, streaming audio/video services, Internet banners, social media placements, sponsored search listings and an informational release. The Notice Plan also incorporates a specific Indigenous focus via publications, television, radio and digital properties serving these communities.

It is estimated that implementation of the Notice Plan will involve at least 17,000 paid media spots and more than 880 million internet impressions over the course of a two-year campaign. These anticipated figures do not include additional notice appearances resulting from the Public Service Announcement (PSA) campaign; sponsored listings on *Google*, *Bing* and other search engines; and any potential news articles or postings of the Notice resulting from the issuance of the information release, as each described herein.

The Claims Administrator estimates that the Notice Plan will reach more than 90% of the target audience, with an average frequency of exposure of five+ times.

Notice Plan Timeline

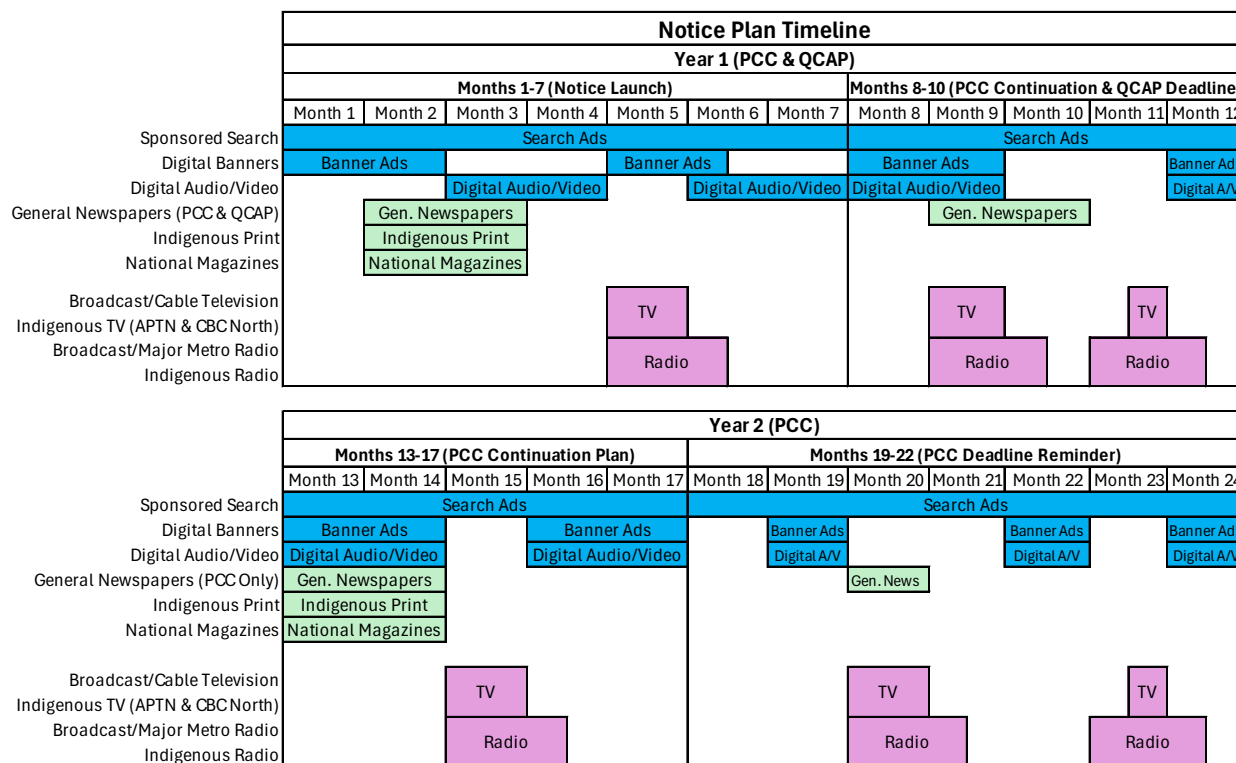
The Notice Plan will be implemented in phases over a two-year period. This phased approach is expected to be more effective in that it:

- Allows messaging to be visible through the life of the Notice Plan, ensures consistent messaging over the course of the Plan, and minimizes the risk of overexposure which can lead potential claimants to ignore the messaging being conveyed;
- Builds frequency of views, with potential claimants being repeatedly exposed to the Notice over a period of weeks and months;
- Provides reminder messaging for those who may have seen the Notice but have subsequently forgotten it;
- Allows the Notice content to evolve as needed to account for approaching Claim deadlines and other key touchpoints; and
- Provides the opportunity to adjust the placement of advertisements or the type of communication being used depending on response rates.

The timeline below shows the phases of advertising proposed for the first and second year of the Notice Plan. The specific timing and the choice of media will be evaluated on a rolling basis and

will be adjusted if needed in the discretion of the Claims Administrator, e.g., to account for seasonal or societal events such as December holidays or election campaigns, or in reaction to the nature, number and timing of responses received from potential claimants across the country. The proposed advertising phases aim to have continual and even coverage over the course of the Notice Plan while also ensuring a final push leading up to the Claim deadlines for both the QCAP and PCC Compensation Plans.

The estimates provided for in the Notice Plan relating to the paid media program are premised on current expectations of the Claims Administrator for the entire Notice Plan program. The implementation of the Notice Plan will provide the opportunity to review actual future results on a month to month basis, including the analysis and review of claims received and whether certain geographic areas are underrepresented or overrepresented and need higher or lower levels of paid media coverage. In the event the projected claims response rate exceeds expectations as the Notice Plan progresses, less paid media may be appropriate. Specific media choices will also vary and be driven based on the data gathered from time to time. The Notice Plan may be modified from time to time to address such matters.



Paid Media Target Audiences

The Notice Plan was designed to reach all potential claimants, with a focus on two distinct target audiences: smokers who have been diagnosed with Lung Cancer, Throat Cancer, Emphysema, or COPD (GOLD Grade III or IV); and the estates of smokers who were alive on March 8, 2019, but have since died. The Notice Plan has also been designed to reflect the fact that, in some instances, children or other younger family members may be assisting with the care of a potential claimant and as such, notice should be targeted to these individuals as well.

The Claims Administrator has reviewed and analyzed applicable data from reliable sources regarding the media use of the target audiences. That analysis has informed the preparation of this Notice Plan and includes the following.

Primary Target Audience (Smokers): Potential claimants include individuals who smoked Twelve Pack-Years between 1950 and 1998. Given this range, such persons would now range approximately between ages 50 and 89.

The Claims Administrator considered the demographics and media habits of adults aged 50+. According to Vividata's Study of the Canadian Consumer¹ ("Vividata"), among this group:

- 47% are men;
- 53% are women;
- 19% speak French most often at home;
- 70% watched TV yesterday;
- 82% watched TV last week;
- 57% listen to conventional radio;
- 33% are medium to heavy readers of magazines;
- 70% are medium to heavy users of internet; and
- 51% read through any newspaper in the past week.

The Claims Administrator also considered the demographics and media habits of current smokers to understand the media habits of the primary target audience. While smokers as a group skew more heavily male than all adults age 50+, the data shows that their respective media use does not differ in any significant way.

According to Statista² data, 3.8 million Canadians currently smoke daily or occasionally. Additional data from Vividata indicates that of adults who smoke daily:

- 59% are men;
- 41% are women;
- 17% speak French most often at home;
- 68% watched TV yesterday;
- 84% watched TV last week;
- 46% listen to conventional radio;
- 38% are medium to heavy readers of magazines;
- 74% are medium to heavy users of internet; and
- 49% read through any newspaper in the past week.

The foregoing statistics support a conclusion that the primary target audience (i.e., smokers over the age of 50 who meet the requisite diagnostic criteria) have a strong affinity for TV viewing, listening to conventional radio, using the Internet, and reading newspapers.

Secondary Target Audience (Smokers' Estates): This target audience is anticipated to be demographically diverse. Spouses would likely fall into the older demographic of adults aged 50+ as mentioned above. Children or grandchildren could fall in any age group over the age of 18, although, based on the ages of smokers within the primary target audience, the Claims

¹ Vividata is the leader in Canadian media and consumer research. Vividata's Survey of the Canadian Consumer, the largest syndicated study in Canada, is a leading source for demographics, psychographics, lifestyle, life events, media, purchasing and brand preferences in Canada. As the provider of print and digital audience, Vividata offers trusted, world-class audience metrics. The not-for-profit company has been around for over 40 years and is relied on by leaders in the Canadian media industry.

² Statista, founded in 2007, is a leading provider of worldwide market and consumer data and is trusted by thousands of companies around the world for data. Statista.com consolidates statistical data on over 80,000 topics from more than 22,500 sources and makes it available in German, English, French and Spanish.

Administrator would expect the majority of individuals handling the estates of claimants to be aged 35+.

Combined First Notice Publication Design

Because a reader of the First Notice could be eligible under either the QCAP or PCC Compensation Plan or both, the Claims Administrator has designed a combined First Notice. The proposed combined First Notice is attached hereto as **Attachment A**, and has been prepared in accordance with the guidance set out in the version of the First Notice attached as Appendix “A” to the Quebec Administration Plan and the PCC Compensation Plan.

The combined First Notice features a bold headline to immediately alert even a casual reader who may be affected that they should read the notice. The headline speaks directly to the potential claimant.

The design of the combined First Notice alerts readers to its legal significance and credibility, including through the use of a Tobacco Claims Canada logo that is prominently placed at the top of the Notice. This design ensures that readers know the communication contains important information and is not commercial advertising. For publications that accept colour placements, the Tobacco Claims Canada logo will appear in the selected maroon shade to further garner reader attention.

Plain language makes communications easier to understand and is expressly mandated by the provisions of the PCC Compensation Plan and the Quebec Administration Plan. The combined First Notice concisely and clearly presents the information in plain, easily understandable language. All critical information about who could be eligible under the Compensation Plans and the potential benefits available is included.

The combined First Notice encourages engagement by providing simple and convenient mechanisms for the reader to obtain additional information. Toll-free numbers for the PCC Agent and QCAP Agent are provided, as is the website address www.TobaccoClaimsCanada.ca along with a Quick Response Code (QR Code) to allow the reader to easily access the website via a smartphone or tablet device.

PCC and QCAP Information Circulars

For those readers who want more information, the PCC Information Circular and QCAP Information Circular provide detailed information about the respective Compensation Plans approved by the Court. These documents will be available on the Claims Administration website and can be sent to interested persons by postal mail or courier upon request.

Each Information Circular provides substantial information to potential and actual claimants. In particular, the Information Circulars:

- (a) provide notification of the CCAA Court’s approval of the Compensation Plan;
- (b) advise of the commencement of the Claims Submission Period;
- (c) provide details about the Claims Process; and
- (d) advise of the Claims Application Deadline to submit a completed Claim Package to the Claims Administrator.

The content of the Information Circulars is organized into logical sections for easier comprehension by readers, and a question-and-answer format increases accessibility.

The majority of the Information Circular questions have short responses comprised of a single paragraph. This allows the reader easily to find information that is relevant to their particular circumstances. For example, the questions cover topics such as:

- what COPD diagnoses are eligible under the Compensation Plan;
- how to proceed if the Tobacco-Victim is deceased; and
- how to proceed if the Tobacco-Victim is incapacitated.

The Information Circulars also explain the type of assistance that is available from the PCC or QCAP Agent for claim preparation and submission.

The proposed PCC Information Circular is attached hereto as **Attachment B**, the PCC Claim Form as **Attachment C**, the QCAP Information Circular as **Attachment D**, the QCAP Tobacco-Victim Claim Form as **Attachment E**, and the QCAP Succession Claim Form and four (4) sub-forms as **Attachment F**.

Direct Communication

For those persons who previously registered for more information about the Compensation Plans with either the PCC Agent and/or QCAP Agent, direct communication will be provided digitally via email or in printed format via postal mail or courier, (a) at the commencement of the PCC and QCAP claims submission periods, and (b) in ongoing fashion until the respective PCC and QCAP claims deadlines transpire.

Email is the preferred medium for direct communication because it is delivered almost instantly and allows the recipient to click hyperlinks to directly access the Tobacco Claims Canada website. The email will be a short message that the claims period has commenced and will provide links to the Combined First Notice along with the PCC or QCAP Information Circular and PCC or QCAP Claims Form(s) as applicable in PDF format.

For registrations in the records of the PCC Agent, such direct email communications are to be sent by the Claims Administrator.

Specifically for registrations in the records of Quebec Class Counsel and/or Proactio as the QCAP Agent, due to privacy considerations and to prevent confusion and/or apprehension as stipulated by Quebec Class Counsel, such direct email communications are to be sent by Proactio as the QCAP Agent in lieu of the Claims Administrator.

For those who request a printed package or for whom the direct email communication bounces as undeliverable, the Claims Administrator will send the combined First Notice, and the applicable Information Circular and Claim Form by regular mail. In addition to the Claim Form, a pre-addressed return envelope will be provided.

During the course of the Claims Submission Periods, the Claims Administrator will confer with the Administrative Coordinator and potentially other stakeholders about whether providing the applicable Information Circular and Claim Form package via postal mail or courier can serve as a reminder for those who previously registered for more information and have not yet submitted a claim to the Claims Administrator. Such a printed reminder is valuable because emails can be: (a) blocked as spam by an internet service provider and/or email application; (b) overlooked because of the volume of email received; or (c) inadvertently deleted. A printed package provides a

substantial notification to a potential claimant of the opportunity to assert their rights under the Compensation Plans prior to the applicable Claim Submission Deadline.

There will be six versions of the printed notice packets: (i) PCC Information Package English; (ii) PCC Information Package French; (iii) QCAP Living Tobacco Victim Information Package French; (iv) QCAP Living Tobacco Victim Information Package English (v) QCAP Deceased Tobacco Victim Information Package French, and (vi) QCAP Deceased Tobacco Victim Information Package English. The Information Package will consist of the relevant Information Circular and Claim Form along with a pre-addressed return envelope.

Newspapers

Newspapers have a wide readership among older demographic groups. As noted above, 51% of adults aged 50+ read a newspaper in the prior week. That percentage increases slightly with older groups, with the relevant figures being 53% of adults aged 60+ and 57% of adults aged 70+. This makes newspaper advertisements a promising means to reach the target audience. In order to maximize the reach, advertisements will be placed not only in national newspapers, but also in local newspapers.

At the commencement of the Claims Submission Period, the initial phase of newspaper advertisements will aim to reach all communities across Canada in markets of all sizes. Based on Vividata research, total newspaper readership for adults aged 50+ in the past week is consistently high in all community sizes as detailed in the below chart, with even the smallest of communities still having a total newspaper readership over 40%.

Adults 50+ who have read any newspaper in the past week	
Community Size	Total Newspaper Readership
2+ million	53%
1-2 million	52%
500K - 999,999	51%
100K - 499,999	50%
30K - 99,999	56%
10K - 29,999	46%
1K - 9,999	45%
Under 1K	42%

Following an initial phase of advertisements in Year 1 as set out below, the second phase is expected to focus on major metropolitan markets, in newspapers with the highest circulation and readership. One to three newspapers are expected to be selected in each market to ensure coverage in the most highly populated areas, and where applicable, in both English and French.

Phases of advertisements in Year 2 of the Notice Plan are similarly expected to focus on major metropolitan markets and/or national newspapers, but may be adjusted based on an analysis of claims received, in the discretion of the Claims Administrator.

In total, 100 general circulation newspapers have been selected as part of the Notice Plan's first phase in Year 1 covering all of Canada including Quebec. The second phase in Year 1 is expected to encompass 16 general circulation newspapers. The tables below indicate the name of each publication, its estimated circulation, geography, number of insertions that the notice is expected to run in each paper, the frequency in which the publication is printed, and ad size, as well as whether the Combined First Notice is expected to appear in English or French. The timing of the publications for Year 1 is shown above under the heading "Notice Plan Timeline."

The Claims Administrator proposes to use large ad units (of at least a quarter page) which will permit the use of a larger font size, and the inclusion of the Tobacco Claims Canada logo and QR code.

Flight 1 (Year 1)

General Newspapers - Non Quebec	Estimated Circulation	Geography	Insertions	Frequency	Language	Ad Size B/W
Flight 1 (Year 1)						
<i>Toronto Star</i>	128,200	Ontario	1x Weekday	Daily (Mon-Sun)	English	5.3308" x 13"
<i>National Post</i>	106,933	National	1x Weekday	Daily (Tue-Sat)	English	6.144" x 10.214"
<i>Vancouver Sun</i>	105,847	British Columbia	1x Weekday	Daily (Tue-Sat)	English	6.144" x 10.214"
<i>Winnipeg Free Press</i>	95,482	Manitoba	1x Weekday	Daily (Tue-Sun)	English	5.708" x 13.714"
<i>Vancouver Province</i>	87,757	British Columbia	1x Weekday	Daily (Sun-Fri)	English	6.144" x 10.214"
<i>Calgary Herald</i>	80,138	Alberta	1x Weekday	Daily (Tue-Sat)	English	6.144" x 10.214"
<i>L'Etoile</i>	75,193	New Brunswick	1x Weekly	Weekly (Thu)	French	6.144" x 10.214"
<i>Edmonton Journal</i>	74,192	Alberta	1x Weekday	Daily (Tue-Sat)	English	6.144" x 10.214"
<i>Ottawa Citizen</i>	73,420	Ontario	1x Weekday	Daily (Tue-Sat)	English	6.144" x 10.214"
<i>Globe and Mail</i>	65,749	National	1x Weekday	Mon-Sun	English	5.33" x 13.36"
<i>Halifax Chronicle-Herald</i>	59,336	Nova Scotia	1x Weekday	Daily (Tue-Sat)	English	6.144" x 10.214"
<i>Chatham- Kent This Week</i>	45,928	Ontario	1x Weekly	Weekly (Thu)	English	6.144" x 10.214"
<i>Hamilton Spectator</i>	39,375	Ontario	1x Weekday	Daily (Mon-Sat)	English	5.3308" x 13"
<i>Victoria Times Colonist</i>	38,890	British Columbia	1x Weekday	Daily (Mon-Sun)	English	6.23" x 8.07"
<i>Windsor Star</i>	38,669	Ontario	1x Weekday	Daily (Tue-Sat)	English	6.144" x 10.214"
<i>London Free Press</i>	38,225	Ontario	1x Weekday	Daily (Tue-Sat)	English	6.144" x 10.214"
<i>Kelowna Capital News</i>	30,460	British Columbia	1x Weekday	Weekly (Thu)	English	6.417" x 10.5"
<i>Saskatoon Star Phoenix</i>	30,195	Saskatchewan	1x Weekday	Daily (Tue-Sat)	English	6.144" x 10.214"
<i>Woodstock Oxford Review</i>	29,919	Ontario	1x Weekly	Weekly (Thu)	English	6.144" x 10.214"
<i>Abbotsford News</i>	29,341	British Columbia	1x Weekly	Weekly (Thu)	English	6.417" x 10.5"
<i>Nanaimo Daily Bulletin</i>	29,136	British Columbia	1x Weekday	Weekly (Wed)	English	6.417" x 10.5"
<i>Regina Leader-Post</i>	28,344	Saskatchewan	1x Weekday	Daily (Tue-Sat)	English	6.144" x 10.214"
<i>The Charlottetown Guardian</i>	27,820	Prince Edward Island	1x Weekday	Daily (Tue-Sat)	English	6.144" x 10.214"
<i>Prince Albert Daily Herald</i>	27,525	Saskatchewan	1x Weekday	Daily (Tue-Sat)	English	7" x 10.5"
<i>Kitchener/Waterloo Region Record</i>	24,400	Ontario	1x Weekday	Daily (Mon-Sat)	English	5.3308" x 13"
<i>Chilliwack Progress</i>	24,350	British Columbia	1x Weekly	Weekly (Fri)	English	6.417" x 10.5"
<i>Pembroke Observer</i>	23,899	Ontario	1x Weekly	Weekly (Thu)	English	6.144" x 10.214"
<i>Prince George Citizen</i>	23,000	British Columbia	1x Weekly	Weekly (Thu)	English	6.52" x 10.25"
<i>Vernon Morning Star</i>	22,133	British Columbia	1x Weekly	Weekly (Fri)	English	6.417" x 10.5"
<i>Cape Breton Post</i>	22,012	Nova Scotia	1x Weekday	Daily (Tue-Sat)	English	6.144" x 10.214"
<i>Duncan - Cowichan Valley Citizen</i>	19,797	British Columbia	1x Weekly	Weekly (Wed)	English	6.417" x 10.5"
<i>Penticton Western News</i>	19,482	British Columbia	1x Weekly	Weekly (Wed)	English	6.417" x 10.5"

<i>St. John Telegram Weekly</i>	18,140	Newfoundland & Labrador	1x Weekly	Weekly (Fri)	English	6.144" x 10.214"
<i>Leduc Representative</i>	16,312	Alberta	1x Weekday	Weekly (Fri)	English	6.144" x 10.214"
<i>Timmins Times</i>	16,265	Ontario	1x Weekly	Weekly (Thu)	English	6.144" x 10.214"
<i>Miramichi Leader</i>	16,180	New Brunswick	1x Weekly	Weekly (Thu)	English	6.144" x 10.214"
<i>Parksville Qualicum News</i>	16,013	British Columbia	1x Weekly	Weekly (Wed)	English	6.417" x 10.5"
<i>Lethbridge Herald</i>	15,780	Alberta	1x Weekday	Daily (Tue-Sat)	English	4.95" x 10.5"
<i>Saint John Telegraph-Journal</i>	15,007	New Brunswick	1x Weekday	Daily (Tue-Sat)	English	6.144" x 10.214"
<i>Kingston Whig-Standard</i>	14,569	Ontario	1x Weekday	4x a week	English	6.144" x 10.214"
<i>Campbell River Mirror</i>	13,984	British Columbia	1x Weekly	Weekly (Wed)	English	6.417" x 10.5"
<i>Yorkton Marketplace</i>	13,295	Saskatchewan	1x Weekly	Weekly (Fri)	English	6.5" x 15.868"
<i>Medicine Hat News</i>	12,820	Alberta	1x Weekday	Daily (Tue-Sat)	English	4.95" x 10.5"
<i>Brandon Sun</i>	12,070	Manitoba	1x Weekday	Daily (Tue-Sat)	English	5.708" x 10.257"
<i>Thunder Bay Chronicle-Journal</i>	11,938	Ontario	1x Weekday	Daily (Tue-Sat)	English	4.958" x 10.71"
<i>Fredericton Daily Gleaner</i>	9,861	New Brunswick	1x Weekly	Weekly (Wed)	English	6.144" x 10.214"
<i>Swift Current Southwest Booster</i>	9,500	Saskatchewan	1x Weekly	Weekly (Thu)	English	6.823" x 16"
<i>Port Alberni Valey News</i>	8,942	British Columbia	1x Weekly	Weekly (Wed)	English	6.417" x 10.5"
<i>Le Métropolitain</i>	8,700	Ontario	1x Weekly	Weekly (Thu)	French	8" x 8.75"
<i>Salmon Arm Observer</i>	8,696	British Columbia	1x Weekly	Weekly (Thu)	English	6.417" x 10.5"
<i>Wetaskewin Times</i>	8,530	Alberta	1x Weekly	Weekly (Wed)	English	6.144" x 10.214"
<i>Fort Saskatchewan Record</i>	8,344	Alberta	1x Weekday	Weekly (Thur)	English	6.144" x 10.214"
<i>Portage La Prairie Graphic Leader</i>	8,102	Manitoba	1x Weekly	Weekly (Thu)	English	6.144" x 10.214"
<i>Sudbury Star</i>	7,536	Ontario	1x Weekly	Weekly (Wed)	English	6.144" x 10.214"
<i>Nelson Star</i>	7,415	British Columbia	1x Weekly	Weekly (Thu)	English	6.417" x 10.5"
<i>St. Catherine's Standard</i>	6,600	Ontario	1x Weekday	Daily (Mon-Sat)	English	8.97" x 6.571"
<i>North Bay Nugget</i>	6,311	Ontario	1x Weekly	Weekly (Thu)	English	6.144" x 10.214"
<i>La Liberté</i>	6,000	Manitoba	1x Weekly	Weekly (Wed)	French	6.2249" x 11.0427"
<i>Weyburn This Week</i>	6,000	Saskatchewan	1x Weekly	Weekly (Thu)	English	6.5" x 15.75"
<i>Kenora Miner & News</i>	5,994	Ontario	1x Weekly	Weekly (Thu)	English	6.144" x 10.214"
<i>Peterborough Examiner</i>	5,200	Ontario	1x Weekday	Daily (Mon-Sat)	English	5.3308" x 13"
<i>High River Times</i>	5,194	Alberta	1x Weekly	Weekly (Fri)	English	6.144" x 10.214"
<i>Owen Sound Sun Times</i>	5,179	Ontario	1x Weekly	Weekly (Thu)	English	6.144" x 10.214"
<i>Sylvan Lake News</i>	5,130	Alberta	1x Weekly	Weekly (Thu)	English	6.833" x 10.5"
<i>Red Deer Advocate</i>	4,907	Alberta	1x Weekday	Weekly (Wed)	English	6.833" x 10.5"
<i>Lacombe Express</i>	4,708	Alberta	1x Weekly	Weekly (Thu)	English	6.833" x 10.5"
<i>Niagara Falls Review</i>	4,250	Ontario	1x Weekday	Daily (Mon-Sat)	English	8.97" x 6.571"
<i>Yukon News</i>	4,038	Yukon	1x Weekly	Weekly (Fri)	English	6.833" x 10.5"
<i>Steinbach Carillon</i>	3,896	Manitoba	1x Weekly	Weekly (Thu)	English	5.62" x 14.29"
<i>Prince Rupert Northern View</i>	3,839	British Columbia	1x Weekly	Weekly (Thu)	English	6.417" x 10.5"
<i>Sarnia Observer</i>	3,542	Ontario	1x Weekly	Tues, Thurs, Sat	English	6.144" x 10.214"
<i>Brantford Expositor</i>	3,452	Ontario	1x Weekly	Tues, Thurs, Sat	English	6.144" x 10.214"
<i>Le Voyageur</i>	3,050	Ontario	1x Weekly	Weekly (Wed)	French	6" x 11.625"
<i>Brockville Recorder & Times</i>	3,019	Ontario	1x Weekly	Tues, Thurs, Sat	English	6.144" x 10.214"
<i>Belleville Intelligencer</i>	2,974	Ontario	1x Weekly	Tues, Thurs, Sat	English	6.144" x 10.214"
<i>Cornwall Standard-Freeholder</i>	2,969	Ontario	1x Weekly	Tues, Thurs, Sat	English	6.144" x 10.214"
<i>Sault Ste. Marie Star</i>	2,662	Ontario	1x Weekly	Tues, Thurs, Sat	English	6.144" x 10.214"
<i>Stratford Beacon Herald</i>	1,963	Ontario	1x Weekly	Tues, Thurs, Sat	English	6.144" x 10.214"

<i>Trail Times</i>	1,807	British Columbia	1x Weekly	Weekly (Thu)	English	6.417" x 10.5"
<i>L'Eau Vive</i>	1,337	Saskatchewan	1x Weekly	Bi-Weekly (Thu)	French	5.818" x 10.5"
<i>Cranbrook Townsman</i>	1,254	British Columbia	1x Weekly	Weekly (Tue)	English	6.417" x 10.5"
<i>Elliot Lake Standard</i>	1,131	Ontario	1x Weekly	Weekly (Thu)	English	6.144" x 10.214"
<i>Flin Flon Reminder</i>	1,111	Manitoba	1x Weekly	Weekly (Wed)	English	6.5" x 15.5"
<i>Le Franco</i>	1,047	Alberta	1x Weekly	2nd Thu of Each Month	French	9.71" X 7.75"
General Newspapers - Quebec	Estimated Circulation	Geography	Insertions	Frequency	Language	Ad Size B/W
Flight 1 (Year 1)						
<i>La Presse (digital)</i>	220,000	Quebec	1x Weekday	Mon-Sat	French	Full Screen
<i>Le Journal de Montreal</i>	110,000	Quebec	1x Weekday	Mon-Sun	French	5.04" x 12.57"
<i>Montreal Gazette</i>	74,520	Quebec	1x Weekday	Daily (Tue-Sat)	English	6.144" x 10.214"
<i>Le Journal de Quebec</i>	63,600	Quebec	1x Weekday	Mon-Sun	French	5.04" x 12.57"
<i>Infos Laurentides (St-Jérôme)</i>	53,136	Quebec	1x Weekly	Weekly (Wed)	French	10" x 10.5"
<i>Le Courier Laval</i>	50,000	Quebec	1x Weekly	Weekly (Mon)	French	7.347" x 10.515"
<i>Le Nord Info (Ste-Thérèse)</i>	45,723	Quebec	1x Weekly	Weekly (Wed)	French	10" x 10.5"
<i>L'Éveil</i>	41,472	Quebec	1x Weekly	Weekly (Wed)	French	10" x 10.5"
<i>Journal La Revue</i>	41,387	Quebec	1x Weekly	Weekly (Wed)	French	6.51" x 12.15"
<i>Le Clairon (St-Hyacinthe)</i>	41,319	Quebec	1x Weekly	Weekly (Tue)	French	7.33" x 12.5"
<i>L'Action du Mercredi (Joliette)</i>	35,902	Quebec	1x Weekly	Weekly (Wed)	French	6.51" x 12.15"
<i>Le Courier Du Sud</i>	35,630	Quebec	1x Weekly	Weekly (Tue)	French	7.444" x 10.25"
<i>L'Express de Drummondville</i>	32,500	Quebec	1x Weekly	Weekly (Thu)	French	9.833" x 12.5"
<i>Acadie Nouvelle</i>	21,600	Quebec	1x Weekly	Mon-Sun	French	6.75" x 10.5"
<i>Quebec Chronicle Telegraph</i>	6,500	Quebec	1x Weekly	Weekly (Wed)	English	6.86" x 10.5"
<i>La Sentinelle</i>	2,500	Quebec	1x Weekly	Weekly (Tues)	French	7.347" x 12.5"

Flight 2 (Year 1)

General Newspapers - Non Quebec	Estimated Circulation	Geography	Insertions	Frequency	Language	Ad Size B/W
Flight 2 (Year 1)						
<i>Toronto Star</i>	128,200	Ontario	1x Weekday	Daily (Mon-Sun)	English	5.3308" x 13"
<i>National Post</i>	106,933	National	1x Weekday	Daily (Tue-Sat)	English	6.144" x 10.214"
<i>Vancouver Sun</i>	105,847	British Columbia	1x Weekday	Daily (Tue-Sat)	English	6.144" x 10.214"
<i>Winnipeg Free Press</i>	95,482	Manitoba	1x Weekday	Daily (Tue-Sun)	English	5.708" x 13.714"
<i>Calgary Herald</i>	80,138	Alberta	1x Weekday	Daily (Tue-Sat)	English	6.144" x 10.214"
<i>L'Etoile</i>	75,193	New Brunswick	1x Weekly	Weekly (Thu)	French	6.144" x 10.214"
<i>Edmonton Journal</i>	74,192	Alberta	1x Weekday	Daily (Tue-Sat)	English	6.144" x 10.214"
<i>Ottawa Citizen</i>	73,420	Ontario	1x Weekday	Daily (Tue-Sat)	English	6.144" x 10.214"
<i>Globe and Mail</i>	65,749	National	1x Weekday	Mon-Sun	English	5.33" x 13.36"
<i>Halifax Chronicle-Herald</i>	59,336	Nova Scotia	1x Weekday	Daily (Tue-Sat)	English	6.144" x 10.214"
<i>Saskatoon Star Phoenix</i>	30,195	Saskatchewan	1x Weekday	Daily (Tue-Sat)	English	6.144" x 10.214"
<i>The Charlottetown Guardian</i>	27,820	Prince Edward Island	1x Weekday	Daily (Tue-Sat)	English	6.144" x 10.214"
<i>St. John Telegram Weekly</i>	18,140	Newfoundland & Labrador	1x Weekly	Weekly (Fri)	English	6.144" x 10.214"
General Newspapers - Quebec	Estimated Circulation	Geography	Insertions	Frequency	Language	Ad Size B/W
Flight 2 (Year 1)						
<i>La Presse (digital)</i>	220,000	Quebec	1x Weekday	Mon-Sat	French	Full Screen

<i>Le Journal de Montreal</i>	110,000	Quebec	1x Weekday	Mon-Sun	French	5.04" x 12.57"
<i>Montreal Gazette</i>	74,520	Quebec	1x Weekday	Daily (Tue-Sat)	English	6.144" x 10.214"

In total, the newspapers selected have a circulation over 2.8 million through paid subscriptions and newsstand sales, while the readership (which refers to the number of people who read the newspaper) is expanded by multi-adult households due to multiple readers sharing a single copy, generating an expected total readership of more than 6.2 million. Notices placed in print editions would also run in the newspapers' digital editions (where available). (According to Vividata, 40% of adults aged 50+ have looked at digital newspaper content in the last week.)

Indigenous Newspapers. To reach Indigenous communities, 24 Indigenous newspapers have been selected. Reaching Indigenous populations is particularly important, as Vividata research shows that those who identify as Indigenous or Aboriginal are 28% more likely to smoke cigarettes than the average Canadian.

The following chart shows the name of each Indigenous newspaper, its estimated circulation, geography, number of insertions that the notice is expected to run over the course of the Notice Plan, frequency in which the publication is printed, language, and ad size, as it will appear in Year 1. Where multiple insertions are noted, each insertion would run in a different language.

Indigenous Print - Non Quebec	Estimated Circulation	Geography	Insertions	Frequency	Language	Ad Size B/W
<i>First Nations Voice</i>	47,000	National	1x	6x a Year	English	10.371" x 11.429"
<i>Rural Roots</i>	28,025	Saskatchewan	1x	Weekly (Th)	English	9.45" x 12.543"
<i>Grassroots News</i>	20,000	Manitoba	1x	Bi-Weekly (Wed)	English	10.38" x 10.95"
<i>Turtle Island News</i>	20,000	Ontario	1x	Weekly (Wed)	English	10.25" x 12"
<i>Northern Advocate</i>	14,208	Saskatchewan / Manitoba	1x	Monthly	English	9.45" x 12.543"
<i>Alberta Native News</i>	12,000	Alberta	1x	Monthly	English	9.45" x 14.9"
<i>Pique News</i>	10,000	British Columbia	1x	Weekly (Fr)	English	10" x 12.5"
<i>Two Row Times</i>	10,000	Ontario	1x	Weekly (Wed)	English	10.25" x 13.5"
<i>Le Metropolitain</i>	8,000	Ontario	1x	Weekly (Th)	French	10.5" x 14"
<i>Squamish Chief</i>	6,000	British Columbia	1x	Weekly (Th)	English	9.875" x 10.25"
<i>Nunatsiak News</i>	6,000	NW Territories	2x	Weekly (Fr)	English & Inuktitut	10.333" x 15.357"
<i>Wawatay News</i>	6,000	Ontario	2x	Monthly	English & Oji-Cree	10.25" x 15.5"
<i>Le Regional</i>	5,500	Ontario	1x	Bi-Weekly (Th)	French	10.5" x 14"
<i>NWT News/North</i>	3,300	NW Territories	3x	Weekly (Mon)	English, Inuktitut, and Inuinnaqtun	10.3333" x 15.3571"
<i>Ha-Shilth-Sa</i>	3,200	British Columbia	1x	Bi-Weekly (Th)	English	10.25" x 15.5"
<i>Mi'kmaq-Maliseet Nations News</i>	3,000	Nova Scotia	1x	Monthly	English	10.25" x 12.65"
<i>L'Action</i>	3,000	Ontario	1x	Bi-Weekly (Th)	French	10.5" x 14"
<i>Le Rempart</i>	3,000	Ontario	1x	Bi-Weekly (Th)	French	10.5" x 14"
<i>Yellowknifer</i>	2,877	NW Territories	1x	2x per Week (Wed & Fri)	English	10.3333" x 15.3571"
<i>Nunavut News/North</i>	2,302	Nunavut	3x	Weekly (Mon)	English, Inuktitut, and Inuinnaqtun	10.3333" X 15.3571"

<i>Kivalliq News</i>	1,116	Nunavut	2x	Weekly (Wed)	English & Inuktitut	10.3333" x 15.3571"
<i>Tusaayaksat</i>	n/a	NW Territories	2x	4x a year	English & Siglit	7.75" x 10.25"
Indigenous Print - Quebec	Estimated Circulation	Geography	Insertions	Frequency	Language	Ad Size B/W
<i>The Nation</i>	7,000	Quebec	2x	Bi-Weekly (Fr)	French & Inuktitut	7.5" x 9.75"
<i>Eastern Door</i>	2,025	Quebec	1x	Weekly (Fr)	French	10" x 15.75"

In total, the Indigenous newspapers have a circulation over 220,000. Where indicated above, the combined First Notice will be translated into the primary language(s) used by those publications, increasing the accessibility of the Notice to potential claimants in northern and Indigenous communities. The Indigenous language translations will be carried out in consultation with experienced local translators, who are often employed by the publications themselves.

The Claims Administrator currently expects that an additional phase of advertisements in Year 2 of the Notice Plan will use the same list of Indigenous publications as a starting point to determine where a second notice should run based on the best data-driven information on hand and focusing on prospective PCC-Claimants.

National Magazines

Over one-third of the target audience are medium-to-heavy magazine readers. The six magazines listed below have an estimated combined circulation of 632,000. This traditional media component allows for a color image and QR code to more easily stand out to the reader. It also ensures another method for reaching individuals who may not be online. The following chart shows the name, estimated circulation, number of insertions, frequency, language, and ad size of each publication as it will appear in Year 1. The Notice will appear in *Chatelaine* in both English and French.

Magazines	Estimated Circulation	Insertions	Frequency	Language	Ad Size	% of A50+ who read this magazine
<i>Canadian Living</i>	217,000	1x	Monthly	English	Full Page	14.3%
<i>Canadian Geographic</i>	104,000	1x	6x per year	English	Full Page	10.7%
<i>Chatelaine (English)</i>	78,704	1x	4x per year	English	Full Page	9.8%
<i>Maclean's</i>	74,845	1x	Monthly	English	Full Page	12.0%
<i>L'Actualité</i>	54,231	1x	Monthly	French	Full Page	4.2%
<i>Toronto Life</i>	52,499	1x	Monthly	English	Full Page	7.2%
<i>Chatelaine (French)</i>	51,280	1x	4x per year	French	Full Page	2.1%

The Claims Administrator expects that a second round of advertisements will appear in Year 2 with specific publications to be determined at that time, in the discretion of the Claims Administrator.

Broadcast Television and Radio

To provide the greatest practicable reach of the video and audio ads, traditional broadcast programming will be purchased using 30-second television and radio spots, as follows:

- broadcast and cable television nationwide in both English and French;
- radio programming in major metropolitan markets in both English and French;

- radio programming in small and medium markets in both English and French via Bell and Stringray Media which together own and operate over 200 local radio stations ;
- placements on APTN and CBC North to ensure reach within the Indigenous and northern communities;
- placements on a variety of Indigenous radio stations; and
- radio public service announcements that would be sent to all radio stations nationwide, along with a letter asking the stations to air the radio spots during open time slots.

According to Vividata, the average Canadian adult watches 21 hours of television a week. Certain categories of television programming perform particularly well with older audiences, including news, game shows, and daytime television. According to Vividata, adults 50+ are 35% more likely to watch news programming on TV than the average Canadian adult and 26% more likely to watch soap operas. While specific shows will depend on the available inventory at the time of purchase, networks may include Global, CityTV, CBC, Sportsnet, HGTV, Dtour, Flavour Network, History Channel, and others. A mix of primetime programming will also be included to provide high-impact moments. Placements on APTN and CBC North will provide reach to Indigenous and northern communities. In total, the Claims Administrator anticipates that over 1,750 spots will air during the period of this Notice Plan, resulting in an estimated 45 million impressions.

The radio campaign will cover major metropolitan markets including Toronto, Ottawa, Montreal, Vancouver, Edmonton, Calgary, Winnipeg, Saskatoon, Regina, Halifax, and others. Each market will include radio spots on 2-4 stations to ensure a mix of genres and music listening preferences. Radio spots will air across timeslots and programming that performs best against older audiences but will also ensure a mix of “drive-time” programming to reach those commuting to and from work/school. “Drive-time” programming is particularly useful as it reaches a potential claimant in a time when they are not distracted by other devices.

The radio campaign will also cover smaller to medium-sized markets through Bell and Stringray Media. Combined, both networks own and operate over 200 radio stations nationwide.

Furthermore, placements on a variety of Indigenous radio stations will also air over the course of the Notice Plan to ensure adequate coverage to Indigenous and northern communities. Example stations may include Taqramiut Nipingat Inc. (TNI), Société de communication Atikamekw-Montagnais (SOCAM), Windspeaker Radio, James Bay Cree Communications Society, Native Communications Inc. (NCI), Wawatay Radio, Drumbeat Radio, Missinipi Broadcasting Corporation (MBC), and others.

Over the course of the entire radio campaign, the Claims Administrator anticipates that over 16,000 radio spots would air, generating over 95 million impressions.

This widespread television and radio campaign is crucial to the overall Notice Plan effort. Among the smoker target audience, five out of every six people have consumed television in the prior week. Broadcast media builds frequency in a way that print media typically does not. Response rates are a byproduct of reach and frequency. It may take multiple impressions before a given viewer or listener decides to visit the Tobacco Claims Canada website to seek more information.

Beyond the specific target audiences, the Notice Plan’s objective is to create broad, national awareness about these Compensation Plans. This is expected to generate earned media content in

trusted outlets to further extend the reach of the notice effort. The objective of such broad and national awareness is to maximize the opportunity for eligible people to become aware that the Compensation Plans exist, learn about the Plans and participate if they so choose.

A proposed 30-second Video/Audio script is attached hereto as **Attachment G**.

Digital and Social Media Video/Audio

Mixing video/audio digital placements alongside traditional media and standard banner ads (described below) provides another format to reach the Claims Administrator's target audiences and enables the message to be conveyed to potential claimants without having to read any text.

Often considered a medium for a younger audience, these video/audio digital placements reach a significant source of the target audiences as well. Specifically, according to Vividata, a substantial portion of adults aged 50+ consumed media online:

Media Consumption	% of Adults 50+
Watched a short form video online (under 20 min)	53%
Watch streaming subscription services (e.g., Netflix)	47%
Streamed Music online	35%
State that they usually watch TV online or streaming	32%
Watched a long form video online (over 20 min)	30%
Listened to online Radio	19%
Listened to Podcasts	19%

Similar to the banner notices described below, these digital placements allow for very specific targeting to reach both the smokers and heirs target audience. Specifically, the Claims Administrator will notify potential claimants through the following media:

- 30-second YouTube ads reaching the same target as described above via the Google Display Network (both properties are owned by Alphabet) focusing on adults 50+ but also "Affinity" and "Intent" audience targets including Cigarettes, Smoking, Cancer Support, COPD, and Emphysema;
- Streaming podcasts and radio via Google and Spotify; and
- Streaming television on platforms that accept advertising such as Disney+, ESPN+, Fubo, and others.

The video and audio ads would be produced in both English and French. Similar to the banners, they would include a call to action and link potential claimants to the Tobacco Claims Canada website for more information. Over the course of Year 1, the Digital and Social Video and Audio ads will display over 93 million impressions. Impressions allocated for Year 2 of the Notice Plan will be assigned to the platforms based on data received from the Year 1 campaign as well as the overall claim response rate from prospective claimants.

Digital and Social Media Banners

Digital and social media ads will complement the more traditional media approaches and are a key element in ensuring adequate coverage of the target audience across all platforms. According to Vividata, of adults aged 50+, approximately 70% spend at least 2 hours each day on the Internet, with 18% of adults 50+ spending more than 6 hours each day on the Internet.

Additionally, according to Statista, the number of social media users in Canada has continued to grow each year, with an estimated 31.3 million social media users across the country in 2023. That number is estimated to grow to nearly 37 million by 2029.

Furthermore, digital and social media ads result in very specific targeting, allowing a banner to be placed in front of someone with specific interest, search history, geography, and browsing preferences. The digital and social media ads include the following targeting methods aimed at reaching both the primary smokers target audience as well as the broader secondary estate target audience, including spouses, children or other family members who may be helping with the care of the smokers themselves:

- Banners via the Google Display Network to all adults aged 50+ as well as banner ads using both Intent and Affinity targeting a variety of topics such as:
 - Affinity Audience targets including: Cigarettes, Smoking, Cancer Support, COPD, and Emphysema. Affinity Audience targeting is contextual, in that the banners would be placed alongside content about these topics.
 - Intent Audience targets including: Cigarettes, Smoking, Cancer Support, COPD, and Emphysema. Intent Audience targeting is behavioural, and banners would be placed on websites (no matter the content) in front of specific individuals who had previously searched information on these topics. This type of targeting is especially important in that it reaches individuals who were actively searching out more information on these topics and already have a built-in interest of knowing more.
 - Intent Audience targeting including keywords and phrases such as: How to help someone quit smoking; Support for family members of smokers; Best ways to quit smoking; Smoking cessation tips; Helping a loved one quit smoking; Quit smoking support; Smoking cessation programs; Nicotine addiction help; Ways to quit smoking for good; How to encourage someone to stop smoking; Quit smoking aids; Secondhand smoke health risks; Tips to stop smoking; Smoking cessation resources; Quit smoking products; Family support for quitting smoking; Effective methods to quit smoking; Nicotine replacement therapy; Stop smoking counseling; and/or Health benefits of quitting smoking.
 - This target audience both reaches current smokers looking to quit, but those potential family members supporting their loved ones who are smokers.
 - Additional Intent Audience targeting including keywords and phrases such as: Smoking compensation, lung cancer payment, throat cancer payment, emphysema payment, COPD payment, legal claim for tobacco-related death, tobacco compensation Canada, tobacco settlement for family, tobacco class action, tobacco litigation, tobacco claims, tobacco lawsuit, cigarette class action, cigarette litigation, cigarette lawsuit,

- cigarette class action, tobacco payment, tobacco payment for family member, how to claim for a family member, and others.
- Banner ads on newspaper websites.
 - In addition to the physical and digital replica newspapers ads mentioned above, banner ads would be placed on local newspaper websites to reach those who read their local news websites, but do not subscribe to the newspaper.
 - Placing banner ads in addition to the physical print ads would also increase frequency for those who consume media both ways.
 - According to Statista data, 59% of all Canadian use the Internet to get news at least once daily, and according to Vividata, more than 50% of adults aged 50+ value their local news media.
 - Banner ads on Facebook and Instagram – According to Statista, Facebook is the social media market leader in Canada, accounting for 59% of all social media visits, while Instagram accounts for approximately 7% of all social media visits.
 - Banners would target adults aged 50+, as well as individuals who have shown interest in content including discussions on and/or topics including COPD, Emphysema, Smoking, and/or Cancer Support.
 - Post engagement targeting on X (Twitter) – According to Statista data, X accounts for nearly 10% of all social media visits in Canada.
 - Post engagement targeting topics such as Smoking, Emphysema, COPD, and/or Cancer Support. Post Engagement targeting allows an ad to be placed in front of X users who had tweeted or re-tweeted specific content or phrases.
 - Post engagement targeting towards phrases such as Tobacco, Nicotine, Smoke break, Menthol cigarettes, Light cigarettes, Filter cigarettes, Nicotine patches, Nicotine gum, Smokeless tobacco, Quit smoking, Nicotine addiction, Lung health, Cancer prevention, Health risks of smoking, Smoking habits, Smoking preferences, Heavy smokers, Occasional smokers, Chain smokers, Smoking community, Smoking forums, Smoking support groups, Smoking in public places, Smoking laws, Tobacco taxes, and/or Smoking accessories.
 - Post engagement targeting to tobacco cessation keywords and phrases such as: How to help someone quit smoking; Support for family members of smokers; Best ways to quit smoking; Smoking cessation tips; Helping a loved one quit smoking; Quit smoking support; Smoking cessation programs; Nicotine addiction help; Ways to quit smoking for good; How to encourage someone to stop smoking; Quit smoking aids; Secondhand smoke health risks; Tips to stop smoking; Smoking cessation resources; Quit smoking products; Family support for quitting smoking; Effective methods to quit smoking; Nicotine replacement therapy; Stop smoking counseling; and/or Health benefits of quitting smoking.
 - Post engagement targeting to keywords and phrases such as: Smoking compensation, lung cancer payment, throat cancer payment, emphysema payment, COPD payment,

legal claim for tobacco-related death, tobacco compensation Canada, tobacco settlement for family, tobacco class action, tobacco litigation, tobacco claims, tobacco lawsuit, cigarette class action, cigarette litigation, cigarette lawsuit, cigarette class action, tobacco payment, tobacco payment for family member, how to claim for a family member, and others.

Banners will appear in both English and French and appear in a variety of ad sizes based on the platform where they appear. Banners will include an image and headline calling attention to the matter and urging individuals to visit the Tobacco Claims Canada website for more information where they can find out the requirements of filling out a Claim Form.

Banners would appear on desktop, mobile, and tablet devices. The banner ads will run over a variety of flights during Year 1 as detailed in the example Notice Plan timeline above. Year 2 flighting for prospective PCC-Claimants is expected to follow a similar pattern as detailed in the example Notice Plan timeline, but exact flighting and media choices are expected to be updated based on the overall claim response from claimants and other banner specific stats such as click-thru-rates.

Over the course of the Year 1 Notice Plan timeline, the digital and social media banners will display over 510 million impressions. A similar level of impressions is expected to be allocated for Year 2 of the Notice Plan, but is expected to be assigned to the various digital platforms at that time based on the criteria mentioned in the paragraph above. Sample banner and social media notices are attached hereto as **Attachment H**.

Sponsored Search Listings

To facilitate locating the Tobacco Claims Canada website, sponsored search listings will be acquired on the three most highly visited internet search engines: *Google*, *Yahoo!*, and *Bing*. When search engine visitors search on selected common keyword combinations, the sponsored search listing will be displayed. Generally, the sponsored search listing will appear at the top of the visitor's website page prior to the search results or in the upper right-hand column of the web-browser screen. All sponsored search listings will link directly to the Tobacco Claims Canada website and appear in English and French.

Informational Release

A bilingual Informational Release (in English and French) will be issued nationwide via Canadian Newswire to general media (print and broadcast) outlets, including local and national newspapers, magazines, national wire services, television, and radio broadcast media across Canada. The Informational Release will include key information for potential claimants including the Tobacco Claims Canada website and the toll-free telephone number. Although there is no guarantee that any news stories will result, the Informational Release will serve a valuable role by providing additional notice exposures beyond that which was provided by the paid media. The draft Informational Release in English is attached hereto as **Attachment I**.

Notice Reporting

The objective and expectation of the Claims Administrator, upon the execution of this Notice Plan, is to ensure that eligible persons have been effectively notified in a clear, concise manner that allows them to fully understand their rights and options, and that such persons are given every reasonable opportunity to participate.

The Claims Administrator will prepare and submit reports to the CCAA Plan Administrators as the Court directs describing the progress of the Notice Plan.

Attachment List

Attachment A – Combined First Notice

Attachment B – PCC Information Circular

Attachment C – PCC Claim Form

Attachment D – QCAP Information Circular

Attachment E – QCAP Tobacco-Victim Claim Form

Attachment F – QCAP Succession Claim Form & sub-forms

Attachment G – Video/Audio Script

Attachment H – Banner and Social Media Notices

Attachment I – Informational Release

Attachment A



If you smoked regularly before Nov. 20, 1998 and were diagnosed with a tobacco-related disease, you may qualify for \$14,400-\$100,000 from a landmark settlement.

As part of a landmark settlement with Canadian tobacco companies, the Ontario Superior Court of Justice (Commercial List) has approved two compensation plans to provide payments to eligible smokers and ex-smokers diagnosed with certain tobacco-related diseases:

- The Pan-Canadian Claimants' Compensation Plan (**PCC**); and
- The Quebec Class Action Administration Plan (**QCAP**)

For those who have died that qualify, payments may be available for their estates.

WHAT ARE THE ELIGIBLE DISEASES AND DOLLAR AMOUNTS?

This table shows the diseases covered by the plans and the maximum payment amounts:

Disease	You started smoking before January 1, 1976	You started smoking on or after January 1, 1976
Primary Lung Cancer or Primary Throat Cancer	\$60,000 PCC \$100,000 QCAP	\$48,000 PCC \$80,000 QCAP
Emphysema or COPD (GOLD Grade III or IV)	\$18,000 PCC \$30,000 QCAP	\$14,400 PCC \$24,000 QCAP

Important: Payments may be reduced depending on the number of eligible claims in each plan. A person will only be entitled to one payment, under one plan, and for one disease.

WHAT ARE THE CLAIM DEADLINES?

The Claims Submission Periods commenced on Month DD, 2025 and the plans have different claim deadlines:

- PCC claim deadline is Month DD, 2027
- QCAP claim deadline is Month DD, 2026

Important: QCAP deadline is one year earlier than PCC deadline.

HOW MANY CIGARETTES AND WHICH BRANDS?

Both plans require the smoker or ex-smoker to have smoked at least 87,600 cigarettes (for example, 20 cigarettes a day for 12 years) between January 1, 1950 and November 20, 1998. The cigarettes must be from brands sold by the tobacco companies. The website has a list of the eligible brands, which include most legal cigarettes sold in Canada.

WHAT ARE OTHER PCC REQUIREMENTS?

In addition to the disease and smoking requirements, the smoker or ex-smoker under PCC must:

- reside in Canada (or if deceased, must have resided in Canada at the time of death);
- have been diagnosed **between March 8, 2015 and March 8, 2019**, inclusive of those dates;
- have resided in Canada at the time of diagnosis; and
- have been alive on March 8, 2019.

WHAT ARE OTHER QCAP REQUIREMENTS?

In addition to the disease and smoking requirements, the smoker or ex-smoker under QCAP must:

- reside in Quebec (or if deceased, must have resided in Quebec at the time of death);
- have been diagnosed **before March 12, 2012**;
- have resided in Quebec at the time of diagnosis; and
- have been alive on November 20, 1998.

HOW CAN I GET FREE HELP?

Agents are available **free of charge** to assist claimants under these plans. Agents will help you (a) complete your claim form; (b) commission your signature on the claim form; and (c) provide guidance on how to obtain the necessary information and documents for your claim.

PCC Agent 1-888-482-5852
is Epiq PCCAgent@TobaccoClaimsCanada.ca

QCAP Agent 1-888-880-1844
is Proactio tabac@proactio.ca

If you do not submit a claim by the applicable deadline, you cannot be eligible to get a payment.

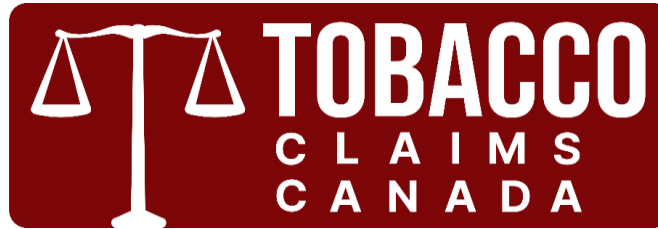
If you are not sure whether you qualify, the website has a simple questionnaire to help you. The plans have been designed so that you **do not need a lawyer** to prepare and submit your claim. If you have already registered, you will be notified by an Agent about how to complete your claim.

Full information is available at the official website www.TobaccoClaimsCanada.ca and via the QR Code.

www.TobaccoClaimsCanada.ca



Attachment B



If you smoked regularly before Nov. 20, 1998 and were diagnosed with a tobacco-related disease between March 8, 2015 and March 8, 2019, you may qualify for \$14,400-\$60,000 from a landmark settlement.

PCC Compensation Plan – Detailed Information

Why is there a settlement? In March 2019, Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp (the “Tobacco Companies”) began insolvency proceedings in Canada under the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36 (“CCAA”), following a class-action judgment in Quebec ordering them to pay over \$13.5 billion. As part of the CCAA proceedings, the Tobacco Companies participated in court-supervised mediation to reach a Global Settlement with their creditors, including the Provinces and Territories, the Plaintiffs from the Quebec class action, and PCC Representative Counsel, who was appointed by the Court to represent Canadian tobacco-victims, other than those covered by the Quebec Class Action. On March 6, 2025, Chief Justice Geoffrey B. Morawetz of the Ontario Superior Court of Justice (Commercial List) (“CCAA Court”) approved the Settlement.

What are “PCC” and “QCAP”? As part of the Settlement, two compensation plans were created to compensate eligible smokers and ex-smokers diagnosed with Lung Cancer, Throat Cancer or Emphysema or COPD (GOLD Grade III or IV):

1. The Pan-Canadian Claimants’ Compensation Plan (“PCC Compensation Plan”) – for people diagnosed in Canada between March 8, 2015 and March 8, 2019, inclusive of those dates, and in some cases their estates; and
2. The Quebec Class Action Administration Plan (“QCAP Plan”) – for *Blais* Class Members diagnosed in Quebec before March 12, 2012, and their heirs.

This document is specifically related to the PCC Compensation Plan. Information about the QCAP Plan is available at www.TobaccoClaimsCanada.ca.

Who is a “Tobacco-Victim”? A “Tobacco-Victim” is a person who suffers from a Tobacco-Related Disease. Tobacco-Victims who meet the PCC Eligibility Criteria are eligible for compensation under the PCC Compensation Plan. If the Tobacco-Victim is deceased, but was alive on March 8, 2019, their estate is also eligible for compensation.

What does “PCC Eligibility Criteria” mean? In a legal context, “criteria” means standards on which a judgment or decision may be based. To be eligible to receive PCC compensation, a Tobacco-Victim must satisfy four criteria types: (1) smoking history; (2) disease diagnosis between March 8, 2015 and March 8, 2019 (inclusive); (3) resident of Canada; and (4) alive on March 8, 2019.

PCC COMPENSATION AMOUNTS AND PAYMENTS

How much compensation could I be approved for? The following table shows the *maximum* amounts available to claimants that meet the Eligibility Criteria for each disease covered by the PCC and QCAP Compensation Plans. Eligible claimants will receive compensation for the one disease that results in the highest payment.

Disease	You started smoking before January 1, 1976	You started smoking on or after January 1, 1976
Primary Lung Cancer or Primary Throat Cancer	\$60,000 PCC \$100,000 QCAP	\$48,000 PCC \$80,000 QCAP
Emphysema or COPD (GOLD Grade III or IV)	\$18,000 PCC \$30,000 QCAP	\$14,400 PCC \$24,000 QCAP

If my Claim is approved, will I receive the amount in the table? The table shows the *maximum* amounts. Final payments may be reduced on a *pro rata* (proportionate) basis if the amount available for the PCC Compensation Plan (\$2.521 billion) is not enough to pay all eligible claims. Final amounts will only be determined after the PCC Claims Deadline has passed and all claims have been processed.

When could I receive a payment? If your claim is approved, payment will be issued after the PCC Claim Deadline of **Month DD, 20YY**, once all claims have been reviewed and decisions finalized. Once a payment date has been determined, it will be posted at www.TobaccoClaimsCanada.ca.

PCC ELIGIBILITY CRITERIA AND REQUIRED PROOF

To qualify for compensation under the PCC Plan, the Tobacco-Victim must meet all of the following PCC Eligibility Criteria.

Smoking History

Which cigarettes brands are covered? The Tobacco-Victim must have smoked cigarettes sold by the Tobacco Companies in Canada. A complete list of eligible brands is provided in **Attachment A - Cigarettes Sold by The Tobacco Companies**.

How many cigarettes must have been smoked to qualify? The Tobacco-Victim must have smoked at least 87,600 cigarettes sold by the Tobacco Companies in Canada between January 1, 1950 and November 20, 1998. This is also called "Twelve Pack-Years", which means any combination of cigarettes sold by the Canadian Tobacco Companies that adds up to 87,600. For example:

- 10 cigarettes smoked per day for 24 years ($10 \times 365 \times 24$) = 87,600 cigarettes sold by the Canadian Tobacco Companies;
- 20 cigarettes smoked per day for 12 years ($20 \times 365 \times 12$) = 87,600 cigarettes sold by the Canadian Tobacco Companies.

The smoking can be over multiple time periods, even with breaks in between. To help determine the number of cigarettes smoked, a calculator is available at www.TobaccoClaimsCanada.ca.

How to prove Smoking History? You will be asked to provide the Tobacco-Victim's smoking history on the PCC Claim Form, which must be signed and sworn before a Commissioner of Oaths or Notary Public.

Compensable Disease Diagnosis Between March 8, 2015 & March 8, 2019

What diseases qualify for compensation? The Tobacco-Victim must have been diagnosed with at least one of the following diseases (the "**Compensable Diseases**") between March 8, 2015 and March 8, 2019 (inclusive of those dates) to qualify for compensation:

1. Primary lung cancer; or
2. Primary cancer (squamous cell carcinoma) of the larynx, oropharynx, or the hypopharynx (throat cancer); or
3. Emphysema or COPD (GOLD Grade III or IV).

If you resided in Quebec at the time of diagnosis and you were diagnosed with one of the above diseases before March 12, 2012, you may be eligible for compensation under the QCAP Plan. If that is the case, contact the QCAP Agent (Proactio).

What does "primary cancer" mean? "Primary cancer" refers to the original site where the cancer first develops. Sometimes cancer cells spread to other parts of the body - this is called a secondary or metastatic cancer.

What does "COPD (GOLD Grade III or IV)" mean? The Global Initiative for Chronic Obstructive Lung Disease ("GOLD") developed a four-grade COPD classification system based upon severity of airflow limitation and other diagnostic parameters. GOLD Grade III (severe) and IV (very severe) classifications represent the two most severe categories of disease.

How do I prove diagnosis and date of diagnosis if am a resident of Canada other than Quebec? A Tobacco-Victim's diagnosis between March 8, 2015 and March 8, 2019 (inclusive) can be proven by the following:

- For Lung or Throat Cancer - a copy of a pathology report confirming the diagnosis;
- For Emphysema or COPD (GOLD Grade III or IV) - a copy of a report of a spirometry test (performed between March 8, 2015 and March 8, 2019) that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value to first establish a diagnosis of Emphysema or COPD (GOLD Grade III or IV).

If you are unable to provide one of the above documents, you may instead submit one of the following alternatives:

- a copy of an extract from the Tobacco-Victim's medical file, confirming the diagnosis;
- a completed Physician Form (available on www.TobaccoClaimsCanada.ca);
- a written statement from a Physician (of the Tobacco-Victim, or another physician having access to the medical record), along with at least one of the following records:
 - For Lung or Throat Cancer: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, X-ray report, sputum cytology report.
 - For Emphysema or COPD (GOLD Grade III or IV): Spirometry report; or CT scan report.

Medical records can take time to obtain. Start requesting your records early to avoid missing the PCC Claim Deadline.

How do I prove diagnosis and date of diagnosis if I am a resident of Quebec? The Régie de L'assurance Maladie du Québec (RAMQ) and the Ministère de la Santé et des Services sociaux (MSSS) may hold, in the Registre québécois du cancer and in the MED-ÉCHO database respectively, the information necessary to establish that a Tobacco-Victim was diagnosed with a Compensable Disease between March 8, 2015 and March 8, 2019 inclusive of those dates (referred to as an **"Official Confirmation"**). In the Claim Form, the Tobacco-Victim that is a Quebec resident or their representative can authorize the Claims Administrator to request an Official Confirmation from these sources. If an Official Confirmation is obtained, this constitutes proof of diagnosis, and the Quebec claimant will not need to submit supplemental diagnosis information.

What if a Quebec Official Confirmation cannot be obtained? If an Official Confirmation for a Quebec resident cannot be obtained from RAMQ or MSSS, you will be notified by the PCC Agent or the Claims Administrator. In such case, you will need to provide alternative proof as described in the above section regarding proof of diagnosis for a Tobacco-Victim who does not reside in Quebec. Please note that as a Quebec resident, you do not need to submit alternative proof unless it has been specifically requested of you.

What if I was diagnosed with another smoking-related disease? Only Lung Cancer, Throat Cancer, Emphysema and COPD (GOLD Grade III or IV) are covered by the PCC Compensation Plan. However, a \$1 billion charitable foundation has been created as part of the CCAA Plans to fund research, programs and initiatives aimed at improving outcomes in Tobacco-related Diseases, which will indirectly benefit those who do not qualify for direct compensation. To learn more about the charitable foundation go to: [\[insert URL for website\]](#).

Residency Questions on the PCC Claim Form

Under the PCC Compensation Plan, a person's place of residence is the province or territory that issued their health insurance card and/or their driver's licence. A Tobacco-Victim must answer "Yes" to the applicable residency questions on the PCC Claim Form in order to be eligible for compensation:

1. **Residency at time of diagnosis:** The PCC Claim Form asks, "Did the Tobacco-Victim reside in Canada on the date of diagnosis?" Residence on the date of diagnosis may be established based on the province or territory which issued the Tobacco-Victim's health insurance card number that appears on the medical documents proving a PCC Compensable Disease.
2. **Residency at time of submitting a claim (or at time of death):** If the Tobacco-Victim is living, the PCC Claim Form asks: "Does the Tobacco-Victim currently reside in Canada?" If the Tobacco-Victim is deceased, the PCC Claim Form asks: "Did the Tobacco-Victim reside in Canada on the date of their death?" Residence at death is proven by submitting one of the acceptable documents listed in Attachment A of the PCC Claim Form with the Claim Form.

Alive on March 8, 2019

What if the Tobacco-Victim died before March 8, 2019? To qualify, the Tobacco-Victim must have been alive on March 8, 2019, and meet all other PCC Eligibility Criteria. If the Tobacco-Victim is now deceased but was alive on that date, the Representative of the Estate must submit the required documents listed in Attachment A of the Claim Form to: (i) prove the Tobacco-Victim's death and date of death; and (ii) verify their legal authority to submit the claim on behalf of the Estate.

If the Tobacco-Victim was a resident of Quebec and was diagnosed before March 12, 2012, their heirs may have a claim under the QCAP Plan. If this is the case, please contact the QCAP Agent (Proactio) for assistance.

What if the Tobacco-Victim dies after submitting a PCC Claim Form? If the Tobacco-Victim dies after submitting their complete Claim Package but before receiving payment, the Claims Administrator will still review the claim. If the claim is approved, the compensation will be payable to the Estate of the Tobacco-Victim. In that circumstance, the duly authorized Legal Representative of the Estate will need to submit additional information to receive the payment. Please contact the PCC Agent for assistance.

WHAT IF THE TOBACCO-VICTIM IS INCAPACITATED OR DECEASED?

A Legal Representative can submit a claim: (a) on behalf of a **living** Tobacco-Victim, or (b) on behalf of the **Estate of a deceased** Tobacco-Victim who was alive on March 8, 2019. The PCC Claim Form includes a table at Attachment A detailing acceptable documents for each province and territory. **Note:** Surviving Family Members in their own capacity are not eligible to receive direct PCC compensation.

If the Tobacco-Victim died without an estate or the estate is now closed, you should speak with a probate lawyer about options to set-up or reactivate an estate at your own cost. The Claims Administrator cannot confirm whether the Tobacco-Victim meets the PCC Eligibility Criteria unless the Claim includes proper legal documentation showing that you are authorized to represent the Estate.

HOW TO SUBMIT YOUR CLAIM AND COMMISSIONING

When is the deadline to submit a PCC Claim? The PCC Claim Deadline is **Month DD, 20YY**. You may submit a PCC Claim with supporting documents any time during a 24-month submission period from [start date] to **Month DD, 20YY**. For your claim to be considered, it must be postmarked or received by **Month DD, 20YY**. Records can take time to obtain. **Start early to avoid missing the PCC Claim Deadline.**

NOTE: The QCAP Plan has a different Claim Submission Period and Claim Deadline. The QCAP Claim Submission Period is twelve (12) months (rather than twenty-four (24) months) and the QCAP Claim Deadline is Month DD, 20YY.

Where can I get the PCC Claim Form? If you received this document by postal mail, a copy of the PCC Claim Form should have been included in the envelope. A PDF version is also available at www.TobaccoClaimsCanada.ca. The Claims Administrator encourages you to use its online Claimant Portal instead of a paper Claim Form. On the Claimant Portal, you can create an account with a Username and Password, start a claim and return to it any time before the Claim Deadline. You can submit your Claim Form and securely upload supporting documents. If you provide permission, the PCC Agent can access the information you entered on the Claimant Portal and assist you for free with preparing your Claim.

How can I submit my PCC Claim Form? The PCC Claim Form explains the multiple ways you can submit your Claim, which includes online, postal mail, email, or fax. The preferred submission method is the online Claimant Portal.

Can I submit more than one Claim Form? No. You are only permitted to make one Claim for compensation under either the PCC or QCAP Plan. You cannot make a claim to both Claims Processes at the same time. If you think you have a claim under the QCAP Plan, apply to the QCAP Plan, through the QCAP Agent (Proactio). The QCAP Agent (Proactio) will be able to verify if you also have a claim under the PCC Compensation Plan that could result in higher compensation for you, and if appropriate, will assist you to transfer your claim to the PCC Agent. If you need any assistance in determining where to file, please contact the Claims Administrator.

What is needed for a complete PCC Claim submission? A Claim is complete when (a) the PCC Claim Form has been answered completely with no information missing, (b) all required supporting documents are attached or uploaded, (c) the PCC Claim Form's Statutory Declaration is signed in front of a Commissioner of Oaths or Notary Public (see below), and (d) the Claim Form and supporting documents have been submitted to the Claims Administrator by the PCC Claim Deadline. The PCC Agent can assist you in reviewing your claim before it is submitted and identify potentially incomplete information and/or documentation.

What is commissioning? To complete your Claim Form, you must sign the Statutory Declaration in front of a Commissioner of Oaths or Notary Public. A Commissioner of Oaths will confirm your identity and that you swear or affirm your information is true. Every lawyer, some paralegals and all notaries in your province or territory are Commissioners of Oaths.

The PCC Agent can commission the Statutory Declaration free of charge, using a secure online signing system called DocuSign. You will need a computer, smartphone or tablet for a video-call with the PCC Agent, who will watch you sign the declaration. If you want help commissioning from the PCC Agent, make sure your Claim Form is otherwise complete and ready to submit several weeks before the Claim Deadline of **Month DD, 20YY** so there is enough time to schedule the remote signing. The PCC Agent can also help you find an alternative way to meet the commissioning requirement.

WHAT HAPPENS AFTER I SUBMIT MY CLAIM?

How long may the review of my claim take? The Claims Administrator will send you an **Acknowledgement of Receipt of Claim** when your claim is received. Review times will vary depending on how many claims are received, when your Claim is submitted, whether documents are missing or complex, and whether your Claim raises unique questions. Review of your Claim may not be complete until after the PCC Claim Deadline.

If Your Claim is Accepted, the Claims Administrator will send you a **Notice of Acceptance of PCC Claim**.

If Your Claim is Incomplete, the Claims Administrator will send you a **Notice of Incomplete Claim** to explain what is missing and how to fix it. The deadline to resubmit your revised claim will be the later of: (a) the PCC Claims Deadline; or (b) sixty (60) days from the date of the Notice of Incomplete Claim. If you do not respond by that deadline, your Claim will be rejected.

If Your Claim is Rejected, you will be sent a **Notice of Rejection** explaining the reason(s) for the rejection. The Notice will include a **Request for Review Form**. If you believe your Claim was improperly rejected, you may request a review within sixty (60) days of the date of the Notice of Rejection, clearly identifying the error you believe the Claims Administrator made during the initial assessment of your claim. The Claims Administrator will assign an independent Review Officer, who may confirm, reverse, or vary the original decision.

PCC AGENT SUPPORT

The PCC Agent can help you, **free of charge**, with: (a) answering questions and filling out the PCC Claim Form based on information you provide; (b) commissioning your signature on the PCC Claim Form; and (c) providing guidance on how to obtain the necessary information and documents for your claim.

Can the PCC Agent tell me if I qualify? No. Only the Claims Administrator can decide if a claim qualifies under the PCC Compensation Plan. However, the PCC Agent can identify gaps in your Claim Package.

Do I need to hire a lawyer to submit my Claim? No. The PCC Compensation Plan was designed so that you can complete a claim without hiring a lawyer or paying for third-party services. Also, the CCAA Court has issued an order prohibiting lawyers or other persons from soliciting you in the preparation or submission of your Claim. If you receive any such solicitation, report it to the PCC Agent right away by phone or email.

Exception—Estate-Related Legal Help: In some cases, Legal Representatives acting on behalf of a Tobacco-Victim may need to consult an estate lawyer at their own cost to obtain legal documents such as a Grant of Probate, Grant of Administration, Power of Attorney, or Proof of Guardianship depending on the province or territory.

How do I get more information? Call the PCC Agent: **1-888-482-5852**, or email: **PCCAgent@TobaccoClaimsCanada.ca**. Visit **www.TobaccoClaimsCanada.ca** for FAQs, tools, and the full PCC Compensation Plan.

ATTACHMENT A: CIGARETTES SOLD BY THE TOBACCO COMPANIES

Accord

Accord KF

Avanti/Light

B&H

B&H 100 Del.UL.LT/MEN

B&H 100 F

B&H 100 F Menthol

B&H Light Menthol

B&H Lights

B&H Special KF

B&H Special Lights KF

B&H Light Menthol

Belmont

Belmont KF

Belvedere

Belvedere Extra Mild

Camel

Cameo

Cameo Extra Mild

Craven "A"

Craven "A" Special

Craven "A" Light

Craven "A" Ultra Light/Mild

Craven "M"

Craven "M" KF

Craven "M" Special

du Maurier

du Maurier Light

du Maurier Special

du Maurier Ultra Light

Dunhill

Dunhill KF

Export

Export "A"

Export "A" Lights

Export "A" Medium

Export "A" Extra Light

Export "A" Special Edition

Export "A" Ultra Light

Export Mild

Export Plain

LD

Macdonald

Macdonald Menthol

Mark Ten

Mark Ten Filter

Matinee

Matinee Extra Mild

Matinee Slims/Menthol

Matinee Special/Menthol

Medallion

More

North American Spirit Number 7

Number 7 Lights

Peter Jackson

Peter Jackson Extra Light KF

Player's

John Player's Special

Player's Extra Light

Player's Filter

Player's Light

Player's Medium

Player's Plain

Rothmans

Rothmans Extra Light

Rothmans KF

Rothmans Light

Rothmans Special

Rothmans UL LT KF

Spirit

Select Special/Ultra Mild/Menthol

Vantage

Vantage KF

Vantage Light/Menthol

Viscount

Viscount #1 KF

Viscount Extra Mild/Menthol

Winston

Attachment C



Submission Deadline:
[Month DD], 20XX

Tobacco Claims Canada
Claims Administrator
P.O. Box 2958 STN B
Ottawa ON K1P 5W9

<<Barcode>>

<<Name>>

<<Address1>>

<<Address2>>

<<Address3>>

<<City>> <<Province>> <<Zip>> OR <<Country>>

Pan-Canadian Claimants' (PCC) Compensation Plan CLAIM FORM

GENERAL INSTRUCTIONS

Submit Your Claim Online:



You can scan the QR code or visit

www.TobaccoClaimsCanada.ca

to file your claim. If you file your
claim online, it must be submitted by

5:00 p.m., Pacific Time, on Month DD, 20XX.



This Claim Form must be completed and submitted with the Claims Administrator, along with the necessary accompanying documents, by **no later than the deadline of [Month Day, Year] by 5:00 p.m., Pacific Time**, in order to receive financial compensation from the PCC Compensation Plan.

You do **not need a lawyer** to file a claim under the PCC Compensation Plan. Epiq, the official PCC Agent, can help you file your claim, at no additional cost to you. If you need any assistance, please reach out to Epiq at the following contact information:

① **Phone: 1-888-482-5852**

✉ **Email: PCCAgent@TobaccoClaimsCanada.ca**



Website: www.TobaccoClaimsCanada.ca/en/HomePCC

The PCC Compensation Plan will provide compensation to individuals who meet the PCC Eligibility Criteria, described below, and who submit a complete claim with supporting documents by the deadline. Such individuals are referred in this PCC Claim Form as “Tobacco-Victim(s)”.

The PCC Compensation Plan will also provide compensation to the estates of Tobacco-Victims who were alive on March 8, 2019, and meet all other eligibility criteria. The Legal Representative of the Estate of a deceased Tobacco-Victim may make a claim on behalf of the Estate.

This PCC Claim Form should be used by:

- A Tobacco-Victim making a claim on their own behalf;
- A Representative of a living Tobacco-Victim with a mandate or power of attorney to represent the Tobacco-Victim; or
- A Representative of a deceased Tobacco-Victim with a mandate or legal authority to represent the Estate of the Tobacco-Victim (such as an Executor, or Estate Administrator).

To be eligible to receive financial compensation, the Tobacco-Victim must meet **all** of the following **PCC Eligibility Criteria**. They must:

1. reside in any Province or Territory in Canada (or if deceased, have resided in Canada at the time of their death);
2. have smoked a minimum of twelve pack-years (i.e. 87,600 cigarettes) sold by the Canadian Tobacco Companies **between January 1, 1950 and November 20, 1998**;
Note: You may use the calculator available at www.TobaccoClaimsCanada.ca/en/HomePCC/Calculator to help determine the number of cigarettes the Tobacco-Victim smoked.
3. have been diagnosed **between March 8, 2015 and March 8, 2019** (inclusive) with:
 - (a) Primary lung cancer; or
 - (b) Primary cancer (squamous cell carcinoma) of the larynx, oropharynx, or the hypopharynx (throat cancer); or
 - (c) Emphysema or COPD (GOLD Grade III or IV).
4. have resided in any Province or Territory in Canada on the date of diagnosis with lung cancer, throat cancer, or emphysema or COPD (GOLD Grade III or IV);
AND
5. have been alive on **March 8, 2019**.

Claims Deadline

The PCC Claim Form together with the required supporting documents must be submitted to the Claims Administrator by **no later than 5:00 p.m., Pacific Time, on [Month Day, Year]**.

Some documents can take time to obtain. Please take immediate steps to obtain all of the required documents to ensure you meet the deadline.

You can file your Claim Form with supporting documents in any of the following ways:

- 🖨 **Online**, through the Claims Administrator's website at www.TobaccoClaimsCanada.ca
- ✉ **Email** to info@TobaccoClaimsCanada.ca
- 📠 **Fax** to 1-866-262-0816
- 📧 **Registered Mail**, sent to the following address, postmarked by [Month Day, 20XX]:

Tobacco Claims Canada
Claims Administrator
P.O. Box 2958 STN B
Ottawa ON K1P 5W9

Your claim will be deemed to be received **only when the Claim Form and all supporting documents are received by the Claims Administrator**. Claimants will be sent an Acknowledgement of Receipt of Claim by email or mail once their Claim Form with supporting documents has been received by the Claims Administrator. You must keep the record of transmission of your Claim Form until you receive the Acknowledgement of Receipt of Claim.

PLEASE DO NOT SUBMIT YOUR CLAIM MORE THAN ONCE OR THROUGH MULTIPLE METHODS.

The Quebec Administration ("QCAP Plan") and Eligibility Criteria

If the Tobacco-Victim does **not meet** the above PCC Eligibility Criteria, and **resides or resided in Quebec**, they may still be eligible to receive compensation under a separate compensation plan called the Quebec Class Action Administration Plan ("**QCAP Plan**"). To qualify under the QCAP Plan, the Tobacco-Victim must meet all of the following criteria. They must:

1. reside in Quebec (or if deceased, have resided in Quebec at the time of their death);
 2. have smoked a minimum of twelve pack-years (i.e. 87,600 cigarettes) sold by the Canadian Tobacco Companies between **January 1, 1950 and November 20, 1998**;
 3. have been diagnosed **before March 12, 2012** with:
 - (a) Primary lung cancer; or
 - (b) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer); or
 - (c) Emphysema or COPD (GOLD Grade III or IV).
 4. have resided in Quebec on the date of diagnosis with lung cancer, throat cancer, emphysema or COPD (GOLD Grade III or IV);
- AND**
5. have been alive on **November 20, 1998**.

Compensation may also be available to the estates or heirs of Tobacco-Victims who died after November 20, 1998, as well as to the estates or heirs of the heirs of Tobacco-Victims who died after November 20, 1998.

A Tobacco-Victim will only be eligible for compensation under one plan and will be paid for the disease and under the plan which provides the highest amount of compensation. You cannot make a claim under both plans.

If you think you have a claim under the QCAP Plan, please apply to the QCAP Plan, through the QCAP Agent (Proactio). The QCAP Agent (Proactio) will verify if you have a claim under the PCC Compensation Plan that could result in higher compensation for you, and if appropriate, will transfer your claim to the PCC Agent. The QCAP Agent (Proactio) can be reached at:

Phone: 1-888-880-1844

Email: tabac@proactio.ca

Website: www.RecoursTabac.com

If you need any assistance determining under which plan to file, please contact the Claims Administrator.

Privacy and Confidentiality Declaration by the Claims Administrator

By submitting this Claim Form, the Tobacco-Victim or Representative of the Tobacco-Victim, as applicable, confirms that they have reviewed and agree to the collection, use, and disclosure of personal information as described below.

All personal information collected by the Claims Administrator through the Claims Process will be kept confidential in accordance with the *Personal Information Protection and Electronic Documents Act*, S.C. 2000, c. 5 and the Privacy Policy found on the Claims Administrator's website at www.TobaccoClaimsCanada.ca/en/Home/Privacy. This information is collected only for the purpose of administering the PCC Compensation Plan and to assess the PCC-Claimant's eligibility to receive compensation.

The personal information of the Tobacco-Victim, including personal health information, may be collected, used, and disclosed by the Claims Administrator and the PCC Agent to provide Agent and Claims Administration services. It will not be disclosed without the express written consent of the Tobacco-Victim or the Representative of the Tobacco-Victim, except as provided for in the PCC Compensation Plan, as required by law or Court Order, or if it is necessary to share with a future Court-appointed Claims Administrator in connection with the PCC Claims Process. This information may not be used or disclosed for any other purpose.

IMPORTANT: If you have questions or require any assistance, contact the PCC Agent free of charge. For additional information, please visit the Claim Administrator's website at www.TobaccoClaimsCanada.ca.

If you are the Representative of a Tobacco-Victim, living or deceased, please read **Attachment A** before completing this Claim Form.

The Tobacco-Victim

1) Tobacco-Victim's full legal name?

Last Name:

First Name:

Middle Name (if applicable):

2) Tobacco-Victim's date of birth (DD/MM/YYYY):

3) Tobacco-Victim's Health Insurance Card Number:

4) Province/Territory that issued the Tobacco-Victim's Health Insurance Card:

5) Did the Tobacco-Victim reside in Canada on the date of diagnosis with primary lung cancer, primary squamous cell carcinoma of the larynx, oropharynx, hypopharynx (throat cancer), emphysema or COPD (GOLD Grade III or IV)?

- ☐ Yes - in a Province or Territory outside of Quebec ☐ Yes - in Quebec ☐ No

Province/Territory:

6) Does the Tobacco-Victim currently reside in Canada?

- ☐ Yes ☐ No ☐ Not Applicable — the Tobacco-Victim is deceased

Note: To be entitled to compensation, the Tobacco-Victim must have been a resident of Canada at the time of diagnosis as well as a resident of Canada at the time of submitting the Claim Form to the Claims Administrator, if living, or on the date of death, if deceased.

Representative of Tobacco-Victim

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If you are the Tobacco-Victim, you **do not need** to fill out Questions 7 through 9. Please proceed to Question 10.

Representative of Living Tobacco-Victim

Please only fill out Question 7 and 8 if you are the Representative of a **living** Tobacco-Victim.

7) Full legal name of the Representative of the living Tobacco-Victim:

Last Name:

First Name:

Note: The Representative must attach documents to verify their authority to make a claim on behalf of the living Tobacco-Victim. See **Attachment A, Section 2** for the list of acceptable documents required to prove the Representative's legal authority to submit a claim on behalf of a living Tobacco-Victim.

8) Pursuant to what document listed in **Attachment A, Section 2** is the Representative acting?

- ☐ I acknowledge that I must attach a copy of the document listed in **Attachment A, Section 2** with the PCC Claim Form and submit it with my completed Claim Form to the Claims Administrator by the deadline.

Representative of Deceased Tobacco-Victim

Please only fill out Questions 9a to 9e if you are the Representative of a **deceased** Tobacco-Victim.

9a) Was the Tobacco-Victim alive on March 8, 2019?

- ☐ Yes ☐ No

9b) Did the Tobacco-Victim reside in Canada on the date of their death?

- ☐ Yes ☐ No

9c) What is the Tobacco-Victim's date of death? (DD/MM/YYYY)

9d) Full legal name of the Representative of the estate of the deceased Tobacco-Victim:

Last Name:

First Name:

Note: The Representative must attach documents to prove the Tobacco-Victim's death and date of death and verify their authority to make a claim on behalf of the estate of the deceased Tobacco-Victim. See **Attachment A, Section 1** for the list of acceptable documents required to prove the Tobacco-Victim's death and date of death and the Representative's legal authority to submit a claim on behalf of the estate of the deceased Tobacco-Victim.

9e) Pursuant to what document listed in **Attachment A, Section 1B** is the Representative acting?

- ☐ I acknowledge that I must attach a copy of the documents listed in **Attachment A, Sections 1A and 1B** with the PCC Claim Form and submit them with my completed Claim Form to the Claims Administrator by the deadline.

Note: If you are the Tobacco-Victim, insert your mailing address and contact information. If you are the Representative of a living Tobacco-Victim or the Representative of the Estate of a deceased Tobacco-Victim, provide your own mailing address and contact information.

10) Provide your mailing address:

Number:	Street Name:	Apartment/Suite/PO Box No.:	
City/Town:	Province:	Postal Code:	Country:

11) Provide your contact information:

Phone:	Email:

12) Which language should be used for communication?

- ☐ French ☐ English

13) What is your preferred method of contact?

- ☐ Telephone ☐ Email ☐ Mail

PART 2: PROOF OF DIAGNOSIS**Diagnosis Between March 8, 2015 and March 8, 2019 (inclusive)**

14) Was the Tobacco-Victim diagnosed with any of the following diseases **between March 8, 2015 and March 8, 2019 (inclusive)? For all that apply, indicate the date of diagnosis and the place where the Tobacco-Victim resided on the date of diagnosis. If you do not recall the exact date of the Tobacco-Victim's diagnosis, please provide the most accurate estimate possible, as this information will be verified by the Claims Administrator.**

Note: The place of residence is the Province or Territory that issued the Tobacco-Victim's health insurance card and/or driver's license.

☐ **Primary Lung Cancer**

Date of diagnosis:	Place of residence on date of diagnosis
(DD/MM/YYYY)	

☐ **Primary squamous cell carcinoma of the larynx, oropharynx, or hypopharynx (Throat Cancer)**

Date of diagnosis:	Place of residence on date of diagnosis
(DD/MM/YYYY)	

☐ **Emphysema or COPD (GOLD Grade III or IV)**

Date of diagnosis:	Place of residence on date of diagnosis
(DD/MM/YYYY)	

Note: In the case of recurrence or relapse, please indicate the date of the first diagnosis only

15) Medical documentation is required to confirm the Tobacco-Victim's diagnosis. For Quebec PCC-Claimants only, you may authorize and the Claims Administrator may thereafter request confirmation of your diagnosis from Quebec health registries. For all other Claimants, you are responsible for obtaining and submitting this documentation. Obtaining medical records can take time. We encourage you to begin the process as early as possible to avoid delays.

[For Quebec PCC-Claimants only]

☐ **I hereby authorize the Claims Administrator to obtain a copy of the Tobacco-Victim's medical information relating to the diseases/diagnoses referenced in Question 14 above, and authorize the PCC Agent or QCAP Agent, MSSS and/or the RAMQ, as applicable, to provide the Claims Administrator with copies of any of the following documents:**

- A confirmation of the Tobacco-Victim's diagnosis from the Quebec Cancer Registry;
- An extract from RAMQ files confirming the Tobacco-Victim's diagnosis;
- An extract from the MED-ÉCHO database confirming the Tobacco-Victim's diagnosis; and
- All other medical files relating to the Tobacco-Victim.

If an official confirmation of disease/diagnosis cannot be made through these means, the Claims Administrator will contact you to request the submission of an alternative method of proof. Do not submit any alternative evidence unless it has been explicitly requested by way of a Notice from the Claims Administrator titled "Notice to Provide Alternative Proof."

[For Tobacco-Victims resident in all other Provinces and Territories, or Quebec PCC-Claimants who do not provide the authorization above]

☐ **I acknowledge that I must attach a copy of at least one of the documents listed in Question 16 with the PCC Claim Form and submit it with my completed Claim Form to the Claims Administrator by the deadline.**

16) Unless you are a Quebec PCC-Claimant who has provided the authorization noted in Question 15, you **must attach at least one** of the following documents to verify the diagnosis and date of diagnosis between March 8, 2015 and March 8, 2019 (inclusive). Please check which document is attached as part of your Claim.

Primary Documents:

- ☐ For Lung Cancer or Throat Cancer - A copy of a pathology report confirming the diagnosis.
- ☐ For Emphysema or COPD (GOLD Grade III or IV) - A copy of a report of a spirometry test (performed between March 8, 2015 and March 8, 2019) that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value to first establish a diagnosis of Emphysema or COPD (GOLD Grade III or IV).

If you are unable to provide one of the above documents, you may instead submit one of the following alternatives:

- ☐ A copy of an extract from the Tobacco-Victim's medical file; or
- ☐ A completed Physician Form (available on www.TobaccoClaimsCanada.ca); or
- ☐ A written statement from a Physician (of the Tobacco-Victim, or another physician having access to the medical record), along with at least one of the following records:
 - For Lung Cancer or Throat Cancer: pathology report; operative report; biopsy report; MRI report; CT scan report; PET scan report; x-ray report; and/or sputum cytology report; or
 - For Emphysema or COPD (GOLD Grade III or IV): spirometry report or CT scan.

Note: The PCC Agent can provide guidance on how to obtain the necessary documents for your Claim. However, the PCC Agent cannot guarantee that records will be located or that the records obtained will meet the PCC Compensation Plan's evidentiary requirements. The PCC Agent accepts no responsibility if records cannot be obtained or if the records are incomplete, inaccurate, or insufficient to support your Claim. You are responsible for obtaining and submitting the documentation in support of your Claim.

PART 3: AUTHORIZATION TO REQUEST, DISCLOSE AND RELEASE RECORDS

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17) I understand that in order to process this Claim, it will be necessary for personal medical information relating to the Tobacco-Victim to be disclosed to the Claims Administrator and the PCC Agent. This may include personal health information held by physicians, health care professionals, hospitals, clinics, public health registries, databases, or other third parties involved in the diagnosis or treatment of the Tobacco-Victim. For Quebec Tobacco-Victims, this may include the MSSS and/or RAMQ information as noted above.

By signing and submitting this Claim Form, I authorize the Claims Administrator and the PCC Agent to request and obtain copies of the Tobacco-Victim's medical information, including extracts from any public health registries or databases, for the purpose of confirming the diseases and diagnoses referenced in Question 14 of this Form. I further authorize any medical professional, public health registry, hospital or agency to provide the Claims Administrator and the PCC Agent with copies of any such medical information.

I understand that this information will be used and disclosed solely as necessary to administer the Claim in accordance with the PCC Compensation Plan and the court-approved CCAA Plans.

☐ **By checking this box, I understand and agree to the above authorization.**

PART 4: PROOF OF SMOKING HISTORY

18) The Tobacco-Victim started smoking cigarettes:

☐ Before January 1, 1976; ☐ On or after January 1, 1976.

19a) Between January 1, 1950 and November 20, 1998, the Tobacco-Victim smoked approximately _____ cigarettes per day for approximately _____ years.

OR

19b) If the number of cigarettes the Tobacco-Victim smoked varied between January 1, 1950 and November 20, 1998, provide a summary below of the number of cigarettes the Tobacco-Victim smoked during that period of time:

- a) Smoked approximately _____ cigarettes per day between (YYYY) _____ and (YYYY) _____;
- b) Smoked approximately _____ cigarettes per day between (YYYY) _____ and (YYYY) _____;
- c) Smoked approximately _____ cigarettes per day between (YYYY) _____ and (YYYY) _____;
- d) Smoked approximately _____ cigarettes per day between (YYYY) _____ and (YYYY) _____;
- e) Smoked approximately _____ cigarettes per day between (YYYY) _____ and (YYYY) _____.

If more space is needed, attach additional sheet(s) to this Claim Form

Note: You may use the calculator available at www.TobaccoClaimsCanada.ca/en/HomePCC/Calculator to help determine the number of cigarettes the Tobacco-Victim smoked.

20) The Tobacco Victim regularly smoked the following brands of cigarettes (select all that apply):

☐ **Accord**

- Accord KF

☐ **Avanti/Light**

☐ **B&H**

- B&H 100 Del.U.L.L.T./MEN
- B&H 100 F
- B&H 100 F Menthol
- B&H Light Menthol
- B&H Lights
- B&H Special KF
- B&H Special Lights KF

☐ **Belmont**

- Belmont KF

☐ **Belvedere**

- Belvedere Extra Mild

☐ **Camel**

☐ **Cameo**

- Cameo Extra Mild

☐ **Craven "A"**

- Craven "A" Special
- Craven "A" Light
- Craven "A" Ultra Light/Mild

☐ **Craven "M"**

- Craven "M" KF
- Craven "M" Special

☐ **du Maurier**

- du Maurier Light
- du Maurier Special
- du Maurier Ultra Light

☐ **Dunhill**

- Dunhill KF

☐ **Export**

- Export "A"
- Export "A" Lights
- Export "A" Medium
- Export "A" Extra Light
- Export "A" Special Edition
- Export "A" Ultra Light
- Export Mild
- Export Plain

☐ **LD**

☐ **Macdonald**

- Macdonald Menthol

☐ **Mark Ten**

- Mark Ten Filter

☐ **Matinee**

- Matinee Extra Mild
- Matinee Slims/Menthol
- Matinee Special/Menthol

☐ **Medallion**

☐ **More**

☐ **North American Spirit**

☐ **Number 7**

- Number 7 Lights

☐ **Peter Jackson**

- Peter Jackson Extra Light KF

☐ **Player's**

- John Player's Special
- Player's Extra Light
- Player's Filter
- Player's Light
- Player's Medium
- Player's Plain

☐ **Rothmans**

- Rothmans Extra Light
- Rothmans KF
- Rothmans Light
- Rothmans Special
- Rothmans UL LT KF

☐ **Select Special/Ultra Mild/Menthol**

☐ **Spirit**

☐ **Vantage**

- Vantage KF
- Vantage Light/Menthol

☐ **Viscount**

- Viscount #1 KF
- Viscount Extra Mild/Menthol

☐ **Winston**

INSTRUCTIONS TO COMPLETE STATUTORY DECLARATION

The Tobacco-Victim or Tobacco-Victim's Representative must sign the Statutory Declaration below in the presence of a Commissioner of Oaths, sometimes referred to as a Commissioner for taking Affidavits. Signing can be done remotely.

A Commissioner of Oaths is a person who is authorized to take affidavits or declarations by asking you to swear or affirm that the statements in a document are true. Every lawyer and some paralegals are Commissioners of Oaths.

If you need assistance, you may contact the PCC Agent, Epiq, by phone Toll-Free (in Canada) at 1-888-482-5852, by email at PCCAgent@TobaccoClaimsCanada.ca, or online at www.TobaccoClaimsCanada.ca/en/HomePCC who can arrange for a Commissioner of Oaths to commission the signing of your Statutory Declaration before you submit your Claim Form to the Claims Administrator, free of cost.

The Commissioner of Oaths must complete Part 5 and, if an interpreter was used, Part 5A.

If an interpreter was used to complete this Claim Form, the interpreter must complete Parts 5B and 5C.

I, _____, solemnly declare that the information I have provided on this Claim Form is true and correct and that the documents submitted in support of my claim are genuine and have not been modified in any way whatsoever.

I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath.

Where someone has helped me with this Claim Form, or where an interpreter was used, that person has read to me everything they wrote and included with this Claim Form, if necessary to allow me to understand the content of this completed Claim Form and any attachments to it, and I confirm that this information is true and correct.

I am not making any false or exaggerated Claims to obtain compensation that I am not entitled to receive.

Declared before me

at _____ in _____

(Town/City/Municipality)

(Province/Territory)

this _____ day of _____, 20____.

Signature of Tobacco-Victim or the Representative
of Tobacco-Victim

Signature of Commissioner of Oaths/Notary Public

Full Name of Commissioner of
Oaths/Notary Public

Please place Commissioner
of Oath's stamp/Notarial
Seal here, if applicable.

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Part 5A: Certification by Commissioner of Oaths/Notary Public when an Interpreter is used (only complete this Section if it is applicable).

I certify that this Declaration Form was read or interpreted in my presence to the declarant, the declarant appeared to understand it, and the declarant signed the Declaration or placed their mark on it in my presence.

Signature of Commissioner of
Oaths/Notary Public

Print Name of Commissioner of
Oaths/Notary Public

Part 5B: Interpreter Information (only complete this Section if it is applicable).

Full Name (First Name, Middle
Name, and Last Name):

Address:

Business Phone:

Email Address:

Part 5C: Certification by Interpreter if used (only complete this Section if it is applicable).

I certify that I correctly interpreted this Claim Form in _____
(specify language) to the declarant, and the declarant appeared to understand it.

Signature of Interpreter

Print Name of Interpreter

Date

Signed

ATTACHMENT A:
ACCEPTABLE PROOF OF LEGAL AUTHORITY DOCUMENTS

SECTION 1 - Documentation Required if the Tobacco-Victim is deceased.

*If the Tobacco-Victim is still alive, please see **SECTION 2 - Documentation Required if the Tobacco-Victim is alive at the time of filing the Claim** (below).*

If the Tobacco-Victim is deceased, but was alive **on March 8, 2019**, their estate may still be eligible for compensation under the PCC Compensation Plan.

Section 1A) The Representative **must attach at least one** of the following documents (a certified copy, photocopy, or certified electronic extract of the document will be accepted by the Claims Administrator) to this Claim Form and submit it to the Claims Administrator by the deadline:

- Death Certificate or Certificate of Death;
- Short Form Death Certificate;
- Long Form Death Certificate;
- Registration of Death or Death Registration;
- Registration of Death or Death Registration with Cause of Death Information;
- Medical Certificate of Death issued by an attending doctor or a coroner;
- Interim Medical Certificate of Death issued by an attending doctor or a coroner;
- Statement of Death issued by a funeral service provider;
- Memorandum of Notification of Death issued by the Chief of National Defense Staff; or
- Statement of Verification of Death from the Department of Veterans Affairs.

Section 1B) Additionally, you **must attach** documentation of your legal authority based on the province or territory where the deceased Tobacco-Victim resided at the time of their death.

Province where the deceased Tobacco-Victim lived at time of death

Acceptable Documents
(Choose one of the following)

The Tobacco-Victim has Indian Status and resided on a reserve or on Crown lands

- Notice of Appointment as Estate Administrator or Notice of Appointment as Estate Executor
- Document showing Indigenous Services Canada or Crown-Indigenous Relations and Northern Affairs Canada is acting as the Estate Administrator

British Columbia	11886 ➤ Grant of Probate ➤ Grant of Administration with a Will ➤ Grant of Administration without a Will ➤ Order under s. 103 WESA — Administrator Pending Litigation ➤ Order under s. 132 WESA — Conditional or Limited Administration ➤ Grant under s. 103/132 WESA — Pendente Lite / Ad Colligenda ➤ Grant under s. 134 WESA — Guardian of Minor ➤ Grant under s. 138 WESA — Resealed or Ancillary ➤ Grant under s. 139 WESA — To Attorney ➤ Court Order under s. 159 WESA — Substitute Representative ➤ Grant under s. 159 WESA — de Bonis Non
Alberta	➤ Grant of Probate ➤ Grant of Double Probate ➤ Grant of Administration without a Will ➤ Letters of Administration without a Will ➤ Grant of Administration with Will ➤ Letters of Administration with Will ➤ Document indicating the appointment of Public Trustee
Saskatchewan	➤ Grant/Letters Probate with a Will ➤ Grant/Letters of Probate (small estate application) ➤ Grant/Letters of Administration without a Will ➤ Letters of Administration with Will Annexed
Manitoba	➤ Grant of Probate ➤ Letters of Administration (estates over \$10,000) ➤ Letters of Administration with Will Annexed ➤ Administration Order (estates under \$10,000)

Ontario	119 87 ➤ Certificate of Appointment of Estate Trustee without a Will ➤ Certificate of Appointment of Estate Trustee with a Will ➤ Certificate of Appointment of Estate Trustee with a Will (Limited Assets) ➤ Small Estate Certificate ➤ Certificate of Appointment of Succeeding Estate Trustee with Will ➤ Certificate of Appointment of Succeeding Estate Trustee with Will (limited assets) ➤ Certificate of Appointment of Succeeding Estate Trustee without a Will ➤ Certificate of Appointment of Estate Trustee (during litigation) ➤ Resealed Estate Trustee Appointment ➤ Foreign Estate Trustee Appointment without a Will ➤ Court Status Certificate
New Brunswick	➤ Letters of Administration without a Will ➤ Letters Probate with a Will ➤ Letter of Administration with a Will Annexed ➤ Ancillary Letters of Administration/Probate
Nova Scotia	➤ Grant of Administration without a Will ➤ Grant of Probate ➤ Grant of Administration with Will Annexed ➤ Ancillary Grant of Probate ➤ Ancillary Grant of Administration ➤ Appointment of a Public Trustee to Administer an Estate Valued at \$25,000 or less
Prince Edward Island	➤ Letters of Administration without a Will ➤ Grant/Letters of Probate ➤ Letters of Administration with the Will Annexed ➤ Ancillary Letters of Administration/Probate ➤ Will with supporting affidavit (where estate property is valued at not more than \$5,000)

Newfoundland and Labrador	120 88 ➤ Grant/Letters of Probate ➤ Letters of Administration without a Will ➤ Letters of Administration CTA with a Will Annexed (<i>cum testamento annexo</i>) ➤ Letters of Administration DBN (De Bonis Non) ➤ Letters of Administration CTA DBN ➤ Ancillary Letters Probate ➤ Ancillary Letters of Administration ➤ Satisfactory evidence under s. 13 of the Public Trustee Act (for estates valued at \$10,000 or less)
Yukon	➤ Grant/Letters of Probate ➤ Grant/Letters of Administration without a Will ➤ Grant/Letters of Administration with Will Annexed
Northwest Territories	➤ Grant of Probate ➤ Grant of Administration ➤ Grant of Administration with Will Annexed ➤ Grant of Double Probate ➤ Declaration of Small Estate (estate net value is less than \$35,000)
Nunavut	➤ Grant of Probate ➤ Certificate of Appointment of Estate Trustee with a Will ➤ Letters of Administration without a Will ➤ Letters of Administration with Will Annexed
<u>Province where the deceased Tobacco-Victim lived at time of death</u> <u>Acceptable Documents</u>	
Quebec	Provide Both of the following: ➤ Will Search Certificate from the Chambres des notaires du Quebec AND ➤ Will Search Certificate from the Bar of Quebec AND If the Deceased Tobacco-Victim died with a Will, choose one of the following: ➤ Copy of the notarial Will

	121 89 ➤ Copy of the judgment probating the Will ➤ Certified copy of the Will and notarial minutes of probate ➤ Certified copy of notarial appointment of liquidator including a certified copy of the Will ➤ Copy of appointment of liquidator signed by heirs including a certified copy of the Will ➤ Certified copy of a court order appointing the liquidator including a certified copy of the Will If the deceased Tobacco-Victim died without a Will, choose one of the following: ➤ Copy of the appointment of liquidator signed by heirs entitled to name liquidator ➤ Certified copy of the court order appointing the liquidator
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If you need any assistance, please reach out to the PCC Agent, Epiq, at the following contact information:

Email: PCCAgent@TobaccoClaimsCanada.ca
Phone: 1-888-482-5852
Website: www.TobaccoClaimsCanada.ca

SECTION 2 - Documentation required if the Tobacco-Victim is alive at the time of filing the Claim

If the Tobacco-Victim is alive, the Representative **must attach at least one** of the following documents to this Claim Form and submit it to the Claims Administrator by the claims deadline to verify that they have the right and are authorized to make a claim on behalf of the living Tobacco-Victim (a certified copy, photocopy or certified electronic extract of the document will be accepted by the Claims Administrator):

<u>Province the Tobacco-Victim Resides in at the time of filing</u>	<u>Acceptable Documents</u>
If the Tobacco-Victim has Indian Status and resides on a reserve or on Crown lands	➤ Document showing the Representative has been appointed as the Tobacco-Victim's Administrator of Property.
British Columbia	➤ Power of Attorney ➤ Limited Power of Attorney ➤ Enduring Power of Attorney ➤ Enduring Limited Power of Attorney ➤ Springing Power of Attorney ➤ Representation Agreement for legal affairs (under the <i>Representation Agreement Act</i>)

	122 90 ➤ Certificate of Incapability (under the <i>Adult Guardianship Act</i>) ➤ Court order appointing Representative (under <i>Patients Property Act</i>)
Alberta	➤ Power of Attorney/Enduring Power of Attorney ➤ Document showing that the Representative has been appointed as the trustee for the Tobacco-Victim ➤ Supporting Decision Making Authorization ➤ Document confirming the Public Guardian and Trustee's appointment as trustee ➤ Conditional Enduring Power of Attorney appointing an attorney and has either: • come into force on the lack of capacity of the Tobacco-Victim; or • come into force on another contingent event and Tobacco-Victim still has capacity
Saskatchewan	➤ Continuing Power of Attorney for Property ➤ Property Power of Attorney/Enduring Power of Attorney for Property ➤ Contingent Power of Attorney for Property that has either: • come into force on the lack of capacity of the Tobacco-Victim; or • come into force on another contingent event (Tobacco-Victim has capacity) ➤ Court Appointment — co-decision maker for property ➤ Court Appointment — temporary property guardian ➤ Court Appointment — property guardian
Manitoba	➤ Power of Attorney ➤ Enduring Power of Attorney ➤ Springing Power of Attorney that has either: • come into force on the mental incompetence of the Tobacco-Victim; or • come into force on another contingent event (Tobacco-Victim is competent) ➤ Order of Committeeship — for Committee of Property ➤ Order of Committeeship — for Committee of Property and Personal Care

	¹²³ ➤ Document confirming the Public Guardian and Trustee is appointed as Committee of Property and Personal Care ➤ Document confirming the Representative's appointment as substitute decision-maker for property matters
Ontario	➤ Power of Attorney for Property ➤ Continuing Power of Attorney for Property ➤ Proof of Representative's appointment as Guardian of Property from the Office of the Public Guardian and Trustee ➤ Proof of Representative's appointment as Guardian of Property by the Court
New Brunswick	➤ Power of Attorney for Property ➤ Enduring Power of Attorney for Property ➤ Enduring Power of Attorney for Property and Personal Care ➤ Document showing that the Representative has been appointed as the Committee of the Estate of the Tobacco-Victim ➤ Proof of appointment as decision-making supporter for financial matters
Nova Scotia	➤ Power of Attorney ➤ Enduring Power of Attorney ➤ Court Appointed Guardian Document ➤ Court-appointed Representative - financial matters per Representation Order
Prince Edward Island	➤ General Power of Attorney ➤ Court appointment as the Committee of the Estate
Newfoundland and Labrador	➤ Enduring Power of Attorney ➤ Power of Attorney ➤ Court-issued Letters of Guardianship
Yukon	➤ Enduring Power of Attorney ➤ Document confirming the Representative's appointment as Temporary Guardian with financial authority ➤ Guardianship Order

Northwest Territories	124 92 ➤ Power of Attorney that has: • come into force on the mental incapacity of the Tobacco-Victim; or • come into force on another contingent event (Tobacco-Victim has capacity); or • remains valid despite any later mental incapacity of the Tobacco-Victim ➤ Enduring Power of Attorney ➤ Springing Power of Attorney that has either: • come into force on the incapacity of the Tobacco-Victim; or • come into force on another contingent event (Tobacco-Victim has capacity) ➤ Order Appointing the Representative as the Trustee ➤ Order Appointing the Public Trustee as Trustee
Nunavut	➤ Power of Attorney that has: • come into force on the mental incapacity of the Tobacco-Victim; or • come into force on another contingent event (Tobacco-Victim still has capacity); or • remains valid despite any later mental incapacity of the Tobacco-Victim ➤ Enduring Power of Attorney ➤ Springing Power of Attorney that has either: • come into force on the mental incapacity of the Tobacco-Victim; or • come into force on another contingent event (Tobacco-Victim still has capacity) ➤ Order appointing the Representative as Trustee for the Tobacco-Victim ➤ Order Appointing the Representative as the Trustee ➤ Order Appointing the Public Trustee as Trustee

Quebec	125 93 ➤ Power of Attorney with court-filed proceedings for mandate homologation or adult tutorship ➤ Protection mandate with certified judgment of homologation ➤ Certified copy of the judgment ordering the tutorship ➤ Certified copy of minutes and conclusions of the notary opening tutorship ➤ Certified copy of the judgment ordering Curatorship, dated prior to November 1, 2022 ➤ Certified copy of minutes and conclusions of the notary ordering curatorship, dated prior to November 1, 2022 ➤ Detailed mandate with court-filed proceedings (incl. file #) for mandate homologation or adult tutorship ➤ Certified court order appointing a provisional property administrator for the claimant
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If you need any assistance, please reach out to the PCC Agent, Epiq, at the following contact information:

Email: PCCAgent@TobaccoClaimsCanada.ca
Phone: 1-888-482-5852
Website: www.TobaccoClaimsCanada.ca

Attachment D

Official Court Notice

If you smoked regularly before Nov. 20, 1998, and were diagnosed with a tobacco-related disease before March 12, 2012, you may qualify for \$24,000-\$100,000 from a landmark settlement for Quebec residents.

QCAP Plan—Detailed Information

Why is there a settlement? In March 2019, Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp (the “Tobacco Companies”) began insolvency proceedings in Canada under the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36 (“CCAA”), following a class-action judgment in Quebec ordering them to pay over \$13.5 billion. As part of the CCAA proceedings, the Tobacco Companies participated in court-supervised mediation to reach a Global Settlement with their creditors, including all Provinces and Territories, the Plaintiffs from the Quebec class action, their representative counsel, and PCC Representative Counsel appointed by the Court to represent Canadian tobacco-victims, other than those covered by the Quebec class action. On March 6, 2025, Chief Justice Geoffrey B. Morawetz of the Ontario Superior Court of Justice (Commercial List) (“CCAA Court”) approved the Settlement.

What are “QCAP” and “PCC”? As part of the Settlement, two compensation plans were created to compensate eligible smokers and ex-smokers diagnosed with Lung Cancer, Throat Cancer or Emphysema or COPD (GOLD Grade III or IV):

1. The Pan-Canadian Claimants’ Compensation Plan (“PCC Compensation Plan”) – for people diagnosed in Canada between March 8, 2015 and March 8, 2019, inclusive of those dates, and in some cases their estates; and
2. The Quebec Class Action Administration Plan (“QCAP Plan”) – for *Blais* Class Members diagnosed in Quebec before March 12, 2012, and their heirs.

This document is specifically related to the QCAP Plan. Information about the PCC Compensation Plan is available at www.TobaccoClaimsCanada.ca.

Who is a “Tobacco-Victim”? A “Tobacco-Victim” is a person who suffers from a Tobacco-Related Disease. Tobacco-Victims who meet the QCAP Eligibility Criteria are eligible for compensation under the QCAP Plan. If the Tobacco-Victim is deceased, but was alive on November 20, 1998, their estate or heirs (referred to as a “Succession Claimant”) are eligible for compensation.

Who is a “Succession Claimant”? A “Succession Claimant” is either (i) the liquidator of the estate of a deceased Tobacco-Victim, (ii) an Heir of a deceased Tobacco-Victim or (iii) an heir of an Heir of a deceased Tobacco-Victim. There is a specific claim form, the QCAP Succession Claim Form, to be used by Succession Claimants. The QCAP Succession Claim Form outlines the documentation required by a Succession Claimant to prove that they are entitled to file the claim.

Who is an “Heir” of a Tobacco-Victim? An “Heir” for purposes of the QCAP Plan, is a person (i) who is named in the deceased Tobacco-Victim’s will or in a registered marriage contract, or (ii) who is entitled by operation of law per the Civil Code of Quebec to share in the deceased Tobacco-Victim’s estate. If the Heir is deceased, the estate or heirs of the Heir are entitled to the Heir’s share of the compensation payment.

What does “QCAP Eligibility Criteria” mean? In a legal context, “criteria” means standards on which a judgment or decision may be based. To be eligible to receive compensation under the QCAP Plan, a Tobacco-Victim must satisfy four criteria types: (1) smoking history; (2) disease diagnosis before March 12, 2012; (3) resident of Quebec; and (4) alive on November 20, 1998.

QCAP COMPENSATION AMOUNTS AND PAYMENTS

How much compensation could I be approved for? The following table shows the *maximum* amounts available to claimants that meet the Eligibility Criteria for each disease covered by the QCAP and PCC Compensation Plans. Eligible claimants will receive compensation for the one disease that results in the highest payment.

Disease	You started smoking before January 1, 1976	You started smoking on or after January 1, 1976
Primary Lung Cancer or Primary Throat Cancer	\$100,000 QCAP \$60,000 PCC	\$80,000 QCAP \$48,000 PCC
Emphysema or COPD (GOLD Grade III or IV)	\$30,000 QCAP \$18,000 PCC	\$24,000 QCAP \$14,400 PCC

If my Claim is approved, will I receive the amount in the table? The table shows the *maximum* payment amount. Final payments may be reduced on a *pro rata* (proportionate) basis if the amount available to the QCAP Plan is not enough to pay all eligible claims. Final payment amounts will only be determined after the QCAP Claims Deadline has passed and all claims have been processed.

When could I receive a payment? If your claim is approved, payment will be issued after the QCAP Claim Deadline of **[Day Month] 20YY**, once all claims have been reviewed and decisions finalized. Once a payment date has been determined, it will be posted at www.TobaccoClaimsCanada.ca.

QCAP ELIGIBILITY CRITERIA AND REQUIRED PROOF

To qualify for compensation under the QCAP Plan, the Tobacco-Victim must meet all of the following QCAP Eligibility Criteria.

Smoking History

Which cigarettes brands are covered? The Tobacco-Victim must have smoked cigarettes sold by the Tobacco Companies in Canada. A complete list of eligible brands is provided in **Attachment A - Cigarettes Sold by The Tobacco Companies**.

How many cigarettes must have been smoked to qualify? The Tobacco-Victim must have smoked at least 87,600 cigarettes sold by the Tobacco Companies in Canada between January 1, 1950 and November 20, 1998. This is also called "Twelve Pack-Years", which means any combination of cigarettes sold by the Canadian Tobacco Companies that adds up to 87,600. For example:

- 10 cigarettes smoked per day for 24 years (10 x 365 x 24) = 87,600 cigarettes sold by the Canadian Tobacco Companies;
- 20 cigarettes smoked per day for 12 years (20 x 365 x 12) = 87,600 cigarettes sold by the Canadian Tobacco Companies.

The smoking can be over multiple time periods, even with breaks in between. To help determine the number of cigarettes smoked, a calculator is available at www.TobaccoClaimsCanada.ca.

How to prove Smoking History? You will be asked to provide the Tobacco-Victim's smoking history on the QCAP Claim Form, which must be signed and sworn before a Commissioner of Oaths or Notary Public.

Compensable Disease Diagnosis Before March 12, 2012

What diseases qualify for compensation? The Tobacco-Victim must have been diagnosed with at least one of the following diseases (the "**Compensable Diseases**") before March 12, 2012 to qualify for compensation:

1. Primary lung cancer; or
2. Primary cancer (squamous cell carcinoma) of the larynx, oropharynx, or the hypopharynx (throat cancer); or
3. Emphysema or COPD (GOLD Grade III or IV).

If the Tobacco-Victim's diagnosis date of at least one of the above diseases was between March 8, 2015 and March 8, 2019 (inclusive of those dates) you may be eligible for compensation as part of the PCC Plan provided the Tobacco-Victim was alive on March 8, 2019. If this is the case, please contact the PCC Agent (Epiq) for more information.

What does "primary cancer" mean? "Primary cancer" refers to the original site where the cancer first develops. Sometimes cancer cells spread to other parts of the body - this is called a secondary or metastatic cancer.

What does "COPD (GOLD Grade III or IV)" mean? The Global Initiative for Chronic Obstructive Lung Disease ("GOLD") developed a four-grade COPD classification system based upon severity of airflow limitation and other diagnostic parameters. GOLD Grade III (severe) and IV (very severe) classifications represent the two most severe categories of disease.

How do I show proof of diagnosis? The Régie de L'assurance Maladie du Québec (RAMQ) and the Ministère de la Santé et des Services sociaux (MSSS) may hold, in the Registre québécois du cancer and in the MED-ÉCHO database respectively, the information necessary to establish that a Tobacco-Victim was diagnosed with a Compensable Disease before March 12, 2012 (referred to as an “**Official Confirmation**”). In the Claim Form, the Tobacco-Victim or the Succession Claimant, as the case may be, will authorize the Claims Administrator to request an Official Confirmation from these sources. If an Official Confirmation is obtained, this constitutes proof of diagnosis, and the claimant will not need to submit any supplemental information.

What if an Official Confirmation cannot be obtained? If an Official Confirmation cannot be obtained from RAMQ or MSSS, you will be notified by the QCAP Agent or the Claims Administration. In such case, you will need to provide alternative proof. This consists of:

- For Lung Cancer and Throat Cancer - a copy of a pathology report confirming the diagnosis;
- For Emphysema and COPD - a copy of a report of a spirometry test (performed before March 12, 2012) that demonstrates a FEV1 (non-reversible) of less than 50% of the predicted value.

If you are unable to provide one of the above documents, you may submit one of the following alternatives confirming the diagnosis:

- a copy of an extract from a medical file, confirming the diagnosis;
- a completed Physician's Form (available on www.TobaccoClaimsCanada.ca);
- a written statement from a Physician (of the Tobacco-Victim or another physician having access to the Tobacco-Victim's medical records) along with at least one of the following records:
 - For Lung or Throat Cancer: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, X-ray report, sputum cytology report.
 - For Emphysema or COPD (GOLD Grade III or IV): Spirometry report; or CT scan report.

Please note that you do not need to submit alternative proof unless it has been specifically requested of you.

What if I was diagnosed with another smoking-related disease? Only Lung Cancer, Throat Cancer, Emphysema and COPD (GOLD Grade III or IV) are covered by the QCAP Plan. However, a \$1 billion charitable foundation has been created as part of the CCAA Plans to fund research, programs and initiatives aimed at improving outcomes in Tobacco-related Diseases, which will indirectly benefit those who do not qualify for direct compensation. To learn more about the charitable foundation go to: **[insert URL for website]**.

Residency Questions on the QCAP Claim Form

Under the QCAP Plan, a person's place of residence is the province or territory that issued their health insurance card and/or their driver's licence. A Tobacco-Victim must answer “Yes” to the applicable residency questions on the QCAP Claim Form in order to be eligible for compensation:

1. Residency at time of Diagnosis. The QCAP Claim Form asks, “Did the Tobacco-Victim reside in Quebec on the date of diagnosis?” The residence on the date of diagnosis may generally be established based on a Tobacco-Victim's health insurance card number issued by Quebec that appears on the medical documents showing a QCAP Compensable Disease.
2. Residency at time of submitting a claim (or at time of death). If the Tobacco-Victim is living, the QCAP Claim Form asks: “Does the Tobacco-Victim currently reside in Quebec?” If the Tobacco-Victim is deceased, the QCAP Claim Form asks: “Did the Tobacco-Victim reside in Quebec on the date of their death?” Residence at death is proven by submitting one of the acceptable documents listed in the QCAP Succession Claim Form.

Alive on November 20, 1998

What if the Tobacco-Victim died before November 20, 1998? To qualify, the Tobacco-Victim must have been alive on November 20, 1998, and meet all other QCAP Eligibility Criteria. If the Tobacco-Victim is now deceased but was alive on that date, the Succession Claimant must submit a Succession Claim Form and, depending on the status of the Succession Claimant, submit the appropriate Sub-Form to: (i) prove the Tobacco-Victim's death and date of death; and (ii) verify their legal authority to submit the claim on behalf of the Estate or a deceased Tobacco-Victim, as liquidator, Heir, or heir of an Heir.

What if the Tobacco-Victim dies after submitting a QCAP Claim Form? If the Tobacco-Victim dies after submitting their complete Claim Package but before receiving payment, the Claims Administrator will still review the claim. If the claim is approved, the compensation will be payable to the Estate of the Tobacco-Victim. In that circumstance, the duly authorized Legal Representative of the Estate will need to submit additional information to receive the payment. Please contact the QCAP Agent for assistance.

CAN A CLAIMANT BE REPRESENTED BY ANOTHER PERSON?

The QCAP Plan allows claims to be submitted by a representative in cases where appropriate legal documents are provided. If the claimant has capacity, a power of attorney or detailed mandate is required for a representative to file a claim on the claimant's behalf. If the claimant is incapacitated, the representative will need to provide: (a) a Protection Mandate or Mandate in case of Incapacity, homologated by a judgment (b) a judgment ordering tutorship to the claimant, (c) a judgment ordering curatorship to the claimant (prior to November 1, 2022) or (d) an order naming the representative a provisional administrator to the property of the claimant. However, payments will only be made in the name of the claimant, not in the name of the representative.

HOW TO SUBMIT YOUR CLAIM AND COMMISSIONING

When is the deadline to submit a QCAP Claim? The QCAP Claim Deadline is **[Day Month] 20YY**. You may submit a QCAP Claim any time during a 12-month submission period from [start date] to **[Day Month] 20YY**. For your Claim to be considered, it must be postmarked or received by **[Day Month] 20YY**.

NOTE: The PCC Plan has a different Claim Submission Period and Claim Deadline. The PCC Plan Claim Submission Period is twenty-four (24) months (rather than twelve (12) months) and the PCC Claim Deadline is Month DD, 20YY.

Which claim form version should I use? Use the QCAP Tobacco-Victim Claim Form if the Tobacco-Victim is living and the QCAP Succession Claim Form if the Tobacco-Victim is deceased.

Where can I get the QCAP Claim Form? If you received this document by postal mail, a copy of the QCAP Claim Form should have been included in the envelope. A PDF version is also available at www.TobaccoClaimsCanada.ca. However, the Claims Administrator encourages you to seek assistance from the QCAP Agent (Proactio) or use the Claims Administrator's online Claimant Portal instead of submitting a paper Claim Form. On the Claimant Portal, you can create an account with a Username and Password, start a claim and return to it any time before the Claim Deadline. You can submit your Claim Form and securely upload supporting documents, as required. If you provide permission, the QCAP Agent can access the information you have entered on the Claimant Portal and assist you for free with preparing your Claim.

How can I submit my QCAP Claim Form? The QCAP Claim Form explains the multiple ways you can submit your Claim, which includes online, postal mail, email, or fax. The preferred claims submission methods are via the QCAP Agent (Proactio) or the online Claimant Portal.

Can I submit more than one Claim Form? No. You are only permitted to make one Claim for compensation under either the QCAP or PCC Plan. You cannot make a claim to both Claims Processes at the same time. If you think you have a claim under the QCAP Plan, apply to the QCAP Plan, through the QCAP Agent (Proactio). The QCAP Agent (Proactio) will be able to verify if you also have a claim under the PCC Compensation Plan that could result in higher compensation for you, and if appropriate, will assist you to transfer your claim to the PCC Agent. If you need any assistance in determining where to file, please contact the Claims Administrator.

What is needed for a complete QCAP Claim submission? A Claim is complete when (a) the QCAP Claim Form has been answered completely with no information missing, and consent has been given to request an Official Confirmation, (b) all required supporting documents are attached or uploaded, (c) the QCAP Claim Form's Statutory Declaration is signed in front of a Commissioner of Oaths of Notary Public (see below), and (d) the Claim Form and supporting documents have been submitted to the Claims Administrator by the QCAP Claim Deadline. The QCAP Agent can assist you in evaluating your Claim before it is submitted and identify potentially incomplete information and/or documentation.

What is commissioning? To complete your Claim Form, you must sign the Statutory Declaration in front of a Commissioner of Oaths or Notary Public. A Commissioner of Oaths will confirm your identity and that you swear or affirm your information is true. Every lawyer, some paralegals and all notaries are Commissioners of Oaths.

The QCAP Agent can commission the Statutory Declaration free of charge, using a secure online signing system called DocuSign. You will need a computer, smartphone or tablet for a video-call with the QCAP Agent, who will watch you sign the declaration. If you want help commissioning from the QCAP Agent, make sure your Claim Form is otherwise complete and ready to submit several weeks before the Claim Deadline of **[Day Month] 20YY** so there is enough time to schedule the remote signing. The QCAP Agent can also help you find an alternative way to meet the commissioning requirement.

WHAT HAPPENS AFTER I SUBMIT MY CLAIM?

How long may the review of my claim take? The Claims Administrator will send you an **Acknowledgement of Receipt of Claim** when your claim is received. Review times will vary depending on how many claims are received, when your Claim is submitted, whether documents are missing or complex and whether your Claim raises unique questions. Review of your Claim may not be complete until after the Claim Deadline.

If Your Claim is Accepted, the Claims Administrator will send you a **Notice of Acceptance of QCAP Claim**.

If Your Claim is Incomplete, the Claims Administrator will send you a **Notice of Incomplete Claim** to explain what is missing and how to fix it. The deadline to resubmit your revised claim will be the later of: (a) the QCAP Claims Deadline; or (b) sixty (60) days from the date of the Notice of Incomplete Claim. If you do not respond by that deadline, your Claim will be rejected.

If Your Claim is Rejected, you will be sent a **Notice of Rejection** explaining the reason(s) for the rejection. The Notice will include a **Request for Review Form**. If you believe your Claim was improperly rejected, you may request a review within sixty (60) days of the date of the Notice of Rejection clearly identifying the error you believe the Claims Administrator made during the initial assessment of your claim. The Claims Administrator will assign an independent Review Officer, who may confirm, reverse, or vary the original decision.

QCAP AGENT SUPPORT

The QCAP Agent can help you, **free of charge**, with: (a) answering questions and filling out the QCAP Claim Form based on information you provide; (b) commissioning your signature on the QCAP Claim Form; and (c) providing guidance on how to obtain the necessary information and documents for your claim.

Can the QCAP Agent tell me if I qualify? No. Only the Claims Administrator can decide if a claim qualifies under the QCAP Plan. However, the QCAP Agent can identify gaps in your Claim Package.

Do I need to hire a lawyer to submit my Claim? No. The QCAP Plan was designed so that you can complete a Claim without hiring a lawyer or paying for third-party services. Also, the CCAA Court has issued an order prohibiting lawyers or other persons from soliciting you in the preparation or submission of your Claim. If you receive any such solicitation, report it to the QCAP Agent (Proactio) right away by phone or email.

Exception - Estate-Related Legal Help: In some cases, Succession Claimants may need to consult a lawyer or a notary at their own cost, for example if they previously renounced the Tobacco-Victim's succession and wish to retract the renunciation, or if there is a dispute amongst the Heirs or heirs of Heirs.

How do I get more information? Call the QCAP Agent: **1-888-880-1844**, or email: **tabac@proactio.ca**. Visit **www.TobaccoClaimsCanada.ca** for FAQs, tools, and the full Quebec Administration Plan.

ATTACHMENT A: CIGARETTES SOLD BY THE TOBACCO COMPANIES

Accord	du Maurier	North American Spirit
Accord KF	du Maurier Light	Number 7
Avanti/Light	du Maurier Special	Number 7 Lights
B&H	du Maurier Ultra Light	Peter Jackson
B&H 100 Del.UL.LT/MEN	Dunhill	Peter Jackson Extra Light KF
B&H 100 F	Dunhill KF	Player's
B&H 100 F Menthol	Export	John Player's Special
B&H Light Menthol	Export "A"	Player's Extra Light
B&H Lights	Export "A" Lights	Player's Filter
B&H Special KF	Export "A" Medium	Player's Light
B&H Special Lights KF	Export "A" Extra Light	Player's Medium
B&H Light Menthol	Export "A" Special Edition	Player's Plain
Belmont	Export "A" Ultra Light	Rothmans
Belmont KF	Export Mild	Rothmans Extra Light
Belvedere	Export Plain	Rothmans KF
Belvedere Extra Mild	LD	Rothmans Light
Camel	Macdonald	Rothmans Special
Cameo	Macdonald Menthol	Rothmans UL LT KF
Cameo Extra Mild	Mark Ten	Spirit
Craven "A"	Mark Ten Filter	Select Special/Ultra Mild/Menthol
Craven "A" Special	Matinee	Vantage
Craven "A" Light	Matinee Extra Mild	Vantage KF
Craven "A" Ultra Light/Mild	Matinee Slims/Menthol	Vantage Light/Menthol
Craven "M"	Matinee Special/Menthol	Viscount
Craven "M" KF	Medallion	Viscount #1 KF
Craven "M" Special	More	Viscount Extra Mild/Menthol
		Winston

Attachment E



Submission Deadline:
[Day Month], 20XX

Tobacco Claims Canada
Claims Administrator
P.O. Box 2958 STN B
Ottawa ON K1P 5W9

<<Barcode>>

<<Name>>

<<Address1>>

<<Address2>>

<<Address3>>

<<City>> <<Province>> <<Zip>> OR <<Country>>

Quebec Class Action Administration Plan (QCAP) TOBACCO-VICTIM CLAIM FORM

GENERAL INSTRUCTIONS

Submit Your Claim Online:



You can scan the QR code or visit
www.TobaccoClaimsCanada.ca
to file your claim. If you file your
claim online, it must be submitted by
11:59 p.m., Eastern, on Day Month, 20XX.



A completed Claim Form, along with any required accompanying documents, must be submitted to the Claims Administrator by **no later than the deadline of [day month, year] by 11:59 p.m., Eastern**, to receive financial compensation from the Quebec Class Action Administration Plan (the “**QCAP Plan**”).

You do not need a lawyer to submit a claim in the QCAP Plan. Proactio, the QCAP Agent, has been mandated to help you submit your claim, at no additional cost to you. If you need any assistance, please reach out to Proactio at the following contact information:

① **Phone: 1-888-880-1844**

✉ **Email: tabac@proactio.ca**



Website: www.RecoursTabac.com



The QCAP Plan will provide compensation to individuals who meet the QCAP Eligibility Criteria, described below, and who submit a complete Claim Form, along with any required supporting documents, by the deadline. Such individuals are referred in the QCAP Claim Forms as **“Tobacco-Victims”** collectively, and a **“Tobacco-Victim”** individually.

The QCAP Plan will also provide compensation to the estates or heirs of Tobacco-Victims who **died after November 20, 1998**, as well as to the estates or heirs of the heirs of Tobacco-Victims who died after November 20, 1998. These groups are referred to in the QCAP Claim Forms as **“Successions”** collectively, and each individually, as a **“Succession.”**

To be eligible to receive financial compensation, the Tobacco-Victim must meet **all** of the following QCAP Eligibility Criteria. They must:

1. reside in Quebec (or if deceased, have resided in Quebec at the time of their death);
2. have smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies **between January 1, 1950 and November 20, 1998**;

Note: You may use the calculator available at www.TobaccoClaimsCanada.ca/en/HomePCC/Calculator to help determine the number of cigarettes the Tobacco-Victim smoked.

3. have been diagnosed **before March 12, 2012** with:
 - (a) Primary lung cancer; or
 - (b) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer); or
 - (c) Emphysema or COPD (GOLD Grade III or IV).
4. have resided in Quebec on the date of diagnosis with lung cancer, throat cancer, emphysema, or COPD (GOLD Grade III or IV). **AND**
5. have been alive on **November 20, 1998**.

QCAP Claim Forms

A QCAP Claim Form must be completed and submitted to the Claims Administrator in order to receive financial compensation from the QCAP Plan.

There are two QCAP Plan Claim Forms:

The **Tobacco-Victim Claim Form** should be used if:

- You are a Tobacco-Victim, making a claim on your own behalf; or
- You are a Representative of living a Tobacco-Victim with a mandate or power of attorney to represent such individual.

The **Succession Claim Form** should be used if:

- You are the liquidator of the estate of a Tobacco-Victim;
- You are an heir of a Tobacco-Victim and the estate is closed;
- You have a mandate or power of attorney to represent the heir of a Tobacco-Victim;
- You are the heir of an heir of a Tobacco-Victim that would have been entitled to make a claim.

Your QCAP Claim Form, together with any required supporting documents, must be submitted to the Claims Administrator no later than 11:59 p.m., Eastern, on [Day Month, 20XX].

How to File a Claim

You can file your Claim Form with supporting documents in any of the following ways:

-  **Online**, through the Claims Administrator's website at www.TobaccoClaimsCanada.ca
-  **Email** to info@TobaccoClaimsCanada.ca
-  **Fax** to 1-866-262-0816
-  **Registered Mail**, sent to the following address postmarked by [Day Month, Year]:

Tobacco Claims Canada
Claims Administrator
P.O. Box 2958 STN B
Ottawa ON K1P 5W9

Your claim will be deemed to be received **only when the Claim Form and any required supporting documents are received by the Claims Administrator**. Claimants will be sent an Acknowledgement of Receipt of Claim by email or mail once their Claim Form has been received by the Claims Administrator. You must keep the record of transmission of your Claim Form until you receive the Acknowledgement of Receipt of Claim.

PLEASE DO NOT SUBMIT YOUR CLAIM MORE THAN ONCE OR THROUGH MULTIPLE METHODS.

The PCC Compensation Plan and Eligibility Criteria

If the Tobacco-Victim **does not meet** the above QCAP Eligibility Criteria, they may still be eligible to receive compensation under a separate compensation plan called the Pan-Canadian Claimant Compensation Plan ("**PCC Compensation Plan**"). To qualify under the PCC Compensation Plan, the Tobacco-Victim must meet all of the following criteria. They must:

1. reside in any Province or any Territory of Canada (or if deceased, have resided in Canada at the time of their death);
2. have been alive on **March 8, 2019**;
3. have smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies **between January 1, 1950 and November 20, 1998**;

Note: You may use the calculator available at www.TobaccoClaimsCanada.ca/en/HomePCC/Calculator to help determine the number of cigarettes the Tobacco-Victim smoked.

4. have been diagnosed **between March 8, 2015 and March 8, 2019** (including those dates) with:
- (a) Primary lung cancer; or
 - (b) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer); or
 - (c) Emphysema or COPD (GOLD Grade III or IV).

AND

5. have resided in any Province or any Territory of Canada on the date of diagnosis with lung cancer, throat cancer, emphysema or COPD (GOLD Grade III or IV).

A Tobacco-Victim will only be eligible for compensation under one plan and will be paid for the disease under the Plan which provides the highest amount of compensation to them. You cannot apply to both plans at the same time.

If you think you have a claim under the QCAP Plan, apply to the QCAP Plan, through the QCAP Agent (Proactio). The QCAP Agent (Proactio) will be able to verify if you also have a claim under the PCC Compensation Plan that could result in higher compensation for you, and if appropriate, will assist you to transfer your claim to the PCC Agent.

If you need any assistance in determining where to file, please contact the Claims Administrator.

Privacy and Confidentiality Declaration by the Claims Administrator

By submitting this Claim Form, the Tobacco-Victim or Representative of the Tobacco-Victim, as applicable, confirms that they have reviewed and agree to the collection, use, and disclosure of personal information as described below.

All personal information collected by the Claims Administrator through the Claims Process will be kept confidential in accordance with the Personal Information Protection and Electronic Documents Act, S.C. 2000, c. 5 and the Privacy Policy found on the Claims Administrator's website at www.TobaccoClaimsCanada.ca/en/Home/Privacy. This information is collected only for the purpose of administering the QCAP Plan and to assess the Claimant's eligibility to receive compensation.

The personal information of the Tobacco-Victim, including personal health information, may be collected, used, and disclosed by the Claims Administrator and the QCAP Agent (Proactio) to provide Agent and Claims Administration services. It will not be disclosed without the express written consent of Tobacco-Victim or Succession Claimant, except as provided for in the QCAP Plan, as required by law or Court Order, or if it is necessary to share with a future Court-appointed Claims Administrator in connection with the QCAP Claims Process. This information may not be used or disclosed for any other purpose.

For additional information, please visit the Claim Administrator's website at
www.TobaccoClaimsCanada.ca.

Important: Before completing this Claim Form, we strongly recommend that you read the instructions in Attachment A to avoid delays or rejection.

We also suggest that you reach out to the QCAP Agent (Proactio) for assistance with your claim.

The Tobacco-Victim

1) Tobacco-Victim's full legal name:

Last Name:

First Name:

Middle Name (if applicable):

2) Tobacco-Victim's date of birth (YYYY-MM-DD):

3) Tobacco-Victim's Health Insurance Card Number (e.g., ABCD 1234 5678):

4) Did the Tobacco-Victim reside in Quebec on the date of diagnosis with primary lung cancer, primary squamous cell carcinoma of the larynx, oropharynx, hypopharynx (throat cancer), emphysema or COPD (GOLD Grade III or IV)?

☐ Yes ☐ No

5) Does the Tobacco-Victim currently reside in Quebec?

☐ Yes ☐ No

Representative of Tobacco-Victim

Please only fill out Question 6 and 7 if you are the Representative of a Tobacco-Victim. If you are the Tobacco-Victim, proceed to Question 8.

6) Full legal name of the Tobacco-Victim's Representative:

Last Name:

First Name:

7) Mandate, Judgment, and/or Order pursuant to which the Representative is acting?

☐ Power of Attorney or Detailed Mandate (for represented Tobacco-Victims with capacity only)

☐ Protection Mandate or Mandate in case of Incapacity, homologated by a judgment

☐ Judgment ordering tutorship to the Tobacco-Victim

☐ Judgment ordering curatorship to the Tobacco-Victim (prior to November 1, 2022)

☐ Order naming a provisional administrator to the property of the Tobacco-Victim

A copy of the mandate, judgment, and/or order pursuant to which the Tobacco-Victim's Representative is acting must be attached and marked with the Tobacco-Victim's Health Insurance Card Number and the words "Representative's Mandate". If submitting your Proof of Claim electronically, please save the all documents in one PDF file and name the document "[Health insurance card number of the Tobacco-Victim]-Representative's Mandate.pdf".

Contact Information

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Note: If you are the Tobacco-Victim, insert your mailing address and contact information. If you are the Representative of a Tobacco-Victim provide your own mailing address and contact information.

8) Provide your mailing address:

Number:	Street:	Apartment:
City/Town:	Province:	Postal Code:
Country:		

9) Provide your contact information:

Phone:	Fax:
Email:	

10) Which language should be used for communication?

- ☐ English ☐ French

PART 2: PROOF OF DIAGNOSIS

Diagnosis before March 12, 2012

1) Was the Tobacco-Victim diagnosed before March 12, 2012 with any of the following diseases? For all that apply, indicate the date of diagnosis and the place where the Tobacco-Victim was resident on the date of diagnosis.

☐ Primary Lung Cancer

Date of diagnosis (YYYY-MM-DD):	
Place of residence on date of diagnosis:	

☐ Primary squamous cell carcinoma of the larynx, oropharynx, or hypopharynx (Throat Cancer)

Date of diagnosis (YYYY-MM-DD):	
Place of residence on date of diagnosis:	

☐ Emphysema or COPD (GOLD Grade III or IV)

Date of diagnosis (YYYY-MM-DD):	
Place of residence on date of diagnosis:	

Please note, in the case of recurrence or relapse, please indicate the initial date of diagnosis only.

2) Authorization to obtain Official Confirmation of Diagnosis:

I hereby authorize the Claims Administrator to obtain a copy of the Tobacco-Victim's medical information relating to the diseases/diagnoses referenced in Question 1 above, and authorize the PCC Agent, the QCAP Agent, MSSS and/or the RAMQ, as applicable, to provide the Claims Administrator with copies of any of the following:

- A confirmation of the Tobacco-Victim's diagnosis from the Quebec Cancer Registry;
- An extract from RAMQ files confirming the Tobacco-Victim's diagnosis;
- An extract from the MED-ÉCHO database confirming the Tobacco-Victim's diagnosis; and
- All other medical files relating to the Tobacco-Victim.

☐ **By checking this box, I authorize Tobacco-Victim's above-referenced medical information to be released to the Claims Administrator.**

General Questions? Contact the Claims Administrator at 1-888-482-5852 or email info@TobaccoClaimsCanada.ca.
Need Claim Form help? Contact the QCAP Agent (Proactio) at 1-888-880-1844 or email tabac@proactio.ca.

If an official confirmation of disease/diagnosis ~~can~~^{is} not be made through these means, the Claims Administrator will contact you to request the submission of an alternative method of proof.

Do not submit any alternative evidence unless it has been explicitly requested by way of a Notice from the Claims Administrator titled "Notice to Provide Alternative Proof."

PART 3: PROOF OF SMOKING HISTORY

1) The Tobacco-Victim started smoking cigarettes:

- ☐ Before January 1, 1976;
- ☐ On or after January 1, 1976.

2) Between January 1, 1950 and November 20, 1998 the Tobacco-Victim smoked approximately _____ cigarettes per day for approximately _____ years.

OR

3) If the number of cigarettes the Tobacco-Victim smoked varied between January 1, 1950 and November 20, 1998, provide a summary below of the number of cigarettes the Tobacco-Victim smoked during that period of time:

- a) Smoked approximately _____ cigarettes per day between (YYYY) _____ and (YYYY) _____;
- b) Smoked approximately _____ cigarettes per day between (YYYY) _____ and (YYYY) _____;
- c) Smoked approximately _____ cigarettes per day between (YYYY) _____ and (YYYY) _____;
- d) Smoked approximately _____ cigarettes per day between (YYYY) _____ and (YYYY) _____;
- e) Smoked approximately _____ cigarettes per day between (YYYY) _____ and (YYYY) _____.

If more space is needed, attach additional sheet(s) to this Claim Form.

4) That I believe that the Tobacco-Victim regularly smoked the following brands of cigarettes. Check **all** that apply:

- | | | |
|---|---|---|
| ☐ Accord <ul style="list-style-type: none">• Accord KF | ☐ du Maurier <ul style="list-style-type: none">• du Maurier Light• du Maurier Special• du Maurier Ultra Light | ☐ North American Spirit |
| ☐ Avanti/Light | | ☐ Number 7 <ul style="list-style-type: none">• Number 7 Lights |
| ☐ B&H <ul style="list-style-type: none">• B&H 100 Del.UL.LT/MEN• B&H 100 F• B&H 100 F Menthol• B&H Light Menthol• B&H Lights• B&H Special KF• B&H Special Lights KF | ☐ Dunhill <ul style="list-style-type: none">• Dunhill KF | ☐ Peter Jackson <ul style="list-style-type: none">• Peter Jackson Extra Light KF |
| ☐ Belmont <ul style="list-style-type: none">• Belmont KF | ☐ Export <ul style="list-style-type: none">• Export "A"• Export "A" Lights• Export "A" Medium• Export "A" Extra Light• Export "A" Special Edition• Export "A" Ultra Light• Export Mild• Export Plain | ☐ Player's <ul style="list-style-type: none">• John Player's Special• Player's Extra Light• Player's Filter• Player's Light• Player's Medium• Player's Plain |
| ☐ Belvedere <ul style="list-style-type: none">• Belvedere Extra Mild | ☐ LD | ☐ Rothmans <ul style="list-style-type: none">• Rothmans Extra Light• Rothmans KF• Rothmans Light• Rothmans Special• Rothmans UL LT KF |
| ☐ Camel | ☐ Macdonald <ul style="list-style-type: none">• Macdonald Menthol | |
| ☐ Cameo <ul style="list-style-type: none">• Cameo Extra Mild | ☐ Mark Ten <ul style="list-style-type: none">• Mark Ten Filter | ☐ Select Special/Ultra Mild/Menthol |
| ☐ Craven "A" <ul style="list-style-type: none">• Craven "A" Special• Craven "A" Light• Craven "A" Ultra Light/Mild | ☐ Matinee <ul style="list-style-type: none">• Matinee Extra Mild• Matinee Slims/Menthol• Matinee Special/Menthol | ☐ Spirit |
| ☐ Craven "M" <ul style="list-style-type: none">• Craven "M" KF• Craven "M" Special | ☐ Medallion | ☐ Vantage <ul style="list-style-type: none">• Vantage KF• Vantage Light/Menthol |
| | ☐ More | ☐ Viscount <ul style="list-style-type: none">• Viscount #1 KF• Viscount Extra Mild/Menthol |
| | | ☐ Winston |

INSTRUCTIONS TO COMPLETE STATUTORY DECLARATION

You must sign the Statutory Declaration below in the presence of a Commissioner of Oaths, sometimes referred to as a Commissioner for taking Affidavits. Signing can be done remotely.

A Commissioner of Oaths is a person who is authorized to take affidavits or declarations by asking you to swear or affirm that the statements in a document are true. Every lawyer and some paralegals are Commissioners of Oaths.

If you need assistance, you may contact the QCAP Agent (Proactio) by phone toll-free (in Canada) at 1-888-880-1844, by email at tabac@proactio.ca, or online at www.RecoursTabac.com who can arrange for a Commissioner of Oaths to commission the signing of your Statutory Declaration before you submit your Claim Form to the Claims Administrator.

I, _____, solemnly declare that the information that I have provided on this Claim Form is true and correct and the documents submitted in support of my claim are genuine and have not been modified in any way whatsoever.

I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath.

Where someone has helped me with this Claim Form, that person has read to me everything they wrote and included with this Claim Form, if necessary to allow me to understand the content of this completed Claim Form and any attachments to it, and I confirm that this information is true and correct.

this _____ day of _____, 20____.

Signature of Tobacco-Victim (or Representative)

SOLEMNLY AFFIRMED BEFORE ME, remotely

The Tobacco-Victim at _____.
(Town/City/Municipality)

The Commissioner of Oaths at _____.
(Town/City/Municipality)

Commissioner for Oaths Quebec Number

TOBACCO-VICTIM CLAIM FORM INSTRUCTIONS

As a person who has suffered from lung cancer, throat cancer, emphysema or COPD (GOLD Grade III or IV), you are considered a “Tobacco-Victim” under the terms of the QCAP Plan.

This document is intended to assist you in completing the Tobacco-Victim Claim Form and assembling the supporting documentation required to prove your claim.

If you require any assistance completing your Claim Form, please call the QCAP Agent (Proactio) toll-free at 1-888-880-1844 or send an email to tabac@proactio.ca or visit the QCAP Agent (Proactio) website at www.RecoursTabac.com.

PART 1: INFORMATION ABOUT THE TOBACCO VICTIM

In **Question 1**, provide the Tobacco-Victim’s full name.

In **Question 2**, provide the Tobacco-Victim’s birth date.

In **Question 3**, provide the Tobacco-Victim’s health insurance card number. This information is required to enable the Claims Administrator to make requests to the Ministry of Health and Social Services of Quebec (“MSSS”) and Régie de l’assurance maladie du Québec (“RAMQ”) for documents that will assist the Tobacco Victim Claimant proving the diagnosis and the date of diagnosis of the Tobacco-Victim’s tobacco-related disease(s).

In **Question 4**, confirm whether the Tobacco Victim resided in Quebec on the date of diagnosis with primary lung cancer, primary squamous cell carcinoma of the larynx, oropharynx, hypopharynx (throat cancer), emphysema or COPD (GOLD Grade III or IV).

In **Question 5**, indicate whether the Tobacco-Victim currently resides in Quebec.

In **Question 6**, if you are the Representative of a Tobacco-Victim, provide your full legal name.

In **Question 7**, provide the type of mandate pursuant to which you are acting as the Representative of the Tobacco-Victim. You must attach a copy of the mandate, power of attorney or judgment with the Claim Form, marked with the words “Representative’s Mandate”, followed by the Tobacco-Victim’s name on the front page of the document, and in the file name, if submitted electronically.

In **Questions 8 and 9**, provide your own mailing address and other contact information so that the Claims Administrator can communicate with you in respect of your claim. Note that the Claims Administrator will communicate with you by email, if an email address is provided. Please add the Claims Administrator’s email address info@TobaccoClaimsCanada.ca to your list of contacts to ensure that correspondence in connection with your claim reaches your Inbox.

In **Question 10**, indicate your language of preference for communications from the Claims Administrator.

PART 2: PROOF OF DIAGNOSIS

To be eligible for compensation, the Tobacco-Victim must have been diagnosed **before March 12, 2012** with primary lung cancer, primary cancer (squamous cell carcinoma) of the larynx, oropharynx, hypopharynx, emphysema or COPD (GOLD Grade III or IV). These are the only diseases covered by the QCAP Plan.

In response to **Question 1**, indicate the disease(s) the Tobacco-Victim was diagnosed with, and for each, indicate the initial date of diagnosis. A recurrence or a relapse is not considered a primary cancer. In the case of a recurrence or relapse, only the initial diagnosis date should be indicated. Please note that the Tobacco-Victim Claimant will only receive compensation relating to the proven claim that entitles the Tobacco-Victim to the highest compensation.

If you do not recall the exact date of the Tobacco-Victim's diagnosis, please provide the most accurate estimate possible, as this information will be verified by the Claims Administrator.

If you need assistance, please contact the QCAP Agent (Proactio) at 1-888-880-1844 or send an email to tabac@proactio.ca or visit the QCAP Agent (Proactio) website at www.RecoursTabac.com.

In **Question 2**, you must provide your authorization for the QCAP Agent (Proactio) and the Claims Administrator to obtain medical information concerning the Tobacco-Victim from the sources listed therein for the purpose of confirming the diagnosis and the date of diagnosis of the disease(s) indicated in response to **Question 1**.

To facilitate the process of proving Tobacco-Victims' diagnoses for claimants, Class Counsel will request the official records, including from RAMQ, the MSSS, the Quebec Cancer Registry, and the MED-ÉCHO database. Both the QCAP Agent (Proactio) and the Claims Administrator will have access to this information.

If an official confirmation of disease/diagnosis cannot be made from these sources, the Claims Administrator will contact you to request that you submit an alternative method of proof. By way of example only, such proof may include:

- 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;
- 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 to establish a diagnosis of Emphysema or COPD (GOLD Grade III or IV);
- an extract from the Tobacco-Victim's medical records or a written statement of the Tobacco-Victim's Physician.

Do not submit any alternative evidence unless it has been explicitly requested from you by way of a Notice from the Claims Administrator entitled "Notice to Provide Alternative Proof."

If requested, when submitting your Alternative Proof electronically, please name the PDF document "[insert health insurance card number]-Alternative Medical Proof.pdf" as applicable.

PART 3: PROOF OF SMOKING HISTORY

In **Question 1**, you must confirm the Tobacco-Victim's smoking habits. You must indicate whether the Tobacco-Victim started smoking either: (a) before January 1, 1976; or (b) on or after January 1, 1976. The Quebec Courts reduced the tobacco companies' liability by 20% for Tobacco-Victims who started smoking after January 1, 1976 because the Courts determined that, by January 1, 1980, the dangers of contracting a disease from smoking were known to the public, and that it would have taken 4 years for an individual to become addicted to smoking. Thus, people who started smoking after January 1, 1976 are deemed to have been aware of the dangers of contracting a disease from smoking (the Courts also determined that the public was deemed to have knowledge as of March 1, 1996 that cigarettes were addictive). Consequently, Tobacco-Victims who started smoking after January 1, 1976 are entitled to compensation of 80%. These determinations by the Courts are final and cannot be appealed.

Please note that in order to be entitled to compensation, the Tobacco-Victim must have smoked 12 pack-years, or 87,600 cigarettes between January 1, 1950 and November 20, 1998.

A pack-year is 7,300 cigarettes, expressed in terms of daily smoking. For example, 12 pack-years equals:

- 20 cigarettes a day for 12 years ($20 \times 365 \times 12 = 87,600$); or
- 30 cigarettes a day for 8 years ($30 \times 365 \times 8 = 87,600$); or
- 10 cigarettes a day for 24 years ($10 \times 365 \times 24 = 87,600$).

It is not necessary for you to calculate the number of pack-years smoked by the Tobacco-Victim, as this calculation will be done by the Claims Administrator when reviewing the Claim Form.

If the Tobacco-Victim's smoking history can be easily expressed in terms of number of cigarettes smoked per day per year, then please fill out the requisite information in **Question 2**. If the Tobacco Victim's smoking history cannot be easily expressed in such terms, please provide a summary in **Question 3** describing the Tobacco-Victim's smoking habits between January 1, 1950 and November 20, 1998.

In **Question 4**, please check the boxes for all brands of cigarettes that the Tobacco-Victim smoked on a regular basis between January 1, 1950 and November 20, 1998. The brand choices listed include the "family" of those brands. For example, Player's includes Player's Light and Player's Filter, etc. The purpose of providing this information is to confirm that the Tobacco-Victim smoked cigarettes manufactured by the defendant tobacco companies.

PART 4: STATUTORY DECLARATION AND SIGNATURE

Please provide the Tobacco-Victim's name, the date and add your signature. By signing the Claim Form, the Tobacco-Victim or the Tobacco-Victim's Representative acknowledges that the information submitted is true and that all supporting documents are authentic and have not been altered.

The Claim Form must be signed before a Commissioner for Oaths. Signing can be done remotely.

If the QCAP Agent (Proactio) is assisting you with your Claim Form, they can arrange for a Commissioner for Oaths to commission your Claim Form prior to submitting it to the Claims Administrator.

If you are not using the assistance of the QCAP Agent (Proactio), you may locate a Commissioner for Oaths by visiting the following link: <https://www.assermentation.justice.gouv.qc.ca/ServicesPublicsConsultation/Commissaires/Proximate/Criteres.aspx>

Attachment F



Submission Deadline:
[Day Month], 20XX

Tobacco Claims Canada
Claims Administrator
P.O. Box 2958 STN B
Ottawa ON K1P 5W9

<<Barcode>>

<<Name>>

<<Address1>>

<<Address2>>

<<Address3>>

<<City>> <<Province>> <<Zip>> OR <<Country>>

Quebec Class Action Administration Plan (QCAP) SUCCESSION CLAIM FORM

GENERAL INSTRUCTIONS

Submit Your Claim Online:

You can scan the QR code or visit
www.TobaccoClaimsCanada.ca

to file your claim. If you file your
claim online, it must be submitted by

11:59 p.m., Eastern, on Day Month, 20XX.



A completed Claim Form, along with any required accompanying documents, must be submitted to the Claims Administrator by **no later than the deadline of [day month, year] by 11:59 p.m., Eastern**, to receive financial compensation from the Quebec Class Action Administration Plan (the “QCAP Plan”).

You do not need a lawyer to submit a claim in the QCAP Plan. Proactio, the QCAP Agent, has been mandated to help you submit your claim, at no additional cost to you. If you need any assistance, please reach out to Proactio at the following contact information:

① **Phone: 1-888-880-1844**

✉ **Email: tabac@proactio.ca**

💻 **Website: www.RecoursTabac.com**

The QCAP Plan will provide compensation to individuals who meet the QCAP Eligibility Criteria, described below, and who submit a complete Claim Form, along with any required supporting documents, by the deadline. Such individuals are referred in the QCAP Claim Forms as **“Tobacco-Victims”** collectively, and a **“Tobacco-Victim”** individually.

The QCAP Plan will also provide compensation to the estates or heirs of Tobacco-Victims who **died after November 20, 1998**, as well as to the estates or heirs of the heirs of Tobacco-Victims who died after November 20, 1998. These groups are referred to in the QCAP Claim Forms as **“Successions”** collectively, and each individually, as a **“Succession”**.

To be eligible to receive financial compensation, the Tobacco-Victim must meet all of the following QCAP Eligibility Criteria.

They must:

1. reside in Quebec (or if deceased, have resided in Quebec at the time of their death);
2. have smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies between **January 1, 1950 and November 20, 1998**;

Note: You may use the calculator available at www.TobaccoClaimsCanada.ca/en/HomePCC/Calculator to help determine the number of cigarettes the Tobacco-Victim smoked.

3. have been diagnosed **before March 12, 2012** with:
 - (a) Primary lung cancer; or
 - (b) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer); or
 - (c) Emphysema or COPD (GOLD Grade III or IV).
4. have resided in Quebec on the date of diagnosis with lung cancer, throat cancer, emphysema or COPD (GOLD Grade III or IV); **AND**
5. have been alive on **November 20, 1998**.

QCAP Claim Forms

A QCAP Claim Form must be completed and submitted to the Claims Administrator in order to receive financial compensation from the QCAP Plan.

There are two QCAP Plan Claim Forms:

The **Tobacco-Victim Claim** Form should be used if:

- You are a Tobacco-Victim, making a claim on your own behalf; or
- You are a Representative of living a Tobacco-Victim with a mandate or power of attorney to represent such individual.

The **Succession Claim Form** should be used if:

- You are the liquidator of the estate of a Tobacco-Victim;
- You are an heir of a Tobacco-Victim and the estate is closed;
- You have a mandate or power of attorney to represent the heir of a Tobacco-Victim;
- You are the heir of an heir of a Tobacco-Victim that would have been entitled to make a claim.

Your QCAP Claim Form, together with any required supporting documents, must be submitted to the Claims Administrator no later than 11:59 p.m., Eastern, on [Day Month, 20XX].

How to File a Claim

You can file your Claim Form with supporting documents in any of the following ways:

-  **Online**, through the Claims Administrator's website at www.TobaccoClaimsCanada.ca
-  **Email** to info@TobaccoClaimsCanada.ca
-  **Fax** to 1-866-262-0816
-  **Registered Mail**, sent to the following address postmarked by [Day Month, Year]:

Tobacco Claims Canada
Claims Administrator
P.O. Box 2958 STN B
Ottawa ON K1P 5W9

Your claim will be deemed to be received **only when the Claim Form and any required supporting documents are received by the Claims Administrator**. Claimants will be sent an Acknowledgement of Receipt of Claim by email or mail once their Claim Form has been received by the Claims Administrator. You must keep the record of transmission of your Claim Form until you receive the Acknowledgement of Receipt of Claim.

PLEASE DO NOT SUBMIT YOUR CLAIM MORE THAN ONCE OR THROUGH MULTIPLE METHODS.

The PCC Compensation Plan and Eligibility Criteria

If the Tobacco-Victim **does not meet** the above QCAP Eligibility Criteria, they may still be eligible to receive compensation under a separate compensation plan called the Pan-Canadian Claimant Compensation Plan ("**PCC Compensation Plan**"). To qualify under the PCC Compensation Plan, the Tobacco-Victim must meet all of the following criteria. They must:

1. reside in any Province or any Territory of Canada (or if deceased, have resided in Canada at the time of their death);
2. have been alive on **March 8, 2019**;
3. have smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies **between January 1, 1950 and November 20, 1998**;

Note: You may use the calculator available at www.TobaccoClaimsCanada.ca/en/HomePCC/Calculator to help determine the number of cigarettes the Tobacco-Victim smoked.

4. have been diagnosed between **March 8, 2015 and March 8, 2019** (including those dates) with:
- (a) Primary lung cancer; or
 - (b) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer); or
 - (c) Emphysema or COPD (GOLD Grade III or IV).

AND

5. have resided in any Province or any Territory of Canada on the date of diagnosis with lung cancer, throat cancer, emphysema or COPD (GOLD Grade III or IV).

A Tobacco-Victim will only be eligible for compensation under one plan and will be paid for the disease under the Plan which provides the highest amount of compensation to them. You cannot apply to both plans at the same time.

If you think you have a claim under the QCAP Plan, apply to the QCAP Plan, through the QCAP Agent (Proactio). The QCAP Agent (Proactio) will be able to verify if you also have a claim under the PCC Compensation Plan that could result in higher compensation for you, and if appropriate, will assist you to transfer your claim to the PCC Agent.

If you need any assistance in determining where to file, please contact the Claims Administrator.

Privacy and Confidentiality Declaration by the Claims Administrator

By submitting this Claim Form the Succession Claimant (or Representative) confirms that they have reviewed and agree to the collection, use, and disclosure of personal information as described below.

All personal information collected by the Claims Administrator through the Claims Process will be kept confidential in accordance with the Personal Information Protection and Electronic Documents Act, S.C. 2000, c. 5 and the Privacy Policy found on the Claims Administrator's website at www.TobaccoClaimsCanada.ca/en/Home/Privacy. This information is collected only for the purpose of administering the QCAP Plan and to assess the Claimant's eligibility to receive compensation.

The personal information of the Tobacco-Victim, including personal health information, may be collected, used, and disclosed by the Claims Administrator and the QCAP Agent (Proactio) to provide Agent and Claims Administration services. It will not be disclosed without the express written consent of Tobacco-Victim or Succession Claimant, except as provided for in the QCAP Plan, as required by law or Court Order, or if it is necessary to share with a future Court-appointed Claims Administrator in connection with the QCAP Claims Process. This information may not be used or disclosed for any other purpose.

For additional information, please visit the Claim Administrator's website at
www.TobaccoClaimsCanada.ca.

Important: Before completing this Claim Form, we strongly recommend that you read the instructions in Attachment A to avoid delays or rejection.

We also suggest that you reach out to the QCAP Agent (Proactio) for assistance with your claim.

1) Succession Claimant's full legal name:

Last Name:

First Name:

Middle Name (if applicable):

2) Succession Claimant's date of birth (YYYY-MM-DD):

Please only fill out Question 3 and 4 if you are the Representative of the Succession Claimant. If you are the Succession Claimant, proceed to Question 5.

3) Full legal name of the Succession Claimant's Representative:

Last Name:

First Name:

4) Mandate, Judgment, and/or Order pursuant to which the Representative is acting?

- | | |
|--|---|
| ☐ Power of Attorney or Detailed Mandate (for represented Succession Claimants with capacity only) | ☐ Judgment ordering curatorship to the Succession Claimant (prior to November 1, 2022) |
| ☐ Protection Mandate or Mandate in case of Incapacity, homologated by a judgment | ☐ Order naming a provisional administrator to the property of the Succession Claimant |
| ☐ Judgment ordering tutorship to the Succession Claimant | |

A copy of the mandate, judgment and/or order pursuant to which the Succession Claimant's Representative is acting must be attached and marked with the Tobacco-Victim's Health Insurance Card Number and the words "Representative's Mandate". If submitting your Proof of Claim electronically, please save all documents in one PDF file and name the document "[Health insurance card number of the Deceased Tobacco-Victim]-Representative's Mandate.pdf".

5) Provide your mailing address: (Note: If you are the Succession Claimant's Representative, provide the Representative's mailing address.)

Number:

Street:

Apartment:

City/Town:

Province:

Postal Code:

Country:

6) Provide your contact information. (Note: If a Representative is filing the claim, provide the Representative's contact information.)

Phone:

Fax:

Email:

7) Which language should be used for communication?

- ☐ English ☐ French

1) Deceased Tobacco-Victim's full legal name:

Last Name:

First Name:

Middle Name (if applicable):

2) Deceased Tobacco-Victim's date of birth (YYYY-MM-DD):

Date of Birth:

3) Deceased Tobacco-Victim's date of death (YYYY-MM-DD):

Date of Death:

4) Deceased Tobacco-Victim's Health Insurance Card Number (e.g., ABCD 1234 5678):

Health Insurance Card Number:

5) Did the deceased Tobacco-Victim reside in Quebec on the date on which they were diagnosed with primary lung cancer, primary squamous cell carcinoma of the larynx, oropharynx, hypopharynx (throat cancer), emphysema or COPD (GOLD Grade III or IV)?

☐ Yes ☐ No

6) Did the deceased Tobacco-Victim reside in Quebec on the date of their death?

☐ Yes ☐ No

PART 3: PROOF OF DIAGNOSIS

Diagnosis before March 12, 2012

1) Was the deceased Tobacco-Victim diagnosed before March 12, 2012 with any of the following diseases? For all that apply, indicate the date of diagnosis and the place where the deceased Tobacco-Victim was resident on the date of diagnosis.

☐ **Primary Lung Cancer**

Date of diagnosis (YYYY-MM-DD):

Place of residence on date of diagnosis:

☐ **Primary squamous cell carcinoma of the larynx, oropharynx, or hypopharynx (Throat Cancer)**

Date of diagnosis (YYYY-MM-DD):

Place of residence on date of diagnosis:

☐ **Emphysema or COPD (GOLD Grade III or IV)**

Date of diagnosis (YYYY-MM-DD):

Place of residence on date of diagnosis:

Please note, in the case of recurrence or relapse, please indicate the initial date of diagnosis only.

2) Authorization to obtain Official Confirmation of Diagnosis:

I hereby authorize the Claims Administrator to obtain a copy of the deceased Tobacco-Victim's medical information relating to the diseases/diagnoses referenced in Question 1 above, and I authorize the PCC Agent, the QCAP Agent, MSSS and/or the RAMQ, as applicable, to provide the Claims Administrator with copies of any of the following:

- A confirmation of the deceased Tobacco-Victim's diagnosis from the Quebec Cancer Registry;
 - An extract from RAMQ files confirming the deceased Tobacco-Victim's diagnosis;
 - An extract from the MED-ÉCHO database confirming the deceased Tobacco-Victim's diagnosis; and
 - All other medical files relating to the deceased Tobacco-Victim.
- ☐ **By checking this box, I authorize the deceased Tobacco-Victim's above-referenced medical information to be released to the Claims Administrator.**

If an official confirmation of disease/diagnosis cannot be made through these means, the Claims Administrator will contact you to request the submission of an alternative method of proof.

Do not submit any alternative evidence unless it has been explicitly requested by way of a Notice from the Claims Administrator titled "Notice to Provide Alternative Proof."

PART 4: PROOF OF SMOKING HISTORY

1) The Tobacco-Victim started smoking cigarettes:

- ☐ Before January 1, 1976;
- ☐ On or after January 1, 1976.

2) Between January 1, 1950 and November 20, 1998 the deceased Tobacco-Victim smoked approximately _____ cigarettes per day for approximately _____ years.

OR

3) If the number of cigarettes the Tobacco-Victim smoked varied between January 1, 1950 and November 20, 1998, provide a summary below of the number of cigarettes the Tobacco-Victim smoked during that period of time:

- a) Smoked approximately _____ cigarettes per day between (YYYY) _____ and (YYYY) _____;
- b) Smoked approximately _____ cigarettes per day between (YYYY) _____ and (YYYY) _____;
- c) Smoked approximately _____ cigarettes per day between (YYYY) _____ and (YYYY) _____;
- d) Smoked approximately _____ cigarettes per day between (YYYY) _____ and (YYYY) _____;
- e) Smoked approximately _____ cigarettes per day between (YYYY) _____ and (YYYY) _____.

If more space is needed, attach additional sheet(s) to this Claim Form.

4) The Tobacco-Victim regularly smoked the following brands of cigarettes (select all that apply): 120

☐ **Accord**

- Accord KF

☐ **Avanti/Light**

☐ **B&H**

- B&H 100 Del.UL.LT/MEN
- B&H 100 F
- B&H 100 F Menthol
- B&H Light Menthol
- B&H Lights
- B&H Special KF
- B&H Special Lights KF

☐ **Belmont**

- Belmont KF

☐ **Belvedere**

- Belvedere Extra Mild

☐ **Camel**

☐ **Cameo**

- Cameo Extra Mild

☐ **Craven "A"**

- Craven "A" Special
- Craven "A" Light
- Craven "A" Ultra Light/Mild

☐ **Craven "M"**

- Craven "M" KF
- Craven "M" Special

☐ **du Maurier**

- du Maurier Light
- du Maurier Special
- du Maurier Ultra Light

☐ **Dunhill**

- Dunhill KF

☐ **Export**

- Export "A"
- Export "A" Lights
- Export "A" Medium
- Export "A" Extra Light
- Export "A" Special Edition
- Export "A" Ultra Light
- Export Mild
- Export Plain

☐ **LD**

☐ **Macdonald**

- Macdonald Menthol

☐ **Mark Ten**

- Mark Ten Filter

☐ **Matinee**

- Matinee Extra Mild
- Matinee Slims/Menthol
- Matinee Special/Menthol

☐ **Medallion**

☐ **More**

☐ **North American Spirit**

☐ **Number 7**

- Number 7 Lights

☐ **Peter Jackson**

- Peter Jackson Extra Light KF

☐ **Player's**

- John Player's Special
- Player's Extra Light
- Player's Filter
- Player's Light
- Player's Medium
- Player's Plain

☐ **Rothmans**

- Rothmans Extra Light
- Rothmans KF
- Rothmans Light
- Rothmans Special
- Rothmans UL LT KF

☐ **Select Special/Ultra Mild/Menthol**

☐ **Spirit**

☐ **Vantage**

- Vantage KF
- Vantage Light/Menthol

☐ **Viscount**

- Viscount #1 KF
- Viscount Extra Mild/Menthol

☐ **Winston**

1) Are you the liquidator of the deceased Tobacco-Victim's estate? Please select and mark only one of the following options.

- ☐ Yes, I am the liquidator of the estate of the deceased Tobacco-Victim, appointed pursuant to the deceased Tobacco-Victim's will, codicil or by law pursuant to a marriage contract.

If you select this option, please complete and attach **Sub-Form B.1** to this Claim Form and provide all the required supporting documents.

- ☐ Yes, I am the liquidator of the estate of the deceased Tobacco-Victim, appointed by the legal heirs, as the deceased Tobacco-Victim did not have a valid will.

If you select this option, please complete and attach **Sub-Form B.2** to this Claim Form and provide all the required supporting documents.

- ☐ No, I am not a liquidator of the estate of the deceased Tobacco-Victim.

If you selected "No" above, please answer Question 2 below.

2) Are you an heir of the deceased Tobacco-Victim?

- ☐ Yes, I am an heir pursuant to the deceased Tobacco-Victim's will, codicil or marriage contract.

If you select this option, please complete and attach **Sub-Form B.3** to this Claim Form and provide all the required supporting documents.

- ☐ Yes, I am an heir of the deceased Tobacco-Victim by operation of law.

If you select this option, please complete and attach **Sub-Form B.4** to this Claim Form and provide all the required supporting documents.

- ☐ Yes, I am an heir of an heir of the deceased Tobacco-Victim.

If you select this option, please complete and attach either **Sub-Form B.3 or B.4**, as applicable regarding the deceased Tobacco-Victim, and provide all the required supporting documents and provide a similar declaration in respect of the deceased heir that you represent.

Reminder: For assistance with the submission of required documentation, you may contact the QCAP Agent (Proactio) by phone **toll-free in Canada at 1-888-880-1844**, by email at tabac@proactio.ca, or online at www.RecoursTabac.com.

INSTRUCTIONS TO COMPLETE STATUTORY DECLARATION

You must sign the Statutory Declaration below in the presence of a Commissioner of Oaths, sometimes referred to as a Commissioner for taking Affidavits. Signing can be done remotely.

A Commissioner of Oaths is a person who is authorized to take affidavits or declarations by asking you to swear or affirm that the statements in a document are true. Every lawyer and some paralegals are Commissioners of Oaths.

If you need assistance, you may contact the QCAP Agent (Proactio) by phone toll-free (in Canada) at 1-888-880-1844, by email at tabac@proactio.ca, or online at www.RecoursTabac.com who can arrange for a Commissioner of Oaths to commission the signing of your Statutory Declaration before you submit your Claim Form to the Claims Administrator.

I, _____, solemnly declare that the information that I have provided on this Claim Form is true and correct and the documents submitted in support of my claim are genuine and have not been modified in any way whatsoever.

I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath.

Where someone has helped me with this Claim Form, that person has read to me everything they wrote and included with this Claim Form, if necessary to allow me to understand the content of this completed Claim Form and any attachments to it, and I confirm that this information is true and correct.

this _____ day of _____, 20____.

Signature of Succession Claimant (or Representative)

SOLEMNLY AFFIRMED BEFORE ME, remotely

The Succession Claimant (Representative) at _____.
(Town/City/Municipality)

The Commissioner of Oaths at _____.
(Town/City/Municipality)

Commissioner for Oaths Quebec Number

SUCCESSION CLAIM FORM INSTRUCTIONS

As the liquidator of a deceased Tobacco-Victim's estate or an heir of a deceased Tobacco-Victim, you are considered a "Succession Claimant" under the terms of the QCAP Plan. If the claim is proven, you will be entitled to receive compensation as a "Succession Class Member." In the case of a claim submitted by an heir, the compensation may be split among all eligible heirs.

This document is intended to assist you with completing the QCAP Succession Claim Form, and assemble the supporting documentation required to prove your claim.

If you require any assistance completing your Claim Form, please call the QCAP Agent (Proactio) toll-free at 1-888-880-1844 or send an email to tabac@proactio.ca or visit the QCAP Agent website at www.RecoursTabac.com.

PART 1: INFORMATION ABOUT THE SUCCESSION CLAIMANT

You must provide information to prove that you are entitled to submit a claim on behalf of the estate of the deceased Tobacco-Victim.

Succession claims **must** be submitted by the liquidator of the deceased Tobacco-Victim's estate, if there is still a liquidator acting in that capacity. If there is no liquidator (or no longer a liquidator) to the deceased Tobacco-Victim's estate, then a claim may be submitted by an heir to the deceased Tobacco-Victim, or by an heir of an heir. Please note that it is not sufficient to be a member of a deceased Tobacco-Victim's family in order to file a claim as an heir; a person must be an heir named in a will or registered marriage contract, or be the legal heir pursuant to the Quebec law on successions.

In response to **Questions 1 and 2**, provide the personal details of the person entitled to make the claim. If you are filing the claim on your own behalf, you are the "Succession Claimant." If you are filing as a representative, then the information requested concerns the person you represent.

In response to **Question 3**, indicate whether you are submitting the Claim Form as the Representative of a Succession Claimant.

Only answer **Question 4** if you are submitting the Claim Form as the Representative of the Succession Claimant. In response to these questions, indicate the type of mandate pursuant to which you are acting. You must also attach a copy of the mandate, power of attorney or judgment with the Claim Form, marked with the words "Succession Representative's Mandate," followed by the deceased Tobacco-Victim's name on the front page of the document, and in the file name, if submitted electronically.

In response to **Questions 5 and 6**, provide your mailing address and contact information so that the Claims Administrator can communicate with you in respect of the claim. The Claims Administrator will communicate with you by email, if an email address is provided. Please add the Claims Administrator's email address info@TobaccoClaimsCanada.ca to your list of contacts to ensure that correspondence in connection with your claim reaches your inbox.

In response to **Question 7**, indicate your language of preference for communications from the Claims Administrator.

PART 2: DECEASED TOBACCO-VICTIM INFORMATION

In response to **Question 1**, provide the deceased Tobacco-Victim's full name.

In response to **Question 2**, provide the deceased Tobacco-Victim's birth date.

In response to **Question 3**, provide the deceased Tobacco-Victim's date of death.

In response to **Question 4**, provide the deceased Tobacco-Victim's health insurance card number (e.g., ABCD 1234 5678). This information is required to enable the Claims Administrator to make requests to the MSSS and RAMQ for relevant documents to assist in proving the diagnosis and the date of diagnosis of the Tobacco-Victim's tobacco-related disease(s).

In response to **Question 5**, confirm whether the deceased Tobacco-Victim resided in Quebec on the date on which they were diagnosed with primary lung cancer, primary squamous cell carcinoma of the larynx, oropharynx, hypopharynx (throat cancer), emphysema or COPD (GOLD Grade III or IV).

In response to **Question 6**, indicate whether the deceased Tobacco-Victim resided in Quebec on the date of their death.

PART 3: PROOF OF DIAGNOSIS

To be eligible for compensation, the deceased Tobacco-Victim must have been **before March 12, 2012** with primary lung cancer, primary cancer (squamous cell carcinoma) of the larynx, oropharynx, hypopharynx, emphysema, or COPD (GOLD Grade III or IV). These are the only diseases covered by the QCAP Plan.

In response to **Question 1**, indicate the disease(s) the deceased Tobacco-Victim was diagnosed with, and for each, indicate the initial date of diagnosis. A recurrence or a relapse is not considered a primary cancer. In the case of a recurrence or relapse, only indicate the initial diagnosis date. Please note that the Succession Claimant will only receive compensation relating to the proven claim that entitles the estate of the Tobacco-Victim to the highest compensation.

If you do not recall the exact date of the deceased Tobacco-Victim's diagnosis, please provide the most accurate estimate possible, as this information will be verified by the Claim Administrator.

If you need assistance, please contact the QCAP Agent (Proactio) at 1-888-880-1844 or send an email to tabac@proactio.ca or visit the QCAP Agent (Proactio) website at www.RecoursTabac.com.

In **Question 2**, you must provide authorization for the Claims Administrator to obtain medical information concerning the deceased Tobacco-Victim from the sources listed therein for the purpose of confirming the diagnosis and the date of diagnosis of the disease(s) indicated in response to **Question 1**.

To facilitate the process of proving Tobacco-Victims' diagnoses for claimants, Class Counsel will request the official records, including from RAMQ, the MSSS, the Quebec Cancer Registry, and the MED-ÉCHO database. Both the QCAP Agent (Proactio) and the Claims Administrator will have access to this information.

If an official confirmation of disease/diagnosis cannot be made from these sources, the Claims Administrator will contact you to request that you submit an alternative method of proof. By way of example only, such proof may include:

- 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;
- 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 to establish a diagnosis of Emphysema or COPD (GOLD Grade III or IV);
- an extract from the Tobacco-Victim's medical records or a written statement of the Tobacco-Victim's Physician.

Do not submit any alternative evidence unless it has been explicitly requested from you by way of a Notice from the Claims Administrator entitled "Notice to Provide Alternative Proof".

If requested, when submitting your Alternative Proof electronically, please name the PDF document "[insert health insurance card number]-Alternative Medical Proof.pdf" as applicable.

PART 4: PROOF OF SMOKING HISTORY

In **Question 1**, you must confirm that you have knowledge of the deceased Tobacco-Victim's smoking habits and indicate whether the deceased Tobacco-Victim started smoking either: (a) before January 1, 1976; or (b) on or after, January 1, 1976. The Quebec Courts reduced the Tobacco companies' liability by 20% for Tobacco-Victims who started smoking after January 1, 1976 because the Courts determined that, by January 1, 1980, the dangers of contracting a disease from smoking were known to the public, and that it would have taken 4 years for an individual to become addicted to smoking. Thus, people who started smoking after January 1, 1976 are deemed to have been aware of the dangers of contracting a disease from smoking (the Courts also determined that the public was deemed to have knowledge as of March 1, 1996 that cigarettes were addictive). Consequently, deceased Tobacco-Victims who started smoking after January 1, 1976 are entitled to compensation of 80%. These determinations by the Courts are final and cannot be appealed.

Please note that in order to be entitled to compensation, the deceased Tobacco-Victim must have smoked 12 pack-years, or 87,600 cigarettes, between January 1, 1950 and November 20, 1998.

A pack-year is 7,300 cigarettes, expressed in terms of daily smoking. For example, 12 pack-years equals:

- 20 cigarettes a day for 12 years ($20 \times 365 \times 12 = 87,600$); or
- 30 cigarettes a day for 8 years ($30 \times 365 \times 8 = 87,600$); or
- 10 cigarettes a day for 24 years ($10 \times 365 \times 24 = 87,600$).

It is not necessary for you to calculate the number of pack-years smoked by the Tobacco-Victim, as this calculation will be done by the Claims Administrator when reviewing the Claim Form.

If the deceased Tobacco-Victim's smoking history¹⁵⁸ can be easily expressed in terms of number of cigarettes smoked per day per year, then please fill out the requisite information where indicated in **Question 2**. If the deceased Tobacco-Victim's smoking history cannot be easily expressed in such terms, please provide a summary where indicated in **Question 3** of the deceased Tobacco-Victim's smoking habits between January 1, 1950 and November 20, 1998.

In **Question 4**, please check the boxes for all brands of cigarettes that the deceased Tobacco-Victim smoked on a regular basis between January 1, 1950 and November 20, 1998. The brand choices listed include the "family" of those brands. For example, Player's includes Player's Light and Player's Filter, etc. The purpose of providing this information is to confirm that the deceased Tobacco-Victim smoked cigarettes manufactured by the Defendant Tobacco companies.

PART 5: PROOF OF SUCCESSION STATUS

Provide the required proof of the Succession Claimant's status to assert a Succession Claim.

In response to **Question 1**, indicate whether the Succession Claimant is a liquidator to the estate of the deceased Tobacco-Victim. Mark the first box if you are the liquidator pursuant to a will, codicil or by law pursuant to a marriage contract. Mark the second box if you are a liquidator pursuant to an appointment by the heirs, in the case of a deceased Tobacco-Victim who did not have a will. Mark the third box if the Succession Claimant is not a liquidator.

Question 2 only needs to be answered if you marked the third box "No" in Question 1. Mark the first box if the Succession Claimant is an heir pursuant to a will, codicil or marriage contract. Mark the second box if the Succession Claimant is an heir by operation of law (i.e., if the deceased Tobacco-Victim did not have a will). Mark the third box if the Succession Claimant is an heir of an heir who has died. If you are filing the Claim Form as an heir of an heir, you will need to complete and attach a Declaration in respect of the estate of the deceased Tobacco-Victim and a Declaration in respect of the estate of the heir whom you represent.

You must also fill in the Sub-Form required as indicated next to the box you marked. Follow the instructions found on that Sub-Form and provide all required supporting documents.

If you require assistance, please contact the QCAP Agent (Proactio) toll-free at 1-888-880-1844 or send an email to tabac@proactio.ca or visit the QCAP Agent (Proactio) website at www.RecoursTabac.com.

PART 6: STATUTORY DECLARATION AND SIGNATURE

Provide the Succession Claimant (or Representative)'s name, the date and add your signature. By signing the Claim Form, the Succession Claimant (or Representative) acknowledges that the information submitted is true and that all supporting documents are authentic and have not been altered.

The Claim Form must be signed before a Commissioner for Oaths. Signing can be done remotely.

If the QCAP Agent (Proactio) is assisting you with your Claim Form, they can arrange for a Commissioner for Oaths to commission your Claim Form prior to submitting it to the Claims Administrator.

If you are not using the assistance of the QCAP Agent (Proactio), you may locate a Commissioner for Oaths by visiting the following link: <https://www.assermentation.justice.gouv.qc.ca/ServicesPublicsConsultation/Commissaires/Proximate/Criteres.aspx>

LIQUIDATOR TO AN ESTATE OF THE DECEASED PURSUANT TO A WILL, CODICIL OR MARRIAGE CONTRACT

In **Section 1**, fill in the blanks where indicated. If options are listed, please check the box next to the option that is applicable to your situation.

Locate and attach all exhibits referred to in the Declaration. For ease of reference, the exhibits are also listed in **Section 2**.

The Declaration must be signed before a Commissioner of Oaths. Signing can be done remotely.

If the QCAP Agent (Proactio) is assisting you with your Declaration, they can arrange for a Commissioner of Oaths to commission your Declaration prior to submitting it to the Claims Administrator.

If you are not using the assistance of the QCAP Agent (Proactio), you may locate a Commissioner of Oaths to commission your Declaration at the following link: <https://www.assermentation.justice.gouv.qc.ca/ServicesPublicsConsultation/Commissaires/Proximate/Criteres.aspx>.

If submitting your Claim Form electronically, please save the Declaration and Exhibits together in one PDF file and name the document “[Health insurance card number of the deceased Tobacco Victim]-Declaration of Liquidator.pdf”.

SECTION 1. DECLARATION OF A LIQUIDATOR PURSUANT TO A WILL, CODICIL OR MARRIAGE CONTRACT

I _____ (name), _____ (profession), residing and domiciled at _____ (address), do solemnly affirm the following:

1. I attach hereto the death certificate of _____ (name of deceased).
2. I attach hereto the Will Search Certificate of _____ (name of deceased) from the *Chambre des notaires du Québec*.
3. I attach hereto the Will Search Certificate of _____ (name of deceased) from the Bar of Quebec.
4. I attach hereto:
 - ☐ the notarial will;
 - ☐ the will, together with the judgment probating the will or minutes of probate by a notary;
 - ☐ the notarial codicil;
 - ☐ the codicil, together with the judgment probating the codicil or the minutes of probate by a notary;
 - ☐ the registered marriage contract.

pursuant to which I was appointed the liquidator to the estate of _____ (name of deceased).

5. I confirm that I am still acting in the capacity ¹⁶⁰ as liquidator to the estate of _____ 128
(name of deceased) and confirm that I shall receive any compensation due to such estate and
distribute such compensation in accordance with the deceased's instructions in accordance with
my duties.
6. If applicable, I also attach any other relevant documents for the estate of _____
(name of deceased).

***Examples of other relevant documents include a certified copy of will before witnesses
or holograph will probated by a Notary; a court order appointing a provisional liquidator
or replacement liquidator; or a notarial deed or private writing executed by the heirs
appointing a liquidator.***

7. All of the facts contained herein are true and all of the documents that I have submitted in support
of this claim are genuine and have not been altered in any way.

AND I HAVE SIGNED,

Name of Succession Claimant

On _____ (Date)

SOLEMNLY AFFIRMED BEFORE ME remotely

the Succession Claimant at _____ (City), Quebec

the Commissioner of Oaths at _____ (City), Quebec

Commissioner for Oaths Quebec Number

SECTION 2. LIST OF DOCUMENTS TO ATTACH

- ☐ **Death Certificate**
- ☐ **Will Search Certificate — Chambres des notaires du Québec**
- ☐ **Will Search Certificate — Barreau du Québec**
- ☐ **(i) The Notarial Will; (ii) Will, together with the judgment probating the Will or minutes of probate by a notary; (iii) Notarial Codicil; (iv) Codicil, together with the judgment probating the Codicil or minutes of probate by a notary; or (v) Marriage Contract**
- ☐ **If applicable, other relevant documents**

LIQUIDATOR OF THE ESTATE OF A DECEASED, APPOINTED BY THE HEIRS

In **Section 1**, fill in the blanks where indicated. If options are listed, please check the box next to the option that is applicable.

Locate and attach all exhibits referred to in the Declaration. For ease of reference, the exhibits are also listed in **Section 2**.

The Declaration must be signed before a Commissioner of Oaths. Signing can be done remotely.

If the QCAP Agent (Proactio) is assisting you with your Declaration, they can arrange for a Commissioner of Oaths to commission your Declaration prior to submitting it to the Claims Administrator.

If you are not using the assistance of the QCAP Agent (Proactio), you may locate a Commissioner of Oaths to commission your Declaration at the following link: <https://www.assermentation.justice.gouv.qc.ca/ServicesPublicsConsultation/Commissaires/Proximite/Criteres.aspx>.

If submitting your Proof of Claim electronically, please save the Declaration and Exhibits together in one PDF file and name the document “[Health insurance card number of the Deceased Tobacco-Victim]-Declaration of Liquidator.pdf”.

SECTION 1. DECLARATION OF A LIQUIDATOR OF THE ESTATE OF THE DECEASED, APPOINTED BY THE HEIRS

I _____ (name), _____ (profession), residing and domiciled at _____ (address), do solemnly affirm the following:

1. I attach hereto the death certificate of _____ (name of deceased).
2. I attach hereto the Will Search Certificate of _____ (name of deceased) from the *Chambre des notaires du Québec*.
3. I attach hereto the Will Search Certificate of _____ (name of deceased) from the Bar of Quebec.
4. As appears from the foregoing, there are no registered wills in the name of _____ (name of deceased), and I do not believe that the deceased had a will.
5. I am the _____ (relationship) of _____ (name of deceased).
6. On _____ (date), I was appointed by the legal heirs of _____ (name of deceased) to act as liquidator to the estate of _____ (name of deceased), as appears from the following document:
 - ☐ a copy of a notarial deed;
 - ☐ a private writing;
 - ☐ any other document, as applicable.

7. I confirm that I am still acting in the capacity ¹⁶²as liquidator to the estate of _____ 130
(name of deceased) and confirm that I shall receive any compensation due to such estate
and distribute such compensation in accordance with the law in accordance with my duties
as liquidator.
8. If applicable, I also attach any other relevant documents for the estate of _____
(name of deceased).
9. All of the facts contained herein are true and all of the documents that I have submitted in support
of this claim are genuine and have not been altered in any way.

AND I HAVE SIGNED,

Name of Succession Claimant

On _____ (Date)

SOLEMNLY AFFIRMED BEFORE ME remotely

the Succession Claimant at _____ (City), Quebec

the Commissioner of Oaths at _____ (City), Quebec

Commissioner for Oaths Quebec Number

SECTION 2. LIST OF DOCUMENTS TO ATTACH

- ☐ **Death Certificate**
- ☐ **Will Search Certificate — Chambres des notaires du Québec**
- ☐ **Will Search Certificate — Barreau du Québec**
- ☐ **Copy of the Notarial Deed or Private Writing, or another document**
- ☐ **If applicable, other relevant documents**

**HEIR OF THE ESTATE OF A DECEASED PURSUANT
TO A WILL, CODICIL, OR MARRIAGE CONTRACT**

In **Section 1**, fill in the blanks where indicated. If options are listed, please check the box next to the option that is applicable.

Locate and attach all exhibits referred to in the Declaration. For ease of reference, the exhibits are also listed in **Section 2**.

The Declaration must be signed before a Commissioner of Oaths. Signing can be done remotely.

If the QCAP Agent (Proactio) is assisting you with your Declaration, they can arrange for a Commissioner for Oaths to commission your Declaration prior to submitting it to the Claims Administrator.

If you are not using the assistance of the QCAP Agent (Proactio), you may locate a Commissioner of Oaths to commission your Declaration at the following link: <https://www.assermentation.justice.gouv.qc.ca/ServicesPublicsConsultation/Commissaires/Proximite/Criteres.aspx>.

If submitting your Claim Form electronically, please save the Declaration and Exhibits together in one PDF file and name the document “[Health insurance card number of the deceased Tobacco Victim]-Declaration of Heir.pdf”.

SECTION 1. DECLARATION OF AN HEIR PURSUANT TO A WILL, CODICIL OR MARRIAGE CONTRACT

I _____ (name), _____ (profession), residing and domiciled at _____ (address), do solemnly affirm the following:

1. I attach hereto the death certificate of _____ (name of deceased).
2. I attach hereto the Will Search Certificate of _____ (name of deceased) from the *Chambre des notaires*.
3. I attach hereto the Will Search Certificate of _____ (name of deceased) from the Bar of Quebec.
4. I attach hereto:
 - ☐ the notarial will;
 - ☐ the will, together with the judgment probating the will or minutes of probate by a notary;
 - ☐ the notarial codicil;
 - ☐ the codicil, together with the judgment probating the codicil or the minutes of probate by a notary;
 - ☐ the registered marriage contract.

5. As appears from such document, I was named ¹⁶⁴

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- ☐ an heir to the estate of _____ (name of deceased);
- ☐ a particular legatee entitled to receive compensation from the class action.

6. The estate is closed and there is no liquidator in place.

7. I am:

- ☐ the sole heir;
- ☐ one of several heirs

to the estate of _____ (name of deceased).

8. If there are other heirs pursuant to the will or marriage contract entitled to receive compensation from the class action, I am attaching a list of their names and contact information.

9. If applicable, I also attach any other relevant documents for the estate of _____ (name of deceased).

10. All of the facts contained herein are true and all of the documents that I have submitted in support of this claim are genuine and have not been altered in any way.

AND I HAVE SIGNED,

Name of Succession Claimant or Representative

On _____ (Date)

SOLEMNLY AFFIRMED BEFORE ME remotely

the Succession Claimant at _____ (City), Quebec

the Commissioner of Oaths at _____ (City), Quebec

Commissioner for Oaths Quebec Number

SECTION 2. LIST OF DOCUMENTS TO ATTACH

- ☐ **Death Certificate**
- ☐ **Will Search Certificate — Chambres des notaires du Québec**
- ☐ **Will Search Certificate — Barreau du Québec**
- ☐ **(i) The Notarial Will; (ii) Will, together with the judgment probating the Will or minutes of probate by a notary; (iii) Notarial Codicil; (iv) Codicil, together with the judgment probating the Codicil or minutes of probate by a notary; or (v) Marriage Contract**
- ☐ **If applicable, other relevant documents**

HEIR OF THE ESTATE OF A DECEASED BY OPERATION OF LAW

For **Section 1**, fill in the blanks where indicated. This document must be printed and signed before a Commissioner of Oaths.

Locate and attach all exhibits referred to in the Declaration. For ease of reference, the exhibits are also listed in **Section 2**.

The Declaration must be signed before a Commissioner of Oaths. Signing can be done remotely.

If the QCAP Agent (Proactio) is assisting you with your Declaration, they can arrange for a Commissioner of Oaths to commission your Declaration prior to submitting it to the Claims Administrator.

If you are not using the QCAP Agent (Proactio), you may locate a Commissioner of Oaths to commission your Declaration at the following link: <https://www.assermentation.justice.gouv.qc.ca/ServicesPublicsConsultation/Commissaires/Proximite/Criteres.aspx>.

If submitting your Proof of Claim electronically, please save the Declaration and Exhibits together in one PDF file and name the document “[Health insurance card number of the deceased Tobacco Victim]-Declaration of Heir.pdf”.

SECTION 1. DECLARATION OF A LEGAL HEIR OF THE ESTATE OF A DECEASED

I _____ (name), _____ (profession), residing and domiciled at _____ (address), do solemnly affirm the following:

1. I attach hereto the death certificate of _____ (name of deceased).
2. I attach hereto the Will Search Certificate of _____ (name of deceased) from the *Chambre des notaires du Québec*.
3. I attach hereto the Will Search Certificate of _____ (name of deceased) from the Bar of Quebec.
4. As appears from the above-referenced searches, there are no registered wills in the name of _____ (name of deceased), and I do not believe that the deceased had a will.
5. I am the _____ (relationship) of _____ (name of deceased).

6. I attach a list containing the name and ¹⁶⁶contact information (for living heirs¹³⁴) of all of _____ (name of deceased)'s other heirs, including, as applicable, the deceased's spouse, children, parents, siblings, nieces and nephews.
7. If applicable, I also attach any other relevant documents for the estate of _____ (name of deceased).
8. All of the facts contained herein are true and all of the documents that I have submitted in support of this claim are genuine and have not been altered in any way.

AND I HAVE SIGNED,

Name of Succession Claimant

On _____ (Date)

SOLEMNLY AFFIRMED BEFORE ME remotely

the Succession Claimant at _____ (City), Quebec

the Commissioner of Oaths at _____ (City), Quebec

Commissioner for Oaths Quebec Number

SECTION 2. LIST OF DOCUMENTS TO ATTACH

- ☐ **Death Certificate**
- ☐ **Will Search Certificate — Chambres des notaires du Québec**
- ☐ **Will Search Certificate — Barreau du Québec**
- ☐ **A list of any other heirs, including their name, address, email address and telephone number**
- ☐ **If applicable, other relevant documents**

Attachment G

TCC – Audio/Video Script**June 9, 2025 version (51 words)**

A claims program for harmed Canadians has begun as a result of a landmark tobacco settlement. If you smoked regularly before November 20, 1998, and were diagnosed with lung cancer, throat cancer, emphysema or COPD, you may qualify for a significant payment. To learn more, call 888-482-5852* or go to TobaccoClaimsCanada.ca.

*888-482-5852 is the Epiq toll-free number for Claims Administrator/PCC Agent. The IVR would be programmed to allow the selection to speak with the QCAP Agent (Proactio) and the IVR will automatically route to Proactio.

Attachment H

PCC-QCAP Notice
Digital Banners and Social Media

728x90 Online Display Banner

(Frame 1 – on screen for 8 seconds/Frame 2 on screen for 6 seconds)

**If you smoked regularly before
Nov. 20, 1998 and were diagnosed
with a tobacco-related disease,**



**you may qualify for
\$14,400-\$100,000 from a
landmark settlement.**

File a Claim Now



**If you smoked regularly before
Nov. 20, 1998 and were diagnosed with
a tobacco-related disease,**



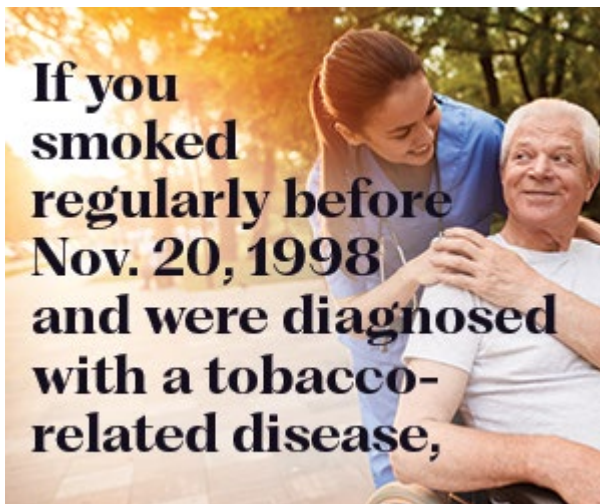
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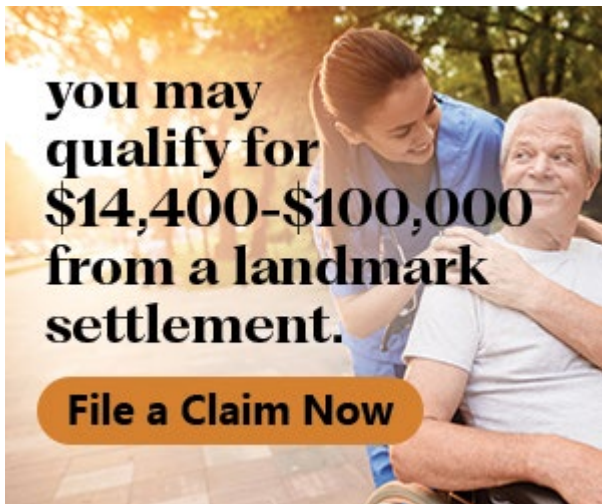


300 x 250 Online Display Banner

(Frame 1 – on screen for 8 seconds/Frame 2 on screen for 6 seconds)

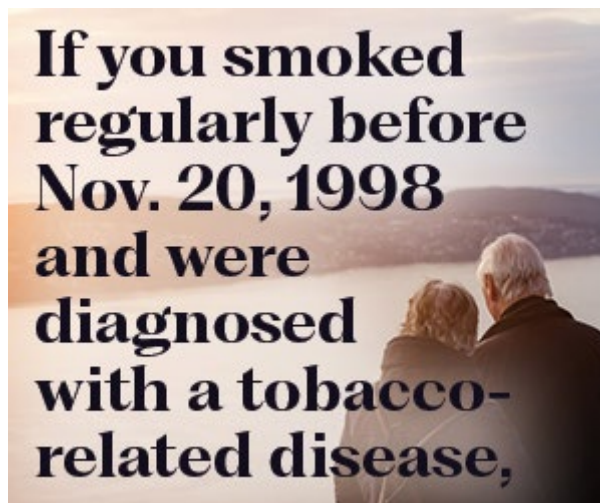


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File a Claim Now

Facebook

 Tobacco Claims Canada
Sponsored · 

If you smoked regularly before Nov. 20, 1998 and were diagnosed with a tobacco-related disease, you may qualify for compensation.

If you smoked regularly before Nov. 20, 1998 and were diagnosed with a tobacco-related disease,

you may qualify for \$14,400-\$100,000 from a landmark settlement.

www.tobaccoclaimscanada.ca
File a Claim Now
If you smoked regularly b...

[Learn more](#)

 Like  Comment  Share

 Tobacco Claims Canada
Sponsored · 

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 Like  Comment  Share

Instagram

Instagram

 Tobacco Claims Canada
Sponsored · 

...

If you smoked regularly before Nov. 20, 1998 and were diagnosed with a tobacco-related disease,

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Learn more >

Smoked regularly and were diagnosed with a tobacco-related disease?

Instagram

 Tobacco Claims Canada
Sponsored · 

...

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you may qualify for \$14,400-\$100,000 from a landmark settlement.

Learn more >

Smoked regularly and were diagnosed with a tobacco-related disease?

X**Tobacco Claims Canada**

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www.tobaccoclaimscanada.ca



Promoted

**Tobacco Claims Canada**

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www.tobaccoclaimscanada.ca



Promoted

Reddit

Tobacco Claims Canada

PROMOTED

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www.tobaccoclaimscanada.ca [LEARN MORE](#)

...

Tobacco Claims Canada

PROMOTED

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www.tobaccoclaimscanada.ca [LEARN MORE](#)

...

Attachment I

If you smoked regularly before Nov. 20, 1998 and were diagnosed with a tobacco-related disease, you may qualify for \$14,400-\$100,000 from a landmark settlement.

Canadian Newswire / CITY, PROVINCE / Day Month, 20YY / As part of a landmark settlement with Canadian tobacco companies, the Ontario Superior Court of Justice (Commercial List) approved two compensation plans to provide payments to eligible smokers and ex-smokers diagnosed with certain tobacco-related diseases:

- The Pan-Canadian Claimants' Compensation Plan (**PCC**); and
- The Quebec Class Action Administration Plan (**QCAP**)

For those who have died that qualify, payments may be available for their estates.

What are the eligible diseases and dollar amounts?

This table shows the diseases covered by the plans and the maximum payment amounts:

Disease	You started smoking before January 1, 1976	You started smoking on or after January 1, 1976
Primary Lung Cancer or Primary Throat Cancer	\$60,000 PCC \$100,000 QCAP	\$48,000 PCC \$80,000 QCAP
Emphysema or COPD (GOLD Grade III or IV)	\$18,000 PCC \$30,000 QCAP	\$14,400 PCC \$24,000 QCAP

Important: Payments may be reduced depending on the number of eligible claims in each plan. A person will only be entitled to one payment, under one plan, and for one disease.

What are the claim deadlines?

The Claims Submission Periods commenced on Month DD, 2025 and the two plans have different claim deadlines:

- **PCC** claim deadline is **Month DD, 2027**
- **QCAP** claim deadline is **Month DD, 2026**

Important: QCAP deadline is one year earlier than PCC deadline.

How many cigarettes and which brands?

Both plans require the smoker or ex-smoker to have smoked at least 87,600 cigarettes (for example, 20 cigarettes a day for 12 years) between January 1, 1950 and November 20, 1998. The cigarettes must be from brands sold by the tobacco companies. The website has a list of the eligible brands, which include most legal cigarettes sold in Canada.

What are other PCC Requirements?

In addition to the disease and smoking requirements, the smoker or ex-smoker under **PCC** must:

- (a) reside in Canada (or if deceased, must have resided in Canada at the time of death);
- (b) have been diagnosed **between March 8, 2015 and March 8, 2019**, inclusive of those dates;
- (c) have resided in Canada at the time of diagnosis; and
- (d) have been alive on March 8, 2019.

What are other QCAP Requirements?

In addition to the disease and smoking requirements, the smoker or ex-smoker under **QCAP** must:

- (a) reside in Quebec (or if deceased, must have resided in Quebec at the time of death);
- (b) have been diagnosed **before March 12, 2012**;
- (c) have resided in Quebec at the time of diagnosis; and
- (d) have been alive on November 20, 1998.

How can I get Free help?

Agents are available **free of charge** to assist claimants under these plans. Agents will help you (a) complete your claim form; (b) commission your signature on the claim form; (c) provide guidance on how to obtain the necessary information and documents for your claim.

PCC Agent is Epiq +1 (888) 482-5852
PCCAgent@TobaccoClaimsCanada.ca

QCAP Agent is Proactio +1 (888) 880-1844
tabac@proactio.ca

If you do not submit a claim by the applicable deadline, you cannot be eligible to get a payment.

If you are not sure whether you qualify, the website has a simple questionnaire to help you. The plans have been designed so that you **do not need a lawyer** to prepare and submit your claim. If you have already registered, you will be notified by an Agent about how to complete your claim.

Full information is available at the official website www.TobaccoClaimsCanada.ca.

###

SOURCE// TBD

PRESS ONLY// TBD

b

View 1: Projected Costs by Court Appointment, Category and Year

Epiq Class Action Services Canada

August 22, 2025

Year 1 commences on the first day of the calendar month following the Plan Implementation Date and is comprised of the succeeding 12 calendar months.

Court Appointment/ Category	Pre-Implementation	Y1	Y2	Y3	Y4	Total
PCC Notice Plan						
Paid Media Noticing	\$ -	\$ 3,094,764	\$ 2,078,457	\$ -	\$ -	\$ 5,173,221
Print & Mail Operations	\$ -	\$ 110,080	\$ 66,725	\$ -	\$ -	\$ 176,805
Project & Escalation Mgmt/ Noticing	\$ 167,482	\$ 296,869	\$ 147,751	\$ -	\$ -	\$ 612,102
Technology Management	\$ -	\$ 10,692	\$ 10,692	\$ -	\$ -	\$ 21,384
Contact Centre	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Claims Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Initial & Recurring Items	\$ -	\$ 5,816	\$ 1,056	\$ -	\$ -	\$ 6,872
Other	\$ 2,500	\$ 81,724	\$ 74,224	\$ -	\$ -	\$ 158,448
<i>Subtotal</i>	\$ 169,982	\$ 3,599,946	\$ 2,378,905	\$ -	\$ -	\$ 6,148,832
QCAP Notice Plan						
Paid Media Noticing	\$ -	\$ 406,528	\$ -	\$ -	\$ -	\$ 406,528
Print & Mail Operations	\$ -	\$ 148,145	\$ -	\$ -	\$ -	\$ 148,145
Project & Escalation Mgmt/ Noticing	\$ 191,581	\$ 234,155	\$ -	\$ -	\$ -	\$ 425,736
Technology Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contact Centre	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Claims Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Initial & Recurring Items	\$ -	\$ 7,920	\$ -	\$ -	\$ -	\$ 7,920
Other	\$ 10,000	\$ 131,962	\$ -	\$ -	\$ -	\$ 141,962
<i>Subtotal</i>	\$ 201,581	\$ 928,710	\$ -	\$ -	\$ -	\$ 1,130,291
PCC Agent						
Paid Media Noticing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Print & Mail Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Project & Escalation Mgmt/ Noticing	\$ 352,055	\$ 4,223,258	\$ 8,422,074	\$ 1,695,379	\$ 81,701	\$ 14,774,468
Technology Management	\$ 354,449	\$ 1,120,544	\$ 613,686	\$ 171,654	\$ 10,178	\$ 2,270,511
Contact Centre	\$ 351,213	\$ 7,200,009	\$ 5,428,270	\$ 607,331	\$ -	\$ 13,586,823
Claims Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Initial & Recurring Items	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ 6,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ 1,057,716	\$ 12,549,811	\$ 14,464,031	\$ 2,474,363	\$ 91,879	\$ 30,637,801
PCC Claim Administration Estimated Claims: 74,401						
Paid Media Noticing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Print & Mail Operations	\$ -	\$ 175,832	\$ 223,652	\$ 281,732	\$ 11,441	\$ 692,657
Project & Escalation Mgmt/ Noticing	\$ 1,217,331	\$ 4,001,920	\$ 6,525,099	\$ 4,440,393	\$ 1,325,557	\$ 17,510,300
Technology Management	\$ 1,476,131	\$ 1,789,243	\$ 1,145,387	\$ 478,424	\$ 47,276	\$ 4,936,461
Contact Centre	\$ 56,931	\$ 545,012	\$ 458,623	\$ 1,777,166	\$ 114,656	\$ 2,952,388
Claims Operations	\$ 30,950	\$ 1,300,024	\$ 3,434,623	\$ 606,418	\$ -	\$ 5,372,015
Initial & Recurring Items	\$ -	\$ 30,986	\$ 9,676	\$ 10,732	\$ 5,056	\$ 56,450
Other	\$ 1,925	\$ -	\$ -	\$ 70,554	\$ 264	\$ 72,743
<i>Subtotal</i>	\$ 2,783,268	\$ 7,843,018	\$ 11,797,060	\$ 7,665,419	\$ 1,504,250	\$ 31,593,014
QCAP Claim Administration Estimated Claims: 69,970						
Paid Media Noticing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Print & Mail Operations	\$ -	\$ 256,966	\$ 250,628	\$ 47,463	\$ -	\$ 555,057
Project & Escalation Mgmt/ Noticing	\$ 793,594	\$ 6,517,638	\$ 3,069,012	\$ 48,126	\$ -	\$ 10,428,369
Technology Management	\$ 1,065,309	\$ 1,844,519	\$ 698,447	\$ 30,403	\$ 7,000	\$ 3,645,678
Contact Centre	\$ 30,130	\$ 424,794	\$ 697,551	\$ 30,328	\$ -	\$ 1,182,803
Claims Operations	\$ 288,626	\$ 6,085,817	\$ 53,741	\$ -	\$ -	\$ 6,428,183
Initial & Recurring Items	\$ -	\$ 33,626	\$ 9,676	\$ 9,676	\$ 5,056	\$ 58,034
Other	\$ 10,000	\$ 28,075	\$ 75,436	\$ 20,145	\$ -	\$ 133,656
<i>Subtotal</i>	\$ 2,187,658	\$ 15,191,435	\$ 4,854,489	\$ 186,142	\$ 12,056	\$ 22,431,780
Total	\$ 6,400,205	\$ 40,112,920	\$ 33,494,485	\$ 10,325,924	\$ 1,608,185	\$ 91,941,719

Amounts provided exclude any applicable sales or other taxes.

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CCAA TOBACCO GLOBAL CLAIM ADMINISTRATION COSTS FRAMEWORK

View 2: Projected Costs by Category, CLIN and Year

Epiq Class Action Services Canada

August 22, 2025



Year 1 commences on the first day of the calendar month following the Plan Implementation Date and is comprised of the succeeding 12 calendar months.

Contract Line Item (CLIN)	Pre-Implementation	Y1	Y2	Y3	Y4	Total
Paid Media Noticing	\$ -	\$ 3,501,292	\$ 2,078,457	\$ -	\$ -	\$ 5,579,749
Print & Mail Operations						
Mailing Coordinator	\$ -	\$ 452,625	\$ 328,250	\$ 117,181	\$ 2,069	\$ 900,125
Account Mgmt & Reconciliation	\$ -	\$ -	\$ 37,500	\$ 45,000	\$ 7,500	\$ 90,000
Print 1-image Cheque with Stub	\$ -	\$ -	\$ 99,894	\$ 147,340	\$ 350	\$ 247,584
Print/Mail PCC or QCAP Int Ntc/CL Pkt	\$ -	\$ 2,010	\$ -	\$ -	\$ -	\$ 2,010
Requested Fulfillment Notice	\$ -	\$ 172,900	\$ -	\$ -	\$ -	\$ 172,900
Reminder Fulfillment Notice	\$ -	\$ 56,140	\$ 60,150	\$ -	\$ -	\$ 116,290
Record Undeliverable Mail	\$ -	\$ -	\$ 821	\$ 1,186	\$ 50	\$ 2,057
Email & Record Undeliverable Email	\$ -	\$ 5,800	\$ 200	\$ -	\$ -	\$ 6,000
Photocopy or Image	\$ -	\$ -	\$ 6,375	\$ 10,525	\$ 100	\$ 17,000
Box Storage	\$ -	\$ 1,548	\$ 3,765	\$ 3,003	\$ 462	\$ 8,778
Stop Payment Fee	\$ -	\$ -	\$ 750	\$ 1,000	\$ 250	\$ 2,000
Bank Fees - Account	\$ -	\$ -	\$ 3,300	\$ 3,960	\$ 660	\$ 7,920
Subtotal	\$ -	\$ 691,023	\$ 541,005	\$ 329,195	\$ 11,441	\$ 1,572,664
Project & Escalation Mgmt/ Noticing						
Project Coordinator	\$ 377,120	\$ 6,051,529	\$ 7,576,171	\$ 2,079,707	\$ 418,047	\$ 16,502,576
Proj Specialist/Proj Attorney	\$ 169,154	\$ 2,903,694	\$ 4,392,745	\$ 1,621,357	\$ 59,558	\$ 9,146,507
Project Manager	\$ 532,724	\$ 2,373,847	\$ 2,637,729	\$ 948,132	\$ 261,785	\$ 6,754,217
Graphic Design/ Planner	\$ 43,559	\$ 66,394	\$ 21,087	\$ -	\$ -	\$ 131,040
Program Mgr/ Noticing Mgr	\$ 164,054	\$ 827,569	\$ 841,951	\$ 307,598	\$ 139,418	\$ 2,280,590
Client Services Mgr/Notice Dir	\$ 289,554	\$ 884,082	\$ 890,540	\$ 575,945	\$ 506,135	\$ 3,146,255
Managing Director/Executive	\$ 1,145,878	\$ 2,033,725	\$ 1,800,713	\$ 649,408	\$ 22,066	\$ 5,651,789
Docusign Usage Fee	\$ -	\$ 130,001	\$ -	\$ -	\$ -	\$ 130,001
Dedicated Monthly Fax I&R Fee	\$ -	\$ 1,200	\$ 1,200	\$ 700	\$ 100	\$ 3,200
Dedicated Monthly Email I&R Fee	\$ -	\$ 1,800	\$ 1,800	\$ 1,050	\$ 150	\$ 4,800
Subtotal	\$ 2,722,042	\$ 15,273,841	\$ 18,163,936	\$ 6,183,898	\$ 1,407,259	\$ 43,750,975
Technology Management						
Data Analyst and Reporting	\$ 148,009	\$ 1,708,827	\$ 799,865	\$ 110,555	\$ 39,461	\$ 2,806,718
Software Engineer/SQL Developer	\$ 2,450,078	\$ 2,337,457	\$ 1,395,482	\$ 471,434	\$ 848	\$ 6,655,299
Solutions Architect	\$ 25,527	\$ 147,391	\$ -	\$ -	\$ -	\$ 172,918
Product/ Design Manager	\$ 53,460	\$ 114,085	\$ 5,940	\$ -	\$ -	\$ 173,485
Technology Mgr/Sr Software Eng	\$ 218,815	\$ 439,347	\$ 249,033	\$ 78,600	\$ 4,545	\$ 990,339
Website Hosting	\$ -	\$ 3,564	\$ 3,564	\$ 3,564	\$ -	\$ 10,692
Facilitator Monthly Support	\$ -	\$ 7,200	\$ 7,200	\$ 4,200	\$ 600	\$ 19,200
Dashboard Monthly Support	\$ -	\$ 7,128	\$ 7,128	\$ 7,128	\$ -	\$ 21,384
Data Storage Retention	\$ -	\$ -	\$ -	\$ 5,000	\$ 19,000	\$ 24,000
Subtotal	\$ 2,895,889	\$ 4,764,998	\$ 2,468,211	\$ 680,482	\$ 64,454	\$ 10,874,034
Contact Centre						
Contact Centre Agent	\$ 154,275	\$ 3,505,950	\$ 2,800,350	\$ 959,175	\$ 44,100	\$ 7,463,850
Contact Centre QA/Lead/Train	\$ 138,297	\$ 3,091,981	\$ 2,496,321	\$ 904,812	\$ 42,817	\$ 6,674,227
Contact Centre Help Desk	\$ 42,562	\$ 442,724	\$ 386,251	\$ 248,671	\$ 14,043	\$ 1,134,251
Contact Centre Supervisor	\$ 59,637	\$ 611,855	\$ 488,376	\$ 161,004	\$ 7,273	\$ 1,328,144
Contact Centre Manager	\$ 43,206	\$ 444,483	\$ 359,176	\$ 122,116	\$ 5,629	\$ 974,609
IVR Maintenance Fee	\$ 297	\$ 3,564	\$ 3,564	\$ 1,782	\$ -	\$ 9,207
IVR Minutes of Use	\$ -	\$ 69,259	\$ 50,406	\$ 17,265	\$ 794	\$ 137,724
Subtotal	\$ 438,274	\$ 8,169,816	\$ 6,584,444	\$ 2,414,825	\$ 114,656	\$ 17,722,014
Claims Operations Services						
Data Entry/ Clerical	\$ 7,535	\$ 77,517	\$ 47,269	\$ 9,504	\$ -	\$ 141,825
Claims Review	\$ 204,642	\$ 5,577,759	\$ 2,277,858	\$ 418,476	\$ -	\$ 8,478,734
Claims Lead/ QA	\$ 53,128	\$ 538,469	\$ 372,685	\$ 53,686	\$ -	\$ 1,017,968
Claims Supervisor	\$ 54,272	\$ 277,924	\$ 215,093	\$ 19,848	\$ -	\$ 567,138
Paper/Email/Fax Claims Doc Intake	\$ -	\$ 20,730	\$ 13,000	\$ 2,370	\$ -	\$ 36,100
Paper/Email/Fax Misc Doc Intake	\$ -	\$ 78,488	\$ 50,888	\$ 9,312	\$ -	\$ 138,688
Acknowledgement or Claim Notif.	\$ -	\$ 741,508	\$ 464,970	\$ 84,716	\$ -	\$ 1,291,194
Online Claim Document Intake	\$ -	\$ 33,923	\$ 21,398	\$ 3,902	\$ -	\$ 59,224
Scanning and Image Storage	\$ -	\$ 39,524	\$ 25,202	\$ 4,602	\$ -	\$ 69,328
Subtotal	\$ 319,576	\$ 7,385,841	\$ 3,488,363	\$ 606,418	\$ -	\$ 11,800,198
Initial & Recurring Items						
Import and Standardize Data	\$ -	\$ 2,640	\$ -	\$ -	\$ -	\$ 2,640
Form Set-up	\$ -	\$ 48,840	\$ -	\$ -	\$ -	\$ 48,840
IVR Configuration and Recording	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ 6,000
Activation Fee for Fax & Inbox	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
Post Office Box - Dedicated	\$ -	\$ 3,168	\$ 3,168	\$ 3,168	\$ 2,112	\$ 11,616
Email Form or Notice Setup	\$ -	\$ 23,200	\$ -	\$ -	\$ -	\$ 23,200
Settlement Fund Tax Filing	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 24,000
Escrow Management Fee	\$ -	\$ -	\$ 9,240	\$ 9,240	\$ -	\$ 18,480
Subtotal	\$ -	\$ 84,348	\$ 20,408	\$ 20,408	\$ 10,112	\$ 135,276
Other						
Reimbursed Travel Expenses	\$ 1,925	\$ 18,075	\$ 15,000	\$ -	\$ -	\$ 35,000
Translation	\$ 22,500	\$ 27,500	\$ -	\$ -	\$ -	\$ 50,000
Postage	\$ -	\$ 196,186	\$ 133,910	\$ 89,499	\$ 214	\$ 419,809
Delivery	\$ -	\$ -	\$ 750	\$ 1,200	\$ 50	\$ 2,000
Subtotal	\$ 24,425	\$ 241,761	\$ 149,660	\$ 90,699	\$ 264	\$ 506,809
Total	\$ 6,400,205	\$ 40,112,920	\$ 33,494,485	\$ 10,325,924	\$ 1,608,185	\$ 91,941,719

Amounts provided exclude any applicable sales or other taxes.

Contract Line Item (CLIN)	PCC Notice Plan	QCAP Notice Plan	PCC Agent	PCC Claim Administration	QCAP Claim Administration	Total
Paid Media Noticing	\$ 5,173,221	\$ 406,528	\$ -	\$ -	\$ -	\$ 5,579,749
Print & Mail Operations						
Mailing Coordinator	\$ 12,750	\$ 15,000	\$ -	\$ 512,375	\$ 360,000	\$ 900,125
Account Mgmt & Reconciliation	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ 90,000
Print 1-image Cheque with Stub	\$ -	\$ -	\$ -	\$ 114,392	\$ 133,192	\$ 247,584
Print/Mail PCC or QCAP Int Ntc/Cl Pkt	\$ 1,005	\$ 1,005	\$ -	\$ -	\$ -	\$ 2,010
Requested Fulfillment Notice	\$ 96,900	\$ 76,000	\$ -	\$ -	\$ -	\$ 172,900
Reminder Fulfillment Notice	\$ 60,150	\$ 56,140	\$ -	\$ -	\$ -	\$ 116,290
Record Undeliverable Mail	\$ -	\$ -	\$ -	\$ 962	\$ 1,095	\$ 2,057
Email & Record Undeliverable Email	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Photocopy or Image	\$ -	\$ -	\$ -	\$ 8,500	\$ 8,500	\$ 17,000
Box Storage	\$ -	\$ -	\$ -	\$ 6,468	\$ 2,310	\$ 8,778
Stop Payment Fee	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 2,000
Bank Fees - Account	\$ -	\$ -	\$ -	\$ 3,960	\$ 3,960	\$ 7,920
<i>Subtotal</i>	\$ 176,805	\$ 148,145	\$ -	\$ 692,657	\$ 555,057	\$ 1,572,664
Project & Escalation Mgmt/ Noticing						
Project Coordinator	\$ 61,200	\$ 67,500	\$ 8,276,804	\$ 4,204,139	\$ 3,892,932	\$ 16,502,576
Proj Specialist/Proj Attorney	\$ 33,600	\$ 16,800	\$ 3,492,132	\$ 4,540,561	\$ 1,063,414	\$ 9,146,507
Project Manager	\$ 83,640	\$ 62,730	\$ 1,675,613	\$ 3,098,519	\$ 1,833,715	\$ 6,754,217
Graphic Design/ Planner	\$ 87,360	\$ 43,680	\$ -	\$ -	\$ -	\$ 131,040
Program Mgr/ Noticing Mgr	\$ 135,432	\$ 67,716	\$ 420,890	\$ 1,053,303	\$ 603,249	\$ 2,280,590
Client Services Mgr/Notice Dir	\$ 87,120	\$ 43,560	\$ 223,608	\$ 1,918,733	\$ 873,234	\$ 3,146,255
Managing Director/Executive	\$ 123,750	\$ 123,750	\$ 685,420	\$ 2,690,296	\$ 2,028,574	\$ 5,651,789
DocuSign Usage Fee	\$ -	\$ -	\$ -	\$ -	\$ 130,001	\$ 130,001
Dedicated Monthly Fax I&R Fee	\$ -	\$ -	\$ -	\$ 1,900	\$ 1,300	\$ 3,200
Dedicated Monthly Email I&R Fee	\$ -	\$ -	\$ -	\$ 2,850	\$ 1,950	\$ 4,800
<i>Subtotal</i>	\$ 612,102	\$ 425,736	\$ 14,774,468	\$ 17,510,300	\$ 10,428,369	\$ 43,750,975
Technology Management						
Data Analyst and Reporting	\$ -	\$ -	\$ 507,530	\$ 1,398,859	\$ 900,329	\$ 2,806,718
Software Engineer/SQL Developer	\$ -	\$ -	\$ 1,339,942	\$ 2,992,260	\$ 2,323,097	\$ 6,655,299
Solutions Architect	\$ -	\$ -	\$ 46,671	\$ 68,334	\$ 57,913	\$ 172,918
Product/ Design Manager	\$ -	\$ -	\$ 47,128	\$ 66,939	\$ 59,418	\$ 173,485
Technology Mgr/Sr Software Eng	\$ -	\$ -	\$ 329,241	\$ 375,977	\$ 285,121	\$ 990,339
Website Hosting	\$ 7,128	\$ -	\$ -	\$ 3,564	\$ -	\$ 10,692
Facilitator Monthly Support	\$ -	\$ -	\$ -	\$ 11,400	\$ 7,800	\$ 19,200
Dashboard Monthly Support	\$ 14,256	\$ -	\$ -	\$ 7,128	\$ -	\$ 21,384
Data Storage Retention	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 24,000
<i>Subtotal</i>	\$ 21,384	\$ -	\$ 2,270,511	\$ 4,936,461	\$ 3,645,678	\$ 10,874,034
Contact Centre						
Contact Centre Agent	\$ -	\$ -	\$ 5,898,300	\$ 1,135,575	\$ 429,975	\$ 7,463,850
Contact Centre QA/Lead/Train	\$ -	\$ -	\$ 5,114,138	\$ 1,102,533	\$ 457,557	\$ 6,674,227
Contact Centre Help Desk	\$ -	\$ -	\$ 627,101	\$ 361,620	\$ 145,530	\$ 1,134,251
Contact Centre Supervisor	\$ -	\$ -	\$ 1,066,337	\$ 187,278	\$ 74,529	\$ 1,328,144
Contact Centre Manager	\$ -	\$ -	\$ 762,194	\$ 144,942	\$ 67,473	\$ 974,609
IVR Maintenance Fee	\$ -	\$ -	\$ 9,207	\$ -	\$ -	\$ 9,207
IVR Minutes of Use	\$ -	\$ -	\$ 109,544	\$ 20,440	\$ 7,740	\$ 137,724
<i>Subtotal</i>	\$ -	\$ -	\$ 13,586,823	\$ 2,952,388	\$ 1,182,803	\$ 17,722,014
Claims Operations Services						
Data Entry/ Clerical	\$ -	\$ -	\$ -	\$ 74,625	\$ 67,200	\$ 141,825
Claims Review	\$ -	\$ -	\$ -	\$ 3,571,302	\$ 4,907,432	\$ 8,478,734
Claims Lead/ QA	\$ -	\$ -	\$ -	\$ 575,868	\$ 442,100	\$ 1,017,968
Claims Supervisor	\$ -	\$ -	\$ -	\$ 326,573	\$ 240,565	\$ 567,138
Paper/Email/Fax Claims Doc Intake	\$ -	\$ -	\$ -	\$ 18,600	\$ 17,500	\$ 36,100
Paper/Email/Fax Misc Doc Intake	\$ -	\$ -	\$ -	\$ 73,112	\$ 65,576	\$ 138,688
Acknowledgement or Claim Notif.	\$ -	\$ -	\$ -	\$ 665,166	\$ 626,028	\$ 1,291,194
Online Claim Document Intake	\$ -	\$ -	\$ -	\$ 30,636	\$ 28,588	\$ 59,224
Scanning and Image Storage	\$ -	\$ -	\$ -	\$ 36,134	\$ 33,194	\$ 69,328
<i>Subtotal</i>	\$ -	\$ -	\$ -	\$ 5,372,015	\$ 6,428,183	\$ 11,800,198
Initial & Recurring Items						
Import and Standardize Data	\$ -	\$ -	\$ -	\$ -	\$ 2,640	\$ 2,640
Form Set-up	\$ 3,960	\$ 7,920	\$ -	\$ 18,480	\$ 18,480	\$ 48,840
IVR Configuration and Recording	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ 6,000
Activation Fee for Fax & Inbox	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ 500
Post Office Box - Dedicated	\$ 2,112	\$ -	\$ -	\$ 5,280	\$ 4,224	\$ 11,616
Email Form or Notice Setup	\$ 800	\$ -	\$ -	\$ 11,200	\$ 11,200	\$ 23,200
Settlement Fund Tax Filing	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 24,000
Escrow Management Fee	\$ -	\$ -	\$ -	\$ 9,240	\$ 9,240	\$ 18,480
<i>Subtotal</i>	\$ 6,872	\$ 7,920	\$ 6,000	\$ 56,450	\$ 58,034	\$ 135,276
Other						
Reimbursed Travel Expenses	\$ -	\$ -	\$ -	\$ 1,925	\$ 33,075	\$ 35,000
Translation	\$ 10,000	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ 50,000
Postage	\$ 148,448	\$ 121,962	\$ -	\$ 69,818	\$ 79,581	\$ 419,809
Delivery	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 2,000
<i>Subtotal</i>	\$ 158,448	\$ 141,962	\$ -	\$ 72,743	\$ 133,656	\$ 506,809
Total	\$ 6,148,832	\$ 1,130,291	\$ 30,637,801	\$ 31,593,014	\$ 22,431,780	\$ 91,941,719

Amounts provided exclude any applicable sales or other taxes.

	To July 31, 2025 Invoiced	August 1-15, 2025 Actual	August 16-31, 2025 Estimated	August 2025 Subtotal	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	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Project & Escalation Mgmt/ Noticing					
Project Coordinator	\$ -	\$ 135	\$ 585	\$ 720	\$ 720
Proj Specialist/Proj Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
Project Manager	\$ 1,190	\$ 765	\$ 731	\$ 1,496	\$ 2,686
Graphic Design/ Planner	\$ -	\$ 104	\$ 11,848	\$ 11,952	\$ 11,952
Program Mgr/ Noticing Mgr	\$ 386	\$ 564	\$ (178)	\$ 386	\$ 772
Client Services Mgr/Notice Dir	\$ -	\$ -	\$ 182	\$ 182	\$ 182
Managing Director/Executive	\$ 2,970	\$ 149	\$ 162,113	\$ 162,261	\$ 165,231
Docusign Usage Fee	\$ -	\$ -	\$ -	\$ -	\$ -
Dedicated Monthly Fax I&R Fee	\$ -	\$ -	\$ -	\$ -	\$ -
Dedicated Monthly Email I&R Fee	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ 4,546	\$ 1,717	\$ 175,279	\$ 176,996	\$ 181,542
Technology Management					
Data Analyst and Reporting	\$ -	\$ -	\$ -	\$ -	\$ -
Software Engineer/SQL Developer	\$ -	\$ -	\$ -	\$ -	\$ -
Solutions Architect	\$ -	\$ -	\$ -	\$ -	\$ -
Product/ Design Manager	\$ -	\$ -	\$ -	\$ -	\$ -
Technology Mgr/Sr Software Eng	\$ -	\$ -	\$ -	\$ -	\$ -
Website Hosting	\$ -	\$ -	\$ -	\$ -	\$ -
Facilitator Monthly Support	\$ -	\$ -	\$ -	\$ -	\$ -
Dashboard Monthly Support	\$ -	\$ -	\$ -	\$ -	\$ -
Data Storage Retention	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Other					
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	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 4,546	\$ 1,717	\$ 175,279	\$ 176,996	\$ 181,542
Items Not Included in Framework	\$ -	\$ -	\$ -	\$ -	\$ -
Net Framework Totals	\$ 4,546	\$ 1,717	\$ 175,279	\$ 176,996	\$ 181,542
Total Epiq Hours	14.3	8.0	381.2	389.2	403.5

Amounts provided exclude any applicable sales or other taxes.

	To July 31, 2025 Invoiced	August 1-15, 2025 Actual	August 16-31, 2025 Estimated	August 2025 Subtotal	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	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Project & Escalation Mgmt/ Noticing					
Project Coordinator	\$ -	\$ 450	\$ 1,905	\$ 2,355	\$ 2,355
Proj Specialist/Proj Attorney	\$ -	\$ -	\$ -	\$ -	\$ -
Project Manager	\$ 1,190	\$ 867	\$ 3,213	\$ 4,080	\$ 5,270
Graphic Design/ Planner	\$ -	\$ 26	\$ 12,160	\$ 12,186	\$ 12,186
Program Mgr/ Noticing Mgr	\$ 386	\$ 713	\$ 178	\$ 891	\$ 1,277
Client Services Mgr/Notice Dir	\$ -	\$ 36	\$ 653	\$ 690	\$ 690
Managing Director/Executive	\$ 2,970	\$ 545	\$ 163,845	\$ 164,390	\$ 167,360
Docusign Usage Fee	\$ -	\$ -	\$ -	\$ -	\$ -
Dedicated Monthly Fax I&R Fee	\$ -	\$ -	\$ -	\$ -	\$ -
Dedicated Monthly Email I&R Fee	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ 4,546	\$ 2,637	\$ 181,954	\$ 184,591	\$ 189,137
Technology Management					
Data Analyst and Reporting	\$ -	\$ -	\$ -	\$ -	\$ -
Software Engineer/SQL Developer	\$ -	\$ -	\$ -	\$ -	\$ -
Solutions Architect	\$ -	\$ -	\$ -	\$ -	\$ -
Product/ Design Manager	\$ -	\$ -	\$ -	\$ -	\$ -
Technology Mgr/Sr Software Eng	\$ -	\$ -	\$ -	\$ -	\$ -
Website Hosting	\$ -	\$ -	\$ -	\$ -	\$ -
Facilitator Monthly Support	\$ -	\$ -	\$ -	\$ -	\$ -
Dashboard Monthly Support	\$ -	\$ -	\$ -	\$ -	\$ -
Data Storage Retention	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Other					
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	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 4,546	\$ 2,637	\$ 181,954	\$ 184,591	\$ 189,137
Items Not Included in Framework	\$ -	\$ -	\$ -	\$ -	\$ -
Net Framework Totals	\$ 4,546	\$ 2,637	\$ 181,954	\$ 184,591	\$ 189,137
Total Epiq Hours	14.3	11.8	411.8	423.6	437.9

Amounts provided exclude any applicable sales or other taxes.

Pre-Implementation Detail: PCC Agent

Epiq Class Action Services Canada

August 22, 2025

	To July 31, 2025 Invoiced	August 1-15, 2025 Actual	August 16-31, 2025 Estimated	August 2025 Subtotal	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	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Project & Escalation Mgmt/ Noticing					
Project Coordinator	\$ 38,603	\$ 12,510	\$ 48,041	\$ 60,551	\$ 99,154
Proj Specialist/Proj Attorney	\$ -	\$ -	\$ 109,154	\$ 109,154	\$ 109,154
Project Manager	\$ 99,273	\$ 21,641	\$ 34,861	\$ 56,502	\$ 155,775
Graphic Design/ Planner	\$ -	\$ 78	\$ 2,470	\$ 2,548	\$ 2,548
Program Mgr/ Noticing Mgr	\$ 2,020	\$ 416	\$ 5,083	\$ 5,498	\$ 7,518
Client Services Mgr/Notice Dir	\$ 27,795	\$ 5,046	\$ 4,555	\$ 9,601	\$ 37,396
Managing Director/Executive	\$ 125,596	\$ 25,196	\$ (1,844)	\$ 23,352	\$ 148,948
Docusign Usage Fee	\$ -	\$ -	\$ -	\$ -	\$ -
Dedicated Monthly Fax I&R Fee	\$ -	\$ -	\$ -	\$ -	\$ -
Dedicated Monthly Email I&R Fee	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ 293,287	\$ 64,886	\$ 202,320	\$ 267,206	\$ 560,492
Technology Management					
Data Analyst and Reporting	\$ 4,762	\$ 1,258	\$ 11,400	\$ 12,658	\$ 17,419
Software Engineer/SQL Developer	\$ 241,726	\$ 35,567	\$ 60,115	\$ 95,682	\$ 337,407
Solutions Architect	\$ -	\$ 950	\$ 5,519	\$ 6,470	\$ 6,470
Product/ Design Manager	\$ -	\$ 2,792	\$ 8,366	\$ 11,157	\$ 11,157
Technology Mgr/Sr Software Eng	\$ -	\$ 9,837	\$ 26,656	\$ 36,493	\$ 36,493
Website Hosting	\$ -	\$ -	\$ -	\$ -	\$ -
Facilitator Monthly Support	\$ -	\$ -	\$ -	\$ -	\$ -
Dashboard Monthly Support	\$ -	\$ -	\$ -	\$ -	\$ -
Data Storage Retention	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ 246,487	\$ 50,404	\$ 112,055	\$ 162,459	\$ 408,946
Contact Centre					
Contact Centre Agent	\$ -	\$ -	\$ 154,275	\$ 154,275	\$ 154,275
Contact Centre QA/Lead/Train	\$ -	\$ 50	\$ 138,247	\$ 138,297	\$ 138,297
Contact Centre Help Desk	\$ -	\$ -	\$ 42,562	\$ 42,562	\$ 42,562
Contact Centre Supervisor	\$ -	\$ -	\$ 59,637	\$ 59,637	\$ 59,637
Contact Centre Manager	\$ -	\$ 884	\$ 42,322	\$ 43,206	\$ 43,206
IVR Maintenance Fee	\$ -	\$ -	\$ 297	\$ 297	\$ 297
IVR Minutes of Use	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ -	\$ 934	\$ 437,340	\$ 438,274	\$ 438,274
Claims Operations Services					
Data Entry/ Clerical	\$ -	\$ -	\$ 2,512	\$ 2,512	\$ 2,512
Claims Review	\$ -	\$ -	\$ 68,214	\$ 68,214	\$ 68,214
Claims Lead/ QA	\$ -	\$ -	\$ 14,584	\$ 14,584	\$ 14,584
Claims Supervisor	\$ -	\$ -	\$ 14,841	\$ 14,841	\$ 14,841
Paper/Email/Fax Claims Doc Intake	\$ -	\$ -	\$ -	\$ -	\$ -
Paper/Email/Fax Misc Doc Intake	\$ -	\$ -	\$ -	\$ -	\$ -
Acknowledgement or Claim Notif.	\$ -	\$ -	\$ -	\$ -	\$ -
Online Claim Document Intake	\$ -	\$ -	\$ -	\$ -	\$ -
Scanning and Image Storage	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ -	\$ -	\$ 100,150	\$ 100,150	\$ 100,150
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	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Other					
CCAA Outside Counsel - General	\$ 61,658	\$ 65,940	\$ 38,844	\$ 104,784	\$ 166,442
CCAA Outside Counsel - Rpt/Motions	\$ -	\$ -	\$ -	\$ -	\$ -
Claims: Lgl Rep, Estate Succ. Counsel	\$ 659,114	\$ 119,686	\$ 246,332	\$ 366,018	\$ 1,025,132
Claims: Other advisory/audit	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursed Travel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Translation	\$ 3,130	\$ -	\$ 6,617	\$ 6,617	\$ 9,747
Postage	\$ -	\$ -	\$ -	\$ -	\$ -
Delivery	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ 723,902	\$ 185,626	\$ 291,793	\$ 477,420	\$ 1,201,321
Total	\$ 1,263,675	\$ 301,851	\$ 1,143,658	\$ 1,445,509	\$ 2,709,184
Items Not Included in Framework	\$ 720,772	\$ 185,626	\$ 285,176	\$ 470,802	\$ 1,191,575
Net Framework Totals	\$ 542,903	\$ 116,224	\$ 858,482	\$ 974,706	\$ 1,517,609
Total Epiq Hours	2,167.2	471.0	6,524.7	6,995.7	9,162.9

Amounts provided exclude any applicable sales or other taxes.

Pre-Implementation Detail: PCC Claim Administration

Epiq Class Action Services Canada

August 22, 2025

	To July 31, 2025 Invoiced	August 1-15, 2025 Actual	August 16-31, 2025 Estimated	August 2025 Subtotal	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	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Project & Escalation Mgmt/ Noticing					
Project Coordinator	\$ 67,568	\$ 20,235	\$ 66,056	\$ 86,291	\$ 153,859
Proj Specialist/Proj Attorney	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
Project Manager	\$ 120,965	\$ 30,940	\$ 70,595	\$ 101,535	\$ 222,500
Graphic Design/ Planner	\$ -	\$ 260	\$ 9,412	\$ 9,672	\$ 9,672
Program Mgr/ Noticing Mgr	\$ 85,028	\$ 1,396	\$ 14,408	\$ 15,804	\$ 100,832
Client Services Mgr/Notice Dir	\$ 104,003	\$ 11,180	\$ 8,548	\$ 19,729	\$ 123,732
Managing Director/Executive	\$ 307,598	\$ 46,580	\$ 94,978	\$ 141,558	\$ 449,155
Docusign Usage Fee	\$ -	\$ -	\$ -	\$ -	\$ -
Dedicated Monthly Fax I&R Fee	\$ -	\$ -	\$ -	\$ -	\$ -
Dedicated Monthly Email I&R Fee	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ 685,162	\$ 110,591	\$ 293,998	\$ 404,589	\$ 1,089,751
Technology Management					
Data Analyst and Reporting	\$ 39,433	\$ 14,634	\$ 30,396	\$ 45,029	\$ 84,462
Software Engineer/SQL Developer	\$ 778,906	\$ 116,615	\$ 285,287	\$ 401,902	\$ 1,180,807
Solutions Architect	\$ -	\$ 1,426	\$ 8,549	\$ 9,974	\$ 9,974
Product/ Design Manager	\$ -	\$ 5,019	\$ 18,315	\$ 23,334	\$ 23,334
Technology Mgr/Sr Software Eng	\$ -	\$ 4,501	\$ 89,999	\$ 94,500	\$ 94,500
Website Hosting	\$ -	\$ -	\$ -	\$ -	\$ -
Facilitator Monthly Support	\$ -	\$ -	\$ -	\$ -	\$ -
Dashboard Monthly Support	\$ -	\$ -	\$ -	\$ -	\$ -
Data Storage Retention	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ 818,338	\$ 142,194	\$ 432,546	\$ 574,740	\$ 1,393,078
Contact Centre					
Contact Centre Agent	\$ -	\$ -	\$ -	\$ -	\$ -
Contact Centre QA/Lead/Train	\$ -	\$ 50	\$ (50)	\$ -	\$ -
Contact Centre Help Desk	\$ -	\$ -	\$ -	\$ -	\$ -
Contact Centre Supervisor	\$ -	\$ -	\$ -	\$ -	\$ -
Contact Centre Manager	\$ -	\$ 629	\$ (629)	\$ -	\$ -
IVR Maintenance Fee	\$ -	\$ -	\$ -	\$ -	\$ -
IVR Minutes of Use	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ -	\$ 679	\$ (679)	\$ -	\$ -
Claims Operations Services					
Data Entry/ Clerical	\$ -	\$ -	\$ 2,512	\$ 2,512	\$ 2,512
Claims Review	\$ -	\$ -	\$ 68,214	\$ 68,214	\$ 68,214
Claims Lead/ QA	\$ -	\$ -	\$ 19,272	\$ 19,272	\$ 19,272
Claims Supervisor	\$ -	\$ -	\$ 19,716	\$ 19,716	\$ 19,716
Paper/Email/Fax Claims Doc Intake	\$ -	\$ -	\$ -	\$ -	\$ -
Paper/Email/Fax Misc Doc Intake	\$ -	\$ -	\$ -	\$ -	\$ -
Acknowledgement or Claim Notif.	\$ -	\$ -	\$ -	\$ -	\$ -
Online Claim Document Intake	\$ -	\$ -	\$ -	\$ -	\$ -
Scanning and Image Storage	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ -	\$ -	\$ 109,713	\$ 109,713	\$ 109,713
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	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Other					
CCAA Outside Counsel - General	\$ 123,316	\$ 131,880	\$ 77,689	\$ 209,569	\$ 332,885
CCAA Outside Counsel - Rpt/Motions	\$ -	\$ -	\$ -	\$ -	\$ -
Claims: Lgl Rep, Estate Succ. Counsel	\$ -	\$ -	\$ -	\$ -	\$ -
Claims: Other advisory/audit	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursed Travel Expenses	\$ 1,925	\$ -	\$ -	\$ -	\$ 1,925
Translation	\$ 5,669	\$ -	\$ -	\$ -	\$ 5,669
Postage	\$ -	\$ -	\$ -	\$ -	\$ -
Delivery	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ 130,909	\$ 131,880	\$ 77,689	\$ 209,569	\$ 340,478
Total	\$ 1,634,409	\$ 385,344	\$ 913,266	\$ 1,298,610	\$ 2,933,020
Items Not Included in Framework	\$ 123,316	\$ 131,880	\$ 77,689	\$ 209,569	\$ 332,885
Net Framework Totals	\$ 1,511,094	\$ 253,464	\$ 835,577	\$ 1,089,041	\$ 2,600,135
Total Epiq Hours	5,672.6	1,029.4	3,858.4	4,887.8	10,560.3

Amounts provided exclude any applicable sales or other taxes.

Pre-Implementation Detail: QCAP Claim Administration

Epiq Class Action Services Canada

August 22, 2025

	To July 31, 2025 Invoiced	August 1-15, 2025 Actual	August 16-31, 2025 Estimated	August 2025 Subtotal	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	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Project & Escalation Mgmt/ Noticing					
Project Coordinator	\$ 48,992	\$ 13,665	\$ 58,376	\$ 72,041	\$ 121,033
Proj Specialist/Proj Attorney	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
Project Manager	\$ 68,316	\$ 23,545	\$ 54,632	\$ 78,177	\$ 146,493
Graphic Design/ Planner	\$ -	\$ 208	\$ 6,994	\$ 7,202	\$ 7,202
Program Mgr/ Noticing Mgr	\$ 41,503	\$ 1,040	\$ 11,112	\$ 12,151	\$ 53,654
Client Services Mgr/Notice Dir	\$ 111,419	\$ 29,149	\$ (13,014)	\$ 16,135	\$ 127,554
Managing Director/Executive	\$ 94,515	\$ 33,116	\$ 87,553	\$ 120,669	\$ 215,184
Docusign Usage Fee	\$ -	\$ -	\$ -	\$ -	\$ -
Dedicated Monthly Fax I&R Fee	\$ -	\$ -	\$ -	\$ -	\$ -
Dedicated Monthly Email I&R Fee	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ 364,745	\$ 100,722	\$ 235,653	\$ 336,375	\$ 701,120
Technology Management					
Data Analyst and Reporting	\$ 18,711	\$ 2,276	\$ 25,142	\$ 27,417	\$ 46,128
Software Engineer/SQL Developer	\$ 648,534	\$ 114,155	\$ 169,174	\$ 283,329	\$ 931,863
Solutions Architect	\$ -	\$ 1,218	\$ 7,866	\$ 9,083	\$ 9,083
Product/ Design Manager	\$ -	\$ 4,128	\$ 14,840	\$ 18,968	\$ 18,968
Technology Mgr/Sr Software Eng	\$ -	\$ 22,724	\$ 65,097	\$ 87,821	\$ 87,821
Website Hosting	\$ -	\$ -	\$ -	\$ -	\$ -
Facilitator Monthly Support	\$ -	\$ -	\$ -	\$ -	\$ -
Dashboard Monthly Support	\$ -	\$ -	\$ -	\$ -	\$ -
Data Storage Retention	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ 667,245	\$ 144,500	\$ 282,119	\$ 426,619	\$ 1,093,864
Contact Centre					
Contact Centre Agent	\$ -	\$ -	\$ -	\$ -	\$ -
Contact Centre QA/Lead/Train	\$ -	\$ 50	\$ (50)	\$ -	\$ -
Contact Centre Help Desk	\$ -	\$ -	\$ -	\$ -	\$ -
Contact Centre Supervisor	\$ -	\$ -	\$ -	\$ -	\$ -
Contact Centre Manager	\$ -	\$ 629	\$ (629)	\$ -	\$ -
IVR Maintenance Fee	\$ -	\$ -	\$ -	\$ -	\$ -
IVR Minutes of Use	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ -	\$ 679	\$ (679)	\$ -	\$ -
Claims Operations Services					
Data Entry/ Clerical	\$ -	\$ -	\$ 2,512	\$ 2,512	\$ 2,512
Claims Review	\$ -	\$ -	\$ 68,214	\$ 68,214	\$ 68,214
Claims Lead/ QA	\$ -	\$ -	\$ 19,272	\$ 19,272	\$ 19,272
Claims Supervisor	\$ -	\$ -	\$ 19,716	\$ 19,716	\$ 19,716
Paper/Email/Fax Claims Doc Intake	\$ -	\$ -	\$ -	\$ -	\$ -
Paper/Email/Fax Misc Doc Intake	\$ -	\$ -	\$ -	\$ -	\$ -
Acknowledgement or Claim Notif.	\$ -	\$ -	\$ -	\$ -	\$ -
Online Claim Document Intake	\$ -	\$ -	\$ -	\$ -	\$ -
Scanning and Image Storage	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ -	\$ -	\$ 109,713	\$ 109,713	\$ 109,713
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	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Other					
CCAA Outside Counsel - General	\$ 123,316	\$ 131,880	\$ 77,689	\$ 209,569	\$ 332,885
CCAA Outside Counsel - Rpt/Motions	\$ -	\$ -	\$ -	\$ -	\$ -
Claims: Lgl Rep, Estate Succ. Counsel	\$ -	\$ -	\$ -	\$ -	\$ -
Claims: Other advisory/audit	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursed Travel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Translation	\$ 7,084	\$ -	\$ -	\$ -	\$ 7,084
Postage	\$ -	\$ -	\$ -	\$ -	\$ -
Delivery	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Subtotal</i>	\$ 130,400	\$ 131,880	\$ 77,689	\$ 209,569	\$ 339,969
Total	\$ 1,162,390	\$ 377,781	\$ 704,495	\$ 1,082,276	\$ 2,244,666
Items Not Included in Framework	\$ 123,316	\$ 131,880	\$ 77,689	\$ 209,569	\$ 332,885
Net Framework Totals	\$ 1,039,074	\$ 245,901	\$ 626,806	\$ 872,707	\$ 1,911,781
Total Epiq Hours	4,051.0	932.9	3,044.9	3,977.8	8,028.8

Amounts provided exclude any applicable sales or other taxes.

2025 Standard Rates

Epiq Class Action Services Canada
August 22, 2025

CLIN No.	Contract Line Item (CLIN) Description	Rate
099	Media Noticing	
100	Paid Media Noticing	As used
199	Print & Mail Operations	
200-210	Print & Mail Operations Hourly Rates	\$125-\$170
211	Print 1-image Cheque with Stub	\$2.00
212	Print/Mail PCC or QCAP Int Ntc/Cl Pkt	\$2.01
213	Requested Fulfillment Notice	\$3.80
214	Reminder Fulfillment Notice	\$4.01
270	Record Undeliverable Mail	\$0.50
275	Email & Record Undeliverable Email	\$0.20
290	Photocopy or Image	\$0.20
295	Box Storage per Box per Month	\$4.62
296	Stop Payment Fee	\$25.00
297	Bank Fees - Account	\$330.00
299	Project & Escalation Mgmt/Noticing	
300-340	Proj Mgmt, Noticing and Tech Hourly Rates	\$150-\$363
345	Senior Management	\$495.00
346	DocuSign Usage Fee	\$2.10
353	Dedicated Monthly Fax I&R Fee	\$50.00
354	Dedicated Monthly Email I&R Fee	\$75.00
399	Technology Management	
400-440	Proj Mgmt, Noticing and Tech Hourly Rates	\$150-\$363
450	Website Hosting	\$297.00
452	Facilitator Monthly Support	\$300.00
455	Dashboard Monthly Support	\$594.00
460	Data Storage Retention	\$500.00
499	Contact Centre	
500-624	Contact Centre Hourly Rates	\$75-\$170
550	IVR Maintenance Fee	\$297.00
555	IVR Minutes of Use	\$0.09
599	Claims Operations	
600-639	Claims Operations Hourly Rates	\$75-\$170
650	Paper/Email/Fax Claims Doc Intake	\$5.00
651	Paper/Email/Fax Misc Doc Intake	\$8.00
652	Acknowledgement or Claim Notif.	\$2.00
655	Online Claim Document Intake	\$0.35
660	Scanning and Image Storage	\$0.20
699	Initial & Recurring Items	
705	Import and Standardize Data	\$1,320.00
710	Form Set-up	\$1,320.00
715	IVR Configuration and Recording	\$3,000.00
717	Activation Fee for Fax & Inbox	\$250.00
720	Post Office Box - Dedicated	\$1,056.00
735	Email Form or Notice Setup	\$800.00
760	Settlement Fund Tax Filing	\$4,000.00
765	Escrow Management Fee	\$4,620.00
799	Other	As used
805	Reimbursed Travel Expenses	
806	Translation	
807	Postage	
808	Delivery	

Rates subject to standard adjustment increases.

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

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.

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

PROCEEDING COMMENCED AT TORONTO

**AMENDED AND RESTATED CLAIMS ADMINISTRATOR
ORDER**

BLAKE, CASSELS & GRAYDON LLP

199 Bay Street
Suite 4000, Commerce Court West
Toronto, ON, M5L 1A9

Linc Rogers (LSO #: 43562N)

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Lawyers for Deloitte Restructuring Inc.,
in its capacity as Monitor and CCAA Plan Administrator of
JTI Macdonald Corp.

TAB 4

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

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

THE HONOURABLE ~~CHIEF~~
279TH

WEDNESDAY, THE

JUSTICE ~~MORAWETZ~~KIMMEL
~~AUGUST~~SEPTEMBER, 20252026

DAY OF

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.

AMENDED AND RESTATED CLAIMS ADMINISTRATOR ORDER

THIS MOTION, made by ~~Epiq Class Actions Services Canada, Inc.~~Deloitte Restructuring Inc., in its capacities as Monitor of JTI-Macdonald Corp. ("EpiqJTIM") and CCAA Plan Administrator of the JTIM CCAA Plan (as defined below) (in such capacities, the "CCAA Plan Administrator"), pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"), was heard this day by videoconference at 330 University Avenue, Toronto, Ontario.

ON READING ~~Epiq's~~the Motion Record of the CCAA Plan Administrator, including the ~~affidavit of Michael O'Connor sworn on~~Fourth Report dated August ~~22~~28, ~~2025~~2026, (the "~~O'Connor Affidavit~~Fourth Report") and the ~~exhibits~~appendices thereto, and ~~on hearing~~ON HEARING submissions of counsel for Epiq Class Actions Services Canada, Inc. ("Epiq"), counsel for the ~~Court-Appointed Mediator, counsel for the Monitor and~~ CCAA Plan Administrator, counsel for each of the Tobacco Companies, PCC Representative Counsel, Quebec Class Counsel, 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 ~~certificate~~certificates of service, filed:

Amendment and Restatement

1. **THIS COURT ORDERS** that this Order amends and restates in its entirety the Claims Administrator Order made by this Court on August 27, 2025.

Service and Definitions

2. ~~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.

3. ~~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 Fourth Amended and Restated Court-Appointed Mediator's and Monitor's CCAA Plan of Compromise and Arrangement in respect of ~~JTI-Macdonald Corp. ("JTIM")~~ dated August 27, 2025 as such plan may be amended, amended and restated, supplemented or otherwise modified from time to time (the "**JTIM CCAA Plan**"), the PCC Compensation Plan or the Quebec Administration Plan (each as defined in the JTIM CCAA Plan), ~~or the O'Connor Affidavit~~, as applicable.

Appointment of the PCC Agent

4. ~~3.~~ **THIS COURT ORDERS** that, pursuant to Section 18.3 of the PCC Compensation Plan, Epiq is appointed as ~~the~~ the agent for the PCC Representative Counsel in respect of the PCC Compensation Plan (the "**PCC Agent**"). The PCC Agent is hereby authorized to communicate with and collaborate with the PCC Representative Counsel.

No Contract between CCAA Plan Administrators and Claims Administrator and/or PCC Agent

5. ~~4.~~ **THIS COURT ORDERS** that, notwithstanding anything to the contrary in the PCC Compensation Plan, Quebec Administration Plan, JTIM CCAA Plan, Sanction Order or otherwise, no written agreement regarding the provision of services in respect of the PCC Compensation Plan or the Quebec Administration Plan, or the Costs (defined below) of the Claims Administrator or the PCC Agent, shall be required to be entered into between the CCAA Plan Administrators and the Claims Administrator and/or the PCC Agent.

Approval of Notice Plan

6. ~~5.~~ **THIS COURT ORDERS** that the notice plan in the form attached hereto as Schedule “A” (the “**Global Notice Plan**”) shall constitute the PCC Notice Plan (for purposes of the PCC Compensation Plan) and the *Blais* Notice Plan (for purposes of the Quebec Administration Plan), and that the Global Notice Plan, including the Claims Process as described therein, is hereby approved. For greater certainty, and without limiting the generality of the foregoing, the forms of notices, claim forms and any other forms included as part of the Global Notice Plan are hereby approved for purposes of the PCC Compensation Plan and the Quebec Administration Plan, as applicable, notwithstanding the forms of the notices, claim forms and any other forms attached as Appendices to the PCC Compensation Plan and Appendices to the Quebec Administration Plan that were approved by the CCAA Court in the Sanction Order.

Amendment of Notices and Forms

7. ~~6.~~ **THIS COURT ORDERS** that the form of PCC Notice of Incomplete Claim attached as Exhibit “C” to the [affidavit of Michael O’Connor sworn on August 22, 2025 \(the “O’Connor Affidavit”\)](#) and the form of PCC Notice to Provide Alternative Proof attached as Exhibit “D” to the O’Connor Affidavit are hereby approved for purposes of the PCC Compensation Plan.

8. ~~7.~~ **THIS COURT ORDERS** that, 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), the Claims Administrator may make amendments to the forms of notices, claim forms and any other forms that are Attachments to the Global Notice Plan, Exhibits to the O’Connor Affidavit, Appendices to the PCC Compensation Plan and/or Appendices to the Quebec Administration Plan, including the preparation of any additional notices or forms required to administer the PCC Compensation Plan and the Quebec Administration Plan, provided that the Claims Administrator complies with Section 8.2 of the PCC Compensation Plan and Section 7.2 of the Quebec Administration Plan. No other changes, modifications or revisions shall be made to the PCC Compensation Plan except in accordance with Section 8.1 thereof, or to the Quebec Administration Plan except in accordance with Section 7.1 thereof.

Purpose and Use of Claims Administrator's Checklists

9. ~~8.~~ **THIS COURT ORDERS** that, notwithstanding anything to the contrary in the PCC Compensation Plan and the Quebec Administration Plan, the Checklist [for Claims Administrator](#) which is Appendix "H" to the PCC Compensation Plan, and the Proof of Claim [Review](#) Checklist for Tobacco-Victim Claims and the Proof of Claim [Review](#) Checklist for Succession Claims that are respectively Appendices "I" and "J" to the Quebec Administration Plan, are directory guides prepared for the convenience of and to assist 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.

Approval of Global Claims Administration Costs Framework

10. ~~9.~~ **THIS COURT ORDERS** that the Global Claims Administration Costs Framework (the "**Global Claims Administration Costs Framework**") in the form attached hereto as Schedule "B" is hereby approved for purposes of both the PCC Compensation Plan (including, for certainty, in respect of Epiq's roles as Claims Administrator and as PCC Agent) and the Quebec Administration Plan as the framework basis against which the Costs of the PCC Compensation Plan and the Quebec Administration Plan shall be reviewed and assessed in accordance with the provisions of this Order, with such amendments as may be approved by further Order of the CCAA Court, provided that, other than in respect of the Costs set out in the Global Claims Administration Costs Framework with respect to the PCC Notice Plan and the *Blais* Notice Plan, the Global Claims Administration Costs Framework provides the structure for the future budgeting processes set forth in this Order, and the amounts reflected in the Global Claims Administration Costs Framework, other than in respect of the Costs with respect to the PCC Notice Plan and the *Blais* Notice Plan, are not approved under this Order. The Claims Administrator and the PCC Agent shall not be entitled to be paid any of the Costs contemplated in the Global Claims Administration Costs Framework unless such Costs are validly incurred and payable in accordance with the provisions of this Order.

11. ~~10.~~ **THIS COURT ORDERS** that the Global Claims Administration Costs Framework shall include in respect of each of (i) the claims administration under the PCC Compensation

Plan (“**PCC Claims Administration**”), (ii) the claims administration under the Quebec Administration Plan (“**QCAP Claims Administration**”), (iii) the PCC Agent services, (iv) the PCC Notice Plan, (v) the *Blais* Notice Plan and (vi) the pre-CCAA Plan implementation activities relating to the PCC Compensation Plan, as applicable:

- (a) the actual time spent and standard rates charged by the Claims Administrator and the PCC Agent in connection with all work done up to August 15, 2025, and the estimated time that will be spent and standard rates that will be charged up to the Plan Implementation Date;
- (b) a forecast of the estimated time that will be incurred and standard rates to be charged by the Claims Administrator and the PCC Agent; and
- (c) an estimate of the number of claims to be reviewed during the PCC Claims Submission Period and the *Blais* Claims Submission Period.

Weekly Reporting Obligations

12. ~~11.~~ **THIS COURT ORDERS** that, ~~during the first three calendar months commencing on~~ and following the Plan Implementation Date and continuing until the later of the conclusion of the PCC Claims Administration and the QCAP Claims Administration (the “Weekly Reporting Period”), the Claims Administrator and the PCC Agent shall provide to the CCAA Plan Administrators, on a weekly basis, or as otherwise eliminated, amended or directed by the CCAA Plan Administrators, to be received within four Business Days from the end of ~~each the~~ immediately prior week, and as circumstances warrant at any other times during the Weekly Reporting Period as requested by the CCAA Plan Administrators in their discretion, or as the CCAA Court directs, ~~the following reports in writing (collectively, “Weekly Reports”), in each case based on the information available at such time:~~ (a) a report (“**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 (“**Weekly Claims Administration Report**”),~~ based on the information available at such time, setting out in respect of the applicable week ~~upon which,~~ the ~~Weekly Reports are based~~ particulars for each of the PCC Compensation Plan and the Quebec 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 (“**Weekly Events Report**”) 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~~ each of the claims administration processes ~~as soon as possible~~ and (viii) such other information as may be requested by the CCAA Plan Administrators.

Monthly Reporting Obligations

13. ~~12.~~ **THIS COURT ORDERS** that, commencing ~~upon the end of the Weekly Reporting Period~~ on September 1, 2026 and continuing for the duration of the PCC Claims Administration and the QCAP Claims Administration (“**Monthly Reporting Period**”), the Claims Administrator and the PCC Agent shall provide to the CCAA Plan Administrators, on a monthly basis, to be received within five Business Days from the end of each month, and as circumstances warrant at any other times during the Monthly Reporting Period as requested by the CCAA Plan Administrators in their discretion, or as the CCAA Court directs, the following reports in writing (collectively, the “Monthly Reports”), in each case based on the information available at such time:

- (a) a report (“**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 following activities ~~enumerated in subparagraphs 11(a)(i) to 11(a)(vii) of this Order~~, as applicable, in regard to each of the PCC Claims Administration, QCAP Claims Administration, PCC Agent, PCC Notice Plan and *Blais* Notice Plan; (the “Monthly Actual Costs”) on account of:

- (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 month and the actual costs and expenditures for the month upon which the Monthly Reports are based. With respect to Monthly Actual Costs that are incurred in respect of tasks that relate to Epig’s responsibilities in respect of more than one of PCC Claims Administration, QCAP Claims Administration and PCC Agent, such Monthly Actual Costs shall be divided and allocated equally between PCC Claims Administration, QCAP

Claims Administration and/or PCC Agent, as applicable, or as otherwise determined by Epiq based on the circumstances;

- (b) a report (“**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 Quebec 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 (“**Monthly Events Report**”) 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.

~~13. **THE COURT ORDERS** that, as the PCC Claims Administration and the QCAP Claims Administration progress, the CCAA Plan Administrators may, in their discretion if they deem it to be necessary and appropriate, direct that the Weekly Reporting Period shall be extended for a period longer than the first three calendar months following the Plan Implementation Date.~~

14. **THIS COURT ORDERS** that the Claims Administrator and the PCC Agent shall provide copies of their Weekly Claims Administration Reports and their Monthly Reports to the Tobacco Companies, Court-Appointed Mediator, Administrative Coordinator, PCC Representative Counsel and Quebec Class Counsel concurrently when such reports are provided to the CCAA Plan Administrators. ~~The Claims Administrator shall file copies of all the Weekly Reports and Monthly Reports with the CCAA Court provided, however, that Epiq may redact from the public copies of such reports filed with the CCAA Court any confidential or commercially sensitive information.~~

15. **THIS COURT ORDERS** that, for greater certainty, the reporting obligations set forth in paragraphs ~~11~~1213 to 14 of this Order do not replace any of the reporting obligations of the Claims Administrator set forth in the PCC Compensation Plan and the Quebec Administration Plan.

Budget Reporting Obligations

16. **THIS COURT ORDERS** that, ~~within fifteen calendar days following the end of the Weekly Reporting Period~~for the period commencing on September 1, 2026 and ending on November 30, 2026, the Claims Administrator and the PCC Agent shall provide to the CCAA Plan Administrators, concurrently with copies provided to the Tobacco Companies, Court-Appointed Mediator, Administrative Coordinator, PCC Representative Counsel and Quebec Class Counsel: (i) a budget for the PCC Claims Administration, and (ii) a budget for the QCAP Claims Administration (collectively, the “**First ~~Annual-Global~~Quarterly Claims Administration Costs Budget**”) that: (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 volume of claims received, as set out in the Weekly ~~Actual Costs Reports, Weekly~~ Claims Administration ~~Reports and Weekly Events~~ Reports, and (d) covers the next ~~twelve~~three calendar month period ~~commencing on the end of the Weekly Reporting Period. Notwithstanding.~~ With respect to any costs that are expected to be incurred in respect of tasks that relate to Epiq’s responsibilities in respect of more than one of PCC Claims Administration, QCAP Claims Administration and PCC Agent, such costs shall be divided and allocated equally between PCC Claims Administration, QCAP Claims Administration and/or PCC Agent, as applicable, or as otherwise determined by Epiq based on the specific circumstances of such costs.

17. **THIS COURT ORDERS** that, notwithstanding anything to the contrary in Section 56.3 of the PCC Compensation Plan and Section 57.3 of the Quebec Administration Plan, within forty-five calendar days ~~following of~~ the ~~end date~~ of ~~the Weekly Reporting Period~~this Order, the Claims Administrator and ~~the~~ PCC Agent shall submit the First ~~Annual-Global~~Quarterly Claims Administration Costs Budget to the CCAA Court and the Quebec Superior Court for joint approval. Epiq may request permission from the CCAA Plan Administrators or the CCAA Court and the Quebec Superior Court to redact from the public record copies of the First ~~Annual~~

~~Global~~Quarterly Claims Administration Costs Budget filed with the CCAA Court and Quebec Superior Court any confidential or commercially sensitive information. Any requests to the CCAA Plan Administrators will be considered by the CCAA Plan Administrators on a case-by-case basis.

18. ~~17.~~ **THIS COURT ORDERS** that, for each subsequent ~~twelve~~three calendar month period following ~~the end of the twelve calendar month period covered by the First Annual Global Claims Administration Costs Budget~~November 30, 2026 until the PCC Claims Administration and the QCAP Claims Administration, respectively, are complete, the Claims Administrator and the PCC Agent shall provide, by 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 Quebec Class Counsel: (i) a budget for the PCC Claims Administration and (ii) a budget for the QCAP Claims Administration of the Quebec Administration Plan (together, a “**Subsequent ~~Annual-Global~~Quarterly Claims Administration Costs Budget**”) that cover the next ~~twelve~~three calendar month period. Notwithstanding anything to the contrary in Section 56.3 of the PCC Compensation Plan and Section 57.3 of the Quebec Administration Plan, ~~within forty-five~~no later than fifteen calendar days ~~following the end~~in advance of the ~~previous twelve~~commencement of the next three calendar month period, subject to extension by the CCAA Plan Administrators, the Claims Administrator and the PCC Agent shall submit each Subsequent ~~Annual-Global~~Quarterly Claims Administration Costs Budget to the CCAA Court and the Quebec Superior Court for joint approval. ~~Epiq may, which motions shall be scheduled for no later than the commencement of the next three calendar month period, subject to the availability of the CCAA Court and the Quebec Superior Court. Epiq may request permission from the CCAA Plan Administrators or the CCAA Court and the Quebec Superior Court to~~ redact from the public record copies of any Subsequent ~~Annual-Global~~Quarterly Claims Administration Costs Budget filed with the CCAA Court and Quebec Superior Court any confidential or commercially sensitive information. Any requests to the CCAA Plan Administrators will be considered by the CCAA Plan Administrators on a case by case basis. Each Subsequent ~~Annual-Global~~Quarterly Claims Administration Costs Budget shall be consistent with the format of the Global Claims Administration Costs Framework and the First ~~Annual-Global~~Quarterly Claims Administration Costs Budget, ~~and shall~~

~~be provided by the Claims Administrator and the PCC Agent thirty calendar days in advance of the end of the current twelve calendar month period.~~

~~18. THIS COURT ORDERS that, in respect of each year until the PCC Claims Administration and the QCAP Claims Administration are complete, the aggregate Costs (defined below) of Epiq in its capacities as the Claims Administrator and the PCC Agent up to and including such year shall not exceed (i) by more than 10% of the total amount of the First Annual Global Claims Administration Costs Budget up to and including such year, or (ii) by more than 10% of the total amount of.~~ Notwithstanding the foregoing, following Epiq's delivery of the Exit Report under the Quebec Administration Plan, Epiq shall have no continuing obligation to file any Subsequent Annual Global Quarterly Claims Administration Costs Budget up to and including such year, without prior approval of the CCAA Plan Administrators and further Orders of the CCAA Court and the Quebec Superior Court on motions brought by Epiq seeking or request for permission to redact from the public record (if applicable) with the Quebec Superior Court or seek the Quebec Superior Court's approval of such increase in Costs (defined below) thereof.

Confidentiality and Information Management

19. **THIS COURT ORDERS** that the Claims Administrator shall comply with all of its duties and responsibilities set forth in Sections 57.1 to 57.6 and Sections 58.1 and 58.2 of the PCC Compensation Plan in regard to the receipt, storage, disclosure, retention and destruction of all Personal Information and documentation provided to the Claims Administrator in connection with the Claim Packages submitted by PCC-Claimants and PCC-Claimants' ~~Legal~~ Representatives. The PCC Agent shall also comply with Sections 57.1 to 57.6 and Sections 58.1 and 58.2 of the PCC Compensation Plan. The Claims Administrator and the PCC Agent shall comply with the Official Confirmations of Diagnoses Order.

20. **THIS COURT ORDERS** that the Claims Administrator shall comply with all of the duties and responsibilities set forth in Sections 58.1 to 58.6 and Sections 59.1 and 59.2 of the Quebec Administration Plan in regard to the receipt, storage, disclosure, retention and destruction of all Personal Information and documentation provided to the Claims Administrator in connection with the Proofs of Claim submitted by Tobacco-Victim Claimants and Succession Claimants. Raymond Chabot (Proactio) shall also comply with Sections ~~57.1~~58.1 to ~~57.6~~58.6 and Sections

~~58.1 and 58.2~~59.1 to 59.2 of the Quebec Administration Plan. The Claims Administrator and Raymond Chabot (Proactio) shall comply with the Official Confirmations of Diagnoses Order.

Payment of Fees, Costs and Expenses

21. **THIS COURT ORDERS** that, ~~subject to paragraph 18 of this Order,~~ each of the Claims Administrator and the PCC Agent, and their respective legal and other advisors, shall be paid their reasonable professional fees, other fees, costs, disbursements, expenses, Court costs and other expenditures, and all applicable Sales and Excise Taxes, directly incurred in relation to the carrying out of their duties and responsibilities as the Claims Administrator and the PCC Agent or the advisors thereto, as applicable (collectively, “**Costs**”), in each case at their standard rates and charges, which (i) if incurred in the period prior to the Plan Implementation Date, are consistent with the Global Claims Administration Costs Framework, (ii) ~~are~~if incurred ~~during the Weekly Reporting Period~~following the Plan Implementation Date and prior to Epiq’s delivery of the First Quarterly Claims Administration Costs Budget, or (iii) if incurred following the ~~Weekly Reporting Period~~First Quarterly Claims Administration Costs Budget, are consistent with, as applicable, the Global Claims Administration Costs Framework, the First ~~Annual~~Global Quarterly Claims Administration Costs Budget and any Subsequent ~~Annual~~Global Quarterly Claims Administration Costs Budgets ~~and, as applicable, paragraph 18 herein.~~

22. **THIS COURT ORDERS** that, subject to ~~paragraphs 18 and~~paragraph 21 of this Order, the Tobacco Companies are directed to pay directly to Epiq the following reasonable Costs, and such payments shall not be deducted from the PCC Compensation Plan Amount or from the QCAP Settlement Amount, as applicable:

- (a) all Costs incurred by the Claims Administrator in connection with the administration of the PCC Compensation Plan;
- (b) all Costs incurred by the PCC Agent in connection with the administration of the PCC Compensation Plan;
- (c) all Costs associated with the PCC Notice Plan; and
- (d) all Costs associated with the *Blais* Notice Plan,

in each case within ~~thirty~~forty-five calendar days of ~~the issuance~~written approval by the CCAA Plan Administrators of any invoice by Epiq in respect thereof, provided that: (x) Epiq has been

set up as a vendor in each of the Tobacco Companies' accounting systems, and (y) such invoice of Epiq, as well as the invoices rendered by all legal and other advisors of Epiq, have been approved, in whole or in part, in writing by the CCAA Plan Administrators; provided that the CCAA Plan Administrators shall either approve or raise any questions or concerns regarding such invoices within thirty calendar days of the issuance of such invoices by Epiq. For clarity, any invoices (or undisputed portions thereof) that satisfy (x) and (y) shall be paid within forty-five calendar days of written approval by the CCAA Plan Administrators, and Epiq and the CCAA Plan Administrators shall work in good faith to resolve any questions or concerns raised by the CCAA Plan Administrators with respect to any invoices issued by Epiq. The invoices of Epiq's legal advisors may be redacted for solicitor-client privilege before they are submitted to the CCAA Plan Administrators for review and approval. The Tobacco Companies shall pre-fund within thirty calendar days of Epiq's presentment of a reasonable written estimate of any: (a) paid media insertion orders planned to be placed by Epiq during the subsequent thirty calendar day period; or (b) postage for mailings of 25,000 pieces or more that are expected to occur during the subsequent thirty calendar day period. Amounts that remain unpaid following the date that is ~~thirty~~forty-five calendar days after ~~the issuance~~written approval by the CCAA Plan Administrators of an invoice issued by Epiq (provided that the conditions in (x) and (y) above have been met), shall be subject to an interest charge of 0.5% per month. All such Costs shall be paid by the Tobacco Companies in equal parts. The liability of the Tobacco Companies for their respective share of the Costs shall be several and not joint and several.

23. **THIS COURT ORDERS** that, subject to paragraphs ~~18~~21 and ~~21~~22 of this Order, the reasonable Costs of the Claims Administrator incurred in connection with the administration of the Quebec Administration Plan, other than the Costs associated with the *Blais* Notice Plan (which shall be paid by the Tobacco Companies pursuant to paragraph 22(d) of this Order), shall be paid to Epiq from the balance of the QCAP Settlement Amount net of the Quebec Class Counsel Fee. The ~~CCAA Plan Administrators shall authorize the~~ trustee of the QCAP Trust Account (the "Trustee") ~~to, and the Trustee shall, make an advancement of instalments of~~upon receiving notice of same from the CCAA Plan Administrators, shall advance funds from the QCAP Trust Account to pay all Costs of the Claims Administrator incurred in connection with the administration of the Quebec Administration Plan within thirty calendar days of the issuance of any invoice by Epiq in respect thereof, provided that such invoice of Epiq, as well as the invoices rendered by all legal and other advisors of Epiq, have been approved (A) first by the Quebec Class Counsel and then (B) by the CCAA Plan Administrators; provided further that

the Quebec Class Counsel and the CCAA Plan Administrators shall either approve or raise any questions or concerns regarding such invoices within thirty calendar days of the issuance of such invoices by Epiq. For clarity, any undisputed invoices (or undisputed portions thereof) shall be paid within thirty calendar days of the issuance of such invoices by Epiq, and Epiq, the Quebec Class Counsel and/or the CCAA Plan Administrators, as applicable, shall work in good faith to resolve any questions or concerns raised by the Quebec Class Counsel or the CCAA Plan Administrators with respect to any invoices issued by Epiq. The invoices of Epiq's legal advisors may be redacted for solicitor-client privilege before they are submitted to the Quebec Class Counsel and to the CCAA Plan Administrators for review and approval. Amounts that remain unpaid following the date that is thirty calendar days after the issuance of an invoice by Epiq (provided that the conditions in (A) and (B) above have been met) shall be subject to an interest charge of 0.5% per month.

24. **THIS COURT ORDERS** that, for greater certainty, the PCC Compensation Plan Reserve Costs shall include the Costs of the services which the PCC Agent, including its legal and other advisors, provides in relation to the PCC Compensation Plan, and Epiq, in its capacity as PCC Agent, shall also be entitled to the benefit of the JTIM PCC Compensation Plan Reserve. Paragraphs 21 and 23 of the Sanction Order shall be interpreted to include the foregoing Order.

Advisors to Claims Administrator and PCC Agent

25. **THIS COURT ORDERS** that the Claims Administrator and the PCC Agent may, in their discretion, retain any legal or other advisors, to advise and assist them in carrying out their respective duties in relation to the PCC Compensation Plan and the Quebec Administration Plan, as applicable.

Distributions by the Claims Administrator

26. **THIS COURT ORDERS** that the Claims Administrator is hereby authorized to distribute (i) Individual Payments to Eligible PCC-Claimants pursuant to and in accordance with the procedures and process set forth in Sections 49.1, 49.2, 51.1, 52.1, 53.1, 53.2, 53.3, 53.4, 53.5, 55.1 and 55.2 of the PCC Compensation Plan, and (ii) Compensation Payments to Eligible *Blais* Class Members pursuant to and in accordance with the procedures and process

set forth in Sections 50.1, 50.2, 52.1, 53.1, 54.1, 54.2, 54.3, 54.4, 54.5, 56.1 and 56.2 of the Quebec Administration Plan.

Liability - Variation of Sanction Order and relating to PCC Representative Counsel, Court-Appointed Mediator, Monitors, CCAA Plan Administrators and Administrative Coordinator

27. **THIS COURT ORDERS** that the Sanction Order is hereby varied to delete Section 27 thereof.

28. **THIS COURT ORDERS** that, for greater certainty and without limiting any other protections available to the PCC Representative Counsel pursuant to (i) paragraph 9 of the Amended and Restated Orders re Appointment of PCC Representative Counsel dated November 22, 2024, or (ii) any other Order of the CCAA Court, the PCC Representative Counsel shall not be liable, including vicariously liable, for any act or omission of the PCC Agent in connection with the PCC Agent's duties under this Order, the PCC Compensation Plan, the JTIM CCAA Plan, or any other court Order, or in regard to any other matter whatsoever. For further certainty, although Epiq is appointed as the PCC Agent for the PCC Representative Counsel pursuant to Section 18.3 of the PCC Compensation Plan and paragraph 34 of this Order, the PCC Agent operates independently and is solely responsible for the performance of its duties, and no other Person shall be held responsible for Epiq's acts and omissions.

29. **THIS COURT ORDERS** that, for greater certainty and without limiting any other protections available to the Court-Appointed Mediator, Monitors, CCAA Plan Administrators and Administrative Coordinator pursuant to (i) paragraphs 28 and 38-52 inclusive of the Sanction Order, (ii) paragraphs 5, 6 and 27-32 inclusive of the CCAA Plan Administrator Appointment Order, (iii) Article 18, Sections 18.1.4, 18.1.5, 18.1.6, 18.1.7, 18.1.9 and 18.1.11 of the JTIM CCAA Plan, or (iv) any other court Order, the Court-Appointed Mediator, Monitors, CCAA Plan Administrators and Administrative Coordinator shall not be liable, including vicariously liable, for any acts or omissions of Epiq in its capacities as Claims Administrator and PCC Agent, or in regard to any other matter whatsoever. Epiq in its capacities as the Claims Administrator and the PCC Agent operates independently and is solely responsible for the performance of its duties, and no other Person shall be held responsible for Epiq's acts and omissions.

Termination of Engagement

30. **THIS COURT ORDERS** that, notwithstanding anything to the contrary in the PCC Compensation Plan, the Quebec Administration Plan, the JTIM CCAA Plan, the Sanction Order or otherwise, and subject to the approval of the CCAA Court, the engagement of the Claims Administrator and/or the PCC Agent may be terminated by the CCAA Plan Administrators upon at least thirty calendar days' prior written notice delivered by the CCAA Plan Administrators to Epiq. For certainty, Epiq's rights to oppose any such motion and relief are fully reserved.

31. **THIS COURT ORDERS** that upon the effective date of such termination of its engagement, Epiq shall take all steps requested by the CCAA Plan Administrators and/or directed by the CCAA Court to effect the transfer of the role of Claims Administrator and/or PCC Agent, as applicable, to an alternative service provider or providers, including but not limited to the transfer of:

- (a) all Claim Packages received in respect of the PCC Compensation Plan;
- (b) all Proofs of Claim received in respect of the Quebec Administration Plan;
- (c) all completed assessments of Claim Packages submitted by PCC-Claimants and Legal Representatives;
- (d) all completed assessments of Proofs of Claims submitted by Tobacco-Victim Claimants and Succession Claimants;
- (e) all communications received from or transmitted to PCC-Claimants, Legal Representatives, Tobacco-Victim Claimants and Succession Claimants;
- (f) all information supporting claims, including medical data, proofs of diagnoses and Official Confirmations in Epiq's possession or control;
- (g) all reports or analyses performed by any of Epiq's advisors in connection with the PCC Compensation Plan or Quebec Administration Plan;
- (h) all information and approvals required to transfer or assign the bank accounts used by the Claims Administrator to distribute funds to PCC-Claimants, Tobacco-Victim Claimants and Succession Claimants; and

- (i) all other documents, information and data pertaining to the PCC Compensation Plan and Quebec Administration Plan.

General

32. **THIS COURT ORDERS** that in the event of ~~a~~any inconsistency or conflict between the terms of (i) this Order, (ii) the Sanction Order and (iii) the JTIM CCAA Plan, including the PCC Compensation Plan and the Quebec Administration Plan, the terms of this Order shall govern.

33. **THIS COURT ORDERS** that the Claims Administrator may seek directions in respect of a matter relating to the Quebec Administration Plan jointly from the CCAA Court and the Quebec Superior Court in accordance with the procedure set forth in Sections 11.2.1, 11.2.2.6, 11.2.3.3, 12.1.1, 12.1.2 and 12.1.3 of the Quebec Administration Plan. The Claims Administrator may seek directions in respect of a matter relating to the PCC Compensation Plan from the CCAA Court in accordance with the procedure set forth in Sections 12.2.1, 12.2.2.6, 13.1.1, 13.1.2 and 13.1.3 of the PCC Compensation Plan.

34. **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.

35. **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 the CCAA Plan Administrator and their respective 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 and the CCAA Plan Administrator as may be necessary or desirable to give effect to this Order or to assist Epiq and the CCAA Plan Administrator and their respective agents in carrying out the terms of this Order.

36. **THIS COURT ORDERS** that Epiq, the CCAA Plan Administrator or the Foreign Representative shall be at liberty and are 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, including in the Chapter 15 Proceedings.

37. **THIS COURT ORDERS** that, except as otherwise provided herein, this Order and all of its provisions are enforceable and effective as of the Plan Implementation Date, without the need for entry or filing.

~~Chief Justice Geoffrey B. Morawetz~~

Court File No. C

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.

ONTARIO
SUPERIOR COURT
(COMMERCIAL)

PROCEEDING COMMENCED

AMENDED AND RESTATED ORDER

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JTI Macdonald Corp.

Document comparison by Workshare Compare on Friday, August 28, 2026 12:31:15 PM

Input:	
Document 1 ID	file:///C:/Users/jke/Downloads/Issued Claims Administrator Order - 27-AUG-2025.docx
Description	Issued Claims Administrator Order - 27-AUG-2025
Document 2 ID	netdocuments:///1417-0263-1203/1
Description	JTIM - Deloitte - Amended and Restated Claims Administrator Order
Rendering set	Standard

Legend:	
Insertion	
Deletion	
Moved from	
Moved to	
Style change	
Format change	
Moved deletion	
Inserted cell	
Deleted cell	
Moved cell	
Split/Merged cell	
Padding cell	

Statistics:

	Count
Insertions	170
Deletions	141
Moved from	17
Moved to	17
Style changes	0
Format changes	0
Total changes	345

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.**

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

Proceeding commenced at Toronto

**MOTION RECORD
(Amended and Restated
Claims Administrator Order)
Returnable September 9, 2026**

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