No: 500-06-000076-980

PROVINCE DE QUÉBEC
DISTRICT DE MONTRÉAL

COUR SUPÉRIEURE
(Chambre des actions collectives)

CONSEIL QUÉBÉCOIS SUR LE TABAC ET LA SANTÉ et JEAN-YVES BLAIS

Demandeurs

c.

JTI-MACDONALD CORP.
IMPERIAL TOBACCO CANADA LIMITEE
ROTHMANS, BENSON & HEDGES INC.

Défendeurs

-et-

FTI CONSULTING CANADA INC.
ERNST & YOUNG INC.
DELOITTE RESTRUCTURING INC.

Intervenants

-et-

SERVICES PROACTIO INC.
EPIQ CLASS ACTION SERVICES CANADA INC.

Mises-en-cause

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

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

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

AND IN THE MATTER OF THE PLANS OF COMPROMISE OR ARRANGEMENT OF:

JTI-MACDONALD CORP.

-and-

IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED

-and-

ROTHMANS, BENSON & HEDGES INC.

QCAP SUPPLEMENTAL MOTION RECORD
(Motion for an Interim Distribution Order)

November 20, 2026

FISHMAN FLANZ MELAND PAQUIN LLP
Place du Canada
1010 de la Gauchetière St. W., Suite 1600
Montreal, Quebec H3B 2N2
Tel: 514-932-4100 Fax: 514-932-4170

Mark E. Meland
Email : mmeland@ffmp.ca

Tina Silverstein
Email : tsilverstein@ffmp.ca

TRUDEL JOHNSTON & LESPÉRANCE
750 Côte de la Place d'Armes, bureau 90
Montreal, Quebec H2Y 2X8
Tel: 514-871-8385 Fax: 514-871-8800

Philippe H. Trudel
Email: philippe@tjl.quebec

ANDRÉ LESPÉRANCE
Email: lesperance.andre@gmail.com

Lawyers for Conseil québécois sur le tabac et la santé and Jean-Yves Blais and Cécilia Létourneau (**Quebec Class Action Plaintiffs**)

TO : **THE COMMON SERVICE LIST**

INDEX

Tab	Document
1.	Supplemental Affidavit of André Lespérance sworn November 20, 2026 Exhibit “A” – Emails from Epiq dated November 17, 2026 and November 18, 2026

No: 500-06-000076-980

PROVINCE DE QUÉBEC
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COUR SUPÉRIEURE
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CONSEIL QUÉBÉCOIS SUR LE TABAC ET LA SANTÉ et JEAN-YVES BLAIS

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-and-

ROTHMANS, BENSON & HEDGES INC.

SUPPLEMENTAL AFFIDAVIT OF ANDRÉ LESPÉRANCE
(sworn November 20, 2026)

I, **André Lespérance**, of the City of Montreal, in the Province of Quebec, domiciled for the purposes hereof at 6986 rue Garnier, Montreal, Quebec, H2E 1Z9, **MAKE OATH AND SAY:**

1. I swore an affidavit on October 23, 2026 (the "**Initial Affidavit**") in support of the Motion of the Quebec Class Action Plaintiffs for an Interim Distribution Order (the "**Motion**"). This affidavit (the "**Supplemental Affidavit**") is filed in further support of the Motion.

2. Unless otherwise defined herein, all defined terms used in this Supplemental Affidavit have the meanings ascribed to them in the Fourth Amended and Restated Court-Appointed Mediator's and Monitors' CCAA Plan of Compromise and Arrangement dated August 27, 2025, in respect of each of the Applicants in these CCAA Proceedings, as thereafter amended (each a "**CCAA Plan**" and collectively the "**CCAA Plans**").

3. The facts alleged herein are within my personal knowledge, or I have provided the source of my information and believe it to be true.

Update of the QCAP Filed Claims and the Maximum Potential Value if all such Claims are Accepted by Epiq at 100%

4. Since my Initial Affidavit, Quebec Class Counsel have obtained additional information from Epiq regarding the various categories of QCAP Filed Claims as well as in connection with 26,028 fraudulent Claims formally rejected by Epiq on November 13, 2026 (the "**Fraud Claims**").

5. As described in this Supplemental Affidavit, the updated information further bolsters my Initial Affidavit and allows me to have even greater confidence that the proposed 50% interim distribution to be paid on a rolling basis to accepted *Blais* Class Members is fair, reasonable, in the best interests of the class, and does not expose other *Blais* Class Members to any undue risk. In fact, the real risk that arises in this matter is that certain living class members, as well as living heirs, may die before receiving their compensation if the interim distributions do not begin in accordance with the proposed timeline in the Motion.

6. It is essential to emphasize that **all** *Blais* Tobacco-Victims were alive on November 20, 1998 – this was a condition of eligibility to be a class member in the *Blais* Class Action. As a result of the inordinate passage of time, of the **85,927** claims filed in the Quebec Administration Plan, **60,866** of the Tobacco-Victims in respect of whom claims have been filed have died since the *Blais* Class Action was initiated, such

that, sadly, there are currently only 25,061 living Tobacco-Victim claimants remaining, consisting of (as per the November 17 Epiq Email referenced below):

(i) 6,096 living **lung cancer** claimants (38,651 lung cancer deceased);

(ii) 1,811 living **throat cancer** claimants (4,283 throat cancer deceased); and

(iii) 17,154 living **Emphysema** claimants (17,932 Emphysema deceased).

7. I attach hereto, as **Exhibit "A"** to this Supplemental Affidavit, emails from Epiq dated November 17, 2026 (the "**November 17 Epiq Email**") and November 18, 2026 (the "**November 18 Epiq Email**"), in which Epiq provides an update to the information previously supplied by it (as of October 22) concerning total claims received by the Claims Administrator under the Quebec Administration Plan.

8. The November 17 Epiq Email provides the associated Maximum Claimed Value in connection with all QCAP Filed Claims (assuming 100% of these claims are accepted at their highest possible amount and, where insufficient or no information has been provided by a claimant as to the claimed disease or smoking start date, the highest value of $100,000 has been utilized for this calculation).

9. The November 18 Epiq Email gives the breakdown of the QCAP Filed Claims including the information as to whether the claimant starting smoking before or after 1976, which has allowed us to verify the maximum claimed value for all claims.

10. The 85,927 QCAP Filed Claims are broken down as follows:

QCAP Filed Claims

	Total Claims	Maximum Claimed Value
Lung/Throat Cancer - smoking date pre-1976	47,105	$ 4,710,500,000.00
Lung/Throat Cancer - smoking date post-1976	1,803	$ 144,240,000.00
Emphysema/COPD - smoking date pre-1976	32,098	$ 962,940,000.00
Emphysema/COPD - smoking date post-1976	2,988	$ 71,712,000.00
No diagnosis claims (assumed cancer, smoking date pre-1976)	1,933	$ 193,300,000.00
Total QCAP Filed Claims	**85,927**	$ **6,082,692,000.00**

11. There has been a slight increase in the tabulated number of claims, once rejected Fraud Claims were definitively established and certain highly uncertain claims where no diagnosis of a compensable disease was even alleged were added to the total.

The changes are not material and do not alter the justifications for the proposed interim distribution.

12. Based on such data, as well as other factors hereafter described an interim distribution of 50% of the maximum Compensation Payment remains extremely well supported by the QCAP Amount and, in my respectful view, should be authorized. The following chart[1] summarizes the interim payment calculations based on maximum claimed values.

Interim Payment Calculations based on Maximum Claimed Value

QCAP Trust Funds Amount	$ 2,961,159,368.90
Additional Allocation	$ 250,000,000.00
Total QCAP Amount (before additional interest)	$ 3,211,159,368.90
Maximum compensation percentage based on assumption that 100% of claims are accepted by Epiq (excluding Fraud Claims)	52.79%
Amount required for 50% interim payment	$ 3,041,346,000.00
Remaining QCAP Amount, after 50% distribution	$ 169,813,368.90

13. The requested interim distribution percentage (50%) is predicated on the theoretical possibility that all claims filed would be accepted in full by the Claims Administrator and would still leave of approximately $170 million of the QCAP Amount to fund the claims process and/or an additional distribution, before additional earned interest is even considered.

14. However, as explained in my Initial Affidavit, a 100% acceptance rate is impossible, and the actual amount remaining (buffer) following the completion of such a 50% distribution will be significantly higher.

15. As described in the Motion and in my Initial Affidavit, Proactio has identified certain claims as having a low likelihood of success, primarily because the diagnosis date falls outside the QCAP Period. Other claims concern a cancer that is not a primary cancer, or COPD for which the medical records do not establish GOLD Grade III or IV disease. I personally reviewed, together with other Quebec Class Counsel, claims in which the diagnosis was not established (either by Official Confirmation or Alternative Proof) to have occurred within the relevant QCAP period. It must be emphasized that the ineligibility of these claims arises from the specific eligibility

[1] The QCAP Trust Funds Amount is based on information provided by the CCAA Plan Administrators on October 23, 2026, with interest accrued to December 3, 2026

criteria set out under the Quebec Administration Plan and not because claimants did not suffer from their use of cigarettes.

16. The Initial Affidavit referred to approximately 7,000 claims in this category (the "**Category B Claims**"), having an approximate aggregate value of $363,000,000. Since the filing of the Motion, Proactio has identified approximately 2,500 additional claims, previously classified as Category D claims, which are now classified as Category B Claims, such that the approximately **9,500** Category B Claims have an approximate aggregate value of $428,000,000[2] which will very substantially increase the buffer, without even taking into account anticipated rates of rejection on certain other QCAP Filed Claims (as described in the Initial Affidavit).

17. In addition, Epiq has included in its calculation of the Maximum Claimed Value 1,933 claims for which the claimant did not identify any disease diagnosis whatsoever on the claim form. For purposes of calculating the Maximum Claimed Value, each of these claims was nevertheless valued at the highest possible compensation amount of $100,000, resulting in an aggregate attributed value of **$193,300,000**, which is clearly an inflated number (bearing in mind that claims with no claimed medical diagnosis have low chance of success and Emphysema claims have a maximum entitlement of $30,000). This will further increase the buffer.

Initial Distribution Requirement

18. Based on the number of claims accepted to date, as advised to us by Epiq, $485,382,000 is required for the initial interim distribution, which, if the Motion is granted, could reach *Blais* Class Members before the new year.

Amount required for initial distribution (based on accepted claims as at November 12, 2026)

Accepted Tobacco Victim Claims value (3,335 claims)	$	243,884,000.00
Accepted Succession Claims value (8,152 claims)	$	726,880,000.00
Total accepted claims value (11,487 claims)	$	970,764,000.00
Total initial amount required for 50% interim distribution	**$**	**485,382,000.00**

[2] Proactio has determined that approximately74% of these claims are Emphysema claims and 26% are cancer claims. For this calculation, the same allocation of pre and post 1976 smoking start dates established for all claims filed has been used for the additional B Claims.

Update on the Fraud Claims

19. As also appears from the November 17 Epiq Email, the revised number of Fraud Claims is 26,028, broken down as follows:

Fraud Claims

	Total Claims	Maximum Claimed Value
Lung/Throat Cancer - smoking date pre-1976	4,361	$ 436,100,000.00
Lung/Throat Cancer - smoking date post-1976	12,939	$ 1,035,120,000.00
Emphysema/COPD - smoking date pre-1976	2,305	$ 69,150,000.00
Emphysema/COPD - smoking date post-1976	6,423	$ 154,152,000.00
Total Rejected Fraud Claims	**26,028**	$ **1,694,522,000.00**

20. This number has been very slightly revised from the amount referenced in the Motion based on extensive review by Epiq, Proactio and Quebec Class Counsel between October 22, 2026, and the sending out by Epiq of the Rejection Notices on November 13, 2026.

21. As described in the Initial Affidavit, Epiq had previously identified multiple indicia of fraud associated with the Fraud Claims, including extremely short submission times (less than 300 seconds), the absence of email history and the predominant use of Hotmail accounts. In addition, during the exact same 72-hour window, a similar number of claims were filed in the PCC Compensation Plan, even though the deadline for filing PCC claims is only a year later.

22. Since the Motion was filed, Quebec Class Counsel and Proactio have continued to review the rejected Fraud Claims based on information and claimant-level data provided directly by Epiq. Additional information identified in that review further supports the conclusion that the rejected Fraud Claims are not legitimate, including that:

    a. Of the thousands of Fraud Claims purportedly filed on behalf of women, 100% of the Health Insurance Card Numbers (the "**NAMs**") are fake since RAMQ uses a particular formula in the NAM to identify women. The fraudsters filing the Fraud Claims were obviously unaware of this formulation such that none of the claims on behalf of women has a legitimate NAM.

b. As appears from the November 17 Epiq Email, 100% of the Fraud Claims were purportedly filed by living Tobacco-Victims, including 17,300 who allege a cancer diagnosis. By contrast, there are only 7,907 living cancer victims who have otherwise filed claims in the Quebec Administration Plan, many of whom are known to Quebec Class Counsel for several years. Based on my personal knowledge of the file over the past decades, it is impossible that a material number of additional living victims, especially elderly cancer victims, could assert last-minute claims in this matter without the assistance of an agent or representative in under 300 seconds.

c. The diseases claimed in the Fraud Claims are distributed almost perfectly evenly among the three compensable diseases:

   i. 8,683 lung cancer claimants (33.4%);

   ii. 8,617 throat cancer claimants (33.1%); and

   iii. 8,728 Emphysema claimants (33.5%).

   In contrast, in the legitimate claims category, the breakdown amongst living victims is 24.32% lung cancer, 7.23% throat cancer, and 68.45% Emphysema.

d. Not one single Fraud Claim is supported by an Official Confirmation, whereas approximately half of the claims filed with the assistance of the QCAP Agent are supported by an Official Confirmation.

e. Virtually none of the email addresses provided in the Fraud Claims corresponds to the name of the claimant;

f. The purported (living) Tobacco Victims making the Fraud Claims are also substantially younger. Their average birth date is 1966, compared with 1942 for Tobacco Victims whose claims were filed through the QCAP Agent, a difference of approximately 24 years. It should be remembered that to qualify for the Quebec Administration Plan, a smoker had to have smoked at least 12 pack/years of cigarettes (i.e. the equivalent of a pack of 20 cigarettes a day for 12 years) before November 20, 1998.

   I have reviewed the purported ages of the Tobacco-Victims as asserted in the Fraud Claims and in numerous cases they defy all logic. By way of example, a person aged 18 on November 20, 1998 (there are 234 of them among the Fraud Claims) would have had to have smoked the equivalent

of a pack a day for twelve years starting from when they were about 6 years of age.

To further illustrate the point, 1,703 of these claimants would have been only 19 years old on November 20, 1998. To satisfy the minimum 12 pack/year requirement at that age, they would have had to have smoked the equivalent of a pack a day since age 7. A further 3,522 of these claimants would have been only 20 or 21 years old and, on the same basis, would have had to have smoked the equivalent of a pack a day since ages 8 or 9.

23. In my view, all the foregoing factors amply justify the complete exclusion of the Fraud Claims from the analysis of a proposed interim distribution.

24. Rejection notices have already been issued in respect of all of the Fraud Claims. Epiq has advised us that although these more than 26,000 rejection notices have now been outstanding for several days, it has not received any calls or inquiries from the purported fraud claimants. In contrast, in previous cases where notices were sent to legitimate claimants, Epiq informs us that they immediately received numerous calls from claimants upon their receipt of those notices. Epiq has further advised us that based on its experience in other claims administrations in which fraudulent claims have been identified, persons who submitted such fraudulent claims rarely seek review of, or otherwise contest, their rejection.

25. We understand that the CCAA Plan Administrators and Monitor agree to an interim distribution in theory but believe that a distribution is premature due to the Rejected Fraud Claims. The QCAPs do not agree. To assume 100% acceptance of all legitimate claims, let alone Fraud Claims, is an unreasonable assumption that would deprive claimants of meaningful and timely compensation on the basis of a theoretical impossibility.

Additional Calculation Considering all QCAP Filed Claims and all Fraud Claims at their Highest Possible Value

26. To the extent that it may be useful for the Courts, even if 100% of the Filed QCAP Claims and 100% of the Rejected Fraud Claims were included for purposes of the analysis (in my view, an unreasonable assumption), the QCAP Amount remains sufficient to support an interim distribution of at least **41%**, as demonstrated hereafter.

27. As appears in this Supplemental Affidavit, there are 85,927 QCAP Filed Claims with a maximum theoretical value of $6,082,692,000 and 26,028 Fraud Claims with a maximum theoretical value of $1,694,522,000, for a total of **$7,777,214,000**.

28. Even using this grossly inflated theoretical maximum, there are sufficient funds to pay an interim distribution of **41%**, as described hereafter:

Interim Payment Calculations based on Maximum Claimed Value including Fraud Claims

QCAP Trust Funds Amount	$	2,961,159,368.90
Additional Allocation	$	250,000,000.00
Total QCAP Amount (before additional interest)	$	3,211,159,368.90
Maximum compensation percentage based on assumption that 100% of claims are accepted by Epiq for all claims including Fraud Claims		41.29%
Amount required for 41% interim payment	$	3,188,657,740.00
Remaining QCAP Amount, after 41% distribution	$	22,501,628.90

29. Although I include the above calculation for information purposes and to be fully transparent to the Courts, I remain of the view that a 50% interim distribution is appropriate, conservative and in the best interests of the class members whom we have represented for 28 years.

30. Following the extensive press coverage across Québec in respect of the Motion, I have been contacted by class members urging that the interim distribution be made as soon as possible. Collette Savard, like many others in similar circumstances, has expressed the hope that she will personally receive as much of her compensation as possible during her lifetime. Similarly, another class member described both her present need for compensation and her concern that she may not live to receive it, commenting on an online article: "*I am 85 years old and have COPD because of tobacco and have difficulty paying for my medication. I am very eager to receive this amount. I believe it is my estate that will benefit from it, or the government*." [translated from original French].

31. Madame Blais, unfortunately, passed away before receiving any of her compensation, and each passing day risks the same result for other class members.

32. All of the facts alleged herein are true.

AND I HAVE SIGNED

_____

ANDRÉ LESPÉRANCE

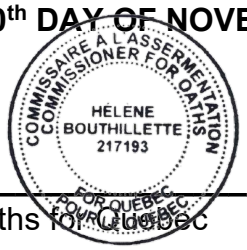
Solemnly declared before me at Montreal,
Province of Quebec, this 20th day of November 2026



_____

Commissioner of Oaths for the Province of Quebec

THIS IS EXHIBIT "A"
TO THE SUPPLEMENTAL AFFIDAVIT OF ANDRÉ LESPÉRANCE
SWORN BEFORE ME ON THIS 20th DAY OF NOVEMBER, 2026



Commission of Oaths for Québec

Outlook

RE: TCC (QCAP Claim Breakdown as of 11.17.2026)

From Eoff, Gretchen <Gretchen.Eoff@epiqglobal.com>
Date Wed 11/18/2026 5:42 PM
To Tina Silverstein <tsilverstein@ffmp.ca>; lesperance.andre <lesperance.andre@gmail.com>
Cc O'Connor, Michael <MIOCONNOR@epiqglobal.com>; Schultz, Lauran <lschultz@epiqsystems.com>; Pierce, Genevieve <Genevieve.Pierce@epiqglobal.com>; Chadwick, Robert <rchadwick@goodmans.ca>; Rosenthal, Julie <jrosenthal@goodmans.ca>

Tina:

Please see below:

Diagnosis Claimed Breakdown with Smoking History

Filed Claims (Excluding Fraud)	Total Claims	Maximum Claimed Value
Lung/Throat Cancer Pre-1976	47,105	$4,710,500,000
Lung/Throat Cancer Post-1976	1,803	$144,240,000
Emphysema/COPD Pre-1976	32,098	$962,940,000
Emphysema/COPD Post-1976	2,988	$71,712,000
No diagnosis (Assumed Lung/Throat Cancer Pre-1976 for this group)	1,933	$193,300,000
Total:	**85,927**	**$6,082,692,000**

Rejected Fraud Claims	Total Claims	Maximum Claimed Value
Lung/Throat Cancer Pre-1976	4,361	$436,100,000
Lung/Throat Cancer Post-1976	12,939	$1,035,120,000
Emphysema/COPD Pre-1976	2,305	$69,150,000
Emphysema/COPD Post-1976	6,423	$154,152,000
No diagnosis (Assumed Lung/Throat Cancer Pre-1976 for this group)	0	$0
Total:	**26,028**	**$1,694,522,000**

Best,
Gretchen

Gretchen Eoff
Senior Director, Client Services | Class Action, Remediation & Mass Tort

+1 206 303 8268
www.epiqglobal.com

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From: Eoff, Gretchen <Gretchen.Eoff@epiqglobal.com>
Sent: Wednesday, November 18, 2026 6:51 AM
To: Tina Silverstein <tsilverstein@ffmp.ca>; lesperance.andre <lesperance.andre@gmail.com>
Cc: O'Connor, Michael <MIOCONNOR@epiqglobal.com>; Schultz, Lauran <lschultz@epiqsystems.com>; Pierce, Genevieve <Genevieve.Pierce@epiqglobal.com>; Chadwick, Robert <rchadwick@goodmans.ca>; Rosenthal, Julie <jrosenthal@goodmans.ca>
Subject: Re: TCC (QCAP Claim Breakdown as of 11.17.2026)

We will circulate ASAP.

Gretchen Eoff
Senior Director, Client Services | Class Action, Remediation & Mass Tort
+1 206 303 8268
www.epiqglobal.com

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From: Tina Silverstein <tsilverstein@ffmp.ca>
Sent: Wednesday, 18 November 2026 06:47:21
To: Eoff, Gretchen <Gretchen.Eoff@epiqglobal.com>; lesperance.andre <lesperance.andre@gmail.com>; Mark E. Meland <mmeland@ffmp.ca>
Cc: O'Connor, Michael <MIOCONNOR@epiqglobal.com>; Schultz, Lauran <lschultz@epiqsystems.com>; Pierce, Genevieve <Genevieve.Pierce@epiqglobal.com>; Chadwick, Robert <rchadwick@goodmans.ca>; Rosenthal, Julie <jrosenthal@goodmans.ca>
Subject: Re: TCC (QCAP Claim Breakdown as of 11.17.2026)

CAUTION: This email originated from outside of Epiq. Do not click links or open attachments unless you recognize the sender and know the content is safe. Report phishing by using the "Report Phishing" button above.

Thank you Gretchen.

Could you please give us the total number of these claims where the claimant did not claim a disease and it has consequently been treated as a pre-1976 cancer claim?

Please give a separate number for the QCAP Filed Claims and the Fraud claims.

We need to file our materials by Friday at noon, so it would be greatly appreciated to get these numbers as soon as possible today.

Thanks again,

Tina Silverstein
Telephone: (514) 932-4100
E-mail: tsilverstein@ffmp.ca

Fishman Flanz Meland Paquin LLP
Place du Canada
1010 de la Gauchetière St. West, Suite 1600
Montreal, Quebec H3B 2N2
Website: https://ffmp.ca/
Fax.: (514) 932-4170

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From: Eoff, Gretchen <Gretchen.Eoff@epiqglobal.com>
Sent: Tuesday, November 17, 2026 10:19 PM
To: Tina Silverstein <tsilverstein@ffmp.ca>; lesperance.andre <lesperance.andre@gmail.com>; Mark E. Meland <mmeland@ffmp.ca>
Cc: O'Connor, Michael <MIOCONNOR@epiqglobal.com>; Schultz, Lauran <lschultz@epiqsystems.com>; Pierce, Genevieve <Genevieve.Pierce@epiqglobal.com>; Chadwick, Robert <rchadwick@goodmans.ca>; Rosenthal, Julie <jrosenthal@goodmans.ca>
Subject: TCC (QCAP Claim Breakdown as of 11.17.2026)

Andre, Mark, and Tina:

Per your request, an updated QCAP claim breakdown is provided below (as of 11/17/2026). Also attached is the fraud slide summary to correspond with this analysis and the fraud records we removed this week based on your confirmation of the expected NAM format. Per my separate email to Kasandra, we have also posted an updated report of the QCAP Rejected Medium/High fraud indicia claims to Proactio's SFTP. Lastly, attached is the updated fraud slide summary to correspond with the updated fraud breakdown.

Please let me know if you have any questions.

Best,
Gretchen

//////////////////////////

Provided below are the updated total filed QCAP claim counts:

Actual as of 11/17/2026*	Total Claims Received	Total Rejected Fraud Indicia Claims**	Remaining Filed Claims
Tobacco Victim:	51,089	26,028	25,061
Succession:	60,866	0	60,866
Total:	**111,955**	**26,028**	**85,927**

* Mail claims are continuing to be received weekly (late claims have been removed).
** Fraud claims are defined as web claims with medium or high indicia of fraud and no PCC Agent activity.

Below is the updated breakout of filed claims with compensation totals based on the highest injury claimed (claims being rejected for medium/high indicia of fraud excluded):

Filed Claims (Excluding Rejected Fraud)*	Lung Cancer Claimed**	Lung Cancer $$	Throat Cancer Claimed	Throat Cancer $$	Emphysema Claimed	Emphysema $$	Total Filed Claims Excluding Rejected Fraud	Total $$
Tobacco Victim	6,096	$599,720,000	1,811	$176,700,000	17,154	$498,354,000	25,061	$1,274,774,000
Succession	38,651	$3,845,500,000	4,283	$426,120,000	17,932	$536,298,000	60,866	$4,807,918,000
Total:	**44,747**	**$4,445,220,000**	**6,094**	**$602,820,000**	**35,086**	**$1,034,652,000**	**85,927**	**$6,082,692,000**

* Rejected Fraud claims are defined as web claims with medium or high indicia of fraud and no PCC agent activity.
** When a cancer diagnosis is not claimed, or a claim is not yet fully data entered, the claims were counted as Lung Cancer and smoked before 1976 to mirror maximum $100,000 eligibility.

Below is the breakout of claims being rejected for medium/high indicia of fraud that were excluded from the "filed" claim breakdown provided above:

Rejected Fraud Claims*	Lung Cancer Claimed**	Lung Cancer $$	Throat Cancer Claimed	Throat Cancer $$	Emphysema Claimed	Emphysema $$	Total Claims Rejected Fraud	Total $$ Rejected
Tobacco Victim	8,683	$737,660,000	8,617	$733,560,000	8,728	$223,302,000	26,028	$1,694,522,000
Succession	0	$0	0	$0	0	$0	0	$0
Total:	**8,683**	**$737,660,000**	**8,617**	**$733,560,000**	**8,728**	**$223,302,000**	**26,028**	**$1,694,522,000**

* Rejected Fraud claims are defined as web claims with medium or high indicia of fraud and no PCC agent activity.
** When a cancer diagnosis is not claimed, or a claim is not yet fully data entered, the claims were counted as Lung Cancer and smoked before 1976 to mirror maximum $100,000 eligibility.

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Please let us know if you have any questions.

Best,
Gretchen

Gretchen Eoff
Senior Director, Client Services | Class Action, Remediation & Mass Tort
+1 206 303 8268
www.epiqglobal.com

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No. : 500-06-000076-980

C O U R S U P É R I E U R E
(Chambres des actions collectives)
DISTRICT DE MONTRÉAL

CONSEIL QUÉBÉCOIS SUR LE TABAC ET LA SANTÉ et JEAN-YVES BLAIS

Demandeur

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

Défenderesses

FTI CONSULTING CANADA INC. -et- ERNST & YOUNG INC. et DELOITTE RESTRUCTURING INC.

Intervenants

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

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

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

AND IN THE MATTER OF THE PLANS OF COMPROMISE OR ARRANGEMENT OF: JTI-MACDONALD CORP.-and-IMPERIAL TOBACCO CANADA LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED -and- ROTHMANS, BENSON & HEDGES INC.

QCAP SUPPLEMENTAL MOTION RECORD
(Motion for an Interim Distribution Order)

FISHMAN FLANZ MELAND PAQUIN LLP
Place du Canada
1010, rue de la Gauchetière Ouest, Bureau 1600
Montréal, Québec, H3B 2N2
Tél. : 514-932-4100
BM-0309

ANDRÉ LESPÉRANCE
Avocat-Conseil

TRUDEL JOHNSTON & LESPÉRANCE, s.e.n.c.
750, Côte de la Place d'Armes, bureau 90
Montréal (Québec) H2Y 2X8
Tél. : 514 871-8385
Fax : 514 871-8800
BT-1415