

Court File No. CV-19-615682-00CL

**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

**THIRD REPORT OF THE CCAA PLAN ADMINISTRATOR
June 8, 2026**

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. 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, January 27, 2025 and February 27, 2025 the “**CCAA**

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 (the “**Fourth A&R JTIM Plan**”).

Plan”) in respect of 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 CCAA Plan and the Pan Canadian Claimants’ Compensation Plan (the “**PCC Claims Administration**”) and the Quebec Class Action Administration (the “**QCAP Claims Administration**”); and
 - (ii) an Order appointing Deloitte Restructuring Inc. 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.
6. Also on August 27, 2025, the CCAA Court issued an Order (the “**Claims Administrator Order**”) that, among other things, appointed Epiq Class Actions Services Canada, Inc. as agent for the Pan Canadian Claimants 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 third report of the CCAA Plan Administrator (the “**Third Report**”) is to provide information to this Court with respect to the CCAA Plan Administrator’s motion for an Order (the “**Clarification Order (Claim Form)**”) removing the requirement for a Claim Form (as defined below) to be sworn or affirmed before a Commissioner of Oaths or Notary Public to be validly completed (the “**Notarial Requirement**”).

TERMS OF REFERENCE

8. In preparing this Third Report and making the comments herein, the CCAA Plan Administrator 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 Third 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 Third 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 Third Report.

REMOVING THE NOTARIAL REQUIREMENT

12. Pursuant to the Fourth A&R JTIM Plan and Claims Administrator Order, to be validly completed, each of the Claim Form for PCC-Claimant, Claim Form for the Legal Representative of a PCC-Claimant, Tobacco-Victim Claim Form and Succession Claim Form (each, a “**Claim Form**”) must (i) be accompanied by a declaration by the applicable Claimant confirming, among other things, that the information provided in the Claim Form is true and correct and does not include false claims (the “**Claimant Declaration**”); and (ii) satisfy the Notarial Requirement.
13. Based on their experience working with prospective Pan-Canadian Claimants and prospective *Blais* Class Members, Epiq and Raymond Chabot Administrateur Provisoire Inc.

(“**Raymond Chabot**”), in its capacity as the QCAP agent, have identified a common difficulty faced by these individuals in submitting a validly completed Claim Form. In particular, Epiq and Raymond Chabot report that the Notarial Requirement causes significant delay, and uncertainty for individuals or their successors who want to file a claim.

14. Both Epiq and Raymond Chabot anticipate that removing the Notarial Requirement would create significant efficiencies.
15. The proposed Clarification Order (Claim Form) provides that any Claim Form that has already been submitted but does not meet the Notarial Requirement will not be deemed ineligible, invalid or deficient solely because it did not meet this requirement. This will ensure that Claimants who have already submitted claims which do not meet the Notarial Requirement will not need to submit a new Claim Form.
16. While the CCAA Plan Administrator understands there are likely to be cost savings if the Notarial Requirement is removed, improving access to direct compensation for qualified individuals is the primary reason for seeking this relief. The CCAA Plan Administrator believes that dispensing with the Notarial Requirement, while maintaining the Claimant Declaration, is appropriate to ensure Claimants are able to efficiently access compensation they qualify for, where maintaining an additional administrative requirement might otherwise constitute a barrier.
17. For these reasons, the CCAA Plan Administrator supports granting the Clarification Order (Claim Form).

All of which is respectfully submitted this 8th day of June, 2026.

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

Per:



Phil Reynolds, LIT
Senior Vice President

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THIRD REPORT OF THE CCAA PLAN
ADMINISTRATOR

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