APPENDIX "C"

CERTIFIED QUEBEC CLASS ACTIONS WITH JUDGMENT

Action	Jurisdiction Year Commenced	Certified Class Definition	Status
Conseil québécois sur le tabac et la santé et al. v. *JTI-Macdonald Corp. et al.* ("***Blais***")	Quebec 1998	All persons residing in Quebec who satisfy the following criteria: 1) To have smoked, between January 1, 1950 and November 20, 1998, a minimum of 12 pack/years of cigarettes manufactured by the defendants (that is, the equivalent of a minimum of 87,600 cigarettes, namely any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption insofar as the total is equal or greater than 87,600 cigarettes) … 2) To have been diagnosed before March 12, 2012 with: (a) Lung cancer or (b) Cancer (squamous cell carcinoma) of the throat, that is to say of the larynx, the oropharynx or the hypopharynx, or (c) Emphysema. This group also includes the heirs of the persons deceased after November 20, 1998 who satisfied the criteria mentioned herein.[180]	Quebec Superior Court granted judgment in favour of QCAPs on May 27, 2015; Quebec Court of Appeal upheld trial judgment on March 1, 2019

[180] *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358 at para. 1282.

Action	Jurisdiction Year Commenced	Certified Class Definition	Status
Cecilia Létourneau et al. v. *Imperial Tobacco Canada Ltd., et al.* ("***Létourneau***")	Quebec 1998	All persons residing in Quebec who, as of September 30, 1998, were addicted to the nicotine contained in the cigarettes made by the defendants and who otherwise satisfy the following criteria: 1) They started to smoke before September 30, 1994 and since that date have smoked principally cigarettes manufactured by the defendants; 2) Between September 1 and September 30, 1998, they smoked on a daily basis an average of at least 15 cigarettes manufactured by the defendants; and 3) On February 21, 2005, or until their death if it occurred before that date, they were still smoking on a daily basis an average of at least 15 cigarettes manufactured by the defendants. The group also includes the heirs of the members who satisfy the criteria described herein.[181]	Quebec Superior Court granted judgment in favour of QCAPs on May 27, 2015; Quebec Court of Appeal upheld trial judgment on March 1, 2019

[181] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at para. 1233.

APPENDIX "D"

CERTIFIED BRITISH COLUMBIA CLASS ACTION – NO JUDGMENT

Action	Jurisdiction Year Commenced	Certified Class Definition	Status
Knight v. *Imperial Tobacco Canada Ltd.*	British Columbia 2003	Persons who, during the Class Period, purchased the Defendant's light or mild cigarettes in British Columbia for personal, family or household use. The Defendant's light and mild brands of cigarettes include the following brands: Player's Light, Player's Light Smooth, Player's Extra Light, du Maurier Light, du Maurier Extra Light, du Maurier Ultra Light, du Maurier Special Mild, Matinee Extra Mild, Matinee Ultra Mild and Cameo Extra Mild. The Class Period is the period from May 9, 1997 up to July 31, 2007.[182]	British Columbia Supreme Court certified proceeding as a class action in 2005; British Columbia Court of Appeal affirmed certification, but varied class definition, in 2006. No trial has been held and no judgment has been rendered.

[182] *Knight* v. *Imperial Tobacco Canada Ltd.*, 2005 BCSC 172 at paras. 1, 39-45; varied 2006 BCCA 235 at paras. 35-36.

APPENDIX "E"

UNCERTIFIED CLASS ACTIONS – NO JUDGMENTS

Action	Jurisdiction Year Commenced	Proposed Class Definition	Status
Barbara Bourassa on behalf of the Estate of Mitchell David Bourassa v. *Imperial Tobacco Canada Limited et al.* (Plaintiff commenced two actions: Court File No. 10-2780 and Court File No. 14-4722)	British Columbia 2010 and 2014	All individuals including their estates, who were alive on June 12, 2007, and suffered or currently suffer from chronic respiratory diseases, after having smoked a minimum of 25,000 cigarettes designed, manufactured, imported, marketed or distributed by the defendants.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.
Roderick Dennis McDermid v. *Imperial Tobacco Canada Limited et al.*	British Columbia 2010	All individuals including their estates, who were alive on June 12, 2007, and suffered or currently suffer from heart disease, after having smoked a minimum of 25,000 cigarettes designed, manufactured, imported, marketed or distributed by the defendants.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.
Linda Dorion v. *Canadian Tobacco Manufacturers' Council et al.*	Alberta 2009	All individuals including their estates, who purchased and smoked cigarettes designed, manufactured, marketed or distributed by the defendants, and their dependents and family members.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.

Action	Jurisdiction Year Commenced	Proposed Class Definition	Status
Thelma Adams v. *Canadian Tobacco Manufacturers' Council et al.*	Saskatchewan 2009	All individuals who were alive on July 10, 2009, and suffered or currently suffer from chronic pulmonary disease, emphysema, heart disease or cancer, after having smoked a minimum of 25,000 cigarettes designed, manufactured, imported, marketed or distributed by the defendants.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.
Deborah Kunta v. *Canadian Tobacco Manufacturers' Council et al.*	Manitoba 2009	All individuals, including their estates, who purchased or smoked cigarettes manufactured by the defendants, and their dependants and family members.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.
Suzanne Jacklin v. *Canadian Tobacco Manufacturers' Council*	Ontario 2012	All individuals including their estates, who were alive on June 12, 2007, and suffered or currently suffer from chronic obstructive pulmonary disease, heart disease or cancer, after having smoked a minimum of 25,000 cigarettes designed, manufactured, imported, marketed or distributed by the defendants.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.
Ben Semple v. *Canadian Tobacco Manufacturers' Council et al.*	Nova Scotia 2009	All individuals, including their estates, their dependants and family members, who purchased or smoked cigarettes designed, manufactured, marketed or distributed by the defendants, for the period January 1, 1954 to the expiry of the opt out period as set by the Court.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.

APPENDIX "F"

DISMISSED ACTIONS COMMENCED UNDER CLASS PROCEEDINGS LEGISLATION AND JURISDICTIONS WITH NO CLASS ACTION

Action	Jurisdiction Year Commenced	Proposed Class Definition	Status
Caputo v. *Imperial Tobacco*	Ontario 1995	First proposed class definition: Persons who due to the conduct of the defendants, their agents, servants or employees, have become addicted to the nicotine in the defendants' products, namely cigarettes, or who have had such addiction heightened or maintained through the consumption of said products, and who have as a result of said addiction suffered loss, injury and damage, persons with Family Law Act claims in respect to the claims of such addicted persons, and estates of such addicted persons. Second proposed class definition: (a) All residents of Ontario, whether living or now deceased,[1] who have ever smoked cigarette products manufactured, tested, marketed, distributed, sold or otherwise placed into the stream of commerce by the defendants [Footnote 1: "Subject to s. 38(3) of the Trustee Act, *R.S.O. 1990, c. T.23*, which provides a 2 year limitation period]"; and	On February 5, 2004, the Ontario Superior Court of Justice dismissed the certification motion, [2004] O.J. No. 299. On January 11, 2006, the action was discontinued on a "with prejudice" basis as against the representative plaintiffs only, [2006] O.J. No. 537.

Action	Jurisdiction Year Commenced	Proposed Class Definition	Status
		(b) persons with Family Law Act claims in respect of such smokers and former smokers, and the estates of such smokers and former smokers.[2] [Footnote 2: Also subject to s. 38(3) of the Trustee Act"] Third proposed class definition: (a) All Ontario residents who claim personal injury as a result of consumption of the defendants' cigarette products; and (b) persons with Family Law Act claims in respect of such smokers and former smokers, and the estates of such smokers and former smokers. Fourth proposed class definition: (a) All current residents of Ontario, whether living or now deceased, who ever purchased and smoked cigarette products manufactured, tested, marketed, distributed, sold or otherwise placed into the stream of commerce by the defendants, from January 1, 1950 to the date of the certification order herein; and (b) persons with Family Law Act claims in respect of such smokers and former smokers, and the estates of such smokers and former smokers.	

Action	Jurisdiction Year Commenced	Proposed Class Definition	Status
Sparkes v. *Imperial Tobacco Canada Limited*	Newfoundland and Labrador 2004	Natural persons, resident in Newfoundland and Labrador, who, during the Class Period, purchased the Defendant's [*sic*] Light, Extra Light or Mild brands of cigarettes in Newfoundland and Labrador for personal, family or household use. The Defendant's [*sic*] light and mild brands of cigarettes include the following brands: Player's Light, Player's Light Smooth, Player's Extra Light, du Maurier Light, du Maurier Extra Light, du Maurier Ultra Light, du Maurier Special Mild, Matinee Extra Mild, Matinee Ultra Mild and Cameo Extra Mild. The Class period is the period from June 30, 1998 with respect to the First Defendant, and from November 30, 1998, with respect to the Second Defendant, up to the opt-out date set by the Court in this proceeding. Excluded from the class are directors, officers and employees of the Defendants.	On December 29, 2008, the Newfoundland and Labrador Supreme Court-Trial Division dismissed the plaintiff's application to certify the proceeding as a class action on the ground that the plaintiff had failed to establish that he had a cause of action, 2008 NLTD 207. On March 22, 2010, the Court of Appeal upheld the dismissal of the certification motion. 2010 NLCA 21.
NA	New Brunswick	No proceeding was commenced under *Class Proceedings Act*, RSNB 2011, c 125	NA
NA	Prince Edward Island	No proceeding was commenced under *Class Proceedings Act*, R.S.P.E.I. 1988, c.C-9.01	NA
NA	Yukon	Yukon does not have class proceedings legislation	NA

Action	Jurisdiction Year Commenced	Proposed Class Definition	Status
NA	Northwest Territories	Northwest Territories does not have class proceedings legislation	NA
NA	Nunavut	Nunavut does not have class proceedings legislation	NA

APPENDIX "G"

LIMITATIONS LAW ANALYSIS – SUMMARY OF CONCLUSIONS

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
British Columbia	(i) The claims of all individuals who up to June 25, 2008 had been diagnosed with heart disease are statute-barred; (ii) The two-year limitation period under s. 3(2)(a) of *Limitation Act*, R.S.B.C. 1996, c. 266, for the claims of all individuals who were diagnosed with heart disease after June 25, 2008, is currently suspended; (iii) The claims of all individuals who up to June 25, 2008 had been diagnosed with chronic respiratory diseases are statute-barred; (iv) The two-year limitation period under s. 3(2)(a) of *Limitation Act*, R.S.B.C. 1996, c. 266, for the claims of all individuals who were diagnosed with chronic respiratory diseases after June 25, 2008 is currently suspended; (v) The two-year limitation period under s. 3(2)(a) of *Limitation Act*, R.S.B.C. 1996, c. 266, for the claims of all individuals who were diagnosed with a compensable cancer is *not* suspended. Only the claims of individuals who were diagnosed with a compensable cancer (and not heart disease or chronic respiratory diseases) between March 8, 2017 and March 8, 2019 are *not* statute-barred; (vi) Pursuant to ss. 150(2) and 150(4)(a) of the *Wills, Estates and Succession Act*, SBC 2009, c 13, estates are barred from recovering damages for pain and suffering and loss of expectation of life; and (vii) Claims by the spouse, parents and children of an individual for damages for loss of love, guidance and affection pursuant to ss. 2 and 3(1) of the *Family Compensation Act*, RSBC 1996, c. 126, may only be brought in respect of individuals diagnosed with a compensable disease between March 8, 2017 and March 8, 2019. The two year limitation period runs from the date of diagnosis.
Alberta	(i) All claims by individuals resident in Alberta are statute-barred; (ii) Pursuant to ss. 2 and 5 of the *Survival of Actions Act*, RSA 2000, c. S-27, estates are barred from recovering damages for loss of expectation of life, pain and suffering, physical disfigurement or

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	loss of amenities, was well as punitive or exemplary damages; and (iii) Claims by the spouse, adult interdependent partner, parent, child, brother or sister of an individual for damages for grief and loss of the guidance, care and companionship pursuant to ss. 2, 3(1) and 8 of the *Fatal Accidents Act*, RSA 2000, c. F-8, are statute-barred.
Saskatchewan	(i) The claims of all individuals who <u>up to May 1, 2007</u> had been diagnosed with a compensable disease are statute-barred; (ii) The 2-year limitation period under s. 5 of *The Limitations Act*, S.S. 2004, c.L-16.1, for the claims of all individuals who were diagnosed with chronic pulmonary disease, emphysema, heart disease or cancer <u>on or after June 12, 2007</u> (i.e. individuals with causes of action which arose within 2 years prior to June 12, 2009) is currently suspended; (iii) The 15-year ultimate limitation period under s.7(1) of *The Limitations Act*, S.S. 2004, c.L-16.1, for the claims of individuals who by June 12, 2009 had not yet been diagnosed with chronic pulmonary disease, emphysema, heart disease or cancer is currently suspended. In order to have a provable claim under the CCAA, such individuals must have been diagnosed with a compensable disease by March 8, 2019; (iv) Pursuant to ss. 3, 6(1) and 6(2) of the *Survival of Actions Act*, SS 1990-91, c. S-66.1, estates are barred from recovering damages for pain and suffering, loss of expectation of life and aggravated damages; and (v) Claims by the spouse, parents and children of an individual for damages for grief and loss of the guidance, care and companionship pursuant to s. 4.1(2) of the *Fatal Accidents Act*, RSS 1978, c. F-11, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.
Manitoba	(i) Claims of all individuals who <u>up to June 11, 2007</u> had been diagnosed with a compensable disease are statute-barred; (ii) The 2-year limitation period under s. 2(1)(e) of *The Limitation of Actions Act*, C.C.S.M. c. L150, for the claims of all individuals who were diagnosed with a compensable disease <u>on or after June</u>

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	12, 2007 (i.e. individuals with causes of action which arose within 2 years prior to June 12, 2009) is currently suspended; (iii) The 30-year ultimate limitation period under s. 14(4) of *The Limitations of Actions Act,* C.C.S.M. c. L150, for the claims of individuals who by June 12, 2009 had not yet been diagnosed with a compensable disease is currently suspended. In order to have a provable claim under the CCAA, such individuals must have been diagnosed with a compensable disease by March 1, 2019; (iv) Pursuant to ss. 53(1) and 53(2) of *The Trustee Act*, C.C.S.M., c. T160, estates are barred from recovering damages for loss of expectation of life and exemplary damages; however, damages for pain and suffering may be recovered in respect of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019; and (v) Claims by the children and family members of an individual for damages for loss of the guidance, care and companionship pursuant to s. 3.1(2) of *The Fatal Accidents Act*, CCSM, c. F50, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.
Ontario	(i) The claims of all individuals who up to June 27, 2010 had been diagnosed with a compensable disease are statute-barred; (ii) The 2-year limitation period under s. 4 of *Limitations Act, 2002*, S.O. 2002, c. 24, for the claims of all individuals who were diagnosed with a compensable disease on or after June 27, 2010 (i.e. individuals with causes of action which arose within 2 years prior to June 27, 2012) is currently suspended; (iii) The 15-year ultimate limitation period under s. 15(2) of *Limitations Act, 2002*, S.O. 2002, c. 24, for the claims of individuals who by June 27, 2010 had not yet been diagnosed with a compensable disease is currently suspended. In order to have a provable claim under the CCAA, such individuals must have been diagnosed with a compensable disease by March 1, 2019; (iv) Pursuant to ss. 38(1) and 38(3) of the *Trustee Act*, RSO 1990, c T.23, estates are barred from recovering damages for loss of

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	expectation of life; however, damages for pain and suffering and punitive damages may be recovered in respect of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019; and (v) Claims by the spouse, children, grandchildren, parents, grandparents, brothers and sisters of an individual for damages for loss of guidance, care and companionship pursuant to ss. 61(1) and 61(2) of the *Family Law Act*, RSO 1990, c. F.3, may only be brought in respect of individuals diagnosed with a compensable disease between March 8, 2017 and March 8, 2019. The two year limitation period runs from the date of diagnosis.
Quebec	(i) The claims of all individuals who up to and including March 7, 2016 had been diagnosed with a compensable disease, other than lung cancer, cancer of the larynx, hypopharynx and oropharynx and emphysema (the Tobacco-related Diseases covered by the class definition in *Blais*), are statute-barred; (ii) The claims of individuals who were diagnosed with a compensable disease, other than lung cancer, cancer of the larynx, hypopharynx or oropharynx and emphysema, between March 8, 2016 and March 8, 2019 (within three years prior to the first CCAA filing) are *not* statute-barred; (iii) Pursuant to Articles 1610 and 2926.1 of the Quebec *Civil Code*, estates may claim damages, including punitive damages, by bringing an action within three years from the date of the death of individuals diagnosed with a compensable disease between March 8, 2016 and March 8, 2019; and (iv) Claims by family members of an individual for financial, moral and punitive damages may be advanced in respect of individuals who died from a compensable disease.
New Brunswick	(i) The claims of all individuals who were diagnosed with a compensable disease prior to March 8, 2017 (two years prior to the first CCAA filing on March 8, 2019) are statute-barred. (ii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) are *not* statute-barred;

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	(iii) Pursuant to s. 6 of the *Survival of Actions Act*, RSNB 1973, c S-18, estates are barred from recovering damages for pain and suffering and loss of expectation of life. If the person in whom the cause of action is vested died on or after January 1, 1993, the estate may recover punitive or exemplary damages; and (iv) Claims by the parents of an individual for damages for loss of companionship and the pain they suffered as a result of the death pursuant to s. 10(1) of the *Fatal Accidents Act*, RSNB 2012, c.104, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.
Nova Scotia	(i) Claims of all individuals who <u>up to and including June 17, 2003</u> had been diagnosed with a compensable disease are statute-barred; (ii) The six-year limitation period under s. 2(1)(e) of *Limitation of Actions Act*, R.S.N.S. 1989, c. 258, for the claims of all individuals who were diagnosed with a compensable disease <u>on or after June 18, 2003</u> (i.e. individuals with causes of action which arose within six years prior to June 18, 2009) is currently suspended; (iii) The 15-year ultimate limitation period under 8(1)(b) of the *Limitation of Actions Act*, S.N.S. 2014, c. 35, for the claims of individuals who by June 18, 2009 had not yet been diagnosed with a compensable disease is currently suspended. In order to have a provable claim under the CCAA, such individuals must have been diagnosed with a compensable disease by March 8, 2019; (iv) Pursuant to s. 4 of the *Survival of Actions Act*, R.S.N.S. 1989, c. 453, estates are barred from recovering damages for pain and suffering and loss of expectation of life as well as punitive damages; and (v) Claims by the spouse, common-law partner, parent or child of an individual for damages for loss of guidance, care and companionship pursuant to s. 5(2)(d) of the *Fatal Injuries Act*, RSNS, c. 163, may be advanced in respect of individuals who died from a compensable disease between March 8, 2018 and

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	March 8, 2019, i.e. within one year prior to the first CCAA filing on March 8, 2019.
Prince Edward Island	(i) The claims of all individuals who up to and including March 7, 2013 had been diagnosed with a compensable disease are statute-barred; (ii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person are *not* statute-barred; (iii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action are *not* statute-barred; (iv) Pursuant to s. 5 of the *Survival of Actions Act*, RSPEI 1988, c S-11, estates are barred from recovering damages for pain and suffering and loss of expectation of life as well as punitive damages; and (v) Claims by the "dependants" of an individual (i.e. the surviving spouse, child, grandchild and parent of deceased; the spouse of the child, grandchild or parent of deceased; a person divorced from deceased who was dependent upon the deceased for maintenance or support at the time of the deceased's death; and any other person who for a period of at least three years immediately prior to death of the deceased was dependent upon deceased for maintenance) for damages for loss of the guidance, care and companionship that the dependant might reasonably have expected to receive from the deceased if the deceased had not died pursuant to s. 6(3)(c) of the *Fatal Accidents Act*, RSPEI 1988, c. F-5, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.
Newfoundland and Labrador	(i) The claims of all individuals who up to and including March 8, 2017 were diagnosed with a compensable disease are statute-barred;

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	(ii) The 10-year ultimate limitation period under s. 14(3) of the *Limitations Act*, SNL 1995, c. L-16.1, ended on November 1, 2011; (iii) The 30-year ultimate limitation period under s. 22 of the *Limitations Act*, SNL 1995, c. L-16.1, will not expire until November 1, 2031, where there has been a confirmation of the cause of action, or the claimant is under a disability; (iv) Pursuant to s. 4 of the *Survival of Actions Act*, RSNL 1990, c. S-32, estates are barred from recovering damages for pain and suffering and loss of expectation of life as well as punitive or exemplary damages; and (v) Claims by the spouse, partner, parent and child of an individual for damages for loss of care, guidance and companionship pursuant to ss. 4 and 6(2) of the *Fatal Accidents Act*, RSNL 1990, c F-6, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.
Yukon	(i) The claims of all individuals who <u>up to and including March 7, 2013</u> had been diagnosed with a compensable disease are statute-barred; (ii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person are *not* statute-barred; (iii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action are *not* statute-barred; (iv) Pursuant to s. 5 of the *Survival of Actions Act*, RSY 2002, c.212, estates are barred from recovering damages for pain and suffering and loss of expectation of life as well as punitive damages; and (v) Claims by the spouse, parent or child of an individual for damages for grief and the loss of guidance, care and companionship pursuant to ss. 3 and 3.01(2) of the *Fatal Accidents Act*, RSY 2002, c 86, may be advanced in respect of individuals who died from a compensable disease between March 8, 2018 and March

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	8, 2019, i.e. within one year prior to the first CCAA filing on March 8, 2019.
Northwest Territories	(i) The claims of all individuals who up to and including March 7, 2013 had been diagnosed with a compensable disease are statute-barred; (ii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person are *not* statute-barred; (iii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action are *not* statute-barred; (iv) Pursuant to ss. 31(1) and 31(3) of the *Trustee Act*, RSNWT (Nu) 1988, c T-8, estates may maintain actions for all torts or injuries to the person to recover damages for pain and suffering and loss of expectation of life in respect of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019; and (v) Claims by the spouse, parent or child of an individual for damages for loss of care, guidance and affection pursuant to ss. 3(1)(a) and 3(2) of the *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.
Nunavut	(i) The claims of all individuals who up to and including March 7, 2013 had been diagnosed with a compensable disease are statute-barred; (ii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person are *not* statute-barred; (iii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action are *not* statute-barred;

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	(iv) Pursuant to ss. 31(1) and 31(3) of the *Trustee Act*, RSNWT (Nu) 1988, c T-8, estates may maintain actions for all torts or injuries to the person to recover damages for pain and suffering and loss of expectation of life in respect of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019; and (v) Claims by the spouse, parent or child of an individual for damages for loss of care, guidance and affection pursuant to ss. 3(1)(a) and 3(2) of the *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.

APPENDIX "H"

DR. JHA'S ESTIMATES OF NUMBERS OF PERSONS DIAGNOSED WITH PCC COMPENSABLE DISEASES DURING FOUR YEAR PCC CLAIMS PERIOD

PCC Compensable Disease	Dr. Jha's Calculations before Adjustments	Adjustment for Improved Survival in Canada (1.2 Multiplier)	Adjustment for Missed Cases not reported in Cancer Registries (1.1 Multiplier)	Adjustment to exclude Persons who smoked Critical Tobacco Dose outside Canada (12%)	Total Number of PCCs alive on March 8, 2019 after Adjustments
Lung cancer	31,703	38,044	41,848	5,022	**36,826**
Throat cancer	7,305	8,766	9,643	1,157	**8,485**
COPD	159,876	NA	NA	19,185	**140,691**
Total	198,884				**186,002**

APPENDIX "I"

QUANTUM OF COMPENSATION FOR WHICH QUALIFIED PCCs ARE ELIGIBLE UNDER PCC COMPENSATION PLAN

PCC Compensable Disease	Damages awarded to QCAPs	Maximum Compensation for a PCC who is not contributorily negligent (60% of Damages awarded to QCAPs)	Maximum Compensation for a PCC who is contributorily negligent (80% of PCC Compensation)	Number of PCCs who would receive Compensation (assuming a 50% Take-up Rate)
Lung cancer	$100,000	$60,000	$48,000	18,413
Throat cancer	$100,000	$60,000	$48,000	4,243
COPD	$30,000	$18,000	$14,400	70,345
Total				**93,001**

APPENDIX "J"

COSTING OF PCC COMPENSATION PLAN

PCC Compensable Disease	Totals Number of PCCs alive on March 8, 2019 after Adjustments	20% of PCCs who are contributorily negligent	80% of PCCs who are not contributorily negligent	Compensation for PCCs who are contributorily negligent	Compensation for PCCs who are not contributorily negligent	Total Compensation before application of 50% take-up rate	Total Compensation after application of 50% Take-up Rate
Lung cancer	36,826	7,365	29,461	$353,531,566	$1,767,657,830	$2,121,189,396	$1,060,594,698
Throat cancer	8,485	1,697	6,788	$81,460,685	$407,303,424	$488,764,109	$244,382,054
COPD	140,691	28,138	112,553	$405,189,101	$2,025,945,504	$2,431,134,605	$1,215,567,302
Total	186,002	37,200	148,802	$840,181,352	$4,200,906,758	$5,041,088,110	**$2,520,544,055**

SCHEDULE "R"

ANALYSIS OF LIMITATIONS LAW APPLICABLE TO PAN-CANADIAN CLAIMANTS

ANALYSIS OF LIMITATIONS LAW
APPLICABLE TO PAN-CANADIAN CLAIMANTS
PREPARED BY PROVINCES AND TERRITORIES
DATED SEPTEMBER 2, 2020

TABLE OF CONTENTS

Issue to be determined

To identify the individuals in Canada who have claims against the Applicant Tobacco Companies that were extant as at March 8, 2019.

I. Purpose of Limitations Law Analysis

The purpose of this analysis of the facts, legislation and law applicable to limitation periods in the ten Provinces and three Territories is to formulate conclusions regarding the application of limitations law in each jurisdiction that will facilitate the determination by the Pan-Canadian Claims Representative ("**PCCR**") of:

(i) the size of the group of potential Pan-Canadian Claimants ("**PCCs**") in Canada; and

(ii) the quantum that may be required to compensate the PCCs who have provable claims before applying a discount to take into account that the Applicants have filed for protection from their creditors under the *Companies' Creditors Arrangement Act* ("**CCAA**"), and the aggregate quantum of the Tobacco Claims is many hundreds of billions of dollars.

This purpose of this analysis is ***not*** to engage in any detailed consideration of the following issues:

(i) whether the claim of any particular PCC is statute-barred. Such an analysis cannot be undertaken because evidence regarding the circumstances of each PCC is not available on a case by case basis. The purpose of this analysis is to identify the class of individuals in each Province and each Territory whose claims are statute-barred;

(ii) how the Courts in each jurisdiction interpret and apply the principles governing the determination of when a cause of action has arisen or when a cause of action has been discovered;

(iii) whether, in certain jurisdictions, the Court might exercise its discretion to extend a limitation period (for example, by consideration of (a) the equitable principle of fraudulent concealment or (b) whether, pursuant to s. 12 of the Nova Scotia *Limitation of Actions Act*, S.N.S. 2014, c. 35, the Court ought to disallow a defence based on the limitation period in regard to a claim brought to recover damages in respect of personal injuries). The determination of such matters must be made based upon evidence considered on a case by case basis which is not practicable within the context of this analysis;

(iv) whether it is possible that legislative amendments may be made which could extend or truncate the applicable limitation periods in one or more Canadian jurisdictions. Such considerations are speculative and remote such that they need not be taken into account in this analysis; and

(v) whether it is possible that the Yukon will enact a tobacco damages and health care costs recovery statute or that the Northwest Territories and Nunavut will proclaim their consolidated *Tobacco Damages and Health Care Costs Recovery Act* in effect at some future date.

II. Explanatory Notes

1. Key elements of the *Blais* case which are instructive when considering the application of the limitations law in each Canadian jurisdiction

- The Applicants were found to have committed faults under four headings (Trial Judgment, paras. 216, 218, 643):

(i) the general rules of civil liability under article 1457 of the *Civil Code*:

> 216 Article 1457 is the cornerstone of civil liability in our law. It reads:
>
> > 1457. Every person has a duty to abide by the rules of conduct which lie upon him, according to the circumstances, usage or law, so as not to cause injury to another.
> >
> > Where he is endowed with reason and fails in this duty, he is responsible for any injury he causes to another person by such fault and is liable to reparation for the injury, whether it be bodily, moral or material in nature.

(ii) the safety defect in cigarettes under articles 1468 and following of the *Civil Code*:

> > 1468. The manufacturer of a movable property is liable to reparation for injury caused to a third person by reason of a safety defect in the thing, even if it is incorporated with or placed in an immovable for the service or operation of the immovable. [...]

(iii) an unlawful interference with a right under article 49 of the Quebec *Charter*; and

(iv) a prohibited practice under articles 219 and 228 of the *Consumer Protection Act*.

- In *Blais*, the QCAPs claimed moral damages "… for loss of enjoyment of life, physical and moral pain and suffering, loss of life expectancy, troubles, worries and inconveniences arising after having been diagnosed with one of the Diseases" (Trial Judgment, paras. 10, 656).

- The following class of persons are entitled to recover moral damages from the Applicants (QCA Judgment, para. 1282):

  All persons residing in Quebec who:

  (i) between January 1, 1950 and November 20, 1998, smoked a minimum of 12 pack-years of cigarettes ("**Critical Tobacco Dose**") manufactured by the Applicants (that is, a minimum of 87,600 cigarettes calculated by any combination of multiplying the number of packs of cigarettes smoked per day by the number of years the person smoked); and

  (ii) before March 12, 2012, were diagnosed with lung cancer, cancer of the larynx, oropharynx or hypopharynx, or emphysema.

  The class includes the heirs of persons deceased after November 20, 1998 who satisfied the above criteria.

- Key findings of fact relevant to the analysis applying limitations law:

  - The Quebec Court of Appeal found in *Blais* that the public had knowledge of the harms and addiction caused by smoking by March 1, 1996.

  - Justice Riordan held that the public knowledge date determined the end of the Applicants' breaches with regard to the safety defects of cigarettes and the other faults continued throughout the class period (which runs from January 1, 1950 and November 20, 1998):

    > **133** Since the Létourneau Class's knowledge date about the risks and dangers of becoming tobacco dependent from smoking is March 1, 1996, it follows that the Companies' fault with respect to a possible safety defect by way of a lack of sufficient indications as to the risks and dangers of smoking ceased as of that date in the Létourneau File.

2. Theory of the case in respect of claims by Pan-Canadian Claimants

- In the early 1950s, strong evidence emerged in leading medical and scientific journals that cigarettes were responsible for a global epidemic of lung cancer. In December, 1953, the tobacco companies responded by forming a conspiracy to deny the scientific findings and create doubt and confusion in persons in Canada, notwithstanding that the tobacco companies had already recognized internally that cigarettes are addictive and cause cancer.

- The Applicants committed "tobacco-related wrongs" which are defined in section 1(1) of the Ontario *Tobacco Damages and Health Care Costs Recovery Act, 2009* to mean:

  (a) a tort committed in Ontario by a manufacturer which causes or contributes to tobacco related disease; or

  (b) in an action under subsection 2(1), a breach of a common law, equitable or statutory duty or obligation owed by a manufacturer to persons in Ontario who have been exposed or might become exposed to a tobacco product.

- Elements of a tort:

  - The existence of a duty of care owed by the tortfeasor to the injured person;
  - A breach of that duty/standard of care;
  - The breach of duty/standard of care caused the injury; and
  - The injury, loss or damage was actually suffered.

- The torts committed by the Applicants include:

  - designing and manufacturing a defective product;
  - failing to warn of the risks of smoking;
  - misrepresenting the risks of smoking; and
  - conspiring to commit tobacco-related wrongs.

- Individuals may claim damages for pain and suffering and loss of expectation of life arising from the diagnosis of a compensable disease.

3. Proposed definition of Pan-Canadian Claimants for purpose of analyzing limitations law in each Canadian jurisdiction

- The following definition of Pan-Canadian Claimants in each Province and Territory is generally consistent with the definition of the class of persons found by the Quebec Courts to be entitled to recover moral damages from the Applicants:

  All persons residing in [Province/Territory] who:

  (i) were alive on March 8, 2019;

  (ii) between January 4, 1954 and March 1, 1996, smoked a minimum of 12 pack-years of cigarettes manufactured by the Applicants (that is, a minimum of 87,600 cigarettes calculated by any combination of multiplying the number of packs of cigarettes smoked per day by the number of years the person smoked); and

(iii) by March 8, 2019 had been diagnosed with:

(a) lung cancer
(b) laryngeal cancer
(c) chronic obstructive pulmonary disease
(d) bladder cancer?
(e) pancreatic cancer? or
(f) cancer of the oropharynx or hypopharynx?

4. The limitations law analysis must be conducted separately for each Province and Territory.

- Key dates that should be considered in the limitations law analysis include:
  - January 1, 1954: start date of breach period during which the individual must have smoked the Critical Tobacco Dose.
  - March 1, 1996: public knowledge date; end date of breach period during which the individual must have smoked the Critical Tobacco Dose; this date is relevant to the operation of the ultimate limitation period.
  - Dates on which basic limitation period expired in each jurisdiction.
  - Dates on which ultimate limitation period operates to bar claims (based on conduct of tortfeasor, not on discovery of injury, loss or damage) in each jurisdiction.
  - Dates on which the class actions were commenced in BC, AB, SK, MB, ON, NS and NL.
  - Dates on which health care costs recovery legislation was enacted in BC, AB, SK, MB, ON, QC, NB, NS, PE and NL.
  - Dates between which the limitation period was re-opened for a two-year (or three year in Quebec) window pursuant to health care costs recovery legislation in each jurisdiction.
  - March 8, 2019: date on which JTIM filed for protection under the CCAA. Pursuant to s. 19(1)(a)(i) of the CCAA, in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019.

5. The following additional issues arise out of a comparison of the different approaches taken by the PCCR and the Provinces/Territories:

- "PCCs must have started smoking by March 1, 1996 [and] must have smoked a minimum of 12 pack years of cigarettes … by March 8, 2019, or prior to their disease diagnosis" versus the Critical Tobacco Dose must have been smoked between January 4, 1954 and March 1, 1996.

- "The act or omission occurs as long as the claimant remains addicted and purchases tobacco products until the compensable harm manifests" versus the Applicants' breaches took place between January 4, 1954 and March 1, 1996.

- Rolling limitations:

    - "Every time a PCC purchases and smokes a pack of cigarettes to which they are addicted, the Applicants' breach of exposing PCCs to toxic and harmful chemicals to which they are addicted gives rise to a fresh claim".

    - "If the act or omission is the marketing and sale of a harmful, addictive product, then the act or omission occurs as long as the claimant remains addicted and purchases tobacco products until the compensable harm manifests".

- The impact of the Applicants' filings under the CCAA must be considered.

6. Claims by estates

- In the jurisdictions in which certain claims by individuals are not statute-barred, the limitations law analysis includes a determination of whether the estates of deceased persons may be entitled to recover, or are barred from recovering, damages for pain and suffering and loss of expectation of life.

7. Claims for loss of care, companionship and guidance

- In the jurisdictions in which certain claims by individuals are not statute-barred, the limitations law analysis includes a determination of whether any claims for loss of care, companionship and guidance are statute-barred.

III. Summary of Conclusions

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
British Columbia	(i) The claims of all individuals who up to June 25, 2008 had been diagnosed with heart disease are statute-barred; (ii) The two-year limitation period under s. 3(2)(a) of *Limitation Act*, R.S.B.C. 1996, c. 266, for the claims of all individuals who were diagnosed with heart disease after June 25, 2008, is currently suspended; (iii) The claims of all individuals who up to June 25, 2008 had been diagnosed with chronic respiratory diseases are statute-barred; (iv) The two-year limitation period under s. 3(2)(a) of *Limitation Act*, R.S.B.C. 1996, c. 266, for the claims of all individuals who were diagnosed with chronic respiratory diseases after June 25, 2008 is currently suspended; (v) The two-year limitation period under s. 3(2)(a) of *Limitation Act*, R.S.B.C. 1996, c. 266, for the claims of all individuals who were diagnosed with a compensable cancer is *not* suspended. Only the claims of individuals who were diagnosed with a compensable cancer (and not heart disease or chronic respiratory diseases) between March 8, 2017 and March 8, 2019 are *not* statute-barred; (vi) Pursuant to ss. 150(2) and 150(4)(a) of the *Wills, Estates and Succession Act*, SBC 2009, c 13, estates are barred from recovering damages for pain and suffering and loss of expectation of life; and (vii) Claims by the spouse, parents and children of an individual for damages for loss of love, guidance and affection pursuant to ss. 2 and 3(1) of the *Family Compensation Act*, RSBC 1996, c. 126, may only be brought in respect of individuals diagnosed with a compensable disease between March 8, 2017 and March 8, 2019. The two year limitation period runs from the date of diagnosis.
Alberta	(i) All claims by individuals resident in Alberta are statute-barred; (ii) Pursuant to ss. 2 and 5 of the *Survival of Actions Act*, RSA 2000, c. S-27, estates are barred from recovering damages for damages for loss of expectation of life, pain and suffering, physical disfigurement or loss of amenities, was well as punitive or exemplary damages; and

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	(iii) Claims by the spouse, adult interdependent partner, parent, child, brother or sister of an individual for damages for grief and loss of the guidance, care and companionship pursuant to ss. 2, 3(1) and 8 of the *Fatal Accidents Act*, RSA 2000, c. F-8, are statute-barred.
Saskatchewan	(i) The claims of all individuals who up to May 1, 2007 had been diagnosed with a compensable disease are statute-barred; (ii) The 2-year limitation period under s. 5 of *The Limitations Act*, S.S. 2004, c.L-16.1, for the claims of all individuals who were diagnosed with chronic pulmonary disease, emphysema, heart disease or cancer on or after June 12, 2007 (i.e. individuals with causes of action which arose within 2 years prior to June 12, 2009) is currently suspended; (iii) The 15-year ultimate limitation period under s.7(1) of *The Limitations Act*, S.S. 2004, c.L-16.1, for the claims of individuals who by June 12, 2009 had not yet been diagnosed with chronic pulmonary disease, emphysema, heart disease or cancer is currently suspended. In order to have a provable claim under the CCAA, such individuals must have been diagnosed with a compensable disease by March 8, 2019; (iv) Pursuant to ss. 3, 6(1) and 6(2) of the *Survival of Actions Act*, SS 1990-91, c. S-66.1, estates are barred from recovering damages for pain and suffering, loss of expectation of life and aggravated damages; and (v) Claims by the spouse, parents and children of an individual for damages for grief and loss of the guidance, care and companionship pursuant to s. 4.1(2) of the *Fatal Accidents Act*, RSS 1978, c. F-11, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.
Manitoba	(i) Claims of all individuals who up to June 11, 2007 had been diagnosed with a compensable disease are statute-barred; (ii) The 2-year limitation period under s. 2(1)(e) of *The Limitation of Actions Act*, C.C.S.M. c. L150, for the claims of all individuals who were diagnosed with a compensable disease on or after June 12, 2007 (i.e. individuals with causes of action which arose within 2 years prior to June 12, 2009) is currently suspended;

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	(iii) The 30-year ultimate limitation period under s. 14(4) of *The Limitations of Actions Act,* C.C.S.M. c. L150, for the claims of individuals who by June 12, 2009 had not yet been diagnosed with a compensable disease is currently suspended. In order to have a provable claim under the CCAA, such individuals must have been diagnosed with a compensable disease by March 1, 2019; (iv) Pursuant to ss. 53(1) and 53(2) of *The Trustee Act*, C.C.S.M., c. T160, estates are barred from recovering damages for loss of expectation of life and exemplary damages; however, damages for pain and suffering may be recovered in respect of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019; and (v) Claims by the children and family members of an individual for damages for loss of the guidance, care and companionship pursuant to s. 3.1(2) of *The Fatal Accidents Act*, CCSM, c. F50, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.
Ontario	(i) The claims of all individuals who <u>up to June 27, 2010</u> had been diagnosed with a compensable disease are statute-barred; (ii) The 2-year limitation period under s. 4 of *Limitations Act, 2002*, S.O. 2002, c. 24, for the claims of all individuals who were diagnosed with a compensable disease <u>on or after June 27, 2010</u> (i.e. individuals with causes of action which arose within 2 years prior to June 27, 2012) is currently suspended; (iii) The 15-year ultimate limitation period under s. 15(2) of *Limitations Act, 2002*, S.O. 2002, c. 24, for the claims of individuals who by June 27, 2010 had not yet been diagnosed with a compensable disease is currently suspended. In order to have a provable claim under the CCAA, such individuals must have been diagnosed with a compensable disease by March 1, 2019; (iv) Pursuant to ss. 38(1) and 38(3) of the *Trustee Act*, RSO 1990, c T.23, estates are barred from recovering damages for loss of expectation of life; however, damages for pain and suffering and punitive damages may be recovered in respect of individuals who

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019; and (v) Claims by the spouse, children, grandchildren, parents, grandparents, brothers and sisters of an individual for damages for loss of guidance, care and companionship pursuant to ss. 61(1) and 61(2) of the *Family Law Act*, RSO 1990, c. F.3, may only be brought in respect of individuals diagnosed with a compensable disease between March 8, 2017 and March 8, 2019. The two year limitation period runs from the date of diagnosis.
Quebec	(i) The claims of all individuals who up to and including March 7, 2016 had been diagnosed with a compensable disease, other than lung cancer, cancer of the larynx, hypopharynx and oropharynx and emphysema (the tobacco-related diseases covered by the class definition in *Blais*), are statute-barred; (ii) The claims of individuals who were diagnosed with a compensable disease, other than lung cancer, cancer of the larynx, hypopharynx or oropharynx and emphysema, between March 8, 2016 and March 8, 2019 (within three years prior to the first CCAA filing) are *not* statute-barred; (iii) Pursuant to Articles 1610 and 2926.1 of the Quebec *Civil Code*, estates may claim damages, including punitive damages, by bringing an action within three years from the date of the death of individuals diagnosed with a compensable disease between March 8, 2016 and March 8, 2019; and (iv) Claims by family members of an individual for financial, moral and punitive damages may be advanced in respect of individuals who died from a compensable disease.
New Brunswick	(i) The claims of all individuals who were diagnosed with a compensable disease prior to March 8, 2017 (two years prior to the first CCAA filing on March 8, 2019) are statute-barred. (ii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) are *not* statute-barred; (iii) Pursuant to s. 6 of the *Survival of Actions Act*, RSNB 1973, c S-18, estates are barred from recovering damages for pain and suffering and loss of expectation of life. If the person in whom

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	the cause of action is vested died on or after January 1, 1993, the estate may recover punitive or exemplary damages; and (iv) Claims by the parents of an individual for damages for loss of companionship and the pain they suffered as a result of the death pursuant to s. 10(1) of the *Fatal Accidents Act*, RSNB 2012, c.104, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.
Nova Scotia	(i) Claims of all individuals who <u>up to and including June 17, 2003</u> had been diagnosed with a compensable disease are statute-barred; (ii) The six-year limitation period under s. 2(1)(e) of *Limitation of Actions Act*, R.S.N.S. 1989, c. 258, for the claims of all individuals who were diagnosed with a compensable disease <u>on or after June 18, 2003</u> (i.e. individuals with causes of action which arose within six years prior to June 18, 2009) is currently suspended; (iii) The 15-year ultimate limitation period under 8(1)(b) of the *Limitation of Actions Act*, S.N.S. 2014, c. 35, for the claims of individuals who by June 18, 2009 had not yet been diagnosed with a compensable disease is currently suspended. In order to have a provable claim under the CCAA, such individuals must have been diagnosed with a compensable disease by March 8, 2019; (iv) Pursuant to s. 4 of the *Survival of Actions Act*, R.S.N.S. 1989, c. 453, estates are barred from recovering damages for pain and suffering and loss of expectation of life as well as punitive damages; and (v) Claims by the spouse, common-law partner, parent or child of an individual for damages for loss of guidance, care and companionship pursuant to s. 5(2)(d) of the *Fatal Injuries Act*, RSNS, c. 163, may be advanced in respect of individuals who died from a compensable disease between March 8, 2018 and March 8, 2019, i.e. within one year prior to the first CCAA filing on March 8, 2019.

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
Prince Edward Island	(i) The claims of all individuals who up to and including March 7, 2013 had been diagnosed with a compensable disease are statute-barred; (ii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person are *not* statute-barred; (iii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action are *not* statute-barred; (iv) Pursuant to s. 5 of the *Survival of Actions Act*, RSPEI 1988, c S-11, estates are barred from recovering damages for pain and suffering and loss of expectation of life as well as punitive damages; and (v) Claims by the "dependants" of an individual (i.e. the surviving spouse, child, grandchild and parent of deceased; the spouse of the child, grandchild or parent of deceased; a person divorced from deceased who was dependent upon the deceased for maintenance or support at the time of the deceased's death; and any other person who for a period of at least three years immediately prior to death of the deceased was dependent upon deceased for maintenance) for damages for loss of the guidance, care and companionship that the dependant might reasonably have expected to receive from the deceased if the deceased had not died pursuant to s. 6(3)(c) of the *Fatal Accidents Act*, RSPEI 1988, c. F-5, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.
Newfoundland and Labrador	(i) The claims of all individuals who up to and including March 8, 2017 were diagnosed with a compensable disease are statute-barred; (ii) The 10-year ultimate limitation period under s. 14(3) of the *Limitations Act*, SNL 1995, c. L-16.1, ended on November 1, 2011; (iii) The 30-year ultimate limitation period under s. 22 of the *Limitations Act*, SNL 1995, c. L-16.1, will not expire until

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	November 1, 2031, where there has been a confirmation of the cause of action, or the claimant is under a disability; (iv) Pursuant to s. 4 of the *Survival of Actions Act*, RSNL 1990, c. S-32, estates are barred from recovering damages for pain and suffering and loss of expectation of life as well as punitive or exemplary damages; and (v) Claims by the spouse, partner, parent and child of an individual for damages for loss of care, guidance and companionship pursuant to ss. 4 and 6(2) of the *Fatal Accidents Act*, RSNL 1990, c F-6, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.
Yukon	(i) The claims of all individuals who <u>up to and including March 7, 2013</u> had been diagnosed with a compensable disease are statute-barred; (ii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person are *not* statute-barred; (iii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action are *not* statute-barred; (iv) Pursuant to s. 5 of the *Survival of Actions Act*, RSY 2002, c.212, estates are barred from recovering damages for pain and suffering and loss of expectation of life as well as punitive damages; and (v) Claims by the spouse, parent or child of an individual for damages for grief and the loss of guidance, care and companionship pursuant to ss. 3 and 3.01(2) of the *Fatal Accidents Act*, RSY 2002, c 86, may be advanced in respect of individuals who died from a compensable disease between March 8, 2018 and March 8, 2019, i.e. within one year prior to the first CCAA filing on March 8, 2019.
Northwest Territories	(i) The claims of all individuals who <u>up to and including March 7, 2013</u> had been diagnosed with a compensable disease are statute-barred;

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	(ii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person are *not* statute-barred; (iii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action are *not* statute-barred; (iv) Pursuant to ss. 31(1) and 31(3) of the *Trustee Act*, RSNWT (Nu) 1988, c T-8, estates may maintain actions for all torts or injuries to the person to recover damages for pain and suffering and loss of expectation of life in respect of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019; and (v) Claims by the spouse, parent or child of an individual for damages for loss of care, guidance and affection pursuant to ss. 3(1)(a) and 3(2) of the *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.
Nunavut	(i) The claims of all individuals who up to and including March 7, 2013 had been diagnosed with a compensable disease are statute-barred; (ii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person are *not* statute-barred; (iii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action are *not* statute-barred; (iv) Pursuant to ss. 31(1) and 31(3) of the *Trustee Act*, RSNWT (Nu) 1988, c T-8, estates may maintain actions for all torts or injuries to the person to recover damages for pain and suffering and loss of expectation of life in respect of individuals who were

Jurisdiction	Status of Claims by Individuals against Tobacco Companies
	diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019; and (v) Claims by the spouse, parent or child of an individual for damages for loss of care, guidance and affection pursuant to ss. 3(1)(a) and 3(2) of the *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.

BRITISH COLUMBIA

January 4, 1954
Start of breach period

Individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 had their causes of action accrue by no later than March 1, 1996 (date of public knowledge).

March 1, 1996
End of breach period

Pursuant to s. 3(2)(a) of *Limitation Act*, R.S.B.C. 1996, c. 266, individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996, had two years "after the date on which the right to do so arose", i.e. until March 1, 1998, to commence an action "for damages in respect of injury to person or property, including economic loss arising from the injury, whether based on contract, tort or statutory duty".

March 1, 1998
Expiry of two-year limitation period under s. 3(2)(a) of *Limitations Act*, R.S.B.C. 1996, c. 266 for claims by individuals diagnosed with a compensable disease by March 1, 1996

In 1998, British Columbia commenced an action authorized by the *Tobacco Damages and Health Care Costs Recovery Act (1998)*. The defendant manufacturers successfully challenged the constitutionality of the *Tobacco Damages and Health Care Costs Recovery Act (1998)* in the British Columbia Supreme Court. In response, British Columbia introduced new legislation, the *Tobacco Damages and Health Care Costs Recovery Act (2000)*, to address the Supreme Court's concerns. On January 24, 2001, British Columbia issued the statement of claim in its action against the Tobacco Companies. In September, 2005, the Supreme Court of Canada unanimously upheld British Columbia's right to sue the tobacco industry and concluded that the

Tobacco Damages and Health Care Costs Recovery Act (2000) is constitutional.

January 24, 2003
Expiry of two-year limitation period "re-opened" by s. 6(1) of *Tobacco Damages and Health Care Costs Recovery Act*; claims of individuals who were diagnosed with compensable diseases before January 24, 2003 became statute-barred

By operation of s. 6(1) of the *Tobacco Damages and Health Care Costs Recovery Act*, S.B.C. 2000, c. 30 (enacted on January 24, 2001), the limitation period was re-opened on January 24, 2001 and extended for two years to January 24, 2003. During this two year window, individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with compensable diseases before January 24, 2003 could have commenced an action. However, in British Columbia, no actions were commenced during this two year window. Thus, the claims of individuals who were diagnosed with compensable diseases <u>before January 24, 2003</u> are statute-barred.

Moving forward in time from January 24, 2003, individuals who were diagnosed with a compensable disease had two years within which to commence an action pursuant to section 3(2)(a) of *Limitation Act*, R.S.B.C. 1996, c. 266. If they failed to do so, their claims became statute-barred.

May 8, 2003
Commencement of *Knight* action under *Class Proceedings Act*, RSBC 1996, c. 50

Knight v. *Imperial Tobacco Canada Limited* was commenced under the British Columbia *Class Proceedings Act*, RSBC 1996, c. 50 (assented to on July 6, 2000) on May 8, 2003. The certified class definition is:

> Persons who, during the Class Period, purchased the Defendant's light or mild cigarettes in British Columbia for personal, family or household use. The Defendant's light and mild brands of cigarettes include the following brands: Player's Light, Player's Light Smooth, Player's Extra Light, du Maurier Light, du Maurier Extra Light, du Maurier Ultra Light, du Maurier Special Mild, Matinee Extra Mild, Matinee Ultra Mild and Cameo Extra Mild. The Class Period is the period from May 9, 1997 up to July 31, 2007.

Pursuant to ss. 39(1) and 39(2) of *Class Proceedings Act*, RSBC 1996, c. 50, the commencement of the *Knight* action on May 8, 2003, suspended the running of the limitation period for the claims of all individuals who would have fallen within the class definition. Since the certified class definition did not include any causes of action in respect of individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with a compensable disease, the two-year limitation period applicable to such claims was *not* suspended.

June 25, 2010
Commencement of *Bourassa* action and *McDermid* action under *Class Proceedings Act*, RSBC 1996, c. 50

Since the proposed class definitions in *Bourassa* and *McDermid* did not include any causes of action in respect of individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with cancer, the two-year limitation period applicable to such claims was *not* suspended

Bourassa v. *Imperial Tobacco Canada Limited et al.* was commenced under the British Columbia *Class Proceedings Act*, RSBC 1996, c. 50 (assented to on July 6, 2000) on June 25, 2010. The proposed uncertified class definition was: "All individuals including their estates, who were alive on June 12, 2007, and suffered or currently suffer from <u>chronic respiratory diseases</u>, after having smoked a minimum of 25,000 cigarettes designed, manufactured, imported, marketed or distributed by the defendants [emphasis added]".

McDermid v. *Imperial Tobacco Canada Limited et al.* was commenced under the British Columbia *Class Proceedings Act* on June 25, 2010. The proposed uncertified class definition was: "All individuals including their estates, who were alive on June 12, 2007, and suffered or currently suffer from <u>heart disease</u>, after having smoked a minimum of 25,000 cigarettes designed, manufactured, imported, marketed or distributed by the defendants [emphasis added]".

December 29, 2014
Plaintiffs in *Bourassa* action delivered a new Notice of Civil Claim

On October 7, 2014, the plaintiffs in *Bourassa* requested a case conference to discuss setting a hearing for their class certification motion. At a case conference held on December 5, 2014, the plaintiffs were directed to file and serve a new, properly formatted Notice of Civil Claim in 2014 and serve class certification motion materials by January 31, 2015. The plaintiffs served the new Notice of Civil Claim on December 29, 2014; however, they failed to serve class certification motion materials by the January 31, 2015 deadline.

<u>As at June 25, 2010, the claims of individuals who had been diagnosed with heart disease before June 25, 2008 were already statute-barred.</u>

<u>As at June 25, 2010, the claims of individuals who had been diagnosed with chronic respiratory diseases before June 25, 2008 were already statute-barred</u>.

Pursuant to s. 39(1) of the *Class Proceedings Act*, the two-year limitation period under s. 3(2)(a) of *Limitations Act*, R.S.B.C. 1996, c. 266, was suspended in respect of individuals diagnosed with heart disease and chronic respiratory diseases.

The two-year limitation period under s. 3(2)(a) of *Limitation Act*, R.S.B.C. 1996, c. 266, for (i) the claims of all individuals who were diagnosed with heart disease after June 25, 2008, and (ii) the claims of all individuals who were diagnosed with chronic respiratory diseases after December 29, 2012 is currently suspended.

In British Columbia, no proceeding was commenced under the *Class Proceedings Act* in respect of individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with cancer. Therefore, the two-year limitation period applicable to such claims pursuant to s. 3(2)(a) of *Limitations Act*, R.S.B.C. 1996, c. 266, was *not* suspended. Thus, claims may only be brought by individuals diagnosed with a compensable cancer between March 8, 2017 and March 8, 2019. The two year limitation period runs from the date of diagnosis.

March 8, 2019
Date of JTIM's filing under CCAA

Pursuant to s. 19(1)(a)(i) of the CCAA, the contemplated CCAA Plan which will implement the negotiated global settlement of the Tobacco Claims may only provide compensation for present or future debts to which the three Applicants were subject on March 8, 12 and 22, 2019, which are respectively the dates on which the Court issued the Initial Orders under the CCAA to JTIM, ITCAN and RBH. It follows, therefore, that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, which is the date of the first filing under the CCAA.

March 1, 2026
But for the suspension of the limitation period by the *Bourassa* action and the *McDermid* action, the thirty-year ultimate limitation period under s. 8(1)(c) of *Limitations Act*, R.S.B.C. 1996, c. 266 would expire on March 1, 2026

Section 3(2)(a) of *Limitations Act*, R.S.B.C. 1996, c. 266 provided that "Subject to section 3(4) and subsection (2) of this section but despite a confirmation made under section 5, a postponement or suspension of the running of time under section 6 or 11(2) or a postponement or suspension of the running of time under section 7 in respect of a person who is not a minor, no action to which this Act applies may be brought … (c) in any other case, <u>after the expiration of 30 years from the date on which the right to do so arose</u>". The claims of individuals who were diagnosed at the earliest by the public knowledge date of March 1, 1996 would be statute-barred in thirty years by March 1, 2026.

June 1, 2028
But for the suspension of the limitation period by the *Bourassa* action and the *McDermid* action, the fifteen-year ultimate limitation period under sections 30(4)(c) and 21(1) of *Limitation Act*, S.B.C. 2012, c. 13 would expire on June 1, 2028

The *Limitation Act*, S.B.C. 2012, c. 13, s. 6, came into force on June 1, 2013. Pursuant to s. 30(4)(c) of the Act, if a "pre-existing claim" [which means "a claim (a) that is based on an act or omission that took place before the effective date, and (b) with respect to which no court proceeding has been commenced before the effective date"] was not discovered before the effective date of June 1, 2013, then:

(a) the Act applies to the pre-existing claim. Section 6(1) of the Act provides that "… a court proceeding in respect of a claim must not be commenced more than 2 years after the day on which the claim is discovered"; and

(b) Part 3 of the Act [ultimate limitation period] applies to the pre-existing claim as if the act or omission on which the pre-existing claim is based occurred on the later of (A) the effective date, and (B) the day the act or omission takes place under section 21(2) of this Act.

Section 21(1) in Part 3 of the Act provides: "… even if the limitation period established by any other section of this Act in respect of a claim has not expired, a court proceeding must not be commenced with respect to the claim more than 15 years after the day on which the act or omission on which the claim is based took place". By operation of sections 30(4)(c) and 21(1), the act or omission on which any pre-existing claims were based were deemed to have taken place on the effective date of June 1, 2013, and the fifteen-year ultimate limitation period will expire on June 1, 2028.

Sections 150(2) and 150(4)(a) of the *Wills, Estates and Succession Act*, SBC 2009, c 13 bar estates from recovering damages for non-pecuniary loss, which includes damages for pain and suffering and loss of expectation of life

Sections 150(2) and 150(4)(a) of the *Wills, Estates and Succession Act*, SBC 2009, c 13, provide that "the personal representative of a deceased person may commence or continue a proceeding the deceased person could have commenced or continued, with the same rights and remedies to which the deceased person would have been entitled, if living"; however, recovery in such a proceeding "does not extend to damages in respect of non-pecuniary loss".

Claims by the spouse, parents and children of an individual for damages for loss of love, guidance and affection pursuant to ss. 2 and 3(1) of the *Family Compensation Act*, RSBC 1996, c. 126, may only be brought in respect of individuals diagnosed with a compensable disease between March 8, 2017 and March 8, 2019. The two year limitation period runs from the date of diagnosis.

Sections 2 and 3(1) of the *Family Compensation Act*, RSBC 1996, c. 126, provide that an action may be brought to recover damages "for the benefit of the spouse, parent or child of the person whose death has been caused" by a wrongful act, neglect or default. The *Family Compensation Act* does not enumerate the types of damages that may be recovered by the spouse, parent or child of the deceased person; however, the Courts in British Columbia have permitted the recovery of damages for loss of love, guidance and affection as a pecuniary loss. In *Grami-Balmer* v. *Hrehirchuk* (1998), 63 B.C.L.R. (3d) 288, the British Columbia Supreme Court at para. 30 cited *Ordon Estate* v. *Grail* (1998), 166 D.L.R. (4th) 193 (S.C.C.) as follows: "[T]he majority of provinces in Canada have enacted within their fatal accident statutes provisions allowing for recovery of damages for loss of guidance, care and companionship caused by the death of the deceased … . Even where such damages are not expressly provided for, there is a strong tendency to include such damages within the rubric of pecuniary loss …".

Section 3(2)(g) of the *Limitation Act*, RSBC 1996, c 226 provides that "After the expiration of 2 years after the date on which the right to do so arose a person may not bring any of the following actions … under the *Family Compensation Act*". Therefore, claims for loss of love, guidance and affection must be brought within two years of an individual being diagnosed with a compensable disease. Since the proposed uncertified class definitions in *Bourassa* and *McDermid* specify "All individuals including their estates", but exclude the spouse, parents and children of the individuals, the running of the two-year limitation period is not suspended. Thus, claims by the enumerated persons for loss of love, guidance and affection may only be brought in respect of individuals diagnosed with a compensable disease between March 8, 2017 and March 8, 2019. The two year limitation period runs from the date of diagnosis.

Conclusions: **In British Columbia:**

(i) the claims of all individuals who up to June 25, 2008 had been diagnosed with heart disease are statute-barred;

(ii) the two-year limitation period under s. 3(2)(a) of *Limitation Act*, R.S.B.C. 1996, c. 266, for the claims of all individuals who were diagnosed with heart disease after June 25, 2008, is currently suspended;

(iii) the claims of all individuals who up to June 25, 2008 had been diagnosed with chronic respiratory diseases are statute-barred;

(iv) the two-year limitation period under s. 3(2)(a) of *Limitation Act*, R.S.B.C. 1996, c. 266, for the claims of all individuals who were diagnosed with chronic respiratory diseases after June 25, 2008 is currently suspended;

(v) the two-year limitation period under s. 3(2)(a) of *Limitation Act*, R.S.B.C. 1996, c. 266, for the claims of all individuals who were diagnosed with a compensable cancer is *not* suspended. Only the claims of individuals who were diagnosed with a compensable cancer (and not heart disease or chronic respiratory diseases) between March 8, 2017 and March 8, 2019 are *not* statute-barred;

(vi) pursuant to ss. 150(2) and 150(4)(a) of the *Wills, Estates and Succession Act*, SBC 2009, c 13, estates are barred from recovering damages for pain and suffering and loss of expectation of life; and

(vii) claims by the spouse, parents and children of an individual for damages for loss of love, guidance and affection pursuant to ss. 2 and 3(1) of the *Family Compensation Act*, RSBC 1996, c. 126, may only be brought in respect of individuals diagnosed with a compensable disease between March 8, 2017 and March 8, 2019. The two year limitation period runs from the date of diagnosis.

BRITISH COLUMBIA LEGISLATION

***Limitation Act*, RSBC 1996, c 226**

3(1) In subsections (4) and (6), "debtor" means a person who owes payment or other performance of an obligation secured, whether or not the person owns or has rights in the collateral.

(2) After the expiration of 2 years after the date on which the right to do so arose a person may not bring any of the following actions:

(a) subject to subsection (4)(k), for damages in respect of injury to person or property, including economic loss arising from the injury, whether based on contract, tort or statutory duty;

(b) for trespass to property not included in paragraph (a);

(c) for defamation;

(d) for false imprisonment;

(e) for malicious prosecution;

(f) for tort under the *Privacy Act*;

(g) under the *Family Compensation Act*;

(h) for seduction;

(i) under section 27 of the *Engineers and Geoscientists Act*.

(3) After the expiration of 10 years after the date on which the right to do so arose a person may not bring any of the following actions:

(a) against the personal representatives of a deceased person for a share of the estate;

(b) against a trustee in respect of any fraud or fraudulent breach of trust to which the trustee was party or privy;

(c) against a trustee for the conversion of trust property to the trustee's own use;

(d) to recover trust property or property into which trust property can be traced against a trustee or any other person;

(e) to recover money on account of a wrongful distribution of trust property against the person to whom the property is distributed, or a successor;

(f) on a local judgment for the payment of money or the return of personal property.

(4) The following actions are not governed by a limitation period and may be brought at any time:

(a) for possession of land if the person entitled to possession has been dispossessed in circumstances amounting to trespass;

(b) for possession of land by a life tenant or person entitled to the remainder of an estate;

(c) on a local judgment for the possession of land;

(d) by a debtor in possession of collateral to redeem that collateral;

(e) by a secured party in possession of collateral to realize on that collateral;

(f) by a landlord to recover possession of land from a tenant who is in default or over holding;

(g) relating to the enforcement of an injunction or a restraining order;

(h) to enforce an easement, restrictive covenant or profit à prendre;

(i) for a declaration as to personal status;

(j) for the title to property or for a declaration about the title to property by any person in possession of that property;

(k) for a cause of action based on misconduct of a sexual nature, including, without limitation, sexual assault,

  (i) where the misconduct occurred while the person was a minor, and

  (ii) whether or not the person's right to bring the action was at any time governed by a limitation period;

(l) for a cause of action based on sexual assault, whether or not the person's right to bring the action was at any time governed by a limitation period.

(4.1) A person must not bring an action on an extraprovincial judgment for the payment of money or the return of personal property

(a) after the time for enforcement has expired in the jurisdiction where that judgment was made, or

(b) later than 10 years after the judgment became enforceable in the jurisdiction where the judgment was made.

(5) Any other action not specifically provided for in this Act or any other Act may not be brought after the expiration of 6 years after the date on which the right to do so arose.

(6) Without limiting subsection (5) and despite subsections (2) and (4), after the expiration of 6 years after the date on which right to do so arose an action may not be brought:

(a) by a secured party not in possession of collateral to realize on that collateral;

(b) by a debtor not in possession of collateral to redeem that collateral;

(c) for damages for conversion or detention of goods;

(d) for the recovery of goods wrongfully taken or detained;

(e) by a tenant against a landlord for the possession of land, whether or not the tenant was dispossessed in circumstances amounting to trespass;

(f) for the possession of land by a person who has a right to enter for breach of a condition subsequent, or a right to possession arising under possibility of reverter of a determinable estate.

(7) A beneficiary, against whom there would be a good defence under this section, does not derive any greater or other benefit from a judgment or order obtained by another beneficiary than he or she could have obtained if he or she had brought the action or other proceeding and this section had been pleaded.

***Limitation Act*, S.B.C. 2012, c. 13, s. 6** - came into force on June 1, 2013

6. (1) Basic limitation period — Subject to this Act, a court proceeding in respect of a claim must not be commenced more than 2 years after the day on which the claim is discovered.

(2) The 2 year limitation period established under subsection (1) of this section does not apply to a court proceeding referred to in section 7.

8 Except for those special situations referred to in sections 9 to 11, a claim is discovered by a person on the first day on which the person knew or reasonably ought to have known all of the following:

(a) that injury, loss or damage had occurred;

(b) that the injury, loss or damage was caused by or contributed to by an act or omission;

(c) that the act or omission was that of the person against whom the claim is or may be made;

(d) that, having regard to the nature of the injury, loss or damage, a court proceeding would be an appropriate means to seek to remedy the injury, loss or damage.

21. (1) Ultimate limitation period — Subject to Parts 4 and 5, even if the limitation period established by any other section of this Act in respect of a claim has not expired, a court proceeding must not be commenced with respect to the claim more than 15 years after the day on which the act or omission on which the claim is based took place.

30(1) In this section:

"effective date" means the day on which this section comes into force;

"former Act" means the *Limitation Act*, R.S.B.C. 1996, c. 266, as that Act read immediately before the effective date;

"former limitation period" means, with respect to a pre-existing claim, a limitation period that applied to the pre-existing claim before the effective date;

"pre-existing claim" means a claim

(a) that is based on an act or omission that took place before the effective date, and

(b) with respect to which no court proceeding has been commenced before the effective date.

(2) A court proceeding must not be commenced with respect to a pre-existing claim if

(a) a former limitation period applied to that claim before the effective date, and

(b) that former limitation period expired before the effective date.

(3) Subject to subsection (2), if a pre-existing claim was discovered before the effective date, the former Act applies to the pre-existing claim as if the right to bring an action occurred at the time of the discovery of the pre-existing claim.

(4) Subject to subsection (2), if a pre-existing claim was not discovered before the effective date,

(a) in the case of a pre-existing claim referred to in section 3 of this Act, that section applies to the pre-existing claim,

(b) subject to paragraph (a) of this subsection, in the case of a pre-existing claim referred to in section 8 (1) (a) or (b) of the former Act, Part 2 of this Act and section 8 of the former Act apply to the pre-existing claim, or

(c) in the case of any other pre-existing claim,

(i) subject to subparagraph (ii) of this paragraph, this Act applies to the pre-existing claim, and

(ii) Part 3 of this Act [ultimate limitation period] applies to the pre-existing claim as if the act or omission on which the pre-existing claim is based occurred on the later of

(A) the effective date, and

(B) the day the act or omission takes place under section 21 (2) of this Act.

(5) Nothing in this section restricts the right of a person to bring a court proceeding at any time in relation to a claim referred to in section 3 (1) (i), (j) or (k) of this Act, whether or not the claimant's right to bring the court proceeding was at any time governed by a limitation period.

***Tobacco Damages and Health Care Costs Recovery Act*, S.B.C. 2000, c. 30** – enacted on January 24, 2001

6 (1)No action that is commenced within 2 years after the coming into force of this section by

(a) the government,

(b) a person, on his or her own behalf or on behalf of a class of persons, or

(c) a personal representative of a deceased person on behalf of the spouse, parent or child, as defined in the *Family Compensation Act*, of the deceased person,

for damages, or the cost of health care benefits, alleged to have been caused or contributed to by a tobacco-related wrong is barred under the *Limitation Act*.

(2) Any action described in subsection (1) for damages alleged to have been caused or contributed to by a tobacco-related wrong is revived if the action was dismissed before the coming into force of this section merely because it was held by a court to be barred or extinguished by the *Limitation Act*.

***Class Proceedings Act*, RSBC 1996, c. 50** – assented to on July 6, 2000

39 (1) Subject to subsection (2), any limitation period applicable to a cause of action asserted in a proceeding that is certified as a class proceeding under this Act is suspended in favour of a class member on the commencement of the proceeding and resumes running against the class member when any of the following occurs:

(a) the member opts out of the class proceeding;

(b) an amendment is made to the certification order that has the effect of excluding the member from the class proceeding;

(c) a decertification order is made under section 10;

(d) the class proceeding is dismissed without an adjudication on the merits;

(e) the class proceeding is discontinued or abandoned with the approval of the court;

(f) the class proceeding is settled with the approval of the court, unless the settlement provides otherwise.

(2) If there is a right of appeal in respect of an event described in subsection (1) (a) to (f), the limitation period resumes running as soon as the time for appeal has expired without an appeal being commenced or as soon as any appeal has been finally disposed of.

***Wills, Estates and Succession Act*, SBC 2009, c 13:**

150(1) Subject to this section, a cause of action or a proceeding is not annulled by reason only of the death of

(a) a person who had the cause of action, or

(b) a person who is or may be named as a party to the proceeding.

(2) Subject to this section, the personal representative of a deceased person may commence or continue a proceeding the deceased person could have commenced or continued, with the same rights and remedies to which the deceased person would have been entitled, if living.

(3) Subsections (1) and (2) do not apply to a proceeding for libel or slander or a proceeding under section 1 [violation of privacy actionable] or 3 [unauthorized use of name or portrait of another] of the Privacy Act.

(4) Recovery in a proceeding under subsection (2) does not extend to

(a) damages in respect of non-pecuniary loss, or

(b) damages for loss of future income for a period following death.

***Family Compensation Act*, RSBC 1996, c. 126**

2 If the death of a person is caused by wrongful act, neglect or default, and the act, neglect or default is such as would, if death had not resulted, have entitled the party injured to maintain an action and recover damages for it, any person, partnership or corporation which would have been liable if death had not resulted is liable in an action for damages, despite the death of the person injured, and although the death has been caused under circumstances that amount in law to an indictable offence

3 (1)The action must be for the benefit of the spouse, parent or child of the person whose death has been caused, and must be brought by and in the name of the personal representative of the deceased.

ALBERTA

January 4, 1954
Start of breach period

Individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 had their causes of action accrue by no later than March 1, 1996 (date of public knowledge).

March 1, 1996
End of breach period

Pursuant to sections 51(b) and 52, of the *Limitation of Actions Act*, RSA 1980, c L-15, individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996, had "2 years after the cause of action arose", i.e. until March 1, 1998, to commence an action upon the case.

March 1, 1998
Expiry of two-year limitation period under ss. 51(b) and 52 of *Limitation of Actions Act*, RSA 1980, c L-15 (action upon the case)

Pursuant to section 2(2), the transitional clause of the *Limitations Act*, RSA 2000, c L-12, individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996, had until the earlier of March 1, 1998 and "two years after the *Limitations Act*, SA 1996 c L-15.1, came into force [March 1, 1999]", to commence an action upon the case.

March 1, 2006
Expiry of ten-year ultimate limitation period under *Limitations Act*, RSA 2000, c L-12

Section 3(1)(b) of the *Limitations Act*, RSA 2000, c L-12 provides that "if a claimant does not seek a remedial order within 10 years after the claim arose", the defendant is immune from liability in respect of the claim. The ultimate limitation period commences when a breach occurs, not when a claimant discovers the injury (see *WP v Alberta*, 2014 ABCA 404).

The Quebec Court held that the Applicants' breaches ceased as at March 1, 1996. If the acts and omissions of the Tobacco Companies on which an individual bases her claim took place no later than March 1, 1996, then the 10-year ultimate limitation period running from March 1, 1996 expired on March 1, 2006. Therefore, by operation of s. 3(1)(b) of the *Limitations Act*, RSA 2000, c L-12, the claims of individuals who smoked 12 pack-years between January 4, 1954 and March 1, 1996, and were diagnosed with compensable diseases after March 1, 2006 were statute-barred.

June 15, 2009
Commencement of *Dorion* action under *Class Proceedings Act*, SA 2003, c C-16.5

Linda Dorion v Canadian Tobacco Manufacturers' Council et al, was commenced under the *Class Proceedings Act*, SA 2003, c C-16.5 on June 15, 2009. The proposed class definition was "all individuals, including their estates, and who purchased or smoked cigarettes designed, manufactured, marketed or distributed by the Defendants, and the dependants and family members". As at June 15, 2009, all claims were already statute-barred by the ultimate limitation period under the *Limitations Act*, RSA 2000, c L-12.

May 31, 2014
Expiry of two-year limitation period "re-opened" by s. 46 of *Crown's Right of Recovery Act*, SA 2009, c C-35

By operation of section 46 of the *Crown's Right of Recovery Act*, SA 2009, c C-35 (enacted on May 31, 2012) the limitation period was re-opened on May 31, 2012 and extended for two years to May 31, 2014. During this two-year window, individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996 and were diagnosed with compensable diseases before May 31, 2014 could have commenced an action. However, in Alberta, no actions were commenced during this two-year window. Thus, the claims of individuals who were diagnosed with compensable diseases after May 31, 2014 are statute-barred.

The Representative Plaintiff in *Dorion* took no steps to have the *Crown's Right of Recovery Act*, SA 2009, c C-35, suspension of limitation periods apply to the action.

March 8, 2019
Date of JTIM's filing under CCAA

Pursuant to s. 19(1)(a)(i) of the CCAA, the contemplated CCAA Plan which will implement the negotiated global settlement of the Tobacco Claims may only provide compensation for present or future debts to which the three Applicants were subject on March 8, 12 and 22, 2019, which are respectively the dates on which the Court issued the Initial Orders under the CCAA to JTIM, ITCAN and RBH. It follows, therefore, that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, which is the date of the first filing under the CCAA.

Sections 2 and 5 of the *Survival of Actions Act*, RSA 2000, c. S-27, bar estates from recovering damages for damages for loss of expectation of life, pain and suffering, physical disfigurement or loss of amenities, as well as punitive or exemplary damages

Section 2 of the *Survival of Actions Act*, RSA 2000, c. S-27, provides that "A cause of action vested in a person who dies after January 1, 1979 survives for the benefit of the person's estate". However, s. 5(2) provides that punitive or exemplary damages, and damages for loss of expectation of life, pain and suffering, physical disfigurement or loss of amenities are not recoverable.

Claims by the spouse, adult interdependent partner, parent, child, brother or sister of an individual for damages for grief and loss of the guidance, care and companionship pursuant to ss. 2, 3(1) and 8 of the *Fatal Accidents Act*, RSA 2000, c. F-8, are statute-barred

Sections 2, 3(1) and 8 of the *Fatal Accidents Act*, RSA 2000, c. F-8, provide that an action may be brought "for the benefit of the spouse, adult interdependent partner, parent, child, brother or sister of the person whose death has been so caused" by a wrongful act, neglect or default to recover damages for, *inter alia*, grief and loss of the guidance, care and companionship of the deceased person.

Section 3(3)(d) of the *Limitations Act,* RSA 2000, c. L-12, provides that "a claim in respect of a proceeding under the *Fatal Accidents Act* arises when the conduct that causes the death, on which the claim is based, occurs". Therefore, claims for grief and loss of the guidance, care and companionship must be brought within two years of an individual being diagnosed with a compensable disease.

However, since the 10-year ultimate limitation period running from March 1, 1996 expired on March 1, 2006, all claims by individuals resident in Alberta are statute-barred, and no claims for damages for grief and loss of the guidance, care and companionship may be brought.

Conclusions: **In Alberta:**

(i) all claims by individuals resident in Alberta are statute-barred;

(ii) pursuant to ss. 2 and 5 of the *Survival of Actions Act*, RSA 2000, c. S-27, estates are barred from recovering damages for damages for loss of expectation of life, pain and suffering, physical disfigurement or loss of amenities, was well as punitive or exemplary damages; and

(iii) claims by the spouse, adult interdependent partner, parent, child, brother or sister of an individual for damages for grief and loss of the guidance, care and companionship pursuant to ss. 2, 3(1) and 8 of the *Fatal Accidents Act*, RSA 2000, c. F-8, are statute-barred.

ALBERTA LEGISLATION

***Limitation of Actions Act*, RSA 1980, c L-15**

51 Except as otherwise provided in this Part, an action for

(a) defamation,

(b) trespass to the person, assault, battery, wounding or other injury to the person, whether arising from an unlawful act or from negligence or from breach of a statutory duty,

(c) false imprisonment,

(d) malicious prosecution,

(e) seduction,

(f) trespass or injury to real property or chattels, whether direct or indirect and whether arising from an unlawful act or from negligence or from breach of a statutory duty, or

(g) the taking away, conversion or detention of chattels,

may be commenced within 2 years after the cause of action arose, and not afterwards.

52 This Part applies to every action in which the damages claimed consist of or include damages in respect of injury to the person, whether the action is or may be founded on tort, breach of contract or breach of statutory duty.

54 Except as provided in sections 57 to 61, an action under the *Fatal Accidents Act* may be commenced within 2 years after the death of the person whose death gave rise to the cause of action under the *Fatal Accidents Act,* and not afterwards.

***Limitations Act,* RSA 2000, c. L-12, s. 3**

2(1) This Act applies where a claimant seeks a remedial order in a proceeding commenced on or after March 1, 1999, whether the claim arises before, on or after March 1, 1999.

(2) Subject to sections 11 and 13, if, before March 1, 1999, the claimant knew, or in the circumstances ought to have known, of a claim and the claimant has not sought a remedial order before the earlier of

(a) the time provided by the *Limitation of Actions Act,* RSA 1980 cL-15, that would have been applicable but for this Act, or

(b) two years after the *Limitations Act,* SA 1996 cL-15.1, came into force,

the defendant, on pleading this Act as a defence, is entitled to immunity from liability in respect of the claim.

3(1) Subject to subsections (1.1) and (1.2) and sections 3.1 and 11, if a claimant does not seek a remedial order within

(a) 2 years after the date on which the claimant first knew, or in the circumstances ought to have known,

(i) that the injury for which the claimant seeks a remedial order had occurred,

(ii) that the injury was attributable to conduct of the defendant, and

(iii) that the injury, assuming liability on the part of the defendant, warrants bringing a proceeding, or

(b) 10 years after the claim arose,

whichever period expires first, the defendant, on pleading this Act as a defence, is entitled to immunity from liability in respect of the claim.

3(3) For the purposes of subsections (1)(b) and (1.1)(b), …

(d) a claim in respect of a proceeding under the *Fatal Accidents Act* arises when the conduct that causes the death, on which the claim is based, occurs; … .

***Crown's Right of Recovery Act*, SA 2009, c C-35** – enacted on May 31, 2012

46(1) In this section, “child” and “parent” have the same meaning as in the *Fatal Accidents Act*.

(2) With respect to a tobacco product, no action commenced within 2 years after this section comes into force, by

(a) the Crown,

(b) a person, on his or her own behalf or on behalf of a class of persons,

(c) a personal representative of the estate of a deceased person for the benefit of the spouse, adult interdependent partner, support recipient, parent, child, brother or sister, or any of them, of the deceased person,

(d) a person to whom the deceased was, at the time of his or her death, required to pay support pursuant to a valid and subsisting written agreement or court order, or

(e) a person entitled to bring an action under section 5 of the *Fatal Accidents Act*, for damages, or the Crown's cost of health services, alleged to have been caused or contributed to by a tobacco-related wrong

is barred under the *Limitations Act* or the *Fatal Accidents Act* or by a limitation period under any other Act.

(3) Any action described in subsection (2) for damages alleged to have been caused or contributed to by a tobacco-related wrong is revived if the action was dismissed before the coming into force of this section merely because it was held by a court to be barred or extinguished by the *Limitations Act* or the *Fatal Accidents Act* or by a limitation period under any other Act.

***Survival of Actions Act*, RSA 2000, c. S-27**

2 A cause of action vested in a person who dies after January 1, 1979 survives for the benefit of the person's estate.

5(1) If a cause of action survives under section 2, only those damages that resulted in actual financial loss to the deceased or the deceased's estate are recoverable.

(2) Without restricting the generality of subsection (1), the following are not recoverable:

(a) punitive or exemplary damages;

(b) damages for loss of expectation of life, pain and suffering, physical disfigurement or loss of amenities;

(c) damages in relation to future earnings, including damages for loss of earning capacity, ability to earn or chance of future earnings.

(3) Subsection (2)(c) applies only to causes of action that arise after the coming into force of this section.

***Fatal Accidents Act*, RSA 2000, c. F-8**

2. When the death of a person has been caused by a wrongful act, neglect or default that would, if death had not ensued, have entitled the injured party to maintain an action and recover damages, in each case the person who would have been liable if death had not ensued is liable to an action for damages notwithstanding the death of the party injured.

3(1) An action under this Act

(a) shall be for the benefit of the spouse, adult interdependent partner, parent, child, brother or sister of the person whose death has been so caused, and

(b) shall be brought by and in the name of the executor or administrator of the person deceased, and in the action the court may give to the persons respectively for whose benefit the action has been brought those damages that the court considers appropriate to the injury resulting from the death.

(2) If there is no executor or administrator, or if the executor or administrator does not bring the action within one year after the death of the party injured, then the action may be brought by and in the name of all or any of the persons for whose benefit the action would have been, if it had been brought by or in the name of the executor or administrator.

(3) Every action so brought shall be for the benefit of the same persons and is as nearly as possible subject to the same regulations and procedure as if it were brought by and in the name of the executor or administrator.

8(1) In this section,

(a) “child” means a son or daughter;

(b) “parent” means a mother or father.

(2) If an action is brought under this Act, the court, without reference to any other damages that may be awarded and without evidence of damage, shall award damages for grief and loss of the guidance, care and companionship of the deceased person of

(a) subject to subsection (3), $82 000 to the spouse or adult interdependent partner of the deceased person,

(b) $82 000 to the parent or parents of the deceased person to be divided equally if the action is brought for the benefit of both parents, and

(c) $49 000 to each child of the deceased person.

(3) The court shall not award damages under subsection (2)(a) to the spouse or adult interdependent partner if the spouse or adult interdependent partner was living separate and apart from the deceased person at the time of death. (4) Repealed 2002 cA-4.5 s36. (5) A cause of action conferred on a person by subsection (2) does not, on the death of that person, survive for the benefit of the person’s estate.

9(1) The Executive Council shall review the levels of damages set out in section 8(2) once in every 5 years from June 1, 2002 to determine the adequacy of those levels.

(2) A member of the Executive Council shall inform the Legislative Assembly of the result of the review referred to in subsection (1) at the earliest opportunity after the completion of the review.

SASKATCHEWAN

January 4, 1954
Start of breach period

Individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 had their causes of action accrue by no later than March 1, 1996 (date of public knowledge).

March 1, 1996
End of breach period

Pursuant to s. 3(1)(d)(i) of *The Limitation of Actions Act*, R.S.S. 1978, c. L-15, individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 were required to commence an action "within two years after the cause of action arose" i.e. by March 1, 1998.

March 1, 1998
Expiry of two-year limitation period under s. 3(1)(d)(i) of *The Limitation of Actions Act*, R.S.S. 1978, c. L-15, for individuals whose cause of action had arisen by March 1, 1996

Moving forward in time from March 1, 1998, individuals who were diagnosed with a compensable disease had two years "after the cause of action arose" within which to commence an action pursuant to the two-year limitation period under s. 3(1)(d)(i) of *The Limitation of Actions Act*, R.S.S. 1978, c. L-15. If they failed to do so, their claims became statute-barred.

May 1, 2007
Expiry of two-year limitation period under ss. 5 and 31(5) of *The Limitations Act*, S.S. 2004, c.L-16.1, for individuals whose cause of action had arisen by May 1, 2005 i.e. such individuals had been diagnosed with any tobacco-related disease

Effective May 1, 2005, *The Limitations Act*, R.S.S. 1978, c.L-15 was repealed and replaced by *The Limitations Act*, S.S. 2004, c.L-16.1, as amended by S.S., 2007, c.28. Pursuant to s. 5 of *The Limitations Act*, "no proceedings shall be commenced with respect to a claim after two years from the day on which the claim is discovered". Section 6(2) provides that "A claimant is presumed to have known of the matters mentioned in clauses (1)(a) to (d) on the day on which the act or omission on which the claim is based took place, unless the contrary is proved".

Section 7(4) of *The Limitations Act,* S.S. 2004, c.L-16.1, provides that "With respect to a claim based on an act or omission that causes or contributes to the death of an individual, no proceeding shall be commenced after two years from the earlier of: (a) the day on which the death of the individual is discovered; and (b) the day on which, by a decision of a court of competent jurisdiction, the individual is presumed to have died".

The transition provisions are set out in s. 31 of *The Limitations Act*, S.S. 2004, c.L-16.1. Section 31(5) applies to individuals whose claims had not been discovered by the effective date (May 1, 2005) of the Act:

> 31(5) If there is a new limitation period with respect to a claim and the former limitation period did not expire before the effective date:
>
> (a) if the claim was not discovered before the effective date, this Act applies as if the act or omission had taken place on the effective date; and
>
> (b) if the claim was discovered before the effective date, the former limitation period applies.

By operation of s. 31(5)(a), the two-year limitation period under s. 5 of *The Limitations Act* expired on May 1, 2007 in regard to individuals who discovered their claims by May 1, 2005.

The 15-year ultimate limitation provided for in s. 7(1) of *The Limitations Act*. S.S. 2004, c.L-16.1, applies to individuals whose claims had not been discovered by May 1, 2005. The acts and omissions of the Tobacco Companies on which an individual bases his claim are deemed to have taken place on the effective date of May 1, 2005; therefore, the 15-year ultimate limitation period commenced running on May 1, 2005 and expired on May 1, 2020 in respect of all claims of individuals diagnosed with any tobacco-related diseases *other than* chronic pulmonary disease, emphysema, heart disease or cancer.

June 12, 2009
Commencement of *Adams* action under *The Class Actions Act* suspended the running of the 2-year limitation period under s. 5 of *The Limitations Act*, S.S. 2004, c.L-16.1, for the claims of all individuals who were diagnosed with chronic pulmonary disease, emphysema, heart disease or cancer on or after June 12, 2007, and the running of the 15-year ultimate limitation period under s. 7(1) of *The Limitations Act*, S.S. 2004, c.L-16.1,for individuals who by June 12, 2009 had not yet been diagnosed with chronic pulmonary disease, emphysema, heart disease or cancer

On June 12, 2009, *Adams* v. *Canadian Tobacco Manufacturers' Council et al.* was commenced under *The Class Actions Act*, S.S. 2001, c.C-12.01 (effective January 1, 2002). The proposed uncertified class definition was: "All individuals who were alive on July 10, 2009, and suffered or currently suffer from chronic pulmonary disease, emphysema, heart disease or cancer, after having smoked a minimum of 25,000 cigarettes designed, manufactured, imported, marketed or distributed by the defendants".

The commencement of the *Adams* action under *The Class Actions Act* suspended the running of the 15-year ultimate limitation period on June 12, 2009 in respect of all claims of individuals who by June 12, 2009 had not yet been diagnosed with chronic pulmonary disease, emphysema, heart disease or cancer. Since none of the events set out in s. 43(2) of *The Class Actions Act* have occurred, the limitation period remains suspended.

May 31, 2014
Expiry of two-year limitation period "re-opened" by s. 6(1) of *The Tobacco Damages and Health Care Costs Recovery Act*

By operation of s. 7(1) of *The Tobacco Damages and Health Care Costs Recovery Act*, SS 2014, c. E-13.1 (proclaimed in force on May 31, 2012) the limitation period was re-opened on May 31, 2012 and extended for two years to May 31, 2014. During this two year window, individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with compensable diseases before May 31, 2014 could have commenced an action. However, in Saskatchewan, no actions were commenced during this two year window.

March 8, 2019
Date of JTIM's filing under CCAA

Pursuant to s. 19(1)(a)(i) of the CCAA, the contemplated CCAA Plan which will implement the negotiated global settlement of the Tobacco Claims may only provide compensation for present or future debts to which the three Applicants were subject on March 8, 12 and 22, 2019, which are respectively the dates on which the Court issued the Initial Orders under the CCAA to JTIM, ITCAN and RBH. It follows, therefore, that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, which is the date of the first filing under the CCAA.

May 1, 2020
Expiry of the 15-year ultimate limitation period that commenced running on May 1, 2005 in respect of all claims of individuals diagnosed with any tobacco-related diseases *other than* chronic pulmonary disease, emphysema, heart disease or cancer

Sections 3, 6(1) and 6(2) of the *Survival of Actions Act*, SS 1990-91, c. S-66.1, bar estates from recovering damages for pain and suffering, loss of expectation of life and aggravated damages

Sections 3, 6(1) and 6(2) of the *Survival of Actions Act*, SS 1990-91, c. S-66.1, provide that "A cause of action vested in a person who dies after the coming into force of this Act survives for the benefit of that person's estate"; however, "only those damages that resulted in actual pecuniary loss to the deceased or the deceased's estate are recoverable". An estate may not recover aggravated damages or damages for pain and suffering and loss of expectation of life.

Section 4.1(2) of the *Fatal Accidents Act*, RSS 1978, c. F-11, provides that:

> If the court finds the defendant liable in an action pursuant to this Act with respect to a death on or after August 1, 2004, the court, without reference to any other damages that may be awarded and without evidence of damage, shall award damages for grief and loss of the guidance, care and companionship of the deceased person of:
>
> (a) subject to subsection (3), $60,000 to the spouse of the deceased person;
>
> (b) $30,000 to each parent of the deceased person; and
>
> (c) $30,000 to each child of the deceased person.

Claims by the spouse, parents and children of an individual for damages for grief and loss of the guidance, care and companionship pursuant to s. 4.1(2) of the *Fatal Accidents Act*, RSS 1978, c. F-11, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.

Section 6(1) of the *Fatal Accidents Act*, RSS 1978, c. F-11, provides that "For the purposes of applying *The Limitations Act* to an action pursuant to this Act, the day on which the act or omission on which the claim is based takes place is the date of death of the deceased person".

Therefore, the spouse, parent and child of an individual who has died after being diagnosed with a compensable disease has two years from the date of the deceased person's death to bring an action to recover damages for grief and loss of the guidance, care and companionship of the deceased person. In order to have a provable claim under the CCAA, such claimants must have had their cause of action accrue within the two year period prior to the first filing under the CCAA on March 8, 2019.

Conclusions: **In Saskatchewan:**

(i) the claims of all individuals who <u>up to May 1, 2007</u> had been diagnosed with a compensable disease are statute-barred;

(ii) the 2-year limitation period under s. 5 of *The Limitations Act*, S.S. 2004, c.L-16.1, for the claims of all individuals who were diagnosed with chronic pulmonary disease, emphysema, heart disease or cancer <u>on or after June 12, 2007</u> (i.e. individuals with causes of action which arose within 2 years prior to June 12, 2009) is currently suspended;

(iii) the 15-year ultimate limitation period under s.7(1) of *The Limitations Act*, S.S. 2004, c.L-16.1, for the claims of individuals who by June 12, 2009 had not yet been diagnosed with chronic pulmonary disease, emphysema, heart disease or cancer is currently suspended. In order to have a provable claim under the CCAA, such individuals must have been diagnosed with a compensable disease by March 8, 2019;

(iv) pursuant to ss. 3, 6(1) and 6(2) of the *Survival of Actions Act*, SS 1990-91, c. S-66.1, estates are barred from recovering damages for pain and suffering, loss of expectation of life and aggravated damages; and

(v) claims by the spouse, parents and children of an individual for damages for grief and loss of the guidance, care and companionship pursuant to s. 4.1(2) of the *Fatal Accidents Act*, RSS 1978, c. F-11, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.

SASKATCHEWAN LEGISLATION

***The Limitation of Actions Act*, R.S.S. 1978, c.L-15** (effective February 26, 1979); repealed by Chapter L-16.1 of the Statutes of Saskatchewan, 2004 (effective May 1, 2005)

3(1) The following actions shall be commenced within and not after the times respectively hereinafter mentioned …

(d) actions for:

(i) subject to subsection (3.1), trespass to the person, assault, battery, wounding or other injury to the person, whether arising from an unlawful act or from negligence … within two years after the cause of action arose;

The Limitation of Actions Act, R.S.S. 1978, c.L-15, did not provide for an ultimate limitation period.

***Limitations Act*¸ Chapter L-16.1 of the Statutes of Saskatchewan, 2004** (effective May 1, 2005), as amended by the Statutes of Saskatchewan, 2007, c.28

5. Unless otherwise provided in this Act, no proceedings shall be commenced with respect to a claim after two years from the day on which the claim is discovered.

6(1) Unless otherwise provided in this Act and subject to subsection (2), a claim is discovered on the day on which the claimant first knew or in the circumstances ought to have known:

(a) that the injury, loss or damage had occurred;

(b) that the injury, loss or damage appeared to have been caused by or contributed to by an act or omission that is the subject of the claim;

(c) that the act or omission that is the subject of the claim appeared to be that of the person against whom the claim is made; and

(d) that, having regard to the nature of the injury, loss or damage, a proceeding would be an appropriate means to seek to remedy it.

(2) A claimant is presumed to have known of the matters mentioned in clauses (1)(a) to (d) on the day on which the act or omission on which the claim is based took place, unless the contrary is proved.

7(1) Subject to subsections (2) to (4), with respect to any claim to which a limitation period applies, no proceeding shall be commenced after 15 years from the day on which the act or omission on which the claim is based took place.

. . . .

(4) With respect to a claim based on an act or omission that causes or contributes to the death of an individual, no proceeding shall be commenced after two years from the earlier of: (a) the day on which the death of the individual is discovered; and (b) the day on which, by a decision of a court of competent jurisdiction, the individual is presumed to have died.

31(1) In this section:

(a) "effective date" means the day on which this Act comes into force;

(b) "former limitation period" means, with respect to a claim, a limitation period that applied with respect to the claim before the effective date;

(c) "new limitation period" means, with respect to a claim, a limitation period established by this Act that would apply if the claim were based on an act or omission that took place on or after the effective date.

(2) This section applies to claims:

(a) that are based on acts or omissions that took place before the effective date; and

(b) with respect to which no proceeding has been commenced before the effective date.

(3) No proceeding shall be commenced with respect to a claim if the former limitation period expired before the effective date.

(4) If there is no new limitation period with respect to a claim and the former limitation period did not expire before the effective date, this Act applies as if the act or omission had taken place on or after the effective date.

(5) If there is a new limitation period with respect to a claim and the former limitation period did not expire before the effective date:

(a) if the claim was not discovered before the effective date, this Act applies as if the act or omission had taken place on the effective date; and

(b) if the claim was discovered before the effective date, the former limitation period applies.

(6) If there is a new limitation period with respect to a claim but there was no former limitation period with respect to the claim:

(a) if the claim was not discovered before the effective date, this Act applies as if the act or omission had taken place on the effective date; and

(b) if the claim was discovered before the effective date, there is no limitation period.

(7) This section is subject to any agreement to vary or exclude a limitation period that was made before the effective date.

***The Tobacco Damages and Health Care Costs Recovery Act*, Statutes of Saskatchewan, 2014, c.E-13.1** – The HCCR Act received Royal Assent in April, 2007. OC 272/2012 ordered the issuance of a Proclamation fixing Thursday, May 31, 2012 as the day on which The Tobacco Damages and Health Care Costs Recovery Act shall come into force.

7(1) No action that is commenced <u>within two years after the coming into force of this section</u> by:

(a) the Government;

(b) a person, on his or her own behalf or on behalf of a class of persons; or

(c) any person entitled to bring an action under *The Fatal Accidents Act* on behalf of a spouse, parent or child as defined in that Act;

for damages, or the cost of health care benefits, alleged to have been caused or contributed to by a tobacco-related wrong is barred pursuant to a limitation period established under an Act or former Act.

(2) Any action described in subsection (1) for damages alleged to have been caused or contributed to by a tobacco-related wrong is revived if the action was dismissed before the coming into force of this section merely because it was held by a court to be barred or extinguished by a limitation period established under an Act or former Act.

***The Class Actions Act*, Chapter C-12.01 of the Statutes of Saskatchewan, 2001** (effective January 1, 2002) as amended by the Statutes of Saskatchewan, 2007, c.21; and 2015, c.4

43(1) Any limitation period applicable to a cause of action asserted in an action:

(a) is suspended in favour of a person if another action was commenced and it is reasonable for the person to assume that he or she was a class member for the purposes of that other action; and

(b) resumes running against the person when one of clauses (2)(a) to (g) applies to the person as though he or she was the member mentioned in subsection (2).

(2) Any limitation period applicable to a cause of action asserted in an action that is certified as a class action is suspended in favour of a class member on the commencement of the action and resumes when:

(a) the member opts out of the class action;

(b) a ruling by the court has the effect of excluding the class member from the class action or from being considered to have ever been a class member;

(c) an amendment is made to the certification order that has the effect of excluding the member from the class action;

(d) a decertification order is made pursuant to section 12;

(e) the class action is dismissed without an adjudication on the merits;

(f) the class action is discontinued or abandoned with the approval of the court; or

(g) the class action is settled with the approval of the court, unless the settlement provides otherwise.

(3) If there is a right of appeal respecting an event described in clauses (2)(a) to (g), the limitation period resumes running as soon as the time for appeal has expired without an appeal being commenced or as soon as any appeal has been finally disposed of.

***Survival of Actions Act*, SS 1990-91, c. S-66.1**

3. A cause of action vested in a person who dies after the coming into force of this Act survives for the benefit of that person’s estate.

6(1) Subject to subsection (3), if a cause of action survives pursuant to section 3, only those damages that resulted in actual pecuniary loss to the deceased or the deceased’s estate are recoverable.

(2) Aggravated damages or damages for:

(a) the loss of expectation of life;

(b) the loss of expectancy of earnings subsequent to death;

(c) pain and suffering;

(d) physical disfigurement; or

(e) loss of amenities;

are not recoverable as a result of this Act.

***The Fatal Accidents Act*, RSS 1978, c. F-11**

3(1) Where the death of a person has been caused by such wrongful act, neglect or default as, if death had not ensued, would have entitled the person injured to maintain an action and recover damages in respect thereof, the person who would have been liable if death had not ensued is liable to an action for damages notwithstanding the death of the person injured and although the death was caused under circumstances amounting in law to culpable homicide.

(2) The action shall be brought in the Court of Queen's Bench.

4.1(1) In this section:

(a) "child" does not include a grandchild;

(b) "parent" does not include a grandparent.

(2) If the court finds the defendant liable in an action pursuant to this Act with respect to a death on or after August 1, 2004, the court, without reference to any other damages that may be awarded and without evidence of damage, shall award damages for grief and loss of the guidance, care and companionship of the deceased person of:

(a) subject to subsection (3), $60,000 to the spouse of the deceased person;

(b) $30,000 to each parent of the deceased person; and

(c) $30,000 to each child of the deceased person.

(3) The court shall not award damages pursuant to clause (2)(a) to a spouse who was living separate and apart from the deceased person at the time of the deceased's death.

6(1) Not more than one action lies with respect to the same subject-matter of complaint. (2) For the purposes of applying The Limitations Act to an action pursuant to this Act, the day on which the act or omission on which the claim is based takes place is the date of death of the deceased person.

MANITOBA

January 4, 1954
Start of breach period

Individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 had their causes of action accrue by no later than March 1, 1996 (date of public knowledge).

March 1, 1996
End of breach period

Pursuant to section 2(1)(e) of *The Limitation of Actions Act*, C.C.S.M. c. L150 (in effect since November 20, 2017), individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 were required to commence an action for "… injuries to the person, whether caused by misfeasance or non-feasance and whether the action be founded on a tort or on a breach of contract or on any other breach of duty, within two years after the cause of action arose" i.e. at the latest within two years of the end of the breach period by March 1, 1998. Section 58 of *The Limitation of Actions Act* provides that "This Act applies to all causes of action whether they arose before or after the coming into force of this Act".

March 1, 1998
Expiry of two-year limitation period under s. 2(1)(e) of *The Limitation of Actions Act*, C.C.S.M. c. L150, for individuals whose cause of action had arisen by March 1, 1996

The 30-year ultimate limitation period under s. 14(4) of *The Limitation of Actions Act* began running at the latest on March 1, 1996 such that it will expire on March 1, 2026, unless it has been suspended by the commencement of an action pursuant to *The Class Proceedings Act*, CCSM, c. C130.

June 12, 2009 Commencement of *Kunta* action under *The Class Actions Act* suspended the running of the 2-year limitation period under s. s. 2(1)(e) of *The Limitation of Actions Act*, C.C.S.M. c. L150, for the claims of all individuals who were diagnosed with a compensable disease on or after June 12, 2007, and the running of the 30-year ultimate limitation period for individuals who by June 12, 2009 had not yet been diagnosed with a compensable disease	On June 12, 2009, *Kunta* v. *Canadian Tobacco Manufacturers' Council et al.* was commenced under *The Class Proceedings Act*, CCSM, c. C130. The proposed uncertified class definition is: "All individuals, including their estates, who purchased or smoked cigarettes manufactured by the defendants, and their dependants and family members". Pursuant to 39(1) of *The Class Proceedings Act*, the commencement of the *Kunta* action on June 12, 2009 suspended the running of: (i) the 2-year limitation period under s. 2(1)(e) of *The Limitation of Actions Act*, C.C.S.M. c. L150, for the claims of all individuals who were diagnosed with a compensable disease on or after June 12, 2007 (i.e. individuals with causes of action which arose within 2 years prior to June 12, 2009); and (ii) the 30-year ultimate limitation period under s. 14(4) of *The Limitations of Actions Act,* C.C.S.M. c. L150, for the claims of individuals who by June 12, 2009 had not yet been diagnosed with a compensable disease. Since none of the events set out in s. 39(2)(a) to (g) of *The Class Proceedings Act* have occurred, these limitation periods remain suspended. Paragraph 77 of the statement of claim in *Kunta* pleads: "The Plaintiff pleads and relies on *The Tobacco Damages and Health Care Costs Recovery Act*, S.M. 2006, c. 18 as retroactively applying when in force."
May 31, 2014 Expiry of two-year limitation period "re-opened" by s. 6(1) of *The Tobacco Damages and Health Care Costs Recovery Act*	*The Tobacco Damages and Health Care Costs Recovery Act*, CCSM c.T70 received royal assent on June 13, 2006 (before *Kunta* was commenced), but was not proclaimed in force until May 31, 2012 (after *Kunta* was commenced). By operation of s. 6(1) of *The Tobacco Damages and Health Care Costs Recovery Act*, CCSM c.T70, the limitation period was re-opened on May 31, 2012 and extended for two years to May 31, 2014. During this two year window, individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with compensable diseases before May 31, 2014 could have commenced an action. However, in Manitoba, no actions were commenced during this two year window.

The Manitoba HCCR Act does not provide that any of its provisions have retroactive application. Section 6(1) is an absolute provision that is not subject to discoverability. Accordingly, the claims of all individuals who up to June 11, 2007 had been diagnosed with a compensable disease remain statute-barred.

When *The Tobacco Damages and Health Care Costs Recovery Act* came into force and lifted the limitation period for two years, the *Kunta* action could have been discontinued and a fresh statement of claim issued that pleaded reliance on s. 6(1) of the HCCR Act. No such action was taken.

March 8, 2019 Date of JTIM's filing under CCAA	Pursuant to s. 19(1)(a)(i) of the CCAA, the contemplated CCAA Plan which will implement the negotiated global settlement of the Tobacco Claims may only provide compensation for present or future debts to which the three Applicants were subject on March 8, 12 and 22, 2019, which are respectively the dates on which the Court issued the Initial Orders under the CCAA to JTIM, ITCAN and RBH. It follows, therefore, that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, which is the date of the first filing under the CCAA.
March 1, 2026 But for the suspension of the limitation period by the *Kunta* action, the thirty-year ultimate limitation period under s. 14(4) of *The Limitations of Actions Act,* C.C.S.M. c. L150 would expire by March 1, 2026	Section 14(4) of *The Limitations of Actions Act,* C.C.S.M. c. L150, provides that "The court shall not grant leave (a) to begin an action; or (b) to continue an action that has been begun; more than 30 years after the occurrence of the acts or omissions that gave rise to the cause of action".
Sections 53(1) and 53(2) of *The Trustee Act*, C.C.S.M., c. T160, bar estates from recovering damages for loss of expectation of life and exemplary damages; however, damages for pain and suffering may be recovered in respect of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019	Section 53(1) of *The Trustee Act*, C.C.S.M., c. T160, provides that "in any action brought … by the personal representative of a deceased person for a tort causing the death of the person, the damages recoverable for the benefit of his estate do not include any exemplary damages or damages for loss of expectation of life … ." Section 53(2) of the Trustee Act further provides that "No action shall be commenced under authority of this section after the expiration of two years from the death of the deceased". Therefore, only the estates of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019 (i.e. within two years prior

to the first CCAA filing) have claims for pain and suffering which are *not* statute-barred.

Claims by the children and family members of an individual for damages for loss of the guidance, care and companionship pursuant to s. 3.1(2) of *The Fatal Accidents Act*, CCSM, c. F50, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019

Section 3.1(2) of *The Fatal Accidents Act*, CCSM, c. F50, provides that a "child" and "family member", as those terms are defined in the section, may recover damages for the loss of guidance, care and companionship of the deceased in the following amounts:

(a) $30,000 to each of the spouse of the deceased, the common-law partner of the deceased and the support recipient of the deceased and to each parent and child of the deceased;

(b) $10,000 to each family member of the deceased.

Section 2(1)(m) of *The Limitation of Actions Act,* C.C.S.M. c. L150, provides that an action brought under *The Fatal Accidents Act*, must be commenced within two years after the death of the deceased person by reason of whose death the action is brought.

Therefore, the "child" and "family member" of an individual who has died after being diagnosed with a compensable disease has two years from the deceased person's death to commence an action to recover damages for the loss of guidance, care and companionship of the deceased person. In order to have a provable claim under the CCAA, such claimants must have had their cause of action accrue within the two year period prior to the first filing under the CCAA on March 8, 2019.

Conclusions: **In Manitoba:**

(i) claims of all individuals who up to June 11, 2007 had been diagnosed with a compensable disease are statute-barred;

(ii) the 2-year limitation period under s. 2(1)(e) of *The Limitation of Actions Act*, C.C.S.M. c. L150, for the claims of all individuals who were diagnosed with a compensable disease on or after June 12, 2007 (i.e. individuals with causes of action which arose within 2 years prior to June 12, 2009) is currently suspended;

(iii) the 30-year ultimate limitation period under s. 14(4) of *The Limitations of Actions Act,* C.C.S.M. c. L150, for the claims of individuals who by June 12, 2009 had not yet been diagnosed with a compensable disease is currently suspended. In order to have a provable claim under the CCAA, such individuals must have been diagnosed with a compensable disease by March 1, 2019;

(iv) pursuant to ss. 53(1) and 53(2) of *The Trustee Act*, C.C.S.M., c. T160, estates are barred from recovering damages for loss of expectation of life and exemplary damages; however, damages for pain and suffering may be recovered in respect of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019; and

(v) claims by the children and family members of an individual for damages for loss of the guidance, care and companionship pursuant to s. 3.1(2) of *The Fatal Accidents Act*, CCSM, c. F50, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.

MANITOBA LEGISLATION

***The Limitation of Actions Act,* C.C.S.M. c. L150** – in effect since November 20, 2017

2(1) The following actions shall be commenced within and not after the times respectively hereinafter mentioned: …

(e) actions for malicious prosecution, seduction, false imprisonment, trespass to the person, assault, battery, wounding or other injuries to the person, whether caused by misfeasance or non-feasance, and whether the action be founded on a tort or on a breach of contract or on any breach of duty, within two years after the cause of action arose; …

(j) actions grounded on fraudulent misrepresentation, within six years from the discovery of the fraud …

(m) actions brought under and by virtue of *The Fatal Accidents Act*, within two years after the death of the deceased person by reason of whose death the action is brought;

(n) any other action for which provision is not specifically made in this Act, within six years after the cause of action arose.

14(1) Notwithstanding any provision of this Act or of any other Act of the Legislature limiting the time for beginning an action, the court, on application, may grant leave to the applicant to begin or continue an action if it is satisfied on evidence adduced by or on behalf of the applicant that not more than 12 months have elapsed between

(a) the date on which the applicant first knew, or, in all the circumstances of the case, ought to have known, of all material facts of a decisive character upon which the action is based; and

(b) the date on which the application was made to the court for leave.

14(2) Subject to subsections (3) and (4), no provision of this Act or of any other Act of the Legislature limiting the time for beginning an action affords a defence to an action if the court either before or after the beginning of the action grants leave under this section to begin or to continue the action.

14(3) Nothing in this section excludes or otherwise affects

(a) any defence that in any action to which this section applies may be available by virtue of

(i) any provision of an Act of the Legislature other than one limiting the time for beginning an action, or

(ii) a rule of law or equity; or

(b) the operation of any Act of the Legislature or rule of law or equity that, apart from this section, would enable such an action to be brought after the end of a limitation period fixed in this Act or any other Act of the Legislature in respect of the cause of action on which that action is founded.

14(4) The court shall not grant leave

(a) to begin an action; or

(b) to continue an action that has been begun;

more than 30 years after the occurrence of the acts or omissions that gave rise to the cause of action.

14(5) In granting leave under this section to begin an action, the court shall fix a period within which the applicant shall begin the action and, if the applicant fails to begin his action within the time fixed, the order granting leave expires and ceases to have any effect.

14(6) In granting leave under this section to continue an action, if the pleadings of the applicant are required to be amended to give effect to the granting of leave, the court may fix a period within which the pleadings may be amended and if the applicant fails to amend his pleadings within the time fixed, the action shall continue as though the order granting leave had never been granted.

20(2) In this Part any reference to a material fact relating to a cause of action is a reference to any one or more of the following, that is to say:

(a) The fact that injuries or damages resulted from an act or omission.

(b) The nature or extent of any injuries or damages resulting from an act or omission.

(c) The fact that injuries or damages so resulting were attributable to an act or omission or the extent to which the injuries or damages were attributable to the act or omission.

(d) The identity of a person performing an act or omitting to perform any act, duty, function or obligation.

(e) The fact that a person performed an act or omitted to perform an act, duty, function or obligation as a result of which a person suffered injury or damage or a right accrued to a person.

19(1) Subject to subsection (2), this Part has effect in relation to causes of action that accrued before as well as causes of action that accrued after July 29, 1980 and has effect in relation to any cause of action that accrued before that date notwithstanding that an action in respect thereof had been commenced and is pending on that date.

19(2) For the purposes of this section, an action shall not be taken to be pending at any time after a final order or judgment has been made or given therein notwithstanding that an appeal is pending or that the time for appeal has not expired and accordingly section 14 does not have effect in relation to a cause of action in respect of which a final order or judgment had been made or given before July 29, 1980.

58. This Act applies to all causes of action whether they arose before or after the coming into force of this Act.

***The Tobacco Damages and Health Care Costs Recovery Act*, CCSM c T70** – received royal assent June 13, 2006; proclaimed in force May 31, 2012

6(1) In this section, **"child"**, **"common-law partner"**, **"deceased"**, **"parent"** and **"support recipient"** have the same meaning as in section 1 of *The Fatal Accidents Act*.

6(2) No action that is commenced within two years after the coming into force of this section by

(a) Her Majesty in right of Manitoba;

(b) a person, on his or her own behalf or on behalf of a class of persons;

(c) an executor or administrator of the estate of a deceased person for the benefit of the husband, wife, common-law partner, support recipient, parent, child, brother or sister, or any of them, of the deceased person; or

(d) a person entitled to bring an action under subsection 5(1) of *The Fatal Accidents Act*;

for damages, or the cost of health care benefits, alleged to have been caused or contributed to by a tobacco-related wrong is barred under *The Limitation of Actions Act* or *The Fatal Accidents Act* or by a limitation period under any other Act.

6(3) Any action described in subsection (2) for damages alleged to have been caused or contributed to by a tobacco-related wrong is revived if the action was dismissed before the coming into force of this section merely because it was held by a court to be barred or extinguished by *The Limitation of Actions Act* or *The Fatal Accidents Act* or by a limitation period under any other Act.

***The Class Proceedings Act*, C.C.S.M. c. C130** – proclaimed in force on January 1, 2003

39(1) Subject to subsection (3), a limitation period applicable to a cause of action asserted in a proceeding (a) is suspended in favour of a person when a proceeding has been commenced under this Act involving the same cause of action and it is reasonable for that person to assume that he or she was a class member for the purposes of that proceeding; and (b) resumes running against that person when clauses (2)(a) to (g) apply to that person as if he or she were the class member referred to in subsection (2).

39(2) Subject to subsection (3), a limitation period applicable to a cause of action asserted in a proceeding commenced under this Act is suspended in favour of a class member on the commencement of the proceeding and resumes running against the member only when,

(a) a ruling is made by the court (i) refusing to certify the proceeding as a class proceeding, or (ii) that has the effect of excluding the member from the class proceeding or from being considered to have ever been a class member;

(b) the member opts out of the class proceeding;

(c) an amendment that has the effect of excluding the member from the class is made to the certification order;

(d) a decertification order is made under section 10 ;

(e) the class proceeding is dismissed without an adjudication on the merits;

(f) the class proceeding is abandoned or discontinued with the approval of the court; or

(g) the class proceeding is settled with the approval of the court, unless the settlement provides otherwise.

39(3) Where there is a right of appeal in respect of an event described in clauses (2)(a) to (g), the limitation period resumes running as soon as the time for appeal has expired without an appeal being commenced or as soon as any appeal has been finally disposed of.

***The Trustee Act*, CCSM c T160**

53(1) All actions and causes of action in tort, whether to person or property, other than for defamation, malicious prosecution, false imprisonment, or false arrest, in or against any person dying continue in or against his personal representative as if the representative were the deceased in life; but in any action brought or continued under authority of this section by the personal representative of a deceased person for a tort causing the death of the person, the damages recoverable for the benefit of his estate do not include any exemplary damages or damages for loss of expectation of life and shall be calculated without reference to any loss or gain to his estate consequent on his death, except that a sum in respect of funeral expenses may be included.

53(2) No action shall be commenced under authority of this section after the expiration of two years from the death of the deceased.

53(3) Where a person dies and he was a person for whose benefit an action has been or may be brought under *The Fatal Accidents Act* for damages for loss of guidance, care and companionship, that action or cause of action for damages for loss of guidance, care or companionship does not continue in his personal representation or survive for the benefit of his estate under subsection (1) or under any other Act of the Legislature or rule of law.

***The Fatal Accidents Act*, CCSM, c. F50**

2(1) Where the death of a person is caused by wrongful act, neglect, or default, and the act, neglect, or default is such as would, if death had not ensued, have entitled the deceased to maintain an action and recover damages in respect thereof, the person who would have been liable, if death had not ensued, is liable for damages, notwithstanding the death of the deceased, even if the death was caused in circumstances amounting in law to culpable homicide.

3.1(1) In this section,

"child" means a son or daughter of the deceased who, at the time of the death of the deceased, was under the age of 18 years; (« enfant »)

"family member" means

(a) a son or daughter of the deceased who, at the time of the death of the deceased, was 18 years of age or over,

(b) a step-son or step-daughter of the deceased, or a person to whom the deceased stood in loco parentis,

(c) a step-mother or step-father of the deceased, or a person who stood in loco parentis to the deceased, and

(d) a brother, sister, grandson, granddaughter, grandfather or grandmother of the deceased; (« membre de la famille »)

"parent" means a mother or father of the deceased. (« parent »)

3.1(2) Subject to section 4, the court shall award damages for the loss of guidance, care and companionship of the deceased in the following amounts:

(a) $30,000. to each of the spouse of the deceased, the common-law partner of the deceased and the support recipient of the deceased and to each parent and child of the deceased;

(b) $10,000. to each family member of the deceased.

3.1(3) An award may be made under this section notwithstanding *The Equality of Status Act*.

3.1(4) An award of damages under this section shall be made without reference to any other damages that may be awarded and without evidence of damage.

3.1(5) In making an award under this section, the court shall adjust the amounts set out in subsection (2) to take into account inflation after 2002.

ONTARIO

January 4, 1954
Start of breach period

January 13, 1995
Caputo v. *Imperial Tobacco* commenced under *Class Proceedings Act, 1992*

On January 13, 1995, *Caputo* v. *Imperial Tobacco* was commenced under *Class Proceedings Act, 1992*, S.O. 1992, c.6. Pursuant to s. 28(1) of the *Class Proceedings Act*, the six-year limitation period for an action upon the case under s. 45(1)(g) of *Limitations Act*, R.S.O. 1990, c. 24, L.15, was suspended in respect of individuals who would have fallen within the class definition.

Individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 had their causes of action accrue by no later than March 1, 1996 (date of public knowledge).

March 1, 1996
End of breach period

Pursuant to section 45(1)(g) of *Limitations Act*, R.S.O. 1990, c. 24, L.15, individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996, but would not have fallen within the class definition in *Caputo*, had "six years after the cause of action arose", i.e. until March 1, 2002, to commence an action upon the case.

March 1, 2002
Expiry of six-year limitation period under s. 45(1)(g) of *Limitations Act*, R.S.O. 1990, c. 24, L.15 (action upon the case) for individuals who would *not* have fallen with the *Caputo* class definition

January 11, 2006 – *Caputo* was discontinued and limitation period resumed running

By a judgment dated February 5, 2004, [2004] O.J. No. 299, Justice Winkler dismissed the certification motion in *Caputo.* In regard to the proposed class definition, Justice Winkler held at para. 45:

> In my view, the present action is an amalgam of potential class proceedings that make it impossible to describe a single class sharing substantial “common issues”, the resolution of which will significantly advance the claim of each class member, which is the test to be applied according to *Hollick*. Moreover, this is not a case where the creation of subclasses will address the primary class definition deficiency. Subclasses are properly certified where there are both common issues for the class members as a whole and other issues that are common to some but not all of the class members. This is not the case here. Rather, the plaintiffs have melded a number of potential classes into a single proceeding. The result is an ambitious action that vastly overreaches and which, consequently, is void of the essential element of commonality necessary to obtain certification as a class proceeding. Simply put, the reason that no acceptable class definition has been posited is that no such definition exists.

On January 11, 2006, Justice Winkler granted an Order discontinuing *Caputo* on a "with prejudice" basis as against the representative plaintiffs only (see [2006] O.J. No. 537). Section 28(1)(e) of the *Class Proceedings Act, 1992*, provides that “Subject to subsection (2), any limitation period applicable to a cause of action asserted in a class proceeding is suspended in favour of a class member on the commencement of the class proceeding and resumes running against the class member when … (e) the class proceeding is abandoned or discontinued with the approval of the court”. Therefore, <u>the suspended limitation period resumed running on January 11, 2006</u>.

Section 24(5) of the *Limitations Act, 2002*, S.O. 2002, c.24 (proclaimed in effect on January 1, 2004) provides:

> If the former limitation period did not expire before January 1, 2004 and if a limitation period under this Act would apply were the claim based on an act or omission

Two-year limitation period expired on January 11, 2008 in respect of claims that were not discovered before January 1, 2004; s. 24(5)(1) of *Limitations Act, 2002*

Six-year limitation period expired on January 11, 2012 in respect of claims that were discovered before January 1, 2004; s. 24(5)(2) of *Limitations Act, 2002*

that took place on or after that date, the following rules apply:

1. If the claim was not discovered before January 1, 2004, this Act applies as if the act or omission had taken place on that date.

2. If the claim was discovered before January 1, 2004, the former limitation period applies.

In respect of claims that had the full duration of their limitation period left to run when the limitation period resuming running on January 11, 2006 upon the discontinuance of *Caputo*:

(i) The two-year limitation period under s. 4 of the *Limitations Act, 2002*, expired on January 11, 2008 (two years from the resumption of the running of the limitation period on January 11, 2006) in respect of claims that were not discovered before January 1, 2004 (s. 24(5)(1) of *Limitations Act, 2002*); and

(ii) The six-year limitation period under s. 45(1)(g) of *Limitations Act*, R.S.O. 1990, c. 24, L.15, expired on January 11, 2012 (six years from the resumption of the running of the limitation period on January 11, 2006) in respect of claims that were discovered before January 1, 2004 (s. 24(5)(2) of *Limitations Act, 2002*).

May 14, 2011
Expiry of two-year limitation period "re-opened" by s. 6(1) of *Tobacco Damages and Health Care Costs Recovery Act, 2009*

By operation of s. 6(1) of the *Tobacco Damages and Health Care Costs Recovery Act, 2009* (enacted on May 14, 2009) the limitation period was re-opened on May 14, 2009 and extended for two years to May 14, 2011. During this two year window, individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with compensable diseases before May 14, 2011 could have commenced an action. However, in Ontario, no actions were commenced during this two year window. Thus, the claims of individuals who were diagnosed with compensable diseases before May 14, 2011 are statute-barred.

June 27, 2012
Commencement of *Jacklin* action under *Class Proceedings Act, 1992*

Jacklin v. *Canadian Tobacco Manufacturers' Council* was commenced under the *Class Proceedings Act, 1992* on June 27, 2012. The proposed uncertified class definition was: "All individuals including their estates, who were alive on June

12, 2007, and suffered or currently suffer from chronic obstructive pulmonary disease, heart disease or cancer, after having smoked a minimum of 25,000 cigarettes designed, manufactured, imported, marketed or distributed by the defendants".

Pursuant to s. 28(1) of the *Class Proceedings Act*:

(i) the two-year limitation period under s. 4 of *Limitations Act, 2002*, was suspended in respect of individuals who were diagnosed with chronic obstructive pulmonary disease, heart disease or cancer; and

(ii) the fifteen-year ultimate limitation period under s. 15(2) of the *Limitations Act, 2002* was suspended in respect of individuals who were diagnosed with any compensable disease when 6 years, 6 months and 6 days (June 27, 2012 to January 1, 2019) remained in the ultimate limitation period.

When *Jacklin* was commenced on June 27, 2012, the limitation period for individuals' claims that had been discovered before January 1, 2004, had already expired on January 11, 2012. Individuals' claims discovered after January 1, 2004 were subject to a two-year basic limitation period. Therefore, as at June 27, 2012, only claims discovered within two years prior to that date, i.e. by June 27, 2010 were not statute-barred and could have the limitation period suspended.

Since none of the events set out in s. 28(1)(a) to (f) of the *Class Proceedings Act, 1992*, S.O. 1992, c.6, have occurred, these limitation periods remain suspended.

January 1, 2019
But for the suspension of the limitation period by the *Jacklin* action, the 15-year ultimate limitation period under s. 15(2) of *Limitations Act, 2002*, would have expired by January 1, 2019

Section 15(2) of the *Limitations Act, 2002* provides that "No proceeding shall be commenced in respect of any claim after the 15th anniversary of the day on which the act or omission on which the claim is based took place". The transition provisions in s. 24(5)(1) of the Act provide that "If the claim was not discovered before January 1, 2004, this Act applies as if the act or omission had taken place on that date". Thus, in respect of all claims based on acts or omissions that occurred prior to January 1, 2004 but had not been discovered as of that date, pursuant to s. 24(5)(1) of *Limitations Act,* *2002*, the fifteen-year ultimate limitation period would have expired on January 1, 2019, <u>but for the suspension of the ultimate limitation period by the *Jacklin* action</u>.

March 8, 2019
Date of JTIM's filing under CCAA

Pursuant to s. 19(1)(a)(i) of the CCAA, the contemplated CCAA Plan which will implement the negotiated global settlement of the Tobacco Claims may only provide compensation for present or future debts to which the three Applicants were subject on March 8, 12 and 22, 2019, which are respectively the dates on which the Court issued the Initial Orders under the CCAA to JTIM, ITCAN and RBH. It follows, therefore, that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, which is the date of the first filing under the CCAA.

Sections 38(1) and 38(3) of the *Trustee Act*, RSO 1990, c T.23, bars estates from recovering damages for loss of expectation of life; however, damages for pain and suffering and punitive damages may be recovered in respect of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019

Section 38(1) of the *Trustee Act*, RSO 1990, c T.23, provides that:

> 38(1) Except in cases of libel and slander, the executor or administrator of any deceased person may maintain an action for all torts or injuries to the person or to the property of the deceased in the same manner and with the same rights and remedies as the deceased would, if living, have been entitled to do, and the damages when recovered shall form part of the personal estate of the deceased; but, if death results from such injuries, no damages shall be allowed for the death or for the loss of the expectation of life, but this proviso is not in derogation of any rights conferred by Part V of the *Family Law Act*.

Section 38(3) of the *Trustee* Act further provides that "An action under this section shall not be brought after the expiration of two years from the death of the deceased". Therefore, only the estates of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019 (i.e. within two years prior to the first CCAA filing) have claims for pain and suffering and punitive damages which are *not* statute-barred.

Claims by the spouse, children, grandchildren, parents, grandparents, brothers and sisters of an individual for damages for loss of guidance, care and companionship pursuant to ss. 61(1) and 61(2) of the *Family Law Act*, RSO 1990, c. F.3, may only be brought in respect of individuals diagnosed with a compensable disease between March 8, 2017 and March 8, 2019. The two year limitation period runs from the date of diagnosis.

Section 61(1) of the *Family Law Act*, RSO 1990, c. F.3, provides that "If a person is injured or killed by the fault or neglect of another under circumstances where the person is entitled to recover damages … the spouse … children, grandchildren, parents, grandparents, brothers and sisters of the person are entitled to recover their pecuniary loss resulting from the injury or death". Section 61(2) provides that the damages recoverable may include "an amount to compensate for the loss of guidance, care and companionship that the claimant might reasonably have expected to receive from the person if the injury or death had not occurred".

In *Camarata* v. *Morgan*, 2009 ONCA 38 at paras. 8-10, the Ontario Court of Appeal held that:

> Section 38(3) of the *Trustee Act* does not have the effect of tolling a limitation period that excludes the limitation period made applicable to the action by ss. 4 and 5 of the *Limitations Act* … .
>
> The claims brought by the dependants of the deceased under s. 61 of the *Family Law Act*, R.S.O. 1990, c. F.3 are in no better position than the claim brought by the estate. Claims under s. 61 of the *Family Law Act* are derivative. The limitation period governing the principal action, that is the claim brought by the trustee, also governs the claims made under s. 61 … .
>
> Section 61(1) of the *Family Law Act* creates a cause of action in favour of certain relatives of "a person [who] is injured or killed by the fault or neglect of another under circumstances where the person is entitled to recover damages." The section contemplates claims triggered by the injury or death of that person. While the death of the injured party will have consequences for the kind of damages claimed, death does not create a new cause of action. <u>The cause of action under s. 61 arose in the circumstances of this case when the deceased suffered his injuries</u> [emphasis added].

Therefore, claims for damages for loss of loss of guidance, care and companionship must be brought within two years of an individual being diagnosed with a compensable disease. Since the proposed uncertified class definition in *Jacklin* specifies "All individuals including their estates", but excludes the spouse, children, grandchildren, parents, grandparents, brothers and sisters of the individuals, the running of the two-year limitation period is not suspended. Thus, claims by the enumerated persons for damages for loss of guidance, care and companionship may only be brought in respect of individuals diagnosed with a compensable disease between March 8, 2017 and March 8, 2019. The two year limitation period runs from the date of diagnosis.

Conclusions: **In Ontario:**

(i) the claims of all individuals who up to June 27, 2010 had been diagnosed with a compensable disease are statute-barred;

(ii) the 2-year limitation period under s. 4 of *Limitations Act, 2002*, S.O. 2002, c. 24, for the claims of all individuals who were diagnosed with a compensable disease on or after June 27, 2010 (i.e. individuals with causes of action which arose within 2 years prior to June 27, 2012) is currently suspended;

(iii) the 15-year ultimate limitation period under s. 15(2) of *Limitations Act, 2002*, S.O. 2002, c. 24, for the claims of individuals who by June 27, 2010 had not yet been diagnosed with a compensable disease is currently suspended. In order to have a provable claim under the CCAA, such individuals must have been diagnosed with a compensable disease by March 1, 2019;

(iv) pursuant to ss. 38(1) and 38(3) of the *Trustee Act*, RSO 1990, c T.23, estates are barred from recovering damages for loss of expectation of life; however, damages for pain and suffering and punitive damages may be recovered in respect of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019; and

(v) claims by the spouse, children, grandchildren, parents, grandparents, brothers and sisters of an individual for loss of guidance, care and companionship pursuant to ss. 61(1) and 61(2) of the *Family Law Act*, RSO 1990, c. F.3, may only be brought in respect of individuals diagnosed with a compensable disease between March 8, 2017 and March 8, 2019. The two year limitation period runs from the date of diagnosis.

ONTARIO LEGISLATION

***Limitations Act, 2002*, S.O. 2002, c. 24, Schedule B** – proclaimed in effect on January 1, 2004

4. Unless this Act provides otherwise, a proceeding shall not be commenced in respect of a claim after the second anniversary of the day on which the claim was discovered.

5.(1) A claim is discovered on the earlier of,

(a) the day on which the person with the claim first knew,

(i) that the injury, loss or damage had occurred,

(ii) that the injury, loss or damage was caused by or contributed to by an act or omission,

(iii) that the act or omission was that of the person against whom the claim is made, and

(iv) that, having regard to the nature of the injury, loss or damage, a proceeding would be an appropriate means to seek to remedy it; and

(b) the day on which a reasonable person with the abilities and in the circumstances of the person with the claim first ought to have known of the matters referred to in clause (a).

15.(2) No proceeding shall be commenced in respect of any claim after the 15th anniversary of the day on which the act or omission on which the claim is based took place.

24.(5) If the former limitation period did not expire before January 1, 2004 and if a limitation period under this Act would apply were the claim based on an act or omission that took place on or after that date, the following rules apply:

1. If the claim was not discovered before January 1, 2004, this Act applies as if the act or omission had taken place on that date.

2. If the claim was discovered before January 1, 2004, the former limitation period applies.

***Tobacco Damages and Health Care Costs Recovery Act, 2009*, S.O. 2009, c. 13** – enacted on May 14, 2009;

6 (1) No action that is commenced within two years after the coming into force of this section by,

(a) the Crown in right of Ontario;

(b) a person, on his or her own behalf or on behalf of a class of persons; or

(c) a person entitled to bring an action under section 61 (right of dependants to sue in tort) of the *Family Law Act*,

for damages, or the cost of health care benefits, alleged to have been caused or contributed to by a tobacco related wrong, is barred under the *Limitations Act, 2002* or any other Act.

(2) Any action described in subsection (1) for damages alleged to have been caused or contributed to by a tobacco related wrong is revived, if the action was dismissed before the coming into force of this section merely because it was held by a court to be barred or extinguished by the *Limitations Act, 2002* or any other Act.

***Class Proceedings Act, 1992*, S.O. 1992, c.6**

28(1) Subject to subsection (2), any limitation period applicable to a cause of action asserted in a class proceeding is suspended in favour of a class member on the commencement of the class proceeding and resumes running against the class member when,

(a) the member opts out of the class proceeding;

(b) an amendment that has the effect of excluding the member from the class is made to the certification order;

(c) a decertification order is made under section 10;

(d) the class proceeding is dismissed without an adjudication on the merits;

(e) the class proceeding is abandoned or discontinued with the approval of the court; or

(f) the class proceeding is settled with the approval of the court, unless the settlement provides otherwise.

(2) Where there is a right of appeal in respect of an event described in clauses (1) (a) to (f), the limitation period resumes running as soon as the time for appeal has expired without an appeal being commenced or as soon as any appeal has been finally disposed of.

***Trustee Act*, RSO 1990, c T.23**

38 (1) Except in cases of libel and slander, the executor or administrator of any deceased person may maintain an action for all torts or injuries to the person or to the property of the deceased in the same manner and with the same rights and remedies as the deceased would, if living, have been entitled to do, and the damages when recovered shall form part of the personal estate of the

deceased; but, if death results from such injuries, no damages shall be allowed for the death or for the loss of the expectation of life, but this proviso is not in derogation of any rights conferred by Part V of the *Family Law Act*.

. . . .

(3) An action under this section shall not be brought after the expiration of two years from the death of the deceased.

***Family Law Act*, RSO 1990, c. F.3**

61(1) If a person is injured or killed by the fault or neglect of another under circumstances where the person is entitled to recover damages, or would have been entitled if not killed, the spouse, as defined in Part III (Support Obligations), children, grandchildren, parents, grandparents, brothers and sisters of the person are entitled to recover their pecuniary loss resulting from the injury or death from the person from whom the person injured or killed is entitled to recover or would have been entitled if not killed, and to maintain an action for the purpose in a court of competent jurisdiction.

(2) The damages recoverable in a claim under subsection (1) may include,

(a) actual expenses reasonably incurred for the benefit of the person injured or killed;

(b) actual funeral expenses reasonably incurred;

(c) a reasonable allowance for travel expenses actually incurred in visiting the person during his or her treatment or recovery;

(d) where, as a result of the injury, the claimant provides nursing, housekeeping or other services for the person, a reasonable allowance for loss of income or the value of the services; and

(e) an amount to compensate for the loss of guidance, care and companionship that the claimant might reasonably have expected to receive from the person if the injury or death had not occurred.

(3) In an action under subsection (1), the right to damages is subject to any apportionment of damages due to contributory fault or neglect of the person who was injured or killed.

QUEBEC

January 4, 1954
Start of breach period

Individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 had their causes of action accrue by no later than March 1, 1996 (date of public knowledge). The Quebec Courts held that the Applicants' breaches ceased as at March 1, 1996.

March 1, 1996
End of breach period

Article 2926 of the Quebec *Civil Code* stipulates that the prescription period only starts to run when the "injury appears for the first time", and that the proscribed period runs for three years.

September 30, 1998 -
Commencement of the *Létourneau* class action file
and
November 20, 1998 -
Commencement of the certification motion in the *Blais* class action file

The limitation periods are inextricably linked to the concept of harm, and so no limitation periods can be said to run for diagnoses not yet made (articles 2925 and 2926 of the Quebec *Civil Code*).

June 19, 2009
Sanction of the *Tobacco-related Damages and Health Care Costs Recovery Act* RLRQ chapter R-2.2.0.0.1

Section 27 of the Quebec *Tobacco-Related Damages and Health Care Costs Recovery Act*, CQLR c R-2.2.0.0.1, revives causes of action and has express retroactive application. It applies to actions commenced within three years post June 19, 2009. Accordingly, unless claims were filed before June 19, 2012, this Act does not presently provide an expansion to the cut-off dates identified above.

March 1, 2019
Decision of the Quebec Court of Appeal in the *Létourneau* and *Blais* files

Given the assumption that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, the claim of any individual with a cause of action which arose prior to March 8, 2016 would be proscribed by article 2925 of the Quebec Civil Code.

March 8, 2019 Date of JTIM's filing under CCAA	Pursuant to s. 19(1)(a)(i) of the CCAA, the contemplated CCAA Plan which will implement the negotiated global settlement of the Tobacco Claims may only provide compensation for present or future debts to which the three Applicants were subject on March 8, 12 and 22, 2019, which are respectively the dates on which the Court issued the Initial Orders under the CCAA to JTIM, ITCAN and RBH. It follows, therefore, that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, which is the date of the first filing under the CCAA. Any individual with a cause of action which arose prior to March 8, 2016 is proscribed by article 2925 of the Quebec Civil Code.
March 8, 2016 Pursuant to Articles 1610 and 2926.1 of the Quebec *Civil Code*, estates may claim damages, including punitive damages, by bringing an action within three years from the date of the death of individuals diagnosed with a compensable disease between March 8, 2016 and March 8, 2019	Article 1610 of the Quebec *Civil Code* confirms that the right to damages, including punitive damages, resulting from a breach of a personality right, including the right to life, enures to a person's heirs. Further, Article 625 of the *Civil Code* states that heirs are seized of the rights of action of the deceased against the author of any infringement of his personality rights, or against the author's representatives. Article 2926.1 of the Quebec *Civil Code* provides that an estate has three years from the death of the victim to institute legal proceedings. Thus, the claims of Quebec PCCs who died prior to March 8, 2016 may be prescribed.
Claims by family members of an individual for financial, moral and punitive damages may be advanced in respect of individuals who died from a compensable disease	The case law has recognized that, under the general provisions of the Quebec *Civil Code*, damages related to the death of a family member can be claimed against a faulty party. These damages may include financial damages as well as moral or punitive damages.

Conclusions: **In Quebec:**

(i) the claims of all individuals who up to and including March 7, 2016 had been diagnosed with a compensable disease, other than lung cancer, cancer of the larynx, hypopharynx and oropharynx and emphysema (the tobacco-related diseases covered by the class definition in *Blais*), are statute-barred;

(ii) the claims of individuals who were diagnosed with a compensable disease, other than lung cancer, cancer of the larynx, hypopharynx or oropharynx and emphysema, between March 8, 2016 and March 8, 2019 (within three years prior to the first CCAA filing) are *not* statute-barred;

(iii) pursuant to Articles 1610 and 2926.1 of the Quebec *Civil Code*, estates may claim damages, including punitive damages, by bringing an action within three years from the date of the death of individuals diagnosed with a compensable disease between March 8, 2016 and March 8, 2019; and

(iv) claims by family members of an individual for financial, moral and punitive damages may be advanced in respect of individuals who died from a compensable disease.

QUEBEC LEGISLATION

Civil Code of Quebec, chapter CCQ-1991

625. The heirs are seized, by the death of the deceased or by the event which gives effect to a legacy, of the patrimony of the deceased, subject to the provisions on the liquidation of successions. Subject to the exceptions provided in this Book, the heirs are not liable for the obligations of the deceased in excess of the value of the property they take, and they retain their right to demand payment of their claims from the succession. The heirs are seized of the rights of action of the deceased against the author of any infringement of his personality rights or against the author's representatives.

1610. The right of a creditor to damages, including punitive damages, may be assigned or transmitted. This rule does not apply where the right of the creditor results from the infringement of a personality right; in such a case, the right of the creditor to damages may not be assigned, and may be transmitted only to his heirs.

2925**.** An action to enforce a personal right or movable real right is prescribed by three years, if the prescriptive period is not otherwise established.

2926**.** Where the right of action arises from moral, bodily or material injury appearing progressively or tardily, the period runs from the day the injury appears for the first time.

2926.1. An action for damages for bodily injury resulting from an act which could constitute a criminal offence is prescribed by 10 years from the date the victim becomes aware that the injury suffered is attributable to that act. Nevertheless, such an action cannot be prescribed if the injury results from a sexual aggression, violent behaviour suffered during childhood, or the violent behaviour of a spouse or former spouse. However, an action against an heir, a legatee by particular title or a successor of the author of the act or against the liquidator of the author's succession must, under pain of forfeiture, be instituted within three years after the author's death, unless the defendant is sued for the defendant's own fault or as a principal. Likewise, an action brought for injury suffered by the victim must, under pain of forfeiture, be instituted within three years after the victim's death.

Tobacco-related Damages and Health Care Costs Recovery Act, CQLR c R-2.2.0.0.1

27. An action, including a class action, to recover tobacco-related health care costs or damages for tobacco-related injury may not be dismissed on the ground that the right of recovery is prescribed, if it is in progress on 19 June 2009 or brought within three years following that date.

Actions dismissed on that ground before 19 June 2009 may be revived within three years following that date.

NEW BRUNSWICK

January 4, 1954
Start of breach period

Individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 had their causes of action accrue by no later than March 1, 1996 (date of public knowledge).

March 1, 1996
End of breach period

March 1, 2002
Expiry of six-year limitation period under ss. 6 and 9 of the *Limitation of Actions Act*, RSNB 1973, c L-8 for individuals diagnosed with a compensable disease at the latest by March 1, 1996 who assert a cause of action for damages arising from a tort or fraudulent misrepresentation

Limitation of Actions Act, RSNB 1973, c L-8 (repealed as of May 1, 2010 and replaced by *Limitations of Actions Act*, SNB, c L-8.5), provided in s. 6 that “No action grounded on fraudulent misrepresentation shall be brought but within six years from the discovery of the fraud”.

Section 9 of the *Limitation of Actions Act*, RSNB 1973, c L-8 further provided that “No other action shall be commenced but within six years after the cause of action arose”. This section applied to actions based on tort claiming damages for pain and suffering and loss of expectation of life.

Therefore, individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with a compensable disease at the latest by March 1, 1996, had “six years after the cause of action arose”, i.e. until March 1, 2002, to commence an action. Such claims are now statute-barred.

Moving forward in time from March 1, 2002, the claims of individuals diagnosed with a compensable disease continued to become statute-barred six years after their date of diagnosis.

March 7, 2010
Expiry of two-year limitation period "re-opened" by s. 6(1) of *The Tobacco Damages and Health Care Costs Recovery Act*, SNB, c. T-7.5

By operation of s. 6(1) of the *Tobacco Damages and Health Care Costs Recovery Act*, SNB 2006, c. T-7.5 (proclaimed in force on March 7, 2008) the limitation period was re-opened on March 7, 2008 and extended for two years to March 7, 2010. During this two-year window, individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with compensable diseases before March 7, 2010 could have commenced an action. However, in New Brunswick, no actions were commenced during this two year window.

The New Brunswick HCCR Act does not provide that any of its provisions have retroactive application. Section 6(1) is an absolute provision that is not subject to discoverability.

Effective May 1, 2010, the *Limitation of Actions Act*, RSNB 1973, c L-8 was repealed and replaced by *Limitation of Actions Act*, SNB 2009, c L-8.5. Pursuant to ss. 5(1) and 5(2) of the *Limitation of Actions Act*:

May 1, 2016
Expiry of limitation period under ss. 5(1)(a) and 27(3) of *Limitation of Actions Act*, SNB 2009, c L-8, for individuals whose claim under the former six-year limitation period had been discovered by no later than May 1, 2010, i.e. such individuals had been diagnosed with any compensable disease and the former limitation period had not yet expired

> 5(1) Unless otherwise provided in this Act, no claim shall be brought after the earlier of
>
> (a) two years from the day on which the claim is discovered, and
>
> (b) fifteen years from the day on which the act or omission on which the claim is based occurred.
>
> 5(2) A claim is discovered on the day on which the claimant first knew or ought reasonably to have known
>
> (a) that the injury, loss or damage had occurred
>
> (b) that the injury, loss or damage was caused by or contributed to by an act or omission, and
>
> (c) that the act or omission was that of the defendant.

The transition provisions are set out in s. 27 of the *Limitation of Actions Act*. Section 27(3) applies to individuals whose claims had not been discovered by the effective date (May 1, 2010) of the Act as follows: "<u>During the first 2 years after</u>

the effective date, a claim may be brought after the new limitation period has expired if the former limitation period has not expired." Section 27.2 of the Act provides that "Nothing in this Act permits a claim to be brought if the former limitation period has expired before the effective date".

By operation of s. 27(3), if the former limitation period of six years had not expired by May 1, 2010, then an individual had up to a maximum of six years from May 1, 2010, i.e. until May 1, 2016, under the former limitation period to commence an action. Any such claims are now statute-barred.

Moving forward in time from May 1, 2016, individuals who discovered their claims when they were diagnosed with a compensable disease had two years within which to commence an action pursuant to the two-year limitation period under s. 5(1)(a) of the *Limitation of Actions Act*. If they failed to do so, their claims became statute-barred. Thus, the claims of all individuals who were diagnosed with a compensable disease prior to March 8, 2017 (two years prior to the first CCAA filing on March 8, 2019) are statute-barred.

May 1, 2025 Expiry of fifteen-year ultimate limitation period under ss. 5(1)(b) and 27(3) of *Limitation of Actions Act*, SNB 2009, c L-8, for individuals whose cause of action had arisen by May 1, 2010 i.e. such individuals had been diagnosed with a compensable disease	The *Limitation of Actions Act*, SNB 2009, c L-8.5, does not have a provision similar to s. 24(5)(1) of the Ontario *Limitations Act, 2002*, S.O. 2002, c. 24, which provides that "If the claim was not discovered before January 1, 2004 [the effective date of the statute], this Act applies as if the act or omission had taken place on that date". If it is assumed that such a rule applies in New Brunswick, then the acts and omissions are deemed to have taken place, at the latest, by May 1, 2010, with the result that the ultimate limitation period will expire on May 1, 2025, regardless of whether the claims have been discovered or were discoverable.
There has been no suspension of any limitation period pursuant to the *Class Proceedings Act*, RSNB 2011, c 125, in New Brunswick	No proceeding was commenced in New Brunswick pursuant to the *Class Proceedings Act*, RSNB 2011, c 125; therefore, there has been no suspension of any limitation period pursuant to this statute in this Province.

March 8, 2019
Date of JTIM's filing
under CCAA

Pursuant to s. 19(1)(a)(i) of the CCAA, the contemplated CCAA Plan which will implement the negotiated global settlement of the Tobacco Claims may only provide compensation for present or future debts to which the three Applicants were subject on March 8, 12 and 22, 2019, which are respectively the dates on which the Court issued the Initial Orders under the CCAA to JTIM, ITCAN and RBH. It follows, therefore, that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, which is the date of the first filing under the CCAA.

Section 6(1) of the *Survival of Actions* Act, RSNB 1973, c S-18, bars estates from recovering damages for pain and suffering and loss of expectation of life; however, if the person in whom the cause of action is vested dies on or after January 1, 1993, the damages recoverable may include punitive or exemplary damages

Section 6(1) of the *Survival of Actions Act*, RSNB 1973, c S-18, provides that "When a cause of action survives for the benefit of the estate of a deceased person, only damages that have resulted in actual pecuniary loss to the deceased person or the estate are recoverable and, without restricting the generality of the foregoing, the damages recoverable shall not include damages for loss of expectation of life, pain and suffering or physical disfigurement".

Section 6(2) of the *Survival of Actions Act*, RSNB 1973, c S-18, provides that "Despite subsection (1), if the person in whom the cause of action is vested dies on or after January 1, 1993, the damages recoverable may include punitive or exemplary damages in appropriate cases".

Claims by the parents of an individual for damages for loss of companionship and the pain they suffered as a result of the death pursuant to s. 10(1) of the *Fatal Accidents Act*, RSNB 2012, c.104, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019

Section 10(1) of the *Fatal Accidents Act*, RSNB 2012, c.104 (proclaimed in force on March 1, 2013), provides that "Where an action has been brought under this Act for the benefit of one or more of the parents of the victim and the victim is a child … damages awarded to parents may include … an amount to compensate them for the loss of companionship that the victim would reasonably have had them granted and a sum to compensate them for the pain they suffered as a result of the death".

Section 22 of the *Fatal Accidents Act*, RSNB 2012, c.104, provides that an action by a parent to recover damages for loss of companionship and the pain they suffered as a result of the death must be brought on the earlier of "(a) two years from the day on which the person bringing the action first knew or ought reasonably to have known that the wrongful act, neglect or default of the tortfeasor caused the death or contributed to the cause of death of the deceased, and (b) five years from the day of the death of the deceased". In the circumstances of the claims against the Tobacco Companies, the two year limitation period would likely apply.

Therefore, the parents of an individual who has died after being diagnosed with a compensable disease have two years from the date of the person's death to bring an action to recover damages for loss of companionship and the pain they suffered as a result of the death. In order to have a provable claim under the CCAA, such claimants must have had their cause of action accrue within the two year period prior to the first filing under the CCAA on March 8, 2019.

Conclusions: **In New Brunswick:**

(i) the claims of all individuals who were diagnosed with a compensable disease prior to March 8, 2017 (two years prior to the first CCAA filing on March 8, 2019) are statute-barred.

(ii) the claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) are *not* statute-barred;

(iii) pursuant to s. 6 of the *Survival of Actions Act*, RSNB 1973, c S-18, estates are barred from recovering damages for pain and suffering and loss of expectation of life. If the person in whom the cause of action is vested died on or after January 1, 1993, the estate may recover punitive or exemplary damages; and

(iv) claims by the parents of an individual for damages for loss of companionship and the pain they suffered as a result of the death pursuant to s. 10(1) of the *Fatal Accidents Act*, RSNB 2012, c.104, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.

NEW BRUNSWICK LEGISLATION

***Limitation of Actions Act*, RSNB 1973, c L-8**; repealed as of May 1, 2010 and replaced by *Limitations of Actions Act*, SNB, c L-8.5

6. No action grounded on fraudulent misrepresentation shall be brought but within six years from the discovery of the fraud.

9. No other action shall be commenced but within six years after the cause of action arose.

***Limitation of Actions Act*, SNB 2009, c L-8.5;** received Royal assent on June 19, 2009; this Act was proclaimed and came into force on May 1, 2010

2(1) This Act applies to any claim brought after the commencement of this Act, including a claim that is added to a proceeding commenced before the commencement of this Act.

5(1) Unless otherwise provided in this Act, no claim shall be brought after the earlier of

(a) two years from the day on which the claim is discovered, and

(b) fifteen years from the day on which the act or omission on which the claim is based occurred.

5(2) A claim is discovered on the day on which the claimant first knew or ought reasonably to have known

(a) that the injury, loss or damage had occurred

(b) that the injury, loss or damage was caused by or contributed to by an act or omission, and

(c) that the act or omission was that of the defendant.

6. If a claim is based on a continuous act or omission, the act or omission is deemed for the purposes of calculating the limitation periods in section 5 to be a separate act or omission on each day it continues.

16. If a defendant wilfully conceals from a claimant the existence of a claim, the following rules apply:

(a) the defendant cannot rely on the expiry of a limitation period referred to in paragraph 5(1)(b), subparagraph 9(1)(b)(ii) or paragraph 11(b), 14(1)(b) or 14(2)(b) as a defence to the claim … .

27(1) The following definitions apply in this section and sections 27.1 and 27.2.

“effective date” means the day on which this Act comes into force. (*date d’entrée en vigueur*)

“former limitation period”, with respect to a claim, means the limitation period that applied to the claim before the effective date. (*ancien délai de prescription*)

“new limitation period”, with respect to a claim, means the limitation period established by this Act that applies to the claim. (*nouveau délai de prescription*)

27(2) This section applies to claims that are based on acts or omissions that took place before the effective date.

27(3) During the first 2 years after the effective date, a claim may be brought after the new limitation period has expired if the former limitation period has not expired.

27.2 Nothing in this Act permits a claim to be brought if the former limitation period has expired before the effective date.

***Tobacco Damages and Health Care Costs Recovery Act*, SNB 2006, c. T-7.5**; received Royal assent on June 22, 2006; this Act was proclaimed and came into force on March 7, 2008.

6(1) No action that is commenced within two years after the coming into force of this section by

(a) Her Majesty in right of the Province,

(b) a person, on his or her own behalf, or

(c) an executor or administrator of the estate of a deceased person on behalf of the husband, wife, parent, child, brother or sister, as defined in the Fatal Accidents Act, of the deceased person, for damages, or the cost of health care benefits, alleged to have been caused or contributed to by a tobacco-related wrong is barred under the *Limitation of Actions Act* or the *Fatal Accidents Act* or by a limitation period under any other Act.

6(2) Any action described in subsection (1) for damages alleged to have been caused or contributed to by a tobacco-related wrong is revived if the action was dismissed before the coming into force of this section merely because it was held by a court to be barred or extinguished by the Limitation of Actions Act or by the Fatal Accidents Act or by a limitation period under any other Act.

***Survival of Actions Act*, RSNB 1973, c S-18**:

3(1) All causes of action vested in a person who dies after April 1, 1969, survive for the benefit of the estate.

(2) The rights conferred by subsection (1) are in addition to and not in derogation of any rights conferred by the *Fatal Accidents Act*.

6(1) When a cause of action survives for the benefit of the estate of a deceased person, only damages that have resulted in actual pecuniary loss to the deceased person or the estate are recoverable and, without restricting the generality of the foregoing, the damages recoverable shall not include damages for loss of expectation of life, pain and suffering or physical disfigurement.

(2) Despite subsection (1), if the person in whom the cause of action is vested dies on or after January 1, 1993, the damages recoverable may include punitive or exemplary damages in appropriate cases.

***Fatal Accidents Act*, RSNB 2012, c.104** – proclaimed and came into force on March 1, 2013

3 If the death of a person is caused by wrongful act, neglect or default, and the act, neglect or default is such as would, if death had not ensued, have entitled the deceased to maintain an action and recover damages in respect of them, the person who would have been liable, if death had not ensued, is liable for damages, despite the death of the deceased, even if the death was caused in circumstances amounting in law to culpable homicide.

10(1) When an action has been brought under this Act for the benefit of one or more parents of the deceased and the deceased is a child

(a) under the age of 19, the damages to the parents may include an amount to compensate for the loss of companionship that the deceased might reasonably have been expected to give to the parents and an amount to compensate for the grief suffered by the parents as a result of the death, or

(b) nineteen years of age or over who was dependent on one or more parents for support, the damages to the parents on whom the deceased was dependent, may include an amount to compensate for the loss of companionship that the deceased might reasonably have been expected to give to the parents and an amount to compensate for the grief suffered by the parents as a result of the death.

10(2) An amount included in the damages under subsection (1) shall be apportioned among the parents in proportion to the loss of companionship incurred and grief suffered by each parent as a result of the death.

21 (1) If the deceased, at the time of his or her death, could not have brought an action against the tortfeasor by reason of failure to comply with any statutory or contractual condition, a person entitled to bring action under this Act is not, solely by reason of that fact, barred from doing so.

21 (2) If the deceased, at the time of his or her death, could not have brought an action against the tortfeasor by reason of lapse of time, a person who, if not for this subsection, would be entitled to bring an action under this Act is barred from doing so.

22 (1) Except if it is expressly declared in another Act that it operates despite this Act and subject to section 15, an action, including an action to which section 6 applies, shall not be brought under this Act after the earlier of

(a) two years from the day on which the person bringing the action first knew or ought reasonably to have known that the wrongful act, neglect or default of the tortfeasor caused the death or contributed to the cause of death of the deceased, and

(b) five years from the day of the death of the deceased.

NOVA SCOTIA

January 4, 1954
Start of breach period

Individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 had their causes of action accrue by no later than March 1, 1996 (date of public knowledge).

March 1, 1996
End of breach period

Section 2(1)(e) of *Limitation of Actions Act*, R.S.N.S. 1989, c. 258, provided that "The actions mentioned in this Section shall be commenced within and not after the times respectively mentioned in such Section, that is to say … (e) all actions grounded upon … actions for all other causes which would formerly have been brought in the form of action called trespass on the case, except as herein excepted, within six years after the cause of any such action arose".

Individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with a compensable disease at the latest by March 1, 1996, had "six years after the cause of any such action arose", i.e. until March 1, 2002, to commence an action for trespass on the case. Such claims are now statute-barred.

March 1, 2002
Expiry of six-year limitation period under s. 2(1)(e) of *Limitation of Actions Act*, R.S.N.S. 1989, c. 258 (action for trespass on the case) for individuals diagnosed with a compensable disease at the latest by March 1, 1996

June 18, 2009
Commencement of *Semple* action under *The Class Proceedings Act* suspended (i) the running of the 6-year limitation period under s. 2(1)(e) of *Limitation of Actions Act*, R.S.N.S. 1989, c. 258, for the claims of all individuals who were diagnosed with a compensable disease on or after June 18, 2003, (ii) the running of the the two-year limitation period in respect of claims discovered before the effective date of the *Limitation of Actions Act*, S.N.S. 2014, c. 3 (September 1, 2015), and (iii) the running of claims discovered after September 1, 2015

On June 18, 2009, *Semple* v. *Canadian Tobacco Manufacturers' Council et al.* was commenced under the *Class Proceedings Act,* SNS 2007, c.28. The proposed uncertified class definition was: "All individuals, including their estates, their dependants and family members, who purchased or smoked cigarettes designed, manufactured, marketed or distributed by the defendants, for the period January 1, 1954 to the expiry of the opt out period as set by the Court".

Pursuant to 42(1) of *Class Proceedings Act*, the commencement of the *Semple* action on June 18, 2009 suspended the running of:

(i) the six-year limitation period under s. 2(1)(e) of *Limitation of Actions Act*, R.S.N.S. 1989, c. 258, for the claims of all individuals who were diagnosed with a compensable disease <u>on or after June 18, 2003</u> (i.e. individuals with causes of action which arose within 6 years prior to June 18, 2009);

(ii) the claims of individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996 and who were diagnosed with a compensable disease <u>up to and including June 17, 2003</u>, are statute-barred;

(iii) pursuant to the transition rules in s. 23 of *Limitation of Actions Act*, S.N.S. 2014, c. 35, the two-year limitation period in respect of claims discovered <u>before the effective date</u> (September 1, 2015) of the *Limitation of Actions Act*, S.N.S. 2014, c. 35, is also suspended; and

(iv) For a claim discovered <u>after the effective date</u> of the *Limitation of Actions Act*, S.N.S. 2014, c. 35 (September 1, 2015), regardless of when the claim arose, the new limitation system applies. The running of the two-year limitation period under s. 8(1)(a) of the *Limitation of Actions* is suspended in respect of claims discovered after September 1, 2015/

Since none of the events set out in s. 42(1)(a) to (g) of the *Class Proceedings Act*, SNS 2007, c.28 have occurred, these limitation periods remain suspended.

March 1, 2011
But for the suspension of the limitation period by the *Semple* action, the 15-year ultimate limitation period under s. 8(1)(b) of *Limitation of Actions Act*, S.N.S. 2014, c. 35 would have expired by March 1, 2011

Section 8(1) of the *Limitation of Actions Act*, S.N.S. 2014, c. 35 (in effect since September 1, 2015), provides that "Unless otherwise provided in this Act, a claim may not be brought after the earlier of (a) two years from the day on which the claim is discovered; and (b) fifteen years from the day on which the act or omission on which the claim is based occurred".

If the acts and omissions of the Tobacco Companies on which an individual bases the claim occurred no later than March 1, 1996, then the 15 year ultimate limitation period would have operated to bar any claims by an individual diagnosed with a compensable disease after March 1, 2011; however, the commencement of the *Semple* action suspended the limitation period when approximately 1 year, 8 months and 12 days remained in the ultimate limitation period.

September 26, 2016
Expiry of two-year limitation period "re-opened" by s. 7(1) of *The Tobacco Damages and Health Care Costs Recovery Act*

By operation of s. 7(1) of the *Tobacco Damages and Health Care Costs Recovery Act*, SNS 2005, c 46 (came into force on September 26, 2014) the limitation period was re-opened on September 26, 2014 and extended for 2 years to September 26, 2016. During this 2-year window, individuals who smoked 12 pack-years between January 4, 1954 and March 1, 1996, and were diagnosed with compensable diseases before September 26, 2016 could have commenced an action. However, in Nova Scotia, no actions were commenced during this two year window.

The Nova Scotia HCCR Act does not provide that any of its provisions have retroactive application. Section 7(1) is an absolute provision that is not subject to discoverability. Accordingly, the claims of all individuals who up to June 18, 2003 had been diagnosed with a compensable disease remain statute-barred.

When the *Tobacco Damages and Health Care Costs Recovery Act* came into force and lifted the limitation period for two years, the *Semple* action could have been discontinued and a fresh statement of claim issued that pleaded reliance on s. 7(1) of the HCCR Act. No such action was taken.

The transition provisions are set out in s. 23 of *Limitation of Actions Act*, S.N.S. 2014, c. 35 (in effect since September 1, 2015) which provides:

September 1, 2017
Section 23(3) of *Limitation of Actions Act*, S.N.S. 2014, c. 35 applies to individuals whose claims were discovered before the effective date of the Act (September 1, 2015). By operation of s. 23(3), such individuals were required to have commenced an action within two years of the effective date, namely by September 1, 2017

> 23(1) In this Section,
>
> (a) "effective date" means the day on which this Act comes into force;
>
> (b) "former limitation period" means, in respect of a claim, the limitation period that applied to the claim before the effective date.
>
> (2) Subsection (3) applies to claims that are based on acts or omissions that took place before the effective date, other than claims referred to in Section 11, and in respect of which no proceeding has been commenced before the effective date.
>
> (3) Where a claim was discovered before the effective date, the claim may not be brought after the earlier of (a) two years from the effective date; and (b) the day on which the former limitation period expired or would have expired.

Section 23(3) applies to individuals whose claims were discovered before the effective date of the Act (September 1, 2015). By operation of s. 23(3), such individuals were required to have commenced an action within two years of the effective date, namely by September 1, 2017.

March 8, 2019
Date of JTIM's filing under CCAA

Pursuant to s. 19(1)(a)(i) of the CCAA, the contemplated CCAA Plan which will implement the negotiated global settlement of the Tobacco Claims may only provide compensation for present or future debts to which the three Applicants were subject on March 8, 12 and 22, 2019, which are respectively the dates on which the Court issued the Initial Orders under the CCAA to JTIM, ITCAN and RBH. It follows, therefore, that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, which is the date of the first filing under the CCAA.

Section 4 of the *Survival of Actions Act*, R.S.N.S. 1989, c. 453, bars estates from recovering damages for pain and suffering and loss of expectation of life, as well as punitive damages

Section 4 of the *Survival of Actions Act*, R.S.N.S. 1989, c. 453, provides that "Where a cause of action survives for the benefit of the estate of a deceased person, only damages that have resulted in actual pecuniary loss to the estate are recoverable, and in no case are damages recoverable for (a) punitive and exemplary matters; (b) loss of expectation of life; (c) pain and suffering".

Claims by the spouse, common-law partner, parent or child of an individual for damages for loss of guidance, care and companionship pursuant to s. 5(2)(d) of the *Fatal Injuries Act*, RSNS, c. 163, may be advanced in respect of individuals who died from a compensable disease between March 8, 2018 and March 8, 2019, i.e. within one year prior to the first CCAA filing on March 8, 2019

Sections 5(1) and 5(2)(d) of the *Fatal Injuries Act*, RSNS, c. 163, provide that an action may be brought for the benefit of the spouse, common-law partner, parent or child of a deceased person to recover, *inter alia*, damages "to compensate for the loss of guidance, care and companionship that a person for whose benefit the action is brought might reasonably have expected to receive from the deceased if the death had not occurred".

Pursuant to s. 10 of the *Fatal Injuries Act*, "… every such action shall be commenced within twelve months after the death of the deceased person".

Therefore, the spouse, common-law partner, parent or child of an individual who has died after being diagnosed with a compensable disease has one year from the date of the deceased person's death to bring an action to recover damages for loss of guidance, care and companionship of the deceased person. In order to have a provable claim under the CCAA, such claimants must have had their cause of action accrue within the one year period prior to the first filing under the CCAA on March 8, 2019.

Conclusions: **In Nova Scotia:**

(i) claims of all individuals who <u>up to and including June 17, 2003</u> had been diagnosed with a compensable disease are statute-barred;

(ii) the six-year limitation period under s. 2(1)(e) of *Limitation of Actions Act*, R.S.N.S. 1989, c. 258, for the claims of all individuals who were diagnosed with a compensable disease <u>on or after June 18, 2003</u> (i.e. individuals with causes of action which arose within six years prior to June 18, 2009) is currently suspended;

(iii) the 15-year ultimate limitation period under 8(1)(b) of the *Limitation of Actions Act*, S.N.S. 2014, c. 35, for the claims of individuals who by June 18, 2009 had not yet been diagnosed with a compensable disease is currently suspended. In order to have a provable claim under the CCAA, such individuals must have been diagnosed with a compensable disease by March 8, 2019;

(iv) pursuant to s. 4 of the *Survival of Actions Act*, R.S.N.S. 1989, c. 453, estates are barred from recovering damages for pain and suffering and loss of expectation of life as well as punitive damages; and

(v) claims by the spouse, common-law partner, parent or child of an individual for damages for loss of guidance, care and companionship pursuant to s. 5(2)(d) of the *Fatal Injuries Act*, RSNS, c. 163, may be advanced in respect of individuals who died from a compensable disease between March 8, 2018 and March 8, 2019, i.e. within one year prior to the first CCAA filing on March 8, 2019.

NOVA SCOTIA LEGISLATION

***Limitation of Actions Act*, R.S.N.S. 1989, c. 258**

2(1) The actions mentioned in this Section shall be commenced within and not after the times respectively mentioned in such Section, that is to say …

(e) all actions grounded upon … actions for all other causes which would formerly have been brought in the form of action called trespass on the case, except as herein excepted, within six years after the cause of any such action arose.

***Limitation of Actions Act*, S.N.S. 2014, c. 35** – Royal assent on November 20, 2014; proclaimed on August 4, 2015; came into force on September 1, 2015

8 (1) Unless otherwise provided in this Act, a claim may not be brought after the earlier of

(a) two years from the day on which the claim is discovered; and

(b) fifteen years from the day on which the act or omission on which the claim is based occurred.

(2) A claim is discovered on the day on which the claimant first knew or ought reasonably to have known

(a) that the injury, loss or damage had occurred;

(b) that the injury, loss or damage was caused by or contributed to by an act or omission;

(c) that the act or omission was that of the defendant; and

(d) that the injury, loss or damage is sufficiently serious to warrant a proceeding.

(3) For the purpose of clause (1)(b), the day an act or omission on which a claim is based occurred is

(a) in the case of a continuous act or omission, the day on which the act or omission ceases; and

(b) in the case of a series of acts or omissions concerning the same obligation, the day on which the last act or omission in the series occurs.

23 (1) In this Section,

(a) “effective date” means the day on which this Act comes into force;

(b) “former limitation period” means, in respect of a claim, the limitation period that applied to the claim before the effective date.

(2) Subsection (3) applies to claims that are based on acts or omissions that took place before the effective date, other than claims referred to in Section 11, and in respect of which no proceeding has been commenced before the effective date.

(3) Where a claim was discovered before the effective date, the claim may not be brought after the earlier of (a) two years from the effective date; and (b) the day on which the former limitation period expired or would have expired.

(4) A claimant may bring a claim referred to in Section 11 at any time, regardless of whether the former limitation period expired before the effective date.

***Tobacco Damages and Health-care Costs Recovery Act*, SNS 2005, c 46** – received Royal Assent in 2005; proclaimed in force on September 26, 2014

7 (1) No action that is commenced within two years after the coming into force of this Section by

(a) Her Majesty in right of the Province;

(b) a person, on his or her own behalf or on behalf of a class of persons; or

(c) a personal representative of a deceased person on behalf of the spouse, parent or child, as defined in the *Fatal Injuries Act*, of the deceased person,

for damages, or the cost of health-care benefits, alleged to have been caused or contributed to by a tobacco-related wrong is barred under the Limitation of Actions Act or by a limitation period under any other enactment.

(2) Any action described in subsection (1) for damages alleged to have been caused or contributed to by a tobacco-related wrong is revived if the action was dismissed before the coming into force of this Section merely because it was held by a court to be barred or extinguished by the Limitation of Actions Act or a limitation period in any other enactment.

***Class Proceedings Act*, SNS 2007, c.28**

42 (1) Subject to subsection (2), any limitation period applicable to a cause of action asserted in a class proceeding is suspended in favour of a class member on the commencement of the proceeding and resumes running against the class member when

(a) a ruling is made by the court refusing to certify the proceeding as a class proceeding;

(b) the class member opts out of the class proceeding;

(c) an amendment is made to the certification order that has the effect of excluding the class member from the class proceeding;

(d) a decertification order is made under Section 13;

(e) the class proceeding is dismissed without an adjudication on the merits;

(f) the class proceeding is discontinued with the approval of the court; or

(g) the class proceeding is settled with the approval of the court, unless the settlement provides otherwise.

(2) Where there is a right of appeal in respect of an event described in clauses (1)(a) to (g), the limitation period resumes running as soon as the time for appeal has expired without an appeal being commenced or as soon as any appeal has been finally disposed of.

(3) Where the running of a limitation period is suspended under this Section and the period has less than six months to run when the suspension ends, the limitation period, notwithstanding anything contained in this Section, is extended to the day that is six months after the day on which the suspension ends.

***Survival of Actions Act*, R.S.N.S. 1989, c. 453**

2(1). Except as provided in subsection (2), where a person dies, all causes of action subsisting against or vested in him survive against or, as the case may be, for the benefit of his estate.

4. Where a cause of action survives for the benefit of the estate of a deceased person, only damages that have resulted in actual pecuniary loss to the estate are recoverable, and in no case are damages recoverable for

(a) punitive and exemplary matters;

(b) loss of expectation of life;

(c) pain and suffering.

***Fatal Injuries Act*, RSNS 1989, c. 163; amended 2000, c. 29, ss. 9-12**

3 Where the death of a person has been caused by such wrongful act, neglect or default of another as would, if death had not ensued, have entitled the person injured to maintain an action and recover damages in respect thereto, in such case, the person who would have been liable if death had not ensued shall be liable to an action of damages, notwithstanding the death of the person injured, and although the death has been caused under such circumstances as amount in law to a crime.

5 (1) Every action brought under this Act shall be for the benefit of the spouse, common-law partner, parent or child of such deceased person and the jury may give such damages as they think proportioned to the injury resulting from such death to the persons respectively for whose benefit such action was brought, and the amount so recovered, after deducting the costs not recovered, if any, from the defendant, shall be divided among such persons in such shares as the jury by their verdict find and direct.

(2) In subsection (1), "damages" means pecuniary and non-pecuniary damages and, without restricting the generality of this definition, includes

(a) out-of-pocket expenses reasonably incurred for the benefit of the deceased;

(b) a reasonable allowance for travel expenses incurred in visiting the deceased between the time of the injury and the death;

(c) where, as a result of the injury, a person for whose benefit the action is brought provided nursing, housekeeping or other services for the deceased between the time of the injury and the death, a reasonable allowance for loss of income or the value of the services; and

(d) an amount to compensate for the loss of guidance, care and companionship that a person for whose benefit the action is brought might reasonably have expected to receive from the deceased if the death had not occurred.

(3) In assessing the damage in any action there shall not be taken into account any sum paid or payable on the death of the deceased, whether by way of pension or proceeds of insurance, or any future premiums payable under any contract of assurance or insurance.

(4) In an action brought under this Act where funeral expenses have been incurred by the parties for whose benefit the action is brought, damages may be awarded for reasonable necessary expenses of the burial of the deceased, including transportation and things supplied and services rendered in connection therewith.

10 Not more than one action shall lie for and in respect to the same subject-matter of complaint and every such action shall be commenced within twelve months after the death of the deceased person.

PRINCE EDWARD ISLAND

January 4, 1954
Start of breach period

Individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 had their causes of action accrue by no later than March 1, 1996 (date of public knowledge).

March 1, 1996
End of breach period

Section 2(1) of the *Statute of Limitations*, R.S.P.E.I. 1988, c. S-7, provides that "The following actions shall be commenced within and not after the times respectively hereinafter mentioned . . . .

(d) actions for trespass to the person, assault, battery, wounding or other injury to the person, whether arising from an unlawful act or from negligence, or for false imprisonment, or for malicious prosecution within two years after the cause of action arose;

(e) actions grounded on fraudulent misrepresentation, accident, mistake, or any equitable ground of relief not hereinbefore specifically dealt with, within six years from the discovery of the cause of action;

. . . .

(g) any other action not in this Act or any other Act specifically provided for, within six years after the cause of action arose.

March 1, 1998
Expiry of two-year limitation period under s. 2(1)(d) of the *Statute of Limitations*, R.S.P.E.I. 1988, c. S-7, for individuals diagnosed with a compensable disease at the latest by March 1, 1996 who assert a cause of action for injury to the person

Therefore, individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with a compensable disease at the latest by March 1, 1996, had:

- "two years after the cause of action arose", i.e. until March 1, 1998, to commence an action for injury to the person; and

March 1, 2002
Expiry of six-year limitation period under ss. 2(1)(e) and (g) of the *Statute of Limitations*, R.S.P.E.I. 1988, c. S-7, for individuals diagnosed with a compensable disease at the latest by March 1, 1996 who assert a cause of action for fraudulent misrepresentation or any other action

- "six years from the discovery of the cause of action", i.e. until March 1, 2002, to commence an action for fraudulent misrepresentation or "any other action".

Therefore, the claims of individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996 and who were diagnosed with a compensable disease at the latest by March 1, 1996 are statute-barred.

Moving forward in time, the claims of individuals diagnosed with a compensable disease continued to become statute-barred either two years or six years after their date of diagnosis.

The *Statute of Limitations*, R.S.P.E.I. 1988, c. S-7, does not provide for an ultimate limitation period.

PEI has not enacted class proceedings legislation; therefore, there has been no suspension of any limitation period pursuant to a class action statute.

PEI has not enacted class proceedings legislation; therefore, there has been no suspension of any limitation period pursuant to a class action statute in this Province.

June 12, 2014
Expiry of two-year limitation period "re-opened" by s. 6(1) of *The Tobacco Damages and Health Care Costs Recovery Act*

By operation of s. 6(1) of the *Tobacco Damages and Health Care Costs Recovery Act*, RSPEI 1988, c T-3.002 (proclaimed in force on June 12, 2012) the limitation period was re-opened on June 12, 2012 and extended for two years to June 12, 2014. During this two-year window, individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with compensable diseases before June 12, 2014 could have commenced an action. However, in PEI, no actions were commenced during this two year window.

The PEI HCCR Act does not provide that any of its provisions have retroactive application. Section 6(1) is an absolute provision that is not subject to discoverability. Accordingly, the claims of all individuals who up to March 1, 2002 had been diagnosed with a compensable disease remain statute-barred.

March 8, 2019
Date of JTIM's filing under CCAA

Pursuant to s. 19(1)(a)(i) of the CCAA, the contemplated CCAA Plan which will implement the negotiated global settlement of the Tobacco Claims may only provide compensation for present or future debts to which the three Applicants were subject on March 8, 12 and 22, 2019, which are respectively the dates on which the Court issued the Initial Orders under the CCAA to JTIM, ITCAN and RBH. It follows, therefore, that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, which is the date of the first filing under the CCAA.

As a result of the requirement that an individual's cause of action must have arisen or have been discovered by March 8, 2019, only the following individuals have claims which are *not statute-barred* in PEI are:

(i) Individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person; and

(ii) Individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action.

The claims of all other individuals resident in PEI are statute-barred.

Section 5 of the *Survival of Actions* Act, RSPEI 1988, c S-11, bars estates from recovering damages for pain and suffering and loss of expectation of life, as well as punitive damages

Section 5 of the *Survival of Actions Act*, RSPEI 1988, c S-11, provides that "Where a cause of action survives for the benefit of the estate of a deceased person, only damages that have resulted in actual pecuniary loss to the estate are recoverable, and in no case are damages recoverable for (a) punitive and exemplary matters; (b) loss of expectation of life; (c) pain and suffering".

Claims by the "dependants" of an individual (i.e. the surviving spouse, child, grandchild and parent of deceased; the spouse of the child, grandchild or parent of deceased; a person divorced from deceased who was dependent upon the deceased for maintenance or support at the time of the deceased's death; and any other person who for a period of at least three years immediately prior to death of the deceased was dependent upon the deceased for maintenance) for damages for the loss of guidance, care and companionship that the dependant might reasonably have expected to receive from the deceased if the deceased had not died pursuant to s. 6(3)(c) of the *Fatal Accidents Act*, RSPEI 1988, c. F-5, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019

Section 2(1) of the *Fatal Accidents Act*, RSPEI 1988. c. F-5, provides that "Where the death of the deceased is caused by a wrongful act, the wrongdoer is liable to the dependants for damages under this Act notwithstanding the death of the deceased and that the death was caused in circumstances amounting to culpable homicide". The term "dependant" is defined in s. 1 of that Act to mean: the surviving spouse, child, grandchild and parent of deceased; the spouse of the child, grandchild or parent of deceased; a person divorced from deceased who was dependent upon the deceased for maintenance or support at the time of the deceased's death or who was entitled to maintenance or support under any contract or judgment of any court in PEI or elsewhere; and any other person who for a period of at least three years immediately prior to death of the deceased was dependent upon deceased for maintenance and support.

Section 6(3)(c) of the *Fatal Accidents Act*, RSPEI 1988. c. F-5, provides that "Where a proceeding has been brought under this Act, there may be included in the damages awarded … an amount to compensate for the loss of guidance, care and companionship that the claimant might reasonably have expected to receive from the deceased if the deceased had not died, unless any sum has been recovered under the *Survival of Actions Act*".

Section 9(1) of the *Fatal Accidents Act*, RSPEI 1988. c. F-5, provides that "Subject to subsection 10(2) of the *Survival of Actions Act* and except where it is expressly declared in another Act that it has effect notwithstanding this Act, a proceeding may be brought under this Act within two years after the death of the deceased but no proceeding shall be brought thereafter".

Therefore, the dependants of an individual who has died after being diagnosed with a compensable disease have two years from the date of the person's death to bring an action to recover damages for the loss of guidance, care and companionship that the dependant might reasonably have expected to receive from the deceased if the deceased had not died. In order to have a provable claim under the CCAA, such claimants must have had their cause of action accrue within the two year period prior to the first filing under the CCAA on March 8, 2019.

Conclusions: **In Prince Edward Island:**

(i) the claims of all individuals who up to and including March 7, 2013 had been diagnosed with a compensable disease are statute-barred;

(ii) the claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person are *not* statute-barred;

(iii) the claims of individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action are *not* statute-barred;

(iv) pursuant to s. 5 of the *Survival of Actions Act*, RSPEI 1988, c S-11, estates are barred from recovering damages for pain and suffering and loss of expectation of life as well as punitive damages; and

(v) claims by the "dependants" of an individual (i.e. the surviving spouse, child, grandchild and parent of deceased; the spouse of the child, grandchild or parent of deceased; a person divorced from deceased who was dependent upon the deceased for maintenance or support at the time of the deceased's death; and any other person who for a period of at least three years immediately prior to death of the deceased was dependent upon deceased for maintenance) for damages for loss of the guidance, care and companionship that the dependant might reasonably have expected to receive from the deceased if the deceased had not died pursuant to s. 6(3)(c) of the *Fatal Accidents Act*, RSPEI 1988, c. F-5, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.

PRINCE EDWARD ISLAND LEGISLATION

***Statute of Limitations*, R.S.P.E.I. 1988, c. S-7**

2.(1) Limitation periods — The following actions shall be commenced within and not after the times respectively hereinafter mentioned: ….

(d) actions for trespass to the person, assault, battery, wounding or other injury to the person, whether arising from an unlawful act or from negligence, or for false imprisonment, or for malicious prosecution within two years after the cause of action arose;

(e) actions grounded on fraudulent misrepresentation, accident, mistake, or any equitable ground of relief not hereinbefore specifically dealt with, within six years from the discovery of the cause of action;

. . . .

(g) any other action not in this Act or any other Act specifically provided for, within six years after the cause of action arose.

PEI does not have an ultimate limitation period.

***Tobacco Damages and Health Care Costs Recovery Act*, RSPEI 1988, c T-3.002** – Royal Assent was given December, 2009. The Act was proclaimed on June 12, 2012. The province filed its statement of claim on September 10, 2012.

6.(1) No action that is commenced within two years after the coming into force of this section by

(a) Her Majesty in right of the Province of Prince Edward Island;

(b) a person, on his or her own behalf; or

(c) a personal representative of the estate of a deceased person on behalf of a dependant, as defined in the *Fatal Accidents Act* R.S.P.E.I. 1988, Cap. F-5, of the deceased person,

for damages, or the cost of health care benefits, alleged to have been caused or contributed to by a tobacco-related wrong is barred under the *Statute of Limitations Act* R.S.P.E.I. 1988, Cap. S-7 or the *Fatal Accidents Act* or by a limitation period under any other Act.

(2) Any action described in subsection (1) for damages alleged to have been caused or contributed to by a tobacco-related wrong is revived if the action was dismissed before the coming into force of this section merely because it was held by a court to be barred or extinguished by the *Statute*

of Limitations Act or by the *Fatal Accidents Act* or by a limitation period under any other Act. 2009,c.22,s.6.

***Survival of Actions Act*, RSPEI 1988, c S-11**

2. All causes of action subsisting against a person on the date of his death survive against his estate.

5. Where a cause of action survives for the benefit of the estate of a deceased person, only damages in respect of actual pecuniary loss to the deceased person or his estate are recoverable and, without restricting the generality of the foregoing, the damages recoverable shall not include

(a) punitive or exemplary damages;

(b) damages for loss of expectation of life or loss of amenities;

(c) damages for pain and suffering;

(d) damages for physical disfigurement;

(e) in the case of a breach of promise to marry, such damages as do not flow from the breach of promise to marry.

10.(1) For the purpose of any statute or rule of law or procedure relating to the administration of estates of deceased persons, including the Probate Act, R.S.P.E.I. 1988, Cap. P-21, a notice of claim under subsection 8(1) is a sufficient notice to the personal representative notwithstanding that no value or amount is attributed to the claim and any such notice shall have the same effect as a notice by a creditor to the personal representative.

***Fatal Accidents Act*, RSPEI 1988, c. F-5**

1. In this Act

(a) "**child**" includes

(i) a child conceived but not born,

(ii) an adopted child,

(iii) a person to whom the deceased stood in the place of a parent;

(b) "**contract**" includes a covenant, an accord and satisfaction and conduct amounting to a waiver of any right;

(c) "**court**" means in relation to any claim, the court or arbitrator by or before whom any proceeding falls to be determined and where the proceeding falls to be determined by the Supreme Court of Prince Edward Island or a judge thereof, "**court**" refers to the Supreme Court of Prince Edward Island (General Section) or a judge thereof sitting in court or in chambers;

(d) "**damages**" include compensation;

(e) "**deceased**" means a person whose death has been caused as mentioned in subsection 2(1);

(f) "**dependant**" means

(i) the surviving spouse of the deceased,

(ii) a child or grandchild of the deceased,

(iii) a parent of the deceased,

(iv) a spouse of a child, grandchild or parent of the deceased,

(vi) a person divorced from the deceased who was dependent upon the deceased for maintenance or support at the time of deceased's death or who was entitled to maintenance or support under any contract or judgment of any court in this province or elsewhere,

(vi) repealed by *2008,c.8,s.11(2)*

(vii) any other person who for a period of at least three years immediately prior to the death of the deceased was dependent upon the deceased for maintenance and support;

(g) "**Estates Section**" means the Supreme Court of Prince Edward Island (Estates Section) or any judge thereof;

(h) "**grandchild**" includes any child or other lineal descendant of a child of the deceased;

(i) "**judgment**" means an order or other disposition of a proceeding and where reversed or varied on appeal means the judgment as so reversed or varied

(j) "**parent**" includes a person who stood in the place of a parent to the deceased, the father, mother, grandfather, grandmother, adoptive parent or adoptive grandparent of a deceased child;

(k) "**personal representative**" means a person to whom letters probate or letters of administration (original or ancillary) or equivalent authority have been granted or resealed by the Estates Section or who is otherwise under the control of the Estates Section in the administration of the estate of a deceased person;

(l) "**proceeding**" includes an action, application or submission to any court or judge or other body having authority by law or by consent to make decisions as to the rights of persons whether in this province or elsewhere;

(m) “**wrongdoer**” means a person who commits a wrongful act and includes any other person liable for such wrongful act and the respective personal representatives, successors or assigns of such persons in this province or elsewhere but does not include an employer or worker in respect of a wrongful act to which subsection 13(1) of the *Workers Compensation Act* R.S.P.E.I. 1988, Cap. W-7.1, applies or their respective personal representatives, successors or assigns in this province or elsewhere;

(n) “**wrongful act**” means a failure to exercise reasonable skill or care toward the deceased which causes or contributes to the death of the deceased.

2.(1) Where the death of the deceased is caused by a wrongful act, the wrongdoer is liable to the dependants for damages under this Act notwithstanding the death of the deceased and that the death was caused in circumstances amounting to culpable homicide.

6. (1) Every proceeding under this Act shall be for the benefit of the dependants.

(2) Subject to subsection (3) and section 7, in every proceeding under this Act, such damages as are attributable to the loss of pecuniary benefit or reasonable expectation of pecuniary benefit by the dependants resulting from the death of the deceased shall be awarded to the dependants for whose benefit the proceeding is brought.

(3) Where a proceeding has been brought under this Act, there may be included in the damages awarded

(a) an amount sufficient to cover the reasonable expenses of the funeral and the disposal of the body of the deceased; and

(b) where the proceeding is brought or continued by the personal representative, an amount not exceeding $500 toward the expenses of taking out administration of the estate in this province; and

(c) an amount to compensate for the loss of guidance, care and companionship that the claimant might reasonably have expected to receive from the deceased if the deceased had not died,

unless any sum has been recovered under the *Survival of Actions Act*.

9. (1) Subject to subsection 10(2) of the *Survival of Actions Act* and except where it is expressly declared in another Act that it has effect notwithstanding this Act, a proceeding may be brought under this Act within two years after the death of the deceased but no proceeding shall be brought thereafter.

(2) The period of time for the bringing of any proceeding by virtue of this Act shall not be abridged by any contract.

11.(1) A proceeding for damages arising from liability imposed by this Act may be brought by and in the name or names of any one or more of the dependants for the benefit of all dependants or a proceeding may be brought by the personal representative of the estate of the deceased for the benefit of all dependants but only one proceeding may be continued to judgment.

NEWFOUNDLAND AND LABRADOR

January 4, 1954
Start of breach period

Individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 had their causes of action accrue by no later than March 1, 1996 (date of public knowledge).

March 1, 1996
End of breach period

Section 2(2)(d) of *Limitations of Personal Actions Act*, RSN 1970, c. 206(1), provided that "Actions … upon the case … shall be started within 6 years after the cause of action arose [emphasis added]".

Sections 5(a), 5(b) and 5(g) of the *Limitations Act*, SNL 1995, c. L-16.1 (received Royal assent on December 21, 1995; proclaimed in force on April 1, 1996) provide that actions for damages "in respect of injury to a person … including economic loss arising from the injury whether based on contract, tort or statutory duty", negligent misrepresentation and conspiracy to commit a wrong that causes injury to a person must be brought within "2 years after the date on which the right to do so arose [emphasis added]".

Section 6(1)(c) of the *Limitations Act*, SNL 1995, c. L-16.1, provides that an action "for a tort committed against that person which does not come under paragraph 5(a)" shall not be brought "Following the expiration of 6 years after the date on which the right to do so arose".

Section 13(2) of the *Limitations Act*, SNL 1995, c. L-16.1, provides that the cause of action is considered to have arisen and the limitation period commences to run on the date on which the damage first occurs. However, s. 14(1) provides that, notwithstanding s. 13, in an action for personal injury "the limitation period fixed by this Act does not begin to run against a person until he or she knows or, considering all circumstances of the matter, ought to know that he or she has a cause of action [emphasis added]".

Section 14(3) of the *Limitations Act*, SNL 1995, c. L-16.1, further provides that an action for personal injury "shall not be taken by a person after the expiration of 10 years from the later of the date of (a) the act or omission on which that action is based; or (b) the last of a series of acts or omissions or the termination of a course of conduct where that action is based upon a series of acts or omissions or a continuing course of conduct [emphasis added]".

The transition provisions in s. 24 of the *Limitations Act*, SNL 1995, c. L-16.1, provide that the Act applies to causes of action that arose before the Act came into force on April 1, 1996. Section s. 24(3) of the Act provides as follows:

> 24(3) Where (a) … the limitation period fixed by this Act is shorter than the limitation period that formerly governed it; and (b) the limitation period fixed by this Act would have expired before this Act comes into force or less than 2 years after this Act comes into force, the limitation period for the cause of action is the shorter of (a) the limitation period, if any, that formerly governed it; or (b) 2 years from the date of [*sic*] which this Act comes into force [emphasis added].

April 1, 1998
Expiry of two-year limitation period pursuant to 24(3) of *Limitations Act*, SNL 1995, c. L-16.1, for individuals diagnosed with a compensable disease at the latest by March 1, 1996

Thus, individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with a compensable disease at the latest by March 1, 1996, had "2 years from the date of [*sic*] which this Act comes into force", i.e. until April 1, 1998, to commence an action upon the case. Such claims are now statute-barred.

Moving forward in time from April 1, 1998, individuals who were diagnosed with a compensable disease had two years from the "date on which damage first occur[red]" within which to commence an action pursuant to the two-year limitation period under ss. 5(a), 5(b) and 5(g) and 13(2) of the *Limitations Act*. If they failed to do so, their claims became statute-barred. Thus, the claims of all individuals who were diagnosed with a compensable disease prior to March 8, 2017 (two years prior to the first CCAA filing on March 8, 2019) are statute-barred.

July 20, 2004
Commencement of *Sparkes* action under *Class Actions Act,* SNL 2001, c.C-18.1 suspended the running of the limitation period for the claims of all individuals who would have fallen within the class definition and had their cause of action arise on or after July 20, 2002

Since the proposed class definition did not include any causes of action in respect of individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with a compensable disease, the limitation period applicable to such claims was *not* suspended

On July 20, 2004, *Sparkes* v. *Imperial Tobacco Canada Limited* was commenced under the *Class Actions Act,* SNL 2001, c. C-18.1. The proposed uncertified class definition was:

> Natural persons, resident in Newfoundland and Labrador, who, during the Class Period, purchased the Defendant's [*sic*] Light, Extra Light or Mild brands of cigarettes in Newfoundland and Labrador for personal, family or household use. The Defendant's [*sic*] light and mild brands of cigarettes include the following brands: ….
>
> The Class period is the period from June 30, 1998 with respect to the First Defendant, and from November 30, 1998, with respect to the Second Defendant, up to the opt-out date set by the Court in this proceeding.
>
> Excluded from the class are directors, officers and employees of the Defendants.

The proceeding was based on alleged unfair trade practices under the *Trade Practices Act* and alleged a deliberate campaign by Imperial Tobacco designed to mislead and deceive the public by advertising their tobacco products using descriptors such as “light” and “mild”.

Pursuant to ss. 39(1) and 39(2) of *Class Actions Act*, the commencement of the *Sparkes* action on July 20, 2004, suspended the running of the limitation period for the claims of all individuals who would have fallen within the class definition. Since the proposed class definition did not include any causes of action in respect of individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with a compensable disease, the two-year limitation period applicable to such claims was *not* suspended.

On December 29, 2008, the Newfoundland and Labrador Supreme Court-Trial Division dismissed the plaintiff’s application to certify the proceeding as a class action on the ground that the plaintiff had failed to establish that he had a cause of action [2008 NLTD 207]. On March 22, 2010, the Court of Appeal upheld the dismissal of the certification motion [2010 NLCA 21].

March 22, 2010
Sparkes was dismissed and limitation period resumed running

Section 39(2)(e) of the *Class Actions Act* provides that "A limitation period that applies to a cause of action asserted in an action that is certified as a class action under this Act is suspended in favour of a class member on the commencement of the action and resumes running against the class member when … (e) the class action is dismissed without an adjudication on the merits". Therefore, the suspended limitation period in respect of the claims of all individuals who would have fallen within the proposed *Sparkes* class definition resumed running on March 22, 2010.

Section 14(3) of the *Limitations Act*, SNL 1995, c. L-16.1, provides that an action for personal injury "shall not be taken by a person after the expiration of 10 years from the later of the date of (a) the act or omission on which that action is based; or (b) the last of a series of acts or omissions or the termination of a course of conduct where that action is based upon a series of acts or omissions or a continuing course of conduct". Since the Tobacco Companies' acts and omissions ended by March 1, 1996, the ten-year ultimate limitation period would have ended on March 1, 2006, but for the suspension of the running of the limitation period by the *Sparkes* action.

November 1, 2011
Expiry of ten-year ultimate limitation period under s. 14(3) of the *Limitations Act*, SNL 1995, c. L-16.1

When *Sparkes* suspended the limitation period on July 20, 2004, 8 years, 4 months and 20 days had run in the ten-year ultimate limitation period. When the limitation period resumed running on March 22, 2010, there were 1 year, 7 months and 10 days left to run in the ten-year ultimate limitation period. Therefore, the ten-year ultimate limitation period expired on November 1, 2011.

February 11, 2011
Tobacco Health Care Costs Recovery Act, SNL 2001, c. T-4.2 was proclaimed in force; however, it did not contain any provision which re-opened the limitation period for claims by individuals

Tobacco Health Care Costs Recovery Act, SNL 2001, c. T-4.2 (given Royal assent on May 24, 2001) was proclaimed in force on February 11, 2011. Unlike the other Provincial and Territorial HCCR statutes, s. 8 of NL's Act provides that "An action brought by the Crown under this Act within 2 years after the coming into force of this Act is not barred under the *Limitations Act.*" Section 8 does not pertain to claims by individuals; therefore, the limitation period in respect of claims by individuals was *not* re-opened in Newfoundland and Labrador.

March 8, 2019
Date of JTIM's filing under CCAA

Pursuant to s. 19(1)(a)(i) of the CCAA, the contemplated CCAA Plan which will implement the negotiated global settlement of the Tobacco Claims may only provide compensation for present or future debts to which the three Applicants were subject on March 8, 12 and 22, 2019, which are respectively the dates on which the Court issued the Initial Orders under the CCAA to JTIM, ITCAN and RBH. It follows, therefore, that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, which is the date of the first filing under the CCAA.

November 1, 2031
Expiry of thirty-year ultimate limitation period under s. 22 of the *Limitations Act*, SNL 1995, c. L-16.1, where there has been a confirmation of the cause of action, or the claimant is under a disability

Section 22 of the *Limitations Act*, SNL 1995, c. L-16.1, provides that "… no action to which this Act applies shall be brought after the expiration of 30 years from the date on which the event which gave rise to the cause of action last occurred". The 30-year ultimate limitation period applies where there has been a confirmation of the cause of action, or the claimant is under a disability.

The Quebec Court held that the Applicants' breaches ceased as at March 1, 1996. If the events that gave rise to the causes of action last occurred no later than March 1, 1996, then the 30-year ultimate limitation period running from March 1, 1996 would have expired on March 1, 2026, but for the suspension of the running of the limitation period by the *Sparkes* action.

When *Sparkes* suspended the limitation period on July 20, 2004, 8 years, 4 months and 20 days had run in the ten-year ultimate limitation period. When the limitation period resumed running on March 22, 2010, there were 21 years, 7 months and 10 days left to run in the thirty-year ultimate limitation period. Therefore, by operation of s. 22 of the *Limitations Act*, SNL 1995, c. L-16.1, the claims of individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with compensable diseases after March 1, 2006 will not be statute-barred by the ultimate thirty-year limitation period until November 1, 2031, where there has been a confirmation of the cause of action, or the claimant is under a disability.

Section 4 of the *Survival of Actions Act*, RSNL 1990, c. S-32, bars estates from recovering damages for pain and suffering and loss of expectation of life, as well as punitive or exemplary damages

Section 4 of the *Survival of Actions Act*, RSNL 1990, c. S-32, provides that "Where a cause of action survives under this Act for the benefit of the estate of a deceased person, only damages that have resulted in actual monetary loss to the estate are recoverable and the damages recoverable … (b) shall not include punitive or exemplary damages …". Section 11 of that Act further provides that the Act "… does not apply to an action for … (g) damages for physical disfigurement, pain or suffering caused to a deceased person".

Claims by the spouse, partner, parent and child of an individual for damages for loss of care, guidance and companionship pursuant to ss. 4 and 6(2) of the *Fatal Accidents Act*, RSNL 1990, c F-6, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019

Sections 4 and 6(2) of the *Fatal Accidents Act*, RSNL 1990, c F-6, provide that the spouse, partner, parent and child of the person whose death is caused may recover damages including "an amount to compensate for the loss of care, guidance and companionship that a person for whose benefit the action is brought might reasonably have expected to receive from the deceased if the death had not occurred".

Section 5(i) of the *Limitations Act*, SNL 1995, c. L-16.1, provides that an action brought under the *Fatal Accidents Act*, must be commenced within two years after the date on which the right to do so arose.

Therefore, the spouse, partner, parent and child of an individual who has died after being diagnosed with a compensable disease has two years from the date of the deceased person's death to bring an action to recover damages for loss of care, guidance and companionship of the deceased person. In order to have a provable claim under the CCAA, such claimants must have had their cause of action accrue with the two year period prior to the first filing under the CCAA on March 8, 2019.

Conclusions: **In Newfoundland and Labrador:**

(i) the claims of all individuals who up to and including March 8, 2017 were diagnosed with a compensable disease are statute-barred;

(ii) the 10-year ultimate limitation period under s. 14(3) of the *Limitations Act*, SNL 1995, c. L-16.1, ended on November 1, 2011;

(iii) the 30-year ultimate limitation period under s. 22 of the *Limitations Act*, SNL 1995, c. L-16.1, will not expire until November 1, 2031, where there has been a confirmation of the cause of action, or the claimant is under a disability;

(iv) pursuant to s. 4 of the *Survival of Actions Act*, RSNL 1990, c. S-32, estates are barred from recovering damages for pain and suffering and loss of expectation of life as well as punitive or exemplary damages; and

(v) claims by the spouse, partner, parent and child of an individual for damages for loss of care, guidance and companionship pursuant to ss. 4 and 6(2) of the *Fatal Accidents Act*, RSNL 1990, c F-6, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.

NEWFOUNDLAND AND LABRADOR LEGISLATION

***Limitations of Personal Actions Act*, RSN 1970, c. 206(1)**

2(2) Actions …

(d) of account and upon the case, other than those accounts that concern the trade of merchandise between merchants or their employees; …

shall be started within 6 years after the cause of action arose.

***Limitations Act*, SNL 1995, c. L-16.1** (received Royal assent on December 21, 1995; proclaimed in force on April 1, 1996)

5. Following the expiration of 2 years after the date on which the right to do so arose, a person shall not bring an action

(a) for damages in respect of injury to a person or property, including economic loss arising from the injury whether based on contract, tort or statutory duty;

(b) for damages in respect of injury to person or property including economic loss arising from negligent misrepresentation and professional negligence whether based on contract, tort or statutory duty;

. . . .

(g) for conspiracy to commit a wrong referred to in paragraphs (a) to (e);

. . . .

(i) under the *Fatal Accidents Act*; … .

6.(1) Following the expiration of 6 years after the date on which the right to do so arose, a person shall not bring an action …

(c) for a tort committed against that person which does not come under paragraph 5(a); … .

9. An action for which a provision as to limitation is not made in sections 5 to 8 or in another Act shall not be brought after the expiration of 6 years after the date on which the cause of action arose.

13.(1) Except as otherwise provided in this Act, the common law rules respecting the time at which a cause of action arises continue to apply.

(2) Where in an action for damages

(a) the claim is for the breach of a duty of care founded in contract, tort or statutory duty; and

(b) the damages claimed are in respect of personal injury or property damage including

(i) economic loss,

(ii) negligent misrepresentation, or

(iii) professional negligence

that cause of action is considered to arise and the limitation period commences to run on the date on which damage first occurs.

14.(1) Notwithstanding section 13, in an action

(a) for personal injury;

(b) property damage;

(c) professional negligence;

(d) for relief from the consequences of a mistake;

(e) under the *Fatal Accidents Act* ; and

(f) for a non-fraudulent breach of trust,

the limitation period fixed by this Act does not begin to run against a person until he or she knows or, considering all circumstances of the matter, ought to know that he or she has a cause of action.

(2) The burden of proving that the running of the limitation period has been postponed or suspended under this section is on the person claiming the benefit of that postponement or suspension.

(3) Notwithstanding subsection (1), an action included in subsection (1) shall not be taken by a person after the expiration of 10 years from the later of the date of

(a) the act or omission on which that action is based; or

(b) the last of a series of acts or omissions or the termination of a course of conduct where that action is based upon a series of acts or omissions or a continuing course of conduct.

17.(1) A cause of action and the right or title on which it is based are extinguished upon the expiration of the limitation period for that cause of action.

(2) Where under another Act, an order extending a limitation period is made after the limitation period has expired, that order revives the cause of action and the right or title on which it is based.

22**.** Notwithstanding a confirmation made under section 16 or a postponement or suspension of the running of time under sections 13, 14 and 15, no action to which this Act applies shall be brought after the expiration of 30 years from the date on which the event which gave rise to the cause of action last occurred.

24.**(**1) This Act applies to causes of action that arose before this Act comes into force as well as to causes of action that arise after this Act comes into force.

(2) Nothing in this Act revives a cause of action in respect of which the limitation period has expired before this Act comes into force.

(3) Where

(a) a cause of action that arose before this Act comes into force was not governed by a limitation period or the limitation period fixed by this Act is shorter than the limitation period that formerly governed it; and

(b) the limitation period fixed by this Act would have expired before this Act comes into force or less than 2 years after this Act comes into force,

the limitation period for the cause of action is the shorter of

(a) the limitation period, if any, that formerly governed it; or

(b) 2 years from the date of [*sic*] which this Act comes into force.

(4) Section 16 applies to an acknowledgment or confirmation made before this Act comes into force.

Tobacco Health Care Costs Recovery Act**, SNL 2001, c. T-4.2** (given Royal assent on May 24, 2001; proclaimed in force on February 11, 2011)

8. An action brought by the Crown under this Act within 2 years after the coming into force of this Act is not barred under the *Limitations Act.*

***Class Actions Act*, SNL 2001, c. C-18.1**

39.(1) A limitation period that <u>applies to a cause of action asserted in an action</u>

(a) is suspended in favour of a person <u>if another action is commenced</u> and it is reasonable for the person to assume that he or she is a class member for the purposes of that action; and

(b) resumes running against the person when one of paragraphs (2)(a) to (g) applies to the person as though he or she was the member referred to in those paragraphs.

(2) A limitation period that applies to a cause of action asserted in an action that is certified as a class action under this Act is suspended in favour of a class member on the commencement of the action and resumes running against the class member when

(a) the member opts out of the class action;

(b) a ruling by the court has the effect of excluding the class member from the class action or from being considered to have ever been a class member;

(c) an amendment is made to the certification order that has the effect of excluding the member from the class action;

(d) a decertification order is made under section 11 ;

(e) the class action is dismissed without an adjudication on the merits;

(f) the class action is discontinued or abandoned with the approval of the court; and

(g) the class action is settled with the approval of the court, unless the settlement provides otherwise.

(3) Where there is a right of appeal in respect of an event described in paragraphs (2)(a) to (g), the limitation period resumes running as soon as the time for appeal has expired without an appeal being commenced, or as soon as an appeal has been finally disposed of.

***Survival of Actions Act*, RSNL 1990, c. S-32**

2. Actions and causes of action

(a) vested in a person who has died; or

(b) existing against a person who has died,

shall survive for the benefit of or against his or her estate.

4. Where a cause of action survives under this Act for the benefit of the estate of a deceased person, only damages that have resulted in actual monetary loss to the estate are recoverable and the damages recoverable

(a) shall be calculated in the same manner as if that person were living and had brought the action;

(b) shall not include punitive or exemplary damages;

(c) [Rep. by 2012 c22 s8]

(d) where the death of that person has been caused by the act or omission which gives rise to the cause of action, shall be calculated without reference to a loss or gain to his or her estate consequent on his or her death, except that a sum in respect of funeral expenses may be included.

11. This Act does not apply to an action for

(a) defamation;

(b) malicious prosecution;

(c) false imprisonment;

(d) false arrest;

(e) [Rep. by 2012 c22 s9]

(f) [Rep. by 2012 c22 s9]

(g) damages for physical disfigurement, pain or suffering caused to a deceased person

***Fatal Accidents Act*, RSNL 1990, c F-6**

3. (1) Where the death of a person is caused by a wrongful act, neglect or default and the act, neglect or default would have entitled the party injured to maintain an action and recover damages, then the person who would have been liable if death had not ensued is liable to an action for damages, notwithstanding the death of the person injured.

4. An action under this Act is for the benefit of the spouse, partner, parent and child of the person whose death is caused, and is brought by and in the name of the executor or administrator of the person deceased.

6. (1) In an action brought under this Act the court may award the damages it considers proportional to the injury resulting from the death to the parties for whose benefit the action was brought, and the amount so recovered shall be divided among those parties in the shares that the court directs.

(2) The damages awarded under subsection (1) may include an amount to compensate for the loss of care, guidance and companionship that a person for whose benefit the action is brought might reasonably have expected to receive from the deceased if the death had not occurred.

(3) Where the defendant is advised to pay money into court, the defendant may pay in compensation a lump sum to all persons entitled under this Act for his or her wrongful act, neglect or default, without specifying the shares into which it is to be divided by the court.

(4) Where the sum is not accepted and an issue is taken by the plaintiff as to its sufficiency, and the court considers it sufficient, the defendant shall be entitled to a judgment on that issue.

(5) One action only may be taken for and in respect of the same subject matter of a complaint.

YUKON

January 4, 1954
Start of breach period

Individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 had their causes of action accrue by no later than March 1, 1996 (date of public knowledge).

March 1, 1996
End of breach period

Section 2(1) of the *Limitation of Actions Act*, RSY 2002, c.139 (came into force on January 1, 2003), provides that "… the following actions shall be commenced within and not after the times respectively hereinafter mentioned . . . .

(d) actions for trespass to the person, assault, battery, wounding or other injury to the person, whether arising from an unlawful act or from negligence, or for false imprisonment, or for malicious prosecution within two years after the cause of action arose;

. . . .

(g) actions grounded on fraudulent misrepresentation, within six years from the discovery of the fraud;

. . . .

(j) any other action not in this Act or any other Act specifically provided for, within six years after the cause of action arose [emphasis added].

March 1, 1998
Expiry of two-year limitation period under s. 2(1)(d) of the *Limitation of Actions Act*, RSY 2002, c.139, for individuals diagnosed with a compensable disease at the latest by March 1, 1996 who assert a cause of action for injury to the person

Therefore, individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with a compensable disease at the latest by March 1, 1996, had:

- "two years after the cause of action arose", i.e. until March 1, 1998, to commence an action for injury to the person;

March 1, 2002
Expiry of six-year limitation period under ss. 2(1)(g) and (j) of the *Limitation of Actions Act*, RSY 2002, c.139, for individuals diagnosed with a compensable disease at the latest by March 1, 1996 who assert a cause of action for fraudulent misrepresentation or any other action

- "six years from the discovery of the fraud", i.e. until March 1, 2002, to commence an action for fraudulent misrepresentation; and
- "six years after the cause of action arose", i.e. until March 1, 2002, to commence "any other action".

Therefore, the claims of individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996 and who were diagnosed with a compensable disease at the latest by March 1, 1996 are statute-barred.

Moving forward in time, the claims of individuals diagnosed with a compensable disease continued to become statute-barred either two years or six years after their date of diagnosis.

The *Limitation of Actions Act*, RSY 2002, c.139, does not provide for an ultimate limitation period.

Yukon has not enacted class proceedings legislation; therefore, there has been no suspension of any limitation period pursuant to a class action statute.

Yukon has not enacted class proceedings legislation; therefore, there has been no suspension of any limitation period pursuant to a class action statute in this Province.

Yukon did not enact any tobacco damages and health care costs recovery legislation; therefore, there was no two-year period during which the limitation period was re-opened

Yukon has not enacted any tobacco damages and health care costs recovery legislation; therefore, in the Yukon there was no period during which the limitation period was re-opened and extended for two years.

March 8, 2019
Date of JTIM's filing under CCAA

Pursuant to s. 19(1)(a)(i) of the CCAA, the contemplated CCAA Plan which will implement the negotiated global settlement of the Tobacco Claims may only provide compensation for present or future debts to which the three Applicants were subject on March 8, 12 and 22, 2019, which are respectively the dates on which the Court issued the Initial Orders under the CCAA to JTIM, ITCAN and RBH. It follows, therefore, that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, which is the date of the first filing under the CCAA.

As a result of the requirement that an individual's cause of action must have arisen or have been discovered by March 8, 2019, only the following individuals have claims which are *not statute-barred* in the Yukon are:

(i) Individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person; and

(ii) Individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action.

The claims of all other individuals resident in Yukon are statute-barred.

Section 5 of the *Survival of Actions* Act, RSY 2002, c.212, bars estates from recovering damages for pain and suffering, loss of expectation of life and physical disfigurement, as well as punitive or exemplary damages

Section 5 of the *Survival of Actions Act*, RSY 2002, c.212, provides that "If a cause of action survives for the benefit of the estate of a deceased person, only damages that have resulted in actual pecuniary loss to the deceased person or the estate are recoverable and, without restricting the generality of the foregoing, the damages recoverable shall not include punitive or exemplary damages or damages for loss of expectation of life, for pain and suffering, or for physical disfigurement".

Claims by the spouse, parent or child of an individual for damages for grief and the loss of guidance, care and companionship pursuant to ss. 3 and 3.01(2) of the *Fatal Accidents Act*, RSY 2002, c 86, may be advanced in respect of individuals who died from a compensable disease between March 8, 2018 and March 8, 2019, i.e. within one year prior to the first CCAA filing on March 8, 2019

Sections 3 and 3.01(2) of the *Fatal Accidents Act*, RSY 2002, c 86, provide that the spouse, parent, or child of the deceased, may recover damages "for grief and the loss of guidance, care and companionship".

Section 8(4) of the *Fatal Accidents Act*, RSY 2002, c 86, further provides that an action must be brought under the Act within one year after the death of the deceased.

Therefore, the spouse, parent or child of an individual who has died after being diagnosed with a compensable disease has one year from the date of the deceased person's death to bring an action to recover damages for grief and the loss of guidance, care and companionship of the deceased person. In order to have a provable claim under the CCAA, such claimants must have had their cause of action accrue within the one year period prior to the first filing under the CCAA on March 8, 2019.

Conclusions: In Yukon:

(i) the claims of all individuals who <u>up to and including March 7, 2013</u> had been diagnosed with a compensable disease are statute-barred;

(ii) the claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person are *not* statute-barred;

(iii) the claims of individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action are *not* statute-barred;

(iv) pursuant to s. 5 of the *Survival of Actions Act*, RSY 2002, c.212, estates are barred from recovering damages for pain and suffering and loss of expectation of life as well as punitive damages; and

(v) claims by the spouse, parent or child of an individual for damages for grief and the loss of guidance, care and companionship pursuant to ss. 3 and 3.01(2) of the *Fatal Accidents Act*, RSY 2002, c 86, may be advanced in respect of individuals who died from a compensable disease between March 8, 2018 and March 8, 2019, i.e. within one year prior to the first CCAA filing on March 8, 2019.

YUKON LEGISLATION

***Limitation of Actions Act*, RSY 2002, c.139 -** came into force on January 1, 2003.

2(1) Subject to subsection (3), the following actions shall be commenced within and not after the times respectively hereinafter mentioned . . . .

(d) actions for trespass to the person, assault, battery, wounding, or other injury to the person, whether arising from an unlawful act or from negligence, or for false imprisonment, or for malicious prosecution or for seduction within two years after the cause of action arose;

(g) actions grounded on fraudulent misrepresentation, within six years from the discovery of the fraud . . . .

(j) any other action not in this Act or any other Act specially provided for, within six years after the cause of action arose.

47. In respect of a cause of action as to which the time for taking proceedings is limited by this Act other than those mentioned in paragraphs 2(1)(a) and (b), if a person is out of the Yukon at the time a cause of action against them arises in the Yukon, the person entitled to the action may bring if within two years after the return of the first mentioned person to the Yukon or within the time otherwise limited by this Act for bringing the action.

***Survival of Actions Act*, RSY 2002, c.212**

2(1) All causes of action vested in a person who dies after the commencement of this Act, survive for the benefit of the person's estate.

(2) The rights conferred by subsection (1) are in addition to and not in derogation of any rights conferred by the *Fatal Accidents Act.*

5 If a cause of action survives for the benefit of the estate of a deceased person, only damages that have resulted in actual pecuniary loss to the deceased person or the estate are recoverable and, without restricting the generality of the foregoing, the damages recoverable shall not include punitive or exemplary damages or damages for loss of expectation of life, for pain and suffering, or for physical disfigurement.

***Fatal Accidents Act*, RSY 2002, c 86**

2(1). If the death of a person is caused by wrongful act, neglect, or default, and the act, neglect, or default is such as would, if death had not ensued, have entitled the deceased to maintain an action and recover damages in respect thereof, the person who would have been liable, if death had not ensued, is liable for damages, despite the death of the deceased, even if the death was caused in circumstances amounting in law to culpable homicide.

3. Every action under this Act shall be for the benefit of the spouse, parent, or child of the deceased, or any of them, and except as hereinafter provided, shall be brought by and in the name of the executor or administrator.

3.01(2). In every action brought under this Act there shall be awarded, without reference to any other damages that may be awarded and without evidence of damage, damages for grief and the loss of guidance, care and companionship in the amounts of

(a) $75,000 to the deceased's spouse, unless the deceased and the spouse were living separately and apart when the deceased died;

(b) $37,500 to each of the deceased's parents or, if the action is brought for the benefit of one of them only, $75,000 to that parent; and

(c) $45,000 to each of the deceased's daughters and sons.

(3) For the purposes of subsection (2), a person is the parent of a deceased only if the person is the deceased's father or mother.

(4) Despite subsection 2(1) of the Survival of Actions Act, no cause of action that subsection (2) confers on a person survives the person's death for the benefit of their estate.

8(4). Except if it is expressly declared in another Act that it operates despite this Act, an action, including an action to which subsection 2(5) or (6) applies, may be brought under this Act within one year after the death of the deceased, but, subject to subsection 5(4), no such action shall be brought thereafter.

NORTHWEST TERRITORIES AND NUNAVUT

Nunavut was established as a territory on April 1, 1999, pursuant to s. 3 of the *Nunavut Act*, SC 1993, c.28. Section 29(1) of the *Nunavut Act* provides:

> 29(1) Subject to this Act, on the day that section 3 comes into force, the ordinances of the Northwest Territories and the laws made under them that have been made, and not repealed, before that day are duplicated to the extent that they can apply in relation to Nunavut, with any modifications that the circumstances require. The duplicates are deemed to be laws of the Legislature and the laws made under them.

Most of the law of the Northwest Territories, as it read on March 31, 1999, was "duplicated" for Nunavut. The legislation provisions relevant to the analysis of limitations law in the Northwest Territories and Nunavut are identical. Accordingly, the limitations law for both these Territories is analysed together below.

January 4, 1954
Start of breach period

Individuals who smoked the Critical Tobacco Dose and were diagnosed with a compensable disease between January 4, 1954 and March 1, 1996 had their causes of action accrue by no later than March 1, 1996 (date of public knowledge).

March 1, 1996
End of breach period

Section 2(1) of the *Limitation of Actions Act*, RSNWT 1988, c.L-8 (came into force on July 19, 1993), provides that "The following actions must be commenced within and not after the following times: . . . .

> (d) actions for trespass to the person, assault, battery, wounding or other injury to the person, whether arising from an unlawful act or from negligence, or for false imprisonment, or for malicious prosecution within two years after the cause of action arose;
>
> . . . .
>
> (g) actions grounded on fraudulent misrepresentation, within six years from the discovery of the fraud;

March 1, 1998
Expiry of two-year limitation period under s. 2(1)(d) of the *Limitation of Actions Act*, RSNWT 1988, c.L-8, for individuals diagnosed with a compensable disease at the latest by March 1, 1996 who assert a cause of action for injury to the person

. . . .

(j) <u>any other action</u> not specifically provided for in this Act or any other Act, <u>within six years after the cause of action arose</u> [emphasis added].

Therefore, individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996, and were diagnosed with a compensable disease at the latest by March 1, 1996, had:

- "two years after the cause of action arose", i.e. until March 1, 1998, to commence an action for injury to the person;

March 1, 2002
Expiry of six-year limitation period under ss. 2(1)(g) and (j) of the *Limitation of Actions Act*, RSNWT 1988, c.L-8, for individuals diagnosed with a compensable disease at the latest by March 1, 1996 who assert a cause of action for fraudulent misrepresentation or any other action

- "six years from the discovery of the fraud", i.e. until March 1, 2002, to commence an action for fraudulent misrepresentation; and

- "six years after the cause of action arose", i.e. until March 1, 2002, to commence "any other action".

Therefore, the claims of individuals who smoked the Critical Tobacco Dose between January 4, 1954 and March 1, 1996 and who were diagnosed with a compensable disease at the latest by March 1, 1996 are statute-barred.

Moving forward in time, the claims of individuals diagnosed with a compensable disease continued to become statute-barred either two years or six years after their date of diagnosis.

The *Limitation of Actions Act*, RSNWT 1988, c.L-8, does not provide for an ultimate limitation period that is applicable to the claims of individuals who are not under disability. Section 45(2) of the Act provides for a thirty-year ultimate limitation period for claims by persons under disability as follows: "… no proceedings shall be taken by a person under disability at the time the right to do so first accrued to the person or by any person claiming through him or her, except within 30 years after that time".

Neither the Northwest Territories nor Nunavut has enacted class proceedings legislation; therefore, there has been no suspension of any limitation period pursuant to a class action statute.

Neither the Northwest Territories nor Nunavut has enacted class proceedings legislation; therefore, there has been no suspension of any limitation period pursuant to a class action statute in either of these Territories.

Northwest Territories and Nunavut enacted the *Tobacco Damages and Health Care Costs Recovery Act*, S.Nu. 2010, c.31, but have not yet proclaimed the Act in force; therefore, there was no two year period during which the limitation period was re-opened

Northwest Territories and Nunavut enacted the Consolidation of the *Tobacco Damages and Health Care Costs Recovery Act*, S.Nu. 2010, c.31, but have not yet proclaimed the Act in force; therefore, in the Northwest Territories and Nunavut there was no period during which the limitation period was re-opened and extended for two years.

March 8, 2019
Date of JTIM's filing under CCAA

Pursuant to s. 19(1)(a)(i) of the CCAA, the contemplated CCAA Plan which will implement the negotiated global settlement of the Tobacco Claims may only provide compensation for present or future debts to which the three Applicants were subject on March 8, 12 and 22, 2019, which are respectively the dates on which the Court issued the Initial Orders under the CCAA to JTIM, ITCAN and RBH. It follows, therefore, that in order to have a provable claim, an individual must have a claim in regard to which the cause of action arose by March 8, 2019, which is the date of the first filing under the CCAA.

As a result of the requirement that an individual's cause of action must have arisen or have been discovered by March 8, 2019, only the following individuals have claims which are *not statute-barred* in the Northwest Territories and Nunavut are:

(iii) Individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person; and

(iv) Individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action.

The claims of all other individuals resident in the Northwest Territories and Nunavut are statute-barred.

Pursuant to ss. 31(1) and 31(3) of the *Trustee Act*, RSNWT (Nu) 1988, c T-8, estates may maintain actions for all torts or injuries to the person to recover damages for pain and suffering and loss of expectation of life in respect of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019

In the Northwest Territories and Nunavut estates may recover non-pecuniary damages pursuant to s. 31(1) of the *Trustee Act*, RSNWT (Nu) 1988, c T-8:

> 31.(1) The executors or administrators of a deceased person may maintain an action for all torts or injuries to the person or to the real or personal estate of the deceased, except in case of libel and slander, in the same manner and with the same rights and remedies as the deceased would if living have been entitled to do.

Section 31(3) of the *Trustee Act* provides that "An action referred to in subsection (1) may not be commenced after two years from the death of the deceased". Therefore, only the estates of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019 (i.e. within two years prior to the first CCAA filing) have claims which are *not* statute-barred.

Section 3(1)(a) of the *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3, provides that an action brought under the Act "shall be for the benefit of the spouse, parent or child of the person whose death was caused by a wrongful act, neglect or default". Section 3(2) provides that "In an action brought under this Act, a judge may award damages that are proportional to the injury resulting from the death of the deceased to the persons for whom and for whose benefit the action is brought".

Claims by the spouse, parent or child of an individual for damages for loss of care, guidance and affection pursuant to ss. 3(1)(a) and 3(2) of the *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019

The *Fatal Accidents Act* does not enumerate the types of damages that may be recovered by the spouse, parent or child of the deceased person; however, the Courts in the Northwest Territories have interpreted s. 3(2) of permit the recovery of damages for loss of care, guidance and affection. In *Holan* v. *Stanton Regional Health Board*, 2002 NWTSC 26, the Northwest Territories Supreme Court held at para. 98: “This type of claim [loss of care, guidance and affection] has been recognized as compensable under the rubric of pecuniary loss even in the absence of any statutory provision for it … In my opinion, earlier case law from this jurisdiction … which did not recognize this claim as a valid head of damage in the absence of statutory authorization must now be interpreted consistently with the common law reform sanctioned in the *Orden* case.”

Section 6(2) of the *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3, provides that “An action under this Act may not be brought after two years from the death of the deceased”.

Therefore, the spouse, parent or child of an individual who has died after being diagnosed with a compensable disease has two years from the date of the deceased person’s death to bring an action to recover damages for loss of care, guidance and affection of the deceased person. In order to have a provable claim under the CCAA, such claimants must have had their cause of action accrue within the two year period prior to the filing under the CCAA on March 8, 2019.

Conclusions: **In the Northwest Territories and Nunavut:**

(i) The claims of all individuals who <u>up to and including March 7, 2013</u> had been diagnosed with a compensable disease are statute-barred;

(ii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2017 and March 8, 2019 (within two years prior to the first CCAA filing) and assert a cause of action for injury to the person are *not* statute-barred;

(iii) The claims of individuals who were diagnosed with a compensable disease between March 8, 2013 and March 8, 2019 and assert a cause of action for fraudulent misrepresentation or any other action are *not* statute-barred;

(iv) pursuant to ss. 31(1) and 31(3) of the *Trustee Act*, RSNWT (Nu) 1988, c T-8, estates may maintain actions for all torts or injuries to the person to recover damages for pain and suffering and loss of expectation of life in respect of individuals who were diagnosed with a compensable disease and died between March 8, 2017 and March 8, 2019; and

(v) Claims by the spouse, parent or child of an individual for damages for loss of care, guidance and affection pursuant to ss. 3(1)(a) and 3(2) of the *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3, may be advanced in respect of individuals who died from a compensable disease between March 8, 2017 and March 8, 2019, i.e. within two years prior to the first CCAA filing on March 8, 2019.

NORTHWEST TERRITORIES AND NUNAVUT LEGISLATION

***Limitation of Actions* Act, R.S.N.W.T. 1988, c.L-8** – in force July 19, 1993

2(1) The following actions must be commenced within and not after the following times: ….

(e) actions for trespass to the person, assault, battery, wounding or other injury to the person, whether arising from an unlawful act or from negligence, or for false imprisonment or malicious prosecution, within two years after the cause of action arose;

(h) actions grounded on fraudulent misrepresentation, within six years after the discovery of the fraud;

(j) any other action not specifically provided for in this Act or any other Act, within six years after the cause of action arose.

45. (1) When at the time at which the right to take any proceedings referred to in Part II, III or IV first accrued to a person, the person was under disability, the person or a person claiming through him or her may, notwithstanding anything in this Act, take proceedings at any time within six years after the person to whom the right first accrued first ceased to be under disability or died, whichever event first happened, except that if he or she died without ceasing to be under disability, no further time to take proceedings shall be allowed, by reason of the disability of any other person.

(2) Notwithstanding subsection (1), no proceedings shall be taken by a person under disability at the time the right to do so first accrued to the person or by any person claiming through him or her, except within 30 years after that time.

46. In respect of a cause of action as to which the time for taking proceedings is limited by this Act other than those mentioned in paragraphs 2(1)(a) or (b), if a person is out of the Territories at the time a cause of action against that person arises within the Territories, the person entitled to the action may bring the action within two years after the return of the person to the Territories or within the time otherwise limited by this Act for bringing the action.

Consolidation of *Tobacco Damages and Health Care Costs Recovery Act*, S.Nu. 2010, c.31 – legislation applies to both Northwest Territories and Nunavut; it received Royal Assent but has not been proclaimed in force.

6. (1) No action commenced within two years after the coming into force of this section by

(a) the Government of Nunavut under subsection 2(1),

(b) a person on his or her own behalf, or

(c) a personal representative of a deceased person on behalf of the spouse, parent or child, as defined in the Family Law Act, of the deceased person,

for damages, or the cost of health care benefits, alleged to have been caused or contributed to by a tobacco related wrong is barred under the Limitation of Actions Act.

(2) Any action described in subsection (1) for damages alleged to have been caused or contributed to by a tobacco related wrong is revived if the action was dismissed before the coming into force of this section merely because it was held by a court to be barred or extinguished by the *Limitation of Actions Act*.

***Trustee Act*, RSNWT (Nu) 1988, c T-8**

31. (1) The executors or administrators of a deceased person may maintain an action for all torts or injuries to the person or to the real or personal estate of the deceased, except in case of libel and slander, in the same manner and with the same rights and remedies as the deceased would if living have been entitled to do.

(2) The damages when recovered under subsection (1) form part of the personal estate of the deceased.

(3) An action referred to in subsection (1) may not be commenced after two years from the death of the deceased.

***Nunavut Act*, SN, c.28.6**

3. There is hereby established a territory of Canada, to be known as Nunavut, consisting of

(a) all that part of Canada north of the sixtieth parallel of north latitude and east of the boundary described in Schedule I that is not within Quebec or Newfoundland and Labrador; and

(b) the islands in Hudson Bay, James Bay and Ungava Bay that are not within Manitoba, Ontario or Quebec.

29(1) Subject to this Act, on the day that section 3 comes into force, the ordinances of the Northwest Territories and the laws made under them that have been made, and not repealed, before that day are duplicated to the extent that they can apply in relation to Nunavut, with any modifications that the circumstances require. The duplicates are deemed to be laws of the Legislature and the laws made under them.

(2) Subject to this Act, a law of the Legislature or a law made under it that is a duplicate of an ordinance of the Northwest Territories or a law made under it that is made, but not in force, on the day that section 3 comes into force, comes into force in accordance with its provisions.

(3) Subsection 28(1) does not apply to laws of the Legislature under subsection (1). For the purpose of subsection 28(2), the period for the disallowance of a law that is a duplicate of an ordinance of the Northwest Territories is deemed to begin on the day that the ordinance of the Northwest Territories was made.

(4) The laws in force or having effect in the Northwest Territories on the day that section 3 comes into force, other than the ordinances and the laws made under them referred to in subsection (1), continue to be in force or to have effect in Nunavut to the extent that they can apply in Nunavut and in so far as they are not after that time repealed, amended, altered or rendered inoperable in respect of Nunavut.

***Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3**

2. Where the death of a person is caused by a wrongful act, neglect or default that, if death had not resulted, would have entitled the person injured to maintain an action and recover damages in respect of the injury, the person who would have been liable if death had not resulted is liable to an action for damages, notwithstanding the death of the person injured and although the death was caused under circumstances amounting in law to culpable homicide.

3.(1) An action brought under this Act

(a) shall be for the benefit of the spouse, parent or child of the person whose death was caused by a wrongful act, neglect or default; and

(b) subject to section 8, must be brought by and in the name of the executor or administrator of the deceased.

(2) In an action brought under this Act, a judge may award damages that are proportional to the injury resulting from the death of the deceased to the persons for whom and for whose benefit the action is brought.

6.(1) Only one action lies for and in respect of the same subject-matter of complaint.

(2) An action under this Act may not be brought after two years from the death of the deceased.

SCHEDULE “S”

PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

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

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

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

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF **IMPERIAL TOBACCO CANADA LIMITED** AND **IMPERIAL TOBACCO COMPANY LIMITED**

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

Applicants

PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

TABLE OF CONTENTS

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

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

1. The CCAA Court shall have an ongoing supervisory role in respect of the administration of the CCAA Plans which include the Quebec Administration Plan (Schedule "K" to Imperial's CCAA Plan and Schedule "N" to the CCAA Plans of RBH and JTIM) and the PCC Compensation Plan (Schedule "P" to Imperial's CCAA Plan and Schedule "S" to the CCAA Plans of RBH and JTIM).

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

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

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

5. Upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court, Daniel Shapiro, K.C. will be appointed by the CCAA Court to serve as the Court-appointed Administrative Coordinator ("**Administrative Coordinator**") and, in that capacity, he will coordinate and serve as a liaison and conduit to facilitate the flow of information between the Claims Administrator and the CCAA Plan Administrators in regard to both the PCC Compensation Plan and the Quebec Administration Plan.

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

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

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

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

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

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

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

PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

INTRODUCTION

A compensation plan, called the Pan-Canadian Claimants' Compensation Plan or PCC Compensation Plan, has been developed for eligible persons across Canada who are suffering from at least one of three tobacco-related diseases caused by smoking cigarettes sold in Canada by three tobacco companies, Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges and JTI-Macdonald Corp. Persons may be eligible to receive a payment if they meet the requirements of the PCC Compensation Plan including:

1. They reside in Canada and were alive on March 8, 2019.

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

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

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

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

3. Between March 8, 2015 and March 8, 2019 (inclusive of those dates), they were diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) (the PCC Compensation Plan contains details of the tobacco-related diseases), and they resided in Canada at the time of their diagnosis.

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

The Claims Process for the PCC Compensation Plan has been designed to make it easy for a person to complete the Claim Forms without the need for assistance from a lawyer. The Claims Process also allows the Claims Administrator to quickly process each claim and decide whether the claim is eligible to be paid. The instructions and questions on the Claim Forms are easy to understand with fill in the blanks and boxes to check.

The Claims Administrator will have a Call Centre offering services in English and French to respond to questions regarding the PCC Compensation Plan and the Claims Process. If a claimant has questions in respect of the Claims Process under the PCC Compensation Plan, they may consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email]. When possible, the Claims Administrator's staff will help persons who wish to submit claims. It is a claimant's responsibility to complete and submit their Claim Forms to the Claims Administrator.

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

PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

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

AND WHEREAS Imperial Tobacco Canada Limited ("**ITCAN**") and Imperial Tobacco Company Limited ("**ITCO**"), collectively "**Imperial**", are insolvent and were granted protection from their creditors under the CCAA pursuant to the Initial Order of the Honourable Justice McEwen of the CCAA Court dated March 12, 2019;

AND WHEREAS Rothmans, Benson & Hedges Inc. ("**RBH**") is insolvent and was granted protection from its creditors under the CCAA pursuant to the Initial Order of the Honourable Justice Pattillo of the CCAA Court dated March 22, 2019;

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

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

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

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

AND WHEREAS, subject to the approval of the CCAA Court, the Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") has been developed to provide for the payment of compensation directly to eligible Individuals in every Province and Territory who suffer from Lung Cancer, Throat Cancer, or Emphysema/COPD (GOLD Grade III or IV) attributable to smoking cigarettes sold by the Tobacco Companies during a specified period of time, and who are not covered by the class action judgment rendered in favour of the *Blais* Class Members against ITCAN, RBH and JTIM in *Conseil québécois sur le tabac et la santé et Jean-Yves Blais* c. *Imperial Tobacco Ltée, Rothmans, Benson & Hedges inc. et JTI-MacDonald Corp.* ("***Blais*** **Judgment**");

AND WHEREAS, where appropriate and to the extent possible, the PCC Compensation Plan and the Quebec Administration Plan for the administration of claims by *Blais* Class Members pursuant to the *Blais* Judgment shall be harmonized with each other; and

NOW THEREFORE, set out herein are the terms of the Pan-Canadian Claimants' Compensation Plan that is attached as Schedule "P" to Imperial's CCAA Plan and Schedule "S" to the CCAA Plans of RBH and JTIM.

PART A: INTERPRETATION

SECTION I – INTERPRETATION

1. Definitions

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

"**Acknowledgement of Receipt**" means an acknowledgement sent by the Claims Administrator to a PCC-Claimant or their Legal Representative acknowledging the receipt of documents submitted by them pursuant to the PCC Compensation Plan.

"**Acknowledgement of Receipt of Claim Package**" means the notice, in the form attached hereto as **Appendix "G"**, sent by the Claims Administrator to a PCC-Claimant or their Legal Representative acknowledging receipt of their Claim Package.

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

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

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

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

For the purpose of this definition,

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

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

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

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

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

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

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

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

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

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

All persons residing in Quebec who satisfy the following criteria:

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

For example, 12 pack/years equals:

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

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

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

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

(a) Lung cancer or

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

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

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

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

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

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

"**Call Centre**" means the call centre established by the Claims Administrator which will offer services in English and French to respond to inquiries from and provide information to PCC-

Claimants and prospective PCC-Claimants, and their Legal Representatives, as applicable, regarding the PCC Compensation Plan and the Claims Process.

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

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

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

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

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

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

"**Checklist**" means the checklist attached hereto as Appendix "H" which is a directory guide prepared for the convenience of and to assist the Claims Administrator in the determination of whether a PCC-Claimant meets the PCC Eligibility Criteria to be an Eligible PCC-Claimant who will receive an Individual Payment.

"**Claim Form for PCC-Claimant**" means the form attached hereto as Appendix "C" which a PCC-Claimant is required to complete and submit to the Claims Administrator in order to make a PCC Claim to the PCC Compensation Plan.

"**Claim Form for the Legal Representative of a PCC-Claimant**" means the form attached hereto as Appendix "D" which the Legal Representative of a PCC-Claimant is required to complete and submit to the Claims Administrator in order to make a PCC Claim to the PCC Compensation Plan on behalf of a PCC-Claimant.

"**Claim Package**" means all of the documents that a PCC-Claimant or a PCC-Claimant's Legal Representative, as applicable, is required to complete and submit to the Claims Administrator including the Claim Form for PCC-Claimant, Claim Form for the Legal Representative of a PCC-Claimant, Physician Form (only if a pathology report in respect of Lung Cancer or Throat Cancer, or a spirometry report in respect of Emphysema/COPD (GOLD Grade III or IV), is not available), and all medical and other documents requested in the Claim Forms and the Physician Form (if completed).

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

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

"**Claims Administrator Order**" means the order of the CCAA Court made in the CCAA Proceeding appointing Epiq to serve in the role of Claims Administrator in respect of the PCC Compensation Plan and the Quebec Administration Plan and in the role of PCC Agent in respect of the PCC Compensation Plan, and, among other things, setting out the duties and responsibilities of the Claims Administrator and the PCC Agent in connection with such appointment.

"**Claims Process**" means the process by which PCC-Claimants may assert PCC Claims for Individual Payments as set forth in the PCC Compensation Plan.

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

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

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

"**Costs**" has the meaning given in paragraph 47.1 of the PCC Compensation Plan.

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

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

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

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

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

“**Eligible *Blais* Class Members**” means the Tobacco-Victim Claimants and Succession Claimants whom the Claims Administrator has determined meet all the *Blais* Eligibility Criteria such that their Tobacco-Victim Claims and Succession Claims are approved to receive a Compensation Payment in accordance with the terms of the Quebec Administration Plan, and “**Eligible *Blais* Class Member**” means any one of them.

“**Eligible PCC-Claimants**” means the PCC-Claimants whom the Claims Administrator has determined meet all the PCC Eligibility Criteria such that their PCC Claims are approved for an Individual Payment in accordance with the terms of the PCC Compensation Plan, and “**Eligible PCC-Claimant**” means any one of them.

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

“**Epiq**” means Epiq Class Actions Services Canada, Inc.

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

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

"**First Annual Global Claims Administration Costs Budget**" means (i) the first budget for the PCC Claims Administration, and (ii) the first budget for the QCAP Claims Administration that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators in accordance with the terms of the Claims Administrator Order.

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

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

"**Global Claims Administration Costs Framework**" means the framework basis that will be used to review and assess the Costs of the services provided by Epiq 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.

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

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

"**Heir**" means:

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

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

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

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

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

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

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

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

"**Individual Payment**" means the amount determined by the Claims Administrator to be payable to an Eligible PCC-Claimant under the PCC Compensation Plan in satisfaction of their PCC Claim.

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

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

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

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

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

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

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

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

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

"**Legal Representative**" means an Individual who establishes through the submission to the Claims Administrator of one of the documents listed in the Claim Form for the Legal Representative of a PCC-Claimant that they have the right and are authorized to make a Submitted PCC Claim on behalf of the PCC-Claimant.

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

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

> All persons residing in Quebec who, as of September 30, 1998, were addicted to the nicotine contained in the cigarettes made by the defendants and who otherwise satisfy the following criteria:
>
> (1) They started to smoke before September 30, 1994 and since that date have smoked principally cigarettes manufactured by the defendants;

(2) Between September 1 and September 30, 1998, they smoked on a daily basis an average of at least 15 cigarettes manufactured by the defendants; and

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

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

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

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

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

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

"**Notice of Acceptance of PCC Claim**" or "**Notice of Rejection of Claim**" means the Notice, in the form attached hereto as **Appendix "I"**, sent by the Claims Administrator to a PCC Claimant advising that their PCC Claim has been accepted.

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

"**Official Confirmation**" means the confirmation of a PCC-Claimant's diagnosis of a PCC Compensable Disease or Diseases between March 8, 2015 and March 8, 2019 (inclusive of those dates), either by confirmation from the Quebec Cancer Registry in respect of a diagnosis of Lung

Cancer or Throat Cancer, or confirmation from MED-ÉCHO in the case of a diagnosis of Emphysema/COPD (GOLD Grade III or IV), as the case may be, and collectively the "**Official Confirmations**".

"**Official Confirmations of Diagnoses Order**" means the order of the Quebec Superior Court dated July 21, 2025, among other things, (i) authorizing the MSSS and RAMQ to extract from the Quebec Cancer Registry and MED-ÉCHO information relating to diagnoses of Lung Cancer, Throat Cancer and Emphysema up to March 8, 2019, (ii) authorizing the RAMQ to communicate such information to Proactio Inc. and Epiq in their capacities as agents, respectively, for the Quebec Class Counsel and PCC Representative Counsel, and (iii) authorizing Proactio Inc. and Epiq to communicate such information to the Claims Administrator in Ontario.

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

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

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

"**Parent**" means:

(i) In the case of lmperial, British American Tobacco p.l.c.;

(ii) In the case of RBH, Philip Morris International Inc.; and

(iii) In the case of JTIM, JT International Holding B.V.

"**PCC Agent**" has the meaning given in Section 18.3.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

"**PCC Claims Administration**" has the meaning given in the definition of Global Claims Administration Costs Framework.

"**PCC Claims Application Deadline**" means the date twenty-four months after the First Notice Date by which all PCC-Claimants are required to submit their completed Claim Packages to the Claims Administrator. The PCC Claims Application Deadline may be extended by the CCAA Court if it is deemed necessary and expedient to do so as the implementation of the PCC Compensation Plan unfolds.

"**PCC Claims Period**" means the period of time that extends from March 8, 2015 and March 8, 2019 (inclusive of those dates) during which a PCC-Claimant was diagnosed with a PCC Compensable Disease.

"**PCC Claims Submission Period**" means the twenty-four month period of time which shall commence on the First Notice Date and shall end on the PCC Claims Application Deadline. The

PCC Claims Submission Period may be extended by the CCAA Court if it is deemed necessary and expedient to do so as the implementation of the PCC Compensation Plan unfolds.

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

"**PCC Compensation Plan Amount**" means the aggregate amount allocated from the Global Settlement Amount to be payable into the PCC Trust Account in respect of compensation for Eligible PCC-Claimants as set forth in Article 16, Sections 16.1, 16.2 and 16.3 of the CCAA Plans.

"**PCC Eligibility Criteria**" has the meaning given in paragraph 31.1 herein.

"**PCC Notice Plan**" means the plan to publish legal notice regarding the PCC Compensation Plan to prospective PCC-Claimants in the Provinces and Territories and provide the PCC-Claimants with ongoing notice throughout the PCC Claims Submission Period.

"**PCC Notices**" means the legal notices that will provide notice to prospective PCC-Claimants in the Provinces and Territories regarding the PCC Compensation Plan and provide the PCC-Claimants with ongoing notice throughout the PCC Claims Submission Period.

"**PCC Representative Counsel**" means The Law Practice of Wagner & Associates, Inc.

"**PCC Trust Account**" means the designated trust account or trust accounts held in the Bank for the benefit of the Pan-Canadian Claimants and into which the PCC Compensation Plan Amount shall be paid and deposited from the Global Settlement Trust Account.

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

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

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

"**Physician Form**" means the form attached hereto as **Appendix "E"** which may be completed by the treating Physician of a PCC-Claimant, or any other Physician with access to the PCC-Claimant's medical records, and submitted to the Claims Administrator in order to complete a PCC-Claimant's Claim Package (only if a pathology report in respect of Lung Cancer or Throat Cancer, or a spirometry report in respect of Emphysema/COPD (GOLD Grade III or IV), is not available).

"**Place of Residence**" has the meaning given in paragraph 42.1.3 of the PCC Compensation Plan.

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

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

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

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

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

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

"**QCAP Claims Administration**" has the meaning given in the definition of Global Claims Administration Costs Framework.

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

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

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

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

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

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

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

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

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

(a) ITCAN,

(b) ITCO,

(c) RBH,

(d) JTIM,

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

(f) Philip Morris International Inc.,

(g) JT International Holding B.V.,

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

(i) the ITCAN Subsidiaries,

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

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

(l) British American Tobacco (Investments) Limited,

(m) Carreras Rothmans Limited,

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

(o) Philip Morris Incorporated,

(p) Philip Morris Global Brands Inc.,

(q) Philip Morris S.A.,

(r) Rothmans Inc.,

(s) Ryesekks p.l.c.,

(t) Altria Group, Inc.,

(u) R.J. Reynolds Tobacco Company,

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

(w) RJR Nabisco, Inc.,

(x) JT International SA,

(y) JT Canada LLC Inc.,

(z) Japan Tobacco Inc.,

(aa) JTIM TM,

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

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

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

"**Request for Review**" has the meaning given in paragraph 29.1 of the PCC Compensation Plan and is in the form attached hereto as Appendix "J".

"**Residual Funds**" means any residual funds that may remain from the PCC Compensation Plan Amount after the payment in full of all Individual Payments to all Eligible PCC-Claimants.

"**Retention Period**" has the meaning given in paragraph 58.1 of the PCC Compensation Plan.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

"**Submitted PCC-Claims**" means the claims made by the PCC-Claimants by submitting Claim Packages to the Claims Administrator, and "**Submitted PCC-Claim**" means any one of them.

"**Subsequent Annual Global Claims Administration Costs Budget**" means, for each twelve calendar month period following the end of the twelve calendar month period covered by the First Annual Global Claims Administration Costs Budget until the PCC Claims Administration and the QCAP Claims Administration, respectively, are complete (i) each subsequent budget for the PCC Claims Administration, and (ii) each subsequent budget for the QCAP Claims Administration that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators and is subject to the joint approval of the CCAA Court and the Quebec Superior Court in accordance with the terms of the Claims Administrator Order.

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

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

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

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

"**Surviving Family Members**" means, collectively, the Individuals who are eligible to recover damages for loss of guidance, care and companionship pursuant to the applicable legislation in each jurisdiction which governs surviving family members' claims for damages, namely: *Family Compensation Act*, RSBC 1996, c. 126; *Fatal Accidents Act*, RSA 2000, c. F-8; *The Fatal Accidents Act*, RSS 1978, c. F-11; *The Fatal Accidents Act*, CCSM, c. F50; *Family Law Act*, RSO 1990, c. F.3; *Civil Code of Quebec*, chapter CCQ-1991; *Fatal Accidents Act*, RSNB 2012, c.104; *Fatal Injuries Act*, RSNS 1989, c. 163; amended 2000, c. 29, ss. 9-12 ; *Fatal Accidents Act*, RSPEI 1988, c. F-5; *Fatal Accidents Act*, RSNL 1990, c F-6; *Fatal Accidents Act*, RSY 2002, c 86; and *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3. For greater certainty, "Surviving Family Members" does not include the estates of Individuals who fulfill the criteria to receive compensation as a Pan-Canadian Claimant.

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

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

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

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

"**Tobacco Company Group**" means, in respect of a Tobacco Company, the applicable Parent and all other current or former Affiliates, direct or indirect Subsidiaries or parents, of such Tobacco Company, and their respective indemnitees.

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

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

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

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

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

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

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

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

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

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

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

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

2. No Admission of Liability

2.1 This document shall not be construed as an admission of liability by the Tobacco Companies or any member of their respective Tobacco Company Group.

3. Form of Documents

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

4. Headings

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

5. Extended Meanings

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

6. Terms of Inclusion

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

7. Acts to Occur on Next Business Day

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

8. Changes to PCC Compensation Plan

8.1 After the Plan Implementation Date, no changes, modifications or revisions shall be made to the PCC Compensation Plan without the approval of the CCAA Court. The CCAA Plan Administrators, Claims Administrator and PCC Representative Counsel are the only persons who are entitled to apply to the CCAA Court to seek a revision to the terms of the PCC Compensation Plan.

8.2 Notwithstanding paragraph 8.1 herein, the Claims Administrator may make revisions to the Claim Forms and PCC Notices which are Schedules to the PCC Compensation Plan provided that (i) the proposed revisions are not substantive and are consistent with the terms of PCC Compensation Plan, (ii) the Claims Administrator has first reviewed the proposed non-substantive revisions with the Administrative Coordinator, and (iii) the Administrative Coordinator has approved such revisions. The Administrative Coordinator shall advise the CCAA Plan Administrators and the PCC Representative Counsel in writing of any revisions made to the Claim Forms.

9. Currency

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

10. No Other Obligations of Tobacco Companies

10.1 As more particularly set forth in Article 18, Sections 18.1.1, 18.1.2, 18.1.3, 18.1.8, 18.1.9 and 18.1.10 of the CCAA Plans and the Claimant Contractual Releases which are Schedule “T” to Imperial’s CCAA Plan and Schedule “W” to the CCAA Plans of RBH and JTIM, at the Effective Time all PCC Claims shall be deemed to be fully, finally, irrevocably and unconditionally released and forever discharged against the Released Parties, and the Released Parties shall have no further liability to the Pan-Canadian Claimants except as set out in the Definitive Documents and this document which gives effect to the PCC Compensation Plan.

10.2 For greater certainty, the terms of the CCAA Plans and the Claimant Contractual Releases, and not paragraph 10.1 herein, govern the scope of the release provided to the Released Parties.

11. Appendices

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

Appendix "A":	First Notice to Prospective PCC-Claimants
Appendix "B":	Notice of Rejection of PCC Claim
Appendix "C":	Claim Form for PCC-Claimant
Appendix "D":	Claim Form for the Legal Representative of a PCC-Claimant
Appendix "E":	Physician Form
Appendix "F:	Decision Tree entitled "Determination of whether Canadian Residents qualify to receive Compensation either pursuant to *Blais* Judgment or from Pan-Canadian Claimants' Compensation Plan"
Appendix "G":	Acknowledgement of Receipt of Claim Package
Appendix "H":	Checklist for Claims Administrator
Appendix "I":	Notice of Acceptance of PCC-Claim
Appendix "J":	Request for Review
Appendix "K":	Acknowledgement of Receipt of Request for Review
Appendix "L":	Brands of Cigarettes sold by Canadian Tobacco Companies in Canada between January 1, 1950 and November 20, 1998

SECTION II – ROLES OF CCAA COURT, ADMINISTRATIVE COORDINATOR AND CLAIMS ADMINISTRATOR

12. Role of CCAA Court

12.1 The CCAA Court shall have an ongoing supervisory role in respect of the administration of the CCAA Plans, including the PCC Compensation Plan.

12.2 As described in paragraphs 12.2.1 and 12.2.2 herein, the CCAA Court's oversight of the PCC Compensation Plan shall include the following:

12.2.1 The CCAA Court shall determine issues that are specifically referred for resolution to the CCAA Court by the CCAA Plan Administrators. In resolving such referred matters, the CCAA Court may, in its discretion, issue orders and/or provide such directions as are appropriate to facilitate the fair, efficient and timely administration of the PCC Compensation Plan;

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

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

12.2.2.2 The approval and appointment of the Claims Administrator;

12.2.2.3 The approval and appointment of the Administrative Coordinator;

12.2.2.4 The approval of the PCC Notice Plan;

12.2.2.5 The approval of the Global Claims Administration Costs Framework, the First Annual Global Claims Administration Costs Budget and Subsequent Annual Global Claims Administration Costs Budget; and

12.2.2.6 Any matters which are referred for determination by the CCAA Court.

13. Role of Administrative Coordinator

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

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

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

13.1.3 If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the PCC Compensation Plan, then the Administrative Coordinator will refer the matter to the CCAA Plan Administrators who may, in their discretion, refer the matter to the CCAA Court for resolution or directions in accordance with paragraph 12.2 herein. The CCAA Plan Administrators will advise the PCC Representative Counsel of all such matters that they refer jointly to the CCAA Court; and

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

14. Costs of Administrative Coordinator

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

15. Appointment and Court Approval of Claims Administrator

15.1 The Court-Appointed Mediator and the Monitors recommend that Epiq be approved by the CCAA Court, and appointed by Order of the CCAA Court at the Sanction Hearing, as the Claims Administrator to manage the administration of the claims processes for both the Quebec Administration Plan and the PCC Compensation Plan.

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

15.3 In respect of all decisions regarding the implementation and execution of the PCC Compensation Plan, the Claims Administrator shall not collaborate or consult with or seek any advice, instructions or directions from the PCC Representative Counsel. Notwithstanding the foregoing, the PCC Representative Counsel may communicate with the Claims Administrator to the full extent necessary for the PCC Representative Counsel to carry out their duties and responsibilities to the PCCs.

16. Provision of Services in English and French

16.1 The Claims Administrator shall provide services including the forms and documents that are Appendix "A" through Appendix "L" hereto, in both English and French. All communications between the Claims Administrator and the PCC-Claimants shall be in the official language chosen by the PCC-Claimants.

17. Costs of Claims Administrator

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

17.2 The payment of the costs, fees and disbursements incurred by the Claims Administrator in respect of the administration of the PCC Compensation Plan shall be governed by the terms of the Claims Administrator Order.

18. Role and Costs of PCC Representative Counsel

18.1 The PCC Representative Counsel has a traditional solicitor-client relationship with the Pan-Canadian Claimants and a duty to act in the best interests of all Pan-Canadian Claimants in regard to the Claims Process.

18.2 The PCC Representative Counsel may assist PCC-Claimants to complete and submit their Claim Package to the Claims Administrator.

18.3 Epiq will perform the role of agent for the PCC Representative Counsel ("**PCC Agent**").

18.4 Subject to the approval of the CCAA Plan Administrators, all fees, costs, disbursements, expenses and other expenditures of the PCC Representative Counsel relating to the administration of the Claims Process, including any amounts expended for the services of any advisors or agents, including Epiq, shall be paid directly by the Tobacco Companies and shall not be deducted from the PCC Compensation Plan Amount. The PCC Representative Counsel shall not charge any PCC-Claimant for services that they provide relating to the processing of the PCC-Claimant's Claim.

18.5 While no appeals, requests for review, or requests for direction to the CCAA Court shall be permitted to be brought in respect of individual PCC Claims under the PCC Compensation Plan, in the event an issue arises that is of significant general application to the Claims Process for PCC-Claimants as a whole, the PCC Representative Counsel shall in the first instance attempt to resolve the issue informally with the Administrative Co-ordinator and Claims Administrator. If the issue cannot be resolved informally, then, subject to section 8.1, the PCC Representative Counsel may bring a request for direction to the CCAA Court for determination.

18.6 The PCC Representative Counsel may liaise with the Claims Administrator and/or the Administrative Coordinator regarding matters relating to the PCC Compensation Plan and its implementation, including informing them of any difficulties faced by PCC-Claimants as a whole in connection with the Claims Process and making suggestions in that regard.

PART B: PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

SECTION I – NOTICE OF PCC COMPENSATION PLAN

19. Duties and Responsibilities of Claims Administrator

19.1 The Claims Administrator will design the PCC Notice Plan which must effectively reach prospective PCC-Claimants and capture their attention with notices communicated in clear, concise, plain language so that they fully understand their rights and options ("**PCC Notices**"). The PCC Notice Plan may include communications in newspapers, other print media, television, radio, social media, other digital media and direct communications where appropriate in order to reach as many prospective PCC-Claimants across Canada as possible. The PCC Notice Plan shall be subject to CCAA Court approval.

19.2 The Claims Administrator shall implement and manage the PCC Notice Plan pursuant to which prospective PCC-Claimants will be informed about the PCC Compensation Plan and be provided with ongoing notice throughout the PCC Claims Submission Period.

19.3 The PCC Notices shall:

19.3.1 Provide a description of the PCC Compensation Plan to prospective PCC-Claimants, including the PCC Eligibility Criteria;

19.3.2 Provide prospective PCC-Claimants with notice of the date upon which the PCC Claims Submission Period commences, as well as the PCC Claims Application Deadline;

19.3.3 Explain the Claims Process and invite prospective PCC-Claimants to submit a completed Claim Package to the Claims Administrator; and

19.3.4 Provide contact information for the Claims Administrator, including the URL for the Claims Administrator's website which will contain links to the forms comprising the Claim Package, and the telephone number for the Call Centre.

20. Form and Content of PCC Notices

20.1 All PCC Notices shall be published in both English and French.

20.2 The **First Notice** to prospective PCC-Claimants notifying them of the CCAA Court's approval of the PCC Compensation Plan, the commencement of the PCC Claims Submission Period, the Claims Process and the PCC Claims Application Deadline for PCC-Claimants to submit their completed Claim Package to the Claims Administrator is subject to the approval of the CCAA Court as part of the approval of the Notice Plan. Attached hereto as **Appendix "A"** is a version of the First Notice that is provided for guidance only to assist the understanding of the Claims Administrator which shall be responsible for designing, implementing and managing the PCC Notice Plan pursuant to which prospective PCC-Claimants will be informed about the PCC Compensation Plan and be provided with ongoing notice throughout the PCC Claims Submission Period.

21. Costs of PCC Notice Plan

21.1 The projected costs for all services to be rendered by the Claims Administrator in connection with the PCC Notice Plan, as well as the costs to publish notice to prospective PCC-Claimants in all Provinces and Territories through communications in newspapers, other print media, television, radio, social media, other digital media and direct communications where appropriate, shall be set out in the Global Claims Administration Costs Framework and otherwise governed by the terms of the Claims Administrator Order. The projected costs of the Global Claims Administration Costs Framework for the PCC Notice Plan shall be subject to the approval of the CCAA Court.

21.2 All fees, disbursements, costs and other expenses associated with the PCC Notice Plan shall be paid directly by the Tobacco Companies and shall not be deducted from the PCC Compensation Plan Amount.

21.3 The payment of the costs, fees and disbursements incurred by the Claims Administrator in connection with the PCC Notice Plan shall be governed by the terms of the Claims Administrator Order.

SECTION II – COMMUNICATIONS BY CLAIMS ADMINISTRATOR

22. Duties and Responsibilities of Claims Administrator

22.1 The Claims Administrator shall establish and operate a toll-free Call Centre providing services in English and French to respond to inquiries from and provide information to

PCC-Claimants and prospective PCC-Claimants, and their Legal Representatives as applicable, regarding the PCC Compensation Plan and the Claims Process. The Call Centre shall operate from 9:00 a.m. to 9:00 p.m. Eastern Time, Monday to Friday, or such further extended hours as may be determined by the Claims Administrator to be necessary for the efficient administration of the PCC Compensation Plan.

22.2 The Claims Administrator shall develop, host, maintain and manage an accessible website where PCC-Claimants and prospective PCC-Claimants, and their Legal Representatives as applicable, may access:

22.2.1 Information, documents, and Frequently Asked Questions and Answers regarding the PCC Compensation Plan and the Claims Process;

22.2.2 Updates regarding the Claims Administrator's progress in administering the PCC Compensation Plan and an explanation for any delays in processing the PCC-Claims;

22.2.3 Information regarding the status of their PCC Claim; and

22.2.4 Contact information for the Claims Administrator.

SECTION III – PCC CLAIMS SUBMISSION PERIOD AND PCC CLAIMS APPLICATION DEADLINE

23. PCC Claims Submission Period and PCC Claims Application Deadline

23.1 The PCC Claims Submission Period shall commence on the First Notice Date and run for twenty-four months until the PCC Claims Application Deadline. The PCC Claims Submission Period may be extended by the CCAA Court if it is deemed necessary and expedient to do so as the implementation of the PCC Compensation Plan unfolds.

23.2 All Claim Packages must be submitted to the Claims Administrator:

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

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

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

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

23.3 Any Claim Packages, or forms or documents comprising parts of Claim Packages, submitted to the Claims Administrator after 5:00 p.m. Pacific Time on the PCC Claims Application Deadline shall not be accepted by the Claims Administrator which shall send to the PCC-Claimant a **Notice of Rejection of Claim** in the form set out in **Appendix "B"**.

SECTION IV – SUBMISSION OF PCC CLAIMS

24. Claim Package required to be submitted to Claims Administrator by PCC-Claimants

24.1 The Claims Administrator will contribute to the design and customization of the Claims Process that will be used to administer the PCC Claims of prospective PCC-Claimants under the PCC Compensation Plan, which shall be subject to CCAA Court approval.

24.2 To make a PCC Claim to the PCC Compensation Plan, a PCC-Claimant shall be required to submit to the Claims Administrator by the PCC Claims Application Deadline a Claim Package comprised of all the following fully completed documents:

24.2.1 The **Claim Form for PCC-Claimant** in the form set out in **Appendix "C"** or, if a Legal Representative of the PCC-Claimant is assisting the PCC-Claimant to submit their PCC Claim, the **Claim Form for the Legal Representative of a PCC-Claimant** in the form set out in **Appendix "D"** with all requested documents attached to establish that the Legal Representative has the right and is duly authorized to make a PCC Claim on behalf of the PCC-Claimant; and

24.2.2 As applicable, if the diagnosis is not proven by an Official Confirmation in accordance with paragraphs 35.1 to 35.3, the proof of diagnosis during the PCC Claims Period of Lung Cancer or Throat Cancer which meets the requirements of paragraphs 35.5 or 35.6 herein, or the proof of diagnosis during the PCC Claims Period of Emphysema/COPD (GOLD Grade III or IV) which meets the requirements of paragraphs 36.1 or 36.2 herein.

24.3 PCC-Claimants may submit their Claim Package:

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

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

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

24.3.4 By registered mail, to the following address **[insert address of Claims Administrator]**, postmarked by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline.

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

24.5 Any Claim Packages, or forms or documents comprising parts of Claim Packages, submitted to the Claims Administrator after 5:00 p.m. Pacific Time on the PCC Claims Application Deadline shall not be accepted by the Claims Administrator which shall send to the PCC-Claimant or their Legal Representative, as applicable, a **Notice of Rejection of Claim** in the form set out in **Appendix "B"**.

SECTION V – PROCESSING OF CLAIMS

25. Decision Tree for Claims Administrator

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

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

26. Determination of PCC Claims in Writing

26.1 The Claims Administrator shall determine whether a PCC-Claimant is eligible to receive an Individual Payment based upon the review of the information provided by the PCC-Claimant in writing in the Claim Package.

26.2 In determining the eligibility of a PCC-Claimant to receive an Individual Payment, the Claims Administrator shall not conduct any hearing.

27. Review and Determination of PCC Claims by Claims Administrator

27.1 Upon receipt of a Claim Package, the Claims Administrator shall send an **Acknowledgement of Receipt of Claim Package** to the PCC-Claimant in the form set out in **Appendix "G"**.

27.2 The Claims Administrator may use a **Checklist** in the form set out in **Appendix "H"** as a directory guide to assist the Claims Administrator to determine whether a PCC-Claimant meets each of the PCC Eligibility Criteria.

27.3 The Claims Administrator shall develop and implement procedures for preventing and identifying duplicate or fraudulent PCC-Claims.

27.4 If a Claim Package is otherwise prima facie incomplete, the Claims Administrator shall issue a Notice of Incomplete Claim advising the PCC-Claimant of the corrective measures required to complete the Claim Package, and inviting the PCC-Claimant to resubmit a revised Claim Package before the PCC Claims Application Deadline. If there are less than sixty days until the PCC Claims Application Deadline, or if the review of the Claim Package occurs after the PCC Claims Application Deadline has passed, then the Claims Administrator shall advise the PCC-Claimant that they have sixty days from the date of the issuance of the Notice of Incomplete Claim within which to resubmit a revised Claim Package .

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

27.6 If a PCC-Claimant does not meet all the PCC Eligibility Criteria, the Claims Administrator shall issue a **Notice of Rejection of PCC Claim** in the form set out in **Appendix "B"** which clearly states the reason for the rejection of the PCC Claim.

27.7 The Claims Administrator will advise the PCC Representative Counsel of the decision made in respect of each Claim Package submitted to the Claims Administrator.

28. Death of PCC-Claimant after Submission of Claim Package

28.1 If the Claims Administrator receives notice that a PCC-Claimant has died after they submitted their Claim Package to the Claims Administrator but before they received an Individual Payment, the Claims Administrator shall complete the review of the Claim Package. If the Claims Administrator determines that the PCC-Claimant meets the PCC Eligibility Criteria, then the Claims Administrator shall make the Individual Payment payable to the estate of the PCC-Claimant.

29. Review of Rejected PCC Claims by Review Officer

29.1 When the Claims Administrator issues a Notice of Rejection of PCC Claim, the PCC-Claimant shall also be sent a **Request for Review** in the form set out in **Appendix "J"**.

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

29.3 Upon receipt of a Request for Review, the Claims Administrator shall send an **Acknowledgement of Receipt of Request for Review** to the PCC-Claimant in the form set out in **Appendix "K"**.

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

30. Finality of Decisions of Claims Administrator and Review Officer

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

SECTION VI – ELIGIBILITY CRITERIA AND AMOUNT OF COMPENSATION PAYABLE TO PCC-CLAIMANTS

31. Criteria for Entitlement to Compensation

31.1 To be eligible to receive compensation under the PCC Compensation Plan, the PCC-Claimant must meet all of the following criteria ("**PCC Eligibility Criteria**"):

31.1.1 On the date that a PCC-Claimant submits their Claim Package:

31.1.1.1 If the PCC-Claimant is alive, they must reside in a Province or Territory in Canada, or

31.1.1.2 If the PCC-Claimant is deceased, they must have resided in a Province or Territory in Canada on the date of their death;

31.1.2 The PCC-Claimant was alive on March 8, 2019;

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

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

10 cigarettes smoked per day for 24 years (10 x 365 x 24) = 87,600 cigarettes, or
20 cigarettes smoked per day for 12 years (20 x 365 x 12) = 87,600 cigarettes, or
30 cigarettes smoked per day for 8 years (30 x 365 x 8) = 87,600 cigarettes;

31.1.4 Between March 8, 2015 and March 8, 2019 (inclusive of those dates), the PCC-Claimant was diagnosed with:

31.1.4.1 Lung Cancer, or

31.1.4.2 Throat Cancer, or

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

<u>and</u>

31.1.5 On the date of the diagnosis with a PCC Compensable Disease the PCC-Claimant resided in a Province or Territory in Canada.

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

32. Individuals who do not meet PCC Eligibility Criteria

32.1 The estates of Individuals who died prior to March 8, 2019 are not eligible to receive direct compensation under the PCC Compensation Plan.

32.2 The estate of an Individual who died on or after March 8, 2019 would qualify to receive direct compensation under the PCC Compensation Plan subject to the terms hereof.

32.3 Surviving Family Members in their own capacity are not eligible to submit a PCC Claim or receive direct compensation under the PCC Compensation Plan.

33. Proof that PCC-Claimant meets PCC Eligibility Criteria

33.1 To establish eligibility to receive an Individual Payment under the PCC Compensation Plan, the Smoking History and Diagnosis of the PCC-Claimant must be proven.

34. Proof of Smoking History

34.1 The Smoking History of a PCC-Claimant shall be proven by the statements made in the Claim Form for PCC-Claimant or the Claim Form for the Legal Representative of a PCC-Claimant, as applicable, stating when the PCC-Claimant started smoking cigarettes, providing an estimate of the number of cigarettes the PCC-Claimant smoked per day per year, and identifying which of the brands of cigarettes sold by the Tobacco Companies in

Canada the PCC-Claimant smoked between January 1, 1950 and November 20, 1998, the complete list of which (including all sub-brands) is set out in **Appendix "L"**.

35. Proof of Diagnosis

(a) Proof of Diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) for PCCs resident in Quebec

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

35.2 Upon receipt and review of the Official Confirmations, the Claims Administrator will determine whether a PCC-Claimant meets all of the PCC Eligibility Criteria.

35.3 If the Diagnosis in respect of a PCC Claim is proven by an Official Confirmation, the Claims Administrator shall issue a **Notice of Acceptance of PCC Claim**, in the form attached hereto as **Appendix "I"**, advising the PCC-Claimant or the Legal Representative of the PCC-Claimant, as applicable, of the acceptance of their PCC Claim. The Notice of Acceptance of PCC Claim shall: (i) indicate the maximum amount of the Individual Payment that may be payable; (ii) advise that the actual quantum of the Individual Payment that will be paid to the PCC Claimant will be determined on a *pro rata* basis between all PCC-Claimants based on the number of PCC Claims received and the amount available for distribution to PCC-Claimants after all claims have been received, reviewed and processed by the Claims Administrator; and (iii) advise that it is anticipated that the distribution of Individual Payments to Eligible PCC-Claimants will commence after the PCC Claims Application Deadline.

35.4 If (i) the PCC- Claimant or the Legal Representative of a PCC-Claimant, as applicable, has not authorized the Claims Administrator to request an Official Confirmation through the MSSS and RAMQ, or (ii) the Diagnosis in respect of a PCC-Claim cannot be confirmed by an Official Confirmation, then the Claims Administrator shall request, by sending to them a Notice to Provide Alternative Proof that the PCC-Claimant or the Legal Representative of a PCC-Claimant provide, as applicable, proof of diagnosis of Lung Cancer or Throat Cancer in accordance with the process set out in Sections 35.5 and 35.6 herein, or proof of diagnosis of Emphysema/COPD (GOLD Grade III or IV) in accordance with the process set out in Sections 36.1 and 36.2 herein.

(b) Proof of Diagnosis of Lung Cancer or Throat Cancer for PCCs resident outside Quebec and PCCs resident in Quebec for whom an Official Confirmation is not available

35.5 A PCC-Claimant's Diagnosis of Lung Cancer or Throat Cancer shall be proven by the submission to the Claims Administrator of a copy of a pathology report which confirms that the PCC-Claimant was diagnosed with Lung Cancer or Throat Cancer, as applicable, between March 8, 2015 and March 8, 2019 (inclusive of those dates).

35.6 If the PCC-Claimant is unable to provide a pathology report as specified in paragraph 35.5 herein, then they must submit to the Claims Administrator one of the following documents to prove the Diagnosis of Lung Cancer or Throat Cancer:

35.6.1 A copy of an extract from a medical file of the PCC-Claimant confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019;

35.6.2 A completed Physician Form in the form attached hereto as **Appendix "E"**; or

35.6.3 A written statement, in a form and content acceptable to the Claims Administrator, from a Physician of the PCC-Claimant, or another physician having access to the medical record, confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019 and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.

36. Proof of Diagnosis of Emphysema/COPD (GOLD Grade III or IV) for PCCs resident outside Quebec and PCCs resident in Quebec for whom an Official Confirmation is not available

36.1 A PCC-Claimant's diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates) shall be proven by the submission to the Claims Administrator of a copy of a report of a spirometry test performed on the PCC-Claimant between March 8, 2015 and March 8, 2019, that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value.

36.2 If the PCC-Claimant is unable to provide a spirometry test report as specified in paragraph 36.1 herein, then they must submit to the Claims Administrator one of the following documents to prove the Diagnosis of Emphysema/COPD (GOLD Grade III or IV):

36.2.1 A copy of an extract from a medical file of the PCC-Claimant confirming the diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019;

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

36.2.3 A written statement, in a form and content acceptable to the Claims Administrator, from a Physician of the PCC-Claimant, or another physician having access to the medical record, confirming the diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 providing at least one of the following records to verify the diagnosis and date of diagnosis: spirometry report or CT scan report.

37. Proof of Status of Legal Representative of a PCC-Claimant

37.1 The Legal Representative for a PCC-Claimant shall prove their status to make a PCC Claim on behalf of the PCC-Claimant by the information contained in the Claim Form for the Legal Representative of PCC-Claimant and the documents attached thereto.

38. Reduction for Contributory Negligence

38.1 The quantum of the Individual Payment (see **Table 1** in paragraph 40.1 below) payable to a PCC-Claimant who meets all the PCC Eligibility Criteria will depend upon the date on which the PCC-Claimant started smoking the Tobacco Companies' cigarettes as follows:

38.1.1 A PCC-Claimant who started to smoke the Tobacco Companies' cigarettes *before* January 1, 1976 will be eligible to receive 100% of the compensation available under the PCC Compensation Plan, or such prorated amount as may be payable pursuant to paragraph 40.1 herein; and

38.1.2 A PCC-Claimant who started to smoke the Tobacco Companies' cigarettes *on or after* January 1, 1976 will be designated as being 20% contributorily negligent and eligible to receive 80% of the compensation available under the PCC Compensation Plan, or such prorated amount as may be payable pursuant to paragraph 40.1 herein.

39. Where PCC-Claimant diagnosed with more than one PCC Compensable Disease

39.1 Where a PCC-Claimant meets all of the PCC Eligibility Criteria but has been diagnosed with more than one PCC Compensable Disease, they shall be paid for the single PCC Compensable Disease with which they have been diagnosed that will provide them with the highest amount of compensation under the PCC Compensation Plan. No "double recovery" or overlapping recovery will be permitted if a PCC-Claimant has been diagnosed with more than one PCC Compensable Disease.

40. Quantum of Compensation payable to PCC-Claimants

40.1 The Claims Administrator shall review the Claim Packages and will decide whether the PCC-Claimants fulfill the PCC Eligibility Criteria such that they are eligible to receive an Individual Payment as set out in the Compensation Grid in **Table 1** below. An Individual who meets all the PCC Eligibility Criteria shall be paid for the single PCC Compensable Disease with which they have been diagnosed that will provide them with the highest amount of compensation from the PCC Compensation Plan. No “double recovery” or overlapping recovery will be permitted if a PCC-Claimant has been diagnosed with more than one PCC Compensable Disease. The quantum of the payments indicated in subparagraphs 40.1.1 through 40.1.3 and **Table 1** may be reduced on a *pro rata* basis based upon the actual take-up rate and other factors:

40.1.1 If the PCC-Claimant was diagnosed with Emphysema/COPD (GOLD Grade III or IV), they will be paid $14,400 or $18,000, or such pro-rated amount as may be payable pursuant to paragraph 52.1 herein;

40.1.2 If the PCC-Claimant was diagnosed with Lung Cancer, they will be paid $48,000 or $60,000, or such pro-rated amount as may be payable pursuant to paragraph 52.1 herein; and

40.1.3 If the PCC-Claimant was diagnosed with Throat Cancer, they will be paid $48,000 or $60,000, or such pro-rated amount as may be payable pursuant to paragraph 52.1 herein.

Table 1

Disease(s) with which PCC-Claimant was diagnosed	**Individual Payment** (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of PCC-Claimants; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Compensation for PCC-Claimants who started smoking before January 1, 1976	**Compensation for PCC-Claimants who started smoking on or after January 1, 1976**
Emphysema/COPD (GOLD Grade III or IV)	$18,000	$14,400
Lung Cancer	$60,000	$48,000
Throat Cancer	$60,000	$48,000

40.2 The amounts of the Individual Payments to Eligible PCC-Claimants shall not exceed the maximum amounts specified in **Table 1** above.

40.3 The amounts payable to Eligible PCC-Claimants under the PCC Compensation Plan are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by Eligible PCC-Claimants.

SECTION VII – HARMONIZATION OF PCC COMPENSATION PLAN WITH CLAIMS PROCESS FOR *BLAIS* CLASS MEMBERS

41. Claims Administrator is responsible for Harmonization

41.1 The Claims Administrator shall harmonize the claims administration of the *Blais* Judgment and the claims administration of the PCC Compensation Plan in accordance with the harmonization principles set out in this Section for the purpose of ensuring that a resident of Quebec is not paid a Compensation Payment under the Quebec Administration Plan pursuant to the *Blais* Judgment as well as an Individual Payment from the PCC Compensation Plan. An individual resident in Quebec is only permitted to make <u>one</u> claim for compensation <u>either</u> as a *Blais* Class Member under the Quebec Administration Plan <u>or</u> as a PCC-Claimant under the PCC Compensation Plan. A Quebec resident is not permitted to make a claim to both Claims Processes.

42. Determination of Residency

42.1 For the purpose of the administration of the Tobacco-Victim Claims and Succession Claims under the Quebec Administration Plan pursuant to the *Blais* Judgment and the PCC Claims under the PCC Compensation Plan:

42.1.1 If an Individual does not reside in Canada both on the date of their diagnosis with a PCC Compensable Disease and on the date on which they submit their PCC Claim to the Claims Administrator, then they are not eligible to receive compensation from the PCC Compensation Plan;

42.1.2 If an Individual does not reside in Quebec on the date on which they submit their Tobacco-Victim Claim or Succession Claim to the Quebec Administration Plan, then they are not eligible to receive a Compensation Payment pursuant to the *Blais* Judgment;

42.1.3 In respect of an Individual resident in Canada, their "**Place of Residence**" shall be deemed to be the Province or Territory which issued their health insurance card and/or their driver's licence;

42.1.4 If an Individual's answers to the questions on the Tobacco-Victim Claim Form, Succession Claim Form, or Claim Form for PCC-Claimant, as applicable, establish that, between January 1, 1950 and November 20, 1998, they smoked a minimum of Twelve Pack-Years of cigarettes (equivalent of 87,600 cigarettes) sold by the Canadian Tobacco Companies, then they will be considered to have resided in Canada between January 1, 1950 and November 20, 1998; and

42.1.5 In order to qualify to receive a Compensation Payment under the Quebec Administration Plan pursuant to the *Blais* Judgment, an Individual's Place of Residence must have been Quebec on the date that they were diagnosed with Emphysema/COPD (GOLD Grade III or IV), Lung Cancer and/or Throat Cancer before March 12, 2012.

43. Quantum of Compensation for *Blais* Class Members

43.1 In accordance with the terms of the Quebec Administration Plan, upon review of the Proofs of Claim by the Claims Administrator, Tobacco-Victims who fulfill the *Blais* Eligibility Criteria may be determined to be eligible to receive a Compensation Payment as set out in the Compensation Grid in **Table 2** below. An Individual who meets all the criteria to receive compensation as a *Blais* Class Member shall be paid for the single compensable disease with which they have been diagnosed that will provide them with the highest amount of compensation pursuant to the *Blais* Judgment. No "double recovery" or overlapping recovery will be permitted if a *Blais* Class Member has been diagnosed with more than one compensable disease. The quantum of the payments indicated in subparagraphs 43.1.1 through 43.1.3 and **Table 2** below will vary based upon the actual take-up rate and other factors:

43.1.1 If the *Blais* Class Member was diagnosed with Emphysema/COPD (GOLD Grade III or IV), they will be paid \$24,000 or \$30,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of *Blais* Class Members;

43.1.2 If the *Blais* Class Member was diagnosed with Lung Cancer, they will be paid \$80,000 or \$100,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of *Blais* Class Members; and

43.1.3 If the *Blais* Class Member was diagnosed with Throat Cancer, they will be paid \$80,000 or \$100,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of *Blais* Class Members.

Table 2

Disease(s) with which *Blais* Class Member was diagnosed	**Quantum of Compensation** (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of *Blais* Class Members; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Compensation for *Blais* Class Members who started smoking before January 1, 1976	**Compensation for *Blais* Class Members who started smoking on or after January 1, 1976**
Emphysema/COPD (GOLD Grade III or IV)	$30,000	$24,000
Lung Cancer	$100,000	$80,000
Throat Cancer	$100,000	$80,000

43.2 The amounts of the compensation payments to *Blais* Class Members shall not exceed the maximum amounts specified in **Table 2** above.

43.3 The amounts payable to *Blais* Class Members pursuant to the *Blais* Judgment are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by *Blais* Class Members.

44. Claims Administrator's Determination of Compensation payable to Quebec Residents who may qualify as both a *Blais* Class Member and a PCC-Claimant

44.1 Depending upon the disease(s) with which they are diagnosed and the timing of the diagnoses, there are four possible cases in which a Quebec resident may meet both the PCC Eligibility Criteria and the *Blais* Eligibility Criteria . The four cases are described in **Table 3** below. However, since the *Blais* Class Members and the PCC-Claimants shall only be paid for the single compensable disease with which they have been diagnosed that will provide them with the highest amount of compensation pursuant to either the *Blais* Judgment or the PCC Compensation Plan, as applicable, **Table 3** indicates whether the compensation would be paid pursuant to the *Blais* Judgment under the Quebec Administration Plan or pursuant to the terms of the PCC Compensation Plan. The questions on the Claim Form for PCC-Claimant (Appendix "C") and Claim Form for the Legal Representative of a PCC-Claimant (Appendix "D") will elicit responses from the individual submitting the claim that will enable the Claims Administrator to determine whether the Quebec resident meets either the PCC Eligibility Criteria or the *Blais* Eligibility Criteria:

Table 3

Case	**Diseases with which Quebec Residents were diagnosed and Timing of Diagnoses**	**How Compensation will be paid** (Amounts shown are for illustrative purposes only. The actual quantum will be determined by the Claims Administrator. The quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
		Compensation for *Blais* Class Members who started smoking before January 1, 1976	**Compensation for *Blais* Class Members who started smoking on or after January 1, 1976**
1.	Quebec resident was: (a) diagnosed with Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012; (b) diagnosed with either Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	*Blais* Judgment: $0 PCC Compensation Plan: $60,000 **Total: $60,000**	*Blais* Judgment: $0 PCC Compensation Plan: $48,000 **Total: $48,000**

<table>
<tr><th rowspan="2">Case</th><th rowspan="2">Diseases with which Quebec Residents were diagnosed and Timing of Diagnoses</th><th colspan="2">How Compensation will be paid
(Amounts shown are for illustrative purposes only. The actual quantum will be determined by the Claims Administrator. The quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)</th></tr>
<tr><th>Compensation for Blais Class Members who started smoking before January 1, 1976</th><th>Compensation for Blais Class Members who started smoking on or after January 1, 1976</th></tr>
<tr><td>2.</td><td>Quebec resident was:

(a) diagnosed with Lung Cancer or Throat Cancer before March 12, 2012;

(b) diagnosed with Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019; and

(c) alive on March 8, 2019.</td><td>Blais Judgment: $100,000

PCC Compensation Plan: $0

Total: $100,000</td><td>Blais Judgment: $80,000

PCC Compensation Plan: $0

Total: $80,000</td></tr>
<tr><td>3.</td><td>Quebec resident was:

(a) diagnosed with Lung Cancer before March 12, 2012;

(b) diagnosed with Throat Cancer between March 8, 2015 and March 8, 2019; and

(c) alive on March 8, 2019.</td><td>Blais Judgment: $100,000

PCC Compensation Plan: $0

Total: $100,000</td><td>Blais Judgment: $80,000

PCC Compensation Plan: $0

Total: $80,000</td></tr>
<tr><td>4.</td><td>Quebec resident was:

(a) diagnosed with Throat Cancer before March 12, 2012;</td><td>Blais Judgment: $100,000

PCC Compensation Plan: $0</td><td>Blais Judgment: $80,000

PCC Compensation Plan: $0</td></tr>
</table>

Case	Diseases with which Quebec Residents were diagnosed and Timing of Diagnoses	**How Compensation will be paid** (Amounts shown are for illustrative purposes only. The actual quantum will be determined by the Claims Administrator. The quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
		Compensation for *Blais* Class Members who started smoking before January 1, 1976	**Compensation for *Blais* Class Members who started smoking on or after January 1, 1976**
	(b) diagnosed with Lung Cancer between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	**Total: $100,000**	**Total: $80,000**

44.2 The amounts of the compensation payments to Quebec residents shall not exceed the maximum amounts specified in **Table 3** above.

44.3 The amounts payable to Quebec residents are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by Quebec residents.

SECTION VIII – ROLE OF CCAA PLAN ADMINISTRATORS IN PCC COMPENSATION PLAN

45. Appointment of CCAA Plan Administrators

45.1 The CCAA Court shall be requested to approve the appointment of the three CCAA Plan Administrators in the manner contemplated by the CCAA Plans and other Definitive Documents.

45.2 Subject to the approval of the CCAA Court, the following three firms shall be appointed to serve as the CCAA Plan Administrators until such time as such firms may be replaced with the further approval of the CCAA Court: Ernst & Young Inc.; FTI Consulting Canada Inc.; and Deloitte Restructuring Inc.

45.3 In the CCAA Court's discretion, when the CCAA Court approves the Tobacco Companies' CCAA Plans, and whether at that time or at some future date or as otherwise set out in the CCAA Plans, the CCAA Court may abridge, suspend or otherwise deal with the CCAA proceedings as the CCAA Court may see fit, and Ernst & Young Inc., FTI Consulting Canada Inc. and Deloitte Restructuring Inc. shall be discharged and relieved of any further duties and obligations in regard to their capacities as Monitors, but shall continue without interruption in their capacities as CCAA Plan Administrators until such time as they may be replaced with the approval of the CCAA Court.

46. Advisors to CCAA Plan Administrators

46.1 The CCAA Plan Administrators, in their discretion, may retain any advisors, including legal, financial, investment or other advisors, to advise and assist them to carry out their duties in relation to the administration of the PCC Compensation Plan.

47. Payment for Services provided by CCAA Plan Administrators

47.1 All professional fees, other fees, costs, disbursements, expenses, court costs and other expenditures, and all applicable sales taxes thereon (collectively, "**Costs**"), incurred in respect of the services provided by the CCAA Plan Administrators in relation to the administration of the PCC Compensation Plan, and the services provided by all legal, financial, investment or other advisors with whom the CCAA Plan Administrators in their discretion may consult regarding the administration of the PCC Compensation Plan, shall be paid biweekly directly by the Tobacco Companies, and such amounts shall not be deducted from the PCC Compensation Plan Amount. All such Costs shall be subject to the approval of the CCAA Court.

48. Investment of PCC Compensation Plan Amount

48.1 In accordance with the terms of the CCAA Plans, the PCC Compensation Plan Amount shall be paid from the Global Settlement Trust Account and deposited into the PCC Trust Account for the benefit of the Pan-Canadian Claimants.

48.2 The CCAA Plan Administrators shall ensure that the amounts from time to time in the PCC Trust Account are invested in accordance with approved investment guidelines pending disbursement to the PCC-Claimants.

48.3 The CCAA Plan Administrators shall provide to the PCC Representative Counsel a monthly report of the receipts and disbursements for the PCC Trust Account.

49. Advancement of Funds to Claims Administrator for Payments to Eligible PCC-Claimants

49.1 From time to time, the Claims Administrator shall submit to the CCAA Plan Administrators a requisition with sufficiently detailed information and supporting data requesting the advancement of a specified sum of money from the PCC Compensation Plan Amount to be used by the Claims Administrator for the purpose of making Individual Payments to Eligible PCC-Claimants.

49.2 Upon receipt of each such requisition and supporting information and data from the Claims Administrator, the CCAA Plan Administrators will verify the calculation of the sum requisitioned by the Claims Administrator. In their discretion, the CCAA Plan Administrators may request further information from the Claims Administrator before they authorize the advancement of an instalment of funds from the PCC Compensation Plan Amount held in the PCC Trust Account to the Claims Administrator to enable it to make Individual Payments to Eligible PCC-Claimants.

50. Reporting by CCAA Plan Administrators

50.1 On an annual basis, and as circumstances warrant at any other times in the CCAA Plan Administrators' discretion or as the CCAA Court directs, the CCAA Plan Administrators shall report to the CCAA Court regarding the progress of the administration of the PCC Compensation Plan including the publication of notices, the PCC Claims Application Deadline to file PCC Claims, PCC Claims approved, PCC Claims rejected, any delays in the Claims Process, amounts distributed, fees charged and disbursements made and any other matter which the CCAA Plan Administrators in their discretion deem to be appropriate.

SECTION IX – DISTRIBUTION OF INDIVIDUAL PAYMENTS

51. Determination of Quantum of Individual Payments to Eligible PCC-Claimants

51.1 Upon the completion of the processing of the PCC Claims, the CCAA Plan Administrators, in consultation with the Claims Administrator, shall determine the quantum of the Individual Payments which may be made from the amount in the PCC Trust Account based upon several factors, including: the timing of the payment of the total PCC Compensation Plan Amount by the Tobacco Companies; the amount in the PCC Trust Account available for distribution; the numbers of PCC Claims accepted in respect of each of the diagnoses of Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV); and the numbers of Eligible PCC-Claimants who started smoking before and on or after January 1, 1976.

52. *Pro rata* Reduction if Aggregate of Individual Payments exceeds PCC Compensation Plan Amount

52.1 If the PCC Compensation Plan Amount plus any interest accrued thereon in the PCC Trust Account is not sufficient to pay the aggregate of the Individual Payments determined to be payable by the CCAA Plan Administrators, in consultation with the Claims Administrator, then the Individual Payments owing to the PCC-Claimants shall be divided on a *pro rata* basis among the Eligible PCC-Claimants so that the aggregate amount of the Individual Payments otherwise payable to the Eligible PCC-Claimants does not exceed the PCC Compensation Plan Amount plus any interest accrued thereon in the PCC Trust Account.

53. Payment of Individual Payments to Eligible PCC-Claimants

53.1 Once the CCAA Plan Administrators have finally determined the quanta of the Individual Payments which may be made from the PCC Compensation Plan Amount plus any interest accrued thereon in the PCC Trust Account, at the direction of the CCAA Plan Administrators, the Claims Administrator shall be responsible for making the Individual Payments to the Eligible PCC-Claimants.

53.2 The Claims Administrator shall make payment of the Individual Payments by either cheque or direct deposit as designated on the Claim Form by the PCC-Claimant or the Claim Form for the Legal Representative of the PCC-Claimant, as applicable.

53.3 Cheques for Individual Payments shall be issued in the name of each Eligible PCC-Claimant or in the name of the estate of the Eligible PCC-Claimant as applicable. Cheques shall not be issued in the name of any heir or beneficiary of the estate of an Eligible PCC-Claimant. Cheques will be mailed to the address of the Eligible PCC-Claimant or the Legal Representative of the Eligible PCC-Claimant, as applicable, that was provided on the Claim Form.

53.4 An Eligible PCC-Claimant or the Legal Representative of the Eligible PCC-Claimant, as applicable, who receives an Individual Payment by cheque shall have 180 days from the date inscribed on the cheque to present it for payment. After 180 days, any amount not deposited shall be returned to the PCC Compensation Plan Amount.

53.5 Individual Payments made by direct deposit shall be deposited into a bank account in the name of the PCC-Claimant or the estate of the PCC-Claimant. The Claims Administrator shall not deposit an Individual Payment into a bank account in the name of any heir or beneficiary of the estate of an Eligible PCC-Claimant.

54. Distribution of any Residual Funds from PCC Compensation Plan Amount

54.1 Three years after the Claims Administrator commenced its review and processing of the PCC-Claims, or at such other time as the CCAA Plan Administrators are of the view that the administration of the PCC-Claims has been substantially completed, to the extent that there remains any Residual Funds in the PCC Compensation Plan, any such Residual Funds shall be allocated to the Provinces and Territories Settlement Amount and apportioned among the Provinces and Territories in accordance with the percentages set out in the table in Article 16, Section 16.3 of the CCAA Plan.

55. No Assignment or Direction to Pay

55.1 No amount payable under the PCC Compensation Plan may be assigned, and any such assignment shall be null and void.

55.2 No amount payable under the PCC Compensation Plan may be subject to a direction to pay, and any such direction to pay shall be null and void.

SECTION X – REPORTING OBLIGATIONS OF CLAIMS ADMINISTRATOR

56. Engagement with Administrative Coordinator and reporting to CCAA Plan Administrators and CCAA Court

56.1 The Claims Administrator shall bring to the attention of and work with the Administrative Coordinator to address and resolve issues that may arise from time to time in the interpretation, implementation and ongoing administration of the PCC Compensation Plan. If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the PCC Compensation Plan, then the Administrative Coordinator shall refer the matter to the CCAA Plan Administrators who, in their discretion, may bring the matter jointly before the CCAA Court for resolution or directions.

56.2 The Claims Administrator shall keep accurate and complete records to allow for verification, audit or review as required by the CCAA Plan Administrators and, as circumstances warrant, by the CCAA Court which shall hear and determine matters relating to the ongoing supervision of the PCC Compensation Plan.

56.3 In accordance with the terms of the Claims Administrator Order, the Claims Administrator shall prepare the Global Claims Administration Costs Framework. The Claims Administrator shall also prepare the First Annual Global Claims Administration Costs Budget and Subsequent Annual Global Claims Administration Costs Budget which the Claims Administrator shall submit to the CCAA Court and the Quebec Superior Court for joint approval.

56.4 The Claims Administrator shall manage and track the budget for the administration of the PCC Compensation Plan.

56.5 Annually and as circumstances warrant at any other times as requested by the CCAA Plan Administrators in their discretion or as the CCAA Court directs, the Claims Administrator shall report through the Administrative Coordinator to the CCAA Plan Administrators regarding the progress of the administration of the PCC Compensation Plan including the publication of notices, the PCC Claims Application Deadline to file PCC Claims, PCC Claims approved, PCC Claims rejected, any delays in the Claims Process, amounts distributed, fees charged and disbursements made.

56.6 Annually and as circumstances warrant at any other times as requested by the CCAA Plan Administrators in their discretion or as the CCAA Court directs, the Claims Administrator shall provide through the Administrative Coordinator to the CCAA Plan Administrators which, in turn, shall report to the CCAA Court, an accounting of the fees charged, disbursements made and, after the PCC Claims Application Deadline, the distributions made to Eligible PCC-Claimants for approval by the CCAA Court.

56.7 The Claims Administrator shall provide an Exit Report through the Administrative Coordinator to the CCAA Plan Administrators within six months, or as soon as is practicable, following the termination of the administration of the PCC Compensation Plan.

56.8 The Administrative Coordinator shall provide to the PCC Representative Counsel copies of the budget, reports, accounting of fees and Exit Report that the Claims Administrator submits through the Administrative Coordinator to the CCAA Plan Administrators pursuant to paragraphs 56.3, 56.5, 56.6 and 56.7 herein.

SECTION XI – CONFIDENTIALITY AND INFORMATION MANAGEMENT

57. Confidentiality

57.1 The Claims Administrator shall develop a privacy policy which shall be posted on the website maintained by the Claims Administrator. The privacy policy shall include a description of how the Claims Administrator will collect Personal Information regarding the PCC-Claimants and the PCC-Claimants' Legal Representatives, and how the Personal Information may be used, shared, stored, safeguarded and destroyed by the Claims Administrator.

57.2 The Claims Administrator shall develop, host, maintain and manage an electronic database of all PCC Claims submitted by PCC-Claimants and maintain the confidentiality of the Personal Information and data regarding the PCC-Claimants and the PCC-Claimants' Legal Representatives in the database through security measures which include: the training of staff regarding their privacy obligations; administrative controls to restrict access to Personal Information on a "need to know basis"; and technological security measures such as firewalls, multi-factor authentication, encryption and anti-virus software.

57.3 Any Personal Information and data regarding a PCC-Claimant and/or a PCC-Claimant's Legal Representative that is provided, created or obtained in the course of the claims administration, whether written or oral, shall be kept confidential by the Claims Administrator, the Review Officer, the Administrative Coordinator and the CCAA Plan Administrators and shall not be disclosed, shared or used for any purpose other than the determination of the PCC Claims, without the consent of the PCC-Claimant or the PCC-Claimant's Legal Representative, as applicable, or as required by law.

57.4 The Personal Information and data regarding the PCC-Claimants and the PCC-Claimants' Legal Representatives that is collected by the Claims Administrator shall not be used for any research or any other purpose that is not related to the administration of PCC Claims made pursuant to the PCC Compensation Plan.

57.5 The Claims Administrator shall obtain from all its employees, officers, contractors, subcontractors, agents and representatives who are engaged in the administration of PCC Claims under the PCC Compensation Plan, an executed non-disclosure agreement in a form approved by the CCAA Plan Administrators.

57.6 The Claims Administrator shall store all Personal Information and data regarding the PCC-Claimants and the PCC-Claimants' Legal Representatives in a secure location and only permit authorized Individuals who have executed a non-disclosure agreement to have access to the Personal Information.

58. Retention and Destruction of PCC-Claimant Information and Records

58.1 The Claims Administrator shall retain all Personal Information and documentation in its possession provided in connection with the Claim Packages submitted by the PCC-Claimants and the PCC-Claimants' Legal Representatives for three years following the completion of the distribution of the Individual Payments ("**Retention Period**"). The Personal Information and documents provided in respect of a PCC-Claimant, or the fact that a Claim Package has been submitted in respect of a PCC-Claimant, shall not be disclosed by the Claims Administrator to anyone, except with the consent of the PCC-Claimant or the PCC-Claimant's Legal Representative, as applicable, or as required by law.

58.2 Subject to the prior approval of the CCAA Court, the Claims Administrator shall conduct the secure destruction of all electronic Personal Information, including all data and metadata, and all Personal Information in document form in the Claims Administrator's possession that was provided as part of the Claim Packages, with the exception of the Claims Administrator's reports and administrative records, as soon as reasonably practicable after the expiry of the Retention Period, and shall provide certification of such destruction to the CCAA Court.

PART C: GENERAL

SECTION I – GENERAL PROVISIONS APPLICABLE TO PCC COMPENSATION PLAN

59. Effective in Entirety

59.1 None of the terms herein regarding the PCC Compensation Plan shall become effective unless and until all the terms of the PCC Compensation Plan have been finally approved by the CCAA Court. If such CCAA Court approval is not granted, the PCC Compensation Plan will thereupon be terminated, and none of the Tobacco Companies or the PCC-Claimants will be liable for such termination.

60. Termination of PCC Compensation Plan

60.1 The PCC Compensation Plan will continue in full force and effect until all obligations under the PCC Compensation Plan are fulfilled.

61. Governing Law

61.1 The PCC Compensation Plan shall be governed and construed in accordance with the laws of the Province of Ontario and the applicable laws of Canada.

62. Entire Agreement

62.1 The terms and conditions set forth in Part B regarding the PCC Compensation Plan constitute the entire Agreement between the Tobacco Companies and the PCC-Claimants with respect to the PCC Compensation Plan, and cancel and supersede any prior or other understandings and agreements between the Tobacco Companies and the PCC-Claimants. There are no representations, warranties, terms, conditions, undertakings, covenants or collateral agreements, express, implied or statutory between the Tobacco Companies and the PCC-Claimants with respect to the PCC Compensation Plan other than as expressly set forth or referred to in Part B of this document.

63. Benefit of the PCC Compensation Plan

63.1 The terms and conditions set forth in Part B regarding the PCC Compensation Plan shall enure to the benefit of and be binding upon the Tobacco Companies and the PCC-Claimants who are alive and deceased, and their successors, heirs, administrators and estate trustees.

64. Official Languages

64.1 The Tobacco Companies shall pay for the cost to prepare a French translation of this document and all Notices and Forms regarding the PCC Compensation Plan that are attached to this document as Appendices. To the extent that there are any inconsistencies between the English and the French versions of this document, the Notices or the Appendices, the English version shall be authoritative and shall govern and prevail in all respects.

DATED as of the 22nd day of August, 2025.

APPENDIX "A"

Note: Appendix "A" is a version of the First Notice that is provided for guidance only to assist the understanding of the Claims Administrator which shall be responsible for designing, implementing and managing the PCC Notice Plan pursuant to which prospective PCC-Claimants will be informed about the PCC Compensation Plan and be provided with ongoing notice throughout the PCC Claims Submission Period.

Pan-Canadian Claimants' Compensation Plan

FIRST NOTICE

To all individuals resident in Canada who smoked Twelve Pack-Years of cigarettes sold in Canada by Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp. during the period from January 1, 1950 to November 20, 1998, and were diagnosed between March 8, 2015 and March 8, 2019 with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) attributable to smoking cigarettes.

You may be eligible to receive compensation.

A person smoked Twelve Pack-Years of cigarettes if they smoked the equivalent of a minimum of 87,600 cigarettes calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption (for example, 20 cigarettes a day for 12 years; 30 cigarettes a day for 8 years; or 10 cigarettes a day for 24 years).

Please read this Notice carefully.

To learn more about the Pan-Canadian Claimants' Compensation Plan go to [URL for website of Claims Administrator] or contact the Call Centre by telephone at [Call Centre toll-free number] or by email at [Call Centre email address].

The Ontario Superior Court of Justice (Commercial List) ("**Court**") authorized this Notice. It is not a solicitation from a lawyer.

On **[date]**, the Court approved the plans of compromise and arrangement ("**CCAA Plans**") pursuant to the *Companies' Creditors Arrangement Act* ("**CCAA**") of three Canadian Tobacco Companies, Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp. ("**Tobacco Companies**"). The CCAA Plans include compensation to be provided through the establishment of the Pan-Canadian Claimants' Compensation Plan ("**PCC**

Compensation Plan") for Canadians ("**Pan-Canadian Claimants**") suffering from certain tobacco-related diseases who meet prescribed criteria.

The CCAA Plans also provide funding to establish the Cy-près Foundation (the "**Foundation**"), a public charitable foundation that will provide indirect benefits to Canadians through the funding of research focused on improving outcomes in Tobacco-related Diseases the purposes and benefits of which are rationally connected to tobacco-related diseases and the varying circumstances of the diverse group of PCCs. The benefits that will be provided through the Foundation are not part of the PCC Compensation Plan. To learn more about the Foundation go to: **[URL for website to be maintained by the Foundation]**

The PCC Compensation Plan approved by the Court is not to be construed as an admission of liability on the part of the Tobacco Companies.

What is the PCC Compensation Plan?

In March, 2019, the Tobacco Companies commenced proceedings in the Court for protection from their creditors under the CCAA. The Tobacco Companies participated in a comprehensive Court-supervised mediation with the Provinces, Territories, Quebec Class Action Plaintiffs and other persons with claims and potential claims against them to negotiate a global settlement of all claims arising from the development, design, manufacture, production, marketing, advertising, distribution, purchase or sale of tobacco products, including the historical or ongoing use of or exposure to tobacco products or their emissions and the development of any resulting disease or condition in Canada.

If you are a resident of Canada, regularly smoked cigarettes sold by any of the Tobacco Companies between January 1, 1950 and November 20, 1998, and were diagnosed with lung cancer, throat cancer, or Emphysema/COPD (GOLD Grade III or IV) attributable to smoking cigarettes between March 8, 2015 and March 8, 2019 (inclusive of those dates), you may be eligible to receive compensation from the PCC Compensation Plan.

Who can receive money from the PCC Compensation Plan?

You are a Pan-Canadian Claimant and may be entitled to receive compensation in the form of a monetary payment if you fulfill the following criteria ("**PCC Eligibility Criteria**"):

(a) You were alive on March 8, 2019;

(b) You reside in one of the Provinces or Territories;

(c) Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Tobacco Companies;

(d) Between March 8, 2015 and March 8, 2019 (inclusive of those dates), you were diagnosed with:

  (i) Lung Cancer,

  (ii) Throat Cancer, or

  (iii) Emphysema/COPD (GOLD Grade III or IV); and

(e) On the date of your diagnosis, you resided in one of the Provinces or Territories.

If an individual was alive on March 8, 2019 but is now deceased and resided in a Province or Territory on the date of their death, their estate may be entitled to receive compensation from the PCC Compensation Plan if they meet the PCC Eligibility Criteria.

"**Lung Cancer**" has been defined to mean primary cancer of the lungs.

"**Throat Cancer**" has been defined to mean primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx.

"**Larynx**" has been defined to mean the upper part of the respiratory passage that is bounded above by the glottis and is continuous below with the trachea.

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

"**Hypopharynx**" has been defined to mean the laryngeal part of the pharynx extending from the hyoid bone to the lower margin of the cricoid cartilage.

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

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

"**Twelve Pack-Years of cigarettes**" has been defined to mean the minimum amount of the Tobacco Companies' cigarettes that a Pan-Canadian Claimant is required to have smoked between January 1, 1950 and November 20, 1998. One pack-year is the number of cigarettes smoked daily and is equivalent to 7,300 cigarettes. Twelve pack-years of cigarettes is the equivalent of 87,600 cigarettes which is calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption. For example, twelve pack-years equals:

10 cigarettes smoked per day for 24 years (10 x 365 x 24) = 87,600 cigarettes
or
20 cigarettes smoked per day for 12 years (20 x 365 x 12) = 87,600 cigarettes
or
30 cigarettes smoked per day for 8 years (30 x 365 x 8) = 87,600 cigarettes

"**Cigarettes sold by the Tobacco Companies**" has been defined to mean the following brands and sub-brands of cigarettes:

Accord	Craven "A"	Mark Ten	Number 7
B&H	Craven "M"	Matinee	Peter Jackson
Belmont	du Maurier	Medallion	Players
Belvedere	Dunhill	Macdonald	Rothmans
Camel	Export	More	Vantage
Cameo	LD	North American Spirit	Viscount
Winston	Other Brands [link to document listing sub-brands]		

What compensation may you be eligible to receive from the PCC Compensation Plan?

The PCC Compensation Plan provides financial compensation for Pan-Canadian Claimants who fulfill the PCC Eligibility Criteria. The amount of compensation for which a Pan-Canadian Claimant will be assessed to be eligible will depend upon several factors including the number of individuals in Canada who fulfill the PCC Eligibility Criteria, the number of individuals diagnosed with each of Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV), and whether each Pan-Canadian Claimant started smoking the Tobacco Companies' cigarettes before January 1, 1976, or on or after January 1, 1976. **An Eligible PCC-Claimant shall be paid for the single compensable disease with which they have been diagnosed that will provide them with the highest amount of compensation from the PCC Compensation Plan. The amounts of the Individual Payments to Eligible PCC-Claimants shall not exceed and may be less than the maximum amounts specified in the table below**:

Disease(s) with which you were diagnosed	Maximum Amount of Compensation (CAD)	
	If you started smoking before January 1, 1976	If you started smoking on or after January 1, 1976
Emphysema/COPD (GOLD Grade III or IV)	Up to $18,000	Up to $14,400
Lung cancer	Up to $60,000	Up to $48,000
Throat cancer	Up to $60,000	Up to $48,000

How do I submit a Claim?

To make a Claim to the PCC Compensation Plan, **by no later than [the PCC Claims Application Deadline which is TBD]** you must submit to the Claims Administrator a **Claim Form** together with one of the following forms of proof of your diagnosis:

(a) a copy of a pathology report which confirms that you were diagnosed with Lung Cancer or Throat Cancer, as applicable, between March 8, 2015 and March 8, 2019 (inclusive of those dates); or

(b) a copy of a report of a spirometry test performed on you between March 8, 2015 and March 8, 2019 (inclusive of those dates), that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value to first establish a diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates); or

(c) A copy of an extract from your medical file confirming the diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates); or

(d) A completed **Physician Form**; or

(e) A written statement from your Physician, or another physician having access to your medical record, confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019 (inclusive of those dates) and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.

The Claim Form for PCC-Claimant and the Physician Form can be found **here** [link to forms on Claims Administrator's website] on the website for the PCC Compensation Plan.

If you are the Legal Representative for an individual who is currently alive, or is now deceased, and who may fulfill the PCC Eligibility Criteria, you must provide the Claims Administrator with a document proving that you have the right and are authorized to make a Claim on behalf of the individual. You must also submit a Claim Form together with all supporting medical and other documentation to the Claims Administrator **by no later than [the PCC Claims Application Deadline which is TBD]**.

The Claim Form to be completed by Legal Representatives can be found **here** [link to forms on Claims Administrator's website] on the website for the PCC Compensation Plan.

You may submit your Claim to the Claims Administrator by:

By Registered Mail to: **[Address of Claims Administrator]**

Online at: **[URL for website of Claims Administrator]**

By email to: **[Email address of Claims Administrator]**

By fax to: **[Fax Number of Claims Administrator]**

We recommend that you take a few minutes to review the FAQ section on the website of the Claims Administrator [link to Claims Administrator's website] for further details about the PCC Compensation Plan and the financial compensation that may be available to you. If you have any questions about the PCC Compensation Plan, you may contact the Claims Administrator at: **[insert URL for website of Claims Administrator and Call Centre toll-free number and email address].**

WHAT IS THE DEADLINE FOR SUBMITTING A CLAIM?

The deadline to file your Claim Form together with all supporting medical and other documentation with the Claims Administrator is [**the PCC Claims Application Deadline which is TBD]**.

IF YOU DO NOT FILE YOUR COMPLETE CLAIM ON TIME, YOUR CLAIM WILL NOT BE ALLOWED.

APPENDIX "B"

Pan-Canadian Claimants' Compensation Plan

NOTICE OF REJECTION OF CLAIM

[on Claims Administrator's Letterhead]

BY [MAIL/EMAIL/FAX]

Name of PCC-Claimant or Legal Representative of PCC-Claimant
Address of PCC-Claimant or Legal Representative of PCC-Claimant

Dear [Full name of PCC-Claimant or Legal Representative of PCC-Claimant]:

Re: Your Claim Number: ___________________
Notice of Rejection of Claim

By this Notice, we are advising you that [your/PCC-Claimant's full name] Claim to the Pan-Canadian Claimants' Compensation Plan ("**Compensation Plan**") has been rejected for the following reason(s): [Select the applicable reasons or add additional reasons:

- The Claim Package submitted to the Claims Administrator was incomplete and missing the following forms and/or documents: [Select the applicable form(s) and/or document(s):
    - Claim Form for PCC-Claimant;
    - Claim Form for the Legal Representative of a PCC-Claimant;
    - Document proving that the PCC-Claimant's Legal Representative is authorized to submit a Claim on behalf of the PCC-Claimant;
    - Document proving that the PCC-Claimant is deceased and providing the date of death;
    - Medical record which verifies the PCC-Claimant's diagnosis and date of diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV);]
- The PCC-Claimant's Legal Representative has not established that they are authorized to submit a Claim on behalf of the PCC-Claimant;

- The PCC-Claimant does not reside in Canada [OR, if the PCC-Claimant is deceased, the PCC-Claimant did not reside in Canada on the date of their death];
- The PCC-Claimant was not alive on March 8, 2019;
- Between January 1, 1950 and November 20, 1998, the PCC-Claimant did not smoke a minimum of twelve pack-years of cigarettes sold by Imperial Tobacco Canada Limited, Imperial Tobacco Company Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp.;
- The amount of the cigarettes which the PCC-Claimant smoked could not be confirmed;
- The PCC-Claimant was not diagnosed with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019;
- The date of the PCC-Claimant's diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) could not be confirmed.

The Claims Administrator has determined that [you/ PCC-Claimant's full name are/is] not eligible to receive a compensation payment from the PCC Compensation Plan.

If you believe that [your/ PCC-Claimant's full name] Claim has been improperly rejected, you may submit your Claim for review by the Review Officer. To do so, **you must fully complete and submit the attached Request for Review form and any supporting documents to the Claims Administrator by no later than 5:00 p.m. Pacific Time sixty days from the date of the Notice.** The Claims Administrator will not accept and review your Request for Review unless it has been submitted by this deadline by one of the following methods:

SUBMIT YOUR REQUEST FOR REVIEW BY REGISTERED MAIL TO: [Address of Claims Administrator];

OR

SUBMIT YOUR REQUEST FOR REVIEW ONLINE AT: [URL for website of Claims Administrator];

OR

SUBMIT YOUR REQUEST FOR REVIEW BY EMAIL TO: [Email address for Claims Administrator];

OR

SUBMIT YOUR REQUEST FOR REVIEW BY FAX TO: [Fax Number of Claims Administrator].

In accordance with the terms of the PCC Compensation Plan, the decision of the Claims Administrator, and the decision of the Review Officer if you chose to submit a Request for Review, are final and binding without any recourse to any Court, forum or tribunal.

If you have any questions regarding the rejection of your Claim, or the process for submitting a Request for Review, please contact our Call Centre by telephone at [Call Centre toll-free number], or visit the website for the PCC Compensation Plan at [URL for Claims Administrator's website].

Dated this _________ day of ____________, 20___.

____

[Name of Claims Administrator]

APPENDIX "C"

Pan-Canadian Claimants' Compensation Plan

CLAIM FORM TO BE COMPLETED BY PCC-CLAIMANT

This Claim Form is required to be completed by any person, referred to in this Claim Form as the "PCC-Claimant", who may be entitled to receive payment of financial compensation from the Pan-Canadian Claimants' Compensation Plan, referred to in this Form as the "PCC Compensation Plan".

To be eligible to receive payment of financial compensation from the PCC Compensation Plan, you must meet all of the following PCC Eligibility Criteria:

1. **You reside in any Province or any Territory;**

2. **You were alive on March 8, 2019;**

3. **Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;**

   Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that you smoked.

4. **Between March 8, 2015 and March 8, 2019 (inclusive of those dates), you were diagnosed 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/COPD (GOLD Grade III or IV);

AND

5. **On the date of your diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) you resided in any Province or any Territory.**

If you reside in Quebec and do not meet the above PCC Eligibility Criteria, you may be eligible to receive compensation as a *Blais* Class Member in accordance with the judgments of the Superior Court of Quebec in *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382, and the judgment of the Court of Appeal of Quebec in *Imperial Tobacco*

***Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358, if you meet all of the following criteria :**

1. You reside in Quebec;

2. Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies.

Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that the PCC-Claimant smoked.

3. Before March 12, 2012, you were diagnosed 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/COPD (GOLD Grade III or IV).

4. On the date of your diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) you resided in Quebec.

AND

5. The *Blais* Class Members include the heirs of all persons who died after November 20, 1998 and satisfied the above criteria.

You are only permitted to make one claim for compensation as either a *Blais* Class Member or a PCC-Claimant under the PCC Compensation Plan. You cannot make a claim to both Claims Processes. You may determine whether you are eligible to receive compensation as a *Blais* Class member at [link to QCAPs' section of Claims Administrator's website].

You do not need a lawyer to complete this Claim Form.

To make a Claim to the PCC Compensation Plan, you must submit all of the following fully completed documents to the Claims Administrator:

- ☐ **This Claim Form which you have completed with all requested documents attached. If your Legal Representative is assisting you to submit your claim, they must complete the Claim Form for the Legal Representative of a PCC-Claimant instead of this Claim Form with all requested documents attached. You are required to sign the Statutory Declaration in Section XI of the Claim Form in the presence of a Commissioner of Oaths if you are submitting your Claim on your own. If your Legal Representative is assisting you to submit your Claim, they must complete the Statutory Declaration in Section XII of the Claim Form for the Legal**

Representative of a PCC-Claimant which they must sign in the presence of a Commissioner of Oaths; and

☐ **One of the following documents to prove your diagnosis:**

- ☐ **A copy of a pathology report which confirms that you were diagnosed with Lung Cancer or Throat Cancer, as applicable, between March 8, 2015 and March 8, 2019 (inclusive of those dates); or**

- ☐ **A copy of a report of a spirometry test performed on you between March 8, 2015 and March 8, 2019 (inclusive of those dates), that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value to first establish a diagnosis of Emphysema/COPD (GOLD Grade III or IV); or**

- ☐ **A copy of an extract from your medical file confirming the diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates); or**

- ☐ **A completed Physician Form; or**

- ☐ **A written statement from your Physician, or another physician having access to your medical record, confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019 (inclusive of those dates) and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.**

Deadline to submit all of your completed Claim Forms and documents: This Claim Form and all requested medical documents supporting your Claim must be submitted to the Claims Administrator as a complete package by no later than [the PCC Claims Application Deadline which is TBD].

The Claims Administrator will not accept and review your Claim to determine whether you are eligible to receive compensation under the PCC Compensation Plan unless ALL of your fully completed Claim Form and ALL requested medical documents have been submitted either online or postmarked by the deadline of [the PCC Claims Application Deadline which is TBD].

For this reason, you should take immediate steps to obtain all of the requested documents as soon as possible in order not to miss the deadline of [the PCC Claims Application Deadline which is TBD].

SUBMIT YOUR CLAIM BY REGISTERED MAIL: All Forms and documents must be postmarked no later than _______________, 20____ and mailed to: [Address of Claims Administrator].

OR

SUBMIT YOUR CLAIM ONLINE: All Forms and documents must be submitted online and all documents must be uploaded online at [URL for website of Claims Administrator] by no later than 5:00 p.m. Pacific Time on ______, 20__.

OR

SUBMIT YOUR CLAIM BY EMAIL: All Forms and documents must be emailed to the Claims Administrator to [Email address of Claims Administrator] by no later than 5:00 p.m. Pacific Time on ______, 20__.

OR

SUBMIT YOUR CLAIM BY FAX: All Forms and documents must be faxed to the Claims Administrator to [Fax Number of Claims Administrator] by no later than 5:00 p.m. Pacific Time on __________, 20___.

Section I: Choice of Claim Form	
Are you making a claim on your own behalf?	Yes ☐ Please complete the rest of this Claim Form. No ☐ If you are making a claim as the Legal Representative on behalf of a PCC-Claimant or the estate of a PCC-Claimant, please complete the Claim Form for the Legal Representative of a PCC-Claimant.
Section II: Name, Contact Information and Provincial/Territorial Health Insurance Number of PCC-Claimant Any communications from the Claims Administrator and any cheque for compensation will be made payable to you and sent to you in accordance with the contact information you provide below.	
Full Name (First Name, Middle Name and Last Name):	
Date of Birth:	Date: ____________________ (DD/MM/YYYY)

Provincial/Territorial Health Insurance Number that you use in the Province or Territory in which you currently live:	____
Between March 8, 2015 and March 8, 2019, did you live in a different Province or Territory?	Yes ☐ Province or Territory in which you lived between March 8, 2015 and March 8, 2019: ____________________________ Please provide the Provincial/Territorial Health Insurance Number that you used while living in a different Province or Territory between March 8, 2015 to March 8, 2019: ____________________________ No ☐
Street Address of Current Residence:	
Unit/Apartment Number:	
City/Town:	
Province/Territory:	
Postal Code:	
Country:	
Home Phone:	
Work Phone:	
Cell Phone:	
Email Address:	
Preferred Method of Contact:	☐ Telephone ☐ Email

	☐ Mail	
Preferred Language of Communication:	☐ English ☐ French	
Section III: Place of Residence **If you live in Canada, your place of residence is the Province or Territory which issued your health insurance card and/or your driver's licence.**		
1.	Between January 1, 1950 and November 20, 1998, did you reside in Canada? **Note: If you answer "No" to Question 1, then you are not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	Yes ☐ No ☐
2.	Do you currently reside in Quebec? **Note: If you answer "Yes" to Question 2, please proceed to complete Sections IV, V, VII, VIII, IX, X and XI. Do not complete Section VI (which is for non-Quebec residents) and do not complete Question 3 below.**	Yes ☐ No ☐
3.	Do you currently reside in one of the Provinces other than Quebec,	Yes ☐

	or in one of the Territories in Canada? **<u>Note</u>:** **If you answer "Yes" to Question 3, please proceed to complete Sections IV, VI, VII, VIII, IX, X and XI. <u>Do not complete Section V (which is for Quebec residents only)</u>.** **If you answer "No" to Question 3, then you are <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	Province or Territory of current residence: __________________________ No ☐ Current country of residence: __________________________
Section IV: Smoking History **To be eligible to receive compensation under the PCC Compensation Plan, between January 1, 1950 and November 20, 1998, you must have smoked a minimum of twelve pack-years of cigarettes (equivalent to 87,600 cigarettes) sold by the Canadian Tobacco Companies which are: Imperial Tobacco Canada Limited; Rothmans, Benson & Hedges Inc.; and JTI-Macdonald Corp.** **Based upon your answers to Questions 5, 6 and 7, the Claims Administrator will calculate the number of pack-years of cigarettes that you smoked between January 1, 1950 and November 20, 1998, to determine your eligibility to receive compensation under the PCC Compensation Plan.**		
4.	When did you start smoking cigarettes?	☐ Before January 1, 1976 ☐ On or after January 1, 1976
5.	Between January 1, 1950 and November 20, 1998, for how many years did you smoke?	__________________ years

6.	During the years that you smoked between January 1, 1950 and November 20, 1998, how many cigarettes did you smoke per day? Please indicate the **<u>number of cigarettes smoked</u>** per day, not the number of packs smoked. If the number of cigarettes you smoked per day varied, please proceed to answer Question 7.	I smoked approximately ___________ cigarettes per day during the years that I smoked between January 1, 1950 and November 20, 1998.
7.	If the number of cigarettes that you smoked between January 1, 1950 and November 20, 1998 varied, provide a summary of the number of cigarettes that you smoked during that period of time. Please express your summary in terms of the **<u>number of cigarettes smoked</u>**, not the number of packs smoked. [**<u>Note to Draft</u>**: The Claims Administrator will be requested to add an auto calculator to the online Claim Form that would calculate the number of pack-years based on the data provided by the PCC-Claimant. If the auto calculator determines that the PCC-Claimant did not smoke twelve pack-years, then the following Note would appear to the PCC-Claimant: **<u>Note</u>: You did not smoke a minimum of twelve pack-years of cigarettes between January 1, 1950 and November 20, 1998. As a result, you are <u>not</u>**	(a) I smoked approximately __________ cigarettes per day between __________________ (DD/MM/YYYY) and _________________. (DD/MM/YYYY) (b) I smoked approximately __________ cigarettes per day between __________________ (DD/MM/YYYY) and _________________. (DD/MM/YYYY) (c) I smoked approximately __________ cigarettes per day between __________________ (DD/MM/YYYY) and _________________. (DD/MM/YYYY) (d) I smoked approximately __________ cigarettes per day between __________________ (DD/MM/YYYY) and _________________. (DD/MM/YYYY)

	eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the Claims Administrator.]	
8.	Check all of the brands of cigarettes that you regularly smoked between January 1, 1950 and November 20, 1998. **<u>Note</u>: If you did not smoke any of the brands of cigarettes listed in Question 8 or on the attached list of sub-brands** [link to document listing sub-brands]**, then you are <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.**	☐ Accord ☐ B&H ☐ Belmont ☐ Belvedere ☐ Camel ☐ Cameo ☐ Craven “A” ☐ Craven “M” ☐ du Maurier ☐ Dunhill ☐ Export ☐ LD ☐ Macdonald ☐ Mark Ten ☐ Matinee ☐ Medallion ☐ More

		☐ North American Spirit ☐ Number 7 ☐ Peter Jackson ☐ Players ☐ Rothmans ☐ Vantage ☐ Viscount ☐ Winston ☐ Record any other brands smoked from this list: [link to document listing sub-brands] ____________________ ____________________ ____________________ ____________________ ____________________

Section V: Eligibility of Residents of Quebec to receive Compensation

<u>Complete this section only if you live in Quebec. If you live in a Province other than Quebec or in one of the Territories, please proceed to Section VI</u>.

PLEASE READ CAREFULLY:

Depending on the disease with which you have been diagnosed and the date of your diagnosis, as a resident of Quebec you may be eligible to receive compensation <u>either</u> from the PCC Compensation Plan, <u>or</u> as a *Blais* Class Member in accordance with the judgments of the Superior Court of Quebec in *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382, and the judgment of the Court of Appeal of Quebec in *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358.

You are only permitted to make <u>one</u> claim for compensation <u>either</u> as a *Blais* Class Member <u>or</u> as a PCC-Claimant under the PCC Compensation Plan. You cannot make a claim to both Claims Processes.

Your answers to Questions 9 through 17 will assist you to determine whether you may be able to make a claim as a *Blais* Class Member or as a PCC-Claimant under the PCC Compensation Plan.

To be eligible to receive compensation as a *Blais* Class Member, you must meet all of the following criteria:

1. You reside in Quebec;

2. Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies which are: Imperial Tobacco Canada Limited; Rothmans, Benson & Hedges Inc.; and JTI-Macdonald Corp. The Canadian Tobacco Companies sold the brands of cigarettes listed in Question 8 on this Claim Form.

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

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

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

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

   Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that you smoked.

3. Before March 12, 2012, you were diagnosed 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/COPD (GOLD Grade III or IV).

AND

4. On the date of your diagnosis, you resided in Quebec.

5. The *Blais* Class Members include the heirs of all persons who died after November 20, 1998 and satisfied the above criteria.

To be eligible to receive compensation under the PCC Compensation Plan, you must meet all of the following criteria:

1. You reside in any Province or any Territory;

2.	You were alive on March 8, 2019;	
3.	Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies; **Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that you smoked.**	
4.	Between March 8, 2015 and March 8, 2019 (inclusive of those dates), you were diagnosed 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/COPD (GOLD Grade III or IV);	
AND		
5.	On the date of your diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) you resided in any Province or any Territory.	
If you have been diagnosed with Emphysema/COPD (GOLD Grade III or IV) and either primary lung cancer or primary throat cancer, and you meet all other criteria to be eligible to receive compensation, you will only receive compensation for the single most serious disease with which you have been diagnosed that will provide you with the highest amount of compensation.		
9.	Have you, or anyone on your behalf, submitted a claim to receive compensation as a *Blais* Class Member?	Yes ☐ No ☐
10.	Have you, or anyone on your behalf, already received compensation as a *Blais* Class Member? **Note: If you answer "Yes" to Question 10, then you are not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation**	Yes ☐ No ☐

	Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.	
11.	Are you the heir of a person who died after November 20, 1998 and satisfied the criteria to be eligible to receive compensation as a *Blais* Class Member? [link to Q&As definition of "heir" on the Claims Administrator's website]. **<u>Note</u>:** **If you answer "Yes" to Question 11, then you are <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.** **You may determine whether you are eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' section of Claims Administrator's website]**.**	Yes ☐ No ☐
12.	Were you diagnosed with primary lung cancer before March 12, 2012? [link to FAQs definition of "Primary Lung Cancer"] **<u>Note</u>:** **If you answer "Yes" to Question 12, then you are <u>not</u> eligible to**	Yes ☐ Date of diagnosis of lung cancer: ________________________ (DD/MM/YYYY)

	receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator. **You may determine whether you are eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' section of Claims Administrator's website].	No ☐
13.	Were you diagnosed with primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) before March 12, 2012? [link to FAQs definitions of "Larynx", "Oropharynx" and "Hypopharynx"] **Note: If you answer "Yes" to Question 13, then you are not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.**	Yes ☐ Date of diagnosis of throat cancer: ______________________ (DD/MM/YYYY) No ☐

	You may determine whether you are eligible to receive compensation as a *Blais* Class Member at [link to QCAPs' Claims Administrator's website]**.**	
14.	Were you diagnosed with Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012? [link to FAQs definitions of "Emphysema" and "COPD"] **Note:** **If you answer "Yes" to Question 14, and you were not diagnosed with either primary lung cancer or primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) between March 8, 2015 and March 8, 2019, then you are not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.** **You may determine whether you are eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' Claims Administrator's website]**.**	Yes ☐ Date of diagnosis of Emphysema/COPD (GOLD Grade III or IV): ______________________ (DD/MM/YYYY) No ☐

15.	Were you diagnosed with primary lung cancer between March 8, 2015 and March 8, 2019? **<u>Note</u>:** **If you answer "Yes" to Question 15, then you may be eligible to receive compensation from the PCC Compensation Plan. Please proceed to Section VI.**	Yes ☐ Date of diagnosis of lung cancer: ____________________ (DD/MM/YYYY) No ☐
16.	Were you diagnosed with primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) between March 8, 2015 and March 8, 2019? **<u>Note</u>:** **If you answer "Yes" to Question 16, then you may be eligible to receive compensation from the PCC Compensation Plan. Please proceed to Section VI.**	Yes ☐ Date of diagnosis of throat cancer: ____________________ (DD/MM/YYYY) No ☐
17.	Were you diagnosed with Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019? **<u>Note</u>:** **If you answer "Yes" to Question 17, then you may be eligible to receive compensation from the PCC Compensation Plan. Please proceed to Section VI.**	Yes ☐ Date of diagnosis of Emphysema/COPD (GOLD Grade III or Grade IV): ____________________ (DD/MM/YYYY) No ☐

Section VI: Eligibility of Residents of the Provinces other than Quebec and Residents of the Territories to receive Compensation

Complete this section only if you live in a Province other than Quebec, or in one of the Territories. If you live in Quebec, please answer the Questions in Section V above.

PLEASE READ CAREFULLY:

To be eligible to receive compensation under the PCC Compensation Plan, you must meet all of the following criteria:

1. You reside in any Province or any Territory;

2. You were alive on March 8, 2019;

3. Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;

   Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years which you smoked.

4. Between March 8, 2015 and March 8, 2019 (inclusive of those dates), you were diagnosed 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/COPD (GOLD Grade III or IV);

AND

5. On the date of your diagnosis with lung cancer, throat cancer or Emphysema/COPD GOLD Grade III or IV you resided in any Province or any Territory.

If you have been diagnosed with Emphysema/COPD (GOLD Grade III or IV) and either primary lung cancer or primary throat cancer, and you meet all other criteria to be eligible to receive compensation, you will only receive compensation for the most serious disease with which you have been diagnosed that will provide you with the highest amount of compensation.

Note: If you answer “No” to all of Questions 18, 19 and 20, then you are not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.

18.	Were you diagnosed with primary lung cancer between March 8, 2015 and March 8, 2019? [link to FAQs definition of "Primary Lung Cancer"]	Yes ☐ Date of diagnosis of lung cancer: ____________________ (DD/MM/YYYY) No ☐
19.	Were you diagnosed with primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) between March 8, 2015 and March 8, 2019? [link to FAQs definitions of "Larynx", "Oropharynx" and "Hypopharynx"]	Yes ☐ Date of diagnosis of throat cancer: ____________________ (DD/MM/YYYY) No ☐
20.	Were you diagnosed with Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019? [link to FAQs definitions of "Emphysema" and "COPD"]	Yes ☐ Date of diagnosis of Emphysema/COPD (GOLD Grade III or Grade IV): ____________________ (DD/MM/YYYY) No ☐
21.	Did you reside in Canada on the date on which you were diagnosed with primary lung cancer, primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer), or Emphysema/COPD (GOLD Grade III or IV)? **Note: If you answer "No" to Question 21, then you are not eligible to receive compensation from the PCC Compensation Plan. Your application to**	Yes ☐ Province or Territory in which you resided on the date of your diagnosis: ____________________ No ☐

	make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the Claims Administrator.	
Section VII: Payment Method		
22.	If the Claims Administrator determines that you are eligible to receive compensation from the PCC Compensation Plan, how do you wish to receive payment?	By cheque mailed to the address that I provided in Section II of this Claim Form ☐ **<u>OR</u>** By direct deposit into my bank account ☐ **<u>Please attach a "Void" cheque</u>** and provide the following information regarding the bank account in your name: Financial Institution: ____________ Branch Address: _______________ City: __________________ Province: ______________ Postal Code: __________________ Name on Account: _____________ Branch Number: _______________ Financial Institution Number: __________________ Account Number: ______________

Section VIII: Contact Authorization (complete this section only if you would like the Claims Administrator to communicate with someone else regarding your PCC Claim).	
I authorize the Claims Administrator to speak with ______________________________________, (Name) my ______________________________, on my behalf. (Relationship)	
Section IX: Consent to Disclosure and Release of Records	
I understand that in order to process my Claim it will be necessary for my personal information that is in the possession of physicians, health care professionals, hospitals, clinics, or other third parties to be disclosed to the Claims Administrator. I also understand that by signing this Claim Form and submitting it to the Claims Process I am consenting to the disclosure to the Claims Administrator of my personal information by physicians and health care professionals from whom I have received care, to be used and disclosed by the Claims Administrator in accordance with the CCAA Plans.	Yes ☐ No ☐
Section X: Privacy Notice	
I understand and agree that the Claims Administrator may collect, use and disclose my personal information, including personal health information, related to my Claim in accordance with its Privacy Policy found at (link to Privacy Policy on Claims Administrator's website) in order to provide its claims management services on my behalf. The Claims Administrator may share my personal information with any subsequent Court-appointed Claims Administrator, if required, in connection with the processing and administration of my Claim. My personal information may not be used or disclosed for purposes other than those for	Yes ☐ No ☐

which it was collected, except with my consent or as required by law.	
Section XI: Statutory Declaration	

INSTRUCTIONS TO COMPLETE STATUTORY DECLARATION

You must sign the Statutory Declaration below <u>in the presence of a Commissioner of Oaths</u>, sometimes referred to as a Commissioner for taking Affidavits.

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. A notary public for the Province or Territory where the Declaration is made has all the powers of a Commissioner of Oaths.

If you need assistance, you may contact the Agent, Epiq, at [insert link to Agent's website] which can arrange for a Commissioner of Oaths to commission your signing of your Statutory Declaration before you submit your Claim to the Claims Administrator.

The Commissioner of Oaths must complete Sections XI and XII, and if applicable, Section XIII.

The interpreter, if any, must complete Sections XIV and XV.

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.

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

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 ____________________________ (Town/City/Municipality)

in ____________________________ (Province/Territory)

this _______ day of _______________, 20____

____
Signature of PCC-Claimant

____
Signature of Commissioner of Oaths/Notary Public

Commissioner of Oaths/Notary Public: please sign above and complete Section XII below. If applicable, complete Section XIII.	Please place Commissioner of Oath's stamp/Notarial Seal here, if applicable.

Section XII: Commissioner of Oaths/Notary Public Information

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

Business Phone:	
Email:	
Section XIII: 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	
Section XIV: Interpreter Information (only complete this Section if it is applicable).	
Full Name (First Name, Middle Name and Last Name):	
Address:	
Business Phone:	
Email:	
Section XV: 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	

APPENDIX "D"

Pan-Canadian Claimants' Compensation Plan

CLAIM FORM TO BE COMPLETED BY
LEGAL REPRESENTATIVE ON BEHALF OF PCC-CLAIMANT
OR ESTATE OF PCC-CLAIMANT

This Claim Form is required to be completed by the Legal Representative of any person, referred to in this Form as the "PCC-Claimant", or the Legal Representative of the estate of a PCC-Claimant, who may be entitled to receive payment of financial compensation from the Pan-Canadian Claimants' Compensation Plan, referred to in this Form as the "PCC Compensation Plan".

Complete this Claim Form if the PCC-Claimant is either deceased, or alive but not capable of making decisions regarding their financial affairs.

To be eligible to receive payment of financial compensation from the PCC Compensation Plan, the PCC-Claimant or the estate of the PCC-Claimant must meet all of the following PCC Eligibility Criteria:

1. **If the PCC-Claimant is alive, they must reside in a Province or Territory in Canada. If the PCC-Claimant is deceased, they must have resided in a Province or Territory in Canada on the date of their death;**

2. **The PCC-Claimant was alive on March 8, 2019;**

3. **Between January 1, 1950 and November 20, 1998, the PCC-Claimant smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;**

   Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that the PCC-Claimant smoked.

4. **Between March 8, 2015 and March 8, 2019 (inclusive of those dates), the PCC-Claimant was diagnosed with:**

   (d) **Primary lung cancer, or**

   (e) **Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or**

   (f) **Emphysema/COPD (GOLD Grade III or IV);**

AND

5. On the date of the PCC-Claimant's diagnosis with lung cancer, throat cancer or Emphysema/COPD GOLD Grade III or IV the PCC-Claimant resided in any Province or any Territory.

If the PCC-Claimant is or, if deceased was, a resident of Quebec and does not meet the above PCC Eligibility Criteria, the PCC-Claimant or their estate, as applicable, may be eligible to receive compensation as a *Blais* Class Member in accordance with the judgments of the Superior Court of Quebec in *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382, and the judgment of the Court of Appeal of Quebec in *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358, if they meet all of the following criteria:

1. They reside or, if deceased resided, in Quebec;

2. Between January 1, 1950 and November 20, 1998, they smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies.

Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that they smoked.

3. Before March 12, 2012, they were diagnosed with:

(d) Primary lung cancer, or

(e) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or

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

4. On the date of their diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV), they resided in Quebec.

AND

5. The *Blais* Class Members include the heirs of all persons who died after November 20, 1998 and satisfied the above criteria.

You are only permitted to make one claim for compensation on behalf of either a *Blais* Class Member or a PCC-Claimant under the PCC Compensation Plan. You cannot make a claim to both Claims Processes. You may determine whether the person or estate on whose behalf you are acting is eligible to receive compensation as a *Blais* Class Member at [link to QCAPs' section of Claims Administrator's website].

You do not need a lawyer to complete this Claim Form.

Only a person who has the right and is authorized by one of the documents listed in Section IV to act on behalf of the PCC-Claimant may complete this Claim Form as the PCC-Claimant's Legal Representative. If you do not have one of the documents listed in Section IV, then any

Claim Form or other documents which you complete will not be accepted by the Claims Administrator.

To make a Claim to the PCC Compensation Plan, you must submit all of the following fully completed documents to the Claims Administrator:

- ☐ **This Claim Form which you have completed as the Legal Representative of the PCC-Claimant or the estate of the PCC-Claimant with all requested documents attached. If you are the PCC-Claimant and are submitting a claim on your own behalf, you must complete the Claim Form to be completed by the PCC-Claimant instead of this Claim Form with all requested documents attached. You are required to sign the Statutory Declaration in Section XII of the Claim Form in the presence of a Commissioner of Oaths;**

- ☐ **One of the following documents to prove the PCC-Claimant's diagnosis:**

  - ☐ **A copy of a pathology report which confirms that the PCC-Claimant was diagnosed with Lung Cancer or Throat Cancer, as applicable, between March 8, 2015 and March 8, 2019 (inclusive of those dates); or**

  - ☐ **A copy of a report of a spirometry test performed on the PCC-Claimant between March 8, 2015 and March 8, 2019 (inclusive of those dates), that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value to first establish a diagnosis of Emphysema/COPD (GOLD Grade III or IV); or**

  - ☐ **A copy of an extract from the PCC-Claimant's medical file confirming the diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates); or**

  - ☐ **A completed Physician Form; or**

  - ☐ **A written statement from the PCC-Claimant's Physician, or another physician having access to their medical record, confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019 (inclusive of those dates) and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.**

Deadline to submit all of your completed Claim Forms and documents: This Claim Form and all requested documents supporting the Claim must be submitted to the Claims Administrator as a complete package by no later than [the PCC Claims Application Deadline which is TBD].

The Claims Administrator will not accept and review the Claim to determine whether the PCC-Claimant or, if the PCC-Claimant is deceased, the PCC-Claimant's estate, is eligible to receive

compensation under the PCC Compensation Plan unless ALL of the fully completed Claim Form and ALL requested medical and other documents have been submitted either online or postmarked by the deadline of [the PCC Claims Application Deadline which is TBD]. **For this reason, you should take immediate steps to obtain all of the requested documents as soon as possible in order not to miss the deadline of [the PCC Claims Application Deadline which is TBD].** **SUBMIT YOUR CLAIM BY REGISTERED MAIL: All Forms and documents must be postmarked no later than _______________, 20____ and mailed to: [Address of Claims Administrator].** **OR** **SUBMIT YOUR CLAIM ONLINE: All Forms must be submitted online and all documents must be uploaded online at [URL for website of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _______________, 20____.** **OR** **SUBMIT YOUR CLAIM BY EMAIL: All Forms and documents must be emailed to the Claims Administrator to [Email address of Claims Administrator] by no later than 5:00 p.m. Pacific Time on ______, 20__.** **OR** **SUBMIT YOUR CLAIM BY FAX: All Forms and documents must be faxed to the Claims Administrator to [Fax Number of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _____________, 20___. ___.**			
Section I: Choice of Claim Form **Note: If the PCC-Claimant died before March 8, 2019, neither they nor their estate are eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**			
Are you making a claim on behalf of a PCC-Claimant or the estate of a PCC-Claimant as their Legal Representative?	Yes No	☐ ☐	Please complete the rest of this Claim Form. If you are making a claim on your own behalf, please complete the Claim Form for the PCC-Claimant.
Is the PCC-Claimant deceased?	Yes	☐	Date of Death (DD/MM/YYYY):_______________ Please **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): ☐ 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 Defence Staff ☐ Statement of Verification of Death from the Department of Veterans Affairs No ☐
Was the PCC-Claimant alive on March 8, 2019? **Note: If you answer "No" to this Question, then the estate of the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u>**	☐ Yes ☐ No

at this point, and you may not complete and submit this Claim Form to the Claims Administrator.	
If the PCC-Claimant is alive, please explain why you are completing this form as their Legal Representative.	
Section II: Name, Contact Information and Provincial/Territorial Health Insurance Number of PCC-Claimant	
Full Name (First Name, Middle Name and Last Name):	
Date of Birth:	Date:_____________________ (DD/MM/YYYY)
Provincial/Territorial Health Insurance Number that the PCC-Claimant uses (i) in the Province or Territory in which they currently live or, (ii) if deceased, in the Province or Territory in which they lived at the date of their death:	____
Between March 8, 2015 and March 8, 2019, did the PCC-Claimant live in a different Province or Territory?	Yes ☐ Province or Territory in which the PCC-Claimant lived between March 8, 2015 and March 8, 2019: _________________________________ Please provide the Provincial/Territorial Health Insurance Number that the PCC-Claimant used while living in a different Province or Territory between March 8, 2015 to March 8, 2019: _________________________________ No ☐

Street Address of Current Residence or, if the PCC-Claimant is deceased, Street Address at Date of Death:	
Unit/Apartment Number:	
City/Town:	
Province/Territory	
Postal Code:	
Country:	
Home Phone (If the PCC-Claimant is alive):	
Work Phone (If the PCC-Claimant is alive):	
Cell Phone (If the PCC-Claimant is alive):	
Email Address (If the PCC-Claimant is alive):	
Section III: Name and Contact Information of Legal Representative Any communications from the Claims Administrator and any cheque for compensation will be **made payable to the PCC-Claimant or the estate of the PCC-Claimant**, as applicable, and sent to you as their Legal Representative in accordance with the contact information you provide below. Any cheque for compensation will not be made payable directly to you as the Legal Representative for the PCC-Claimant or the estate of the PCC-Claimant.	
Legal Representative's Full Name (First Name, Middle Name and Last Name):	
Legal Representative's Street Address:	
Legal Representative's Unit/Apartment Number:	

Legal Representative's City/Town:	
Legal Representative's Province/Territory	
Legal Representative's Postal Code:	
Legal Representative's Country:	
Legal Representative's Home Phone:	
Legal Representative's Work Phone:	
Legal Representative's Cell Phone:	
Legal Representative's Email address:	
Legal Representative's Preferred Method of Contact:	☐ Telephone ☐ Email ☐ Mail
Preferred Language of Communication:	☐ English ☐ French
Section IV: Proof of Entitlement to act as Legal Representative of a PCC-Claimant or the estate of a PCC-Claimant	
If at the time you complete this Claim Form the **PCC-Claimant is alive** and resides in any Province **other than Quebec** or in any Territory, you **must attach** one of the following documents to verify that you have the right and are	☐ Not applicable ☐ **If the PCC-Claimant has Indian Status and resides on a reserve or on Crown lands**: ☐ Document showing you have been appointed as the PCC-Claimant's Administrator of Property

<table>
<tr>
<td>authorized to make a claim on behalf of the PCC-Claimant (a certified copy, photocopy or certified electronic extract of the document will be accepted by the Claims Administrator):

<u>Note:</u> If you are not able to provide the Claims Administrator with one of the documents listed in this Question, your application to make a claim to the PCC Compensation Plan on behalf of a PCC-Claimant is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the Claims Administrator.</td>
<td>☐ If the PCC-Claimant resides in British Columbia:

☐ Power of Attorney

☐ Enduring Power of Attorney

☐ Representation Agreement for financial and legal affairs

☐ Statutory Property Guardianship

☐ Document showing that you have been appointed as the Private Committee of the Estate of the PCC-Claimant

☐ Document showing that the Public Guardian and Trustee has been appointed as the Committee of the Estate of the PCC-Claimant

☐ If the PCC-Claimant resides in Alberta:

☐ Enduring Power of Attorney

☐ Document showing that you have been appointed as the trustee for the PCC-Claimant

☐ Supported Decision-making Authorization

☐ Document showing that the Public Guardian and Trustee has been appointed as the trustee for the PCC-Claimant

☐ If the PCC-Claimant resides in Saskatchewan:

☐ Property Power of Attorney

☐ Enduring Property Power of Attorney

☐ Springing Property Power of Attorney

☐ Contingent Enduring Property Power of Attorney

☐ Document showing that you have been appointed as the PCC-Claimant’s Property Co-decision-maker by the Court

☐ Document showing that you have been appointed as the PCC-Claimant’s Temporary Property Guardian by the Court</td>
</tr>
</table>

	☐ Document showing that you have been appointed as the PCC-Claimant's Property Guardian by the Court ☐ **If the PCC-Claimant resides in Manitoba:** ☐ Power of Attorney ☐ Enduring Power of Attorney ☐ Springing Power of Attorney ☐ Document showing that you have been appointed as the Private Committee of Property for the PCC-Claimant (Order of Committeeship) ☐ Document showing that you have been appointed as the Private Committee of Property and Personal Care for the PCC-Claimant (Order of Committeeship) ☐ Document showing that the Public Guardian and Trustee has been appointed as the Committee for the PCC-Claimant ☐ **If the PCC-Claimant resides in Ontario**: ☐ Power of Attorney for Property ☐ Continuing Power of Attorney for Property ☐ Document showing that you have been appointed as the PCC-Claimant's Guardian of Property by the Office of the Public Guardian and Trustee ☐ Document showing that you have been appointed as the PCC-Claimant's Guardian of Property by the Court ☐ Document showing that the Public Guardian and Trustee has been appointed as the Committee for the PCC-Claimant ☐ **If the PCC-Claimant resides in 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 you have been appointed as the Committee of the Estate of the PCC-Claimant ☐ **If the PCC-Claimant resides in Nova Scotia:** ☐ Power of Attorney authorizing your management of the PCC-Claimant's estate ☐ Enduring Power of Attorney authorizing your management of the PCC-Claimant's estate ☐ Document showing that you have been appointed as the PCC-Claimant's Guardian by the Court ☐ Document showing that you have been appointed as the PCC-Claimant's Representative by the Court (Representation Order) ☐ **If the PCC-Claimant resides in Prince Edward Island:** ☐ Specific Power of Attorney ☐ General Power of Attorney ☐ Enduring Power of Attorney ☐ Continuing Power of Attorney ☐ Document showing that you have been appointed as the Guardian of the PCC-Claimant ☐ Document showing that you have been appointed as the Committee of the Estate of the PCC-Claimant ☐ **If the PCC-Claimant resides in Newfoundland and Labrador:** ☐ Enduring Power of Attorney ☐ Document showing that Letters of Guardianship of the Estate of the PCC-Claimant have been granted to you by the Court

	☐ **If the PCC-Claimant resides in Yukon:** ☐ Enduring Power of Attorney ☐ Document showing that you have been appointed as the Temporary Guardian or Permanent Guardian for the PCC-Claimant ☐ Guardianship Order appointing the Public Guardian and Trustee as Guardian for the PCC-Claimant ☐ **If the PCC-Claimant resides in Northwest Territories:** ☐ Power of Attorney ☐ Enduring Power of Attorney ☐ Springing Power of Attorney ☐ Document showing that you have been appointed as the Guardian of the PCC-Claimant with power over legal or financial matters ☐ Document showing that you have been appointed as the Trustee of the PCC-Claimant ☐ Order of Trusteeship appointing the Public Trustee as Trustee of the PCC-Claimant's Estate ☐ **If the PCC-Claimant resides in Nunavut:** ☐ Power of Attorney ☐ Enduring Power of Attorney ☐ Springing Power of Attorney ☐ Order appointing you as Trustee for the PCC-Claimant ☐ Order appointing you as Guardian for the PCC-Claimant with a power over their estate ☐ Order appointing the Public Guardian as Guardian for the PCC-Claimant

If at the time you complete this Claim Form the **PCC-Claimant is deceased** and, at the time of the PCC-Claimant's death, the PCC-Claimant resided in any Province **other than Quebec** or in any Territory at the time of their death, you **must attach** one of the following documents to verify that you have the right and are authorized to make a claim on behalf of the PCC-Claimant's estate (a certified copy, photocopy or certified electronic extract of the document will be accepted by the Claims Administrator): Note: **If you are not able to provide the Claims Administrator with one of the documents listed in this Question, your application to make a claim to the PCC Compensation Plan on behalf of a PCC-Claimant's estate is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	☐ Not applicable ☐ **If the PCC-Claimant had Indian Status and resided on a reserve or on Crown lands**: ☐ Notice of Appointment as Estate Administrator ☐ 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 ☐ **If the PCC-Claimant died in British Columbia**: ☐ Representation Grant (Estate Grant) ☐ Grant of Probate (issued by a Court when a person dies with a will) ☐ Grant of Administration (issued by a Court when a person dies without a will) ☐ **If the PCC-Claimant died in Alberta:** ☐ Grant of Probate (issued by a Court when a person dies with a will) ☐ Grant of Double Probate (issued by a Court when a person dies with a will and the personal representative had previously reserved their right to apply later for probate, or when the named alternate personal representative needs to complete the administration) ☐ Grant of Administration or Letters of Administration (issued by a Court when a person dies without a will) ☐ Grant of Administration with Will Annexed or Letters of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate)

	☐ **If the PCC-Claimant died in Saskatchewan:** ☐ Letters Probate or Grant of Probate (issued by a Court when a person dies with a will) ☐ Letters of Administration or Grant of Administration (issued by a Court when a person dies without a will) ☐ Letters of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ **If the PCC-Claimant died in Manitoba:** ☐ Grant of Probate (issued by a Court when a person dies with a will) ☐ Letters of Administration (estates over $10,000) ☐ Letters of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ Administration Order (estates under $10,000) ☐ **If the PCC-Claimant died in Ontario**: ☐ Certificate of Appointment of Estate Trustee without a Will ☐ Certificate of Appointment of Estate Trustee with a Will ☐ Small Estate Certificate ☐ Probate Certificate ☐ **If the PCC-Claimant died in New Brunswick:**

	☐ Letters of Administration (issued by a Court when a person dies without a will) ☐ Letters Probate (issued by a Court when a person dies with a will) ☐ Letters of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ **If the PCC-Claimant died in Nova Scotia:** ☐ Grant of Administration (issued by a Court when a person dies without a will) ☐ Grant of Probate (issued by a Court when a person dies with a will) ☐ Grant of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ **If the PCC-Claimant died in Prince Edward Island:** ☐ Letters of Administration (issued by a Court when a person dies without a will) ☐ Letters Probate (issued by a Court when a person dies with a will) ☐ Letters of Administration with the Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ **If the PCC-Claimant died in Newfoundland and Labrador:**

	☐ Grant of Probate (issued by a Court when a person dies with a will) ☐ Letters of Administration (issued by a Court when a person dies without a will) ☐ Letters of Administration, CTA (cum testamento annexo) (With Will Annexed) - issued where there is a will but there is no executor named, or when the executor is unable or unwilling to apply for the grant ☐ Letters of Administration, DBN (De Bonis Non) - issued where an administrator of an estate dies or becomes incapable of continuing with his or her duties after a grant is made, but prior to the completion of the administration ☐ Letters of Administration CTA DBN - issued where there is a will but the executor or administrator CTA dies or becomes incapacitated and therefore is unable to continue with his or her duties after a grant is made, but prior to the completion of the administration (and there is no other person to step into that position according to the terms of any will) ☐ **If the PCC-Claimant died in Yukon:** ☐ Grant of Probate or Letters of Probate (issued by a Court when a person dies with a will) ☐ Letter of Administration (issued by a Court when a person dies without a will) ☐ Grant of Administration with Will Annexed or Letters of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ **If the PCC-Claimant died in Northwest Territories:** ☐ Declaration of Small Estate (issued by a Court if the net value of the estate of the deceased reasonably appears to be less than $35,000)

	☐ Grant of Probate (issued by a Court when a person dies with a will) ☐ Grant of Administration (issued by a Court when a person dies without a will) ☐ Grant of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ Grant of Double Probate (issued by a Court when a person dies with a will and the personal representative had previously reserved their right to apply later for probate, or when the named alternate personal representative needs to complete the administration) ☐ **If the PCC-Claimant died in Nunavut:** ☐ Certificate of Appointment of Estate Trustee with a Will (issued by a Court when a person dies with a will) ☐ Letters of Administration (issued by a Court when a person dies without a will)
If at the time you complete this Claim Form the **PCC-Claimant is alive** and **resides in Quebec**, you **must attach** one of the following documents to verify that you have the right and are authorized to make a claim on behalf of the PCC-Claimant (a certified copy, photocopy or certified electronic extract of the document will be accepted by the Claims Administrator): **Note:** **If you are not able to provide the Claims Administrator with**	☐ Power of Attorney ☐ Mandate in case of incapacity ☐ Tutorship to persons of full age ☐ Curatorship to persons of full age ☐ Detailed Mandate ☐ Not applicable

one of the documents listed in this Question, your application to make a claim to the PCC Compensation Plan on behalf of a PCC-Claimant is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the Claims Administrator.	
If at the time you complete this Claim Form the **<u>PCC-Claimant is deceased</u>** and, at the time of the PCC-Claimant's death, they **<u>resided in Quebec</u>**, you **<u>must attach</u>** one of the following documents to verify that you have the right and are authorized to make a claim on behalf of the PCC-Claimant's estate (a certified copy, photocopy or certified electronic extract of the document will be accepted by the Claims Administrator): <u>**Note:**</u> **If you are not able to provide the Claims Administrator with one of the documents listed in this Question, your application to make a claim to the PCC Compensation Plan on behalf of a PCC-Claimant's estate is <u>terminated</u> at this point, and you may**	☐ The deceased PCC-Claimant **<u>had a written will</u>** and I have attached copies of the following documents: ☐ The PCC-Claimant's Death Certificate; ☐ A will search from the Chambre des notaires on the deceased PCC-Claimant; ☐ A will search from the Bar of Quebec on the deceased PCC-Claimant; and ☐ One of the following documents: ☐ A copy of the notarial will of the deceased PCC-Claimant, appointing me as the executor/liquidator of the deceased PCC-Claimant's estate; ☐ A copy of the judgment probating the will of the deceased PCC-Claimant, confirming my appointment as the executor/liquidator of the deceased PCC-Claimant's estate; or ☐ Any other official document confirming my status as the executor/liquidator of the deceased PCC-Claimant's estate. ☐ The deceased PCC-Claimant **<u>did not have a written will</u>** and I have attached copies of the following documents ☐ The PCC-Claimant's Death Certificate;

	not complete and submit this Claim Form to the Claims Administrator.	☐ A will search from the Chambre des notaires on the deceased PCC-Claimant; ☐ A will search from the Bar of Quebec on the deceased PCC-Claimant; or ☐ Any document proving my status to make a claim for compensation in respect of the deceased PCC-Claimant. ☐ Not applicable	
What is/was your relationship to the PCC-Claimant?			
How long have you known, or if the PCC-Claimant is deceased how long did you know the PCC-Claimant?			
Section V: PCC-Claimant's Place of Residence **If the PCC-Claimant lives in Canada, their place of residence is the Province or Territory which issued their health insurance card and/or their driver's licence.**			
1.	Between January 1, 1950 and November 20, 1998, did the PCC-Claimant reside in Canada? **<u>Note</u>: If you answer "No" to Question 1, then the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	Yes ☐ No ☐	
2.	Does the PCC-Claimant currently reside in Quebec? **<u>Note</u>: If you answer "Yes" to Question 2, please proceed to complete Sections VI, VII, IX, X, XI and XII. <u>Do not complete Section VIII (which is the form for non-Quebec residents) and do not complete Question 3 below</u>.**	Yes ☐ No ☐	

3.	Does the PCC-Claimant currently reside in one of the Provinces other than Quebec, or in one of the Territories in Canada? **Note:** **If you answer "Yes" to Question 3, please proceed to complete Sections VI, VIII, IX, X, XI and XII. Do not complete Section VII (which is for Quebec residents only).** **If you answer "No" to Question 3, then the PCC-Claimant is not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	Yes ☐ Province or Territory of current residence: ______________________________ No ☐ Current country of residence: ______________________________
Section VI: Smoking History **To be eligible to receive compensation under the PCC Compensation Plan, between January 1, 1950 and November 20, 1998, the PCC-Claimant must have smoked a minimum of twelve pack-years of cigarettes (equivalent to 87,600 cigarettes) sold by the Canadian Tobacco Companies which are: Imperial Tobacco Canada Limited; Rothmans, Benson & Hedges Inc.; and JTI-Macdonald Corp.** **Based upon your answers to Questions 5, 6 and 7, the Claims Administrator will calculate the number of pack-years of cigarettes that the PCC-Claimant smoked between January 1, 1950 and November 20, 1998, to determine the PCC-Claimant's eligibility to receive compensation under the PCC Compensation Plan.**		
4.	When did the PCC-Claimant start smoking cigarettes?	☐ Before January 1, 1976 ☐ On or after January 1, 1976
5.	Between January 1, 1950 and November 20, 1998, for how many years did the PCC-Claimant smoke?	____________________ years
6.	During the years that the PCC-Claimant smoked between January 1, 1950 and November 20, 1998, how many cigarettes did the PCC-Claimant smoke per day?	The PCC-Claimant smoked approximately ____________ cigarettes per day between January 1, 1950 and November 20, 1998.

	Please indicate the **<u>number of cigarettes smoked</u>** per day, not the number of packs smoked. If the number of cigarettes the PCC-Claimant smoked per day varied, please proceed to answer Question 7.	
7.	If the number of cigarettes that the PCC-Claimant smoked between January 1, 1950 and November 20, 1998 varied, provide a summary of the number of cigarettes that the PCC-Claimant smoked during that period of time. Please express your summary in terms of the **<u>number of cigarettes smoked</u>**, not the number of packs smoked. [**<u>Note to Draft</u>**: The Claims Administrator will be requested to add an auto calculator to the online Claim Form that would calculate the number of pack-years based on the data provided by the PCC-Claimant. If the auto calculator determines that the PCC-Claimant did not smoke twelve pack-years, then the following Note would appear to the PCC-Claimant's Legal Representative: **<u>Note</u>:** **The PCC-Claimant did not smoke a minimum of twelve pack-years of cigarettes between January 1, 1950 and November 20, 1998. As a result, the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**]	(a) The PCC-Claimant smoked approximately __________ cigarettes per day between __________________ (DD/MM/YYYY) and _________________. (DD/MM/YYYY) (b) The PCC-Claimant smoked approximately __________ cigarettes per day between __________________ (DD/MM/YYYY) and _________________. (DD/MM/YYYY) (c) The PCC-Claimant smoked approximately __________ cigarettes per day between __________________ (DD/MM/YYYY) and _________________. (DD/MM/YYYY) (d) The PCC-Claimant smoked approximately __________ cigarettes per day between __________________ (DD/MM/YYYY) and _________________. (DD/MM/YYYY)
8.	Check all of the brands of cigarettes that the PCC-Claimant regularly smoked between January 1, 1950 and November 20, 1998. **<u>Note</u>:** **If the PCC-Claimant did not smoke any of the brands of cigarettes listed in**	☐ Accord ☐ B&H

	Question 8 or on the attached list of sub-brands [link to document listing sub-brands]**, then the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.**	☐ Belmont ☐ Belvedere ☐ Camel ☐ Cameo ☐ Craven "A" ☐ Craven "M" ☐ du Maurier ☐ Dunhill ☐ Export ☐ LD ☐ Macdonald ☐ Mark Ten ☐ Matinee ☐ Medallion ☐ More ☐ North American Spirit ☐ Number 7 ☐ Peter Jackson ☐ Players ☐ Rothmans ☐ Vantage ☐ Viscount ☐ Winston

		☐ Record any other brands smoked from this list: [link to document listing sub-brands] ____________________ ____________________ ____________________ ____________________ ____________________

Section VII: Eligibility of Residents of Quebec to receive Compensation

<u>Complete this section only if the PCC-Claimant lives in Quebec, or if deceased, lived in Quebec at the time of their death. If the PCC-Claimant lives, or if deceased lived, in a Province other than Quebec or in one of the Territories, please proceed to Section VIII</u>.

PLEASE READ CAREFULLY:

Depending on the disease with which the PCC-Claimant has been diagnosed and the date of the PCC-Claimant's diagnosis, as a resident of Quebec the PCC-Claimant may be eligible to receive compensation <u>either</u> from the PCC Compensation Plan, <u>or</u> as a *Blais* Class Member in accordance with the judgments of the Superior Court of Quebec in *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382, and the judgment of the Court of Appeal of Quebec in *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358.

You are only permitted to make <u>one</u> claim for compensation on behalf of the PCC-Claimant <u>either</u> as a *Blais* Class Member <u>or</u> as a PCC-Claimant under the PCC Compensation Plan. You cannot make a claim to both Claims Processes.

Your answers to Questions 9 through 17 will assist you to determine whether you may be able to make a claim as the Legal Representative on behalf of a person who is a *Blais* Class Member or a PCC-Claimant under the PCC Compensation Plan.

To be eligible to receive compensation <u>as a *Blais* Class Member</u>, the PCC-Claimant must meet <u>all</u> of the following criteria:

1. The PCC-Claimant resides in Quebec or, if deceased, resided in Quebec at the time of their death;

2. Between January 1, 1950 and November 20, 1998, the PCC-Claimant smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies which are: Imperial Tobacco Canada Limited; Rothmans, Benson & Hedges Inc.; and JTI-Macdonald Corp. The

Canadian Tobacco Companies sold the brands of cigarettes listed in Question 8 on this Claim Form.

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

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

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

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

Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that the PCC-Claimant smoked.

3. Before March 12, 2012, the PCC-Claimant was diagnosed 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/COPD (GOLD Grade III or IV).

4. On the date of their diagnosis, the PCC-Claimants resided in Quebec.

AND

5. The *Blais* Class Members include the heirs of all persons who died after November 20, 1998 and satisfied the above criteria.

To be eligible to receive compensation under the PCC Compensation Plan, the PCC-Claimant or the estate of the PCC-Claimant must meet all of the following PCC Eligibility Criteria:

1. If the PCC-Claimant is alive, they must reside in a Province or Territory in Canada. If the PCC-Claimant is deceased, they must have resided in a Province or Territory in Canada on the date of their death;

2. The PCC-Claimant was alive on March 8, 2019;

3. Between January 1, 1950 and November 20, 1998, the PCC-Claimant smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;

Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that the PCC-Claimant smoked.

4. Between March 8, 2015 and March 8, 2019 (inclusive of those dates), the PCC-Claimant was diagnosed 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/COPD (GOLD Grade III or IV); AND 5. On the date of the PCC-Claimant's diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) the PCC-Claimant resided in any Province or any Territory. **If the PCC-Claimant has been diagnosed with Emphysema/COPD (GOLD Grade III or IV) and either primary lung cancer or primary throat cancer, and the PCC-Claimant meets all other criteria to be eligible to receive compensation, the PCC-Claimant, or their estate, will only receive compensation for the most serious disease with which the PCC-Claimant has been diagnosed that will provide the highest amount of compensation.**		
9.	Has the PCC-Claimant, you or anyone else as their Legal Representative, submitted a claim to receive compensation as a *Blais* Class Member?	Yes ☐ No ☐
10.	Have you or anyone else already received compensation on behalf of the PCC-Claimant as a *Blais* Class Member? **Note:** **If you answer "Yes" to Question 10, then the PCC-Claimant is not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.**	Yes ☐ No ☐
11.	Is the PCC-Claimant the heir of a person who died after November 20, 1998 and satisfied the criteria to be eligible to receive compensation as a *Blais* Class Member? [link to Q&As definition of "heir" on the Claims Administrator's website].	Yes ☐ No ☐

	<u>Note</u>: **If you answer "Yes" to Question 11, then the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.** **You may determine whether the PCC-Claimant is eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' section of the Claims Administrator's website]**.**	
12.	Was the PCC-Claimant diagnosed with primary lung cancer before March 12, 2012? [link to FAQs definition of "Primary Lung Cancer"] **<u>Note</u>:** **If you answer "Yes" to Question 12, then the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.** **You may determine whether the PCC-Claimant is eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' section of the Claims Administrator's website]**.**	Yes ☐ Date of diagnosis of lung cancer: ____________________ (DD/MM/YYYY) No ☐
13.	Was the PCC-Claimant diagnosed with primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) before March 12, 2012? [link to FAQs definitions of "Larynx", "Oropharynx" and "Hypopharynx"] **<u>Note</u>:** **If you answer "Yes" to Question 13, then the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation**	Yes ☐ Date of diagnosis of throat cancer: ____________________ (DD/MM/YYYY) No ☐

	Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator. **You may determine whether the PCC-Claimant is eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' section of the Claims Administrator's website]**.**	
14.	Was the PCC-Claimant diagnosed with Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012? [link to FAQs definitions of "Emphysema" and "COPD"] **<u>Note</u>: If you answer "Yes" to Question 14, <u>and</u> the PCC-Claimant was not diagnosed with either primary lung cancer or primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) between March 8, 2015 and March 8, 2019, then the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.** **You may determine whether the PCC-Claimant or their estate is eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' section of the Claims Administrator's website]**.**	Yes ☐ Date of diagnosis of Emphysema/COPD (GOLD Grade III or IV): ______________________ (DD/MM/YYYY) No ☐
15.	Was the PCC-Claimant diagnosed with primary lung cancer between March 8, 2015 and March 8, 2019? **<u>Note</u>: If you answer "Yes" to Question 15, then the PCC-Claimant may be eligible to receive compensation from the PCC**	Yes ☐ Date of diagnosis of lung cancer: ______________________ (DD/MM/YYYY)

	Compensation Plan. Please proceed to Section VIII.	No ☐
16.	Was the PCC-Claimant diagnosed with primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) between March 8, 2015 and March 8, 2019? __Note__: **If you answer "Yes" to Question 16, then the PCC-Claimant may be eligible to receive compensation from the PCC Compensation Plan. Please proceed to Section VIII.**	Yes ☐ Date of diagnosis of throat cancer: ______________________ (DD/MM/YYYY) No ☐
17.	Was the PCC-Claimant diagnosed with Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019? __Note__: **If you answer "Yes" to Question 17, then the PCC-Claimant may be eligible to receive compensation from the PCC Compensation Plan. Please proceed to Section VIII.**	Yes ☐ Date of diagnosis of Emphysema/COPD (GOLD Grade III or Grade IV): ______________________ (DD/MM/YYYY) No ☐

Section VIII: Eligibility of Residents of the Provinces other than Quebec and Residents of the Territories to receive Compensation

__Complete this section only if the PCC-Claimant lives, or if deceased lived, in a Province other than Quebec, or in one of the Territories. If the PCC-Claimant lives, or if deceased lived, in Quebec, please answer the Questions in Section VII above__.

PLEASE READ CAREFULLY:

To be eligible to receive compensation under the PCC Compensation Plan, the PCC-Claimant must meet __all__ of the following criteria:

1. If the PCC-Claimant is alive, they must reside in a Province or a Territory in Canada. If the PCC-Claimant is deceased, they must have resided in a Province or Territory in Canada on the date of their death;

2. The PCC-Claimant was alive on March 8, 2019;

3. Between January 1, 1950 and November 20, 1998, the PCC-Claimant smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;

<table>
<tr><td colspan="3">

<u>Note</u>: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years which the PCC-Claimant smoked.

4. Between March 8, 2015 and March 8, 2019 (inclusive of those dates), the PCC-Claimant was diagnosed 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/COPD (GOLD Grade III or IV);

<u>AND</u>

5. On the date of the PCC-Claimant's diagnosis with lung cancer, throat cancer or Emphysema/COPD GOLD Grade III or IV the PCC-Claimant resided in any Province or any Territory.

If the PCC-Claimant has been diagnosed with Emphysema/COPD (GOLD Grade III or IV) <u>and</u> either primary lung cancer or primary throat cancer, and the PCC-Claimant meets all other criteria to be eligible to receive compensation, the PCC-Claimant, or their estate, will only receive compensation for the most serious disease with which the PCC-Claimant has been diagnosed that will provide the highest amount of compensation.

<u>Note</u>: <u>If you answer "No" to all of Questions 18, 19 and 20</u>, then the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the Claims Administrator.

</td></tr>
<tr><td>18.</td><td>Was the PCC-Claimant diagnosed with primary lung cancer between March 8, 2015 and March 8, 2019? [link to FAQs definition of "Primary Lung Cancer"]</td><td>Yes ☐

Date of diagnosis of lung cancer:
____
(DD/MM/YYYY)

No ☐</td></tr>
<tr><td>19.</td><td>Was the PCC-Claimant diagnosed with primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) between March 8, 2015 and March 8, 2019? [link to FAQs definitions of "Larynx", "Oropharynx" and "Hypopharynx"]</td><td>Yes ☐

Date of diagnosis of throat cancer:
____
(DD/MM/YYYY)</td></tr>
</table>

		No ☐
20.	Was the PCC-Claimant diagnosed with Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019? [link to FAQs definitions of "Emphysema" and "COPD"]	Yes ☐ Date of diagnosis of Emphysema/COPD (GOLD Grade III or Grade IV): ____________________ (DD/MM/YYYY) No ☐
21.	Did the PCC-Claimant reside in Canada on the date on which they were diagnosed with primary lung cancer, primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer), or Emphysema/COPD (GOLD Grade III or IV)? **Note:** **If you answer "No" to Question 21, then the PCC-Claimant is not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	Yes ☐ Province or Territory in which the PCC-Claimant resided on the date of their diagnosis: ____________________ No ☐
Section IX: Payment Method		
22.	If the Claims Administrator determines that the PCC-Claimant is eligible to receive compensation from the PCC Compensation Plan, how do you wish PCC-Claimant to receive payment?	By cheque payable to the PCC-Claimant mailed to the address that I provided in Section III of this Claim Form ☐ **OR** By direct deposit into a bank account in the name of the PCC-Claimant ☐ **Please attach a "Void" cheque** and provide the following information

		regarding the bank account in the name of the PCC-Claimant: Financial Institution: ____________ Branch Address: _______________ City: __________________ Province: ______________ Postal Code: __________________ Name on Account: _____________ Branch Number: _______________ Financial Institution Number: __________________ Account Number: ______________
23.	If the Claims Administrator determines that the estate of the PCC-Claimant is eligible to receive compensation from the PCC Compensation Plan, how do you wish the estate of the PCC-Claimant to receive payment?	By cheque payable to the estate of the PCC-Claimant mailed to the address that I provided in Section III of this Claim Form ☐ **<u>OR</u>** By direct deposit into a bank account in the name of the PCC-Claimant's estate ☐ **<u>Please attach a "Void" cheque</u>** and provide the following information regarding the bank account in the name of the PCC-Claimant's estate: Financial Institution: ____________ Branch Address: _______________ City: __________________ Province: ______________ Postal Code: __________________

		Name on Account: ______________ Branch Number: ________________ Financial Institution Number: ___________________ Account Number: _______________
Section X: Consent to Disclosure and Release of Records		
I understand that in order to process this claim it will be necessary for the personal information of the PCC-Claimant that is in the possession of physicians, health care professionals, hospitals, clinics, or other third parties to be disclosed to the Claims Administrator. I also understand that by signing this Claim Form and submitting it to the Claims Process I am consenting to the disclosure to the Claims Administrator of the personal information of the PCC-Claimant by physicians and health care professionals from whom the PCC-Claimant received care, to be used and disclosed by the Claims Administrator in accordance with the CCAA Plans.		Yes ☐ No ☐
Section XI: Privacy Notice		
I understand and agree that the Claims Administrator may collect, use and disclose the personal information of the PCC-Claimant, including personal health information, related to their Claim in accordance with its Privacy Policy found at (link to Privacy Policy on Claims Administrator's website) in order to provide its claims management services on their behalf. The Claims Administrator may share the personal information of the PCC-Claimant with any subsequent Court-appointed Claims Administrator, if required, in connection with the processing and administration of their Claim. Their personal information may not be used or disclosed for purposes other than those for which it was collected, except with my consent or as required by law.		Yes ☐ No ☐
Section XII: Statutory Declaration		
INSTRUCTIONS TO COMPLETE STATUTORY DECLARATION **You must sign the Statutory Declaration below <u>in the presence of a Commissioner of Oaths</u>, sometimes referred to as a Commissioner for taking Affidavits.**		

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. A notary public for the Province or Territory where the Declaration is made has all the powers of a Commissioner of Oaths.

If you need assistance, you may contact the Agent, Epiq, at [insert link to Agent's website] which can arrange for a Commissioner of Oaths to commission your signing of your Statutory Declaration before you submit your Claim to the Claims Administrator.

The Commissioner of Oaths must complete Sections XII and XIII, and if applicable, Section XIV.

The interpreter, if any, must complete Sections XV and XVI.

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.

The information that I have provided on this Claim Form is true and correct and the documents submitted in support of the claim are authentic and have not been modified in any way whatsoever.

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 the PCC-Claimant or the estate of the PCC-Claimant, as applicable, is not entitled to receive.

Declared before me

at ____________________________ (Town/City/Municipality)

in ____________________________ (Province/Territory)

this _______ day of _______________, 20____

____
Signature of Legal Representative of PCC-Claimant or estate of PCC-Claimant

____
Signature of Commissioner of Oaths/Notary Public

Commissioner of Oaths/Notary Public: please sign above and complete Section XIII below. If applicable, complete Section XIV.	Please place Commissioner of Oath's stamp/Notarial Seal here, if applicable.

Section XIII: Commissioner of Oaths/Notary Public Information	
Full Name (First Name, Middle Name and Last Name):	
Address:	
Business Phone:	
Email:	

Section XIV: 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

Section XV: Interpreter Information (only complete this Section if it is applicable).	
Full Name (First Name, Middle Name and Last Name):	
Address:	
Business Phone:	
Email:	

Section XVI: 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	

APPENDIX "E"

Pan-Canadian Claimants' Compensation Plan

PHYSICIAN FORM

If the PCC-Claimant or their Legal Representative is unable to provide:

(i) **A copy of a pathology report which confirms that the PCC-Claimant was diagnosed with Lung Cancer or Throat Cancer, as applicable, between March 8, 2015 and March 8, 2019 (inclusive of those dates), or**

(ii) **A copy of a report of a spirometry test performed on the PCC-Claimant between March 8, 2015 and March 8, 2019 (inclusive of those dates), that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value, as proof of the first diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates),**

then this Physician Form may be used to assist the PCC-Claimant to prove that they were diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) during the PCC Claims Period from March 8, 2015 to March 8, 2019 (inclusive of those dates).

Deadline To Submit this Form: This Physician Form and all requested medical documents must be submitted to the Claims Administrator of the Pan-Canadian Claimants' Compensation Plan, referred to in this Form as the "PCC Compensation Plan", as a complete package by no later than [the PCC Claims Application Deadline which is TBD].

SUBMIT THIS FORM BY REGISTERED MAIL: This Physician Form and all requested medical documents must be postmarked no later than _______________, 20____ and mailed to: [Address of Claims Administrator].

OR

SUBMIT THIS FORM ONLINE: This Physician Form and documents must be submitted online and all documents must be uploaded online at [URL for website of Claims Administrator] by no later than 5:00 p.m. Pacific Time on ________________, 20____.

OR

SUBMIT THIS FORM BY EMAIL: This Physician Form must be emailed to the Claims Administrator to [Email address of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _________, 20___.

OR

SUBMIT THIS FORM BY FAX: This Physician Form and documents must be faxed to the Claims Administrator to [Fax Number of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _____________, 20___.

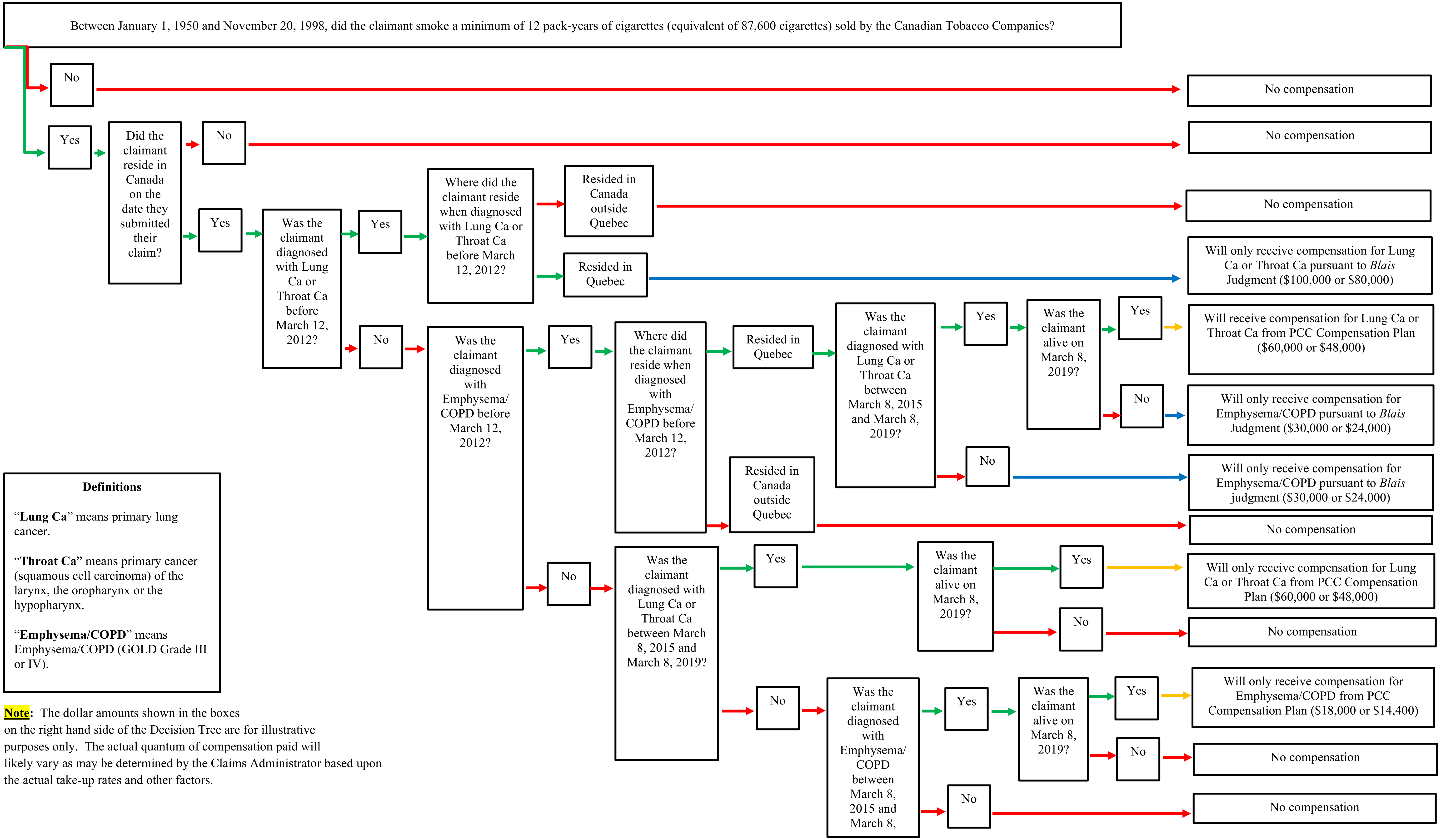
Section I: Information regarding PCC-Claimant **The "PCC-Claimant" is the person who may be entitled to receive payment of financial compensation from the PCC Compensation Plan. If the PCC-Claimant is deceased, their estate may be entitled to receive payment of financial compensation from the PCC Compensation Plan.**	
Full Name (First Name, Middle Name and Last Name):	
Date of Birth:	Date:_____________________ (DD/MM/YYYY)
Provincial/Territorial Health Insurance Number:	
Section II: Name and Contact Information of Physician	
Full Name:	
Address:	
Business Phone:	
Preferred Language of Correspondence	☐ English ☐ French
Section III: Disease Diagnosis **Please complete this section even if the PCC-Claimant is deceased.** **Please <u>attach the requested medical documentation to verify the diagnosis.</u> The request for documentation to confirm the diagnosis is a request for existing clinical records only. It is not a request for you or other physicians to prepare a report at this time.**	

1.	Has the PCC-Claimant been diagnosed with primary Lung Cancer, Throat Cancer (primary squamous cell carcinoma of the larynx, oropharynx, or hypopharynx),	☐ Lung Cancer ☐ Throat Cancer (primary squamous cell carcinoma

	or Emphysema/COPD (GOLD Grade III or IV)? Check all that apply.	of the larynx, oropharynx, or hypopharynx) ☐ Emphysema/COPD (GOLD Grade III or IV)
2.	On what date was the PCC-Claimant first diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV)? (If the PCC-Claimant was diagnosed with multiple diseases, please add the date of diagnosis for each disease).	Disease: _________________ Date of Diagnosis: ____________________ (DD/MM/YYYY) Disease: _________________ Date of Diagnosis: ____________________ (DD/MM/YYYY) Disease: _________________ Date of Diagnosis: ____________________ (DD/MM/YYYY)
3.	Please attach **<u>at least one</u>** of the following records that verify the above-referenced diagnosis and date of diagnosis:	☐ Pathology Report ☐ Operative Report ☐ Biopsy Report ☐ MRI Report ☐ CT Scan Report ☐ PET Scan Report ☐ X-ray Report ☐ Sputum Cytology Report

		☐ Spirometry Report ☐ Extract from medical chart ☐ Any other medical evidence or documentation that establishes the diagnosis and date of diagnosis (list the records attached): ____________________ ____________________
Section IV: Smoking History **Please answer Question 4 based upon information available in the clinical notes and records available to you. Question 4 is not a request that you seek information from the PCC-Claimant. The PCC-Claimant is required to respond to questions regarding their smoking history on a separate Claim Form which they will submit to the Claims Administrator.**		
4.	To the best of your knowledge, information and belief, does, or if the PCC-Claimant is deceased did, the PCC-Claimant smoke cigarettes?	☐ Yes ☐ No ☐ Do not know
Section V: Certification by Physician		
I certify that the information provided on this Physician Form is true and correct to the best of knowledge, information and belief. ____________________ ____________________ Date signed Signature of Physician		

APPENDIX "F": Determination of whether Canadian Residents qualify to receive Compensation either pursuant to *Blais* Judgment or from Pan-Canadian Claimants' Compensation Plan



Definitions

"**Lung Ca**" means primary lung cancer.

"**Throat Ca**" means primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx.

"**Emphysema/COPD**" means Emphysema/COPD (GOLD Grade III or IV).

Note: The dollar amounts shown in the boxes on the right hand side of the Decision Tree are for illustrative purposes only. The actual quantum of compensation paid will likely vary as may be determined by the Claims Administrator based upon the actual take-up rates and other factors.

APPENDIX "G"

Pan-Canadian Claimants' Compensation Plan

ACKNOWLEDGEMENT OF RECEIPT OF CLAIM PACKAGE

[on Claims Administrator's Letterhead]

BY [MAIL/EMAIL/FAX]

Name of PCC-Claimant or Legal Representative of PCC-Claimant
Address of PCC-Claimant or Legal Representative of PCC-Claimant

Dear [Full name of PCC-Claimant or Legal Representative of PCC-Claimant]:

Re: Your Claim Number: __________________
Acknowledgement of Receipt of Pan-Canadian Claimant Claim Package

This Acknowledgement of Receipt of Claim is your record that [Name of Claims Administrator], the Claims Administrator for the Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**"), has received your Claim Package consisting of your Claim Form, the documents which verify the PCC-Claimant's diagnosis and date of diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV), and any additional documents that you or your Physician, if applicable, submitted supporting your Claim.

You have been assigned the following Claim Number: [Insert Claim Number]

We will review your Claim Package as quickly as possible to determine whether you are eligible to receive a compensation payment from the PCC Compensation Plan.

We will notify you in writing once a decision has been made regarding your Claim.

In the interim, if you have any questions regarding your Claim or the Claims Process, please contact our Call Centre by telephone at [Call Centre toll-free number], or visit the website for the PCC Compensation Plan at [URL for Claims Administrator's website].

Dated this _________ day of ____________, 20___.

____

[Name of Claims Administrator]

APPENDIX "H"

Pan-Canadian Claimants' Compensation Plan

CLAIMS ADMINISTRATOR'S CHECKLIST TO DETERMINE WHETHER A PCC-CLAIMANT MEETS THE PCC ELIGIBILITY CRITERIA

The purpose of this Checklist is to identify certain of the material facts which are determinative of whether a PCC-Claimant meets the PCC Eligibility Criteria to qualify to receive a compensation payment from the Pan-Canadian Claimants' Compensation Plan.

It is important that this Checklist be accurately completed to the fullest extent possible based upon the information provided by the PCC-Claimant or the PCC-Claimant's Legal Representative in the Claim Form and all supporting medical and other documents submitted to the Claims Administrator.

Claim Number: ______________________________

Name of PCC-Claimant: ______________________________

Name of PCC-Claimant's Legal Representative: ______________________________

A. PCC ELIGIBILITY CRITERIA

1. Who submitted the Claim?

☐ PCC-Claimant

☐ Legal Representative of the PCC-Claimant

2. If the Claim has been submitted by a Legal Representative for a PCC-Claimant, has the Legal Representative submitted a document establishing that they are authorized to make a claim on behalf of the PCC-Claimant?

☐ Yes

Document submitted to prove legal authority: ________________________

☐ No

If the answer to Question 2 is "No", then contact Legal Representative to request submission of document establishing their authority by PCC Claims Application Deadline.

3. Was the PCC-Claimant alive on March 8, 2019?

☐ Yes

☐ No

If the answer to Question 3 is "No", then issue a Notice of Rejection of Claim.

4. If the PCC-Claimant is currently deceased, did the PCC-Claimant die:

☐ Before March 8, 2019?

☐ On or after March 8, 2019?

Date of Death (DD/MM/YYYY): __________________________________

If the answer to Question 4 is "Before March 8, 2019", then issue a Notice of Rejection of Claim.

5. If the PCC-Claimant is currently deceased, has the Legal Representative submitted a document establishing the PCC-Claimant's date of death?

☐ Yes

Document submitted to prove date of death:

☐ 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 Defence Staff

☐ Statement of Verification of Death from the Department of Veterans Affairs

☐ No

If the answer to Question 5 is "No", then contact Legal Representative to request submission of document proving that the PCC-Claimant is deceased by PCC Claims Application Deadline.

6. Did the PCC-Claimant reside in Canada on the date they submitted their Claim Package to the Claims Administrator?

☐ Yes

☐ No

If the answer to Question 6 is "No", then issue a Notice of Rejection of Claim.

7. Between January 1, 1950 and November 20, 1998, did the PCC-Claimant reside in Canada?

☐ Yes

☐ No

If the answer to Question 7 is "No", then issue a Notice of Rejection of Claim.

8. Between March 8, 2015 and March 8, 2019, the PCC-Claimant lived in:

   ☐ Quebec

   ☐ A Province other than Quebec, or a Territory: ______________________

9. The PCC-Claimant was diagnosed with:

   ☐ Primary lung cancer ("**Lung Cancer**")

   ☐ Primary cancer (squamous cell carcinoma) of the Larynx, Oropharynx or Hypopharynx ("**Throat Cancer**")

   ☐ Emphysema/COPD (GOLD Grade III or IV)

   ☐ Any disease other than Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV)

If the answer to Question 9 is "Any disease other than Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV)", then issue a Notice of Rejection of Claim.

10. (a) The PCC-Claimant's diagnosis of Lung Cancer or Throat Cancer has been confirmed by a copy of a pathology report which confirms that the PCC-Claimant was diagnosed with Lung Cancer or Throat Cancer, as applicable, between March 8, 2015 and March 8, 2019?

   ☐ Yes ☐ No

   (b) The PCC-Claimant's diagnosis of Emphysema/COPD (GOLD Grade III or IV) has been confirmed by a copy of a report of a spirometry test that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value to first establish a diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019?

   ☐ Yes ☐ No

(c) The PCC-Claimant's diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV), as applicable, has been confirmed by a copy of an extract from the PCC-Claimant's medical file?

☐ Yes ☐ No

(d) The PCC-Claimant's diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV), as applicable, has been confirmed by a completed Physician Form?

☐ Yes ☐ No

(e) The PCC-Claimant's diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV), as applicable, has been confirmed by a written statement from the PCC-Claimant's Physician, or another physician having access to their medical record, confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019 and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report?

☐ Yes ☐ No

If the answers to Questions 10(a), (b), (c), (d) and (e) are all "No",
then issue a Notice of Rejection of Claim

11. The date of the PCC-Claimant's diagnosis of Lung Cancer is (DD/MM/YYYY): _______

12. The date of the PCC-Claimant's diagnosis of Throat Cancer is (DD/MM/YYYY): ______

13. The date of the PCC-Claimant's diagnosis of Emphysema/COPD (GOLD Grade III or IV) is (DD/MM/YYYY): ____

14. Was the PCC-Claimant diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012?

☐ Yes

☐ No

If the answer to Question 14 is "Yes", then issue a Notice of Rejection of Claim.
If the PCC-Claimant is a Quebec resident,
they may qualify for compensation under the *Blais* Judgment.

15. Was the PCC-Claimant diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019?

☐ Yes

☐ No

If the answer to Question 15 is "No", then issue a Notice of Rejection of Claim.

16. Calculation of number of pack-years smoked by the PCC-Claimant between January 1, 1950 and November 20, 1998:

Explanatory Note:

One pack-year is the number of cigarettes smoked daily and is equivalent to 7,300 cigarettes.

Twelve pack-years of cigarettes is the equivalent of 87,600 cigarettes (12 years x 7,300 cigarettes) which is calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption. For example:

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

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

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

Calculation of PCC-Claimant's number of pack-years smoked:

A. _________ cigarettes smoked per day x 365 x ____ years = __________ cigarettes

B. _________ cigarettes smoked per day x 365 x ____ years = __________ cigarettes

C. _________cigarettes smoked per day x 365 x ____ years = __________ cigarettes

D. _________ cigarettes smoked per day x 365 x ____ years = __________ cigarettes

Total Number of Cigarettes smoked by PCC-Claimant (A + B + C + D) = _________

17. Did the PCC-Claimant smoke a minimum of twelve pack-years of cigarettes (equivalent to 87,600 cigarettes) between January 1, 1950 and November 20, 1998?

☐ Yes

☐ No

If the answer to Question 17 is "No", then issue a Notice of Rejection of Claim.

18. Did the PCC-Claimant smoke brands of cigarettes sold in Canada by Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp. during the period from January 1, 1950 and November 20, 1998?

☐ Yes

☐ No

If the answer to Question 18 is “No”, then issue a Notice of Rejection of Claim.

19. Is the PCC-Claimant’s Claim accepted for payment?

☐ Yes

☐ No

If the answer to Question 19 is “No”, then issue a Notice of Rejection of Claim.

B. COMPENSATION AMOUNT

20. Did the PCC-Claimant start to smoke before January 1, 1976?

☐ Yes

☐ No

21. If the PCC-Claimant started to smoke <u>before</u> January 1, 1976, then the PCC-Claimant is approved to receive the following payment:

☐ Prorated amount up to a maximum payment of $18,000 if the PCC-Claimant was diagnosed with Emphysema/COPD (GOLD Grade III or IV)

☐ Prorated amount up to a maximum payment of $60,000 if the PCC-Claimant was diagnosed with Lung Cancer or Throat Cancer.

<u>Note:</u> If the PCC-Claimant was diagnosed with more than one of Emphysema/COPD (GOLD Grade III or IV), Lung Cancer and Throat Cancer, they are only eligible to be paid for the one disease that will provide them with the highest amount of compensation.

22. Did the PCC-Claimant start to smoke on or after January 1, 1976?

☐ Yes

☐ No

23. If the PCC-Claimant started to smoke on or after January 1, 1976, then the PCC-Claimant is approved to receive the following payment:

☐ Prorated amount up to a maximum payment of $14,400 if the PCC-Claimant was diagnosed with Emphysema/COPD (GOLD Grade III or IV)

☐ Prorated amount up to a maximum payment of $48,000 if the PCC-Claimant was diagnosed with Lung Cancer or Throat Cancer.

Note: If the PCC-Claimant was diagnosed with more than one of Emphysema/COPD (GOLD Grade III or IV), Lung Cancer and Throat Cancer, they are only eligible to be paid for the one disease that will provide them with the highest amount of compensation

C. STATUS OF CLAIM

24. If the Claim is rejected, has a Notice of Rejection of Claim been sent to the PCC-Claimant?

☐ Yes

☐ No

☐ Not applicable

25. If the Claim is rejected, has the PCC-Claimant submitted a Request for Review?

☐ Yes

☐ No

☐ Not applicable

26. If the PCC-Claimant submitted a Request for Review, what was the decision of the Review Officer?

☐ Claim accepted

☐ Claim rejected

☐ Claim varied as follows: ____

27. If the PCC Claim is accepted, has a Notice of Acceptance of Claim been sent to the PCC-Claimant?

☐ Yes

☐ No

28. The PCC-Claimant is eligible to be paid: $____

29. Has payment been issued to the PCC-Claimant?

☐ Yes

☐ No

30. Date payment was issued to PCC-Claimant (DD/MM/YYYY): ______________________

APPENDIX "I"

Pan-Canadian Claimants' Compensation Plan

NOTICE OF ACCEPTANCE OF CLAIM

[on Claims Administrator's Letterhead]

BY [MAIL/EMAIL/FAX]

Name of PCC-Claimant or Legal Representative of PCC-Claimant
Address of PCC-Claimant or Legal Representative of PCC-Claimant

Dear [Full name of PCC-Claimant or Legal Representative of PCC-Claimant]:

Re: Your Claim Number: ___________________
Notice of Acceptance of Claim

We are pleased to advise you that your Claim to the Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") in respect of [your/ PCC-Claimant's full name] diagnosis of [Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV)] has been accepted.

In accordance with the terms of the PCC Compensation Plan, the Claims Administrator has determined that you will receive a compensation payment in the amount of **[$__________]**.

Please note that the compensation payment that will be paid to you may be less than the amount of the compensation payment indicated above. Compensation will be determined on a *pro rata* basis between all PCC-Claimants based on the number of claims and the amount available for distribution to eligible PCC-Claimants. The actual quantum of the compensation payment that will be paid to the PCC-Claimants will be determined after all claims have been received, reviewed and processed by the Claims Administrator. It is anticipated that the distribution of compensation payments to PCC-Claimants will begin after [insert PCC Claims Application Deadline].

Your payment will be made to you by [a cheque that will be mailed to the address that you provided on your Claim Form, OR direct deposit into the bank account which you identified on your Claim Form].

If you have any questions regarding your Claim, please contact our Call Centre by telephone at [Call Centre toll-free number], or visit the website for the PCC Compensation Plan at [URL for Claims Administrator's website].

Dated this _________ day of ____________, 20___.

____

[Name of Claims Administrator]

APPENDIX "J"

Pan-Canadian Claimants' Compensation Plan

REQUEST FOR REVIEW

This Request for Review is required to be completed by the PCC-Claimant, or the Legal Representative of the PCC-Claimant or the estate of the PCC-Claimant if applicable, if they wish to have the Review Officer review the decision of the Claims Administrator to reject their Claim for compensation from the Pan-Canadian Claimants' Compensation Plan ("PCC Compensation Plan").

You do not need a lawyer to complete this Request for Review.

Deadline to submit your completed Request for Review: This Request for Review and any supporting documents must be submitted to the Claims Administrator by no later than 5:00 p.m. Pacific Time sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator.

SUBMIT YOUR REQUEST FOR REVIEW BY REGISTERED MAIL: Your Request for Review must be postmarked no later than sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator and mailed to: [Address of Claims Administrator].

OR

SUBMIT YOUR REQUEST FOR REVIEW ONLINE: Your Request for Review must be submitted online and all documents must be uploaded online at [URL for website of Claims Administrator] by no later than 5:00 p.m. Pacific Time sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator.

OR

SUBMIT YOUR REQUEST FOR REVIEW BY EMAIL: Your Request for Review must be emailed to the Claims Administrator to [Email address of Claims Administrator] by no later than 5:00 p.m. Pacific Time sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator.

OR

SUBMIT YOUR REQUEST FOR REVIEW BY FAX: Your Request to Review must be faxed to the Claims Administrator to [Fax Number of Claims Administrator] by no later than 5:00 p.m. Pacific Time sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator.

Section I: PCC-Claimant's Name and Claim Number	
Claim Number:	
Full Name of PCC-Claimant (First Name, Middle Name and Last Name):	
Full Name of Legal Representative of PCC-Claimant (First Name, Middle Name and Last Name), if applicable:	
Section II: Claims Administrator's Decision	
Date of Notice of Rejection of Claim:	
Reason provided on the Notice of Rejection of Claim for the Claim being rejected:	________________ ________________ ________________ ________________ ________________ ________________ ________________ ________________
Section III: Statement of PCC-Claimant or Legal Representative of PCC-Claimant regarding error alleged to have been made by Claims Administrator in determining the Claim	
The Claims Administrator made the following error(s) in the review of the Claim: **Note:** You must explain why you believe that the Claims Administrator made an error in	________________ ________________ ________________

rejecting the Claim. You may submit any document which you believe proves that an error was made.	______________________

Section IV: Certification

I certify that the information provided on the Request to Review is true and correct. Where someone has helped me with this Request to Review, or where an interpreter was used, that person has read to me everything they wrote and included with this Request to Review, if necessary to allow me to understand the content of this completed Request to Review 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 / (or if the Request for Review is being signed by the Legal Representative of the PCC-Claimant) the PCC-Claimant or their estate is not entitled to receive.

______________________	______________________
Date signed	Signature of PCC-Claimant / Legal Representative of PCC-Claimant or estate of PCC-Claimant

Section V: Interpreter Information (only complete this Section if it is applicable).

Full Name (First Name, Middle Name and Last Name):	
Mailing Address:	
Unit/Apartment Number:	

Town/City/Municipality:	
Province/Territory	
Postal Code:	
Occupation:	
Business Phone:	
Email:	

APPENDIX "K"

Pan-Canadian Claimants' Compensation Plan

ACKNOWLEDGEMENT OF RECEIPT OF REQUEST FOR REVIEW

[on Claims Administrator's Letterhead]

BY [MAIL/EMAIL/FAX]

Name of PCC-Claimant or Legal Representative of PCC-Claimant
Address of PCC-Claimant or Legal Representative of PCC-Claimant

Dear [Full name of PCC-Claimant or Legal Representative of PCC-Claimant]:

Re: Your Claim Number: ___________________
Acknowledgement of Receipt of Request for Review

This Acknowledgement of Receipt of Request for Review is your record that [Name of Claims Administrator], the Claims Administrator for the Pan-Canadian Claimants' Compensation ("**PCC Compensation Plan**"), has received your Request for Review of the decision of the Claims Administrator to deny [your/ PCC-Claimant's Full Name] Claim dated _______________.

The Review Officer will review your Request for Review as quickly as possible to determine whether the decision of the Claims Administrator regarding [your/PCC-Claimant's Full Name] Claim will be confirmed, reversed or varied.

We will notify you in writing once a decision has been made regarding your Request for Review.

In the interim, if you have any questions regarding your Request for Review or the review process, please contact our Call Centre by telephone at [Call Centre toll-free number], or visit the website for the PCC Compensation Plan at [URL for Claims Administrator's website].

Dated this __________ day of _____________, 20___.

____

[Name of Claims Administrator]

APPENDIX “L”

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

Accord

B&H

Belmont

Belvedere

Camel

Cameo

Craven “A”

Craven “M”

du Maurier

Dunhill

Export

LD

Macdonald

Mark Ten

Matinee

Medallion

More

North American Spirit

Number 7

Peter Jackson

Players

Rothmans

Vantage

Viscount

Winston

Sub-brands of Cigarettes sold by Canadian Tobacco Companies in Canada between January 1, 1950 and November 20, 1998

Accord KF

Avanti/Light

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 KF

Belvedere Extra Mild

Cameo Extra Mild

Craven “A” Special

Craven “M” KF

Craven “M” Special

Craven “A” Light

Craven “A” Ultra Light/Mild

du Maurier Extra Light

du Maurier Light

du Maurier Special

du Maurier Ultra Light

Dunhill KF

Export “A”

Export “A” Lights

Export “A” Medium

Export “A” Extra Light

Export “A” Special Edition

Export “A” Ultra Light

Export Mild

Export Plain

John Player’s Special

Macdonald Menthol

Mark Ten Filter

Matinee Extra Mild

Matinee Slims/Menthol

Matinee Special/Menthol

Number 7 Lights

Peter Jackson Extra Light KF

Player’s Extra Light

Player’s Filter

Player’s Light

Player’s Medium

Player’s Plain

Rothmans Extra Light

Rothmans KF

Rothmans Light

Rothmans Special

Rothmans UL LT KF

Select Special/Ultra Mild/Menthol

Vantage KF

Vantage Light/Menthol

Viscount #1 KF

Viscount Extra Mild/Menthol

SCHEDULE "T"

RESUME OF DR. ROBERT BELL

Robert Stuart Bell, MDCM, MSc, FRCSC, FACS, FRCSE (hon.)

Brief Resume Prepared: April 2024.

Appointments & Education:

1) Professor Emeritus, Department of Surgery, University of Toronto. February 2022.

2) Deputy Minister Ministry of Health and Long-Term Care, Ontario: June 2014- June 2018.

3) President & Chief Executive Officer, University Health Network: June 2005- June 2014.

4) Senior Executive, Princess Margaret Hospital: June 2000- June 2005.

5) Director, Musculoskeletal Oncology Unit, Mount Sinai Hospital & Princess Margaret Hospital: 1989- 2000.

6) Professor of Surgery, University of Toronto: 1998 to present.

7) Advanced Management Program, Harvard Business School, 2005.

8) Fellow in Orthopaedic Oncology Surgery, Harvard Medical School and Massachusetts General Hospital, 1984-5.

9) FRCSC Orthopaedic Surgery, 1983.

10) M Sc, University of Toronto, 1981.

11) MDCM, McGill University, 1975

Significant Boards or Committees:

1) Chair of Health Data Research Network Canada. May 2022 to present.

2) Member Governing Council, Canadian Institute of Health Research. September 2022 to present. Chair of Audit Committee and Member Governance & Nominating Committee.

3) Member Homewood Research Institute Board. September 2021.

4) Inaugural Co-Chair, National Steering Committee for Patient Oriented Research, Canadian Institute of Health Research. 2013- 2020.

5) Inaugural Co-Chair, Ontario Ministry of Health & Long-Term Care (MOHLTC) Expert Panel on Neurosurgery Care. 2013-2015.

6) Inaugural Co-Chair, Ontario MOHLTC Expert Panel on Vision Care, 2010- 2013.

7) Inaugural Co-Chair, Ontario MOHLTC Expert Panel on Critical Care Services. 2003-2006.

8) Co-Chair, Ontario MOHLTC Expert Panel on Emergency Department Overcrowding. 2002- 2005.

9) Chair, Cancer Quality Council Ontario: 2005- 2013.

10) Inaugural Chair, Clinical Council, Cancer Care Ontario: 2004- 2007.

11) President, Musculoskeletal Tumor Society. 2001- 2002.

12) Chief of Surgical Oncology, UHN and Mount Sinai Hospital. 1999- 2003.

Major Accomplishments:

1) **Since leaving the Ministry of Health and Long-Term Care in June, 2018, Bell has established a consulting company with healthcare clients across Canada and internationally.** He has also worked as a senior associate for consulting engagements related to strategy and clinical governance. Bell has been a regular commentator on healthcare in Canada and has published three novels with all proceeds benefiting foundations at University Health Network. Details of this work can be found at www.drbobbell.com

2) **As Deputy Minister Health and Long-Term Care (MOHLTC) Ontario, working with Hon. Dr. Eric Hoskins, Bell developed a major transformation of Ontario's healthcare system designed to put patients first. Legislative and policy highlights included:**

   - reforming the governance and management of Home and Community Care through passage of Patients First Act, 2017. With Canada's aging population, provision of effective homecare services is crucial to cost effective healthcare in order to keep seniors out of hospitals and nursing facilities. The Patients First Act enabled a substantive reform of the way that homecare is delivered in Ontario.

   - increasing patient protection from sexual abuse and reformed community lab business models through Protecting Patients Act, 2017. This legislation extended the definition of sexual abuse by providers as well as modernizing investigation and penalties for abuse. It also modernized the provision of community lab services improving cost effectiveness.

- introducing concept of universal pharmacare for children and youth with OHIP+. This program provides all Ontarians under the age of 25 with comprehensive, no cost pharmacare coverage.

- developing Ontario's first provincial Digital Health Strategy with a focus on consumer digital health and integrated information at clinical point of care. All Ontarians drug, immunization, lab tests, digital images and hospital records are now available through provincial repositories accessible at point of care. Approximately 500,000 Ontarians have chosen to access their health data through a patient portal.

- passage of Strengthening Quality and Accountability for Patients Act, 2017, which made major reforms to ambulance programs, community health facilities and public health standards. These reforms improved the flexibility of ambulance services and will enable more care to move from hospital to community settings.

- proposing and initiating implementation of $140M investment in community mental health and addictions resources. This initiative introduced investments in OHIP funded Structured Psychotherapy, designed to address Mood Disorder which is the primary cause of disability in Canadian industry today.

- implementing $220M Comprehensive Opioid Overdose Prevention Strategy. This strategy worked upstream to improve prescribing standards for opioids as well as improving access to musculoskeletal care (one of the primary drivers in development of opioid addiction). Downstream, major investments in Safe Consumption Sites, Opioid Overdose Prevention Sites as well as development of Rapid Access to Community Withdrawal and Comprehensive Addiction management were all included in this investment strategy designed to reduce opioid addiction and overdose;

- implementing $240M program to enhance wait times for musculoskeletal (MSK) care including back pain emphasizing e-referral and triage management. Recognizing that 50% of Ontario Wait One times were related to waiting for MSK consultation, a broad based program designed to increase primary MSK consultants and guarantee access within two weeks is being rolled out across Ontario;

- developing and implementing Ontario's First Nation Health Action Plan, a $222M investment targeted at expansion of culturally appropriate care for indigenous Ontarians with a focus on more than doubling indigenous primary care, home care and long term care. Concurrently, the Ministry emphasized consultation with Indigenous political organizations and the Federal government to move toward a First Nations Health Authority model for indigenous Ontarians.

3) **As CEO University Health Network (UHN), Bell led a major clinical and research expansion of UHN. Major accomplishments included:**

- leading the UHN to its current role as Canada's premier research hospital with more than $350M in annual research expenditures. During Bell's leadership term, the research budget at the hospital more than doubled. With major international venture capital investments such as Northern Biologics ($50M investment by Celgene and Versant Ventures) and Blue Rock Therapeutics ($225M investment by Bayer Pharma and partners), UHN science is creating economic growth as well as improving health care. Newsweek magazine recently named Toronto General Hospital as one of the top ten hospitals in the world.

- expanding UHN's research facilities through fit-out of the 400,000 sq. ft. East MaRS Tower and the building and fit-out of the 250,000 sq. ft. Krembil Discovery Center. The massive increase in research capacity at UHN has enabled discovery and translational research in cancer care, cardiac care, neuroscience, regenerative medicine, neuroscience, transplant and drug discovery.

- leading the expansion of UHN's Multi-Organ Transplant program which is now North America's largest transplant program. UHN innovation if regenerative medicine in organ transplant has led to a substantial increase in the numbers of organs transplanted in life saving procedures in the Ontario.

- expanding philanthropic support of research and hospital infrastructure through UHN foundations to exceed $220M annually. The success of the UHN foundations serves as a massive support for the scientific and clinical programs at the hospital. During Bell's leadership term, the contribution of the foundations doubled.

- leading integration of Toronto Rehabilitation Institute (TRI) into UHN. TRI is recognized as the world's leading research/clinical provider of rehabilitation medicine and the integration of TRI based on a commitment to support research excellence was a fitting expansion of Canada's leading research hospital.

-providing leadership for a comprehensive quality improvement program that developed national best practices in investigation of critical incidents, improved avoidable mortality and achieved improved in a variety of quality metrics.

- balancing budget nine years in a row and led expansion of budget to $2B annually.

4) **As Cancer Surgery National & International Leader, Bell led development of a national framework for clinical care and research in patients with musculoskeletal (bone and muscle) cancer. Major contributions included:**

- following fellowship training in Boston focused on Musculoskeletal (MSK) Oncology, Bell developed Canada's first multi-disciplinary unit for management of patients with

MSK cancer (sarcoma) at Mount Sinai Hospital and Princess Margaret Hospital.

- training surgeons and other cancer specialists from centers across Canada with result that Canada now has six integrated centers from coast to coast with clinicians trained at the University Musculoskeletal Oncology Center in Toronto. Provision of excellent care for patients with Musculoskeletal cancer is particularly fitting for Canada since Terry Fox died from MSK cancer (osteosarcoma of the bone).

-achieving more than $6.5M as Principal Investigator in peer reviewed funding from the Canadian Institute of Health Research to establish a national Interdisciplinary Health Research Team in Musculoskeletal Oncology emphasizing comparison of treatment outcomes and assessment of genomic changes in sarcoma cancers. Organization of Canadian Clinical Trials Group in Sarcoma contributed to best practices at the international level.

- first Canadian named as President Musculoskeletal Tumor Society, an international society focused on improving treatment outcomes for MSK Oncology patients.

- publishing more than 220 peer reviewed scientific papers related to MSK Oncology treatment and biology.

- the publication in 2002 in Lancet of a randomized trial comparing pre-operative and post-operative radiation in soft tissue sarcoma and follow-up publications by the Canadian Clinical Trials Group organized by Bell and others changed international clinical practice in managing soft tissue sarcoma.

- presenting more than 100 invited and peer reviewed international lectures (listed in attached cv).

5) **As Advisor to Government and Agencies, Bell helped to lead the implementation of Patient Oriented Research in Canada as well as leading transformation of several different clinical programs in Ontario and nationally. Major contributions included:**

- working with Dr. Alain Beaudet (then President of Canadian Institute of Health Research- CIHR) and others to establish Canada's Strategy for Patient Oriented Research (SPOR). SPOR is designed to emphasize the patient voice and patient concerns in developing national research objectives.

- Co-Chairing (with Dr. Beaudet) the inaugural National Steering Committee for SPOR to provide health system guidance to CIHR on SPOR implementation. SPOR has successfully completed its first five-year strategy and the Steering Committee is providing advice to CIHR around the terms of SPOR renewal.

- as Inaugural Co-Chair Ontario Expert Panel on Access to Neurosurgical Care, Bell led improvement in the urgent care of neurosurgical patients in the province. Recommendations from the Expert Panel essentially eliminated out of country referrals for urgent neurosurgery and allowed the Ministry to reinvest more than $15M in Neurosurgical resources.

- following the SARS outbreak in 2003, the Ministry realized that Critical Care Services in Ontario were fragmented with no provincial coordination or comprehensive data. As Inaugural Co-Chair, Ontario MOHLTC Expert Panel on Critical Care Services, Bell led a major expansion of Ontario's Critical Care system, the establishment of Critical Care Services Ontario to coordinate the system, and the development of the Critical Care Information System with real time management of Critical Care bed availability across the province.

- as Inaugural Co-Chair, Ontario MOHLTC Expert Panel on Emergency Department Overcrowding Bell provided advice on Emergency Department (ED) investment leading to the "Pay for Results" funding mechanism that incents better outcomes in Ontario's ED's.

- as Chair, Cancer Quality Council Ontario Bell led the development of metrics to provide arm's length review of performance in Ontario's cancer system (www.csqi.ca).

- as Inaugural Chair, Clinical Council, Cancer Care Ontario Bell led the development and implemented the governance structure that facilitates clinical engagement and input into management of Ontario's cancer system.

6) **Summary:**

Working as an expert clinician leader, research leader, educator, hospital executive and bureaucrat/leader, Bell has improved the health system in Canada's largest province through a variety of evidence-based interventions.

As a national leader, he facilitated the provision of interdisciplinary care for patients with bone and muscle cancers by training specialists across the country. Bell initiating a pan-Canadian approach to biological and clinical research in these difficult cancers through leadership of the Interdisciplinary Health Research Team in MSK Oncology funded by CIHR. He has worked with CIHR leadership on the implementation of the Strategy for Patient Oriented Research.

At the international level, Bell's leadership in MSK Oncology was recognized by his appointment as President of the Musculoskeletal Tumor Society. The integrated interdisciplinary model of MSK Oncology treatment developed in Toronto is recognized around the world as a best practice. Bell’s leadership of clinical trials across Canada in developing new methods for treating bone and soft tissue sarcoma has established international best practices.

Bell is recognized as an international, national and provincial health system leader.

SCHEDULE "U"

CURRICULUM VITAE OF DR. ROBERT BELL

Curriculum Vitae
Robert Stuart Bell

A. Date Curriculum Vitae is Updated: February, 2024

B. Biographical Information

Primary Office	[redacted]
Telephone	[redacted]
Cell	[redacted]
Email	[redacted]

1. EDUCATION

Degrees

1981	MSc, University of Toronto, Toronto, Ontario
1975	MDCM, McGill University, Montreal, Quebec
1971	BSc, McGill University, Montreal, Quebec

Professional & Post-Graduate Training

April 2005	Advanced Management Program, Harvard Business School, Boston, Ma.
Jan. 1984- Dec 1985	Musculoskeletal Clinical Fellowship, Fellowship in Oncology Research, Harvard University, Massachusetts General Hospital, Boston, Massachusetts, United States, Supervisor(s): Professors Henry Mankin & Herman Suit
1979 - 1983	Orthopaedic Resident, University of Toronto, Toronto, Ontario

Qualifications, Certifications and Licenses

2007	FRCS(Ed), Royal College of Surgeons of Edinburgh, Edinburgh, United Kingdom (honorary)
1998	FACS, American College of Surgeons, Chicago, Illinois, United States
1983	FRCSC, Royal College of Physicians and Surgeons of Canada, Ottawa, Ontario, Canada
1976	CPSO General Ontario Medical Licence

2. EMPLOYMENT

Current Appointments

2022 Feb to present	Professor Emeritus, Department of Surgery, University of Toronto.
2014 Sep 24 – 2022 Feb	University clinical adjunct, University of Toronto, Surgery, University of Toronto. Canada
2014 Jul 1 - present	Consultant Staff, Orthopaedic Surgery, Surgery, University Health Network
1989 Jan 30 - present	Medical Staff, Orthopaedic Surgery, Surgery, Mount Sinai Hospital, Toronto, Ontario

Prior Appointments

GOVERNMENT

2014 Jun 1 - 2018 Jun	Deputy Minister of Health, Ministry of Health and Long-Term Care, Toronto, Ontario, Canada

HOSPITAL

2005 Jun - 2014	President & Chief Executive Officer, University Health Network, Toronto, Ontario
2001 Sep - 2005	Medical Director, Oncology & Blood Disorders, Princess Margaret Hospital, Toronto
2000 Jul - 2005	Vice President and Chief Operating Officer, Princess Margaret Hospital, Toronto, Ontario
1998 Jan - 2014	Active Staff, Division of Orthopaedic Surgery, Dept of Surgery, University Health Network, Toronto, Ontario, Canada
1996 May - 2001	Head of Surgical Oncology, Princess Margaret Hospital, Toronto
1989 Feb - 2005	Co-Director, University Musculoskeletal Oncology Unit, Mount Sinai Hospital, Toronto, Ontario
1986 - 2005	Consultant Surgeon, Toronto-Bayview Cancer Centre, Toronto, Ontario
1986 - 2005	Courtesy Staff, Sunnybrook and Women's College Health Sciences Centre, Toronto, Ontario
1986 - 1989	Active Staff, Orthopaedic Surgery, St. Michael's Hospital, Toronto, Ontario
1976 - 1979	Family Practice, Peel Memorial Hospital, Brampton, Ontario

RESEARCH

1995	Associate Investigator, Samuel Lunenfeld Research Institute of Mount Sinai Hospital, Toronto, Ontario

UNIVERSITY

1992 - 2006	Honorary Lecturer, Surgery, Western University, London, Ontario
1986 Jan 1 - 2014 Sep 24	University Full Time, University of Toronto, Toronto

UNIVERSITY - RANK

1997 Apr 1 - present	Professor, Surgery, University of Toronto, Toronto, Ontario
1989 - 1997	Associate Professor, Surgery, University of Toronto, Toronto, Ontario
1986 - 1989	Assistant Professor, Surgery, University of Toronto, Toronto, Ontario

WORK INTERRUPTIONS

2005 Mar 29 - 2005 May 26	Sabbatical, Harvard School of Business, Boston, Massachusetts, United States

ADMINISTRATION

2003 Jul - 2005 Jun	Regional Vice President, Cancer Care Ontario, Toronto, Ontario

CONSULTING

1991 - 2006	Honorary Consultant, London Regional Cancer Center, London, Ontario

3. HONOURS AND CAREER AWARDS

Distinctions and Research Awards

INTERNATIONAL

<u>Received</u>

2003	**2003 Scientific Award**, Israel Cancer Research Fund. (Distinction)

NATIONAL

<u>Received</u>

2012	**Toronto "2012 CEO Award of Excellence in Public Relations"**, The Canadian Public Relations Society. (Distinction)
2006	**Distinguished Service Award**, Canadian Orthopaedic Association. (Distinction)
1989	**J. Edouard Samson Award for Excellence in Orthopaedic Research**, Canadian Orthopaedic Research Society. (Research Award)

LOCAL

<u>Received</u>

2014 May - present	**Dr. Robert S. Bell Chair in Health Research**, Toronto General & Western Hospital Foundation, Toronto, Ontario, Canada.
2012	**2012 Social Work Doctors' Colloquium Award of Merit**, Social Work Doctors' Colloquium. (Distinction)
1983 - 1984	**Centennial Fellowship**, Medical Research Council of Canada. (Research Award) *Total Amount: 61,000*

Teaching and Education Awards

PROVINCIAL / REGIONAL

<u>Received</u>

1993	**Teaching Award**, Professional Association of Internes and Residents of Ontario

LOCAL

<u>Received</u>

2005	**Clerkship Teaching Effectiveness Score 2004-2005 - 17.67/20**, Orthopaedic Surgery, Dept of Surgery, Faculty of Medicine, University of Toronto *Dr. Bell was in the top 10 teachers in the Division of Orthopaedic Surgery.*

2005	**Postgraduate Teaching Effectiveness Score 2004-2005 - 18.87/20**, Faculty of Medicine, University of Toronto. (Postgraduate MD)
2002	**One of the top 10 teachers in the Orthopaedic Division for the years 2000-2002 with a Teaching Effectiveness Score (TES) of 18.73 out of a possible 20**, Orthopaedic Surgery, Dept of Surgery, Faculty of Medicine, University of Toronto
2001	**Teaching Performance Evaluation scores - 2000. Total score 14/15, Overall score 97/100**, Faculty of Medicine, University of Toronto
1998	**Bruce Tovee Teaching Award**, Dept of Surgery, Faculty of Medicine, University of Toronto
1998	**Highest teacher effectiveness score, first in the Division of Orthopaedic Surgery and first in the Department of Surgery**, Orthopaedic Surgery, Dept of Surgery, Faculty of Medicine, Mount Sinai Hospital
1998	**R.B. Salter Award for Excellence in Teaching**, Orthopaedic Surgery, Dept of Surgery, Faculty of Medicine, University of Toronto
1998	**Teaching Performance Evaluation scores - 1997. Total score 13/15, Overall score 94/100**, Faculty of Medicine, University of Toronto
1997	**Highest teacher effectiveness score, first in the Division of Orthopaedic Surgery and first in the Department of Surgery**, Orthopaedic Surgery, Dept of Surgery, Faculty of Medicine, Mount Sinai Hospital
1996	**1996 teaching evaluation score of 17.5 (83rd percentile) as evaluated by residents**, Faculty of Medicine, University of Toronto
1994	**R.B. Salter Award for Excellence in Teaching**, Orthopaedic Surgery, Dept of Surgery, Faculty of Medicine, University of Toronto

4. PROFESSIONAL AFFILIATIONS AND ACTIVITIES

Professional Associations

1986 - present	**Member**, Canadian Orthopaedic Association
1986 - present	**Member**, Ontario Orthopaedic Association
	American Academy of Orthopaedic Surgeons
	Canadian Institute of Academic Medicine
	Connective Tissue Oncology Society
	Dewar Orthopaedic Society

Administrative Activities

INTERNATIONAL

American College of Surgeons

1998 - 2005	**Member**, Commission on Cancer

Journal of Surgical Oncology

2004 - 2007 **Head**, Orthopaedic Oncology Section

Musculoskeletal Tumor Society

2002 Jun - 2010 Jul **Past-President**, Executive Committee

2001 May - 2002 May **President**, Executive Committee

2000 May - 2001 May **President-Elect**, Executive Committee

NATIONAL

Association of Canadian Academic Healthcare Organizations

2008 Apr - 2014 May 30 **Board Member**, Board of Directors

BC Cancer Agency

2004 Jan 27 - 2004 Jan 28 **External Reviewer**, 5 Year Review: Surgical Oncology Program

Canadian Association of Provincial Cancer Agencies

2000 - 2005 **Member**, Planning Committee

Canadian Institute of Academic Medicine

2002 Sep - 2004 Jun **Councillor**, Board

Canadian Sarcoma Group

1990 - 2005 **Member**, Executive Committee

National Cancer Institute of Canada

1996 - 2001 **Reviewer**, Panel J

National Cancer Institute of Canada, Terry Fox New Frontiers Initiatives

2000 - 2003 **Member**, Review Panel

Royal College of Physicians and Surgeons of Canada

1990 Nov - 1994 Nov **Examiner**, Examination Board in Orthopaedic Surgery

PROVINCIAL / REGIONAL

Cancer Care Ontario

2005 - 2014 May 30 **Member**, Cancer Quality Council of Ontario

2003 Jul - 2005 Jun **Chair**, Clinical Council

2003 Jul - 2005 Jun **Member**, Provincial Executive Team

2003 Jul - 2005 Jun	**Member**, Provincial Leadership Council
2003 - 2005	**Member**, Program in Evidence Based Care: Disease Site Group Chairs
2002 - 2005	**Vice Chair**, Cancer Quality Council of Ontario
2002 - 2005	**Member**, Cancer Surgery Quality Council

Council of Academic Hospitals of Ontario

2005 Jun - 2014 May 30 **Member**

Ontario Cancer Treatment and Research Foundation

1995	**Member**, Provincial Surgical Oncology Nucleus Committee, Toronto, Ontario.
1990	**Surgical Representative**, Committee on Practice Guidelines

Ontario Ministry of Health and Long-Term Care

2004 Jun - 2005 Jun **Co-Chair**, Provincial Steering Committee on Critical Care

Ontario Ministry of Health and Long-Term Care in conjunction with the Ontario Medical Association

2005 Jun - 2012 Jun 1 **Member**, Physician Advisory Committee, Toronto, Ontario, Canada.

Ontario Orthopaedic Association

1990 - 2005 **Member**, AGM Programme, Board of Directors

Toronto Academic Hospital Science Network

2005 Jun - 2014 May 30 **Member**

Western University

1998 Apr 14 - 1998 Apr 16 **External Reviewer**, External Review, Department of Oncology

LOCAL

MaRS Innovation

2013 Sep 9 - present	**Chair**, Board of Directors, Toronto, Ontario, Canada.
2011 Sep 12 - 2013 Sep 9	**Member**, Board of Directors, Toronto, Ontario, Canada.

Mount Sinai Hospital

1995 - 2000	**Member**, Surgical and Peri-Operative Planning Council, Toronto, Ontario.
1994 - 2000	**Chair**, Oncology Committee, Toronto, Ontario.
1994 - 2000	**Member**, Planning Advisory Committee, Toronto, Ontario.
1994 - 2000	**Chair**, Risk Management Committee, Toronto, Ontario.

1993 - 2000	**Chair**, Operating Room Sub Committee, Toronto, Ontario.
1989 - 2005	**Co-Director**, University Musculoskeletal Oncology Unit, Toronto, Ontario.
1989 - 2000	**Member**, Finance Committee, Department of Surgery, Toronto, Ontario.
1989 - 2000	**Chair**, Operating Room Committee, Toronto, Ontario.

Princess Margaret Hospital

2005 - 2010	**Member**, Breast Cancer Committee, Toronto, Ontario.
2004 May - 2005 Jun	**Member**, Patient Centered Care Steering Committee, Toronto, Ontario.
2003 Mar - 2005 Jun	**Member**, Advisory Committee for Oncology, Toronto, Ontario.
2003 Jan - 2005 Jan	**Chair**, Clinical Studies Resource Centre Executive, Toronto, Ontario.
2003 - 2014 May 30	**Member**, The Robert & Maggie Bras and Family New Drug Development Advisory Committee, Toronto, Ontario.
2000 Jul - 2005 Jun	**Chair**, Senior Operations Committee, Toronto, Ontario.
2000 Jul - 2005 Jun	**Member**, Cancer Committee, Toronto, Ontario.
2000 Jul - 2005 Jun	**Member**, Executive Committee, Toronto, Ontario.
2000 Jul - 2005 Jun	**Member**, Management Group, Toronto, Ontario.
2000 Jul - 2003 Mar	**Member**, Standing Committee on Oncology, Toronto, Ontario.
1998 - 2000	**Member**, OR Committee, Toronto, Ontario.
1996 - 2001	**Chair**, Quality Management Committee, Surgical Services, Toronto, Ontario.
1996 - 2000	**Member**, Research Advisory Committee, Toronto, Ontario.
1996 - 2000	**Member**, Clinical Executive Committee, Toronto, Ontario.
1996 - 2000	**Member**, Medical Advisory Committee, Toronto, Ontario.
1996 - 1997	**Member**, Accreditation Planning Committee, Toronto, Ontario.
1994 - 1999	**Chair**, Sarcoma Site Group, Toronto, Ontario.

Samuel Lunenfeld Research Institute of Mount Sinai Hospital

2004 May - 2005 Jun	**Member**, Research Council Executive
2004 Feb	**Chair**, Institute for Breast Cancer Research Task Force
2000 Jul - 2005 Jun	**Member**, Research Council on Oncology

The Toronto Hospital

1996 - 2000	**Member**, Surgical Directorate Operations Committee, Toronto, Ontario.

Toronto General Hospital

2008 Nov - 2014 May 30	**Member**, Arthritis & Autoimmunity Research Centre Foundation, Toronto, Ontario.
2005 Jan - 2010 Dec	**Member**, Surgical Services Quality of Care Committee, Toronto, Ontario.
1997 - 2000	**Member**, Surgical Executive Committee, Toronto, Ontario.

University Health Network

2010 - 2014 May 30	**Member**, Real Estate and Capital Strategy Committee, Toronto, Ontario.
2006 Jun - 2014 May 30	**Member**, Investment Committee, Toronto, Ontario.
2005 Jul - 2014 May 30	**Member**, Finance and Audit Committee, Toronto, Ontario.
2005 Jun - 2014 May 30	**Member**, Board of Trustees, Toronto, Ontario.
2005 Jun - 2014 May 30	**Member**, Governance/Nominating Committee, Toronto, Ontario.
2005 Jun - 2014 May 30	**Chair**, Senior Management Team, Toronto, Ontario.
2005 Jun - 2014 May 30	**Member**, Toronto General Hospital and Toronto Western Hospital Foundation Board, Toronto, Ontario.
2005 Jan - 2014 May 30	**Chair**, Quality of Care Committee, Toronto, Ontario.
2004 Jan - 2004 Dec	**Member**, Surgical Services Risk Management Committee, Toronto, Ontario.
2003 Dec - 2005 Jun	**Member**, Transition Management Team - Patient Centered Care, Toronto, Ontario.
2003 - 2004	**Chair**, Clinical Risk Management Committee, Toronto, Ontario.
2000 Sep - 2005 Jun	**Member**, Planning and Priorities Council, Toronto, Ontario.
2000 Jul - 2014 May 30	**Member**, Board of Trustees, Toronto, Ontario.
2000 Jul - 2014 May 30	**Member**, Medical Advisory Committee, Toronto, Ontario.
2000 Jul - 2014 May 30	**Member**, Quality Committee of the Board, Toronto, Ontario.
2000 Jul - 2005 Jun	**Member**, Senior Management Committee, Toronto, Ontario.
2000 - 2014 May 30	**Member**, Princess Margaret Hospital Foundation Board of Directors, Toronto, Ontario.

University of Toronto

2004 - 2005	**Member**, University of Toronto Umbrella Committee - Surgical Oncology, Faculty of Medicine
2003 - 2005	**Member**, Decanal Promotions Committee, Faculty of Medicine
2002 - 2005	**Member**, Orthopaedic Research Committee, Faculty of Medicine
1997 Jan - 1997 Jun	**Member**, J.C. Boileau Grant Chair in Oncologic Pathology, Search Committee, Faculty of Medicine
1997 - 2004	**Member**, Surgical Oncology Fellowship Programme, Department of Surgery
1996 - 2000	**Head**, Surgical Services, Joint Oncology Programme, Department of Surgery
1995 - 2000	**Member**, Planning Committee, Faculty of Medicine
1995 - 2000	**Member**, Surgical Oncology Executive Committee, Faculty of Medicine
1994 - 2000	**Member**, Executive Committee, Interdepartmental Division of Oncology, Faculty of Medicine
1994 - 2000	**Acting Chair**, Surgical Oncology Committee, Department of Surgery
1994	**Member**, Resident Training Committee, Faculty of Medicine, Dept of Surgery, Postgraduate MD

1991 - 2000	**Chair**, Site Group Committees, Division of Oncology, Faculty of Medicine
1991 - 2000	**Member**, Division of Orthopaedics, Academic Council, Department of Surgery
1991 - 2000	**Chair**, Sarcoma Site Group, Faculty of Medicine
1991 - 1996	**Member**, Committee on Undergraduate Medical Education in Oncology, Faculty of Medicine, Undergraduate MD
1991	**Member**, Postgraduate Education Committee, Faculty of Medicine, Dept of Surgery, Postgraduate MD
1989 - 2000	**Sarcoma Site Group Representative**, Oncology Organizing Committee, Faculty of Medicine

C. Research Funding

1. Grants, Contracts and Clinical Trials

PEER-REVIEWED GRANTS

FUNDED

2006 - 2007	**Co-Investigator**. Terminal Grant for Interdisciplinary Health Research Team (IHRT) in Musculoskeletal Neoplasia. Canadian Institutes of Health Research (CIHR). PI: **Bell, Robert**. Collaborator(s): Alman B, Andrulis IL, Bramwell V, Davis AM, Greenberg M, Hill R, Kandel RA, Malkin D, Masri B, O'Sullivan B, Turcotte R, Wunder JS. 310,000. [Grants]
2003 - 2006	**Collaborator**. New measures for quantifying soft tissue fibrosis. National Institutes of Health Research. PI: Davis, AM. Collaborator(s): **Bell RS**, Lee P, O'Sullivan B, Hill R, Levin W, Wunder JS, Inman R, McCready D. 99,421 USD. [Grants]
2001 - 2005	**Principal Investigator**. Interdisciplinary Health Research Team (IHRT) in Musculoskeletal Neoplasia. Canadian Institutes of Health Research (CIHR). Collaborator(s): Alman B, Andrulis IL, Bramwell V, Davis AM, Greenberg M, Hill R, Kandel RA, Malkin D, Masri B, O'Sullivan B, Turcotte R, Wunder JS. **$6,136,475**. [Grants]
2000 - 2001	**Principal Investigator**. The effect of small intestinal submucosa on wound healing in a rat deep excisional wound model. Cook Biotech Incorporated. 145,000. [Grants]
1999 - 2000	Investigations of the biological importance of molecular alterations in sarcoma. National Cancer Institute of Canada **Bell RS**. 44,129. [Grants]
1999 - 2000	Wound healing and radiation. Princess Margaret Hospital Foundation (The). PI: Hill, R. Collaborator(s): **Bell RS**, Wunder JS, Kandel RA, Neligan P, O'Sullivan B. 145,000. [Grants]

1999 - 2000	Clinical research project in microarray analysis of sarcoma. Princess Margaret Hospital Foundation (The). PI: Wunder, JS. Collaborator(s): Andrulis IL, Kandel RA, **Bell RS**, Woodgett J. 85,000. [Grants]
1997 - 2000	**Principal Investigator**. Insulin like growth factor in sarcoma. National Cancer Institute of Canada (NCIC). 224,000. [Grants]
1996 - 1999	MDR-1 expression and p53 mutation in osteosarcoma. National Cancer Institute of Canada (NCIC). PI: **Bell, RS** and Andrulis, I. 275,000. [Grants]
1996 - 1997	**Principal Investigator**. Clinical importance of expression of MDR-1 and inactivation of p53 in osteosarcoma. National Cancer Institute of Canada (NCIC). 15,386. [Grants]
1994 - 1998	**Principal Investigator**. Does pre-operative irradiation combined with surgery increase the incidence of wound complications (as compared to post-operative irradiation) in extremity soft tissue sarcoma? National Cancer Institute of Canada (NCIC). Collaborator(s): Bezjak A. 299,000. [Grants]
1994 - 1997	**Principal Investigator**. IGF in sarcoma. National Cancer Institute of Canada (NCIC). 194,661. [Grants]
1994 - 1997	**Principal Investigator**. Validation and responsiveness testing of a physical function measure for patients undergoing limb salvage for extremity tumors. National Cancer Institute of Canada (NCIC). 37,000. [Grants]
1994 - 1996	**Principal Investigator**. Clinical importance of expression of MDR1 and inactivation of p53 in osteosarcoma. National Cancer Institute of Canada (NCIC). 126,870. [Grants]
1992 - 1995	**Principal Investigator**. Sarcoma tumor bank. National Cancer Institute of Canada (NCIC). 113,000. [Grants]
1991 - 1994	**Principal Investigator**. Molecular biology in sarcoma. National Cancer Institute of Canada (NCIC). Collaborator(s): Andrulis A, Blackstein M. 359,000. [Grants]
1991 - 1993	**Principal Investigator**. IGF-1 in osteosarcoma. National Cancer Institute of Canada (NCIC). Collaborator(s): Pollak M. 204,000. [Grants]
1990 - 1992	**Principal Investigator**. Does MDR-1 gene expression effect outcome in osteosarcoma. Ontario Ministry of Health and Long-Term Care. Collaborator(s): Andrullis I, Blackstein M, Bull S, Goodwin DP. 145,000. [Grants]
1988 - 1989	**Principal Investigator**. The effect of peri-operative chemotherapy on systemic relapse in a murine osteosarcoma. Physicians Services Incorporated Foundation (PSI). 33,950. [Grants]
1987 - 1989	**Principal Investigator**. Effect of pre-operative radiation on wound healing. National Cancer Institute of Canada (NCIC). Collaborator(s): O'Sullivan MD. 75,000. [Grants]
1987 - 1988	Investigation of tumour ploidy and in-vitro production of growth factors by sarcomas. University of Toronto. Dean's Fund. PI: **Bell**, D. Collaborator(s): **Bell RS**. 5,000. [Grants]

1986 - 1987 **Principal Investigator**. Investigation of marginal resection and local recurrence in the MGH-OGS murine osteosarcoma. Physicians Services Incorporated Foundation (The) (PSI). 30,760. [Grants]

1986 - 1987 **Principal Investigator**. Investigation of sarcoma biology with respect to tumour ploidy and production of platelet derived growth factor in primary culture. St. Michael's Hospital Research Society. 7,500. [Grants]

D. Publications

1. PEER-REVIEWED PUBLICATIONS

Journal Articles

1. Chui MH, Kandel RA, Wong M, Griffin AM, Bell RS, Blackstein ME, Wunder JS, Dickson BC. Histopathologic Features of Prognostic Significance in High-Grade Osteosarcoma. Arch Pathol Lab Med. 2016 Aug 23.

2. Rotteau L, Webster F, Salkeld E, Hellings C, Guttmann A, Vermeulen MJ, Bell RS, Zwarenstein M, Rowe BH, Nigam A, Schull MJ; ED Investigator Team. Ontario's emergency department process improvement program: the experience of implementation. Acad Emerg Med. 2015 Jun;22(6):720-9.

3. Vermeulen MJ, Stukel TA, Guttmann A, Rowe BH, Zwarenstein M, Golden B, Nigam A, Anderson G, Bell RS, Schull MJ; ED Investigator Team. Evaluation of an emergency department lean process improvement program to reduce length of stay. Ann Emerg Med. 2014 Nov;64(5):427-38.

4. O'Sullivan B, Griffin AM, Dickie CI, Sharpe MB, Chung PWM, Catton CN, Ferguson PC, Wunder JS, Deheshi BM, White LM, KAndel RA, Jaffray DA, **Bell RS**. Phase 2 study of preoperative image-guided intensity-modulated radiation therapy to reduce wound and combined modality morbidities in lower extremity soft tissue sarcoma. Cancer. 2013. ePub. **Coauthor or Collaborator**.

5. Griffin AM, Ferguson PC, Catton CN, Chung PWM, White LM, Wunder JS, **Bell RS**, O'Sullivan B. Long-term outcome of the treatment of high-risk tenosynovial giant cell tumour/pigmented vilonodular synovitis with radiotherapy and surgery. Cancer. 2012;118(19):4901-4909. **Coauthor or Collaborator**.

6. Goda JS, Ferguson PC, O'Sullivan B, Catton CN, Griffin AM, Wunder JS, **Bell RS**, Kandel RA, Chung PW. High risk extracranial chondrosarcoma: Long-term results of surgery and radiation therapy. Cancer. 2011. ePub. **Coauthor or Collaborator**.

7. Ferguson PC, Zdero R, Schemitsch EH, Deheshi BM, **Bell RS**, Wunder JS. A biomechanical evaluation of press-fit stem constructs for tumor endoprosthetic reconstruction of the distal femur. Journal of Arthroplasty. 2011;26(8):1373-1379. **Coauthor or Collaborator**.

8. Ramo BA, Griffin AM, Gill CS, McDonald DJ, Wunder JS, Ferguson PC, **Bell RS**, Phillips SE, Schwartz HS, Holt GE. Incidence of symptomatic venous thromboembolism in oncologic patients undergoing lower-extremity endoprosthetic arthroplasty. Journal of Bone and Joint Surgery (American). 2011;93:847-854.

Coauthor or Collaborator.

9. Dickie CI, Griffin AM, Parent AL, Chung PW, Catton CN, Svensson J, Ferguson PC, Wunder JS, **Bell RS**, Sharpe MB, O'Sullivan B. The relationship between local recurrence and radiotherapy treatment volume for soft tissue sarcomas treated with external beam radiotherapy and function preservation surgery. International Journal of Radiation Oncology, Biology, Physics. 2011;82(4):1528-1534. **Coauthor or Collaborator**.

10. Dickson BC, Gortzak Y, **Bell RS**, Ferguson PC, Howarth DJ, Wunder JS, Kandel RA. p63 expression in adamantinoma. Virchows Archives. 2011;459(1):109-113. **Coauthor or Collaborator**.

11. Jones KB, Griffin AM, Chandrasekar CR, Biau D, Babinet A, Deheshi B, **Bell RS**, Grimer RJ, Wunder JS, Ferguson PC. Patient-oriented functional results of total femoral endoprosthetic reconstruction following oncologic resection. Journal of Surgical Oncology. 2011;104(6):561-565. **Coauthor or Collaborator**.

12. Al Yami A, Griffin AM, Ferguson PC, Catton CN, Chung PWM, **Bell RS**, Wunder JS, O'Sullivan B. Positive surgical margins in soft tissue sarcoma treated with preoperative radiation: Is a postoperative boost necessary? International Journal of Radiation Oncology, Biology, Physics. 2010;77(4):1191-1197. **Coauthor or Collaborator**.

13. Dickie CI, Parent AL, Chung PWM, Catton CN, Craig T, Griffin AM, Panzarella T, Ferguson PC, Wunder JS, **Bell RS**, Sharpe MB, O'Sullivan B. Measuring interfraction and intrafraction motion with cone beam computed tomography (CBCT) and an optical localization system (OLS) for lower extremity soft tissue sarcoma patients treated with preoperative Intensity Modulated Radiation Therapy (IMRT). International Journal of Radiation Oncology, Biology, Physics. 2010;78(5):1437-1444. **Coauthor or Collaborator**.

14. Ferguson PC, McLaughlin CE, Griffin AM, **Bell RS**, Deheshi BM, Wunder JS. Clinical and functional outcomes of patients with a pathologic fracture in high-grade osteosarcoma. Journal of Surgical Oncology. 2010;102(2):120-124. **Coauthor or Collaborator**.

15. Dickie CI, Parent AL, Griffin AM, Fung S, Chung PWM, Catton CN, Ferguson PC, Wunder JS, **Bell RS**, Sharpe MB, O'Sullivan B. Bone fractures following external beam radiotherapy and limb-preservation surgery for lower extremity soft tissue sarcoma: Relationship to irradiated bone length, volume, tumor location and dose. International Journal of Radiation Oncology, Biology, Physics. 2009;75(4):1119-1124. **Coauthor or Collaborator**.

16. Chung PWM, Deheshi BM, Ferguson PC, Griffin AM, Wunder JS, Catton CN, **Bell RS**, White LM, Kandel RA, O'Sullivan B. Radiosensitivity translates into excellent local control in extremity myxoid liposarcoma: A comparison with other soft tissue sarcomas. Cancer. 2009;115(14):3254-3261. **Coauthor or Collaborator**.

17. Davidge K, **Bell RS**, Ferguson PC, Turcotte RE, Wunder JS, Davis AM. Patient expectations for surgical outcome in extremity soft tissue sarcoma. Journal of Surgical Oncology. 2009;100(5):375-381.

Coauthor or Collaborator.

18. Jones KB, Ferguson PC, Deheshi B, Riad S, Griffin AM, **Bell RS**, Wunder JS. Complete femoral nerve resection with soft tissue sarcoma: Functional outcome. Annals of Surgical Oncology. 2009;17(2):401-406. **Coauthor or Collaborator**.

19. Griffin AM, Shaheen M, **Bell RS**, Wunder JS, Ferguson PC. Oncologic and functional outcome of scapular chondrosarcoma. Annals of Surgical Oncology. 2008;15(8):2250-2256. **Coauthor or Collaborator**.

20. Griffin AM, Euler CI, Sharpe MB, Ferguson PC, Wunder JS, **Bell RS**, Chung PW, Catton CN, O'Sullivan B. Radiation planning comparison for superficial tissue avoidance in radiotherapy for soft tissue sarcoma of the lower extremity. International Journal of Radiation Oncology, Biology, Physics. 2007;67(3):847-856. **Coauthor or Collaborator**.

21. Deheshi BM, Jaffer SN, Griffin AM, Ferguson PC, **Bell RS**, Wunder JS. Joint salvage for pathologic fracture of giant cell tumor of the lower extremity. Clinical Orthopaedics and Related Research. 2007;459:96-104. **Coauthor or Collaborator**.

22. Puloski SK, Griffin AM, Ferguson PC, **Bell RS**, Wunder JS. Functional outcome after treatment of aggressive tumors in the distal radius. Clinical Orthopaedics and Related Research. 2007;459:154-160. **Coauthor or Collaborator**.

23. Yan T, Wunder JS, Gokgoz N, Gill M, Eskandarian S, Parkes RK, Bull SB, **Bell RS**, Andulis IL. COPS3 amplification and clinical outcome in osteosarcoma. Cancer. 2007;109(9):1870-1876. **Coauthor or Collaborator**.

24. Hill RP, Kaspler P, Griffin AM, O'Sullivan B, Catton CN, Alasti H, Abbas A, Heydarian N, Ferguson PC, Wunder JS, **Bell RS**. Studies of the in vivo radiosensitivity of human skin fibroblasts. Radiotherapy and Oncology. 2007;84(1):75-83. **Coauthor or Collaborator**.

25. Flint MN, Griffin AM, **Bell RS**, Wunder JS, Ferguson PC. Two-stage revision of infected uncemented lower extremity tumor endoprosthesis. Journal of Arthroplasty. 2007;22(6):859-865. **Coauthor or Collaborator**.

26. Akudugu JM, **Bell RS**, Catton CN, Davis AM, Griffin AM, O'Sullivan B, Waldron JN, Ferguson PC, Wunder JS, Hill RP. Wound healing morbidity in STS patients treated with pre-operative radiotherapy in relation to in vitro skin fibroblast sensitivity, proliferative capacity and TGF-beta activity. Radiotherapy Oncology. 2006;78(1):17-26. **Coauthor or Collaborator**.

27. Ferguson PC, Griffin AM, O'Sullivan B, Catton CN, Davis AM, Murji A, **Bell RS**, Wunder JS. Bone invasion in extremity soft-tissue sarcoma: Impact on disease outcomes. Cancer. 2006;106(12):2692-2700. **Coauthor or Collaborator**.

28. Flint MN, Griffin AM, **Bell RS**, Ferguson PC, Wunder JS. Aseptic loosening is uncommon with uncemented proximal tibial tumor prostheses. Clinical Orthopaedics and Related Research. 2006;450:52-59. **Coauthor or Collaborator**.

29. Holt GE, Thomson AB, Griffin AM, **Bell RS**, Wunder JS, Rougraff B, Schwartz HS. Multifocality and multifocal postradiation sarcomas. Clinical Orthopaedics and Related Research. 2006;450:67-75. **Coauthor or Collaborator**.

30. Werier J, Ferguson PC, **Bell RS**, Hill R, Wunder JS, O'Sullivan B, Kandel RA. Model of radiation-impaired healing of a deep excisional wound. Wound Repair and Regeneration. 2006;14(4):498-505. **Coauthor or Collaborator**.

31. Yan T, Wunder JS, Gokgoz N, Seto KK, **Bell RS**, Andrulis IL. hCDC4 variation in osteosarcoma. Cancer Genetics Cytogenetics. 2006;169(2):138-142. **Coauthor or Collaborator**.

32. Ghert MA, Abudu A, Driver N, Davis AM, Griffin AM, Pearce D, White LM, O'Sullivan B, Catton CN, **Bell, RS**, Wunder JS. The indications for and the prognostic significance of amputation as the primary surgical procedure for localized soft tissue sarcoma of the extremity. Annals of Surgical Oncology. 2005;12(1):10-17. **Coauthor or Collaborator**.

33. Holt GE, Griffin AM, Pintilie M, Wunder JS, Catton CN, O'Sullivan B, **Bell RS**. Fractures following radiotherapy and limb-salvage surgery for lower extremity soft-tissue sarcomas: A comparison of high-dose and low-dose radiotherapy. Journal of Bone and Joint Surgery (American). 2005;87:315-319. **Senior Responsible Investigator**.

34. Davis AM, Damani M, White LM, Wunder JS, Griffin AM, **Bell RS**. Periprosthetic bone remodeling around a prosthesis for distal femoral tumours: Longitudinal follow-up. Journal of Arthroplasty. 2005;20(2):219-224. **Senior Responsible Investigator**.

35. White LM, Wunder JS, **Bell RS**, O'Sullivan B, Catton CN, Ferguson PC, Blackstein ME, Kandel RA. Histologic assessment of peritumoural edema in soft tissue sarcoma. International Journal of Radiation Oncology, Biology, Physics. 2005;61(5):1439-1445. **Coauthor or Collaborator**.

36. Wunder JS, Gokgoz N, Parkes R, Bull SB, Eskandarian S, Davis AM, Beauchamp CP, Conrad EU, Grimer RJ, Healey JH, Malkin D, Mangham DC, Rock MJ, **Bell RS**, Andrulis IL. TP53 mutations and outcome in osteosarcoma: A prospective, multicenter study. Journal of Clinical Oncology. 2005;23(7):1483-1490. **Coauthor or Collaborator**.

37. Aljassir F, Beadel GP, Turcotte RE, Griffin AM, **Bell RS**, Wunder JS, Isler MH. Outcome after pelvic sarcoma resection reconstructed with saddle prosthesis. Clinical Orthopaedics and Related Research. 2005;438:36-41. **Coauthor or Collaborator**.

38. Beadel GP, McLaughlin CE, Wunder JS, Griffin AM, Ferguson PC, **Bell RS**. Outcome in two groups of patients with allograft-prosthetic reconstruction of pelvic tumour defects. Clinical Orthopaedics and

Related Research. 2005;438:30-35. **Senior Responsible Investigator**.

39. Beadel GP, McLaughlin CE, Aljassir F, Turcotte RE, Isler MH, Ferguson PC, Griffin AM, **Bell RS**, Wunder JS. Iliosacral resection for primary bone tumors: Is pelvic reconstruction necessary? Clinical Orthopaedics and Related Research. 2005;438:22-29. **Coauthor or Collaborator**.

40. Clarkson PW, Griffin AM, Catton CN, O'Sullivan B, Ferguson PC, Wunder JS, **Bell RS**. Epineural dissection is a safe technique that facilitates limb salvage surgery. Clinical Orthopaedics and Related Research. 2005;438:92-96. **Senior Responsible Investigator**.

41. Griffin AM, Parsons JA, Davis AM, **Bell RS**, Wunder JS. Uncemented tumor endoprostheses at the knee: Root causes of failure. Clinical Orthopaedics and Related Research. 2005;438:71-79. **Coauthor or Collaborator**.

42. Ghert MA, Davis AM, Griffin AM, Alyami AH, White L, Kandel RA, Ferguson PC, O'Sullivan B, Catton CN, Lindsay T, Rubin B, **Bell RS**, Wunder JS. The surgical and functional outcome of limb-salvage surgery with vascular reconstruction for soft tissue sarcoma of the extremity. Annals of Surgical Oncology. 2005;12(12):1102-1110. **Coauthor or Collaborator**.

43. Kauzman A, Li SQ, Bradley G, **Bell RS**, Wunder JS, Kandel RA. Central giant cell granuloma of the jaws: Assessment of cell cyle proteins. Journal of Oral Pathology and Medicine. 2004;33:170-176. **Coauthor or Collaborator**.

44. Robinson P, White LM, Kandel RA, **Bell RS**, Wunder JS. Primary synovial osteochondromatosis of the hip: Extracapsular patterns of spread. Skeletal Radiology. 2004;33(4):210-215. **Coauthor or Collaborator**.

45. Gerrand CH, Wunder JS, Kandel RA, O'Sullivan B, Catton CN, **Bell RS**, Griffin AM, Davis AM. The influence of anatomic location on functional outcome in lower-extremity soft-tissue sarcoma. Annals of Surgical Oncology. 2004;11(5):476-482. **Coauthor or Collaborator**.

46. Akudugu JM, **Bell RS**, Catton CN, Davis AM, O'Sullivan B, Waldron J, Wunder JS. Clonogenic survival and cytokineses-blocked binucleation of skin fibrosis and normal tissue complication in soft tissue sarcoma patients treated with preoperative radiotherapy. Radiotherapy Oncology. 2004;72(1):103-112. **Coauthor or Collaborator**.

47. Maseide K, Kandel RA, **Bell RS**, Catton CN, O'Sullivan B, Wunder JS, Pintilie M, Hedley D, Hill RP. Carbonic anhydrase IX as a marker for poor prognosis in soft tissue sarcoma. Clinical Cancer Research. 2004;10(13):4464-4471. **Coauthor or Collaborator**.

48. Pitson G, Robinson P, Wilke D, Kandel RA, White LM, Griffin AM, **Bell RS**, Catton CN, Wunder JS, O'Sullivan B. Radiation response: An additional unique signature of myxoid liposarcoma. International Journal of Radiation Oncology, Biology, Physics. 2004;60(2):522-526. **Coauthor or Collaborator**.

49. Davis AM, Gerrand C, Griffin AM, O'Sullivan B, Hill RP, Wunder JS, Abudu A, **Bell RS**. Evaluation of clinical utility of BTC-2000 for measuring soft tissue fibrosis. International Journal of Radiation Oncology, Biology, Physics. 2004;6(1):280-204. **Senior Responsible Investigator**.

50. Ogilvie CM, **Bell RS**, Wunder JS, Griffin AM, Ferguson PC. Functional outcome of endoprosthetic proximal femoral replacement. Clinical Orthopaedics and Related Research. 2004;426:44-48. **Coauthor or Collaborator**.

51. Riad S, Griffin AM, Liberman B, Blackstein ME, Catton CN, Kandel RA, O'Sullivan B, White LM, **Bell RS**, Ferguson PC, Wunder JS. Lymph node metastasis in soft tissue sarcoma in an extremity. Clinical Orthopaedics. 2004;426:129-134. **Coauthor or Collaborator**.

52. Brown A, Parsons JA, Martino C, Griffin AM, **Bell RS**, Wunder JS, Davis AM. Work status after distal femoral Kotz reconstruction for malignant tumors of bone. Archives of Physical Medicine and Rehabilitation. 2003;84(1):62-68. **Coauthor or Collaborator**.

53. Gerrand CH, **Bell RS**, Wunder JS, Kandel RA, O'Sullivan B, Catton CN, Griffin AM, Davis AM. The influence of anatomic location on outcome in patients with soft tissue sarcoma of the extremity. Cancer. 2003;97(2):485-492. **Coauthor or Collaborator**.

54. Kauzman A, Li SQ, Bradley G, **Bell RS**, Wunder JS, Kandel RA. Cyclin alterations in giant cell tumour of bone. Modern Pathology. 2003;16(3):210-218. **Coauthor or Collaborator**.

55. Toms AP, White LM, Kandel RA, **Bell RS**. Low-grade liposarcoma with osteosarcomatous dedifferentiation: Radiological and histological features. Skeletal Radiology. 2003;32(5):286-289. **Senior Responsible Investigator**.

56. Borden EC, Baker LH, **Bell RS**, Bramwell V, Demetri GD, Eisenberg BL, Fletcher CD, Fletcher JA, Ladanyi M, Meltzer P, O'Sullivan B, Parkinson DR, Pisters PW, Saxman S, Singer S, Sundaram M, Van Oosteron AT, Verweij J, Waalen J, Weiss SW, Brennan MF. Soft tissue sarcomas of adults: State of translational science. Clinical Cancer Research. 2003;9(6):1941-1956. **Coauthor or Collaborator**.

57. Dantzer D, Ferguson P, Hill RP, Keating A, Kandel RA, Wunder JS, O'Sullivan B, Sandhu J, Waddell J, **Bell RS**. Effect of radiation and cell implantation on wound healing in a rat model. Journal of Surgical Oncology. 2003;83(3):185-190. **Senior Responsible Investigator**.

58. O'Sullivan B, **Bell RS**. Has "MAID" made it in the management of high-risk soft-tissue sarcoma? International Journal of Radiation Oncology, Biology, Physics. 2003;56(4):915-916. **Co-Principal Author**.

59. O'Sullivan B, Gullane P, Irish J, Neligan P, Gentili F, Mahoney J, Sellman S, Catton CN, Waldron J, Witterick I, Freeman J, **Bell, RS**. Preoperative radiotherapy for adult head and neck soft tissue sarcoma: Assessment of wound complications rates and cancer outcome in a prospective series. World Journal of Surgery. 2003;27(7):875-883. **Coauthor or Collaborator**.

60. Robinson P, White LM, Agur A, Wunder JS, **Bell RS**. Obturator externus bursa: Anatomic origin and MR imaging features of pathologic involvement. Radiology. 2003;32(5):230-234. **Senior Responsible Investigator**.

61. **Bell RS**. Musculoskeletal surgical oncology practice. Clinical Orthopaedics and Related Research. 2003;415:2-3. **Principal Author**.

62. **Bell RS**. Treatment of axial skeleton bone metastases. Clinical Orthopaedics and Related Research. 2003;415(Suppl):S198-200. **Principal Author**.

63. Elias DA, White LM, Simpson DJ, Kandel RA, Tomlinson G, **Bell RS**, Wunder JS. Osseous invasion by soft-tissue sarcoma: Assessment with MR imaging. Radiology. 2003;229(1):145-152. **Coauthor or Collaborator**.

64. O'Dea FJ, Wunder JS, **Bell RS**, Griffin AM, Catton CN, O'Sullivan B. Preoperative radiotherapy is effective in the treatment of fibromatosis. Clinical Orthopaedics and Related Research. 2003;415:19-24. **Coauthor or Collaborator**.

65. Spouge AR, **Bell RS**. Magnetic resonance imaging of bone tumours and mimics: Pictorial essay. Canadian Association of Radiologists Journal. 2003;54(4):221-233. **Co-Principal Author**.

66. Wunder JS, Ferguson PC, Griffin AM, Pressman A, **Bell RS**. Acetabular metastases: Planning for reconstruction and review of results. Clinical Orthopaedics and Related Research. 2003;415(Suppl):S187 - 197. **Senior Responsible Investigator**.

67. Gerrand CH, Griffin AM, Davis AM, Gross AE, **Bell RS**, Wunder JS. Large segment allograft survival is improved with intramedullary cement. Journal of Surgical Oncology. 2003;84(4):198-208. **Coauthor or Collaborator**.

68. Hopyan S, Gokgoz N, Poon R, Gensure RC, Yu C, Cole WG, **Bell RS**, Juppner H, Andrulis IL, Wunder JS, Alman BA. A mutant PTH/PTHrP type I receptor in enchondromatosis. Nature Genetics. 2002;30(3):306-310. **Coauthor or Collaborator**.

69. Turcotte RE, Wunder JS, Isler MH, **Bell RS**, Schachar N, Masri BA, Moreau G, Davis AM. Giant cell tumour of long bone: A Canadian Sarcoma Group study. Clinical Orthopaedics. 2002;397:248-258. **Coauthor or Collaborator**.

70. O'Sullivan B, Davis AM, Turcotte R, **Bell RS**, Catton CN, Chabot P, Wunder JS, Kandel RA, Goddard K, Sadura A, Pater J, Zee B. Pre-operative versus post-operative radiotherapy in soft tissue sarcoma of the limbs: A randomised trial. Lancet. 2002;359(9325):2235-2241. **Coauthor or Collaborator**.

71. Gerrand CH, **Bell RS**, Griffin AM, Wunder JS. Instability after major tumour resection: Prevention and treatment. Orthopaedic Clinics of North America. 2002;32(4):697-710. **Coauthor or Collaborator**.

72. Plasschaert F, Craig C, **Bell RS**, Cole WG, Wunder JS, Alman BA. Eosinophilic granuloma: A different behaviour in children than in adults. Journal of Bone and Joint Surgery (British). 2002;84(6):870-872. **Coauthor or Collaborator**.

73. Deitel K, Dantzer D, Ferguson PC, Pollak MN, Beamer W, Andrulis IL, **Bell RS**. Reduced growth of human sarcoma xenografts in hosts homozygous for the lit mutation. Journal of Surgical Oncology. 2002;81(2):75-79. **Senior Responsible Investigator**.

74. Davis AM, O'Sullivan B, **Bell RS**, Turcotte R, Catton CN, Wunder JS, Chabot P, Hammond A, Benk V, Isler M, Freeman C, Goddard K, Bezjak A, Kandel RA, Sadura A, Day A, James K, Tu D, Pater J, Zee B. Function and health status outcomes in a randomized trial comparing preoperative and postoperative radiotherapy in extremity soft tissue sarcoma. Journal of Clinical Oncology. 2002;20(22):4472-2277. **Coauthor or Collaborator**.

75. Pearce DH, White LM, **Bell RS**. Musculoskeletal Images: Bilateral insufficiency fracture of the femoral neck. Canadian Journal of Surgery. 2001;44(1):11-12. **Senior Responsible Investigator**.

76. Lewis SJ, Wunder JS, Couture J, Davis AM, Catton CN, Kandel RA, Kotwall C, O'Sullivan B, **Bell RS**. Soft tissue sarcomas involving the pelvis. Journal of Surgical Oncology. 2001;77(1):8-14. **Senior Responsible Investigator**.

77. Mousses S, Gokgoz N, Wunder JS, Ozcelik H, Bull S, **Bell RS**, Andrulis IL. p53 missense but not truncation mutations are associated with low levels of p21 (CIP1/WAF1)mRNA expression in primary human sarcomas. British Journal of Cancer. 2001;84(12):1635-1639. **Coauthor or Collaborator**.

78. Wunder JS, Leitch K, Griffin AM, Davis AM, **Bell RS**. Comparison of two methods of reconstruction of primary malignant tumours at the knee: A sequential cohort study. Journal of Surgical Oncology. 2001;77(2):89-99. **Senior Responsible Investigator**.

79. Figueredo A, Bramwell V, **Bell RS**, Davis AM, Charette M. Adjuvant chemotherapy following complete resection of soft tissue sarcoma in adults: A clinical practice guideline. Sarcoma. 2001;6:5-18. **Coauthor or Collaborator**.

80. Paszat L, O'Sullivan B, **Bell RS**, Bramwell V, Groome P, MacKillop W, Bartfay E, Holowaty E. Processes and outcomes of care for soft tissue sarcoma of the extremity. Sarcoma. 2001;6:19-26. **Coauthor or Collaborator**.

81. Malo M, Davis AM, Wunder JS, Masri BA, **Bell RS**, Isler MH, Turcotte RE. Functional evaluation in distal femoral endoprosthetic replacement for bone sarcoma. Clinical Orthopaedics. 2001;389:173-180. **Coauthor or Collaborator**.

82. Cheung CC, Kandel RA, **Bell RS**, Mathews RE, Ghazarian DMD. Extraskeletal Ewing sarcoma in a 77-year old woman. Archives of Pathology and Laboratory Medicine. 2001;125:1358-1360. **Coauthor or Collaborator**.

83. Gokgoz N, Wunder JS, Mousses S, Eskandarian S, **Bell RS**, Andrulis IL. Comparison of p53 mutations in patients with localized osteosarcoma and metastatic osteosarcoma. Cancer. 2001;92(8):2181-2189. **Coauthor or Collaborator**.

84. Gerrand CH, Wunder JS, Kandel RA, O'Sullivan B, Catton CN, **Bell RS**, Griffin AM, Davis AM. Classification of positive margins after resection of extremity soft tissue sarcoma of the limb predicts the risk of local recurrence. Journal of Bone and Joint Surgery (British). 2001;83(8):1149-1155. **Coauthor or Collaborator**.

85. Robinson P, White LM, Sundaram M, Kandel RA, Wunder JS, McDonald DJ, Janney C, **Bell RS**. Periosteal chondroid tumours: Radiologic evaluation with pathologic correlation. American Journal of Roentgenology. 2001;177(5):1183-1188. **Senior Responsible Investigator**.

86. Wai WK, Davis AM, Griffin AM, **Bell RS**, Wunder JS. Pathologic fractures of the proximal femur secondary to benign bone tumours. Clinical Orthopaedics. 2001;393:279-286. **Coauthor or Collaborator**.

87. Lan F, Wunder JS, Griffin AM, Davis AM, **Bell RS**, White LM, Ichise M, Cole W. Periprosthetic bone remodelling around a prosthesis for distal femoral tumours. Measurement by dual-energy X-ray absorptiometry (DEXA). Journal of Bone and Joint Surgery (British). 2000;82-B(1):120-125. **Coauthor or Collaborator**.

88. Davis AM, Sennik S, Griffin AM, Wunder JS, O'Sullivan B, Catton CN, **Bell RS**. Predictors of functional outcomes following limb salvage surgery for lower-extremity soft tissue sarcoma. Journal of Surgical Oncology. 2000;73:206-211. **Senior Responsible Investigator**.

89. Fuchs B, Davis AM, Wunder JS, **Bell RS**, Masri BA, Isler M, Turcotte R, Rock MG. Sciatic nerve resection in the thigh: A functional evaluation. Clinical Orthopaedics. 2000;382:34-41. **Coauthor or Collaborator**.

90. Levesque J, **Bell RS**, Coyte PC, Wright JG. Changing rates of cancer: The hazards of using a single definition. Journal of Clinical Epidemiology. 2000;54(3):225-231. **Coauthor or Collaborator**.

91. Jong R, Davis AM, Mendes MG, Wunder JS, **Bell RS**, Kandel RA. Proliferative activity (Ki-67 expression) and outcome in high grade osteosarcoma: A study of 27 cases. Sarcoma. 2000;2000(4):47-55. **Coauthor or Collaborator**.

92. Wunder JS, Bull SB, Aneliunas V, Lee PD, Davis AM, Beauchamp CP, Conrad EU, Grimer RJ, Healey JH, Rock MJ, **Bell RS**, Andrulis IL. MDR1 gene expression and outcome in osteosarcoma: A prospective, multi-centre study. Journal of Clinical Orthopaedics. 2000;18(14):2685-2694. **Coauthor or Collaborator**.

93. Gerrand CH, Griffin AM, **Bell RS**. Musculoskeletal Images: Migration of the patellar component causing popliteal artery occlusion. Canadian Journal of Surgery. 2000;43(4):252-253. **Senior Responsible Investigator**.

94. Trammell RA, Johnson CB, Barker JR, **Bell RS**, Allan DG. Multidrug resistance-1 gene expression does not increase during tumour progression in the MGH-OGS murine osteosarcoma tumour model. The Journal of Bone and Joint Surgery, Inc. 2000;18(3):449-455. **Coauthor or Collaborator**.

95. Robinson P, White LM, Lax M, Salonen D, **Bell RS**. Quadrilateral space syndrome caused by glenoid labral cyst. American Journal of Roentgenology. 2000;175(4):1103-1105. **Senior Responsible Investigator**.

96. Davis AM, **Bell RS**, Badley EM, Yoshida K, Williams JI. Evaluating functional outcome in patients with lower extremity sarcoma. Clinical Orthopaedics and Related Research. 1999;358:90-100. **Coauthor or Collaborator**.

97. **Bell RS**. Musculoskeletal Images. Malignant transformation in familial osteochondromatosis. Canadian Journal of Surgery. 1999;42(1):8. **Principal Author**.

98. McGoveran BM, Davis AM, Gross AE, **Bell RS**. Evaluation of the allograft-prosthesis composite technique for proximal femoral reconstruction after resection of a primary bone tumour. Canadian Journal of Surgery. 1999;42(1):37-45. **Senior Responsible Investigator**.

99. Wunder JS, Eppert K, Burrow SR, Gogkoz N, **Bell RS** and Andrulis IL. Co-amplification and overexpression of CDK4, SAS and MDM2 occurs frequently in human osteosarcomas. Oncogene. 1999;17:783-788. **Coauthor or Collaborator**.

100. Masterson EL, Ferracini R, Wunder JS, **Bell RS**. Recent advances in osteosarcoma. The Journal of the Irish Colleges of Physicians and Surgeons. 1999;28(2):96-100. Review article. **Senior Responsible Investigator**.

101. Znadja TL, Wunder JS, **Bell RS**, Davis AM. Gender issues in patients with extremity soft tissue sarcoma: A pilot study. Cancer Nursing. 1999;22(2):111-118. **Co-Principal Author**.

102. **Bell RS**. Musculoskeletal Images. Malignant change in long-standing enchondroma. Canadian Journal of Surgery. 1999;42(3):168. **Principal Author**.

103. Blackley HR, Wunder JS, Davis AM, White LW, Kandel RA, **Bell RS**. Treatment of giant-cell tumors of long bones with curettage and bone bone-grafting. Journal of Bone and Joint Surgery. 1999;81-A:811-820. **Senior Responsible Investigator**.

104. Davis AM, Devlin M, Griffin AM, Wunder JS, **Bell RS**. Functional outcome in amputation versus limb sparing of patients with lower extremity sarcoma: A matched case-control study. Archives of Physical Medicine and Rehabilitation. 1999;80:615-618. **Senior Responsible Investigator**.

105. Waddell AE, Davis AM, Ahn H, Wunder JS, Blackstein ME, **Bell RS**. Doxorubicin-cisplatin chemotherapy for high-grade nonosteogenic sarcoma of bone: Comparison of treatment and control groups. Canadian Journal of Surgery. 1999;42(3):190-199. **Senior Responsible Investigator**.

106. **Bell RS**, Wunder JS, Andrulis IL. Molecular alterations in bone and soft-tissue sarcoma. Canadian Journal of Surgery. 1999;42(4):259-266. **Principal Author**.

107. Ferguson PC, Boynton EL, Wunder JS, Hill RP, O'Sullivan B, Sandhu JS, **Bell RS**. Intradermal injection of autologous dermal fibroblasts improves wound healing in irradiated skin. Journal of Surgical Research. 1999;85:331-338. **Senior Responsible Investigator**.

108. Shen J, Griffin AM, Gross AE, **Bell RS**. Musculoskeletal images: Granuloma of the buttock after cemented total hip arthroplasty. Canadian Journal of Surgery. 1999;42(4):250. **Senior Responsible Investigator**.

109. Kandel RA, **Bell RS**, Wunder JS, O'Sullivan B, Catton CN, White LM, Davis AM. Comparison between a two and three grade system in predicting metastatic-free survival in extremity soft tissue sarcoma. Journal of Surgical Oncology. 1999;72(2):77-82. **Co-Principal Author**.

110. O'Sullivan B, Wylie J, Catton CN, Gutierrez E, Swallow CJ, Wunder JS, Gullane P, Neligan P, **Bell RS**. The local management of soft tissue sarcoma. Seminars in Radiation Oncology. 1999;9(4):328-348. **Senior Responsible Investigator**.

111. Davis AM, Punniyamoorthy S, Griffin AM, Wunder JS, **Bell RS**. Symptoms and their relationship to disability following treatment for lower extremity tumours. Sarcoma. 1999;3:73-77. **Senior Responsible Investigator**.

112. Hopyan S, Gokgoz N, **Bell RS**, Andrulis IL, Alman BA, Wunder JS. Expression of osteocalcin and its transcriptional regulators Core-Binding Factor Alpha 1 and MSX2 in osteoid-forming tumours. Journal of Orthopaedic Research. 1999;17(5):633-638. **Coauthor or Collaborator**.

113. Gibbons CLMH, **Bell RS**, Wunder JS, O'Sullivan B, Catton CN, Davis AM. Function after subtotal scapulectomy for neoplasm of bone and soft tissue. Journal of Bone and Joint Surgery (British). 1998;80B:38-42. **Co-Principal Author**.

114. Jong R, Kandel RA, Fornasier VL, **Bell RS**, Bedard Y. Alveolar soft part sarcoma: Review of nine cases including two cases with unusual histology. Histopathology. 1998;32:63-68. **Co-Principal Author**.

115. Masterson EL, Davis AM, Wunder JS, **Bell RS**. Hindquarter amputation for pelvic tumours. The importance of patient selection. Clinical Orthopaedics and Related Research. 1998;350:187-194. **Senior Responsible Investigator**.

116. White LM, Schweitzer ME, Khalili K, Howarth DJC, Wunder JS, **Bell RS**. MR imaging of primary lymphoma of bone: Variability of T2-weighted signal intensity. American Journal of Roentgenology. 1998;170:1243-1247. **Senior Responsible Investigator**.

117. Masterson EL, Ferracini R, Davis AM, Wunder JS, **Bell RS**. The geometric osteotomy: Joint preservation in juxta-articular surface bone neoplasms. Sarcoma. 1998;1(3,4):167-174. **Senior**

Responsible Investigator.

118. Probyn LJ, Wunder JS, **Bell RS**, Griffin AM, Davis AM. A comparison of outcome of osteoarticular allograft reconstruction and shoulder arthrodesis following resection of primary tumours of the proximal humerus. Sarcoma. 1998;2:163-170. **Co-Principal Author**.

119. Angelov L, Davis AM, **Bell RS**, O'Sullivan B, Guha A. Neurogenic sarcomas: Experience at the University of Toronto. Neurosurgery. 1998;43(1):56-64. **Co-Principal Author**.

120. Dowdy PA, Griffin AM, White LM, Wunder JS, **Bell RS**. Bone sarcoma diagnosed at the time of reconstructive hip surgery. Canadian Journal of Surgery. 1998;41(4):273-282. **Senior Responsible Investigator**.

121. Burrow S, Andrulis IL, Pollak M, **Bell RS**. Expression of Insulin-like growth factor receptor, IGF-1, and IGF-2 in primary metastatic osteosarcoma. Journal of Surgical Oncology. 1998;69(1):21-27. **Senior Responsible Investigator**.

122. Mehta M, White LM, Knapp T, Kandel RA, Wunder JS, **Bell RS**. MR imaging of symptomatic osteochondromas with pathological correlation. Skeletal Radiology. 1998;27:427-433. **Senior Responsible Investigator**.

123. Masterson EL, Ferracini R, Griffin AM, Wunder JS, **Bell RS**. Capsular replacement with synthetic mesh: Effectiveness in preventing post-operative dislocation after wide resection of proximal femoral tumours and prosthetic reconstruction. Journal of Arthroplasty. 1998;13(8):860-866. **Senior Responsible Investigator**.

124. Colterjohn NR, Davis AM, O'Sullivan B, Catton CN, Wunder JS, **Bell RS**. Functional outcome in limb salvage surgery for soft tissue tumours of the foot and ankle. Sarcoma. 1997;1:67-74. **Senior Responsible Investigator**.

125. **Bell RS**, Hopyan S, Davis AM, Kandel RA, Gross AE. Sarcoma of bone-cement membrane: A case report and review of the literature. Canadian Journal of Surgery. 1997;40(1):51-55. **Principal Author**.

126. Shannon P, Bedard Y, **Bell RS**, Kandel RA. Aneurysmal cyst of soft tissue: Report of a case with serial Magnetic Resonance Imaging and biopsy. Human Pathology. 1997;28(2):255-257. **Co-Principal Author**.

127. Ferguson PC, Griffin AM, **Bell RS**. Primary patellar tumours. Clinical Orthopaedics and Related Research. 1997;336:199-204. **Senior Responsible Investigator**.

128. Bray PW, **Bell RS**, Davis AM et al. Limb salvage surgery and adjuvant radiotherapy for soft tissue sarcomas of the forearm and hand. Journal of Hand Surgery. 1997;22A:495-503. **Senior Responsible Investigator**.

129. Hupel T, Masterson EL, **Bell RS**. Complete femoral osteolysis associated with pathological fracture. The Canadian Journal of Surgery. 1997;4(5):332-333. **Senior Responsible Investigator**.

130. Davis AM, Kandel RA, Wunder JS, Unger R, Meer J, O'Sullivan B, Catton CN, **Bell RS**. The impact of residual disease on local recurrence in patients treated by initial unplanned resection for soft tissue sarcoma of the extremity. Journal of Surgical Oncology. 1997;66:81-87. **Senior Responsible Investigator**.

131. **Bell RS**, Davis AM, Wunder JS, Buconjic T, McGoveran BM, Gross AE. Allograft reconstruction of the acetabulum after resection of Stage-IIB sarcoma. Journal of Bone and Joint Surgery (American). 1997;79-A:1663-1674. **Principal Author**.

132. Khoddami M, Bedard YC, **Bell RS**, Kandel RA. Primary leiomyosarcoma of bone: Report of 5 cases and review of the literature. Archives of Pathology and Laboratory Medicine. 1996;120:671-675. **Co-Principal Author**.

133. Faezypour H, Davis AM, Griffin AM, **Bell RS**. Giant cell tumor of the proximal fibula: Surgical management. Journal of Surgical Oncology. 1996;61:34-38. **Co-Principal Author**.

134. Mousses S, McAuley L, **Bell RS**, Kandel RA, Andrulis, IL. Molecular and immunohistochemical identification of p53 alterations in bone and soft tissue sarcomas. Modern Pathology. 1996;9(1):1-6. **Coauthor or Collaborator**.

135. von Schroeder HP, **Bell RS**. Pasturella multocida osteomyelitis: An unusual case presentation. Canadian Journal of Infectious Disease. 1996;7(2):137-139. **Senior Responsible Investigator**.

136. Noria S, Davis AM, Kandel RA, Levesque J, O'Sullivan B, Catton CN, Wunder JS, Griffin A, **Bell RS**. Residual disease following unplanned resection of extremity soft tissue sarcoma. Journal of Bone and Joint Surgery (American). 1996;78:650-655. **Senior Responsible Investigator**.

137. Noble-Topham SE, Burrow SR, Eppert K, Kandel RA, Meltzer PS, **Bell RS**, Andrulis IL. SAS is amplified predominantly in surface osteosarcoma. Journal of Orthopaedic Research. 1996;14(5):700-705. **Co-Principal Author**.

138. Lee PD, Noble-Topham SE, **Bell RS**, Andrulis IL. Quantitative analysis of multidrug resistance gene expression in human osteosarcomas. British Journal of Cancer. 1996;74:1046-1050. **Coauthor or Collaborator**.

139. Catton CN, Davis AM, **Bell RS**, O'Sullivan B, Fornasier VL, Wunder JS, McLean M. Soft tissue sarcoma of the extremity: Limb salvage after failure of combined conservative therapy. Radiotherapy and Oncology. 1996;41:209-214. **Co-Principal Author**.

140. Catton CN, O'Sullivan B, **Bell RS**, Laperriere N, Cummings B, Fornasier VL, Wunder JS. Chordoma: Long term follow-up after radical photon irradiation. Radiotherapy and Oncology.

1996;41:67-70. **Co-Principal Author**.

141. Davis AM, Wright JG, Williams JI, Bombardier C, Griffin A, **Bell RS**. Development of a measure of physical function for patients with bone and soft tissue sarcoma. Quality of Life Research. 1996;5(5):515-520. **Co-Principal Author**.

142. Kandel RA, Campbell S, **Bell RS**, Andrulis I. Correlation of P-glycoprotein detection by immunohistochemistry with mRNA levels in osteosarcomas. Journal of Diagnosis and Molecular Pathology. 1995;4:59-65. **Co-Principal Author**.

143. Catton CN, O'Sullivan B, **Bell RS**, Cummings B, Fornasier V, Panzarella T. Aggressive fibromatosis: Optimization of local management with a retrospective failure analysis. Radiotherapy and Oncology. 1995;34:17-22. **Co-Principal Author**.

144. Kandel RA, Campbell S, Noble-Topham S, **Bell RS**, Andrulis IL. Correlation of p-glycoprotein detection by immunohistochemistry and polymerase chain reaction in osteosarcoma. Journal of Histochemistry and Cytochemistry. 1995;4:59-65. **Co-Principal Author**.

145. Sekyi-Otu A, **Bell RS**, Ohashi C, Pollak M, Andrulis IL. Insulin like growth factor 1 (IGF-1) receptors, IBF-1 and IGF-2 are expressed in primary human sarcomas. Cancer Research. 1995;55:129-134. **Senior Responsible Investigator**.

146. Boyer MI, Wang EHM, **Bell RS**. Ruptured deep femoral artery aneurysm simulating a soft tissue sarcoma. Canadian Journal of Surgery. 1995;38(1):92-94. **Senior Responsible Investigator**.

147. Simpson AHRW, Porter A, Davis AM, Griffin A, McLeod RS, **Bell RS**. Cephalad sacral resection with a combined extended ilioinguinal and posterior approach. The Journal of Bone and Joint Surgery, Incorporated. 1995;77-A(3):405-411. **Senior Responsible Investigator**.

148. Allan DG, **Bell RS**, Davis AM, Langer F. Complex acetabular reconstruction for metastatic tumours. Journal of Arthroplasty. 1995;10(3):301-306. **Senior Responsible Investigator**.

149. Bullock MJ, Bedard YC, **Bell RS**, Kandel RA. Intraosseous malignant peripheral nerve sheath tumor: Report of a case and review of the literature. Archives of Pathology Laboratory Medicine. 1995;119:367-370. **Co-Principal Author**.

150. O'Sullivan B, Cummings B, Catton CN, **Bell RS**, Davis AM, Fornasier VL, Goldberg R. Outcome following radiation treatment for high-risk pigmented villonodular synovitis. Int. J. Radiation Oncology Biol. Phys. 1995;32(3):777-786. **Co-Principal Author**.

151. Papsin BC, Freeman JL, Davis AM, **Bell RS**. Trans-clavicular approach to the neck, thoracic inlet and axilla. Archives of Otolaryngology - Head & Neck Surgery. 1995;121:984-987. **Senior Responsible Investigator**.

152. Malone S, O'Sullivan B, Catton CN, **Bell RS**, Fornasier V, Davis AM. Longterm Follow-up of Efficacy and Safety of Megavoltage Radiotherapy in the Management of Giant Cell Tumors of Bone. Int. J. Radiation Oncology Biol. Phys. 1995;33:689-694. **Senior Responsible Investigator**.

153. Wunder JS, Davis AM, Hummel J, Mandelcorn J, Griffin A, **Bell RS**. The effect of intra-medullary cement on intercalary allograft reconstruction of bone defects following tumour resection: A pilot study. Canadian Journal of Surgery. 1995;38:521-527. **Senior Responsible Investigator**.

154. Baar J, Burkes RL, **Bell RS**, Blackstein ME, Fernandes B, Langer F. Primary non-Hodgkin's lymphoma of bone: A clinicopathologic study. Cancer. 1994;73:1194-1199. **Coauthor or Collaborator**.

155. Davis AM, Goodwin P, **Bell RS**. Prognostic factors in osteosarcoma. Journal of Clinical Oncology. 1994;12(2):423-431. **Co-Principal Author**.

156. Lewis SJ, **Bell RS**, Fernandes BJ, Burkes RL. Malignant lymphoma of bone. Canadian Journal of Surgery. 1994;37:43-49. **Senior Responsible Investigator**.

157. Sekyi-Otu A, Pollak M, Andrulis I, **Bell RS**. Metastatic behaviour of the RIF-1 murine fibrosarcoma is inhibited by hypophysectomy and partially restored by growth hormone replacement. Journal of the National Cancer Institute. 1994;86:628-632. **Senior Responsible Investigator**.

158. Wilson N, Davis AM, **Bell RS**, O'Sullivan B, Catton C, Madadi F, Kandel R, Fornasier VF. Local control of soft tissue sarcoma of the extremity: The experience of a multidisciplinary sarcoma group with definitive surgery and radiotherapy. European Journal of Cancer. 1994;30A(6):746-751. **Senior Responsible Investigator**.

159. **Bell RS**, Davis AM, Langer F, Czitrom AA, Gross AE. Fresh allografts in the reconstruction of aggressive giant cell tumors at the knee. Journal of Arthroplasty. 1994;9(6):603-609. **Principal Author**.

160. Peat B, **Bell RS**, Davis AM, O'Sullivan B, Manktelow R, Mahoney J, Bowen V. Wound healing complications after soft tissue sarcoma surgery. Plastic Reconstructive Surgery. 1994;93(5):980-987. **Senior Responsible Investigator**.

161. Hew L, Kandel RA, Davis AM, O'Sullivan B, Catton CN, **Bell RS**. Histological necrosis in soft tissue sarcoma following pre-operative irradiation. Journal of Surgical Oncology. 1994;57:111-114. **Senior Responsible Investigator**.

162. **Bell RS**. Quill on scalpel: Limb salvage for bone sarcoma. Canadian Journal of Surgery. 1994;37(6):447. **Principal Author**.

163. Ferguson P, **Bell RS**, Davis AM. Foreign body abscesses presenting as soft tissue sarcoma. Canadian Journal of Surgery. 1994;37(6):503-507. **Senior Responsible Investigator**.

164. Porter A, Simpson H, Davis AM, Griffin AM, **Bell RS**. Diagnosis and management of sacral bone tumors. Canadian Journal of Surgery. 1994;37(6):473-478. **Senior Responsible Investigator**.

165. Wunder JS, **Bell RS**, Wold L, Andrulis I. Expression of the multidrug resistance gene in osteosarcoma: A pilot study. Journal of Orthopaedic Research. 1993;11:396-403. **Senior Responsible Investigator**.

166. Lee LE, Mackinnon SE, **Bell RS**. A technique for nerve reconstruction following resection of soft tissue sarcoma. Journal of Reconstructive Microsurgery. 1993;9:139-144. **Coauthor or Collaborator**.

167. Guest CB, Wang E, Davis AM, Langer F, O'Sullivan B, Noria S, **Bell RS**. Paraspinal soft tissue sarcomas. Spine. 1993;18:1292-1297. **Senior Responsible Investigator**.

168. **Bell RS**, Hopyan S, Davis AM, Gross AE. Sarcoma following total hip arthroplasty. Current Opinion in Orthopaedics. 1993;4:90-94. **Principal Author**.

169. LeVay J, O'Sullivan B, Catton CN, **Bell RS**, Fornasier V, Cummings B, Hao Y, Warr D, Quirt I. Outcome and prognostic factors in soft tissue sarcoma in the adult. International Journal of Radiation Oncology, Biology and Physics. 1993;27:1091-1099. **Co-Principal Author**.

170. Freeman JL, Bashir J, **Bell RS**, Fliss DM. The combined otolaryngology orthopaedic and thoracic approach to a massive forequarter tumor. Journal of Otolaryngology. 1992;21:56-59. **Coauthor or Collaborator**.

171. Pollak M, Sem A, **Bell RS**. Inhibition of metastatic behaviour of murine osteosarcoma by hypophysectomy. Journal of the National Cancer Institute. 1992;84:966-971. **Senior Responsible Investigator**.

172. **Bell RS**, Jacobs J. Chemotherapy and surgery in a murine osteosarcoma. Journal of Orthopaedic Research. 1992;10:720-728. **Principal Author**.

173. Musclow CE, Dietz G, **Bell RS**, Beaudry-Clouatre M. Alloimmunization by blood group antigens from bone allografts. Immunohematology. 1992;8:102-105. **Principal Author**.

174. Wang E, **Bell RS**, Davis AM, O'Sullivan B. Peri-clavicular post-irradiation complications. Journal of Surgical Oncology. 1992;51:259-265. **Senior Responsible Investigator**.

175. **Bell RS**, Davis AM. Diagnosis, survival and options for surgical care in osteosarcoma. Current Opinion in Orthopaedics. 1992;3:792-797. **Principal Author**.

176. Davis AM, **Bell RS**, Allan DG, Czitrom AA, Langer F, Gross AE. Functional outcome of fresh osteochondral allografts following tumor resection. Transplantation Implantation. 1991;8:9-12. **Senior Responsible Investigator**.

177. **Bell RS**, O'Sullivan B, Mahoney J, et al. Wound healing complications in soft tissue sarcoma management: A comparison of three treatment protocols. Journal of Surgical Oncology. 1991;46(3):190-197. **Principal Author**.

178. **Bell RS**, O'Sullivan B, Davis AM, et al. Functional outcome in soft tissue sarcoma treated by irradiation and surgery. Journal of Surgical Oncology. 1991;48:331-334. **Principal Author**.

179. **Bell RS**, O'Sullivan B, Mahoney J. Fracture risk following surgery and irradiation for soft tissue sarcoma. Clinical Orthopaedics and Related Research. 1991;271:265-271. **Principal Author**.

180. Neilson OS, Cummings B, O'Sullivan B, Catton C, **Bell RS**, Fornasier VL. Comparison of treatment volumes in peri-operative and post-operative irradiation for soft tissue sarcoma. International Journal of Radiation Oncology, Biology, Physics. 1991;21:1595-1599. **Co-Principal Author**.

181. **Bell RS**, Bell DF, O'Connor G, Jacobs J. The effect of chemotherapy on local recurrence in a murine osteosarcoma model. Journal of Orthopaedic Research. 1990;8:105-118. **Principal Author**.

182. **Bell RS**, O'Sullivan B, Nguyen C, et al. Inguinal canal sarcoma. Canadian Journal of Surgery. 1990;32:489-493. **Principal Author**.

183. **Bell RS**, Guest C, Langer F. Composite allograft-implant reconstruction of peri-acetabular sarcoma. Journal of Arthroplasty. 1990;5:S25-S34. **Principal Author**.

184. Richards RR, Paitich CB, **Bell RS**. Internal fixation of a capitate fracture. Journal of Hand Surgery. 1990;15A:885-887. **Co-Principal Author**.**Bell RS**, O'Connor G, Bell DF, Jacob J. The effect of Doxorubicin on local recurrence following marginal resection in a murine osteosarcoma model. Chir Organi Mov. 1990;75:67-73. **Principal Author**.

185. **Bell RS**, O'Sullivan B, Liu FF, Powell J, Langer F, Fornasier V, Cummings B, Micelli P, et al. Surgical margin in soft tissue sarcoma. Chir Organi Mov. 1990;75:126-130. **Principal Author**.

186. **Bell RS**, O'Sullivan B, Mahoney J, et al. Early complications and functions of limb salvage surgery in soft tissue sarcoma. Canadian Journal of Surgery. 1989;32:69-73. **Principal Author**.

187. **Bell RS**, O'Sullivan B, Liu FF, et al. Surgical margin in soft tissue sarcoma. Journal of Bone and Joint Surgery. 1989;71A:370-375. **Principal Author**.

188. **Bell RS**, Bell DF, Trippell S, et al. Growth factor production by sarcoma cells in primary culture. Journal of Orthopaedic Research. 1989;7:468-473. **Principal Author**.

189. **Bell RS**, O'Connor GD, Waddell JP. The importance of magnetic resonance imaging in osteoid osteoma. Canadian Journal of Surgery. 1989;32:276-278. **Principal Author**.

190. **Bell RS**, O'Sullivan B, Hudson AR, et al. Non-neurogenic soft tissue tumors of the axilla. Journal of Surgical Oncology. 1989;42:73-79. **Principal Author**.

191. Byrick RJ, **Bell RS**, Kay JC, Waddell JP, Mullen JB. High pressure pulsatile lavage during cemented arthroplasty. Journal of Bone and Joint Surgery. 1989;71A:1331-1337. **Senior Responsible Investigator**.

192. Bell DF, **Bell RS**, Gebhardt MC, Mankin HJ. Cell cycle redistribution as a measure of chemotherapy sensitivity in osteosarcoma. Journal of Orthopaedic Research. 1988;6:51-57. **Senior Responsible Investigator**.

193. **Bell RS**, Bell DF, Bourrett L, et al. Evaluation of fluorescein diacetate for flow cytometric determination of cell viability in orthopaedic research. Journal of Orthopaedic Research. 1988;6(4):467-475. **Principal Author**.

194. **Bell RS**, Roth Y, Bell DF, et al. The effect of peri-operative chemotherapy in the MGH-OGS murine osteosarcoma model. Cancer Research. 1988;48:5533-5538. **Principal Author**.

195. **Bell RS**, Roth YF, Gebhardt MC, Mankin HJ, Suit HD, Bell DF. The timing of surgery and chemotherapy for treatment of osteosarcoma in a murine model. Transactions of the Orthopaedic Research Society. 1987;12:343. **Principal Author**.

196. Schatzker J, Goodman SB, Sumner-Smith G, Fornasier VL, Goften N, **Bell RS**. Wagner resurfacing arthroplasty of the canine hip. Archives of Orthopaedic Trauma Surgery. 1987;106:94-101. **Co-Principal Author**.

197. Bell DF, **Bell RS**, Gebhardt MC, Mankin HJ. Flow cytometric evaluation of chemotherapeutic agents in osteosarcoma. Transactions of the Orthopaedic Research Society. 1986;11:396. **Senior Responsible Investigator**.

198. **Bell RS**, Bell DF, Suit H, Mankin HJ. A study of tumor growth, ploidy and metastasis in an osteosarcoma model. Transactions of the Orthopaedic Research Society. 1986;11:398. **Principal Author**.

199. **Bell RS**, Doppelt S, Mankin HJ. Bone and joint infection in Gaucher's disease. Journal of Bone and Joint Surgery. 1986;68A:1380. **Principal Author**.

200. **Bell RS**, Lew R, Gebhardt MC, Mankin HJ. Aneuploidy and short term survival in osteosarcoma. Transactions of the Orthopaedic Research Society. 1986;11:397. **Principal Author**.

201. Berrey HB, **Bell RS**, Bell DF, Mankin HJ. Validation of fluorescein diacetate as a measure of cell viability in orthopaedic research. Transactions of the Orthopaedic Research Society. 1986;11:300. **Senior Responsible Investigator**.

202. **Bell RS**, Goodman SB, Fornasier VL, Schatzker J. A pathological study of failure in the Wagner resurfacing arthroplasty. Journal of Bone and Joint Surgery. 1985;67A:1165-1175.

203. Goodman SB, **Bell RS**, Fornasier VL, Demeter D, Bateman JE. Ollier's disease with multiple sarcomatous transformations. Human Pathology. 1984;15:1. **Senior Responsible Investigator**.

204. **Bell RS**, Goldring SR, Jasty M, Roekie M, Harris RI. A diffusion chamber study of material effects on osteogenesis. Orthopaedic Transactions. 1984;40:402. **Principal Author**.

205. **Bell RS**, Fornasier VL. Osteolytic lesion of the ilium. Skeletal Radiology. 1983;10:201-204. **Principal Author**.

206. **Bell RS**, Harwood AR, Fornasier VL. The role of supervoltage radiotherapy in the treatment of giant cell tumors of bone. Clinical Orthopaedics. 1983;174:208-216. **Principal Author**.

207. **Bell RS**, Goodman SB, Fornasier VL. Coccygeal glomus cell tumors: A case of mistaken identity? Journal of Bone and Joint Surgery. 1982;64A:595-598. **Principal Author**.

208. **Bell RS**. Continuous passive motion in septic arthritis. 1981. M.S. Thesis. **Principal Author**.

209. Salter RB, **Bell RS**. A biomechanical study of the effect of continuous passive motion in tendon healing. Orthopaedic Transactions. 1981;37:209. **Principal Author**.

210. Salter RB, **Bell RS**, Keeley FW. The effect of continuous passive motion on articular cartilage in septic arthritis. Clinical Orthopaedics. 1981;159:223-247. **Principal Author**.

2. NON-PEER-REVIEWED PUBLICATIONS

Journal Articles

1. Macleod H, **Bell RS**, Deane K, Baker C. Creating sustained improvements in patient access and flow: Experiences from three Ontario healthcare institutions. Healthcare Quarterly. 2008;II(3):38-49. **Coauthor or Collaborator**.
2. **Bell RS**, Wunder JS. Molecular alterations in sarcoma management. Current Opinion in Orthopaedics. 1997;8:66-70. **Principal Author**.
3. Davis AM, **Bell RS**, Allan DG, Czitrom AA, Langer F, Gross AE. Fresh osteochondral allografts for advanced giant cell tumors at the knee. Orthopade. 1993;22:146-151. **Senior Responsible Investigator**.
4. Allan DG, **Bell RS**, Davis AM, Langer F. Complex acetabular reconstruction for metastatic tumor complications of limb salvage. Complications of Limb Salvage, Proceedings of the International Society of Limb Salvage. 1991: 617-620. **Senior Responsible Investigator**.
5. **Bell RS**, Davis AM, Allan DG, Langer F, Czitrom AA, Gross AE. Fresh osteochondral implants for advanced giant cell tumors at the knee. Complications of Limb Salvage, Proceedings of the International Society of Limb Salvage. 1991:55-59. **Principal Author**.

6. **Bell RS**, Davis AM, Allan DG, Langer F, Czitrom AA, Gross AE. Reconstruction of primary malignant bone tumors at the knee using irradiated allograft bone. Complications of Limb Salvage, Proceedings of the International Society of Limb Salvage. 1991:63-68. **Principal Author**.

Books

1. Levesque J, Marx R, **Bell RS**, Wunder JS, Kandel RA, White LM. A Clinical Guide to Primary Bone Tumours. Darlene Barela Cooke & Frances M. Klass, editor(s). Media (United States): Williams Wilkins; 1998. **Senior Responsible Investigator**.

Book Chapters

1. Gagliardi A, **Bell RS**, Stern H. Surgical oncology: A new frontier. In: Sullivan, T; Evans, W; Angus, H; Hudson AR, editor(s). Strengthening the Quality of cancer Services in Ontario. Ottawa: CHA Press; 2003. p. 274. **Coauthor or Collaborator**.

2. Davis AM, Wunder JS, **Bell RS**. Tumours of bone and soft tissues: Osteosarcoma. In: Gospodarowicz, M, editor(s). Prognostic Factors in Cancer. 2nd ed. New York: John Wiley & Son Inc.; 1999. **Senior Responsible Investigator**.

3. O'Sullivan B, Wylie J, Catton CN, Gutierrez E, Swallow CJ, Wunder Js, Gullane P, Neligan P, **Bell RS**. The local management of soft tissue sarcoma. In: Brian O'Sullivan, editor(s). Seminars in Radiation Oncology. 328-348. 1999. **Senior Responsible Investigator**.

4. Gibbons CLMH, **Bell RS**, Wunder JS, O'Sullivan B, Catton CN, Davis AM. Function after subtotal scapulectomy for neoplasm of bone and soft tissue. In: Carole Lewis, editor(s). Physical Therapy in Perspective. St. Louis (Missouri): Mosby-Year Book, Inc; 1998. **Co-Principal Author**.

5. Wunder Js, **Bell RS**, Wold L, Andrulis Il. Expression of the multidrug resistance gene and clinical outcome in osteosarcoma. In: JF Novak, editor(s). Proceedings Osteosarcom Research Conference. Hogrefe and Huber; 1993. p. 71-74. **Coauthor or Collaborator**.

6. **Bell RS**, Guest CB. Allografts in pelvic oncology surgery. In: Czitrom AA, Gross AE, editor(s). Allografts in Orthopaedic Practice. Baltimore: Williams and Wilkins; 1992. p. 121-146. **Principal Author**.

7. Allan DG, **Bell RS**, Davis AM, Langer F. Complex acetabular reconstruction for metastatic tumor. In: Brown KL, editor(s). Complications of Limb Salvage. Montreal: International Society of Limb Salvage; 1991. p. 251-253. **Senior Responsible Investigator**.

8. **Bell RS**, Guest CB, Davis AM, Allan DG, Langer F, Czitrom AA, Gross AE. Allograft reconstruction following peri-acetabular sarcoma resection. In: Brown KL, editor(s). Complications of Limb Salvage. Montreal: International Society of Limb Salvage; 1991. p. 219-222. **Principal Author**.

9. Davis A, Wright J, Langer F, **Bell RS**. A methodological framework for development of a functional evaluation tool. In: Brown KL, editor(s). Complications of Limb Salvage. Montreal: International Society of Limb Salvage; 1991. p. 251-253. **Co-Principal Author**.

Multimedia

1. **Bell RS**. Understanding Sarcoma. Oncology Interactive Education Series. **Principal Author**.

E. Presentations and Special Lectures

1. International

Invited Lectures and Presentations

2014 Jun 6 **Invited Speaker**. Celebrating Dr. Martin Blackstein. Toronto Sarcoma Symposium. Toronto, Ontario, Canada.

2009 Apr 6 Making patient safety a strategic priority. Gulf Cooperation Council Conference on Patient Safety. Manama, Bahrain. Apr 6, 2009 - Apr 7, 2009.

2008 Jun 3 The politics of regionalization. National Healthcare Leadership Conference. Saskatoon, Saskatchewan.

2008 Apr 15 **Invited Speaker**. Healthcare as competitive advantage. 2008 Health Technologies Conference and Expo. Toronto, Canada.

2008 Mar 30 The Ontario Cancer System. The Fourth National Conference on Progress in Oncology. Beijing, China.

2008 Mar 29 The Canadian Healthcare System and University Health Network. China-Canada Dialogue on Hospital
Management and Social Work, Peking University's Health Science Center. Beijing, China.

2006 May 4 **J. William Hillman Visiting Professor**. Cellular therapy in sarcoma. Vanderbilt School of Medicine. Nashville, Tennessee, United States. May 4, 2006 - May 5, 2006.

2006 May 4 **J. William Hillman Visiting Professor**. Multi-disciplinary management of soft tissue sarcoma. Vanderbilt School of Medicine, Tennessee, United States. May 4, 2006 - May 5, 2006.

2006 May 4 **J. William Hillman Visiting Professor**. Reconstruction of the pelvis, hip and knee following sarcoma resection. Vanderbilt School of Medicine. Nashville, Tennessee, United States. May 4, 2006 - May 5, 2006.

2005 Oct 4 Management of extremity soft tissue sarcoma: Past lessons and future directions. New Zealand Orthopaedic Association 2005 Annual Scientific Meeting. Christchurch, New Zealand.

2005 Oct 3 Reconstruction of skeletal defects at the acetabulum and knee following sarcoma resection. New Zealand Orthopaedic Association 2005 Annual Scientific Meeting. Christchurch, New Zealand.

2005 Oct 2 Radiographic interpetation of bone tumours: Seven questions. Orthopaedic Residents Association of New Zealand. Christchurch, New Zealand.

2004 Jun 4 Interdisciplinary Health Research Team in Musculoskeletal Neoplasia: The Canadian Experience. 33rd Annual Orthopaedic Residents Scientific Program: Department of Orthopaedic Surgery, School of Medicine and Biomedical Sciences, State University of New York. Buffalo, New York.

2004 Jun 3 Management of soft tissue sarcoma of the extremity. 33rd Annual Orthopaedic Residents Scientific Program: Department of Orthopaedic Surgery, School of Medicine and Biomedical Sciences, State University of New York. Buffalo, New York.

2004 Mar 13 Expert Panel for Session IV: Ask the Experts: “The Details” in Orthopaedic Oncology. American Academy of Orthopaedic Surgeons - Musculoskeletal Tumor Society Specialty Day. San Francisco, California, United States.

2003 Oct 16 Eosinophilic granuloma. Australian Orthopaedic Association Meeting. Melbourne, Australia.

2003 Oct 16 Fractures in osteosarcoma. Australian Orthopaedic Association Meeting. Melbourne, Australia.

2003 Oct 16 Function and health status. Australian Orthopaedic Association Meeting. Melbourne, Australia.

2003 Oct 16 Functional outcome in sarcoma. Australian Orthopaedic Association. Melbourne, Australia.

2003 Oct 11 Approach to patients presenting with pulmonary metastatic disease at diagnosis: The Canadian experience. Australian Sarcoma Group Meeting. Melbourne, Australia. Oct 11, 2003 - Oct 12, 2003.

2003 Oct 11 Funtional Outcome: Limb sparing surgery versus amputation. Australian Sarcoma Group Meeting. Melbourne, Australia. Oct 11, 2003 - Oct 12, 2003.

2003 Oct 11 Langerhan’s cell histiocytosis (Eosinophilic granuloma). Australian Sarcoma Group Meeting. Melbourne, Australia. Oct 11, 2003 - Oct 12, 2003.

2003 Oct 11 My preferred approach to the treatment of GCT’s. Australian Sarcoma Group meeting. Melbourne, Australia. Oct 11, 2003 - Oct 12, 2003.

2003 Oct 11 What to do with unexpected positive margins. Australian Sarcoma Group Meeting. Melbourne, Australia. Oct 11, 2003 - Oct 12, 2003.

2003 Oct 10 Pathologic fracture in osteosarcoma: Significance and management. Australian Sarcoma Group Meeting. Melbourne, Australia. Oct 10, 2003 - Oct 11, 2003.

2002 Nov 9 Breakout Session: Treatment of Spine and Pelvic Metastases. Association of Bone and Joint Surgeons, Workshop on Metastatic Bone Disease. Tampa, Florida, United States.

2002 Nov 9 Periacetabular Metastases: Indications for Surgical Treatment, Techniques and Results. Association of Bone and Joint Surgeons, Workshop on Metastatic Bone Disease. Tampa, Florida, United States.

2002 Sep 12 Management of soft tissue sarcoma at the hip. Japanese Hip Society. Sapporo, Japan. Sep 12, 2002 - Sep 13, 2002.

2002 Sep 12 Reconstruction for bone sarcoma arising in Zone II of the pelvis. Japanese Hip Society. Sapporo, Japan.

2002 Jun 17 **Session Moderator**. Sarcoma State of The Science: Improving therapy and reducing morbidity of primary therapy for localized disease. National Cancer Institute, Therapy Evaluation Program. Bethesda, Maryland. Jun 17, 2002 - Jun 18, 2002.

2002 Jun 4 Instructional Course Lecture: Metastatic disease and pathologic fracture: Advanced techniques for advanced disease. A Joint Meeting: The American Orthopaedic Association 115th Annual

Meeting and The Canadian Orthopaedic Association 57th Annual Meeting. Victoria, British Columbia.

2002 Jun Outcome following distal femoral or proximal tibial reconstruction with the Kotz prosthesis. A Joint Meeting: The American Orthopaedic Association 115th Annual Meeting and The Canadian Orthopaedic Association 57th Annual Meeting. Victoria, British Columbia.

2002 Jun The effect of small-intestinal submucosa (SIS) on wound healing in an irradiated rat excisional wound model. A Joint Meeting: The American Orthopaedic Association 115th Annual Meeting and The Canadian Orthopaedic Association 57th Annual Meeting. Victoria, British Columbia.

2002 May 21 Functional outcomes of limb salvage in bone sarcomas. American Society of Clinical Oncology. Orlando, Florida.

2001 Apr 3 Defining molecular targets for sarcoma therapy. Brown University School of Medicine - Rhode Island Hospital. Providence, Rhode Island, United States. Apr 3, 2001 - Apr 4, 2001.

2001 Apr 3 Radiation/surgery for soft tissue sarcoma. Brown University School of Medicine - Rhode Island Hospital. Providence, Rhode Island, United States. Apr 3, 2001 - Apr 4, 2001.

2000 Dec 6 Orthopaedic Oncology in the New Millenium: Global trends and future perspectives. Philippines Orthopaedic Association, Inc. Manila, Philippines. Dec 6, 2000 - Dec 9, 2000.

2000 Dec 6 Osteosarcoma: Current surgical trends in the context of multi-disciplinary care. Philippine Orthopaedic Association, Inc. Manila, Philippines. Dec 6, 2000 - Dec 9, 2000.

2000 Dec 6 The radiologic evaluation of bone tumours: Principles and pitfalls. Philippine Orthopaedic Association, Inc. Manila, Philippines. Dec 6, 2000 - Dec 9, 2000.

2000 Feb 15 Grand Rounds. MD Anderson Cancer Centre. Houston, Texas, United States. Feb 15, 2000 - Feb 17, 2000. (Continuing Education).

1998 Oct 27 **Mayo Oncology Visiting Professor in Orthopaedics**. Local management of soft tissue sarcoma: The therapeutic ratio. Mayo Clinic. Rochester, Minnesota, United States. Oct 27, 1998 - Oct 28, 1998.

1998 Apr 30 **Paul J. Grotzinger Visiting Professor**. Local management of soft tissue sarcoma. Fox Chase Cancer Centre. Philadelphia, Pennsylvania, United States.

1997 May 8 **Visiting Professor**. Lower extremity reconstruction in sarcoma patients. Buffalo General Hospital Grand Rounds. Buffalo, New York, United States. (Continuing Education).

1997 May 8 **Visiting Professor**. Molecular alterations in sarcoma. Buffalo General Hospital Grand Rounds. Buffalo, NY, United States. (Continuing Education).

1997 May 8 **Visiting Professor**. Soft tissue sarcoma: Issues in local management. Buffalo General Hospital Grand Rounds. Buffalo, New York, United States. (Continuing Education).

1997 Apr 24 **Visiting Professor**. Extremity reconstruction following sarcoma resection. Homer H. Stryker Orthopaedic Pathology Day, The University of Michigan. Ann Arbor, Michigan, United States. Apr 24, 1997 - Apr 25, 1997.

1997 Apr 24 **Visiting Professor**. Insulin-like growth factor - A role in sarcoma oncogenesis and treatment. Homer H. Styker Orthopaedic Pathology Day, University of Michigan. Ann Arbor, Michigan, United States. Apr 24, 1997 - Apr 25, 1997.

1997 Apr 24 **Visiting Professor**. Soft tissue sarcoma. Homer H. Stryker Orthopaedic Pathology Day, The University of Michigan. Ann Arbor, Michigan, United States. Apr 24, 1997 - Apr 25, 1997.

1996 Feb Molecular alterations in sarcoma. Musculoskeletal Tumour Society Specialty Day. Atlanta, Georgia.

1992 Jun **Presenter**. Metastatic bone disease. Instructional Course, English Speaking Orthopaedic World. Toronto, Ontario, Canada.

1992 Jun Molecular biology in sarcoma. Societe Internationale Chirurgie Oncologie et Traumatologie. Brussels, Belgium.

1991 Jun **Visiting Professor**. Molecular biology in osteosarcoma. University of Maryland. Baltimore, Maryland.

1991 Jun **Visiting Professor**. The impact of multi-drug resistance on the surgical management of sarcomas. Sloan-Kettering Memorial Hospital. New York, New York.

1990 Jan Ethical issues in clinical trials. Alpha Club. Jamaica.

1989 Feb **Visiting Professor**. Current trends in soft tissue sarcoma management. University of Texas. Dallas, Texas.

1989 Feb **Visiting Professor**. The use of allograft in tumour surgery. University of Texas. Dallas, Texas.

1982 The response of articular cartilage to injury. AAOS Instructional Course on Arthroscopy of the Knee. Williamsburg, Virginia. Keynote Address.

Presented Abstracts

2013 Sep **Collaborator**. International Society of Limb Salvage. Bologna, Italy. Presenter(s): Marsilio-Apostoli D, Singh J, Griffin AM, **Bell RS**, Wunder JS, Ferguson PC. Clinical and functional outcome of patients with sarcoma in the hand and wrist.

2011 Oct 26 **Collaborator**. Multidisciplinary treatment of sacral chordoma: A single centre experience with 24 patients. Connective Tissue Oncology Society/Musculoskeletal Tumor Society Combined Meeting. Chicago, Illinois, United States. Cannell AJ, Swallow CJ, Chung PW, Dickson BC, Griffin AM, **Bell RS**, Wunder JS, Ferguson PC, Gladdy RA. Oct 26, 2011 - Oct 29, 2011. (Scientific Poster).

2011 Apr 8 **Collaborator**. Functional outcome in 43 patients post-resection of fibromatosis with and without radiotherapy. British Orthopaedic Oncology Society. Oswestry, United Kingdom. Bhumbra RS, Riad S, Biau DJ, Griffin AM, Weiss KR, **Bell RS**, Wunder JS, Ferguson PC.

2011 Apr 8 Operative management of 155 patients with extra-abdominal fibromatosis: a retrospective review. British Orthopaedic Oncology Society. Oswestry, United Kingdom. Bhumbra RS, Biau DJ, Riad S, Weiss KR, Griffin AM, **Bell RS**, Wunder JS, Ferguson PC.

2011 Mar 21 Phase II Study to evaluate if selective targeting by preoperative intensity modulated radiation therapy can reduce wound complications in lower limb soft tissue sarcoma. PREVENT ESTRO Conference. Brussels, Belgium. O'Sullivan B, Griffin AM, Dickie C, Sharpe M, Parent A, Chung P, Catton CN, Wunder JS, Ferguson PC, **Bell RS**.

2011 Mar Phase II Study to evaluate if selective targeting by preoperative intensity modulated radiation therapy can reduce wound complications in lower limb soft tissue sarcoma. PREVENT ESTRO Conference. Brussels, Belgium. O'Sullivan B, Griffin AM, Dickie C, Sharpe M, Parent A, Chung P, Catton CN, Wunder JS, Ferguson PC, **Bell RS.** (Scientific Poster).

2010 Nov Functional outcome in 43 patients post-resection of fibromatosis with and without radiotherapy. Connective Tissue Oncology Society. Paris, France. Bhumbra RS, Riad S, Biau DJ, Griffin AM, Weiss KR, **Bell RS**, Wunder JS, Ferguson PC. (Scientific Poster).

2010 Nov Outcomes after revision for mechanical failure of the Kotz Modular Femoral Tibial Replacement (KMFTR) prostheses. Connective Tissue Oncology Society. Paris, France. Bhumbra RS, Griffin AM, Biau DJ, Weiss KR, Riad S, **Bell RS**, Wunder JS, Ferguson PC. (Scientific Poster).

2010 Nov Patient-oriented functional results of total femoral endosprosthetic reconstruction following oncologic resection. Connective Tissue Oncology Society. Paris, France. Jones KB, Griffin AM, Deheshi BM, Chandrasekar CR, Babinet A, **Bell RS**, Grimer RJ, Wunder JS, Ferguson PC. (Scientific Poster).

2010 Nov Operative management of 155 patients with extra-abdominal fibromatosis: A retrospective review. Connective Tissue Oncology Society. Paris, France. Bhumbra RS, Biau DJ, Riad S, Weiss KR, Griffin AM, **Bell RS**, Wunder JS, Ferguson PC.

2010 Nov Phase II study of intensity modulated radiation therapy for lower limb soft tissue sarcoma. Connective Tissue Oncology Society. Paris, France. Dickie CI, Griffin AM, Parent AL, Chung PW, Catton CN, Deheshi BM, Wunder JS, Ferguson PC, Sharpe MB, **Bell RS**, O'Sullivan B.

2010 Nov Phase II study of intensity modulated radiation therapy for lower limb soft tissue sarcoma. American Society for Therapeutic Radiology and Oncology. San Diego, California, United States. Dickie CI, Griffin AM, Parent AL, Chung PW, Catton CN, Wunder JS, Ferguson PC, Sharpe MB, **Bell RS**, O'Sullivan B.

2010 Oct Functional outcome in 43 patients post-resection of fibromatosis with and without radiotherapy. Musculoskeletal Tumor Society. Philadelphia, Pennsylvania, United States. Bhumbra RS, Riad S, Biau DJ, Griffin AM, Weiss KR, **Bell RS**, Wunder JS, Ferguson PC.

2010 Oct Operative management of 155 patients with extra-abdominal fibromatosis: A retrospective review. Musculoskeletal Tumor Society. Philadelphia, Pennsylvania, United States. Bhumbra RS, Riad S, Biau DJ, Griffin AM, Weiss KR, **Bell RS**, Wunder JS, Ferguson PC.

2010 Oct Outcomes after revision for mechanical failure of the Kotz Modular Femoral Tibial Replacement (KMFTR) prostheses. Musculoskeletal Tumor Society. Philadelphia, Pennsylvania, United States. Bhumbra R, Griffin AM, Biau D, Weiss KR, Riad S, **Bell RS**, Wunder JS, Ferguson PC.

2010 Sep Stabilization of pathologic humerus fractures with the cemented plate technique: The Toronto experience. Combined Meeting of the Orthopaedic Associations. Glasgow, United Kingdom. Bhumbra R, Weiss KR, Al-Juhani W, Biau D, Griffin AM, Ferguson PC, Wunder JS, **Bell RS**.

2009 Feb Surgical considerations for limb salvage in soft tissue sarcomas of the foot and ankle. American Academy of Orthopaedic Surgeons. Las Vegas, United States. Kulidjian AA, Griffin AM, Deheshi B, **Bell RS**, Ferguson PC, Wunder JS. (Scientific Poster Exhibit).

2009 Feb Surgical considerations for limb salvage in soft tissue sarcomas of the foot and ankle. American Academy of Orthopaedic Surgeons. Las Vegas, Nevada, United States. Kulidjian AA, Griffin AM, Deheshi B, **Bell RS**, Ferguson PC, Wunder JS.

2008 Nov High risk extracranial chondrosarcomas - Long term results of surgery and radiation therapy. Connective Tissue Oncology Society, 14th Annual CTOS Meeting. London, United Kingdom. Goda JS, Chung PWM, Catton CN, Griffin AM, Ferguson PC, Wunder JS, **Bell RS**, Kandel RA, Blackstein ME, Hogg D, O'Sullivan B. (Scientific Poster).

2008 Nov Patient expectations for surgical outcome in extremity soft tissue sarcoma. Connective Tissue Oncology Society, 14th Annual CTOS Meeting. London, United Kingdom. Davidge K, **Bell RS**, Ferguson PC, Turcotte RE, Wunder JS, Davis AM. (Scientific Poster).

2008 Nov The functional consequence of femoral nerve resection in the thigh. Connective Tissue Oncology Society, 14th Annual CTOS Meeting. London, United Kingdom. Jones KB, Riad S, Griffin AM, Ferguson PC, Deheshi BM, **Bell RS**, Wunder JS. (Scientific Poster).

2008 Jun Correlation of MSTS 87 and TESS functional evaluation scores following endoprosthetic replacement
for bone sarcoma. Canadian Orthopaedic Association and American Orthopaedic Association Combined Meeting. Quebec City, Quebec. Mahendra A, Griffin AM, Yu C, Gortzak Y, **Bell RS**, Ferguson PC, Wunder JS, Davis AM. (Scientific Poster).

2008 Jun Correlation of MSTS 87 and TESS functional evaluation scores following endoprosthetic replacement for bone sarcoma. British Orthopaedic Oncology Society Annual Meeting. Bristol, United Kingdom. Mahendra A, Griffin AM, Yu C, Gortzak Y, **Bell RS**, Ferguson PC, Wunder JS, Davis AM.

2008 Jun Surgical considerations for limb salvage in soft tissue sarcomas of the foot and ankle. Canadian Orthopaedic Assocation and American Orthopaedic Association Combined Meeting. Quebec City, Quebec. Kulidjian A, Deheshi BM, Ferguson PC, Wunder JS, **Bell RS**, Griffin AM.

2007 Nov An assessment of factors affecting outcome in patients presenting with metastatic soft tissue sarcoma. Connective Tissue Oncology Society. Seattle, Washington, United States. Ferguson PC, Griffin AM, Deheshi BM, **Bell RS**, Wunder JS.

2007 Nov Correlation of MSTS 87 and TESS functional evaluation scores following endoprosthetic replacement for bone sarcoma. Connective Tissue Oncology Society. Seattle, United States. Mahendra A, Griffin AM, Yu C, Gortzak Y, **Bell RS**, Ferguson PC, Wunder JS, Davis AM.

2007 Nov Outcome following limb salvage surgery and external beam radiotherapy for high grade soft tissue sarcoma of the groin and axilla. Connective Tissue Oncology Society. Seattle, Washington, United States. Phimolsarnti RP, Griffin AM, Ferguson PC, Catton CN, Chung PW, **Bell RS**, Wunder JS, O'Sullivan B.

2007 Oct Outcome following limb salvage surgery and external beam radiotherapy for high grade soft tissue sarcoma of the groin and axilla. American Society of Therapeutic Radiology and Oncology. Los Angeles, California, United States. Phimolsarnti RP, Griffin AM, Ferguson PC, Catton CN, Chung PW, **Bell RS**, Wunder JS, O'Sullivan B.

2007 Sep A biomechanical comparison of the Restoration and the HMRS (Kotz) distal femoral press fit stems. International Society of Limb Salvage. Hamburg, Germany. Ferguson PC, Schemitsch E, Wunder JS, Zdero R, **Bell RS**.

2007 Sep Optical navigation-assisted surgical planning for sarcoma patients receiving pre-operative radiotherapy.European Cancer Organization Conference (ECCO 14). Barcelona, Spain. Sie F, Bootsma GJ, Parent AL, Euler CI, Catton CN, Chung PW, Griffin AM, Ferguson PC, Wunder JS, Sharpe MB, Moseley J, O'Sullivan B, **Bell RS**, Jaffray DA.

2007 Sep Positive surgical margins in soft tissue sarcoma treated with preoperative radiation: Is a postoperative boost necessary? International Society of Limb Salvage. Hamburg, Germany. Griffin AM, Al Yami A, O'Sullivan B, Ferguson PC, Catton CN, Chung PW, **Bell RS**, Wunder JS.

2007 Sep Radiation induced pathologic fractures after treatment for extremity soft tissue sarcomas. International Society of Limb Salvage. Hamburg, Germany. Ferguson PC, Saidi K, Griffin AM, **Bell RS**, Wunder JS.

2007 May An assessment of factors affecting outcome in patients with metastatic soft tissue sarcoma. Musculoskeletal Tumor Society. St. Louis, Missouri, United States. Ferguson PC, Deheshi B, Griffin AM, **Bell RS**, Wunder JS.

2007 May Radiation induced risk and outcome for patients with fractures after surgery for soft tissue sarcoma. Musculoskeletal Tumor Society. St. Louis, Missouri, United States. Saidi K, Griffin AM, Ferguson PC, **Bell RS**, Wunder JS.

2007 Feb Functional outcome following treatment of aggressive tumors in the distal radius. American Academy of Orthopaedic Surgeons. San Diego, United States. Puloski S, Griffin AM, Wunder JS, Ferguson PC, **Bell RS**.

2007 Feb Radiation induced risk and outcome for patients with fractures after surgery for soft tissue sarcoma. American Academy of Orthopaedic Surgeons. San Diego, United States. Saidi K, Griffin AM, Ferguson PC, **Bell RS**, Wunder JS.

2007 Feb A biomechanical comparison of the restoration and the HMRS (Kotz) distal femoral press fit stems. Orthopaedic Research Society, Annual Meeting. San Diego, United States. Ferguson PC, Zdero R, Wunder JS, **Bell RS**, Schemitsch E. (Poster).

2007 Feb The fate of injected bone marrow stromal cells (MSCs) from the GFP rat in a model of radiation impaired surgical wound healing. Orthopaedic Research Society, Annual Meeting. San Diego, United States. Ferguson PC, Wang XH, Hill RP, Wunder JS, **Bell RS**, Keating A. (Poster).

2006 Nov "Can't you see? I'm already working" Re-conceptualizing 'work' and 'return to work' in the context of primary bone cancer. Connective Tissue Oncology Society, 12 Annual Meeting. Venezia, Italy. Parsons J, Eakin J, **Bell RS**, Franche RL, Davis AM. (Poster).

2006 Nov Activity levels following treatment for sarcoma. Connective Tissue Oncology Society, 12th Annual Meeting. Venezia, Italy. Davis AM, McConnell S, Wunder JS, O'Sullivan B, Ferguson PC, **Bell RS.** (Poster).

2006 Nov Does radiosensitivity of myxoid liposarcoma translate into improved local control? Connective Tissue Oncology Society, 12 Annual Meeting. Venezia, Italy. Chung PW, Griffin AM, Catton CN, Ferguson PC, Wunder JS, **Bell RS**, O'Sullivan B. (Poster).

2006 Nov Joint salvage for pathologic fractures through giant cell tumors of weight-bearing long bones. Connective Tissue Oncology Society, 12th Annual Meeting. Venezia, Italy. Deheshi BM, Jaffer SN, Griffin AM, Ferguson PC, **Bell RS**, Wunder JS. (Poster).

2006 Nov Local control of extremity myxoid liposarcoma. American Society of Therapeutic Radiology and Oncology. Philadelphia, United States. Chung PW, Griffin AM, Catton CN, Ferguson PC, Wunder JS, **Bell RS**, White, Kandel RA, O'Sullivan B. (Poster).

2006 Nov Navigation-assisted surgical planning and design in multi-modal sarcoma therapy. Connective Tissue Oncology Society, 12 Annual Meeting. Venezia, Italy. Sie F, Bootsma G, Parent A, Euler C, Catton CN, Chung PW, Griffin AM, Ferguson PC, Sunder JS, Sharpe M, O'Sullivan B, **Bell RS**, Jaffray D. (Poster).

2006 Nov Positive surgical margins in soft tissue sarcoma treated with preoperative radiation: Is a postoperative boost necessary? Connective Tissue Oncology Society, 12th Annual Meeting. Venezia, Italy. Al Yami A, Griffin AM, O'Sullivan B, Ferguson PC, Catton CN, Chung PW, **Bell RS**, Wunder JS. (Poster).

2006 Nov Primary soft tissue sarcoma in the elderly. Connective Tissue Oncology Society, 12th Annual Meeting.Venezia, Italy. Chivas D, Deheshi B, Ferguson PC, **Bell RS**, Wunder JS, Griffin AM, Isler M, Turcotte R. (Poster).

2006 Nov Radiation induced fractures after surgery for soft tissue sarcomas. Connective Tissue Oncology Society, 12 Annual Meeting. Venezia, Italy. Saidi K, Griffin AM, Ferguson PC, **Bell RS**, Wunder JS. (Poster).

2006 Nov Suffering, agency and 'becoming other' following treatment for primary bone cancer. Connective Tissue Oncology Society, 12 Annual Meeting. Venezia, Italy. Parsons J, Eakin J, **Bell RS**, Franche RL, Davis AM. (Poster).

2006 Jun A biomechanical comparison of the Restoration and the HMRS distal femoral press-fit stems. Musculoskeletal Tumor Society. Key West, Florida. Ferguson PC, **Bell RS**, Leidl D, Schemitsch E, Wunder JS, Zdero R.

2006 Jun Functional outcomes following treatment of aggressive tumors in the distal radius: Joint sparing versus complete wrist arthrodesis. Musculoskeletal Tumor Society. Key West, Florida. Puloski SKT, Griffin AM, Ferguson PC, **Bell RS**, Wunder JS.

2006 Jun Joint salvage for pathlogic fractures through giant cell tumors of weight-bearing bones. Musculoskeletal Tumor Society. Key West, Florida. Deheshi BM, Jaffer S, Griffin AM, Ferguson PC, **Bell RS**, Wunder JS.

2006 Jun Primary soft tissue sarcoma in the elderly. Musculoskeletal Tumor Society. Key West, Florida. Chivas D, **Bell RS**, Deheshi B, Ferguson PC, Isler M, Turcotte R, Wunder JS.

2006 Jun The fate of injected bone marrow stromal cells (MSCs) from the GFP rat in a model of radiation impaired surgical wound healing. Musculoskeletal Tumor Society. Key West, Florida, United States. Ferguson PC, Wang XH, Hill R, Wunder JS, **Bell RS**, Keating A.

2005 Nov A radiation treatment planning comparison for lower extremity soft tissue sarcoma: Can the future surgical wound be spared? Connective Tissue Oncology Society. Boca Raton, Florida, United States. Griffin AM, Euler CI, Sharpe MB, Ferguson PC, **Bell RS**, Wunder JS, Chung PC, Catton CN, O'Sullivan B.

2005 Nov The functional and oncologic outcome of post-irradiation sarcoma of bone. Connective Tissue Oncology Society. Boca Raton, Florida, United States. Shaheen M, Riad S, Griffin AM, McLaughlin CE, Werier J, Holt GE, Wupperman RM, Schwartz HS, Ferguson PC, **Bell RS**, Wunder JS.

2005 Oct A radiation treatment planning comparison for lower extremity soft tissue sarcoma: Can the future surgical wound be spared? American Society for Therapuetic Radiology and Oncology. Denver, Colorado. Griffin AM, Euler CI, Sharpe MB, Ferguson PC, **Bell RS**, Wunder JS, Chung PC, Catton CN, O'Sullivan B.

2005 Oct Sustained remission following radiation treatment for high-risk pigmented villonodular symovitis. American Society for Therapuetic Radiology and Oncology. Denver, Colorado. O'Sullivan B, Griffin AM, Wunder JS, Marks P, Catton CN, Ferguson PC, Chung PC, Kandel RA, White LM, **Bell RS**.

2005 Jun Surveillance minimum dose computed tomography of the thorax in patients with high grade extremity soft tissue sarcoma. United Kingdom Radiological Congress. Manchester, United Kingdom.Griffin AM, Paul N, Chung TB, Roberts H, Catton CN, Wunder JS, Darling G, Blackstein ME, Ferguson PC, O'Sullivan B, Li QL, **Bell RS**.

2005 May Constitutive hedgehog signaling in chondrosarcoma upregulates tumor cell proliferation: Implications for novel therapy. Musculoskeletal Tumor Society. Nashville, Tennessee. Tiet D, Hopyan S, Nadesan P, Bell RB, Ferguson PC, Alman BA, Wunder JS.

2005 May Oncologic and functional outcome of scapular chondrosarcoma. Musculoskeletal Tumor Society. Nashville, Tennessee. Griffin AM, Shaheen M, Ferguson PC, **Bell RS**, Wunder JS.

2005 May Oncologic and functional results following uncemented proximal tibial endoprosthetic replacement for tumor. Musculoskeletal Tumor Society. Nashville, Tennessee. Flint M, Griffin AM, Ferguson PC, **Bell RS**, Wunder JS.

2005 May Surveillance low and minimum dose CT of the thorax in patients with high grade extremity soft tissue sarcoma. First World Congress in Thoracic Imaging. Firenze, Italy. Paul N, Griffin AM, Chung TB, Roberts H, Catton CN, Wunder JS, Darling G, Blackstein ME, Ferguson PC, O'Sullivan B, Li QL, **Bell RS**.

2005 May The functional and oncologic outcome of post-irradiation sarcoma of bone. Musculoskeletal Tumor Society. Nashville, Tennessee. Shaheen M, Riad S, Griffin AM, McLaughlin CE, Werier J, Holt GE, Wupperman RM, Schwartz HS, Ferguson PC, **Bell RS**, Wunder JS.

2005 Feb Outcome following presentation with a pathologic fracture in osteosarcoma. American Academy of Orthopaedic Surgeons. Washington, District of Columbia. McLaughlin CE, Griffin AM, Ferguson PC, Wunder JS, **Bell RS**.

2004 Nov A massive high grade chest wall liposarcoma illustrating a principle of preoperative radiotherapy targeting. Connective Tissue Oncology Society. Montreal, Quebec. O'Sullivan B, Griffin AM, Euler C, Wunder JS.

2004 Nov Adductor compartment soft tissue sarcomas - does method of treatment affect outcome? ConnectiveTissue Oncology Society. Montreal. Pradhan A, Cheung Y, Grimer R, Ferguson PC, Griffin AM, Carter S, Tillman R, Abudu A, Wunder JS, **Bell RS**.

2004 Nov Amplification and overexpression of COPS3 in osteosarcoma: Relationship to p53 mutation and patient outcome. Connective Tissue Oncology Society. Montreal, Ontario. Yan T, Gokgoz N, Eskandarian S, **Bell RS**, Andrulis IL, Wunder JS.

2004 Nov Evaluating function and overall well-being in patients treated for extremity soft tissue sarcoma. Connective Tissue Oncology Society. Montreal, Quebec. Schreiber D, **Bell RS**, Wunder JS, O'Sullivan B, Turcotte RE, Masri B, Davis AM.

2004 Nov Five year results of a randomized Phase III trial of preoperative vs postoperative radiotherapy in extremity soft tissue sarcoma. Connective Tissue Oncology Society. Montreal, Ontario. O'Sullivan B, Davis AM, Turcotte R, **Bell RS**, Wunder JS, Catton CN, Kandel RA, Hammond A, Freeman C, Isler M, Goddard K, Chabot P, Tu D, Pater J.

2004 Nov Functional and oncologic outcome after combined allograft and total hip arthroplasty reconstruction of large bony pelvic defects following tumour resection. Connective Tissue Oncology Society. Montreal, Quebec. Beadel GP, Griffin AM, Ogilvie C, **Bell RS**, Wunder JS.

2004 Nov Outcome following pelvic sarcoma resection and reconstruction with a saddle prosthesis. Connective Tissue Oncology Society. Montreal, Quebec. Aljassir F, Beadel GP, Griffin AM, Turcotte RE, **Bell RS**, Wunder JS, Isler MH.

2004 Nov Outcomes of bone resection for extremity soft tissue sarcoma. Connective Tissue Oncology Society. Montreal, Quebec. Ferguson PC, Griffin AM, O'Sullivan B, Catton CN, Wunder JS, **Bell RS**.

2004 Nov Outcomes of epineural dissection in limb salvage surgery for soft tissue sarcoma. Connective Tissue Oncology Society. Montreal, Quebec. Clarkson PW, Wunder JS, Ferguson PC, Griffin AM, O'Sullivan B, Catton CN, **Bell RS**.

2004 Nov Predicting outcome in osteosarcomas using a genome-wide approach. Connective Tissue Oncology Society. Montreal, Quebec. Yan T, Ghert M, Gokgoz N, Eskandarian S, He W, Parkes R, Bull SB, **Bell RS**, Andrulis IL, Wunder JS.

2004 Nov The impact of sleep disturbances and fatigue on functional outcome in extremity soft tissue sarcoma patients. Connective Tissue Oncology Society. Montreal, Ontario. Davis AM, Schreiber D, Wunder JS, O'Sullivan B, Turcotte RE, Masri B, **Bell RS**.

2004 Sep Faut-il reconstruire les sarcomes de l'aile iliaque (resection de type 1)? Groupe d'Etude des Tumeurs Osseuses. Paris, France. Beadel GP, Griffin AM, Aljassir F, Turcotte RE, Isler MH, **Bell RS**, Wunder JS.

2004 Sep Resultats des sarcomes pelviens reconstruits par prostheses Saddle. Groupe d'Etude des Tumeurs Osseuses. Paris, France. Aljassir F, Beadel GP, Griffin AM, Turcotte RE, **Bell RS**, Wunder JS, Isler MH.

2004 Jul Functional and oncolgic outcome after combined allograft and total hip arthroplasty of large pelvic bone defects following tumour resection. Musculoskeletal Tumor Society. Long Beach, California. Beadel GP, Griffin AM, Ogilvie CM, Wunder JS, **Bell RS**.

2004 Jul Functional and oncologic outcome after Type I pelvic bone tumour resection with and without reconstruction of the pelvic ring defect. Musculoskeletal Tumor Society. Long Beach, California. Beadel GP, Griffin AM, Aljassir F, Iannuzzi D, Turcotte R, Isler MH, **Bell RS**, Wunder JS.

2004 Jul Multifocality in post radiation sarcomas. Musculoskeletal Tumor Society. Long Beach, California. Holt GE, Thomson AB, Griffin AM, Wunder JS, **Bell RS**, Roughraff B, Schwartz HS.

2004 Jul Outcome following endoprosthetic replacement of the distal femur and proximal tibia: Comparison of results and analysis of failures. Musculoskeletal Tumor Society. Long Beach, California. Griffin AM, Parsons J, Davis AM, **Bell RS**, Wunder JS.

2004 Jul Outcome following pelvic sarcoma resection reconstruction with saddle prosthesis. Musculoskeletal Tumor Society. Long Beach, California. Aljassir F, Beadel GP, Griffin AM, Turcotte R, **Bell RS**, Wunder JS, Isler MH.

2004 Jul Outcome of epineural dissection in limb salvage surgery for soft tissue sarcoma. Musculoskeletal Tumor Society. Long Beach, California. Clarkson PW, Wunder JS, Ferguson PC, Griffin AM, O'Sullivan B, Catton CN, **Bell RS**.

2004 Jul Staged revision for infected uncemented tumour endoprosthesis. Musculoskeletal Tumor Society. Long Beach, California. Flint MN, **Bell RS**, Wunder JS, Ferguson PC, Griffin AM.

2004 Jul The indications for and the prognostic significance of amputation as the primary surgical procedure for localized soft tissue sarcoma of the extremity. Musculoskeletal Tumour Society. Long Beach, California.Ghert M, Abudu A, Driver N, Davis AM, Griffin AM, Pearce D, White LM, O'Sullivan B, Catton CN, **Bell RS**, Wunder JS.

2004 Jul The surgical and functional outcome of limb salvage surgery with vascular reconstruction for soft tissue sarcoma of the extremity. Musculoskeletal Tumor Society. Long Beach, California. Ghert M, Davis AM, Griffin AM, Lindsay T, Ferguson PC, O'Sullivan B, **Bell RS**, Wunder JS.

2004 Mar Functional outcome of proximal femoral replacement with an endoprosthesis. American Academy of Orthopaedic Surgeons. San Francisco, California, United States. Ogilvie CM, **Bell RS**, Wunder JS, Griffin AM, Ferguson PC.

2004 Mar Functional outcome of proximal femoral replacement with an endoprosthesis. American Academy of Orthopaedic Surgeons. San Francisco, California. Ogilvie CM, McLaughlin C, Ferguson PC, **Bell RS**, Wunder JS.

2003 Nov cDNA microarray analysis of high and low grade osteosarcoma. Connective Tissue Oncology Society. Barcelona, Spain. Ghert MA, Yan T, Gokgoz N, He W, Bull SB, **Bell RS**, Kandel RA, Eppert K, Andrulis IL, Wunder JS.

2003 Nov Effect on radiotherapy field sizes in a randomized trial comparing pre-operative and post-operative radiotherapy in extremity soft tissue sarcoma. Connective Tissue Oncology Society. Barcelona, Spain. O'Sullivan B, Davis AM, **Bell RS**, Turcotte R, Catton CN, Wunder JS, Chabot P, Hammond JA, Freeman C, Kandel RA, Goddard K.

2003 Nov Histological assessment of peritumoral edema in soft tissue sarcoma. Connective Tissue Oncology Society. Barcelona, Spain. Kandel RA, White LM, **Bell RS**, Wunder JS, Ferguson PC, Catton CN, O'Sullivan B.

2003 Nov Outcome one year following treatment for primary bone tumours. International Quality of Life Research Conference. Prague. Davis AM, Whittingham EP, Parsons JA, Griffin AM, Wunder JS, **Bell RS**.

2003 Nov Quality of life outcomes one year following treatment for primary bone tumour. Connective Tissue Oncology Society. Barcelona, Spain. Davis AM, Whittingham EP, Parsons JA, Griffin AM, Wunder JS, **Bell RS**.

2003 Nov The role of adjuvant radiotherapy in the management of primary extra-cranial skeletal chondrosarcoma. Connective Tissue Oncology Society. Barcelona, Spain. Coffey J, **Bell RS**, Wunder JS, Kandel RA, Howarth D, Griffin AM, Blackstein ME, Catton CN, Irish J, O'Sullivan B, White LM.

2003 Nov Towards an improved classification of malignant fibrous histiocytoma. Connective Tissue Oncology Society. Barcelona, Spain. Wunder JS, Gokgoz N, Eskandarian S, He W, Bull SB, Griffin AM, Riad S, Turcotte RE, Bramwell VH, **Bell RS**, Kandel RA, Andrulis IL.

2003 Jun 27 The influence of anatomical location on functional outcome in lower extremity soft tissue sarcoma. British Orthopaedic Oncology Society. Stratford-Upon-Avon, United Kingdom. Gerrand CH, Wunder JS, Kandel RA, O'Sullivan B, Catton CN, **Bell RS**, Griffin AM, Davis AM.

2003 Jun A retrospective review of surgically treated foot and ankle tumours at a tertiary care MSK center. 19th Annual Summer American Academy of Orthopaedic Surgeons. Hilton Head, South Carolina, United States. Lau JTC, Ferguson PC, Wunder JS, Griffin AM, **Bell RS**.

2003 May 8 The influence of anatomical location on functional outcome in lower extremity soft tissue sarcoma. European Musculoskeletal Oncology Society. Budapest, Hungary. Gerrand CH, Wunder JS, Kandel RA, O'Sullivan B, Catton CN, **Bell RS**, Griffin AM, Davis AM.

2003 May Functional outcome of proximal femoral replacement with an endoprosthesis. Musculoskeletal Tumor Society. Chicago. Ogilvie CM, **Bell RS**, Wunder JS, Griffin AM, Ferguson CP.

2003 May Lymph node metastasis in extremity soft tissue sarcoma. Musculoskeletal Tumor Society. Chicago. Riad S, Griffin AM, Wunder JS, Liberman B, O'Sullivan B, Catton CN, Blackstein ME, Ferguson PC, **Bell RS**.

2003 Feb Pathologic fractures following radiation therapy and limb salvage surgery for soft tissue sarcomas: High dose versus low dose radiotherapy. American Academy of Orthopaedic Surgeons. New Orleans. Holt, G, Griffin AM, Wunder JS, O'Sullivan B, Catton CN, **Bell RS**.

2003 Feb Towards an improved classification of malignant fibrous histiocytoma. American Academy of Orthopaedic Surgeons. New Orleans. Wunder JS, Gokgoz N, Eskandarian S, He W, Bull SB, Griffin AM, Riad S, Turcotte RE, Bramwell VH, **Bell RS**, Kandel RA, Andrulis IL.

2002 May 12 Predictors of wound complications following free and pedicled soft tissue flaps for reconstruction after excision of soft tissue tumours. European Musculoskeletal Oncology Meeting. Leiden, Netherlands. Abudu A, **Bell RS**, Griffin AM, O'Sullivan B, Catton CN, Davis AM, Wunder JS.

2002 Apr 27 Pathological fractures following radiation therapy and limb salvage surgery for soft tissue sarcomas: High dose versus low dose radtiotherapy. Musculoskeletal Tumour Society. Toronto, Ontario. Holt G, Griffin AM, Wunder JS, O'Sullivan B, Catton CN, **Bell RS**.

2002 Apr 27 The use of pre-operative radiotherapy in the treatment of fibromatosis: An analysis of outcome. Musculoskeletal Tumour Society. Toronto, Ontario. O'Dea F, **Bell RS**, Wunder JS, O'Sullivan B, Catton CN.

2001 Nov 2 A comparison of lower extremity functional outcome following limb perfusion, pre- or post-operative radiotherapy for soft tissue sarcoma. Connective Tissue Oncology Society. Palm Beach, Florida. Hohenberger P, Wunder JS, Herrmann A, Griffin AM, **Bell Rs**, O'Sullivan B, Catton CN, Davis AM.

2001 Nov 2 Enchondromatosis caused by a mutant Type I PTH/PTHrP receptor. Connective Tissue Oncology Society. Palm Beach, Florida. Hopyan S, Gokgoz N, Poon R, **Bell RS**, Cole WG, Andrulis IL, Alman BA, Wunder JS.

2001 Nov 1 Predictive factors for wound complications following free and pedicled soft tissue flaps for limb reconstruction after excision of soft tissue tumours. Connective Tissue Oncology Society. Palm Beach, Florida. Abudu A, **Bell RS**, Griffin AM, O'Sullivan B, Catton CN, Davis AM, Wunder JS.

2001 Nov 1 The indications and prognostic significance of amputation for soft tissue sarcoma of the extremity. Connective Tissue Oncology Society. Palm Beach, Florida. Abudu AT, Driver N, Wunder JS, Griffin AM, Pearce D, O'Sullivan B, Catton CN, **Bell RS**, Davis AM.

2001 Nov 1 The influence of anatomical location on outcome in extremity soft tissue sarcoma. Connective Tissue Oncology Society. Palm Beach, Florida. Gerrand C, **Bell RS**, Wunder JS, Kandel RA, O'Sullivan B, Catton CN, Griffin AM, Davis AM.

2001 Oct 12 A case matched study of the functional outcome and complications of arthrodesis and prosthesis reconstruction of the proximal humerus after excision of primary bone sarcoma. International Society of Limb Salvage Surgery. Birmingham, United Kingdom. Abudu A, **Bell RS**, Grimer RJ, Davis AM, Griffin AM, Wunder JS, Carter SR, Tillman RM.

2001 Oct 12 Outcome following distal femoral or proximal tibial reconstruction with the Kotz prosthesis. International Society of Limb Salvage Surgery. Birmingham, United Kingdom. Parsons JA, Griffin AM, **Bell RS**, Davis AM, Wunder JS.

2001 Oct 12 Radiation morbidity two years post-treatment: Results from a randomized trial of pre- versus post-operative radiotherapy. International Society of Limb Salvage Surgery. Birmingham, United Kingdom. Davis AM, O'Sullivan B, Catton CN, Chabot P, Hammond A, Benk V, Turcotte R, **Bell RS**, Wunder JS, Goddard K, Day A, Sadura A, Pater J, Zee B (Canadian Sarcoma Group and The National Cancer Institute of Canada - Clinical Trials Group, Canada).

2001 Oct 12 The influence of anatomical location on outcome in extremity soft tissue sarcoma. International Society of Limb Salvage Surgery. Birmingham, United Kingdom. Gerrand C, **Bell RS**, Wunder Js, Kandel RA, O'Sullivan B, Catton CN, Griffin AM, Davis AM.

2001 Oct 12 Work status following distal femoral Kotz reconstruction. International Society of Limb Salvage Surgery. Birmingham, United Kingdom. Brown A, Parsons JA, Martino C, Griffin AM, **Bell RS**, Wunder JS, Davis AM.

2001 May 11 Radiation morbidity two years post-treatment: Results from a randomized trial of pre- versus post-operative radiotherapy. Musculoskeletal Tumour Society. Baltimore, Maryland, United States. Davis AM, O'Sullivan B, Catton CN, Chabot P, Hammond A, Benk V, Turcotte R, **Bell RS**, Wunder JS, Goddard K, Day A, Sadura A, Pater J, Zee B (Canadian Sarcoma Group and the National Cancer Institute of Canada - Clinical Trials Group, Canada).

2000 Nov Classification of positive margins after resection of extremity soft tissue sarcoma predicts the risk of local recurrence. Connective Tissue Oncology Society. Amsterdam, Netherlands. Gerrand CH, Wunder JS, Kandel RA, O'Sullivan B, Catton CN, **Bell RS**, Griffin AM, Davis AM.

2000 Nov The use of cemented allografts for reconstruction of bone after tumour resection. Connective Tissue Oncology Society. Amsterdam, Netherlands. Gerrand CH, Griffin AM, Davis AM, Wunder JS, **Bell RS**, Gross AE.

2000 May 12 Function and health status outcomes in a randomized trial comparing pre-operative and post-operative radiotherapy in extremity soft tissue sarcoma. Musculoskeletal Tumour Society. Gainesville, Florida, United States. Wunder JS, Davis AM, O'Sullivan B, **Bell RS**, Turcotte R.

2000 May 12 The role of p53 mutations in osteosarcoma. Musculoskeletal Tumour Society. Gainesville, Florida, United States. Wunder JS, Gokgoz N, Eskandarian S, Andrulis IL, **Bell RS**.

1997 Sep 13 DEXA analysis of stress shielding around tumour prosthesis at the knee. Dewar Orthopaedic Society. Buffalo, New York, United States. Lan F, Wunder JS, **Bell RS**.

1997 Sep 11 **Moderator**. Outcome Results Session. 9th International Symposium on Limb Salvage. International Society of Limb Salvage. New York, New York, United States.

1997 Sep Functional outcome following subtotal scapulectomy for bone and soft tissue neoplasm. British Orthopaedic Association Annual Congress. Cardiff [Caerdydd GB-CRD], United Kingdom. Gibbons CLMH, Davis AM, O'Sullivan B, Catton CN, Wunder JS, **Bell RS**.

1997 Jun Functional outcome following subtotal scapulectomy for bone and soft tissue neoplasm. Girdlestone Orthopaedic Society. Oxford, United Kingdom. Gibbons CLMH, Davis AM, O'Sullivan, Catton CN, Wunder JS, **Bell RS**.

1997 May 17 Supplementation of allograft fixation by polymethylmethacrylate cement. Musculoskeletal Tumour Society. Cleveland, Ohio, United States. Ahn H, Wunder JS, Davis AM, Waddell AE, **Bell RS**.

1997 May 16 Evaluating functional outcome in lower extremity patients: A comparison of 4 outcomes. Musculoskeletal Tumour Society. Cleveland, Ohio, United States. Davis AM, **Bell RS**, Badley E, Yoshida K, Williams JI.

1996 Nov Insulin like growth factor (IGF) in human and murine sarcoma. 2nd Osteosarcoma Research Conference. Bologna, Italy. **Bell RS**, Burrow S, Sekyi-Otu A, Andrulis IL, Pollak M.

1996 Oct Gender issues in patients with extremity soft tissue sarcoma: A pilot study. Connective Tissue Oncology Society. Toronto, Ontario, Canada. Znajda TL, Wunder JS, **Bell RS**, Davis AM.

1996 Oct Prospective assessment of local control with pre-operative radiotherapy in high risk fibromatosis. Connective Tissue Oncology Society. Toronto, Ontario, Canada. O'Sullivan B, Wunder JS, Davis AM, Catton CN, **Bell RS**, Kandel RA, Fornasier VL.

1996 Oct Sustained remission in high risk pigmented villonodular synovitis (PVNS) following moderate dose radiotherapy. Connective Tissue Oncology Society. Toronto, Ontario, Canada. O'Sullivan B, Wunder JS, Catton CN, **Bell RS**, Fornasier VL, Davis AM, Kandel RA, Goldberg R.

1996 May Molecular Alterations in Sarcoma. Musculoskeletal Tumour Society. Seattle, Washington, United States. **Bell RS**.

1996 Feb 25 Molecular Alterations in Sarcoma. American Academy of Orthopaedic Surgeons - Specialty Day. Altanta, Georgia, United States. Wunder JS, **Bell RS**.

1996 **Senior Responsible Investigator**. p53 and downstream genes in the pathogenesis of osteosarcoma. 2nd Osteosarcoma Research Conference, Laboratorio di Ricera Oncologica, Istituti Ortopedici Rizzoli. Bologna, Italy. Andrulis IL, Mousses S, Gokgoz N, Kandel R, Wunder JS, **Bell RS**.

1995 May Functional outcome in limb salvage surgery for soft tissue sarcoma of the distal lower extremity. International Society of Limb Salvage Surgery. Firenze, Italy. **Bell RS**, Davis AM.

1995 May Functional outcome in limb salvage surgery for soft tissue sarcoma of the distal lower extremity. International Society of Limb Salvage Surgery. Firenze, Italy. Davis AM, Griffin A, **Bell RS**.

1995 May Intercalary allografts: The use of cement to supplement fixation. International Society of Limb Salvage Surgery. Firenze, Italy. Wunder JS, **Bell RS**, Hummel J, Davis AM, Mandelcorn M.

1995 May Soft tissue sarcoma of the thigh: What is the functional status of patients in the year following limb salvage surgery? International Society of Limb Salvage Surgery. Firenze, Italy. Davis AM, **Bell RS**, Griffin A.

1995 May The experience of women with soft tissue sarcoma of the thigh treated by radiation and limb salvage surgery. International Society of Limb Salvage Surgery. Firenze, Italy. Davis AM, **Bell RS**.

1994 Jun Limb salvage in bone and STS: Development of a functional status measure. Musculoskeletal Tumor Society. Rochester, Minnesota. Davis AM, **Bell RS**.

1994 May Necrosis in STS following pre-op rads. Musculoskeletal Tumor Society. Rochester, Minnesota. Hew L, Davis AM, Wunder JS, **Bell RS**.

1994 Feb Amplification of SAS in parosteal osteosarcoma. Orthopaedic Research Society. New Orleans, Louisiana. Burrow S, Noble-Topham S, **Bell RS**, Andrulis I.

1994 Feb Diagnosis and management of sacral bone tumors. American Academy of Orthopaedic Surgery. New Orleans, Louisiana. **Bell RS**, Simpson H, Porter A, Davis AM.

1994 Feb Evaluation of p53 mutations and MDR1 levels in osteosarcoma. Orthopaedic Research Society. New Orleans, Louisiana. Anastopoulos S, Wunder JS, **Bell RS**, Andrulis I.

1994 Feb Expression of MDR1 and MDM-2 in osteosarcoma. Orthopaedic Research Society. New Orleans, Louisiana. Lee P, Wunder JS, **Bell RS**, Andrulis IL.

1994 Feb IGFR expression in sarcoma. Orthopaedic Research Society. New Orleans, Louisiana. Sekyi-Otu A, **Bell RS**, Pollak M, Andrulis I.

1993 Feb IGF in human and murine sarcoma. Orthopaedic Research Society. San Francisco, California. Sekyi-Otu A, **Bell RS**, Andrulis I, Pollak M.

1993 Feb P-53 mutation and MDM-2 expression in human sarcoma. Orthopaedic Research Society. San Francisco, California. **Bell RS**, Noble-Topham S, Andrulis I.

1992 Jun Irradiated allograft implant composites of the hip and knee. English Speaking Orthopaedic World. Toronto, Canada. Wang E, **Bell RS**, Davis AM, Langer F.

1992 Jun **Collaborator**. Wound healing complications after soft tissue sarcoma surgery. English Speaking Orthopaedic World. Toronto, Canada. Peat BG, **Bell RS**, Davis AM, O'Sullivan B, Mahoney J, Manktelow R, Bowen V, Catton C, Fornasier VL.

1992 Feb The effect of hypophysectomy on local growth and metastasis in an IGF-responsive murine osteosarcoma model. Orthopaedic Research Society. Washington, District of Columbia. **Bell RS**, Sekyi-Otu A, Pollak M, Andrulis A.

1992 Feb Wound healing complications after soft tissue sarcoma surgery. American Academy of Orthopaedic Surgery. Washington, District of Columbia. Peat BG, **Bell RS**, Davis AM, O'Sullivan B, Mahoney J, Manktelow R, Bowen V, Catton C, Fornasier VL.

1991 Sep Fresh osteochondral implants for advanced giant cell tumors at the knee. International Society of Limb Salvage. Montreal, Quebec. **Bell RS**, Davis AM, Allen DG, Langer F, Czitrom AA, Gross AE.

1991 Sep Reconstruction of primary malignant bone tumors at the knee using irradiated allograft bone. International Society of Limb Salvage. Montreal, Quebec. **Bell RS**, Davis AM, Allan DG, Langer F, Czitrom AA, Gross AE.

1991 Jun Allograft reconstruction of sarcomas at the knee. ISOLS. Montreal, Quebec. **Bell RS**, Davis AM, Langer F, Gross AE.

1991 May Allograft reconstruction of sarcomas at the knee. Musculoskeletal Tumor Society. Buffalo, New York. **Bell RS**, Davis AM, Langer F, Gross AE.

1991 May Fresh osteochondral allograft reconstruction of giant cell tumor at the knee. Musculoskeletal Tumor Society. Buffalo, New York. **Bell RS**, Langer F, Allan G, Gross AE.

1991 Mar The effect of primary tumor excision on pulmonary metastatic. Orthopaedic Research Society. Anaheim, California. **Bell RS**.

1991 Feb Multiple drug resistance gene expression in osteosarcoma. Orthopaedic Research Society. Anaheim, California. Wunder JS, **Bell RS**, Andrulis IL.

1990 May Functional outcome in soft tissue sarcoma. Musculoskeletal Tumor Society. Chicago, Illinois. **Bell RS**, O'Sullivan B, Langer F, Davis AM.

1990 Feb Effect of multi-course chemotherapy in a murine osteosarcoma. Orthopaedic Research Society. New Orleans, Louisiana. **Bell RS**, Jacobs J.

1990 Feb Prospective non-randomized comparison of three methods of treatment in soft tissue sarcoma. American Academy of Orthopaedic Surgeons. New Orleans, Louisiana. **Bell RS**, O'Sullivan B.

1989 Sep The effect of chemotherapy on local recurrence following marginal resection in a murine osteosarcoma model. EMSOS-MSTS Joint Meeting. Bologna, Italy. **Bell RS**.

1989 Sep The effect of surgical margin on the outcome of soft tissue sarcoma management. EMSOS-MSTS Joint Meeting. Bologna, Italy. **Bell RS**, O'Sullivan B.

1989 Feb Preoperative radiation and wound healing. Orthopaedic Research Society. Las Vegas, Nevada. **Bell RS**.

1989 Feb The effect of chemotherapy on local relapse in a murine osteosarcoma model. OrthopaedicResearch Society. Las Vegas, Nevada. **Bell RS**.

1989 Jan The effect of preoperative irradiation on wound healing after sarcoma resection: A new murine model. Orthopaedic Research Society. Las Vegas, Nevada. **Bell RS**.

1988 Feb	Prevention of fat and marrow micro-emboli during cemented arthroplasty. Orthopaedic Research Society. Atlanta, Georgia. Byrick RJ, Muller JBM, Kay JC, **Bell RS**, Waddell JP.

1988 Feb	Production of a competence inducing growth factor by sarcoma cells. Orthopaedic Research Society. Atlanta, Georgia. **Bell RS**, Bell DF, Trippell SB, Gebhardt MC, Mankin HJ.

1988	The effect of pulsatile lavage on marrow micro-emboli in a cemented arthroplasty model. Orthopaedic Research Society. Atlanta, Georgia. **Bell RS**.

1987 Jan	Timing of chemotherapy and surgery in a murine osteosarcoma model. Orthopaedic Research Society. San Francisco, California. **Bell RS**, Gebhardt MC, Roth Y, Mankin HJ, Suit HD.

1986 Mar	Flow cytometric analysis of chemotherapeutic sensitivity in osteosarcoma. Cell Kinetic Society. Santa Fe, New Mexico. **Bell RS**, Bell DF, Gebhardt MC, Suit HD, Mankin HJ.

1986 Feb	Aneuploidy and short term outcome in osteosarcoma. Orthopaedic Research Society. New Orleans, Louisiana. **Bell RS**, Lew R, Gebhardt MC, Mankin HJ.

1986 Feb	Investigation of tumor ploidy growth and metastasis in a murine osteosarcoma model. Orthopaedic Research Society. New Orleans, Louisiana. **Bell RS**, Bell DF, Gebhardt MC, Suit HD, Mankin HJ.

1986	A study of tumor ploidy, growth and metastasis in a murine osteosarcoma model. Orthopaedic Research Society. New Orleans, Louisiana. **Bell RS**.

1986	Aneuploidy and short term survival in osteosarcoma. English Speaking Orthopaedic World. Washington, District of Columbia. **Bell RS**.

1986	Aneuploidy and short term survival in osteosarcoma. Cell Kinetic Society. Santa Fe, New Mexico. **Bell RS**.

1986	Cell cycle redistribution as a measure of chemotherapy sensitivity in osteosarcoma. Cell Kinetic Society. Santa Fe, New Mexico. **Bell RS**.

1986	Cytometric evaluation of tumor ploidy in soft tissue neoplasms. Cell Kinetic Society. Santa Fe. **Bell RS**.

1986	Validation of fluorescein diacetate in orthopaedic research. Orthopaedic Research Society. New Orleans, Louisiana. **Bell RS**.

1985	A diffusion chamber study of material effects on osteogenesis. Orthopaedic Research Society. Las Vegas, Nevada. **Bell RS**.

1983	A pathological study of implant failure in the Wagner resurfacing arthroplasty. American Academy Orthpaedic Surgery. Anaheim, California. **Bell RS**.

1981	A biomechanical study of the effect of CPM on tendon healing. Orthopaedic Research Society. Las Vegas, Nevada. **Bell RS**.

1981	The role of continuous passive motion in preservation of articular cartilage in experimental septic arthritis. Orthopaedic Research Society. Las Vegas, Nevada. **Bell RS**.

2. National

Invited Lectures and Presentations

2012 Oct 10 **Keynote Speaker**. Board Retreat - In creating a high reliability organization. Jewish General Hospital. Montreal, Quebec. Oct 10, 2012 - Oct 11, 2012.

2012 May 7 Leadership and alignment. Conference for Canadian Operating Room Leaders. Toronto, Ontario.

2011 Nov 29 Canada Healthcare Outlook 2012 - Panel discussion. Economic Club of Canada. Toronto, Ontario.

2011 Nov 15 Rewarding improvement to effect practice change - A CEO's perspective. Critical Care Canada Forum - Quality Day. Toronto, Ontario.

2011 Jun 8 Outlook on Health Care Policy: How Canada's research hospitals serve as innovation engines for improving patients outcomes. C.D. Howe Institute. Toronto, Ontario.

2011 Apr 4 Lean methods & sustainability in Ontario hospitals. Conference Board of Canada. Toronto, Ontario.

2011 Feb 17 Leadership in accountability in Canadian healthcare: Creating the momentum to improve quality. Canadian Health Services Research Foundation - EXTRA Project & CEO Forum. Montreal, Quebec.

2011 Feb 9 Leadership and managing organizational politics. Candian Health Services Research Foundation. Montreal, Quebec.

2010 Aug 31 Integration lessons from the Toronto Academic Health Science Network. McGill Academic Health Network Retreat. Montreal, Quebec.

2010 Apr 26 Wait times & access targets: How are we doing? What lessons have we learned? 8th Annual Healthcare Leaders Innovation & Policy Forum. Toronto, Ontario.

2010 Apr 23 **Invited Speaker**. Personality split: Physician, leader and "The Administration". Canadian Medical Association - CEO Panel at the 2010 meeting of the Canadian Society of Physician Executives. Toronto, Ontario.

2010 Apr 9 What do physicians want? Canadian College of Health Service Executives GTA Chapter, Continuing Education event. Toronto, Ontario. (Continuing Education).

2010 Feb 9 Becoming a leader for the use of research-based evidence in healthcare organizations. Canadian Health Services Research Foundation - Executive Training for Research Application Program. Toronto, Ontario.

2009 Dec 16 Understanding the healthcare landscape: Institution/LHIN perspective. Boehringer Ingelheim. Toronto, Ontario.

2009 May 11 **Invited Speaker**. Our public healthcare system - value for money and getting more value. Economic Club. Toronto, Canada.

2009 Feb 11 Becoming a leader for the use of research-based evidence in healthcare organizations. Canadian Health Services Research Foundation. Kananaskis, Alberta.

2008 Jun 2 The politics of regionalization. Canadian College of Health Service Executives - National Healthcare Leadership Conference. Saskatoon, Saskatchewan. Jun 2, 2008 - Jun 3, 2008.

2007 May 11 Hedgehogs, Stem Cells and Patients. Annual Nigel Rusted Guest Lecture, Discipline of Surgery, Faculty of Medicine, Memorial University of Newfoundland. St. John's, Newfoundland and Labrador, Canada. May 11, 2007 - May 13, 2007.

2007 May 11 The Triumph of Limb Salvage Surgery. Annual Nigel Rusted Guest Lecture, Discipline of Surgery, Faculty of Medicine, Memorial University of Newfoundland. St. John's, Newfoundland and Labrador. May 11, 2007 - May 13, 2007.

2005 Jan 17 Cancer Care Ontario's Clinical Council and the Ontario Stage Capture Initiative. The Canadian Association of Provincial Cancer Agencies (CAPCA) and Canadian Cancer Surveillance Alliance (CCSA) Staging Initiative - Ontario Visit. Toronto, Ontario.

2004 Apr 23 A Case Study: SARS and the Response of the Academic Health Sector. Panel Discussion: Impacts of SARS on hospitals. Canadian Institute of Academic Medicine. Halifax, Nova Scotia.

2003 Jan 31 Musculoskeletal Oncology. CIHR - Institute of Musculoskeletal Health and Arthritis - "IMHA on the Move". Calgary, Alberta.

2002 Apr 13 IHRT in Musculoskeletal Oncology. National Cancer Institute of Canada, Canadian Sarcoma Group. Montreal, Quebec. Apr 13, 2002 - Apr 14, 2002.

2001 Dec 4 Biologic targets for sarcoma therapy. Surgical Oncology Network of Cancer Care Nova Scotia. Halifax, Nova Scotia. Dec 4, 2001 - Dec 6, 2001.

2001 Dec 4 Modifying outcomes in soft tissue sarcoma management: Radiation/surgery morbidity. Surgical Oncology Network of Cancer Care Nova Scotia. Halifax, Nova Scotia. Dec 4, 2001 - Dec 6, 2001.

1999 Dec 3 Local management of soft tissue sarcoma: Randomized clinical trials, historical studies and cell therapy. Department of Surgery, University of Alberta Hospital. Edmonton, Alberta, Canada.

1999 Dec 3 Outcomes following tumour reconstruction at the knee: Stress shielding and prosthesis selection. Department of Surgery, University of Alberta Hospital. Edmonton, Alberta, Canada.

1998 Apr 24 **Clinical Leader**. Symposium on Musculoskeletal Tumours - Clinical Approach for the Community Orthopaedic Surgeon. Canadian Orthopaedic Association Tenth Annual Basic Course in Orthopaedics. Hull, Quebec, Canada. With Dr. Robert Turcotte.

1997 Oct 17 **Invited Lecturer**. Management of Metastatic Disease. Memorial University. St. John's, Newfoundland and Labrador, Canada.

1997 Oct 17 **Zimmer Travelling Professor**. Management of Soft Tissue Sarcoma. Memorial University. St. John's, Newfoundland and Labrador, Canada.

1994 Oct **Visiting Professor**. Management of metastatic bone disease. Alberta Heritage Foundation for Medical Research, Tom Baker Cancer Center. Calgary, Alberta.

1994 Oct **Visiting Professor**. Insulin like growth factor in sarcoma. Alberta Heritage Foundation for Medical Research, Tom Baker Cancer Center. Calgary, Alberta.

1994 Oct **Visiting Professor**. Insulin like growth factor in sarcoma. Alberta Heritage Foundation for Medical Research, Tom Baker Cancer Center. Calgary, Alberta.

1994 Oct **Visiting Professor**. Multi-disciplinary management of soft tissue sarcoma. Alberta Heritage Foundation for Medical Research, Tom Baker Cancer Center. Calgary, Alberta.

1994 Sep Management of metastatic bone cancer. Canadian Association of Pathologists/Royal College of Physicians and Surgeons of Canada. Toronto, Ontario.

1994 Sep Surgical management of soft tissue sarcoma. Canadian Association of Pathologists/Royal College of Physicians and Surgeons of Canada. Toronto, Ontario.

1993 Nov **Visiting Professor**. Molecular biology of osteosarcoma. Dalhousie University. Halifax, Nova Scotia.

1993 Apr **Visiting Professor**. Reconstruction after tumor reconstruction at the knee. Dalhousie University. Halifax, Nova Scotia.

1993 Apr **Visiting Professor**. Fresh osteochondral allografts at the knee. Dalhousie University. Halifax, Nova Scotia.

1991 Dec **Visiting Professor**. Pelvic metastases. University of Alberta Hospital. Edmonton, Alberta.

1991 Dec **Visiting Professor**. Spinal metastases. University of Alberta Hospital. Edmonton, Alberta.

1991 May **Visiting Professor**. MDR-1 gene expression in osteosarcoma. University of Manitoba. Winnipeg, Manitoba.

1991 May **Visiting Professor**. Molecular markers in sarcoma management. University of Manitoba. Winnipeg, Manitoba.

1991 May **Visiting Professor**. Surgical aspects of animal sarcoma models. University of Manitoba. Winnipeg, Manitoba.

1990 Jun Instructional Course Lecture: Common tumour problems in office practice. Canadian Orthopaedic Association. Calgary, Alberta.

1990 Jun Symposium: Management of metastatic skeletal disease. Canadian Orthopaedic Association. Calgary, Alberta.

1990 Jan **Visiting Professor**. Staging and diagnosis of soft tissue sarcoma and bone tumours. University of Manitoba. Winnipeg, Manitoba.

1990 Jan **Visiting Professor**. Results in irradiation and surgery for soft tissue sarcoma. University of Manitoba. Winnipeg, Manitoba.

1990 Jan **Visiting Professor**. Radiographic interpretation in bone tumours. University of Manitoba. Winnipeg, Manitoba.

1990 Jan **Visiting Professor**. Current treatment in osteosarcoma and reconstruction of bone defects. University of Manitoba. Winnipeg, Manitoba.

1990 Jan The Ilizarov device in adult patients. Canadian Operating Room Nurses Association. Toronto, Ontario.

1988 Dec Orthopaedic pathology course. Canadian Orthopaedic Association. Ottawa, Ontario.

1988 Nov **Zimmer Travelling Professor**. Ilizarov technique. Memorial University. St. John's, Newfoundland and Labrador.

1988 Nov **Zimmer Travelling Professor**. Research in osteosarcoma. Memorial University. St. John's, Newfoundland and Labrador.

1988 Nov **Zimmer Travelling Professor**. Radiographic interpretation of bone tumours. Memorial University. St. John's, Newfoundland and Labrador.

1988 Nov **Zimmer Travelling Professor**. Surgical management of malignant bone tumours. Memorial University. St. John's, Newfoundland and Labrador.

1988 Nov **Zimmer Travelling Professor**. Surgical management of haemophiliac arthroplasty. Memorial University. St. John's, Newfoundland and Labrador.

1987 Mar 29 Orthopaedic Management of Haemophilia. Canadian Haemophilia Society. Toronto, Ontario, Canada.

1987 Reconstructive techniques following musculoskeletal tumour resection. Canadian Orthopaedic Nurses

Association. Toronto, Ontario.

1986 Orthopaedic complications in neurofibromatosis. Canadian Neurofibromatosis Society. Toronto, Ontario.

Presented Abstracts

2010 Jun Stabilization of pathologic humerus fractures with cemented plate technique: The Toronto experience. Canadian Orthopaedic Association. Edmonton, Alberta. Weiss KR, Bhumbra R, Al-Juhani W, Griffin AM, Deheshi BM, Ferguson PC, **Bell RS**, Wunder JS.

2009 Jul Complete femoral nerve resection with soft tissue sarcoma: Functional outcomes. Canadian Orthopaedic Association. Whistler, British Columbia. Jones KJ, Riad S, Griffin AM, Deheshi BM, **Bell RS**, Ferguson PC, Wunder JS.

2009 Jul Functional implications of fixed-hinge versus rotating hinge knee components for total femoral endoprosthetic replacement following oncologic resections. Canadian Orthopaedic Association. Whistler, British Columbia. Jones KJ, Riad S, Griffin AM, Deheshi BM, **Bell RS**, Ferguson PC, Wunder JS.

2007 Jun Radiation induced risk and outcome for patients with fractures after surgery for soft tissue sarcoma. Canadian Orthopaedic Association. Halifax, Nova Scotia, Canada. Saidi K, Griffin AM, Ferguson PC, **Bell RS**, Wunder JS.

2006 Jun Primary soft tissue sarcoma in the elderly. Canadian Orthopaedic Association. Toronto, Ontario. Chivas D, **Bell RS**, Deheshi B, Ferguson PC, Isler M, Turcotte R, Wunder JS.

2005 Jun Comparison of outcomes of soft tissue sarcoma arising in the popliteal fossa or posterior thigh. The Canadian Orthopaedic Association 60th Annual Meeting. Montreal, Quebec. Clarkson PW, Griffin AM, Catton CN, O'Sullivan B, Ferguson, PC, Wunder JS, **Bell RS**.

2005 Jun Oncologic and functional outcome of scapular chondrosarcoma. The Canadian Orthopaedic Association 60th Annual Meeting. Montreal, Quebec. Griffin AM, Shaheen M, Ferguson, PC, **Bell RS**, Wunder JS.

2005 Jun Oncologic and functional results following uncemented proximal tibial endoprosthetic r eplacement for tumour. The Canadian Orthopaedic Association 60th Annual Meeting. Montreal, Quebec. Flint M, Griffin AM, Ferguson PC, **Bell RS**, Wunder JS.

2005 Jun Outcome following pelvic sarcoma resection reconstructed with saddle prosthesis. The Canadian Orthopaedic Association 60th Annual Meeting. Montreal, Quebec. Aljassir F, Beadel G, Turcotte R, Isler M, **Bell RS**, Wunder JS, Ferguson PC.

2005 Jun The functional and oncologic outcome of post-irradiation sarcoma of bone. Canadian Orthopaedic Association. Montreal, Quebec. Shaheen M, Riad S, Griffin AM, McLaughlin CE, Werier J, Holt GE, Wupperman RM, Schwartz HS, Ferguson PC, **Bell RS**, Wunder JS.

2004 Jun 19 Functional and oncologic outcome after combined allograft and total hip arthroplasty reconstruction of large bony pelvic defects following tumour resection. Canadian Orthopaedic Association. Calgary, Alberta. Beadel G, Griffin AM, Ogilvie C, Wunder JS, **Bell RS**.

2004 Jun 19 Functional and oncologic outcome following Tyle I pelvic resectioon for bone tumours with and without reconstructrion. Canadian Orthopaedic Association. Calgary, Alberta. Beadel G, Griffin AM, Aljassir F, Iannuzzi D, Turcotte RE, Isler M, **Bell, RS**, Wunder JS.

2004 Jun 19 Lymph node metastasis in soft tissue sarcoma of the extremities. Canadian Orthopaedic Association. Calgary, Alberta. Liberman B, Riad S, Griffin AM, Wunder JS, O'Sullivan B, Catton CN, Blackstein ME, Ferguson PC, **Bell RS**.

2004 Jun 19 Outcome following presentation with a pathologic fracture in osteosarcoma. Canadian Orthopaedic Association. Calgary, Alberta. Griffin AM, McLaughlin C, Ferguson PC, **Bell**, JS, Wunder JS.

2004 Jun Functional and oncologic outcome after combined allograft and total hip arthroplasty reconstruction of large bony pelvic defects. Canadian Orthopaedic Association. Calgary, Alberta. Beadel GP, Griffin AM, Ogilvie CM, **Bell RS**, Wunder JS.

2004 Jun Functional and oncologic outcome following type I pelvic resection for bone tumours with and without reconstruction. Canadian Orthopaedic Association. Calgary, Alberta. Beadel GP, Griffin AM, Aljassir F, Iannuzzi D, Turcotte RE, Isler MH, **Bell RS**, Wunder JS.

2004 Jun Lymph node metastasis in extremity soft tissue sarcoma. Canadian Orthopaedic Association. Calgary, Alberta. Riad S, Griffin AM, Wunder JS, Liberman B, O'Sullivan B, Catton CN, Blackstein ME, Ferguson PC, **Bell RS**.

2003 Oct Pathologic fractures following radiation therapy and limb salvage surgery for soft tissues sarcomas: High dose versus low dose radiotherapy. Canadian Orthopaedic Association. Winnipeg, Manitoba. Holt G, Griffin AM, Wunder JS, O'Sullivan B, Catton CN, **Bell RS**.

2003 Oct Tumors of the foot and ankle. Canadian Orthopaedic Association. Winnipeg, Manitoba. Ferguson PC, Lau JTC, Wunder JS, Griffin AM, **Bell RS**.

2002 Jun 4 Outcome following distal femoral or proximal tibial reconstruction with the Kotz prosthesis. Canadian Orthopaedic Association. Victoria, British Columbia. Parsons JA, Griffin AM, **Bell RS**, Davis AM, Wunder JS.

2002 Jun 4 The effect of small-intestinal submucosa (SIS) on wound healing in an irradiated rat excisional wound model. Canadian Orthopaedic Association. Victoria, British Columbia. Werier J, **Bell RS**, Hill R, O'Sullivan B, Kandel RA.

2002 Apr 13 The effect of small-intestinal submucosa (SIS) on wound healing in an irradiated rat excisional wound model. Canadian Society of Surgical Oncology. Montreal, Quebec. Werier J, **Bell RS**, Hill R, O'Sullivan B, Kandel RA.

2001 Jun The indications and prognostic significance of amputation for soft tissue sarcoma of the extremity. Canadian Orthopaedic Association. London, Ontario. Abudu A, Driver N, Davis AM, Griffin AM, Pearce D, O'Sullivan B, Catton CN, **Bell RS**, Wunder JS.

2000 Jun Results of vascular reconstruction in limb salvage of lwer extremity soft tissue sarcomas. Canadian Orthopaedic Association. Edmonton, Alberta. Cheah HK, Woodgate IG, Davis AM, Griffin AM, Wunder JS, O'Sullivan B, **Bell RS**.

2000 Jun The use of cemented allografts for reconstruction of bone after tumour resection. Canadian Orthopaedic Association. Edmonton, Alberta. Gerrand CH, Griffin AM, Davis AM, Wunder JS, **Bell RS**, Gross AE.

2000 Jun Treatment and clinical outcome in adult eosinophilic granuloma (histiocytosis x). Canadian Orthopaedic Association. Edmonton, Alberta. Manglani H, Griffin AM, Davis AM, Wunder JS, O'Sullivan B, Warde P, **Bell RS**.

1999 Jul 6 **Faculty**. Instructional Course - Reconstruction of bone defects in the lower extremity after tumour or failed arthroplasty. Canadian Orthopaedic Association. St. John's, Newfoundland and Labrador, Canada.

1999 Jul 4 Excision of bone during limb salvage for soft tissue sarcomas of the extremities. Canadian Orthopaedic Association. St. John's, Newfoundland and Labrador, Canada. Ferguson PC, Griffin AM, Sennik S, Wunder JS, Davis AM, **Bell RS**.

1999 Jul 4 Predictors of functional outcomes following limb salvage surgery for lower extremity soft tissue sarcoma. Canadian Orthopaedic Association. St. John's, Newfoundland and Labrador, Canada. Davis AM, Sennik S, Griffin AM, Wunder JS, O'Sullivan, Catton CN, **Bell RS**.

1999 Jul 4 Quality of life and functional assessments of prosthetic replacement for sarcoma of the distal femur. Canadian Orthopaedic Association. St. John's, Newfoundland and Labrador, Canada. Malo M, Turcotte R, **Bell RS**, Masri B, Wunder JS, Isler M.

1999 Jul 4 Results of Type I posterior pelvic resection with and without reconstruction. Canadian Orthopaedic Association. St. John's, Newfoundland and Labrador, Canada. Woodgate IG, Dantzer DV, Cheah HK, Griffin AM, Wunder JS, **Bell RS**.

1999 Jul 4 The results of soft tissue sarcomas on the pelvis. Canadian Orthopaedic Association. St. John's, Newfoundland and Labrador, Canada. Lewis SJ, Wunder JS, Couture J, O'Sullivan B, **Bell RS**.

1999 Jul 4 Treatment of giant cell tumour of long bones with curettage and bone grafting. Canadian Orthopaedic Association. St. John's, Newfoundland and Labrador, Canada. Blackley HR, **Bell RS**, Wunder JS, Davis AM, White LM, Kandel RA.

1999 Jul 3 The growth plate Indian Hedgehog pathway maintains cartilage tumour activity. The Canadian Orthopaedic Research Society. St. John's, Newfoundland and Labrador, Canada. Hopyan S, **Bell RS**, Andrulis IL, Wunder JS, Alman BA.

1998 Jun 21 Comparison of a two, three and four grade system in predicting survival in soft tissue sarcoma. Canadian Orthopaedic Association. Ottawa, Ontario, Canada. Davis AM, **Bell RS**, Wunder JS, O'Sullivan B, Catton CN, Kandel RA.

1998 Jun 21 Functional outcome with osteochondral allograft or allograft arthrodesis reconstruction of the shoulder following tumour resection. Canadian Orthopaedic Association. Ottawa, Ontario, Canada. Probyn LJ, Wunder JS, **Bell RS**, Davis AM.

1998 Jun 21 MDR-1 gene expression and outcome in osteosarcoma: A prospective, international, multicentre study. Canadian Orthopaedic Association. Ottawa, Ontario, Canada. Wunder JS, **Bell RS**, Andrulis IL, Davis AM, Bull SB, Beauchamp CP, Conrad EU, Grimer RJ, Healey JH, Rock MG.

1998 Jun 21 **Moderator**. Should I biopsy this lesion? Canadian Orthopaedic Association. Ottawa, Ontario, Canada.

1998 Jun 20 Cbfal expression and loss of normal regulation of osteocalcin by Cbfal in osteosarcoma. Canadian Orthopaedic Research Society. Ottawa, Ontario, Canada. Hopyan S, Gokgoz N, Andrulis IL, **Bell RS**, Alman BA, Wunder JS.

1998 Jun 20 Parosteal osteosarcoma is defined by a specific pattern of gene involvement. Canadian Orthopaedic Research Society. Ottawa, Ontario, Canada. Wunder JS, Eppert K, Gokgoz N, Burrows S, Andrulis IL, **Bell RS**.

1998 Jun 20 Subcutaneous implantation of autologous dermal fibroblasts improves wound healing in irradiated skin. Canadian Orthopaedic Research Society. Ottawa, Ontario, Canada. Ferguson PC, **Bell RS**, Wunder JS, Boynton EL, Sandhu.

1997 Jun **Moderator**. "Dying with Dignity" Instructional Course. Canadian Orthopaedic Association. Hamilton, Ontario, Canada.

1997 Jun Management of non-osteogenic spindle cell sarcoma of bone. Canadian Orthopaedic Association. Hamilton, Ontario, Canada. Waddell AE, Davis AM, Ahn H, Wunder JS, Blackstein ME, Bramwell V, **Bell RS**.

1997 Jun Measuring physical disability following limb preservation for lower extremity sarcoma. Canadian Orthopaedic Association. Hamilton, Ontario, Canada. Davis AM, Badley E, **Bell RS**, Yoshida K, Wunder JS, Griffin AM, Williams JI.

1997 Jun Unplanned excision as a predictor of local relapse in soft tissue sarcoma of the extremity. Canadian Orthopaedic Association. Hamilton, Ontario, Canada. Davis AM, Kandel RA, Wunder JS, Unger R, Meer J, O'Sullivan B, Catton CN, **Bell RS**.

1997 May 31 Insulin-like growth factor receptor (IGFR) expression in soft tissue sarcomas. Canadian Orthopaedic Research Society. Hamilton, Ontario, Canada. Deitel KM, **Bell RS**, Pollak M, Andrulis IL.

1997 May 31 Reduced growth of human soft tissue sarcoma xenografts in SCID mice homozygous for the lit mutation. Canadian Orthopaedic Research Society. Hamilton, Ontario, Canada. Deitel KM, **Bell RS**, Pollak M, Andrulis IL.

1996 Jun Neurogenic sarcomas: Experience at the University of Toronto. 30th Meeting of the Canadian Congress of Neurological Sciences. Victoria, British Columbia. Angelov L, Davis AM, O'Sullivan B, **Bell RS**, Guha A.

1996 May 27 The Case of the Missing Femur - Reconstruction of Massive Bone Defects in 1996. Canadian Orthopaedic Association Annual Meeting. Quebec City, Quebec, Canada. **Bell RS**.

1996 May 26 Allograft-Prosthesis Composite Technique and Functional Outcomes in Proximal Femoral Reconstruction Following Tumour Resection. Canadian Orthopaedic Association Annual Meeting. Quebec City, Quebec, Canada. McGoveran B, Davis AM, **Bell RS**.

1996 May 26 Hemipelvic Allograft Reconstruction for Primary Bone Tumours. Canadian Orthopaedic Association Annual Meeting. Quebec City, Quebec, Canada. Buconjic T, Davis AM, **Bell RS**.

1996 May 26 Orthopaedic Oncology for the Community Orthopedist - Everything You Need to Know About Lumps, Bumps and Holes in Bones. Canadian Orthopaedic Association Annual Meeting. Quebec City, Quebec, Canada. **Bell RS**.

1995 Jun Quantitative analysis of mult-drug resistance gene (MDR-1) expression in osteosarcoma. Canadian Orthopaedic Research Society. Halifax, Nova Scotia. Wunder JS, **Bell RS**, Lee PD, Noble-Topham SE, Andrulis IL.

1995 Jun Surgical management of osteoid osteoma. Canadian Orthopaedic Association. Halifax, Nova Scotia. Chan Y, Griffin AM, **Bell RS**.

1995 May Clinical evaluation of patients treated for primary tumours at the knee with a modular bone-ingrowth prosthesis. Canadian Orthopaedic Association. Halifax, Nova Scotia. Wunder JS, Griffin A, Davis AM, **Bell RS**.

1994 Jun Amplification of SAS in parosteal osteosarcoma. Canadian Orthopaedic Research Society. Winnipeg, Manitoba. Burrow S, Noble-Topham S, **Bell RS**, Andrulis I.

1994 Jun Growth hormone replacement partially restores metastatic behaviour of the RIF sarcoma in hypophysectomized mice. Canadian Orthopaedic Association. Winnipeg, Manitoba. Sekyi-Otu A, **Bell RS**, Pollak M, Andrulis I.

1994 Jun Intercalary allografts for reconstruction following tumor. Canadian Orthopaedic Association. Winnipeg, Manitoba. Wunder J, Hummel J, Davis AM, **Bell RS**.

1994 Jun Management of benign aggressive lesions of the proximal femur. Canadian Orthopaedic Association. Winnipeg, Manitoba. Hummel J, Davis AM, **Bell RS**.

1994 Jun Necrosis in STS following pre-op rads. Canadian Orthopaedic Association. Winnipeg, Manitoba. Hew L, Davis AM, Wunder JS, **Bell RS**.

1994 Jun Residual sarcoma following unplanned resection of soft tissue sarcoma. Canadian Orthopaedic Association. Winnipeg, Manitoba. Noria S, Davis AM, **Bell RS**.

1993 Jun Comparison of allograft implant and prosthesis in reconstruction of tumors at the knee. Canadian Orthopaedic Association. Montreal, Quebec. Wunder JS, **Bell RS**.

1993 Jun IGF in human and murine sarcoma. Canadian Orthopaedic Association. Montreal, Quebec. Sekyi-Otu A, **Bell RS**, Andrulis I, Pollak M.

1993 Jun Irradiation and surgery in the management of soft tissue sarcoma. Canadian Orthopaedic Association. Montreal, Quebec. **Bell RS**, Davis AM, O'Sullivan B.

1993 Jun Molecular markers in human sarcoma. Canadian Orthopaedic Research Society. Montreal, Quebec. **Bell RS**.

1991 Jun Allograft reconstruction of sarcomas at the knee. Canadian Orthopaedic Association. Calgary, Alberta. **Bell RS**, Davis AM, Langer F, Gross AE.

1991 Jun Allograft reconstruction of sarcomas at the knee. Dewar Orthopaedic Society. Mount Tremblant, Quebec. **Bell RS**, Davis AM, Langer F, Gross AE.

1991 Jun Common tumor problems in office practice. Canadian Orthopaedic Association. Calgary, Alberta. **Bell RS**.

1991 Jun Fresh osteochondral allograft reconstruction of giant cell tumor at the knee. Canadian Orthopaedic Association. Calgary, Alberta. **Bell RS**, Langer F, Allen G, Gross AE.

1991 Jun Management of metastatic disease. Canadian Orthopaedic Association. Calgary, Alberta. **Bell RS**.

1991 Jun Multiple drug resistance gene expression in osteosarcoma. Canadian Orthopaedic Research Society. Calgary, Alberta. Wunder JS, **Bell RS**, Andrulis I.

1991 Jun The effect of IGF in a murine osteosarcoma model. Canadian Orthopaedic Research Society. Calgary, Alberta. **Bell RS**, Sem A, Pollak M.

1991 Jun The effect of primary tumor excision on pulmonary metastatic growth. Canadian Orthopaedic Association. Calgary, Alberta. **Bell RS**.

1990 Jun Effect of multi-course chemotherapy in a murine osteosarcoma. Canadian Orthopaedic Research Society. Vancouver, British Columbia. **Bell RS**, Jacobs J.

1990 Jun Functional outcome in soft tissue sarcoma. Canadian Orthopaedic Association. Vancouver, British Columbia. **Bell RS**, O'Sullivan B, Langer F, Davis AM.

1989 Jun Adamantinoma: A rare clinical pathological problem of diagnostic importance. Canadian Orthopaedic Association. Toronto, Ontario. Delaney J, Langer F, Gross AE, **Bell R**, Czitrom AA.

1989 Jun Pelvic limb salvage surgery. Canadian Orthopaedic Association. Toronto, Ontario. **Bell RS**, Guest CB, Langer F.

1989 Jun Preoperative radiation and wound healing. Canadian Orthopaedic Research Society. Toronto, Ontario. **Bell RS**.

1989 Jun The effect of chemotherapy on local relapse in a murine osteosarcoma model. Canadian Orthopaedic Research Society. Toronto, Ontario. **Bell RS**.

1989 Jun The Van Nes osteotomy. Canadian Orthopaedic Association. Toronto, Ontario. Langer F, Krajbich I, **Bell RS**.

1989 Jan 1989 J. Edouard Samson Lecture. Canadian Orthopaedic Association. Toronto, Ontario. **Bell RS**.

1989 Jan Limb salvage surgery for pelvic tumors. Canadian Orthopaedic Association. Toronto, Ontario. **Bell RS**.

1989 Jan The effect of preoperative irradiation on wound healing after sarcoma resection: A new murine model. Canadian Orthopaedic Association. Toronto, Ontario. **Bell RS**.

1988 Jun Production of a competence inducing growth factor by sarcoma cells. Canadian Orthopaedic Research Society. Ottawa, Ontario. **Bell RS**, Bell DF, Trippell SB, Gebhardt MC, Mankin HJ.

1988 Jun Retrospective cox analysis of variables affecting outcome in soft tissue sarcoma. Canadian Orthopaedic Association. Ottawa, Ontario. **Bell RS**, O'Sullivan B, Powel JD, Langer F.

1988 Jun The effect of preoperative chemotherapy on local recurrence following marginal resection in a murine osteosarcoma model. Canadian Orthopaedic Research Society. Ottawa, Ontario. **Bell RS**, O'Connor G, Jacobs J.

1988 Chemotherapy and local recurrence following marginal resection in osteosarcoma. Canadian Orthopaedic Research Society. Ottawa, Ontario. **Bell RS**.

1988 Diagnosis and early management of patients with bone tumors. Canadian Orthopaedic Association. Ottawa, Ontario. **Bell RS**.

1988 Factors contributing to local and systemic relapse in soft tissue sarcoma. Canadian Orthopaedic Association. Ottawa, Ontario. **Bell RS**.

1982 The role of continuous passive motion in preservation of articular cartilage in experimental septic arthritis. Canadian Orthopaedic Research Society. Kingston, Ontario. **Bell RS**.

1981 A biomechanical study of the effect of CPM on tendon healing. Canadian Orthopaedic Research Society. Halifax, Nova Scotia. **Bell RS**.

3. Provincial / Regional

Invited Lectures and Presentations

2013 Jun 25 Closing session - Divergence opinion of what will happen: Future perspective. Ontario Hospital Association Physician Leadership Summit. Toronto, Ontario.

2012 Dec 7 OMA Physician Leadership Program - Fireside Chat. Schulich School of Business.

2012 Nov 21 Keynote Address - Necessary improvements to the healthcare delivery model and its future viability. Toronto Board of Trade. Toronto, Ontario.

2012 Oct 30 UHN TR Integration. Toronto Central Local Health Integration Network Board of Directors. Toronto, Ontario.

2012 Oct 23 Health Quality Transformation Day - Panel participation on the use of evidence in the Ontario Health System. Health Quality Ontario. Toronto, Ontario.

2011 Nov 9 eHealth - Closing the Care Gap for all (Panel discussion). Ontario Hospital Association - 2011 Health Achieve. Toronto, Ontario.

2011 Oct 5 The Relationship between the HR Leader and the CEO. Ontario Hospital Association 2011 Health Care Human Resources Leadership Symposium. Toronto, Ontario.

2011 Sep 23 Ontario’s Research Hospitals: Value for money and getting more valuable. Ontario Medical Association Anaesthesia Symposium. Toronto, Ontario.

2011 Sep 22 **Invited Speaker**. Improving Patient Satisfaction: How can it happen? Longwoods - Breakfast with the Chiefs. Toronto, Ontario.

2011 Jan 21 Updates from the Most Responsible Physician Expert Panel. Ontario Hospital Association Programs Conference. Toronto, Ontario.

2010 Oct 30 The surgeon and hospital leadership: Acrimony or alignment? Ontario Association of General S urgeons 16th Annual Meeting. Toronto, Ontario.

2010 Sep 20 **Invited Speaker**. Quality. Power Summit. Toronto, Ontario.

2010 Apr 19 **Invited Speaker**. Canada’s Research Hospitals: Cures for today and jobs for tomorrow. Longwoods Publishing - Breakfast with the Chiefs. Toronto, Ontario.

2010 Jan 29 Hospitalist Programs Conference. Ontario Hospital Association. Toronto, Ontario.

2010 Jan 18 What Lean means to patient care and the organization: The CEO’s perspective. Ontario Hospital Association. Toronto, Ontario.

2009 Dec 2 Innovative models of care. Cancer Quality Council of Ontario Signature Event and Quality & Innovation Awards. Toronto, Ontario.

2009 Nov 18 Hospital-Physician relationships: What does the future hold? Ontario Hospital Association Annual Convention. Toronto, Ontario.

2009 Jun 15 **Invited Speaker**. Our public health care systen - Value for money and getting more valuable. The Economic Club. Toronto, Ontario.

2009 Jun 8 Through the patient lens: Perspectives on the patient and caregiver experience. Cancer Quality Council of Ontario. Toronto, Ontario.

2009 Jun 3 **Invited Speaker**. The future of healthcare in Ontario. Women's Executive Network. Toronto, Ontario.

2008 Nov 3 Good governance is essential for improving hospital safety and quality. Ontario Hospital Association Convention. Toronto, Ontario.

2008 Apr 28 Integration, innovation and collaboration. OHA/Critical Care Strategy Conference. Toronto, Ontario.

2005 Mar 7 Post-operative care and the link to critical care access. Ontario Hospital Association presents Improving Surgical Process Efficiency to Reduce Wait Times. Toronto, Ontario.

2005 Jan 17 The Quality Agenda: Do our health data measure up? Panel Discussion: Information needs for Health Quality Councils. Institute for Clinical Evaluative Sciences (ICES). Toronto, Ontario.

2004 Nov 29 Cancer Care Ontario's Role in Bridging the Know-Do Gap. Cancer Care Ontario. King City, Ontario.

2004 Nov 16 Cancer Care. Ontario Hospital Association - OHA HealthAchieve 2004. Toronto, Ontario.

2004 Nov 15 Critical Care. Ontario Hospital Association - OHA HealthAchieve 2004. Toronto, Ontario.

2004 Oct 29 Management of STS: Cancer Cure and Function. Ontario Orthopaedic Association. Toronto, Ontario.

2004 May 15 Cancer Care Ontario Lecture - Role of the Pathologist in the New CCO. Ontario Association of Pathologists, 66th Annual General Meeting. Stratford, Ontario.

2003 Sep 18 **Visiting Professor**. Management of Soft Tissue Sarcoma - Visiting Professor Lecture. Thirty-First Clinical Seminar in Orthopaedic Surgery, sponsored by The Division of Orthopaedic Surgery, Department of Surgery, The University of Western Ontario. London, Ontario.

2003 Sep 18 Molecular abnormalities in sarcoma treatment - Kennedy Memorial Lecture. Thirty-First Clinical Seminar in Orthopaedic Surgery, sponsored by The Division of Orthopaedic Surgery, Department of Surgery, The University of Western Ontario.

2003 Mar 20 The Interdisciplinary Health Research Team in Musculoskeletal Neoplasia: Chips, Hedgehogs, Micronuclei and Patients. William B. Ersill Memorial Lecture at Queen's University, Annual Department of Surgery Retreat. Kingston, Ontario. Mar 20, 2003 - Mar 21, 2003.

1999 May 18 **Visiting Professor**. Reconstruction of bone sarcoma at the knee: The Canadian experience. Division of Orthopaedics, University of Ottawa. Ottawa, Ontario, Canada.

1999 May 18 **Visiting Professor**. Why in the world would anybody want to be an academic surgeon? Collins Surgical Day 1999, Department of Surgery, University of Ottawa. Ottawa, Ontario, Canada. May 18, 1999 - May 19, 1999.

1999 May 18 **Visiting Professor**. Wound healing following radiation: The effect of fibroblast transplantation. Collins Surgical Day 1999, Department of Surgery, University of Ottawa. Ottawa, Ontario, Canada. May 18, 1999 - May 19, 1999.

1999 **Visiting Professor**. Radiographic analysis of bone lesions: 7 questions to ask. Division of Orthopaedics, University of Ottawa. Ottawa, Ontario, Canada. May 18, 1999 - May 19, 1999.

1997 Sep 14 DEXA analysis of stress shielding around tumour prosthesis at the knee. Dewar Orthopaedic Society. Niagara-on-the Lake, Ontario, Canada.

1996 Jan 26 Office orthopaedic oncology: Diagnosis and interpretation of tests. M.A. Simurda Visiting Professorship, Queen's University. Kingston, Ontario.

1996 Jan 26 Primary bone resection and reams for testing of the hip, pelvis and knee. M.A. Simurda Visiting Professorship, Queen's University. Kingston, Ontario.

1996 Jan 26 Soft tissue tumours of the upper extremity: Principles of management. M.A. Simurda Visiting Professorship, Queen's University. Kingston, Ontario.

1993 Sep **Visiting Professor**. Soft tissue sarcoma management. McMaster University. Hamilton, Ontario.

1993 Sep **Visiting Professor**. Molecular biology of osteosarcoma. McMaster University. Hamilton, Ontario.

1993 Jan Sports medicine and musculoskeletal tumors. Ontario Medical Association. Toronto, Ontario.

1990 Mar **Visiting Professor**. Staging and diagnosis of soft tissue sarcoma and bone tumours. University of Western Ontario. London, Ontario.

1990 Mar **Visiting Professor**. Results in irradiation and surgery for soft tissue sarcoma. University of Western Ontario. London, Ontario.

1990 Mar **Visiting Professor**. Radiographic interpretation in bone tumours. University of Western Ontario. London, Ontario.

1990 Mar **Visiting Professor**. Current treatment in osteosarcoma and reconstruction of bone defects. University of Western Ontario. London, Ontario.

1990 Jan Vascularized limb transplantation. Dewar Club. Huntsville, Ontario.

1989 Apr **Visiting Professor**. Ilizarov technique. McMaster University. Hamilton, Ontario.

1988 Limb salvage surgery in the pelvis. Dewar Orthopaedic Society. Thunder Bay, Ontario.

1986 Adjuvant therapy of soft tissue sarcomas. Toronto Academy of Medicine. Toronto, Ontario.

1986 Orthopaedic management in haemophilia. Symposium on Haemophilia Management Today. Sudbury, Ontario.

Presented Abstracts

1983 A pathological study of implant failure in the Wagner resurfacing arthroplasty. Toronto Academy of Medicine. Toronto, Ontario. **Bell RS**.

4. Local

Invited Lectures and Presentations

2014 Oct 31 **Speaker**. Techna 2014 - Robotics in healthcare. Opening remarks. Techna Institute. Toronto, Canada.

2014 Oct 3 **Speaker**. From the perspective of Surgeon, CEO and Deputy Minister, How should we manage public reporting of outcomes? Department of Surgery, University of Toronto. Toronto, Ontario, Canada. Presenter(s): **Robert S. Bell**, MD, Deputy Minister, Ministry of Health and Long-Term Care. 2014 Bigelow Lecture, Department of Surgery University Rounds.

2014 Sep 19 **Keynote Speaker**. The Charles Tator Annual Lecture - Neurosurgery Ontario: Collaborative plan by surgeons, hospitals and Ministry of Health. Canadian Association of University Surgeons Symposium. Vancouver, British Columbia, Canada.

2014 Jun 13 **Keynote Speaker**. A surgeon's tale. The 5th Annual Division of Orthopaedic Surgery City Wide University of Toronto Fellowship Day. Toronto, Ontario, Canada.

2014 Jun 6 **Invited Speaker**. Tribute to Dr. Martin Blackstein. International Sarcoma Symposium in association with The Kristen Ann Carr Fund. Toronto, Ontario, Canada.

2014 May 22 **Invited Speaker**. Looking to the future: Affordable, high quality and equitable care for Ontarians. University of Toronto, Institute of Health Policy, Management and Evaluation. Toronto, Ontario, Canada.

2014 Apr 28 **Panel Member**. Healthcare Policy Roundtable Series. C. D. Howe Institute. Toronto, Canada.

2014 Apr 2 **Panel Member**. Strategic Planning Retreat. Univerity of Toronto Faculty of Medicine. Toronto, Ontario, Canada.

2014 Feb 14 **Speaker**. Strategic Planning Summit - What role should U of T play better integrating spine care at U of T hospitals? University Of Toronto - Spine Program. Toronto, Ontario, Canada.

2012 Nov 8 **Keynote Speaker**. The value of integrative care: the importance of medical and psychosocial perspectives in patient care. Social Work Doctor's Colloquium Dinner Awards. Toronto, Ontario, Canada.

2012 Sep 19 **Keynote Speaker**. KeyNote Address. Knightsbridge Conference, The Carlu. Toronto, Ontario.

2011 Sep 15 **Invited Speaker**. Freedon of Information Legislation - Panel Discussion. Information & Privacy Office - Right to Know Week. Toronto, Ontario, Canada.

2010 Jun 7 **Panel Member**. Future of Healthcare in North America - Would you rather get sick in the US than Canada? Aurea Foundation Initiative - Munk Debate. Toronto, Ontario.

2010 Mar 11 **Invited Speaker**. Advanced health leadership program. Rotman School of Business Management. Toronto, Ontario.

2010 Mar 1 **Invited Speaker**. Healthcare transformation: VBC & HC providers. Rotman School of Management. Toronto, Ontario.

2010 Feb 25 **Invited Speaker**. The hospitalist model: Evolution and emerging issues, challenges and best practices. Insight Conference - Funding hospitalist programs: What works, what doesn't, new initiatives. Toronto, Ontario, Canada.

2009 Dec 1 Hospital governance and quality. Hospital for Sick Children - Medical Staff Association. Toronto, Ontario.

2009 Nov 12 Balanced Scorecard at UHN. Rotman Leadership Development Program - MBA Class. Toronto, Ontario.

2009 Nov 12 Leadership in healthcare. UHN/Rotman Leadership Development Program. Toronto, Ontario.

2009 Oct 14 **Invited Speaker**. Leadership in the healthcare world. Young Executive Lunch. Toronto, Ontario.

2009 Jul 22 **Keynote Speaker**. The Terry Fox story revisited. 2nd Annual Sarcoma Awareness Week Symposium. Toronto, Canada. Keynote Lecture.

2009 Mar 25 **Invited Speaker**. UHN Balanced Scorecard. Ross Baker Health System Performance. Toronto, Canada.

2008 Apr 3 **Invited Speaker**. Health under the microscope. Summit on Crystal Clear Thinking on the Role of the Medical Lab in Health Care Delivery. Toronto, Canada.

1997 Nov 19 Soft Tissue Sarcoma. Toronto-Sunnybrook Regional Cancer Centre Oncology Grand Rounds. Toronto, Ontario, Canada. (Continuing Education).

1997 Jun 18 Treatment of osteosarcoma - The Terry Fox story revisited. The Toronto Hospital Board of Trustees, The Toronto Hospital, General Division. Toronto, Ontario.

1997 Jan 30 Extremity Sarcoma. General Surgery Senior Residents, Mount Sinai Hospital. Toronto, Ontario.

1997 Jan 13 Surgical Oncology Presentation. Mount Sinai Hospital Board of Governors, Mount Sinai Hospital. Toronto, Ontario.

1996 Sep 26 IGF and sarcoma. Surgical Oncology Research Group, Mount Sinai Hospital. Toronto, Ontario.

1996 May 7 Soft tissue tumours. North York General Hospital, Surgical Grand Rounds. North York, Ontario. (Continuing Education).

1995 Feb Limb salvage surgery in bone and soft tissue sarcoma: Development of a functional status measure. Surgical Oncology Research Day, University of Toronto. Toronto, Ontario.

1995 Feb MDR-1 gene expression in osteosarcoma. Surgical Oncology Research Day, University of Toronto. Toronto, Ontario.

1991 Oct IGF in osteosarcoma. Samuel Lunenfeld Research Institute Retreat. Toronto, Ontario.

Presented Abstracts

1995 Feb Limb salvage surgery in bone and soft tissue sarcoma: Development of a functional status measure. Surgical Oncology Research Day, University of Toronto. Toronto, Ontario. Davis AM, Griffin A, **Bell RS**.

1995 Feb MDR-1 Gene expression in osteosarcoma. Surgical Oncology Research Day, University of Toronto. Toronto, Ontario. Lee PD, Wunder JS, **Bell RS**, Andrulis IL.

1990 Jun **Presenter**. Functional outcome in soft tissue sarcoma. Little Orthopaedic Club. Toronto, Ontario, Canada. **Bell RS**, O'Sullivan B, Langer F, Davis AM.

Other Lectures and Presentations

2013 May 1 **Invited Speaker**. Sub-specialty quality-based radiologic care. Joint Department of Medical Imaging Quality Planning - Leadership Retreat. Toronto, Ontario.

2012 Nov 9 Keynote Address - Acute spine care: triage and management. University of Toronto Spine Program. Toronto, Ontario.

2012 Feb 27 Leadership in Medicine. University of Toronto. Toronto, Ontario.

2011 Dec 13 Leadership in healthcare: Dialogue with a healthcare leader. UHN/Rotman Leadership Development Program. Toronto, Ontario.

2011 Oct 31 Strategy, governance & balanced scorecards for non-profits. Rotman School of Management - Health Sector Strategy & Organization. Toronto, Ontario.

2011 Mar 7 Quality agenda for UHN & implications for the Province. Rotman School of Management. Toronto, Ontario.

2009 Apr 1 If Terry Fox presented today - 25 years of progress in musculoskeletal oncology. Salter Lecture, University of Toronto, Division of Orthopaedic Surgery Graduation Day. Toronto, Ontario.

2009 Feb 23 Value-based competition and healthcare providers. Rotman School of Management. Toronto, Ontario.

2008 Oct 20 Strategic management and strategic governance. Rotman School of Management. Toronto, Ontario.

2008 Apr 4 Leading in large institutions: The role of data. Department of Surgery Leadership Day. Toronto, Ontario.

2008 Mar 25 UHN Balanced Scorecard. University of Toronto. Toronto, Ontario.

2008 Jan 30 Leadership in Healthcare Series - Dialogue with Dr. Bell. Rotman School of Management, University of Toronto. Toronto, Ontario.

2005 Feb 14 GTA 2014 Report: What does this mean for PMH GU? University Health Network GU Group Retreat. Toronto, Ontario.

2005 Feb 14 System quality improvement and the funding incentive: Will it work? University Health Network S urgical Services. Toronto, Ontario.

2004 Oct 29 The GTA Cancer Plan: Implication for Ontario. University of Toronto Continuing Medical Education: Update in Surgical Oncology 2004. Toronto, Ontario. (Continuing Education).

2004 Oct 22 Results of reconstruction in primary bone tumours. Unversity of Toronto Division of Orthopaedic Surgery City Wide Rounds. Toronto, Ontario.

2004 Oct Cancer Surgery. Mount Sinai Hospital Board of Governors. Toronto, Ontario.

2004 Apr 15 **Invited Lecturer**. Challenging Oncology Lumps: Soft Tissue Lumps. Update in General Surgery 2004, 44th Annual Course for Practising Surgeons. Toronto, Ontario.

2003 Dec 12 Primary Chest Wall Tumours. University Health Network Thoracic Surgery Seminar Program. Toronto, Ontario.

2003 Sep 26 Clinical Research in Orthopaedic Oncology. University of Toronto, Division of Orthopaedic Surgery, 2003-2004 City Wide Rounds. Toronto, Ontario.

2000 May 29 Clinical and basic investigations related to wound healing complications following radiation and surgery for soft tissue sarcoma. University of Toronto Orthopaedic Research Day. Toronto, Ontario.

2000 Mar 6 Soft Tissue Sarcoma: Randomized control trials and historical series - The Toronto experience. University of Toronto, Professor Rounds. Toronto, Ontario, Canada.

1994 Nov Management of metastatic bone cancer. University of Toronto, Symposium on Advanced Cancer Management. Toronto, Ontario.

1988 Reconstruction after tumour resection at the shoulder. St. Michael's Hospital. Toronto, Ontario.

1987 Jun 3 Reconstruction after en bloc excision of tumours about the knee. University of Toronto - Knee Surgery Update. Toronto, Ontario, Canada.

1987 Jun Biology of cemented implant loosening. University of Toronto - Knee Surgery Update. Toronto, Ontario.

1987 Surgical approach to malignant bone tumours of the upper extremity. Symposium on Surgery of the Upper Extremity, St. Michael's Hospital. Toronto, Ontario.

1986 Surgical management of the upper extremity. St. Michael's Hospital. Toronto, Ontario.

1986 The Harvard approach to orthopaedic oncology. Grand Surgical Rounds, University of Toronto. Toronto, Ontario. (Continuing Education).

F. Teaching and Design

1. Innovations and Development in Teaching and Education

2004 – 2005 Orthopaedic Oncology elective, Postgraduate MD, Faculty of Medicine, Mount Sinai Hospital *2 Residents from the University of Western Ontario Orthopaedic Programme will do Orthopaedic Oncology elective at Mount Sinai Hospital under the direct supervision of Dr. R.S. Bell. (Responsible for Major Design of Course).*

2003 - 2005	Weekly Orthopaedic Oncology Resident Rounds for Resident staff, Postgraduate MD, Faculty of Medicine, University of Toronto *A complete mini-course in the principles and practice of Orthopaedic Oncology. Effective January 2004 these Rounds are videoconferenced with the University of Western Ontario Orthopaedic Residents. (Responsible for Major Design of Course).*
2002 - 2004	Orthopaedic Oncology elective, Postgraduate MD, Faculty of Medicine, Mount Sinai Hospital *3 Residents from the University of Western Ontario Orthopaedic Programme willdo Orthopaedic Oncology electives at Mount Sinai Hospital under the direct supervision of Dr. R.S. Bell. (Responsible for Major Design of Course).*
1998 Apr	Eleventh Annual Basic Science Course in Orthopaedics, Continuing Education, Canadian Orthopaedic Association *COA Mini-Symposium: Tumours - Clinical Approach for the Community Orthopaedic Surgeon. (Responsible for Major Design of Course).*
1996 Sep	Basic Science Course in Orthopaedics - Treatment Principles: Bone Tumours, Continuing Education, Faculty of Medicine, Dept of Surgery, Orthopaedic Surgery, Mount Sinai Hospital *(Responsible for Major Design of Course).*
1996 - 2001	Orthopaedic Oncology elective, Postgraduate MD, Faculty of Medicine, Mount Sinai Hospital *3 Residents from the University of Western Ontario Orthopaedic Program will do Orthopaedic Oncology electives at Mount Sinai Hospital under direct supervision of Dr. R.S. Bell. (Responsible for Major Design of Course).*
1995 - 1996	Orthopaedic Oncology elective, Postgraduate MD, Faculty of Medicine, Mount Sinai Hospital *4 Residents/year from the University of Western Ontario Orthopaedic Programme will do Orthopaedic Oncology electives at Mount Sinai Hospital under the direct supervisionof Dr. R.S. Bell. (Responsible for Major Design of Course).*
1994 - 2004	Weekly Orthopaedic Oncology Resident Rounds for Resident staff, Postgraduate MD, Faculty of Medicine, University of Toronto *A complete mini-course in the principles and practice of Orthopaedic Oncology. (Responsible for Major Design of Course).*
1994 - 1995	Orthopaedic Oncology elective, Postgraduate MD, Faculty of Medicine, Mount Sinai Hospital *2 Residents from the University of Western Ontario Orthopaedic Programme will do Orthopaedic Oncology elective at Mount Sinai Hospital under the direct supervision of Dr. R.S. Bell. (Responsible for Major Design of Course).*
1994 - 1995	Lectures in Orthopaedic Oncology to Fellowship Candidates, Postgraduate MD, Faculty of Medicine, Mount Sinai Hospital *(Responsible for Major Design of Course).*
1994 - 1995	Orthopaedic Faculty City-Wide Rounds - Tumour Rounds, Postgraduate MD, Faculty of Medicine, Mount Sinai Hospital *(Responsible for Major Design of Course).*
1993 - 2001	City Wide Tumour Rounds, Multilevel Education, Faculty of Medicine, Dept of Surgery, Orthopaedic Surgery, Mount Sinai Hospital *(Responsible for Major Design of Course).*
1993 - 1994	Orthopaedic Oncology Seminars, Multilevel Education, Faculty of Medicine, Dept of Surgery, Orthopaedic Surgery, Mount Sinai Hospital *(Responsible for Major Design of Course). (Weekly).*
1993 - 1994	Orthopaedic Oncology elective, Postgraduate MD, Faculty of Medicine, Dept of Surgery, Orthopaedic Surgery, Mount Sinai Hospital *5 Residents from the University of Western Ontario Orthopaedic Programme will do Orthopaedic Oncology elective at Mount Sinai*

	Hospital under the direct supervision of Dr. R.S. Bell. (Responsible for Major Design of Course).
1992 - 1993	Lectures in Orthopaedic Oncology to Fellowship Candidates, Postgraduate MD, Faculty of Medicine, Dept of Surgery, Orthopaedic Surgery, Mount Sinai Hospital *(Responsible for Major Design of Course).*
1992 - 1993	Orthopaedic Oncology elective, Postgraduate MD, Faculty of Medicine, Dept of Surgery, Orthopaedic Surgery, Mount Sinai Hospital *3 Residents from the University of Western Ontario Orthopaedic Programme will do Orthopaedic Oncology electives at Mount Sinai Hospital under the direct supervision of Dr. R.S. Bell. (Responsible for Major Design of Course).*
1991 - 1992	Orthopaedic Oncology Residency elective, Postgraduate MD, Faculty of Medicine, Dept of Surgery, Orthopaedic Surgery, Mount Sinai Hospital *4 residents from University of WesternOntario Orthopaedic Programme on Orthopaedic oncology service. (Responsible for Major Design of Course).*
1991 - 1992	Orthopaedic Oncology elective, Postgraduate MD, Faculty of Medicine, Mount Sinai Hospital 4 Residents/year from the University of Western Ontario Orthopaedic Programme will do Orthopaedic Oncology electives at Mount Sinai Hospital under the d irect supervision of Dr. R.S. Bell. (Responsible for Major Design of Course).
1990 - 1993	Weekly Orthopaedic Oncology Resident Rounds for Resident staff, Postgraduate MD, Faculty of Medicine, Mount Sinai Hospital and Hospital for Sick Children *A complete mini-course in the principles and practice of Orthopaedic Oncology. (Responsible for Major Design of Course).*
1989 - 1990	Weekly Orthopaedic Oncology Resident Rounds for Resident staff, Postgraduate MD, Faculty of Medicine, University of Toronto *A complete mini-course in the principles and practice of Orthopaedic Oncology. (Responsible for Major Design of Course).*

G. Research Supervision

1. PRIMARY OR CO-SUPERVISION

Undergraduate Education

1998 - 1999	**Primary Supervisor**. Sajeevan Punniya.
1998 - 1999	**Primary Supervisor**. Sumir Sennik.
1997 - 1998	**Primary Supervisor**. Andrea Waddell.
1997 - 1998	**Primary Supervisor**. Sumir Sennik.
1995 - 1996	**Primary Supervisor**. Andrea Waddell.
1995 - 1996	**Primary Supervisor**. Fred Lan.
1995 - 1996	**Primary Supervisor**. Henry Ahn.
1994 - 1995	**Primary Supervisor**. Bruce McGoveran.
1994 - 1995	**Primary Supervisor**. Fred Lan.
1994 - 1995	**Primary Supervisor**. Russell Unger.

1993 - 1994 **Primary Supervisor**. Jeff Mandelcorn.
1993 - 1994 **Primary Supervisor**. Peter Bray.
1993 - 1994 **Primary Supervisor**. Sabrena Noria.
1993 - 1994 **Primary Supervisor**. Yvonne Chan.
1993 - 1994 **Primary Supervisor**. Wendy Kates.
1992 - 1993 **Primary Supervisor**. Jeff Mandelcorn.
1992 - 1993 **Primary Supervisor**. Jerome Levesque.
1992 - 1993 **Primary Supervisor**. Lisa Hew.
1991 - 1992 **Primary Supervisor**. Peter Ferguson.
1991 - 1992 **Primary Supervisor**. Sevan Hopyan.
1990 - 1991 **Primary Supervisor**. Sabrena Noria.
1990 - 1991 **Primary Supervisor**. Lisa Wong. *IGF in animal sarcoma model*.
1989 - 1990 **Primary Supervisor**. Lisa Wong.

Graduate Education

2000 - 2001 **Primary Supervisor**. PhD. Dr. Sevan Hopyan, Institute of Medical Science.
1999 - 2000 **Primary Supervisor**. MSc. Dr. Dale Dantzer, Institute of Medical Science.
1997 - 1998 **Primary Supervisor**. MSc. Dr. Sevan Hopyan, Institute of Medical Science.
1996 - 1998 **Primary Supervisor**. MSc. Dr. Peter Ferguson, Institute of Medical Science.
1995 - 1997 **Primary Supervisor**. MSc. Dr. Kevin Dietel, Institute of Medical Science.
1993 - 1995 **Primary Supervisor**. MSc. Dr. Sarah Burrow, Institute of Medical Science.
1991 - 1993 **Primary Supervisor**. MSc. Dr. Ato Sekyi-Otu, Institute of Medical Science.

Postgraduate MD

1991 - 1992 **Primary Supervisor**. Clinical Fellow. Firouz Madadi.
1991 - 1992 **Primary Supervisor**. Clinical Fellow. Hamish Simpson.
1990 - 1991 **Primary Supervisor**. Clinical Fellow. Edward Wang.
1989 - 1990 **Primary Supervisor**. Clinical Fellow. Fathi Abuzgaya.
1988 - 1989 **Primary Supervisor**. Clinical Fellow. Gordon Allen.
1988 - 1989 **Primary Supervisor**. Clinical Fellow. Guy Lavoie.
1987 - 1988 **Primary Supervisor**. Clinical Fellow. Can Nguyen.
1987 - 1988 **Primary Supervisor**. Clinical Fellow. Gary O’Connor.
1987 - 1988 **Primary Supervisor**. Clinical Fellow. Herbert Ling.
1987 - 1988 **Primary Supervisor**. Clinical Fellow. John Ready.
1987 - 1988 **Primary Supervisor**. Clinical Fellow. Kevin Orell.
1986 - 1987 **Primary Supervisor**. Clinical Fellow. James Powell.

Clinical Research Fellow (MD)

2002 - 2003 ***Primary Supervisor.*** *Dr. Michelle Ghert**.***

1997 - 1998	***Primary Supervisor.*** *Dale Dantzer, University of Western Ontario, Cell and Systems Biology**.***

Other

2001 - 2002	***Primary Supervisor.*** *Dr. Joel Werier**.***
1997 - 1998	***Primary Supervisor.*** *Ingmar Nowak, University of Hamburg, Germany**.***
1994 - 1995	***Primary Supervisor.*** *Rob Woodall.*
1990 - 1991	***Primary Supervisor.*** *Dr. Alfred Sem. Molecular biology of human and animal sarcoma.*
1990 - 1991	***Primary Supervisor.*** *Dr. Louis Weisleider. Wound healing complications in a sarcoma resection model in the mouse.*

2. OTHER SUPERVISION

Graduate Education

Joint Supervisor

1995 - 1996	**MSc**. Sarah Burrow. *SAS in osteosarcoma*.
1994 - 1997	**PhD**. Aileen Davis. *Development of a Measure of physical function for patients undergoing limb salvage surgery for extremity sarcoma*.
1994 - 1997	**MSc**. Jerome Levesque. *Incidence & mortality rates of & referrals & treatment patterns for soft tissue sarcoma of the limb in Ontario*.

SCHEDULE "V"

CY-PRÈS FUND: METHODOLOGY AND ANALYSIS

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

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

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

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

AND IN THE MATTER OF A PLAN OF COMPROMISE
OF 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

THE CY-PRÈS FUND:
METHODOLOGY AND ANALYSIS

TABLE OF CONTENTS

EXECUTIVE SUMMARY

The global settlement of the Tobacco Claims in Canada settles all claims and potential claims against the Applicant Canadian Tobacco Companies ("**Applicants**") and their parent and affiliated companies in respect of: (i) the development, manufacture, importation, production, marketing, advertising, distribution, purchase or sale of Tobacco Products; (ii) the historical or ongoing use of or exposure to Tobacco Products; and/or (iii) any representation in respect of Tobacco Products.

The global settlement includes compensation for Pan-Canadian Claimants, or PCCs, suffering from certain Tobacco-related Diseases who meet prescribed criteria, as well as funding for research focused on improving outcomes in Tobacco-related Diseases. The Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") is an integral part of the global settlement. A fundamental principle underlying the PCC Compensation Plan is that PCCs across Canada will be subject to the same system for determining compensation. It provides for the payment of compensation to eligible individuals in every Province and Territory who have been diagnosed with a primary lung cancer ("**lung cancer**"), squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx ("**throat cancer**"), or Emphysema/COPD (GOLD Grade III or IV) attributable to smoking the Applicants' cigarettes, and are not covered by the judgment rendered against the Applicants in the Quebec Class Action by smokers.[1] The PCC Compensation Plan is designed to achieve parity among the PCCs in all of the Provinces and Territories and, where appropriate, parity or consistency with the Quebec Class Action class members.

[1] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382; affirmed *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al*, 2019 QCCA 358.

The second Pan-Canadian component of the global settlement is a cy-près distribution (the "**Cy-près Fund**") which will be administered by a public charitable foundation ("**Foundation**") to be established as part of the implementation of the global settlement. The Foundation shall be independent and free from any influence or interference by any of the Claimants, Tobacco Companies, Tobacco Company Groups, or any potential or actual beneficiary of the Foundation. There is a rational connection between the varying circumstances of the diverse group of PCCs and *Létourneau* Class Members[2] the Foundation's purpose which is to fund research focused on improving outcomes in Tobacco-related Diseases. The Terms of Reference of the Foundation are set out in Article 9, Section 9.4 of the CCAA Plan of each Tobacco Company.

The direct benefits provided by the PCC Compensation Plan and the indirect benefits provided by the Cy-près Fund cover individuals who have claims and potential claims that are unascertained and unquantifiable, as well as individuals whose claims were not advanced beyond the filing of a statement of claim. The Court appointed The Law Practice of Wagner & Associates, Inc. as the PCC Representative Counsel to represent the interests of all PCCs in the Applicants' proceedings under the *Companies' Creditors Arrangement Act* ("**CCAA**") and the Court-supervised mediation. The PCC Representative Counsel's mandate included "… participating in and negotiating on behalf of the [PCCs] in the Mediation",[3] and "… working with the Court-Appointed Mediator and the Tobacco Monitors to develop a process for the identification of valid and provable claims of [PCCs] and as appropriate, addressing such claims in the Mediation or the CCAA Proceedings".[4]

[2] See Section H of this document which explains that the Cy-près Fund also provides consideration for the settlement of the *Létourneau* Judgment.
[3] Order of Justice McEwen dated December 9, 2019 at para. 5(a).
[4] Order of Justice McEwen dated December 9, 2019 at para. 5(b).

With the facilitation of the Court-appointed Mediator, the Honourable Warren K. Winkler, K.C. ("**Justice Winkler**") and the Monitors, the PCC Representative Counsel, Quebec Class Counsel, and counsel for the Provinces and Territories worked together over a period of several years to develop the terms of the comprehensive plan pursuant to which the Applicants will provide consideration in the global settlement in the form of the PCC Compensation Plan and the Cy-près Fund for the full and final settlement and release of the PCCs' claims and potential claims. This document presents to the Court the terms of the settlement of the PCCs' claims and potential claims which are fair, reasonable and in the best interests of the PCCs as a whole. The "class as a whole" encompasses both the group of PCCs who will receive direct compensation from the PCC Compensation Plan and all persons who will benefit from the Cy-près Fund. The proposed settlement will balance the diverse interests and circumstances of the PCCs across all Canadian jurisdictions and will advance the administration of justice.

The PCC Compensation Plan was developed, in part, based upon:

(i) the analysis of the underlying factual circumstances and demographics of the PCCs;

(ii) the factual findings and legal analysis of the Superior Court of Quebec and the Court of Appeal for Quebec in the Quebec Class Action;

(iii) the applicable legislation and case law in the Provinces and Territories, including analyses examining the application of limitation periods and principles of causation to the claims and circumstances of the PCCs;

(iv) the epidemiological analysis by Dr. Prabhat Jha that identified the compensable Tobacco-related Diseases and quantified the PCCs who may qualify to receive direct compensation under the PCC Compensation Plan; and

(v) consultation with Daniel Shapiro, K.C. who, pursuant to an Order dated September 15, 2020, the Honourable Justice McEwen appointed as the Consultant to Justice Winkler. Mr. Shapiro has extensive expertise in the administration of class action settlements gained through his work on some of Canada's most complex cases, including serving as an arbitrator/referee of disputes involving the Hepatitis C Class Actions Settlement and the Chief Adjudicator of the Independent Assessment Process, Indian Residential Schools Adjudication Secretariat.

A. PCC Compensation Plan

The PCC Compensation Plan will provide direct compensation in the form of monetary payments to individuals who fulfill the following criteria ("**PCC Eligibility Criteria**"):

(a) on the date that a claimant submits their claim to the PCC Compensation Plan:

  (i) if the claimant is alive, they must reside in a Province or Territory in Canada, or

  (ii) if the claimant is deceased, they must have resided in a Province or Territory in Canada on the date of their death;

(b) the claimant was alive on March 8, 2019;

(c) between January 1, 1950 and November 20, 1998 ("**Breach Period**"), the claimant smoked a minimum of twelve pack-years of cigarettes sold by the Applicants ("**Critical Tobacco Dose**");

(d) between March 8, 2015 and March 8, 2019 inclusive of those dates ("**PCC Claims Period**"), the claimant was diagnosed with:

(i) lung cancer,

(ii) throat cancer, or

(iii) Emphysema/COPD (GOLD Grade III and IV) (collectively, the "**PCC Compensable Diseases**"); and

(e) on the date of the diagnosis with a PCC Compensable Disease the claimant resided in a Province or Territory in Canada.

During extensive discussions in the mediation, the development of the PCC Eligibility Criteria was informed and guided by consideration of principled rationale including:

(a) the PCC Compensation Plan is intended to provide compensation to residents of Canada who have claims or potential claims against the Applicants and their parent and affiliated companies;

(b) the Breach Period and Critical Tobacco Dose are the same as those approved by the Quebec Courts in the Quebec Class Action;

(c) the PCC Claims Period was informed by an analysis of the limitations law applicable in each Province and Territory as well as relevant historical background and the desire to achieve parity among the PCCs residing in all the Provinces and Territories by choosing a uniform four year limitation period for all jurisdictions; and

(d) the PCC Compensable Diseases are the same as those approved by the Quebec Courts in the Quebec Class Action with the diagnoses of Emphysema and COPD (GOLD Grade III or IV) being treated as sufficiently equivalent.

In the Quebec Class Action, the Quebec Courts awarded the following moral damages to qualified class members who meet all of the class criteria: $100,000 if diagnosed with lung cancer or throat cancer; and $30,000 if diagnosed with Emphysema. The compensation payable to eligible PCCs for each PCC Compensable Disease was determined by an analysis which concluded that it is appropriate to apply a 40% discount to the quanta of damages payable to qualified class members in the Quebec Class Action. The difference in individual compensation between the Quebec Class Action and the PCC Compensation Plan recognizes the applicable law and distinct legal status of the Quebec judgments, as well as the duration of their proceedings, accrued interest and legal fees. Outside of Quebec, the potential claims of PCCs, including claims that were not advanced beyond the filing of a statement of claim, are unascertained and unquantifiable, have not been adjudicated and may be statute-barred. The PCCs' claims are being addressed in the CCAA Proceedings in order to achieve a comprehensive global settlement of all claims and potential claims against the Applicants in Canada.

To achieve parity with the Quebec Class Action class members in regard to contributory negligence, the findings of the Quebec Courts were applied to conclude that the quantum of compensation (see Table below) available to a PCC who meets all of the PCC Eligibility Criteria will depend upon the date on which that individual started smoking the Applicants' cigarettes:

(a) a PCC who started to smoke *before* January 1, 1976 will be entitled to receive 100% of the compensation available under the PCC Compensation Plan; and

(b) a PCC who started smoking *on or after* January 1, 1976 will be designated as being 20% contributorily negligent and entitled to receive 80% of the compensation available under the PCC Compensation Plan.

PCC Compensation Plan		
Column 1 **PCC Compensable Disease**	**Individual Payment** (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of claimants; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Column 2 **Compensation for PCCs who started to smoke before January 1, 1976** **(60% of damages awarded to Quebec Class Action Plaintiffs)**	**Column 3** **Compensation for PCCs who started smoking on or after January 1, 1976** **(80% of Column 2)**
Lung cancer	$60,000	$48,000
Throat cancer	$60,000	$48,000
Emphysema/COPD (GOLD Grade III or IV)	$18,000	$14,400

The estimated number of Canadians in each Province and Territory who were alive as of March 8, 2019 and were diagnosed with one of the PCC Compensable Diseases during the PCC Claims Period was determined based on epidemiological evidence provided by Dr. Jha. The estimated number of PCCs was used together with the estimated take-up rate[5] to calculate that **$2,520,544,055** is required to fund the PCC Compensation Plan.

Legal principles and practical considerations necessitate the limiting of estate claims to the estates of those individuals who were diagnosed with a PCC Compensable Disease during the PCC Claims Period, were alive on March 8, 2019, and resided in one of the Provinces or Territories at the time of their death which occurred on or after March 8, 2019, such that they qualified to receive direct compensation under the PCC Compensation Plan. To the extent possible, parity is achieved with the Quebec Class Action class members whose heirs are entitled to be paid in accordance with the terms of the judgments. Claims by estates of individuals who died prior to March 8, 2019 are excluded from the PCC Compensation Plan. The estate of an individual who died on or after March 8, 2019 would qualify to receive direct compensation under the PCC Compensation Plan.

The non-uniformity of the legislation governing claims by Surviving Family Members creates a disparity across the thirteen Canadian jurisdictions in regard to the scope of the family members who may be entitled to claim damages for loss of guidance, care and companionship in respect of individuals diagnosed with a PCC Compensable Disease who fulfilled all of the PCC Eligibility Criteria. It would be impractical to attempt to administer a plan that includes compensation for the very high number of potential Surviving Family Members, particularly since conventional awards for loss of guidance, care and companionship are widely variable across the country. Therefore, in order to achieve parity among the PCCs in all Provinces and Territories, the PCC Compensation Plan excludes all claims by Surviving Family Members. Parity is achieved with

[5] "Take-up rate" is a term used in class actions to refer to the percentage of claimants who submit claims and receive compensation out of the estimated total number of potentially eligible persons. As discussed herein, the nature and scope of the PCCs' claims are strongly analogous to claims that could be advanced in a multi-jurisdictional class action; therefore, it was appropriate to utilize the concept of a take-up rate in the analysis followed to cost the PCC Compensation Plan.

the Quebec Class Action class members whose Surviving Family Members similarly are not entitled to receive any damages under the judgments.

Pursuant to section 19(1)(a)(i) of the CCAA, only claims relating to debts or liabilities, present or future, to which the Applicants were subject on March 8, 2019, may be dealt with by a compromise or arrangement of the Applicants. A foundational principle underlying the PCC Compensation Plan is that the Tobacco-related Wrongs committed by the Tobacco Companies and Tobacco Company Groups which gave rise to the claims and potential claims of individuals in Canada were known as at March 8, 2019. Therefore, the PCCs' claims and potential claims constitute claims relating to debts or liabilities to which the Applicants were subject on March 8, 2019. It follows that future claims relating to Tobacco-related Wrongs[6] committed by the Tobacco Companies and their parent and affiliated companies up to March 8, 2019 will be fully and finally released in the global settlement.

B. The Cy-près Fund

The Cy-près Fund is intended to provide consideration for the full and final settlement and release of all claims and potential claims of PCCs who are not receiving direct compensation payments from the PCC Compensation Plan but will be indirectly benefited by falling within the scope of the Foundation. This broad group of claimants includes the following persons and any affected family members or estates:

---

[6] The term "tobacco-related wrong" is the defined term that is used in the Provincial tobacco damages and health care costs recovery legislation. For example, in section 1(1) of the Ontario *Tobacco Damages and Health Care Costs Recovery Act, 2009*, S.O. 2009. C. 13, a "tobacco-related wrong" means "(a) a tort committed in Ontario by a manufacturer which causes or contributes to tobacco related disease; or (b) in an action under subsection 2(1), a breach of a common law, equitable or statutory duty or obligation owed by a manufacturer to persons in Ontario who have been exposed or might become exposed to a tobacco product".

(a) Smokers suffering from lung or throat cancer or Emphysema/COPD Gold Grade III or IV who are outside the claims period or who smoked less than the requisite twelve pack years or, in the case of Emphysema/COPD, were not classified as Gold Grade III or IV or the equivalent;

(b) Smokers who have tobacco-related harms other than lung or throat cancer and Emphysema/COPD Gold Grade III or IV or the equivalent; and

(c) Persons who smoke or have smoked Tobacco Products who have not yet or may never contract a tobacco-related harm.

Such PCCs do not have a legal entitlement in the form of a judgment, membership in a class in a certified class action, or an individual claim that would likely be successful on a balance of probabilities, or any other practicable means to recover direct compensation for Tobacco-related Diseases caused by smoking the Applicants' cigarettes. The Cy-près Fund will provide indirect benefits to the PCCs that are rationally connected to Tobacco-related Diseases and the varying circumstances of the diverse group of PCCs and *Létourneau* Class Members covered by the Cy-près Fund. The establishment of the Cy-près Fund will be consistent with the legislation and case law developed in Canada to make provision for indirect prospective benefits to a class of persons for whom direct compensation is impracticable, and who would not otherwise receive monetary relief as a result of a class proceeding.

Pursuant to Article 16, Section 16.1 and 16.2 of the CCAA Plan, the sum of **$1.0 billion** shall be allocated from the Global Settlement Amount to the Cy-près Fund which shall be administered by the Cy-près Foundation.

This document sets out the full particulars of and provides the detailed rationale for each of the parameters of the Cy-près Fund which are fair, reasonable and in the best interests of the PCCs as a whole.

THE CY-PRÈS FUND: METHODOLOGY AND ANALYSIS

I. OVERVIEW

1. In this document, unless otherwise defined herein, all capitalized terms shall have the meanings specified in the Glossary attached as **Appendix "A"** and in the CCAA Plans.

2. The Applicants desire to enter into a global settlement of all claims and potential claims against them in Canada which will include the settlement and release of the claims and potential claims of the Pan-Canadian Claimants ("**PCCs**") who are defined to be all individuals resident in the Provinces and Territories, excluding the Quebec Class Action Plaintiffs ("**QCAPs**")[7], who have either advanced or may be entitled to advance a claim or cause of action against one or more of the Tobacco Companies and/or Tobacco Company Groups in respect of: (i) the development, manufacture, importation, production, marketing, advertising, distribution, purchase or sale of Tobacco Products; (ii) the historical or ongoing use of or exposure to Tobacco Products; and/or (iii) any representation in respect of Tobacco Products.

A. MANDATE OF REPRESENTATIVE COUNSEL FOR PCCs

3. By an Order dated December 9, 2019, the Honourable Justice McEwen appointed The Law Practice of Wagner & Associates, Inc. as the PCC Representative Counsel to represent the interests of all PCCs[8] in the Applicants' proceedings under the CCAA and the Court-supervised mediation. The PCC Representative Counsel's mandate included "… participating in and negotiating on behalf of the [PCCs] in the Mediation",[9] and "… working with the Court-Appointed Mediator and

[7] See Appendix "C": Certified Quebec Class Actions with Judgment.
[8] In the Order dated December 9, 2019, the PCCs are referred to as the "TRW Claimants".
[9] Order of Justice McEwen dated December 9, 2019 at para. 5(a).

the Tobacco Monitors to develop a process for the identification of valid and provable claims of [the PCCs] and as appropriate, addressing such claims in the Mediation or the CCAA Proceedings".[10]

4. Over several years, with the facilitation of the Court-appointed Mediator, the Honourable Warren K. Winkler, K.C. ("**Justice Winkler**") and the Monitors, the PCC Representative Counsel, Quebec Class Counsel and counsel for the Provinces and Territories engaged in the intensive Court-supervised mediation process to work through the myriad of challenging issues that needed to be addressed to develop a principled and pragmatic plan that will achieve the goal of providing fair consideration in the form of the PCC Compensation Plan and the Cy-près Fund for the full and final settlement and release of the PCCs' claims and potential claims.

B. TEST FOR COURT'S APPROVAL OF PCC COMPENSATION PLAN AND THE CY-PRÈS FUND

5. The PCC Compensation Plan and the Cy-près Fund are unique in their scope and magnitude, and are based on sound legal principles and empirical evidence. As discussed in more detail in Section D at paragraphs 19 to 21, in *Western Canadian Shopping Centres Inc.* v. *Dutton* ("***Dutton***"), the Supreme Court of Canada held that courts may apply established legal principles to analogous situations in order to achieve a just resolution.[11] Following the approach in *Dutton*, and given that the PCCs in the CCAA Proceedings are analogous to a class within a class proceeding, it is appropriate to apply the test for Court approval of a proposed settlement of a class

[10] Order of Justice McEwen dated December 9, 2019 at para. 5(b).
[11] *Western Canadian Shopping Centres Inc.* v. *Dutton*, 2001 SCC 46 at para. 34; see also paras. 35-37 and 43.

proceeding to the determination of whether this Court should approve the PCC Compensation Plan and the Cy-près Fund as part of the global settlement of the Tobacco Claims in Canada.

6. As stated by Justice Winkler in *Parsons* v. *Canadian Red Cross Society*, the test for approval of a class action settlement is whether the settlement it is fair, reasonable and in the best interests of the class as a whole, not whether it meets the demands of a particular member. The exercise of settlement approval does not lead the court to a dissection of the settlement with an eye to perfection in every aspect. Rather, the settlement must fall within a zone or range of reasonableness.[12] Justice Winkler explained that the range of reasonableness is a flexible standard as follows:

> The court must remain flexible when presented with settlement proposals for approval. However, the reasonableness of any settlement depends on the factual matrix of the proceeding. Hence, the "range of reasonableness" is not a static valuation with an arbitrary application to every class proceeding, but rather it is an objective standard which allows for variation depending upon the subject matter of the litigation and the nature of the damages for which the settlement is to provide compensation.[13]

7. In *Robertson* v. *ProQuest Information and Learning Company*, Justice Pepall noted that "although the CCAA and class proceeding tests for approval are not identical, a certain symmetry exists between the two".[14] To obtain approval of a settlement under the CCAA, the debtor company must establish that: the transaction is fair and reasonable; the transaction will be beneficial to the debtor company and its stakeholders generally; and the settlement is consistent with the purpose and spirit of the CCAA.[15] To approve the settlement of a class proceeding, the Court must find that in all of the circumstances the settlement is fair, reasonable and in the best

[12] *Parsons* v. *Canadian Red Cross Society*, [1999] O.J. No. 3572 (S.C.J.) at para. 69.
[13] *Parsons* v. *Canadian Red Cross Society*, [1999] O.J. No. 3572 (S.C.J.) at para. 70.
[14] *Robertson* v. *ProQuest Information and Learning Company*, 2011 ONSC 1647 at para. 24.
[15] *Robertson* v. *ProQuest Information and Learning Company*, 2011 ONSC 1647 at para. 22.

interests of those affected by it. In making this determination, the Court should consider, amongst other things:

(a) the likelihood of recovery or success at trial;

(b) the recommendation and experience of class counsel; and

(c) the terms of the settlement.[16]

8. In the global settlement, the Tobacco Companies will provide the consideration for the settlement and release of the claims and potential claims of all PCCs. As illustrated in the chart in **Appendix "B"**, the consideration will have two components:

(a) The Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") which will provide direct compensation in the form of monetary payments made to individuals who fulfill all the PCC Eligibility Criteria; and

(b) A cy-près distribution (the "**Cy-près Fund**") which will provide the consideration for the full and final settlement and release of all claims and potential claims of PCCs who do not qualify to receive compensation payments from the PCC Compensation Plan. The consideration provided by the Cy-près Fund will take the form of funding to establish a public charitable foundation ("**Foundation**") will provide indirect benefits to the PCCs that are rationally connected to Tobacco-related Diseases and the varying circumstances of the diverse group of PCCs and *Létourneau* Class Members covered by the Cy-près Fund.

[16] *Robertson* v. *ProQuest Information and Learning Company*, 2011 ONSC 1647 at para. 24.

9. This document presents to the Court the terms of the settlement of the PCCs' claims and potential claims which this Court will be requested to approve, as part of the Applicants' CCAA Plans which effect the global settlement of the Tobacco Claims in Canada, on the basis that the settlement of the PCCs' claims and potential claims is fair, reasonable and in the best interests of the PCCs as a whole. In the present context, the "class as a whole" encompasses both the group of PCCs who will receive direct compensation from the PCC Compensation Plan and all persons who will benefit from the Cy-près Fund. The PCC Compensation Plan and the Cy-près Fund are critically important to the global settlement of the Tobacco Claims because, together, they identify those persons who will be bound by the settlement of the PCC Claims in accordance with the terms of the CCAA Plan.

10. The approach in *Dutton* informs the Court's identification of the persons who have a potential claim as PCCs by the application of the PCC Eligibility Criteria which are analogous to the class definition in a class action. In class actions, the class must be defined by reference to objective criteria such that a person can be identified to be a class member without reference to the merits of the action.[17] In *Bywater* v. *Toronto Transit Commission* ("***Bywater***"), Justice Winkler held that the class definition has the following three purposes: "… (a) it identifies those persons who have a potential claim for relief against the defendant; (b) it defines the parameters of the lawsuit so as to identify those persons who are bound by its result; and lastly, (c) it describes who is entitled to notice pursuant to the Act".[18] Citing *Bywater*, in *Dutton* the Supreme Court of Canada emphasized that the "Class definition is critical because it identifies the individuals entitled

[17] *Bywater* v. *Toronto Transit Commission*, [1998] O.J. No. 4913, 27 C.P.C. (4th) 172 at para. 11; Warren K. Winkler et al., *The Law of Class Actions in Canada* (Toronto: Canada Law Book, 2014) at 96-98.
[18] *Bywater* v. *Toronto Transit Commission*, [1998] O.J. No. 4913, 27 C.P.C. (4th) 172 at para. 10; see also Warren K. Winkler et al., *The Law of Class Actions in Canada* (Toronto: Canada Law Book, 2014) at 89-90.

to notice, entitled to relief (if relief is awarded), and bound by the judgment".[19] The Supreme Court of Canada also affirmed its agreement with this principle in *Sun-Rype Products Ltd.* v. *Archer Daniels Midland Company*.[20] In *Hollick* v. *Toronto (City)*,[21] the Ontario Court of Appeal endorsed the dictum articulated in *Bywater*.

11. The proposed settlement of the PCCs' claims and potential claims through the PCC Compensation Plan and the Cy-près Fund will balance the diverse interests and circumstances of the PCCs across all Canadian jurisdictions and will advance the administration of justice. Furthermore, the proposed settlement will:

(a) Afford litigation efficiency and serve judicial economy by enabling the Court to deal efficiently with the very large number of claims and potential claims of PCCs arising from the Tobacco Companies' Tobacco-related Wrongs, and freeing judicial resources that can be directed at resolving other conflicts;[22]

(b) Allow PCCs to have access to justice through a fair, efficient and cost-effective claims process. For the PCCs, apart from pursuing individual actions which would be less practical, less efficient and too costly to prosecute, there is no feasible alternative avenue for redress than submitting a claim to the PCC Compensation Plan, or receiving indirect benefits that are rationally connected to Tobacco-related Diseases and the varying

---

[19] *Western Canadian Shopping Centres Inc.* v. *Dutton*, 2001 SCC 46 at para. 38.
[20] *Sun-Rype Products Ltd.* v. *Archer Daniels Midland Company*, 2013 SCC 58 at para. 57.
[21] *Hollick* v. *Toronto (City)* (1999), 46 O.R. (3d) 257 at para. 11 (C.A.).
[22] *Western Canadian Shopping Centres Inc.* v. *Dutton*, 2001 SCC 46 at para. 27; *Ford* v. *F. Hoffmann-La Roche Ltd*. (2005), 74 O.R. (3d) 758 (S.C.J.) at para. 38.

circumstances of the diverse group of PCCs and *Létourneau* Class Members covered by the Cy-près Fund;[23] and

(c) Promote behaviour modification on the part of the Tobacco Companies and their respective Tobacco Company Groups by ensuring that they do not ignore their obligations to the public.[24]

II. THE CY-PRÈS FUND

C. OVERVIEW

12. The global settlement of the claims against the Applicants includes compensation for PCCs suffering from certain Tobacco-related Diseases who meet the prescribed PCC Eligibility Criteria, as well as funding to establish the Cy-près Fund that will be administered by a public charitable foundation to be established as part of the implementation of the global settlement. The Cy-près Fund is intended to serve the interests of the PCCs by providing them with access to justice through the provision of indirect benefits in Canada as an approximation of remedial compensation for those PCCs not eligible to receive direct compensation from the PCC Compensation Plan.

13. The Cy-près Fund is an essential component of the global settlement of the claims against the Applicants. In respect of PCCs who do not fulfill the PCC Eligibility Criteria to be eligible to receive direct compensation under the PCC Compensation Plan there is a high probability that their claims would not succeed against the Applicants for several reasons including: (i) their claims are likely statute-barred or subject to the defence of laches; and (ii) they were diagnosed

---

[23] *Western Canadian Shopping Centres Inc.* v. *Dutton*, 2001 SCC 46 at para. 28; *Ford* v. *F. Hoffmann-La Roche Ltd.* (2005), 74 O.R. (3d) 758 (S.C.J.) at paras. 38, 40, 41 and 145.

[24] *Western Canadian Shopping Centres Inc.* v. *Dutton*, 2001 SCC 46 at para. 29; *Pearson* v. *Inco Ltd.* (2005), 78 O.R. (3d) 641 at paras. 87-88 (C.A.).

with Tobacco-related Diseases which fall below the threshold to identify diseases which were presumptively caused by smoking the Applicants' cigarettes, such that they would be required to prove entitlement to direct compensation by establishing medical causation and legal causation in an individual trial. Such PCCs do not have a legal entitlement in the form of a judgment, membership in a class in a certified class action, or an individual claim that has a high probability of success, or any other practicable means to recover direct compensation for Tobacco-related Diseases caused by smoking the Applicants' cigarettes.

14. The establishment of the Cy-près Fund will be consistent with the class action legislation and case law developed in Canada to make provision for indirect prospective benefits to a class of persons for whom direct compensation is impracticable, and who would not otherwise receive monetary relief.

15. It is intended that the Cy-près Fund will generate significant value for the indirect benefit of the PCCs as well as the general public in Canada. Through the funding of research focused on improving outcomes in Tobacco-related Diseases, the Cy-près Fund will provide an essential component of the consideration required for the full and final settlement and release of the claims and potential claims against the Applicants by Canadians who may have been affected by smoking the Applicants' cigarettes.

16. Pursuant to Article 16, Section 16.1 and 16.2 of the CCAA Plan, the sum of **$1.0 billion** shall be allocated from the Global Settlement Amount to the Cy-près Fund which shall be administered by the Cy-près Foundation.

D. LEGAL PRINCIPLES SUPPORTING CY-PRÈS REMEDY FOR PCCs

(i) Court may apply Class Action Principles to achieve Redress for PCCs

17. Class actions are brought on behalf of, or for the benefit of, numerous persons who have a common interest. They provide an efficient procedural mechanism to access justice and achieve legal redress for widespread harm or injury by allowing one or more persons to bring an action on behalf of many persons who have suffered a common wrong and may not have the means to seek redress.[25]

18. In class actions, where it is impracticable to identify each individual class member, or residual funds from an award or settlement amount remain after completion of the distribution to the class members, the courts have the authority pursuant to class proceedings legislation to order that the judgment or settlement funds be distributed on a cy-près basis.[26]

19. In *Dutton*, the Supreme Court of Canada held that courts may apply established legal principles to analogous situations in order to achieve a just resolution. That case involved an investors' class action commenced in Alberta before that Province enacted its *Class Proceedings Act*.[27] The Supreme Court of Canada looked to the comprehensive class action legislation in British Columbia, Ontario and Quebec and cases decided thereunder to inform its decision regarding whether the Alberta class action should be permitted to proceed. In endorsing this approach, McLachlin, C.J. held that, in the absence of comprehensive legislation, "the courts must

---

[25] Warren K. Winkler et al., *The Law of Class Actions in Canada* (Toronto: Canada Law Book, 2014) at 1-2.
[26] Warren K. Winkler et al., *The Law of Class Actions in Canada* (Toronto: Canada Law Book, 2014) at 322.
[27] *Class Proceedings Act*, SA 2003, c. C-16.5.

fill the void under their inherent power to settle the rules of practice and procedure as to disputes before them”.[28]

20. The claims of the vast majority of the PCCs have not been asserted against the Tobacco Companies in individual actions or class actions. Although the PCCs include subsets of claimants who may fall within the uncertified proposed class definitions in the seven actions[29] commenced between 2009 and 2014 under class proceedings legislation in British Columbia, Alberta, Saskatchewan, Manitoba, Ontario and Nova Scotia, such actions have not been certified as class actions and have not advanced past the issuance of the statement of claim.

21. The nature and scope of the PCCs’ claims are strongly analogous to claims that potentially could be advanced in a multi-jurisdictional class action, in that: (i) the PCCs are an identifiable class of persons; (ii) their claims raise common issues of fact and law; and (iii) it would be preferable to resolve the common issues through a global settlement.[30] Therefore, following the approach endorsed in *Dutton*, analogies may be drawn to relevant legal principles articulated in Canadian class proceedings legislation and the cases decided thereunder in order to construct a cy-près remedy in the form of the Cy-près Fund that will provide just and fair consideration for the settlement of the claims of PCCs who do not meet the PCC Eligibility Criteria.

22. In particular, the statutory provisions in class proceedings legislation authorizing the court to order a distribution of an award or settlement amount on a cy-près basis support the creation and definition of the parameters of the Cy-près Fund.

---

[28] *Western Canadian Shopping Centres Inc.* v. *Dutton*, 2001 SCC 46 at para. 34; see also paras. 35-37 and 43.
[29] The proposed class definitions in these seven actions are set out in Appendix “D” herein.
[30] See, for example, *Class Proceedings Act, 1992*, S.O. 1992, c. 6, s. 5(1).

(ii) Paramountcy of Jurisdiction of CCAA Court to approve PCC Compensation Plan and Cy-près Fund and Settlement of Class Actions

23. The authorities discussed below establish that the CCAA Court has paramount jurisdiction in the Applicants' CCAA Proceedings to approve the terms of the PCC Compensation Plan and the Cy-près Fund which are integral components of the global settlement and the Applicants' CCAA Plans. As noted by Chief Justice Morawetz in *Labourers' Pension Fund of Central and Eastern Canada* v. *Sino-Forest Corporation* ("***Sino-Forest***"):

> The CCAA is a "flexible statute", and the court has "jurisdiction to approve major transactions, including settlement agreements, during the stay period defined in the Initial Order". The CCAA affords courts broad jurisdiction to make orders and "fill in the gaps in legislation so as to give effects to the objects of the CCAA". [*Re Nortel Networks Corp*., 2010 ONSC 1708, paras. 66-70 ("*Re Nortel"*); *Re Canadian Red Cross Society* (1998), 5 C.B.R. (4th) 299, 72 O.T.C. 99, para. 43 (Ont. C.J.)][31]

24. In *Sino-Forest*, Chief Justice Morawetz also cited the following confirmation of the paramountcy of the jurisdiction of the CCAA Court that was articulated by the Supreme Court of Canada in *Century Services Inc.* v. *Canada (Attorney General)* ("***Century Services***"):

> CCAA decisions are often based on discretionary grants of jurisdiction. The incremental exercise of judicial discretion in commercial courts under conditions one practitioner aptly described as "the hothouse of real time litigation" has been the primary method by which the CCAA has been adapted and has evolved to meet contemporary business and social needs … When large companies encounter difficulty, reorganizations become increasingly complex. CCAA courts have been called upon to innovate accordingly in exercising their jurisdiction beyond merely staying proceedings against the Debtor to allow breathing room for reorganization.

[31] *Labourers' Pension Fund of Central and Eastern Canada* v. *Sino-Forest Corporation*, 2013 ONSC 1078 at para. 44; leave to appeal denied 2013 ONCA 456; application for leave to appeal to SCC denied [2013] S.C.C.A. No. 395.

> They have been asked to sanction measures for which there is no explicit authority in the CCAA.[32]

25. In *Century Services*, the Supreme Court of Canada noted that "Judicial innovation during CCAA proceedings has not been without controversy",[33] and then articulated the following explanation of the sources of the court's authority during CCAA proceedings:

> The first question concerns the boundary between a court's statutory authority under the *CCAA* and a court's residual authority under its inherent and equitable jurisdiction when supervising a reorganization. In authorizing measures during *CCAA* proceedings, courts have on occasion purported to rely upon their equitable jurisdiction to advance the purposes of the Act or their inherent jurisdiction to fill gaps in the statute. Recent appellate decisions have counselled against purporting to rely on inherent jurisdiction, holding that the better view is that courts are in most cases simply construing the authority supplied by the *CCAA* itself … .
>
> In this regard, though not strictly applicable to the case at bar, I note that Parliament has in recent amendments changed the wording contained in s. 11(1), making explicit the discretionary authority of the court under the *CCAA*. Thus, in s. 11 of the *CCAA* as currently enacted, a court may, "subject to the restrictions set out in this Act, ... make any order that it considers appropriate in the circumstances" (S.C. 2005, c. 47, s. 128). Parliament appears to have endorsed the broad reading of *CCAA* authority developed by the jurisprudence.
>
> … Appropriateness under the *CCAA* is assessed by inquiring whether the order sought advances the policy objectives underlying the *CCAA*. The question is whether the order will usefully further efforts to achieve the remedial purpose of the *CCAA* -- avoiding the social and economic losses resulting from liquidation of an insolvent company. I would add that appropriateness extends not only to the purpose of the order, but also to the means it employs. Courts should be mindful that chances for successful reorganizations are enhanced where participants achieve common ground and all stakeholders are treated as advantageously and fairly as the circumstances permit.[34]

---

[32] *Century Services Inc.* v. *Canada (Attorney General)*, 2010 SCC 60 at paras. 58 and 61, cited in *Labourers' Pension Fund of Central and Eastern Canada* v. *Sino-Forest Corporation*, 2013 ONSC 1078 at para. 4545; leave to appeal denied 2013 ONCA 456; application for leave to appeal to SCC denied [2013] S.C.C.A. No. 395.
[33] *Century Services Inc.* v. *Canada (Attorney General)*, 2010 SCC 60 at para. 63.
[34] *Century Services Inc.* v. *Canada (Attorney General)*, 2010 SCC 60 at paras. 64, 68 and 70.

26. The PCC Eligibility Criteria and the proposed plan for the administration of the distribution of Individual Payments to Eligible Claimants under the PCC Compensation Plan are analogous to a class definition and claims process typically employed in a class action settlement. The Cy-près Fund is analogous to a cy-près distribution of an undistributed amount of an award or settlement amount in a class action. In *Sino-Forest*, Chief Justice Morawetz confirmed that the CCAA Court has jurisdiction to approve the settlement of class actions by holding:

> I do not accept that the class action settlement should be approved solely under the [*Class Proceedings Act*]. The reality facing the parties is that [Sino-Forest Corporation] is insolvent; it is under CCAA protection, and stakeholder claims are to be considered in the context of the CCAA regime.[35]

(iii) Distributions on a Cy-près Basis

27. The cy-près doctrine is the vehicle by which a court may give effect "as nearly as possible" to the intentions of a donor of property in circumstances where literal compliance with the donor's stated intention cannot be effected.[36] It enables a court to order that the property be applied for some other charitable purpose "as near as possible" to the purpose designated by the donor.[37]

28. Canadian courts have applied the cy-près doctrine in class actions where a judgment has been rendered or a settlement has been negotiated, the distribution of the award or settlement amount to the class of plaintiffs is impracticable, and non-payment or a reversion of the funds back to the defendant would be inappropriate or unjust. In such a case, the damages may be distributed in the next best manner, as nearly as possible, to approximate the purpose for which they were

---

[35] *Labourers' Pension Fund of Central and Eastern Canada* v. *Sino-Forest Corporation*, 2013 ONSC 1078 at para. 72; leave to appeal denied 2013 ONCA 456; application for leave to appeal to SCC denied [2013] S.C.C.A. No. 395.
[36] Rachael P. Mulheron, *The Modern Cy-Près Doctrine: Applications and Implications* (Oxon: UCL Press, 2006) at 1.
[37] Rachael P. Mulheron, *The Modern Cy-Près Doctrine: Applications and Implications* (Oxon: UCL Press, 2006) at 53.

awarded.[38] The result of a cy-près distribution is that the damages or settlement monies, whose original purpose was to compensate plaintiffs harmed by the defendant's conduct, are distributed for the indirect benefit of the class members.

(iv) Class Proceedings Legislation in Canada permits Cy-près Distributions

29. All Canadian jurisdictions, except the Yukon, Northwest Territories and Nunavut, have class action legislation which permits a court to order that all or part of an award made in a judgment, or a settlement amount approved by the court, may be distributed to class members on a cy-près basis. Only Ontario's *Class Proceedings Act, 1992*, specifically uses the term "cy-près" as follows:

> 27.2(1) The court may order that all or part of an award under section 24 that has not been distributed to class or subclass members within a time set by the court be paid to the person or entity determined under subsection (3) on a *cy-près* basis, if the court is satisfied that, using best reasonable efforts, it is not practical or possible to compensate class or subclass members directly.
>
> (2) In approving a settlement under section 27.1, the court may approve settlement terms that provide for the payment of all or part of the settlement funds to the person or entity determined under subsection (3) on a *cy-près* basis, if the court is satisfied that, using best reasonable efforts, it is not practical or possible to compensate class or subclass members directly.
>
> (3) For the purposes of subsections (1) and (2), payment may be made on a *cy-près* basis to,
>
>> (a) a registered charity within the meaning of the *Income Tax Act* (Canada) or non-profit organization that is agreed on by the parties, if the court determines that payment of the amount to the registered charity or non-profit organization would reasonably be expected to directly or indirectly benefit the class or subclass members; or

---

[38] Rachael P. Mulheron, *The Modern Cy-Près Doctrine: Applications and Implications* (Oxon: UCL Press, 2006) at 215.

(b) Legal Aid Ontario, in any other case.[39]

30. *Sorenson* v. *Easyhome Ltd.* was decided under the now repealed section 26(4) of the *Class Proceedings Act, 1992* which was the means by which the legislature originally granted the courts statutory authority to make a cy-près distribution in a class action in Ontario; however, the court's explanation of the intention of the class proceedings legislation in permitting cy-près distributions remains valid and compelling:

> The Act contemplates that the *cy près* distribution will indirectly benefit the class. This is an important, indeed vital, point. The Ontario Law Reform Commission in its *Report on Class Actions,* said the purpose of a *cy près* distribution was compensation for class members through a benefit that "approaches as nearly as possible some form of recompense for injured class members:" Ontario Law Reform Commission, *Report on Class Actions*, 3 vols. (Toronto: Ministry of the Attorney General, 1982) vol. 2 at p. 572.
>
> Where in all the circumstances an aggregate settlement recovery cannot be economically distributed to individual class members, the court will approve a *cy près* distribution to credible organizations or institutions that will benefit class members: … .
>
> As a general rule, *cy près* distributions should not be approved where direct compensation to class members is practicable … . However, where the expense of any distribution among the class members individually would be prohibitive in view of the limited funds available and the problems of identifying them and verifying their status as members, a *cy près* distribution of the settlement proceeds is appropriate: … .
>
> . . . .
>
> *Cy près* relief should attempt to serve the objectives of the particular case and the interests of the class members. It should not be forgotten that the class action was brought on behalf of the class members and a *cy près* distribution is meant to be an indirect benefit for the class members and an approximation of remedial compensation for them … .[40]

---

[39] *Class Proceedings Act, 1992*, S.O. 1992, c.6, s. 27.2.
[40] *Sorenson* v. *Easyhome Ltd.*, 2013 ONSC 4017 at paras. 25-27 and 30.

31. The approaches to cy-près distributions in the class proceedings legislation of the common law Provinces other than Ontario are substantively very similar. The class proceedings acts of Alberta, Saskatchewan, Manitoba, New Brunswick, Nova Scotia, Prince Edward Island, and Newfoundland and Labrador empower the courts in those jurisdictions to order that all or any undistributed part of an award "be applied in any manner that, in the opinion of the Court, may reasonably be expected to benefit class members or subclass members, even if the order does not provide for monetary relief to individual class members or subclass members".[41] Such an order may be made "whether or not all of the class members or subclass members can be identified or all their shares can be exactly determined".[42]

32. The class proceedings statutes of Saskatchewan, Manitoba, and Newfoundland and Labrador include the options that the court may order that an undistributed part of an award be applied against the costs of the class proceeding, forfeited to the Crown or returned to the party against whom the award was made.[43]

33. The British Columbia *Class Proceedings Act* provides that if all or any part of an award for monetary relief or settlement funds has not been distributed within the time set by the court, 50% of the undistributed amount shall be distributed to the Law Foundation of British Columbia, and 50% of the undistributed amount shall be "applied in any manner that may reasonably be

---

[41] *Class Proceedings Act,* SA 2003, c. C-16.5, ss. 34(1); *The Class Actions Act,* SS 2001, c. C-12.01, s. 37(1); *The Class Proceedings Act*, CCSM, c. C130, s. 34(1); *Class Proceedings Act,* RSNB 2011 c. 125, s. 36(1)(a); *Class Proceedings Act,* SNS 2007 c. 28, s. 37(1)(a); *Class Proceedings Act*, R.S.P.E.I. 1988, c. C-9.01, s. 37(1); *Class Proceedings Act,* SNL 2001, c. C-18.1, s. 34(1);

[42] *Class Proceedings Act,* SA 2003, c. C-16.5, s. 34(3); *The Class Actions Act,* SS 2001, c. C-12.01, s. 37(3); *The Class Proceedings Act*, CCSM, c. C130, s. 34(3); *Class Proceedings Act,* SNS 2007 c. 28, s. 37(3); *Class Proceedings Act*, R.S.P.E.I. 1988, c. C-9.01, s. 37(3); *Class Proceedings Act,* SNL 2001, c. C-18.1, s. 34(3);

[43] *The Class Actions Act,* SS 2001, c. C-12.01, s. 37(5); *The Class Proceedings Act*, CCSM, c. C130, s. 34(5); *Class Proceedings Act,* RSNB 2011 c. 125, s. 36(3); *Class Proceedings Act,* RSNB 2011 c. 125, ss. 36(1)(b), (c) and (d); *Class Proceedings Act,* SNS 2007 c. 28, s. 37(1)(b), (c) and (d); *Class Proceedings Act*, R.S.P.E.I. 1988, c. C-9.01, ss. 37(5)(a), (b) and (d); *Class Proceedings Act,* SNL 2001, c. C-18.1, s. 34(5);

expected to benefit class or subclass members, including, if appropriate, distribution to the Law Foundation of British Columbia".[44]

34. In Quebec, Courts have routinely ordered cy-près distributions pursuant to Articles 596 and 597 of the *Code of Civil Procedure of Quebec*[45] in particular where, similar to section 27.2 of the Ontario *Class Proceedings Act, 1992*, it was determined that direct distributions are impractical, inappropriate or too costly.

(v) Principles guiding Cy-près Distributions by Courts

35. In *Sun-Rype Products Ltd.* v. *Archer Daniels Midland Company*, Justice Rothstein, writing for the majority of the Supreme Court of Canada, recognized that the precedent for *cy-près* distribution in class actions is well established as a method of distributing settlement proceeds or damage awards.[46] Justice Rothstein held that "… while its very name, meaning 'as near as possible', implies that it is not the ideal mode of distribution, it allows the court to disburse money to an appropriate substitute for the class members".[47] In the dissent, Justice Karakatsanis noted that class proceedings legislation in British Columbia and Ontario has been interpreted to authorize cy-près awards to charities in situations where some class members cannot be identified.[48] Justice Karakatsanis expressly approved of the comment by Justice Winkler in *Gilbert* v. *Canadian Imperial Bank of Commerce* that a situation where it would be impractical or inefficient to identify

---

[44] *Class Proceedings Act,* RSBC 1996, c. 50, ss. 36.1 and 36.2.
[45] *Code of Civil Procedure*, CQLR c C-25.01.
[46] *Sun-Rype Products Ltd.* v. *Archer Daniels Midland Company*, 2013 SCC 58 at para. 25.
[47] *Sun-Rype Products Ltd.* v. *Archer Daniels Midland Company*, 2013 SCC 58 at para. 26.
[48] *Sun-Rype Products Ltd.* v. *Archer Daniels Midland Company*, 2013 SCC 58 at para. 101.

class members entitled to share in an award "could be addressed with a settlement that is entirely Cy pres".[49]

36. In *Slark (Litigation guardian of)* v. *Ontario*, Justice Perell articulated the following principles that are relevant to the Court's consideration of whether to approve a cy-près distribution in a class action settlement:

(a) A cy-près distribution must be fair, reasonable and in the best interests of the class;[50]

(b) A reasonable number of class members who would not otherwise receive monetary relief must benefit from the cy-près distribution;[51]

(c) *Cy-près* distributions are generally intended to meet at least two of the principal objectives of class actions, namely to enhance access to justice by directly or indirectly benefiting class members, and provide behaviour modification by ensuring that the unclaimed portion of an award or settlement is not reverted to the defendant;[52]

(d) A *cy-près* distribution should be justified within the context of the particular class action for which settlement approval is being sought, and there should be some rational connection between the subject matter of a particular case, the interests of class members, and the recipient or recipients of the *cy-près* distribution;[53] and

(e) A *cy-près* distribution should not be used by class counsel, defence counsel, the defendant, or a judge as an opportunity to benefit charities with which they may be associated or which

---

[49] *Gilbert* v. *Canadian Imperial Bank of Commerce* (2004), 3 C.P.C. (6th) 35 at para. 15 (ONSC).
[50] *Slark (Litigation guardian of)* v. *Ontario,* 2017 ONSC 4178 at para. 36.
[51] *Slark (Litigation guardian of)* v. *Ontario,* 2017 ONSC 4178 at para. 36.
[52] *Slark (Litigation guardian of)* v. *Ontario,* 2017 ONSC 4178 at para. 38.
[53] *Slark (Litigation guardian of)* v. *Ontario,* 2017 ONSC 4178 at para. 39.

they may favour. To maintain the integrity of the class action regime, the indirect benefits of the class action should be exclusively for the class members.[54]

37. In *Sorenson* v. *Easyhome Ltd.*, Justice Perell held that "Where in all the circumstances an aggregate settlement recovery cannot be economically distributed to individual class members, the court will approve a *cy près* distribution to credible organizations or institutions that will benefit class members".[55] Justice Perell reiterated this principle in *Carom* v. *Bre-X Minerals Ltd.*[56] and, more recently, in *Cappelli* v. *Nobilis Health Corp*.[57]

38. In *Sutherland* v. *Boots Pharmaceutical PLC*, Justice Winkler approved a $2.25 million class action settlement that consisted entirely of a cy-près distribution to several organizations and institutions. The 520,000 class members claimed damages for misrepresentation in the marketing and sale of the drug Synthroid used to treat hypothyroidism. The large class size, small dollar per claim damages available from the settlement and costs to administer a claims process would have made individual distribution of the settlement impracticable and not in the interests of the class as a whole; therefore, Justice Winkler held that:

> … the proper approach was to distribute the aggregate amount of the settlement by way of a Cy-pres distribution to selected recipient organizations, hospitals and universities conducting research into hypothyroidism which will likely serve the interests of the class members. To this effect the agreement provides that after deduction of fees, disbursements and compensation for representative plaintiffs as determined by the court, the balance of the settlement funds shall be distributed, on an agreed formula, among the five recipients: the University Health Network; the Hospital for Sick Children; Dalhousie University and the University of Alberta; the Centre for Research into Women's Health; and the Thyroid Foundation of Canada.

---

[54] *Slark (Litigation guardian of)* v. *Ontario,* 2017 ONSC 4178 at para. 40.
[55] *Sorenson* v. *Easyhome Ltd.*, 2013 ONSC 4017 at para. 26.
[56] *Carom* v. *Bre-X Minerals Ltd.*, 2014 ONSC 2507 at para. 124.
[57] *Cappelli* v. *Nobilis Health Corp.*, 2019 ONSC 4521 at para. 45.

> The monies are to be used for specific research projects, education and outreach having to do with thyroid disease.[58]

39. In *Ford* v. *F. Hoffmann-La Roche Ltd.*, the Court approved the settlement of the national classes in several class actions alleging a multi-party, price-fixing and market-sharing conspiracy relating to the sale of vitamins in Canada. Since there were tens of thousands of "Intermediate Purchasers" and millions of consumers of the vitamins, the Court concluded that "the complexity and administrative costs associated with any direct distribution to each Intermediate Purchaser and Consumer would be prohibitive".[59] The Court approved two cy-près distributions of settlement monies to carefully selected and well-recognized industry and consumer organizations which would provide benefits to the Intermediate Purchasers and consumers and be held accountable for the moneys they received through compliance with strict governing rules.[60]

40. In *Ford* v. *F. Hoffmann-La Roche Ltd.*, the Court stressed the importance of the parties explaining to the Court the basis for the selection and the process employed to select the recipients of cy-près distributions. The Court's approval of the cy-près distributions was based upon evidence which satisfied the Court that the recipient industry and consumer organizations were selected based upon objective criteria, and the funds would be used for legitimate purposes that were rationally connected to the underlying cause of action as follows:

(a) Class Counsel identified potential recipient organizations by Internet research and discussions with various industry organizations.[61] Class counsel recognized that selecting regional or provincial organizations would make equal treatment across Canada difficult, so they concentrated on selecting Canadian-wide organizations that had a presence in most, if not all, provinces and territories;[62]

---

[58] *Sutherland* v. *Boots Pharmaceutical PLC* (2002), 21 C.P.C. (5th) 196 at para. 9 (ONSC).
[59] *Ford* v. *F. Hoffmann-La Roche Ltd,* (2005), 74 O.R. (3d) 758 (S.C.J.) at para. 80 (SCJ).
[60] *Ford* v. *F. Hoffmann-La Roche Ltd,* (2005), 74 O.R. (3d) 758 (S.C.J.) at para. 49 (SCJ); see also paras. 79-86,
[61] *Ford* v. *F. Hoffmann-La Roche Ltd,* (2005), 74 O.R. (3d) 758 (S.C.J.) at paras. 84 and 94 (SCJ).
[62] *Ford* v. *F. Hoffmann-La Roche Ltd,* (2005), 74 O.R. (3d) 758 (S.C.J.) at para. 95.

(b) Each potential recipient was evaluated against established criteria including:

 (i) the organization's membership base;

 (ii) the organization's history of advocacy, service delivery, research or education relevant to the subject matter of the settlement;

 (iii) whether the organization had a charitable or non-profit designation;

 (iv) whether the organization was national in scope;

 (v) the organization's ability to deliver benefits in each Province or Territory;

 (vi) the organization's ability to deliver benefits to a particular group or target age of beneficiaries; and

 (vii) the organization's financial stability and budget;[63]

(c) Each proposed recipient prepared a detailed proposal that was filed with the Court, delivered a resolution from its board of directors or governing body authorizing the submission of a proposal for funding and confirming that it would comply with the rules and procedures governing cy-près distribution, and agreed to use the funds in a manner that will deliver an identifiable benefit to its respective membership;[64]

(d) The proposed recipients agreed to comply with the rules governing cy-près distributions which were developed by class counsel with the assistance of the administrator. The rules sought to ensure that all recipient organizations accounted to the court for the settlement funds they received;[65] and

(e) Each cy-près recipient had an established record of providing not-for-profit services, with transparency in respect of their activities and accounting which provided the greatest level of confidence and assurance that the monies distributed would be responsibly used.[66]

---

[63] *Ford* v. *F. Hoffmann-La Roche Ltd,* (2005), 74 O.R. (3d) 758 (S.C.J.) at paras. 84 and 96.
[64] *Ford* v. *F. Hoffmann-La Roche Ltd,* (2005), 74 O.R. (3d) 758 (S.C.J.) at para. 86.
[65] *Ford* v. *F. Hoffmann-La Roche Ltd,* (2005), 74 O.R. (3d) 758 (S.C.J.) at para. 85.
[66] *Ford* v. *F. Hoffmann-La Roche Ltd,* (2005), 74 O.R. (3d) 758 (S.C.J.) at para. 158.

E. RATIONALE FOR MAKING A CY-PRÈS DISTRIBUTION IN THE GLOBAL SETTLEMENT

41. The four factors discussed below explain the principal rationale for making a cy-près distribution by means of the Cy-près Fund as part of the global settlement of the Tobacco Claims in Canada.

42. First, following the approach endorsed in *Dutton*,[67] the inclusion of the Cy-près Fund in the global settlement is consistent with the jurisprudence and practice which has developed since the enactment of class proceedings legislation in Canada. The harms suffered by PCCs, beyond the PCC Compensable Diseases for which direct compensation will be provided under the PCC Compensation Plan, are indeterminable on an individual basis. The Cy-près Fund will achieve a reasonable measure of justice through the provision of meaningful remedial benefits for individuals suffering from Tobacco-related Diseases.

43. Second, the Cy-près Fund will provide consideration for the settlement of the potential claims against the Tobacco Companies by a conceptual group of individuals who may have been affected by smoking the Applicants' cigarettes. It is highly unlikely that such potential claimants would qualify to receive direct compensation from the PCC Compensation Plan; however, the Applicants and the claimants desire to provide an indirect benefit to this potential claimant group through distributions made from the Cy-près Fund to fund research focused on improving outcomes in Tobacco-related Disease the purpose of which are rationally connected to the varying circumstances of the diverse group of PCCs covered by the Cy-près Fund. The Cy-près Fund effectively is the "final piece of the puzzle" which will enable the Applicants to provide

[67] *Western Canadian Shopping Centres Inc.* v. *Dutton*, 2001 SCC 46 at para. 34; see also paras. 35-37 and 43.

consideration for the provision of a broad release in favour of the Applicants of the claims of all individuals in Canada relating to harm caused by their Tobacco-related Wrongs. The release will cover all past and future PCC Claims.

44. Third, the claims of this potential claimant group do not fall within the class definition in the *Blais* Class Action such that no direct compensation is available to them pursuant to the judgment in the *Blais* Class Action.

45. Fourth, it is submitted that there is a high probability that the claims of this potential claimant group would not succeed against the Applicants for several reasons including:

(a) the individuals cannot be identified;

(b) the claims are statute-barred;[68]

(c) the claims are subject to the defence of laches;

(d) the individuals were diagnosed with Tobacco-related Diseases which fall below the hazard ratio that Dr. Jha opined is the reasonable threshold to identify diseases which were presumptively caused by smoking;[69]

(e) each claim would require an individual trial to have a judicial determination; and

(f) the *Blais* class members were able to use section 15 of the TRDA to bring their action on a collective basis and prove causation based solely on "statistical information or

---

[68] See "Pan-Canadian Claimants' Compensation Plan: Methodology and Analysis at Section I, Schedule "N" to Imperial's CCAA Plan and Schedule "Q" to the CCAA Plans for RBH and JTIM.

[69] See "Pan-Canadian Claimants' Compensation Plan: Methodology and Analysis at Section M, Schedule "N" to Imperial's CCAA Plan and Schedule "Q" to the CCAA Plans for RBH and JTIM.

information derived from epidemiological, sociological or any other relevant studies", thereby avoiding the requirement to prove the moral damages of each *Blais* class member on an individual basis. All individuals within the potential claimant group to be covered by the Cy-près Fund, other than residents of Quebec, would be required to prove medical causation and legal causation in accordance with common law principles.[70]

46. Individuals not eligible for compensation under the PCC Compensation Plan do not have any other available remedy for the reasons stated in the document entitled "Pan-Canadian Compensation Plan: Methodology and Analysis" at Section E at paragraphs 38 to 41 (attached as a Schedule to the CCAA Plans) which discussed the evidentiary impediments and legal barriers facing individual PCCs. It is submitted that these impediments are insurmountable for individuals suffering from non-PCC Compensable Diseases due to the passage of time (see the limitations law analysis in Section G below as well as the equitable defence of laches) and available medical and epidemiological evidence. Tobacco-related Diseases encompass a great expanse of diseases, including many forms of cancer, respiratory disease, cardiovascular disease, stroke, and other diseases, as well as a host of medical complications, the origins of which often are multi-factorial. On a population basis, the extent to which such diseases and their health care costs are attributable to smoking can be estimated on a balance of probabilities. On an individual basis, however, such claims have not been advanced in Canada, because to do so would be cost prohibitive.

47. If individual claims were pursued, it would be exceedingly difficult to prove any individual case on a balance of probabilities, both in relation to a defendant's conduct and the plaintiff's personal health history. It is submitted that greater good can be accomplished without the necessity

[70] See Pan-Canadian Claimants' Compensation Plan: Methodology and Analysis at Section O, Schedule "N" to Imperial's CCAA Plan and Schedule "Q" to the CCAA Plans for RBH and JTIM.

of a forensic analysis and assessment of damages for each individual, through the Cy-près Fund which will confer indirect benefits on both individuals as well as the population who will derive benefits from the research focused on improving outcomes in Tobacco-related Disease funded by the Cy-près Fund.

F. THE CY-PRÈS FUND PROVIDES CONSIDERATION FOR RELEASE OF CLAIMS OF PCCs WHO DO NOT MEET PCC ELIGIBILITY CRITERIA

48. It is the Tobacco Companies' position that, to achieve a global settlement, all Claims that are compromised and settled in the CCAA Proceedings must be satisfied from the Global Settlement Amount which they shall pay through Upfront Contributions and Annual Contributions that they deposit into the Global Settlement Trust Account as part of the global settlement. The Tobacco Companies seek to eliminate any risk that creditors may possibly seek to assert Claims for compensation against them after the Plan Implementation Date. Thus, a foundational principle of the global settlement is that the Released Claims shall be fully, finally, irrevocably and unconditionally released as against the Released Parties and, more particularly, all recovery in respect thereof shall be limited solely to payment from the Global Settlement Amount.

49. The Cy-près Fund will provide the consideration for the compromise, full and final settlement and release of all claims and potential claims of Pan-Canadian Claimants who do not fulfill the PCC Eligibility Criteria to be eligible to receive direct compensation payments under the PCC Compensation Plan but will be indirectly benefited by falling within the scope of the Foundation. This broad group of claimants includes the following persons and any affected family members or estates:

(a) Smokers suffering from lung or throat cancer or Emphysema/COPD Gold Grade III or IV who are outside the claims period or who smoked less than the requisite twelve pack years or, in the case of Emphysema/COPD, were not classified as Gold Grade III or IV or the equivalent;

(b) Smokers who have tobacco-related harms other than lung or throat cancer and Emphysema/COPD Gold Grade III or IV or the equivalent; and

(c) Persons who smoke or have smoked tobacco products who have not yet or may never contract a tobacco-related harm.

G. RATIONAL CONNECTION BETWEEN PCCs' CLAIMS AND THE CY-PRÈS FUND

50. In determining whether to approve a cy-près distribution of an undistributed amount of an award or settlement amount in a class action, the Courts have held that there should be "some rational connection between the subject matter of a particular case, the interests of the class members and the cy-près recipient."[71]

51. The PCCs whose potential claims will be released in consideration for the sum that the Tobacco Companies will pay to fund the Cy-près Fund include the persons and any affected family members or estates described in paragraph 49 herein. Such Persons are not eligible to receive direct compensation from the PCC Compensation Plan for various reasons including: (i) they do not have a legal entitlement to compensation in the form of a judgment or membership in a class in a certified class action; (ii) their claims are likely statute-barred or subject to the defence of laches;

[71] *Sutherland* v. *Boots Pharmaceutical PLC* (2002), 21 C.P.C. (5th) 196 at para. 16; *Slark* v. *Ontario,* 2017 ONSC 4178 at para. 39; *Markson* v. *MBNA Canada Bank*, 2012 ONSC 5891 at para. 43; *Sorenson* v. *Easyhome Ltd.*, 2013 ONSC 4017 at paras. 26-29; *O'Neil* v. *Sunopta, Inc.*, 2015 ONSC 6213 at para. 16.

and (iii) they were diagnosed with Tobacco-related Diseases which fall below the threshold to identify diseases which were presumptively caused by smoking the Applicants' cigarettes, such that they would be required to prove entitlement to direct compensation by establishing medical causation and legal causation in an individual trial.

52. It is of paramount importance that, in the administration of the distributions from the Cy-près Fund, the governing principle ("**Cy-près Principle**") shall be that a rational connection is established and maintained between the subject matter of the varying circumstances of this diverse group of PCCs and the Foundation's purpose which is to fund research focused on improving outcomes in Tobacco-related diseases.

H. THE CY-PRÈS FUND ALSO PROVIDES CONSIDERATION FOR SETTLEMENT OF *LÉTOURNEAU* JUDGMENT

53. The plaintiffs in the *Létourneau* Class Action recovered punitive damages on behalf of Quebec residents who, as a result of smoking the Applicants' cigarettes, developed a nicotine dependence. The trial judge did not award moral damages to the class members in the *Létourneau* Class Action because, despite findings of fault, damages and causality, the *Létourneau* class members failed to establish that all class members suffered substantially similar injuries such that the trial judge could award moral damages on a collective basis.[72] In dismissing the claim for moral damages, the trial judge held that "The inevitable and significant differences among the hundreds of thousands of Létourneau Class Members with respect to the nature and degree of the

[72] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at paras. 946-950.

moral damages claimed make it impossible to establish with sufficient accuracy the total amount of the claims of the Class".[73]

54. The payment of the QCAP Cy-près Contribution in the amount of $131 million shall be the consideration for the full and final settlement and satisfaction of the *Létourneau* Judgment. The QCAP Cy-près Contribution shall be deposited into the Cy-près Trust Account from the Global Settlement Trust Account for the benefit of the Cy-près Foundation.

I. THE CY-PRÈS FUND WILL BE ADMINISTERED THROUGH A PUBLIC CHARITABLE FOUNDATION

55. The share of the Global Settlement Amount allocated to the Cy-près Fund shall be administered through a public charitable foundation ("**Foundation**") which shall be established as part of the implementation of the global settlement in accordance with the Definitive Documents. The Foundation shall seek registration with the Canada Revenue Agency ("**CRA**") as a charity under the *Income Tax Act*, R.S.C. 1985, c.1 (5th Supp.).

56. The Foundation shall be entirely separate and independent from, and free from any influence or interference by, any of the Claimants, Tobacco Companies, Tobacco Company Groups, or any potential or actual beneficiary of the Foundation.

57. The Terms of Reference of the Foundation are set out in Article 9, Section 9.3 of the CCAA Plan of each Tobacco Company.

[73] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at para. 950.

58. Upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court, Dr. Robert Bell, MDCM, MSc, FRCSC, FACS, FRCSE (Hon), will be appointed by the CCAA Court to serve as the Chair of the Cy-près Foundation.

59. All professional fees, other fees, costs, disbursements, expenses and other expenditures, and all applicable sales taxes thereon charged and incurred in relation to the establishment and administration of the Foundation shall be paid from the share of the Global Settlement Amount allocated to the Cy-près Fund.

60. Not less frequently than annually, the Foundation shall prepare a written report for submission to the CCAA Plan Administrators and thereafter for filing with the CCAA Court and distribution to the public that includes reports on the financial status of the Foundation (including capital, interest earned, distributions made, etc.) and the activities of the Foundation for the period covered by the report.

J. QUANTUM OF THE CY-PRÈS FUND AND TIMING OF PAYMENT

(i) Adequacy of the Cy-près Amount

61. Courts and authorities have emphasized the importance of the amount of a cy-près settlement being adequate to fulfill its purpose of indirectly benefiting those whose claims will be settled. Notably, in *Ford* v. *F. Hoffmann-La Roche Ltd.* the Court held that "In reviewing the terms of a settlement, a court must be assured that the settlement secures an adequate advantage for the class in return for the compromise of litigation rights" which would include the quantum of any cy-près component of a settlement.[74]

[74] *Ford* v. *F. Hoffmann-La Roche Ltd,* (2005), 74 O.R. (3d) 758 at para. 128 (S.C.J.).

62. Justice Winkler identified two serious potential ethical problems relating to the quantum of cy-près distributions which must be guarded against. First, since the corpus of the cy-près distribution will not be paid to the class members, "there is always the overriding concern as to the adequacy of the settlement".[75] Secondly, "there is a growing concern about lobbying of counsel, and even courts, by hopeful beneficiaries of cy-près settlements … This must be forbidden".[76]

63. Thus, the Court must be satisfied that the amount of the Cy-près Fund is adequate to provide the consideration for the full and final release of the claims and potential claims of all Pan-Canadian Claimants who do not fulfill the PCC Eligibility Criteria to be eligible to receive direct compensation payments under the PCC Compensation Plan.

(ii) Amount allocated from Global Settlement Amount to the Cy-près Fund

64. Pursuant to Article 16, Section 16.1 and 16.2 of the CCAA Plans, the sum of **$1.0 billion** shall be allocated from the Global Settlement Amount to the Cy-près Fund which shall be administered by the Cy-près Foundation.

K. CONCLUSION

65. For all of the reasons set out above, the settlement of the PCCs' claims and potential claims via the Cy-près Fund, which is part of the Applicants' CCAA Plans that effect the global settlement of the Tobacco Claims in Canada, is fair, reasonable and in the best interests of the PCCs as a whole.

DATED as of the 5th day of December, 2024.

---

[75] The Honourable Chief Justice W.K. Winkler & S.D. Matthews, "Caught in a Trap – Ethical Considerations for the Plaintiff's Lawyer in Class Proceedings" (see section on "Cy-près Distributions"), Paper delivered at the 5th Annual Symposium on Class Actions, April 11, 2008.
[76] The Honourable Chief Justice W.K. Winkler & S.D. Matthews, "Caught in a Trap – Ethical Considerations for the Plaintiff's Lawyer in Class Proceedings", (see section on "Cy-près Distributions"), Paper delivered at the 5th Annual Symposium on Class Actions, April 11, 2008.

APPENDIX "A"

GLOSSARY

"**Applicants**" means, collectively, Imperial Tobacco Canada Limited, Imperial Tobacco Company Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp.

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

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

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

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

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

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

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

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

"**Claims**" means any and all manner of requests, demands, complaints, claims (including claims for contribution or indemnity), actions, causes of action, class actions, cross-claims, counterclaims, applications, proceedings, appeals, arbitrations, suits, debts, sums of money, liabilities, accounts, covenants, damages, losses, injuries, judgments, orders (including orders for injunctive relief or specific performance and compliance orders), interest, additional indemnity, expenses, executions, encumbrances, and recoveries on account of any liability, duty, obligation, demand or cause of action of whatever nature, in each case, of any kind, character or nature whatsoever, asserted or unasserted, whether known or unknown, suspected or unsuspected, liquidated or unliquidated, matured or unmatured, contingent or actual, disputed or undisputed, foreseen or unforeseen, and direct, indirect, or derivative, at common law, in equity, or under statute, and "**Claim**" means any one of them.

"**Claims Administrator**" means the claims administrator approved and appointed by the CCAA Court to (i) manage the overall administration of the individual claims process and perform all other duties and responsibilities assigned to it in regard to the PCC Compensation Plan, and (ii) manage the overall administration of the individual claims process and perform all other duties and responsibilities assigned to it in regard to the Quebec Administration Plan. The appointment of Epiq as the Claims Administrator will be upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court.

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

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

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

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

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

"**HCCR Legislation**" means, collectively, the *Crown's Right of Recovery Act*, SA 2009, c C-35, Part 2, Sections 41-50 only, *Tobacco Damages and Health Care Costs Recovery Act*, SBC 2000, c 30, *The Tobacco Damages and Health Care Costs Recovery Act,* SM 2006, c 18, *Tobacco Damages and Health Care Costs Recovery Act*, SNB 2006, c T-7.5, *Tobacco Health Care Costs Recovery Act*, SNL 2001, c T-4.2, *Tobacco Damages and Health-Care Costs Recovery Act*, SNS 2005, c 46, *Tobacco Damages and Health Care Costs Recovery Act*, SNWT 2011, c 33 (proclaimed but not yet in force), *Tobacco Damages and Health Care Costs Recovery Act*, SNu 2010, c 31 (proclaimed but not yet in force), *Tobacco Damages and Health Care Costs Recovery Act, 2009*, SO 2009, c 13, *Tobacco Damages and Health Care Costs Recovery Act*, SPEI 2009, c 22, *Tobacco-related Damages and Health Care Costs Recovery Act*, 2009, CQLR c R-2.2.0.0.1, and *The Tobacco Damages and Health Care Costs Recovery Act*, SS 2007, c T-14.2.

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

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

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

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

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

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

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

"***Létourneau* Judgment**" means the judgment rendered by the Honourable Justice Brian Riordan on May 27, 2015 as rectified on June 8, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019 in the class action commenced in the Quebec Superior Court in Court File No. 500-06-000070-983 (*Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*).

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

"**Parent**" means:

(i) in the case of lmperial, British American Tobacco p.l.c.;

(ii) in the case of RBH, Philip Morris International Inc.; and

(iii) in the case of JTIM, JT International Holding B.V.

"**Parties**" means the Claimants, the Tobacco Companies and the Tobacco Company Groups, and "**Party**" means any one of them.

"**PCC Claims Period**" means the four-year period from March 8, 2015 to March 8, 2019 inclusive of those dates.

"**PCC Compensation Plan Amount**" means the aggregate amount payable pursuant to the Global Settlement by the Tobacco Companies into the PCC Trust Account in respect of compensation for Eligible Pan-Canadian Claimants.

"**PCC Representative Counsel**" means The Law Practice of Wagner & Associates, Inc.

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

"**Provinces**" means, collectively, His Majesty the King in right of British Columbia ("**British**

Columbia"), His Majesty the King in right of Alberta ("**Alberta**"), His Majesty the King in right of Saskatchewan ("**Saskatchewan**"), His Majesty the King in right of Manitoba ("**Manitoba**"), His Majesty the King in right of Ontario ("**Ontario**"), the Attorney General of Quebec ("**Quebec**"), His Majesty the King in right of New Brunswick ("**New Brunswick**"), His Majesty the King in right of Nova Scotia ("**Nova Scotia**"), His Majesty the King in right of Prince Edward Island ("**Prince Edward Island**") and His Majesty the King in right of Newfoundland and Labrador ("**Newfoundland and Labrador**").

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

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

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

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

"**QCAP Cy-près Contribution**" means the sum of $131.0 million forming part of the QCAP Settlement Amount that shall be contributed by the QCAPs to the Cy-près Fund and paid into the Cy-près Trust Account. The QCAP Cy-près Contribution is the consideration for the full and final settlement and satisfaction of the *Létourneau* Judgment.

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

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

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

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

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

“**RBH**” means Rothmans, Benson & Hedges Inc.

“**Released Claims**” has the meaning given in Article 1, Section 1.1 of the CCAA Plan.

“**Released Parties**” has the meaning given in Article 1, Section 1.1 of the CCAA Plan.

“**Surviving Family Members**” means, collectively the Individuals who are eligible to recover damages for loss of guidance, care and companionship pursuant to the applicable legislation in each jurisdiction which governs surviving family members’ claims for damages, namely: *Family Compensation Act*, RSBC 1996, c. 126; *Fatal Accidents Act*, RSA 2000, c. F-8; *The Fatal Accidents Act*, RSS 1978, c. F-11; *The Fatal Accidents Act*, CCSM, c. F50; *Family Law Act*, RSO 1990, c. F.3; *Civil Code of Quebec*, chapter CCQ-1991; *Fatal Accidents Act*, RSNB 2012, c.104; *Fatal Injuries Act*, RSNS 1989, c. 163; amended 2000, c. 29, ss. 9-12; *Fatal Accidents Act*, RSPEI 1988, c. F-5; *Fatal Accidents Act*, RSNL 1990, c F-6; *Fatal Accidents Act*, RSY 2002, c 86; and *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3. For greater certainty, “Surviving Family Members” does not include the estates of Individuals who fulfill the criteria to receive compensation as a Pan-Canadian Claimant.

“**Territories**” means, collectively, the Government of Yukon (“**Yukon**”), the Government of the Northwest Territories (“**Northwest Territories**”) and the Government of Nunavut (“**Nunavut**”).

“**Tobacco Claim**” has the meaning given in Article 1, Section 1.1 of the CCAA Plan.

“**Tobacco Companies**” means, collectively, Imperial, RBH and JTIM, and “**Tobacco Company**” means any one of them.

“**Tobacco Company Group**” means, in respect of a Tobacco Company, the applicable Parent and all other current or former affiliates, direct or indirect subsidiaries or parents, of such Tobacco Company, and their respective indemnitees.

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

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

APPENDIX "B"

CONSIDERATION PROVIDED BY APPLICANTS IN GLOBAL SETTLEMENT TO SETTLE CLAIMS AND POTENTIAL CLAIMS OF INDIVIDUALS RESIDENT IN CANADA

PCC COMPENSATION PLAN

The PCC Compensation Plan will provide direct compensation to individuals who fulfill the following PCC Eligibility Criteria:

(a) on the date that a claimant submits their claim to the PCC Compensation Plan:

(i) if the claimant is alive, they must reside in a Province or Territory in Canada, or

(ii) if the claimant is deceased, they must have resided in a Province or Territory in Canada on the date of their death;

(b) the claimant was alive on March 8, 2019;

(c) between January 1, 1950 and November 20, 1998, the claimant smoked a minimum of twelve pack-years of cigarettes manufactured by the Applicants;

(d) between March 8, 2015 and March 8, 2019 (inclusive of those dates), the claimant was diagnosed with:

(i) a primary lung cancer,

(ii) squamous cell carcinoma of the larynx, oropharynx or hypopharynx, or

(iii) chronic obstructive pulmonary disease (GOLD Grades III and IV); and

(e) on the date of the diagnosis with a PCC Compensable Disease the claimant resided in a Province or Territory in Canada.

THE CY-PRÈS

The Cy-près will provide the consideration for the full and final settlement and release of all claims and potential claims of PCCs who do not qualify to receive compensation payments from the PCC Compensation Plan. The group of claimants who will be covered by the Cy-près includes the following Persons and any affected family members or estates:

(a) Smokers suffering from lung or throat cancer or Emphysema/COPD Gold Grade III or IV who are outside the claims period or who smoked less than the requisite twelve pack years or, in the case of Emphysema/COPD, were not classified as Gold Grade III or IV or the equivalent;

(b) Smokers who have tobacco-related harms other than lung or throat cancer and Emphysema/COPD Gold Grade III or IV or the equivalent; and

(c) Persons who smoke or have smoked tobacco products who have not yet or may never contract a tobacco-related harm.

APPENDIX "C"

CERTIFIED QUEBEC CLASS ACTIONS WITH JUDGMENT

Action	Jurisdiction Year Commenced	Certified Class Definition	Status
Conseil québécois sur le tabac et la santé et al. v. *JTI-Macdonald Corp. et al.* ("***Blais***")	Quebec 1998	All persons residing in Quebec who satisfy the following criteria: 1) To have smoked, between January 1, 1950 and November 20, 1998, a minimum of 12 pack/years of cigarettes manufactured by the defendants (that is, the equivalent of a minimum of 87,600 cigarettes, namely any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption insofar as the total is equal or greater than 87,600 cigarettes) … 2) To have been diagnosed before March 12, 2012 with: (a) Lung cancer or (b) Cancer (squamous cell carcinoma) of the throat, that is to say of the larynx, the oropharynx or the hypopharynx, or (c) Emphysema. This group also includes the heirs of the persons deceased after November 20, 1998 who satisfied the criteria mentioned herein.[77]	Quebec Superior Court granted judgment in favour of QCAPs on May 27, 2015; Quebec Court of Appeal upheld trial judgment on March 1, 2019

[77] *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358 at para. 1282.

Action	Jurisdiction Year Commenced	Certified Class Definition	Status
Cecilia Létourneau et al. v. *Imperial Tobacco Canada Ltd., et al.* ("***Létourneau***")	Quebec 1998	All persons residing in Quebec who, as of September 30, 1998, were addicted to the nicotine contained in the cigarettes made by the defendants and who otherwise satisfy the following criteria: 1) They started to smoke before September 30, 1994 and since that date have smoked principally cigarettes manufactured by the defendants; 2) Between September 1 and September 30, 1998, they smoked on a daily basis an average of at least 15 cigarettes manufactured by the defendants; and 3) On February 21, 2005, or until their death if it occurred before that date, they were still smoking on a daily basis an average of at least 15 cigarettes manufactured by the defendants. The group also includes the heirs of the members who satisfy the criteria described herein.[78]	Quebec Superior Court granted judgment in favour of QCAPs on May 27, 2015; Quebec Court of Appeal upheld trial judgment on March 1, 2019

[78] *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382 at para. 1233.

APPENDIX "D"

UNCERTIFIED CLASS ACTIONS – NO JUDGMENTS

Action	Jurisdiction Year Commenced	Proposed Class Definition	Status
Barbara Bourassa on behalf of the Estate of Mitchell David Bourassa v. *Imperial Tobacco Canada Limited et al.* (Plaintiff commenced two actions: Court File No. 10-2780 and Court File No. 14-4722)	British Columbia 2010 and 2014	All individuals including their estates, who were alive on June 12, 2007, and suffered or currently suffer from chronic respiratory diseases, after having smoked a minimum of 25,000 cigarettes designed, manufactured, imported, marketed or distributed by the defendants.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.
Roderick Dennis McDermid v. *Imperial Tobacco Canada Limited et al.*	British Columbia 2010	All individuals including their estates, who were alive on June 12, 2007, and suffered or currently suffer from heart disease, after having smoked a minimum of 25,000 cigarettes designed, manufactured, imported, marketed or distributed by the defendants.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.
Linda Dorion v. *Canadian Tobacco Manufacturers' Council et al.*	Alberta 2009	All individuals including their estates, who purchased and smoked cigarettes designed, manufactured, marketed or distributed by the defendants, and their dependents and family members.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.

Action	Jurisdiction Year Commenced	Proposed Class Definition	Status
Thelma Adams v. *Canadian Tobacco Manufacturers' Council et al.*	Saskatchewan 2009	All individuals who were alive on July 10, 2009, and suffered or currently suffer from chronic pulmonary disease, emphysema, heart disease or cancer, after having smoked a minimum of 25,000 cigarettes designed, manufactured, imported, marketed or distributed by the defendants.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.
Deborah Kunta v. *Canadian Tobacco Manufacturers' Council et al.*	Manitoba 2009	All individuals, including their estates, who purchased or smoked cigarettes manufactured by the defendants, and their dependants and family members.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.
Suzanne Jacklin v. *Canadian Tobacco Manufacturers' Council*	Ontario 2012	All individuals including their estates, who were alive on June 12, 2007, and suffered or currently suffer from chronic obstructive pulmonary disease, heart disease or cancer, after having smoked a minimum of 25,000 cigarettes designed, manufactured, imported, marketed or distributed by the defendants.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.
Ben Semple v. *Canadian Tobacco Manufacturers' Council et al.*	Nova Scotia 2009	All individuals, including their estates, their dependants and family members, who purchased or smoked cigarettes designed, manufactured, marketed or distributed by the defendants, for the period January 1, 1954 to the expiry of the opt out period as set by the Court.	Certification motion has not been brought. No trial has been held and no judgment has been rendered.

SCHEDULE "W"

CLAIMANT CONTRACTUAL RELEASE – RBH

CLAIMANT CONTRACTUAL RELEASE

THIS AGREEMENT is made this ____ day of , 2025.

BETWEEN:

Rothmans, Benson & Hedges Inc. ("**RBH**")

- and -

His Majesty the King in right of British Columbia

His Majesty the King in right of Alberta

His Majesty the King in right of Saskatchewan

His Majesty the King in right of Manitoba

His Majesty the King in right of Ontario

Attorney General of Québec

His Majesty the King in right of New Brunswick

His Majesty the King in right of Nova Scotia

His Majesty the King in right of Prince Edward Island

His Majesty the King in right of Newfoundland and Labrador

Government of Yukon

Government of the Northwest Territories

Government of Nunavut

Quebec Class Action Plaintiffs, as represented by Quebec Class Counsel

Pan-Canadian Claimants, as represented by PCC Representative Counsel

***Knight* Class Action Plaintiffs**, as represented by *Knight* Class Counsel

Tobacco Producers and Ontario Flue-Cured Tobacco Growers' Marketing Board, as represented by Counsel for the Tobacco Producers

(collectively, the "**Claimants**")

WHEREAS ITCAN and ITCO, RBH and JTIM are insolvent;

AND WHEREAS JTIM was granted protection from its creditors under the CCAA pursuant to the Initial Order of the CCAA Court dated March 8, 2019;

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

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

AND WHEREAS by the Initial Order in the CCAA Proceeding of each of ITCAN and ITCO, RBH and JTIM, the CCAA Court appointed FTI Consulting Canada Inc., Ernst & Young Inc. and Deloitte Restructuring Inc. (collectively, the "**Monitors**"), as officers of the CCAA Court and the Monitors of ITCAN and ITCO, RBH and JTIM respectively;

AND WHEREAS by an Order dated April 5, 2019, in the CCAA Proceeding of each of ITCAN and ITCO, RBH and JTIM, the CCAA Court appointed the Honourable Warren K. Winkler, K.C. as the Court-Appointed Mediator and an officer of the Court to, as a neutral third party, mediate a global settlement of the Tobacco Claims;

AND WHEREAS by an Order dated December 9, 2019, the CCAA Court appointed The Law Practice of Wagner & Associates, Inc. to represent the Pan-Canadian Claimants in the CCAA Proceeding of each of ITCAN and ITCO, RBH and JTIM;

AND WHEREAS by an Order dated September 27, 2023, in the CCAA Proceeding of each of ITCAN and ITCO, RBH and JTIM, the CCAA Court directed the Monitors to work with the Court-Appointed Mediator to develop CCAA Plans concerning each of ITCAN and ITCO, RBH and JTIM;

AND WHEREAS by the Sanction Order dated [●] in the CCAA Proceeding of each of ITCAN and ITCO, RBH and JTIM, the CCAA Court sanctioned and approved the CCAA Plans concerning each of ITCAN and ITCO, RBH and JTIM;

AND WHEREAS Article 18, Section 18.1.3 of the CCAA Plan concerning RBH provides that the Claimants shall provide to the Released Parties this Claimant Contractual Release that will fully, finally, irrevocably and unconditionally release and forever discharge the Released Parties of and from the Claimants' respective Released Claims, provided that such Claimant Contractual Release shall not release any of the Unaffected Claims;

AND WHEREAS the Provinces advanced Provincial HCCR Claims against certain of the Released Parties, including RBH and members of its Tobacco Company Group, which the Provinces agree to fully and finally release in this Claimant Contractual Release;

AND WHEREAS the Territories advanced Territorial HCCR Claims against certain of the Released Parties, including RBH and members of its Tobacco Company Group, which the Territories agree to fully and finally release in this Claimant Contractual Release;

AND WHEREAS the Quebec Class Action Plaintiffs advanced QCAP Claims against certain of the Released Parties, including RBH, which the Quebec Class Action Plaintiffs agree to fully and finally release in this Claimant Contractual Release;

AND WHEREAS the Pan-Canadian Claimants advanced PCC Claims against certain of the Released Parties, including RBH and members of its Tobacco Company Group, which the Pan-Canadian Claimants agree to fully and finally release in this Claimant Contractual Release;

AND WHEREAS the *Knight* Class Action Plaintiffs advanced *Knight* Claims against ITCAN and ITCO, which the *Knight* Class Action Plaintiffs agree to fully and finally release in this Claimant Contractual Release;

AND WHEREAS the Tobacco Producers advanced Tobacco Producer Claims against certain of the Released Parties, including RBH and members of its Tobacco Company Group, which the Tobacco Producers agree to fully and finally release in this Claimant Contractual Release;

AND WHEREAS the Sanction Order in the CCAA Proceeding of each of ITCAN and ITCO, RBH and JTIM, authorizes Quebec Class Counsel, PCC Representative Counsel, *Knight* Class Counsel and Counsel for the Tobacco Producers to execute and deliver the Claimant Contractual Release on behalf of the Quebec Class Action Plaintiffs, the Pan-Canadian Claimants, the Knight Class Action Plaintiffs, and the Tobacco Producers and Ontario Flue-Cured Tobacco Growers' Marketing Board;

AND WHEREAS RBH and the Claimants agree to fully and finally release the Monitors, and their respective Affiliates, shareholders, Affiliates' shareholders, employees, legal counsel, advisors, representatives and agents, from any and all Claims whatsoever, which they have ever had, now have, or may hereafter have, against them, whether or not presently known to RBH and the Claimants, arising from or out of, or in any way in connection with any Claims arising from or relating to the CCAA Proceedings, the actions of the Monitors and their legal counsel and advisors in connection therewith, the business and affairs of the Tobacco Companies, the administration and management of the Tobacco Companies or any matter or transaction involving any of the Tobacco Companies occurring in or in connection with the CCAA Proceedings including the CCAA Plans, the development thereof, and any and all actions taken by the Monitors to implement the CCAA Plans; and

AND WHEREAS RBH and the Claimants agree to fully and finally release the Court-Appointed Mediator, and his legal counsel, consultants and advisors, from any and all Claims whatsoever, which they have ever had, now have, or may hereafter have, against them, whether or not presently known to RBH and the Claimants, arising from or out of, or in any way in connection with any Claims arising from or relating to the CCAA Proceedings and the actions of the Court-Appointed Mediator as an officer of the CCAA Court carrying out his mandate as a neutral third party to mediate a global settlement in the Tobacco Companies' CCAA Proceedings.

NOW THEREFORE,

(a) This release is given by the Claimants in favour of the Released Parties, individually and collectively, in consideration of (i) the Tobacco Companies' payment of the Upfront Contributions and promise to pay the Annual Contributions and Reserved Amounts to the Global Settlement Trust Account or the Supplemental Trust Account, as applicable and in accordance with the Definitive Documents, (ii) the agreement to provide shared services and other operational support to the Tobacco Companies by their respective Parents and relevant Affiliates, and (iii) the other promises and commitments made by the Released Parties, or any of them as applicable, in the Definitive Documents, the sufficiency of which is hereby acknowledged by the Claimants; and

(b) This release is given by RBH and the Claimants in favour of the Monitors, the Court-Appointed Mediator and the Administrative Coordinator for good and valuable consideration, the sufficiency of which is hereby acknowledged by RBH and the Claimants.

RBH and the Claimants agree as follows:

1. Definitions

Unless otherwise defined, all capitalized terms used in this Claimant Contractual Release shall have the meanings given to them in the CCAA Plan.

2. Release of Released Parties

At the Effective Time, each of the Released Parties shall be, and shall be deemed to be, fully, finally, irrevocably and unconditionally released and forever discharged of and from any and all of the Released Claims and any and all Section 5.1(2) Claims and Section 19(2) Claims, that any of the Claimants has ever had, now has, or may hereafter have against the Released Parties or any of them (either individually or with any other Person), whether or not based on conduct continuing after the Effective Time and whether or not presently known to any of the Claimants.

3. Release of Monitors

At the Effective Time, the Released Parties, the Releasors and Affected Creditors (whether or not CCAA proofs of claim have been filed on their behalf), and the Unaffected Creditors, individually and collectively, shall be deemed to fully, finally, irrevocably and unconditionally release and forever discharge the Monitors and the CCAA Plan Administrators, and their respective Affiliates, shareholders, Affiliates' shareholders, directors, officers, employees, legal counsel, advisors, consultants, Representatives and agents from any and all Claims whatsoever, which they have ever had, now have, or may hereafter have, against them, whether foreseen or unforeseen, whether matured or unmatured, or whether or not presently known, arising from or out of in whole or in part any omission, transaction, duty, responsibility, liability, obligation, dealing or other occurrence, or in any way in connection with the CCAA Proceedings, including: (i) any Claim that has been barred or extinguished pursuant to the terms of the Claims Procedure Order and/or the terms of the CCAA Plan; (ii) the CCAA Proceedings; (iii) the Chapter 15 Proceedings; (iv) the actions of the Monitors or the CCAA Plan Administrators and their legal counsel and advisors in connection with the CCAA Proceedings or the Chapter 15 Proceedings; (v) the business and affairs of the Tobacco Companies whenever or however conducted; (vi) the administration and management of the Tobacco Companies whenever or however conducted; (vii) the allocation of the Global Settlement Amount and any distributions, payments, disbursements from the Global Settlement Amount, and/or (viii) any matter or transaction involving any of the Tobacco Companies occurring in or in connection with the CCAA Proceedings or the Chapter 15 Proceedings including the CCAA Plans, the development thereof, and any and all actions**,** steps or transactions taken by the Monitors to implement the CCAA Plans, including in their capacity as CCAA Plan Administrators, and in each case, all Claims arising out of aforesaid actions or omissions above shall be forever waived and released (other than the right to enforce the Monitors' obligations under the CCAA Plans or any related document), all to the fullest extent permitted by Applicable Law.

Nothing in this Release shall derogate from the protections afforded to the Monitors or the CCAA Plan Administrators as officers of the CCAA Court, and by the CCAA Plans, the CCAA, any other applicable legislation and any Orders made in the CCAA Proceedings or the Chapter 15 Proceedings. For greater certainty, the Monitors and the CCAA Plan Administrators shall not be responsible or liable for any obligations of the Tobacco Companies. The Monitors and the CCAA Plan Administrators and their respective Affiliates, shareholders, Affiliates' shareholders, employees, advisors, legal counsel, Representatives or agents shall not incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document.

4. Release of Court-Appointed Mediator

At the Effective Time, the Released Parties, the Releasors and Affected Creditors (whether or not CCAA proofs of claim have been filed on their behalf), and the Unaffected Creditors, individually and collectively, shall be deemed to fully, finally, irrevocably and unconditionally release and forever discharge the Court-Appointed Mediator, and his Representatives, legal counsel, consultants and advisors, from any and all Claims whatsoever, which they have ever had, now have, or may hereafter have, against them, whether foreseen or unforeseen, whether matured or unmatured, or whether or not presently known to the Released Parties, Releasors, Affected Creditors and Unaffected Creditors arising from or out of in whole or in part any omission, transaction, duty, responsibility, liability, obligation, dealing or other occurrence in any way in connection with the CCAA Proceedings, including: (i) any Claim that has been barred or extinguished pursuant to the terms of the Claims Procedure Order and/or the terms of the CCAA Plan; (ii) the CCAA Proceedings; (iii) the Chapter 15 Proceedings; (iv) the actions of the Court-Appointed Mediator as an officer of the CCAA Court carrying out his mandate as a neutral third party to mediate a global settlement in the Tobacco Companies' CCAA Proceedings; (v) the business and affairs of the Tobacco Companies whenever or however conducted; (vi) the administration and management of the Tobacco Companies whenever or however conducted; (vii) the allocation of the Global Settlement Amount and any distributions, payments, disbursements from the Global Settlement Amount, and/or (viii) any matter or transaction involving any of the Tobacco Companies occurring in or in connection with the CCAA Proceedings or the Chapter 15 Proceedings including the CCAA Plans, the development thereof, and any and all actions, steps or transactions taken by the Court-Appointed Mediator to implement the CCAA Plans, and in each case, all Claims arising out of aforesaid actions or omissions above shall be forever waived and released to the fullest extent permitted by Applicable Law.

Nothing in this Release shall derogate from the protections afforded to the Court-Appointed Mediator as an officer of the CCAA Court and by the CCAA Plans, the CCAA, any other applicable legislation, including pursuant to Section 142 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, and any Orders made in the CCAA Proceedings or the Chapter 15 Proceedings, including the orders appointing the Court-Appointed Mediator. In particular, the Court-Appointed Mediator shall not be liable to any Party or participant in the mediation for any act or omission in connection with the mediation process and shall have the immunity of a Judge of a Superior Court in Canada. For greater certainty, the Court-Appointed Mediator shall not be responsible or liable for any obligations of the Tobacco Companies. The Court-Appointed Mediator's heirs, successors, assigns, representatives, advisors, legal counsel, consultants or agents shall not incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document.

5. Release of Administrative Coordinator

At the Effective Time, the Released Parties, the Releasors and Affected Creditors (whether or not CCAA proofs of claim have been filed on their behalf), and the Unaffected Creditors, individually and collectively, shall be deemed to fully, finally, irrevocably and unconditionally release and forever discharge the Administrative Coordinator and his Representatives from any and all Claims whatsoever, which they have ever had, now have, or may hereafter have, against them, whether foreseen or unforeseen, whether matured or unmatured, or whether or not presently known to the Released Parties, Releasors, Affected Creditors and Unaffected Creditors arising from or out of in whole or in part any omission, transaction, duty, responsibility, liability, obligation, dealing or other occurrence, or in any way in connection with the CCAA Proceedings, including: (i) the CCAA Proceedings; (ii) the Chapter 15 Proceedings; (iii) the development of the PCC Compensation Plan and the development of the Quebec Administration Plan; and (iv) the actions of the Administrative Coordinator in connection with the administration of the PCC Compensation Plan and the administration of the Quebec Administration Plan, and in each case, all Claims arising out of aforesaid actions or omissions above shall be forever waived and released to the fullest extent permitted by Applicable Law.

Nothing in this Release shall derogate from the protections afforded to the Administrative Coordinator by the CCAA Plans, the CCAA, any other applicable legislation and any Orders made in the CCAA Proceedings or the Chapter 15 Proceedings. For greater certainty, the Administrative Coordinator shall not be responsible or liable for any obligations of the Tobacco Companies. None of the Administrative Coordinator's heirs, successors, assigns, Representatives, advisors, legal counsel, consultants or agents shall incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document.

6. Injunctions

From and after the Effective Time, the Claimants will be permanently and forever barred, estopped, stayed and enjoined from:

(a) Commencing, conducting, continuing or making in any manner, directly or indirectly, any action, suit, claim, demand or other proceeding of any nature or kind whatsoever (including any proceeding in a judicial, arbitral, administrative or other forum) against any of the Released Parties, the Monitors, the Court-Appointed Mediator and the Administrative Coordinator with respect to any and all Released Claims;

(b) Enforcing, levying, attaching, collecting or otherwise recovering or enforcing by any manner or means, directly or indirectly, any judgment, award, decree or order against any of the Released Parties, the Monitors, the Court-Appointed Mediator and the Administrative Coordinator or their respective property with respect to any and all Released Claims;

(c) Commencing, conducting, continuing or making against any other Person in any manner, directly or indirectly, any action, suit, claim, demand or other proceeding of any nature or kind whatsoever (including any proceeding in a judicial, arbitral, administrative or other forum) that relates to a Released Claim if such other Person makes a claim or might reasonably be expected to make a claim, in any manner or forum, including by way of contribution or indemnity or other relief, against one or more of the Released Parties, the Monitors, the Court-Appointed Mediator and the Administrative Coordinator unless such claim of such other Person is itself a Released Claim;

(d) Creating, perfecting, asserting or otherwise enforcing, directly or indirectly, any Encumbrance of any kind against the Released Parties, the Monitors and the Court-Appointed Mediator or their respective property with respect to any and all Released Claims, except for the exclusions in Section 7 in relation to obligations arising from the Definitive Documents; and

(e) Taking any actions to interfere with the implementation or consummation of the CCAA Plan with respect to any and all Released Claims.

7. Released Parties' Fulfillment of Obligations pursuant to Definitive Documents

Notwithstanding any of the provisions herein, the Released Parties are not released from the due performance of their obligations arising from the Definitive Documents, and nothing in this Release shall prevent or restrict any of the Claimants or CCAA Plan Administrators from pursuing any legal remedies against any of the Released Parties for non-performance of their obligations pursuant to the Definitive Documents, including the covenants of each Tobacco Company, its Parent and the relevant Affiliates within its Tobacco Company Group.

8. Releases are Final and Binding

The releases and injunctions in favour of the Released Parties, the Monitors, the Court-Appointed Mediator and the Administrative Coordinator shall be final and binding on the Claimants and all the Released Parties, as applicable, including any Claims resulting, directly or indirectly, from the consequences and effects relating to the acceptance of the CCAA Plan, the sanction thereof by the CCAA Court, or its implementation. The aforesaid final and binding effect of the CCAA Plan on the Claimants and all the Released Parties shall operate for all legal purposes as and from the Effective Time.

9. Third Party Beneficiaries

RBH and the Claimants hereby designate the Released Parties, the Monitors, the Court-Appointed Mediator, and the Administrative Coordinator as third party beneficiaries of this Claimant Contractual Release having the right to enforce the provisions of this Claimant Contractual Release.

10. Counterparts

This Claimant Contractual Release may be executed in any number of counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument

[Remainder of page intentionally left blank]

.

IN WITNESS WHEREOF RBH and the Claimants have mutually agreed to all of the terms and conditions herein as of the date first set out above.

ROTHMANS, BENSON & HEDGES INC.

Per: ____ c/s
Name:
Title:

I have the authority to bind the Corporation.

HIS MAJESTY THE KING IN RIGHT OF BRITISH COLUMBIA

Per: ____
Name:
Title:

I have the authority to bind the Crown.

HIS MAJESTY THE KING IN RIGHT OF ALBERTA

Per: ____
Name:
Title:

I have the authority to bind the Crown.

HIS MAJESTY THE KING IN RIGHT OF SASKATCHEWAN

Per: ____
Name:
Title:

I have the authority to bind the Crown.

HIS MAJESTY THE KING IN RIGHT OF MANITOBA

Per: ____
Name:
Title:

I have the authority to bind the Crown.

HIS MAJESTY THE KING IN RIGHT OF ONTARIO

Per: ____
Name:
Title:

I have the authority to bind the Crown.

ATTORNEY GENERAL OF QUEBEC

Per: ______________________________________
Name:
Title:

I have the authority to bind the Crown.

HIS MAJESTY THE KING IN RIGHT OF NEW BRUNSWICK

Per: ______________________________________
Name:
Title:

I have the authority to bind the Crown.

HIS MAJESTY THE KING IN RIGHT OF NOVA SCOTIA

Per: ______________________________________
Name:
Title:

I have the authority to bind the Crown.

HIS MAJESTY THE KING IN RIGHT OF PRINCE EDWARD COUNTY

Per: ____
Name:
Title:

I have the authority to bind the Crown.

HIS MAJESTY THE KING IN RIGHT OF NEWFOUNDLAND AND LABRADOR

Per: ____
Name:
Title:

I have the authority to bind the Crown.

GOVERNMENT OF YUKON

Per: ____
Name:
Title:

I have the authority to bind the Government.

GOVERNMENT OF THE NORTHWEST TERRITORIES

Per: ____________________________________
Name:
Title:

I have the authority to bind the Government.

GOVERNMENT OF NUNAVUT

Per: ____________________________________
Name:
Title:

I have the authority to bind the Government.

QUEBEC CLASS ACTION PLAINTIFFS, AS REPRESENTED BY QUEBEC CLASS COUNSEL

Per: ____________________________________
Name:
Title:

I have the authority to bind the Classes.

PAN-CANADIAN CLAIMANTS, AS REPRESENTED BY PCC REPRESENTATIVE COUNSEL

Per: ____________________________________
Name:
Title:

I have the authority to bind the Pan-Canadian Claimants.

KNIGHT **CLASS ACTION PLAINTIFFS, AS REPRESENTED BY KNIGHT CLASS COUNSEL**

Per: ____________________________________
Name:
Title:

I have the authority to bind the Class.

TOBACCO PRODUCERS AND ONTARIO FLUE-CURED TOBACCO GROWERS' MARKETING BOARD, AS REPRESENTED BY COUNSEL FOR THE TOBACCO PRODUCERS

Per: ____________________________________
Name:
Title:

I have the authority to bind the Class.

SCHEDULE “X”

LIST OF HEALTH CARE COSTS RECOVERY ACTIONS OF PROVINCES AND HCCR CLAIMS ASSERTED BY TERRITORIES

Health Care Costs Recovery Actions of the Provinces and Claims of the Territories

1. *Her Majesty the Queen in right of British Columbia* v. *Imperial Tobacco Canada Limited*, bearing Court File No. S010421, commenced in the Supreme Court of British Columbia pursuant to the *Tobacco Damages and Health Care Costs Recovery Act*, SBC 2000, c 30.

2. *Her Majesty in right of Alberta* v. *Altria Group, Inc.*, bearing Court File No. 1201-07314, commenced in the Alberta Court of Queen's Bench pursuant to the *Crown's Right of Recovery Act*, SA 2009, c C-35.

3. *The Government of Saskatchewan* v. *Rothmans, Benson & Hedges Inc.*, bearing Court File No. 8712012, commenced in the Saskatchewan Court of Queen's Bench pursuant to *The Tobacco Damages and Health Care Costs Recovery Act*, SS 2007, c T-14.2.

4. *Her Majesty the Queen in right of the Province of Manitoba* v. *Rothmans, Benson & Hedges Inc.*, bearing Court File No. CI 12-01-78127, commenced in the Manitoba Court of Queen's Bench, pursuant to *The Tobacco Damages Health Care Costs Recovery Act,* SM 2006, c 18.

5. *Her Majesty the Queen in right of Ontario* v. *Rothmans Inc. et al.*, bearing Court File No. CV-09-387984, commenced in the Ontario Superior Court of Justice pursuant to the *Tobacco Damages and Health Care Costs Recovery Act, 2009*, SO 2009, c 13.

6. *Procureur général du Québec* v. *Impérial Tobacco Canada Limitée*, bearing Court File No. 500-17-072363-123, commenced in the Quebec Superior Court pursuant to the *Tobacco-related Damages and Health Care Costs Recovery Act*, 2009, CQLR c R-2.2.0.0.1.

7. *Her Majesty the Queen in right of the Province of New Brunswick* v. *Rothmans Inc.*, bearing Court File No. F/C/88/08, commenced in the New Brunswick Court of Queen's Bench, pursuant to the *Tobacco Damages and Health Care Costs Recovery Act*, SNB 2006, c T-7.5.

8. *Her Majesty the Queen in right of the Province of Nova Scotia* v. *Rothmans, Benson & Hedges Inc.*, bearing Court File No. 434868/737686, commenced in the Supreme Court of Nova Scotia, pursuant to the *Tobacco Health-Care Costs Recovery Act*, SNS 2005, c 46.

9. *Her Majesty the Queen in right of the Province of Prince Edward Island* v. *Rothmans, Benson & Hedges Inc.*, bearing Court File No. S1 GS-25019, commenced in the Prince Edward Island Supreme Court pursuant to the *Tobacco Damages and Health Care Costs Recovery Act*, SPEI 2009, c 22.

10. *Attorney General of Newfoundland and Labrador* v. *Rothmans Inc.* bearing Court File No. 201101G0826 commenced in the Supreme Court of Newfoundland and Labrador, pursuant to the *Tobacco Health Care Costs Recovery Act*, SNL 2001, c T-4.2.

11. All Claims and causes of action which the Government of Yukon has or may have in relation to the recovery of (a) the present value of the total expenditure by the Yukon for health care benefits provided for Insured Persons resulting from Tobacco-related Disease or the risk of Tobacco-related Disease, and (b) the present value of the estimated total expenditure by the Yukon for health care benefits that could reasonably be expected will be provided for those Insured Persons resulting from Tobacco-related Disease or the risk of Tobacco-related Disease.

12. All Claims and causes of action which the Government of Northwest Territories has or may have pursuant to the *Tobacco Damages and Health Care Costs Recovery Act*, SNWT 2011, c 33 (proclaimed but not yet in force).

13. All Claims and causes of action which the Government of Nunavut has or may have pursuant to the *Tobacco Damages and Health Care Costs Recovery Act*, SNu 2010, c 31 (proclaimed but not yet in force).

SCHEDULE "Y"

LIST OF ACTIONS COMMENCED UNDER PROVINCIAL CLASS PROCEEDINGS LEGISLATION

Actions commenced under Provincial Class Proceedings Legislation

1. *Barbara Bourassa* v. *Imperial Tobacco Canada Limited et al.*, bearing Court File No. 10-2780 and Court File No. 14-4722, commenced in the Supreme Court of British Columbia.

2. *Roderick Dennis McDermid* v. *Imperial Tobacco Canada Limited et al.*, bearing Court File No. 10-2769, commenced in the Supreme Court of British Columbia.

3. *Linda Dorion v Canadian Tobacco Manufacturers' Council et al.*, bearing Court File No. 0901-08964, commenced in the Alberta Court of Queen's Bench.

4. *Thelma Adams* v. *Canadian Tobacco Manufacturers' Council et al.*, bearing Court File No. 916 of 2009, commenced in the Saskatchewan Court of Queen's Bench.

5. *Deborah Kunta* v. *Canadian Tobacco Manufacturers' Council et al.*, bearing Court File No. CI09-01-61479, commenced in the Manitoba Court of Queen's Bench.

6. *Suzanne Jacklin* v. *Canadian Tobacco Manufacturers' Council*, bearing Court File No. 53794/12, commenced in the Ontario Superior Court of Justice.

7. *Ben Semple* v. *Canadian Tobacco Manufacturers' Council et al.*, bearing Court File No. 312869, commenced in the Supreme Court of Nova Scotia.

8. *Victor Todd Sparkes* v. *Imperial Tobacco Canada Limited*, bearing Court File No. 200401T2716 CP, commenced in the Newfoundland and Labrador Supreme Court - Trial Division.

SCHEDULE "Z"

LIST OF ACTIONS COMMENCED BY INDIVIDUALS

Actions commenced by Individuals

1. *Peter Stright* v. *Imperial Tobacco Canada Limited*, bearing Court File No. 177663, commenced in the Supreme Court of Nova Scotia.

2. *Ljubisa Spasic as estate trustee of Mirjana Spasic* v. *Imperial Tobacco Limited and Rothmans, Benson & Hedges Inc.*, bearing Court File No. C17773/97, commenced in the Ontario Superior Court of Justice.

3. *Ljubisa Spasic as estate trustee of Mirjana Spasic* v. *B.A.T. Industries P.L.C.* bearing Court File No. C18187/97, commenced in the Ontario Superior Court of Justice.

4. *Ragoonanan* v. *Imperial Tobacco Canada Limited*, bearing Court File No. 00-CV-183165-CP00, commenced in the Ontario Superior Court of Justice.

5. *Scott Landry* v. *Imperial Tobacco Canada Limited*, bearing Court File No. 1442/03, commenced in the Ontario Superior Court of Justice.

6. *Joseph Battaglia* v. *Imperial Tobacco Canada Limited*, bearing Court File No. 21513/97, commenced in the Ontario Superior Court of Justice.

7. *Roland Bergeron* v. *Imperial Tobacco Canada Limited*, bearing Court File No. 750-32-700014-163, commenced in the Quebec Superior Court.

8. *Paradis, in personal capacity and on behalf of estate of Lorraine Trepanier* v. *Rothmans, Benson & Hedges Inc.* commenced in the Quebec Small Claims Court.

9. *Couture* v. *Rothmans, Benson & Hedges Inc.* commenced in the Quebec Superior Court.

SCHEDULE "AA"

PROVINCIAL AND TERRITORIAL LIAISON COMMITTEE TERMS

PROVINCIAL AND TERRITORIAL LIAISON COMMITTEE TERMS

1. Purpose of PTLC

The PTLC shall be established by the Provinces and Territories to coordinate and facilitate their participation in the administration of the CCAA Plans during the Contribution Period, including their communication in an efficient and concerted manner with the CCAA Plan Administrators, Tobacco Companies, Tobacco Company Groups and other Claimants.

2. No Waiver of Rights of Provinces and Territories

The participation and membership of the Provinces and Territories in the PTLC shall not in any way constitute a waiver or compromise of any of their respective rights, remedies, powers or privileges.

3. Acknowledgment by Provinces and Territories to CCAA Plan Administrators

The Provinces and Territories acknowledge, understand and agree that:

(a) They are not relying upon any written or oral communications of the CCAA Plan Administrators as representations, advice, assurances or guarantees in relation to the financial information provided by the Tobacco Companies during the Contribution Period; and

(b) The CCAA Plan Administrators shall not conduct an audit or other assurance engagement, or otherwise attempt to verify the accuracy or completeness of the financial information in each Tobacco Company's Business Plan, annual MD&A, quarterly MD&A, Annual Financial Statements and any information produced by a Tobacco Company in response to an *ad hoc* request from the CCAA Plan Administrators.

4. Amendment of Terms pertaining to PTLC

Sections 7, 9, 10, 12, 15, 16 (only at the request of the CCAA Plan Administrators or with their consent), 17, 18 and 25 of the terms herein pertaining to the governance, administration and operation of the PTLC as among the PTLC Members may be amended and adopted at a Deliberation Meeting at which a quorum is present, by a vote in favour of the amendment representing 70% in number (i.e. ten) of the PTLC Members, and representing 60% of the value of the Provincial/Territorial share of the Global Settlement Amount, provided that thirty calendar days' notice of the proposed amendment, including the written text of the proposed amendment, is provided to all PTLC Members.

The Cost of Health Care Benefits percentages for each Province and Territory set forth in the Harrison Report ("**Cost of Health Care Benefits Percentages**"), shall be used to determine the value of the Provincial/Territorial share of the Global Settlement Amount attributable to each Province and Territory for the purpose of voting by the PTLC Members to amend the terms herein pertaining to the governance, administration and operation of the PTLC.

5. Appointment of PTLC Members

Each Province and Territory, in its discretion, shall appoint one Person from its public service to represent that jurisdiction on the PTLC (collectively, "**PTLC Members**") such that the PTLC shall be comprised of thirteen PTLC Members. To ensure continuity of knowledge and facilitate the effective and efficient operation of the PTLC, except in exceptional circumstances, no PTLC Member may have another Person attend any meeting in their place; however, a PTLC Member may vote by proxy.

6. No Representation on PTLC for Assignees

In the event that a Province or Territory assigns its right and entitlement pursuant to the CCAA Plan to receive distributions from the Global Settlement Trust Account, the assignee shall not be permitted to have a representative sit on the PTLC.

7. Term of PTLC Members

Each PTLC Member shall be appointed to serve on the PTLC for a term which shall expire at the end of three years after the date of the appointment. Thereafter, the term of a PTLC Member may be extended for a term of up to three years with no limit on the number of extensions.

8. Appointment of PTLC Chair

The PTLC Members shall appoint a Chair ("**PTLC Chair**") from among the PTLC Members by a vote in favour of the appointment representing 70% in number (i.e. ten) of the PTLC Members, and representing 60% of the value of the Provincial/Territorial share of the Global Settlement Amount.

The Cost of Health Care Benefits Percentages shall be used to determine the value of the Provincial/Territorial share of the Global Settlement Amount attributable to each Province and Territory for the purpose of voting by the PTLC Members to appoint the PTLC Chair.

9. Term of PTLC Chair

The PTLC Chair shall be appointed to hold such office for a first term which shall expire at the end of four years after the date of the appointment. Thereafter, the PTLC Chair may be elected to serve not more than one further three year term by a vote in favour of the appointment representing 70% in number (i.e. ten) of the PTLC Members, and representing 60% of the value of the Provincial/Territorial share of the Global Settlement Amount.

10. Duties and Responsibilities of PTLC Chair

During the Contribution Period, the duties and responsibilities of the PTLC Chair shall include:

(a) Chairing all Interface Meetings and Deliberation Meetings;

(b) Ensuring the efficient governance, administration and operation of the PTLC and the orderly conduct of the Interface Meetings and Deliberation Meetings;

(c) Identifying the subject matter and topics for discussion that should be considered by the PTLC and, in consultation with the CCAA Plan Administrators and any Impacted Claimants, developing the agenda for each Interface Meeting;

(d) Identifying the subject matter and topics for discussion that should be considered by the PTLC and developing the agenda for each Deliberation Meeting;

(e) Communicating on behalf of the Provinces and Territories with the CCAA Plan Administrators in regard to all matters relating to the administration of the global settlement;

(f) Establishing the Deliberation Phase Secretariat and directing its activities to facilitate the effective and efficient governance, administration and operation of the PTLC;

(g) Periodically communicating with the CCAA Plan Administrators regarding the balances and transactions in the Global Settlement Trust Account;

(h) In accordance with the procedure set forth in Article 10, Section 10.5 of the CCAA Plan, communicating to the CCAA Plan Administrators Information Requests from PTLC Members to be made to a Tobacco Company;

(i) If an alleged Breach or an alleged Event of Default is determined by the PTLC to have occurred, coordinating any arbitration or CCAA Court proceeding, as applicable; and

(j) Performing such other duties as may be required or incidental to the duties enumerated in Subsections (a) to (i) herein, or as the PTLC may specify.

11. Appointment of PTLC Vice-Chair

The PTLC Members shall appoint a Vice-Chair ("**PTLC Vice-Chair**") from among the PTLC Members by a vote in favour of the appointment representing 70% in number (i.e. ten) of the PTLC Members, and representing 60% of the value of the Provincial/Territorial share of the Global Settlement Amount.

The Cost of Health Care Benefits Percentages shall be used to determine the value of the Provincial/Territorial share of the Global Settlement Amount attributable to each Province and Territory for the purpose of voting by the PTLC Members to appoint the PTLC Vice-Chair.

12. Term of PTLC Vice-Chair

The PTLC Vice-Chair shall be appointed to hold such office for a term which shall expire at the end of three years after the date of the appointment. Thereafter, the PTLC Vice-Chair may be elected to serve not more than one further three year term by a vote in favour of the appointment representing 70% in number (i.e. ten) of the PTLC Members, and representing 60% of the value of the Provincial/Territorial share of the Global Settlement Amount.

13. Duties and Responsibilities of PTLC Vice-Chair

During the Contribution Period, the duties and responsibilities of the PTLC Vice-Chair shall include:

(a) Assisting the PTLC Chair to fulfill all of the duties and responsibilities enumerated in Sections 10, 14, 16, 17, 21 and 25 herein and Article 10, Sections 10.5 and 10.6 of the CCAA Plan;

(b) In the event of the PTLC Chair's absence or incapacity, exercising the powers and performing the duties and responsibilities of the PTLC Chair enumerated in Sections 10, 14, 16, 17, 21 and 25 herein and Article 10, Sections 10.5 and 10.6 of the CCAA Plan; and

(c) Performing such other duties as the PTLC Chair may delegate or specify.

14. Bifurcation of Functions of PTLC: Interface Phase and Deliberation Phase

The functions of the PTLC shall be bifurcated into two phases:

(a) During the first phase ("**Interface Phase**"), the PTLC Members shall meet, quarterly and *ad* hoc as circumstances warrant, with only the CCAA Plan Administrators and the representative(s) of any Impacted Claimants ("**Interface Meetings**") to carry out the duties of the PTLC, which include those duties and responsibilities set forth in Section 15 herein; and

(b) During the second phase ("**Deliberation Phase**"), the PTLC Members shall meet, quarterly and *ad* hoc as circumstances warrant, *in camera* ("**Deliberation Meetings**") in the absence of the CCAA Plan Administrators and any Impacted Claimants, in order to consider and deliberate regarding the objective facts and circumstances discussed in the Interface Meetings, the issues arising therefrom and any other matters relating to the administration of the global settlement including, the Business Plans and financial records and information provided by the Tobacco Companies, and the PTLC Members' discussions with the CCAA Plan Administrators and any Impacted Claimants in the Interface Meetings.

    As circumstances require and depending upon the matters under consideration by the PTLC:

    (i) At the request of a PTLC Member, the PTLC Chair may invite an external or public service financial, legal or policy advisor to the requesting PTLC Member to attend a Deliberation Meeting; and

    (ii) At the request of a PTLC Member, the PTLC Chair may invite any Impacted Claimants to attend a Deliberation Meeting.

In the discretion of the PTLC Chair, and as circumstances require, the PTLC Chair may revert from a Deliberation Meeting back to an Interface Meeting with the CCAA Plan Administrators and any Impacted Claimants in attendance.

15. Duties and Responsibilities of PTLC Members

During the Contribution Period, the duties and responsibilities of the PTLC Members shall include:

(a) Attending all Interface Meetings and all Deliberation Meetings;

(b) Reviewing and considering:

  (i) the Business Plans and financial records and information produced by the Tobacco Companies pursuant to Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3, 10.3 and 10.7 of the CCAA Plan, and

  (ii) the calculation and quantum of the Contributions and Tax Refund Cash Payments;

(c) Receiving, reviewing and considering the reports of the CCAA Plan Administrators regarding:

  (i) the financial matters enumerated in subparagraph (b),

  (ii) any objective facts or circumstances, events or conditions regarding a Tobacco Company which caused or would reasonably be expected to cause a Material Adverse Effect, or may constitute a Breach or Event of Default, and

  (iii) any other matters that may arise during the Contribution Period relating to the administration of the global settlement;

(d) Conducting a coordinated joint investigation of any objective facts or circumstances, events or conditions regarding a Tobacco Company which caused or would reasonably be expected to cause a Material Adverse Effect or may constitute a Breach or Event of Default;

(e) Deciding whether any objective facts or circumstances, events or conditions:

  (i) Fall within the Tobacco Company's Ordinary Course Operational Activities such that they are not a Breach or an Event of Default,

  (ii) Are a Breach which may proceed to arbitration for resolution, subject to a ruling of the CCAA Court pursuant to Article 13, Section 13.9(b) of the CCAA Plan that it shall exercise jurisdiction over and determine the matter, or

  (iii) Are an Event of Default which may proceed to the CCAA Court for resolution, subject to Article 13, Section 13.11 of the CCAA Plan in respect of the Events of Default enumerated in Article 12, Sections 12.2(d) to 12.2(i) of the CCAA Plan;

(f) Voting to approve the course of action to be taken by the Provinces and Territories in response to any objective facts or circumstances, events or conditions regarding a Tobacco Company which caused or would reasonably be expected to cause a Material Adverse Effect, or may constitute a Breach or Event of Default;

(g) Reporting to their respective Province or Territory regarding all matters addressed by the PTLC relating to the administration of the global settlement; and

(h) Performing such other duties as may be required or incidental to the duties enumerated in Subsections (a) to (g) herein, or as the PTLC Chair may specify.

16. Scheduling of Interface Meetings

The CCAA Plan Administrators, in consultation with the PTLC Chair, shall schedule and provide written notice to all PTLC Members and any Impacted Claimants of the date and time of each Interface Meeting that shall be held by no later than fifteen calendar days after the CCAA Plan Administrators have deposited into the Virtual Data Rooms the Business Plans and financial records and information produced by the Tobacco Companies pursuant to Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3, 10.3 and 10.7 of the CCAA Plan.

At any time, (i) a quorum of PTLC Members, or (ii) any Impacted Claimant, may call an *ad hoc* Interface Meeting to address any issue which is specified in the notice calling such meeting. Notice of the date and time of all *ad hoc* Interface Meetings shall be provided to the PTLC Members, CCAA Plan Administrators and any Impacted Claimants two business days, or the shortest period of time as is practicable, before the day on which the Interface Meeting is to be held.

17. Scheduling of Deliberation Meetings

The PTLC Chair shall schedule and provide written notice to all PTLC Members of the date and time of each Deliberation Meeting that shall be held on the same day as and following the conclusion of the Interface Meetings with continuations as deemed necessary by the PTLC Chair.

At any time, a quorum of PTLC Members may call an *ad hoc* Deliberation Meeting to address any issue which is specified in the notice calling such meeting. Notice of the date and time of all *ad hoc* Deliberation Meetings shall be provided to the PTLC Members two business days, or the shortest period of time as is practicable, before the day on which the Deliberation Meeting is to be held.

18. Notice of Interface Meetings and Deliberation Meetings

Notice of the Interface Meetings and Deliberation Meetings shall be sufficiently given to the PTLC Members and, as applicable the CCAA Plan Administrators and any Impacted Claimants, if sent by email to the PTLC Members, CCAA Plan Administrators or representative(s) of any Impacted Claimants.

19. Quorum for Interface Meetings

A quorum at any Interface Meeting shall be a majority of the PTLC Members, including the PTLC Chair or, in the event of the PTLC Chair's absence or incapacity, the PTLC Vice-Chair, and all three CCAA Plan Administrators.

The representative(s) of any Impacted Claimants present at an Interface Meeting shall not be included in the count to determine whether a quorum is present.

20. Quorum for Deliberation Meetings

A quorum at any Deliberation Meeting shall be a majority of the PTLC Members, including the PTLC Chair or, in the event of the PTLC Chair's absence or incapacity, the PTLC Vice-Chair.

If a representative of any Impacted Claimants has been invited to attend a Deliberation Meeting in accordance with Sections 14 and 28 herein, then such representative shall not be included in the count to determine whether a quorum is present.

21. PTLC Chair to Preside at Interface Meetings and Deliberation Meetings

All Interface Meetings and all Deliberation Meetings shall be chaired by the PTLC Chair or, in the event of the PTLC Chair's absence or incapacity, the PTLC Vice-Chair.

22. Votes to Govern at Deliberation Meetings

At all Deliberation Meetings:

(a) Every question regarding routine and procedural matters shall be decided by a simple majority of the votes cast on the question by the PTLC Members present and voting either in person or by proxy at the meeting. In the case of an equality of votes, the PTLC Chair or, in the event of the PTLC Chair's absence or incapacity, the PTLC Vice-Chair, shall have a second or casting vote; and

(b) Every question regarding significant matters shall be decided by a vote in favour representing 70% in number (i.e. ten) of the PTLC Members, voting either in person or by proxy, and representing 60% of the value of the Provincial/Territorial share of global settlement amount. The Cost of Health Care Benefits Percentages shall be used to determine the value of the Provincial/Territorial share of Global Settlement Amount attributable to each Province and Territory for the purpose of voting by the PTLC Members at the Deliberation Meetings. Significant matters include the decision whether to commence an arbitration in respect of a Breach, or a CCAA Court proceeding in respect of an Event of Default.

23. Virtual Meetings

The Interface Meetings and the Deliberation Meetings may be conducted virtually via digital technologies, in person, or as hybrid meetings in which some participants attend in person and some participants attend virtually.

24. Interface Phase Secretariat

The CCAA Plan Administrators shall establish a secretariat ("**Interface Phase Secretariat**") the staff of which will perform duties at the direction of the CCAA Plan Administrators including:

(a) Executing an NDA with each Tobacco Company;

(b) In accordance with Section 16 herein, establishing the dates for the quarterly and *ad hoc* Interface Meetings, confirming the availability of the CCAA Plan Administrators and the

PTLC Members to ensure that the requisite quorum will be achieved at each Interface Meeting, and confirming the availability of any Impacted Claimants;

(c) In consultation with the CCAA Plan Administrators, the PTLC Chair and any Impacted Claimants, preparing an agenda for each Interface Meeting;

(d) Providing the agenda and any supporting materials to the CCAA Plan Administrators, PTLC Members and any Impacted Claimants fifteen days in advance of each Interface Meeting;

(e) Ensuring that a quorum is maintained throughout the Interface Meetings;

(f) Attending all Interface Meetings and preparing Minutes of each Interface Meeting which accurately record the discussions that took place and any decisions made, and maintaining the Minutes in a Minute Book which is separate from the Minute Book for the Deliberation Meetings;

(g) Being the custodian of and responsible for the proper management of all records pertaining to the Interface Meetings; and

(h) Performing such other duties as may be required or incidental to the duties enumerated in Subsections (a) to (g) herein, or as the CCAA Plan Administrators may specify.

25. Deliberation Phase Secretariat

The PTLC Chair shall establish a secretariat ("**Deliberation Phase Secretariat**") the functions of which will be performed by a public servant employed by the Province or Territory which also employs the first PTLC Chair elected by the PTLC Members. If, during the Contribution Period, a new PTLC Chair is elected, the Person fulfilling the role of the Deliberation Phase Secretariat may continue in the position.

The Deliberation Phase Secretariat will perform duties at the direction of the PTLC Chair including:

(a) Executing an NDA with each Tobacco Company;

(b) Maintaining a list of the PTLC Members' names, contact information, appointment dates and end dates of their terms of service on the PTLC;

(c) In accordance with Section 17 herein, establishing the dates for the quarterly and *ad hoc* Deliberation Meetings and confirming the availability of the PTLC Members to ensure that the requisite quorum will be achieved at each Deliberation Meeting;

(d) As directed by the PTLC Chair, preparing an agenda for the Deliberation Meetings;

(e) Providing the agenda and any supporting materials to each PTLC Member in advance of each Deliberation Meeting;

(f) Preparing Minutes of each Deliberation Meeting which accurately record the discussions that took place and any decisions made, and maintain the Minutes in a Minute Book which is separate from the Minute Book for the Interface Meetings;

(g) Being the custodian of and responsible for the proper management of the PTLC's records relating to the Deliberation Meetings; and

(h) Performing such other duties as may be required or incidental to the duties enumerated in Subsections (a) to (g) herein, or as the PTLC Chair may specify.

26. Acknowledgment by Impacted Claimants to CCAA Plan Administrators

The Impacted Claimants acknowledge, understand and agree that:

(a) They are not relying upon any written or oral communications of the CCAA Plan Administrators as representations, advice, assurances or guarantees in relation to the financial information provided by the Tobacco Companies during the Contribution Period; and

(b) The CCAA Plan Administrators shall not conduct an audit or other assurance engagement, or otherwise attempt to verify the accuracy or completeness of the financial information in each Tobacco Company's Business Plan, annual MD&A, quarterly MD&A, Annual Financial Statements and any information produced by a Tobacco Company in response to an *ad hoc* request from the CCAA Plan Administrators.

27. Attendance of Impacted Claimants at Interface Meetings and Deliberation Meetings

Until such time as the Impacted Claimants have been paid the full amount of their share of the Global Settlement Amount:

(a) The Impacted Claimants shall be entitled to receive notice of and have a designated representative attend all Interface Meetings, and

(b) At the request of a PTLC Member, the PTLC Chair may invite the Impacted Claimants to attend a Deliberation Meeting.

The attendance of the Impacted Claimants at an Interface Meeting or a Deliberation Meeting shall not in any way constitute a waiver or compromise of any of their rights, remedies, powers or privileges.

If a representative of the Impacted Claimants attends an Interface Meeting or a Deliberation Meeting, they:

(a) shall be entitled to participate in any discussions during the meeting;

(b) shall not be included in the count to determine whether a quorum is present;

(c) shall not be entitled to attend any *in camera* meeting of only the PTLC Members; and

(d) shall not be entitled to vote on any question to be decided by the PTLC Members.

28. Information provided to Impacted Claimants

The Impacted Claimants shall be entitled to receive all communications made, all information shared, including the balances and transactions in the Global Settlement Trust Account, and all agendas, reports, records and other documents exchanged during the Interface Meetings, subject to their obligation to hold such information in the strictest confidence and not disclose it in or use it for any proceeding or any other purposes. All such documents shall be deposited in the Virtual Data Rooms.

If the Impacted Claimants are invited to attend a Deliberation Meeting, the Impacted Claimants shall hold any information shared with them in the strictest confidence and shall not disclose it in or use it for any proceeding or any other purposes.

Appendix "C"

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

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

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

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

APPLICANT

~~THIRD~~FOURTH AMENDED AND RESTATED COURT-APPOINTED MEDIATOR'S AND MONITOR'S CCAA PLAN OF COMPROMISE AND ARRANGEMENT

PURSUANT TO THE
COMPANIES' CREDITORS ARRANGEMENT ACT

concerning, affecting and involving

ROTHMANS, BENSON & HEDGES INC.

~~FEBRUARY 27~~AUGUST 22, 2025

TABLE OF CONTENTS

Page

SCHEDULES

Schedule "A":	Negative Notice Claims Package comprised of Statement of Negative Notice Claim (Schedule "B-1") and the Notice of Dispute of Negative Notice Claim (Schedule "B-2")
Schedule "B":	Claims Package comprised of Miscellaneous Claims Instruction Letter (Schedule "A-1") and the Miscellaneous Claimant Proof of Claim (Schedule "A-2")
Schedule "C":	Omnibus Notice
Schedule "D":	Omnibus Notice Program comprised of condensed version of the Omnibus Notice (Appendix "A") and the list of the regional newspapers in which the Omnibus Notice will be published (Appendix "B")
Schedule "E":	Contribution Security Agreement
Schedule "F":	Deed of ~~Immoveable~~Immovable Hypothec (official French version)
Schedule "G":	Deed of ~~Immoveable~~Immovable Hypothec (unofficial English version)
Schedule "H":	Deed of ~~Moveable~~Movable Hypothec
Schedule "I":	Demand Debenture granting mortgage on RBH's property situated at 1500 Don Mills Road, and Acknowledgment and Direction relating to the mortgage
Schedule "J":	Harrison Report
Schedule "K":	Curriculum vitae of Dr. Glenn Harrison
Schedule "L":	Jha Report
Schedule "M":	Curriculum vitae of Dr. Prabhat Jha
Schedule "N":	Quebec Class Action Administration Plan
Schedule "O":	Overview of Epiq's complex claims administration experience
Schedule "P":	Curriculum vitae of Daniel Shapiro, K.C.
Schedule "Q":	Pan-Canadian Claimants' Compensation Plan: Methodology and Analysis dated December 5, 2024
Schedule "R":	Analysis of Limitations Law applicable to Pan-Canadian Claimants dated September 2, 2020
Schedule "S":	Pan-Canadian Claimants' Compensation Plan dated December 5, 2024

~~THIRD~~FOURTH AMENDED AND RESTATED COURT-APPOINTED MEDIATOR'S AND MONITOR'S CCAA PLAN OF COMPROMISE AND ARRANGEMENT CONCERNING, AFFECTING AND INVOLVING ROTHMANS, BENSON & HEDGES INC.

WHEREAS Rothmans, Benson & Hedges Inc. ("**RBH**") is insolvent;

AND WHEREAS RBH was granted protection from its creditors under the CCAA pursuant to the initial Order of the Honourable Justice Pattillo of the CCAA Court dated March 22, 2019 ("**Initial Order**");

AND WHEREAS by the Initial Order the CCAA Court appointed Ernst & Young Inc. ("**EY**") as an officer of the CCAA Court and the monitor of RBH ("**Monitor**");

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

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

NOW THEREFORE, set out herein is the ~~third~~fourth amended and restated plan of compromise and arrangement of RBH developed by the Court-Appointed Mediator and Monitor pursuant to the Order dated September 27, 2023 and in accordance with the CCAA.

ARTICLE 1. INTERPRETATION

1.1 Definitions

In the CCAA Plan, including all Schedules hereto, unless otherwise stated or the context otherwise requires:

"**Administration Charge**" means the charge over the Property for the benefit of the Monitor, counsel to the Monitor, the PCC Representative Counsel and counsel to RBH, created by paragraph 38 of the Initial Order, and having the priority provided in paragraphs 45 and 47 of such Order.

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

"**Affected Claim**" means any Claim, other than an Unaffected Claim, against RBH. For greater certainty, all Tobacco Claims, including the Provincial HCCR Claims, Territorial HCCR Claims, QCAP Claims, PCC Claims, *Knight* Claims, Tobacco Producers Claims and Miscellaneous Claims are Affected Claims.

"**Affected Creditor**" means a creditor who holds an Affected Claim.

"**Affected Creditor Class**" means the single class of creditors comprised solely of Affected Creditors grouped for the purposes of considering and voting on the CCAA Plan.

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

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

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

For the purpose of this definition,

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

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

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

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

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

"**Aggrieved Parties**" has the meaning given in Article 12, Section 12.1.

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

"**Alternative Product Claim**" means any Claim of any Person, against or in respect of RBH or any member of its Tobacco Company Group, excluding any part of any such Claim that constitutes a Tobacco Claim, that has been advanced (including, without limitation, in any outstanding or pending litigation), that could have been advanced or that could be advanced, and whether such Claim is on such Person's own account, on behalf of another Person, as a dependent of another Person, or on behalf of a certified or proposed class, or made or advanced by a Government, agency, insurer, employer or otherwise, under or in connection with Applicable Law, or under any current or future statute to recover damages or any other remedy or costs in respect of the development, design, manufacture, production, marketing, advertising, distribution, purchase, sale or disposition of Alternative Products, the use of or exposure (whether directly or indirectly) to Alternative Products or their emissions, the development of any disease related to the use of Alternative Products or any representation or omission in respect of Alternative Products, including any misrepresentations, breach of duty or fraud in respect thereof by any member of RBH's Tobacco Company Group or its Representatives in Canada or, in the case of RBH, anywhere else in the world, in each case based on, arising from or in respect of any conduct, act, omission, transaction, duty, responsibility, indebtedness, liability, obligation, dealing, fact, matter or occurrence existing or taking place before or after the Effective Time.

"**Alternative Products Business**" has the meaning given in Article 2, Section 2.1(f).

"**Annual Amount**" has the meaning given in the definition of Reserved Amount.

"**Annual Contributions**" has the meaning given in Article 5, Section 5.6, and "**Annual Contribution**" means any one of them.

"**Annual Financial Statement**" has the meaning given in Article 10, Section 10.2.1(a).

"**Applicable Law**" means any law, statute, order, decree, judgment, rule, regulation, ordinance or other pronouncement having the effect of law, whether in Canada or any other country, or any domestic or foreign state, county, province, city or other political subdivision of any Government.

"**Arbitrator**" means the arbitrator who is appointed pursuant to Article 13, Section 13.4.2.

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

"**Banking Arrangements Order**" means the order of the CCAA Court dated August 15, 2025 (including all schedules and appendices thereto) made in the CCAA Proceeding approving (i) the engagement of BMO to act as the Trustee and Bare Trustee, (ii) the RBH Deed, (iii) the RBH Supplemental Trust Agreement, (iv) the Fee Schedule, (v) the

RBH Supplemental Trust Charge, and (vi) the Investment Guidelines, as such order may be amended, restated or varied from time to time.

"**Bankruptcy Action**" means, with respect to RBH, where:

(a) An Order of a court of competent jurisdiction is entered adjudging RBH bankrupt or insolvent, or subject to the CCAA or the BIA, or any other bankruptcy, insolvency or analogous laws;

(b) RBH admits its inability to pay its debts generally as they become due or otherwise acknowledges its insolvency;

(c) RBH makes an assignment in bankruptcy or makes any other assignment for the benefit of creditors, gives notice of intention to make a proposal or makes a proposal under the BIA, or any comparable law, or seeks relief under the CCAA, or any other bankruptcy, insolvency or analogous law of any relevant jurisdiction;

(d) A creditor delivers notice of its intention to enforce its security on RBH's property pursuant to the BIA, or a creditor brings an application seeking, or the court or a creditor appoints, or RBH consents to or acquiesces in, the appointment of a trustee, receiver, receiver and manager, interim receiver, custodian, sequestrator or other Person with similar powers of itself or of all or any substantial portion of RBH's assets, or a creditor otherwise exercises any of its rights or remedies under any of the PPSAs over all or any substantial portion of RBH's assets;

(e) RBH files a petition, application or otherwise commences any proceeding seeking any reorganization, arrangement, composition, or readjustment under any applicable bankruptcy, insolvency, moratorium, reorganization or other similar insolvency law affecting creditors' rights, or consents to, or acquiesces in, such proceedings; or

(f) RBH files a petition, application or otherwise commences any proceeding seeking any reorganization, arrangement, composition, or readjustment, whether or not affecting creditors' rights, under any applicable corporate statute, or consents to, or acquiesces in, such proceedings.

"**Bare Trustees**" initially means BMO (as bare trustee and escrow agent in respect of the Imperial Supplemental Trust, JTIM Supplemental Trust and RBH Supplemental Trust) and at any other time means the Person or Persons who may replace BMO pursuant to the terms hereof or the terms of the Imperial Tobacco Supplemental Trust Agreement, RBH Supplemental Trust Agreement and/or JTIM Supplemental Trust Agreement, as applicable.

"**BIA**" means the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3, as amended.

"***Blais* Class Action**" means the class action commenced on November 20, 1998 by Conseil Québécois sur le tabac et la santé and Jean-Yves Blais against

ITCAN, RBH and JTIM in the Superior Court of Quebec, District of Montreal, bearing Court File No. 500-06-000076-980.

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

All persons residing in Quebec who satisfy the following criteria:

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

For example, 12 pack/years equals:

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

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

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

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

(a) Lung cancer or

(b) Cancer (squamous cell carcinoma) of the throat, that is to say of the Larynx, the Oropharynx or the Hypopharynx or

(c) Emphysema.

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

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

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

"**BMO**" means BMO Trust Company.

"**Breach**" has the meaning given in Article 12, Section 12.4.

"**Business Day**" means a day other than a Saturday, Sunday, or statutory or civic holiday in the Province of Ontario.

"**Business Plan**" has the meaning given in Article 10, Section 10.1.

"**Canada**" means His Majesty in right of Canada.

"**Canada Newco**" has the meaning given in Article 11, Section 11.1(h).

"**CapEx**" has the meaning given in Article 10, Section 10.1(b).

"**CapEx Thresholds**" has the meaning given in Article 11, Section 11.3.

"**Carry Amount**" has the meaning given in the definition of Reserved Amount.

"**Cash**" means cash, certificates of deposit, bank deposits, term deposits, guaranteed investment certificates, cheques, commercial paper, treasury bills and other cash equivalents.

"**Cash Management Bank**" means any Person that is providing cash management services to RBH.

"**Cash Management Bank Claim**" means the Claim of any Cash Management Bank in connection with the provision of cash management services to RBH.

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

"**Cash Security Deposits Order**" means the order of the Court of Appeal of Quebec dated July 29, 2025, ordering the Minister of Finance of Quebec to release to the Trustees the Cash Security Deposits which shall be deposited into the Imperial Global Settlement Trust Account and the RBH Global Settlement Trust Account, as applicable, as such order may be amended, restated or varied from time to time.

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

"**CCAA Charges**" means, collectively, the Administration Charge, Court-Appointed Mediator Charge, Sales and Excise Tax Charge and Directors' Charge, as each term is defined in the Initial Order, as amended and restated, or any subsequent order in the CCAA Proceeding.

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

"**CCAA Plan**", or "**Plan**", means the Court-Appointed Mediator's and Monitor's plan of compromise and arrangement pursuant to the CCAA concerning, affecting and involving RBH, including all Schedules thereto.

~~"**CCAA Plan Administration Reserve**" means the Cash reserve to be established on the Plan Implementation Date prior to any distributions to Affected Creditors as authorized by the CCAA Court pursuant to the Sanction Order, in the amount of $25.0 million in respect of the CCAA Plan of each Tobacco Company (Imperial, RBH and JTIM), and to be paid out of the Upfront Contributions and deposited into the separate CCAA Plan Administration Reserve Account for each Tobacco Company for the purpose of paying the CCAA Plan Administration Reserve Costs for that Tobacco Company. The CCAA Plan Administrator shall hold the CCAA Plan Administration Reserve in trust for those Persons entitled to such funds pursuant to the CCAA Plan in respect of the CCAA Proceeding.~~

~~"**CCAA Plan Administration Reserve Account**" means a segregated interest-bearing trust account established by the CCAA Plan Administrator to hold the CCAA Plan Administration Reserve on behalf of the beneficiaries thereof.~~

~~"**CCAA Plan Administration Reserve Costs**" means Costs incurred and payments to be made on or after the Plan Implementation Date, including Costs incurred prior to the Plan Implementation Date which remain outstanding as of the Plan Implementation Date, in respect of:~~

~~(a)~~ ~~The Costs of the services which EY (including its legal, financial, investment or other advisors) provides in connection with the performance of its duties as both the Monitor and the CCAA Plan Administrator under the CCAA Plan and in the CCAA Proceeding, including the fulfillment of its duties and responsibilities enumerated in Article 14, Section 14.4 herein; and~~

~~(b)~~ ~~The Costs of the services which the Court Appointed Mediator (including his legal counsel and other consultants and advisors) may provide after the date of the Sanction Order, as requested by EY acting as either the Monitor or the CCAA Plan Administrator, or by the CCAA Court, and approved by the CCAA Court.~~

"**CCAA Plan Administrators**" has the meaning given in Article 14, Section 14.1, and "**CCAA Plan Administrator**" means EY in respect of RBH.

"**CCAA Plan ~~Administrators'~~Administrator Appointment Order**" means the order ~~or orders~~ of the CCAA Court dated March 6, 2025 appointing EY to serve, as an officer of the CCAA Court, in the capacity of CCAA Plan Administrator of the CCAA Plan in respect of RBH and, among other things, setting out the rights, powers and obligations of the CCAA Plan Administrator in connection with such appointment, as such order may be amended, restated or varied from time to time.

"**CCAA Plans**" means, collectively, the Court-Appointed Mediator's and Monitor's plans of compromise and arrangement pursuant to the CCAA concerning, affecting and involving each of Imperial, RBH and JTIM, including all Schedules to each CCAA Plan.

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

"**Certificate of Plan Completion**" has the meaning given in Article 19, Section 19.2(w).

"**Chapter 15 Proceedings**" means the foreign recognition proceedings of ITCAN pursuant to Chapter 15 of the US Bankruptcy Code pending before the US Bankruptcy Court (Case No. 19-10771(SCC)).

"**Claimant Allocation**" has the meaning given in Article 16, Section 16.1.

"**Claimant Contractual Release**" means the release in the form attached to the CCAA Plan as Schedule "W" which the Claimants shall provide to the Released Parties that will fully, finally, irrevocably and unconditionally release and forever discharge the Released Parties of and from the Claimants' respective Released Claims, provided that such Claimant Contractual Release shall not release any of the Non-Released Claims.

"**Claimants**" means the Provinces and Territories, Quebec Class Action Plaintiffs, Pan-Canadian Claimants, *Knight* Class Action Plaintiffs and Tobacco Producers, and "**Claimant**" means any one of them~~.~~; provided that, for certainty, only with respect to the Banking Arrangements Order, the RBH Supplemental Trust Charge, the Collateral Agent Order, the RBH Collateral Agency Agreement and the Contribution Security, the use of "Claimants" therein shall not include the *Knight* Class Action Plaintiffs and Tobacco Producers.

"**Claimants' Representatives**" means:

(a) Counsel for the Provinces and Territories identified on the Common Service List;

(b) Quebec Class Counsel;

(c) PCC Representative Counsel;

(d) Knight Class Counsel; and

(e) Counsel for the Tobacco Producers.

"**Claims**" means any and all manner of requests, demands, complaints, claims (including claims for contribution or indemnity), rights, actions, causes of action, class actions, cross-claims, counterclaims, applications, proceedings, appeals, arbitrations, suits, debts, sums of money, liabilities, accounts, covenants, damages, losses, injuries, judgments, orders (including orders for injunctive relief or specific performance and compliance orders), interest, additional indemnity, expenses, executions, encumbrances, and recoveries on account of any liability, duty, obligation, demand or cause of action of whatever nature, in each case, of any kind, character or nature whatsoever, whether asserted or unasserted, known or unknown, suspected or unsuspected, liquidated or unliquidated, matured or unmatured, contingent or actual, disputed or undisputed, foreseen or unforeseen, and direct, indirect, or derivative, at common law or civil law, in equity, or under statute, and "**Claim**" means any one of them.

"**Claims Administrator**" means the claims administrator approved and appointed by the CCAA Court to (i) manage the overall administration of the individual claims process and perform all other duties and responsibilities assigned to it in regard to the PCC Compensation Plan, including acting as agent for the PCCs, and (ii) manage the overall administration of the individual claims process and perform all other duties and responsibilities assigned to it in regard to the Quebec Administration Plan. The appointment of Epiq as the Claims Administrator will be upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court.

"**Claims Administrator Order**" means the order of the CCAA Court made in the CCAA Proceeding appointing Epiq to serve in the role of Claims Administrator in respect of the PCC Compensation Plan and the Quebec Administration Plan and in the role of PCC Agent in respect of the PCC Compensation Plan, and, among other things, setting out the duties and responsibilities of the Claims Administrator and the PCC Agent in connection with such appointment, as such order may be amended, restated or varied from time to time.

"**Claims Package**" means the documents attached to the Claims Procedure Order as Schedule "A", including the Instruction Letter and the Miscellaneous Claimant Proof of Claim form which are attached as Schedule "B" to the CCAA Plan.

"**Claims Procedure**" means the claims procedure contemplated by the Claims Procedure Order for (i) disputing the value and number of votes attributed to the Affected Claims of the Claimants, and (ii) identifying Miscellaneous Claims for the purpose of voting on the CCAA Plan.

"**Claims Procedure Order**" means the order of the CCAA Court dated October 31, 2024 (including all schedules and appendices thereto) made in the CCAA Proceeding establishing and approving the Claims Procedure in respect of RBH, and as may be further amended, restated or varied from time to time.

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

"**Closing Judgment**" means the judgment terminating the *Blais* Class Action and the *Létourneau* Class Action which will be requested on a motion brought by the

Quebec Class Counsel after all Eligible Blais Class Members have been paid their Compensation Payments.

"**Collateral Agent**" means Computershare in its capacity as the collateral agent and hypothecary representative which shall act on behalf and for the benefit of itself and the Claimants under and in relation to the Contribution Security. ~~The Collateral Agent will be engaged prior to the Effective Time.~~

"**Collateral Agent Order**" means the order of the CCAA Court made in the CCAA Proceeding in respect of RBH approving, among other things, (i) the engagement of Computershare to act as the Collateral Agent for and on behalf of itself and the Claimants in respect of the Contribution Security, (ii) the RBH Collateral Agency Agreement, and (iii) the limitation of liability of the Indemnitees (as defined in the RBH Collateral Agency Agreement) in connection with the RBH Collateral Agency Agreement.

"**Common Service List**" means the service list posted on the Monitor's website, as may be amended from time to time.

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

"**Computershare**" means Computershare Trust Company of Canada.

"**Confidentiality Protocol**" means the Court-Appointed Mediator Communication and Confidentiality Protocol as between the CCAA Court and the Court-Appointed Mediator, pursuant to the Endorsement of Justice McEwen dated May 24, 2019.

"**Contribution**" means, in respect of a Tobacco Company, each of its Upfront Contribution (excluding any income earned thereon following its transfer to the Global Settlement Trust Account) and Annual Contributions (excluding any income earned thereon following their transfer to the Global Settlement Trust Account), excluding any applicable Reserved Amounts retained in the Tobacco Company's Supplemental Trust Account. A Contribution shall also include any Reserved Amount (including any investment income therefrom) following release of such Reserved Amount (or investment income therefrom) from the Tobacco Company's Supplemental Trust Account to the Tobacco Company's Global Settlement Trust Account, but exclude any Reserved Amount (or any investment income therefrom) released from the Tobacco Company's Supplemental Trust Account to a Tax Authority or to a Tobacco Company. For greater certainty, any and all investment income accrued on the Reserve Amount in the Tobacco Company's Supplemental Trust Account that is transferred to the Global Settlement Trust Account shall be applied to reduce the aggregate amount of the Global Settlement Amount that the Tobacco Companies are obligated to pay pursuant to the terms of their respective CCAA Plans.

"**Contribution Period**" has the meaning given in Article 5, Section 5.8.

"**Contribution Security**" has the meaning given in Article 5, Section 5.13.

"**Contribution Security Agreement**" has the meaning given in Article 5, Section 5.13 and is attached to the CCAA Plan as Schedule "E".

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

"**Cost of Health Care Benefits**" means the sum of (a) the present value of the total expenditure by a Province or Territory for ~~health care benefits~~Health Care Benefits provided for Insured Persons resulting from tobacco related disease or the risk of tobacco related disease, and (b) the present value of the estimated total expenditure by a Province or Territory for ~~health care benefits~~Health Care Benefits that could reasonably be expected will be provided for those Insured Persons resulting from tobacco related disease or the risk of tobacco related disease.

"**Cost of Health Care Benefits Percentages**" has the meaning given in Section 4 of the PTLC Terms which are Schedule "AA" to the CCAA Plan.

"**Costs**" has the meaning given in Article 14, Section 14.9.

"**Counsel for the Tobacco Producers**" means the law practice of Strosberg Sasso Sutts LLP.

"**Counsel for the Tobacco Producers' Fee**" means the amount to be determined and approved by the CCAA Court that will be payable from the Tobacco Producers Settlement Amount to the Counsel for the Tobacco Producers in respect of their fees, disbursements and costs as Counsel for the Tobacco Producers, and any applicable Sales and Excise Taxes payable thereon. The retainer agreement respecting fees and disbursements between the Counsel for the Tobacco Producers and the representative plaintiffs, as well as the Counsel for the Tobacco Producers' Fee, are subject to the approval of the CCAA Court.

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

"**Court-Appointed Mediator Charge**" means the charge over the Property for the benefit of the Court-Appointed Mediator created by paragraph 42 of the Initial Order, and having the priority provided in paragraphs 45 and 47 of such Order.

"**Court-Appointed Mediator's Ongoing Services**" has the meaning given in the definition of Court-Appointed Mediator's Ongoing Services Direction.

"**Court-Appointed Mediator's Ongoing Services Direction**" means the direction of the CCAA Court issued on June 26, 2025 in the CCAA Proceeding empowering and authorizing the Court-Appointed Mediator, in collaboration with the Monitors, CCAA Plan Administrators, Tobacco Companies and Claimants, to take all steps and actions, and to do all things, necessary or appropriate, in his sole discretion, with respect to the CCAA Plans (collectively, the "**Court-Appointed Mediator's Ongoing Services**") until further Order of the CCAA Court.

"**CRA**" means the Canada Revenue Agency.

"**Cy-près Foundation**" has the meaning given in Article 9, Section 9.1.

"**Cy-près Fund**" means the aggregate amount allocated from the Global Settlement Amount to be paid into the Imperial Cy-près Trust Account, RBH Cy-près Trust Account and JTIM Cy-près Trust Account as set forth in Article 16, Sections 16.1, 16.2 and 16.3, and which amounts, for greater certainty, shall not be transferred to the Cy-près Foundation until such time as all aspects of the establishment of the Cy-près Foundation as set out in Section 9.4 herein have been given final approval by the CCAA Court.

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

~~"**Cy-près Trust Account**" has the meaning given in Article 9, Section 9.2.~~

"**Deeds of Hypothec**" has the meaning given in Section 1.2 of the Contribution Security Agreement which is Schedule "E" to the CCAA Plan, and includes the Deed of ~~Immoveable~~Immovable Hypothec and the Deed of ~~Moveable~~Movable Hypothec.

"**Definitive Documents**" means the CCAA Plan, the Sanction Order, the Contribution Security Agreement, the Deeds of Hypothec, the documents required to implement and give effect to the PCC Compensation Plan and the Cy-près Foundation, and all other agreements, documents and orders contemplated by, or necessary to implement the transactions contemplated by, any of the foregoing.

"**Deliberation Meetings**" has the meaning given in Section 14(b) of the PTLC Terms which are Schedule "AA" to the CCAA Plan.

"**Deliberation Phase**" has the meaning given in Section 14(b) of the PTLC Terms which are Schedule "AA" to the CCAA Plan.

"**Deliberation Phase Secretariat**" has the meaning given in Section 25 of the PTLC Terms which are Schedule "AA" to the CCAA Plan.

"**Deloitte**" means Deloitte Restructuring Inc.

"**Demand Debenture**" means the demand debenture granting a mortgage on RBH's property situated at 1500 Don Mills Road in Toronto, which is attached to the CCAA Plan as Schedule "I" together with the Acknowledgment and Direction relating to the mortgage.

"**Director**" means any Person who, as at the Effective Time, is a former or present director or officer of RBH or any other Person of a similar position or who by Applicable Law is deemed to be or is treated similarly to a director or officer of RBH or who currently manages or supervises the management of the business and affairs of RBH or did so in the past.

"**Directors' Charge**" means the charge over the Property for the benefit of the Directors created by paragraph 28 of the Initial Order, and having the priority provided in paragraphs 45 and 47 of such Order.

"**Disposition**" means, with respect to any Person, the sale, lease, license, transfer, assignment or other disposition of, or the expropriation, condemnation, destruction or other loss of, all or any portion of its business, assets, rights, revenues or property, real, personal or mixed, tangible or intangible, whether in one transaction or a series of transactions, and "**Dispose**" shall have a correlative meaning thereto.

"**Dispute**" has the meaning given in Article 13, Section 13.1.

"**Dispute Resolution Procedure**" has the meaning given in Article 13, Section 13.1.

"**Distribution Record Date**" means the date that is seven Business Days prior to the date that any distribution is made under the CCAA Plan.

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

"**Eligible *Blais* Class Members**" means the Tobacco-Victim Claimants and Succession Claimants whom the Claims Administrator has determined meet all the *Blais* Eligibility Criteria such that their Tobacco-Victim Claims and Succession Claims are approved to receive a Compensation Payment in accordance with the terms of the Quebec Administration Plan, and "**Eligible *Blais* Class Member**" means any one of them.

"**Eligible Pan-Canadian Claimants**" means the Individuals whom the Claims Administrator has determined meet all the PCC Eligibility Criteria such that their PCC Claims are approved for an Individual Payment in accordance with the terms of the PCC Compensation Plan, and "**Eligible Pan-Canadian Claimant**" means any one of them.

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

"**Employee Priority Claim**" means any Claim for (a) accrued and unpaid wages and vacation pay owing to an employee of RBH whose employment was terminated between the Filing Date and the Plan Implementation Date; and (b) unpaid amounts provided for in sections 6(5)(a) and 6(6)(a) of the CCAA.

"**Encumbrance**" means a mortgage, floating charge, deed of trust, lien, pledge, hypothecation, assignment, security interest, right of offset or any other encumbrance, charge, or transfer of, on or affecting the property or assets of any Person or any interest therein, including any conditional sale contract or other title retention agreement or arrangement of any kind or character intended to create a security interest in substance, regardless of whether the Person creating the interest retains the equity of redemption, any financing lease having substantially the same economic effect as any of the foregoing, any rights of way, any easements and any construction, builder's, mechanic's, materialmen's or other similar liens, encumbrances and any trust imposed or deemed to exist by law.

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

"**Event of Default**" has the meaning given in Article 12, Section 12.2.

"**Extended Cure Period**" has the meaning given in Article 12, Section 12.3(c).

"**EY**" means Ernst & Young Inc.

"**Fee Approval Direction**" means the direction of the CCAA Court issued on June 26, 2025 in the CCAA Proceeding which, among other things:

(i) directs the Court-Appointed Mediator to review the fees and disbursements of the Monitors and their counsel incurred since the commencement of the CCAA Proceedings (including any amounts accrued pre-filing but billed after the applicable filing date), and on an ongoing basis and advise the CCAA Court if, in his sole discretion, it is the opinion of the Court-Appointed Mediator that the fees and disbursements of the Monitors and their counsel are fair and reasonable in the circumstances; and

(ii) orders that, in discharging his duties in accordance with the Fee Approval Direction, the Court-Appointed Mediator shall continue to have the benefits of all protections given to him by the CCAA or any order or endorsement of the CCAA Court including, without limitation, the Confidentiality Protocol, the Sanction Order and the CCAA Plan, and shall incur no liability in connection with the discharge of his duties and shall continue to have the immunity of a Judge of a Superior Court in Canada.

"**Fee Schedule**" means the trustee services fee schedule attached as a schedule to the RBH Deed, the RBH CCAA Plan Administration Reserve Trust Deed and the RBH Supplemental Trust Agreement in accordance with which the Trustees and Bare Trustees shall be paid their reasonable fees and disbursements.

"**Filing Date**" means March 22, 2019.

"**Final Information Request**" has the meaning given in Article 10, Section 10.5(c).

"**Financially Viable**", or "**Financial Viability**", means the ability of RBH to meet its obligations to creditors in the Ordinary Course of Business as they come due.

"**First Annual Global Claims Administration Costs Budget**" means (i) the first budget for the PCC Claims Administration, and (ii) the first budget for the QCAP Claims Administration that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators and is subject to the approval of the CCAA Court in accordance with the terms of the Claims Administrator Order.

"**First Notice**" means the initial notice which the Claims Administrator shall publish regarding the PCC Compensation Plan.

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

"**Flow of Funds Agreement**" means the agreement to be entered into between the Tobacco Companies and the Claimants that sets out the particulars of (i) the payments, directions and actions that are to be effected prior to the Effective Time, and (ii) the payments and actions that are to be effected at the Effective Time following the delivery of the Plan Implementation Date Certificate in respect of each of the CCAA Plans by the applicable Monitor, as amended, restated or supplemented from time to time pursuant to the terms thereof.

"**Foreign Representative**" means, with respect to the Chapter 15 Proceedings, FTI in its capacity as the foreign representative for ITCAN within the meaning of section 101(24) of the US Bankruptcy Code.

"**FTI**" means FTI Consulting Canada Inc.

"**GAAS**" means Generally Accepted Auditing Standards.

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

"**Global Claims Administration Costs Framework**" means the framework basis that will be used to review and assess the Costs of the services provided by Epiq 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.

"**Global Settlement ~~Trust Account~~Amount**" has the meaning given in Article 5, Section ~~5.3~~5.1.

"**Government**" means any government, including the Provinces, Territories and Canada, and any person, body or entity within such government having or purporting to have jurisdiction on behalf of any nation, province, territory, municipality or state or any other geographic or political subdivision of any of them.

"**Government Priority Claim**" means any Claim of any Government against RBH in respect of amounts that are outstanding, if any, provided for in section 6(3) of the CCAA.

"**Governmental Authority**" means any government (including the Provinces, Territories and Canada), regulatory authority, governmental department, agency, commission, bureau, official, minister, Crown corporation, court, board, tribunal or dispute settlement panel or other law, rule or regulation-making organization or entity: (i) having or purporting to have jurisdiction on behalf of any nation, province, territory or state or any other geographic or political subdivision of any of them; or (ii) exercising, or entitled or purporting to exercise any administrative, executive, judicial, legislative, policy, regulatory or taxing authority or power.

"**Harrison Report**" means the report of Dr. Glenn Harrison dated March 14, 2024 entitled "The Provincial and Territorial Present Value of Smoking Attributable Expenditures" that is attached to the CCAA Plan as Schedule "J".

"**HCCR Legislation**" means, collectively, the *Crown's Right of Recovery Act*, SA 2009, c C-35, Part 2, Sections 41-50 only, *Tobacco Damages and Health Care Costs Recovery Act*, SBC 2000, c 30, *The Tobacco Damages and Health Care Costs Recovery Act,* SM 2006, c 18, *Tobacco Damages and Health Care Costs Recovery Act*, SNB 2006, c T-7.5, *Tobacco Health Care Costs Recovery Act*, SNL 2001, c T-4.2, *Tobacco Damages and Health-care Costs Recovery Act*, SNS 2005, c 46, *Tobacco Damages and Health Care Costs Recovery Act*, SNWT 2011, c 33 (proclaimed but not yet in force), *Tobacco Damages and Health Care Costs Recovery Act*, SNu 2010, c 31 (proclaimed but not yet in force), *Tobacco Damages and Health Care Costs Recovery Act, 2009*, SO 2009, c 13, *Tobacco Damages and Health Care Costs Recovery Act*, SPEI 2009, c 22, *Tobacco-related Damages and Health Care Costs Recovery Act*, 2009, CQLR c R-2.2.0.0.1, and *The Tobacco Damages and Health Care Costs Recovery Act*, SS 2007, c T-14.2.

"**Health Care Benefits**" means "health care benefits", "health services" or "health care services" as such terms, as applicable, are defined in each of the statutes enumerated in the definition of "HCCR Legislation".

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

"**Impacted Claimants**" means, at any given time during the Contribution Period, all Claimants, other than the Provinces and Territories, who have not yet been paid their full share of the Global Settlement Amount, and "**Impacted Claimant**" means any one of them.

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

"**Imperial CCAA Plan Administration Reserve**" means the Cash reserve to be established on the Plan Implementation Date prior to any distributions to Affected Creditors as authorized by the CCAA Court pursuant to the Sanction Order, in the amount of $25.0 million, and to be paid out of the Upfront Contributions of Imperial and deposited from the Imperial Global Settlement Trust Account into the Imperial CCAA Plan Administration Reserve Account for the purpose of remedying any default in payment of any Imperial CCAA Plan Administration Reserve Costs. The Trustees shall hold the Imperial CCAA Plan Administration Reserve in trust for the benefit of those Persons who incur and are entitled to be paid Imperial CCAA Plan Administration Reserve Costs pursuant to the CCAA Plan. In aggregate, the Imperial CCAA Plan Administration Reserve, RBH CCAA Plan Administration Reserve and JTIM CCAA Plan Administration Reserve shall total $75.0 million.

"**Imperial CCAA Plan Administration Reserve Account**" means a segregated interest-bearing trust account to be established by the Trustees to hold the Imperial CCAA Plan Administration Reserve on behalf of the beneficiaries thereof.

"**Imperial CCAA Plan Administration Reserve Costs**" means Costs incurred and payments to be made on or after the Plan Implementation Date by Imperial, including Costs incurred prior to the Plan Implementation Date which remain outstanding as of the Plan Implementation Date, in respect of:

(a) The Costs of the services which FTI (including its legal, financial, investment or other advisors) provides in connection with the performance of its duties as both the Monitor and the CCAA Plan Administrator under the CCAA Plan, in the CCAA Proceeding and in respect of the ongoing administration of the CCAA Plan, including the fulfillment of its duties and responsibilities enumerated in Article 14, Section 14.4 herein, and as set out in the Sanction Order and the CCAA Plan Administrator Appointment Order; and

(b) The Costs of the Court-Appointed Mediator's Ongoing Services which the Court-Appointed Mediator (including his legal counsel and other consultants and advisors) may provide after the date of the Sanction Order, as requested by the Monitor or the CCAA Plan Administrator, or by the CCAA Court, and approved by the CCAA Court pursuant to the CCAA Plan Administrator Appointment Order, the Court-Appointed Mediator's Ongoing Services Direction and the Fee Approval Direction.

"**Imperial CCAA Plan Administration Reserve Trust**" means the trust to be known as "The Imperial CCAA Plan Administration Reserve Trust" that shall be created pursuant to the Imperial CCAA Plan Administration Reserve Trust Deed and into which the Imperial CCAA Plan Administration Reserve shall be deposited.

"**Imperial CCAA Plan Administration Reserve Trust Deed**" means the deed of trust to be entered into between ITCAN as the settlor and BMO as the Original Trustee to create the Imperial CCAA Plan Administration Reserve Trust, as amended, restated or supplemented from time to time pursuant to the terms thereof.

"**Imperial Collateral Agency Agreement**" means the agreement to be entered into between ITCAN, ITCO, Marlboro Canada Limited, John Player & Sons Ltd., Imperial Brands Ltd., Medallion Inc., Cameo Inc. and Imperial Tobacco Products Limited as the debtors, Computershare as the Collateral Agent, the Provinces and Territories, the QCAPs and PCCs, as amended, restated or supplemented from time to time pursuant to the terms thereof.

"**Imperial Cy-près Trust Account**" means a segregated interest-bearing trust account to be established in the Bank by the Trustees to hold Imperial's share of the aggregate Cy-près Fund set out in Article 16 in trust for the benefit of the Cy-près Foundation. The proportionate shares of the Cy-près Fund which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial Cy-près Trust Account, RBH Cy-près Trust Account and JTIM Cy-près Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in respect of years 2, 3, 4 and 5 following the Plan Implementation Date and any subsequent years until the Cy-près Fund has been paid in full, the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in each of those years.

"**Imperial Deed**" means the deed of trust to be entered into between ITCAN as the settlor and BMO as the Original Trustee to create the Imperial Global Settlement Trust, as amended, restated or supplemented from time to time pursuant to the terms thereof.

"**Imperial Global Settlement Trust**" means the trust to be known as "The Imperial Tobacco Global Settlement Trust" that shall be created pursuant to the Imperial Deed and into which Imperial's Upfront Contributions and Annual Contributions shall be deposited.

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

"**Imperial Miscellaneous Claims Fund**" means the Cash reserve to be established on the Plan Implementation Date prior to any distributions to Affected Creditors as authorized by the CCAA Court pursuant to the Sanction Order, and to be paid out of the total Upfront Contributions to be made by Imperial and deposited into the Imperial Miscellaneous Claims Fund for the purpose of paying the Miscellaneous Claims of Persons who are found by the CCAA Court to be entitled to be paid their Miscellaneous Claim pursuant to the CCAA Plan. The Trustees shall hold the Imperial Miscellaneous Claims Fund in trust for those Persons who are entitled to be paid their Miscellaneous Claim pursuant to the CCAA Plan. In aggregate, the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund shall total $25.0 million. The proportionate shares of the aggregate amount of $25.0 million which Imperial, RBH and JTIM shall deposit, respectively, into the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund from their respective Upfront Contributions shall be equal to the proportionate shares of the Upfront Contributions to be made by Imperial, RBH and JTIM.

"**Imperial PCC Compensation Plan Reserve**" means the Cash reserve to be established on the Plan Implementation Date prior to any distributions to Affected Creditors as authorized by the CCAA Court pursuant to the Sanction Order, and to be paid out of the total Upfront Contributions made by Imperial and deposited into the Imperial PCC Compensation Plan Reserve Account for the purpose of remedying any default in payment of any PCC Compensation Plan Reserve Costs. The Trustees shall hold the Imperial PCC Compensation Plan Reserve in trust for those Persons who incur and are entitled to be paid PCC Compensation Plan Reserve Costs pursuant to the CCAA Plan. In aggregate, the Imperial PCC Compensation Plan Reserve, RBH PCC Compensation Plan Reserve and JTIM PCC Compensation Plan Reserve shall total $5.0 million. The proportionate shares of the aggregate amount of $5.0 million which each of Imperial, RBH and JTIM shall deposit, respectively, into the Imperial PCC Compensation Plan Reserve Account, RBH PCC Compensation Plan Reserve Account and JTIM PCC Compensation Plan Reserve Account from their respective Upfront Contributions shall be equal to the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM.

"**Imperial PCC Compensation Plan Reserve Account**" means a segregated interest-bearing trust account to be established by the Trustees to hold the Imperial PCC Compensation Plan Reserve on behalf of the beneficiaries thereof.

"**Imperial PCC Trust Account**" means a segregated interest-bearing trust account to be established in the Bank by the Trustees to hold Imperial's share of the PCC Compensation Plan Amount in trust for the benefit of the Pan-Canadian Claimants. The proportionate shares of the PCC Compensation Plan Amount which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial PCC Trust Account, RBH PCC Trust Account and JTIM PCC Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in respect of years 1 and 2 following the Plan Implementation Date and any subsequent years until the PCC Compensation Plan Amount has been paid in full, the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in each of those years.

"**Imperial QCAP Trust Account**" means a segregated interest-bearing trust account to be established in the Bank by the Trustees to hold Imperial's share of the QCAP Settlement Amount in trust for the benefit of the *Blais* Class Members. The proportionate shares of the QCAP Settlement Amount which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial QCAP Trust Account, RBH QCAP Trust Account and JTIM QCAP Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in respect of year 1 following the Plan Implementation Date and any subsequent years until the QCAP Settlement Amount has been paid in full, the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in that year.

"**Imperial Supplemental Trust**" means the bare trust to be known as "The Imperial Tobacco Supplemental Trust" that shall be created pursuant to the Imperial Tobacco Supplemental Trust Agreement.

"**Imperial Supplemental Trust Account**" has the meaning given in Article 5, Section 5.3.

"**Imperial Supplemental Trust Agreement Funds**" means any and all property held at any time by the Bare Trustees pursuant to the Imperial Tobacco Supplemental Trust Agreement, including the Reserved Amounts and such additional property which ITCAN, or other Persons may, in accordance with the CCAA Plan, transfer, assign, convey or deliver to the Bare Trustees to be deposited into the Imperial Supplemental Trust Account, together with income, interest and any other revenues generated thereby or accretions or additions thereto and any property into which any of the foregoing may be converted or exchanged.

"**Imperial Tobacco Supplemental Trust Agreement**" means the agreement to be entered into between ITCAN and the Bare Trustees creating the Imperial Supplemental Trust, as amended, restated or supplemented from time to time pursuant to the terms thereof.

"**Indebtedness**" means for RBH or any Material Subsidiary, at a particular time, the sum (without duplication) at such time of all:

(a) Indebtedness or liability of RBH (including amounts for borrowed money and mezzanine debt and preferred equity that would be considered to be debt under relevant generally accepted accounting principles);

(b) Obligations evidenced by bonds, debentures, notes or other similar instruments;

(c) Obligations for the deferred purchase price of property or services (including trade obligations);

(d) Amounts drawn or available to be drawn under letters of credit or under guaranties or similar obligations;

(e) Face amounts outstanding under acceptance or letter of credit facilities;

(f) Guaranties, endorsements (other than for collection or deposit in the Ordinary Course of Business) and other contingent obligations to purchase, to provide funds for payment, to supply funds, to invest in any Person, or otherwise to assure a creditor against loss; and

(g) Obligations secured by any Encumbrances, whether or not the obligations have been assumed.

"**Indemnified Parties**" has the meaning given in Article 18, Section 18.1.7.

"**Individual Claimants**" means all individuals who have asserted or may be entitled to assert a Tobacco Claim, which individuals are either Pan-Canadian Claimants or Quebec Class Action Plaintiffs and are represented in this CCAA Proceeding by either the PCC Representative Counsel or the Quebec Class Counsel respectively.

"**Individual Payment**" means the amount determined by the Claims Administrator to be payable to an Eligible Pan-Canadian Claimant under the PCC Compensation Plan.

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

"**Information Request**" has the meaning given in Article 10, Section 10.5.

"**Initial Order**" means the initial order commencing the CCAA ~~Proceedings~~Proceeding of RBH, as amended and restated from time to time.

"**Instruction Letter**" means the letter included in the Claims Package which is attached to the CCAA Plan as Schedule "B".

"**Insured Person**" means (a) a Person, including a deceased Person, for whom Health Care Benefits have been provided by a Province or Territory directly or through one or more agents or other intermediate bodies, or (b) a Person for whom Health Care Benefits could reasonably be expected will be provided by a Province or Territory directly or through one or more agents or other intermediate bodies.

"Intercompany Claim" means any Claim, other than an Intercompany Services Claim, that may be asserted against RBH by or on behalf of any member of RBH's Tobacco Company Group and, for greater certainty, includes all arrears of royalty and license fees as well as principal and interest due on loans made by any member of RBH's Tobacco Company Group to RBH.

"**Intercompany Services**" has the meaning given in Article 5, Section 5.14.

"**Intercompany Services Claim**" means any Claim that may be asserted by or on behalf of RBH's Parent or the relevant Affiliates within its Tobacco Company Group in accordance with Article 5, Section 5.14 in respect of the provision of Intercompany Services to RBH.

"**Intercompany Transaction**" means any transaction in the Ordinary Course of Business between RBH and any member(s) of its Tobacco Company Group to buy and sell goods and/or services, licences, intellectual property and/or allocate, collect and pay any costs, expenses and other amounts from and to the members of its Tobacco Company Group, including in relation to:

(a) Head office, shared or supplied services and operational support (including information technology and marketing services);

(b) Finished, unfinished (including tobacco leaf purchases) and semi-finished goods and materials;

(c) Manufacturing of goods;

(d) Distribution and sale of goods;

(e) Equipment purchases;

(f) Personnel, administrative, technical and professional services;

(g) Royalties and fees in respect of trademark licenses;

(h) Treasury and debt; and

(i) RBH's central cash management system and all related transactions and intercompany funding policies and procedures between RBH and its Tobacco Company Group,

collectively, "**Intercompany Transactions**".

"**Interface Meetings**" has the meaning given in Section 14(a) of the PTLC Terms which are Schedule "AA" to the CCAA Plan.

"**Interface Phase**" has the meaning given in Section 14(a) of the PTLC Terms which are Schedule "AA" to the CCAA Plan.

"**Interface Phase Secretariat**" has the meaning given in Section 24 of the PTLC Terms which are Schedule "AA" to the CCAA Plan.

"**Investment Guidelines**" means the guidelines and strategies approved by the CCAA Court pursuant to the Banking Arrangements Order and an Order to be granted in respect of the RBH CCAA Plan Administration Reserve Account for investing the assets held in the RBH Global Settlement Trust Account, RBH Supplemental Trust Account, RBH CCAA Plan Administration Reserve Account, RBH PCC Compensation Plan Reserve Account, RBH QCAP Trust Account, RBH PCC Trust Account, RBH Cy-près Trust Account and RBH Miscellaneous Claims Fund. The Investment Guidelines are attached as Schedule "C" to the RBH Deed and Schedule "B" to the RBH CCAA Plan Administration Reserve Trust Deed.

"**ITA**" means the *Income Tax Act* (Canada), as amended from time to time.

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

"**ITCAN Subsidiaries**" means Imperial Tobacco Services Inc., Imperial Tobacco Products Limited, Marlboro Canada Limited, Cameo Inc., Medallion Inc., Allan Ramsay and Company Limited, John Player & Sons Ltd., Imperial Brands Ltd., 2004969 Ontario Inc., Construction Romir Inc., Genstar Corporation, Imasco Holdings Group, Inc., ITL (USA) Limited, Genstar Pacific Corporation, Imasco Holdings Inc., Southward Insurance Ltd., and Liggett & Myers Tobacco Company of Canada Limited.

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

"**Jha Report**" means the report of Dr. Prabhat Jha dated March 24, 2021 entitled "Analyses to quantify smoking-attributable conditions that could be compensable and quantification of these conditions for each province and over time from 2003-2019", that is attached to the CCAA Plan as Schedule "L".

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

"**JTIM CCAA Plan Administration Reserve**" means the Cash reserve to be established on the Plan Implementation Date prior to any distributions to Affected Creditors of JTIM as authorized by the CCAA Court pursuant to the Sanction Order in respect of JTIM, in the amount of $25.0 million, and to be paid out of the Upfront Contributions of JTIM and deposited from the JTIM Global Settlement Trust Account into the JTIM CCAA Plan Administration Reserve Account for the purpose of remedying any default in payment of any JTIM CCAA Plan Administration Reserve Costs. The Trustees shall hold the JTIM CCAA Plan Administration Reserve in trust for the benefit of those Persons who incur and are entitled to be paid JTIM CCAA Plan Administration Reserve Costs pursuant to the JTIM CCAA Plan in respect of the CCAA Proceeding in respect of JTIM. In aggregate, the Imperial CCAA Plan Administration Reserve, RBH CCAA Plan Administration Reserve and JTIM CCAA Plan Administration Reserve shall total $75.0 million.

"**JTIM CCAA Plan Administration Reserve Account**" means a segregated interest-bearing trust account to be established by the Trustees to hold the JTIM CCAA Plan Administration Reserve on behalf of the beneficiaries thereof.

"**JTIM CCAA Plan Administration Reserve Costs**" means Costs incurred and payments to be made on or after the Plan Implementation Date by JTIM, including Costs incurred prior to the Plan Implementation Date which remain outstanding as of the Plan Implementation Date, in respect of:

(a) The Costs of the services which Deloitte (including its legal, financial, investment or other advisors) provides in connection with the performance of its duties as both the Monitor and the CCAA Plan Administrator under the CCAA Plan, in the CCAA Proceeding, and in respect of the ongoing administration of the CCAA Plan, including the fulfillment of its duties and responsibilities enumerated in Article 14, Section 14.4 herein, and as set out in the Sanction Order and the CCAA Plan Administrator Appointment Order; and

(b) The Costs of the Court-Appointed Mediator's Ongoing Services which the Court-Appointed Mediator (including his legal counsel and other consultants and advisors) may provide after the date of the Sanction Order, as requested by the Monitor or the CCAA Plan Administrator, or by the CCAA Court, and approved by the CCAA Court pursuant to the CCAA Plan Administrator Appointment Order, the Court-Appointed Mediator's Ongoing Services Direction and the Fee Approval Direction.

"**JTIM CCAA Plan Administration Reserve Trust**" means the trust to be known as "The JTIM CCAA Plan Administration Reserve Trust" that shall be created pursuant to the JTIM CCAA Plan Administration Reserve Trust Deed and into which the JTIM CCAA Plan Administration Reserve shall be deposited.

"**JTIM CCAA Plan Administration Reserve Trust Deed**" means the deed of trust to be entered into between JTIM as the settlor and BMO as the Original Trustee to create the JTIM CCAA Plan Administration Reserve Trust, as amended, restated or supplemented from time to time pursuant to the terms thereof.

"**JTIM Cy-près Trust Account**" means a segregated interest-bearing trust account to be established in the Bank by the Trustees to hold JTIM's share of the Cy-près Fund in trust for the benefit of the Cy-près Foundation. The proportionate shares of the Cy-près Fund which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial Cy-près Trust Account, RBH Cy-près Trust Account and JTIM Cy-près Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in respect of years 2, 3, 4 and 5 following the Plan Implementation Date and any subsequent years until the Cy-près Fund has been paid in full, the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in each of those years.

"**JTIM Deed**" means the deed of trust to be entered into between JTIM as the settlor and BMO as the Original Trustee to create the JTIM Global Settlement Trust, as amended, restated or supplemented from time to time pursuant to the terms thereof.

"**JTIM Global Settlement Trust**" means the trust to be known as "The JTIM Global Settlement Trust" that shall be created pursuant to the JTIM Deed and into which JTIM's Upfront Contributions and Annual Contributions shall be deposited.

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

"**JTIM Miscellaneous Claims Fund**" means the Cash reserve to be established on the Plan Implementation Date prior to any distributions to Affected Creditors of JTIM as authorized by the CCAA Court pursuant to the Sanction Order in respect of JTIM, and to be paid out of the total Upfront Contributions made by JTIM and deposited into the JTIM Miscellaneous Claims Fund for the purpose of paying the Miscellaneous Claims of Persons who are found by the CCAA Court to be entitled to be paid their Miscellaneous Claim pursuant to the JTIM CCAA Plan. The Trustees shall hold the JTIM Miscellaneous Claims Fund in trust for those Persons who are entitled to be paid their Miscellaneous Claim pursuant to the JTIM CCAA Plan. In aggregate, the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund shall total $25.0 million. The proportionate shares of the aggregate amount of $25.0 million which Imperial, RBH and JTIM shall deposit, respectively, into the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund from their respective Upfront Contributions shall be equal to the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM.

"**JTIM PCC Compensation Plan Reserve**" means the Cash reserve to be established on the Plan Implementation Date prior to any distributions to Affected Creditors as authorized by the CCAA Court pursuant to the Sanction Order, and to be paid out of the total Upfront Contributions made by JTIM and deposited into the JTIM PCC Compensation Plan Reserve Account for the purpose of paying the PCC Compensation Plan Reserve Costs. The Trustees shall hold the JTIM PCC Compensation Plan Reserve in trust for those Persons who incur and are entitled to be paid PCC Compensation Plan Reserve Costs pursuant to the CCAA Plan. In aggregate, the Imperial PCC Compensation Plan Reserve, RBH PCC Compensation Plan Reserve and JTIM PCC Compensation Plan Reserve shall total $5.0 million. The proportionate shares of the aggregate amount of $5.0 million which each of Imperial, RBH and JTIM shall deposit, respectively, into the Imperial PCC Compensation Plan Reserve Account, RBH PCC Compensation Plan Reserve Account and JTIM PCC Compensation Plan Reserve Account from their respective Upfront Contributions shall be equal to the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM.

"**JTIM PCC Compensation Plan Reserve Account**" means a segregated interest-bearing trust account to be established by the Trustees to hold the JTIM PCC Compensation Plan Reserve on behalf of the beneficiaries thereof.

"**JTIM PCC Trust Account**" means a segregated interest-bearing trust account to be established in the Bank by the Trustees to hold JTIM's share of the PCC Compensation Plan Amount in trust for the benefit of the Pan-Canadian Claimants. The proportionate shares of the PCC Compensation Plan Amount which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial PCC Trust Account, RBH PCC Trust Account and JTIM PCC Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in respect of years 1 and 2 following the Plan Implementation Date and any subsequent years until the PCC Compensation Plan Amount has been paid in full, the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in each of those years.

"**JTIM QCAP Trust Account**" means a segregated interest-bearing trust account to be established in the Bank by the Trustees to hold JTIM's share of the QCAP Settlement Amount in trust for the benefit of the *Blais* Class Members. The proportionate shares of the QCAP Settlement Amount which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial QCAP Trust Account, RBH QCAP Trust Account and JTIM QCAP Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in year 1 following the Plan Implementation Date until the QCAP Settlement Amount has been paid in full,, the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in that year.

"**JTIM Supplemental Trust**" means the bare trust to be known as "The JTIM Supplemental Trust" that shall be created pursuant to the JTIM Supplemental Trust Agreement .

"**JTIM Supplemental Trust Account**" has the meaning given in Article 5, Section 5.3.

"**JTIM Supplemental Trust Agreement**" means the agreement to be entered into between JTIM and the Bare Trustees creating the JTIM Supplemental Trust, as amended, restated or supplemented from time to time pursuant to the terms thereof.

"**JTIM Supplemental Trust Agreement Funds**" means any and all property held at any time by the Bare Trustees pursuant to the JTIM Supplemental Trust Agreement, including the Reserved Amounts and such additional property which JTIM, or other Persons may, in accordance with the CCAA Plan, transfer, assign, convey or deliver to the Bare Trustees to be deposited into the JTIM Supplemental Trust Account, together with income, interest and any other revenues generated thereby or accretions or additions thereto and any property into which any of the foregoing may be converted or exchanged.

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

"***Knight* Claim**" means any Claim that has been advanced, could have been advanced or could be advanced in the following class action, whether before or after the Effective Time: *Kenneth Knight* v. *Imperial Tobacco Canada Limited* (Supreme Court of British Columbia, Court File No. L031300), including any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

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

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

"***Knight* Class Action Plaintiffs Settlement Amount**" means the aggregate amount allocated from the Global Settlement Amount to be payable to the *Knight* Class Action Plaintiffs as set forth in Article 16, Sections 16.1, 16.2 and 16.3 herein.

"***Knight* Class Counsel**" means Klein Lawyers LLP.

"***Knight* Class Counsel Fee**" means the amount to be determined and approved by the CCAA Court that will be payable from the *Knight* Class Action Plaintiffs Settlement Amount to the *Knight* Class Counsel in respect of their fees, disbursements and costs as *Knight* Class Counsel and any applicable Sales and Excise Taxes payable thereon. The retainer agreement respecting fees and disbursements between the *Knight* Class Counsel and the representative plaintiffs, as well as the *Knight* Class Counsel Fee, are subject to the approval of the CCAA Court.

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

"**Legal Representative**" means an Individual who establishes through the submission to the Claims Administrator of one of the documents listed in the Claim Form for the Legal Representative of a PCC-Claimant that they have the right and are authorized to make a Submitted PCC-Claim on behalf of the PCC-Claimant.

"***Létourneau*** **Class Action**" means the class action commenced on September 30, 1998 by Cecilia Létourneau against ITCAN, RBH and JTIM in the Superior Court of Quebec, District of Montreal, bearing Court File No. 500-06-000070-983.

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

> All persons residing in Quebec who, as of September 30, 1998, were addicted to the nicotine contained in the cigarettes made by the defendants and who otherwise satisfy the following criteria:
>
> (1) They started to smoke before September 30, 1994 and since that date have smoked principally cigarettes manufactured by the defendants;
>
> (2) Between September 1 and September 30, 1998, they smoked on a daily basis an average of at least 15 cigarettes manufactured by the defendants; and
>
> (3) On February 21, 2005, or until their death if it occurred before that date, they were still smoking on a daily basis an average of at least 15 cigarettes manufactured by the defendants.
>
> The group also includes the heirs of the members who satisfy the criteria described herein.

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

"**Lung Cancer**" has the meaning given in Article 8, Section 8.1(d)(i).

"**Material Adverse Effect**" means an event or condition that caused or would reasonably be expected to cause a material adverse effect on:

(a) The assets and liabilities of RBH considered as a whole or the use or operation thereof;

(b) The business, profits, operations or condition (financial or otherwise) of RBH;

(c) The ability of RBH to perform its obligations in any material respect under any of the Definitive Documents to which it is a party or by which it is bound; or

(d) The Contribution Security.

"**Material Subsidiary**" means, in relation to RBH:

(a) Any of its Subsidiaries that holds 5% or more of the consolidated assets of RBH or contributes 5% or more of the consolidated revenues or net income of RBH, or

(b) Any of its Subsidiaries that are material to the conduct of RBH's business and operations.

provided that, without limiting the generality of Subsections (a) and (b), it includes Rothmans Inc.

"**MD&A**" has the meaning given in Article 10, Section 10.2.2.

"**Meeting**" means the meeting of Affected Creditors to be called and held pursuant to the Meeting Order for the purpose of considering and voting on the CCAA Plan, and includes any adjournment, extension, postponement or other rescheduling of such meeting.

"**Meeting Date**" means the date fixed for the Meeting pursuant to the Meeting Order subject to any adjournment or postponement or further order of the CCAA Court.

"**Meeting Order**" means the order of the CCAA Court dated October 31, 2024 directing the calling and holding of the Meeting of Affected Creditors to consider and vote on the CCAA Plan, as such order may be amended, restated or varied from time to time.

"**Metric**" has the meaning given in Article 5, Section 5.6.

"**Minister of Finance of Quebec**" means the Ministre des Finances du Québec, Bureau general de dépôts pour le Québec.

"**Miscellaneous Claimant Proof of Claim**" means the proof of claim form included as part of the Claims Package which is attached to the CCAA Plan as Schedule "B".

"**Miscellaneous Claims**" means, collectively:

(a) any Pre-Implementation Miscellaneous Claim;

(b) any Section 5.1(2) Claim, in respect of which the Person holding such Claim, or an authorized Person on their behalf, has not executed and delivered, or will not execute and deliver, a Claimant Contractual Release;

(c) any Section 19(2) Claim in regard to which the compromise or arrangement in respect of RBH explicitly provides for the Section 19(2) Claim's compromise, and the Person holding such Claim, or an authorized Person on their behalf, has not voted, or will not vote, for the acceptance of the compromise or arrangement, or otherwise execute and deliver a Claimant Contractual Release; and

(d) any other Claim in respect of RBH (excluding any Unaffected Claim) which is received by the Monitor and asserted against any Released Party based on, arising from or in respect of any conduct, act, omission, transaction, duty, responsibility, indebtedness, liability, obligation, dealing, fact, matter, or occurrence existing or taking place at or prior to the Effective Time (whether or not continuing thereafter) by a Person who asserts that such Claim will not be or, if asserted after the Effective Time, has not been compromised and fully, finally and irrevocably and unconditionally released and forever discharged, and permanently barred and enjoined pursuant to the terms of the CCAA Plan, the Claims Procedure Order, the Sanction Order or any other Order made in the CCAA Proceeding, and in accordance with Article 18, Section 18.2.3 of the CCAA Plan, the CCAA Court grants leave for such Person to bring such Claim for determination on its merits by the CCAA Court.

The existence of any such Miscellaneous Claims is not admitted but is expressly denied by RBH, its Tobacco Company Group and the Claimants. For greater certainty, no Claimant or Individual Claimant may assert a Miscellaneous Claim.

"**Miscellaneous Claims Amount**" has the meaning given in Article 18, Section 18.2.1.

"**Miscellaneous Claims Bar Date**" means 5:00 pm (Eastern Time) on December 5, 2024.

~~"**Miscellaneous Claims Fund**" has the meaning given in Article 18, Section 18.2.1.~~

"**Miscellaneous Claims Fund Period**" has the meaning given in Article 18, Section 18.2.1.

"**Miscellaneous Claims Procedure**" means the procedure pursuant to which a Putative Miscellaneous Claimant can assert a Miscellaneous Claim as established in Article 18, Section 18.2 of the CCAA Plan.

"**Monetary Cure Period**" has the meaning given in Article 12, Section 12.3(b).

"**Monitor**" means Ernst & Young Inc. in its capacity as the Court-appointed monitor appointed pursuant to the Initial Order in the CCAA Proceeding.

"**Monitors**" means, collectively, the Court-appointed monitors of the Tobacco Companies in the CCAA Proceedings.

"**Monthly Actual Costs Reports**" means the monthly reports that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators 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 in regard to each of the PCC Claims Administration, QCAP Claims Administration, PCC Agent, PCC Notice Plan and *Blais* Notice Plan, in accordance with the terms of the Claims Administrator Order.

"**Monthly Claims Administration Reports**" means the monthly reports, in respect of the month upon which the monthly reports are based, that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators setting out 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, in accordance with the terms of the Claims Administrator Order.

"**Monthly Events Reports**" means the monthly reports, in respect of the month upon which the monthly reports are based, that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators 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, in accordance with the terms of the Claims Administrator Order.

"**NDA**" means a confidentiality, non-disclosure and non-use agreement between RBH and another Person in the form already agreed to by the Parties.

"**Negative Notice Bar Date**" means 5:00 p.m. (Eastern Time) on the date that is twenty-one (21) days following the Negative Notice Issuance Date.

"**Negative Notice Claim**" means the value (for voting purposes only) of the Affected Claims of each Claimant and the number of votes associated therewith as set forth in a Statement of Negative Notice Claim to be sent to each Claimant in accordance with the following:

Claimant	Number of Votes for Voting Purposes	Value of Claim for Voting Purposes
Quebec Class Action Plaintiffs (QCAPs)	99,958	$13,706,891,279
Pan-Canadian Claimants (PCCs)	186,003	$5,041,088,110
Tobacco Producers	3,930	$29,043,876
British Columbia	1	$136,681,344,490
Alberta	1	$119,266,303,168
Saskatchewan	1	$27,189,868,453
Manitoba	1	$42,741,373,788
Ontario	1	$271,795,731,959
Quebec	1	$253,365,332,712
New Brunswick	1	$22,778,964,723
Nova Scotia	1	$29,979,033,060
Prince Edward Island	1	$6,238,547,995
Newfoundland and Labrador	1	$20,279,767,449

Claimant	Number of Votes for Voting Purposes	Value of Claim for Voting Purposes
Yukon	1	$3,752,573,987
Northwest Territories	1	$6,865,708,611
Nunavut	1	$3,584,449,605

"**Negative Notice Claims Package**" means the Claimant's Statement of Negative Notice Claim and the form of Notice of Dispute of Negative Notice Claim to be used in the event that the Claimant wishes to raise a dispute in accordance with paragraph 8 of the Claims Procedure Order, which are attached as Schedule "A" to the CCAA Plan.

"**Negative Notice Issuance Date**" means the date that the Statement of Negative Notice Claim is sent to a Claimant.

"**Net After-Tax Income**" is as described in Article 5, Section 5.6.

"**Newco**" has the meaning given in Article 2, Section 2.1(f) and refers to the new corporation to be incorporated pursuant to Article 4, Section 4.1.

"**Non-Monetary Cure Period**" has the meaning given in Article 12, Section 12.3(c).

"**Non-Released Claims**" means all Claims that are not Released Claims and, for greater certainty, includes all Unaffected Claims.

"**Normal Reassessment Period**" has the meaning ascribed by subsection 152(3.1) of the ITA (and any analogous provisions of provincial or territorial law), taking into account any applicable extension under the *Taxation Act* (Quebec) resulting from a reassessment made by the CRA or another Provincial Tax Authority, except that in the case of a Tax Refund Cash Payment, the extended period provided by subparagraph 152(4)(b)(i) of the ITA (and any analogous provisions of provincial or territorial law) will apply, and where the CCAA Plan Administrators and RBH have agreed to file a waiver, the extended period provided by subparagraph 152(4)(a)(ii) of the ITA (or the relevant analogous provisions of provincial or territorial law) shall apply.

"**Notice of Breach**" has the meaning given in Article 13, Section 13.3.

"**Notice of Default**" has the meaning given in Article 12, Section 12.3.

"**Notice of Dispute of Negative Notice Claim**" means the notice, substantially in the form included in the Negative Notice Claims Package and attached to the CCAA Plan as Schedule "A", which may be delivered to the Monitor by a Claimant disputing a Statement of Negative Notice Claim and providing reasons for such dispute.

"**Omnibus Notice**" means the notice which the Monitor shall cause to be published regarding the Claims Procedure Order and the Meeting, in accordance with the

Omnibus Notice Program, a copy of which notice is attached as Schedule "C" to the Claims Procedure Order and as Schedule "C" to the CCAA Plan.

"**Omnibus Notice Program**" means the plan to publish comprehensive legal notice regarding the Claims Procedure Order and the Meeting to Persons, including Putative Miscellaneous Claimants, situated in all the Provinces and Territories, as set forth on the document attached as Schedule "D" to the Claims Procedure Order and as Schedule "D" to the CCAA Plan.

"**Omnibus Sanction Hearing Notice**" means the notice which the Monitor shall cause to be published regarding the Sanction Hearing in accordance with the Omnibus Sanction Hearing Notice Program.

"**Omnibus Sanction Hearing Notice Program**" means the plan to publish comprehensive legal notice regarding the Sanction Hearing to Persons, including Putative Miscellaneous Claimants, situated in all the Provinces and Territories.

"**Ordinary Course Divestitures**" has the meaning given in Article 11, Section 11.4.

"**Ordinary Course Divestitures Thresholds**" has the meaning given in Article 11, Section 11.4.

"**Ordinary Course of Business**" means, in relation to RBH or a member of its Tobacco Company Group, the ordinary course of day-to-day business activities and operations of that company consistent with past practices, as such practices may change from time to time in the tobacco industry in response to regulatory, market or industry developments or changes, and materially similar in nature and magnitude to actions customarily taken in the normal course of day-to-day operations.

"**Ordinary Course Operational Activities**" has the meaning given in Article 11, Section 11.2.

"**Original Trustee**" means BMO.

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

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

"**Parent**" means, in the case of RBH, Philip Morris International Inc.

"**Parties**" means the Claimants, the Tobacco Companies and the Tobacco Company Groups, and "**Party**" means any one of them.

“**PCC Agent**” means Epiq in its role of agent for the PCC Representative Counsel in respect of the PCC Compensation Plan.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

"**PCC Claim Package**" means all of the documents that a PCC-Claimant or a PCC-Claimant's Legal Representative, as applicable, is required to complete and submit to the Claims Administrator including the Claim Form for PCC-Claimant, Claim Form for the Legal Representative of a PCC-Claimant, Physician Form (only if a pathology report in respect of Lung Cancer or Throat Cancer, or a spirometry report in respect of Emphysema/COPD (GOLD Grade III or IV), is not available), and all medical and other documents requested in the Claim Forms and the Physician Form. The aforesaid forms are Appendices "C", "D" and "E" to the PCC Compensation Plan which is attached as Schedule "S" to the CCAA Plan.

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

"**PCC Claims Administration**" has the meaning given in the definition of Global Claims Administration Costs Framework.

"**PCC Claims Application Deadline**" means the date twenty-four months after the First Notice Date by which all PCC-Claimants are required to submit their completed PCC Claim Packages to the Claims Administrator. The PCC Claims Application Deadline may be extended by the CCAA Court if it is deemed necessary and expedient to do so as the implementation of the PCC Compensation Plan unfolds.

"**PCC Claims Period**" has the meaning given in Article 8, Section 8.1(d).

"**PCC Compensable Diseases**" has the meaning given in Article 8, Section 8.1(d)(iii).

"**PCC Compensation Plan**" has the meaning given in Article 8, Section 8.1 and is attached as Schedule "S".

"**PCC Compensation Plan Amount**" means the aggregate amount allocated from the Global Settlement Amount to be payable into the Imperial PCC Trust Account, RBH PCC Trust Account and JTIM PCC Trust Account in respect of compensation for Eligible Pan-Canadian Claimants as set forth in Article 16, Sections 16.1, 16.2 and 16.3 herein.

~~"**PCC Compensation Plan Reserve**" means the Cash reserve to be established on the Plan Implementation Date prior to any distributions to Affected Creditors as authorized by the CCAA Court pursuant to the Sanction Order, in the amount of $5.0 million, and to be paid out of the total Upfront Contributions from the Tobacco Companies and deposited into the PCC Compensation Plan Reserve Account for the purpose of paying the PCC Compensation Plan Reserve Costs. The CCAA Plan Administrators for Imperial, RBH and JTIM shall hold the PCC Compensation Plan Reserve in trust for those Persons entitled to such funds pursuant to the CCAA Plan.~~

~~"**PCC Compensation Plan Reserve Account**" means a segregated interest-bearing trust account established by the CCAA Plan Administrators to hold the PCC Compensation Plan Reserve on behalf of the beneficiaries thereof.~~

"**PCC Compensation Plan Reserve Costs**" means Costs incurred and payments to be made on or after the Plan Implementation Date, including Costs incurred prior to the Plan Implementation Date which remain outstanding as of the Plan Implementation Date, in respect of:

(a) The Costs of the services which the Claims Administrator (including its advisors) provides in relation to the PCC Compensation Plan;

(b) The Costs of the services which the PCC Agent (including its advisors) provides in relation to the PCC Compensation Plan;

(~~b~~c) The Costs of the services which the Administrative Coordinator (including his advisors) provides in connection with the performance of his duties under the CCAA Plan; and

(~~c~~d) The Costs of the services which the PCC Representative Counsel (including their advisors) provide in connection with the performance of their duties under the CCAA Plan and in the CCAA Proceeding.

"**PCC Eligibility Criteria**" has the meaning given in Article 8, Section 8.1.

"**PCC Representative Counsel**" means The Law Practice of Wagner & Associates, Inc.

~~"**PCC Trust Account**" has the meaning given in Article 8, Section 8.3.~~

"**Pending Litigation**" has the meaning given in Article 18, Section 18.3.1.

"**Permitted Encumbrance**" in regard to RBH or any Material Subsidiary means:

(a) Encumbrances in favour of RBH or any Material Subsidiary existing on the date of the Contribution Security Agreement;

(b) Subject to the covenants set forth in Article 11, Section 11.1(g) and Article 11, Section 11.1(l) herein, Encumbrances on property, or on capital stock or Indebtedness, of a Person existing at the time such Person is merged with or into, amalgamated with, or consolidated with RBH or any Material Subsidiary, provided that such Encumbrances were in existence prior to the contemplation of such merger, amalgamation or consolidation and do not extend to any assets other than those of the Person merged into, amalgamated with, or consolidated with RBH or any Material Subsidiary;

(c) Encumbrances on property (including capital stock) existing at the time of acquisition of the property by RBH or any Material Subsidiary, provided that such Encumbrances were in existence prior to, and not incurred in contemplation of, such acquisition;

(d) Encumbrances to secure the performance of bids, tenders, leases, statutory obligations, surety or appeal bonds, performance bonds or other obligations of a like nature incurred in the Ordinary Course of Business;

(e) Encumbrances existing on the Plan Implementation Date;

(f) Encumbrances for Taxes, assessments or governmental charges or claims that are not yet delinquent or that are being contested in good faith by appropriate proceedings promptly instituted and diligently concluded, provided that any reserve or other appropriate provision as is required in conformity with generally accepted accounting principles has been established therefor;

(g) Encumbrances imposed by law, such as carriers', warehousemen's, landlord's, construction and mechanics' liens, in each case incurred in the Ordinary Course of Business;

(h) Survey exceptions, easements or reservations of, or rights of others for, licenses, rights-of-way, sewers, electric lines, telegraph and telephone lines and other similar purposes, or zoning or other restrictions as to the use of real property that were not incurred in connection with Indebtedness and that do not in the aggregate constitute a Material Adverse Effect on the value of such property or materially impair their use in the operation of the business of such Person;

(i) Encumbrances created for the benefit of or to secure the obligations created in the Definitive Documents; and

(j) Encumbrances incurred in the Ordinary Course of Business of RBH or any Material Subsidiary with respect to obligations that do not cause a Material Adverse Effect.

"**Permitted Transfers**" has the meaning given in Article 11, Section 11.1(h).

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

"**Plan Implementation Conditions**" has the meaning given in Article 19, Section 19.3.

"**Plan Implementation Date**" means the date upon which all of the Plan Implementation Conditions and the conditions to other Definitive Documents have been satisfied or waived and the transactions contemplated by the CCAA Plan, the Sanction Order and the other Definitive Documents are to be implemented, as evidenced by the Monitor's Plan Implementation Date Certificate to be delivered to RBH and filed with the CCAA Court.

"**Plan Implementation Date Certificate**" has the meaning given in Article 19, Section 19.4.

"**PPSAs**" means, collectively, *Personal Property Security Act*, RSBC 1996, c. 359, *Personal Property Security Act*, RSA 2000, c. P-7, *The Personal Property Security Act, 1993*, SS 1993, c. P-6.2, *The Personal Property Security Act*, RSM 1987, c. P35, *Personal Property Security Act*, RSO 1990, c. P.10, *Personal Property Security Act*, SNB 1993, c. P-7.1, *Personal Property Security Act*, SNS 1995-96, c. 13, *Personal Property Security Act*, RSPEI 1988, c. P-3.1, *Personal Property Security Act*, SNL 1998, c. P-7.1, *Personal Property Security Act*, RSY 2002, c. 169, *Personal Property Security Act*, SNWT (Nu) 1994, c. 8, as amended, and the relevant provisions of the Civil Code of Quebec, CQLR c. CCQ-1991.

"**Pre-Implementation Miscellaneous Claim**" means an Affected Claim by a Person who is not an Individual Claimant and which Affected Claim is not a: (a)

Provincial HCCR Claim, (b) Territorial HCCR Claim, (c) QCAP Claim, (d) PCC Claim, (e) Tobacco Producers Claim, or (f) *Knight* Claim.

"**Property**" means all current and future assets, undertakings and properties of RBH of every nature and kind whatsoever, and wherever situate, including all Cash and other proceeds thereof.

"**Provinces**" means, collectively, His Majesty the King in right of British Columbia ("**British Columbia**"), His Majesty the King in right of Alberta ("**Alberta**"), His Majesty the King in right of Saskatchewan ("**Saskatchewan**"), His Majesty the King in right of Manitoba ("**Manitoba**"), His Majesty the King in right of Ontario ("**Ontario**"), the Attorney General of Quebec ("**Quebec**"), His Majesty the King in right of New Brunswick ("**New Brunswick**"), His Majesty the King In right of Nova Scotia ("**Nova Scotia**"), His Majesty the King in right of Prince Edward Island ("**Prince Edward Island**") and His Majesty the King in right of Newfoundland and Labrador ("**Newfoundland and Labrador**"), and "**Province**" means any one of them.

"**Provinces and Territories Settlement Amount**" means the aggregate amount allocated from the Global Settlement Amount to be payable to the Provinces and Territories to settle the Provincial HCCR Claims and Territorial HCCR Claims, as set forth in Article 16, Sections 16.1, 16.2 and 16.3 herein.

"**Provincial and Territorial Liaison Committee**", or "**PTLC**", means the committee that shall be established by the Provinces and Territories in accordance with the PTLC Terms set out in Schedule "AA".

"**Provincial and Territorial Liaison Committee Terms**", or "**PTLC Terms**", are attached to the CCAA Plan as Schedule "AA".

"**Provincial HCCR Claim**" means any Claim that has been advanced, could have been advanced or could be advanced in any of the following actions or in any other similar proceedings, whether before or after the Effective Time and whether under the HCCR Legislation or otherwise:

(a) *Her Majesty the Queen in right of British Columbia* v. *Imperial Tobacco Canada Limited* (Supreme Court of British Columbia, Court File No. S010421);

(b) *Her Majesty in right of Alberta* v. *Altria Group, Inc.* (Alberta Court of Queen's Bench, Court File No. 1201-07314);

(c) *The Government of Saskatchewan* v. *Rothmans, Benson & Hedges Inc.* (Saskatchewan Court of Queen's Bench, Court File No. 8712012);

(d) *Her Majesty the Queen in right of the Province of Manitoba* v. *Rothmans, Benson & Hedges Inc.* (Manitoba Court of Queen's Bench, Court File No. CI 12-01-78127);

(e) *Her Majesty the Queen in right of Ontario* v. *Rothmans Inc. et al.* (Ontario Superior Court of Justice, Court File No. CV-09-387984);

(f) *Procureur général du Québec* v. *Impérial Tobacco Canada Limitée* (Quebec Superior Court, Court File No. 500-17-072363-123);

(g) *Her Majesty the Queen in right of the Province of New Brunswick* v. *Rothmans Inc.* (New Brunswick Court of Queen's Bench, Court File No. F/C/88/08);

(h) *Her Majesty the Queen in right of the Province of Nova Scotia* v. *Rothmans, Benson & Hedges Inc.* (Supreme Court of Nova Scotia, Court File No. 434868/737686);

(i) *Her Majesty the Queen in right of the Province of Prince Edward Island* v. *Rothmans, Benson & Hedges Inc.* (Prince Edward Island Supreme Court, Court File No. S1 GS-25019);

(j) *Attorney General of Newfoundland and Labrador* v. *Rothmans Inc.* (Supreme Court of Newfoundland and Labrador, Court File No. 201101G0826); and

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

"**PTLC Chair**" has the meaning given in Section 8 of the PTLC Terms which are Schedule "AA" to the CCAA Plan.

"**PTLC Members**" has the meaning given in Section 5 of the PTLC Terms which are Schedule "AA" to the CCAA Plan.

"**PTLC Vice-Chair**" has the meaning given in Section 11 of the PTLC Terms which are Schedule "AA" to the CCAA Plan.

"**Putative Miscellaneous Claimant**" means a Person, other than a Claimant or an Individual Claimant, who asserts a Miscellaneous Claim.

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

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

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

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

"**QCAP Claims Administration**" has the meaning given in the definition of Global Claims Administration Costs Framework.

"**QCAP Claims Process**" means the process established pursuant to the Quebec Administration Plan for *Blais* Class Members to assert claims for direct monetary compensation.

"**QCAP Cy-près Contribution**" means the aggregate sum of $131.0 million forming part of the QCAP Settlement Amount that shall be contributed by the QCAPs to the Cy-près Fund ~~and~~ ~~paid into the~~. The proportionate shares of the QCAP Cy-près Contribution which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial Cy-près Trust Account, RBH Cy-près Trust Account and JTIM Cy-près Trust Account shall be equal to the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM. The QCAP Cy-près Contribution is the consideration for the full and final settlement and satisfaction of the *Létourneau* Judgment.

"**QCAP Settlement Amount**" means the aggregate amount allocated from the Global Settlement Amount ~~and~~to be paid into the Imperial QCAP Trust Account, RBH QCAP Trust Account and JTIM QCAP Trust Account for the benefit of the QCAPs in settlement of the Tobacco Companies' liability pursuant to the judgments rendered in the Quebec Class Actions, as set forth in Article 16, Sections 16.1, 16.2 and 16.3 herein.

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

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

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

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

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

"**Quebec Class Counsel Fee**" means the amount to be determined subject to the approval of the CCAA Court that will be payable from the QCAP Settlement

Amount to Quebec Class Counsel, and to any legal counsel or other advisors of any nature or kind whatsoever who have provided, are providing or may in the future provide services to the Quebec Class Counsel in connection with the CCAA Proceedings, the Quebec Class Actions and/or any other proceedings on behalf of the *Blais* Class Members and/or *Létourneau* Class Members both before and after the Plan Implementation Date, in respect of their fees, disbursements and costs as Quebec Class Counsel, and any applicable Sales and Excise Taxes payable thereon. All Costs incurred in respect of the services provided by Raymond Chabot (as agent for the Quebec Class Counsel on behalf of the QCAPs) both before and after the Plan Implementation Date shall be paid by Quebec Class Counsel out of the Quebec Class Counsel Fee.

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

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

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

"**RBH CCAA Plan Administration Reserve**" means the Cash reserve to be established on the Plan Implementation Date prior to any distributions to Affected Creditors of RBH as authorized by the CCAA Court pursuant to the Sanction Order in respect of RBH, in the amount of $25.0 million, and to be paid out or directed to be paid by RBH of the Upfront Contributions of RBH or any other Contribution made by RBH as of the Plan Implementation Date and deposited into the RBH CCAA Plan Administration Reserve Account for the purpose of remedying any default in payment of any RBH CCAA Plan Administration Reserve Costs. The Trustees shall hold the RBH CCAA Plan Administration Reserve in trust for the benefit of those Persons who incur and are entitled to be paid RBH CCAA Plan Administration Reserve Costs pursuant to the RBH CCAA Plan in respect of the CCAA Proceeding in respect of RBH. In aggregate, the Imperial CCAA Plan Administration Reserve, RBH CCAA Plan Administration Reserve and JTIM CCAA Plan Administration Reserve shall total $75.0 million.

"**RBH CCAA Plan Administration Reserve Account**" means a segregated interest-bearing trust account to be established by the Trustees to hold the RBH CCAA Plan Administration Reserve on behalf of the beneficiaries thereof.

"**RBH CCAA Plan Administration Reserve Costs**" means Costs incurred and payments to be made on or after the Plan Implementation Date by RBH, including Costs incurred prior to the Plan Implementation Date which remain outstanding as of the Plan Implementation Date, in respect of:

(a) The Costs of the services which EY (including its legal, financial, investment or other advisors) provides in connection with the performance of its duties as both the Monitor and the CCAA Plan Administrator under the RBH CCAA Plan and in the CCAA Proceeding in respect of RBH and in respect of the ongoing administration of the RBH CCAA Plan, including the fulfillment of its duties and responsibilities enumerated in

Article 14, Section 14.4 herein, and as set out in the Sanction Order and the CCAA Plan Administrator Appointment Order, each in respect of RBH; and

(b) The Costs of the Court-Appointed Mediator's Ongoing Services which the Court-Appointed Mediator (including his legal counsel and other consultants and advisors) may provide after the date of the Sanction Order in respect of RBH, as requested by the Monitor or the CCAA Plan Administrator of RBH, or by the CCAA Court, and approved by the CCAA Court pursuant to the CCAA Plan Administrator Appointment Order in respect of RBH, the Court-Appointed Mediator's Ongoing Services Direction and the Fee Approval Direction.

"**RBH CCAA Plan Administration Reserve Trust**" means the trust to be known as "The RBH CCAA Plan Administration Reserve Trust" that shall be created pursuant to the RBH CCAA Plan Administration Reserve Trust Deed and into which the RBH CCAA Plan Administration Reserve shall be deposited.

"**RBH CCAA Plan Administration Reserve Trust Deed**" means the deed of trust to be entered into between RBH as the settlor and BMO as the Original Trustee to create the RBH CCAA Plan Administration Reserve Trust, as amended, restated or supplemented from time to time pursuant to the terms thereof.

"**RBH Cy-près Trust Account**" means a segregated interest-bearing trust account to be established in the Bank by the Trustees to hold RBH's share of the Cy-près Fund in trust for the benefit of the Cy-près Foundation. The proportionate shares of the Cy-près Fund which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial Cy-près Trust Account, RBH Cy-près Trust Account and JTIM Cy-près Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in respect of years 2, 3, 4 and 5 following the Plan Implementation Date and any subsequent years until the Cy-près Fund has been paid in full, the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in each of those years.

"**RBH Deed**" means the deed of trust to be entered into between RBH as the settlor and BMO as the Original Trustee, to create the RBH Global Settlement Trust, as amended, restated or supplemented from time to time pursuant to the terms thereof.

"**RBH Global Settlement Trust**" means the trust to be known as "The RBH Global Settlement Trust" that shall be created pursuant to the RBH Deed and into which RBH's Upfront Contribution (other than the portion of the Upfront Contributions which is to be contributed to the RBH CCAA Plan Administration Reserve) and Annual Contributions shall be deposited.

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

"**RBH Miscellaneous Claims Fund**" means the Cash reserve to be established on the Plan Implementation Date prior to any distributions to Affected Creditors as authorized by the CCAA

Court pursuant to the Sanction Order, and to be paid out of the total Upfront Contributions made by RBH and deposited into the RBH Miscellaneous Claims Fund for the purpose of paying the Miscellaneous Claims of Persons who are found by the CCAA Court to be entitled to be paid their Miscellaneous Claim pursuant to the CCAA Plan. The Trustees shall hold the RBH Miscellaneous Claims Fund in trust for those Persons who are entitled to be paid their Miscellaneous Claim pursuant to the CCAA Plan. In aggregate, the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund shall total $25.0 million. The proportionate shares of the aggregate amount of $25.0 million which Imperial, RBH and JTIM shall deposit, respectively, into the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund from their respective Upfront Contributions shall be equal to the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM.

"**RBH PCC Compensation Plan Reserve**" means the Cash reserve to be established on the Plan Implementation Date prior to any distributions to Affected Creditors as authorized by the CCAA Court pursuant to the Sanction Order, and to be paid out of the total Upfront Contributions made by RBH and deposited into the RBH PCC Compensation Plan Reserve Account for the purpose of remedying any default in payment of any PCC Compensation Plan Reserve Costs. The Trustees shall hold the RBH PCC Compensation Plan Reserve in trust for those Persons who incur and are entitled to be paid PCC Compensation Plan Reserve Costs pursuant to the CCAA Plan. In aggregate, the Imperial PCC Compensation Plan Reserve, RBH PCC Compensation Plan Reserve and JTIM PCC Compensation Plan Reserve shall total $5.0 million. The proportionate shares of the aggregate amount of $5.0 million which each of Imperial, RBH and JTIM shall deposit, respectively, into the Imperial PCC Compensation Plan Reserve Account, RBH PCC Compensation Plan Reserve Account and JTIM PCC Compensation Plan Reserve Account from their respective Upfront Contributions shall be equal to the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM.

"**RBH PCC Compensation Plan Reserve Account**" means a segregated interest-bearing trust account to be established by the Trustees to hold the RBH PCC Compensation Plan Reserve on behalf of the beneficiaries thereof.

"**RBH PCC Trust Account**" means a segregated interest-bearing trust account to be established in the Bank by the Trustees to hold RBH's share of the PCC Compensation Plan Amount in trust for the benefit of the Pan-Canadian Claimants. The proportionate shares of the PCC Compensation Plan Amount which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial PCC Trust Account, RBH PCC Trust Account and JTIM PCC Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in respect of years 1 and 2 following the Plan Implementation Date and any subsequent year until the PCC Compensation Plan Amount has been paid in full, the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in each of those years.

"**RBH QCAP Trust Account**" means a segregated interest-bearing trust account to be established in the Bank by the Trustees to hold RBH's share of the QCAP Settlement Amount in trust for the benefit of the *Blais* Class Members. The proportionate shares of the QCAP Settlement Amount which the Trustees shall transfer from each of the RBH Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial QCAP Trust Account, RBH QCAP Trust Account and JTIM QCAP Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in respect of year 1 following the Plan Implementation Date and any subsequent years until the QCAP Settlement Amount has been paid in full, the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in that year.

"**RBH Retained Amount**" has the meaning given in Article 5, Section 5.4.

"**RBH Supplemental Trust**" means the bare trust to be known as "The RBH Supplemental Trust" that shall be created pursuant to The RBH Supplemental Trust Agreement.

"**RBH Supplemental Trust Account**" has the meaning given in Article 5, Section 5.3.

"**RBH Supplemental Trust Agreement**" means the agreement to be entered into between RBH and the Bare Trustees to create the RBH Supplemental Trust, as amended, restated or supplemented from time to time pursuant to the terms thereof.

"**RBH Supplemental Trust Agreement Funds**" means any and all property held at any time by the Bare Trustees pursuant to the RBH Supplemental Trust Agreement, including the Reserved Amounts and such additional property which RBH, or other Persons may, in accordance with the CCAA Plan, transfer, assign, convey or deliver to the Bare Trustees to be deposited into the RBH Supplemental Trust Account, together with income, interest and any other revenues generated thereby or accretions or additions thereto and any property into which any of the foregoing may be converted or exchanged.

"**RBH Supplemental Trust Charge**" means the charge on the property held in the RBH Supplemental Trust Account from time to time pursuant to the CCAA Plan for the benefit of the Collateral Agent and the Claimants, created by paragraph 10 of the Banking Arrangements Order, and having the priority provided in paragraph 12 of such Order.

"**Release**" has the meaning given in Article 18, Section 18.1.1.

"**Released Claims**" means, collectively, any and all of the following Claims, excluding Unaffected Claims:

(a) any Tobacco Claims; and

(b) any Claims:

(i) in respect of the assets, obligations, business or affairs of the Released Parties in Canada or, in the case of RBH, anywhere else in the world, relating to Tobacco Products, which are based on, arising from or in respect of any conduct, act, omission, transaction, duty, responsibility, indebtedness, liability, obligation, dealing, fact, matter or occurrence existing or taking place at or prior to the Effective Time (whether or not continuing thereafter);

(ii) in respect of the CCAA Proceedings up to the Effective Time, provided that such Released Party is not determined by a final order of the CCAA Court to have committed fraud in the CCAA Proceedings;

(iii) existing at or prior to the Effective Time that have been advanced, that could have been advanced or could be advanced in the CCAA Proceeding; and

(iv) released as against the Monitors, CCAA Plan Administrators, Foreign Representative, Court-Appointed Mediator and Administrative Coordinator pursuant to Article 18, Sections 18.1.4, 18.1.5 and 18.1.6 herein.

For greater certainty, Released Claims include all Tobacco Claims in respect of fraud, misrepresentation or omission that have been or could have been asserted in any proceeding initiated prior to the Effective Time, including all Claims released by the Release and the Claimant Contractual Release.

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

(a) ITCAN,

(b) ITCO,

(c) RBH,

(d) JTIM,

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

(f) Philip Morris International Inc.,

(g) JT International Holding B.V.,

(h) the ITCAN Subsidiaries,

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

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

(k) British American Tobacco (Investments) Limited,

(l) Carreras Rothmans Limited,

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

(n) Philip Morris Incorporated,

(o) Philip Morris Global Brands Inc.,

(p) Philip Morris S.A.,

(q) Rothmans Inc.,

(r) Ryesekks p.l.c.,

(s) Altria Group, Inc.,

(t) R.J. Reynolds Tobacco Company,

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

(v) RJR Nabisco, Inc.,

(w) JT International SA,

(x) JT Canada LLC Inc.,

(y) Japan Tobacco Inc.,

(z) JTIM TM,

(aa) Canadian Tobacco Manufacturers' Council, and

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

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

"**Releasors**", collectively, means:

(a) the Provinces and Territories,

(b) the Quebec Class Action Plaintiffs,

(c) the Pan-Canadian Claimants,

(d) the *Knight* Class Action Plaintiffs,

(e) the Tobacco Producers, and

(f) every other Person having an Affected Claim or a Released Claim, and "**Releasor**" means any one of them. "**Releasors**" and "**Releasor**" shall include their respective Representatives.

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

"**Request for Particulars**" has the meaning given in Article 13, Section 13.2.

"**Request for Review**", as applicable, has the meaning given in paragraph 29.1 of the PCC Compensation Plan and is in the form attached thereto as Appendix "J", and the meaning given in paragraph 28.1 of the Quebec Administration Plan and is in the form attached thereto as Appendix "M".

"**Required Majority**" means, in respect of the Affected Creditor Class, a majority in number of the Affected Creditors holding Voting Claims representing at least two-thirds in value of the Voting Claims of the Affected Creditors, in each case who are entitled to vote at the Meeting in accordance with the Meeting Order and who are present and voting in person or by proxy at the Meeting.

"**Reserved Amount**" of a Tobacco Company means: (i) any Tax Refund attributable to the carryback of a Tax Attribute to a preceding taxation year (other than the taxation year in which the Upfront Contribution is made) (a "**Tax Refund Cash Payment**"); (ii) in respect of an Annual Contribution, the reduction in income tax payable by the Tobacco Company in respect of its taxation year in which the Annual Contribution is made attributable to the deduction in computing income for tax purposes of the Annual Contribution and any resulting Tax Refund Cash Payment (the "**Annual Amount**"); and (iii) the reduction in income tax payable by the Tobacco Company in respect of a subsequent taxation year attributable to the carryforward of a Tax Attribute to the subsequent taxation year (the "**Carry Amount**"), and "**Reserved Amounts**" in respect of a Tobacco Company, means at any time, the aggregate of any Reserved Amount in respect of such Tobacco Company.

"**Response**" has the meaning given in Article 13, Section 13.3.

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

"**Sales and Excise Tax Charge**" means the charge over the Property for the benefit of a Tax Authority that is entitled to receive payments or collect monies from RBH in respect of Sales and Excise Taxes (including for greater certainty the Canada Border Services Agency), created by paragraph 25 of the Initial Order, and having the priority provided in paragraphs 45 and 47 of such Order.

"**Sales and Excise Taxes**" means all goods and services, harmonized sales or other applicable federal, provincial or territorial sales or use taxes, and all federal excise taxes and customs and import duties and all federal, provincial and territorial tobacco taxes.

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

"**Sanction Hearing Objection Notice**" means the notice, substantially in the form attached as a schedule to the Sanction ~~Hearing~~Protocol Order, which may be submitted or delivered to the Monitor by a Putative Miscellaneous Claimant objecting to the Sanction Order and providing reasons for such objection.

"**Sanction Order**" means the Order of the CCAA Court dated March 6, 2025, among other things, sanctioning and approving the CCAA Plan and granting, approving and declaring the settlements, compromises and releases, as applicable, contemplated by the CCAA Plan.

"**Sanction ~~Hearing~~Protocol Order**" means the Order of the CCAA Court dated December 23, 2024 (including all schedules and appendices thereto) made in the CCAA Proceeding approving the Omnibus Sanction Hearing Notice, the Omnibus Sanction Hearing Notice Program and the timetable and procedure for the Sanction Hearing, as such Order may be amended, restated or varied from time to time.

~~"**Sanction Order**" means the Order of the CCAA Court, among other things, sanctioning and approving the CCAA Plan and granting, approving and declaring the settlements, compromises and releases, as applicable, contemplated by the CCAA Plan.~~

"**Section 5.1(2) Claims**" means any Claims against the Directors that:

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

(b) relate to the obligations of RBH where the Directors are by law liable in their capacity as Directors for the payment of such obligations; and

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

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

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

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

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

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

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

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

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

"**Secured Claim**" means any Claim of a creditor to the extent that it is secured by a valid Encumbrance that is duly and properly registered or otherwise perfected in accordance with Applicable Law in the appropriate jurisdiction as of the Filing Date or thereafter pursuant to an Order, to the extent of the value of such Encumbrance as at the Filing Date (having regard to the value of the assets subject to such Encumbrance and the priority of such Encumbrance) and which Claim is entitled to be proven as a secured claim pursuant to the provisions of the CCAA.

"**Signing Authorization Order**" means the order of the CCAA Court dated August 15, 2025 made in the CCAA Proceedings authorizing Quebec Class Counsel, PCC Representative Counsel, *Knight* Class Counsel and Counsel for the Tobacco Producers to execute and deliver on behalf of, respectively, the Quebec Class Action Plaintiffs, the Pan-Canadian Claimants, the *Knight* Class Action Plaintiffs, and the Tobacco Producers any and all documents as they consider advisable to give effect to the implementation of the CCAA Plans.

"**Statement of Negative Notice Claim**" means the respective statements to be prepared by the Monitor, each of which shall contain, for voting purposes, the amount and number of votes ascribed to the Negative Notice Claim of each Claimant. The Statement of Negative Notice Claim is included in Schedule "A" to the CCAA Plan.

"**Stay Period**" has the meaning ascribed to such term in the Initial Order.

"**Submitted PCC-Claims**" means the claims made by the PCC-Claimants by submitting a PCC Claim Package to the Claims Administrator, and "**Submitted PCC-Claim**" means any one of them.

"**Subsequent Annual Global Claims Administration Costs Budget**" means, for each twelve calendar month period following the end of the twelve calendar month period covered by the First Annual Global Claims Administration Costs Budget until the PCC Claims Administration and the QCAP Claims Administration, respectively, are complete (i) each subsequent budget for the PCC Claims Administration, and (ii) each subsequent budget for the QCAP Claims Administration that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators and is subject to the joint approval of the CCAA Court and the Quebec Superior Court in accordance with the terms of the Claims Administrator Order.

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

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

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

~~"**Supplemental Trust Account**" has the meaning given in Article 5, Section 5.3.~~

"**Surviving Family Members**" means, collectively the Individuals who are eligible to recover damages for loss of guidance, care and companionship pursuant to the applicable legislation in each jurisdiction which governs surviving family members' claims for damages, namely: *Family Compensation Act*, RSBC 1996, c. 126; *Fatal Accidents Act*, RSA 2000, c. F-8; *The Fatal Accidents Act*, RSS 1978, c. F-11; *The Fatal Accidents Act*, CCSM, c. F50; *Family Law Act*, RSO 1990, c. F.3; *Civil Code of Quebec*, chapter CCQ-1991; *Fatal Accidents Act*, RSNB 2012, c.104; *Fatal Injuries Act*, RSNS 1989, c. 163; amended 2000, c. 29, ss. 9-12; *Fatal Accidents Act*, RSPEI 1988, c. F-5; *Fatal Accidents Act*, RSNL 1990, c F-6; *Fatal Accidents Act*, RSY 2002, c 86; and *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3. For greater certainty, "Surviving Family Members" does not include the estates of Individuals who fulfill the criteria to receive compensation as a Pan-Canadian Claimant.

"**Tax Attribute**" means, with respect to RBH, any tax attribute resulting from the deductibility of an Upfront Contribution, Annual Contribution or applicable Reserved Amount that is available for carryforward or carryback to another taxation year, including a non-capital loss, capital loss, credit, and other balance.

"**Tax Authority**" means the CRA, the Receiver General for Canada, any other federal Governmental Authority (such as the Canada Border Services Agency) and any corresponding provincial or territorial Governmental Authority.

"**Tax Matter**" has the meaning given in Article 10, Section 10.2.2(m).

"**Tax Refund Cash Payment**" has the meaning given in the definition of Reserved Amount.

"**Tax Refund**" means any income tax refund received from a Tax Authority in cash or cash equivalent by RBH during the Contribution Period. For greater certainty, any tax instalment overpayment shall not be considered a Tax Refund.

"**Taxes**" means all federal, state, provincial, territorial, county, municipal, local or foreign taxes, duties, imposts, levies, assessments, tariffs and other charges imposed, assessed or collected by a Tax Authority including those levied on, or measured by, or referred to as, income, net income, gross income, gross receipts, business, royalty, capital, capital gains, goods and services, harmonized sales, value added, severance, stamp, franchise, occupation, premium, capital stock, sales and use, real property, land transfer, personal property, ad valorem, transfer, licence, profits, windfall profits, withholding, environmental, payroll, employment, employer health, pension plan, anti-dumping, countervail, excise, severance, stamp, occupation, or premium tax, all employment insurance premiums, Canada, Québec and any other pension plan contributions or premiums.

"**Territorial HCCR Claim**" means any Claim that:

(a) Northwest Territories has advanced, could have advanced or could advance pursuant to the *Tobacco Damages and Health Care Costs Recovery Act*, SNWT 2011, c 33 (proclaimed but not yet in force), whether before or after the Effective Time, and whether under the HCCR Legislation or otherwise;

(b) Nunavut has advanced, could have advanced or could advance pursuant to the *Tobacco Damages and Health Care Costs Recovery Act*, SNu 2010, c 31 (proclaimed but not yet in force), whether before or after the Effective Time, and whether under the HCCR Legislation or otherwise;

(c) Yukon has advanced, could have advanced or could advance, whether before or after the Effective Time, in relation to the recovery of (i) the present value of the total expenditure by Yukon for health care benefits provided for Insured Persons resulting from Tobacco-related Disease or the risk of Tobacco-related Disease, and (ii) the present value of the estimated total expenditure by Yukon for health care benefits that could reasonably be expected will be provided for those Insured Persons resulting from Tobacco-related Disease or the risk of Tobacco-related Disease, including pursuant to any legislation that may be enacted by Yukon in the future which could result in a Claim against any of the Released Parties relating to such expenditures; and

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

"**Territories**" means, collectively, the Government of Yukon ("**Yukon**"), the Government of the Northwest Territories ("**Northwest Territories**") and the Government of Nunavut ("**Nunavut**"), and "**Territory**" means any one of them.

"**Throat Cancer**" has the meaning given in Article 8, Section 8.1(d)(ii).

"**Tobacco Claim**" means any Claim of any Person against or in respect of a Tobacco Company and/or any Director thereof, or any member of its Tobacco Company Group and/or any Director thereof, that has been advanced (including, without limitation, in any outstanding or pending litigation), that could have been advanced or that could be advanced, and whether such Claim is on such Person's own account, on behalf of another Person, as a dependent of another Person, or on behalf of a certified or proposed class, or made or advanced by a Government, or an agency, insurer, employer or otherwise, under or in connection with Applicable Law, or under any current or future statute to recover damages or any other remedy or costs in respect of the development, design, manufacture, production, marketing, advertising, distribution, purchase, sale or disposition of Tobacco Products, the use of or exposure (whether directly or indirectly) to Tobacco Products or their emissions, the development of any disease related to the use of Tobacco Products, or any representation or omission in respect of Tobacco Products, including any misrepresentations, breach of duty or fraud in respect thereof by any member of the Tobacco Company Group or its Representatives in Canada or, in the case of the Tobacco Company, anywhere else in the world, in each case based on, arising from or in respect of any conduct, act, omission, transaction, duty, responsibility, indebtedness, liability, obligation, dealing, fact, matter or occurrence existing or taking place at or prior to the Effective Time (whether or not continuing thereafter) and including any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim. For greater certainty, Tobacco Claim includes:

(a) Any Provincial HCCR Claim;

(b) Any Territorial HCCR Claim;

(c) Any QCAP Claim;

(d) Any PCC Claim;

(e) Any *Knight* Claim; and

(f) Any Tobacco Producers Claim.

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

"**Tobacco Company's Global Settlement Trust Account**" means, as applicable, the Imperial Global Settlement Trust Account, the RBH Global Settlement Trust Account and the JTIM Global Settlement Trust Account.

"**Tobacco Company's Supplemental Trust Account**" means, as applicable, the Imperial Supplemental Trust Account, the RBH Supplemental Trust Account and the JTIM Supplemental Trust Account.

"**Tobacco Company Group**" means, in respect of RBH, its Parent and all other current or former Affiliates, direct or indirect Subsidiaries or parents, of RBH, and their respective indemnitees.

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

"**Tobacco Producers' Actions**" means the uncertified class actions enumerated in the definition of "Tobacco Producers Claim" in the CCAA Plan.

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

(a) *The Ontario Flue-Cured Tobacco Growers' Marketing Board* v. *JTI-Macdonald Corp.* (Ontario Superior Court of Justice, Court File No. 1056/10CP);

(b) *The Ontario Flue-Cured Tobacco Growers' Marketing Board* v. *Rothmans, Benson & Hedges Inc.* (Ontario Superior Court of Justice, Court File No. 64462 CP); and

(c) *The Ontario Flue-Cured Tobacco Growers' Marketing Board* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 64757 CP);

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

"**Tobacco Producers Settlement Amount**" means the aggregate amount allocated from the Global Settlement Amount to be payable to the Ontario Flue-Cured Tobacco Growers' Marketing Board for the benefit of the Tobacco Producers, as set forth in Article 16, Sections 16.1, 16.2 and 16.3 herein. The Counsel for the Tobacco Producers' Fee is subject to the approval of the CCAA Court and shall be paid out of the Tobacco Producers Settlement Amount.

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

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

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

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

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

"**Trustees**" means BMO (i) in its capacity as the original trustee under the Imperial Deed, RBH Deed or JTIM Deed and at any other time the Person or Persons holding office as the trustee or trustees of any trust created under the Imperial Deed, RBH Deed or JTIM Deed at such time, or as the context otherwise requires (ii) in its capacity as the original trustee under the Imperial CCAA Plan Administration Reserve Trust Deed, RBH CCAA Plan Administration Reserve Trust Deed or JTIM CCAA Plan Administration Reserve Trust Deed and at any other time the Person or Persons holding office as the trustee or trustees of any trust created under the RBH CCAA Plan Administration Reserve Trust Deed at such time.

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

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

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

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

"**Unaffected Claims**" means, collectively:

(a) any Alternative Product Claim;

(b) any Claim by a Person relating to the right to enforce against any Released Party its obligations under any of the Definitive Documents;

(c) any Claim secured by the CCAA Charges;

(d) any Cash Management Bank Claim;

(e) any Employee Priority Claim;

(f) any Government Priority Claim;

(g) any Claim in respect of the RBH CCAA Plan Administration Reserve Costs;

(h) any Claim in respect of the PCC Compensation Plan Reserve Costs;

(i) any Secured Claim that is not a Tobacco Claim;

(j) any Claim for Costs by the Monitor, the CCAA Plan Administrator, the Claims Administrator, the Administrative Coordinator, the Court-Appointed Mediator, including their respective legal or other advisors, or counsel to RBH, subject to the applicable terms in connection therewith under the CCAA Plan;

(k) any Claim by any Director under any directors' or officers' indemnity policy or agreement with RBH to the extent not otherwise covered by the CCAA Charges;

(l) any Intercompany Services Claim;

(m) any Intercompany Claim, subject to the terms of Article 5, Section 5.15;

(n) any Claim by a supplier against RBH for the supply of goods or services other than a Tobacco Claim;

(o) any Claim against RBH relating to environmental remediation pursuant to Applicable Law;

(p) any Claim by Canada or any Province or Territory against any Released Party relating in any manner to:

  (i) any applicable federal, provincial or territorial sales taxes, federal excise taxes and customs and import duties, federal, provincial and territorial tobacco taxes, and any other taxes of any kind whatsoever applicable to any Released Party, and

  (ii) such Released Party's compliance with any Applicable Law and statutes and the regulations made thereunder, except for liability for actions or omissions occurring prior to the Effective Time in respect of a Tobacco Claim; and

(q) any Claim by any Person under any contract with RBH that has not been disclaimed and which Claim is not a Tobacco Claim;

and, for greater certainty, shall include any Unaffected Claim arising through subrogation.

"**Unaffected Creditor**" means a Person who has an Unaffected Claim.

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

"**US Bankruptcy Code**" means title 11 of the United States Bankruptcy Code.

"**US Bankruptcy Court**" means the U.S. Bankruptcy Court, Southern District of New York.

"**Virtual Data Room**" has the meaning given in Article 10, Section 10.10.

"**Voting Claim**" means the amount of the Affected Claim of an Affected Creditor as finally determined for voting purposes in accordance with the Statements of Negative Notice Claims, the Claims Procedure Order and the Meeting Order entitling such Affected Creditor to vote at the Meeting in accordance with the provisions of the Meeting Order, the CCAA Plan and the CCAA.

"**Weekly Actual Costs Reports**" means the weekly reports that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators 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 in regard to each of the PCC Claims Administration, QCAP Claims Administration, PCC Agent, PCC Notice Plan and *Blais* Notice Plan, in accordance with the terms of the Claims Administrator Order.

"**Weekly Claims Administration Reports**" means the weekly reports, in respect of the week upon which the weekly reports are based, that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators setting out 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, in accordance with the terms of the Claims Administrator Order.

"**Weekly Events Reports**" means the weekly reports, in respect of the week upon which the weekly reports are based, that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators 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, in accordance with the terms of the Claims Administrator Order.

1.2 Certain Rules of Interpretation

For the purposes of the CCAA Plan:

(a) Any reference in the CCAA Plan to an Order or an existing document or exhibit filed or to be filed means such Order, document or exhibit as it may have been or may be amended, modified, or supplemented;

(b) Unless otherwise specified, all references to currency are in Canadian dollars;

(c) The division of the CCAA Plan into "articles" and "sections" and the insertion of a table of contents are for convenience of reference only and do not affect the construction or interpretation of the CCAA Plan, nor are the descriptive headings of "articles" and "sections" intended as complete or accurate descriptions of the content thereof;

(d) The use of words in the singular or plural, or with a particular gender, including a definition, will not limit the scope or exclude the application of any provision of the CCAA Plan or a schedule hereto to such Person (or Persons) or circumstances as the context otherwise permits;

(e) The words "includes" and "including" and similar terms of inclusion will not, unless expressly modified by the words "only" or "solely", be construed as terms of limitation, but rather will mean "includes but is not limited to" and "including but not limited to", so that references to included matters will be regarded as illustrative without being either characterizing or exhaustive;

(f) Unless otherwise specified, all references to time herein and in any document issued pursuant hereto mean local time in Toronto, Ontario and any reference to an event occurring on a Business Day means prior to 5:00 p.m. (Eastern Time) on such Business Day;

(g) Unless otherwise specified, time periods within or following which any payment is to be made or act is to be done will be calculated by excluding the day on which the period commences and including the day on which the period ends and by extending the period to the next succeeding Business Day if the last day of the period is not a Business Day;

(h) Unless otherwise provided, any reference to a statute or other enactment of parliament or a legislature includes all regulations made thereunder, all amendments to or re-enactments of such statute or regulations in force from time to time, and, if applicable, any statute or regulation that supplements or supersedes such statute or regulation;

(i) References to a specified "article" or "section" will, unless something in the subject matter or context is inconsistent therewith, be construed as references to that specified article or section of the CCAA Plan, whereas the terms "the CCAA Plan", "hereof", "herein", "hereto", "hereunder" and similar expressions will be deemed to refer generally to the CCAA Plan and not to any particular article, section or other portion of the CCAA Plan and includes any documents supplemental hereto; and

(j) When a capitalized term used in the CCAA Plan references a definition in any other document, the CCAA Plan shall be interpreted as if the definition in that other document is included in the CCAA Plan.

1.3 Governing Law and Jurisdiction

The CCAA Plan and all Definitive Documents shall be governed and construed in accordance with the laws of the Province of Ontario and the Applicable Laws of Canada, save only for the administration of the QCAP Claims Process pursuant to the Quebec Administration Plan which shall be governed by the laws of the Province of Quebec and the Applicable Laws of Canada.

1.4 Schedules

The following are the Schedules to the CCAA Plan, which are incorporated by reference into the CCAA Plan and form an integral part of it:

Schedule "A":	Negative Notice Claims Package comprised of Statement of Negative Notice Claim (Schedule "B-1") and the Notice of Dispute of Negative Notice Claim (Schedule "B-2")
Schedule "B":	Claims Package comprised of Miscellaneous Claims Instruction Letter (Schedule "A-1") and the Miscellaneous Claimant Proof of Claim (Schedule "A-2")
Schedule "C":	Omnibus Notice
Schedule "D":	Omnibus Notice Program comprised of condensed version of the Omnibus Notice (Appendix "A") and the list of the regional newspapers in which the Omnibus Notice will be published (Appendix "B")
Schedule "E":	Contribution Security Agreement
Schedule "F":	Deed of ~~Immoveable~~Immovable Hypothec (official French version)
Schedule "G":	Deed of ~~Immoveable~~Immovable Hypothec (unofficial English version)
Schedule "H":	Deed of ~~Moveable~~Movable Hypothec
Schedule "I":	Demand Debenture granting mortgage on RBH's property situated at 1500 Don Mills Road and Acknowledgment and Direction relating to the mortgage
Schedule "J":	Harrison Report
Schedule "K":	Curriculum vitae of Dr. Glenn Harrison
Schedule "L":	Jha Report
Schedule "M":	Curriculum vitae of Dr. Prabhat Jha
Schedule "N":	Quebec Class Action Administration Plan dated August 22, 2025
Schedule "O":	Overview of Epiq's complex claims administration experience
Schedule "P":	Curriculum vitae of Daniel Shapiro, K.C
Schedule "Q":	Pan-Canadian Claimants' Compensation Plan: Methodology and Analysis dated December 5, 2024

Schedule “R”: Analysis of Limitations Law applicable to Pan-Canadian Claimants dated September 2, 2020

Schedule “S”: Pan-Canadian Claimants’ Compensation Plan dated ~~December 5~~August 22, ~~2024~~2025

Schedule “T”: Resume of Dr. Robert Bell

Schedule “U”: Curriculum vitae of Dr. Robert Bell

Schedule “V”: The Cy-près Fund: Methodology and Analysis dated December 5, 2024

Schedule “W”: Claimant Contractual Release – RBH

Schedule “X”: List of Health Care Costs Recovery Actions of the Provinces and HCCR Claims asserted by Territories

Schedule “Y”: List of Actions commenced under Provincial Class Proceedings Legislation

Schedule “Z”: List of Actions commenced by Individuals

Schedule “AA”: Provincial and Territorial Liaison Committee Terms

ARTICLE 2. PURPOSE AND EFFECT OF THE CCAA PLAN

2.1 Purpose

The purposes of the CCAA Plan are to:

(a) Effect a full and final settlement and irrevocable compromise of all Tobacco Claims;

(b) Effect a release, discharge and bar of all Released Claims;

(c) Eliminate liability for all Tobacco Claims for actions up to the Effective Time;

(d) Effect the distributions of the Global Settlement Amount to the Claimants as set forth in Article 16, Sections 16.1, 16.2 and 16.3 herein;

(e) Provide for the disposition and resolution of all Pending Litigation;

(f) Effect the transfer of all of RBH’s assets, Indebtedness, liabilities and business relating to its current and future Alternative Products (“**Alternative Products Business**”) to an unrelated company, a Canadian Affiliate of its Parent, or a Canadian Subsidiary of any other company within its Tobacco Company Group (“**Newco**”); and

(g) Permit RBH to exit this CCAA Proceeding and continue to carry on its business as a going concern.

2.2 Exclusion of Alternative Products from CCAA Plan

Alternative Products are excluded from the CCAA Plan. The CCAA Plan shall not be applicable to any right or claim against RBH or any member of its Tobacco Company Group relating to its development, manufacture, production, marketing, advertising, distribution, purchase or sale of Alternative Products, use of or exposure to Alternative Products, representations in respect of Alternative Products or otherwise in connection with Alternative Products. For greater certainty, the CCAA Plan shall not release any such rights or claims relating to Alternative Products against RBH or members of its Tobacco Company Group.

ARTICLE 3. CLAIMS PROCEDURE, CLASSIFICATION OF AFFECTED CREDITORS, VOTING, PROCEDURE FOR SANCTION HEARING AND RELATED MATTERS

3.1 Claims Procedure

3.1.1 CCAA Court Hearing regarding Claims Procedure

The procedure for determining the validity and quantum of the Affected Claims for voting purposes shall be governed by the Statements of Negative Notice Claims, the Claims Procedure Order, the Meeting Order, the CCAA, the CCAA Plan and any other Order of the CCAA Court, as applicable.

The Court-Appointed Mediator and the Monitor will make a motion to the CCAA Court for Orders:

(a) Approving the filing of the CCAA Plan;

(b) Approving the Claims Procedure set forth in the Claims Procedure Order;

(c) Approving the Omnibus Notice and the Omnibus Notice Program which shall include the timetable for the implementation of the Omnibus Notice Program; and

(d) Approving the Meeting Order, including setting the Meeting Date, approving the classification of the Affected Creditors into one single class for the purpose of considering and voting on the CCAA Plan at the Meeting, and authorizing the Claimants' Representatives to vote on the CCAA Plan in person or by proxy at the Meeting.

3.1.2 Claims Procedure for Negative Notice Claims

The procedure for addressing Negative Notice Claims shall be governed by the terms of the Claims Procedure Order including the schedules thereto. Notwithstanding the foregoing, the Monitor, in consultation with the Court-Appointed Mediator, may make minor non-substantive changes to the Negative Notice Claims Package as they may consider necessary or desirable.

As soon as practicable after the date of the Claims Procedure Order, the Monitor shall cause to be sent to each Claimant's Representative a Negative Notice Claims Package which will contain a Statement of Negative Notice Claim that specifies, for voting purposes, the amount and number of votes ascribed to such Claimant's Negative Notice Claim. Attached to the CCAA Plan as Schedule "A" is the Negative Notice Claims Package comprised of the Statement of Negative Notice Claim (Schedule "B-1") and the Notice of Dispute of Negative Notice Claim (Schedule "B-2"). The Negative Notice Claims Package shall be deemed to have been received by each Claimant's Representative on the Negative Notice Issuance Date.

If a Claimant wishes to dispute the amount of its Affected Claim for voting purposes and the number of votes associated therewith as set forth in the relevant Statement of Negative Notice Claim, the Claimant's Representative shall deliver to the Monitor a Notice of Dispute of Negative Notice Claim by no later than the Negative Notice Bar Date, failing which the Claimant shall be conclusively and irrevocably deemed to have accepted the Statement of Negative Notice Claim and the value and number of votes associated with its Affected Claim solely for the purpose of voting on the CCAA Plan at the Meeting.

The Monitor, in consultation with the Court-Appointed Mediator, shall review any Notice of Dispute of Negative Notice Claim received and shall attempt to resolve such dispute with the relevant Claimant following receipt of the Notice of Dispute of Negative Notice Claim. In the event that the dispute is not settled, the Monitor shall refer the dispute to the CCAA Court, and provide timely notice of such hearing date to the disputing Claimant's Representative.

Unless any dispute of a Statement of Negative Notice Claim results in a revision to the value or number of votes associated with the relevant Affected Claim pursuant to the terms of the Claims Procedure Order, each of the Claimants shall be entitled to vote at the Meeting in accordance with the value and number of votes set forth on the applicable Statements of Negative Notice Claim.

Except as may be required by the Meeting Order, no further steps shall be required to be taken by any of the Claimants in order for them to be able to be present and vote at the Meeting.

3.1.3 Claims Procedure for Persons, other than Claimants or Individual Claimants, to assert a Claim

The Claims Procedure for Persons, other than Claimants or Individual Claimants, to file a Claim and assert the right to attend at the Meeting and vote on the CCAA Plan shall be governed by the terms of the Claims Procedure Order and schedules thereto. Save for establishing the entitlement of certain Persons to vote on the CCAA Plan, the Claims Procedure shall not constitute, nor may it be construed as, an acceptance by the CCAA Court, the Court-Appointed Mediator, the Monitor and/or RBH of the existence, validity or value of any Claim asserted in a Miscellaneous Claimant Proof of Claim filed thereunder, including for distribution purposes under the CCAA Plan which shall be determined in accordance with the Miscellaneous Claims Procedure.

The solicitation of Miscellaneous Claimant Proofs of Claim, and the filing by any Person of any Miscellaneous Claimant Proof of Claim, shall not grant such Person any rights, including without limitation, in respect of the nature, quantum and priority of its Claims or its standing in the CCAA Proceedings, except the rights specifically set out in the Claims Procedure Order.

3.1.3.1 Notification Procedure

Attached to the CCAA Plan are the following schedules relating to the notification procedure for the Claims Procedure:

(a) Schedule "B" is the Claims Package comprised of the Miscellaneous Claims Instruction Letter (Schedule "A-1") and the Miscellaneous Claimant Proof of Claim (Schedule "A-2");

(b) Schedule "C" is the Omnibus Notice; and

(c) Schedule "D" is the Omnibus Notice Program which includes a condensed version of the Omnibus Notice (Appendix "A" to Schedule "D") and the list of the regional newspapers in which the Omnibus Notice will be published (Appendix "B" to Schedule "D").

The Monitor shall cause the Claims Procedure Order, the Omnibus Notice and the Claims Package to be posted to the Monitor's website within five Business Days following the date of the Claims Procedure Order. The Monitor shall also cause the Omnibus Notice, the Claims Package and the Claims Procedure Order to be sent to: (i) each Person that appears on the Common Service List within five Business Days following the date of the Claims Procedure Order; and (ii) any Person that has identified itself in writing to the Monitor prior to the Miscellaneous Claims Bar Date as a Putative Miscellaneous Claimant, as soon as reasonably practicable thereafter.

Reasonable compliance with the notice program set forth in the Omnibus Notice Program, shall constitute good and sufficient service and delivery of notice of the Claims Procedure Order and the Miscellaneous Claims Bar Date on all Persons that may be entitled to receive notice, and no other notice or service need be given or made and no other document or material need be sent to or served upon any Person in respect of the Claims Procedure Order.

3.1.3.2 Miscellaneous Claims Bar Date

In order for a Person, other than a Claimant or an Individual Claimant, to assert a Claim and be permitted to attend the Meeting and vote thereat, such Person must file a Miscellaneous Claimant Proof of Claim with the Monitor by the Miscellaneous Claims Bar Date. Only such Persons who have filed a Miscellaneous Claimant Proof of Claim by the Miscellaneous Claims Bar Date shall be entitled to attend and vote on the CCAA Plan at the Meeting as a Putative Miscellaneous Claimant.

If a Person holding any Pre-Implementation Miscellaneous Claim fails to file a Miscellaneous Claimant Proof of Claim by the Miscellaneous Claims Bar Date, in addition to being barred from attending the Meeting and voting on the CCAA Plan, such Person:

(a) shall be forever barred, estopped and enjoined from asserting any Pre-Implementation Miscellaneous Claim under the Miscellaneous Claims Procedure;

(b) shall not be entitled to receive any distribution under the CCAA Plan in respect of any such Pre-Implementation Miscellaneous Claim, including from the Imperial

Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund; and

(c) shall be bound by and subject to the Release and injunctions set forth in Article 18, Section 18.1 of the CCAA Plan in respect of any such Pre-Implementation Miscellaneous Claim.

The filing by any Person of a Miscellaneous Claimant Proof of Claim shall not constitute a determination of the existence, validity or value of such Miscellaneous Claim and shall not entitle such Person to any distribution under the CCAA Plan, or otherwise. For certainty, subject to a Miscellaneous Claimant Proof of Claim being filed by the Miscellaneous Claims Bar Date, provided that the CCAA Plan is approved by the Affected Creditor Class, sanctioned by the CCAA Court, and implemented, any Person who purports to have a Miscellaneous Claim shall be obliged to follow the procedure set forth in the Miscellaneous Claims Procedure to prove the existence, validity and value of such Miscellaneous Claim.

Any Miscellaneous Claimant Proof of Claim in a foreign currency that is filed with the Monitor shall be converted by the Monitor to Canadian dollars at the applicable Bank of Canada exchange rate at 12:00 pm on March 8, 2019.

3.1.3.3 Monitor's Role for Purposes of the Meeting and the Vote

In addition to its prescribed rights, duties, responsibilities and obligations under the CCAA, the Initial Order and any other Orders of the CCAA Court in the CCAA Proceeding, the Monitor shall administer the Claims Procedure and take such other actions and fulfill such other roles as are authorized by the Claims Procedure Order or incidental thereto. The Monitor shall seek such assistance as may be reasonably required from the Court-Appointed Mediator, RBH and the Claimants, as applicable, to carry out the terms of the Claims Procedure Order.

Subject to the approval of the CCAA Court, the Monitor, in consultation with the Court-Appointed Mediator, will be authorized pursuant to the Claims Procedure Order to use its reasonable discretion as to the adequacy of compliance with respect to the manner and timing in which forms delivered pursuant to the Claims Procedure Order are completed and executed, and may, where it is satisfied that a Miscellaneous Claimant Proof of Claim has been adequately filed, waive strict compliance with the requirements of the Claims Procedure Order as to completion and execution of such forms. Notwithstanding any other provision of the Claims Procedure Order, any Miscellaneous Claimant Proof of Claim filed with the Monitor after the Miscellaneous Claims Bar Date but prior to the Meeting may, in the reasonable discretion of the Monitor or subject to further Order of the Court, be deemed to have been filed before the Miscellaneous Claims Bar Date, and may be treated by the Monitor in accordance with the Claims Procedure.

The Monitor shall receive and keep a record of all Miscellaneous Claimant Proofs of Claim filed in order to prepare a list of Persons, in addition to the Claimants, entitled to attend and vote at the Meeting, but the Monitor shall not be required to make any inquiry or assessment as to the validity or quantification of any such Miscellaneous Claimant Proofs of Claim that it may receive, provided that the Monitor shall be entitled, in its sole discretion, to seek further direction from the CCAA Court with respect to any Miscellaneous Claimant Proof of Claim filed if the Monitor considers such direction necessary, including for the conduct of the Meeting.

Notwithstanding the foregoing, the Monitor shall not take into consideration any Miscellaneous Claimant Proof of Claim filed either by an Individual Claimant or on behalf of any group of Individual Claimants, as all Individual Claimants are represented by either the PCC Representative Counsel or the Quebec Class Counsel, as the case may be. For greater certainty, no Individual Claimant nor any Person purporting to represent any Individual Claimants (other than the PCC Representative Counsel and Quebec Class Counsel) shall be permitted to attend or vote at the Meeting.

At the Meeting, the Monitor shall keep distinct ledgers in order to tally the votes of all Persons that file a Miscellaneous Claimant Proof of Claim separately from the votes of the Claimants, and it shall report to the CCAA Court on the results recorded on each such ledger at the Sanction Hearing. Notwithstanding the foregoing, and without accepting the existence, validity or value of any Miscellaneous Claimant Proof of Claim received, any votes recorded by the Monitor for such Persons shall be deemed to be included in the Affected Creditor Class in accordance with the Meeting Order.

3.2 Classification of Creditors

In accordance with the Meeting Order, the Affected Creditors shall be placed into one single class for the purpose of considering and voting on the CCAA Plan at the Meeting.

3.3 Meeting of Affected Creditors

The Meeting shall be held in accordance with the CCAA Plan, the Meeting Order and any further Order of the CCAA Court. The only Persons entitled to attend and vote on the CCAA Plan at the Meeting are those specified in the Meeting Order and any further Order of the CCAA Court.

3.4 Approval by Creditors

In order to be approved, the CCAA Plan must receive the affirmative vote of the Required Majority of the Affected Creditor Class.

3.5 Voting of the Affected Creditor Class

The Affected Creditors in the Affected Creditor Class who are entitled to vote at the Meeting, pursuant to and in accordance with the Claims Procedure Order, the Meeting Order, the CCAA Plan and the CCAA, shall be entitled to the following number of votes representing the amount equal to their respective Voting Claims:

(a) The Quebec Class Action Plaintiffs shall be entitled to a total of 99,958 votes;

(b) The Pan-Canadian Claimants shall be entitled to a total of 186,003 votes;

(c) Each Province shall be entitled to a total of 1 vote;

(d) Each Territory shall be entitled to a total of 1 vote; and

(e) The Ontario Flue-Cured Tobacco Growers' Marketing Board plus the Tobacco Producers shall be entitled to a total of 3,930 votes.

In addition to the foregoing, any Putative Miscellaneous Claimant that files a Miscellaneous Claimant Proof of Claim in conformity with the Claims Procedure shall be entitled to a total of 1 vote.

3.6 Unaffected Creditors

No Unaffected Creditor, in respect of an Unaffected Claim, shall be entitled to:

(a) vote on the CCAA Plan;

(b) attend the Meeting; or

(c) receive any distributions pursuant to the CCAA Plan, other than its right to have its Unaffected Claim addressed in accordance with Article 3, Section 3.7 of the CCAA Plan.

3.7 Treatment of Unaffected Claims

Unaffected Claims are not compromised by the CCAA Plan and shall remain in full force and effect in accordance with their terms. Subject to Article 5, Section 5.15, Unaffected Claims shall be paid by RBH in the Ordinary Course of Business as and when they become due, further subject only to RBH's rights and defences, both legal and equitable, with respect to any Unaffected Claim, including any entitlement to set-off, compensation or recoupment.

3.8 Extinguishment of Claims

At the Effective Time, in accordance with the terms of the CCAA Plan and the Sanction Order, the treatment of Affected Claims and Released Claims will be final and binding on RBH, the Affected Creditors, and any Person with an Affected Claim or a Released Claim. Save and except as set out in the CCAA Plan, the Released Parties will have no further obligation whatsoever in respect of the Affected Claims and the Released Claims, as applicable.

3.9 Guarantees and Similar Covenants

No Person who has a Claim under any guarantee, surety, indemnity or similar covenant in respect of any Claim that is compromised and released under the CCAA Plan or who has any right to claim over in respect of, or to be subrogated to, the rights of any Person in respect of a Claim that is compromised under the CCAA Plan will be entitled to any greater rights as against RBH than the Person whose Claim is compromised under the CCAA Plan.

3.10 Procedure for Sanction Hearing

3.10.1 CCAA Court Hearing regarding Procedure for Sanction Hearing

Subsequent to the Meeting, the Court-Appointed Mediator and the Monitor will report to the CCAA Court regarding the results of the vote on the CCAA Plan at the Meeting. If the CCAA Plan received the affirmative vote of the Required Majority of the Affected Creditor Class, then the Monitor will make a motion to the CCAA Court for Orders:

(a) Setting the date for the Sanction Hearing;

(b) Approving the Omnibus Sanction Hearing Notice and the Omnibus Sanction Hearing Notice Program, including the timetable for implementation of the Omnibus Sanction Hearing Notice Program;

(c) Setting the date for the filing of any Sanction Hearing Objection Notices with the Monitor which will be dealt with at the Sanction Hearing;

(d) Establishing the litigation timetable leading up to the Sanction Hearing, including the dates for the filing of motion records, factums and any reply motion materials; and

(e) Establishing the agenda and procedure for the Sanction Hearing.

3.10.2 Omnibus Sanction Hearing Notice

The form and content of the Omnibus Sanction Hearing Notice and the manner and extent of publication of such notice are subject to the approval of the CCAA Court. By no later than 5:00 p.m. (Eastern Time) on the 30th calendar day prior to the Sanction Hearing, the Monitor shall cause the Omnibus Sanction Hearing Notice to be sent in accordance with the Omnibus Sanction Hearing Notice Program:

(a) To each Person that appears on the Common Service List;

(b) To any Person known to RBH or the Monitor as having a potential Affected Claim based on the books and records of RBH that is not captured in any Statement of Negative Notice Claim or in any Miscellaneous Claimant Proof of Claim;

(c) To any Putative Miscellaneous Claimant who has identified itself to RBH and/or the Monitor prior to the publication of the Omnibus Sanction Hearing Notice; and

(d) By way of general notice to any other Persons in Canada who may potentially be affected by the CCAA Plan as a Putative Miscellaneous Claimant.

The Omnibus Sanction Hearing Notice will:

(a) Include the CCAA Plan attached as a schedule;

(b) Specify the date, time and mode of hearing of the Sanction Hearing;

(c) Advise that at the Sanction Hearing the Court-Appointed Mediator and the Monitor will be seeking the granting of the Sanction Order sanctioning the CCAA Plan under the CCAA and ancillary relief relating to such sanction; and

(d) Advise that any Putative Miscellaneous Claimant who wishes to oppose the granting of the Sanction Order must serve on all Persons on the Common Service List and file with the CCAA Court a copy of the materials to be used to oppose the Sanction Order by no later than 5:00 p.m. (Eastern Time) 14 calendar days prior to the Sanction Hearing. The materials delivered by any Person desiring to oppose the granting of the Sanction Order shall specify their objection with particularity and the remedies, if any, that are sought.

3.10.3 Omnibus Sanction Hearing Notice Program

The Omnibus Sanction Hearing Notice Program is subject to the approval of the CCAA Court. It will be designed to effectively reach as many Persons across Canada as possible, including any Putative Miscellaneous Claimants, and capture their attention with notice of the Sanction Hearing communicated in clear, concise, plain language so that such Persons may fully understand their rights and options.

A pan-Canadian notice program will be implemented to widely communicate the Omnibus Sanction Hearing Notice throughout Canada using various mediums and platforms.

3.10.4 Sanction Hearing

If the CCAA Plan receives the affirmative vote of the Required Majority of the Affected Creditor Class at the Meeting in conformity with the Meeting Order and the CCAA, then the Monitor will make a motion to the CCAA Court for Orders:

(a) Approving and sanctioning the CCAA Plan and ordering the releases and injunctions necessary to implement the CCAA Plan and give effect to the settlement contemplated thereby;

(b) Authorizing and directing RBH, the Monitor, the Claimants, the Claimants' Representatives and other Persons as applicable to take all steps and actions and to do all things necessary or appropriate to implement and give effect to the transactions contemplated by the CCAA Plan in accordance with and subject to its terms and conditions; and

(c) Granting such other relief as necessary, appropriate and the CCAA Court may allow to implement and give effect to the transactions contemplated by the CCAA Plan.

ARTICLE 4. RESTRUCTURING STEPS

4.1 Transfer of Alternative Products Business to Newco

On a date to be agreed between RBH and the CCAA Plan Administrators, RBH shall take actions as may be necessary or appropriate to effect the restructuring of its business by transferring its Alternative Products Business to Newco. Such actions may include: (i) the execution and delivery of appropriate articles, agreements or other documents of incorporation, merger, amalgamation, consolidation, arrangement, continuation, restructuring or other transactions containing terms that are consistent with the terms of the CCAA Plan; (ii) the execution and delivery of appropriate instruments of transfer, assignment, assumption including, where applicable, with respect to the assumption of liabilities upon the transfer or assignment of assets on terms consistent with the terms of the CCAA Plan in each case without the need to obtain any consent of any Person; (iii) the filing of appropriate articles, agreements or other documents of incorporation, merger, amalgamation, consolidation, arrangement, continuation, restructuring or other transaction with the appropriate Governmental Authorities under Applicable Laws; and (iv) all other actions that RBH determines are necessary or appropriate to give effect to the transfer of its Alternative Products Business to Newco, including the making of filings or recordings in connection with such transactions.

The organization, incorporating documents, articles, by-laws and other constating documents of Newco (including any shareholders agreement, shareholders rights plan and classes of shares (voting and non-voting)) shall be in form and substance reasonably satisfactory to the Court-Appointed Mediator, the CCAA Plan Administrator and the Claimants.

All of the steps, terms, transactions and documents relating to the conveyance of the Alternative Products Business to Newco in accordance with the CCAA Plan shall be in form and in substance acceptable to the Court-Appointed Mediator, the CCAA Plan Administrator and the Claimants.

4.2 Restructuring Steps

At the Effective Time, the following will occur and be deemed to have occurred in the order set out below unless otherwise specified in this Article 4 and become effective without any further act or formality:

(a) RBH shall deposit its Upfront Contribution into the RBH Global Settlement Trust Account;

(b) ~~The timing and details of the transfer of RBH's Alternative Products Business to Newco are to be agreed between and the CCAA Plan Administrator~~**Intentionally deleted**;

(c) The Contribution Security Agreement~~,~~ and the other Contribution Security contemplated therein, including the Deeds of Hypothec and Demand Debenture, will have become or will become effective;

(d) The Sales and Excise Tax Charge and Directors' Charge will be terminated, discharged, expunged and released;

(e) The amount of $25.0 million shall be paid out of RBH's Upfront Contribution and deposited from the RBH Global Settlement Trust Account into the RBH CCAA Plan Administration Reserve Account to establish the RBH CCAA Plan Administration Reserve;

(f) The amount of ~~$5.0 million~~the RBH PCC Compensation Plan Reserve, to be determined pursuant to Article 15, Section 15.2 herein, shall be paid out of ~~the total~~RBH'S Upfront ~~Contributions from all of the Tobacco Companies~~Contribution and deposited into the RBH PCC Compensation Plan Reserve Account to establish the RBH PCC Compensation Plan Reserve;

(g) The amount of the RBH Miscellaneous Claims Fund, to be determined pursuant to Article 18, Section 18.2.1 herein, shall be paid out of RBH's Upfront Contribution and deposited into the RBH Miscellaneous Claims Fund;

(~~g~~h) The distributions that are required to be paid to the Claimants on the Plan Implementation Date shall be paid in full as set forth in the CCAA Plan;

(~~h~~i) All Affected Claims and Released Claims will be fully, finally, irrevocably and forever released, discharged, barred and enjoined in accordance with Article 3, Section 3.8 and Article 18, Sections 18.1 to 18.1.10, and all notes, certificates and other instruments evidencing Affected Claims and Released Claims (and all guarantees associated with each of the foregoing) will be deemed cancelled and extinguished and be null and void in accordance with Article 17, Section 17.9;

(~~i~~j) The Claimant Contractual Release will become effective in accordance with its terms; and

(~~j~~k) The Stay Period will terminate,

(collectively, the "**Restructuring Steps**"). The failure of the CCAA Plan to incorporate any provision of a document evidencing a Restructuring Step will not derogate from the enforceability of such provision.

4.3 Corporate Approvals

At the Effective Time, all corporate actions of RBH contemplated by the CCAA Plan, including those required for the transfer of RBH's Alternative Products Business to Newco, shall be deemed to have been authorized and approved in all respects (subject to the provisions of the CCAA Plan). All matters provided for in the CCAA Plan shall be deemed to have timely occurred, in accordance with Applicable Laws, and shall be effective, without any requirement of further action by the Affected Creditors, directors, officers, or managers of RBH. On the Plan Implementation Date, the appropriate directors and officers of RBH shall be authorized and directed to issue, execute and deliver the agreements, documents, securities and instruments contemplated by the CCAA Plan including with respect to the transfer of RBH's Alternative Products Business to Newco, in the name of and on behalf thereof.

ARTICLE 5. CCAA PLAN CONSIDERATION

5.1 Global Settlement Amount

The global settlement amount under the CCAA Plan shall be **$32.5 billion** (the "**Global Settlement Amount**").

5.2 Intentionally deleted

5.3 Global Settlement Trust Account and Supplemental Trust Account

Pursuant to the Banking Arrangements Order, the CCAA Court approved the engagement of BMO to act as the Trustee of the RBH Global Settlement Trust and the Bare Trustee of the RBH Supplemental Trust. Subject to the approval of the CCAA Court, BMO shall be engaged to act as the Trustee of the RBH CCAA Plan Administration Reserve Trust.

Prior to the Plan Implementation Date, RBH and the Original Trustee shall enter into the RBH Deed pursuant to which legal ownership of the RBH Global Settlement Trust shall be vested in and administered and managed exclusively by the Trustees in accordance with the terms of the RBH Deed.

Prior to the Plan Implementation Date, RBH and the Bare Trustees shall enter into the RBH Supplemental Trust Agreement pursuant to which legal title of the RBH Supplemental Trust Agreement Funds shall be held by the Bare Trustees in accordance with the terms hereof and of the RBH Supplemental Trust Agreement.

~~The Tobacco Companies~~RBH shall deposit ~~their respective~~its Contributions, less applicable Reserved Amounts, into a segregated interest-bearing trust account or trust accounts ("**RBH Global Settlement Trust Account**")~~. The Tobacco Companies~~ (for greater certainty, a separate Global Settlement Trust Account shall be established in the Bank and held by the Trustees for each Tobacco Company). RBH shall deposit ~~their respective~~its Reserved Amounts into an interest-bearing account or trust accounts ("**RBH Supplemental Trust Account**") (for greater certainty, a separate Supplemental Trust Account shall be established in the Bank and held by the Bare Trustees and maintained for each Tobacco Company). The RBH Global Settlement Trust Account and RBH Supplemental Trust Account shall be held in Schedule I Chartered Banks designated by the CCAA Plan Administrators, or in a syndicate of Schedule I Chartered Banks which may include such financial institutions as may be approved and designated by the CCAA Plan Administrators ("**Bank**").

RBH shall be the beneficial owner of the funds in the RBH Supplemental Trust and the Bare Trustees shall act as agent for RBH pursuant to the terms of the RBH Tobacco Supplemental Trust Agreement. RBH shall not agree to any amendment of the RBH Tobacco Supplemental Trust or otherwise alter its terms except in accordance with an order of the CCAA Court.

RBH shall report all income, gains and losses, if any, derived from the RBH Supplemental Trust Agreement Funds in computing its income for purpose of the ITA and all corresponding provincial or territorial legislation and shall prepare and file any and all tax returns prepared, filed or required to be prepared or filed in accordance with the foregoing.

RBH shall prepare and file prior to the relevant filing due date all tax and information returns required to be prepared in respect of the RBH Supplemental Trust or RBH Supplemental Trust Funds pursuant to the provisions of the ITA and regulations thereunder and any other applicable provincial or territorial tax legislation.

5.4 Upfront Contributions

On or before the Plan Implementation Date, each ~~Tobacco Company~~ of Imperial, RBH and JTIM shall make a cash contribution which shall be deposited, respectively, into the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account (collectively, the "**Upfront Contributions**"). The Upfront Contributions shall equal the aggregate of each Tobacco Company's cash and cash equivalents generated from all sources by each Tobacco Company as at the month end prior to the Plan Implementation Date, including all amounts pledged by the Tobacco Companies to cash collateralize any outstanding letters of credit, surety or bonding obligations to the issuers thereof, plus the Cash Security Deposits, less the sum of $750 million which shall be deducted from the aggregate amount and retained by RBH (the "**RBH Retained Amount**"). RBH shall be free to deal in its sole discretion with the RBH Retained Amount, including being free to transfer or distribute such monies outside of Canada in such manner as RBH may determine. For greater certainty, any such transfers or distributions of the RBH Retained Amount will be deemed to be a Permitted Transfer for the purposes of Article 11. Notwithstanding the foregoing:

(a) The Cash Security Deposits may be deposited into the Imperial Global Settlement Trust Account and the RBH Global Settlement Trust Account in whole or in part as soon as practicable after the Plan Implementation Date. Any portion of the Cash Security Deposits that is deposited into the Imperial Global Settlement Trust Account and RBH Global Settlement Trust Account on or before the Plan Implementation Date shall be distributed to the Claimants and the Cy-près Foundation pro rata in accordance with the Claimant Allocation. As and when payments on account of the Cash Security Deposits are deposited by the Minister of Finance of Quebec into the Imperial Global Settlement Trust Account and RBH Global Settlement Trust Account after the Plan Implementation Date, such payments shall be paid and distributed to the Claimants and the Cy-près Foundation pro rata in accordance with the Claimant Allocation;

(b) Any portion of Imperial's Upfront Contribution (solely because, and to the extent, such funds remain pledged by Imperial to cash collateralize any outstanding letters of credit, surety or bonding obligations), and any applicable insurance proceeds, which are not available for deposit into the Imperial Global Settlement Trust Account on or before the Plan Implementation Date, shall be distributed to the Claimants and the Cy-près Foundation pro rata in accordance with the Claimant Allocation. As and when payments on account of the balance of Imperial's Upfront Contributions are deposited by Imperial into the Imperial Global Settlement Trust Account after the Plan Implementation Date, such payments shall be paid and distributed to the Claimants and the Cy-près Foundation pro rata in accordance with the Claimant Allocation. For the avoidance of doubt, Imperial shall use commercially reasonable efforts to deposit such remaining portion of its Upfront Contribution (and any applicable insurance proceeds) into the Imperial Global Settlement Trust Account as soon as possible after the Plan Implementation Date; and

(c) Any portion of JTIM's Upfront Contribution which is not available for deposit into the JTIM Global Settlement Trust Account on or before the Plan Implementation Date, solely because, and to the extent, such funds remain pledged by JTIM as cash collateral, shall be distributed to the Claimants and the Cy-près Foundation pro rata in accordance with the Claimant Allocation. As and when payments on account of the balance of JTIM's Upfront Contributions are deposited by JTIM into the JTIM Global Settlement Trust Account after the Plan Implementation Date, such payments shall be paid distributed to the Claimants and the Cy-près Foundation pro rata in accordance with the Claimant Allocation. For the avoidance of doubt, JTIM shall use commercially reasonable efforts to deposit such remaining portion of its Upfront Contribution into the JTIM Global Settlement Trust Account as soon as possible after the Plan Implementation Date.

5.5 Reserved Amounts

RBH shall make a cash payment equal to any Reserved Amounts into the RBH Supplemental Trust Account at the times referred to in this Section 5.5. RBH shall pay its Tax Refund Cash Payment into the RBH Supplemental Trust Account within 30 days after its receipt of the applicable Tax Refund. If RBH receives its Tax Refund Cash Payment in instalments, it shall pay for deposit into the RBH Supplemental Trust Account 100% of each instalment received within 30 days after its receipt of each instalment. RBH shall pay its respective Annual Amount into the RBH Supplemental Trust Account on or before the 30th day following its tax filing due date for the relevant taxation year for which the Annual Contribution is made (or in the case of the final calendar year of the Contribution Period, on or before the 182nd day following the end of the Contribution Period). RBH shall pay its respective Carry Amount into the RBH Supplemental Trust Account within 30 days after its tax filing due date for the taxation year to which the relevant Tax Attribute is carried forward (or in the case of the final calendar year of the Contribution Period, on or before the 182nd day following the end of the Contribution Period).

For certainty and to avoid duplication, any Tax Refund Cash Payment will not be taken into account in the Metric used to compute the Annual Contributions. Reserved Amounts of RBH shall be released from the RBH Supplemental Trust Account in the following circumstances:

(a) in respect of Annual Amounts and Carry Amounts (and income reasonably considered to be earned on such amounts while held in the RBH Supplemental Trust Account), consistent with the Annual Contribution percentage in respect of the relevant Annual Contributions (in the case of a Carry Amount, the Annual Contribution percentage in respect of the Annual Contribution for the tax year in which the Tax Attribute is utilized) provided for in this CCAA Plan and in the case of a Tax Refund Cash Payment (and income reasonably considered earned on such Tax Refund Cash Payments while held in the RBH

Supplemental Trust Account), 85.0% to the RBH Global Settlement Trust Account and 15.0% to RBH, in each case, 30 days following the expiry of the last applicable Normal Reassessment Period (or, such earlier time as determined by RBH with the concurrence of the CCAA Plan Administrator, acting reasonably) in respect of the relevant taxation year of RBH to which the Reserved Amount relates, being (i) in the case of an Annual Amount, the taxation year in which the relevant Annual Contribution is deducted in computing income for tax purposes, (ii) in the case of a Tax Refund Cash Payment, the taxation year to which the relevant Tax Refund relates and (iii) in the case of a Carry Amount, the taxation year to which the relevant Tax Attribute has been carried forward;

(b) to a relevant Tax Authority on account of a notice of assessment or reassessment of income taxes (including any related assessed interest or penalties) related to a Tax Matter of RBH by a Tax Authority with the concurrence of the CCAA Plan Administrator (such concurrence not to be unreasonably withheld). Any amounts released to a Tax Authority on behalf of RBH shall be excluded from the Contributions made by RBH at any time. For greater certainty, should there be a dispute regarding a notice of assessment or reassessment of Taxes, interest or penalties, the CCAA Plan Administrator, at the request of RBH, shall transfer the amount requested by RBH (not exceeding 100% of any Taxes, interest and penalties assessed) to the relevant Tax Authority pending final resolution of the dispute; or

(c) to RBH, following termination of the Contribution Period with the concurrence of the CCAA Plan Administrator (such concurrence not to be unreasonably withheld).

RBH shall only instruct the Bare Trustee to release Supplemental Trust Funds in accordance with the foregoing.

5.6 Annual Contributions

On or before the July 30th following each calendar year during the Contribution Period (or in the case of the final calendar year of the Contribution Period, on or before the 182nd day following the end of the Contribution Period), RBH shall deposit into the RBH Global Settlement Trust Account or the RBH Supplemental Trust Account, as applicable, payments calculated in accordance with the Metric (collectively, the "**Annual Contributions**"), until such time as the total Contributions, in the aggregate, equal the Global Settlement Amount.

The CCAA Plan provides that net after-tax income is used in the calculation of the Annual Contributions in accordance with a metric ("**Metric**"). The Metric is the method by which, on an annual basis, the profits of the operating business of RBH and any additional realization of assets are calculated, excluding the Alternative Products Business to be carved out in accordance with Section 5.7 ("**Net After-Tax Income")**. For greater certainty, the Metric will:

(a) Be based on the amount generated from all sources by RBH, excluding Alternative Products;

(b) Include interest income (other than income earned on the Reserved Amounts held in the RBH Supplemental Trust Account, until and only to the extent such income is released to RBH);

(c) Include the proceeds of any disposition of any assets, including capital assets and intangible assets;

(d) Exclude one-time accounting adjustments that are non-operational in nature;

(e) Exclude one-time restructuring and global settlement related adjustments that are non-operational in nature (for greater certainty, this includes the recognition of any global settlement liability and/or associated expense of that liability). Subparagraph (e) is not intended to exclude cash expenses associated with CCAA Plan implementation including: (i) the Costs for the services of the CCAA Plan Administrators; (ii) the Costs for the services of the Claims Administrator (both as administrator and ~~agent~~PCC Agent) in respect of the administration of the PCC Compensation Plan; (iii) the Costs for the services of the Administrative Coordinator; and (iv) the Costs for the services of the PCC Representative Counsel;

(f) Exclude interest expense to related parties; and

(g) Exclude any penalties and fines imposed by taxing and/or regulatory authorities.

The Annual Contributions required to be made for deposit into the RBH Global Settlement Trust Account by RBH for each year during the Contribution Period shall be calculated as follows:

(a) In years 1-5 (adjusted to take into account any stub period as appropriate, including eliminating the portion of the first year that occurs prior to the last day of the month prior to the Plan Implementation Date) following the last day of the month prior to the Plan Implementation Date, **85.0%** of the amount calculated pursuant to the Metric;

(b) In years 6-10 following the Plan Implementation Date, **80.0%** of the amount calculated pursuant to the Metric;

(c) In years 11-15 following the Plan Implementation Date, **75.0%** of the amount calculated pursuant to the Metric; and

(d) In year 16 following the Plan Implementation Date, **70.0%** of the amount calculated pursuant to the Metric, and continuing thereafter until the aggregate of the Contributions totals the Global Settlement Amount.

For greater certainty, the percentage of the Annual Contributions payable by RBH shall commence at 85.0% in years 1-5 (adjusted to take into account any stub period as applicable) following the last day of the month prior to the Plan Implementation Date and, thereafter, shall be reduced in 5.0% increments every five years until the percentage reaches 70.0% in year 16, and shall continue fixed at 70.0% thereafter until such time as the Global Settlement Amount has been paid in full. Notwithstanding the foregoing and without limiting the Claimants' rights in respect of an Event of Default, RBH shall only be permitted to reduce the percentage of the Annual Contributions by the next 5% increment provided that RBH has made all of the payments of Annual Contributions due and owing for all prior periods.

The Annual Contributions to be made by RBH for the first and final calendar years of the Contribution Period shall be pro-rated to ensure that the Global Settlement Amount is not exceeded.

5.7 Exclusion of Alternative Products from Metric

All revenues from Alternative Products and all proceeds from any disposition of any assets related to the Alternative Products shall be excluded from the Metric, and all capital expenditures, fees, costs, disbursements, indebtedness, liabilities, expenses and other expenditures of any kind whatsoever, irrespective of whether they are made in the Ordinary Course of Business, that are made in respect of or relating to any Alternative Products shall be excluded from the Metric and shall not be charged against the revenue from Tobacco Products. Within sixty days before the Plan Implementation Date, RBH shall provide to the CCAA Plan Administrators a list of all its Tobacco Products that shall be included in the Metric and a list of all its Alternative Products that shall be excluded from the Metric.

5.8 Contribution Period

~~The Tobacco Companies~~Imperial, RBH and JTIM shall only be required to pay Annual Contributions and Reserved Amounts into, respectively, the Imperial Global Settlement Trust Account and Imperial Supplemental Trust Account, the RBH Global Settlement Trust Account and RBH Supplemental Trust Account, and the JTIM Global Settlement Trust Account and JTIM Supplemental Trust Account during the period from the last day of the month prior to the Plan Implementation Date to the date that the aggregate amount of the Contributions paid into the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account (including the RBH CCAA Plan Administration Reserve) and JTIM Global Settlement Trust Account equals the Global Settlement Amount (the "**Contribution Period**"), and upon payment of the Global Settlement Amount in full, the Tobacco Companies' obligations in respect of the CCAA ~~Plan~~Plans shall terminate. For greater certainty, the Contribution Period shall include the period of time during which any debt collection or other enforcement proceedings are pursued by any of the Claimants.

5.9 Several Liability

The obligations of the Tobacco Companies under their CCAA Plans to pay their respective Upfront Contributions, Annual Contributions and Reserved Amounts for deposit into ~~the~~their respective Global Settlement Trust ~~Account~~Accounts and Supplemental Trust ~~Account~~Accounts, shall be several and not joint and several.

5.10 No Admission of Liability

Nothing in the CCAA Plan or in any other Definitive Document is or shall be deemed to be an admission of fact or liability of any kind by any member of the Tobacco Company Group.

5.11 Retention/Transfer of Cash

During the Contribution Period, in each year until the end of the Contribution Period, RBH shall retain its cash, cash equivalents and investments earned in respect of that year in Canada until such time as the Annual Contribution and Reserved Amounts owing in respect of that fiscal year have been deposited into the RBH Global Settlement Trust Account or RBH Supplemental Trust Account. Each year, after such deposit has been made in respect of that year, and provided that the amounts of the Annual Contribution and Reserved Amounts are not in dispute between the Parties, RBH shall be free to deal in its sole discretion with its respective share of the Net After-Tax Income and any amounts released from the RBH Supplemental Trust Account to RBH that remain with RBH, including being free to transfer or distribute such monies outside of Canada in such manner as RBH may determine. Notwithstanding the foregoing, in the event that there is a dispute regarding the amount of RBH's share of the Annual Contributions and/or the relevant Reserved Amounts:

(a) RBH shall preserve and retain in Canada the amount that is in dispute out of its share of the Net After-Tax Income and any amounts released from the RBH Supplemental Trust Account to RBH in respect of that year until such time as such dispute is fully and finally resolved and the balance of the Annual Contribution and any relevant Reserved Amounts, if any, determined to be owing by RBH to the Claimants has been deposited in full into the RBH Global Settlement Trust Account and RBH Supplemental Trust Account, as applicable, or as otherwise ordered by the CCAA Court; and

(b) RBH shall be required to deposit into the RBH Global Settlement Trust Account and the RBH Supplemental Trust Account, as applicable, the amount of the Annual Contribution and/or Reserved Amounts, as applicable, that RBH does not dispute is due and payable by it. After the dispute has been fully and finally resolved, RBH shall be free to deal in its sole discretion with the balance remaining of its respective share of the Net After-Tax Income and any amounts released from the RBH Supplemental Trust Account to RBH, including being free to transfer or distribute such monies outside of Canada in such manner as RBH may determine.

Provided that it is not alleged that Imperial and JTIM are in any way implicated or involved in, or responsible for, the dispute regarding the amount of RBH's share of the Annual Contributions and/or the amount of RBH's Reserved Amounts, Imperial and JTIM shall be free to deal in their sole discretion with their respective shares of the Net After-Tax Income and any amounts released from the Imperial Supplemental Trust Account to Imperial and/or from the JTIM Supplemental Trust Account to JTIM that remain with Imperial and JTIM, as applicable, including being free to transfer or distribute such monies outside of Canada in such manner as Imperial and JTIM may determine.

5.12 Transparency of Payments by Tobacco Companies

The amounts of all Contributions and Reserved Amounts paid by RBH pursuant to the terms of the CCAA Plan shall be fully disclosed to the Provinces and Territories and counsel for any Impacted Claimants, pursuant to and in accordance with the CCAA Plan ~~Administrators'~~Administrator Appointment Order, to enable the Provinces and Territories and any Impacted Claimants to verify that the Contributions and Reserved Amounts have been calculated accurately in accordance with the Metric and all other applicable terms of the Definitive Documents. ~~For greater certainty, the Tobacco Companies shall not merge their Contributions and Reserved Amounts and then blindly deposit them into the Global Settlement Trust Account.~~

5.13 Contribution Security

~~At least 10 Business Days~~On or prior to the Plan Implementation Date, RBH and its Material Subsidiaries shall enter into an agreement ("**Contribution Security Agreement**") granting security, including Deeds of Hypothec and a Demand Debenture, to the Collateral Agent for the exclusive benefit of the Claimants over all of its present and after acquired assets, undertakings and properties and otherwise as may be agreed, to secure the obligations of RBH to make the Annual Contributions and Reserved Amounts (the "**Contribution Security**"). Notwithstanding the foregoing, the Contribution Security Agreement shall not constitute an assignment, transfer, conveyance, mortgage, charge, pledge, hypothecation or grant of a security interest in any and all of the personal property, assets and undertakings of RBH and its Material Subsidiaries relating solely to the Alternative Products Business. Recourse to the Contribution Security shall only be available upon the occurrence of an Event of Default which is not cured pursuant to Article 12, Section 12.3. The Collateral Agent shall have no rights to enforce the Contribution Security in the event of the occurrence of a Breach. The Contribution Security Agreement is attached to the CCAA Plan as Schedule "E", the Deed of ~~Immoveable~~Immovable Hypothec (official French version) as Schedule "F", the Deed of ~~Immoveable~~Immovable Hypothec (unofficial English version) as Schedule "G", the Deed of ~~Moveable~~Movable Hypothec as Schedule "H", and the Demand Debenture granting a mortgage on RBH's property situated at 1500 Don Mills Road, Toronto, Ontario together with the Acknowledgment and Direction relating to the mortgage, as Schedule "I".

The Collateral Agent, to be engaged in accordance with the terms of the RBH Collateral Agency Agreement and subject to the approval of the CCAA Court, shall agree pursuant to the terms of ~~an~~any required intercreditor agreement on market terms to be agreed, to subordinate the Contribution Security to (i) any statutory deemed trusts; and (ii) any security granted (or to be granted) by RBH to any lender in connection with an operating facility on market terms with a principal amount that does not exceed an amount to be agreed in respect of RBH.

Subject to the terms of an NDA entered into between RBH and the Claimants, RBH shall provide to the Claimants the full particulars regarding the assets, undertakings and properties over which RBH and its Material Subsidiaries shall grant security.

5.14 Parent and Tobacco Company Group Support through Intercompany Transactions

During the Contribution Period, RBH's Parent and the relevant Affiliates within its Tobacco Company Group shall continue to provide to RBH and its Subsidiaries shared services and other operational support ("**Intercompany Services**") pursuant to the Intercompany Transactions that are in place on the Plan Implementation Date, or new Intercompany Services that are part of a broader operational restructuring among RBH's Tobacco Company Group. The provision of such Intercompany Services shall be (a) consistent with existing arrangements or past practice, or as otherwise approved by the CCAA Plan Administrators, and (b) in compliance with Applicable Law and subject to the Tobacco Company Group's transfer pricing policies across global markets, and (c) subject to normal course market adjustments. Any adjustments to Intercompany Services within RBH's Tobacco Company Group shall not affect RBH in a manner that is materially less favourable, as compared to the terms on which similar Intercompany Services are provided to any other members of RBH's Tobacco Company Group. The chief financial officer of RBH shall certify that any adjustments to the Intercompany Services are consistent with the treatment of the other companies within the Tobacco Company Group. Any such certification shall not give rise to any personal liability on the part of the applicable certifying officer.

RBH, its Parent and the relevant Affiliates within its Tobacco Company Group shall:

(a) maintain and not make any revision to or variation of the terms of any Intercompany Transaction, including the withdrawal, termination or cessation of the Intercompany Transaction; and

(b) shall maintain and not make any material change to its related party Canadian trademark and other intellectual property licensing arrangements, together with the structure and pricing methodology currently used for carrying on business in Canada,

except in compliance with the requirements set out in this Section 5.14.

In the event that RBH is no longer Financially Viable due to circumstances beyond the control of RBH or its Tobacco Company Group, RBH's Parent may give the CCAA Plan Administrators, the Provinces and Territories, the Impacted Claimants and the other Tobacco Companies one year's notice of its intention to discontinue its Canadian operations. If the CCAA Plan Administrators are satisfied, based on the financial information made available to them by RBH pursuant to the CCAA Plan, that RBH is no longer Financially Viable due to circumstances beyond the control of RBH or its Tobacco Company Group, then they will communicate such position to the Provinces and Territories and the Impacted Claimants. If each of the Provinces and Territories and the Impacted Claimants accept such position, then RBH's Parent may discontinue the provision of shared services and other operational support on the date that the discontinuance takes effect.

The foregoing does not negate the prohibition against RBH's Parent and relevant Affiliates within its Tobacco Company Group entering the market for Tobacco Products in Canada with any other company or entity in place of the discontinued business, or any other provision in the CCAA Plan except for the obligation to provide shared services and other operational support. For greater certainty, except through RBH and its Material Subsidiary, RBH's Parent and the relevant Affiliates within its Tobacco Company Group shall not directly or indirectly, including by (i) exporting or supplying Tobacco Products to Canada, (ii) licensing technology, trademarks and intellectual property, or (iii) providing services, engage in any business activity or have any direct or indirect involvement or participation in the market for Tobacco Products in Canada.

In the event that the CCAA Plan Administrators, the Provinces and Territories, the Impacted Claimants or other Tobacco Companies do not accept the position of RBH and its Parent regarding the Financial Viability of RBH's Canadian operation, RBH and its Parent may bring the issue before the CCAA Court for determination.

5.15 Payment of Intercompany Claims

Any Intercompany Claim outstanding and due by RBH as at the Effective Time may only be repaid by RBH from its share of the Net After-Tax Income and amounts released from the RBH Supplemental Trust Account, as applicable, that will remain with RBH in each year after its Annual Contribution and any Reserved Amounts have been deposited into the RBH Global Settlement Trust Account or RBH Supplemental Trust Account, as applicable, the whole subject, however, to the terms of Article 5, Section 5.11 that govern the retention of its share of funds in the event that the amount of the Annual Contribution or Reserved Amount is in dispute.

ARTICLE 6. ADMINISTRATION OF THE GLOBAL SETTLEMENT AMOUNT

6.1 Allocation of the Global Settlement Amount

Set forth in Article 16, Sections 16.1, 16.2 and 16.3 herein are the terms that will govern the allocation of the Global Settlement Amount and the timing of the distributions thereof to the:

(a) Quebec Class Action Plaintiffs;

(b) Pan-Canadian Claimants;

(c) Provinces and Territories;

(d) Cy-près Foundation;

(e) Tobacco Producers; and

(f) *Knight* Class Action Plaintiffs.

6.2 Expert Evidence supporting Provincial HCCR Claims and Territorial HCCR Claims and Provincial and Territorial Allocation

Expert evidence informing, in part, and supporting the quantification of the Provincial HCCR Claims and the Territorial HCCR Claims, and the allocation of the

Provinces and Territories Settlement Amount among the Provinces and Territories, includes the Harrison Report that is attached to this Plan as Schedule "J". Dr. Harrison's curriculum vitae is attached to the CCAA Plan as Schedule "K". The Provinces and Territories Settlement Amount shall be apportioned among the Provinces and Territories in accordance with the percentages set out in the table in Article 16, Section 16.3.

6.3 Expert Evidence supporting the Pan-Canadian Claimants' Compensation Plan

Expert evidence informing, in part, and supporting the development, formulation and quantification of the PCC Compensation Plan includes the Jha Report that is attached to this Plan as Schedule "L". Dr. Jha's curriculum vitae is attached to the CCAA Plan as Schedule "M".

6.4 Consideration for Settlement of *Knight* Class Action

The consideration for the settlement of the *Knight* Class Action shall be the contribution to the Cy-près Fund and the payment of the *Knight* Class Counsel Fee.

6.5 Investment of Contributions and Reserved Amounts pending Disbursement

The Contributions and Reserved Amounts paid into the RBH Global Settlement Trust Account~~ and Supplemental Trust Account,~~, RBH PCC Trust Account, RBH QCAP Trust Account and RBH Cy-près Trust Account, as well as the monies deposited into the RBH Miscellaneous Claims Fund, RBH CCAA Plan Administration Reserve Account and RBH PCC Compensation Plan Reserve Account, shall be invested in accordance with ~~approved investment guidelines~~ Investment Guidelines, pending disbursement to the Claimants and any other applicable payees. RBH shall adhere to the Investment Guidelines at all times when giving instructions to the Bare Trustee in respect of the Reserved Amounts held in the RBH Supplemental Trust Account. RBH shall not terminate any investment agreement with, or otherwise attempt to replace, any investment manager engaged to invest the amounts in the RBH Supplemental Trust Account without the approval of the CCAA Court.

ARTICLE 7. ESTABLISHMENT AND ADMINISTRATION OF QUEBEC CLASS ACTION ADMINISTRATION PLAN

7.1 Purpose of the Quebec Administration Plan

The Quebec Administration Plan will provide direct compensation in the form of monetary payments to QCAPs who meet the criteria to qualify as *Blais* Class Members pursuant to the judgments in the Quebec Class Actions. The Quebec Administration Plan is attached to the CCAA Plan as Schedule "N".

The Court-Appointed Mediator and the Monitors recommend that Epiq be approved by the CCAA Court for appointment as the Claims Administrator to manage the administration of the claims processes for both the Quebec Administration Plan and the PCC Compensation Plan. Attached to the CCAA Plan as Schedule "O" is an overview of Epiq's complex claims administration experience, an eleven page list of Epiq's legal administration projects, a description of Epiq's Tobacco Claims Pre-Settlement Support Program, and the resumes of the key professional management personnel who will be assigned to the administration of the Quebec Administration Plan and the PCC Compensation Plan.

~~The~~Upon the recommendation of the Court-Appointed Mediator and the Monitors ~~recommend that~~ , pursuant to the Sanction Order, the CCAA Court approved the appointment of Daniel Shapiro, K.C. ~~be approved for appointment~~ as the Administrative Coordinator in respect of the administration of both the Quebec Administration Plan and the PCC Compensation Plan. Mr. Shapiro's curriculum vitae is attached to the CCAA Plan as Schedule "P".

The following table summarizes the compensation available to Eligible *Blais* Class Members under the Quebec Administration Plan:

~~[Remainder of page intentionally left blank]~~

Quebec Class Action Administration Plan		
Column 1 **Compensable Disease**	**Compensation Payment** (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of claimants; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Column 2 **Compensation Payment for Eligible *Blais* Class Members who started to smoke before January 1, 1976**	**Column 3** **Compensation Payment for Eligible *Blais* Class Members who started to smoke on or after January 1, 1976 (80% of Column 2)**
Lung Cancer	$100,000	$80,000
Throat Cancer	$100,000	$80,000
Emphysema/COPD (GOLD Grade III or IV)	$30,000	$24,000

7.2 Quebec Administration Plan is subject to the Approval of the CCAA Court

The CCAA Court shall hear and determine the proceedings relating to the approval of the Quebec Administration Plan, including the approval of the retainer agreement respecting fees and disbursements between the Quebec Class Counsel and the representative plaintiffs in the Quebec Class Actions, and the approval of the Quebec Class Counsel Fee.

Matters relating to the ongoing supervision of the Quebec Administration Plan shall be heard and determined jointly by the CCAA Court and the Quebec Superior Court. In performing this function, the CCAA Court and the Quebec Superior Court may communicate with one another in accordance with a protocol to be worked out and established by them.

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

7.3 Release of Cash Security Deposits

~~The~~Pursuant to the Cash Security Deposits Order, the Cash Security Deposits, which form part of the Upfront Contributions, shall be released from suretyship prior to the Plan Implementation Date and shall be deposited by the Minister of Finance of Quebec into the Imperial Global Settlement Trust Account~~.~~ and the RBH Global Settlement Trust Account, as applicable. Notwithstanding the foregoing, the Minister of Finance of Quebec may deposit the Cash Security Deposits into the Imperial Global Settlement Trust Account and the RBH Global Settlement Trust Account, as applicable, in whole or in part as soon as practicable after the Plan Implementation Date.

7.4 QCAP Trust ~~Account~~Accounts

The QCAP Settlement Amount, less the QCAP Cy-près Contribution, shall be paid from the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account and deposited, respectively, into the Imperial QCAP Trust Account, RBH QCAP Trust Account and JTIM QCAP Trust Account for the benefit of the *Blais* Class Members. The proportionate shares of the QCAP Settlement Amount which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial QCAP Trust Account, RBH QCAP Trust Account and JTIM QCAP Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in respect of year 1 following the Plan Implementation Date and any subsequent years until the QCAP Settlement Amount has been paid in full, the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in that year.

From time to time, upon the submission of a requisition by the Claims Administrator, the CCAA Plan Administrators shall authorize the advancement of instalments of funds from the Imperial QCAP Trust Account, RBH QCAP Trust Account and JTIM QCAP Trust Account to the Claims Administrator's trust account designated for the Quebec Administration Plan, which shall be held in the Bank for the benefit of the *Blais* Class Members, to enable the Claims Administrator to make Compensation Payments to Eligible *Blais* Class Members.

7.5 Payment of QCAP Cy-près Contribution to Cy-près Trust Account

The payment of the QCAP Cy-près Contribution in the amount of $131 million shall be the consideration for the full and final settlement and satisfaction of the *Létourneau* Judgment constituting the indirect benefit to the *Létourneau* Class Members. The QCAP Cy-près Contribution shall be ~~deposited into the Cy-près Trust Account~~paid from the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account and deposited, respectively, into the Imperial Cy-près Trust Account, RBH Cy-près Trust Account and JTIM Cy-près Trust Account for the benefit of the Cy-près Foundation. The proportionate shares of the Cy-près Fund which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial Cy-près Trust Account, RBH Cy-près Trust Account and JTIM Cy-près Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in years 2, 3, 4 and 5 following the Plan Implementation Date, the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in each of those years.

7.6 No Solicitation of *Blais* Class Members

No Persons other than the Quebec Class Counsel, their agent Raymond Chabot, the Claims Administrator, or any Person specifically authorized by any of the foregoing Persons or by the CCAA Court, shall solicit *Blais* Class Members in order to assist them with the preparation or submission of their Proofs of Claim under the Quebec Administration Plan.

ARTICLE 8. ESTABLISHMENT AND ADMINISTRATION OF PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

8.1 Purpose of the PCC Compensation Plan

The Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") will provide direct compensation in the form of monetary payments to PCCs who fulfill all of the following criteria ("**PCC Eligibility Criteria**"):

(a) On the date that a PCC submits their claim to the PCC Compensation Plan:

- (i) If the PCC is alive, they must reside in a Province or Territory in Canada, or
- (ii) If the PCC is deceased, they must have resided in a Province or Territory in Canada on the date of their death;

(b) The PCC was alive on March 8, 2019;

(c) Between January 1, 1950 and November 20, 1998, the PCC smoked a minimum of Twelve Pack-Years of cigarettes sold by the Tobacco Companies;

(d) Between March 8, 2015 and March 8, 2019 ("**PCC Claims Period**"), the PCC was diagnosed with:

- (i) Primary lung cancer ("**Lung Cancer**"),
- (ii) Primary cancer (squamous cell carcinoma) of the Larynx, Oropharynx or Hypopharynx ("**Throat Cancer**"), or
- (iii) Chronic obstructive pulmonary disease (GOLD Grade III or IV only) (collectively, the "**PCC Compensable Diseases**"); and

(e) On the date of the diagnosis with a PCC Compensable Disease the PCC resided in a Province or Territory in Canada.

The following table summarizes the compensation which will be available under the PCC Compensation Plan:

PCC Compensation Plan		
	Individual Payment (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of claimants; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
Column 1 **PCC Compensable Disease**	**Column 2** **Compensation for PCCs who started to smoke before January 1, 1976** **(60% of damages awarded to Quebec Class Action Plaintiffs)**	**Column 3** **Compensation for PCCs who started smoking on or after January 1, 1976** **(80% of Column 2)**
Lung Cancer	$60,000	$48,000
Throat Cancer	$60,000	$48,000
Emphysema/COPD (GOLD Grade III or IV)	$18,000	$14,400

The following documents are attached as Schedules to the CCAA Plan:

(a) The document entitled "Pan-Canadian Claimants' Compensation Plan: Methodology and Analysis" dated December 5, 2024 is attached to the CCAA Plan as Schedule "Q";

(b) The Jha Report is attached to the CCAA Plan as Schedule "L"; and

(c) The Analysis of Limitations Law applicable to Pan-Canadian Claimants dated September 2, 2020 is attached to the CCAA Plan as Schedule "R".

8.2 PCC Compensation Plan

The CCAA Court shall hear and determine the proceedings relating to the approval of the PCC Compensation Plan. The PCC Compensation Plan is attached to the CCAA Plan as Schedule "S". ~~The~~Upon the recommendation of the Court-Appointed Mediator and the Monitors~~ recommend that Epiq be approved by~~, pursuant to the Sanction Order, the CCAA Court ~~for~~approved the appointment of Epiq as the Claims Administrator to manage the administration of the claims processes for both the Quebec Administration Plan and the PCC Compensation Plan. The duties and responsibilities of the Claims Administrator in connection with such appointment, as well as the duties and responsibilities of Epiq in its role as PCC Agent, are set out in the Claims Administrator Order, PCC Compensation Plan and Quebec Administration Plan.

Matters relating to the ongoing supervision of the PCC Compensation Plan shall be heard and determined solely by the CCAA Court.

8.3 PCC Trust ~~Account~~Accounts

The PCC Compensation Plan Amount shall be paid from the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account and deposited into ~~a segregated interest-bearing trust account or trust accounts (“~~the Imperial PCC Trust Account~~”) held in the Bank~~, RBH PCC Trust Account and JTIM PCC Trust Account for the benefit of the Pan-Canadian Claimants. The proportionate shares of the PCC Compensation Plan Amount which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial PCC Trust Account, RBH PCC Trust Account and JTIM PCC Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in respect of years 1 and 2 following the Plan Implementation Date and any subsequent years until the PCC Compensation Plan Amount has been paid in full, the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in each of those years.

From time to time, upon the submission of a requisition by the Claims Administrator, the CCAA Plan Administrators shall authorize the advancement of instalments of funds from the Imperial PCC Trust Account, RBH PCC Trust Account and JTIM PCC Trust Account to the Claims Administrator’s trust account designated for the PCC Compensation Plan, which shall be held in the Bank for the benefit of the Pan-Canadian Claimants, to enable the Claims Administrator to make Individual Payments to Eligible Pan-Canadian Claimants.

8.4 No Solicitation of Pan-Canadian Claimants

No Persons other than the PCC Representative Counsel, ~~their agent Epiq~~the PCC Agent, the Claims Administrator, or any Person specifically authorized by any of the foregoing Persons or by the CCAA Court, shall solicit Pan-Canadian Claimants in order to assist them with the preparation or submission of their PCC Claim Packages under the PCC Compensation Plan.

ARTICLE 9. ESTABLISHMENT AND ADMINISTRATION OF THE CY-PRÈS FOUNDATION

9.1 Purpose of the Cy-près Foundation

The Cy-près Fund will be administered by a public charitable foundation (“**Cy-près Foundation**”) to be established as part of the implementation of the CCAA Plan. The Cy-près Foundation shall be independent and free from any influence or interference by any of the Claimants, Tobacco Companies, Tobacco Company Groups, or any potential or actual beneficiary of the Cy-près Foundation. Although it is recognized that the governance of the Cy-près Foundation will be independent and free from any influence or interference, the Cy-près Foundation shall remain under the jurisdiction of the CCAA Court.

The Cy-près Fund will provide consideration for the full and final settlement and release of all claims and potential claims of PCCs who are not receiving direct compensation payments from the PCC Compensation Plan, and *Létourneau* Class Members who are not receiving direct compensation payments from the Quebec Administration Plan, but will be indirectly benefited by falling within the scope of the Cy-près Foundation. This broad group of claimants includes the following Persons and any affected family members or estates:

(a) Smokers suffering from Lung Cancer or Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) who are outside the claims period or who smoked less than the requisite Twelve Pack-Years or, in the case of Emphysema/COPD, were not classified as GOLD Grade III or IV or the equivalent;

(b) Smokers who have tobacco-related harms other than Lung Cancer or Throat Cancer and Emphysema/COPD (GOLD Grade III or IV) or the equivalent; and

(c) Persons who smoke or have smoked Tobacco Products who have not yet or may never develop a tobacco-related harm.

The guiding principle is that the Cy-près Foundation must maintain a rational connection between the varying circumstances of the diverse group of PCCs and *Létourneau* Class Members covered by the Cy-près Fund and the Cy-près Foundation's purpose which is to fund research, programs and initiatives focused on improving outcomes in tobacco-related diseases that will provide indirect benefits to such Persons. This guiding principle will apply throughout the duration of the Cy-près Foundation's existence to the work product generated by the research and the programs and initiatives funded by the Cy-près Foundation.

The payment of the QCAP Cy-près Contribution in the amount of $131 million shall be the consideration for the full and final settlement and satisfaction of the *Létourneau* Judgment.

Upon the recommendation of the PCC Representative Counsel, the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court, Dr. Robert Bell, MDCM, MSc, FRCSC, FACS, FRCSE (Hon), ~~will~~may be appointed by the CCAA Court to serve as the initial Chair of the Cy-près Foundation. Dr. Bell's resume and curriculum vitae are attached to the CCAA Plan as Schedule "Q" and Schedule "R" respectively. Should Dr. Bell decline to have his name put forward such other designate as the PCC Representative Counsel, the Court-Appointed Mediator and the Monitors may see fit to recommend will be advanced for consideration by the CCAA Court.

The document entitled "Cy-près Fund: Methodology and Analysis" is attached to the CCAA Plan as Schedule "S".

9.2 Funding the Cy-près Foundation

The Cy-près Fund shall be paid ~~from the~~in the aggregate amount set out in Article 16 from the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account and deposited~~ into a segregated interest-bearing trust account or trust accounts (“~~, respectively, into the Imperial Cy-près Trust Account~~”) held in the Bank~~, RBH Cy-près Trust Account and JTIM Cy-près Trust Account for the benefit of the Cy-près Foundation. The proportionate shares of the Cy-près Fund which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account into, respectively, the Imperial Cy-près Trust Account, RBH Cy-près Trust Account and JTIM Cy-près Trust Account shall be equal to: (i) on the Plan Implementation Date, the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM; and (ii) in years 2, 3, 4 and 5 following the Plan Implementation Date, the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in each of those years. The Cy-près Fund shall not be transferred to the Cy-près Foundation until such time as all aspects of the establishment of the Cy-près Foundation as set out in Section 9.4 herein have been given final approval by the CCAA Court, and the Imperial Cy-près Trust Account~~ has~~, RBH Cy-près Trust Account and JTIM Cy-près Trust Account have been duly established in the Bank. Following such time, the Cy-près Fund, including all amounts held in the Imperial Cy-près Trust Account, RBH Cy-près Trust Account and JTIM Cy-près Trust Account will be transferred to, and held by, the Cy-près Foundation. Following the transfer of such amounts to the Cy-près Foundation, any further payments to the Cy-près Foundation to be made by Imperial, RBH and JTIM shall be paid, respectively, from the Imperial Global Settlement Trust Account, the RBH Global Settlement Trust Account and the JTIM Global Settlement Trust Account and deposited to the Cy-près Foundation. The proportionate shares of the Cy-près Fund which the Trustees shall transfer from each of the Imperial Global Settlement Trust Account, the RBH Global Settlement Trust Account and the JTIM Global Settlement Trust Account to the Cy-près Foundation shall be the proportionate shares of the Annual Contributions made by Imperial, RBH and JTIM in each of those years.

9.3 Cy-près Foundation Terms of Reference

The Terms of Reference of the Cy-près Foundation are set out below:

“The Foundation for Improved Outcomes in Tobacco-Related Disease” (FIORD)

Terms of Reference

Introduction: This document describes the terms of reference for the Cy-près Foundation.

Foundation Name: The name of the Cy-près Foundation must relate clearly to the purpose of the Cy-près. The name **“The Foundation for Improved Outcomes in Tobacco-Related Disease”** will serve as the corporate name along with the acronym “FIORD”. This name will be used on the Cy-près Foundation’s website and other presentation materials.

Purpose of the Cy-près Foundation: The Cy-près Foundation’s purpose is to fund research, programs and initiatives focused on improving outcomes in tobacco-related diseases. The Cy-près Foundation will indirectly benefit users of Tobacco Products and their affected family members or estates who are <u>not</u> directly compensated through the Quebec Administration Plan or PCC Compensation Plan. The smokers who <u>are</u> directly compensated (through the Quebec Administration Plan and PCC Compensation Plan) include individuals suffering from Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) as defined in those plans.

The Cy-près Foundation will not make any monetary payments to individuals making claims for tobacco-related harms. Those individuals who are to receive monetary compensation will do so through either the Quebec Administration Plan or PCC Compensation Plan in accordance with the provisions of those plans.

The tobacco users who are not directly compensated but will be indirectly benefited by falling within the scope of the Cy-près include the following Persons and any affected family members or estates:

i) Smokers suffering from Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) who are outside the claims period or who smoked less than the requisite Twelve Pack-Years or, in the case of Emphysema/COPD, were not classified as GOLD Grade III or IV or the equivalent.

ii) Smokers who have tobacco-related harms other than Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV) or the equivalent.

iii) Persons who smoke or have smoked Tobacco Products and have not yet or may never develop a tobacco-related harm.

Vision for the Cy-près Foundation: Canadians will experience improved diagnosis, treatment and outcomes for tobacco-related cancers, Emphysema/COPD and other tobacco-related harms.

Mission of the Cy-près Foundation: The Cy-près Foundation will indirectly benefit current, past and future smokers and their families by funding research, programs and initiatives regarding tobacco-related cancers, Emphysema/COPD and other illnesses and conditions which are reasonably and rationally connected to tobacco-related harms. The research, programs and initiatives that are funded by the Cy-près Foundation will achieve earlier diagnosis, better treatment and improved outcomes for Persons suffering from these diseases.

Values of the Cy-près Foundation: The Cy-près Foundation will focus on: the inherent value of the research, program or initiative from the standpoint of its indirect benefit to Persons covered by the Cy-près and Canadians at large; awareness of the need to maintain a "rational connection" between the work supported by the Cy-près Foundation and the individuals benefitting from the Cy-près; devotion to principles of best evidence and expert peer review; emphasis on collaboration to increase the impact of research funding while limiting Cy-près Foundation overhead costs to maximize the indirect benefit to individuals who fall within the scope of the Cy-près; and, insistence that Cy-près Foundation funded research, programs and initiatives reflect the principles of health equity and opportunity for inclusion of First Nations, Metis and Inuit people.

What Will Be Eligible for Consideration for Support by the Cy-près Foundation: Proposals regarding research, programs and initiatives falling within the scope of the Cy-près will be received by the board of directors of the Cy-près Foundation ("**Foundation Board**") for consideration for financial or other support from the Cy-près Foundation. Programs and initiatives aimed at reducing or preventing tobacco use in Canada are outside of the scope of the Cy-près because they fall within the purview of the Provinces and Territories, involving policy issues and advocacy. Accordingly, such programs and initiatives will not be considered for funding or other support from the Cy-près Foundation.

The fact that a proposal requesting funding for research or a program or initiative is received by the Cy-près Foundation for consideration does not mean that it will necessarily be awarded a grant of funding or other support. The decision regarding whether to provide funding for a proposal is within the sole discretion of the Cy-près Foundation and is not reviewable once it has received approval by the CCAA Court.

Early works:

- Establish "**The Foundation for Improved Outcomes in Tobacco-related Disease**" as a tax-exempt charitable public foundation.
- Recruit a neutral and independent board that will provide oversight of the Cy-près Foundation's strategy for funding research, programs and initiatives supported by the Cy-près Foundation. The Foundation Board will also develop and oversee the financial and investment strategy for the Cy-près Foundation.
- Undertake a process of consultation with interested parties and members of the public across Canada led by the Chair of the Cy-près Foundation to better understand their concerns and gather suggestions for improving the present structure for diagnosis, treatment and palliation of Persons suffering from tobacco-related cancers, Emphysema/COPD and other tobacco-related harms.
- Develop a strategic plan for the implementation of the intended activities of the Cy-près Foundation.

Potential Areas of Cy-près Foundation Financial Support:

- Improving methods for screening and diagnosis of tobacco-related cancers.
- Establishing best practices for diagnosis and treatment of tobacco-related cancers, Emphysema/COPD and other tobacco-related harms and increasing the likelihood that Canadians can achieve access to best practice care of these diseases.

- Researching the treatment of nicotine addiction and dependence, and tobacco use in Canada.

- Researching the effective treatment and palliation of tobacco-related diseases.

- Services and supportive health care to reduce the burden on and enhance the health and quality of life of Canadians living with tobacco-related diseases and their families.

Benefit to all Canadians:

- In addition to benefiting Canadians who have smoked, research funded by the Cy-près Foundation has the potential to determine whether screening of higher risk populations and potentially all Canadians can identify cancers at earlier stages of oncogenesis when treatment is less morbid and potential cure is more likely.

- Expanded learnings from Cy-près Foundation supported research into tobacco-related cancers, Emphysema/COPD and tobacco-related diseases, as well as areas yet to be identified, will provide a collateral benefit to members of the broader Canadian public. In fulfilling the Cy-près Foundation's mandate, it is anticipated that the broader Canadian population will benefit from the knowledge generated by this work.

9.4 CCAA Court Approval of Establishment of Cy-près Foundation (in the period after the Sanction Hearing and prior to Final Approval of the Cy-près Foundation)

The establishment of the Cy-près Foundation will take place in two phases as set forth herein: the first occurring at the Sanction Hearing, and the second occurring at the hearing for the final approval by the CCAA Court of the Cy-près Foundation, so as to permit the finalization of the administrative aspects of the Cy-près Foundation.

The establishment of the Cy-près Foundation will be subject to the final approval of the CCAA Court after the Cy-près Foundation has been created and the essential requirements have been fulfilled including:

(a) Drafting the goals, objects and purpose of the Cy-près Foundation;

(b) Preparing the governing documents which will establish the legal entity that will constitute the Cy-près Foundation in accordance with CRA rules for registered charities;

(c) Establishing the legal entity of the Cy-près Foundation;

(d) Drafting the governance structure for the Cy-près Foundation, including matters relating to quorum, voting, frequency of the meetings of the Foundation Board, and other organizational and governance matters including whether and, if so, to what extent the capital can be encroached upon;

(e) Pursuant to Article 9, Section 9.5, appointing the requisite Persons who will be responsible for the management and operation of the Cy-près Foundation which, for the sake of ease of reference, shall be referred to herein as the directors, including the Chair, of the Cy-près Foundation, who together shall constitute the Foundation Board;

(f) Applying for and acquiring from the CRA status for the Cy-près Foundation as a registered charity;

(g) Setting up the requisite management controls and system of books and records; and

(h) Establishing the Imperial Cy-près Trust Account, RBH Cy-près Trust Account and JTIM Cy-près Trust Account in the Bank.

Once the Sanction Order has been granted, the Cy-près Foundation shall be compliant with all legal, technical and other requirements to enable the establishment of the Cy-près Fund and the registration and operation of the Cy-près Foundation as a charitable public foundation.

It is understood that, after the CCAA Court has rendered the Sanction Order approving the CCAA Plan, the CCAA Plan Administrators may, on an interim basis and consistent with the Terms of Reference of the Cy-près Foundation, proceed to engage in the work of establishing the Cy-près Foundation, including attending to the completion of the essential requirements set out in subparagraphs (a) to (h) above.

The CCAA Plan Administrators will seek an Interim Maintenance Order pertaining to the operation and financial support of the putative Cy-près Foundation pending fulfillment of the above requirements and approval by the CCAA Court.

The CCAA Plan Administrators will be required to seek final approval by the CCAA Court of the Cy-près Foundation once the requisite steps to establish the Cy-près Foundation have been completed. The CCAA Plan Administrators shall supply reports to the CCAA Court affirming the foregoing.

9.5 Appointment of Board of Directors and Chair of Cy-près Foundation (in the period after the Sanction Hearing and prior to Final Approval of the Cy-près Foundation)

The Foundation Board shall be comprised of ten neutral and independent directors, including the Chair of the Cy-près Foundation. The directors shall be independent of any proposal submitted to the Cy-près Foundation. In order to provide meaningful representation of the PCCs, the PCC Representative Counsel, in consultation with the Court-Appointed Mediator and the CCAA Plan Administrators, shall nominate five directors (and fill any requisite vacancies thereof) to serve on the Foundation Board. The Chair of the Cy-près Foundation, in consultation with the Court-Appointed Mediator and the CCAA Plan Administrators, shall nominate four directors to serve on the Foundation Board. The appointment of the ten directors to the Foundation Board, including the Chair, shall be ratified by the CCAA Plan Administrators and be subject to the approval of the CCAA Court. Foundation Board members shall serve a term of two years as to be further described in the bylaws of the Cy-près Foundation.

9.6 Process for soliciting and selecting proposals for funding by the Cy-près Foundation

The Foundation Board shall establish a secretariat and direct its activities to facilitate the effective and efficient governance, administration and operation of the Cy-près Foundation which will include the solicitation, receipt, review and evaluation of the merits of proposals submitted by individuals and organizations seeking distributions from the Cy-près Fund.

The Foundation Board shall establish the criteria, reflective of the mission of the Cy-près Foundation, for applicants to qualify to receive distributions from the Cy-près Fund. The Foundation Board shall publish requests for proposals soliciting the submission of proposals from interested individuals and organizations seeking financing and support for research, programs and initiatives which fall within the scope of the mission of the Cy-près Foundation. The requests for proposals will specify that a proposal should include, among other things:

(a) Background information regarding the organization or institution seeking funding, including its history, mission statement, research mandate, strategic plan, goals and objectives;

(b) The curriculum vitae of the researcher or project manager as applicable to the research, program or initiative to establish that they have the appropriate qualifications and expertise to undertake the research, program or initiative;

(c) A declaration by the applicant that there is no real or perceived conflict of interest between the applicant's interest in the research, program or initiative and the applicant's private, professional, business and/or public interests;

(d) A statement of how the research, program or initiative is aligned with the mission of the Cy-près Foundation;

(e) A scientific abstract or other description of the research, program or initiative, including methodology and analysis and the expected product or result of the work of the research, program or initiative, together with the expected indirect benefit of the work to the individuals falling within the scope of the Cy-près and Canadians at large;

(f) The term (in months/years) for which funding is sought and the proposed start date and end date of the research, program or initiative;

(g) The amount of funding requested;

(h) The budget for the expenditure of the funding; and

(i) Disclosure of the financial accountability policies, administrative systems, procedures and controls in place to ensure the funds distributed from the Cy-près Fund are used appropriately in accordance with the highest ethical and financial standards.

Once proposals are received by the secretariat, the Foundation Board will submit the proposals which it clears to go forward as having met the preliminary requirements to an independent organization for peer review to enable the Foundation Board to determine whether each proposal is sufficiently meritorious to be further advanced in the process for approval. Once cleared through the peer review process, the Foundation Board will ascertain which proposals it wishes to advance, the priority, timing, amounts to be allocated to each successful proposal, and duration or term of a successful proposal to completion, as well as any other pertinent questions. This will include oversight and reporting requirements as well as other conditions attached to a successful grant of funds. The Cy-près Foundation has no duty to grant, nor shall there be any expectation to receive, any financial or other support for any research, program or initiative which is sought from the Cy-près Foundation.

Once a proposal is accepted by the Foundation Board, it will be submitted together with supporting materials to the CCAA Plan Administrators for review. The Foundation Board will also provide a copy of the proposal together with supporting materials to the PCC Representative Counsel. If accepted by the CCAA Plan Administrators, the proposal will be submitted with or without a recommendation by the CCAA Plan Administrators to the CCAA Court for approval. Until such time as the final CCAA Court approval is finalized, a proposal shall not be deemed to have been approved.

The grants submitted by the Foundation Board through the CCAA Plan Administrators for approval by the CCAA Court will be conducted annually. The list of grants shall be prioritized, supported by a strategic plan, a budget and the peer reviews.

The CCAA Plan Administrators shall be empowered to retain the services of such experts as they deem necessary to advise them in regard to the foregoing and in respect of any and all endeavours in connection with the establishment and operation of the Cy-près Foundation.

9.7 Reporting by approved recipients of distributions from the Cy-près Fund

The approved recipients of distributions from the Cy-près Fund will be required to, among other things:

(a) Periodically submit financial reports to the Cy-près Foundation regarding the receipts and expenditures on the research, program or initiative;

(b) Periodically submit written progress reports to the Cy-près Foundation providing details of the progress on the research, program or initiative and future work plans;

(c) Submit a written final report to the Cy-près Foundation; and

(d) At the end of the term of the research, program or initiative, will return any unexpended funds to the Cy-près Foundation.

9.8 Reporting by Cy-près Foundation to CCAA Plan Administrators and CCAA Court

Not less frequently than annually, the Chair of the Cy-près Foundation shall prepare a written report for submission to the CCAA Plan Administrators and thereafter for filing with the CCAA Court that includes reports on the financial status of the Cy-près Foundation (including capital, interest earned, distributions made, etc.) and the activities of the Cy-près Foundation for the period covered by the report. A copy of this report shall be provided to PCC Representative Counsel.

9.9 Role of the CCAA Plan Administrators and the CCAA Court

The CCAA Court is responsible for the ultimate supervision of the Cy-près Foundation pursuant to the terms of the CCAA Plan.

The CCAA Plan Administrators are designated in the CCAA Plan to be the overseers of the Cy-près Foundation and will function as the intermediaries relative to the supervisory role of the CCAA Court. In this capacity, the CCAA Plan Administrators will gather the data and information concerning the Cy-près Foundation that will be of significance to the CCAA Court when it approves various functions of the Cy-près Foundation as it will be required to do from time to time.

The CCAA Plan Administrators will report to the CCAA Court regarding the activities of the Cy-près Foundation annually, or more frequently as they deem necessary. Accordingly, the Chair of the Foundation Board shall communicate with the CCAA Plan Administrators when the Cy-près Foundation's reports are put forward for approval by the CCAA Court. Similarly, this process will be adhered to when the Cy-près Foundation seeks the approval of the CCAA Court in advance of proceeding with matters, other than purely administrative matters, which entail financial expenditures or commitments. All reports provided by the Chair of the Foundation Board to the CCAA Plan Administrators and all reports provided by the CCAA Plan Administrators to the CCAA Court in relation to the Cy-près Foundation shall be provided to the PCC Representative Counsel.

9.10 Term of Operation of Cy-près Foundation

The Cy-près Foundation shall not be dissolved, nor shall its work be terminated until such time as specified by the CCAA Court in the Sanction Order or such further Order of the CCAA Court.

ARTICLE 10. INFORMATION TO BE PROVIDED DURING THE CONTRIBUTION PERIOD

10.1 Annual Business Plans

Notwithstanding any terms or conditions of any Definitive Documents, RBH and any members of its Tobacco Company Group, as applicable, shall comply with all their obligations pursuant to Article 10 herein. On an annual basis during the Contribution Period, RBH shall provide to the CCAA Plan Administrator a rolling five-year operating and capital business plan approved by RBH's Canadian senior management (the "**Business Plan**") that shall be consistent with the Definitive Documents and, without limitation, shall include the following:

(a) The same schedules and level of detail as RBH has provided to the Claimants during the pendency of the CCAA Proceedings including, for greater certainty, five-year projections for RBH's income statement, balance sheet, cash flow statement, gross margin schedule, total margin schedule, Intercompany Transaction details, taxes and government levies schedule, operating costs schedule, statement of financial position, and summary of assumptions and trends, and, until such time as RBH shall have transferred all of its assets, Indebtedness, liabilities and business relating to its current and future Alternative Products to an unrelated company, a Canadian Affiliate of its Parent, or a Canadian Subsidiary of any other company within its Tobacco Company Group pursuant to Article 4, Section 4.1 herein, the particulars of the determination of the net income attributable to the Alternative Products;

(b) RBH's plans to make capital expenditures ("**CapEx**") that:

(i) Are reasonably necessary for the preservation of its assets, undertakings and properties or its business (including payments on account of insurance, maintenance and security services),

(ii) Are reasonably necessary to replace or supplement its assets, undertakings or properties, or

(iii) Are otherwise of benefit to the business; and

(c) The framework, elements and pricing of the intercompany charges for the Intercompany Services which the Parent and relevant Affiliates of RBH shall continue to provide to RBH through Intercompany Transactions, subject to the provisions of the CCAA Plan and in accordance with the Definitive Documents.

The CCAA Plan Administrator shall review the Business Plan for RBH on an annual basis, and may suggest non-binding revisions or amendments to RBH. The CCAA Plan Administrator may advise the Provinces, Territories and any Impacted Claimants of such suggestions. The suggestions of the CCAA Plan Administrator shall be considered in good faith by RBH.

10.2 Quarterly and Annual Information

10.2.1 Annual Financial Information

On or before the 90th day following the end of each fiscal year during the Contribution Period, RBH shall provide the CCAA Plan Administrator with the following financial information:

(a) An audited financial statement ("**Annual Financial Statement**");

(b) A schedule providing the particulars by Affiliate of all receipts and disbursements in respect of all of RBH's Intercompany Transactions;

(c) A report that identifies and discusses the differences between RBH's financial performance forecast in its Business Plan and its actual financial performance in each fiscal year during the Contribution Period; and

(d) All other relevant assumptions, details and schedules that support the Annual Financial Statement.

10.2.2 Information to be provided by RBH in Annual MD&A

The Business Plan which RBH shall provide annually during the Contribution Period to the CCAA Plan Administrator shall be accompanied by a management discussion and analysis ("**MD&A**") which includes disclosure of information regarding the following matters that is of a similar level of disclosure as in the CCAA Proceedings to enable the CCAA Plan Administrator and the Claimants to understand and assess the impact on and associated risk to RBH's performance of its obligations under the Definitive Documents:

(a) **Transfer Pricing Arrangements** - Any plan to change any of RBH's existing intercompany transfer pricing arrangements;

(b) **Intercompany Transaction Changes** - Any plan to enter into a new Intercompany Transaction or amend the terms of an existing Intercompany Transaction which may only be undertaken in compliance with the requirements set out in Article 5, Section 5.14 herein;

(c) **Intercompany Transaction Terminations** - Any plan to not renew, not extend or otherwise terminate an Intercompany Transaction;

(d) **Change in Location** - Any plan to move RBH's head office or other premises and/or terminate any lease of the premises housing such offices;

(e) **Disposition of Assets** - Any plan to dispose of and/or transfer material assets exceeding $5 million in any one transaction or $10 million in the aggregate, including manufacturing equipment, trademarks, intellectual property and any other intangible assets, that are material to RBH's conduct of its Ordinary Course of Business;

(f) **Termination of Employees** - Any plan to terminate an operationally significant number of employees of RBH;

(g) **Change in Executive Management Team** - Any planned or anticipated changes to RBH's executive management team in regard to both complement and personnel;

(h) **CapEx** - RBH's CapEx budget, including any plans to make material capital expenditures and dispose of and/or transfer assets;

(i) **Cash Security Arrangements** - Any planned new cash security arrangements or other treasury arrangements, or planned amendments to cash security arrangements or treasury arrangements including: the use of concentration accounts, cash sweeps, increased or new escrow, and deposit or pledged asset requirements;

(j) **Cash Commitments** - Any planned new or amended cash commitments or deposits required that are in excess of $10 million in the aggregate, whether occurring in any one situation, or series of related situations, or series of related transactions;

(k) **Financing Arrangements** - Any planned new or amended financing arrangements into which RBH proposes to enter, that are in excess of $10 million in the aggregate, whether occurring in any one situation, or series of related situations, or series of related transactions, including full particulars regarding the anticipated security and financing costs;

(l) **Material Change in Business Operations -** Any plans to permanently or temporarily cease, downsize or shutdown any businesses or operations carried on by RBH, or make any other material changes in RBH's business or operations (other than in respect of Alternative Products);

(m) **Taxes** – All notices of assessment or reassessment in respect of any taxation year ending during the Contribution Period. Any rulings and any other written communications issued by a Tax Authority relating to the deductibility of the Upfront Contributions, Annual Contributions or Reserved Amounts for income tax purposes, the receipt of Reserved Amounts, or the availability, deductibility, carryforward or carryback of a Tax Attribute (any of which, a "**Tax Matter**");

(n) **Claims and Litigation** – All notices received by RBH regarding claims or potential claims that may be brought against it, and copies of all originating processes commenced against RBH;

(o) **Settlements** – All amounts paid to settle claims made and actions commenced against RBH and whether such payments were made in whole or in part by RBH's insurer(s); and

(p) **Penalties and Fines** – All penalties and fines, and any interest charged thereon, levied against RBH by a Governmental Authority.

10.2.3 Information to be provided by RBH in Quarterly MD&A

Quarterly during the Contribution Period, RBH shall provide to the CCAA Plan Administrator:

(a) Financial statements which include the same schedules and level of detail as RBH has provided to the Claimants during the pendency of the CCAA Proceedings including, for greater certainty, income statement, balance sheet, statement of profit and loss, cash flow statement, statement of Tobacco Product shipment volumes by brand, gross margin schedule, total margin schedule, Intercompany Transaction details, Taxes and government levies schedule, operating costs schedule, statement of financial position, and summary of assumptions and trends, and the particulars of the determination of the net income attributable to the Alternative Products; and

(b) An accompanying MD&A which includes disclosure of any new information or updates relating to the matters enumerated in Article 10, Section 10.2.2(a) through Article 10, Section 10.2.2(p) herein that is sufficiently detailed to enable the CCAA Plan Administrator and the Claimants to understand and assess the impact on and associated risk to RBH's performance of its obligations under the Definitive Documents.

10.3 Other Information to be provided by RBH

During the Contribution Period, within ten days of receipt of any communication from a Tax Authority relating to a Tax Matter, RBH shall provide copies of same to the CCAA Plan Administrators. During the Contribution Period, RBH shall also provide sufficiently detailed information and supporting data to the CCAA Plan Administrator in response to *ad hoc* requests which may be made from time to time in connection with the information produced by RBH pursuant to Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3 and 10.8 herein. RBH shall provide the CCAA Plan Administrators with ongoing internet access to view the holdings comprising the RBH Supplemental Trust Account and the related performance thereof.

10.4 Access to RBH's Management

During the Contribution Period, RBH shall provide the CCAA Plan Administrators with reasonable access to its key management personnel to answer any reasonable questions they may have arising from or in connection with the financial records and information produced to the CCAA Plan Administrators pursuant to Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3, 10.3 and 10.8 herein. The key management personnel of RBH shall attend quarterly meetings and any meetings scheduled *ad hoc* with the CCAA Plan Administrators.

10.5 Procedure for Provinces and Territories to request Information from RBH

If, in connection with the interpretation, implementation, application, compliance with, enforcement of, or alleged breach or violation of any terms of any of the Definitive Documents, a Province or Territory wishes to make a request for financial records or other data and information ("**Information Request**") to RBH, the following procedure shall be followed:

(a) An Information Request from any public servant of, or financial, legal or other advisor to, a Province or Territory shall be delivered to the PTLC Member for the requesting Province or Territory. The Information Request shall be in writing and sufficiently particularized;

(b) The PTLC Member for the requesting Province or Territory shall submit the written Information Request to the PTLC Chair;

(c) The PTLC Chair shall review each Information Request received and, if necessary, confer with the requesting PTLC Member to clarify the particulars of the information sought, remove any duplication with other Information Requests received from other PTLC Members, and then prepare a final written Information Request ("**Final Information Request**"). Notwithstanding the foregoing responsibility, the PTLC Chair may, in their discretion, decline to send to the CCAA Plan Administrator an Information Request which, in the reasonable view of the PTLC Chair, is unreasonable, unnecessary, overly broad or imprecise. If the PTLC Chair declines to send an Information Request to the CCAA Plan Administrator, the PTLC Chair shall advise the requesting PTLC Member in writing of the reason for such decision;

(d) If the Information Request has not been declined, the PTLC Chair shall submit the Final Information Request to the CCAA Plan Administrator, and provide all PTLC Members and any Impacted Claimants with a copy of the Final Information Request;

(e) The CCAA Plan Administrator shall review and then may submit the Final Information Request to RBH. Notwithstanding the foregoing responsibility, the CCAA Plan Administrator may, in its discretion, suggest revisions, add comments or decline to send to RBH a Final Information Request which, in the reasonable view of the CCAA Plan Administrator, is unreasonable, unnecessary, overly broad or imprecise. If the CCAA Plan Administrator declines to send a Final Information Request to RBH, the CCAA Plan Administrator shall advise the PTLC Chair in writing of the reason for such decision. In that event:

(i) The PTLC Chair may reconsider whether to revise or withdraw the Final Information Request; or

(ii) The PTLC Chair may require the CCAA Plan Administrator to provide RBH with a copy of the Final Information Request, in which case the written reasons for the CCAA Plan Administrator's view that the Final Information Request is improper or irrelevant shall also be submitted to RBH.

All Final Information Requests that are submitted to RBH and any written comments or written reasons of the CCAA Plan Administrator shall be admissible in evidence in any arbitration or proceeding in the CCAA Court;

(f) RBH shall provide to the CCAA Plan Administrator data, information and any documents responsive to the Final Information Request which the CCAA Plan Administrators shall use to prepare a written response to the Final Information Request. The CCAA Plan Administrator shall deposit the written response and any documents received from RBH in the Virtual Data Room for RBH, and then notify the PTLC Chair and any Impacted Claimants of such deposit;

(g) The PTLC Chair shall notify the PTLC Members that the written response and any documents responsive to the Final Information Request have been deposited into RBH's Virtual Data Room; and

(h) The PTLC Chair, any Impacted Claimants or the CCAA Plan Administrator may request an *ad hoc* Interface Meeting to discuss RBH's response to the Final Information Request.

Under no circumstances shall a PTLC Member, other public servant of, or a financial, legal or other advisor to, any Province or Territory contact RBH or a member of RBH's Tobacco Company Group directly to make an Information Request and thereby bypass the PTLC Chair or the CCAA Plan Administrator.

10.6 Procedure for Impacted Claimants to request Information from RBH

If an Impacted Claimant wishes to make an Information Request to RBH, the following procedure shall be followed:

(a) An Information Request from an Impacted Claimant, or its financial, legal or other advisor, shall be in writing, sufficiently particularized and not duplicate any Final Information Requests from the Provinces and Territories which have been provided to the Impacted Claimant by the PTLC Chair;

(b) The Impacted Claimant shall submit its Information Request to the CCAA Plan Administrator with a copy to the PTLC Chair;

(c) The PTLC Chair shall provide a copy of the Impacted Claimant's Information Request to all PTLC Members;

(d) The CCAA Plan Administrator shall review and then may submit the Impacted Claimant's Information Request to RBH. Notwithstanding the foregoing responsibility, the CCAA Plan Administrator may, in its discretion, suggest revisions, add comments or decline to send to RBH an Information Request which, in the reasonable view of the CCAA Plan Administrator, is unreasonable, unnecessary, overly broad or imprecise. If the CCAA Plan Administrator declines to send an Information Request to RBH, the CCAA Plan Administrator shall advise the Impacted Claimant of the reason for such decision. In that event:

    (i) The Impacted Claimant may reconsider whether to revise or withdraw its Information Request; or

    (ii) The Impacted Claimant may require the CCAA Plan Administrator to provide RBH with a copy of its Information Request, in which case the written reasons for the CCAA Plan Administrator's view that the Information Request is unreasonable, unnecessary, overly broad or imprecise shall also be submitted to RBH.

    All Information Requests of an Impacted Claimant that are submitted to RBH and any written comments or written reasons of the CCAA Plan Administrator shall be admissible in evidence in any arbitration or proceeding in the CCAA Court;

(e) RBH shall provide to the CCAA Plan Administrator data, information and any documents responsive to the Impacted Claimant's Information Request which the CCAA Plan Administrator shall use to prepare a written response to the Information Request. The CCAA Plan Administrator shall deposit the written response and any documents received from RBH in the Virtual Data Room for RBH, and then notify the Impacted Claimant and the PTLC Chair of such deposit;

(f) The PTLC Chair shall notify the PTLC Members that the written response and any documents responsive to the Impacted Claimant's Information Request have been deposited into RBH's Virtual Data Room; and

(g) The Impacted Claimant, PTLC Chair or CCAA Plan Administrator may request an *ad hoc* Interface Meeting to discuss RBH's response to the Impacted Claimant's Information Request.

Under no circumstances shall an Impacted Claimant, or any of its financial, legal or other advisors, contact RBH or any member of RBH's Tobacco Company Group directly to make an Information Request and thereby bypass the CCAA Plan Administrator.

10.7 Confidentiality of Information

In addition to their obligations pursuant to the NDAs and any confidentiality order, the PTLC Members and the Impacted Claimants shall maintain the strict confidentiality of all communications made, all information shared and all agendas, reports, records and other documents exchanged during the Interface Meetings and the Deliberation Meetings and in response to Information Requests, which shall not be disclosed in or used for any proceeding or any other purposes, other than as provided for in Article 10, Sections 10.5(e) and 10.6(d).

10.8 Information and Certification to be provided by RBH regarding Annual Contributions and Reserved Amounts

During the Contribution Period, RBH shall provide to the CCAA Plan Administrator sufficiently detailed information and supporting data regarding the quantum of the Annual Contributions and Reserved Amounts to be made by RBH in respect of each calendar year, including a certification provided by RBH's chief financial officer that the quantum of the Annual Contributions and Reserved Amounts to be made by RBH in respect of each calendar year has been calculated accurately in accordance with the Metric and all other applicable terms of the Definitive Documents. Such certification shall be delivered to the CCAA Plan Administrator at the same time as the aforesaid information and supporting data and shall not give rise to any personal liability on the part of the certifying officer.

10.9 Timing of RBH's Delivery of Business Plan, Financial Statements and MD&A to CCAA Plan Administrators

By no later than the applicable dates specified in the Table below, RBH shall deliver to the CCAA Plan Administrator the Business Plans and financial records and information that it is required to produce pursuant to Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3, 10.3 and 10.8 herein:

Financial Documents	Dates by which RBH shall deliver Financial Documents to CCAA Plan Administrator
Q1 Financial Statements	May 15
Q2 Financial Statements	August 15
Q3 Financial Statements	November 15
Q4 Financial Statements	March 15
Annual Financial Statements	March 31
5 year Business Plan provided annually	May 15
Calculation of Metric	June 30

10.10 Virtual Data Rooms and NDAs

As provided in Article 11, Section 11.1(b) herein, during the Contribution Period, RBH shall provide to its CCAA Plan Administrator for deposit into its virtual data room ("**Virtual Data Room**") all of the financial records and information required to be produced to the CCAA Plan Administrator pursuant to Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3, 10.3 and 10.8 herein. RBH's Virtual Data Room shall only be accessed by the CCAA Plan Administrators, Provinces, Territories and Impacted Claimants and their advisors who have executed an NDA with RBH.

Provided that they have executed an NDA, any Claimant to whom any portion of its share of the Global Settlement Amount remains unpaid shall be entitled to access all of the financial records and information that RBH shall deposit in its Virtual Data Room pursuant to Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3, 10.3 and 10.8 and Article 11, Section 11.1(b) herein.

ARTICLE 11. COVENANTS AND OTHER PAYMENT ASSURANCE

11.1 Covenants

During the Contribution Period, RBH and, as applicable, members of its Tobacco Company Group shall be subject to the following covenants, subject to RBH's right to engage in its Ordinary Course Operational Activities:

(a) RBH shall use commercially reasonable efforts to operate and carry on business in a manner consistent with its Business Plan, subject to any changes to such operations or business that are not inconsistent with the Definitive Documents, and as may be necessary or required in the Ordinary Course of Business of RBH, or in response to prevailing material market changes affecting RBH, that are not contemplated by its Business Plan;

(b) In accordance with Article 10, Section 10.10 herein, RBH shall continue on a regular and timely basis to provide to its CCAA Plan Administrator for deposit into its Virtual Data Room all financial records and information required to be produced to the CCAA Plan Administrators pursuant to Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3, 10.3 and 10.8 herein, and to which the CCAA Plan Administrators, Provinces, Territories and any Impacted Claimants shall be permitted continued access during the Contribution Period provided that they have executed an NDA. The CCAA Plan Administrators may request and, upon receipt of such request, RBH shall produce to the CCAA Plan Administrators and, through the Virtual Data Rooms, to the Provinces, Territories and any Impacted Claimants all financial records and information necessary to, among other things:

(i) Assess the financial performance of RBH;

(ii) Determine whether the Annual Contributions and Reserved Amounts have been calculated and paid in compliance with the Definitive Documents;

(iii) Assess the rates, prices and any adjustments to such rates and prices as may be made in respect of any Intercompany Transaction by RBH's Parent and the relevant Affiliates within its Tobacco Company Group in compliance with the requirements set out in Article 5, Section 5.14 herein; and

(iv) Assess whether RBH is operating in accordance with the Definitive Documents.

Any Province, Territory or Impacted Claimant may request additional financial records and information from RBH by submitting a request for same to the CCAA Plan Administrators, and the CCAA Plan Administrators shall make that request to RBH. Notwithstanding the foregoing responsibility, the CCAA Plan Administrators may, in their discretion, decline to send to RBH an Information Request which, in the reasonable view of the CCAA Plan Administrators, is improper or irrelevant;

(c) RBH shall fulfill its obligations to provide to the CCAA Plan Administrator regular quarterly, annual and, if requested by the CCAA Plan Administrator, *ad hoc* reporting of all information enumerated in Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3, 10.3 and 10.8 herein at the specified times including information regarding:

(i) Any non-compliance with any of the Definitive Documents or non-compliance with its Business Plan, including any issue, event or condition which caused or would reasonably be expected to cause a Material Adverse Effect on RBH or that constitutes a Breach or an Event of Default;

(ii) Confirmation of the amounts of the Annual Contributions to be made by it; and

(iii) Confirmation of the Reserved Amounts received or realized by it;

(d) RBH shall apply any available Tax Attribute to its earliest taxation year permitted by Applicable Law to reduce taxable income in such taxation year, provided for greater certainty, that there shall be no requirement to reduce taxable income to an amount that is less than $100 in a taxation year;

(e) RBH shall diligently pursue any Tax Matter raised by a Tax Authority to establish a positive outcome for RBH, keep the CCAA Plan Administrators reasonably informed of the progress of any Tax Matter with the relevant Tax Authority, and provide the CCAA Plan Administrators with reasonable opportunity to review and comment upon any submissions, objections or appeals lodged by RBH in respect of any Tax Matter, provided that following any receipt of any such submissions, objections or appeals, the CCAA Plan Administrators shall not knowingly waive any applicable privilege in respect of such submissions, objections or appeals;

(f) The chief financial officer of RBH shall certify that the information provided to the CCAA Plan Administrator by RBH pursuant to Article 10, Sections 10.1, 10.2.1, 10.2.2, 10.2.3, 10.3 and 10.8 herein is true and correct to the best of their knowledge, information and belief, and consistent with the information and data provided by RBH to its Tobacco Company Group. Any such certification shall not give rise to any personal liability on the part of the applicable certifying officer;

(g) RBH and its Material Subsidiaries shall conduct their businesses in good faith with a view to fulfilling their obligations pursuant to the Definitive Documents, and shall not conduct their businesses and operations, divest assets, rearrange ownership, and/or alter their corporate structures, and/or operational practices, in any manner that circumvents or is adverse to the ability of RBH to satisfy its obligations under the CCAA Plan including, the ability of RBH to pay the Upfront Contributions, Tax Refund Cash Payments and/or Annual Contributions within the Contribution Period;

(h) Except: (i) for the transfer of all of RBH's Alternative Products Business to Newco pursuant to Article 4, Section 4.1 herein, (ii) for an Ordinary Course Divestiture made in accordance with Article 11, Section 11.4 herein, or (iii) with the consent of the Provinces and Territories and any Impacted Claimants, which consent shall not be unreasonably withheld (collectively, "**Permitted Transfers**"), in the event that RBH or its Material Subsidiary seeks to transfer any or all of its assets and business to any other entity including an unrelated company, a Canadian Affiliate of its Parent, or a Canadian Subsidiary of any other company within its Tobacco Company Group ("**Canada Newco**"), pursuant to its CCAA Plan or otherwise (except, for greater certainty, its assets, Indebtedness, liabilities and business relating to its Alternative Products), then upon the effective date of any such transfer, the balance then remaining owing by RBH in respect of its share of the Annual Contributions and Reserved Amounts shall accelerate and become due and payable in full upon such effective date without any further action being required to be taken by the Claimants. In the event that an Impacted Claimant seeks to invoke the acceleration clause and any other Impacted Claimant or any Tobacco Company, including the defaulting Tobacco Company, take exception to such action, then the Impacted Claimant seeking to invoke the acceleration clause or the Tobacco Company may bring the issue before the CCAA Court for determination;

(i) Neither RBH nor any of its Material Subsidiaries shall create, incur, assume or suffer to exist or otherwise become liable for any Indebtedness, otherwise than in the Ordinary Course of Business;

(j) Neither RBH nor any of its Material Subsidiaries shall create, incur, assume, suffer to exist or otherwise become bound by or subject to any Encumbrance upon any of its properties and assets other than a Permitted Encumbrance;

(k) RBH shall not, and shall not permit any of its Material Subsidiaries to, merge into or amalgamate or consolidate or reorganize with any other Person, or permit any other Person to merge into or amalgamate or consolidate with it, or wind up, liquidate or dissolve;

(l) RBH shall not, and shall not permit any of its Material Subsidiaries to, change its name, type of organization, jurisdiction of organization or incorporation, chief executive office or registered office;

(m) RBH shall not, and shall not permit any of its Material Subsidiaries to, Dispose of (including pursuant to a dissolution) any of their respective property or assets, except for Permitted Transfers and Dispositions consisting of:

   (i) Inventory sold in the Ordinary Course of Business upon customary credit terms;

   (ii) Sales of worn-out, scrap or obsolete material or equipment which are not material in the aggregate; and

   (iii) Licenses granted to third parties in the Ordinary Course of Business; ~~and~~

(n) RBH shall not, and shall not permit any of its Material Subsidiaries to, assign any of its income to any other Person, and RBH's Parent and any member of its Tobacco Company Group shall not cause RBH to assign any of its income to any other Person~~.~~; and

(o) RBH shall not withdraw funds or otherwise transfer or instruct the withdrawal or transfer of funds from the RBH Supplemental Trust except in accordance with the terms hereof.

11.2 Ordinary Course Operational Activities

Decisions made by RBH's directors, officers and management, as applicable, pertaining to operational matters, including the matters enumerated in subparagraphs (a) through (n) herein ("**Ordinary Course Operational Activities**"), shall be considered to be within the reasonable exercise of RBH's directors' and officers' business judgment, provided that such decisions are made in the Ordinary Course of Business, are consistent with RBH's covenants and the terms of the CCAA Plan, and are in compliance with all Applicable Laws:

(a) Product mix, pricing, volume and distribution of Tobacco Products;

(b) Brands of Tobacco Products, provided that RBH does not directly or indirectly:

(i) Transfer a Tobacco Product brand with a profitable gross margin out of Canada to another company within its Tobacco Company Group, or

(ii) Exit a Tobacco Product brand with a profitable gross margin such that RBH is arbitrarily affected in a negative manner, as compared to other members of its Tobacco Company Group;

(c) Customer rebates and trade allowances in regard to the sale of Tobacco Products;

(d) Tobacco Products sales and promotional activities;

(e) Sustaining capital expenditures to maintain RBH's cash flows, operating capacity and earning capacity and maintain and preserve its assets in good working order. For greater certainty, activities undertaken and decisions made pertaining to investment CapEx are not Ordinary Course Operational Activities and are subject to the terms of Article 11, Section 11.3 herein;

(f) Payment of expenses reasonably necessary for the preservation of RBH's assets and business including payments on account of insurance (including directors and officers insurance), maintenance and security services;

(g) Administration of RBH's payroll including the payment of wages, salaries, commissions, compensation, vacation pay, bonuses, incentive and share compensation plan payments, reimbursement expenses (including amounts charged to corporate credit cards) and severance pay;

(h) Administration of RBH's benefit programs including expenses related to the employee and retiree medical insurance, dental insurance, disability insurance, life insurance and similar benefit plans or arrangements, and employee assistance programs;

(i) Administration of RBH's pension and retirement programs;

(j) Remittance of statutory deemed trust amounts in favour of the Crown in right of Canada or of any Province or Territory or any other taxation authority which RBH is required to deduct from employees' wages, including amounts in respect of employment insurance, Canada Pension Plan, Quebec Pension Plan and income taxes;

(k) Payment, withholding, or remittance of all Taxes required to be paid, withheld, or remitted by RBH to a Governmental Authority under Applicable Law;

(l) Posting of bonding collateral to satisfy regulatory or administrative requirements imposed on RBH to provide security in relation to the collection and remittance of federal excise taxes and customs and import duties and federal, provincial and territorial tobacco taxes; and

(m) Cash management, cash investment and treasury transactions including, payment of accounts payable, collection of accounts receivable, management of cash and liquidity, purchase of short term investment vehicles, issuing of letters of credit, funding of payroll, and management of foreign exchange positions.

11.3 CapEx Thresholds

During the Contribution Period, RBH may make capital expenditures, in addition to those reasonably necessary for the preservation of its assets, undertakings and properties or its business (including payments on account of insurance, maintenance and security services), to replace or supplement its assets, undertakings or properties, or that are otherwise of benefit to the business, provided that any single such expenditure is less than $1 million, or the aggregate of such expenditures in a calendar year is less than $10 million **("CapEx Thresholds**"). The CapEx Thresholds shall be adjusted for inflation as appropriate. In the event that RBH wishes to exceed the CapEx Thresholds for a valid business reason, it shall make a request in writing to the CCAA Plan Administrator in that regard and the CCAA Plan Administrator shall determine whether any increase is permitted.

11.4 Ordinary Course Divestitures Thresholds

During the Contribution Period, RBH may permanently or temporarily cease, downsize or shut down any of its business or operations that is redundant and non-material, or dispose of redundant or non-material assets (collectively, "**Ordinary Course Divestitures**") not exceeding $5 million in any one transaction or $10 million in any calendar year in the aggregate ("**Ordinary Course Divestitures Thresholds**"). The Ordinary Course Divestitures Thresholds may be adjusted for inflation as appropriate. In the event that RBH wishes to exceed the Ordinary Course Divestitures Thresholds for a valid business reason, it shall make a request in writing to the CCAA Plan Administrator in that regard and the CCAA Plan Administrator shall determine whether any increase is permitted.

ARTICLE 12. EVENTS OF DEFAULT, BREACHES AND REMEDIES

12.1 Aggrieved Parties in Dispute Resolution

For the purpose of the dispute resolution processes set forth in Articles 12 and 13 of the CCAA Plan, the following Persons only may be "**Aggrieved Parties**":

(a) the Provinces and Territories collectively, the collective interests of which will be advanced in the dispute resolution processes in a coordinated manner through the PTLC. Notwithstanding the foregoing, each Province and Territory retains its right to pursue a claim individually should it decide to do so and, if any Province or Territory elects to do so, it shall be designated as an Aggrieved Party hereunder. However, such right shall not extend to any assignee of an Affected Claim of a Province or Territory;

(b) the Pan-Canadian Claimants whose collective interests will be represented in the dispute resolution processes by the PCC Representative Counsel;

(c) the QCAPs whose collective interests will be represented in the dispute resolution processes by the Quebec Class Counsel;

(d) any other Impacted Claimant who has not yet been paid their full share of the Global Settlement Amount; and/or

(e) the Cy-près Foundation solely for the purpose of enforcing any non-payment of any portion of the Cy-près Fund.

Upon the occurrence of an event that may constitute an Event of Default or a Breach, any Aggrieved Party may exercise their rights and pursue any remedies available pursuant to the terms of the CCAA Plan, any other Definitive Documents and Applicable Law. For greater certainty, no Aggrieved Party shall have any rights to enforce the Contribution Security in the event of the occurrence and continuance of a Breach. In so doing, such Aggrieved Party shall consult with and communicate relevant information to all other Impacted Claimants regarding the steps to be taken, remedies sought, outcome and other significant matters relating to the resolution or determination of the Event of Default or Breach.

12.2 Events of Default

The occurrence during the Contribution Period of any of the following events ("**Events of Default**") shall constitute an Event of Default subject, where applicable, to the Monetary Cure Period, Non-Monetary Cure Period or Extended Cure Period:

(a) RBH fails to pay or cause its Upfront Contribution or any portion thereof to be paid when due in accordance with the terms of the Definitive Documents;

(b) RBH fails to pay or cause any Annual Contribution or any portion thereof to be paid when due in accordance with the terms of the Definitive Documents;

(c) RBH fails to pay or cause a Reserved Amount or any portion thereof to be paid when due in accordance with the terms of the Definitive Documents;

(d) RBH fails to provide any annual Business Plan and MD&A at all to the CCAA Plan Administrator in accordance with Article 10, Section 10.1 and Article 10, Section 10.2.2 herein;

(e) RBH fails to provide any quarterly financial statements and MD&A at all to the CCAA Plan Administrator in accordance with Article 10, Section 10.2.3 herein;

(f) RBH fails to provide any Annual Financial Statements at all to the CCAA Plan Administrator in accordance with Article 10, Section 10.2.1 herein;

(g) RBH fails to provide any information to the CCAA Plan Administrator at all regarding the calculation of the Annual Contributions and Reserved Amounts to be made by RBH in respect of each calendar year in accordance with Article 10, Section 10.8 herein;

(h) RBH fails to respond to an *ad hoc* request from the CCAA Plan Administrator for information in connection with any of RBH's Business Plan, annual MD&A, quarterly MD&A and Annual Financial Statements in accordance with Article 10, Section 10.3 herein;

(i) RBH's key management personnel fail to attend a quarterly meeting or any meeting scheduled *ad hoc* with the CCAA Plan Administrators in accordance with Article 10, Section 10.4 herein;

(j) RBH fails to provide the Contribution Security in accordance with Article 5, Section 5.13;

(k) Any material provision in the CCAA Plan or in the Contribution Security Agreement or other Definitive Documents for any reason ceases to be valid, binding and enforceable against RBH in accordance with its terms, or RBH so asserts in writing;

(l) Any representation or warranty made by RBH in the CCAA Plan or in any other Definitive Document or in any report, certificate, financial statement or other instrument, agreement or document furnished pursuant hereto or thereto is false, incorrect, incomplete or misleading in any material respect as of the date that the representation or warranty was made or deemed to be made;

(m) RBH or its Material Subsidiary transfers any or all of its assets and business to any other entity including an unrelated company, a Canadian Affiliate of its Parent, or a Canada Newco, pursuant to its CCAA Plan or otherwise (except, for greater certainty, Permitted Transfers), or sells or otherwise disposes of its respective assets, including the disposition of manufacturing equipment and the transfer of trademarks, intellectual property and any other intangible assets, that are material to the conduct of the Ordinary Course of Business of RBH or its Material Subsidiary, other than Permitted Transfers;

(n) RBH or its Material Subsidiary ceases or threatens to cease to carry on its business or admits its inability to pay its Indebtedness generally, or is insolvent or admits that it is insolvent;

(o) Expressly excepting RBH's CCAA Proceeding, a Bankruptcy Action exists in respect of RBH or its Material Subsidiary;

(p) Any arrangement not permitted by the Definitive Documents is proposed involving a reclassification, reorganization, change or conversion of RBH's shares or its consolidation with or into another entity;

(q) A judgment, writ of execution, garnishment, sequestration, distress, attachment or similar process is issued or levied for the payment of money in a sum which exceeds $1 million against RBH or its Material Subsidiary, and the same is not released, bonded, satisfied, discharged, vacated, accepted for payment by an insurer or otherwise stayed within 30 days from the date of notice of entry thereof;

(r) Any remedial order that causes or would reasonably be expected to cause a Material Adverse Effect is issued by any Governmental Authority in respect of RBH or its Material Subsidiary pursuant to any environmental law;

(s) RBH or its Material Subsidiary violates any legal requirement which results in the issuance of an order or the cancellation of any license or certificate or approval by a Governmental Authority that causes or would reasonably be expected to cause a Material Adverse Effect;

(t) RBH conducts its business and operations, divests assets, rearranges ownership, alters its corporate structure and/or operational practices either directly or indirectly, in any manner that circumvents or is adverse to the intention underlying the CCAA Plan, including the ability of RBH to pay the Global Settlement Amount in full;

(u) Any Encumbrance for the benefit of one or more of the Claimants created upon any properties or assets of RBH or its Material Subsidiary, or intended so to be, pursuant to any Definitive Document ceases to be a valid and perfected Encumbrance, having the priority contemplated in the Definitive Documents;

(v) RBH or its Material Subsidiary creates, incurs, assumes, suffers to exist or otherwise becomes bound by or subject to any Encumbrance upon any of its properties and assets other than a Permitted Encumbrance;

(w) An encumbrancer pursuant to an Encumbrance takes possession of, or forecloses or retains, or sells or otherwise disposes of, or otherwise proceeds to enforce an Encumbrance over any of the property or assets of RBH or its Material Subsidiary;

(x) RBH or its Material Subsidiary fails to comply with an order, decision or award made by the Arbitrator or the CCAA Court; ~~or~~

(y) The Parent fails to comply with its obligations pursuant to Article 5, Section 5.14, or an Order of the CCAA Court issued pursuant to Article 5, Section 5.14~~.~~; or

(z) RBH withdraws or otherwise transfers or instructs the withdrawal or transfer of funds from the RBH Supplemental Trust except in accordance with the terms hereof.

12.3 Cure of Events of Default

Upon the occurrence of an Event of Default, an Aggrieved Party may deliver written notice to RBH of such default ("**Notice of Default**") and:

(a) If the Event of Default is one referred to in Article 12, Sections 12.2(j), 12.2(k) and 12.2(m) to 12.2(o) herein, no cure period (defined in subsections (b) or (c) as applicable below) shall apply;

(b) If the Event of Default is one referred to in Article 12, Sections 12.2(a), 12.2(b) and 12.2(c) herein, and is capable of being remedied, RBH shall have 10 days following receipt of the Notice of Default to remedy such default ("**Monetary Cure Period**");

(c) If the Event of Default is one referred to in Articles 12, Sections 12.2(d) to 12.2(i), 12.2(l) and 12.2(p) to 12.2(x) herein and is capable of being remedied, RBH shall have 15 days following receipt of the Notice of Default to remedy such default ("**Non-Monetary Cure Period**") or, if the nature of such Event of Default is such that it is capable of being remedied, but is not capable of being remedied within the Non-Monetary Cure Period, then the Non-Monetary Cure Period shall be extended for a period not to exceed 45 days from the date that RBH receives the Notice of Default (the "**Extended Cure Period**") as may be required to permit RBH to remedy the Event of Default, provided that RBH makes best efforts to remedy the Event of Default during the Extended Cure Period; or

(d) If the Event of Default is the one referred to in Article 12, Section 12.2(y) herein and is capable of being remedied, the Parent shall have the Non-Monetary Cure Period to remedy such default or, if the nature of such Event of Default is such that it is capable of being remedied, but is not capable of being remedied within the Non-Monetary Cure Period, then the Non-Monetary Cure Period shall be extended for a period not to exceed the Extended Cure Period as may be required to permit the Parent to remedy the Event of Default, provided that the Parent makes best efforts to remedy the Event of Default during the Extended Cure Period.

The discontinuance or correction of an Event of Default shall constitute a cure thereof.

12.4 Breach of CCAA Plan

The occurrence during the Contribution Period of any of the following events constitutes a breach ("**Breach**") of RBH's obligations pursuant to the CCAA Plan and other Definitive Documents:

(a) On the part of RBH:

(i) The provision of an annual Business Plan and MD&A to the CCAA Plan Administrators the contents of which are deficient as they do not fulfill the requirements of Article 10, Section 10.1 and Article 10, Section 10.2.2 herein;

(ii) The provision of quarterly financial statements and MD&A to the CCAA Plan Administrators the contents of which are deficient as they do not fulfill the requirements of Article 10, Section 10.2.3 herein;

(iii) The provision of Annual Financial Statements to the CCAA Plan Administrators the contents of which are deficient as they do not fulfill the requirements of Article 10, Section 10.2.1 herein;

(iv) The provision to the CCAA Plan Administrators of information regarding the quantum of the Contributions and Reserved Amounts to be made by RBH in respect of each calendar year, the contents of which are deficient as they do not fulfill the requirements of Article 10, Section 10.8 herein;

(v) The provision of an unsatisfactory, incomplete or deficient response to an *ad hoc* request from the CCAA Plan Administrators for information in connection with any of RBH's Business Plan, annual MD&A, quarterly MD&A and Annual Financial Statements in accordance with Article 10, Section 10.3 herein;

(vi) The making of a capital expenditure that exceeds the applicable CapEx Threshold contrary to Article 11, Section 11.3 herein;

(vii) The making of an Ordinary Course Divestiture that exceeds the applicable Ordinary Course Divestitures Threshold contrary to Article 11, Section 11.4 herein;

(viii) The application of the Metric to calculate the Annual Contributions in a manner which is contrary to the applicable provisions of the Definitive Documents; ~~and~~

(ix) The calculation of the Reserved Amounts in a manner which is contrary to the applicable provisions of the Definitive Documents; and

(x) The withdrawal or other transfer or instruction to the Bare Trustee to transfer or withdraw funds from the RBH Supplemental Trust or RBH Supplemental Trust Account except in accordance with the terms hereof; and

(b) Any failure on the part of RBH and/or its Material Subsidiary to perform its obligations in any material respect under any of the Definitive Documents that is not expressly enumerated in Article 12, Sections 12.2 or 12.4 of the CCAA Plan will constitute a Breach that shall be resolved in accordance with the Dispute Resolution Procedure set out in Section 13.1.

12.5 Recourse against Parent

Notwithstanding anything to the contrary in this CCAA Plan or any other Definitive Document, recourse against any Parent and its Affiliates other than RBH and its Subsidiaries under or in respect of this CCAA Plan and the other Definitive Documents shall be limited solely to circumstances involving a default by such Person of its obligations under Section 5.14, as determined by the CCAA Court.

12.6 Waiver of Events of Default and Breaches

Any Event of Default or Breach, other than a failure to make a Contribution, may be waived in writing by the CCAA Plan Administrators, with the consent of the Provinces and Territories and any Impacted Claimants, subject to the approval of the CCAA Court.

ARTICLE 13. DISPUTE RESOLUTION PROCEDURE

13.1 Procedure for Dispute Resolution

Any question, issue, difference of opinion, disagreement, claim, complaint or dispute arising from or out of, or in any way in connection with the interpretation, implementation, application, compliance with, enforcement of, or alleged breach or violation of any terms of any of the Definitive Documents ("**Dispute**") shall be addressed and determined in accordance with Articles 12 and 13 herein which set out the procedure for the resolution of all Disputes ("**Dispute Resolution Procedure**"). Only the Aggrieved Parties, RBH, its Tobacco Company Group and the CCAA Plan Administrators, as applicable, shall be entitled to participate in any arbitration or CCAA Court proceeding conducted in accordance with the Dispute Resolution Procedure.

13.2 Investigation of Events causing a Material Adverse Effect

Without limiting the rights of the Provinces, Territories and any other Impacted Claimants as Aggrieved Parties, if the CCAA Plan Administrators are made aware of an issue, event or condition regarding RBH which caused or would reasonably be expected to cause a Material Adverse Effect, or may constitute a Breach or Event of Default, they will convene an *ad hoc* meeting with the PTLC Chair and any other Impacted Claimants to provide a preliminary report regarding the issue.

If further information is required, the PTLC and any other Impacted Claimants may consult and prepare a written request for particulars ("**Request for Particulars**") which includes a statement of the Breach or Event of Default which RBH is alleged to have committed. The PTLC Chair will provide the Request for Particulars to the CCAA Plan Administrators who shall send the Request for Particulars to RBH. Notwithstanding the foregoing responsibility, the CCAA Plan Administrators may, in their discretion, decline to send to RBH a Request for Particulars or other information request received from the PTLC Chair which, in the reasonable view of the CCAA Plan Administrators, is improper or irrelevant.

Within ten days of receipt of a Request for Particulars, RBH shall be required to provide a written response to the Request for Particulars and advise why the circumstances at issue do not constitute a Breach or an Event of Default. The deadline specified for RBH's response may be extended on a case by case basis by the CCAA Plan Administrators, in consultation with the PTLC Chair, and will take into account the nature and complexity of the issue under review in order to set a reasonable and realistic time frame for the response.

The CCAA Plan Administrators will provide to the PTLC Chair RBH's written response to the Request for Particulars and their explanation regarding the alleged Breach or Event of Default. The PTLC Chair shall provide RBH's written response to the PTLC and any other Impacted Claimants.

The PTLC and any other Impacted Claimants will then consult and decide whether their position is that the issue:

(a) Falls within RBH's Ordinary Course Operational Activities such that it is not a Breach or an Event of Default;

(b) Is a Breach; or

(c) Is an Event of Default.

13.3 Resolution of Breaches by Parties

If an Aggrieved Party is of the view that RBH has committed a Breach and it wishes to resolve such Breach, the Aggrieved Party shall deliver a written notice ("**Notice of Breach**") to RBH providing particulars regarding the Breach to the extent they are known to the Aggrieved Party, including specifying all Sections of the Definitive Documents that are relevant to the Breach.

After receiving a Notice of Breach RBH may, within 10 days of such receipt, deliver to the Aggrieved Party a written request for further written particulars regarding the Breach. The Aggrieved Party shall have 10 days to respond to such request in writing. The deadline specified for RBH's response may be extended on a case by case basis by the CCAA Plan Administrator, in consultation with the Aggrieved Party, and will take into account the nature and complexity of the issue under review in order to set a reasonable and realistic time frame for the response.

Within 10 days after the later of the receipt of the Notice of Breach or the receipt of further particulars if any are known to the Aggrieved Party, RBH shall deliver to the Aggrieved Party a written response to the Notice of Breach ("**Response**") which provides the full particulars of RBH's position, including whether RBH disputes the position of the Aggrieved Party in whole or in part, and the grounds for the disagreement with or denial of the position of the Aggrieved Party.

The Aggrieved Party and RBH shall have a period of time not exceeding 30 days following the delivery of the Response to consider and, if they believe appropriate to do so, discuss or address the Breach. If the matter is addressed to the reasonable satisfaction of the Aggrieved Party and RBH within such 30 day period, then the issue in dispute shall be deemed to be resolved and shall not be the basis for further remedies pursuant to the Definitive Documents.

13.4 Resolution of Breaches by Arbitrator

13.4.1 Notice of Arbitration

If the Aggrieved Party and RBH fail to resolve a Breach within 30 days following RBH's delivery of the Response, and the Aggrieved Party has decided to seek a resolution of the Breach by way of arbitration pursuant to Article 13, Section 13.2(b), they shall deliver a notice of arbitration to RBH within a further thirty day period. Such notice of arbitration shall include the following information:

(a) The specific terms of the Definitive Documents that are relevant to the Breach and the relief sought;

(b) A concise summary of the material facts relevant to the issues raised in the Breach that are relied upon by the Aggrieved Party; and

(c) A statement of the material facts that RBH accepts as correct, and a concise summary of the additional material facts upon which RBH relies.

Notwithstanding the foregoing, on the CCAA Court's own motion or upon application by any of the Aggrieved Party, RBH, its Tobacco Company Group or the CCAA Plan Administrator as applicable, in exceptional circumstances the CCAA Court may, in its discretion, decide that it shall hear and determine a Breach in lieu of the Arbitrator doing so.

All Breaches referred to the Arbitrator shall be arbitrated in accordance with the provisions of the *Arbitration Act, 1991*, S.O. 1991, c. 17, except to the extent that those statutory provisions are expressly varied by the terms hereof or the terms of the other Definitive Documents.

13.4.2 Appointment of an Arbitrator

The Aggrieved Party and RBH shall agree upon an Arbitrator to appoint who:

(a) Is independent of the Parties and the CCAA Plan Administrators;

(b) Is not and has never been in the employ of or under contract with any Party or any CCAA Plan Administrator at any time; and

(c) Is qualified by education, experience and training to determine the subject matter of the Breach.

If the Aggrieved Party and RBH are unable to reach an agreement regarding the choice of Arbitrator, the CCAA Court shall appoint the Arbitrator from a list of five prospective Arbitrators provided by the Aggrieved Party and RBH. The five prospective Arbitrators shall fulfill the criteria set forth in subsections (a) to (c) immediately above and shall have not been rejected by the Aggrieved Party or RBH. If the Aggrieved Party and RBH are unable to agree upon the list of five prospective Arbitrators, then the CCAA Court may appoint an Arbitrator in its discretion.

The Arbitrator shall be empowered and shall have the discretion to conduct a mediation of the Breach and, in doing so, shall not be disqualified from conducting an arbitration hearing to resolve the Breach if the mediation is unsuccessful.

The Aggrieved Party shall advise the Arbitrator of the position of the CCAA Plan Administrator and provide to the Arbitrator any report prepared by the CCAA Plan Administrator in regard to the issue to be arbitrated.

13.5 Jurisdiction of Arbitrator

The Arbitrator has exclusive jurisdiction to determine:

(a) All Disputes pertaining to a Breach unless, pursuant to Article 13, Section 13.4.1, the CCAA Court, in its discretion, decides that exceptional circumstances exist which warrant the CCAA Court hearing and determining a Breach in lieu of the Arbitrator doing so;

(b) All questions pertaining to the interpretation of the terms of the Definitive Documents; and

(c) All questions of fact, law and mixed fact and law that arise in any Dispute referred to the Arbitrator for determination pursuant to Article 13, Section 13.4 herein.

In deciding a Dispute, the Arbitrator shall apply the laws of the Province of Ontario and the Applicable Laws of Canada.

The Arbitrator may receive evidence, rely upon it and determine what, if any, weight to give to the evidence, whether or not such evidence is admissible in a court of law.

All decisions of the Arbitrator shall be final and conclusive for all purposes, and shall bind the parties to the arbitration.

No appeal shall lie to the CCAA Court or any other Court in Canada from a decision of the Arbitrator on questions of fact, law or mixed fact and law.

13.6 Arbitration Remedies

The Arbitrator shall decide a Dispute regarding a Breach in accordance with Applicable Law, including equity, and may order specific performance, injunctions and other equitable remedies.

If the Arbitrator makes a finding against RBH in regard to (i) the application of the Metric to calculate the Annual Contributions [Article 12, Section 12.4(viii)], or (ii) the calculation of the Reserved Amounts [Article 12, Section 12.4(ix)], the Arbitrator may:

(a) Fix the amount of the Annual Contributions or Reserved Amounts, as applicable, that the Arbitrator shall order RBH to pay;

(b) Remit the matter back to RBH with the direction that it recalculate the Annual Contributions or Reserved Amounts in accordance with the Arbitrator's findings, and make a finding as to the amount of the adjustment RBH owes to the Aggrieved Parties. The Arbitrator shall retain jurisdiction over the matter pending its final disposition; or

(c) Make any other order which the Arbitrator determines is appropriate.

The Arbitrator has the jurisdiction to make an order as to interest or any additional sum in respect of any amount found to be due and owing by RBH. If RBH withholds payment of all or a portion of the Annual Contributions, or Reserved Amounts, then:

(a) Interest shall accrue on the sum that is ultimately found to be owing to the Aggrieved Parties at the rate of interest payable pursuant to sections 127 and 129 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43 as amended, such interest to accrue daily until the arbitral award, inclusive of such interest, has been paid in full; and

(b) Any interest paid by RBH shall not be applied to reduce the balance of the Global Settlement Amount owing.

13.7 Enforcement of Arbitrator's Awards

A Party who is entitled to enforcement of an award made by the Arbitrator may make an application to the CCAA Court on notice to the Party or Person against whom enforcement is sought. The CCAA Court shall give a judgment enforcing the Arbitrator's award and shall have the same powers with respect to the enforcement of the Arbitrator's award as with respect to the enforcement of its own judgments.

13.8 Costs of Arbitration

The Arbitrator may award full indemnity costs of an arbitration which include the parties' legal expenses, the fees and expenses of the Arbitrator and any other expenses related to the arbitration.

13.9 Jurisdiction of CCAA Court

After the Effective Time, the CCAA Court shall retain jurisdiction over the CCAA Proceedings, be seized of the implementation of RBH's CCAA Plan and have exclusive supervisory jurisdiction over the administration of the CCAA Plan, except for the joint supervision of the Quebec Administration Plan by the CCAA Court and the Quebec Superior Court as described in Article 7, Section 7.2, until such time as the CCAA Plans have been fully implemented, including payment of the Global Settlement Amount in full.

The CCAA Court shall, in its discretion, give such directions and make such orders as are necessary to facilitate the Parties completing the implementation of the CCAA Plan, including determining any Disputes that may arise between the Tobacco Companies, any or all members of the Tobacco Company Groups, the Claimants and/or the CCAA Plan Administrators arising out of or relating to the CCAA Plan in accordance with the Dispute Resolution Procedure.

Without exception, the CCAA Court shall have the exclusive jurisdiction to determine:

(a) Whether a matter falls within the scope of Article 13, Section 13.1 herein such that it shall be determined through the Dispute Resolution Procedure;

(b) Whether, on the CCAA Court's own motion or upon application by an Aggrieved Party, RBH, a member of its Tobacco Company Group or the CCAA Plan Administrators as applicable, the CCAA Court may, in its discretion, decide to hear and determine a Breach in lieu of the Arbitrator doing so in accordance with Article 13, Section 13.4 herein; and

(c) All proceedings regarding Events of Default in accordance with Article 13, Section 13.11 herein.

13.10 Appeals from Orders or Decisions of CCAA Court

RBH, any applicable members of its Tobacco Company Group, the CCAA Plan Administrator or any Aggrieved Party who is a party to a proceeding that is determined by the CCAA Court in accordance with the Dispute Resolution Procedure may appeal from the order or decision of the CCAA Court in accordance with Sections 13, 14 and 15 of the CCAA.

13.11 Resolution of Events of Default by CCAA Court

Upon the occurrence of any Event of Default, an Aggrieved Party shall be immediately entitled to exercise all rights and remedies available pursuant to the CCAA Plan and any other Definitive Documents and the laws of Ontario and the laws of Canada, including applying to the CCAA Court for such relief as the CCAA Court finds appropriate.

In addition, upon the occurrence of any of the Events of Default enumerated in Article 12, Sections 12.2(d) to 12.2(i) herein, the CCAA Plan Administrator shall also be entitled to apply to the CCAA Court for such relief as the CCAA Court finds appropriate.

The CCAA Court shall have the exclusive jurisdiction to determine all proceedings regarding Events of Default. The CCAA Court shall have exclusive jurisdiction to determine all matters related to the enforcement of the terms of the Contribution Security Agreement and the exercise of any rights, remedies and powers that the Collateral Agent may have under the Contribution Security Agreement, at law, in equity or under the PPSA.

During the pendency of any proceeding in the CCAA Court relating to the occurrence of an Event of Default, RBH shall continue to comply with its obligations pursuant to the Definitive Documents, including the obligation to pay the Annual Contributions and Reserved Amounts for deposit, respectively, into the RBH Global Settlement Trust Account and RBH Supplemental Trust Account.

Upon the occurrence of:

(a) An Event of Default referred to in Article 12, Section 12.3(a) herein, or

(b) An Event of Default referred to in Article 12, Section 12.3(b) or Section 12.3(c) herein, where either RBH fails to cure such Event of Default within the Monetary Cure Period, Non-Monetary Cure Period or Extended Cure Period, as applicable, or such Event of Default is incapable of being cured, the terms of Article 5, Section 5.11 shall govern, and RBH shall fulfill its obligations thereunder. If RBH fails to deposit into the RBH Global Settlement Trust Account or the RBH Supplemental Trust Account, as applicable, any amount at all on account of its respective share of any of the Upfront Contribution, any Annual Contribution or any Reserved Amounts, then the balance remaining to be paid of RBH's share of the Global Settlement Amount shall accelerate and be deemed to be due and payable in full without any further action being required to be taken by any Aggrieved Party, and any and all amounts owing by RBH under or in respect of the CCAA Plan or Definitive Documents shall bear interest at the rate of interest payable pursuant to sections 127 and 129 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43 as amended. In the event that an Impacted Claimant seeks to invoke the acceleration clause and any other Impacted Claimant or any Tobacco Company, including the defaulting Tobacco Company, take exception to such action, then the Impacted Claimant seeking to invoke the acceleration clause or the Tobacco Company may bring the issue before the CCAA Court for determination.

ARTICLE 14. CCAA PLAN ADMINISTRATORS

14.1 Appointment of CCAA Plan Administrators

Pursuant to the CCAA Plan ~~Administrators' Order~~Administrator Appointment Orders granted in the CCAA Proceedings, the CCAA Court ~~shall be requested to approve~~approved the appointment of an Administrator for the CCAA Plan of each Tobacco Company (collectively, the "**CCAA Plan Administrators**") which shall administer the implementation of the Tobacco Company's CCAA Plan. The CCAA Plan ~~Administrators' Order shall~~Administrator Appointment Orders specify that the effective date of the CCAA Plan Administrators' appointment is March 6, 2025.

~~Subject~~Pursuant to ~~the approval of~~ the CCAA ~~Court~~Plan Administrator' Appointment Orders, the following firms ~~shall be~~were appointed to serve as the CCAA Plan Administrators until such time as such firms may be replaced with the further approval of the CCAA Court:

(a) For Imperial, FTI Consulting Canada Inc;

(b) For RBH, Ernst & Young Inc.; and

(c) For JTIM, Deloitte Restructuring Inc.

14.2 Role of CCAA Plan Administrators

The CCAA Plan Administrators shall be neutral and independent from the Tobacco Companies, the Tobacco Company Groups and the Claimants and, in this capacity, shall report to the CCAA Court. From time to time, in their discretion, the CCAA Plan Administrators may seek directions from the CCAA Court regarding any matters relevant to the implementation or administration of the Tobacco Companies' CCAA Plans.

For greater certainty, in no circumstances shall the CCAA Plan Administrators:

(a) Be or be deemed to be the representatives of the Claimants, Tobacco Companies and/or Tobacco Company Groups for the purposes of the implementation and administration of the CCAA Plan (including, without limitation, in respect of any notice, consent or agreement contemplated herein), or for any other purpose;

(b) Have the authority to bind any of the Claimants in respect of any matters relating to the CCAA Plan, or any other matter; or

(c) Have the authority to bind any of the Tobacco Companies or Tobacco Company Groups in respect of any matters relating to the CCAA Plan, or any other matter.

The global settlement of all Tobacco Claims in Canada involves the concurrent resolution of the CCAA Proceedings of Imperial, RBH and JTIM in accordance with the terms of the CCAA Plans. As ~~will be~~is set forth with more particularity in the CCAA Plan ~~Administrators'~~Administrator Appointment Order in each CCAA Proceeding, as appropriate and as necessitated by the circumstances of the matters being addressed, the CCAA Plan Administrators shall consult with each other and act jointly and in concert in fulfilling their duties and responsibilities enumerated in Article 14, Section 14.4 herein. Accordingly, in certain instances in the CCAA Plan, the joint fulfillment of the CCAA Plan Administrators' duties and responsibilities is referenced. The CCAA Plan Administrators shall have access to all documents and information provided by each Tobacco Company during the Contribution Period, including the financial and other information produced by each Tobacco Company pursuant to Article 10 of the CCAA Plan.

14.3 Trustees of the RBH Global Settlement Trust Account, RBH PCC Trust Account, RBH QCAP Trust Account ~~and~~, RBH Cy-près Trust Account, RBH Miscellaneous Claims Fund, RBH CCAA Plan Administration Reserve Account and RBH PCC Compensation Plan Reserve Account, and Bare Trustees of the RBH Supplemental Trust Agreement Funds

The ~~CCAA Plan Administrators shall oversee the~~Trustees shall hold and administer the RBH Global Settlement Trust and establish and maintain the RBH Global Settlement Trust Account, RBH PCC Trust Account, RBH QCAP Trust Account, RBH Cy-près Trust Account, RBH Miscellaneous Claims Fund~~, CCAA Plan Administration Reserve Account~~ and RBH PCC Compensation Plan Reserve Account in accordance with the terms of the RBH Deed. The Trustees shall hold and administer the RBH CCAA Plan Administration Reserve Account in accordance with the terms of the RBH CCAA Plan Administration Reserve Trust Deed. The Bare Trustees shall hold legal title to the RBH Supplemental Trust Agreement Funds and establish the RBH Supplemental Trust Account in accordance with the terms of the RBH Supplemental Trust Agreement. The details regarding these trust accounts are set forth in greater detail in the RBH Deed, RBH CCAA Plan Administration Reserve Trust Deed, RBH Supplemental Trust Agreement, Flow of Funds Agreement, Banking Arrangements Order and CCAA Plan Administrator Appointment Order, as applicable. For greater certainty, the CCAA Plan Administrators shall not be trustees, contributors or settlors in any capacity ~~other than~~ in regard to ~~holding~~ the RBH Global Settlement Trust Account, RBH PCC Trust Account, RBH QCAP Trust Account, RBH Cy-près Trust Account, RBH Miscellaneous Claims Fund, RBH CCAA Plan Administration Reserve Account and RBH PCC Compensation Plan Reserve Account. ~~The details regarding these accounts will be set forth in greater detail in the CCAA Plan Administrators' Order.~~

14.4 Duties and Responsibilities of CCAA Plan Administrators

In implementing the administration of the CCAA Plans during the Contribution Period, the duties and responsibilities of the CCAA Plan Administrators shall be as set out below provided, however, that the CCAA Plan Administrators shall incur no liability of any kind whatsoever to the Provinces, Territories, any Impacted Claimants or any other Person in respect of their performance of such duties and responsibilities and shall be held harmless in this regard:

(a) On an annual basis, receiving and reviewing the Business Plan and accompanying MD&A which each Tobacco Company shall provide pursuant to Article 10, Sections 10.1 and Section 10.2.2 of their respective CCAA Plans;

(b) On a quarterly basis, receiving and reviewing the financial statements and accompanying MD&A which each Tobacco Company shall provide pursuant to Article 10, Section 10.2.3 herein;

(c) On an annual basis, receiving and reviewing the financial statements with notes that each Tobacco Company shall provide pursuant to Article 10, Section 10.2.1 herein;

(d) Receiving and reviewing the information that each Tobacco Company shall provide to the CCAA Plan Administrators regarding the calculation of the Annual Contributions and Reserved Amounts to be paid by each Tobacco Company in respect of each calendar year pursuant to Article 10, Section 10.8 herein;

(e) Receiving and reviewing the information that each Tobacco Company shall provide in response to the *ad hoc* requests made from time to time by the CCAA Plan Administrators in connection with the Tobacco Company's Business Plan, annual MD&A, quarterly MD&A and Annual Financial Statements pursuant to Article 10, Section 10.3 herein;

(f) Reporting to the Provinces, Territories and any Impacted Claimants regarding any issue, event or condition pertaining to a Tobacco Company which is disclosed to the CCAA Plan Administrators as an event which may constitute a Material Adverse Effect, or may constitute a Breach or an Event of Default;

(g) ~~Overseeing the investment of the Upfront Contributions, Annual Contributions and Reserved Amounts in accordance with approved investment guidelines pending disbursement to the Claimants, and reporting from time to time to the Provinces, Territories and any Impacted Claimants regarding same;~~**Intentionally deleted**;

(h) Reporting to the Provinces, Territories and any Impacted Claimants regarding the calculation of the amount of the Annual Contributions and Reserved Amounts payable by the Tobacco Companies in each calendar year;

(i) Overseeing and concurring with the release of funds from the RBH Supplemental Trust Account pursuant to Article 5, Section 5.5;

(j) Administering the distribution to the Claimants of amounts from the Global Settlement Trust Account in accordance with Article 16, Sections 16.1, 16.2 and 16.3 until such time as the implementation of all of the CCAA Plans has been completed;

(k) Overseeing the administration of the PCC Compensation Plan including:

~~(i)~~ ~~Ensuring that the PCC Compensation Plan Amount is invested in accordance with approved investment guidelines pending disbursement to the Claims Administrator for payment to the Eligible Pan-Canadian Claimants;~~

(i) **Intentionally deleted**;

(ii) ~~Entering into a written agreement, that is subject to approval by the CCAA Court, with the Claims Administrator for the provision of services to process claims made to the PCC Compensation Plan~~**Intentionally deleted**;

(iii) Reviewing the ~~budget~~Global Claims Administration Costs Framework, the First Annual Global Claims Administration Costs Budget and the Subsequent Annual Global Claims Administration Costs Budget submitted by the Claims

Administrator and the PCC Agent for the administration of the claims made to the PCC Compensation Plan;

(iv) From time to time, ~~advancing~~providing a distribution plan to the Trustees for the advancement of instalments of funds from the RBH PCC ~~Compensation Plan Amount~~Trust Account to the Claims Administrator to enable it to make Individual Payments to Eligible Pan-Canadian Claimants; and

(v) Receiving and reviewing ~~reports made annually, and~~the Weekly Actual Costs Reports, Weekly Claims Administration Reports, Weekly Events Reports, Monthly Actual Costs Reports, Monthly Claims Administration Reports, Monthly Events Reports, and any other reports prepared by the Claims Administrator and the PCC Agent as circumstances warrant at any other times as requested by the CCAA Plan Administrators in their discretion or as the CCAA Court directs, ~~by~~in accordance with the terms of the Claims Administrator ~~regarding, without limitation, the publication of notices, the PCC Claims Application Deadline to file claims, claims approved, claims rejected, claims under review, any delays in the claims process, disbursements made to Eligible Pan-Canadian Claimants, fees charged and disbursements made;~~Order;

(l) Certain oversight activities regarding the Cy-près Foundation;

(m) Overseeing the administration of the Quebec Administration Plan including:

~~(i) Ensuring that the QCAP Settlement Amount is invested in accordance with approved investment guidelines pending disbursement to the Claims Administrator for payment to the Eligible *Blais* Class Members;~~

(i) **Intentionally deleted**;

(ii) ~~Entering into a written agreement, that is subject to approval by the CCAA Court, with the Claims Administrator for the provision of services to process claims made to the Quebec Administration Plan~~**Intentionally deleted**;

(iii) Reviewing the ~~budget~~Global Claims Administration Costs Framework, the First Annual Global Claims Administration Costs Budget and the Subsequent Annual Global Claims Administration Costs Budget submitted by the Claims Administrator for the administration of the claims made to the Quebec Administration Plan;

(iv) From time to time, ~~advancing~~providing a distribution plan to the Trustees for the advancement of instalments of funds from the RBH QCAP ~~Settlement Amount~~Trust Account to the Claims Administrator to enable it to make Compensation Payments to Eligible *Blais* Class Members; and

(v) Receiving and reviewing ~~reports made annually, and~~the Weekly Actual Costs Reports, Weekly Claims Administration Reports, Weekly Events Reports, Monthly Actual Costs Reports, Monthly Claims Administration Reports, Monthly

Events Reports, and any other reports prepared by the Claims Administrator as circumstances warrant at any other times as requested by the CCAA Plan Administrators in their discretion or as the CCAA Court directs, by the Claims Administrator ~~regarding, without limitation, the publication of notices, the *Blais* Claims Application Deadline to file claims, claims approved, claims rejected, claims under review, any delays in the claims process, disbursements made to Eligible *Blais* Class Members, fees charged and disbursements made;~~in accordance with the terms of the Claims Administrator Order;

(n) On an annual basis, and as circumstances warrant at any other times in the discretion of the CCAA Plan Administrators, or as the CCAA Court directs, reporting to the CCAA Court regarding:

(i) The annual amounts of the Annual Contributions and Reserved Amounts paid by the Tobacco Companies for deposit into the RBH Global Settlement Trust Account and RBH Supplemental Trust Account, and the progress of the payment of the share of the Global Settlement Amount allocated to the Provinces and Territories;

(ii) The progress of the payment of the share of the Global Settlement Amount allocated to the Tobacco Producers;

(iii) The progress of the administration of the PCC Compensation Plan including the publication of notices, the PCC Claims Application Deadline to file claims, claims approved, claims rejected, claims under review, any delays in the claims process, disbursements made to Eligible Pan-Canadian Claimants, fees charged and disbursements made;

(iv) The progress of the administration of the Cy-près Fund;

(v) The progress of the administration of the Quebec Administration Plan including the publication of notices, the *Blais* Claims Application Deadline to file claims, claims approved, claims rejected, claims under review, any delays in the claims process, disbursements made to Eligible *Blais* Class Members, fees charged and disbursements made; and

(vi) Any other matter which the CCAA Plan Administrators in their discretion deem to be appropriate.

For greater certainty, the CCAA Plan Administrators shall not conduct an audit or other assurance engagement, or otherwise attempt to verify the accuracy or completeness of the financial information in each Tobacco Company's Business Plan, annual MD&A, quarterly MD&A, Annual Financial Statements and any information produced by a Tobacco Company in response to an *ad hoc* request from the CCAA Plan Administrators.

Also, for greater certainty, the duties and responsibilities of the CCAA Plan Administrators ~~shall be~~are fully described in ~~orders of~~ the ~~CCAA Court appointing the~~

CCAA Plan ~~Administrators~~Administrator Appointment Order for each of Imperial, RBH and JTIM.

14.5 CCAA Plan Administrators' Communications

The CCAA Plan Administrators shall communicate with:

(a) the Chair of the Provincial and Territorial Liaison Committee representing the Provinces and Territories;

(b) the Administrative Coordinator in regard to the Quebec Administration Plan and Quebec Class Counsel representing the Quebec Class Action Plaintiffs;

(c) the Administrative Coordinator in regard to the PCC Compensation Plan, the PCC Agent and the PCC Representative Counsel for the Pan-Canadian Claimants;

(d) the Claims Administrator;

(~~d~~e) ~~Dr. Robert Bell,~~ the Chair of the Cy-près Foundation;

(~~e~~f) *Knight* Class Counsel;

(~~f~~g) Counsel for the Tobacco Producers; ~~and~~

(~~g~~h) the Tobacco Companies~~.~~;

(i) the Trustees;

(j) the Bare Trustees; and

(k) the Collateral Agent.

Notwithstanding the foregoing, in the performance of their duties and responsibilities under the CCAA Plan, the CCAA Plan Administrators may, in their discretion, communicate with any individuals as necessary or desirable.

14.6 Distributions to Claimants from Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account

The ~~CCAA Plan Administrators shall,~~ Trustees shall administer the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account and, subject to the approval of the CCAA Court, ~~administer the~~ from time to time, the CCAA Plan Administrators shall provide distribution plans to the Trustee in respect of payment from the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and~~, from time to time, shall authorize the payment from the~~ JTIM Global Settlement Trust Account ~~of distributions~~ in accordance with Article 16, Sections 16.1, 16.2 and 16.3 herein, which will be paid to the:

(a) Quebec Class Action Plaintiffs;

(b) Pan-Canadian Claimants;

(c) Provinces and Territories;

(d) Cy-près Foundation;

(e) Tobacco Producers; and

(f) *Knight* Class Action Plaintiffs.

14.7 Advisors to CCAA Plan Administrator

The CCAA Plan Administrator, in its discretion, may retain any advisors, including legal, financial, investment or other advisors, to advise and assist it to carry out its duties in relation to the administration of the CCAA Plan.

14.8 Role of Court-Appointed Mediator after Sanction Order

~~The Court-Appointed Mediator may provide any services after the date of the Sanction Order, as requested by either the CCAA Plan Administrators or the CCAA Court, and approved by the CCAA Court.~~

In accordance with the terms of the Sanction Order, the CCAA Plan Administrator Appointment Order, the Court-Appointed Mediator's Ongoing Services Direction and the Fee Approval Direction, following the granting of the Sanction Order, the Court-Appointed Mediator is empowered and authorized to provide the Court-Appointed Mediator's Ongoing Services until further Order of the CCAA Court.

14.9 Payment of Costs

The professional fees, other fees, costs, disbursements, expenses, court costs and other expenditures, and all applicable Sales and Excise Taxes thereon (collectively, "**Costs**"), charged and incurred in relation to the settlement of the Tobacco Claims and the implementation and administration of the CCAA Plan shall be paid as follows:

(a) All Costs incurred in respect of:

(i) All services which the CCAA Plan Administrator provides in relation to the implementation and administration of the CCAA Plan, including the fulfillment of its duties and responsibilities enumerated in Article 14, Section 14.4 herein, and

(ii) All services provided by all legal, financial, investment or other advisors engaged by the CCAA Plan Administrator,

shall be paid biweekly by RBH. ~~From time to time, the CCAA Plan Administrator shall pass its accounts in the CCAA Court at intervals as the CCAA Court directs;~~Pursuant to the Fee Approval Direction, the Court-Appointed Mediator shall review the fees and disbursements of the Monitors and their counsel incurred since the commencement of the CCAA Proceedings (including any amounts accrued pre-filing but billed after the applicable filing date), and on an ongoing basis and advise the CCAA Court if, in his sole discretion, it is the opinion of the Court-Appointed Mediator, that the fees and disbursements of the Monitors and their counsel are fair and reasonable in the circumstances;

(b) All Costs for the services of the Court-Appointed Mediator provided after the date of the Sanction Order, including for the services of any of his legal or other advisors, shall be paid equally by the Tobacco Companies;

(c) All Costs for the services of the Claims Administrator, including for the services of any of its legal or other advisors, incurred in respect of the administration of the PCC Compensation Plan shall be paid equally by the Tobacco Companies;

(d) All Costs for the services provided by the Administrative Coordinator, including for the services of any legal or other advisors to the Administrative Coordinator, shall be paid equally by the Tobacco Companies;

(e) All Costs incurred in respect of the administration of the Cy-près Foundation shall be paid from the Cy-près Fund;

(f) The Quebec Class Counsel Fee shall be paid out of and deducted from the QCAP Settlement Amount. The Quebec Class Counsel Fee and the retainer agreement respecting fees and disbursements between the Quebec Class Counsel and the representative plaintiffs in the Quebec Class Actions are subject to the approval of the CCAA Court and shall be dealt with at the Sanction Hearing;

(g) All Costs incurred in respect of the services provided by Raymond Chabot (as agent for the Quebec Class Counsel on behalf of the QCAPs) in relation to the Quebec Administration Plan both before and after the Plan Implementation Date shall be paid by the Quebec Class Counsel out of the Quebec Class Counsel Fee;

(h) All Costs for the services of the Claims Administrator, including for the services of any of its legal or other advisors, incurred in respect of the administration of the Quebec Administration Plan shall be paid from the balance of the QCAP Settlement Amount net of the Quebec Class Counsel Fee;

(i) All Costs for the services which the PCC Representative Counsel, including their advisors, provide in connection with the performance of their duties under the CCAA Plan, including the PCC Compensation Plan, and in the CCAA Proceeding shall be paid equally by the Tobacco Companies;

(j) The Counsel for the Tobacco Producers' Fee shall be paid out of and deducted from the Tobacco Producers Settlement Amount. The Counsel for the Tobacco Producers' Fee and the retainer agreement respecting fees and disbursements between the Counsel for the

Tobacco Producers and the representative plaintiffs in the Tobacco Producers' Actions are subject to the approval of the CCAA Court;

(k) All Costs and disbursements of any kind incurred in respect of the administration of the distribution of payments to eligible Tobacco Producers shall be paid from the Tobacco Producers Settlement Amount;

(l) The *Knight* Class Counsel Fee shall be paid out of and deducted from the *Knight* Class Action Plaintiffs Settlement Amount. The *Knight* Class Counsel Fee and the retainer agreement respecting fees and disbursements between the *Knight* Class Counsel and the representative plaintiff in the *Knight* Class Action are subject to the approval of the CCAA Court; and

(m) All Costs and disbursements of any kind incurred in respect of the settlement of the *Knight* Class Action shall be paid from the *Knight* Class Action Plaintiffs Settlement Amount.

The Costs enumerated in Article 14, Sections 14.9(a), (b), (c), (d) and (i) are expenses of the business and deducted from income in the calculation of the Metric.

ARTICLE 15. RBH CCAA PLAN ADMINISTRATION RESERVE AND RBH PCC COMPENSATION PLAN RESERVE

15.1 RBH CCAA Plan Administration Reserve

On the Plan Implementation Date, the RBH CCAA Plan Administration Reserve in the amount of $25.0 million, which sum shall be paid out of the Upfront Contributions, shall be established as security for the RBH CCAA Plan Administration Reserve Costs.

~~The~~In accordance with the terms of the RBH CCAA Plan ~~Administrator will~~Administration Reserve Trust Deed, the Trustees shall hold the RBH CCAA Plan Administration Reserve in trust for those Persons who incur and are entitled to be paid RBH CCAA Plan Administration Reserve Costs pursuant to the CCAA Plan. If the RBH CCAA Plan Administration Reserve is no longer required as security after the administration of the CCAA Plan has been completed, any amount remaining in the RBH CCAA Plan Administration Reserve shall be released ~~by the~~in accordance with the terms of the RBH CCAA Plan ~~Administrator~~Administration Reserve Trust Deed and paid to the Provinces and Territories in accordance with the percentages set out in the table in Article 16, Section 16.3.

15.2 RBH PCC Compensation Plan Reserve

On the Plan Implementation Date, the RBH PCC Compensation Plan Reserve ~~in the amount of $5.0 million, which sum shall~~to be paid out of the Upfront Contributions in the RBH Global Settlement Trust Account and deposited into the RBH PCC Compensation Plan Reserve Account, shall be established as security for the PCC Compensation Plan Reserve Costs.

The ~~CCAA Plan Administrators will~~Trustees shall hold the RBH PCC Compensation Plan Reserve in trust for those Persons who incur and are entitled to be paid PCC Compensation Plan

Reserve Costs pursuant to the CCAA Plan. In aggregate, the Imperial PCC Compensation Plan Reserve, RBH PCC Compensation Plan Reserve and JTIM PCC Compensation Plan Reserve shall total $5.0 million. The proportionate shares of the aggregate amount of $5.0 million which shall be deposited from the Tobacco Companies' respective Upfront Contributions into the Imperial PCC Compensation Plan Reserve Account, RBH PCC Compensation Plan Reserve Account and JTIM PCC Compensation Plan Reserve Account shall be equal to the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM. If the RBH PCC Compensation Plan Reserve is no longer required as security after the administration of the ~~CCAA~~RBH PCC Compensation Plan has been completed, any amount remaining in the RBH PCC Compensation Plan Reserve shall be released ~~by the CCAA Plan Administrators~~ and paid to the Provinces and Territories in accordance with the percentages set out in the table in Article 16, Section 16.3.

[Remainder of page intentionally left blank]

ARTICLE 16. CLAIMANT ALLOCATION

16.1 Claimant Allocation

The Global Settlement Amount shall be allocated among the Claimants and the Cy-près Foundation ("**Claimant Allocation**") as follows:

All amounts in CAD, billions

Provinces and Territories Settlement Amount:	24.725
QCAP Settlement Amount ($4.250 minus $0.131 allocated to Cy-près Foundation):	4.119
PCC Compensation Plan Amount:	2.521
Cy-près Fund (inclusive of $0.131 QCAP Cy-près Contribution):	1.000
Tobacco Producers Settlement Amount:	0.015
Knight Class Action Plaintiffs Settlement Amount:	0.015
Miscellaneous Claims Amount (may be increased to $0.060 if the Tobacco Companies make an election pursuant to Section 18.2.1):	0.025
CCAA Plan Administration ~~Reserve~~Reserves	0.075
PCC Compensation Plan ~~Reserve~~Reserves	0.005
Total:	32.500

[Remainder of page intentionally left blank]

Estimated Upfront Contributions Available: **12.456** See calculation below, 2

Upfront	Annual Contributions					
	Year 1 (2025)	Year 2 ('26)	Year 3 ('27)	Year 4 ('28)	Year 5 ('29)	Remainder to end of Contribution Period

Period[4]								Total
Amount Available[3]	12.456	1.111	1.078	1.067	1.037	1.037	14.714	32.500
Provinces & Territories	6.202	0.361	0.682	0.942	0.912	0.912	14.714	24.725
QCAPs[5, 6, 7, 8]	3.869	0.250						4.119
PCCs[6, 7, 8]	1.750	0.500	0.271					2.521
Cy-près Foundation[5, 6]	0.500		0.125	0.125	0.125	0.125		1.000
Tobacco Producers[8]	0.015							0.015
Knight Class Action Plaintiffs[8]	0.015							0.015
Miscellaneous Claims ~~Fund[7]~~Funds[7]	0.025							0.025
CCAA Plan Administration ~~Reserve[7]~~Reserves[7]	0.075							0.075
PCC Compensation Plan ~~Reserve[7]~~Reserves[7]	0.005							0.005
Total allocated	**12.456**	**1.111**	**1.078**	**1.067**	**1.037**	**1.037**	**14.714**	**32.500**

16.2 Explanatory Notes

1. In preparing the Claimant Allocation, the Court-Appointed Mediator and Monitors have been provided with, and have relied upon, unaudited financial information prepared by the Tobacco Companies. The Monitors have reviewed this financial information for reasonableness, internal consistency and use in the context in which it was provided. However, the Monitors have not audited, or otherwise attempted to verify the accuracy or completeness of such information in a manner that would wholly or partially comply with GAAS pursuant to the Chartered Professional Accountants of Canada Handbook and, accordingly, the Monitors express no opinion or other form of assurance contemplated under GAAS in respect of the financial information. For clarity, the Court-Appointed Mediator has not reviewed the aforementioned financial information.

   This financial information consists of forecasts and projections. An examination or review of the financial forecast and projections, as outlined in the Chartered Professional Accountants of Canada Handbook, has not been performed. The financial information was prepared based on the Tobacco Companies' estimates and assumptions.

   Readers are cautioned that since projections are based on assumptions about future events and conditions that are not ascertainable, the actual results will vary from the projections, even if the assumptions materialize, and the variations could be significant.

2. In the table below, the Upfront Contributions are as estimated as at December 31, 2024 and calculated as estimated in the Spring 2024 5-year forecasts prepared by the Tobacco Companies. The Upfront Contributions will be as noted herein for all Claimants except the Provinces and Territories. The Upfront Contributions for the Provinces and Territories will be equal to the total Upfront Contributions less the Upfront Contributions being paid to the other Claimants, the Miscellaneous Claims Amount, the Imperial CCAA Plan Administration Reserve, the RBH CCAA Plan Administration Reserve, the JTIM CCAA Plan Administration Reserve, the Imperial PCC Compensation Plan Reserve, the RBH PCC Compensation Plan Reserve and the JTIM PCC Compensation Plan Reserve.

All amounts in CAD, billions

Projected Upfront Contributions as at December 31, 2024:

JTIM:	1.581
ITCAN:	4.849
RBH:	5.792
Cash Security Deposits:	0.984
Total:	13.206
Less: ~~Working Capital~~RBH Retained Amount	(0.750)
Projected Available Upfront Contributions:	**12.456**

Pursuant to the Cash Security Deposits Order, the Cash Security Deposits, which form part of the Upfront Contributions, shall be released from suretyship and shall be deposited by the Minister of Finance of Quebec into the Imperial Global Settlement Trust Account and RBH Global Settlement Trust Account, as applicable. Notwithstanding the foregoing, the Minister of Finance of Quebec may deposit the Cash Security Deposits into the Imperial Global Settlement Trust Account and RBH Global Settlement Trust Account, as applicable, in whole or in part as soon as practicable after the Plan Implementation Date. Any portion of the Cash Security Deposits that is deposited into the Imperial Global Settlement Trust Account and RBH Global Settlement Trust Account on or before the Plan Implementation Date shall be distributed to the Claimants and the Cy-près Foundation pro rata in accordance with the Claimant Allocation. As and when payments on account of the Cash Security Deposits are deposited by the Minister of Finance of Quebec into the Imperial Global Settlement Trust Account and RBH Global Settlement Trust Account after the Plan Implementation Date, such payments shall be distributed to the Claimants and the Cy-près Foundation pro rata in accordance with the Claimant Allocation.

3. The Annual Contribution percentage of Net After-Tax Income is calculated as set out in the CCAA Plan. The Claimant Allocation is based on 85% of estimated Net After-Tax

Income received from the Tobacco Companies (the percentage of Net After-Tax Income to be reduced in 5.0% increments every five years pursuant to Article 5, Section 5.6 herein). The "Amount Available" is based on the 5-year financial projections provided by the Tobacco Companies in spring 2024. The projection assumes that the 2028 results are replicated thereafter. The Claimant Allocation does not include any Tax Refunds that may be available during the Contribution Period.

4. Payment is contemplated to be made within 182 days following the end of the period noted. For example, the "Year 1 (2025)" payment would be made in mid 2026.

5. The Cy-près Fund includes $131 million of the QCAP Settlement Amount funded to the Cy-près Fund (in addition to the $869 million specifically allocated to the Cy-près Fund).

6. The Year 1 and Year 2 payments to the QCAPs and the PCCs and the Year 2 payment to the Cy-près Foundation will be made in priority to those being made to the Provinces and Territories in the event of a shortfall relative to the estimated Annual Contributions available.

7. If there are any funds remaining in the QCAP Settlement Amount, the PCC Compensation Plan Amount, the Imperial CCAA Plan Administration Reserve, the RBH CCAA Plan Administration Reserve, the JTIM CCAA Plan Administration Reserve, the Imperial PCC Compensation Plan Reserve ~~and/or the~~, the RBH PCC Compensation Plan Reserve, the JTIM PCC Compensation Plan Reserve, the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and/or the JTIM Miscellaneous Claims Fund, such funds shall be paid to the Provinces and Territories (in accordance with the percentages set out in the table in Article 16, Section 16.3), as the foregoing is more particularly defined in paragraph 55 of the Quebec Administration Plan, paragraph 54 of the PCC Compensation Plan, Article 15, Sections 15.1 and 15.2 herein, and Article 18, Section 18.2.5 herein.

8. The Quebec Class Counsel Fee, Counsel for the Tobacco Producers' Fee and *Knight* Class Counsel Fee are subject to approval by the CCAA Court. Subject to such approval, these fees will be paid in full at the time of plan implementation.

16.3 Provincial and Territorial Allocation

The Provinces and Territories have agreed that the Provinces and Territories Settlement Amount shall be apportioned among the Provinces and Territories in accordance with the percentages set out in the table below:

Province/Territory	**Percentage Share of Provinces and Territories Settlement Amount**
British Columbia	14.4710%

Province/Territory	Percentage Share of Provinces and Territories Settlement Amount
Alberta	12.6272%
Saskatchewan	2.8787%
Manitoba	4.5252%
Ontario	28.7761%
Québec	26.8248%
New Brunswick	2.4117%
Nova Scotia	3.1740%
Prince Edward Island	0.6605%
Newfoundland and Labrador	2.1471%
Yukon	0.3973%
Northwest Territories	0.7269%
Nunavut	0.3795%
Total:	100.0000%

ARTICLE 17. DISTRIBUTIONS, PAYMENTS AND CURRENCY

17.1 Distributions Generally

All distributions to Affected Creditors and other payments to be effected pursuant to the CCAA Plan will be made pursuant to this Article 17. For greater certainty, all payments and distributions pursuant to this Article 17 will be subject to satisfaction or waiver of the Plan Implementation Conditions set forth in Article 19, Section 19.3 and the occurrence of the Effective Time, and will occur in accordance with the timing set out in Article 4, Section 4.2. Except as otherwise expressly stated herein, EY, whether in its capacity as the Monitor and/or as the CCAA Plan Administrator, shall have the sole discretion to determine the timing for any distributions to be made under the CCAA Plan.

17.2 Payment of Claimants' Claims

All distributions to the Claimants will be made pursuant to this Article 17 and Article 16, Sections 16.1, 16.2 and 16.3 herein.

17.3 Payment of Miscellaneous Claims

All distributions to any Putative Miscellaneous Claimants will be made pursuant to this Article 17 and Article 18, Section 18.2.1 to Section 18.2.5.

17.4 Payment of Claims secured by the Administration Charge

To the extent that such payments have not already been made, forthwith after the Plan Implementation Date, RBH shall pay in full all Claims secured by the Administration Charge as at the Plan Implementation Date.

17.5 Payment of Claims secured by the Court-Appointed Mediator Charge

To the extent that such payments have not already been made, forthwith after the Plan Implementation Date, RBH shall pay in full all Claims secured by the Court-Appointed Mediator Charge as at the Plan Implementation Date.

17.6 Method of Distribution

All distributions or other payments by the CCAA Plan Administrators to any Person entitled to receive a distribution or payment under the CCAA Plan shall be made by wire transfer in accordance with wire transfer instructions, in form satisfactory to the CCAA Plan Administrators, provided by such Person to the CCAA Plan Administrators at least fifteen (15) Business Days prior to the Plan Implementation Date. If any such Person wishes to thereafter change its wire transfer instructions, notice, in form satisfactory to the CCAA Plan Administrators, must be given to the CCAA Plan Administrators at least fifteen (15) Business Days prior to any subsequent distribution or payment date.

For greater certainty, the CCAA Plan Administrators may, prior to initiating any wire transfer, make any verifications, as they deem appropriate in their discretion, to confirm and validate the wire transfer instructions received.

Notwithstanding the foregoing, in circumstances where the CCAA Plan Administrators consider it more practical or efficient to do so, certain payments hereunder may also be made by cheque.

17.7 Addresses for Distribution

Prior to the applicable Distribution Record Date, an Affected Creditor may, in writing to RBH and EY, whether in its capacity as the Monitor and/or as the CCAA Plan Administrator, change its address on file with RBH for distribution purposes. For the avoidance of doubt, EY will not have any responsibility to track such addresses or notices in any capacity.

17.8 Withholding Rights

EY, whether in its capacity as the Monitor and/or as the CCAA Plan Administrator, RBH and any other Person facilitating payments pursuant to the CCAA Plan will be entitled to deduct and withhold from any such payment to any Person such amounts as may be required to be deducted or withheld under any Applicable Law and to remit such amounts to the appropriate Governmental Authority or other Person entitled thereto. To the extent that amounts are so withheld or deducted and remitted to the appropriate Governmental Authority or other Person, such withheld or deducted amounts will be treated for all purposes hereof as having been paid to such Person as the remainder of the payment in respect of which such withholding or deduction was made. Without in any way limiting the generality of the foregoing, EY, on behalf of RBH, shall deduct from any distribution to an Affected Creditor hereunder any amounts as indicated by Employment and Social Development Canada in a Notice of Debt and remit such amounts to Employment and Social Development Canada pursuant to the *Employment Insurance Act* (Canada). Any Affected Creditor whose address on file with RBH on the Distribution Record Date is not a Canadian address will be treated as a non-resident of Canada for purposes of any applicable non-resident withholding tax on all payments hereunder, subject to receipt by EY or RBH of information satisfactory (in their sole discretion) that such Affected Creditor is not a non-resident. No gross-up or additional amount will be paid on any payment hereunder to the extent EY, RBH or any other Person deducts or withholds amounts pursuant to Article 17, Section 17.8. Notwithstanding any withholding or deduction, each Person receiving a payment will have the sole and exclusive responsibility for the satisfaction and payment of any tax obligations imposed by any Governmental Authority (including income and other tax obligations on account of such distribution).

17.9 Cancellation of Certificates and Notes, etc.

At the Effective Time, all debentures, notes, certificates, indentures, guarantees, agreements, invoices and other instruments evidencing Affected Claims, Released Claims or Miscellaneous Claims (and all guarantees associated with each of the foregoing), will not entitle any holder thereof to any compensation or participation other than as expressly provided for in the CCAA Plan and will be deemed cancelled and extinguished and be null and void.

17.10 Calculations

All amounts to be paid to the Claimants by RBH pursuant to the CCAA Plan shall be calculated in accordance with Article 5, Section 5.1 to Section 5.15.

17.11 Currency Matters

Distributions to any Persons entitled to distributions under the CCAA Plan will be paid in Canadian dollars and any such Claims that are denominated in a currency other than the lawful money of Canada will be converted to the equivalent thereof in the lawful money of Canada at the noon rate of exchange as quoted by the Bank of Canada on March 8, 2019, in accordance with the Claims Procedure Order.

ARTICLE 18. RELEASES, MISCELLANEOUS CLAIMS, INJUNCTIONS AND DISPOSITION OF PENDING PROCEEDINGS

18.1 CCAA Plan Releases

18.1.1 Consideration for Release

The release ("**Release**") is given by the Releasors, individually and collectively, in consideration of (a) the Tobacco Companies' payment of the Upfront Contributions and promise to pay the Annual Contributions ~~and Reserved Amounts to the~~to the Imperial Global Settlement Trust Account, RBH Global Settlement Trust Account and JTIM Global Settlement Trust Account, as applicable, and the Reserved Amounts to the Imperial Supplemental Trust Account, RBH Supplemental Trust Account and JTIM Supplemental Trust Account, as applicable, in accordance with the Definitive Documents, (b) the agreement to provide shared services and other operational support to the Tobacco Companies by their respective Parents and relevant Affiliates, and (c) the other promises and commitments made by the Released Parties, or any of them as applicable, in the Definitive Documents.

18.1.2 Release

At the Effective Time, each of the Released Parties shall be, and shall be deemed to be, fully, finally, irrevocably and unconditionally released and forever discharged of and from any and all of the Released Claims that any of the Releasors has ever had, now has, or may hereafter have against the Released Parties or any of them (either individually or with any other Person), whether or not based on conduct continuing after the Effective Time and whether or not presently known to any of the Releasors.

Nothing herein does release (and the Released Parties agree hereby that they will not assert otherwise), or is intended to release, any Claim of a Released Party (including its Representatives) that has been, could have been or could be advanced, directly or indirectly, against any other Released Party (including its Representatives) other than the Tobacco Companies and their respective Subsidiaries and Representatives (such other Released Parties, not including the Tobacco Companies and their respective Subsidiaries and Representatives, collectively, the "Other Released Parties"), in respect of:

(a) the development, design, manufacture, production, marketing, advertising, distribution, purchase, sale or disposition of Tobacco Products outside of Canada,

(b) the use of or exposure (whether directly or indirectly) to Tobacco Products or their emissions outside of Canada,

(c) the development of any disease related to the use of Tobacco Products outside of Canada,

(d) any representation or omission in respect of Tobacco Products outside of Canada, or

(e) conduct of the Other Released Parties not related to Canada;

provided that such Claim is not, in whole or in part, based on or related to the assets, obligations, business or affairs of the Tobacco Companies or conduct of the Other Released Parties related to Canada (and it is agreed that to the extent such Claim is based on or related to the assets, obligations, business or affairs of the Tobacco Companies or conduct of the Other Released Parties related to Canada, then that same extent of the Claim will be hereby released).

18.1.3 Claimant Contractual Release

The Claimant Contractual Release, which is attached to the CCAA Plan as Schedule "W", shall be executed and delivered by RBH and each of the Claimants, or an authorized Person on their behalf, in favour of the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator, and their respective Representatives, and shall take effect as at the Effective Time. From and after the Effective Time, the Claimant Contractual Release will be binding on and enure to the benefit of the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator and their respective Representatives.

18.1.4 Release of Monitors

At the Effective Time, all Persons including the Released Parties, the Releasors and Affected Creditors (whether or not CCAA proofs of claim have been filed on their behalf), and the Unaffected Creditors, individually and collectively, shall be deemed to fully, finally, irrevocably and unconditionally release and forever discharge the Monitors and the CCAA Plan Administrators, and their respective Affiliates, shareholders, Affiliates' shareholders, directors, officers, employees, legal counsel, advisors, consultants, Representatives and agents from any and all Claims whatsoever, which they have ever had, now have, or may hereafter have, against them, whether foreseen or unforeseen, whether matured or unmatured, or whether or not presently known, arising from or out of in whole or in part any omission, transaction, duty, responsibility, liability, obligation, dealing or other occurrence, or in any way in connection with the CCAA Proceedings, including: (i) any Claim that has been barred or extinguished pursuant to the terms of the Claims Procedure Order and/or the terms of the CCAA Plan; (ii) the CCAA Proceedings; (iii) the Chapter 15 Proceedings; (iv) the actions of the Monitors or the CCAA Plan Administrators and their legal counsel and advisors in connection with the CCAA Proceedings or the Chapter 15 Proceedings; (v) the business and affairs of the Tobacco Companies whenever or however conducted; (vi) the administration and management of the Tobacco Companies whenever or however conducted; (vii) the allocation of the Global Settlement Amount and any distributions, payments, disbursements from the Global Settlement Amount, and/or (viii) any matter or transaction involving any of the Tobacco Companies occurring in or in connection with the CCAA Proceedings or the Chapter 15 Proceedings including the CCAA Plans, the development thereof, and any and all actions, steps or transactions taken by the Monitors to implement the CCAA Plans, including in their capacity as CCAA Plan Administrators and in FTI's capacity as the Foreign Representative in the Chapter 15 Proceedings, and in each case, all Claims arising out of aforesaid actions or omissions above shall be forever waived and released (other than the right to enforce the Monitors' obligations under the CCAA Plans or any related document), all to the fullest extent permitted by Applicable Law.

Nothing in this Release shall derogate from the protections afforded to the Monitors or the CCAA Plan Administrators as officers of the CCAA Court, or in the case of FTI, as the Foreign Representative in the Chapter 15 Proceedings, and by the CCAA Plans, the CCAA, any other applicable legislation and any Orders made in the CCAA Proceedings or the Chapter 15 Proceedings. For greater certainty, the Monitors and the CCAA Plan Administrators shall not be responsible or liable for any obligations of the Tobacco Companies. The Monitors and the CCAA Plan Administrators and their respective Affiliates, shareholders, Affiliates' shareholders, employees, advisors, legal counsel, Representatives or agents shall not incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document.

18.1.5 Release of Court-Appointed Mediator

At the Effective Time, all Persons including the Released Parties, the Releasors and Affected Creditors (whether or not CCAA proofs of claim have been filed on their behalf), and the Unaffected Creditors, individually and collectively, shall be deemed to fully, finally, irrevocably and unconditionally release and forever discharge the Court-Appointed Mediator, and his Representatives, legal counsel, consultants and advisors, from any and all Claims whatsoever, which they have ever had, now have, or may hereafter have, against them, whether foreseen or unforeseen, whether matured or unmatured, or whether or not presently known to the Released Parties, Releasors, Affected Creditors and Unaffected Creditors arising from or out of in whole or in part any omission, transaction, duty, responsibility, liability, obligation, dealing or other occurrence in any way in connection with the CCAA Proceedings, including: (i) any Claim that has been barred or extinguished pursuant to the terms of the Claims Procedure Order and/or the terms of the CCAA Plan; (ii) the CCAA Proceedings; (iii) the Chapter 15 Proceedings; (iv) the actions of the Court-Appointed Mediator as an officer of the CCAA Court carrying out his mandate as a neutral third party to mediate a global settlement in the Tobacco Companies' CCAA Proceedings; (v) the business and affairs of the Tobacco Companies whenever or however conducted; (vi) the administration and management of the Tobacco Companies whenever or however conducted; (vii) the allocation of the Global Settlement Amount and any distributions, payments, disbursements from the Global Settlement Amount, and/or (viii) any matter or transaction involving any of the Tobacco Companies occurring in or in connection with the CCAA Proceedings or the Chapter 15 Proceedings including the CCAA Plans, the development thereof, and any and all actions, steps or transactions taken by the Court-Appointed Mediator to implement the CCAA Plans, and in each case, all Claims arising out of aforesaid actions or omissions above shall be forever waived and released to the fullest extent permitted by Applicable Law.

Nothing in this Release shall derogate from the protections afforded to the Court-Appointed Mediator as an officer of the CCAA Court and by the CCAA Plans, the CCAA, any other applicable legislation, including pursuant to Section 142 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, and any Orders made in the CCAA Proceedings or the Chapter 15 Proceedings, including the orders appointing the Court-Appointed Mediator. In particular, the Court-Appointed Mediator shall not be liable to any Party or participant in the mediation for any act or omission in connection with the mediation process and shall have the immunity of a Judge of a Superior Court in Canada. For greater certainty, the Court-Appointed Mediator shall not be responsible or liable for any obligations of the Tobacco Companies. The Court-Appointed Mediator's heirs, successors, assigns, representatives, advisors, legal counsel, consultants or agents shall not incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document.

18.1.6 Release of Administrative Coordinator

At the Effective Time, all Persons including the Released Parties, the Releasors and Affected Creditors (whether or not CCAA proofs of claim have been filed on their behalf), and the Unaffected Creditors, individually and collectively, shall be deemed to fully, finally, irrevocably and unconditionally release and forever discharge the Administrative Coordinator and his Representatives from any and all Claims whatsoever, which they have ever had, now have, or may hereafter have, against them, whether foreseen or unforeseen, whether matured or unmatured, or whether or not presently known to the Released Parties, Releasors, Affected Creditors and Unaffected Creditors arising from or out of in whole or in part any omission, transaction, duty, responsibility, liability, obligation, dealing or other occurrence, or in any way in connection with the CCAA Proceedings, including: (i) the CCAA Proceedings; (ii) the Chapter 15 Proceedings; (iii) the development of the PCC Compensation Plan and the development of the Quebec Administration Plan; and (iv) the actions of the Administrative Coordinator in connection with the administration of the PCC Compensation Plan and the administration of the Quebec Administration Plan, and in each case, all Claims arising out of aforesaid actions or omissions above shall be forever waived and released to the fullest extent permitted by Applicable Law.

Nothing in this Release shall derogate from the protections afforded to the Administrative Coordinator by the CCAA Plans, the CCAA, any other applicable legislation and any Orders made in the CCAA Proceedings or the Chapter 15 Proceedings. For greater certainty, the Administrative Coordinator shall not be responsible or liable for any obligations of the Tobacco Companies. None of the Administrative Coordinator's heirs, successors, assigns, Representatives, advisors, legal counsel, consultants or agents shall incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document.

18.1.7 Indemnity of Monitors, CCAA Plan Administrators, Foreign Representative, Court-Appointed Mediator and Administrative Coordinator

RBH shall indemnify and save harmless the Court-Appointed Mediator, the Monitors (FTI, EY and Deloitte) in their various capacities (including as the Monitors, the CCAA Plan Administrators, and Foreign Representative (as applicable)), the Administrative Coordinator and, as applicable, their respective Affiliates, shareholders, Affiliates' shareholders, directors, officers, employees, legal counsel, advisors, consultants, Representatives and agents (collectively, the "**Indemnified Parties**"), from and against all claims, demands, losses, actions, causes of action, costs, charges, expenses, damages and liabilities whatsoever, whether at law or in equity, in any way caused by or arising, directly or indirectly, in respect of any act, deed, matter or thing whatsoever made, done, acquiesced in or omitted in or about or in relation to the execution of each Indemnified Party's respective activities or duties in any way in connection with the CCAA Proceeding and the Chapter 15 Proceedings, including for the avoidance of doubt: (i) the actions of the Court-Appointed Mediator, the Monitors, the CCAA Plan Administrators and the Administrative Coordinator and their respective legal counsel and advisors in connection with the CCAA Proceeding and the Chapter 15 Proceedings, (ii) the business and affairs of RBH whenever or however conducted, and (iii) any matter or transaction involving RBH occurring in or in connection with the CCAA Proceeding and the Chapter 15 Proceedings, the CCAA Plan, or the development thereof (other than enforcement of Indemnified Parties' obligations under the CCAA Plan and the Definitive Documents). This indemnity shall survive the resignation or removal of the Indemnified Parties from any role, capacity, engagement, office or position relevant to its activities or duties in connection with the CCAA Plan. To the extent any Indemnified Party is not otherwise compensated by RBH such Indemnified Party may resort to the RBH CCAA Plan Administration Reserve for compensation.

18.1.8 Injunctions

From and after the Effective Time, all Persons will be permanently and forever barred, estopped, stayed and enjoined from:

(a) Commencing, conducting, continuing or making in any manner, directly or indirectly, any action, suit, claim, demand or other proceeding of any nature or kind whatsoever (including any proceeding in a judicial, arbitral, administrative or other forum) against any of the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator and their respective Representatives with respect to any and all Affected Claims and Released Claims;

(b) Enforcing, levying, attaching, collecting or otherwise recovering or enforcing by any manner or means, directly or indirectly, any judgment, award, decree or order against any of the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator or their respective Representatives, or their respective property with respect to any and all Affected Claims and Released Claims;

(c) Commencing, conducting, continuing or making against any other Person in any manner, directly or indirectly, any action, suit, claim, demand or other proceeding of any nature or kind whatsoever (including any proceeding in a judicial, arbitral, administrative or other forum) that relates to an Affected Claim or a Released Claim if such other Person makes a claim or might reasonably be expected to make a claim, in any manner or forum, including by way of contribution or indemnity or other relief, against one or more of the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator or their respective Representatives, unless such Claim of such other Person is itself an Affected Claim or a Released Claim;

(d) Creating, perfecting, asserting or otherwise enforcing, directly or indirectly, any Encumbrance of any kind against the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator, their respective Representatives or any of their respective property with respect to any and all Affected Claims and Released Claims, except for the exclusions in Article 18, Section 18.1.9 in relation to obligations arising from the Definitive Documents; and

(e) Taking any actions to interfere with the implementation or consummation of the CCAA Plan with respect to any and all Released Claims.

18.1.9 Released Parties' Fulfillment of Obligations pursuant to Definitive Documents

Notwithstanding any of the provisions herein, the Released Parties are not released from the due performance of their obligations arising from the Definitive Documents, and nothing in this Release shall prevent or restrict any of the Releasors or the CCAA Plan Administrators from pursuing any legal remedies against any of the Released Parties for non-performance of their obligations pursuant to the Definitive Documents, including the covenants of each Tobacco Company, its Parent and the relevant Affiliates within its Tobacco Company Group.

18.1.10 Releases are Final and Binding

The releases and injunctions in favour of the Released Parties, the Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator and their respective Representatives shall be final and binding on all the Releasors, Released Parties, Affected Creditors and Unaffected Creditors (except to the extent of their Unaffected Claims) as applicable, including any Claims resulting, directly or indirectly, from the consequences and effects relating to the acceptance of the CCAA Plan, the sanction thereof by the CCAA Court, or its implementation. The aforesaid final and binding effect of the CCAA Plan on the Releasors, Released Parties, Affected Creditors and Unaffected Creditors (except to the extent of their Unaffected Claims) shall operate for all legal purposes as and from the Effective Time.

18.1.11 CCAA Meeting Orders and Sanction Orders

To facilitate the provision of the releases and the granting of the injunctions in favour of the Released Parties, Monitors, the CCAA Plan Administrators, the Court-Appointed Mediator and the Administrative Coordinator:

(a) Pursuant to the ~~Orders~~Meeting Order governing the conduct of the Meeting of the Affected Creditors to consider and vote on the CCAA Plan:

(i) Quebec Class Counsel ~~will be~~were appointed to act as proxy and vote on behalf of the Quebec Class Action Plaintiffs in respect of the CCAA Plan;

(ii) PCC Representative Counsel ~~will be~~were appointed to act as proxy and vote on behalf of the Pan-Canadian Claimants in respect of the CCAA Plan;

(iii) *Knight* Class Counsel ~~will be~~were appointed to act as proxy and vote on behalf of the *Knight* Class Action Plaintiffs in respect of the CCAA Plan; and

(iv) Counsel for the Tobacco Producers ~~will be~~were appointed to act as proxy and vote on behalf of the Tobacco Producers in respect of the CCAA Plan; and

(b) The Sanction Order ~~will~~:

~~(i) Authorize Quebec Class Counsel, PCC Representative Counsel, *Knight* Class Counsel and Counsel for the Tobacco Producers to execute and deliver the Claimant Contractual Release on behalf of the Quebec Class Action Plaintiffs, the Pan-Canadian Claimants, the *Knight* Class Action Plaintiffs, and the Tobacco Producers and Ontario Flue-Cured Tobacco Growers' Marketing Board, respectively;~~

(i) **Intentionally deleted**;

(ii) ~~Confirm~~Confirms that each of (A) the affirmative vote in respect of the CCAA Plan and (B) the signing of the Claimants Contractual Release, by or on behalf of each Claimant, shall be evidence of the consent of the Claimant to the treatment of its Claims for the purposes of Section 5.1(2) and/or Section 19(2) of the CCAA to the extent that they apply; and

(iii) ~~Order~~Orders that no action, proceeding or enforcement process in any court or tribunal may be commenced or continued against (A) any Released Party, the Monitor, the CCAA Plan Administrator, the Court-Appointed Mediator, the Administrative Coordinator, or (B) any Person who claims or might reasonably be expected to claim in any manner or forum against any Released Party, the Monitor, the CCAA Plan Administrator, the Court-Appointed Mediator, or the Administrative Coordinator, in respect of the Affected Claims and Released Claims without the prior written consent of the Released Party, the Monitor, the CCAA Plan Administrator, the Court-Appointed ~~Mediators~~Mediator, the Administrative Coordinator, as applicable, or leave of the CCAA Court obtained on notice to the Released Party, the Monitor, the CCAA Plan Administrator, the Court-Appointed ~~Mediators~~Mediator and the Administrative Coordinator (as applicable), and the Tobacco Companies, including appropriate injunctive language with respect to same~~.~~; and

(c) Pursuant to the Signing Authorization Order:

(i) Quebec Class Counsel were authorized to execute and deliver on behalf of the Quebec Class Action Plaintiffs any and all documents as they consider advisable to give effect to the implementation of the CCAA Plans, including the Claimant Contractual Release, Plan Implementation Certificate, RBH Collateral Agency Agreement and Flow of Funds Agreement;

(ii) PCC Representative Counsel were authorized to execute and deliver on behalf of the Pan-Canadian Claimants any and all documents as they consider advisable to give effect to the implementation of the CCAA Plans, including the Claimant

Contractual Release, Plan Implementation Certificate, RBH Collateral Agency Agreement and Flow of Funds Agreement;

(iii) *Knight* Class Counsel were authorized to execute and deliver on behalf of the *Knight* Class Action Plaintiffs any and all documents as they consider advisable to give effect to the implementation of the CCAA Plans, including the Claimant Contractual Release, Plan Implementation Certificate, RBH Collateral Agency Agreement and Flow of Funds Agreement; and

(iv) Counsel for the Tobacco Producers were authorized to execute and deliver on behalf of the Tobacco Producers any and all documents as they consider advisable to give effect to the implementation of the CCAA Plans, including the Claimant Contractual Release, Plan Implementation Certificate, RBH Collateral Agency Agreement and Flow of Funds Agreement.

18.1.12 Future Legislation

The Released Parties and the Provinces and Territories recognize that a legislature's sovereign power to enact, amend and repeal legislation cannot be fettered. However, in the event that any legislation (including any regulations promulgated thereunder) similar or analogous to the HCCR Legislation may be enacted or amended by a Province or Territory at any time after the Effective Time, the Released Parties and the Provinces and Territories are *ad idem* that the enactment of such future legislation shall not render unenforceable or otherwise make ineffective any of the terms of the Claimants Contractual Release or of this Article 18.

18.2 Treatment of Miscellaneous Claims

18.2.1 Miscellaneous Claims Fund

On the Plan Implementation Date, the RBH Miscellaneous Claims Fund shall be established. The Trustees shall hold the RBH Miscellaneous Claims Fund in trust for those Persons who are found by the CCAA Court to be entitled to be paid their Miscellaneous Claim pursuant to the CCAA Plan. In aggregate, the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund shall total **$25.0 million ("Miscellaneous Claims Amount")**. The proportionate shares of the aggregate amount of $25.0 million which shall be deposited into the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund from their respective Upfront Contributions shall be equal to the proportionate shares of the Upfront Contributions made by Imperial, RBH and JTIM.

~~From the Upfront Contributions deposited into the Global Settlement Trust Account, the one-time aggregate sum of **$25.0 million ("Miscellaneous Claims Amount")** shall be transferred to and deposited into a segregated interest-bearing trust account held in the Bank ("**Miscellaneous Claims Fund**").~~ The Miscellaneous Claims Amount, and interest accrued thereon, shall be held in the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund for a period of three years from the Effective Time, or for such other period of time as the CCAA Plan Administrators are of the view is necessary and appropriate to permit the completion of the adjudication of any Miscellaneous Claims ("**Miscellaneous Claims Fund Period**").

The Tobacco Companies may unanimously elect to increase the Miscellaneous Claims Amount from $25.0 million to $60.0 million provided that:

(a) The $35.0 million top-up of the Miscellaneous Claims Amount shall be paid by the Tobacco Companies and shall be on top of the $32.5 billion Global Settlement Amount;

(b) The Tobacco Companies are in unanimous agreement regarding how they shall apportion payment of the $35.0 million among themselves and the source of the top-up funds; and

(c) The sourcing of the additional sum of $35.0 million shall not affect the amount nor the timing of the payments of the Upfront Contributions and the Global Settlement Amount.

If the Tobacco Companies make such election as aforesaid, this Section 18.2.1 shall be deemed to stipulate that the Miscellaneous Claims Amount is $60.0 million.

18.2.2 Determination of Miscellaneous Claims

The determination of all Miscellaneous Claims shall be governed by this Section 18.2 and the Claims Procedure Order, the Meeting Order and any other further Order of the CCAA Court, as applicable. A Putative Miscellaneous Claimant shall not be permitted to commence a proceeding in any other forum except the CCAA Court with leave and, if any such proceeding is commenced, it shall be a nullity.

18.2.3 Leave required from CCAA Court to bring a Miscellaneous Claim Proceeding

Except for (i) an application for leave to commence a proceeding brought in the CCAA Court pursuant to this Section, and (ii) any subsequent proceeding commenced with leave of the CCAA Court, any proceeding commenced in any court relating to a Miscellaneous Claim shall be a nullity.

A Putative Miscellaneous Claimant shall bring an application to the CCAA Court seeking leave to commence a proceeding relating to the Miscellaneous Claim.

On the application for leave, the Putative Miscellaneous Claimant shall serve on RBH and file with the CCAA Court:

(a) An affidavit setting out a concise statement of the material facts upon which the Putative Miscellaneous Claimant intends to rely; and

(b) An affidavit of documents disclosing, to the full extent of the Putative Miscellaneous Claimant's knowledge, information and belief, all documents relevant to any matter in issue in the proceeding relating to the Miscellaneous Claim that are or have been in the Putative Miscellaneous Claimant's possession, control or power.

On the application for leave, RBH may serve on the Putative Miscellaneous Claimant and file an affidavit setting out a concise statement of the material facts on which RBH intends to rely for the defence of the Miscellaneous Claim, but is not required to do so.

The CCAA Court shall not grant leave unless it finds that:

(a) The application for leave has been brought before the CCAA Court either prior to or no later than two years after the issuance of the Sanction Order;

(b) The Miscellaneous Claim was not fully, finally, irrevocably and unconditionally released and forever discharged, and permanently barred and enjoined pursuant to the terms of the CCAA Plan, Claims Procedure Order, Sanction Order, the Claimant Contractual Release and/or any other orders made in the CCAA Proceeding;

(c) The Miscellaneous Claim is being brought in good faith; and

(d) There is a reasonable possibility that the Miscellaneous Claim will be resolved in the Putative Miscellaneous Claimant's favour.

The Putative Miscellaneous Claimant shall bear the onus of establishing that leave should be granted.

If leave is granted, the CCAA Court shall have exclusive jurisdiction to adjudicate and determine the proceeding relating to the Miscellaneous Claim on its merits. Notwithstanding the foregoing, the CCAA Court in its discretion may decide how the Miscellaneous Claim will be heard and determined.

Either the Putative Miscellaneous Claimant or RBH may appeal from the decision of the CCAA Court on the application for leave or, if leave is granted, from any order or decision of the CCAA Court made in the proceeding relating to the Miscellaneous Claim, in accordance with Sections 13, 14 and 15 of the CCAA.

Both the Putative Miscellaneous Claimant and RBH shall bear their own costs of the application for leave and any appeal from the decision of the CCAA Court on the application for leave.

If by final decision of the CCAA Court leave is not granted, and any appeal from such decision is dismissed, the Putative Miscellaneous Claimant shall be permanently and forever barred, estopped, stayed and enjoined from commencing any proceeding in any court relating to or arising from the Miscellaneous Claim.

18.2.4 Payment from Miscellaneous Claims Fund

Any judgments or awards made, or other amounts ordered to be paid in regard to Miscellaneous Claims shall be paid solely from the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund..

18.2.5 Distribution of any Residual Monies from Miscellaneous Claims Fund

After the expiry of the Miscellaneous Claims Fund Period, to the extent that there ~~remains~~remain any residual funds in the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund. after the payment of all judgments, awards and any other amounts ordered to be paid in regard to proven Miscellaneous Claims, any such residual funds shall be apportioned among the Provinces and Territories in accordance with the percentages set out in the table in Article 16, Section 16.3.

18.2.6 Sole Recourse for Miscellaneous Claims

All Putative Miscellaneous Claimants shall only have recourse to the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund in regard to any Miscellaneous Claims and shall have no recourse in relation to any Miscellaneous Claims as against the Released Parties, the Claimants or their Representatives, or any other funds paid, held or administered pursuant to the CCAA Plan and all other Definitive Documents.

18.3 Disposition of Pending Proceedings

18.3.1 Termination of Pending Litigation other than Quebec Class Actions

As soon as possible after the Plan Implementation Date and by no later than a date to be set by the Court-Appointed Mediator and the Monitors, the Parties shall take all steps and actions that are necessary and appropriate to dismiss with prejudice and without costs to any party or counsel the following proceedings pending in courts in the Provinces and Territories against the Tobacco Companies, certain members of their respective Tobacco Company Groups and the Canadian Tobacco Manufacturers' Council ("**Pending Litigation**"):

(a) The actions which the Provinces commenced pursuant to the HCCR Legislation claiming the recovery of expenditures for Health Care Benefits provided for Insured Persons resulting from Tobacco-related Disease or the risk of Tobacco-related Disease caused by the Tobacco Companies' tobacco-related wrongs, including any related motions, applications, leave applications or appeals, that are listed in Schedule "X" to the CCAA Plan;

(b) The *Knight* Class Action;

(c) The actions commenced by Individuals under the class proceedings legislation in British Columbia (other than the *Knight* Class Action), Alberta, Saskatchewan, Manitoba, Ontario, Nova Scotia, and Newfoundland and Labrador, that are listed in Schedule "Y" to the CCAA Plan;

(d) The Tobacco Producers' Actions; and

(e) Any action, other than the Quebec Class Actions, regardless of whether the statement of claim was served, commenced by Individuals in Ontario, Quebec and Nova Scotia, or any other Province or Territory relating to Tobacco Claims or the subject matter of the CCAA Plan, that are listed in Schedule "Z" to the CCAA Plan.

RBH and the Claimants ~~shall consent~~consented to the inclusion of orders in the Sanction Order providing that:

(a) Effective from Plan Implementation Date, all parties to the Pending Litigation, including each plaintiff, class representative, class member and defendant therein, shall be deemed to have given all consents necessary to effect the termination with prejudice and without costs of the Pending Litigation,

(b) The Sanction Order shall have full force and effect in all Provinces and Territories, the United States and elsewhere, and as against all Persons against whom it may apply; and

(c) Each applicable court in the Provinces and Territories in which the Pending Litigation was commenced is requested to:

(i) Aid, recognize and assist the CCAA Court to confirm that, effective as and from the Plan Implementation Date, the CCAA Plan has fully and finally resolved and definitively settled the Pending Litigation,

(ii) Provide such assistance to RBH and its CCAA Plan Administrator, as an officer of the CCAA Court, as may be necessary or desirable to give effect to the Sanction Order or to assist RBH and its CCAA Plan Administrator in carrying out the terms of the Sanction Order and CCAA Plan, and

(iii) Issue such orders as may be necessary to terminate all of the Pending Litigation by a with prejudice dismissal without costs. Such dismissals shall be effected by the filing of the appropriate documents with each applicable court in each jurisdiction.

18.3.2 Disposition of Quebec Class Actions

As soon as possible after the Plan Implementation Date, RBH and the QCAPs shall take all steps and actions that are necessary and appropriate to, if applicable, dismiss with prejudice and without costs to any party or counsel any leave applications or appeals from the judgments in the Quebec Class Actions or any related motions pending in the Quebec Superior Court, the Court of Appeal of Quebec and/or the Supreme Court of Canada.

After the QCAP Claims Process has ended and the Eligible *Blais* Class Members have been paid their Compensation Payments, RBH and the QCAPs shall consent to motions seeking the Closing Judgment to be brought in the Quebec Superior Court by the Quebec Class Counsel in the *Blais* Class Action and the *Létourneau* Class Action.

RBH and the QCAPs ~~shall consent~~consented to the inclusion in the Sanction Order of orders providing that:

(a) The *Blais* Judgment and the *Létourneau* Judgment are fully and finally satisfied, resolved, compromised and settled;

(b) The Sanction Order shall have full force and effect in Quebec as against all Persons against whom it may apply; and

(c) The Quebec Superior Court is requested to:

(i) Aid, recognize and assist the CCAA Court to confirm that, effective as and from the Plan Implementation Date, the CCAA Plan has fully and finally resolved and definitively settled the Quebec Class Actions;

(ii) Provide such assistance to RBH and the CCAA Plan Administrator, as an officer of the CCAA Court, as may be necessary or desirable to give effect to the Sanction Order or to assist RBH and its CCAA Plan Administrator in carrying out the terms of the CCAA Plan Sanction Order and the CCAA Plan; and

(iii) Upon the completion of the QCAP Claims Process and the payment of Compensation Payments thereunder, issue such orders, including the Closing Judgment, as may be necessary to terminate with prejudice and without costs the Quebec Class Actions.

ARTICLE 19. COURT SANCTION, CONDITIONS PRECEDENT AND CCAA PLAN IMPLEMENTATION

19.1 Application for Sanction Order

~~If~~After the CCAA Plan ~~is~~was approved by the Required Majority of the Affected Creditor Class at the Meeting, the Court-Appointed Mediator and the Monitor ~~shall apply~~applied for the Sanction Order ~~on or before the date set for the Sanction Order~~in a hearing ~~or such later date as~~that was conducted by the CCAA Court ~~may set~~on January 29, 30 and 31 and March 3, 2025.

19.2 Sanction Order

~~The Court-Appointed Mediator and the Monitor will apply for a~~On March 6, 2025, the CCAA Court granted the Sanction Order that~~ shall~~, among other things:

(a) ~~Order~~Ordered that: (i) the CCAA Plan has been approved by the Required Majority of the Affected Creditor Class in conformity with the CCAA; (ii) the activities of RBH and the Monitor have been in compliance with the provisions of the CCAA and the Orders of the CCAA Court made in this CCAA Proceeding in all respects; (iii) neither RBH nor the Monitor has done or purported to do anything that is not authorized by the CCAA; and (iv) the CCAA Plan and the transactions contemplated thereby are fair and reasonable;

(b) ~~Order~~Ordered that the CCAA Plan and all associated steps, compromises, transactions, arrangements, releases and reorganizations effected thereby are sanctioned and approved, and at the Effective Time will be binding and effective upon and with respect to RBH, all

Affected Creditors, the Released Parties and all other Persons named or referred to in, or subject to, the CCAA Plan or the Sanction Order;

(c) ~~Confirm~~Confirmed that the CCAA Court is satisfied that: (i) the hearing regarding the Sanction Hearing was open to all of the Affected Creditors and all other Persons, including Putative Miscellaneous Claimants, with an interest in RBH and that such Affected Creditors and other Persons were permitted to be heard at the Sanction Hearing; and (ii) all of the Affected Creditors and all other Persons on the Common Service List were given adequate notice thereof;

(d) ~~Approve and authorize~~Approved and authorized the Restructuring Steps;

(e) ~~Approve~~Approved the Quebec Administration Plan;

(f) ~~Approve~~Approved the PCC Compensation Plan;

(g) ~~Approve~~Approved the appointment of the Monitor as the CCAA Plan Administrator as set out in the CCAA Plan ~~Administrators'~~Administrator Appointment Order;

(h) ~~Approve~~Approved the appointment of the Court-Appointed Mediator to provide services with respect to the implementation of the CCAA Plan and perform such other functions as may be requested by the CCAA Plan Administrator or the CCAA Court;

(i) ~~Approve~~Approved the appointment of Epiq as the Claims Administrator;

(j) ~~Approve~~Approved the appointment of Daniel Shapiro, K.C. as the Administrative Coordinator;

(k) ~~Approve the appointment of Dr. Robert Bell as the initial Chair of the Cy-près Foundation~~**Intentionally deleted**;

(l) ~~Order~~Ordered that any Affected Claim for which a Miscellaneous Claimant Proof of Claim or Notice of Dispute of Negative Notice Claim has not been filed by the Miscellaneous Claims Bar Date or the Negative Notice Bar Date, as applicable, in accordance with the Claims Procedure Order is forever barred and extinguished, and all such Affected Claims are released and discharged;

(m) ~~Order~~Ordered that, on a date to be agreed between RBH and the CCAA Plan Administrators, the Alternative Products Business transferred by RBH to Newco vests absolutely in Newco in accordance with Article 4, Section 4.1 of the CCAA Plan;

(n) ~~Order~~Ordered that, as of the Effective Time, any and all Released Claims are and are deemed to be fully, finally, irrevocably and forever compromised, released, discharged and barred, and the ability of any Person to proceed against any of the Released Parties in respect of or relating to any Released Claims, whether directly, indirectly, derivatively or otherwise is forever barred, estopped, stayed and enjoined, and all proceedings with respect to, in connection with or relating to such Released Claims are permanently stayed, subject only to the right of the Affected Creditors to receive distributions pursuant to the CCAA Plan in respect of their Affected Claims and to exercise their rights under the CCAA Plan;

(o) ~~Order~~Ordered that, as of the Effective Time, no action, proceeding or enforcement process in any court or tribunal may be commenced or continued against any Released Party, or any Person who claims or might reasonably be expected to claim in any manner or forum against any Released Party, in respect of the Released Claims without the prior written consent of the Released Party or leave of the CCAA Court obtained on notice to the Released Party and the Tobacco Companies, including appropriate injunctive language with respect to same;

(p) ~~Authorize and approve~~Authorized and approved the releases and injunctions set forth in Article 18, Sections 18.1.1 to 18.1.10 herein and order that such releases and injunctions shall become effective at the Effective Time;

(q) ~~Authorize Quebec Class Counsel, PCC Representative Counsel, Knight Class Counsel and Counsel for the Tobacco Producers to execute and deliver the Claimant Contractual Release on behalf of the Quebec Class Action Plaintiffs, the Pan-Canadian Claimants, the Knight Class Action Plaintiffs, and the Tobacco Producers and Ontario Flue-Cured Tobacco Growers' Marketing Board, respectively;~~**Intentionally deleted**;

(r) ~~Confirm~~Confirmed that each of (i) the affirmative vote in respect of the CCAA Plan and (ii) the signing of the Claimant Contractual Release, by or on behalf of each Claimant, shall be evidence of the consent of the Claimant to the treatment of its Claims for the purposes of Section 5.1(2) and/or Section 19(2) of the CCAA to the extent that they apply;

(s) ~~Grant~~Granted the Monitor, in addition to its rights and obligation under the CCAA, the powers, duties and protections contemplated by and required under the CCAA Plan and authorize and direct the Monitor to perform its duties and fulfil its obligations under the CCAA Plan as the CCAA Plan Administrator for RBH to facilitate the implementation of the CCAA Plan;

(t) ~~Authorize~~Authorized RBH and EY, either in its capacity as the Monitor or the CCAA Plan Administrator, to take all steps and actions, and to do all things, necessary or appropriate to implement the CCAA Plan in accordance with and subject to its terms and conditions, and to enter into, execute, deliver, complete, implement and consummate all of the steps, transactions, distributions, payments, deliveries, allocation, instruments and agreements contemplated by, and subject to the terms and conditions of, the CCAA Plan;

(u) ~~Order~~Ordered that in no circumstance will the Monitor have any liability for any of RBH's tax or other liabilities regardless of how or when such liability may have arisen;

(v) ~~Approve~~Approved the form of the Monitor's Plan Implementation Date Certificate, and ~~order~~ordered that the Monitor, in its capacity as Monitor, following the fulfilment or waiver of the conditions precedent to implementation of the CCAA Plan as set out in Article 19, Sections 19.3 and 19.4 of the CCAA Plan, shall deliver the Monitor's Plan

Implementation Date Certificate to RBH and serve a copy thereof on the Common Service List;

(w) ~~Order~~Ordered that upon completion by EY of its duties as the Monitor and the CCAA Plan Administrator in respect of RBH pursuant to the CCAA and any Order of the CCAA Court made in connection with the CCAA Proceeding or the CCAA Plan, EY may file with the CCAA Court a certificate ("**Certificate of Plan Completion**") stating that all of its duties in respect of RBH pursuant to the CCAA, the CCAA Plan and any Orders of the CCAA Court in respect thereof, have been completed and thereupon, EY shall be deemed to be discharged from its duties as the Monitor and as the CCAA Plan Administrator and released of all claims relating to its activities as the Monitor and as the CCAA Plan Administrator;

(x) ~~Approve~~Approved the form of the Certificate of Plan Completion, and ~~order~~ordered that EY, in its capacities as the Monitor and the CCAA Plan Administrator has completed its duties to fully and finally effect all distributions, disbursements and payments in accordance with the CCAA Plan, shall file the Certificate of Plan Completion with the CCAA Court;

(y) ~~Order~~Ordered that, in carrying out the terms of the Sanction Order and the CCAA Plan, (i) EY, in its capacities as the Monitor and the CCAA Plan Administrator, shall benefit from all the protections given to it by the CCAA, the Initial Order and any other Order in the CCAA Proceeding, and as an officer of the CCAA Court, (ii) EY shall incur no liability or obligation as a result of carrying out the provisions of the Sanction Order and/or CCAA Plan, and (iii) EY shall be entitled to rely on the books and records of RBH and any information provided by RBH without independent investigation and shall not be liable for any claims or damages resulting from any errors or omissions in such books, records or information;

(z) ~~Order~~Ordered that each Putative Miscellaneous Claimant will be limited to recovering from the Imperial Miscellaneous Claims Fund, RBH Miscellaneous Claims Fund and JTIM Miscellaneous Claims Fund in respect of all Miscellaneous Claims in accordance with the CCAA Plan and any other Definitive Documents, and such Putative Miscellaneous Claimant will have no right to and shall not make any claim against or seek any recovery from any Released Party in respect of such Miscellaneous Claim;

(aa) ~~Order~~Ordered that each of the Sales and Excise Tax Charge and Directors' Charge will be terminated, discharged, expunged and released at the applicable time set out in the Sanction Order upon receipt by RBH of an acknowledgement of payment in full and in the appropriate currency of the claims secured thereby;

(bb) ~~Approve~~Approved the RBH CCAA Plan Administration Reserve;

(cc) ~~Approve~~Approved the RBH PCC Compensation Plan Reserve;

(dd) ~~Order~~Ordered that, notwithstanding: (i) the pendency of the CCAA Proceeding or the Chapter 15 Proceedings; (ii) any applications for a bankruptcy, receivership or other order now or hereafter issued pursuant to the BIA, the CCAA, the US Bankruptcy Code or otherwise in respect of RBH and any bankruptcy, receivership or other order issued pursuant to any such applications; and (iii) any assignment in bankruptcy made or deemed to be made in respect of RBH, the transactions contemplated by the CCAA Plan shall be binding on any trustee in bankruptcy or receiver that may be appointed in respect RBH or its assets and shall not be void or voidable by creditors of RBH, nor shall the CCAA Plan or the payments and distributions contemplated pursuant thereto constitute nor be deemed to constitute a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the BIA, CCAA or any other applicable federal or provincial legislation, nor shall the CCAA Plan constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation;

(ee) ~~Order~~Ordered that, subject to the performance by RBH of its obligations under the CCAA Plan, all obligations, contracts, leases, agreements and other arrangements to which (i) RBH is a party at the Effective Time or (ii) Newco becomes a party on a date to be agreed between RBH and the CCAA Plan Administrators as a result of the transfer of the Alternative Products Business to Newco in accordance with the terms of Article 4, Section 4.1, and that have not been terminated or disclaimed pursuant to the applicable paragraph of the Initial Order and related provision of the CCAA will be and remain in full force and effect, unamended as of the Effective Time, and no Person who is a party to any such obligation, contract, lease, agreement or other arrangement shall at or following the Effective Time accelerate, terminate, refuse to renew, rescind, refuse to perform or otherwise repudiate its obligations thereunder, or enforce or exercise (or purport to enforce or exercise) any right or remedy (including any right of set-off, dilution or other remedy) or make any demand under or in respect of any such arrangement and no automatic termination will have any validity or effect, by reason of:

(i) any event that occurred at or prior to the Effective Time and is not continuing thereafter, or which is or continues to be suspended or waived under the CCAA Plan, that would have entitled such Person to enforce those rights or remedies (including defaults or events or default arising as a result of the insolvency of RBH); ~~or~~

(ii) the insolvency of RBH or the fact that RBH sought or obtained relief under the CCAA;

(iii) any compromises or arrangements effected pursuant to the CCAA Plan, or any action taken or transaction effected pursuant to the CCAA Plan; or

(iv) the fact that RBH has sought or obtained relief or taken steps as part of the CCAA Proceedings.

(ff) ~~Approve~~Approved all conduct of the Directors of RBH during the CCAA Proceeding;

(gg) ~~Approve~~Approved all conduct of the Monitor and the Monitor's Representatives in relation to RBH and its Tobacco Company Group and ~~bar~~barred all claims against them arising from or relating to the services provided to RBH and its Tobacco Company Group up to and including the date of the Sanction Order;

(hh) ~~Order~~Ordered that, in regard to the services that it provides after the date of the Sanction Order, EY, whether in its capacity as the Monitor and/or the CCAA Plan Administrator, shall have the benefit of all the protections afforded to the Monitors as officers of the CCAA Court and by the CCAA Plans, the CCAA, any other applicable legislation and any Orders made in the CCAA Proceedings. For greater certainty, EY, whether in its capacity as the Monitor, and/or the CCAA Plan Administrator, shall not be responsible or liable for any obligations of the Tobacco Companies. None of the Monitor or its respective Affiliates, shareholders, Affiliates' shareholders, employees, advisors, legal counsel, representatives or agents shall incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document;

(ii) ~~Approve~~Approved all conduct of the Court-Appointed Mediator and the Court-Appointed Mediator's Representatives in relation to RBH and its Tobacco Company Group and ~~bar~~barred all claims against them arising from or relating to the services provided during the pendency of the Court-supervised mediation up to and including the date of the Sanction Order;

(jj) ~~Order~~Ordered that in the event that the Court-Appointed Mediator provides any services after the date of the Sanction Order, as requested by either the CCAA Plan Administrators or the CCAA Court, and approved by the CCAA Court, the Court-Appointed Mediator shall have the benefit of all the protections afforded to the Court-Appointed Mediator as an officer of the CCAA Court and by the CCAA Plans, the CCAA, any other applicable legislation, including pursuant to Section 142 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, and any Orders made in the CCAA Proceedings, including the orders appointing the Court-Appointed Mediator. In particular, the Court-Appointed Mediator shall not be liable to any Party, participant in the mediation, or any other Person, for any act or omission in connection with the mediation process and/or in connection with any services provided after date of the Sanction Order, and shall have the immunity of a Judge of a Superior Court in Canada. For greater certainty, the Court-Appointed Mediator shall not be responsible or liable for any obligations of the Tobacco Companies. None of the Court-Appointed Mediator's heirs, successors, assigns, representatives, advisors, legal counsel, consultants or agents shall incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document;

(kk) ~~Order~~Ordered that, in regard to the services that the Administrative Coordinator provides after the date of the Sanction Order, the Administrative Coordinator shall have the benefit of all the protections afforded to him as an officer of the CCAA Court and by the CCAA Plans, the CCAA, any other applicable legislation and any Orders made in the CCAA Proceedings. For greater certainty, the Administrative Coordinator shall not be responsible or liable for any obligations of the Tobacco Companies. None of the

Administrative Coordinator's heirs, successors, assigns, representatives, advisors, legal counsel, consultants or agents shall incur any personal liability whatsoever whether on their own part or in respect of any failure on the part of any Tobacco Company to observe, perform or comply with any of its obligations under its CCAA Plan or any other Definitive Document;

(ll) ~~Authorize~~Authorized RBH to seek an order of any court of competent jurisdiction to recognize the CCAA Plan and the Sanction Order and to confirm the CCAA Plan and the Sanction Order as binding and effective in any appropriate foreign jurisdiction, including in the Chapter 15 Proceedings;

(mm) ~~Order~~Ordered that any obligation of RBH to provide financial reporting pursuant to any Order or agreement shall cease at the Effective Time and be replaced with the obligations set forth in Article 10, Section 10.1 to Section 10.10 of the CCAA Plan;

(nn) ~~Order~~Ordered that the CCAA stay of proceedings provided for in the Initial Order shall be extended until the Effective Time; and

(oo) ~~Order~~Ordered that RBH, the Court-Appointed Mediator or EY, whether in its capacity as the Monitor and/or the CCAA Plan Administrator, may apply to the CCAA Court for advice and direction in respect of any matters arising from or in relation to the CCAA Plan.

19.3 Conditions Precedent to Implementation of CCAA Plan

The implementation of the CCAA Plan shall be conditional upon the satisfaction, prior to or at the Effective Time, of the following conditions precedent ("**Plan Implementation Conditions**"):

(a) The CCAA Plan will have been approved by the Required Majority of the Affected Creditors at the Meeting;

(b) The CCAA Plans of Imperial and JTIM will have been approved by the Required Majority of the Affected Creditors of Imperial and JTIM at the Meetings in respect of the CCAA Plans of Imperial and JTIM;

(c) The Sanction Order will have been granted by the CCAA Court, consistent with the terms of Article 19, Section 19.2 herein, and will have become a final Order;

(d) The Sanction Orders in respect of the CCAA Plans of Imperial and JTIM will have been granted by the CCAA Court and will have become final Orders;

(e) All applicable appeal periods in respect of the Sanction Order will have expired and any appeals or motions for leave to appeal therefrom will have been finally disposed of by the applicable appellate court;

(f) The Plan Implementation Date will have occurred by no later than a date to be set by the Court-Appointed Mediator and the Monitors, unless otherwise ordered by the CCAA Court;

(g) The Effective Time of the CCAA Plans of Imperial and JTIM shall become effective at the same time or immediately prior or immediately subsequent to the Effective Time of the CCAA Plan;

(h) ~~The with prejudice dismissal of all Pending Litigation will have occurred by no later than a date to be set by the Court-Appointed Mediator and the Monitors, unless otherwise ordered by the CCAA Court~~**Intentionally deleted**;

(i) ~~The CCAA Plan Administrators~~RBH will have established the RBH Global Settlement Trust Account, the RBH PCC Trust Account, the RBH Cy-près Trust Account~~ and~~, the RBH QCAP Trust Account, RBH PCC Compensation Plan Reserve Account, RBH Miscellaneous Claims Fund and the RBH CCAA Plan Administration Reserve Account;

(j) RBH will have established the RBH Supplemental Trust Account;

(~~j~~k) RBH shall have deposited its share of the Upfront Contributions into the RBH Global Settlement Trust Account;

(~~k~~l) The amount of $25.0 million in respect of the CCAA Plan of each Tobacco Company, in aggregate totalling $75.0 million, shall have been paid out of the Upfront Contributions and deposited into the Imperial CCAA Plan Administration Reserve Account, RBH CCAA Plan Administration Reserve Account and JTIM CCAA Plan Administration Reserve Account to establish~~ the~~, respectively, the Imperial CCAA Plan Administration Reserve, RBH CCAA Plan Administration Reserve and JTIM CCAA Plan Administration Reserve;

(~~l~~m) The aggregate amount of $5.0 million shall have been paid out of the Upfront Contributions and deposited into the Imperial PCC Compensation Plan Reserve Account, RBH PCC Compensation Plan Reserve Account and JTIM PCC Compensation Plan Reserve Account to establish~~ the~~, respectively, the Imperial PCC Compensation Plan Reserve, RBH PCC Compensation Plan Reserve and JTIM PCC Compensation Plan Reserve;

(n) The aggregate amount of $25.0 million shall have been paid out of the Upfront Contributions and deposited into the Imperial Miscellaneous Claims Fund, the RBH Miscellaneous Claims Fund and the JTIM Miscellaneous Claims Fund;

(~~m~~o) Imperial's and RBH's Cash Security Deposits will have been ordered by the Court of Appeal of Quebec to be released from suretyship and deposited into the Imperial Global Settlement Trust Account, and RBH Global Settlement Trust Account, provided that the Minister of Finance of Quebec may make such deposits of the Cash Security Deposits in whole or in part as soon as practicable after the Plan Implementation Date;

(~~n~~p) All relevant Persons will have executed, delivered and filed all documents and other instruments that, in the opinion of the Court-Appointed Mediator and the Monitor, acting reasonably, are necessary to implement the provisions of the CCAA Plan and the Sanction Order, including the Contribution Security Agreement, Deeds of Hypothec and the Demand Debenture;

(~~o~~q) The Claimant Contractual Release will have been executed, delivered and become effective in accordance with its terms, subject only to the occurrence of the Plan Implementation Date, on terms satisfactory to each Claimant, to the extent that RBH and such Claimant are parties receiving or giving the applicable releases;

(~~p~~r) No action or proceeding will be pending by any third party to enjoin or prohibit the implementation of the CCAA Plan and the transactions contemplated by the CCAA Plan;

(~~q~~s) There shall not exist or have occurred any Material Adverse Effect upon RBH;

(~~r~~t) Except as expressly set out in the CCAA Plan, RBH shall not have (i) issued or authorized the issuance of any shares, notes, options, warrants or other securities of any kind, (ii) become subject to any Encumbrance with respect to its assets or property, (iii) acquired any assets or become liable to pay any Indebtedness or liability of any kind (other than as expressly set out in the CCAA Plan), or (iv) entered into any agreement for any of the foregoing; and

(~~s~~u) All applicable approvals and orders of, and all applicable submissions and filings with, Governmental Authorities having jurisdiction for the completion of the steps and transactions contemplated by the CCAA Plan (including the steps and transactions which are Plan Implementation Conditions) will have been obtained or made, as the case may be, in each case to the extent deemed necessary or advisable by the Court-Appointed Mediator and the Monitor, in form and substance satisfactory to the Court-Appointed Mediator and the Monitor.

Except in the case of Article 19, Sections 19.3 (a), (b), (c), (d), (f) and (g) which may not be waived, the Plan Implementation Conditions may be waived in whole or in part only with the consent, in writing, of the Court-Appointed Mediator and the Monitor provided that the waiver relates to matters of a non-material nature. In the event that the Court-Appointed Mediator and the Monitor seek to waive any material Plan Implementation Conditions, they shall provide notice to the Provinces and Territories, the Impacted Claimants and the Tobacco Company and will bring the issue before the CCAA Court for determination. In respect of Article 19, Section 19.3(~~p~~q), the obligation of the Claimants to execute the Claimant Contractual Release cannot be waived without RBH's consent.

19.4 Monitor's Certificate – Plan Implementation

As soon as practicable following fulfilment of the Plan Implementation Conditions, the Monitor shall deliver to RBH, serve on the Common Service List, post on the Monitor's website and file with the CCAA Court a certificate confirming that the Plan Implementation Date has occurred ("**Plan Implementation Date Certificate**").

ARTICLE 20. GENERAL

20.1 Binding Effect

At the Effective Time, the CCAA Plan will become effective and binding on and enure to the benefit of the Released Parties and any other Person named or referred to in or subject to the CCAA Plan and their Representatives. Without limiting the generality of the foregoing, at the Effective Time:

(a) The treatment of Affected Claims, Released Claims and Miscellaneous Claims under the CCAA Plan will be final and binding for all purposes and enure to the benefit of the Released Parties, the Affected Creditors and all other Persons named or referred to in or subject to the CCAA Plan and their Representatives;

(b) All Affected Claims shall be and shall be deemed to be forever compromised, released, discharged and barred, excepting only the obligations to make distributions in respect of such Affected Claims in the manner and to the extent provided for in the CCAA Plan;

(c) All Released Claims will be forever discharged, released, enjoined and barred;

(d) Each Affected Creditor and each Person holding a Released Claim or Miscellaneous Claim and all other Persons named or referred to in or subject to the CCAA Plan will be deemed to have:

(i) Consented and agreed to all of the provisions of the CCAA Plan in its entirety,

(ii) Executed and delivered to RBH and to the other Released Parties, as applicable, all consents, releases, directions, assignments and waivers, statutory or otherwise, required to implement and carry out the CCAA Plan in its entirety,

(iii) Waived any default by or rescinded any demand for payment against RBH that has occurred on or prior to the Effective Time pursuant to, based on, or as a result of any provision, express or implied, in any agreement or other arrangement, written or oral, existing between such Affected Creditor, Person or Putative Miscellaneous Claimant and RBH with respect to an Affected Claim, Released Claim or Miscellaneous Claim (as the case may be), and

(iv) Agreed that, if there is any conflict between the provisions, express or implied, of any agreement or other arrangement, written or oral, existing as at the moment before the Effective Time between an Affected Creditor or a Person holding a Released Claim or Miscellaneous Claim and RBH with respect to an Affected Claim, Released Claim or Miscellaneous Claim (as the case may be) and the provisions of the CCAA Plan, then the provisions of the CCAA Plan take precedence and priority and the provisions of such agreement or other arrangement are amended accordingly; and

(e) Each Person named or referred to in, or subject to, the CCAA Plan shall be deemed to have received from the Released Parties, all statements, notices, declarations and notifications, statutory or otherwise, required to implement and carry out the CCAA Plan in its entirety.

20.2 Deeming Provisions

In the CCAA Plan, the deeming provisions are not rebuttable and are conclusive and irrevocable.

20.3 Interest and Fees

Interest shall not accrue or be paid on Affected Claims after the Filing Date, and no holder of an Affected Claim, Released Claim or Miscellaneous Claim shall be entitled to interest accruing nor to fees and expenses incurred in respect of an Affected Claim, Released Claim or Miscellaneous Claim on or after the Filing Date, and any Claim in respect of interest accruing or fees and expenses incurred on or after the Filing Date shall be deemed to be forever extinguished and released.

All investment income earned from time to time with respect to and on account of the monies held in the RBH Global Settlement Trust Account, RBH PCC Trust Account, RBH QCAP Trust Account, RBH Cy-près Trust Account, RBH Miscellaneous Claims Fund, RBH CCAA Plan Administration Reserve Account and RBH PCC Compensation Plan Reserve Account shall enure to the exclusive benefit of the beneficiaries of the aforesaid trust accounts or be accumulated or capitalized therein and shall not in any circumstances be applied to reduce the aggregate amount of the Global Settlement Amount that the Tobacco Companies are obligated to pay pursuant to the terms of their respective CCAA Plans.

Any and all investment income accrued on the Reserved Amounts in the Imperial Supplemental Trust Account, RBH Supplemental Trust Account and JTIM Supplemental Trust Account shall be applied to reduce the aggregate amount of the Global Settlement Amount that the Tobacco Companies are obligated to pay pursuant to the terms of their respective CCAA Plan when and to the extent that such investment income is transferred to the Imperial Global Settlement Trust Account, JTIM Global Settlement Trust Account and RBH Global Settlement Trust Account.

20.4 Modification of the CCAA Plan

(a) The Court-Appointed Mediator and the Monitor reserve the right, at any time and from time to time (including prior to, at or following the Meeting), to amend, restate, modify and/or supplement the CCAA Plan, provided that any such amendment, restatement, modification or supplement is contained in a notice which is filed with the CCAA Court and posted on the Monitor's website and,

(i) If made prior to the Meeting Order, such amendment, restatement, modification or supplement is communicated to the Affected Creditors and RBH ; or

(ii) If made following the Meeting Order, such amendment, restatement, modification or supplement shall be subject to approval by the CCAA Court following notice to the Affected Creditors and RBH.

(b) Notwithstanding Article 20, Section 20.4(a), any amendment, restatement, modification or supplement to the CCAA Plan may be made by the Court-Appointed Mediator and the Monitor, at any time and from time to time, provided that it: (i) concerns a matter which is of an administrative nature required to better give effect to the implementation of the CCAA Plan; or (ii) is to cure any errors, omissions or ambiguities, and in either case is not materially adverse to the financial or economic interests of the Affected Creditors or the Unaffected Creditors.

(c) Any amended, restated, modified or supplementary CCAA Plan filed with the CCAA Court and, if required by this Section, approved by the CCAA Court, will for all purposes be and be deemed to be a part of and incorporated in the CCAA Plan.

20.5 Paramountcy

From and after the Effective Time, any conflict between any of:

(a) The CCAA Plan;

(b) The Sanction Order; and/or

(c) The covenants, warranties, representations, terms, conditions, provisions or obligations, express or implied, of any contract, mortgage, security agreement, indenture, trust indenture, note, loan agreement, commitment letter, agreement for sale, lease or other agreement, written or oral and any and all amendments or supplements thereto existing between one or more of the Affected Creditors and RBH as at the moment before the Effective Time,

will be deemed to be governed by the terms, conditions and provisions of the Sanction Order, which will take precedence and priority.

20.6 Severability of CCAA Plan Provisions

If, prior to the Plan Implementation Date, any term or provision of the CCAA Plan is held by the CCAA Court to be invalid, void or unenforceable, the CCAA Court, at the request of the Court-Appointed Mediator, the Monitor or RBH, will have the power to either: (a) sever such term or provision from the balance of the CCAA Plan and provide the Court-Appointed Mediator and the Monitor with the option to proceed with the implementation of the balance of the CCAA Plan, or (b) alter and interpret such term or provision to make it valid or enforceable to the maximum extent practicable, consistent with the original purpose of the term or provision held to be invalid, void or unenforceable, and such term or provision will then be applicable as so altered or interpreted. Notwithstanding any such holding, alteration or interpretation, and provided that the Court-Appointed Mediator and the Monitor are authorized by the CCAA Court to proceed with implementation of the CCAA Plan, the remainder of the terms and provisions of the CCAA Plan will remain in full force and effect and will in no way be affected, impaired or invalidated by such holding, alteration or interpretation.

20.7 Transition Period - Responsibilities and Protections of EY as Monitor and CCAA Plan Administrator

EY is acting and will continue to act in all respects in its capacity as Monitor in the CCAA Proceedings with respect to RBH (and not in its personal capacity). ~~Subject to~~In accordance with the approval by the CCAA Court of EY's appointment as the CCAA Plan Administrator pursuant to Article 14, Section 14.1 and the CCAA Plan Administrator Appointment Order, subsequent to the Effective Time EY will transform from the Monitor into the CCAA Plan Administrator and will fulfill the duties and responsibilities of the CCAA Plan Administrator set forth in the CCAA Plan, any other Definitive Documents and any Order made in the CCAA Proceeding. Notwithstanding the foregoing, during the period of time subsequent to the Effective Time during which EY transitions from its capacity as Monitor to its capacity as CCAA Plan Administrator, from time to time as required and applicable, EY may act in both its capacities as the Monitor and the CCAA Plan Administrator depending upon the duties and responsibilities that it is fulfilling.

In both its capacities as the Monitor and the CCAA Plan Administrator, EY shall not be responsible or liable for any obligations of RBH and its Tobacco Company Group. EY will have the powers and protections granted to it by the Initial Order, the CCAA Plan, the CCAA, the Sanction Order and any other Order made in the CCAA Proceeding, including the protections expressly set forth in Article 18, Sections 18.1.1 to 18.1.10 of the CCAA Plan. EY and its Affiliates, shareholders, Affiliates' shareholders, employees, legal counsel, advisors, representatives and agents will incur no personal liability whatsoever whether on their own part or in respect of any failure on the part of RBH and its Tobacco Company Group to observe, perform or comply with any of their obligations under the CCAA Plan. Any release, discharge or other benefit conferred upon EY pursuant to the CCAA Plan will enure to the benefit of EY and its Affiliates, shareholders, Affiliates' shareholders, employees, legal counsel, advisors, representatives and agents. EY in its personal capacity, and each of its Affiliates, shareholders, Affiliates' shareholders, employees, legal counsel, advisors, representatives and agents, will be third party beneficiaries to the CCAA Plan entitled to enforce such releases, discharges and other benefits in accordance with the terms of the CCAA Plan.

20.8 Transition Period - Responsibilities and Protections of the Court-Appointed Mediator

The Court-Appointed Mediator is acting and will continue to act in all respects in his capacity as the Court-Appointed Mediator in the CCAA Proceeding with respect to RBH (and not in his personal capacity). Subsequent to the Effective Time, if (i) requested by EY in its capacity as the Monitor or the CCAA Plan Administrator, or (ii) directed by the CCAA Court, the Court-Appointed Mediator will perform such duties and provide such services as may arise from or relate to the fulfillment of his mandate to mediate and give effect to the global settlement of all Tobacco Claims.

The Court-Appointed Mediator shall not be responsible or liable for any obligations of RBH and its Tobacco Company Group. The Court-Appointed Mediator will have the powers and protections granted to him by the Initial Order, the CCAA Plan, the CCAA, the Sanction Order, the CCAA Plan Administrator Appointment Order, the Court-Appointed Mediator's Ongoing

Services Direction, the Fee Approval Direction and any other Order made in the CCAA Proceeding, including the protections expressly set forth in Article 18, Sections 18.1.1 to 18.1.10 of the CCAA Plan. The Court-Appointed Mediator and his heirs, successors, assigns, representatives, advisors, legal counsel, consultants and agents will incur no personal liability whatsoever whether on their own part or in respect of any failure on the part of RBH and its Tobacco Company Group to observe, perform or comply with any of their obligations under the CCAA Plan. Any release, discharge or other benefit conferred upon the Court-Appointed Mediator pursuant to the CCAA Plan will enure to the benefit of the Court-Appointed Mediator and his heirs, successors, assigns, representatives, advisors, legal counsel, consultants and agents. The Court-Appointed Mediator and his heirs, successors, assigns, representatives, advisors, legal counsel, consultants or agents, will be third party beneficiaries to the CCAA Plan entitled to enforce such releases, discharges and other benefits in accordance with the terms of the CCAA Plan.

20.9 Miscellaneous Claims Bar Date

Nothing in the CCAA Plan extends or shall be interpreted as extending or amending the Miscellaneous Claims Bar Date or gives or shall be interpreted as giving any rights to any Person in respect of Claims that have been barred or extinguished pursuant to the Claims Procedure Order and the Meeting Order.

20.10 Different Capacities

Persons who are impacted by the CCAA Plan may be impacted in more than one capacity. Unless expressly provided herein to the contrary, a Person will be entitled to participate hereunder in each such capacity. Any action taken by a Person in one capacity will not impact such Person in any other capacity, unless otherwise provided in the Meeting Order expressly agreed by the Court-Appointed Mediator, the Monitor and the Person in writing, or unless its Claims overlap or are otherwise duplicative.

20.11 Notices

Any notice or other communication to be delivered hereunder must be in writing and reference the CCAA Plan and may, subject as hereinafter provided, be made or given by personal delivery, ordinary mail or by email addressed to the respective parties as follows:

(a) If to RBH:

Rothmans, Benson & Hedges Inc.
1500 Don Mills Road
Toronto ON M3B 3L1

Attention: Gwenno Lloyd
Email: gwenno.lloyd@rbhinc.ca

With a copy to (which will not constitute notice):

McCarthy Tétrault LLP
Suite 5300, Toronto Dominion Tower
Toronto ON M5K 1E6

Attention: James D. Gage
Email: jgage@mccarthy.ca

(b) If to an Affected Creditor: to the mailing address or email address provided on such Affected Creditor's Statement of Negative Notice Claim or other proof of claim, or such more recent address particulars of an Affected Creditor as noted in the files of RBH or the Monitor.

(c) If to the Monitor:

Ernst & Young Inc.
100 Adelaide Street West
Toronto ON M5H 0B3

Email: rbh@ca.ey.com

With a copy to (which will not constitute notice):

Cassels Brock & Blackwell LLP
Suite 3200, Bay Adelaide Centre – North Tower
40 Temperance Street
Toronto ON M5H 0B4

Email: rbh@cassels.com

or to such other address as any party may from time to time notify the others in accordance with this Section, or, in the case of an address change for RBH or the Monitor or CCAA Plan Administrator, by posting notice of such address change on the Monitor's website (www.ey.com/ca/rbh). Any such communication so given or made shall be deemed to have been given or made and to have been received on the day of delivery if delivered, or on the day of sending by means of recorded electronic communication, provided that such day in either event is a Business Day and the communication is so delivered or sent before 5:00 p.m. (Eastern Time) on such day. Otherwise, such communication shall be deemed to have been given and made and to have been received on the next following Business Day.

20.12 Further Assurances

Each of the Persons named or referred to in, or subject to, the CCAA Plan will execute and deliver all such documents and instruments and do all such acts and things as may be necessary or desirable to carry out the full intent and meaning of the CCAA Plan and to give effect to the transactions contemplated by the CCAA Plan and the Definitive Documents notwithstanding any provision of the CCAA Plan that deems any event or transaction to occur without further formality.

20.13 Language

The CCAA Plan, as well as any notices, schedules or other documents related thereto have been and will be prepared in the English and French languages. To the extent a French language or other translation is prepared, any such translation will be for informational purposes only, it being intended that the English language version will govern and prevail in all respects.

20.14 Acts to Occur on Next Business Day

If any distribution, payment or act under the CCAA Plan is required to be made or performed on a date that is not a Business Day, then the making of such distribution, payment or the performance of such act may be completed on the next succeeding Business Day, but will be deemed to have been completed as of the required date.

20.15 Non-Consummation of the CCAA Plan

The Court-Appointed Mediator and the Monitor reserve the right to revoke or withdraw the CCAA Plan at any time prior to the date on which the CCAA Court grants the Sanction Order. If the Court-Appointed Mediator and the Monitor revoke or withdraw the CCAA Plan, or if the Sanction Order is not issued or if the Plan Implementation Date does not occur, (a) the CCAA Plan and all transactions contemplated in the CCAA Plan shall be null and void in all respects, (b) any settlement or compromise embodied in the CCAA Plan, or any document or agreement executed pursuant to or in connection with the CCAA Plan shall be deemed to be null and void, and (c) nothing contained in the CCAA Plan, and no acts taken in preparation for consummation of the CCAA Plan, shall (i) constitute or be deemed to constitute a waiver or release of any Claims by or against RBH or any member of its Tobacco Company Group or any other Person, (ii) prejudice in any manner the rights of RBH or any member of its Tobacco Company Group or any other Person in any further proceedings involving any of RBH or any member of its Tobacco Company Group, or (iii) constitute an admission of any sort by RBH or any member of its Tobacco Company Group or any other Person.

20.16 Deemed Waiver of Defaults from Plan Implementation Date

From and after the Plan Implementation Date, all Persons shall be deemed to have waived any and all defaults of RBH then existing or previously committed by RBH, or caused directly or indirectly by RBH, the commencement of the CCAA Proceeding or the Chapter 15 Proceedings, any matter pertaining to the CCAA Proceeding or the Chapter 15 Proceedings, any of the provisions in the CCAA Plan or the Definitive Documents or steps or transactions contemplated in the CCAA Plan or the Definitive Documents, or any non-compliance with any covenant, warranty, representation, undertaking, positive or negative pledge, term, provision, condition or obligation, expressed or implied, in any contract, instrument, credit document, lease, guarantee, agreement for sale, deed, licence, permit or other agreement, written or oral, and any and all amendments or supplements thereto, existing between such Person and RBH and any and all notices of default and demands for payment or any step or proceeding taken or commenced in connection therewith under any such agreement shall be deemed to have been rescinded and of no further force or effect; provided that, nothing herein shall be deemed to limit or excuse RBH from performing their obligations thereunder and under the CCAA Plan or be a waiver of any defaults by RBH under the CCAA Plan or the other Definitive Documents.

DATED as of the ~~27th~~22nd day of ~~February~~August, 2025.

SCHEDULE "N"

QUEBEC CLASS ACTION ADMINISTRATION PLAN

CANADA
PROVINCE OF QUEBEC DISTRICT OF MONTREAL

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

SUPERIOR COURT
(Class Action Division)

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

v.

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

QUEBEC CLASS ACTION ADMINISTRATION PLAN

TABLE OF CONTENTS

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

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

1. The CCAA Court shall have an ongoing supervisory role in respect of the administration of the CCAA Plans which include the Quebec Administration Plan and the PCC Compensation Plan that are Schedules "K" and "P" thereto.
2. The CCAA Court shall hear and determine the proceedings relating to the approval of the PCC Compensation Plan and the Quebec Administration Plan, including the approval of the retainer agreement respecting fees and disbursements between the Quebec Class Counsel and the representative plaintiffs, and the approval of the Quebec Class Counsel Fee. Matters relating to the ongoing supervision of the Quebec Administration Plan shall be heard and determined jointly by the CCAA Court and the Quebec Superior Court. In performing this function, the CCAA Court and the Quebec Superior Court may communicate with one another in accordance with a protocol to be worked out and established by them. Matters relating to the ongoing supervision of the PCC Compensation Plan shall be heard and determined solely by the CCAA Court.
3. No changes, modifications or revisions shall be made to the Quebec Administration Plan without the joint approval of the CCAA Court and the Quebec Superior Court as set out in an Order issued by the CCAA Court.
4. No changes, modifications or revisions shall be made to the PCC Compensation Plan without the approval of the CCAA Court as set out in an Order issued by the CCAA Court.
5. Upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court, Daniel Shapiro, K.C. will be appointed by the CCAA Court to serve as the Court-appointed Administrative Coordinator ("**Administrative Coordinator**") and, in that capacity, he will coordinate and serve as a liaison and conduit to facilitate the flow of information between the Claims

Administrator and the CCAA Plan Administrators in regard to both the Quebec Administration Plan and the PCC Compensation Plan.

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

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

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

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

10. In respect of all decisions regarding the implementation and execution of the PCC Compensation Plan, the Claims Administrator shall not collaborate or consult with or

seek any advice, instructions or directions from the PCC Representative Counsel. Notwithstanding the above, the PCC Representative Counsel shall communicate and cooperate with the Claims Administrator and the Administrative Coordinator so as to fulfill their duties and responsibilities to the PCCs.

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

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

QUEBEC CLASS ACTION ADMINISTRATION PLAN

INTRODUCTION

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

1. They reside in Quebec and were alive on November 20, 1998.
2. Between January 1, 1950 and November 20, 1998:
   (a) They smoked a minimum of 87,600 cigarettes (the Quebec Administration Plan explains how to calculate the number of cigarettes smoked); and
   (b) The cigarettes that they smoked were of one or more of the following cigarette brands (the Quebec Administration Plan contains a complete list of the cigarette brands and sub-brands):

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

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

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

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

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

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

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

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

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

QUEBEC CLASS ACTION ADMINISTRATION PLAN

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PART A: INTERPRETATION

SECTION I – INTERPRETATION

1. Definitions

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

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

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

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

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

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

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

For the purpose of this definition,

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

All persons residing in Quebec who satisfy the following criteria:

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

For example, 12 pack/years equals:

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

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

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

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

(a) Lung cancer or

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

"**Claims Administrator Order**" means the order of the CCAA Court made in the CCAA Proceeding appointing Epiq to serve in the role of Claims Administrator in respect of the PCC Compensation Plan and the Quebec Administration Plan and in the role of PCC Agent in respect of the PCC Compensation Plan, and, among other things, setting out the duties and responsibilities of the Claims Administrator and the PCC Agent in connection with such appointment.

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

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

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

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

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

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

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

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

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

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

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

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

“**Eligible *Blais* Class Members**” means the Tobacco-Victim Claimants and Succession Claimants whom the Claims Administrator has determined meet all the *Blais* Eligibility Criteria such that their Tobacco-Victim Claims and Succession Claims are approved to receive a Compensation Payment in accordance with the terms of the Quebec Administration Plan, and “**Eligible *Blais* Class Member**” means any one of them.

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

“**Epiq**” means Epiq Class Actions Services Canada, Inc.

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

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

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

"**First Annual Global Claims Administration Costs Budget**" means (i) the first budget for the PCC Claims Administration, and (ii) the first budget for the QCAP Claims Administration that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators in accordance with the terms of the Claims Administrator Order.

"**Global Claims Administration Costs Framework**" means the framework basis that will be used to review and assess the Costs of the services provided by Epiq 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.

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

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

"**Heir**" means:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

> All persons residing in Quebec who, as of September 30, 1998, were addicted to the nicotine contained in the cigarettes made by the defendants and who otherwise satisfy the following criteria:
>
> (1) They started to smoke before September 30, 1994 and since that date have smoked principally cigarettes manufactured by the defendants;
>
> (2) Between September 1 and September 30, 1998, they smoked on a daily basis an average of at least 15 cigarettes manufactured by the defendants; and
>
> (3) On February 21, 2005, or until their death if it occurred before that date, they were still smoking on a daily basis an average of at least 15 cigarettes manufactured by the defendants.
>
> The group also includes the Heirs of the members who satisfy the criteria described herein.

"***Létourneau* Judgment**" means the judgment rendered by the Honourable Justice Brian Riordan on May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019 in the class action commenced in the Quebec Superior Court in

Court File No. 500-06-000070-983 (*Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*).

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

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

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

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

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

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

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

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

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

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

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

"**Official Confirmations of Diagnoses Order**" means the order of the Quebec Superior Court dated July 21, 2025, among other things, (i) authorizing the MSSS and RAMQ to extract from the Quebec Cancer Registry and MED-ÉCHO information relating to diagnoses of Lung Cancer, Throat Cancer and Emphysema up to March 8, 2019, (ii) authorizing the RAMQ to communicate such information to Proactio Inc. and Epiq in their capacities as agents, respectively, for the Quebec Class Counsel and PCC Representative Counsel, and (iii) authorizing Proactio Inc. and Epiq to communicate such information to the Claims Administrator in Ontario.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Administrator pursuant to the PCC Compensation Plan, and "**PCC-Claimant**" means any one of them.

"**PCC Claims Administration**" has the meaning given in the definition of Global Claims Administration Costs Framework.

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

"**PCC Representative Counsel**" means The Law Practice of Wagner & Associates, Inc.

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

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

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

"**Physician Form**" means the form attached hereto as **Appendix "D"** which may be completed by the treating Physician of a Tobacco-Victim, or any other Physician with access to the Tobacco-Victim's medical records, and submitted to the Claims Administrator as Alternative Proof, if Alternative Proof has been requested by the Claims Administrator in order to complete a Proof of Claim.

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

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

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

“**Proof of Claim Review Checklist for Succession Claims**” means the checklist attached hereto as **Appendix “J”** which is a directory guide prepared for the convenience of and to assist the Claims Administrator ~~will use to process the Proofs of Claim for~~in the determination of whether a Succession ~~Claims~~Claimant meets the *Blais* Eligibility Criteria to be an Eligible *Blais* Class Member who will receive a Compensation Payment.

“**Proof of Claim Review Checklist for Tobacco-Victim Claims**” means the checklist attached hereto as **Appendix “I”** which is a directory guide prepared for the convenience of and to assist the Claims Administrator ~~will use to process the Proofs of Claim for~~in the determination of whether a Tobacco-Victim ~~Claims~~Claimant meets the *Blais* Eligibility Criteria to be an Eligible *Blais* Class Member who will receive a Compensation Payment.

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

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

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

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

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

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

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

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

“**QCAP Claims Administration**” has the meaning given in the definition of Global Claims Administration Costs Framework.

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

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

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

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

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

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

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

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

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

"**Quebec Class Counsel Fee**" means the amount that is subject to the approval of the CCAA Court that will be payable from the QCAP Settlement Amount to Quebec Class Counsel, and to any legal counsel providing services to the Quebec Class Counsel in connection with the CCAA Proceedings, the Quebec Class Actions and/or any other proceedings on behalf of the *Blais* Class Members and/or *Létourneau* Class Members, in respect of their fees, disbursements and costs as Quebec Class Counsel, and any GST, QST, HST and other applicable taxes payable thereon.

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

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

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

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

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

(a) ITCAN,
(b) ITCO,
(c) RBH,
(d) JTIM,
(e) British American Tobacco p.l.c.,
(f) Philip Morris International Inc.,
(g) JT International Holding B.V.,
(h) JT International Group Holding B.V.,
(i) the ITCAN Subsidiaries,
(j) B.A.T. Investment Finance p.l.c.,
(k) B.A.T Industries p.l.c.,
(l) British American Tobacco (Investments) Limited,
(m) Carreras Rothmans Limited,
(n) Philip Morris U.S.A. Inc.,

(o) Philip Morris Incorporated,

(p) Philip Morris Global Brands Inc.,

(q) Philip Morris S.A.,

(r) Rothmans Inc.,

(s) Ryesekks p.l.c.,

(t) Altria Group, Inc.,

(u) R.J. Reynolds Tobacco Company,

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

(w) RJR Nabisco, Inc.,

(x) JT International SA,

(y) JT Canada LLC Inc.,

(z) Japan Tobacco Inc.,

(aa) JTIM TM,

(bb) Canadian Tobacco Manufacturers' Council, and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

"**Subsequent Annual Global Claims Administration Costs Budget**" means, for each twelve calendar month period following the end of the twelve calendar month period covered by the First Annual Global Claims Administration Costs Budget until the PCC Claims Administration and the QCAP Claims Administration, respectively, are complete (i) each subsequent budget for the PCC Claims Administration, and (ii) each subsequent budget for the QCAP Claims Administration that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators and is subject to the joint approval of the CCAA Court and the Quebec Superior Court in accordance with the terms of the Claims Administrator Order.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2. Form of Documents

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

3. Headings

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

4. Extended Meanings

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

5. Terms of Inclusion

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

6. Acts to Occur on Next Business Day

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

7. Changes to Quebec Administration Plan

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

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

8. Currency

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

9. No Other Obligations of Tobacco Companies

9.1 As more particularly set forth in Article 18, Sections 18.1.1, 18.1.2, 18.1.3, 18.1.8, 18.1.9 and 18.1.10 of the CCAA Plans and the Claimant Contractual Releases which are Schedule "T" to Imperial's CCAA Plan and Schedule "W" to the CCAA Plans of RBH and JTIM, at the Effective Time all QCAP Claims shall be deemed to be fully, finally, irrevocably and unconditionally released and forever discharged against the Released Parties, and the Released Parties shall have no further liability to the Quebec Class Action Plaintiffs except as set out in the Definitive Documents and this document which gives effect to the Quebec Administration Plan.

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

10. Appendices

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

Appendix “A”: *Blais* First Notice

Appendix “B”: Notice of Rejection of *Blais* Claim

Appendix “C”: Tobacco-Victim Claim Form

Appendix “D”: Physician Form

Appendix “E”: Succession Claim Form

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

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

Appendix “H”: Acknowledgment of Receipt of *Blais* Claim

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

Appendix “J”: Proof of Claim Review Checklist for Succession Claims

Appendix “K”: Notice of Incomplete *Blais* Claim

Appendix “L”: Notice of Acceptance of *Blais* Claim

Appendix “M”: Request for Review Form

Appendix “N: Acknowledgment of Receipt of Request for Review

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

Appendix “P”: Notice to Provide Alternative Proof

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

11. Role of CCAA Court and Quebec Superior Court

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

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

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

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

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

11.2.2.2 The approval and appointment of the Claims Administrator;

11.2.2.3 The approval and appointment of the Administrative Coordinator;

11.2.2.4 The approval of the *Blais* Notice Plan;

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

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

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

11.2.3.1 A motion to be brought in the *Blais* Class Action by the Quebec Class Counsel: (a) requesting that the Quebec Superior Court come in aid, recognize, assist and give full force and effect to the extent necessary to the orders issued by the CCAA Court in the CCAA Proceedings, including in respect of the sanction of the CCAA Plans and the approval of the Quebec Administration Plan; (b) seeking orders authorizing and directing the MSSS and RAMQ to provide to the Claims Administrator Official Confirmations (i) from the Quebec Cancer Registry of Tobacco-Victims' diagnoses of Lung Cancer or Throat Cancer, and (ii) from MED-ÉCHO of Tobacco-Victims' diagnoses of Emphysema/COPD (GOLD Grade III or IV); and (c) if deemed feasible by Quebec Class Counsel, seeking an order directing the MSSS to effect direct notification of the Quebec Administration Plan to potential *Blais* Class Members on the Quebec Cancer Registry;

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

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

12. Role of Administrative Coordinator

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

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

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

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

12.1.4 The Administrative Coordinator may also work with the Claims Administrator to coordinate the harmonization of the claims administration of the *Blais*

Judgment under the Quebec Administration Plan and the claims administration of the PCC Compensation Plan in accordance with the harmonization principles set out in Section VII herein.

13. Costs of Administrative Coordinator

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

14. Appointment and Court Approval of Claims Administrator

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

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

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

15. Provision of Services in English and French

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

16. Costs of Claims Administrator

16.1 All Costs for the services of the Claims Administrator, including for the services of any of its legal or other advisors, incurred in respect of the administration of the Quebec Administration Plan shall be paid from the balance of the QCAP Settlement Amount net of the Quebec Class Counsel Fee.

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

17. Role of Quebec Class Counsel

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

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

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

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

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

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

PART B: QUEBEC ADMINISTRATION PLAN

SECTION I – NOTICE OF QUEBEC ADMINISTRATION PLAN

18. Duties and Responsibilities of Claims Administrator

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

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

18.3 The *Blais* Notices shall:

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

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

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

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

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

19. Form and Content of *Blais* Notices

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

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

20. Costs of *Blais* Notice Plan

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

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

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

SECTION II – COMMUNICATIONS BY CLAIMS ADMINISTRATOR

21. Duties and Responsibilities of Claims Administrator

21.1 The Claims Administrator shall establish and operate a toll-free Call Centre providing services in English and French to respond to inquiries from and provide information to Tobacco-Victim Claimants and Succession Claimants, and prospective Tobacco-Victim Claimants and Succession Claimants, regarding the Quebec Administration Plan and the Claims Process. The Call Centre shall operate from 9:00 a.m. to 9:00 p.m. Eastern Time, Monday to Friday, or such further extended hours as may be determined by the Claims Administrator to be necessary for the efficient administration of the Quebec Administration Plan.

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

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

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

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

21.2.4 Contact information for the Claims Administrator.

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

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

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

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

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

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

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

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

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

22.4 For clarity, notwithstanding paragraph 22.3, if, pursuant to paragraph 35.4 herein, the Claims Administrator issues a Notice to Provide Alternative Proof in respect of a Proof of Claim, then the Tobacco-Victim Claimant or Succession Claimant shall have 120 days from the date on which the Claims Administrator issued the Notice to Provide Alternative Proof to submit their Alternative Cancer Proof or Alternative Emphysema/COPD (GOLD Grade III or IV) Proof, as applicable, to the Claims Administrator. Similarly, if pursuant to paragraph 26.6 herein, the Claims Administrator issues a Notice of Incomplete *Blais* Claim in respect of a Proof of Claim, then the Tobacco-Victim Claimant or the Succession Claimant shall have 60 days from the date on which the Claims Administrator issued the Notice of Incomplete *Blais* Claim to submit the completed Proof of Claim to the Claims Administrator.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION V – PROCESSING OF CLAIMS

24. Decision Tree for Claims Administrator

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

28.4 The Claims Administrator shall designate a Review Officer to conduct an independent review of (i) the Proof of Claim submitted by a Tobacco-Victim Claimant or Succession Claimant who has requested a review of the Claims Administrator's decision, and (ii) the Request for Review and any supporting documents submitted by the Tobacco-Victim

Claimant or Succession Claimant. The Review Officer shall either confirm, reverse or vary the Claims Administrator's decision and issue a Notice of Rejection of *Blais* Claim or Notice of Acceptance of *Blais* Claim to the Tobacco-Victim Claimant or Succession Claimant, as applicable.

29. Finality of Decisions of Claims Administrator and Review Officer

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

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

30. Criteria for Entitlement to Compensation

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

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

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

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

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

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

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

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

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

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

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

30.1.4.1 Lung Cancer, or

30.1.4.2 Throat Cancer, or

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

and

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

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

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

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

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

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

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

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

33. Proof of Smoking History

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

34. Proof of Diagnosis

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

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

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

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

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

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

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

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

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

36. Alternative Cancer Proof

36.1 If the Claims Administrator requests Alternative Cancer Proof, the Tobacco-Victim Claimant or Succession Claimant shall be required to submit to the Claims Administrator, within 120 days after the date on which the Claims Administrator issued the Notice to Provide Alternative Proof, a copy of a pathology report which confirms that the Tobacco-Victim was diagnosed with Lung Cancer or Throat Cancer, as applicable, before March 12, 2012.

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

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

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

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

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

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

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

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

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

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

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

37.3 If the 120 day period during which the Tobacco-Victim Claimant or the Succession Claimant is required to submit their Alternative Emphysema/COPD (GOLD Grade III or

IV) Proof to the Claims Administrator will end after the *Blais* Claims Application Deadline, then such deadline will be extended for that Tobacco-Victim Claimant or the Succession Claimant to the end of the 120 day period.

38. Proof of Succession Status

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

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

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

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

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

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

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

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

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

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

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

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

38.5.3.1 Copies of (i) the notarial will of the deceased Tobacco-Victim, confirming that the Claimant is an Heir of the Tobacco-Victim; (ii) the deceased Tobacco-Victim's registered marriage contract, confirming that the Claimant is an Heir of the Tobacco-Victim; or (iii) the will and a judgment probating the will of the deceased Tobacco-Victim, confirming that the Claimant is an Heir of the Tobacco-Victim; and

38.5.3.2 A confirmation that the Estate of the deceased Tobacco-Victim is no longer open and/or there is no acting Liquidator for the Estate, together with any reasonable evidence in support thereof; and the names and contact information for any of the deceased Tobacco-Victim's living Heirs referenced in the will or marriage contract. If any such Heirs are deceased, the names and contact information for the Heirs by representation must be submitted to the Claims Administrator.

38.5.4 **If the deceased Tobacco-Victim did not have a will or testamentary provisions in their registered marriage contract:**

38.5.4.1 If the deceased Tobacco-Victim did not have a will or testamentary provisions in their registered marriage contract, an affidavit attesting to the following information:

38.5.4.1.1 The nature of the relationship between the Succession Claimant and the deceased Tobacco-Victim, together with any reasonable evidence in support thereof (for example, a power of attorney signed at a financial institution; an authorization to cash cheques on behalf of the estate; a marriage certificate);

38.5.4.1.2 That to the best of the Succession Claimant's knowledge, the deceased Tobacco-Victim did not have a will;

38.5.4.1.3 If the Heirs had appointed a Liquidator, that the Liquidator is no longer acting in such capacity and providing the contact information for such Liquidator; and

38.5.4.1.4 The names, and contact information (if still alive), of the deceased Tobacco-Victim's Heirs, including, as applicable, the deceased Tobacco-Victim's spouse, children, parents, siblings, nieces and nephews. If any such Heirs are deceased, the names and contact information for the Heirs by representation.

38.6 Where a Succession Claim is submitted by an Heir and the deceased Tobacco-Victim did not have a will or testamentary provisions in their registered marriage contract:

38.6.1 If the affidavit submitted by the Succession Claimant satisfies the Claims Administrator in regard to all information attested to therein, including the identities of the Heirs of the deceased Tobacco-Victim, then the Claims Administrator shall be entitled to rely upon such information for the purpose of making payment of the Compensation Payment in regard to the Succession Claim, and the Claims Administrator shall not have any responsibility to conduct any further inquiry or investigation to confirm, verify, substantiate or otherwise corroborate the information; and

38.6.2 If the affidavit submitted by the Succession Claimant is not satisfactory to the Claims Administrator and if, after the issuance of a Notice of Incomplete *Blais* Claim and the review of any revised Proof of Claim submitted by the Succession Claimant in response thereto, the Claims Administrator is still not satisfied in regard to the information provided, then the Claims Administrator shall issue a Notice of Rejection of *Blais* Claim.

38.7 Where a Succession Claim asserted by an Heir (which for certainty may include an Heir by representation) meets the *Blais* Eligibility Criteria for entitlement to a Compensation Payment, but the Claims Administrator has insufficient information to establish the apportionment thereof between multiple Heirs, the Claims Administrator shall issue the Compensation Payment to the Succession Claimant in the name of the Estate of the deceased Tobacco-Victim. In such event, it shall be the sole responsibility of the Succession Claimant, to the complete exoneration of the Claims Administrator, to engage a Quebec notary to effect the partition of the Compensation Payment or to otherwise have such partition ascertained in accordance with Quebec law.

39. Reduction for Contributory Negligence

39.1 The quantum of the Compensation Payment (see **Table 1** in paragraph 41.1 below) payable to a Tobacco-Victim Claimant or Succession Claimant who meets all the *Blais* Eligibility Criteria will depend upon the date on which the Tobacco-Victim started smoking the Tobacco Companies' cigarettes as follows:

39.1.1 A Tobacco-Victim who started to smoke the Tobacco Companies' cigarettes *before* January 1, 1976 will be eligible to receive 100% of the compensation available under the Quebec Administration Plan, or such prorated amount as may be payable pursuant to paragraph 53.1 herein; and

39.1.2 A Tobacco-Victim who started to smoke the Tobacco Companies' cigarettes *on or after* January 1, 1976 will be designated as being 20% contributorily negligent and eligible to receive 80% of the compensation available under the Quebec Administration Plan, or such prorated amount as may be payable pursuant to paragraph 53.1 herein.

40. Where Tobacco-Victim Claimant diagnosed with more than one *Blais* Compensable Disease

40.1 Where a Tobacco-Victim Claimant meets all of the *Blais* Eligibility Criteria but has been diagnosed with more than one *Blais* Compensable Disease, the Tobacco-Victim Claimant or Succession Claimant, as applicable, shall be paid for the single *Blais* Compensable Disease with which the Tobacco-Victim has been diagnosed that will provide the highest amount of compensation under the Quebec Administration Plan. No "double recovery" or overlapping recovery will be permitted if a Tobacco-Victim has been diagnosed with more than one *Blais* Compensable Disease.

41. Quantum of Compensation payable to Tobacco-Victim Claimants and Succession Claimants

41.1 The Claims Administrator shall review the Proofs of Claim and will decide whether the Tobacco-Victim Claimants and Succession Claimants fulfill the *Blais* Eligibility Criteria such that they are eligible to receive a Compensation Payment as set out in the Compensation Grid in **Table 1** below. An Eligible *Blais* Class Member shall be paid for the single *Blais* Compensable Disease with which they have been diagnosed that will provide them with the highest amount of compensation from the Quebec Administration Plan. No "double recovery" or overlapping recovery will be permitted if a Tobacco-Victim Claimant has been diagnosed with more than one *Blais* Compensable Disease. The quantum of the payments indicated in subparagraphs 41.1.1 to 41.1.3 and **Table 1** may be reduced on a *pro rata* basis based upon the actual take-up rate and other factors:

41.1.1 If the Eligible *Blais* Class Member was diagnosed with Emphysema/COPD (GOLD Grade III or IV), they will be paid $24,000 or $30,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of Eligible *Blais* Class Members;

41.1.2 If the Eligible *Blais* Class Member was diagnosed with Lung Cancer, they will be paid $80,000 or $100,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of Eligible *Blais* Class Members; and

41.1.3 If the Eligible *Blais* Class Member was diagnosed with Throat Cancer, they will be paid $80,000 or $100,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of Eligible *Blais* Class Members.

Table 1

Disease(s) with which Eligible *Blais* Class Member was diagnosed	**Compensation Payment** (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of Eligible *Blais* Class Members; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Compensation for Eligible *Blais* Class Members who started smoking before January 1, 1976	**Compensation for Eligible *Blais* Class Members who started smoking on or after January 1, 1976**
Emphysema/COPD (GOLD Grade III or IV)	$30,000	$24,000
Lung Cancer	$100,000	$80,000
Throat Cancer	$100,000	$80,000

41.2 The amounts of the Compensation Payments to Eligible *Blais* Class Members shall not exceed the maximum amounts specified in **Table 1** above.

41.3 The amounts payable to Eligible *Blais* Class Members under the Quebec Administration Plan are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by Eligible *Blais* Class Members.

SECTION VII – HARMONIZATION OF PCC COMPENSATION PLAN WITH CLAIMS PROCESS FOR *BLAIS* CLASS MEMBERS

42. Claims Administrator is responsible for Harmonization

42.1 The Claims Administrator shall harmonize the claims administration of the *Blais* Judgment under the Quebec Administration Plan and the claims administration of the PCC Compensation Plan in accordance with the harmonization principles set out in this Section for the purpose of ensuring that a resident of Quebec is not paid a Compensation Payment under the Quebec Administration Plan pursuant to the *Blais* Judgment as well as an Individual Payment from the PCC Compensation Plan. An individual resident in Quebec is only permitted to make <u>one</u> claim for compensation <u>either</u> as a *Blais* Class Member under the Quebec Administration Plan <u>or</u> as a PCC-Claimant under the PCC Compensation Plan. A Quebec resident is not permitted to make a claim to both Claims Processes.

43. Determination of Residency

43.1 For the purpose of the administration of the Tobacco-Victim Claims and Succession Claims under the Quebec Administration Plan pursuant to the *Blais* Judgment and the PCC Claims under the PCC Compensation Plan:

43.1.1 If an Individual does not reside in Canada both on the date of their diagnosis with a PCC Compensable Disease and on the date on which they submit their PCC Claim to the Claims Administrator, then they are not eligible to receive compensation from the PCC Compensation Plan;

43.1.2 If an Individual does not reside in Quebec on the date on which they submit their Tobacco-Victim Claim or Succession Claim to the Quebec Administration Plan, then they are not eligible to receive a Compensation Payment pursuant to the *Blais* Judgment;

43.1.3 In respect of an Individual resident in Canada, their "**Place of Residence**" shall be deemed to be the Province or Territory which issued their health insurance card and/or their driver's licence;

43.1.4 If an Individual's answers to the questions on the Tobacco-Victim Claim Form, Succession Claim Form, or Claim Form for PCC-Claimant, as applicable, establish that, between January 1, 1950 and November 20, 1998, they smoked a minimum of Twelve Pack-Years of cigarettes (equivalent of 87,600 cigarettes) sold by the Canadian Tobacco Companies, then they will be considered to have resided in Canada between January 1, 1950 and November 20, 1998; and

43.1.5 In order to qualify to receive a Compensation Payment under the Quebec Administration Plan pursuant to the *Blais* Judgment, an Individual's Place of Residence must have been Quebec on the date that they were diagnosed with Emphysema/COPD (GOLD Grade III or IV), Lung Cancer and/or Throat Cancer before March 12, 2012.

44. Quantum of Compensation payable to PCC-Claimants

44.1 In accordance with the terms of the PCC Compensation Plan, upon review of the Claim Packages by the Claims Administrator, PCC-Claimants who fulfill the PCC Eligibility Criteria may be determined to be eligible to receive an Individual Payment as set out in the Compensation Grid in **Table 2** below. An Individual who meets all the PCC Eligibility Criteria shall be paid for the single PCC Compensable Disease with which they have been diagnosed that will provide them with the highest amount of compensation from the PCC Compensation Plan. No "double recovery" or overlapping recovery will be permitted if a PCC-Claimant has been diagnosed with more than one PCC Compensable Disease. The quantum of the payments indicated in subparagraphs 44.1.1 through 44.1.3 and **Table 2** will vary based upon the actual take-up rate and other factors:

44.1.1 If the PCC-Claimant was diagnosed with Emphysema/COPD (GOLD Grade III or IV), they will be paid $14,400 or $18,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of PCC-Claimants;

44.1.2 If the PCC-Claimant was diagnosed with Lung Cancer, they will be paid $48,000 or $60,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of PCC-Claimants; and

44.1.3 If the PCC-Claimant was diagnosed with Throat Cancer, they will be paid $48,000 or $60,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of PCC-Claimants.

Table 2

Disease(s) with which Eligible PCC-Claimant was diagnosed	Individual Payment (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of Eligible PCC-Claimants; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Compensation for Eligible PCC-Claimants who started smoking before January 1, 1976	**Compensation for Eligible PCC-Claimants who started smoking on or after January 1, 1976**
Emphysema/COPD (GOLD Grade III or IV)	$18,000	$14,400
Lung Cancer	$60,000	$48,000
Throat Cancer	$60,000	$48,000

44.2 The amounts of the Individual Payments to Eligible PCC-Claimants shall not exceed the maximum amounts specified in **Table 2** above.

44.3 The amounts payable to Eligible PCC-Claimants under the PCC Compensation Plan are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by Eligible PCC-Claimants.

45. Claims Administrator's Determination of Compensation payable to Quebec Residents who may qualify as both a *Blais* Class Member and a PCC-Claimant

45.1 Depending upon the disease(s) with which they are diagnosed and the timing of the diagnoses, there are four possible cases in which a Quebec resident may meet both the PCC Eligibility Criteria and the *Blais* Eligibility Criteria. The four cases are described in **Table 3** below. However, since the *Blais* Class Members and the PCC-Claimants shall only be paid for the single compensable disease with which they have been diagnosed that will provide them with the highest amount of compensation pursuant to either the *Blais* Judgment or the PCC Compensation Plan, as applicable, **Table 3** indicates whether the compensation would be paid pursuant to the *Blais* Judgment under the Quebec

Administration Plan or pursuant to the terms of the PCC Compensation Plan. The questions on the Tobacco-Victim Claim Form (Appendix "C") and the Succession Claim Form (Appendix "E") will elicit responses from the individual submitting the claim that will enable the Claims Administrator to determine whether the Quebec resident meets either the PCC Eligibility Criteria or the *Blais* Eligibility Criteria:

Table 3

Case	**Diseases with which Quebec Residents were diagnosed and Timing of Diagnoses**	**How Compensation will be paid** (Amounts shown are for illustrative purposes only. The actual quantum will be determined by the Claims Administrator. The quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table.)	
		Compensation for *Blais* Class Members who started smoking before January 1, 1976	**Compensation for *Blais* Class Members who started smoking on or after January 1, 1976**
1.	Quebec resident was: (a) diagnosed with Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012; (b) diagnosed with either Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	*Blais* Judgment: PCC Compensation Plan: **Total:**	*Blais* Judgment: PCC Compensation Plan: **Total:**
2.	Quebec resident was: (a) diagnosed with Lung Cancer or Throat Cancer before March 12, 2012; (b) diagnosed with Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March	*Blais* Judgment: PCC Compensation Plan: **Total:**	*Blais* Judgment: PCC Compensation Plan: **Total:**

Case	Diseases with which Quebec Residents were diagnosed and Timing of Diagnoses	**How Compensation will be paid** (Amounts shown are for illustrative purposes only. The actual quantum will be determined by the Claims Administrator. The quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table.)	
		Compensation for *Blais* Class Members who started smoking before January 1, 1976	**Compensation for *Blais* Class Members who started smoking on or after January 1, 1976**
	8, 2019; and (c) alive on March 8, 2019.		
3.	Quebec resident was: (a) diagnosed with Lung Cancer before March 12, 2012; (b) diagnosed with Throat Cancer between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	*Blais* Judgment: PCC Compensation Plan: **Total:**	*Blais* Judgment: PCC Compensation Plan: **Total:**
4.	Quebec resident was: (a) diagnosed with Throat Cancer before March 12, 2012; (b) diagnosed with Lung Cancer between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	*Blais* Judgment: PCC Compensation Plan: **Total:**	*Blais* Judgment: PCC Compensation Plan: **Total:**

45.2 The amounts of the Compensation Payments to Quebec residents shall not exceed the maximum amounts specified in **Table 3** above.

45.3 The amounts payable to Quebec residents are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by Quebec residents.

SECTION VIII – ROLE OF CCAA PLAN ADMINISTRATORS IN QUEBEC ADMINISTRATION PLAN

46. Appointment of CCAA Plan Administrators

46.1 The CCAA Court shall be requested to approve the appointment of the three CCAA Plan Administrators in the manner contemplated by the CCAA Plans and other Definitive Documents.

46.2 Subject to the approval of the CCAA Court, the following three firms shall be appointed to serve as the CCAA Plan Administrators until such time as such firms may be replaced with the further approval of the CCAA Court: Ernst & Young Inc.; FTI Consulting Canada Inc.; and Deloitte Restructuring Inc.

46.3 In the CCAA Court's discretion, when the CCAA Court approves the Tobacco Companies' CCAA Plans, and whether at that time or at some future date or as otherwise set out in the CCAA Plans, the CCAA Court may abridge, suspend or otherwise deal with the CCAA proceedings as the CCAA Court may see fit, and Ernst & Young Inc., FTI Consulting Canada Inc. and Deloitte Restructuring Inc. shall be discharged and relieved of any further duties and obligations in regard to their capacities as Monitors, but shall continue without interruption in their capacities as CCAA Plan Administrators until such time as they may be replaced with the approval of the CCAA Court.

47. Advisors to CCAA Plan Administrators

47.1 The CCAA Plan Administrators, in their discretion, may retain any advisors, including legal, financial, investment or other advisors, to advise and assist them to carry out their duties in relation to the administration of the Quebec Administration Plan.

48. Payment for Services provided by CCAA Plan Administrators

48.1 All professional fees, other fees, costs, disbursements, expenses, court costs and other expenditures, and all applicable sales taxes thereon (collectively, "**Costs**"), incurred in respect of the services provided by the CCAA Plan Administrators in relation to the administration of the Quebec Administration Plan, and the services provided by all legal, financial, investment or other advisors with whom the CCAA Plan Administrators in their discretion may consult regarding the administration of the Quebec Administration Plan, shall be paid biweekly directly by the Tobacco Companies, and such amounts shall not be deducted from the QCAP Settlement Amount. All such Costs shall be subject to the approval of the CCAA Court.

49. Investment of QCAP Settlement Amount

49.1 In accordance with the terms of the CCAA Plans, the QCAP Settlement Amount shall be paid from the Global Settlement Trust Account and deposited into the QCAP Trust Account for the benefit of the Quebec Class Action Plaintiffs.

49.2 The CCAA Plan Administrators shall ensure that the amounts from time to time in the QCAP Trust Account are invested in accordance with approved investment guidelines pending disbursement to the Eligible *Blais* Class Members.

49.3 The CCAA Plan Administrators shall provide to the Quebec Class Counsel a monthly report of the receipts and disbursements for the QCAP Trust Account.

50. Advancement of Funds to Claims Administrator for Payments to Eligible *Blais* Class Members

50.1 From time to time, the Claims Administrator shall submit to the CCAA Plan Administrators a requisition with sufficiently detailed information and supporting data requesting the advancement of a specified sum of money from the QCAP Settlement Amount to be used by the Claims Administrator for the purpose of making Compensation Payments to Eligible *Blais* Class Members.

50.2 Upon receipt of each such requisition and supporting information and data from the Claims Administrator, the CCAA Plan Administrators will verify the calculation of the sum requisitioned by the Claims Administrator. In their discretion, the CCAA Plan Administrators may request further information from the Claims Administrator before they authorize the advancement of an instalment of funds from the QCAP Settlement Amount held in the QCAP Trust Account to the Claims Administrator to enable it to make Compensation Payments to Eligible *Blais* Class Members.

51. Reporting by CCAA Plan Administrators

51.1 On an annual basis, and as circumstances warrant at any other times in the CCAA Plan Administrators' discretion or as the CCAA Court and the Quebec Superior Court jointly direct, the CCAA Plan Administrators shall report to the CCAA Court and the Quebec

Superior Court regarding the progress of the administration of the Quebec Administration Plan including the publication of notices, the *Blais* Claims Application Deadline to file Tobacco-Victim Claims and Succession Claims, the Tobacco-Victim Claims and Succession Claims approved, the Tobacco-Victim Claims and Succession Claims rejected, any delays in the Claims Process, amounts distributed, fees charged and disbursements made and any other matter which the CCAA Plan Administrators in their discretion deem to be appropriate.

SECTION IX – DISTRIBUTION OF COMPENSATION PAYMENTS

52. Determination of Quantum of Compensation Payments to Eligible *Blais* Class Members

52.1 Upon the completion of the processing of the Tobacco-Victim Claims and Succession Claims, the CCAA Plan Administrators, in consultation with the Claims Administrator, shall determine the quantum of the Compensation Payments which may be made from the amount in the QCAP Trust Account based upon several factors, including: the timing of the payment of the total QCAP Settlement Amount by the Tobacco Companies; the amount in the QCAP Trust Account available for distribution after the payment of the Quebec Class Counsel Fee; the numbers of Tobacco-Victim Claims and Succession Claims accepted in respect of each of the diagnoses of Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV); and the numbers of Eligible *Blais* Class Members who started smoking before and on or after January 1, 1976.

53. *Pro rata* Reduction if Aggregate of Compensation Payments exceeds Amount available from QCAP Settlement Amount

53.1 If, after the payment of the Quebec Class Counsel Fee, the funds remaining in the QCAP Trust Account are not sufficient to pay the aggregate of the Compensation Payments determined to be payable by the CCAA Plan Administrators, in consultation with the Claims Administrator, then the Compensation Payments owing to the Eligible *Blais* Class Members shall be divided on a *pro rata* basis among the Eligible *Blais* Class Members so that the aggregate amount of the Compensation Payments otherwise payable to the Eligible *Blais* Class Members does not exceed the total amount of the funds remaining in the QCAP Trust Account.

54. Payment of Compensation Payments to Eligible *Blais* Class Members

54.1 Once the CCAA Plan Administrators have finally determined the quanta of the Compensation Payments which may be made from the QCAP Trust Account, at the direction of the CCAA Plan Administrators, the Claims Administrator shall be responsible for making the Compensation Payments to the Eligible *Blais* Class Members.

54.2 The Claims Administrator shall make payment of the Compensation Payments by either cheque or direct deposit as designated on the Tobacco-Victim Claim Form by the Tobacco-Victim Claimant or by the Succession Claimant on the Succession Claim Form, as applicable.

54.3 Cheques for Compensation Payments shall be issued in the name of each Eligible *Blais* Class Member or in the name of the Estate of a deceased Tobacco-Victim, as applicable. Cheques will be mailed to the address of the Eligible *Blais* Class Member that was provided on the Tobacco-Victim Claim Form or Succession Claim Form.

54.4 An Eligible *Blais* Class Member who receives a Compensation Payment by cheque shall have 180 days from the date inscribed on the cheque to present it for payment. After 180 days, any amount not deposited shall be returned to the QCAP Settlement Amount.

54.5 Compensation Payments made by direct deposit shall be deposited into a bank account in the name of the Eligible *Blais* Class Member.

55. Distribution of any Residual Funds from QCAP Settlement Amount

55.1 Three years after the Claims Administrator commenced its review and processing of the Tobacco-Victim Claims and Succession Claims, or at such other time as the CCAA Plan Administrators are of the view that the administration of the Tobacco-Victim Claims and Succession Claims has been substantially completed, to the extent that there remains any Residual Funds in the Quebec Administration Plan, any such Residual Funds shall be allocated to the Provinces and Territories Settlement Amount and apportioned among the Provinces and Territories in accordance with the percentages set out in the table in Article 16, Section 16.3 of the CCAA Plan.

56. No Assignment or Direction to Pay

56.1 No amount payable under the Quebec Administration Plan may be assigned, and any such assignment shall be null and void.

56.2 No amount payable under the Quebec Administration Plan may be subject to a direction to pay, and any such direction to pay shall be null and void.

SECTION X – REPORTING OBLIGATIONS OF CLAIMS ADMINISTRATOR

57. Engagement with Administrative Coordinator and reporting to CCAA Plan Administrators, CCAA Court and Quebec Superior Court

57.1 The Claims Administrator shall bring to the attention of and work with the Administrative Coordinator to address and resolve issues that may arise from time to time in the interpretation, implementation and ongoing administration of the Quebec Administration Plan. If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the Quebec Administration Plan, then the Administrative Coordinator shall refer the matter to the CCAA Plan Administrators who, in their discretion, may bring the matter jointly before the CCAA Court and the Quebec Superior Court for resolution or directions.

57.2 The Claims Administrator shall keep accurate and complete records to allow for verification, audit or review as required by the CCAA Plan Administrators and, as circumstances may warrant, by the CCAA Court and the Quebec Superior Court which shall jointly hear and determine matters relating to the ongoing supervision of the Quebec Administration Plan.

57.3 ~~Annually~~In accordance with the terms of the Claims Administrator Order, the Claims Administrator shall prepare ~~and submit the budget for the claims administration to the Administrative Coordinator who shall forward the budget to the CCAA Plan Administrators for approval by the CCAA Plan Administrators, who~~the Global Claims Administration Costs Framework. The Claims Administrator shall also prepare the First Annual Global Claims Administration Costs Budget and Subsequent Annual Global Claims Administration Costs Budget which the Claims Administrator shall submit to the ~~budget for final joint approval by the~~ CCAA Court and the Quebec Superior Court for joint approval.

57.4 The Claims Administrator shall manage and track the budget for the administration of the Quebec Administration Plan.

57.5 Annually and as circumstances warrant at any other times as requested by the CCAA Plan Administrators in their discretion or as the CCAA Court and the Quebec Superior Court acting jointly direct, the Claims Administrator shall report through the Administrative Coordinator to the CCAA Plan Administrators regarding the progress of the administration of the Quebec Administration Plan including the publication of notices, the *Blais* Claims Application Deadline to file Claims, the Tobacco-Victim Claims and Succession Claims approved, the Tobacco-Victim Claims and Succession Claims rejected, any delays in the Claims Process, amounts distributed, fees charged and disbursements made.

57.6 Annually and as circumstances warrant at any other times as requested by the CCAA Plan Administrators in their discretion or as the CCAA Court and the Quebec Superior Court acting jointly direct, the Claims Administrator shall provide through the Administrative Coordinator to the CCAA Plan Administrators who, in turn, shall report to the CCAA Court, an accounting of the fees charged, disbursements made and, after the *Blais* Claims Application Deadline, the distributions made to Eligible *Blais* Class Members for approval by the CCAA Court.

57.7 The Claims Administrator shall provide an Exit Report through the Administrative Coordinator to the CCAA Plan Administrators within six months, or as soon as is practicable, following the termination of the administration of the Quebec Administration Plan.

57.8 The Administrative Coordinator shall provide to the Quebec Class Counsel copies of the budget, reports, accounting of fees and Exit Report that the Claims Administrator submits through the Administrative Coordinator to the CCAA Plan Administrators pursuant to paragraphs 57.3, 57.5, 57.6 and 57.7 herein.

SECTION XI – CONFIDENTIALITY AND INFORMATION MANAGEMENT

58. Confidentiality

58.1 The Claims Administrator shall develop a privacy policy which shall be posted on the website maintained by the Claims Administrator. The privacy policy shall include a description of how the Claims Administrator will collect Personal Information regarding the Tobacco-Victim Claimants and the Succession Claimants, and how the Personal Information may be used, shared, stored, safeguarded and destroyed by the Claims Administrator.

58.2 The Claims Administrator shall develop, host, maintain and manage an electronic database of all Tobacco-Victim Claims and Succession Claims submitted by Tobacco-Victim Claimants and Succession Claimants and maintain the confidentiality of the Personal Information and data regarding the Tobacco-Victim Claimants and Succession Claimants in the database through security measures which include: the training of staff regarding their privacy obligations; administrative controls to restrict access to Personal Information on a "need to know basis"; and technological security measures such as firewalls, multi-factor authentication, encryption and anti-virus software.

58.3 Any Personal Information and data regarding a Tobacco-Victim Claimant or Succession Claimant that is provided, created or obtained in the course of the claims administration, whether written or oral, shall be kept confidential by the Claims Administrator, the Review Officer, the Administrative Coordinator, and the CCAA Plan Administrators and shall not be disclosed, shared or used for any purpose other than the determination of the Tobacco-Victim Claims and Succession Claims, without the consent of the Tobacco-Victim Claimant or the Succession Claimant, as applicable, or as required by law.

58.4 The Personal Information and data regarding the Tobacco-Victim Claimants and the Succession Claimants that is collected by the Claims Administrator shall not be used for any research or any other purpose that is not related to the administration of Tobacco-Victim Claims and Succession Claims made pursuant to the Quebec Administration Plan.

58.5 The Claims Administrator shall obtain from all its employees, officers, contractors, subcontractors, agents and representatives who are engaged in the administration of Tobacco-Victim Claims and Succession Claims under the Quebec Administration Plan, an executed non-disclosure agreement in a form approved by the CCAA Plan Administrators.

58.6 The Claims Administrator shall store all Personal Information and data regarding the Tobacco-Victim Claims and Succession Claims in a secure location and only permit authorized Individuals who have executed a non-disclosure agreement to have access to the Personal Information.

59. Retention and Destruction of Tobacco-Victim Claimant and Succession Claimant Information and Records

59.1 The Claims Administrator shall retain all Personal Information and documentation in its possession provided in connection with the Proofs of Claim submitted by the Tobacco-Victim Claimants and the Succession Claimants for ~~two~~three years following the completion of the distribution of the Compensation Payments ("**Retention Period**"). The Personal Information and documents provided in respect of a Tobacco-Victim Claimant or Succession Claimant, or the fact that a Proof of Claim has been submitted in respect of a Tobacco-Victim Claimant or Succession Claimant, shall not be disclosed by the Claims Administrator to anyone, except with the consent of the Tobacco-Victim Claimant or Succession Claimant, as applicable, or as required by law.

59.2 Subject to the prior approval of the CCAA Court, the Claims Administrator shall conduct the secure destruction of all electronic Personal Information, including all data and metadata, and all Personal Information in document form in the Claims Administrator's possession that was provided as part of the Proofs of Claim, with the exception of the Claims Administrator's reports and administrative records, as soon as reasonably practicable after the expiry of the Retention Period, and shall provide certification of such destruction to the CCAA Court.

PART C: GENERAL

SECTION I – GENERAL PROVISIONS APPLICABLE TO QUEBEC ADMINISTRATION PLAN

60. Effective in Entirety

60.1 None of the terms herein regarding the Quebec Administration Plan shall become effective unless and until all the terms of the Quebec Administration Plan have been finally approved by the CCAA Court. If such CCAA Court approval is not granted, the

Quebec Administration Plan will thereupon be terminated, and none of the Tobacco Companies or the Quebec Class Action Plaintiffs will be liable for such termination.

61. Termination of Quebec Administration Plan

61.1 The Quebec Administration Plan will continue in full force and effect until all obligations under the Quebec Administration Plan are fulfilled.

62. Governing Law

62.1 The Quebec Administration Plan shall be governed and construed in accordance with the laws of the Province of Quebec and the applicable laws of Canada.

63. Entire Agreement

63.1 The terms and conditions set forth in Part B regarding the Quebec Administration Plan constitute the entire Agreement between the Tobacco Companies and the Quebec Class Action Plaintiffs with respect to the Quebec Administration Plan, and cancel and supersede any prior or other understandings and agreements between the Tobacco Companies and the Tobacco-Victim Claimants and Succession Claimants. There are no representations, warranties, terms, conditions, undertakings, covenants or collateral agreements, express, implied or statutory between the Tobacco Companies and the Tobacco-Victim Claimants and Succession Claimants with respect to the Quebec Administration Plan other than as expressly set forth or referred to in Part B of this document.

64. Benefit of the Quebec Administration Plan

64.1 The terms and conditions set forth in Part B regarding the Quebec Administration Plan shall enure to the benefit of and be binding upon the Tobacco Companies and the Tobacco-Victim Claimants and Succession Claimants who are alive and deceased, and their successors, heirs, administrators and estate trustees.

65. Official Languages

65.1 The Tobacco Companies shall pay for the cost to prepare a French translation of this document and all Notices and Forms regarding the Quebec Administration Plan that are attached to this document as Appendices. To the extent that there are any inconsistencies between the English and the French versions of this document, the Notices or the

Appendices, the English version shall be authoritative and shall govern and prevail in all respects.

DATED as of the ~~5th~~22nd day of ~~December~~August, ~~2024~~2025.

APPENDIX "A"

Note: Appendix "A" is a version of the *Blais* First Notice that is provided for guidance only to assist the understanding of the Claim Administrator which shall be responsible for designing, implementing and managing the *Blais* Notice Plan pursuant to which prospective Tobacco-Victim Claimants and prospective Succession Claimants will be informed about the Quebec Administration Plan and be provided with ongoing notice throughout the *Blais* Claims Submission Period.

Quebec Class Action Administration Plan

BLAIS FIRST NOTICE

To all individuals resident in Quebec who smoked Twelve Pack-Years of cigarettes sold in Canada by Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp. during the period from January 1, 1950 to November 20, 1998, and were diagnosed before March 12, 2012 with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) attributable to smoking cigarettes.

You may be eligible to receive compensation.

A person smoked Twelve Pack-Years of cigarettes if they smoked the equivalent of a minimum of 87,600 cigarettes calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption (for example, 20 cigarettes a day for 12 years; 30 cigarettes a day for 8 years; or 10 cigarettes a day for 24 years).

Please read this Notice carefully.

To learn more about the Quebec Class Action Administration Plan go to [URL for website of Claims Administrator] or contact the Claims Administrator's Call Centre by telephone at [Call Centre toll-free number] or by email at [Call Centre email address].

You may also contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or

The Ontario Superior Court of Justice (Commercial List) ("**CCAA Court**") authorized this Notice. It is not a solicitation from a lawyer.

<u>What is the *Blais* Class Action?</u>

In 1998, the action in *Conseil québécois sur le tabac et la santé et al.* v. *JTI-Macdonald Corp. et al.* ("***Blais* Class Action**") was commenced against three Canadian Tobacco Companies, Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp. ("**Tobacco Companies**") in the Superior Court of Quebec ("**QSC**"). The proceeding was certified as a class action on February 21, 2005. The ***Blais* Class Members** are comprised of approximately 100,000 smokers resident in Quebec who developed lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) prior to March 12, 2012, after having smoked a stipulated quantity of cigarettes manufactured by the Tobacco Companies.

Following a lengthy trial, on May 27, 2015, the QSC granted judgment against the Tobacco Companies. On March 1, 2019, the Quebec Court of Appeal upheld the trial judgment. The Quebec Courts awarded the *Blais* Class Members moral damages, punitive damages, interest and additional indemnity totalling approximately $13.7 billion.

<u>What is the Quebec Class Action Administration Plan?</u>

In March, 2019, the Tobacco Companies filed for protection from their creditors, including the *Blais* Class Members, under the *Companies' Creditors Arrangement Act* ("**CCAA**"). The Tobacco Companies participated in a comprehensive Court-supervised mediation with the Provinces, Territories, *Blais* Class Members and other persons with claims and potential claims against them to negotiate a global settlement of all claims arising from the development, design, manufacture, production, marketing, advertising, distribution, purchase or sale of tobacco products, including the historical or ongoing use of or exposure to tobacco products or their emissions and the development of any resulting disease or condition in Canada.

Following a Court-supervised mediation, on **[date]**, the CCAA Court approved the plans of compromise and arrangement ("**CCAA Plans**") pursuant to the CCAA of the Tobacco Companies. The CCAA Plans include compensation to be provided through the Quebec Class Action Administration Plan ("**Quebec Administration Plan**") to residents of Quebec who meet the prescribed criteria to be the *Blais* Class Members.

If you are a resident of Quebec, smoked Twelve pack-years of cigarettes sold by any of the Tobacco Companies between January 1, 1950 and November 20, 1998, and were diagnosed with Lung Cancer, Throat Cancer, or Emphysema/COPD (GOLD Grade III or IV) attributable to smoking cigarettes before March 12, 2012, you may be eligible to receive compensation from the Quebec Administration Plan.

<u>Who can receive money from the Quebec Administration Plan?</u>

You are a *Blais* Class Member and may be entitled to receive compensation in the form of a monetary payment if you fulfill the following criteria ("***Blais* Eligibility Criteria**"):

(a) You were alive on November 20, 1998;

(b) You reside in Quebec;

(c) Between January 1, 1950 and November 20, 1998, you smoked a minimum of Twelve Pack-Years of cigarettes sold by the Tobacco Companies;

(d) Before March 12, 2012, you were diagnosed with:

(i) Lung cancer,

(ii) Throat cancer, or

(iii) Emphysema/COPD (GOLD Grade III or IV); and

(e) On the date of your diagnosis, you resided in Quebec.

The heirs of persons who meet the above criteria but died after November 20, 1998 may also be eligible to receive a compensation payment.

"**Lung Cancer**" has been defined to mean primary cancer of the lungs.

"**Throat Cancer**" has been defined to mean primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx.

"**Larynx**" has been defined to mean the upper part of the respiratory passage that is bounded above by the glottis and is continuous below with the trachea.

"**Oropharynx**" has been defined to mean the part of the pharynx that is below the soft palate and above the epiglottis and is continuous with the mouth. It includes the back third of the tongue, the soft palate, the side and back walls of the throat, and the tonsils.

"**Hypopharynx**" has been defined to mean the laryngeal part of the pharynx extending from the hyoid bone to the lower margin of the cricoid cartilage.

"**Emphysema**" has been defined to mean the condition of the lung that is marked by distension and eventual rupture of the alveoli with progressive loss of pulmonary elasticity, that is accompanied by shortness of breath with or without cough, and that may lead to impairment of heart action. For the purpose of the Quebec Administration Plan, "Emphysema" includes COPD (GOLD Grade III or IV).

"**COPD**" has been defined to mean chronic obstructive pulmonary disease (GOLD Grade III or IV). The Global Initiative for Chronic Obstructive Lung Disease ("**GOLD**") developed a four grade classification system based upon severity of airflow limitation and other diagnostic parameters. The GOLD Grade III (severe) and GOLD Grade IV (very severe) classifications represent the two most severe categories of disease.

"**Twelve pack-years of cigarettes**" has been defined to mean the minimum amount of the Tobacco Companies' cigarettes that a Pan-Canadian Claimant is required to have smoked between January 1, 1950 and November 20, 1998. One pack-year is the number of cigarettes smoked daily and is equivalent to 7,300 cigarettes. Twelve pack-years of cigarettes is the equivalent of 87,600 cigarettes which is calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption. For example, twelve pack-years equals:

10 cigarettes smoked per day for 24 years (10 x 365 x 24) = 87,600 cigarettes
or
20 cigarettes smoked per day for 12 years (20 x 365 x 12) = 87,600 cigarettes
or
30 cigarettes smoked per day for 8 years (30 x 365 x 8) = 87,600 cigarettes

"**Cigarettes sold by the Tobacco Companies**" has been defined to mean the following brands and sub-brands of cigarettes:

Accord	Craven "A"	Mark Ten	Number 7
B&H	Craven "M"	Matinee	Peter Jackson
Belmont	du Maurier	Medallion	Players
Belvedere	Dunhill	Macdonald	Rothmans
Camel	Export	More	Vantage
Cameo	LD	North American Spirit	Viscount
Other Brands [link to document listing sub-brands]		Winston	

<u>What compensation may you be eligible to receive from the Quebec Administration Plan?</u>

The Quebec Administration Plan provides financial compensation for *Blais* Class Members who fulfill the *Blais* Eligibility Criteria. The amount of compensation for which a *Blais* Class Member will be assessed to be eligible will depend upon several factors including the number of individuals in Quebec who fulfill the *Blais* Eligibility Criteria, the number of individuals diagnosed with each of Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV), and whether each *Blais* Class Member started smoking the Tobacco Companies' cigarettes before January 1, 1976, or on or after January 1, 1976. **An Eligible *Blais* Class member shall be paid for the single compensable disease with which they have been diagnosed that will provide them with the highest amount of compensation from the Quebec Administration Plan.** **<u>The amounts of the Compensation Payments to Eligible *Blais* Class Members shall not exceed and may be less than the maximum amounts specified in the table below</u>**:

Disease(s) with which you were diagnosed	Maximum Amount of Compensation (CAD)	
	If you started smoking before January 1, 1976	**If you started smoking on or after January 1, 1976**
Emphysema/COPD (GOLD Grade III or IV)	Up to $30,000	Up to $24,000
Lung cancer	Up to $100,000	Up to $80,000
Throat cancer	Up to $100,000	Up to $80,000

How do I submit a Claim?

To make a Claim to the Quebec Administration Plan, **by no later than [the *Blais* Claims Application Deadline which is TBD]**, you must submit to the Claims Administrator a **Proof of Claim** consisting of a **Tobacco-Victim Claim Form or Succession Claim Form** as applicable**.**

In order to obtain the Proof of Diagnosis, on the Tobacco-Victim Claim Form or Succession Claim Form, as applicable, you will be asked to authorize the Claims Administrator to request an Official Confirmation through the Ministry of Health and Social Services of Quebec ("**MSSS**") and the *Régie de l'assurance maladie du Québec* ("**RAMQ**") from (i) the Quebec Cancer Registry in respect of a diagnosis of Lung Cancer or Throat Cancer, and (ii) from MED-ÉCHO, a MSSS database of clinical information, in respect of a diagnosis of Emphysema/COPD (GOLD Grade III or IV). In the event that the Claims Administrator is unable to obtain an Official Confirmation in respect of the Tobacco-Victim, then the Claims Administrator will request that you submit an Alternative Cancer Proof or Alternative Emphysema/COPD (GOLD Grade III or IV) Proof which you will be responsible to obtain and submit.

If you are requested by the Claims Administrator to submit an Alternative Cancer Proof or an Alternative Emphysema/COPD (GOLD Grade III or IV) Proof, you must submit such proof to the Claims Administrator by no later than 120 days following receipt of such request in one of the following forms:

(a) a copy of a pathology report which confirms that you were diagnosed with Lung Cancer or Throat Cancer, as applicable, before March 12, 2012; or

(b) a copy of a report of a spirometry test performed on you before March 12, 2012, demonstrating a FEV1 (non-reversible) of less than 50% of the predicted value to establish a diagnosis of Emphysema/COPD (GOLD Grade III or IV); or

(c) A copy of an extract from your medical file confirming the diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012; or

(d) A completed **Physician Form**; or

(e) A written statement from your Physician, or another physician having access to your medical record, confirming the diagnosis of Lung Cancer or Throat Cancer before March 12, 2012 and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.

The Tobacco-Victim Claim Form, Succession Claim Form and Physician Form can be found **here** [link to forms on Claims Administrator's website] on the website for the Quebec Administration Plan. You must sign the Tobacco-Victim Claim Form or Succession Claim Form, as applicable, before a Commissioner for Oaths.

If you are the Legal Representative for an individual who is currently alive, or is now deceased, and who may fulfill the *Blais* Eligibility Criteria, you must provide the Claims Administrator with a document proving that you have the right and are authorized to make a Claim on behalf of the individual. You must also submit a Tobacco-Victim Claim Form or Succession Claim Form, as applicable, and, if requested, Alternative Cancer Proof or an Alternative Emphysema/COPD (GOLD Grade III or IV) Proof to the Claims Administrator **by no later than [the *Blais* Claims Application Deadline which is TBD]**.

You may submit your Proof of Claim to the Claims Administrator by:

By Registered Mail to: **[Address of Claims Administrator]**

Online at: **[URL for website of Claims Administrator]**

By email to: **[Email address of Claims Administrator]**

By fax to: **[Fax Number of Claims Administrator]**

We recommend that you take a few minutes to review the FAQ section on the website of the Claims Administrator [link to Claims Administrator's website] for further details about the Quebec Administration Plan and the financial compensation that may be available to you. If you have any questions about the Quebec Administration Plan, you may contact the Claims Administrator at: **[insert URL for website of Claims Administrator and Call Centre toll-free number and email address].**

You may also contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

WHAT IS THE DEADLINE FOR SUBMITTING A CLAIM?

The deadline to file your Tobacco-Victim Claim Form or Succession Claim Form, as applicable, and, if requested, Alternative Cancer Proof or an Alternative Emphysema/COPD (GOLD Grade III or IV) Proof with the Claims Administrator is [**the *Blais* Claims Application Deadline which is TBD**].

IF YOU DO NOT FILE YOUR COMPLETE CLAIM ON TIME, YOUR CLAIM WILL NOT BE ALLOWED.

YOU MUST FILE A CLAIM EVEN IF YOU HAVE ALREADY REGISTERED ON THE QUEBEC CLASS ACTION WEBSITE

APPENDIX "B"

Quebec Class Action Administration Plan

NOTICE OF REJECTION OF *BLAIS* CLAIM

[on Claims Administrator's Letterhead]

BY [METHOD OF COMMUNICATION]

Claimant's Name
Claim Number
Claimant's Address

Dear [Full name of Tobacco-Victim Claimant / Succession Claimant or representative],

By way of the present Notice, we hereby advise you that your claim [claim number] relating to [your/ the Tobacco-Victim's name] diagnosis of [lung cancer/throat cancer/Emphysema/COPD (GOLD Grade III or IV)] has been rejected for the following reason(s): [Select appropriate reasons or add additional reasons]

- ☐ The Claim Form was not properly competed, despite having received a Notice of Incomplete Claim;
- ☐ The Claimant has not established that they are the proper claimant to be asserting the Tobacco-Victim's claim;
- ☐ A Succession Claim has been submitted by the Liquidator of the estate of the deceased Tobacco-Victim, or by an Heir with a priority claim to the Compensation Payment;
- ☐ The supporting documents do not support that the Tobacco-Victim smoked at least 12 pack-years of the Tobacco Companies' cigarettes between January 1, 1950 and November 20, 1998;
- ☐ The supporting documents do not support that the Tobacco-Victim was diagnosed with [lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV)] prior to March 12, 2012;
- ☐ The Tobacco-Victim's diagnosis or date of diagnosis could not be confirmed;
- ☐ The Tobacco-Victim does not reside in Quebec; and/or
- ☐ The Tobacco-Victim was not alive on November 20, 1998.

[If applicable: Although your claim has been rejected in the *Blais* Class Action, the date of your/the Tobacco-Victim's diagnosis is within the period between March 8, 2015 and March 8, 2019 which is covered by the Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**"). You will be receiving instructions from the Claims

Administrator regarding on how to proceed with your claim under the PCC Compensation Plan.]

If you believe that your claim has been improperly rejected, you may submit your Claim for review by the Review Officer. To do so, you must fully complete and submit the attached Request for Review Form and any supporting documents to the Claims Administrator by not later than 5:00 p.m. Eastern Time **sixty (60) days** from the date this Notice of Rejection of *Blais* Claim. The Claims Administrator will not accept and review your Request for Review unless it has been submitted by this deadline by one of the following methods:

SUBMIT YOUR REQUEST FOR REVIEW BY REGISTERED MAIL TO: [Address of Claims Administrator];

OR

SUBMIT YOUR REQUEST FOR REVIEW ONLINE AT: [URL for website of Claims Administrator];

OR

SUBMIT YOUR REQUEST FOR REVIEW BY EMAIL TO: [Email address for Claims Administrator];

OR

SUBMIT YOUR REQUEST FOR REVIEW BY FAX TO: [Fax Number of Claims Administrator].

In accordance with the terms of the Quebec Administration Plan, the decision of the Claims Administrator, and the decision of the Review Officer if you chose to submit a Request for Review, are final and binding without any recourse to any Court, forum or tribunal.

If you have questions in respect of the Claims Process, including this Notice of Rejection of *Blais* Claim or the Request for Review, under the Quebec Administration Plan, please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

If you require any assistance to complete a Request for Review, you may contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

[Place], this ● day of ●, 202●

Claims Administrator

APPENDIX "C"

Quebec Class Action Administration Plan

CLAIM FORM A

TOBACCO-VICTIM CLAIM FORM

PROOF OF CLAIM – GENERAL INSTRUCTIONS

If you have questions in respect of the Claims Process, including the status of your claim, under the Quebec Administration Plan, please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

If you require any assistance to complete this form, please call the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

You must submit your Claim Form and any required supporting documents to the Claims Administrator by [*Blais* Claims Application Deadline] before 5 PM EST.

Proofs of Claim may be submitted:

1. Electronically via the website at **[URL for website of Claims Administrator]**;
2. By email to **[Claims Administrator's email]**;
3. By fax to: **[Fax Number of Claims Administrator]**; or
4. By registered mail to the following address: **[Address of Claims Administrator]**.

Your claim will be deemed to be received **only when received by the Claims Administrator**. All Tobacco-Victim Claimants will be sent an Acknowledgement of Receipt of Claim by email or by mail once their Proof of Claim has been received by the Claims Administrator. You must keep your record of transmission of your Proof of Claim until you receive the Acknowledgement of Receipt of Claim. Please note that there may be a delay of several days before you receive your Acknowledgment of Receipt of Claim from the Claims Administrator.

PLEASE DO NOT SUBMIT YOUR CLAIM MORE THAN ONCE OR THROUGH MULTIPLE MEANS.

To be eligible to receive payment of financial compensation from the Quebec Administration Plan you (or the Tobacco-Victim for whom you are submitting a claim) must meet all of the following *Blais* Eligibility Criteria:

1. You reside in Quebec;
2. Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies.

Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that you (or the Tobacco-Victim for whom you are submitting a claim) smoked.

3. Before March 12, 2012, you were diagnosed 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/COPD (GOLD Grade III or IV).

4. On the date of your diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) you resided in Quebec.

AND

5. The *Blais* Class Members include the heirs of all persons who died after November 20, 1998 and satisfied the above criteria.

If you reside in Quebec and do not meet the above *Blais* Eligibility Criteria, you may be eligible to receive compensation as a Pan-Canadian Claimant under the Pan-Canadian Claimant Compensation Plan ("PCC Compensation Plan"), if you meet all of the following criteria:

1. You reside in any Province or any Territory;
2. You were alive on March 8, 2019;
3. Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;

Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that you smoked.

4. Between March 8, 2015 and March 8, 2019, you were diagnosed 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/COPD (GOLD Grade III or IV);

AND

5. On the date of your diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) you resided in any Province or any Territory.

You are only permitted to make one claim for compensation as either a *Blais* Class Member or a PCC-Claimant under the PCC Compensation Plan. You cannot make a claim to both Claims Processes. You may determine whether you are eligible to receive compensation as a PCC-Claimant at [link to PCC section of Claims Administrator's website].

You must fill out either Claim Form A or Claim Form B, depending on your situation:

Claim Form A is the Tobacco-Victim Claim Form (living class members)

Use Claim Form A – Tobacco-Victim Claim Form:

- If you are a Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012; or
- If you have a mandate or power of attorney to represent a living Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or Emphysema/COPD (GOLD Grade III or IV) before March 12,

2012.

Claim Form B is the Succession Claim Form (succession class members)

Use Claim Form B – Succession Claim Form:

- If you are the liquidator of the estate of a Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012, and who died after November 20, 1998;
- If you are an heir of a Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012 and who died after November 20, 1998, and the estate is closed, or if the Tobacco-Victim died without a will; or
- If you have a mandate or power of attorney to represent the heir of a Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012 and who died after November 20, 1998, and the estate is closed or the Tobacco-Victim died without a will.

If the heir has died, a person who assumes the claim of the deceased heir by representation may also file a Succession Claim using Claim Form B.

Confidentiality Declaration by the Claims Administrator

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 ("**PIPEDA**"). This information is collected only for the purpose of administering the Quebec Administration Plan and to assess a Tobacco-Victim Claimant's or Succession Claimant's eligibility to receive a Compensation Payment as an Eligible *Blais* Class Member and will not be disclosed without the express written permission of the Tobacco-Victim Claimant or Succession Claimant, except as provided for in the Quebec Administration Plan or by Court Order.

INSTRUCTIONS – CLAIM FORM A:
TOBACCO-VICTIM CLAIM FORM

As a person who has suffered from lung cancer, throat cancer and/or Emphysema/COPD (GOLD Grade III or IV), you are considered a "Tobacco-Victim Claimant" under the terms of the Quebec Administration Plan.

This document is intended to assist you in completing Claim Form A, and assembling the documentation required in order to prove your claim.

If you need any help or have questions, please call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

You may also contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

***If you are filling out this form on your own behalf, provide your own information where information is requested about the "**Tobacco-Victim**."

Part A: 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 to prove the diagnosis and the date of diagnosis of the Tobacco-Victim's tobacco-related disease(s).

In **Question 4**, confirm whether the Tobacco-Victim was alive on November 20, 1998. If the Tobacco-Victim died before November 20, 1998, then neither the estate of the Tobacco-Victim nor the Tobacco-Victim's Heirs are eligible to receive a Compensation Payment.

In **Question 5**, confirm whether the Tobacco-Victim resided in Quebec during the period from January 1, 1950 to November 20, 1998.

In **Question 6**, indicate whether the Tobacco-Victim resided in Quebec on the date of their diagnosis.

In **Question 7**, indicate whether the Tobacco-Victim currently resides in Quebec.

Only answer **Question 8** if the answer to Questions 5, 6 or 7 was "No" and provide the details concerning the Tobacco-Victim's time living in Quebec. Please note that the Tobacco-Victim must have been a resident of the Province of Quebec in order to be entitled to compensation. **Please note that, in order to be entitled to compensation, the Tobacco-Victim must have been a resident of Quebec at the time of diagnosis as well as a resident of Quebec at the time of submitting the Proof of Claim to the Claims Administrator.**

In **Question 9**, indicate whether you are acting as a representative of the Tobacco-Victim.

Only answer **Question 10** if you are a representative of the Tobacco-Victim. In response to these questions, indicate your full name and the type of mandate that you are acting pursuant to. You must attach a copy of the mandate or power of attorney with the Proof of Claim, 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 11** and **12**, 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 **[Claims Administrator's email]** to your list of contacts to ensure that correspondence in connection with your claim reaches your Inbox.

In **Question 12**, indicate your language of preference for communications from the Claims Administrator.

Part B: Proof of Diagnosis

To be eligible for compensation, the Tobacco-Victim must have been diagnosed with primary lung cancer, primary cancer (squamous cell carcinoma) of the larynx, oropharynx or hypopharynx and/or Emphysema/COPD (GOLD Grade III or IV) before **March 12, 2012.** These are the only diseases covered by the Quebec Administration Plan.

In response to **Question 1**, indicate what disease(s) the Tobacco-Victim has been diagnosed with, and for each, indicate the initial date of diagnosis. While a Tobacco-Victim has a distinct claim for each occurrence of a covered disease, 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 which 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 in the Claims Process.

If you are unsure of which category your claim falls into, please call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

You may also contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

In **Section 2,** you must provide your authorization for 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 a Tobacco-Victim's diagnosis, the Claims Administrator will request the official records from the Quebec Cancer Registry and the MED-ÉCHO database which are held by RAMQ and the Ministry of Health and Social Services.

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/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 submitting your Alternative Proof electronically, please name the PDF document "[your health insurance card number]-Alternative Medical Proof.pdf" as applicable.

PART C. Proof of Smoking History

In this section, you must confirm the Tobacco-Victim's smoking habits.

In **Section 1**, you must indicate whether the Tobacco-Victim started smoking either (a) before 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. This is 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 to the extent of 80%. These determinations by the Courts are final and cannot be appealed.

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 X 365 X 12 = 87,600) or
- 30 cigarettes a day for 8 years (30 X 365 X 8 = 87,600) or
- 10 cigarettes a day for 24 years (10 X 365 X 24 = 87,600);

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 Proof of Claim.

If the Tobacco-Victim's smoking history can be easily expressed in terms of number of cigarettes smoked per year, then please fill out the requisite information where indicated in **Section 2(a)**. If the Tobacco-Victim's smoking history cannot be easily expressed in such terms, please provide a summary where indicated in **Section 2(b)** describing the Tobacco-Victim's smoking habits between January 1, 1950 and November 20, 1998.

In **Section 3**, 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, Players includes Players Light and Players Filter etc. The purpose of providing this information is to confirm that the Tobacco-Victim smoked cigarettes manufactured by the defendant tobacco companies.

PART D. Payment Method

In this section indicate your preference to receive payment by either cheque or direct deposit of any Compensation Payment for which the Tobacco-Victim may be determined to be eligible.

PART E. Signature

In this section indicate your own name and the date, and add your signature. By signing this form, you are acknowledging that the information submitted is true, and all supporting documents are authentic and have not been altered.

The Claim Form must be signed before a Commissioner for Oaths.

If Quebec Class Counsel are 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 Quebec Class Counsel, you may locate a Commissioner for Oaths at https://www.assermentation.justice.gouv.qc.ca/ServicesPublicsConsultation/Commissaires/Proximite/Criteres.aspx.

CLAIM FORM A

TOBACCO-VICTIM CLAIM FORM

Part A: Information about the Tobacco-Victim

1. What is your (the Tobacco-Victim's) full legal name?

Last name: ____________________ Given name(s): ____________________

2. What is your (the Tobacco-Victim's) date of birth (YYYY-MM-DD)?

3. What is your (the Tobacco-Victim's) health insurance card number? ____________________

4. Was the Tobacco-Victim alive on November 20, 1998? ☐ Yes ☐ No

5. Between January 1, 1950 and November 20, 1998, did you (the Tobacco-Victim) reside in Quebec?
☐ No ☐ Yes

6. Did you reside in Quebec on the date on which you were diagnosed with primary lung cancer, primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer), or Emphysema/COPD (GOLD Grade III or IV)? ☐ Yes ☐ No

7. Do you (the Tobacco-Victim) currently reside in Quebec? ☐ Yes ☐ No

8. If you answered "No" to any of Questions 4, 5 and/or 6 , during which periods of time were you a resident of Quebec?

____

____

9. Are you (the Tobacco-Victim) represented by another person? ☐ Yes ☐ No

10. If you answered "Yes" to Question 9:

(a) What is the representative's full legal name?

Last name: ____________________ Given name(s): ____________________

(b) Pursuant to what type of mandate is the representative acting?

☐ Tutorship to a person of full age ☐ Mandate in case of incapacity

☐ Curatorship to a person of full age ☐ Power of attorney

☐ Detailed Mandate

A copy of the mandate or power of attorney that the representative of the Tobacco-Victim is acting pursuant to must be attached and marked with the words "Representative's Mandate" and the name of the Tobacco-Victim.

11. What is your mailing address? If a representative is submitting the claim, provide the representative's mailing address.

Number | Street | Apartment

City/Town | Province | Country | Postal Code

12. What is your contact information? If a representative is filing the claim, provide the representative's contact information.

Phone: ______________ Fax: ______________

Email: ______________

13. What language should be used for communication?

☐ English ☐ French

Part B: Proof of Diagnosis

1. I (or the Tobacco-Victim whom I represent) have (or has) been diagnosed with the following disease (or diseases) on the following date(s) (YYYY-MM-DD), and was resident in the place indicated on the date of diagnosis:

☐ Primary Lung Cancer

Date of diagnosis: ______________

Place of residence on date of diagnosis: ______________

☐ Primary squamous cell carcinoma of the larynx, oropharynx or hypopharynx (Throat Cancer)

Date of diagnosis: ______________

Place of residence on date of diagnosis: ______________

☐ Emphysema/COPD (GOLD Grade III or IV)

Date of diagnosis: ______________

Place of residence on date of diagnosis: ______________

Reminder: *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 my medical information (or a copy of the medical information of the Tobacco-Victim whom I represent) relating to the diseases/diagnoses referenced above, and I authorize the Ministère de la Santé et des Services sociaux and/or the Régie de l'assurance maladie du Québec to communicate to the Claims Administrator copies of any of the following:

- A confirmation of my (or the Tobacco-Victim's) diagnosis from the Quebec Cancer Registry;
- An extract from RAMQ files confirming my (or the Tobacco-Victim's) diagnosis; and
- An extract from the MED-ÉCHO database confirming my (or the Tobacco-Victim's) diagnosis.

☐ **By checking this box, I authorize my (or the Tobacco-Victim's) 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 from you by way of a Notice from the Claims Administrator entitled "Notice to Provide Alternative Proof."**

Part C: Proof of Smoking History

1. I (or the Tobacco-Victim whom I represent) started smoking cigarettes:

☐ Before January 1, 1976 ☐ On or after January 1, 1976

2 (a). Between January 1, 1950 and November 20, 1998, I (or the Tobacco-Victim whom I represent) smoked approximately ________ cigarettes per day for approximately _________ years.

[or]

2 (b). The following is a summary of the number of cigarettes I (or the Tobacco-Victim whom I represent) smoked between January 1, 1950 and November 20, 1998:

____

____

____

____

3. I (or the Tobacco-Victim who I represent) regularly smoked the following brands of cigarettes:

☐ Accord	☐ Craven "M"	☐ Matinee	☐ Rothmans
☐ B&H	☐ du Maurier	☐ Medallion	☐ Vantage
☐ Belmont	☐ Dunhill	☐ More	☐ Viscount
☐ Belvedere	☐ Export	☐ North American Spirit	☐ Winston

☐ Camel ☐ LD ☐ Number 7

☐ Cameo ☐ Macdonald ☐ Peter Jackson

☐ Craven "A" ☐ Mark Ten ☐ Players

☐ Other: ______________________________

***Reminder**: The brand choices listed above include all cigarettes in the same brand family. Please check all that apply.* [link to document listing sub-brands]

Part D: Payment Method

1. If the Claims Administrator determines that I (or the Tobacco-Victim whom I represent) is eligible to receive compensation from the Quebec Administration Plan, I wish to receive payment:

☐ By cheque mailed to the address that I provided in Part A of this Claim Form.

☐ By direct deposit into my (the Tobacco Victim's) bank account. I have attached a "Void" cheque and provided the following information regarding the bank account in my name:

Financial Institution: ____________________________

Branch Address: ________________________

City: __________________________

Province: ______________________________

Postal Code: ___________________________

Name on Account: ______________________________

Branch Number: ________________________

Financial Institution Number: ____________________________

Account Number: _______________________

Part E: Signature

I, ____________________________, solemnly declare that the information provided herein is true and that the documents submitted in support of this claim are authentic and have not been modified in any way whatsoever.

Signature: ______________________________________

Date: ______________________________________

SOLEMNLY AFFIRMED BEFORE ME in
______________________________ (City),
Quebec, on ____________________ (Date)

____
Commissioner for Oaths for Quebec

APPENDIX "D"

Quebec Class Action Administration Plan

PHYSICIAN FORM

GENERAL INSTRUCTIONS

If you have questions in respect of the Claims Process under the Quebec Class Action Administration Plan ("**Quebec Administration Plan**"), please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

You may also contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

This Physician Form can be used as Alternative Proof if the Claims Administrator has requested that the Tobacco-Victim Claimant or Succession Claimant provide Alternative Cancer Proof or Alternative Emphysema/COPD (GOLD Grade III or IV) Proof to help the Tobacco-Victim Claimant or Succession Claimant prove the Tobacco-Victim's diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012, which is required in order to prove a claim under the Quebec Administration Plan.

Deadline to Submit this Form: This Physician Form and all requested medical documents must be submitted to the Claims Administrator of the Quebec Administration Plan as a complete package by no later than [the *Blais* Claims Application Deadline which is TBD] or on the date set forth in the Notice to Provide Alternative Proof issued by the Claims Administrator (the "**Deadline**").

SUBMIT THIS FORM BY REGISTERED MAIL: This Physician Form and all required medical documents must be postmarked no later than the Deadline and mailed to: [Address of Claims Administrator].

OR

SUBMIT THIS FORM ONLINE: This Physician Form and documents must be submitted online and all documents must be uploaded online at [URL for website of Claims Administrator] by no later than 5:00 p.m. Eastern Time on the Deadline.

OR

SUBMIT THIS FORM BY EMAIL: This Physician Form must be emailed to the Claims Administrator to [Email address of Claims Administrator] by no later than 5:00 p.m. Eastern Time on the Deadline.

OR

SUBMIT THIS FORM BY FAX: This Physician Form and documents must be faxed to the Claims Administrator to [Fax Number of Claims Administrator] by no later than 5:00 p.m. Eastern Time on the Deadline.

Section I: Information regarding Tobacco-Victim **The "Tobacco-Victim" is the person in respect of whom a Proof of Claim has been filed pursuant to the Quebec Administration Plan. If the Tobacco-Victim is deceased, the Proof of Claim may be filed by the Tobacco-Victim's estate or heirs.**	
Full Name (First Name, Middle Name and Last Name):	
Date of Birth:	____________________ (DD/MM/YYYY)
Health Insurance Card Number:	
Section II: Name and Contact Information of Physician	
Full Name:	

Address:	
Business Phone:	
Preferred Language of Correspondence	☐ French ☐ English

Section III: Disease Diagnosis

Please complete this section even if the Tobacco-Victim is deceased.

Please <u>attach the requested medical documentation marked in Question 3 below to verify the diagnosis.</u> The request for documentation to confirm the diagnosis is a request for existing clinical records only. It is not a request for you or other physicians to prepare a report at this time.

1.	Has the Tobacco-Victim been diagnosed with primary Lung Cancer, Throat Cancer (primary squamous cell carcinoma of the larynx, oropharynx, or hypopharynx), or Emphysema/COPD (GOLD Grade III or IV)? Check all that apply.	☐ Lung Cancer ☐ Throat Cancer (primary squamous cell carcinoma of the larynx, oropharynx, or hypopharynx) ☐ Emphysema/COPD (GOLD Grade III or IV)
2.	On what date was the Tobacco-Victim first diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV)? (If the Tobacco-Victim was diagnosed with multiple diseases, please add the date of diagnosis for each disease).	Disease: ________________ Date of Diagnosis: ____________________ (DD/MM/YYYY) Disease: ________________ Date of Diagnosis: ____________________ (DD/MM/YYYY) Disease: ________________ Date of Diagnosis: ____________________ (DD/MM/YYYY)
3.	Please attach **<u>at least one</u>** of the following records that verify the above-referenced diagnosis and date of diagnosis:	☐ Pathology Report ☐ Operative Report ☐ Biopsy Report

		☐ MRI Report ☐ CT Scan Report ☐ PET Scan Report ☐ X-ray Report ☐ Sputum Cytology Report ☐ Spirometry Report ☐ Extract from medical chart ☐ Any other medical evidence or documentation that establishes the diagnosis and date of diagnosis (list the records attached): ____________________ ____________________

Section IV: Smoking History

Please answer Question 4 based upon information available in the clinical notes and records available to you. Question 4 is not a request that you seek information from the Claimant or perform an exhaustive review of the Tobacco-Victim's medical records. The Claimant is required to respond to questions regarding the Tobacco-Victim's smoking history on a separate Claim Form which they will submit to the Claims Administrator. If this information is not readily available to you, select "Do not know".

4.	To the best of your knowledge, information and belief, does, or if the Tobacco-Victim is deceased did, the Tobacco-Victim smoke cigarettes?	☐ Yes ☐ No ☐ Do not know

Section V: Certification by Physician

I certify that the information provided on this Physician Form is true and correct to the best of knowledge, information and belief.

____________________________ ____________________________

Date signed	Signature of Physician

APPENDIX "E"

Quebec Class Action Administration Plan

CLAIM FORM B

SUCCESSION CLAIM FORM

PROOF OF CLAIM – GENERAL INSTRUCTIONS

If you have questions in respect of the Claims Process, including the status of your claim, under the Quebec Administration Plan, please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

If you require any assistance to complete this form, please call the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

You must file your Claim Form and any required supporting documents by [*Blais* Claims Application Deadline] before 5 PM Eastern Time.

Proofs of Claim may be submitted:

1. Electronically via the website at **[URL for website of Claims Administrator]**;
2. By email to **[Claims Administrator's email]**;
3. By fax to: **[Fax Number of Claims Administrator]**; or
4. By registered mail to the following address: **[Address of Claims Administrator]**.

Your claim will be deemed to be received **only when received by the Claims Administrator**. All Tobacco-Victim Claimants will be sent an Acknowledgement of Receipt of Claim by email or by mail once their Proof of Claim has been received by the Claims Administrator. There may be a delay of several days before you receive your Acknowledgment of Receipt of Claim from the Claims Administrator. You must keep your record of transmission of your Proof of Claim until you receive the Acknowledgement of Receipt of Claim.

PLEASE DO NOT SUBMIT YOUR CLAIM MORE THAN ONCE OR THROUGH MULTIPLE MEANS.

To be eligible to receive payment of financial compensation from the Quebec Administration Plan the Tobacco-Victim in respect of whom you are submitting a claim must meet all of the following *Blais* Eligibility Criteria:

1. **The Tobacco-Victim resided in Quebec on the date of their death;**

2. **Between January 1, 1950 and November 20, 1998, the Tobacco-Victim smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies.**

Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that the Tobacco-Victim smoked.

3. **Before March 12, 2012, the Tobacco-Victim was diagnosed with:**

(d) **Primary lung cancer, or**

(e) **Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or**

(f) **Emphysema/COPD (GOLD Grade III or IV).**

4. **On the date of the Tobacco-Victim's diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) the Tobacco-Victim resided in Quebec.**

AND

5. **The *Blais* Class Members include the heirs of all persons who died after November 20, 1998 and satisfied the above criteria.**

If Tobacco-Victim resided in Quebec and does not meet the above *Blais* Eligibility Criteria, you may be eligible to receive compensation if the Tobacco-Victim was a Pan-Canadian Claimant under the Pan-Canadian Claimant Compensation Plan ("PCC Compensation Plan"), and meets all of the following criteria:

1. **The Tobacco-Victim resided in any Province or any Territory on the date of their death;**
2. **The Tobacco-Victim was alive on March 8, 2019;**
3. **Between January 1, 1950 and November 20, 1998, the Tobacco-Victim smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;**

Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that the Tobacco-Victim smoked.

4. **Between March 8, 2015 and March 8, 2019, the Tobacco-Victim was diagnosed with:**
   (d) **Primary lung cancer, or**
   (e) **Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or**
   (f) **Emphysema/COPD (GOLD Grade III or IV);**

AND

5. **On the date of the Tobacco-Victim's diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) the Tobacco-Victim resided in any Province or any Territory.**

You are only permitted to make one claim for compensation in regard to the Tobacco-Victim as either a *Blais* Class Member or a PCC-Claimant under the PCC Compensation Plan. You cannot make a claim to both Claims Processes. You may determine whether you are eligible to receive compensation in regard to the Tobacco-Victim as a PCC-Claimant at [link to PCC section of Claims Administrator's website].

You must fill out either Claim Form A or Claim Form B, depending on their situation:

Claim Form A is the Tobacco-Victim Claim Form (living class members)

Use Claim Form A – Tobacco-Victim Claim Form:

- If you are a Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or emphysema/COPD (GOLD Grade III or IV) before March 12, 2012; or
- If you have a mandate or power of attorney to represent a living Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or emphysema/COPD (GOLD Grade III or IV) before March 12, 2012.

Claim Form B is the Succession Claim Form (succession class members)

Use Claim Form B – Succession Claim Form:

- If you are the liquidator of the estate of a Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or emphysema/COPD (GOLD Grade III or IV) before March 12, 2012, and who died after November 20, 1998;
- If you are an heir of a Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or emphysema/COPD (GOLD Grade III or IV) before March 12, 2012 and who died after November 20, 1998, and the estate is closed, or if the Tobacco-Victim died without a will; or
- If you have a mandate or power of attorney to represent the heir of a Tobacco-Victim who was diagnosed with lung cancer, throat cancer and/or emphysema/COPD (GOLD Grade III or IV) before March 12, 2012 and who died after November 20, 1998, and the estate is closed or the Tobacco-Victim died without a will.

If the heir has died, a person who assumes the claim of the deceased heir by representation may also file a Succession Claim using Claim Form B.

Confidentiality Declaration by the Claims Administrator

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 ("**PIPEDA**"). This information is collected only for the purpose of administering the Quebec Administration Plan and to assess a Tobacco-Victim Claimant's or Succession Claimant's eligibility to receive a Compensation Payment as an Eligible *Blais* Class Member and will not be disclosed without the express written permission of the Tobacco-Victim Claimant or Succession Claimant, except as provided for in the Quebec Administration Plan or by Court Order.

INSTRUCTIONS – CLAIM FORM B: SUCCESSION CLAIM FORM

As the liquidator of the estate of a deceased Tobacco-Victim or an heir of a deceased Tobacco-Victim, you are considered a "Succession Claimant" under the terms of the Quebec Administration Plan. If the claim is proven, you will be entitled to receive a Compensation Payment as a "Succession Class Member". In the case of a claim submitted by an heir, the compensation may be split amongst all eligible heirs.

This document is intended to assist you to complete Claim Form B, and assemble the documentation required in order to prove your claim.

If you need any help or have questions, please call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

You may also contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

Part A: Information about the Succession Claimant and the Deceased Tobacco-Victim

Section 1: Succession Claimant and Representative

In this section, you must provide information to prove that you are entitled to submit a proof of claim on behalf of the estate of the deceased Tobacco-Victim.

Succession claims **must** be submitted by the liquidator of the estate of the deceased Tobacco-Victim, if there is still a liquidator acting in that capacity. If there is no liquidator (or no longer a liquidator) to the estate of the deceased Tobacco-Victim, then a claim may be submitted by an heir to the deceased Tobacco-Victim, or by an heir by representation. 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 as the representative of a Succession Claimant.

Only answer **Question 4** if you are submitting the claim as the representative of the Succession Claimant. In response to these questions, indicate the type of mandate that you are acting pursuant to. You must also attach a copy of the mandate or power of attorney with your Proof of Claim, 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 [Claims Administrator's email] 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.

Section 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. 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 relevant documents to assist in proving the diagnosis and the date of diagnosis of the Tobacco-Victim's tobacco-related disease(s).

In **Question 5**, confirm whether the deceased Tobacco-Victim was alive on November 20, 1998. If the Tobacco-Victim died before November 20, 1998, then neither the estate of the Tobacco-Victim nor the Tobacco-Victim's Heirs are eligible to receive a Compensation Payment.

In **Question 6**, confirm whether the deceased Tobacco-Victim resided in Quebec during the period from January 1, 1950 to November 20, 1998.

In **Question 7**, indicate whether the deceased Tobacco Victim resided in Quebec on the date of their diagnosis.

In **Question 8**, indicate whether the deceased Tobacco Victim resided in Quebec on the date of their death.

Only answer **Question 9** if the answer to Questions 6, 7 or 8 was "No" and provide the details concerning the Tobacco-Victim's time living in Quebec. Please note that the Tobacco-Victim must have been a resident of the Province of Quebec in order to be entitled to compensation. **Please note that, in order to be entitled to compensation, the Tobacco-Victim must have been a resident of Quebec at the time of diagnosis as well as a resident of Quebec at the time of their death.**

Part B: Proof of Diagnosis

In order to be eligible for compensation, the deceased Tobacco-Victim must have been diagnosed with primary lung cancer, primary cancer (squamous cell carcinoma) of the larynx, oropharynx or hypopharynx, and/or emphysema/COPD (GOLD Grade III or IV) before **March 12, 2012.** These are the only diseases covered by the Quebec Administration Plan.

In response to **Question 1**, indicate what disease(s) the deceased Tobacco-Victim was diagnosed with, and for each, indicate the initial date of diagnosis. While a Succession Claimant has a distinct claim for each occurrence of a covered disease, 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. Note that the Succession Claimant will only receive compensation relating to the proven claim entitling 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, to facilitate verification in the Claims Process.

If you are unsure of which category your claim falls into, please call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

In **Section 2,** you must provide your 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 a deceased Tobacco-Victim's diagnosis, the Claims Administrator will request the official records, including from RAMQ, the Ministry of Health and Social Services, the Quebec Cancer Registry and the MED-ÉCHO database.

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 you before March 12, 2012, demonstrating a FEV1 (non-reversible) of less than 50% of the predicted value to establish a diagnosis of Emphysema/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 submitting the Tobacco-Victim's Alternative Proof electronically, please name the PDF document "[Health insurance card number of the deceased Tobacco-Victim]-Alternative Medical Proof.pdf" as applicable.

PART C. Proof of Smoking History

In this section, you must confirm that you have knowledge of the deceased Tobacco-Victim's smoking habits.

In **Section 1**, you must indicate whether the deceased Tobacco-Victim started smoking either (a) before, 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. This is 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 to the extent of 80%. These determinations by the Courts are final and cannot be appealed.

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 X 365 X 12 = 87,600); or
- 30 cigarettes a day for 8 years (30 X 365 X 8 = 87,600); or
- 10 cigarettes a day for 24 years (10 X 365 X 24 = 87,600).

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 Proof of Claim.

If the deceased Tobacco-Victim's smoking history can be easily expressed in terms of number of cigarettes smoked per year, then please fill out the requisite information where indicated in **Section 2(a)**. If the deceased Tobacco-Victim's smoking history cannot be easily expressed in such terms, please provide a summary where indicated in **Section 2(b)** of the deceased Tobacco-Victim's smoking habits between January 1, 1950 and November 20, 1998.

In **Section 3**, 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, Players includes Players Light and Players 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 D. Proof of Succession Status

The purpose of this section is to 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. 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. 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 by representation of an heir who has died. If you are filing the Proof of Claim as an heir by representation, 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. If you require assistance, please contact Quebec Class Counsel or Raymond Chabot, so that they can help you make sure that all required documentation is submitted.

You must fill in the Sub-Form required, which is indicated next to the box you marked. Follow the instructions found on that Sub-Form, and include all required supporting documents.

PART E. Payment Method

In this section indicate your preference to receive payment by either cheque or direct deposit of any Compensation Payment for which the deceased Tobacco-Victim may be determined to be eligible.

PART F. Signature

In this section indicate your own name and the date, and add your signature. By signing this form, you are acknowledging that the information submitted is true, and all supporting documents are authentic and have not been altered.

The Claim Form must be signed before a Commissioner for Oaths.

If Quebec Class Counsel are 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 Quebec Class Counsel, you may locate a Commissioner for Oaths at https://www.assermentation.justice.gouv.qc.ca/ServicesPublicsConsultation/Commissaires/Proximite/Criteres.aspx

CLAIM FORM B

SUCCESSION CLAIM FORM

Part A: Information about the Succession Claimant

Section 1: Succession Claimant and Representative

1. What is the Succession Claimant's full legal name?

Last name: ______________________ Given name(s): ______________________

2. What is the Succession Claimant's date of birth (YYYY-MM-DD)? ______________________

3. Is the Succession Claimant represented by another party? ☐ Yes ☐ No

4. If you answered "yes" to Question 3:

(a) What is the Succession Claimant's representative's full legal name?

Last name: ______________________ Given name(s): ______________________

(b) Pursuant to what type of mandate is the representative acting?

☐ Tutorship to a person of full age ☐ Tutorship to a person of minor age

☐ Curatorship to a person of full age ☐ Mandate in case of incapacity

☐ Detailed Mandate ☐ Power of attorney

A copy of the mandate or power of attorney that the representative of the Succession Claimant is acting pursuant to must be attached and marked with the words "Representative's Mandate" and the name of the deceased Tobacco-Victim.

5. What is the Succession Claimant's mailing address? If a representative is filing the claim, provide the representative's mailing address.

Number	Street	Apartment

City/Town	Province	Country	Postal Code

6. What is the Succession Claimant's contact information? If a representative is filing the claim, provide the representative's contact information.

Phone: ______________________ Fax: ______________________

Email: ______________________

7. What language should be used for communication?

☐ English ☐ French

Section 2: Deceased Tobacco-Victim Information

1. What is the deceased Tobacco-Victim's full legal name?

Last name: ____________________ Given name(s): ____________________

2. What is the deceased Tobacco-Victim's date of birth (YYYY-MM-DD)?

Date of birth: ____________________

3. What is the deceased Tobacco-Victim's date of death (YYYY-MM-DD)?

Date of death: ____________________

4. What is the deceased Tobacco-Victim's health insurance card number?

Health insurance card number: ____________________

5. Was the Tobacco-Victim alive on November 20, 1998? ☐ Yes ☐ No

6. Between January 1, 1950 and November 20, 1998, did the deceased Tobacco-Victim reside in Quebec?
☐ Yes ☐ No

7. 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, the oropharynx or the hypopharynx (throat cancer), or Emphysema/COPD (GOLD Grade III or IV)?
☐ Yes ☐ No

8. Did the deceased Tobacco-Victim reside in Quebec on the date of their death? ☐ Yes ☐ No

9. If you answered "No" to any of Questions 6, 7 and/or 8 , during which periods of time was the deceased Tobacco-Victim a resident of Quebec?

____

____

Part B: Proof of Diagnosis

1. Indicate whether the deceased Tobacco-Victim was diagnosed with one or more of the following diseases, and provide the dates of diagnosis, as well as the place in which the Tobacco-Victim resided on the date of diagnosis:

☐ Primary Lung Cancer

Date of diagnosis: ____________________

Place of residence on date of diagnosis:_________________________

☐ Primary squamous cell carcinoma of the larynx, oropharynx or hypopharynx (Throat Cancer)

Date of diagnosis: _________________________

Place of residence on date of diagnosis:_________________________

☐ Emphysema/COPD (GOLD Grade III or IV)

Date of diagnosis: _________________________

Place of residence on date of diagnosis:_________________________

Reminder: *In the case of recurrence or relapse, please indicate the initial date of diagnosis only.*

2. Authorization to Confirm 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 above, and I authorize the Ministère de la Santé et des Services sociaux and/or the Régie de l'assurance maladie du Québec to communicate to the Claims Administrator 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; and
- An extract from the MED-ÉCHO database confirming the deceased Tobacco-Victim's diagnosis.

☐ By checking this box, I authorize the deceased Tobacco-Victim's 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 from you by way of a Notice from the Claims Administrator entitled "Notice to Provide Alternative Proof."**

Part C: Proof of Smoking History

I confirm that I have knowledge of the deceased Tobacco-Victim's smoking habits and:

1. That the deceased Tobacco-Victim started smoking cigarettes:

☐ Before January 1, 1976 ☐ On or after January 1, 1976

2(a). That between January 1, 1950 and November 20, 1998, the deceased Tobacco-Victim smoked approximately _______ cigarettes per day for approximately _________ years.

[or]

2(b). That the number of cigarettes that the deceased Tobacco-Victim smoked between January 1, 1950 and November 20, 1998 can be summarized as follows:

____

____

____

3. That I believe that the deceased Tobacco-Victim regularly smoked the following brands of cigarettes:

☐ Accord	☐ Craven "M"	☐ Matinee	☐ Rothmans
☐ B&H	☐ du Maurier	☐ Medallion	☐ Vantage
☐ Belmont	☐ Dunhill	☐ More	☐ Viscount
☐ Belvedere	☐ Export	☐ North American Spirit	☐ Winston
☐ Camel	☐ LD	☐ Number 7	
☐ Cameo	☐ Macdonald	☐ Peter Jackson	
☐ Craven "A"	☐ Mark Ten	☐ Players	
☐ Other:			

***Reminder**: The brand choices listed above include all cigarettes in the same brand family. Please check all that apply.*

.

PART D: Proof of Succession Status

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 will of the deceased Tobacco-Victim.

*If you select this option, please complete and attach **Sub-form B.1**, together with all of 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**, together with all of the required supporting documents.*

☐ No, I am not a liquidator of the estate of the deceased Tobacco-Victim.

If you select this option, please answer Question 2.

2. Only complete this Question if you answered "No" to the previous question, otherwise, leave blank: Are you an heir of the deceased Tobacco-Victim?

☐ Yes, I am an heir pursuant to the will of a deceased Tobacco-Victim.

*If you select this option, please complete and attach **Sub-form B.3**, together with all of 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**, together with all of the required supporting documents.*

☐ Yes, I am an heir by representation of the deceased Tobacco-Victim who has died.

*If you select this option, please complete and attach either **Sub-form B.3 or B.4**, as applicable in respect of the deceased Tobacco-Victim, together with all of the required supporting documents and provide a similar declaration in respect of the deceased heir that you represent.*

Reminder: *If you require assistance, please contact Quebec Class Counsel or Raymond Chabot, so that they can help you make sure that all required documentation is submitted.*

Part E: Payment Method

1. If the Claims Administrator determines that the Succession Claimant is eligible to receive compensation from the Quebec Administration Plan, I wish to receive payment:

☐ By cheque payable to the Estate of the Tobacco-Victim mailed to the address that I provided in Part A of this Claim Form.

☐ By direct deposit into a bank account in the name of the Tobacco-Victim's Estate. I have attached a "Void" cheque and provided the following information regarding the bank account in the name of the Tobacco-Victim's Estate:

Financial Institution: ____________________________

Branch Address: ________________________

City: __________________________

Province: ______________________________

Postal Code: ___________________________

Name on Account: ______________________________

Branch Number: ________________________

Financial Institution Number: ____________________________

Account Number: _______________________

Part F: Signature

I, ____________________________________, solemnly declare that the information provided herein is true and that the documents submitted in support of this claim are authentic and have not been modified in any way whatsoever.

Signature:

____

____

SOLEMNLY AFFIRMED BEFORE ME in
______________________________ (City),
Quebec, on ____________________ (Date)

____
Commissioner for Oaths for Quebec

SUB-FORM B.1:

LIQUIDATOR TO AN ESTATE OF THE DECEASED TOBACCO VICTIM PURSUANT TO A WILL

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 for Oaths.

If the Quebec Class Counsel are 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 Quebec Class Counsel, you may locate a Commissioner for 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 PURSUANT TO A WILL

I _________________________________(Name), _________________________________(Profession), residing and domiciled at ____ (Address), do solemnly affirm the following:

1. I attach hereto the death certificate of _________________________________ (name of deceased Tobacco-Victim), as **Exhibit 1**.

2. I attach hereto the will search of ______________________________________ (name of deceased Tobacco-Victim)
from the *Chambre des notaires du Québec* as **Exhibit 2**.

3. I attach hereto the will search of ______________________________________ (name of deceased Tobacco-Victim)
from the Bar of Quebec as **Exhibit 3**.

4. I attach hereto as **Exhibit 4**:

   ☐ the notarial will

   ☐ the will and judgment probating the will

pursuant to which I was appointed the liquidator to the estate of ______________________________________

(name of deceased Tobacco-Victim).

5. I confirm that I am still acting in the capacity as liquidator to the estate of the _______________ (name of deceased Tobacco-Victim) and confirm that I shall receive any compensation due to such estate and distribute such compensation in accordance with the deceased Tobacco-Victim's instructions in accordance with my duties.

6. All of the facts contained herein are true and all of the documents that I have submitted in support of this claim are authentic and have not been altered in any way.

AND I HAVE SIGNED,

____

Claimant name:

SOLEMNLY AFFIRMED BEFORE ME in
_____________________________ (City),
Quebec, on ___________________ (Date)

____
Commissioner for Oaths for Quebec

SECTION 2. LIST OF EXHIBITS TO ATTACH

☐ **Exhibit 1 – Death certificate**

☐ **Exhibit 2 – Will search – Chambres des notaires du Québec**

☐ **Exhibit 3 – Will search – Barreau du Quebec**

☐ **Exhibit 4 – The Notarial Will or the Will and judgment probating the Will**

SUB-FORM B.2:

LIQUIDATOR OF THE ESTATE OF A DECEASED TOBACCO- VICTIM, 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 for Oaths.

If the Quebec Class Counsel are 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 Quebec Class Counsel, you may locate a Commissioner for 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 Affidavit 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 A DECEASED TOBACCO-VICTIM, 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 Tobacco-Victim), as **Exhibit 1**.
2. I attach hereto the will search of ______________________________ (name of deceased Tobacco-Victim) from the *Chambre des notaires du Québec* as **Exhibit 2**.
3. I attach hereto the will search of ______________________________ (name of deceased Tobacco-Victim) from the Bar of Quebec as **Exhibit 3**.
4. As appears from Exhibit 2 and Exhibit 3, there are no registered wills in the name of _____ (name of deceased Tobacco-Victim), and I do not believe that the deceased had a will.
5. I am the ____________________________ (relationship) of the ________________(name of deceased Tobacco-Victim).
6. On ________________(date), I was appointed by the legal heirs of ______________________ (name of deceased Tobacco-Victim) to act as liquidator to the estate of ________________ (name of deceased Tobacco-Victim), as appears from the following document, which is attached hereto as **Exhibit 4**:

☐ copy of a notarial deed

☐ a private writing

☐ any other document, as applicable.

7. I confirm that I am still acting in the capacity as liquidator to the estate of ____________ (name of

deceased Tobacco-Victim) 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. All of the facts contained herein are true and all of the documents that I have submitted in support of this claim are authentic and have not been altered in any way.

AND I HAVE SIGNED,

____

Claimant name:

SOLEMNLY AFFIRMED BEFORE ME in
______________________________ (City),
Quebec, on ____________________ (Date)

____

Commissioner for Oaths for Quebec

SECTION 2. LIST OF EXHIBITS TO ATTACH

☐ **Exhibit 1 – Death certificate**

☐ **Exhibit 2 – Will search – Chambres des notaires du Québec**

☐ **Exhibit 3 – Will search – Barreau du Quebec**

☐ **Exhibit 4 – Copy of the Notarial Deed or Private Writing, or another document**

SUB-FORM B.3

HEIR OF THE ESTATE OF A DECEASED TOBACCO- VICTIM PURSUANT TO A WILL OR TESTAMENTARY CLAUSE IN A 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 for Oaths.

If the Quebec Class Counsel are 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 Quebec Class Counsel, you may locate a Commissioner for 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 Affidavit 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 TESTAMENTARY HEIR

I ______________________________(Name), ______________________________ (Profession), residing and domiciled at ____ (Address), do solemnly affirm the following:

1. I attach hereto the death certificate of ______________________________ (name of deceased tobacco-victim), as **Exhibit 1**.
2. I attach hereto the will search of ______________________________ (name of deceased tobacco-victim) from the *Chambre des notaires* as **Exhibit 2**.
3. I attach hereto the will search of ______________________________ (name of deceased tobacco-victim) from the Bar of Quebec as **Exhibit 3**.
4. I attach hereto as **Exhibit 4** the

   ☐ notarial will

   ☐ the registered marriage contract

   ☐ the will and judgment probating the will

   of the deceased tobacco-victim.

5. As appears from Exhibit 4, I was named:

   ☐ An heir to the estate of ______________________(name of deceased tobacco-victim);

   ☐ A particular legatee entitled to receive compensation from the class action.

6. All assets of the estate were distributed on or around____________________________________ (date) and there is presently no liquidator to the estate, as appears from ______________________________ (name of documentary evidence) attached hereto as **Exhibit 5**.
7. I am:

   ☐ the sole heir

   ☐ one of several heirs

   to the estate of the __________________________________ (name of deceased tobacco-victim).

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 in **Exhibit 6**.
9. All of the facts contained herein are true and all of the documents that I have submitted in support of this claim are authentic and have not been altered in any way.

AND I HAVE SIGNED

____

Claimant name:

SOLEMNLY AFFIRMED BEFORE ME in
______________________________ (City),
Quebec, on ___________________ (Date)

____

Commissioner for Oaths for Quebec

SECTION 2. LIST OF EXHIBITS TO ATTACH

☐ **Exhibit 1 – Death certificate**

☐ **Exhibit 2 – Will search – Chambres des notaires du Québec**

☐ **Exhibit 3 – Will search – Barreau du Québec**

☐ **Exhibit 4 – The Notarial Will, registered marriage contract or the Will and judgment probating the Will**

☐ **Exhibit 5 – Any document evidencing the absence of a liquidator to the Estate**

☐ **Exhibit 6 – A list of any other testamentary heirs, including their name, address, email address and telephone number**

SUB-FORM B.4:

HEIR OF THE ESTATE OF A DECEASED TOBACCO- VICTIM 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 for Oaths.

If the Quebec Class Counsel are 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 Quebec Class Counsel, you may locate a Commissioner for 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 Affidavit 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 TOBACCO-VICTIM

I ______________________________(Name), ______________________________ (Profession), residing and domiciled at ______________________________ (Address), do solemnly affirm the following:

1. I attach hereto the death certificate of ______________________________ (Name of deceased tobacco-victim), as **Exhibit 1**.
2. I attach hereto the will search of ______________________________ (Name of deceased Tobacco-Victim) from the *Chambre des notaires du Québec* as **Exhibit 2**.
3. I attach hereto the will search of ______________________________ (Name of deceased Tobacco-Victim) from the Bar of Quebec as **Exhibit 3**.
4. As appears from Exhibit 2 and Exhibit 3, there are no registered wills in the name of the _____ (Name of deceased Tobacco-Victim), and I do not believe that the deceased had a will.
5. I am the ______________________________ (relationship) of the ______________________________(Name of deceased Tobacco-Victim).
6. I attach a list of all of ______________________________ (Name of deceased Tobacco-Victim) other living heirs, including, as applicable, the deceased Tobacco-Victim's spouse, children, parents, siblings, nieces and nephews, as **Exhibit 4**.
7. All of the facts contained herein are true and all of the documents that I have submitted in support of this claim are authentic and have not been altered in any way.

AND I HAVE SIGNED

____

Claimant name:

SOLEMNLY AFFIRMED BEFORE ME in
______________________________ (City),
Quebec, on ____________________ (Date)

____
Commissioner for Oaths for Quebec

SECTION 2. LIST OF EXHIBITS TO ATTACH

☐ **Exhibit 1 – Death certificate**

☐ **Exhibit 2 – Will search – Chambres des notaires du Québec**

☐ **Exhibit 3 – Will search – Barreau du Québec**

☐ **Exhibit 4 – List of the names and contact information (for living heirs) of the deceased Tobacco-Victim's other living heirs, including, as applicable, the deceased Tobacco-Victim's spouse, children, parents, siblings, nieces and nephews**

APPENDIX "F"

Quebec Class Action Administration Plan

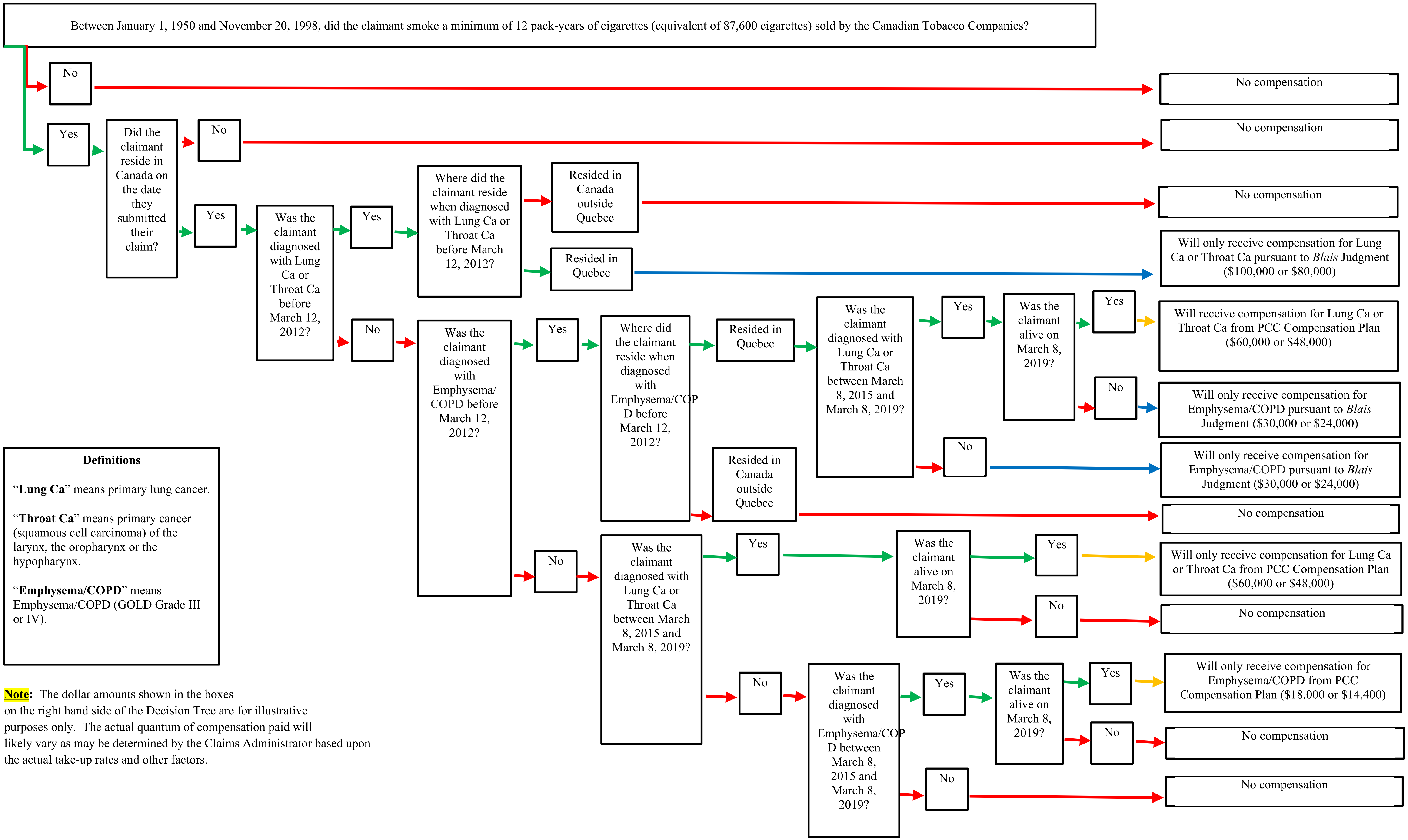
Rules for Legal Successions in the *Civil Code of Quebec*
(in the absence of a will)

Relationship to the Deceased				
Children, or their representatives	**Surviving spouse**	**Parents, or one of them**	**Siblings, or their representatives**	**Nieces and nephews**
Everything				
2/3	1/3			
	Everything			
	2/3	1/3		
	2/3		1/3	
		Everything		
		1/2	1/2	
			Everything	
	2/3			1/3
		1/2		1/2
				Everything

Legend:

(yellow)	These relatives exist and are entitled to the specified portion of the succession.
(orange)	No such successors exist.
(blue)	These relatives are excluded from the succession given that other successors take priority over them

APPENDIX G": Determination of whether Canadian Residents qualify to receive Compensation either pursuant to *Blais* Judgment or from Pan-Canadian Claimants' Compensation Plan



Definitions

"**Lung Ca**" means primary lung cancer.

"**Throat Ca**" means primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx.

"**Emphysema/COPD**" means Emphysema/COPD (GOLD Grade III or IV).

Note: The dollar amounts shown in the boxes on the right hand side of the Decision Tree are for illustrative purposes only. The actual quantum of compensation paid will likely vary as may be determined by the Claims Administrator based upon the actual take-up rates and other factors.

APPENDIX "H"

Quebec Class Action Administration Plan

ACKNOWLEDGMENT OF RECEIPT OF *BLAIS* CLAIM

[on Claims Administrator's Letterhead]

BY [METHOD OF COMMUNICATION]

Claimant's Name
Claim Number
Claimant's Address

Dear [Full name of Tobacco-Victim Claimant / Succession Claimant or representative],

This Acknowledgment of Receipt of Claim is your record that your claim in the Quebec tobacco class action has been received by the Claims Administrator.

Your claim number is: [insert claim number].

Your Proof of Claim will be reviewed as quickly as possible to determine if you are entitled to a Compensation Payment.

If your Claim Form is incomplete, or if any further documents are needed, you will receive a subsequent Notice detailing any further action required on your part.

You will be notified in writing once a decision has been made in respect of your claim.

If you have questions in respect of the Claims Process, including the status of your claim, under the Quebec Administration Plan, please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

You may contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

[Place], this ● day of ●, 202●

____
Claims Administrator

APPENDIX “I”

Quebec Class Action Administration Plan

PROOF OF CLAIM REVIEW CHECKLIST FOR TOBACCO-VICTIM CLAIMS

PART 1. REVIEW OF TOBACCO-VICTIM CLAIM FORM

PART A OF TOBACCO-VICTIM CLAIM FORM: Information about the Tobacco-Victim

1. The Tobacco-Victim Claimant is a:

   ☐ Tobacco-Victim

   ☐ Representative of a Tobacco-Victim

2. If the Tobacco-Victim Claimant is a Representative of the Tobacco-Victim, the Tobacco-Victim Claimant has provided proof of a:

   ☐ Mandate in case of incapacity

   ☐ Detailed mandate

   ☐ Power of attorney

   ☐ Tutorship to a person of full age

   ☐ Curatorship to a person of full age

3. The document provided in response to Question 2 shows that the Tobacco-Victim Claimant is a representative of the Tobacco-Victim:

   ☐ Yes

   ☐ No

If “No”, issue a **Notice of Rejection of *Blais* Claim** or a **Notice of Incomplete *Blais* Claim** or, alternatively, contact the Tobacco-Victim Claimant if the deficiency appears easily correctable.

4. The Tobacco-Victim meets the residency criteria [i.e. the Tobacco-Victim (i) if alive, resides in Quebec or, if deceased, resided in Quebec on the date of their death; (ii) was alive on November 20, 1998; and (iii) on the date of the diagnosis with a *Blais* Compensable Disease resided in Quebec]:

   ☐ Yes

   ☐ No

   ☐ Further assessment required

If "No", issue a **Notice of Rejection of *Blais* Claim**. If "Further assessment is required", contact the Tobacco-Victim Claimant for more information.

If "Yes" proceed to confirm the Tobacco-Related Disease.

PART B OF TOBACCO-VICTIM CLAIM FORM: Proof of Diagnosis of the Tobacco-Victim's Tobacco-Related Disease

5. The Tobacco-Victim's Claim relates to the following disease(s) with a date(s) of initial diagnosis of:

   ☐ Primary Lung Cancer:
   Date of Diagnosis: __________________

   ☐ Primary squamous cell carcinoma of the larynx, oropharynx or hypopharynx (Throat Cancer):
   Date of Diagnosis: __________________

   ☐ Emphysema/COPD (GOLD Grade III or IV):
   Date of Diagnosis: __________________

If more than one Tobacco-Victim Claim in respect of each disease is asserted, indicate the number of Tobacco-Victim Claims in the space provided.

If any of this information is not provided, issue a **Notice of Incomplete *Blais* Claim** or, alternatively, contact the Tobacco-Victim Claimant if the deficiency appears easily correctable.

6. The Claimant has authorized the Claims Administrator to obtain an Official Confirmation to confirm the Diagnosis?

   ☐ Yes

   ☐ No

If "No", issue a **Notice of Incomplete *Blais* Claim**.

7. Has the Claims Administrator obtained an Official Confirmation or has the Claimant filed Alternative Cancer Proof or Alternative Emphysema/COPD (GOLD Grade III or IV) Proof?

   ☐ Yes

   ☐ No

If "No", issue a **Notice of Incomplete *Blais* Claim**.

If "Yes" verify the Proof of Diagnosis.

8. Is the date of diagnosis in respect of at least one of the diagnoses prior to March 12, 2012?

   ☐ Yes

   ☐ No

If “No”, issue a **Notice of Rejection of *Blais* Claim.**

If “Yes” proceed to confirm Proof of Smoking History.

Official Confirmation should only be sought in respect of diseases for which the date of diagnosis is prior to March 12, 2012.

PART C OF TOBACCO-VICTIM CLAIM FORM: Proof of Smoking History

9. Pack-year calculation between January 1, 1950 and November 20, 1998:

____

____

____

10. The Tobacco-Victim smoked at least 12 pack-years between January 1, 1950 and November 20, 1998:

    ☐ Yes

    ☐ No

11. The Tobacco-Victim regularly smoked the Tobacco Companies’ products:

    ☐ Yes

    ☐ No

If “No” to Questions 10 or 11, issue a **Notice of Rejection of *Blais* Claim**. If any information is missing, issue a **Notice of Incomplete *Blais* Claim** or, alternatively, contact the Claimant if the deficiency appears easily correctable.

If “Yes”, to Questions 10 and 11, proceed with Diagnosis Confirmation in Part 2 in below.

PART 2. DIAGNOSIS CONFIRMATION

12. The Diagnosis (disease(s) and date(s) of diagnosis) has been confirmed by the Official Confirmation:

☐ Yes

☐ No

If "No", issue a **Notice to Provide Alternative Proof**.

13. The Claimant has submitted Alternative Proof:

☐ Yes

☐ No

If "No", issue a **Notice of Rejection of *Blais* Claim**.

14. If "Yes", does the Alternative Proof confirm the Diagnosis:

☐ Yes

☐ No

If "No", issue a **Notice of Rejection of *Blais* Claim**.

15. The date of diagnosis in respect of at least one diagnosis is prior to March 12, 2012 as confirmed by the Official Confirmation or the Alternative Proof:

☐ Yes

☐ No

If "No", issue a **Notice of Rejection of *Blais* Claim**.

If "Yes", proceed to establish the Claim Amount in Part 3 below.

PART 3. AMOUNT OF COMPENSATION PAYMENT

16. The Claimant is entitled to compensation for a:

☐ Lung or Throat Cancer Claim

☐ Emphysema/COPD (GOLD Grade III or IV) Claim

17. The Tobacco-Victim started smoking before January 1, 1976:

☐ Yes

☐ No

18. Is the maximum amount of the Compensation Payment reduced by 20% because the Tobacco-Victim started smoking on or after January 1, 1976?

    ☐ Yes

    ☐ No

19. The maximum net Compensation Payment (subject to possible reduction for pro-ration) is: ______

Issue a **Notice of Acceptance of *Blais* Claim** indicating the Compensation Payment.

APPENDIX "J"

Quebec Class Action Administration Plan

PROOF OF CLAIM REVIEW CHECKLIST FOR SUCCESSION CLAIMS

PART 1. REVIEW OF SUCCESSION CLAIM FORM

PART A OF SUCCESSION CLAIM FORM: Information about the Succession Claimant

1. The Succession Claimant is a:

   ☐ Liquidator of the Estate of the deceased Tobacco-Victim

   ☐ An Heir of the deceased Tobacco-Victim

   ☐ A representative of a Succession Claimant

2. If the Claimant is a representative of the Succession Claimant, the Succession Claimant has provided proof of a:

   ☐ Mandate in case of incapacity

   ☐ Detailed mandate

   ☐ Power of attorney

   ☐ Tutorship to person of full age

   ☐ Curatorship to a person of full age

   ☐ Tutorship to a person of minor age

3. The document provided in response to Question 2 shows that the Claimant is a representative of the Succession Claimant:

   ☐ Yes

   ☐ No

If "No", issue a **Notice of Rejection of *Blais* Claim** or a **Notice of Incomplete *Blais* Claim** or, alternatively, contact the Succession Claimant if the deficiency appears easily correctable.

4. The Tobacco-Victim meets the residency criteria [i.e. the Tobacco-Victim (i) if alive, resides in Quebec or, if deceased, resided in Quebec on the date of their death; (ii) was alive on November 20, 1998; and (iii) on the date of the diagnosis with a *Blais* Compensable Disease resided in Quebec]:

☐ Yes

☐ No

☐ Further assessment required

If "No", issue a **Notice of Rejection of *Blais* Claim**. If "Further assessment is required", contact the Claimant for more information.

If "Yes" proceed to confirm the Tobacco-Related Disease.

PART B OF SUCCESSION CLAIM FORM: Proof of Diagnosis of the Tobacco-Victim's Tobacco-Related Disease

5. The Tobacco-Victim's Claim relates to one of the following disease(s) with a date(s) of initial diagnosis of:

   ☐ Primary Lung Cancer;
   Date of Diagnosis: __________________

   ☐ Primary squamous cell carcinoma of the larynx, oropharynx or hypopharynx (Throat Cancer);
   Date of Diagnosis: __________________

   ☐ Emphysema/ COPD (GOLD Grade III or IV;
   Date of Diagnosis: __________________

   If more than one Claim in respect of each disease is asserted, indicate the number of Claims in the space provided. If any of this information is not provided, issue a **Notice of Incomplete *Blais* Claim** or, alternatively, contact the Claimant if the deficiency appears easily correctable.

6. Has the Claimant authorized the Claims Administrator to obtain an Official Confirmation to confirm the Diagnosis:

   ☐ Yes

   ☐ No

   If "No", issue a **Notice of Incomplete *Blais* Claim**.

7. Has the Claims Administrator obtained an Official Confirmation or has the Claimant filed Alternative Cancer Proof or Alternative Emphysema/COPD (GOLD Grade III or IV) Proof?

   ☐ Yes

☐ No

If "No", issue a **Notice of Incomplete *Blais* Claim**.

If "Yes" verify the Proof of Diagnosis.

8. Is the date of diagnosis in respect of at least one diagnosis prior to March 12, 2012?

☐ Yes

☐ No

If "No", issue a **Notice of Rejection of *Blais* Claim**.

If "Yes" proceed to confirm Proof of Smoking History.

Official confirmation should only be sought in respect of diseases for which the date of diagnosis is prior to March 12, 2012.

PART C OF SUCCESSION CLAIM FORM: Proof of Smoking History

9. Pack-year calculation between January 1, 1950 and November 20, 1998:

___

___

___

10. The Deceased Tobacco-Victim smoked at least 12 pack-years between January 1, 1950 and November 20, 1998:

☐ Yes

☐ No

11. The Deceased Tobacco-Victim regularly smoked the Defendants' products:

☐ Yes

☐ No

If "No" to Questions 10 or 11, issue a **Notice of Rejection of *Blais* Claim**. If any information is missing, issue a **Notice of Incomplete *Blais* Claim** or, alternatively, contact the Claimant if the deficiency appears easily correctable.

If "Yes", to Questions 10 and 11, proceed to confirm Proof of Succession Status.

PART D OF SUCCESSION CLAIM FORM: Proof of Succession Status

12. The Succession Claimant is:

☐ The liquidator to the estate of the deceased Tobacco-Victim

☐ An heir to the estate of the deceased Tobacco-Victim

☐ An heir by representation

13. Has the correct sub-form together with all of the appropriate supporting documents been submitted?

☐ Yes

☐ No

If “No”, issue a **Notice of Incomplete *Blais* Claim** or, alternatively, contact the Succession Claimant if the deficiency appears easily correctable.

14. If yes, do the documents submitted confirm that the status of the Succession Claimant as liquidator or heir, as the case may be:

☐ Yes

☐ No

☐ Further assessment required

If “No”, issue a **Notice of Rejection of *Blais* Claim**. If further assessment is required, issue a **Notice of Incomplete *Blais* Claim** or, alternatively, contact the Succession Claimant for additional information.

If “Yes”, proceed with Diagnosis Confirmation in Part 2 in below.

PART 2. DIAGNOSIS CONFIRMATION

15. The Diagnosis (disease(s) and date(s) of initial diagnosis) has been confirmed by the Official Confirmation:

☐ Yes

☐ No

If “No”, issue a **Notice to Provide Alternative Proof**.

16. The Succession Claimant has submitted Alternative Proof:

☐ Yes

☐ No

If “No”, issue a **Notice of Rejection of *Blais* Claim**.

17. If “Yes”, the Alternative Proof, does the Alternative Proof confirm the Diagnosis:

☐ Yes

☐ No

If “No”, issue a **Notice of Rejection of *Blais* Claim**.

18. The date of diagnosis in respect of at least one diagnosis being prior to March 12, 2012 is confirmed by the Official Confirmation or the Alternative Proof:

☐ Yes

☐ No

If “No”, issue a **Notice of Rejection of *Blais* Claim**.

If “Yes”, proceed to establish the Claim Amount in Part 3 below.

PART 3. CLAIM AMOUNT

19. The Succession Claimant is entitled to compensation for a:

☐ Lung or Throat Cancer Claim

☐ Emphysema/COPD (GOLD Grade III or IV) Claim

20. The Tobacco-Victim started smoking before January 1, 1976:

☐ Yes

☐ No

21. Is the maximum amount of the Compensation Payment reduced by 20% because the Tobacco-Victim started smoking on or after January 1, 1976?

☐ Yes

☐ No

22. The maximum net Compensation Payment (subject to possible reduction for pro-ration) is: ____

23. If the Succession Claimant is an Heir, do the Supporting Documents submitted disclose any other heirs entitled to a share of the compensation?

☐ Yes

☐ No

☐ Further assessment required.

24. If "Yes" what is the distribution of the Net Claim Amount amongst all disclosed Heirs?

☐ ____
____
____

Issue a **Notice of Acceptance of *Blais* Claim** indicating the Net Claim Amount. If the Claimant is an Heir, and the compensation allocation was determined above, this information should be included on the Notice.

PART 4 – MULTIPLE HEIR CLAIMS: In respect of Succession Claims filed by Heirs only:

25. Was the Claim filed by or on behalf of an Heir or an Heir by Representation?

☐ Yes

☐ No

26. If "Yes" to question 25, by the *Blais* Claims Application Deadline, were any other Claims filed by a Succession Claimant in respect of the same deceased Tobacco-Victim?

☐ Yes

☐ No

27. If "No" to question 25, are there other indicia (including in the Supporting Documents) that would suggest that the Succession Claimant is not the sole Heir entitled to compensation?

☐ Yes

☐ No

If "no", the Notice of Acceptance should indicate that payment of compensation shall be made to the sole disclosed Heir.

28. If the answer to either question 26 or 27 is "Yes", can the Quebec Administrator easily determine how the compensation shall be split amongst the Heirs?

☐ Yes

☐ No

If "yes", the Quebec Administrator shall indicate on the Notice of Acceptance how the compensation will be split amongst the Heirs. If no, the Notice of Acceptance shall indicate that the compensation shall be paid in the name of the estate of the deceased Tobacco-Victim.

APPENDIX "K"

Quebec Class Action Administration Plan

NOTICE OF INCOMPLETE *BLAIS* CLAIM

[on Claims Administrator's Letterhead]

BY [METHOD OF COMMUNICATION]

Claimant's Name
Claim Number
Claimant's Address

Dear [Full name of Tobacco-Victim Claimant / Succession Claimant or representative],

By way of the present Notice, we hereby advise you that your claim [claim number] in respect of [your/ the Tobacco-Victim's name] diagnosis of [lung cancer/throat cancer/Emphysema/COPD (GOLD Grade III or IV)] is incomplete for the following reason(s): [chose appropriate reason(s) from the list below, or insert others]

- ☐ You have not completed section [insert appropriate section] of the [Tobacco-Victim or Succession] Claim Form.
- ☐ You have not provided your/[insert Tobacco-Victim's name]'s health insurance card number.
- ☐ You have not provided complete Proof of Succession status i.e. you have not provided the following supporting document(s) required to be submitted by a Succession Claimant:
  - xx
  - xx
- ☐ You have filed the Claim as a Representative of the Tobacco-Victim Claimant/Succession Claimant, but you not provided supporting document(s) proving you are the Representative of the Tobacco-Victim Claimant/Succession Claimant:
  - xx
  - xx
- ☐ You have not provided the supporting document(s) required of the representative of the heir of a Tobacco-Victim:
  - xx
  - xx
- ☐ You have not authorized the Claims Administrator to confirm your/the Tobacco-Victim's diagnosis of disease(s) and/or date(s) of diagnosis with the Ministère de la Santé et des Services sociaux and the Régie de l'assurance maladie du Québec.

☐ You have not signed the Claim Form.

You must refile your revised and completed Proof of Claim [at any time prior to [date], the *Blais* Claims Application Deadline for filing claims in this Claims Process / by no later than sixty (60) days from the date of this Notice of Incomplete *Blais* Claim.]
If you do not submit a completed Proof of Claim by this deadline, <u>your claim will be rejected without further notice</u>.

Your revised and completed Proof of Claim must be sent to the Claims Administrator either by:

- Electronically via the website at: [URL for website of Claims Administrator];
- Email to: [insert Claims Administrator's email address];
- Fax to: [insert Claims Administrator's fax number]; OR
- Registered mail to the following address: [insert Claims Administrator's address];

You cannot submit your revised and completed Proof of Claim by hand delivery or by regular mail and you must keep a record of transmission until you receive a written Acknowledgment of Receipt of Claim from the Claims Administrator.

If you have questions in respect of the Claims Process, including the status of your claim, under the Quebec Administration Plan, please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

If you require any assistance to prepare your response to this Notice of Incomplete *Blais* Claim, please call the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com

[Place], this ● day of ●, 202●

____

Claims Administrator

APPENDIX "L"

Quebec Class Action Administration Plan

NOTICE OF ACCEPTANCE OF *BLAIS* CLAIM

[on Claims Administrator's Letterhead]

BY [METHOD OF COMMUNICATION]

Claimant's Name
Claim Number
Claimant's Address

Dear [Full name of Tobacco-Victim Claimant / Succession Claimant or representative],

We are pleased to advise you that your claim [claim number] in respect of [your/ the Tobacco-Victim's name] diagnosis of [lung cancer/throat cancer/Emphysema/COPD (GOLD Grade III or IV)] has been accepted.

In accordance with the terms of the Quebec Administration Plan, the Claims Administrator has determined that the maximum amount of the Compensation Payment for which [you/Tobacco-Victim's name] are eligible is $________________________.

[If applicable: Although you have proven claims in respect of more than one tobacco-related disease, your Compensation Payment has been determined based on the claim that entitles you to the highest amount of compensation under the Quebec Administration Plan.]

Please note that the Compensation Payment that will be paid to you may be less than the amount of the Compensation Payment indicated above. Compensation will be determined on a *pro rata* basis between all Class Members based on the number of Claims and the amount available for distribution to Class Members. The actual quantum of the Compensation Payment that will be paid to the Tobacco-Victim Claimant or Succession Claimant will be determined after all claims have been received, reviewed and processed by the Claims Administrator. It is anticipated that the distribution of Compensation Payments to Class Members will begin after [insert *Blais* Claims Application Deadline].

[If applicable: Your claim was filed as an Heir of the deceased Tobacco-Victim. Based on your declaration and the supporting documents submitted, the Claims Administrator has determined that the compensation owing in respect of the claim shall be allocated and paid to the following Heirs in the following proportions:

- [Name of Heir] – X%
- …..]

[or]

Your claim was filed as an Heir of the deceased Tobacco-Victim. Although the claim has been accepted, the Claims Administrator was unable to determine the allocation of compensation amongst the deceased Tobacco-Victim's Heirs. The compensation shall, therefore, be paid in the name of the estate of the deceased Tobacco-Victim.]

Your payment will be made to you by a cheque that will be mailed to the address that you provided on your [Tobacco-Victim Claim Form / Succession Claim Form], or direct deposit into the bank account which you identified on your [Tobacco-Victim Claim Form / Succession Claim Form].

If you have any questions, or require any further information, please contact our Call Center by telephone at [Call Centre toll-free number], or send an email to [Claims Administrator's email address] or visit the Claims Administrator's website [URL for website of Claims Administrator].

[Place], this ● day of ●, 202●

____

Claims Administrator

APPENDIX "M"

Quebec Class Action Administration Plan

REQUEST FOR REVIEW FORM

REQUEST FOR REVIEW – GENERAL INFORMATION

If you have received a Notice of Rejection of Claim, you are entitled to seek review of the Claims Administrator's decision by the Review Officer.

To have your claim reviewed, you must file your Request for Review Form within sixty (60) days from the date of that the Claims Administrator issues the Notice of Rejection of *Blais* Claim.

Your Request for Review Form may only be submitted:

- Electronically via the website at [URL for website of Claims Administrator];
- By email to: [insert Claims Administrator's email address];
- By fax to: [insert Claims Administrator's fax number]; or
- By registered mail to the following address: [insert Claims Administrator's address];

A Request for Review cannot be hand delivered or sent by regular mail. You must keep a record of transmission of your Request for Review Form, until receiving an Acknowledgment of Receipt of the Request for Review in writing from the Claims Administrator.

All decisions of the Review Office rendered on Requests for Review are final, binding and cannot be appealed to any Court or other forum or tribunal.

If you have questions in respect of the Claims Process, including the status of your claim, under the Quebec Administration Plan, please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

If you require any assistance to complete the Request for Review Form, please call the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

REQUEST FOR REVIEW

This Request for Review is required to be completed by the Tobacco-Victim Claimant, the Succession Claimant or their representative if they wish to have the Review Officer review the decision of the Claims Administrator to reject their Tobacco-Victim Claim or Succession Claim, as applicable, for compensation from the Quebec Class Action Administration Plan.

If you require any assistance to complete the Request for Review Form, please call the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

Deadline to submit your completed Request for Review: This Request for Review and any supporting documents must be submitted to the Claims Administrator by no later than 5:00 p.m. Eastern Time sixty days from the date of the Notice of Rejection of *Blais* Claim which you received from the Claims Administrator.

SUBMIT YOUR REQUEST FOR REVIEW BY REGISTERED MAIL: Your Request for Review must be postmarked no later than sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator and mailed to: [Address of Claims Administrator].

OR

SUBMIT YOUR REQUEST FOR REVIEW ONLINE: Your Request for Review must be submitted online and all documents must be uploaded online at [URL for website of Claims Administrator] by no later than 5:00 p.m. Eastern Time sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator.

OR

SUBMIT YOUR REQUEST FOR REVIEW BY EMAIL: Your Request for Review and any supporting documents must emailed to the Claims Administrator to [Email address of Claims Administrator] by no later than 5:00 p.m. Eastern Time sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator.

OR

SUBMIT YOUR REQUEST FOR REVIEW BY FAX: Your Request to Review must be faxed to the Claims Administrator to [Fax Number of Claims Administrator] by no later than 5:00 p.m. Eastern Time sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator.

Section I: Name and Claim Number of Tobacco-Victim Claimant or Succession Claimant

Claim Number:	

Full Name of Tobacco-Victim Claimant or Succession Claimant (First Name, Middle Name and Last Name):	
Full Name of representative of Tobacco-Victim Claimant or Succession Claimant (First Name, Middle Name and Last Name), if applicable:	
Section II: Claims Administrator's Decision	
Date of Notice of Rejection of Claim:	
Reason provided on the Notice of Rejection of Claim for the Claim being rejected:	____ ____ ____ ____ ____ ____ ____ ____
Section III: Statement of Tobacco-Victim Claimant or Succession Claimant, as applicable, regarding Error alleged to have been made by Claims Administrator in determining the Tobacco-Victim Claim or Succession Claim	
The Claims Administrator made the following error(s) in the review of the Tobacco-Victim Claim or Succession Claim: **<u>Note</u>:** You must explain why you believe that the Claims Administrator made an error in rejecting the Claim. You may submit any	____ ____ ____ ____ ____ ____

document which you believe proves that an error was made.	____________________
Section IV: Certification	
I certify that the information provided on the Request to Review is true and correct. Where someone has helped me with this Request to Review, or where an interpreter was used, that person has read to me everything they wrote and included with this Request to Review, if necessary to allow me to understand the content of this completed Request to Review 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 (the Tobacco-Victim Claimant, or Succession Claimant), is not entitled to receive. ____________________ Date signed ____________________ Signature of Tobacco-Victim Claimant / Succession Claimant	
Section V: Interpreter Information (only complete this Section if it is applicable).	
Full Name (First Name, Middle Name and Last Name):	
Mailing Address:	
Unit/Apartment Number:	
Town/City/Municipality:	
Province/Territory	
Postal Code:	
Occupation:	

Business Phone:	
Email:	

APPENDIX "N"

Quebec Class Action Administration Plan

ACKNOWLEDGMENT OF RECEIPT OF REQUEST FOR REVIEW

[on Claims Administrator's Letterhead]

BY [METHOD OF COMMUNICATION]

Claimant's Name
Claim Number
Claimant's Address

Dear [Full name of Tobacco-Victim Claimant / Succession Claimant or representative],

This Acknowledgement of Receipt of Request for Review is your record that [Name of Claims Administrator], the Claims Administrator for the Quebec Class Action Administration Plan ("**Quebec Administration Plan**"), has received your Request for Review of the decision of the Claims Administrator to deny [your/ Tobacco-Victim Claimant's / Succession Claimant's Full Name] Claim dated _____________.

The Review Officer will review your Request for Review as quickly as possible to determine whether the decision of the Claims Administrator regarding your [Tobacco-Victim Claim / Succession Claim] will be confirmed, reversed or varied.

We will notify you in writing once a decision has been made regarding your Request for Review.

In the interim, if you have questions regarding your Request for Review or the review process, please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

You may also contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

[Place], this ● day of ●, 202●

____
Claims Administrator

APPENDIX "O"

Quebec Class Action Administration Plan

1. Brands of Cigarettes sold by the Tobacco Companies between January 1, 1950 and November 20, 1998

Accord B&H
Belmont Belvedere
Camel Cameo Craven
"A" Craven "M" du
Maurier

Dunhill Export LD
Macdonald Mark Ten
Matinee Medallion
More

North American
Spirit
Spirit
Number 7
Peter Jackson
Players
Rothmans
Vantage
Viscount
Winston

2. Sub-brands of Cigarettes sold by the Tobacco Companies between January 1, 1950 and November 20, 1998

Accord KF
Avanti/Light
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 KF
Belvedere Extra Mild
Cameo Extra Mild
Craven "A" Special
Craven "M" KF
Craven "M" Special
Craven "A" Light
Craven "A" Ultra
Light/Mild
du Maurier Extra Light
du Maurier Light

du Maurier Special
du Maurier Ultra Light
Dunhill KF
Export "A"
Export "A" Lights
Export "A" Medium
Export "A" Extra Light
Export "A" Special
Edition
Export "A" Ultra Light
Export Mild
Export Plain
John Player's Special
Macdonald Menthol
Mark Ten Filter
Matinee Extra Mild
Matinee
Slims/Menthol
Matinee Special/Menthol
Number 7 Lights

Peter Jackson Extra
Light KF
Player's Extra Light
Player's Filter
Player's Light
Player's Medium
Player's Plain
Rothmans Extra Light
Rothmans KF
Rothmans Light
Rothmans Special
Rothmans UL LT KF
Select Special/Ultra
Mild/Menthol
Vantage KF
Vantage
Light/Menthol
Viscount #1 KF
Viscount Extra
Mild/Menthol

APPENDIX "P"

Quebec Class Action Administration Plan

NOTICE TO PROVIDE ALTERNATIVE PROOF

[on Claims Administrator's Letterhead]

BY [METHOD OF COMMUNICATION]

Claimant's Name
Claim Number
Claimant's Address

Dear [Full name of Tobacco-Victim Claimant / Succession Claimant or representative],

You are receiving this Notice to Provide Alternative Proof in respect your claim [claim number] in respect of [your/ the Tobacco-Victim's name] diagnosis of [lung cancer/throat cancer/emphysema/COPD (GOLD Grade III or IV)].

When you submitted your Proof of Claim, you authorized the Claims Administrator to obtain Proof of Diagnosis of [your/ the Tobacco-Victim's/the deceased Tobacco-Victim's] [lung cancer/ throat cancer/ Emphysema/COPD (GOLD Grade III or IV)] through the Ministère de la Santé et des Services sociaux and the Régie de l'assurance maladie du Québec from [the Quebec Cancer Registry/ MED-ÉCHO].

The Claims Administrator was unable to obtain the required proof from [the Quebec Cancer Registry/ MED-ÉCHO].

To avoid rejection of your Proof of Claim, you must submit one of the following as Alternative Proof in order to establish the diagnosis of the tobacco-related disease asserted in your Proof of Claim and the date of such diagnosis, within one hundred and twenty (120) days of the date of this Notice:

[In respect of a Lung Cancer or Throat Cancer claim]

- 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; or
- a copy of an extract from [your/ the Tobacco-Victim's/the deceased Tobacco-Victim's] medical file confirming the diagnosis of [Lung Cancer/Throat Cancer] before March 12, 2012; or
- a written statement from a Physician with access to [your/ the Tobacco-Victim's/the deceased Tobacco-Victim's] medical record confirming the diagnosis of a [Lung Cancer/Throat Cancer] before March 12, 2012 and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report,

operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.

[In respect of an Emphysema/COPD (GOLD Grade III or IV) claim]

- 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;
- a copy of an extract from [your/ the Tobacco-Victim's/the deceased tobacco victim's] medical file confirming the diagnosis of Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012;
- a written statement from a Physician with access to [your/ the Tobacco-Victim's/the deceased Tobacco-Victim's] medical record confirming the diagnosis of Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012 and providing at least one of the following records to verify the diagnosis and date of diagnosis: spirometry report or CT scan report;
- a copy of a radiological report from a chest x-ray performed on [you/the Tobacco-Victim/the deceased Tobacco-Victim] before March 12, 2012 indicating the presence of Emphysema;
- a copy of a radiological report from a thoracic computed tomography (CT-scan) performed on [you/ the Tobacco-Victim/the deceased Tobacco-Victim] before March 12, 2012 indicating the presence of centrilobular Emphysema; or
- a copy of a respiratory functional assessment carried out on [you/ the Tobacco-Victim/the deceased Tobacco-Victim] before March 12, 2012, including spirometry and measurement of dispersion, indicating the presence of an obstruction of bronchitis that is irreversible and a decrease in diffusion or that corresponds to stage 3 or 4 on the GOLD Grading System.

Alternative Proof must be sent to the Claims Administrator:

- Electronically via the website at [URL for website of Claims Administrator];
- By email to: [insert Claims Administrator's email address];
- By fax to: [insert Claims Administrator's fax number]; or
- By registered mail to the following address: [insert Claims Administrator's address].

You cannot submit the required Alternative Proof by hand delivery or by regular mail, and you must keep a record of transmission of the Alternative Proof until you receive a written Acknowledgment of Receipt of Alternative Proof from the Claims Administrator.

In order to obtain the required Alternative Proof, we strongly recommend you request [your/ the Tobacco-Victim's/the deceased Tobacco-Victim's] medical files or communicate with [your/ the Tobacco-Victim's/the deceased Tobacco-Victim's] Physician without delay. The procedure to follow to request medical files can usually be found on the website of the medical institution or can be obtained by calling their archive/medical records department.

If you do not submit any Alternative Proof to the Claims Administrator within 120 days after the date of this Notice, your Proof of Claim will be rejected without further notice.

If you do submit Alternative Proof by this deadline, the Claims Administrator will consider such Alternative Proof when reviewing your Proof of Claim. If any further information is required, you will be contacted by the Claims Administrator .

If you have questions in respect of this notice or the Claims Process, including the status of your claim, under the Quebec Administration Plan, please consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email].

If you require any assistance to prepare your Alternative Proof for submission to the Claims Administrator, you may contact the Quebec Class Counsel through the Quebec Class Action Call Centre at 1-888-880-1844 or send an email to tabac@tjl.quebec or visit the Quebec Tobacco Class Action website at www.recourstabac.com.

Please note that the Claims Administrator cannot make any requests on your behalf for medical information that would satisfy the requirement to provide Alternative Proof.

[Place], this ● day of ●, 202●

____

Claims Administrator

SCHEDULE "S"

PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

Court File No. CV-19-615862-00CL
Court File No. CV-19-616077-00CL
Court File No. CV-19-616779-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF **JTI-MACDONALD CORP.**

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF **IMPERIAL TOBACCO CANADA LIMITED** AND **IMPERIAL TOBACCO COMPANY LIMITED**

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF **ROTHMANS, BENSON & HEDGES INC.**

Applicants

PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

TABLE OF CONTENTS

GUIDING PRINCIPLES FOR THE
PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN AND
QUEBEC CLASS ACTION ADMINISTRATION PLAN

The following principles underpin and shall guide the approval, implementation and execution of the Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") and the Quebec Class Action Administration Plan ("**Quebec Administration Plan**"):

1. The CCAA Court shall have an ongoing supervisory role in respect of the administration of the CCAA Plans which include the Quebec Administration Plan (Schedule "K" to Imperial's CCAA Plan and Schedule "N" to the CCAA Plans of RBH and JTIM) and the PCC Compensation Plan (Schedule "P" to Imperial's CCAA Plan and Schedule "S" to the CCAA Plans of RBH and JTIM).
2. The CCAA Court shall hear and determine the proceedings relating to the approval of the PCC Compensation Plan and the Quebec Administration Plan, including the approval of the retainer agreement respecting fees and disbursements between the Quebec Class Counsel and the representative plaintiffs, and the approval of the Quebec Class Counsel Fee. Matters relating to the ongoing supervision of the Quebec Administration Plan shall be heard and determined jointly by the CCAA Court and the Quebec Superior Court. In performing this function, the CCAA Court and the Quebec Superior Court may communicate with one another in accordance with a protocol to be worked out and established by them. Matters relating to the ongoing supervision of the PCC Compensation Plan shall be heard and determined solely by the CCAA Court.
3. No changes, modifications or revisions shall be made to the Quebec Administration Plan without the joint approval of the CCAA Court and the Quebec Superior Court as set out in an Order issued by the CCAA Court.
4. No changes, modifications or revisions shall be made to the PCC Compensation Plan without the approval of the CCAA Court as set out in an Order issued by the CCAA Court.
5. Upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court, Daniel Shapiro, K.C. will be appointed by the CCAA Court to serve as the Court-appointed Administrative Coordinator

("**Administrative Coordinator**") and, in that capacity, he will coordinate and serve as a liaison and conduit to facilitate the flow of information between the Claims Administrator and the CCAA Plan Administrators in regard to both the PCC Compensation Plan and the Quebec Administration Plan.

6. Upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court, the CCAA Court will appoint one Claims Administrator to administer both the Quebec Administration Plan and the PCC Compensation Plan.

7. The Claims Administrator shall be neutral and independent from the Quebec Class Action Plaintiffs (including the *Blais* Class Members and the *Létourneau* Class Members), Quebec Class Counsel, Raymond Chabot, Pan-Canadian Claimants, PCC Representative Counsel, Tobacco Companies, Claimants, CCAA Plan Administrators, Administrative Coordinator and Court-Appointed Mediator. The Claims Administrator may, in its discretion, retain its own legal or other advisors.

8. The Claims Administrator shall liaise with the Administrative Coordinator who will assist the Claims Administrator to address and resolve issues that may arise from time to time in the interpretation, implementation and ongoing administration of both plans. If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the Quebec Administration Plan, then the Administrative Coordinator shall refer the matter to the CCAA Plan Administrators who may, in their discretion, refer the matter jointly to the CCAA Court and the Quebec Superior Court for resolution. If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the PCC Compensation Plan, then the Administrative Coordinator shall refer the matter to the CCAA Plan Administrators who may, in their discretion, refer the matter to the CCAA Court for resolution.

9. In respect of all decisions regarding the implementation and execution of the Quebec Administration Plan, the Claims Administrator shall not collaborate or consult with or seek any advice, instructions or directions from the Quebec Class Counsel. Notwithstanding the above, the Quebec Class Counsel shall communicate and cooperate with the Claims Administrator and the Administrative Coordinator so as to fulfill their duties and responsibilities to the *Blais* Class Members.

10. In respect of all decisions regarding the implementation and execution of the PCC Compensation Plan, the Claims Administrator shall not collaborate or consult with or seek any advice, instructions or directions from the PCC Representative Counsel. Notwithstanding the above, the PCC Representative Counsel shall communicate and cooperate with the Claims Administrator and the Administrative Coordinator so as to fulfill their duties and responsibilities to the PCCs.

11. The Quebec Class Counsel have a traditional solicitor-client relationship with the *Blais* Class Members and the *Létourneau* Class Members and a duty to act in the best interests of the classes as a whole.

12. The PCC Representative Counsel has a traditional solicitor-client relationship with the Pan-Canadian Claimants and a duty to act in the best interests of all Pan-Canadian Claimants in regard to the Claims Process.

PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

INTRODUCTION

A compensation plan, called the Pan-Canadian Claimants' Compensation Plan or PCC Compensation Plan, has been developed for eligible persons across Canada who are suffering from at least one of three tobacco-related diseases caused by smoking cigarettes sold in Canada by three tobacco companies, Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges and JTI-Macdonald Corp. Persons may be eligible to receive a payment if they meet the requirements of the PCC Compensation Plan including:

1. They reside in Canada and were alive on March 8, 2019.
2. Between January 1, 1950 and November 20, 1998:
   (a) They smoked a minimum of 87,600 cigarettes (the PCC Compensation Plan explains how to calculate the number of cigarettes smoked); and
   (b) The cigarettes that they smoked were of one or more of the following cigarette brands (the PCC Compensation Plan contains a complete list of the cigarette brands and sub-brands):

Accord	Craven "A"	Mark Ten	Number 7
B&H	Craven "M"	Matinee	Peter Jackson
Belmont	du Maurier	Medallion	Players
Belvedere	Dunhill	Macdonald	Rothmans
Camel	Export	More	Vantage
Cameo	LD	North American Spirit	Viscount
		Winston	

3. Between March 8, 2015 and March 8, 2019 (inclusive of those dates), they were diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) (the PCC Compensation Plan contains details of the tobacco-related diseases), and they resided in Canada at the time of their diagnosis.

The PCC Compensation Plan provides important information and forms to help people decide whether they may have a claim for payment. If they think they have a claim, they may fill out the Claim Forms and file them by sending them in to the Claims Administrator for the PCC Compensation Plan.

The Claims Process for the PCC Compensation Plan has been designed to make it easy for a person to complete the Claim Forms without the need for assistance from a lawyer. The Claims Process also allows the Claims Administrator to quickly process each claim and decide whether the claim is eligible to be paid. The instructions and questions on the Claim Forms are easy to understand with fill in the blanks and boxes to check.

The Claims Administrator will have a Call Centre offering services in English and French to respond to questions regarding the PCC Compensation Plan and the Claims Process. If a claimant has questions in respect of the Claims Process under the PCC Compensation Plan, they may consult the Claims Administrator's website at [URL for website of Claims Administrator] or call the Claims Administrator's Call Center at [Call Centre toll-free number] or send an email to [Claims Administrator's email]. When possible, the Claims Administrator's staff will help persons who wish to submit claims. It is a claimant's responsibility to complete and submit their Claim Forms to the Claims Administrator.

To ensure the integrity and fairness of the Claims Process, persons who submit claims to the PCC Compensation Plan will be asked to declare that the answers they provide on their Claim Forms are true and accurate. Where the Claims Administrator finds evidence of fraud, false information or an intentional misleading of the Claims Administrator, the claim will be disallowed.

PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

WHEREAS JTI-Macdonald Corp. ("**JTIM**") is insolvent and was granted protection from its creditors under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended ("**CCAA**"), pursuant to the Initial Order of the Honourable Justice Hainey of the CCAA Court dated March 8, 2019;

AND WHEREAS Imperial Tobacco Canada Limited ("**ITCAN**") and Imperial Tobacco Company Limited ("**ITCO**"), collectively "**Imperial**", are insolvent and were granted protection from their creditors under the CCAA pursuant to the Initial Order of the Honourable Justice McEwen of the CCAA Court dated March 12, 2019;

AND WHEREAS Rothmans, Benson & Hedges Inc. ("**RBH**") is insolvent and was granted protection from its creditors under the CCAA pursuant to the Initial Order of the Honourable Justice Pattillo of the CCAA Court dated March 22, 2019;

AND WHEREAS by the Initial Orders the CCAA Court appointed Deloitte Restructuring Inc., FTI Consulting Canada Inc. and Ernst & Young Inc. as officers of the CCAA Court and the Monitors respectively of JTIM, Imperial and RBH ("**Monitors**");

AND WHEREAS by an Order dated April 5, 2019, the CCAA Court appointed the Honourable Warren K. Winkler, K.C. ("**Court-Appointed Mediator**") as an officer of the Court to, as a neutral third party, mediate a global settlement of the claims by the Claimants;

AND WHEREAS the Court-Appointed Mediator conducted the mediation with the Tobacco Companies and the Claimants;

AND WHEREAS by an Order dated September 27, 2023, the Honourable Chief Justice Geoffrey B. Morawetz directed the Monitors to work with the Court-Appointed Mediator to develop a plan of compromise and arrangement concerning each of JTIM, Imperial and RBH;

AND WHEREAS, subject to the approval of the CCAA Court, the Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") has been developed to provide for the payment of compensation directly to eligible Individuals in every Province and Territory who suffer from Lung Cancer, Throat Cancer, or Emphysema/COPD (GOLD Grade III or IV) attributable to smoking cigarettes sold by the Tobacco Companies during a specified period of time, and who are not covered by the class action judgment rendered in favour of the *Blais* Class Members against ITCAN, RBH and JTIM in *Conseil québécois sur le tabac et la santé et Jean-Yves Blais* c. *Imperial Tobacco Ltée, Rothmans, Benson & Hedges inc. et JTI-MacDonald Corp.* ("***Blais* Judgment**");

AND WHEREAS, where appropriate and to the extent possible, the PCC Compensation Plan and the Quebec Administration Plan for the administration of claims by *Blais* Class Members pursuant to the *Blais* Judgment shall be harmonized with each other; and

NOW THEREFORE, set out herein are the terms of the Pan-Canadian Claimants' Compensation Plan that is attached as Schedule "P" to Imperial's CCAA Plan and Schedule "S" to the CCAA Plans of RBH and JTIM.

PART A: INTERPRETATION

SECTION I – INTERPRETATION

1. Definitions

1.1 In this document, including all Appendices hereto, unless otherwise stated or the context otherwise requires:

"**Acknowledgement of Receipt**" means an acknowledgement sent by the Claims Administrator to a PCC-Claimant or their Legal Representative acknowledging the receipt of documents submitted by them pursuant to the PCC Compensation Plan.

"**Acknowledgement of Receipt of Claim Package**" means the notice, in the form attached hereto as **Appendix "G"**, sent by the Claims Administrator to a PCC-Claimant or their Legal Representative acknowledging receipt of their Claim Package.

"**Administrative Coordinator**" means Daniel Shapiro, K.C., in his capacity as the Court-appointed Administrative Coordinator in respect of the administration of both the PCC Compensation Plan and the Quebec Administration Plan. Daniel Shapiro's appointment as the Administrative Coordinator will be upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court.

"**Affiliate**" means a Person is an affiliate of another Person if,

(a) one of them is the subsidiary of the other, or

(b) each of them is controlled by the same Person.

For the purpose of this definition,

(i) "subsidiary" means a Person that is controlled directly or indirectly by another Person and includes a subsidiary of that subsidiary, and

(ii) a Person (first Person) is considered to control another Person (second Person) if,

(A) the first Person beneficially owns or directly or indirectly exercises control or direction over securities of the second Person carrying votes which, if exercised, would entitle the first Person to elect a majority of the directors of the second Person, unless that first Person holds the voting securities only to secure an obligation,

(B) the second Person is a partnership, other than a limited partnership, and the first Person holds more than 50% of the interests of the partnership, or

(C) the second Person is a limited partnership and the general partner of the limited partnership is the first Person.

"**Alternative Product**" means (i) any device that produces emissions in the form of an aerosol and is intended to be brought to the mouth for inhalation of the aerosol without burning of (a) a substance; or (b) a mixture of substances; (ii) any substance or mixture of substances, whether or not it contains tobacco or nicotine, that is intended for use with or without those devices to produce emissions in the form of an aerosol without burning; (iii) any non-combustible tobacco (other than smokeless tobacco) or nicotine delivery product; and (iv) any component, part, or accessory of or used in connection with any such device or product referred to above.

"**Annual Contributions**" has the meaning given in Article 5, Section 5.7 of the CCAA Plans, and "**Annual Contribution**" means any one of them.

"**Bank**" has the meaning given in Article 5, Section 5.3 of the CCAA Plans.

"***Blais* Class Action**" means *Conseil québécois sur le tabac et la santé et al.* v. *JTI-Macdonald Corp. et al.*, Court File No. 500-06-000076-980 (Montreal, Quebec).

"***Blais* Class Members**" means persons who meet the criteria of the following certified class definition in the *Blais* Class Action:

All persons residing in Quebec who satisfy the following criteria:

(1) To have smoked, between January 1, 1950 and November 20, 1998, a minimum of 12 pack/years of cigarettes manufactured by the defendants (that is, the equivalent of a minimum of 87,600 cigarettes, namely any combination of the

number of cigarettes smoked in a day multiplied by the number of days of consumption insofar as the total is equal to or greater than 87,600 cigarettes).

For example, 12 pack/years equals:

20 cigarettes a day for 12 years (20 X 365 X 12 = 87,600) or

30 cigarettes a day for 8 years (30 X 365 X 8 = 87,600) or

10 cigarettes a day for 24 years (10 X 365 X 24 = 87,600);

(2) To have been diagnosed before March 12, 2012 with:

(a) Lung cancer or

(b) Cancer (squamous cell carcinoma) of the throat, that is to say of the larynx, the oropharynx or the hypopharynx or

(c) Emphysema/ COPD (GOLD Grade III or IV).

The group also includes the Heirs of the persons deceased after November 20, 1998 who satisfied the criteria mentioned herein.

"***Blais*** **Eligibility Criteria**" means the criteria set out in the certified class definition in the *Blais* Class Action which a person must meet to be eligible to receive a Compensation Payment as a *Blais* Class Member.

"***Blais*** **Judgment**" means the judgment rendered by the Honourable Justice Brian Riordan on May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019 in the class action commenced in the Quebec Superior Court in Court File No. 500-06-00076-980 (*Conseil québécois sur le tabac et la santé et Jean-Yves Blais* c. *Imperial Tobacco Ltée, Rothmans, Benson & Hedges Inc. et JTI-MacDonald Corp.*).

"**Business Day**" means, for the purpose of the PCC Compensation Plan, a day other than Saturday, Sunday or a day observed as a holiday under the laws of the Province or Territory in which the person who needs to take action pursuant to the PCC Compensation Plan is situated, or a holiday under the federal laws of Canada applicable in the said Province or Territory.

"**Call Centre**" means the call centre established by the Claims Administrator which will offer services in English and French to respond to inquiries from and provide information to PCC-Claimants and prospective PCC-Claimants, and their Legal Representatives, as applicable, regarding the PCC Compensation Plan and the Claims Process.

"**CCAA**" means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended.

"**CCAA Court**" means the Ontario Superior Court of Justice (Commercial List) at Toronto.

"**CCAA Plan**" means in respect of each Tobacco Company, the Court-Appointed Mediator's and Monitors' plan of compromise and arrangement pursuant to the CCAA concerning, affecting and involving such Tobacco Company, including all Schedules thereto.

"**CCAA Plan Administrators**" has the meaning given in Article 14, Section 14.1 of the CCAA Plans.

"**CCAA Proceeding**" means, in respect of each Tobacco Company, the proceeding commenced by such Tobacco Company pursuant to the CCAA, namely Application No. CV-19-616077-00CL in respect of Imperial, Application No. CV-19-616779-00CL in respect of RBH, and Application No. CV-19-615862-00CL in respect of JTIM, collectively the "**CCAA Proceedings**".

"**Certificate**" means the certificate filed by the Monitors with the CCAA Court confirming that the full amount of the Upfront Contributions has been received from the Tobacco Companies and deposited into the Global Settlement Trust Account.

"**Checklist**" means the checklist attached hereto as Appendix "H" which is a directory guide prepared for the convenience of and to assist the Claims Administrator ~~will use to process the~~

~~Claim Packages~~in the determination of whether a PCC-Claimant meets the PCC Eligibility Criteria to be an Eligible PCC-Claimant who will receive an Individual Payment.

"**Claim Form for PCC-Claimant**" means the form attached hereto as Appendix "C" which a PCC-Claimant is required to complete and submit to the Claims Administrator in order to make a PCC Claim to the PCC Compensation Plan.

"**Claim Form for the Legal Representative of a PCC-Claimant**" means the form attached hereto as Appendix "D" which the Legal Representative of a PCC-Claimant is required to complete and submit to the Claims Administrator in order to make a PCC Claim to the PCC Compensation Plan on behalf of a PCC-Claimant.

"**Claim Package**" means all of the documents that a PCC-Claimant or a PCC-Claimant's Legal Representative, as applicable, is required to complete and submit to the Claims Administrator including the Claim Form for PCC-Claimant, Claim Form for the Legal Representative of a PCC-Claimant, Physician Form (only if a pathology report in respect of Lung Cancer or Throat Cancer, or a spirometry report in respect of Emphysema/COPD (GOLD Grade III or IV), is not available), and all medical and other documents requested in the Claim Forms and the Physician Form (if completed).

"**Claimants**" means, collectively, the Quebec Class Action Plaintiffs, Pan-Canadian Claimants, *Knight* Class Action Plaintiffs, Tobacco Producers, His Majesty the King in right of British Columbia, His Majesty the King in right of Alberta, His Majesty the King in right of Saskatchewan, His Majesty the King in right of Manitoba, His Majesty the King in right of Ontario, the Attorney General of Quebec, His Majesty the King in right of New Brunswick, His Majesty the King in right of Nova Scotia, His Majesty the King in right of Prince Edward Island, His Majesty the King in right of Newfoundland and Labrador, the Government of Yukon, the Government of the Northwest Territories and the Government of Nunavut.

"**Claims Administrator**" means the claims administrator approved and appointed by the CCAA Court to manage the overall administration of the individual Claims Process and perform all other duties and responsibilities assigned to it in regard to the PCC Compensation Plan. The appointment of Epiq as the Claims Administrator will be upon the recommendation of the Court-Appointed Mediator and the Monitors and subject to the approval of the CCAA Court.

"**Claims Administrator Order**" means the order of the CCAA Court made in the CCAA Proceeding appointing Epiq to serve in the role of Claims Administrator in respect of the PCC Compensation Plan and the Quebec Administration Plan and in the role of PCC Agent in respect of the PCC Compensation Plan, and, among other things, setting out the duties and responsibilities of the Claims Administrator and the PCC Agent in connection with such appointment.

"**Claims Process**" means the process by which PCC-Claimants may assert PCC Claims for Individual Payments as set forth in the PCC Compensation Plan.

"**Compensation Payment**" means the amount determined by the Claims Administrator to be payable to an Eligible *Blais* Class Member under the Quebec Administration Plan in satisfaction of their QCAP Claim.

"**Contribution Security Agreement**" has the meaning given in Article 5, Section 5.13 of the CCAA Plans and is attached to the CCAA Plans as Schedule "E".

"**COPD**" means chronic obstructive pulmonary disease (GOLD Grade III or IV). The Global Initiative for Chronic Obstructive Lung Disease ("**GOLD**") developed a four grade classification system based upon severity of airflow limitation and other diagnostic parameters. The GOLD Grade III (severe) and GOLD Grade IV (very severe) classifications represent the two most severe categories of disease.

"**Costs**" has the meaning given in paragraph 47.1 of the PCC Compensation Plan.

"**Court-Appointed Mediator**" means the Honourable Warren K. Winkler, K.C., in his capacity as Court-appointed mediator in the CCAA Proceedings of the Tobacco Companies.

"**Cy-près Fund**" means the aggregated amount allocated from the Global Settlement Amount payable into the Cy-près Trust Account which shall be administered by the Cy-près Foundation.

"**Definitive Documents**" means the CCAA Plans, the Sanction Orders, the Contribution Security Agreements, the Hypothec, any intercreditor agreements, the documents required to implement and give effect to the PCC Compensation Plan and the Cy-près Fund, and all other agreements, documents and orders contemplated by, or necessary to implement the transactions contemplated by any of the foregoing.

"**Diagnosis**" means a PCC-Claimant's diagnosis of Throat Cancer, Lung Cancer or Emphysema/COPD (GOLD Grade III or IV), and the date of such diagnosis.

"**Effective Time**" means such time on the Plan Implementation Date as the Court-Appointed Mediator and the Monitors may determine and designate.

"**Eligible *Blais* Class Members**" means the Tobacco-Victim Claimants and Succession Claimants whom the Claims Administrator has determined meet all the *Blais* Eligibility Criteria such that their Tobacco-Victim Claims and Succession Claims are approved to receive a Compensation Payment in accordance with the terms of the Quebec Administration Plan, and "**Eligible *Blais* Class Member**" means any one of them.

"**Eligible PCC-Claimants**" means the PCC-Claimants whom the Claims Administrator has determined meet all the PCC Eligibility Criteria such that their PCC Claims are approved for an Individual Payment in accordance with the terms of the PCC Compensation Plan, and "**Eligible PCC-Claimant**" means any one of them.

"**Emphysema**" means the condition of the lung that is marked by distension and eventual rupture of the alveoli with progressive loss of pulmonary elasticity, that is accompanied by shortness of breath with or without cough, and that may lead to impairment of heart action. For the purpose of the PCC Compensation Plan, "Emphysema" includes COPD (GOLD Grade III or IV).

"**Epiq**" means Epiq Class Actions Services Canada, Inc.

"**Exit Report**" means the final report that the Claims Administrator shall be required to submit to the CCAA Plan Administrators within six months, or as soon as is practicable, following the termination of the administration of the PCC Compensation Plan.

"**FEV1**" means the measurement recorded during a spirometry test of the maximum volume of air that the individual can forcibly expel during the first second following maximal inhalation.

"**First Annual Global Claims Administration Costs Budget**" means (i) the first budget for the PCC Claims Administration, and (ii) the first budget for the QCAP Claims Administration that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators in accordance with the terms of the Claims Administrator Order.

"**First Notice**" means the initial notice which the Claims Administrator shall publish regarding the PCC Compensation Plan. Attached hereto as Appendix "A" is a version of the First Notice which is provided for guidance only to assist the understanding of the Claims Administrator which shall be responsible for designing, implementing and managing the PCC Notice Plan pursuant to which prospective PCC-Claimants will be informed about the PCC Compensation Plan and be provided with ongoing notice throughout the PCC Claims Submission Period.

"**First Notice Date**" means the date on which the Claims Administrator publishes the First Notice.

"**Global Claims Administration Costs Framework**" means the framework basis that will be used to review and assess the Costs of the services provided by Epiq 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.

"**Global Settlement Amount**" has the meaning given in Article 5, Section 5.1 of the CCAA Plans.

"**Global Settlement Trust Account**" has the meaning given in Article 5, Section 5.3 of the CCAA Plans.

"**Heir**" means:

(i) a universal legatee to the Estate of a deceased Tobacco-Victim identified in a will in effect at time of death, who is entitled to receive all or a portion of the Compensation Payment payable in respect of the deceased Tobacco-Victim;

(ii) a particular legatee where the will stipulates that such person is entitled to receive all or a portion of the Compensation Payment payable in respect of the deceased Tobacco-Victim;

(iii) an heir pursuant to testamentary provisions in a registered marriage contract;

(iv) an heir of a deceased Tobacco-Victim established by operation of law pursuant to the rules for legal successions contained in the Civil Code of Quebec, and summarized in the chart as Appendix "F" to the Quebec Administration Plan; or

(v) the estate, testamentary heirs or legal heirs of a deceased Heir, who takes the claim of the deceased Heir by representation;

and "**Heirs**" means all of them. In all cases, proof of such status of Heir must be submitted to the Claims Administrator in a manner consistent with paragraphs 38.5 and 38.6 of the Quebec Administration Plan, as applicable.

"**Hypopharynx**" means the laryngeal part of the pharynx extending from the hyoid bone to the lower margin of the cricoid cartilage.

"**Imperial**" means, collectively, ITCAN and ITCO.

"**Individual Payment**" means the amount determined by the Claims Administrator to be payable to an Eligible PCC-Claimant under the PCC Compensation Plan in satisfaction of their PCC Claim.

"**Individuals**" means all individuals residing in a Province or Territory of Canada, and "**Individual**" means any one of them.

"**Initial Order**" means, in respect of each Tobacco Company, the initial order commencing the CCAA Proceedings of the Tobacco Company, as amended and restated from time to time.

"**ITCAN**" means Imperial Tobacco Canada Limited.

"**ITCO**" means Imperial Tobacco Company Limited.

"**JTIM**" means JTI-Macdonald Corp.

"**JTIM TM**" means JTI-Macdonald TM Corp.

"***Knight* Class Action**" means *Kenneth Knight* v. *Imperial Tobacco Canada Limited* (Supreme Court of British Columbia, Court File No. L031300).

"***Knight* Class Action Plaintiffs**" means Individuals who meet the criteria of the certified class definition in the *Knight* Class Action. The fact that an Individual is a *Knight* Class Action Plaintiff does not thereby disqualify that Individual from being a Pan-Canadian Claimant.

"**Larynx**" means the upper part of the respiratory passage that is bounded above by the glottis and is continuous below with the trachea.

"**Legal Representative**" means an Individual who establishes through the submission to the Claims Administrator of one of the documents listed in the Claim Form for the Legal

Representative of a PCC-Claimant that they have the right and are authorized to make a Submitted PCC Claim on behalf of the PCC-Claimant.

"***Létourneau* Class Action**" means *Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*, Court File No. 500-06-000070-983 (Montreal, Quebec).

"***Létourneau* Class Members**" means persons who meet the criteria of the following certified class definition in the *Létourneau* Class Action:

> All persons residing in Quebec who, as of September 30, 1998, were addicted to the nicotine contained in the cigarettes made by the defendants and who otherwise satisfy the following criteria:
>
> (1) They started to smoke before September 30, 1994 and since that date have smoked principally cigarettes manufactured by the defendants;
>
> (2) Between September 1 and September 30, 1998, they smoked on a daily basis an average of at least 15 cigarettes manufactured by the defendants; and
>
> (3) On February 21, 2005, or until their death if it occurred before that date, they were still smoking on a daily basis an average of at least 15 cigarettes manufactured by the defendants.
>
> The group also includes the Heirs of the members who satisfy the criteria described herein.

"**Lung Cancer**" means primary cancer of the lungs.

"**MED-ÉCHO**" means the database of the MSSS held by RAMQ that contains personal clinical-administrative information relating to the care and services rendered to a person admitted or registered for day surgery in a Quebec hospital center.

"**Monitor**" means, in respect of each Tobacco Company, the Court-appointed monitor appointed pursuant to the applicable Initial Order in the respective CCAA Proceedings.

"**MSSS**" means the Ministère de la Santé et des Services sociaux, or Ministry of Health and Social Services, of Quebec.

"**Notice of Acceptance of PCC Claim**" or "**Notice of Rejection of Claim**" means the Notice, in the form attached hereto as **Appendix "I"**, sent by the Claims Administrator to a PCC Claimant advising that their PCC Claim has been accepted.

"**Notice of Rejection of PCC Claim**" means the Notice, in the form attached hereto as **Appendix "B"**, issued by the Claims Administrator to a PCC-Claimant advising them that their PCC Claim has been rejected and of the Request for Review.

"**Official Confirmation**" means the confirmation of a PCC-Claimant's diagnosis of a PCC Compensable Disease or Diseases between March 8, 2015 and March 8, 2019 (inclusive of those dates), either by confirmation from the Quebec Cancer Registry in respect of a diagnosis of Lung Cancer or Throat Cancer, or confirmation from MED-ÉCHO in the case of a diagnosis of Emphysema/COPD (GOLD Grade III or IV), as the case may be, and collectively the "**Official Confirmations**".

"**Official Confirmations of Diagnoses Order**" means the order of the Quebec Superior Court dated July 21, 2025, among other things, (i) authorizing the MSSS and RAMQ to extract from the Quebec Cancer Registry and MED-ÉCHO information relating to diagnoses of Lung Cancer, Throat Cancer and Emphysema up to March 8, 2019, (ii) authorizing the RAMQ to communicate such information to Proactio Inc. and Epiq in their capacities as agents, respectively, for the Quebec Class Counsel and PCC Representative Counsel, and (iii) authorizing Proactio Inc. and Epiq to communicate such information to the Claims Administrator in Ontario.

"**Oropharynx**" means the part of the pharynx that is below the soft palate and above the epiglottis and is continuous with the mouth. It includes the back third of the tongue, the soft palate, the side and back walls of the throat, and the tonsils.

"**Pan-Canadian Claimants**", or "**PCCs**", means Individuals, excluding *Blais* Class Members and *Létourneau* Class Members in relation to QCAP Claims, who have asserted or may be entitled to assert a PCC Claim.

"**Pan-Canadian Claimants' Compensation Plan**", or "**PCC Compensation Plan**", means the Pan-Canadian Claimants' Compensation Plan which provides for the payment of Individual Payments to Eligible PCC-Claimants.

"**Parent**" means:

(i) In the case of lmperial, British American Tobacco p.l.c.;

(ii) In the case of RBH, Philip Morris International Inc.; and

(iii) In the case of JTIM, JT International Holding B.V.

"**PCC Agent**" has the meaning given in Section 18.3.

"**PCC Claim**" means any claim of any Pan-Canadian Claimant that has been made or may in the future be asserted or made in whole or in part against or in respect of the Released Parties, or any one of them (either individually or with any other Person), that has been advanced, could have been advanced or could be advanced, whether on such Pan-Canadian Claimant's own account, or on their behalf, or on behalf of a certified or proposed class, to recover damages or any other remedy in respect of the development, design, manufacture, production, marketing, advertising, distribution, purchase or sale of Tobacco Products, including any representations or omissions in respect thereof, the historical or ongoing use of or exposure (whether directly or indirectly) to Tobacco Products or their emissions and the development of any disease or condition as a result thereof, whether existing or hereafter arising, in each case based on, arising from or in respect of any conduct, act, omission, transaction, duty, responsibility, indebtedness, liability, obligation, dealing, fact, matter or occurrence existing or taking place at or prior to the Effective Time (whether or not continuing thereafter) including, all Claims that have been advanced, could have been advanced or could be advanced in the following actions commenced by individuals under provincial class proceedings legislation and actions commenced by individuals, or in any other similar proceedings:

(a) *Barbara Bourassa* v. *Imperial Tobacco Canada Limited et al.* (Supreme Court of British Columbia, Court File No. 10-2780 and Court File No. 14-4722);

(b) *Roderick Dennis McDermid* v. *Imperial Tobacco Canada Limited et al.* (Supreme Court of British Columbia, Court File No. 10-2769);

(c) *Linda Dorion* v. *Canadian Tobacco Manufacturers' Council et al*. (Alberta Court of Queen's Bench, Court File No. 0901-08964);

(d) *Thelma Adams* v. *Canadian Tobacco Manufacturers' Council et al.* (Saskatchewan Court of Queen's Bench, Court File No. 916 of 2009);

(e) *Deborah Kunta* v. *Canadian Tobacco Manufacturers' Council et al.* (Manitoba Court of Queen's Bench, Court File No. CI09-01-61479);

(f) *Suzanne Jacklin* v. *Canadian Tobacco Manufacturers' Council* (Ontario Superior Court of Justice, Court File No. 53794/12);

(g) *Ben Semple* v. *Canadian Tobacco Manufacturers' Council et al.* (Supreme Court of Nova Scotia, Court File No. 312869);

(h) *Victor Todd Sparkes* v. *Imperial Tobacco Canada Limited* (Newfoundland and Labrador Supreme Court - Trial Division, Court File No. 200401T2716 CP);

(i) *Peter Stright* v. *Imperial Tobacco Canada Limited* (Supreme Court of Nova Scotia, Court File No. 177663);

(j) *Ljubisa Spasic as estate trustee of Mirjana Spasic* v. *Imperial Tobacco Limited and Rothmans, Benson & Hedges Inc.* (Ontario Superior Court of Justice, Court File No. C17773/97);

(k) *Ljubisa Spasic as estate trustee of Mirjana Spasic* v. *B.A.T. Industries P.L.C.* (Ontario Superior Court of Justice, Court File No. C18187/97);

(l) *Ragoonanan* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 00-CV-183165-CP00);

(m) *Scott Landry* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 1442/03);

(n) *Joseph Battaglia* v. *Imperial Tobacco Canada Limited* (Ontario Superior Court of Justice, Court File No. 21513/97);

(o) *Roland Bergeron* v. *Imperial Tobacco Canada Limited* (Quebec Superior Court, Court File No. 750-32-700014-163);

(p) *Paradis, in personal capacity and on behalf of estate of Lorraine Trepanier* v. *Rothmans, Benson & Hedges Inc.* (Quebec Small Claims Court);

(q) *Couture* v. *Rothmans, Benson & Hedges Inc.* (Quebec Superior Court); and

including any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**PCC-Claimants**" means the Pan-Canadian Claimants who are all Individuals resident in a Province or Territory of Canada, excluding the Quebec Class Action Plaintiffs in relation to QCAP Claims but including the Pan-Canadian Claimants' respective heirs, successors, assigns and representatives, who assert a PCC Claim by submitting a Claim Package to the Claims Administrator pursuant to the PCC Compensation Plan, and "**PCC-Claimant**" means any one of them.

"**PCC Claims Administration**" has the meaning given in the definition of Global Claims Administration Costs Framework.

"**PCC Claims Application Deadline**" means the date twenty-four months after the First Notice Date by which all PCC-Claimants are required to submit their completed Claim Packages to the Claims Administrator. The PCC Claims Application Deadline may be extended by the CCAA Court if it is deemed necessary and expedient to do so as the implementation of the PCC Compensation Plan unfolds.

"**PCC Claims Period**" means the period of time that extends from March 8, 2015 and March 8, 2019 (inclusive of those dates) during which a PCC-Claimant was diagnosed with a PCC Compensable Disease.

"**PCC Claims Submission Period**" means the twenty-four month period of time which shall commence on the First Notice Date and shall end on the PCC Claims Application Deadline. The PCC Claims Submission Period may be extended by the CCAA Court if it is deemed necessary and expedient to do so as the implementation of the PCC Compensation Plan unfolds.

"**PCC Compensable Diseases**" means, collectively, Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV).

"**PCC Compensation Plan Amount**" means the aggregate amount allocated from the Global Settlement Amount to be payable into the PCC Trust Account in respect of compensation for Eligible PCC-Claimants as set forth in Article 16, Sections 16.1, 16.2 and 16.3 of the CCAA Plans.

"**PCC Eligibility Criteria**" has the meaning given in paragraph 31.1 herein.

"**PCC Notice Plan**" means the plan to publish legal notice regarding the PCC Compensation Plan to prospective PCC-Claimants in the Provinces and Territories and provide the PCC-Claimants with ongoing notice throughout the PCC Claims Submission Period.

"**PCC Notices**" means the legal notices that will provide notice to prospective PCC-Claimants in the Provinces and Territories regarding the PCC Compensation Plan and provide the PCC-Claimants with ongoing notice throughout the PCC Claims Submission Period.

"**PCC Representative Counsel**" means The Law Practice of Wagner & Associates, Inc.

"**PCC Trust Account**" means the designated trust account or trust accounts held in the Bank for the benefit of the Pan-Canadian Claimants and into which the PCC Compensation Plan Amount shall be paid and deposited from the Global Settlement Trust Account.

"**Person**" means an individual, a corporation, a partnership, a limited liability company, a trust, an unincorporated association, or any other entity or body.

"**Personal Information**" means any information in any form, including any data which is derived from such information, about an identifiable Individual, whether living or deceased, including information relating to age, address, telephone number, email address, any identifying number assigned to the Individual (including Provincial or Territorial Health Insurance Number), personal health information, medical records, and the Individual's name where it appears with other Personal Information relating to the Individual, or where the disclosure of the name would reveal other Personal Information about the Individual.

"**Physician**" means an Individual who is licensed to practice medicine in Canada.

"**Physician Form**" means the form attached hereto as **Appendix "E"** which may be completed by the treating Physician of a PCC-Claimant, or any other Physician with access to the PCC-Claimant's medical records, and submitted to the Claims Administrator in order to complete a PCC-Claimant's Claim Package (only if a pathology report in respect of Lung Cancer or Throat Cancer, or a spirometry report in respect of Emphysema/COPD (GOLD Grade III or IV), is not available).

"**Place of Residence**" has the meaning given in paragraph 42.1.3 of the PCC Compensation Plan.

"**Plan Implementation Date**" means the date upon which all of the conditions to the CCAA Plans and other Definitive Documents have been satisfied or waived and the transactions contemplated by the CCAA Plans, the Sanction Orders and the other Definitive Documents are to be implemented, as evidenced by the Monitors' Certificates to be delivered to the Tobacco Companies and filed with the CCAA Court.

"**Provinces**" means for the purpose of the PCC Compensation Plan, collectively, the geographic regions of British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, New Brunswick, Nova Scotia, Prince Edward Island, and Newfoundland and Labrador, and "**Province**" means any one of these geographic regions.

"**QCAP Claim**" means any Claim that has been advanced, could have been advanced or could be advanced in the following class actions or in any other similar proceedings, whether before or after the Effective Time:

(a) *Conseil québécois sur le tabac et la santé et Jean-Yves Blais* c. *Imperial Tobacco Ltée, Rothmans, Benson & Hedges Inc. et JTI-MacDonald Corp.* (Quebec Superior Court, Court File No. 500-06-00076-980); and

(b) *Létourneau* c. *Imperial Tobacco Ltée, Rothmans Benson & Hedges Inc. et JTI MacDonald Corp.* (Quebec Superior Court, Court File No. 500-06-000070-983),

including the judgment of the Honourable Justice Brian Riordan dated May 27, 2015 as rectified on June 9, 2015, and the judgment of the Court of Appeal of Quebec dated March 1, 2019, and any such Claim that is a Section 5.1(2) Claim or Section 19(2) Claim.

"**QCAP Claims Administration**" has the meaning given in the definition of Global Claims Administration Costs Framework.

"**Quebec Cancer Registry**" means the Registre québécois du cancer (RQC) of the MSSS held by RAMQ which contains personal information on cases of cancer in Quebec.

"**Quebec Class Action Administration Plan**", or "**Quebec Administration Plan**", means the document (with attached appendices) that is subject to the approval of the CCAA Court setting out the process by which the Quebec Class Action Plaintiffs may submit claims for a Compensation Payment pursuant to the *Blais* Judgment, the process of administering such claims, and the joint oversight and supervision thereof by the CCAA Court and the Superior Court of Quebec.

"**Quebec Class Action Plaintiffs**", or "**QCAPs**", means individuals who meet the criteria of the certified class definitions in the Quebec Class Actions.

"**Quebec Class Actions**" means, collectively, (i) *Conseil québécois sur le tabac et la santé et al.* v. *JTI-Macdonald Corp. et al.*, Court File No. 500-06-000076-980 (Montreal, Quebec), and (ii) *Cecilia Létourneau et al.* v. *Imperial Tobacco Canada Ltd., et al.*, Court File No. 500-06-000070-983 (Montreal, Quebec).

"**Quebec Class Counsel**" means, collectively, the law practices of Trudel Johnston & Lespérance s.e.n.c., Kugler Kandestin s.e.n.c.r.l., L.L.P., De Grandpré Chait s.e.n.c.r.l., L.L.P., and Fishman Flanz Meland Paquin s.e.n.c.r.l., L.L.P.

"**RAMQ**" means the Régie de l'assurance maladie du Québec.

"**Raymond Chabot**" means Raymond Chabot Administrateur Provisoire Inc. and its Affiliates.

"**RBH**" means Rothmans, Benson & Hedges Inc.

"**Released Parties**", collectively, means:

(a) ITCAN,
(b) ITCO,
(c) RBH,
(d) JTIM,
(e) British American Tobacco p.l.c.,
(f) Philip Morris International Inc.,
(g) JT International Holding B.V.,
(h) JT International Group Holding B.V.,
(i) the ITCAN Subsidiaries,
(j) B.A.T. Investment Finance p.l.c.,
(k) B.A.T Industries p.l.c.,
(l) British American Tobacco (Investments) Limited,
(m) Carreras Rothmans Limited,
(n) Philip Morris U.S.A. Inc.,
(o) Philip Morris Incorporated,

(p) Philip Morris Global Brands Inc.,

(q) Philip Morris S.A.,

(r) Rothmans Inc.,

(s) Ryesekks p.l.c.,

(t) Altria Group, Inc.,

(u) R.J. Reynolds Tobacco Company,

(v) R.J. Reynolds Tobacco International Inc.,

(w) RJR Nabisco, Inc.,

(x) JT International SA,

(y) JT Canada LLC Inc.,

(z) Japan Tobacco Inc.,

(aa) JTIM TM,

(bb) Canadian Tobacco Manufacturers' Council, and

(cc) every other current or former Affiliate of any of the companies listed in subparagraphs (a) to (aa) herein, and each of their respective indemnitees,

and "**Released Party**" means any of them. Each Released Party includes their respective Representatives.

"**Representatives**" means, in respect of a Person, as may be applicable, such Person's past, present or future representatives, predecessors, successors, executors, trustees, heirs, dependents, children, siblings, parents, administrators, executors, directors, officers, shareholders, partners, employees, servants, agents, consultants, legal counsel and advisers, including their respective successors and assigns, and each of their respective directors, officers, partners and employees.

"**Request for Review**" has the meaning given in paragraph 29.1 of the PCC Compensation Plan and is in the form attached hereto as Appendix "J".

"**Residual Funds**" means any residual funds that may remain from the PCC Compensation Plan Amount after the payment in full of all Individual Payments to all Eligible PCC-Claimants.

"**Retention Period**" has the meaning given in paragraph 58.1 of the PCC Compensation Plan.

"**Review Officer**" means a senior employee or officer of the Claims Administrator who is screened from the Claims Process and whose role is designated solely to review upon an independent basis any Requests for Review that may be submitted to the Claims Administrator by PCC-Claimants and decide whether to confirm, reverse or vary the Claims Administrator's decision.

"**Sanction Hearing**" means the hearing before the CCAA Court in respect of the Sanction Orders.

"**Sanction Orders**" means the orders of the CCAA Court, among other things, sanctioning the CCAA Plans of Imperial, RBH and JTIM and granting, approving and declaring the settlements, compromises and releases, as applicable, contemplated by the CCAA Plans.

"**Section 5.1(2) Claims**" means any Claims against the directors of ITCAN, ITCO, RBH or JTIM that:

(a) arose before the commencement of the CCAA Proceeding;

(b) relate to the obligations of ITCAN, ITCO, RBH or JTIM where the directors are by law liable in their capacity as directors for the payment of such obligations; and

(c) either relate to contractual rights of one or more creditors, or are based on allegations of misrepresentations made by directors to creditors, or of wrongful or oppressive conduct by directors.

"**Section 19(2) Claims**" means any Claims against ITCAN, ITCO, RBH or JTIM that relate to any of the following debts or liabilities, present or future, to which ITCAN, ITCO, RBH or JTIM is subject on the day on which the CCAA Proceeding commenced, or to which ITCAN, ITCO, RBH or JTIM may become subject before the compromise or arrangement is sanctioned by reason of any obligation incurred by ITCAN, ITCO, RBH or JTIM before the day on which the CCAA Proceeding commenced, unless the compromise or arrangement in respect of ITCAN, ITCO, RBH or JTIM explicitly provides for the Claim's compromise, and the creditor in relation to that debt has voted for the acceptance of the compromise or arrangement:

(a) any fine, penalty, restitution order or other order similar in nature to a fine, penalty or restitution order, imposed by a court in respect of an offence;

(b) any award of damages by a court in civil proceedings in respect of:

  (i) bodily harm intentionally inflicted, or sexual assault, or

  (ii) wrongful death resulting from an act referred to in subparagraph (i);

(c) any debt or liability arising out of fraud, embezzlement, misappropriation or defalcation while acting in a fiduciary capacity or, in Quebec, as a trustee or an administrator of the property of others;

(d) any debt or liability resulting from obtaining property or services by false pretences or fraudulent misrepresentation, other than a debt or liability of the company that arises from an equity claim; or

(e) any debt for interest owed in relation to an amount referred to in any of paragraphs (a) to (d).

"**Smoking History**" means the number of pack-years smoked by a PCC-Claimant between January 1, 1950 and November 20, 1998.

"**Submitted PCC-Claims**" means the claims made by the PCC-Claimants by submitting Claim Packages to the Claims Administrator, and "**Submitted PCC-Claim**" means any one of them.

"**Subsequent Annual Global Claims Administration Costs Budget**" means, for each twelve calendar month period following the end of the twelve calendar month period covered by the First Annual Global Claims Administration Costs Budget until the PCC Claims Administration and the QCAP Claims Administration, respectively, are complete (i) each subsequent budget for the PCC Claims Administration, and (ii) each subsequent budget for the QCAP Claims Administration that the Claims Administrator and PCC Agent shall provide to the CCAA Plan Administrators and is subject to the joint approval of the CCAA Court and the Quebec Superior Court in accordance with the terms of the Claims Administrator Order.

"**Subsidiary**" has the meaning attributed thereto in Section 2(5) of the *Canada Business Corporations Act*, R.S.C. 1985, c. C-44, as amended.

"**Succession Claim**" means the QCAP Claim of a Succession Claimant which is submitted to the Claims Administrator using the Succession Claim Form.

"**Succession Claim Form**" means the form attached as **Appendix "E"** to the Quebec Administration Plan which a Succession Claimant is required to complete and submit to the Claims Administrator in order to make a Succession Claim pursuant to the Quebec Administration Plan.

"**Succession Claimant**" means a person who asserts a Succession Claim pursuant to the Quebec Administration Plan.

"**Surviving Family Members**" means, collectively, the Individuals who are eligible to recover damages for loss of guidance, care and companionship pursuant to the applicable legislation in each jurisdiction which governs surviving family members' claims for damages, namely: *Family Compensation Act*, RSBC 1996, c. 126; *Fatal Accidents Act*, RSA 2000, c. F-8; *The Fatal Accidents Act*, RSS 1978, c. F-11; *The Fatal Accidents Act*, CCSM, c. F50; *Family Law Act*, RSO 1990, c. F.3; *Civil Code of Quebec*, chapter CCQ-1991; *Fatal Accidents Act*, RSNB 2012, c.104; *Fatal Injuries Act*, RSNS 1989, c. 163; amended 2000, c. 29, ss. 9-12 ; *Fatal Accidents Act*, RSPEI 1988, c. F-5; *Fatal Accidents Act*, RSNL 1990, c F-6; *Fatal Accidents Act*, RSY 2002, c 86; and *Fatal Accidents Act*, RSNWT (Nu) 1988, c F-3. For greater certainty, "Surviving Family Members" does not include the estates of Individuals who fulfill the criteria to receive compensation as a Pan-Canadian Claimant.

"**Tax Refund Cash Payments**" has the meaning given in Article 5, Section 5.6 of the CCAA Plans.

"**Territories**" means for the purpose of the PCC Compensation Plan, collectively, the geographic regions of Yukon, Northwest Territories and Nunavut, and "**Territory**" means any one of these geographic regions.

"**Throat Cancer**" means primary cancer (squamous cell carcinoma) of the Larynx, Oropharynx or Hypopharynx.

"**Tobacco Companies**" means, collectively, ITCAN, ITCO, RBH and JTIM, and "**Tobacco Company**" means any one of them.

"**Tobacco Company Group**" means, in respect of a Tobacco Company, the applicable Parent and all other current or former Affiliates, direct or indirect Subsidiaries or parents, of such Tobacco Company, and their respective indemnitees.

"**Tobacco Producers**" means, collectively, the Ontario Flue-Cured Tobacco Growers' Marketing Board, Andy J. Jacko, Brian Baswick, Ron Kichler, Arpad Dobrentey and all other tobacco growers and producers who sold their tobacco through the Ontario Flue-cured Tobacco Growers' Marketing Board pursuant to the annual Heads of Agreement made by the Ontario Flue-cured Tobacco Growers' Board with ITCAN, RBH and JTIM from January 1, 1986 to December 31, 1996, and "**Tobacco Producer**" means any one of them.

"**Tobacco Product"** means any product made in whole or in part of tobacco that is intended for human consumption or use, including any component, part, or accessory of or used in connection with a tobacco product, including cigarettes, tobacco sticks (intended for smoking and requiring further preparation before they are smoked), loose tobacco intended for incorporation into cigarettes, cigars, cigarillos, pipe tobacco, kreteks, bidis and smokeless tobacco (including chewing tobacco, nasal snuff and oral snuff), but does not include any Alternative Product.

"**Tobacco-related Disease**" means a disease or other illness or harm caused or contributed to by the use of or exposure (whether directly or indirectly) to a Tobacco Product.

"**Tobacco-Victim**" means any Individual who suffers or suffered from a Tobacco-related Disease.

"Tobacco-Victim Claim" is the QCAP Claim of a Tobacco-Victim which is submitted to the Claims Administrator using the Tobacco-Victim Claim Form.

"**Tobacco-Victim Claim Form**" means the form which a Tobacco-Victim Claimant is required to complete and submit to the Claims Administrator in order to make a Tobacco-Victim Claim pursuant to the Quebec Administration Plan.

"**Tobacco-Victim Claimant**" means a person who asserts a Tobacco-Victim Claim pursuant to the Quebec Administration Plan.

"**Twelve Pack-Years**" means the equivalent of a minimum of 87,600 cigarettes, namely any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption insofar as the total is equal to or greater than 87,600 cigarettes. For example, Twelve Pack-Years equals:

(a) 20 cigarettes a day for 12 years (20 X 365 X 12 = 87,600); or

(b) 30 cigarettes a day for 8 years (30 X 365 X 8 = 87,600); or

(c) 10 cigarettes a day for 24 years (10 X 365 X 24 = 87,600).

"**Upfront Contributions**" has the meaning given in Article 5, Section 5.4 of the CCAA Plans, and "**Upfront Contribution**" means any one of them.

2. No Admission of Liability

2.1 This document shall not be construed as an admission of liability by the Tobacco Companies or any member of their respective Tobacco Company Group.

3. Form of Documents

3.1 Any reference in this document to a notice, form, statutory declaration, acknowledgement, checklist, agreement, application or other document being in a particular form means that such document shall be substantially in such form.

4. Headings

4.1 The division of this document into "Sections" and "paragraphs", the insertion of a table of contents and headings, and the appending of Appendices are for the convenience of reference only and do not affect the construction or interpretation of the provisions herein governing the PCC Compensation Plan.

5. Extended Meanings

5.1 In this document, the use of words in the singular or plural, or with a particular gender, including a definition, will not limit the scope or exclude the application of any provision of the CCAA Plan or a schedule thereto to such Person (or Persons) or circumstances as the context otherwise permits.

6. Terms of Inclusion

6.1 In this document, the words "includes" and "including" and similar terms of inclusion shall not, unless expressly modified by the words "only" or "solely", be construed as terms of limitation, but rather shall mean "includes but is not limited to" and "including but not limited to", so that references to included matters shall be regarded as illustrative without being either characterizing or exhaustive.

7. Acts to Occur on Next Business Day

7.1 Where any payment, distribution or act pursuant to this document is required to be made or performed on a date that is not a Business Day, then the making of such payment or distribution, or the performance of the act, may be completed on the next succeeding Business Day, but shall be deemed to have been completed as of the required date.

8. Changes to PCC Compensation Plan

8.1 ~~No~~After the Plan Implementation Date, no changes, modifications or revisions shall be made to the PCC Compensation Plan without the approval of ~~the CCAA Court as set out in an Order issued by~~ the CCAA Court. The CCAA Plan Administrators, Claims Administrator and PCC Representative Counsel are the only persons who are entitled to apply to the CCAA Court to seek a revision to the terms of the PCC Compensation Plan.

8.2 Notwithstanding paragraph 8.1 herein, the Claims Administrator may make revisions to the Claim Forms and PCC Notices which are Schedules to the PCC Compensation Plan provided that (i) the proposed revisions are not substantive and are consistent with the terms of PCC Compensation Plan, (ii) the Claims Administrator has first reviewed the proposed non-substantive revisions with the Administrative Coordinator, and (iii) the Administrative Coordinator has approved such revisions. The Administrative Coordinator shall advise the CCAA Plan Administrators and the PCC Representative Counsel in writing of any revisions made to the Claim Forms.

9. Currency

9.1 All monetary amounts referenced in this document are expressed in the lawful currency of Canada.

10. No Other Obligations of Tobacco Companies

10.1 As more particularly set forth in Article 18, Sections 18.1.1, 18.1.2, 18.1.3, 18.1.8, 18.1.9 and 18.1.10 of the CCAA Plans and the Claimant Contractual Releases which are Schedule “T” to Imperial’s CCAA Plan and Schedule “W” to the CCAA Plans of RBH and JTIM, at the Effective Time all PCC Claims shall be deemed to be fully, finally, irrevocably and unconditionally released and forever discharged against the Released Parties, and the Released Parties shall have no further liability to the Pan-Canadian Claimants except as set out in the Definitive Documents and this document which gives effect to the PCC Compensation Plan.

10.2 For greater certainty, the terms of the CCAA Plans and the Claimant Contractual Releases, and not paragraph 10.1 herein, govern the scope of the release provided to the Released Parties.

11. Appendices

11.1 The following Appendices regarding the PCC Compensation Plan are incorporated into this document and form part of it as fully as if contained in the body of this document and must be read in conjunction therewith. In the event of a contradiction between the content of the body of this document and the content of the body of one of the Appendices below, the language of the body of this document shall govern:

Appendix "A": First Notice to Prospective PCC-Claimants

Appendix "B": Notice of Rejection of PCC Claim

Appendix "C": Claim Form for PCC-Claimant

Appendix "D": Claim Form for the Legal Representative of a PCC-Claimant

Appendix "E": Physician Form

Appendix "F: Decision Tree entitled "Determination of whether Canadian Residents qualify to receive Compensation either pursuant to *Blais* Judgment or from Pan-Canadian Claimants' Compensation Plan"

Appendix "G": Acknowledgement of Receipt of Claim Package

Appendix "H": Checklist for Claims Administrator

Appendix "I": Notice of Acceptance of PCC-Claim

Appendix "J": Request for Review

Appendix "K": Acknowledgement of Receipt of Request for Review

Appendix "L": Brands of Cigarettes sold by Canadian Tobacco Companies in Canada between January 1, 1950 and November 20, 1998

SECTION II – ROLES OF CCAA COURT, ADMINISTRATIVE COORDINATOR AND CLAIMS ADMINISTRATOR

12. Role of CCAA Court

12.1 The CCAA Court shall have an ongoing supervisory role in respect of the administration of the CCAA Plans, including the PCC Compensation Plan.

12.2 As described in paragraphs 12.2.1 and 12.2.2 herein, the CCAA Court's oversight of the PCC Compensation Plan shall include the following:

12.2.1 The CCAA Court shall determine issues that are specifically referred for resolution to the CCAA Court by the CCAA Plan Administrators. In resolving such referred matters, the CCAA Court may, in its discretion, issue orders and/or provide such directions as are appropriate to facilitate the fair, efficient and timely administration of the PCC Compensation Plan;

12.2.2 The CCAA Court shall hear and determine proceedings addressing the following matters:

12.2.2.1 A motion by the Court-Appointed Mediator and the Monitors for orders approving and sanctioning the CCAA Plans, which shall include the approval of both the PCC Compensation Plan (Schedule "P" to Imperial's CCAA Plan and Schedule "S" to RBH's and JTIM's CCAA Plans) and the Quebec Administration Plan (Schedule "K" to Imperial's CCAA Plan and Schedule "N" to RBH's and JTIM's CCAA Plans);

12.2.2.2 The approval and appointment of the Claims Administrator;

12.2.2.3 The approval and appointment of the Administrative Coordinator;

12.2.2.4 The approval of the PCC Notice Plan;

12.2.2.5 The approval of the ~~budget prepared and submitted by the Claims Administrator for the claims administration of the PCC Compensation Plan; and~~Global Claims Administration Costs Framework, the First Annual Global Claims Administration Costs Budget and Subsequent Annual Global Claims Administration Costs Budget; and

12.2.2.6 Any matters which are referred for determination by the CCAA Court.

13. Role of Administrative Coordinator

13.1 The Administrative Coordinator's role in regard to the administration of the PCC Compensation Plan and the administration of the Quebec Administration Plan is as follows:

13.1.1 The Administrative Coordinator will coordinate and serve as a liaison and conduit to facilitate the flow of information between the Claims Administrator and the CCAA Plan Administrators in regard to both the PCC Compensation Plan and the Quebec Administration Plan. Where the Claims Administrator requires directions from either the CCAA Plan Administrators directly, or from the CCAA Court through the CCAA Plan Administrators in regard to the PCC Compensation Plan, the Administrative Coordinator will bring the Claims Administrator's request to the CCAA Plan Administrators and notify the PCC Representative Counsel;

13.1.2 The Administrative Coordinator may also assist the Claims Administrator to address issues that may arise from time to time in the interpretation, implementation and ongoing administration of the PCC Compensation Plan and that, in the opinion of the Administrative Coordinator, (i) are possible of resolution short of obtaining direction from the CCAA Court, (ii) where such an approach is appropriate in the circumstances, and (iii) where the resolution of the issue does not require the sanction of either the CCAA Plan Administrators or the CCAA Court, as the case may be; and

13.1.3 If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the PCC Compensation Plan, then the Administrative Coordinator will refer the matter to the CCAA Plan Administrators who may, in their discretion, refer the matter to the CCAA Court for resolution or directions in accordance with paragraph 12.2 herein. The CCAA Plan Administrators will advise the PCC Representative Counsel of all such matters that they refer jointly to the CCAA Court; and

13.1.4 The Administrative Coordinator may also work with the Claims Administrator to coordinate the harmonization of the claims administration of the PCC Compensation Plan and the claims administration of the *Blais* Judgment under the Quebec Administration Plan in accordance with the harmonization principles set out in Section VII herein.

14. Costs of Administrative Coordinator

14.1 All fees, costs, disbursements, expenses and other expenditures of the Administrative Coordinator, including for the services of any legal or other advisors, shall be paid directly by the Tobacco Companies and shall not be deducted from the PCC Compensation Plan Amount or the QCAP Settlement Amount.

15. Appointment and Court Approval of Claims Administrator

15.1 The Court-Appointed Mediator and the Monitors recommend that Epiq be approved by the CCAA Court, and appointed by Order of the CCAA Court at the Sanction Hearing, as the Claims Administrator to manage the administration of the claims processes for both the Quebec Administration Plan and the PCC Compensation Plan.

15.2 The Claims Administrator shall be neutral and independent from the Quebec Class Action Plaintiffs (including the *Blais* Class Members and the *Létourneau* Class Members), Quebec Class Counsel, Raymond Chabot, Pan-Canadian Claimants, PCC Representative Counsel, Tobacco Companies, Claimants, CCAA Plan Administrators, Administrative Coordinator and Court-Appointed Mediator. The Claims Administrator may, in its discretion, retain its own legal or other advisors.

15.3 In respect of all decisions regarding the implementation and execution of the PCC Compensation Plan, the Claims Administrator shall not collaborate or consult with or seek any advice, instructions or directions from the PCC Representative Counsel. Notwithstanding the foregoing, the PCC Representative Counsel may communicate with the Claims Administrator to the full extent necessary for the PCC Representative Counsel to carry out their duties and responsibilities to the PCCs.

16. Provision of Services in English and French

16.1 The Claims Administrator shall provide services including the forms and documents that are Appendix "A" through Appendix "L" hereto, in both English and French. All communications between the Claims Administrator and the PCC-Claimants shall be in the official language chosen by the PCC-Claimants.

17. Costs of Claims Administrator

17.1 All fees, costs, disbursements, expenses and other expenditures of the Claims Administrator, including for the services of any legal or other advisors, shall be paid directly by the Tobacco Companies and shall not be deducted from the PCC Compensation Plan Amount.

17.2 The payment of the costs, fees and disbursements incurred by the Claims Administrator in respect of the administration of the PCC Compensation Plan shall ~~not exceed the~~

~~amount which is allocated for the budget~~be governed by the terms of the Claims Administrator ~~set out in the written agreement to be entered into between the CCAA Plan Administrators and the Claims Administrator~~Order.

18. Role and Costs of PCC Representative Counsel

18.1 The PCC Representative Counsel has a traditional solicitor-client relationship with the Pan-Canadian Claimants and a duty to act in the best interests of all Pan-Canadian Claimants in regard to the Claims Process.

18.2 The PCC Representative Counsel may assist PCC-Claimants to complete and submit their Claim Package to the Claims Administrator.

18.3 Epiq will perform the role of agent for the PCC Representative Counsel (“**PCC Agent**”).

18.4 Subject to the approval of the CCAA Plan Administrators, all fees, costs, disbursements, expenses and other expenditures of the PCC Representative Counsel relating to the administration of the Claims Process, including any amounts expended for the services of any advisors or agents, including Epiq, shall be paid directly by the Tobacco Companies and shall not be deducted from the PCC Compensation Plan Amount. The PCC Representative Counsel shall not charge any PCC-Claimant for services that they provide relating to the processing of the PCC-Claimant’s Claim.

18.5 While no appeals, requests for review, or requests for direction to the CCAA Court shall be permitted to be brought in respect of individual PCC Claims under the PCC Compensation Plan, in the event an issue arises that is of significant general application to the Claims Process for PCC-Claimants as a whole, the PCC Representative Counsel shall in the first instance attempt to resolve the issue informally with the Administrative Co-ordinator and Claims Administrator. If the issue cannot be resolved informally, then, subject to section 8.1, the PCC Representative Counsel may bring a request for direction to the CCAA Court for determination.

18.6 The PCC Representative Counsel may liaise with the Claims Administrator and/or the Administrative Coordinator regarding matters relating to the PCC Compensation Plan and its implementation, including informing them of any difficulties faced by PCC-Claimants as a whole in connection with the Claims Process and making suggestions in that regard.

PART B: PAN-CANADIAN CLAIMANTS' COMPENSATION PLAN

SECTION I – NOTICE OF PCC COMPENSATION PLAN

19. Duties and Responsibilities of Claims Administrator

19.1 The Claims Administrator will design the PCC Notice Plan which must effectively reach prospective PCC-Claimants and capture their attention with notices communicated in clear, concise, plain language so that they fully understand their rights and options ("**PCC Notices**"). The PCC Notice Plan may include communications in newspapers, other print media, television, radio, social media, other digital media and direct communications where appropriate in order to reach as many prospective PCC-Claimants across Canada as possible. The PCC Notice Plan shall be subject to CCAA Court approval.

19.2 The Claims Administrator shall implement and manage the PCC Notice Plan pursuant to which prospective PCC-Claimants will be informed about the PCC Compensation Plan and be provided with ongoing notice throughout the PCC Claims Submission Period.

19.3 The PCC Notices shall:

19.3.1 Provide a description of the PCC Compensation Plan to prospective PCC-Claimants, including the PCC Eligibility Criteria;

19.3.2 Provide prospective PCC-Claimants with notice of the date upon which the PCC Claims Submission Period commences, as well as the PCC Claims Application Deadline;

19.3.3 Explain the Claims Process and invite prospective PCC-Claimants to submit a completed Claim Package to the Claims Administrator; and

19.3.4 Provide contact information for the Claims Administrator, including the URL for the Claims Administrator's website which will contain links to the forms comprising the Claim Package, and the telephone number for the Call Centre.

20. Form and Content of PCC Notices

20.1 All PCC Notices shall be published in both English and French.

20.2 The **First Notice** to prospective PCC-Claimants notifying them of the CCAA Court's approval of the PCC Compensation Plan, the commencement of the PCC Claims Submission Period, the Claims Process and the PCC Claims Application Deadline for

PCC-Claimants to submit their completed Claim Package to the Claims Administrator is subject to the approval of the CCAA Court as part of the approval of the Notice Plan. Attached hereto as **Appendix "A"** is a version of the First Notice that is provided for guidance only to assist the understanding of the Claims Administrator which shall be responsible for designing, implementing and managing the PCC Notice Plan pursuant to which prospective PCC-Claimants will be informed about the PCC Compensation Plan and be provided with ongoing notice throughout the PCC Claims Submission Period.

21. Costs of PCC Notice Plan

21.1 The ~~PCC Notice Plan shall include the budget~~projected costs for all services to be rendered by the Claims Administrator in connection with the PCC Notice Plan, as well as the costs to publish notice to prospective PCC-Claimants in all Provinces and Territories through communications in newspapers, other print media, television, radio, social media, other digital media and direct communications where appropriate~~. The budget~~, shall be set out in the Global Claims Administration Costs Framework and otherwise governed by the terms of the Claims Administrator Order. The projected costs of the Global Claims Administration Costs Framework for the PCC Notice Plan shall be subject to the approval of the CCAA Court.

21.2 All fees, disbursements, costs and other expenses associated with the PCC Notice Plan shall be paid directly by the Tobacco Companies and shall not be deducted from the PCC Compensation Plan Amount.

21.3 The payment of the costs, fees and disbursements incurred by the Claims Administrator in connection with the PCC Notice Plan shall ~~not exceed the amount which is allocated for the PCC Notice Plan in the budget~~be governed by the terms of the Claims Administrator ~~set out in the written agreement to be entered into between the CCAA Plan Administrators and the Claims Administrator~~Order.

SECTION II – COMMUNICATIONS BY CLAIMS ADMINISTRATOR

22. Duties and Responsibilities of Claims Administrator

22.1 The Claims Administrator shall establish and operate a toll-free Call Centre providing services in English and French to respond to inquiries from and provide information to

PCC-Claimants and prospective PCC-Claimants, and their Legal Representatives as applicable, regarding the PCC Compensation Plan and the Claims Process. The Call Centre shall operate from 9:00 a.m. to 9:00 p.m. Eastern Time, Monday to Friday, or such further extended hours as may be determined by the Claims Administrator to be necessary for the efficient administration of the PCC Compensation Plan.

22.2 The Claims Administrator shall develop, host, maintain and manage an accessible website where PCC-Claimants and prospective PCC-Claimants, and their Legal Representatives as applicable, may access:

22.2.1 Information, documents, and Frequently Asked Questions and Answers regarding the PCC Compensation Plan and the Claims Process;

22.2.2 Updates regarding the Claims Administrator's progress in administering the PCC Compensation Plan and an explanation for any delays in processing the PCC-Claims;

22.2.3 Information regarding the status of their PCC Claim; and

22.2.4 Contact information for the Claims Administrator.

SECTION III – PCC CLAIMS SUBMISSION PERIOD AND PCC CLAIMS APPLICATION DEADLINE

23. PCC Claims Submission Period and PCC Claims Application Deadline

23.1 The PCC Claims Submission Period shall commence on the First Notice Date and run for twenty-four months until the PCC Claims Application Deadline. The PCC Claims Submission Period may be extended by the CCAA Court if it is deemed necessary and expedient to do so as the implementation of the PCC Compensation Plan unfolds.

23.2 All Claim Packages must be submitted to the Claims Administrator:

23.2.1 Online at **[insert URL for website of Claims Administrator]** by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline;

23.2.2 By email to **[insert Claims Administrator's email address]** by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline;

23.2.3 By facsimile transmission to **[insert fax number of Claims Administrator]** by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline; or

23.2.4 If sent by registered mail to the following address **[insert address of Claims Administrator]**, postmarked by no later than the PCC Claims Application Deadline.

23.3 Any Claim Packages, or forms or documents comprising parts of Claim Packages, submitted to the Claims Administrator after 5:00 p.m. Pacific Time on the PCC Claims Application Deadline shall not be accepted by the Claims Administrator which shall send to the PCC-Claimant a **Notice of Rejection of Claim** in the form set out in **Appendix "B"**.

SECTION IV – SUBMISSION OF PCC CLAIMS

24. Claim Package required to be submitted to Claims Administrator by PCC-Claimants

24.1 The Claims Administrator will contribute to the design and customization of the Claims Process that will be used to administer the PCC Claims of prospective PCC-Claimants under the PCC Compensation Plan, which shall be subject to CCAA Court approval.

24.2 To make a PCC Claim to the PCC Compensation Plan, a PCC-Claimant shall be required to submit to the Claims Administrator by the PCC Claims Application Deadline a Claim Package comprised of all the following fully completed documents:

24.2.1 The **Claim Form for PCC-Claimant** in the form set out in **Appendix "C"** or, if a Legal Representative of the PCC-Claimant is assisting the PCC-Claimant to submit their PCC Claim, the **Claim Form for the Legal Representative of a PCC-Claimant** in the form set out in **Appendix "D"** with all requested documents attached to establish that the Legal Representative has the right and is duly authorized to make a PCC Claim on behalf of the PCC-Claimant; and

24.2.2 As applicable, if the diagnosis is not proven by an Official Confirmation in accordance with paragraphs 35.1 to 35.3, the proof of diagnosis during the PCC Claims Period of Lung Cancer or Throat Cancer which meets the requirements of paragraphs ~~35.1~~35.5 or ~~35.2~~35.6 herein, or the proof of diagnosis during the PCC Claims Period of Emphysema/COPD (GOLD Grade III or IV) which meets the requirements of paragraphs 36.1 or 36.2 herein.

24.3 PCC-Claimants may submit their Claim Package:

24.3.1 Online on the website of the Claims Administrator at **[insert URL for website of Claims Administrator]** by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline;

24.3.2 By email to **[insert Claims Administrator's email address]** by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline;

24.3.3 By facsimile transmission to **[insert fax number of Claims Administrator]** by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline; or

24.3.4 By registered mail, to the following address **[insert address of Claims Administrator]**, postmarked by no later than 5:00 p.m. Pacific Time on the PCC Claims Application Deadline.

24.4 The Claims Administrator shall develop a process to receive and manage Claim Packages submitted by PCC-Claimants in writing by registered mail, by fax, via fillable pdf or other online format, or via scanned email at the choice of the PCC-Claimants.

24.5 Any Claim Packages, or forms or documents comprising parts of Claim Packages, submitted to the Claims Administrator after 5:00 p.m. Pacific Time on the PCC Claims Application Deadline shall not be accepted by the Claims Administrator which shall send to the PCC-Claimant or their Legal Representative, as applicable, a **Notice of Rejection of Claim** in the form set out in **Appendix "B"**.

SECTION V – PROCESSING OF CLAIMS

25. Decision Tree for Claims Administrator

25.1 **Appendix "F"** is the **Decision Tree entitled "Determination of whether Canadian Residents qualify to receive Compensation either pursuant to *Blais* Judgment or from Pan-Canadian Claimants' Compensation Plan"** that will guide the Claims Administrator in the determination of whether (i) a PCC-Claimant meets the PCC

Eligibility Criteria to be an Eligible PCC-Claimant who will receive an Individual Payment, or (ii) a Tobacco-Victim Claimant or Succession Claimant meets the *Blais* Eligibility Criteria to be an Eligible *Blais* Class Member who will receive a Compensation Payment.

25.2 For greater certainty, the Decision Tree is not to be used by the CCAA Court or any Individual in the interpretation of the PCC Compensation Plan or the Quebec Administration Plan in the event of a dispute.

26. Determination of PCC Claims in Writing

26.1 The Claims Administrator shall determine whether a PCC-Claimant is eligible to receive an Individual Payment based upon the review of the information provided by the PCC-Claimant in writing in the Claim Package.

26.2 In determining the eligibility of a PCC-Claimant to receive an Individual Payment, the Claims Administrator shall not conduct any hearing.

27. Review and Determination of PCC Claims by Claims Administrator

27.1 Upon receipt of a Claim Package, the Claims Administrator shall send an **Acknowledgement of Receipt of Claim Package** to the PCC-Claimant in the form set out in **Appendix "G"**.

27.2 The Claims Administrator ~~shall~~may use a **Checklist** in the form set out in **Appendix "H"** ~~in order~~as a directory guide to assist the Claims Administrator to determine whether a PCC-Claimant meets each of the PCC Eligibility Criteria.

27.3 The Claims Administrator shall develop and implement procedures for preventing and identifying duplicate or fraudulent PCC-Claims.

27.4 If a Claim Package is otherwise prima facie incomplete~~ and the missing information is straightforward~~, the Claims Administrator ~~may contact~~shall issue a Notice of Incomplete Claim advising the PCC-Claimant ~~or Physician, as applicable, verbally or in writing to invite the PCC-Claimant or Physician, as applicable, to provide the missing information for insertion by the Claims Administrator on the applicable form in~~of the corrective measures required to complete the Claim Package~~ within a specified time period which shall not extend past~~, and inviting the PCC-Claimant to resubmit a revised Claim Package before the PCC Claims Application Deadline. If there are less than sixty days until the PCC Claims Application Deadline, or if the review of the Claim Package occurs after the PCC Claims Application Deadline has passed, then the Claims Administrator shall advise the PCC-Claimant that they have sixty days from the date of the issuance of the Notice of Incomplete Claim within which to resubmit a revised Claim Package .

27.5 If the Claims Administrator determines that a PCC-Claimant meets all the PCC Eligibility Criteria, the Claims Administrator shall issue a **Notice of Acceptance of PCC Claim**, in the form set out in **Appendix "I"**, which advises that the PCC Claim has been accepted. The Notice of Acceptance of PCC Claim shall: (i) indicate the maximum amount of the Individual Payment that may be payable; (ii) advise that the actual quantum of the Individual Payment that will be paid to the PCC-Claimant will be determined on a *pro rata* basis between all PCC-Claimants based on the number of PCC Claims approved and the amount available for distribution to PCC-Claimants after all claims have been received, reviewed and processed by the Claims Administrator; and (iii) advise that it is anticipated that the distribution of Individual Payments to PCC-Claimants will commence after the PCC Claims Application Deadline.

27.6 If a PCC-Claimant does not meet all the PCC Eligibility Criteria, the Claims Administrator shall issue a **Notice of Rejection of PCC Claim** in the form set out in **Appendix "B"** which clearly states the reason for the rejection of the PCC Claim.

27.7 The Claims Administrator will advise the PCC Representative Counsel of the decision made in respect of each Claim Package submitted to the Claims Administrator.

28. Death of PCC-Claimant after Submission of Claim Package

28.1 If the Claims Administrator receives notice that a PCC-Claimant has died after they submitted their Claim Package to the Claims Administrator but before they received an Individual Payment, the Claims Administrator shall complete the review of the Claim Package. If the Claims Administrator determines that the PCC-Claimant meets the PCC Eligibility Criteria, then the Claims Administrator shall make the Individual Payment payable to the estate of the PCC-Claimant.

29. Review of Rejected PCC Claims by Review Officer

29.1 When the Claims Administrator issues a Notice of Rejection of PCC Claim, the PCC-Claimant shall also be sent a **Request for Review** in the form set out in **Appendix "J"**.

29.2 A PCC-Claimant who has received a Notice of Rejection of PCC Claim shall have sixty days from the date that the Claims Administrator issues the Notice of Rejection of PCC Claim to submit a completed Request for Review and any supporting documents to the Claims Administrator. The PCC-Claimant's Request for Review shall contain a statement clearly identifying the error which they allege was made by the Claims Administrator in the review of their PCC Claim. If the PCC-Claimant fails to identify the alleged error, the PCC Claim will not be reviewed by the Review Officer.

29.3 Upon receipt of a Request for Review, the Claims Administrator shall send an **Acknowledgement of Receipt of Request for Review** to the PCC-Claimant in the form set out in **Appendix "K"**.

29.4 The Claims Administrator shall designate a Review Officer to conduct an independent review of (i) the Claim Package submitted by a PCC-Claimant, or the Legal Representative of a PCC-Claimant, who has requested a review of the Claims Administrator's decision, and (ii) the Request for Review and any supporting documents submitted by the PCC-Claimant, or the Legal Representative of a PCC-Claimant. The Review Officer shall either confirm, reverse or vary the Claims Administrator's decision and issue a Notice of Rejection of PCC Claim or Notice of Acceptance of PCC Claim to the PCC-Claimant or the Legal Representative of a PCC-Claimant, as applicable.

30. Finality of Decisions of Claims Administrator and Review Officer

30.1 The decisions of the Claims Administrator and the Review Officer shall be final and binding without recourse to any Court or other forum or tribunal. For greater certainty, there is no right of appeal, judicial review, judicial recourse or other access to the CCAA Court or any other court in any Province or Territory from any decision of the Claims Administrator or the Review Officer.

SECTION VI – ELIGIBILITY CRITERIA AND AMOUNT OF COMPENSATION PAYABLE TO PCC-CLAIMANTS

31. Criteria for Entitlement to Compensation

31.1 To be eligible to receive compensation under the PCC Compensation Plan, the PCC-Claimant must meet all of the following criteria ("**PCC Eligibility Criteria**"):

31.1.1 On the date that a PCC-Claimant submits their Claim Package:

31.1.1.1 If the PCC-Claimant is alive, they must reside in a Province or Territory in Canada, or

31.1.1.2 If the PCC-Claimant is deceased, they must have resided in a Province or Territory in Canada on the date of their death;

31.1.2 The PCC-Claimant was alive on March 8, 2019;

31.1.3 Between January 1, 1950 and November 20, 1998, the PCC-Claimant smoked a minimum of Twelve Pack-Years of cigarettes sold by the Tobacco Companies:

Twelve Pack-Years of cigarettes is the equivalent of 87,600 cigarettes which is calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption. For example, Twelve Pack-Years equals:

10 cigarettes smoked per day for 24 years (10 x 365 x 24) = 87,600 cigarettes, or

20 cigarettes smoked per day for 12 years (20 x 365 x 12) = 87,600 cigarettes, or

30 cigarettes smoked per day for 8 years (30 x 365 x 8) = 87,600 cigarettes;

31.1.4 Between March 8, 2015 and March 8, 2019 (inclusive of those dates), the PCC-Claimant was diagnosed with:

31.1.4.1 Lung Cancer, or

31.1.4.2 Throat Cancer, or

31.1.4.3 Emphysema/COPD (GOLD Grade III or IV) (collectively, the "**PCC Compensable Diseases**");

and

31.1.5 On the date of the diagnosis with a PCC Compensable Disease the PCC-Claimant resided in a Province or Territory in Canada.

31.2 The brands of cigarettes sold by the Tobacco Companies in Canada between January 1, 1950 and November 20, 1998 include the brands and sub-brands listed in **Appendix "L"** hereto.

32. Individuals who do not meet PCC Eligibility Criteria

32.1 The estates of Individuals who died prior to March 8, 2019 are not eligible to receive direct compensation under the PCC Compensation Plan.

32.2 The estate of an Individual who died on or after March 8, 2019 would qualify to receive direct compensation under the PCC Compensation Plan subject to the terms hereof.

32.3 Surviving Family Members in their own capacity are not eligible to submit a PCC Claim or receive direct compensation under the PCC Compensation Plan.

33. Proof that PCC-Claimant meets PCC Eligibility Criteria

33.1 To establish eligibility to receive an Individual Payment under the PCC Compensation Plan, the Smoking History and Diagnosis of the PCC-Claimant must be proven.

34. Proof of Smoking History

34.1 The Smoking History of a PCC-Claimant shall be proven by the statements made in the Claim Form for PCC-Claimant or the Claim Form for the Legal Representative of a PCC-Claimant, as applicable, stating when the PCC-Claimant started smoking cigarettes, providing an estimate of the number of cigarettes the PCC-Claimant smoked per day per year, and identifying which of the brands of cigarettes sold by the Tobacco Companies in Canada the PCC-Claimant smoked between January 1, 1950 and November 20, 1998, the complete list of which (including all sub-brands) is set out in **Appendix "L"**.

35. Proof of Diagnosis

(a) Proof of Diagnosis of Lung Cancer ~~or~~, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) for PCCs resident in Quebec

35.1 On an ongoing basis, pursuant to the Official Confirmations of Diagnoses Order, in respect of all Claim Packages received pertaining to PCC-Claimants resident in Quebec that *prima facie* appear to meet the PCC Eligibility Criteria other than Diagnosis, the Claims Administrator shall request Official Confirmations through the MSSS and RAMQ (i) from the Quebec Cancer Registry in respect of a diagnosis of Lung Cancer or Throat

Cancer, and (ii) from MED-ÉCHO in respect of a diagnosis of Emphysema/COPD (GOLD Grade III or IV).

35.2 Upon receipt and review of the Official Confirmations, the Claims Administrator will determine whether a PCC-Claimant meets all of the PCC Eligibility Criteria.

35.3 If the Diagnosis in respect of a PCC Claim is proven by an Official Confirmation, the Claims Administrator shall issue a **Notice of Acceptance of PCC Claim**, in the form attached hereto as **Appendix "I"**, advising the PCC-Claimant or the Legal Representative of the PCC-Claimant, as applicable, of the acceptance of their PCC Claim. The Notice of Acceptance of PCC Claim shall: (i) indicate the maximum amount of the Individual Payment that may be payable; (ii) advise that the actual quantum of the Individual Payment that will be paid to the PCC Claimant will be determined on a *pro rata* basis between all PCC-Claimants based on the number of PCC Claims received and the amount available for distribution to PCC-Claimants after all claims have been received, reviewed and processed by the Claims Administrator; and (iii) advise that it is anticipated that the distribution of Individual Payments to Eligible PCC-Claimants will commence after the PCC Claims Application Deadline.

35.4 If (i) the PCC- Claimant or the Legal Representative of a PCC-Claimant, as applicable, has not authorized the Claims Administrator to request an Official Confirmation through the MSSS and RAMQ, or (ii) the Diagnosis in respect of a PCC-Claim cannot be confirmed by an Official Confirmation, then the Claims Administrator shall request, by sending to them a Notice to Provide Alternative Proof that the PCC-Claimant or the Legal Representative of a PCC-Claimant provide, as applicable, proof of diagnosis of Lung Cancer or Throat Cancer in accordance with the process set out in Sections 35.5 and 35.6 herein, or proof of diagnosis of Emphysema/COPD (GOLD Grade III or IV) in accordance with the process set out in Sections 36.1 and 36.2 herein.

(b) Proof of Diagnosis of Lung Cancer or Throat Cancer for PCCs resident outside Quebec and PCCs resident in Quebec for whom an Official Confirmation is not available

~~35.1~~35.5 A PCC-Claimant's Diagnosis of Lung Cancer or Throat Cancer shall be proven by the submission to the Claims Administrator of a copy of a pathology report which confirms that the PCC-Claimant was diagnosed with Lung Cancer or Throat Cancer, as applicable, between March 8, 2015 and March 8, 2019 (inclusive of those dates).

~~35.2~~35.6 If the PCC-Claimant is unable to provide a pathology report as specified in paragraph ~~35.1~~35.5 herein, then they must submit to the Claims Administrator one of the following documents to prove the Diagnosis of Lung Cancer or Throat Cancer:

~~35.2.1~~35.6.1 A copy of an extract from a medical file of the PCC-Claimant confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019;

~~35.2.2~~35.6.2 A completed Physician Form in the form attached hereto as **Appendix "E"**; or

~~35.2.3~~35.6.3 A written statement, in a form and content acceptable to the Claims Administrator, from a Physician of the PCC-Claimant, or another physician having access to the medical record, confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019 and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.

36. Proof of Diagnosis of Emphysema/COPD (GOLD Grade III or IV) for PCCs resident outside Quebec and PCCs resident in Quebec for whom an Official Confirmation is not available

36.1 A PCC-Claimant's diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates) shall be proven by the submission to the Claims Administrator of a copy of a report of a spirometry test performed on the PCC-Claimant between March 8, 2015 and March 8, 2019, that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value.

36.2 If the PCC-Claimant is unable to provide a spirometry test report as specified in paragraph 36.1 herein, then they must submit to the Claims Administrator one of the following documents to prove the Diagnosis of Emphysema/COPD (GOLD Grade III or IV):

36.2.1 A copy of an extract from a medical file of the PCC-Claimant confirming the diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019;

36.2.2 A completed Physician Form in the form attached hereto as **Appendix "E"**; or

36.2.3 A written statement, in a form and content acceptable to the Claims Administrator, from a Physician of the PCC-Claimant, or another physician having access to the medical record, confirming the diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 providing at least one of the following records to verify the diagnosis and date of diagnosis: spirometry report or CT scan report.

37. Proof of Status of Legal Representative of a PCC-Claimant

37.1 The Legal Representative for a PCC-Claimant shall prove their status to make a PCC Claim on behalf of the PCC-Claimant by the information contained in the Claim Form for the Legal Representative of PCC-Claimant and the documents attached thereto.

38. Reduction for Contributory Negligence

38.1 The quantum of the Individual Payment (see **Table 1** in paragraph 40.1 below) payable to a PCC-Claimant who meets all the PCC Eligibility Criteria will depend upon the date on which the PCC-Claimant started smoking the Tobacco Companies' cigarettes as follows:

38.1.1 A PCC-Claimant who started to smoke the Tobacco Companies' cigarettes *before* January 1, 1976 will be eligible to receive 100% of the compensation available under the PCC Compensation Plan, or such prorated amount as may be payable pursuant to paragraph 40.1 herein; and

38.1.2 A PCC-Claimant who started to smoke the Tobacco Companies' cigarettes *on or after* January 1, 1976 will be designated as being 20% contributorily negligent and eligible to receive 80% of the compensation available under the PCC Compensation Plan, or such prorated amount as may be payable pursuant to paragraph 40.1 herein.

39. Where PCC-Claimant diagnosed with more than one PCC Compensable Disease

39.1 Where a PCC-Claimant meets all of the PCC Eligibility Criteria but has been diagnosed with more than one PCC Compensable Disease, they shall be paid for the single PCC Compensable Disease with which they have been diagnosed that will provide them with the highest amount of compensation under the PCC Compensation Plan. No "double recovery" or overlapping recovery will be permitted if a PCC-Claimant has been diagnosed with more than one PCC Compensable Disease.

40. Quantum of Compensation payable to PCC-Claimants

40.1 The Claims Administrator shall review the Claim Packages and will decide whether the PCC-Claimants fulfill the PCC Eligibility Criteria such that they are eligible to receive an Individual Payment as set out in the Compensation Grid in **Table 1** below. An Individual who meets all the PCC Eligibility Criteria shall be paid for the single PCC Compensable Disease with which they have been diagnosed that will provide them with the highest amount of compensation from the PCC Compensation Plan. No “double recovery” or overlapping recovery will be permitted if a PCC-Claimant has been diagnosed with more than one PCC Compensable Disease. The quantum of the payments indicated in subparagraphs 40.1.1 through 40.1.3 and **Table 1** may be reduced on a *pro rata* basis based upon the actual take-up rate and other factors:

40.1.1 If the PCC-Claimant was diagnosed with Emphysema/COPD (GOLD Grade III or IV), they will be paid $14,400 or $18,000, or such pro-rated amount as may be payable pursuant to paragraph 52.1 herein;

40.1.2 If the PCC-Claimant was diagnosed with Lung Cancer, they will be paid $48,000 or $60,000, or such pro-rated amount as may be payable pursuant to paragraph 52.1 herein; and

40.1.3 If the PCC-Claimant was diagnosed with Throat Cancer, they will be paid $48,000 or $60,000, or such pro-rated amount as may be payable pursuant to paragraph 52.1 herein.

Table 1

Disease(s) with which PCC-Claimant was diagnosed	**Individual Payment** (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of PCC-Claimants; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Compensation for PCC-Claimants who started smoking before January 1, 1976	**Compensation for PCC-Claimants who started smoking on or after January 1, 1976**
Emphysema/COPD (GOLD Grade III or IV)	$18,000	$14,400
Lung Cancer	$60,000	$48,000
Throat Cancer	$60,000	$48,000

40.2 The amounts of the Individual Payments to Eligible PCC-Claimants shall not exceed the maximum amounts specified in **Table 1** above.

40.3 The amounts payable to Eligible PCC-Claimants under the PCC Compensation Plan are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by Eligible PCC-Claimants.

SECTION VII – HARMONIZATION OF PCC COMPENSATION PLAN WITH CLAIMS PROCESS FOR *BLAIS* CLASS MEMBERS

41. Claims Administrator is responsible for Harmonization

41.1 The Claims Administrator shall harmonize the claims administration of the *Blais* Judgment and the claims administration of the PCC Compensation Plan in accordance with the harmonization principles set out in this Section for the purpose of ensuring that a resident of Quebec is not paid a Compensation Payment under the Quebec Administration Plan pursuant to the *Blais* Judgment as well as an Individual Payment from the PCC Compensation Plan. An individual resident in Quebec is only permitted to make <u>one</u> claim for compensation <u>either</u> as a *Blais* Class Member under the Quebec Administration Plan <u>or</u> as a PCC-Claimant under the PCC Compensation Plan. A Quebec resident is not permitted to make a claim to both Claims Processes.

42. Determination of Residency

42.1 For the purpose of the administration of the Tobacco-Victim Claims and Succession Claims under the Quebec Administration Plan pursuant to the *Blais* Judgment and the PCC Claims under the PCC Compensation Plan:

42.1.1 If an Individual does not reside in Canada both on the date of their diagnosis with a PCC Compensable Disease and on the date on which they submit their PCC Claim to the Claims Administrator, then they are not eligible to receive compensation from the PCC Compensation Plan;

42.1.2 If an Individual does not reside in Quebec on the date on which they submit their Tobacco-Victim Claim or Succession Claim to the Quebec Administration Plan, then they are not eligible to receive a Compensation Payment pursuant to the *Blais* Judgment;

42.1.3 In respect of an Individual resident in Canada, their "**Place of Residence**" shall be deemed to be the Province or Territory which issued their health insurance card and/or their driver's licence;

42.1.4 If an Individual's answers to the questions on the Tobacco-Victim Claim Form, Succession Claim Form, or Claim Form for PCC-Claimant, as applicable, establish that, between January 1, 1950 and November 20, 1998, they smoked a minimum of Twelve Pack-Years of cigarettes (equivalent of 87,600 cigarettes) sold by the Canadian Tobacco Companies, then they will be considered to have resided in Canada between January 1, 1950 and November 20, 1998; and

42.1.5 In order to qualify to receive a Compensation Payment under the Quebec Administration Plan pursuant to the *Blais* Judgment, an Individual's Place of Residence must have been Quebec on the date that they were diagnosed with Emphysema/COPD (GOLD Grade III or IV), Lung Cancer and/or Throat Cancer before March 12, 2012.

43. Quantum of Compensation for *Blais* Class Members

43.1 In accordance with the terms of the Quebec Administration Plan, upon review of the Proofs of Claim by the Claims Administrator, Tobacco-Victims who fulfill the *Blais* Eligibility Criteria may be determined to be eligible to receive a Compensation Payment as set out in the Compensation Grid in **Table 2** below. An Individual who meets all the criteria to receive compensation as a *Blais* Class Member shall be paid for the single compensable disease with which they have been diagnosed that will provide them with the highest amount of compensation pursuant to the *Blais* Judgment. No "double recovery" or overlapping recovery will be permitted if a *Blais* Class Member has been diagnosed with more than one compensable disease. The quantum of the payments indicated in subparagraphs 43.1.1 through 43.1.3 and **Table 2** below will vary based upon the actual take-up rate and other factors:

43.1.1 If the *Blais* Class Member was diagnosed with Emphysema/COPD (GOLD Grade III or IV), they will be paid $24,000 or $30,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of *Blais* Class Members;

43.1.2 If the *Blais* Class Member was diagnosed with Lung Cancer, they will be paid $80,000 or $100,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of *Blais* Class Members; and

43.1.3 If the *Blais* Class Member was diagnosed with Throat Cancer, they will be paid $80,000 or $100,000, or such other amount as may be determined by the Claims Administrator to be available for that subclass of *Blais* Class Members.

Table 2

Disease(s) with which *Blais* Class Member was diagnosed	**Quantum of Compensation** (or such lesser amount as may be determined by the Claims Administrator to be available for the subclass of *Blais* Class Members; quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
	Compensation for *Blais* Class Members who started smoking before January 1, 1976	**Compensation for *Blais* Class Members who started smoking on or after January 1, 1976**
Emphysema/COPD (GOLD Grade III or IV)	$30,000	$24,000
Lung Cancer	$100,000	$80,000
Throat Cancer	$100,000	$80,000

43.2 The amounts of the compensation payments to *Blais* Class Members shall not exceed the maximum amounts specified in **Table 2** above.

43.3 The amounts payable to *Blais* Class Members pursuant to the *Blais* Judgment are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by *Blais* Class Members.

44. Claims Administrator's Determination of Compensation payable to Quebec Residents who may qualify as both a *Blais* Class Member and a PCC-Claimant

44.1 Depending upon the disease(s) with which they are diagnosed and the timing of the diagnoses, there are four possible cases in which a Quebec resident may meet both the PCC Eligibility Criteria and the *Blais* Eligibility Criteria . The four cases are described in **Table 3** below. However, since the *Blais* Class Members and the PCC-Claimants shall only be paid for the single compensable disease with which they have been diagnosed that will provide them with the highest amount of compensation pursuant to either the *Blais* Judgment or the PCC Compensation Plan, as applicable, **Table 3** indicates whether the compensation would be paid pursuant to the *Blais* Judgment under the Quebec

Administration Plan or pursuant to the terms of the PCC Compensation Plan. The questions on the Claim Form for PCC-Claimant (Appendix "C") and Claim Form for the Legal Representative of a PCC-Claimant (Appendix "D") will elicit responses from the individual submitting the claim that will enable the Claims Administrator to determine whether the Quebec resident meets either the PCC Eligibility Criteria or the *Blais* Eligibility Criteria:

Table 3

Case	**Diseases with which Quebec Residents were diagnosed and Timing of Diagnoses**	**How Compensation will be paid** (Amounts shown are for illustrative purposes only. The actual quantum will be determined by the Claims Administrator. The quantum will vary based upon the actual take-up rate and other factors and shall not exceed the maximum amounts specified in this table)	
		Compensation for *Blais* Class Members who started smoking before January 1, 1976	**Compensation for *Blais* Class Members who started smoking on or after January 1, 1976**
1.	Quebec resident was: (a) diagnosed with Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012; (b) diagnosed with either Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	*Blais* Judgment: PCC Compensation Plan: **Total:**	*Blais* Judgment: PCC Compensation Plan: **Total:**
2.	Quebec resident was: (a) diagnosed with Lung Cancer or Throat Cancer before March 12, 2012; (b) diagnosed with Emphysema/COPD	*Blais* Judgment: PCC Compensation Plan: **Total:**	*Blais* Judgment: PCC Compensation Plan: **Total:**

	(GOLD Grade III or IV) between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.		
3.	Quebec resident was: (a) diagnosed with Lung Cancer before March 12, 2012; (b) diagnosed with Throat Cancer between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	*Blais* Judgment: PCC Compensation Plan: **Total:**	*Blais* Judgment: PCC Compensation Plan: **Total:**
4.	Quebec resident was: (a) diagnosed with Throat Cancer before March 12, 2012; (b) diagnosed with Lung Cancer between March 8, 2015 and March 8, 2019; and (c) alive on March 8, 2019.	*Blais* Judgment: PCC Compensation Plan: **Total:**	*Blais* Judgment: PCC Compensation Plan: **Total:**

44.2 The amounts of the compensation payments to Quebec residents shall not exceed the maximum amounts specified in **Table 3** above.

44.3 The amounts payable to Quebec residents are inclusive of any prejudgment interest, postjudgment interest and any other amounts that may be claimed by Quebec residents.

SECTION VIII – ROLE OF CCAA PLAN ADMINISTRATORS IN PCC COMPENSATION PLAN

45. Appointment of CCAA Plan Administrators

45.1 The CCAA Court shall be requested to approve the appointment of the three CCAA Plan Administrators in the manner contemplated by the CCAA Plans and other Definitive Documents.

45.2 Subject to the approval of the CCAA Court, the following three firms shall be appointed to serve as the CCAA Plan Administrators until such time as such firms may be replaced with the further approval of the CCAA Court: Ernst & Young Inc.; FTI Consulting Canada Inc.; and Deloitte Restructuring Inc.

45.3 In the CCAA Court's discretion, when the CCAA Court approves the Tobacco Companies' CCAA Plans, and whether at that time or at some future date or as otherwise set out in the CCAA Plans, the CCAA Court may abridge, suspend or otherwise deal with the CCAA proceedings as the CCAA Court may see fit, and Ernst & Young Inc., FTI Consulting Canada Inc. and Deloitte Restructuring Inc. shall be discharged and relieved of any further duties and obligations in regard to their capacities as Monitors, but shall continue without interruption in their capacities as CCAA Plan Administrators until such time as they may be replaced with the approval of the CCAA Court.

46. Advisors to CCAA Plan Administrators

46.1 The CCAA Plan Administrators, in their discretion, may retain any advisors, including legal, financial, investment or other advisors, to advise and assist them to carry out their duties in relation to the administration of the PCC Compensation Plan.

47. Payment for Services provided by CCAA Plan Administrators

47.1 All professional fees, other fees, costs, disbursements, expenses, court costs and other expenditures, and all applicable sales taxes thereon (collectively, "**Costs**"), incurred in respect of the services provided by the CCAA Plan Administrators in relation to the administration of the PCC Compensation Plan, and the services provided by all legal, financial, investment or other advisors with whom the CCAA Plan Administrators in their discretion may consult regarding the administration of the PCC Compensation Plan, shall be paid biweekly directly by the Tobacco Companies, and such amounts shall not be deducted from the PCC Compensation Plan Amount. All such Costs shall be subject to the approval of the CCAA Court.

48. Investment of PCC Compensation Plan Amount

48.1 In accordance with the terms of the CCAA Plans, the PCC Compensation Plan Amount shall be paid from the Global Settlement Trust Account and deposited into the PCC Trust Account for the benefit of the Pan-Canadian Claimants.

48.2 The CCAA Plan Administrators shall ensure that the amounts from time to time in the PCC Trust Account are invested in accordance with approved investment guidelines pending disbursement to the PCC-Claimants.

48.3 The CCAA Plan Administrators shall provide to the PCC Representative Counsel a monthly report of the receipts and disbursements for the PCC Trust Account.

49. Advancement of Funds to Claims Administrator for Payments to Eligible PCC-Claimants

49.1 From time to time, the Claims Administrator shall submit to the CCAA Plan Administrators a requisition with sufficiently detailed information and supporting data requesting the advancement of a specified sum of money from the PCC Compensation Plan Amount to be used by the Claims Administrator for the purpose of making Individual Payments to Eligible PCC-Claimants.

49.2 Upon receipt of each such requisition and supporting information and data from the Claims Administrator, the CCAA Plan Administrators will verify the calculation of the sum requisitioned by the Claims Administrator. In their discretion, the CCAA Plan Administrators may request further information from the Claims Administrator before they authorize the advancement of an instalment of funds from the PCC Compensation Plan Amount held in the PCC Trust Account to the Claims Administrator to enable it to make Individual Payments to Eligible PCC-Claimants.

50. Reporting by CCAA Plan Administrators

50.1 On an annual basis, and as circumstances warrant at any other times in the CCAA Plan Administrators’ discretion or as the CCAA Court directs, the CCAA Plan Administrators shall report to the CCAA Court regarding the progress of the administration of the PCC Compensation Plan including the publication of notices, the PCC Claims Application Deadline to file PCC Claims, PCC Claims approved, PCC Claims rejected, any delays in the Claims Process, amounts distributed, fees charged and disbursements made and any other matter which the CCAA Plan Administrators in their discretion deem to be appropriate.

SECTION IX – DISTRIBUTION OF INDIVIDUAL PAYMENTS

51. Determination of Quantum of Individual Payments to Eligible PCC-Claimants

51.1 Upon the completion of the processing of the PCC Claims, the CCAA Plan Administrators, in consultation with the Claims Administrator, shall determine the quantum of the Individual Payments which may be made from the amount in the PCC Trust Account based upon several factors, including: the timing of the payment of the total PCC Compensation Plan Amount by the Tobacco Companies; the amount in the PCC Trust Account available for distribution; the numbers of PCC Claims accepted in respect of each of the diagnoses of Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV); and the numbers of Eligible PCC-Claimants who started smoking before and on or after January 1, 1976.

52. *Pro rata* Reduction if Aggregate of Individual Payments exceeds PCC Compensation Plan Amount

52.1 If the PCC Compensation Plan Amount plus any interest accrued thereon in the PCC Trust Account is not sufficient to pay the aggregate of the Individual Payments determined to be payable by the CCAA Plan Administrators, in consultation with the Claims Administrator, then the Individual Payments owing to the PCC-Claimants shall be divided on a *pro rata* basis among the Eligible PCC-Claimants so that the aggregate amount of the Individual Payments otherwise payable to the Eligible PCC-Claimants does not exceed the PCC Compensation Plan Amount plus any interest accrued thereon in the PCC Trust Account.

53. Payment of Individual Payments to Eligible PCC-Claimants

53.1 Once the CCAA Plan Administrators have finally determined the quanta of the Individual Payments which may be made from the PCC Compensation Plan Amount plus any interest accrued thereon in the PCC Trust Account, at the direction of the CCAA Plan Administrators, the Claims Administrator shall be responsible for making the Individual Payments to the Eligible PCC-Claimants.

53.2 The Claims Administrator shall make payment of the Individual Payments by either cheque or direct deposit as designated on the Claim Form by the PCC-Claimant or the Claim Form for the Legal Representative of the PCC-Claimant, as applicable.

53.3 Cheques for Individual Payments shall be issued in the name of each Eligible PCC-Claimant or in the name of the estate of the Eligible PCC-Claimant as applicable. Cheques shall not be issued in the name of any heir or beneficiary of the estate of an Eligible PCC-Claimant. Cheques will be mailed to the address of the Eligible PCC-Claimant or the Legal Representative of the Eligible PCC-Claimant, as applicable, that was provided on the Claim Form.

53.4 An Eligible PCC-Claimant or the Legal Representative of the Eligible PCC-Claimant, as applicable, who receives an Individual Payment by cheque shall have 180 days from the date inscribed on the cheque to present it for payment. After 180 days, any amount not deposited shall be returned to the PCC Compensation Plan Amount.

53.5 Individual Payments made by direct deposit shall be deposited into a bank account in the name of the PCC-Claimant or the estate of the PCC-Claimant. The Claims Administrator shall not deposit an Individual Payment into a bank account in the name of any heir or beneficiary of the estate of an Eligible PCC-Claimant.

54. Distribution of any Residual Funds from PCC Compensation Plan Amount

54.1 Three years after the Claims Administrator commenced its review and processing of the PCC-Claims, or at such other time as the CCAA Plan Administrators are of the view that the administration of the PCC-Claims has been substantially completed, to the extent that there remains any Residual Funds in the PCC Compensation Plan, any such Residual Funds shall be allocated to the Provinces and Territories Settlement Amount and apportioned among the Provinces and Territories in accordance with the percentages set out in the table in Article 16, Section 16.3 of the CCAA Plan.

55. No Assignment or Direction to Pay

55.1 No amount payable under the PCC Compensation Plan may be assigned, and any such assignment shall be null and void.

55.2 No amount payable under the PCC Compensation Plan may be subject to a direction to pay, and any such direction to pay shall be null and void.

SECTION X – REPORTING OBLIGATIONS OF CLAIMS ADMINISTRATOR

56. Engagement with Administrative Coordinator and reporting to CCAA Plan Administrators and CCAA Court

56.1 The Claims Administrator shall bring to the attention of and work with the Administrative Coordinator to address and resolve issues that may arise from time to time in the interpretation, implementation and ongoing administration of the PCC Compensation Plan. If the Administrative Coordinator and the Claims Administrator are unable to resolve an issue relating to the PCC Compensation Plan, then the Administrative Coordinator shall refer the matter to the CCAA Plan Administrators who, in their discretion, may bring the matter jointly before the CCAA Court for resolution or directions.

56.2 The Claims Administrator shall keep accurate and complete records to allow for verification, audit or review as required by the CCAA Plan Administrators and, as circumstances warrant, by the CCAA Court which shall hear and determine matters relating to the ongoing supervision of the PCC Compensation Plan.

56.3 ~~Annually~~In accordance with the terms of the Claims Administrator Order, the Claims Administrator shall prepare ~~and submit the budget for the claims administration to the~~

~~Administrative Coordinator who shall forward the budget to the CCAA Plan Administrators for the approval by the CCAA Plan Administrators, who~~the Global Claims Administration Costs Framework. The Claims Administrator shall also prepare the First Annual Global Claims Administration Costs Budget and Subsequent Annual Global Claims Administration Costs Budget which the Claims Administrator shall submit to the ~~budget for final approval by the~~ CCAA Court and the Quebec Superior Court for joint approval.

56.4 The Claims Administrator shall manage and track the budget for the administration of the PCC Compensation Plan.

56.5 Annually and as circumstances warrant at any other times as requested by the CCAA Plan Administrators in their discretion or as the CCAA Court directs, the Claims Administrator shall report through the Administrative Coordinator to the CCAA Plan Administrators regarding the progress of the administration of the PCC Compensation Plan including the publication of notices, the PCC Claims Application Deadline to file PCC Claims, PCC Claims approved, PCC Claims rejected, any delays in the Claims Process, amounts distributed, fees charged and disbursements made.

56.6 Annually and as circumstances warrant at any other times as requested by the CCAA Plan Administrators in their discretion or as the CCAA Court directs, the Claims Administrator shall provide through the Administrative Coordinator to the CCAA Plan Administrators which, in turn, shall report to the CCAA Court, an accounting of the fees charged, disbursements made and, after the PCC Claims Application Deadline, the distributions made to Eligible PCC-Claimants for approval by the CCAA Court.

56.7 The Claims Administrator shall provide an Exit Report through the Administrative Coordinator to the CCAA Plan Administrators within six months, or as soon as is practicable, following the termination of the administration of the PCC Compensation Plan.

56.8 The Administrative Coordinator shall provide to the PCC Representative Counsel copies of the budget, reports, accounting of fees and Exit Report that the Claims Administrator submits through the Administrative Coordinator to the CCAA Plan Administrators pursuant to paragraphs 56.3, 56.5, 56.6 and 56.7 herein.

SECTION XI – CONFIDENTIALITY AND INFORMATION MANAGEMENT

57. Confidentiality

57.1 The Claims Administrator shall develop a privacy policy which shall be posted on the website maintained by the Claims Administrator. The privacy policy shall include a description of how the Claims Administrator will collect Personal Information regarding the PCC-Claimants and the PCC-Claimants' Legal Representatives, and how the Personal Information may be used, shared, stored, safeguarded and destroyed by the Claims Administrator.

57.2 The Claims Administrator shall develop, host, maintain and manage an electronic database of all PCC Claims submitted by PCC-Claimants and maintain the confidentiality of the Personal Information and data regarding the PCC-Claimants and the PCC-Claimants' Legal Representatives in the database through security measures which include: the training of staff regarding their privacy obligations; administrative controls to restrict access to Personal Information on a "need to know basis"; and technological security measures such as firewalls, multi-factor authentication, encryption and anti-virus software.

57.3 Any Personal Information and data regarding a PCC-Claimant and/or a PCC-Claimant's Legal Representative that is provided, created or obtained in the course of the claims administration, whether written or oral, shall be kept confidential by the Claims Administrator, the Review Officer, the Administrative Coordinator and the CCAA Plan Administrators and shall not be disclosed, shared or used for any purpose other than the determination of the PCC Claims, without the consent of the PCC-Claimant or the PCC-Claimant's Legal Representative, as applicable, or as required by law.

57.4 The Personal Information and data regarding the PCC-Claimants and the PCC-Claimants' Legal Representatives that is collected by the Claims Administrator shall not be used for any research or any other purpose that is not related to the administration of PCC Claims made pursuant to the PCC Compensation Plan.

57.5 The Claims Administrator shall obtain from all its employees, officers, contractors, subcontractors, agents and representatives who are engaged in the administration of PCC

Claims under the PCC Compensation Plan, an executed non-disclosure agreement in a form approved by the CCAA Plan Administrators.

57.6 The Claims Administrator shall store all Personal Information and data regarding the PCC-Claimants and the PCC-Claimants' Legal Representatives in a secure location and only permit authorized Individuals who have executed a non-disclosure agreement to have access to the Personal Information.

58. Retention and Destruction of PCC-Claimant Information and Records

58.1 The Claims Administrator shall retain all Personal Information and documentation in its possession provided in connection with the Claim Packages submitted by the PCC-Claimants and the PCC-Claimants' Legal Representatives for ~~two~~three years following the completion of the distribution of the Individual Payments ("**Retention Period**"). The Personal Information and documents provided in respect of a PCC-Claimant, or the fact that a Claim Package has been submitted in respect of a PCC-Claimant, shall not be disclosed by the Claims Administrator to anyone, except with the consent of the PCC-Claimant or the PCC-Claimant's Legal Representative, as applicable, or as required by law.

58.2 Subject to the prior approval of the CCAA Court, the Claims Administrator shall conduct the secure destruction of all electronic Personal Information, including all data and metadata, and all Personal Information in document form in the Claims Administrator's possession that was provided as part of the Claim Packages, with the exception of the Claims Administrator's reports and administrative records, as soon as reasonably practicable after the expiry of the Retention Period, and shall provide certification of such destruction to the CCAA Court.

PART C: GENERAL

SECTION I – GENERAL PROVISIONS APPLICABLE TO PCC COMPENSATION PLAN

59. Effective in Entirety

59.1 None of the terms herein regarding the PCC Compensation Plan shall become effective unless and until all the terms of the PCC Compensation Plan have been finally approved by the CCAA Court. If such CCAA Court approval is not granted, the PCC Compensation Plan will thereupon be terminated, and none of the Tobacco Companies or the PCC-Claimants will be liable for such termination.

60. Termination of PCC Compensation Plan

60.1 The PCC Compensation Plan will continue in full force and effect until all obligations under the PCC Compensation Plan are fulfilled.

61. Governing Law

61.1 The PCC Compensation Plan shall be governed and construed in accordance with the laws of the Province of Ontario and the applicable laws of Canada.

62. Entire Agreement

62.1 The terms and conditions set forth in Part B regarding the PCC Compensation Plan constitute the entire Agreement between the Tobacco Companies and the PCC-Claimants with respect to the PCC Compensation Plan, and cancel and supersede any prior or other understandings and agreements between the Tobacco Companies and the PCC-Claimants. There are no representations, warranties, terms, conditions, undertakings, covenants or collateral agreements, express, implied or statutory between the Tobacco Companies and the PCC-Claimants with respect to the PCC Compensation Plan other than as expressly set forth or referred to in Part B of this document.

63. Benefit of the PCC Compensation Plan

63.1 The terms and conditions set forth in Part B regarding the PCC Compensation Plan shall enure to the benefit of and be binding upon the Tobacco Companies and the PCC-Claimants who are alive and deceased, and their successors, heirs, administrators and estate trustees.

64. Official Languages

64.1 The Tobacco Companies shall pay for the cost to prepare a French translation of this document and all Notices and Forms regarding the PCC Compensation Plan that are attached to this document as Appendices. To the extent that there are any inconsistencies between the English and the French versions of this document, the Notices or the Appendices, the English version shall be authoritative and shall govern and prevail in all respects.

DATED as of the ~~5th~~22nd day of ~~December~~August, ~~2024~~2025.

APPENDIX "A"

Note: Appendix "A" is a version of the First Notice that is provided for guidance only to assist the understanding of the Claims Administrator which shall be responsible for designing, implementing and managing the PCC Notice Plan pursuant to which prospective PCC-Claimants will be informed about the PCC Compensation Plan and be provided with ongoing notice throughout the PCC Claims Submission Period.

Pan-Canadian Claimants' Compensation Plan

FIRST NOTICE

To all individuals resident in Canada who smoked Twelve Pack-Years of cigarettes sold in Canada by Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp. during the period from January 1, 1950 to November 20, 1998, and were diagnosed between March 8, 2015 and March 8, 2019 with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) attributable to smoking cigarettes.

You may be eligible to receive compensation.

A person smoked Twelve Pack-Years of cigarettes if they smoked the equivalent of a minimum of 87,600 cigarettes calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption (for example, 20 cigarettes a day for 12 years; 30 cigarettes a day for 8 years; or 10 cigarettes a day for 24 years).

Please read this Notice carefully.

To learn more about the Pan-Canadian Claimants' Compensation Plan go to [URL for website of Claims Administrator] or contact the Call Centre by telephone at [Call Centre toll-free number] or by email at [Call Centre email address].

The Ontario Superior Court of Justice (Commercial List) ("**Court**") authorized this Notice. It is not a solicitation from a lawyer.

On **[date]**, the Court approved the plans of compromise and arrangement ("**CCAA Plans**") pursuant to the *Companies' Creditors Arrangement Act* ("**CCAA**") of three Canadian Tobacco Companies, Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp. ("**Tobacco Companies**"). The CCAA Plans include compensation to be provided through the establishment of the Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") for Canadians ("**Pan-Canadian Claimants**") suffering from certain tobacco-related diseases who meet prescribed criteria.

The CCAA Plans also provide funding to establish the Cy-près Foundation (the "**Foundation**"), a public charitable foundation that will provide indirect benefits to Canadians through the funding of research focused on improving outcomes in Tobacco-related Diseases the purposes and benefits of which are rationally connected to tobacco-related diseases and the varying circumstances of the diverse group of PCCs. The benefits that will be provided through the Foundation are not part of the PCC Compensation Plan. To learn more about the Foundation go to: **[URL for website to be maintained by the Foundation]**

The PCC Compensation Plan approved by the Court is not to be construed as an admission of liability on the part of the Tobacco Companies.

What is the PCC Compensation Plan?

In March, 2019, the Tobacco Companies commenced proceedings in the Court for protection from their creditors under the CCAA. The Tobacco Companies participated in a comprehensive Court-supervised mediation with the Provinces, Territories, Quebec Class Action Plaintiffs and other persons with claims and potential claims against them to negotiate a global settlement of all claims arising from the development, design, manufacture, production, marketing, advertising, distribution, purchase or sale of tobacco products, including the historical or ongoing use of or exposure to tobacco products or their emissions and the development of any resulting disease or condition in Canada.

If you are a resident of Canada, regularly smoked cigarettes sold by any of the Tobacco Companies between January 1, 1950 and November 20, 1998, and were diagnosed with lung cancer, throat cancer, or Emphysema/COPD (GOLD Grade III or IV) attributable to smoking cigarettes between March 8, 2015 and March 8, 2019 (inclusive of those dates), you may be eligible to receive compensation from the PCC Compensation Plan.

Who can receive money from the PCC Compensation Plan?

You are a Pan-Canadian Claimant and may be entitled to receive compensation in the form of a monetary payment if you fulfill the following criteria ("**PCC Eligibility Criteria**"):

(a) You were alive on March 8, 2019;

(b) You reside in one of the Provinces or Territories;

(c) Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Tobacco Companies;

(d) Between March 8, 2015 and March 8, 2019 (inclusive of those dates), you were diagnosed with:

(i) Lung Cancer,

(ii) Throat Cancer, or

(iii) Emphysema/COPD (GOLD Grade III or IV); and

(e) On the date of your diagnosis, you resided in one of the Provinces or Territories.

If an individual was alive on March 8, 2019 but is now deceased and resided in a Province or Territory on the date of their death, their estate may be entitled to receive compensation from the PCC Compensation Plan if they meet the PCC Eligibility Criteria.

"**Lung Cancer**" has been defined to mean primary cancer of the lungs.

"**Throat Cancer**" has been defined to mean primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx.

"**Larynx**" has been defined to mean the upper part of the respiratory passage that is bounded above by the glottis and is continuous below with the trachea.

"**Oropharynx**" has been defined to mean the part of the pharynx that is below the soft palate and above the epiglottis and is continuous with the mouth. It includes the back third of the tongue, the soft palate, the side and back walls of the throat, and the tonsils.

"**Hypopharynx**" has been defined to mean the laryngeal part of the pharynx extending from the hyoid bone to the lower margin of the cricoid cartilage.

"**Emphysema**" has been defined to mean the condition of the lung that is marked by distension and eventual rupture of the alveoli with progressive loss of pulmonary elasticity, that is accompanied by shortness of breath with or without cough, and that may lead to impairment of heart action. For the purpose of the PCC Compensation Plan, "Emphysema" includes COPD (GOLD Grades III and IV).

"**COPD**" has been defined to mean chronic obstructive pulmonary disease (GOLD Grade III or IV). The Global Initiative for Chronic Obstructive Lung Disease ("**GOLD**") developed a four grade classification system based upon severity of airflow limitation and other diagnostic parameters. The GOLD Grade III (severe) and GOLD Grade IV (very severe) classifications represent the two most severe categories of disease.

"**Twelve Pack-Years of cigarettes**" has been defined to mean the minimum amount of the Tobacco Companies' cigarettes that a Pan-Canadian Claimant is required to have smoked between January 1, 1950 and November 20, 1998. One pack-year is the number of cigarettes smoked daily and is equivalent to 7,300 cigarettes. Twelve pack-years of cigarettes is the equivalent of 87,600 cigarettes which is calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption. For example, twelve pack-years equals:

10 cigarettes smoked per day for 24 years (10 x 365 x 24) = 87,600 cigarettes
or
20 cigarettes smoked per day for 12 years (20 x 365 x 12) = 87,600 cigarettes
or
30 cigarettes smoked per day for 8 years (30 x 365 x 8) = 87,600 cigarettes

"**Cigarettes sold by the Tobacco Companies**" has been defined to mean the following brands and sub-brands of cigarettes:

Accord	Craven "A"	Mark Ten	Number 7
B&H	Craven "M"	Matinee	Peter Jackson
Belmont	du Maurier	Medallion	Players
Belvedere	Dunhill	Macdonald	Rothmans
Camel	Export	More	Vantage
Cameo	LD	North American Spirit	Viscount
Winston	Other Brands [link to document listing sub-brands]		

What compensation may you be eligible to receive from the PCC Compensation Plan?

The PCC Compensation Plan provides financial compensation for Pan-Canadian Claimants who fulfill the PCC Eligibility Criteria. The amount of compensation for which a Pan-Canadian Claimant will be assessed to be eligible will depend upon several factors including the number of individuals in Canada who fulfill the PCC Eligibility Criteria, the number of individuals diagnosed with each of Lung Cancer, Throat Cancer and Emphysema/COPD (GOLD Grade III or IV), and whether each Pan-Canadian Claimant started smoking the Tobacco Companies' cigarettes before January 1, 1976, or on or after January 1, 1976. **An Eligible PCC-Claimant shall be paid for the single compensable disease with which they have been diagnosed that will provide them with the highest amount of compensation from the PCC Compensation Plan.** **The amounts of the Individual Payments to Eligible PCC-Claimants shall not exceed and may be less than the maximum amounts specified in the table below**:

Disease(s) with which you were diagnosed	Maximum Amount of Compensation (CAD)	
	If you started smoking before January 1, 1976	**If you started smoking on or after January 1, 1976**
Emphysema/COPD (GOLD Grade III or IV)	Up to $18,000	Up to $14,400

Disease(s) with which you were diagnosed	Maximum Amount of Compensation (CAD)	
	If you started smoking before January 1, 1976	**If you started smoking on or after January 1, 1976**
Lung cancer	Up to $60,000	Up to $48,000
Throat cancer	Up to $60,000	Up to $48,000

How do I submit a Claim?

To make a Claim to the PCC Compensation Plan, **by no later than [the PCC Claims Application Deadline which is TBD]** you must submit to the Claims Administrator a **Claim Form** together with one of the following forms of proof of your diagnosis:

(a) a copy of a pathology report which confirms that you were diagnosed with Lung Cancer or Throat Cancer, as applicable, between March 8, 2015 and March 8, 2019 (inclusive of those dates); or

(b) a copy of a report of a spirometry test performed on you between March 8, 2015 and March 8, 2019 (inclusive of those dates), that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value to first establish a diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates); or

(c) A copy of an extract from your medical file confirming the diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates); or

(d) A completed **Physician Form**; or

(e) A written statement from your Physician, or another physician having access to your medical record, confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019 (inclusive of those dates) and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.

The Claim Form for PCC-Claimant and the Physician Form can be found **here** [link to forms on Claims Administrator's website] on the website for the PCC Compensation Plan.

If you are the Legal Representative for an individual who is currently alive, or is now deceased, and who may fulfill the PCC Eligibility Criteria, you must provide the Claims Administrator with a document proving that you have the right and are authorized to make a Claim on behalf of the individual. You must also submit a Claim Form together with all supporting medical and other documentation to the Claims Administrator **by no later than [the PCC Claims Application Deadline which is TBD]**.

The Claim Form to be completed by Legal Representatives can be found **here** [link to forms on Claims Administrator's website] on the website for the PCC Compensation Plan.

You may submit your Claim to the Claims Administrator by:

By Registered Mail to: **[Address of Claims Administrator]**

Online at: **[URL for website of Claims Administrator]**

By email to: **[Email address of Claims Administrator]**

By fax to: **[Fax Number of Claims Administrator]**

We recommend that you take a few minutes to review the FAQ section on the website of the Claims Administrator [link to Claims Administrator's website] for further details about the PCC Compensation Plan and the financial compensation that may be available to you. If you have any questions about the PCC Compensation Plan, you may contact the Claims Administrator at: **[insert URL for website of Claims Administrator and Call Centre toll-free number and email address].**

WHAT IS THE DEADLINE FOR SUBMITTING A CLAIM?

The deadline to file your Claim Form together with all supporting medical and other documentation with the Claims Administrator is [**the PCC Claims Application Deadline which is TBD**].

IF YOU DO NOT FILE YOUR COMPLETE CLAIM ON TIME, YOUR CLAIM WILL NOT BE ALLOWED.

APPENDIX "B"

Pan-Canadian Claimants' Compensation Plan

NOTICE OF REJECTION OF CLAIM

[on Claims Administrator's Letterhead]

BY [MAIL/EMAIL/FAX]

Name of PCC-Claimant or Legal Representative of PCC-Claimant
Address of PCC-Claimant or Legal Representative of PCC-Claimant

Dear [Full name of PCC-Claimant or Legal Representative of PCC-Claimant]:

Re: Your Claim Number: ___________________
Notice of Rejection of Claim

By this Notice, we are advising you that [your/PCC-Claimant's full name] Claim to the Pan-Canadian Claimants' Compensation Plan ("**Compensation Plan**") has been rejected for the following reason(s): [Select the applicable reasons or add additional reasons:

- The Claim Package submitted to the Claims Administrator was incomplete and missing the following forms and/or documents: [Select the applicable form(s) and/or document(s):
    - Claim Form for PCC-Claimant;
    - Claim Form for the Legal Representative of a PCC-Claimant;
    - Document proving that the PCC-Claimant's Legal Representative is authorized to submit a Claim on behalf of the PCC-Claimant;
    - Document proving that the PCC-Claimant is deceased and providing the date of death;
    - Medical record which verifies the PCC-Claimant's diagnosis and date of diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV);]
- The PCC-Claimant's Legal Representative has not established that they are authorized to submit a Claim on behalf of the PCC-Claimant;
- The PCC-Claimant does not reside in Canada [OR, if the PCC-Claimant is deceased, the PCC-Claimant did not reside in Canada on the date of their death];
- The PCC-Claimant was not alive on March 8, 2019;
- Between January 1, 1950 and November 20, 1998, the PCC-Claimant did not smoke a minimum of twelve pack-years of cigarettes sold by Imperial Tobacco Canada

Limited, Imperial Tobacco Company Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp.;

- The amount of the cigarettes which the PCC-Claimant smoked could not be confirmed;
- The PCC-Claimant was not diagnosed with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019;
- The date of the PCC-Claimant's diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) could not be confirmed.

The Claims Administrator has determined that [you/ PCC-Claimant's full name are/is] not eligible to receive a compensation payment from the PCC Compensation Plan.

If you believe that [your/ PCC-Claimant's full name] Claim has been improperly rejected, you may submit your Claim for review by the Review Officer. To do so, **you must fully complete and submit the attached Request for Review form and any supporting documents to the Claims Administrator by no later than 5:00 p.m. Pacific Time sixty days from the date of the Notice.** The Claims Administrator will not accept and review your Request for Review unless it has been submitted by this deadline by one of the following methods:

SUBMIT YOUR REQUEST FOR REVIEW BY REGISTERED MAIL TO: [Address of Claims Administrator];

OR

SUBMIT YOUR REQUEST FOR REVIEW ONLINE AT: [URL for website of Claims Administrator];

OR

SUBMIT YOUR REQUEST FOR REVIEW BY EMAIL TO: [Email address for Claims Administrator];

OR

SUBMIT YOUR REQUEST FOR REVIEW BY FAX TO: [Fax Number of Claims Administrator].

In accordance with the terms of the PCC Compensation Plan, the decision of the Claims Administrator, and the decision of the Review Officer if you chose to submit a Request for Review, are final and binding without any recourse to any Court, forum or tribunal.

If you have any questions regarding the rejection of your Claim, or the process for submitting a Request for Review, please contact our Call Centre by telephone at [Call Centre toll-free number], or visit the website for the PCC Compensation Plan at [URL for Claims Administrator's website].

Dated this __________ day of ______, 20___.

____

[Name of Claims Administrator]

APPENDIX "C"

Pan-Canadian Claimants' Compensation Plan

CLAIM FORM TO BE COMPLETED BY PCC-CLAIMANT

This Claim Form is required to be completed by any person, referred to in this Claim Form as the "PCC-Claimant", who may be entitled to receive payment of financial compensation from the Pan-Canadian Claimants' Compensation Plan, referred to in this Form as the "PCC Compensation Plan".

To be eligible to receive payment of financial compensation from the PCC Compensation Plan, you must meet all of the following PCC Eligibility Criteria:

1. **You reside in any Province or any Territory;**
2. **You were alive on March 8, 2019;**
3. **Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;**

   Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that you smoked.

4. **Between March 8, 2015 and March 8, 2019 (inclusive of those dates), you were diagnosed 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/COPD (GOLD Grade III or IV);**

AND

5. **On the date of your diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) you resided in any Province or any Territory.**

If you reside in Quebec and do not meet the above PCC Eligibility Criteria, you may be eligible to receive compensation as a *Blais* Class Member in accordance with the judgments of the Superior Court of Quebec in *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382, and the judgment of the Court of Appeal of Quebec in *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358, if you meet all of the following criteria :

1. **You reside in Quebec;**
2. **Between January 1, 1950 and November 20, 1998, you smoked a minimum of**

twelve pack-years of cigarettes sold by the Canadian Tobacco Companies.

Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that the PCC-Claimant smoked.

3. Before March 12, 2012, you were diagnosed 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/COPD (GOLD Grade III or IV).**

4. On the date of your diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) you resided in Quebec.

AND

5. The *Blais* Class Members include the heirs of all persons who died after November 20, 1998 and satisfied the above criteria.

You are only permitted to make one claim for compensation as either a *Blais* Class Member or a PCC-Claimant under the PCC Compensation Plan. You cannot make a claim to both Claims Processes. You may determine whether you are eligible to receive compensation as a *Blais* Class member at [link to QCAPs' section of Claims Administrator's website].

You do not need a lawyer to complete this Claim Form.

To make a Claim to the PCC Compensation Plan, you must submit all of the following fully completed documents to the Claims Administrator:

☐ **This Claim Form which you have completed with all requested documents attached. If your Legal Representative is assisting you to submit your claim, they must complete the Claim Form for the Legal Representative of a PCC-Claimant instead of this Claim Form with all requested documents attached. You are required to sign the Statutory Declaration in Section XI of the Claim Form in the presence of a Commissioner of Oaths if you are submitting your Claim on your own. If your Legal Representative is assisting you to submit your Claim, they must complete the Statutory Declaration in Section XII of the Claim Form for the Legal Representative of a PCC-Claimant which they must sign in the presence of a Commissioner of Oaths; and**

☐ **One of the following documents to prove your diagnosis:**

    ☐ **A copy of a pathology report which confirms that you were diagnosed with Lung Cancer or Throat Cancer, as applicable, between March 8, 2015 and March 8, 2019 (inclusive of those dates); or**

- ☐ **A copy of a report of a spirometry test performed on you between March 8, 2015 and March 8, 2019 (inclusive of those dates), that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value to first establish a diagnosis of Emphysema/COPD (GOLD Grade III or IV); or**

- ☐ **A copy of an extract from your medical file confirming the diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates); or**

- ☐ **A completed <u>Physician Form</u>; or**

- ☐ **A written statement from your Physician, or another physician having access to your medical record, confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019 (inclusive of those dates) and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.**

<u>Deadline to submit all of your completed Claim Forms and documents</u>: This Claim Form and all requested medical documents supporting your Claim must be submitted to the Claims Administrator <u>as a complete package by no later than</u> [the PCC Claims Application Deadline which is TBD].

The Claims Administrator will not accept and review your Claim to determine whether you are eligible to receive compensation under the PCC Compensation Plan unless <u>ALL</u> of your fully completed Claim Form and <u>ALL</u> requested medical documents have been submitted either online or postmarked by the deadline of [the PCC Claims Application Deadline which is TBD].

For this reason, you should take immediate steps to obtain all of the requested documents as soon as possible in order not to miss the deadline of [the PCC Claims Application Deadline which is TBD].

SUBMIT YOUR CLAIM BY REGISTERED MAIL: All Forms and documents must be postmarked no later than _______________, 20____ and mailed to: [Address of Claims Administrator].

OR

SUBMIT YOUR CLAIM ONLINE: All Forms and documents must be submitted online and all documents must be uploaded online at [URL for website of Claims Administrator] by no later than 5:00 p.m. Pacific Time on ______, 20__.

OR

SUBMIT YOUR CLAIM BY EMAIL: All Forms and documents must be emailed to the Claims Administrator to [Email address of Claims Administrator] by no later than 5:00 p.m. Pacific Time on ______, 20__. **OR** **SUBMIT YOUR CLAIM BY FAX: All Forms and documents must be faxed to the Claims Administrator to [Fax Number of Claims Administrator] by no later than 5:00 p.m. Pacific Time on __________, 20___.**

Section I: Choice of Claim Form	
Are you making a claim on your own behalf?	Yes ☐ Please complete the rest of this Claim Form. No ☐ If you are making a claim as the Legal Representative on behalf of a PCC-Claimant or the estate of a PCC-Claimant, please complete the Claim Form for the Legal Representative of a PCC-Claimant.
Section II: Name, Contact Information and Provincial/Territorial Health Insurance Number of PCC-Claimant Any communications from the Claims Administrator and any cheque for compensation will be made payable to you and sent to you in accordance with the contact information you provide below.	
Full Name (First Name, Middle Name and Last Name):	
Date of Birth:	Date: ____________________ (DD/MM/YYYY)
Provincial/Territorial Health Insurance Number that you use in the Province or Territory in which you currently live:	____
Between March 8, 2015 and March 8, 2019, did you live in a different Province or Territory?	Yes ☐ Province or Territory in which you lived between March 8, 2015 and March 8, 2019: ________________________________

	Please provide the Provincial/Territorial Health Insurance Number that you used while living in a different Province or Territory between March 8, 2015 to March 8, 2019: ____________________________________ No ☐
Street Address of Current Residence:	
Unit/Apartment Number:	
City/Town:	
Province/Territory:	
Postal Code:	
Country:	
Home Phone:	
Work Phone:	
Cell Phone:	
Email Address:	
Preferred Method of Contact:	☐ Telephone ☐ Email ☐ Mail
Preferred Language of Communication:	☐ English ☐ French

Section III: Place of Residence **If you live in Canada, your place of residence is the Province or Territory which issued your health insurance card and/or your driver's licence.**		
1.	Between January 1, 1950 and November 20, 1998, did you reside in Canada? **<u>Note</u>: If you answer "No" to Question 1, then you are <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	Yes ☐ No ☐
2.	Do you currently reside in Quebec? **<u>Note</u>: If you answer "Yes" to Question 2, please proceed to complete Sections IV, V, VII, VIII, IX, X and XI. <u>Do not complete Section VI (which is for non-Quebec residents)</u> and do not complete Question 3 below.**	Yes ☐ No ☐
3.	Do you currently reside in one of the Provinces other than Quebec, or in one of the Territories in Canada? **<u>Note</u>: If you answer "Yes" to Question 3, please proceed to complete Sections IV, VI, VII, VIII, IX, X and XI. <u>Do</u>**	Yes ☐ Province or Territory of current residence: ______________________ No ☐ Current country of residence:

	not complete Section V (which is for Quebec residents only). **If you answer "No" to Question 3, then you are not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	______________________________
Section IV: Smoking History **To be eligible to receive compensation under the PCC Compensation Plan, between January 1, 1950 and November 20, 1998, you must have smoked a minimum of twelve pack-years of cigarettes (equivalent to 87,600 cigarettes) sold by the Canadian Tobacco Companies which are: Imperial Tobacco Canada Limited; Rothmans, Benson & Hedges Inc.; and JTI-Macdonald Corp.** **Based upon your answers to Questions 5, 6 and 7, the Claims Administrator will calculate the number of pack-years of cigarettes that you smoked between January 1, 1950 and November 20, 1998, to determine your eligibility to receive compensation under the PCC Compensation Plan.**		
4.	When did you start smoking cigarettes?	☐ Before January 1, 1976 ☐ On or after January 1, 1976
5.	Between January 1, 1950 and November 20, 1998, for how many years did you smoke?	____________________ years
6.	During the years that you smoked between January 1, 1950 and November 20, 1998, how many cigarettes did you smoke per day? Please indicate the **number of**	I smoked approximately ____________ cigarettes per day during the years that I smoked between January 1, 1950 and November 20, 1998.

	<u>cigarettes smoked</u> per day, not the number of packs smoked. If the number of cigarettes you smoked per day varied, please proceed to answer Question 7.	
7.	If the number of cigarettes that you smoked between January 1, 1950 and November 20, 1998 varied, provide a summary of the number of cigarettes that you smoked during that period of time. Please express your summary in terms of the **<u>number of cigarettes smoked</u>**, not the number of packs smoked. [**<u>Note to Draft</u>**: The Claims Administrator will be requested to add an auto calculator to the online Claim Form that would calculate the number of pack-years based on the data provided by the PCC-Claimant. If the auto calculator determines that the PCC-Claimant did not smoke twelve pack-years, then the following Note would appear to the PCC-Claimant: **<u>Note</u>: You did not smoke a minimum of twelve pack-years of cigarettes between January 1, 1950 and November 20, 1998. As a result, you are <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you may**	(a) I smoked approximately ___________ cigarettes per day between ___________________ (DD/MM/YYYY) and __________________. (DD/MM/YYYY) (b) I smoked approximately ___________ cigarettes per day between ___________________ (DD/MM/YYYY) and __________________. (DD/MM/YYYY) (c) I smoked approximately ___________ cigarettes per day between ___________________ (DD/MM/YYYY) and __________________. (DD/MM/YYYY) (d) I smoked approximately ___________ cigarettes per day between ___________________ (DD/MM/YYYY) and __________________. (DD/MM/YYYY)

	not complete and submit this Claim Form to the Claims Administrator.]	
8.	Check all of the brands of cigarettes that you regularly smoked between January 1, 1950 and November 20, 1998. **Note: If you did not smoke any of the brands of cigarettes listed in Question 8 or on the attached list of sub-brands** [link to document listing sub-brands]**, then you are not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.**	☐ Accord ☐ B&H ☐ Belmont ☐ Belvedere ☐ Camel ☐ Cameo ☐ Craven "A" ☐ Craven "M" ☐ du Maurier ☐ Dunhill ☐ Export ☐ LD ☐ Macdonald ☐ Mark Ten ☐ Matinee ☐ Medallion ☐ More ☐ North American Spirit ☐ Number 7 ☐ Peter Jackson

		☐ Players ☐ Rothmans ☐ Vantage ☐ Viscount ☐ Winston ☐ Record any other brands smoked from this list: [link to document listing sub-brands] ____________________ ____________________ ____________________ ____________________ ____________________

Section V: Eligibility of Residents of Quebec to receive Compensation

Complete this section only if you live in Quebec. If you live in a Province other than Quebec or in one of the Territories, please proceed to Section VI.

PLEASE READ CAREFULLY:

Depending on the disease with which you have been diagnosed and the date of your diagnosis, as a resident of Quebec you may be eligible to receive compensation either from the PCC Compensation Plan, or as a *Blais* Class Member in accordance with the judgments of the Superior Court of Quebec in *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382, and the judgment of the Court of Appeal of Quebec in *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358.

You are only permitted to make one claim for compensation either as a *Blais* Class Member or as a PCC-Claimant under the PCC Compensation Plan. You cannot make a claim to both Claims Processes.

Your answers to Questions 9 through 17 will assist you to determine whether you may be able to make a claim as a *Blais* Class Member or as a PCC-Claimant under the PCC Compensation Plan.

To be eligible to receive compensation as a *Blais* Class Member, you must meet all of the following criteria:

1. You reside in Quebec;
2. Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies which are: Imperial Tobacco Canada Limited; Rothmans, Benson & Hedges Inc.; and JTI-Macdonald Corp. The Canadian Tobacco Companies sold the brands of cigarettes listed in Question 8 on this Claim Form.

   Twelve pack-years of cigarettes is the equivalent of 87,600 cigarettes which is calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption. For example, twelve pack-years equals:

   10 cigarettes smoked per day for 24 years (10 x 365 x 24) = 87,600 cigarettes, or
   20 cigarettes smoked per day for 12 years (20 x 365 x 12) = 87,600 cigarettes, or
   30 cigarettes smoked per day for 8 years (30 x 365 x 8) = 87,600 cigarettes;

   Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that you smoked.

3. Before March 12, 2012, you were diagnosed 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/COPD (GOLD Grade III or IV).

AND

4. On the date of your diagnosis, you resided in Quebec.
5. The *Blais* Class Members include the heirs of all persons who died after November 20, 1998 and satisfied the above criteria.

To be eligible to receive compensation under the PCC Compensation Plan, you must meet all of the following criteria:

1. You reside in any Province or any Territory;
2. You were alive on March 8, 2019;
3. Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;

   Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that you smoked.

4. Between March 8, 2015 and March 8, 2019 (inclusive of those dates), you were diagnosed 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/COPD (GOLD Grade III or IV);

AND

5. On the date of your diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) you resided in any Province or any Territory.

If you have been diagnosed with Emphysema/COPD (GOLD Grade III or IV) and either primary lung cancer or primary throat cancer, and you meet all other criteria to be eligible to receive compensation, you will only receive compensation for the single most serious disease with which you have been diagnosed that will provide you with the highest amount of compensation.

9	Have you, or anyone on your behalf, submitted a claim to receive compensation as a *Blais* Class Member?	Yes ☐ No ☐
10.	Have you, or anyone on your behalf, already received compensation as a *Blais* Class Member? Note: **If you answer "Yes" to Question 10, then you are not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.**	Yes ☐ No ☐
11.	Are you the heir of a person who died after November 20, 1998 and satisfied the criteria to be eligible to receive compensation as a *Blais* Class Member? [link to Q&As definition of "heir" on the Claims Administrator's website]. Note: **If you answer "Yes" to Question 11, then you**	Yes ☐ No ☐

	are <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator. **You may determine whether you are eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' section of Claims Administrator's website]**.**	
12.	Were you diagnosed with primary lung cancer before March 12, 2012? [link to FAQs definition of "Primary Lung Cancer"] <u>**Note**</u>: **If you answer "Yes" to Question 12, then you are <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.** **You may determine whether you are eligible to receive compensation as a *Blais* Class Member**	Yes ☐ Date of diagnosis of lung cancer: ________________________ (DD/MM/YYYY) No ☐

	at [link to QCAPs' section of Claims Administrator's website]**.**	
13.	Were you diagnosed with primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) before March 12, 2012? [link to FAQs definitions of "Larynx", "Oropharynx" and "Hypopharynx"] **Note:** **If you answer "Yes" to Question 13, then you are not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.** **You may determine whether you are eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' Claims Administrator's website]**.**	Yes ☐ Date of diagnosis of throat cancer: ________________________ (DD/MM/YYYY) No ☐
14.	Were you diagnosed with Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012? [link to FAQs definitions of "Emphysema" and "COPD"] **Note:** **If you answer "Yes" to Question 14, and you were not diagnosed with either primary lung**	Yes ☐ Date of diagnosis of Emphysema/COPD (GOLD Grade III or IV): ________________________ (DD/MM/YYYY) No ☐

	cancer or primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) between March 8, 2015 and March 8, 2019, then you are not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator. **You may determine whether you are eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' Claims Administrator's website]**.**	
15.	Were you diagnosed with primary lung cancer between March 8, 2015 and March 8, 2019? Note: **If you answer "Yes" to Question 15, then you may be eligible to receive compensation from the PCC Compensation Plan. Please proceed to Section VI.**	Yes ☐ Date of diagnosis of lung cancer: ________________________ (DD/MM/YYYY) No ☐
16.	Were you diagnosed with primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) between March 8, 2015 and March	Yes ☐ Date of diagnosis of throat cancer: ________________________

	8, 2019? **<u>Note</u>: If you answer "Yes" to Question 16, then you may be eligible to receive compensation from the PCC Compensation Plan. Please proceed to Section VI.**	(DD/MM/YYYY) No ☐
17.	Were you diagnosed with Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019? **<u>Note</u>: If you answer "Yes" to Question 17, then you may be eligible to receive compensation from the PCC Compensation Plan. Please proceed to Section VI.**	Yes ☐ Date of diagnosis of Emphysema/COPD (GOLD Grade III or Grade IV): _______________________ (DD/MM/YYYY) No ☐

Section VI: Eligibility of Residents of the Provinces other than Quebec and Residents of the Territories to receive Compensation

Complete this section only if you live in a Province other than Quebec, or in one of the Territories. If you live in Quebec, please answer the Questions in Section V above.

PLEASE READ CAREFULLY:

To be eligible to receive compensation under the PCC Compensation Plan, you must meet all of the following criteria:

1. You reside in any Province or any Territory;
2. You were alive on March 8, 2019;
3. Between January 1, 1950 and November 20, 1998, you smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;

   Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years which you smoked.

4. Between March 8, 2015 and March 8, 2019 (inclusive of those dates), you were diagnosed 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/COPD (GOLD Grade III or IV);

AND

5. On the date of your diagnosis with lung cancer, throat cancer or Emphysema/COPD GOLD Grade III or IV you resided in any Province or any Territory.

If you have been diagnosed with Emphysema/COPD (GOLD Grade III or IV) and either primary lung cancer or primary throat cancer, and you meet all other criteria to be eligible to receive compensation, you will only receive compensation for the most serious disease with which you have been diagnosed that will provide you with the highest amount of compensation.

Note: If you answer "No" to all of Questions 18, 19 and 20, then you are not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.

18.	Were you diagnosed with primary lung cancer between March 8, 2015 and March 8, 2019? [link to FAQs definition of "Primary Lung Cancer"]	Yes ☐ Date of diagnosis of lung cancer: ____________________ (DD/MM/YYYY)

		No ☐
19.	Were you diagnosed with primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) between March 8, 2015 and March 8, 2019? [link to FAQs definitions of "Larynx", "Oropharynx" and "Hypopharynx"]	Yes ☐ Date of diagnosis of throat cancer: ________________________ (DD/MM/YYYY) No ☐
20.	Were you diagnosed with Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019? [link to FAQs definitions of "Emphysema" and "COPD"]	Yes ☐ Date of diagnosis of Emphysema/COPD (GOLD Grade III or Grade IV): ________________________ (DD/MM/YYYY) No ☐
21.	Did you reside in Canada on the date on which you were diagnosed with primary lung cancer, primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer), or Emphysema/COPD (GOLD Grade III or IV)? **<u>Note</u>: If you answer "No" to Question 21, then you are <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the**	Yes ☐ Province or Territory in which you resided on the date of your diagnosis: ________________________ No ☐

	Claims Administrator.	
Section VII: Payment Method		
22.	If the Claims Administrator determines that you are eligible to receive compensation from the PCC Compensation Plan, how do you wish to receive payment?	By cheque mailed to the address that I provided in Section II of this Claim Form ☐ **<u>OR</u>** By direct deposit into my bank account ☐ **<u>Please attach a "Void" cheque</u>** and provide the following information regarding the bank account in your name: Financial Institution: ____________ Branch Address: _______________ City: __________________ Province: ______________ Postal Code: __________________ Name on Account: _____________ Branch Number: _______________ Financial Institution Number: __________________ Account Number: ______________
Section VIII: Contact Authorization (complete this section only if you would like the Claims Administrator to communicate with someone else regarding your PCC Claim).		
I authorize the Claims Administrator to speak with ____________________________________, my ______________________________, on my behalf. (Name) (Relationship)		
Section IX: Consent to Disclosure and Release of Records		

I understand that in order to process my Claim it will be necessary for my personal information that is in the possession of physicians, health care professionals, hospitals, clinics, or other third parties to be disclosed to the Claims Administrator. I also understand that by signing this Claim Form and submitting it to the Claims Process I am consenting to the disclosure to the Claims Administrator of my personal information by physicians and health care professionals from whom I have received care, to be used and disclosed by the Claims Administrator in accordance with the CCAA Plans.	Yes ☐ No ☐
Section X: Privacy Notice	
I understand and agree that the Claims Administrator may collect, use and disclose my personal information, including personal health information, related to my Claim in accordance with its Privacy Policy found at (link to Privacy Policy on Claims Administrator's website) in order to provide its claims management services on my behalf. The Claims Administrator may share my personal information with any subsequent Court-appointed Claims Administrator, if required, in connection with the processing and administration of my Claim. My personal information may not be used or disclosed for purposes other than those for which it was collected, except with my consent or as required by law.	Yes ☐ No ☐
Section XI: Statutory Declaration	

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.

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. A notary public for the Province or

Territory where the Declaration is made has all the powers of a Commissioner of Oaths.

If you need assistance, you may contact the Agent, Epiq, at [insert link to Agent's website] which can arrange for a Commissioner of Oaths to commission your signing of your Statutory Declaration before you submit your Claim to the Claims Administrator.

The Commissioner of Oaths must complete Sections XI and XII, and if applicable, Section XIII.

The interpreter, if any, must complete Sections XIV and XV.

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.

The information that I have provided on this Claim Form is true and correct and the documents submitted in support of my claim are authentic and have not been modified in any way whatsoever.

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 ____________________________ (Town/City/Municipality)

in ____________________________ (Province/Territory)

this _______ day of _______________, 20____

____
Signature of PCC-Claimant

____
Signature of Commissioner of Oaths/Notary Public

Commissioner of Oaths/Notary Public: please sign above and complete Section XII below. If applicable, complete Section XIII.	Please place Commissioner of Oath's stamp/Notarial Seal here, if applicable.

Section XII: Commissioner of Oaths/Notary Public Information	
Full Name (First Name, Middle Name and Last Name):	
Address:	
Business Phone:	
Email:	
Section XIII: 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	
Section XIV: Interpreter Information (only complete this Section if it is applicable).	
Full Name (First Name, Middle Name and Last Name):	
Address:	
Business Phone:	
Email:	
Section XV: 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

APPENDIX "D"

Pan-Canadian Claimants' Compensation Plan

CLAIM FORM TO BE COMPLETED BY
LEGAL REPRESENTATIVE ON BEHALF OF PCC-CLAIMANT
OR ESTATE OF PCC-CLAIMANT

This Claim Form is required to be completed by the Legal Representative of any person, referred to in this Form as the "PCC-Claimant", or the Legal Representative of the estate of a PCC-Claimant, who may be entitled to receive payment of financial compensation from the Pan-Canadian Claimants' Compensation Plan, referred to in this Form as the "PCC Compensation Plan".

Complete this Claim Form if the PCC-Claimant is either deceased, or alive but not capable of making decisions regarding their financial affairs.

To be eligible to receive payment of financial compensation from the PCC Compensation Plan, the PCC-Claimant or the estate of the PCC-Claimant must meet all of the following PCC Eligibility Criteria:

1. **If the PCC-Claimant is alive, they must reside in a Province or Territory in Canada. If the PCC-Claimant is deceased, they must have resided in a Province or Territory in Canada on the date of their death;**
2. **The PCC-Claimant was alive on March 8, 2019;**
3. **Between January 1, 1950 and November 20, 1998, the PCC-Claimant smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;**

Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that the PCC-Claimant smoked.

4. **Between March 8, 2015 and March 8, 2019 (inclusive of those dates), the PCC-Claimant was diagnosed with:**
(d) **Primary lung cancer, or**
(e) **Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or**
(f) **Emphysema/COPD (GOLD Grade III or IV);**

AND

5. **On the date of the PCC-Claimant's diagnosis with lung cancer, throat cancer or Emphysema/COPD GOLD Grade III or IV the PCC-Claimant resided in any Province**

or any Territory.

<u>If</u> the PCC-Claimant <u>is or, if deceased was, a resident of Quebec and does not meet the above PCC Eligibility Criteria,</u> the PCC-Claimant or their estate, as applicable, may be eligible to receive compensation as a *Blais* Class Member in accordance with the judgments of the Superior Court of Quebec in *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382, and the judgment of the Court of Appeal of Quebec in *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358, if they meet all of the following criteria:

1. They reside or, if deceased resided, in Quebec;
2. Between January 1, 1950 and November 20, 1998, they smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies.

<u>Note</u>: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that they smoked.

3. Before March 12, 2012, they were diagnosed with:
(d) Primary lung cancer, or
(e) Primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx (throat cancer), or
(f) Emphysema/COPD (GOLD Grade III or IV).
4. On the date of their diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV), they resided in Quebec.

<u>AND</u>

5. The *Blais* Class Members include the heirs of all persons who died after November 20, 1998 and satisfied the above criteria.

You are only permitted to make <u>one</u> claim for compensation on behalf of <u>either</u> a *Blais* Class Member <u>or</u> a PCC-Claimant under the PCC Compensation Plan. You cannot make a claim to both Claims Processes. You may determine whether the person or estate on whose behalf you are acting is eligible to receive compensation as a *Blais* Class Member at [link to QCAPs' section of Claims Administrator's website].

You do not need a lawyer to complete this Claim Form.

Only a person who has the right and is authorized by one of the documents listed in Section IV to act on behalf of the PCC-Claimant may complete this Claim Form as the PCC-Claimant's Legal Representative. If you do not have one of the documents listed in Section IV, then any Claim Form or other documents which you complete will not be accepted by the Claims Administrator.

To make a Claim to the PCC Compensation Plan, you must submit <u>all</u> of the following fully completed documents to the Claims Administrator:

☐ This <u>Claim Form</u> which you have completed as the Legal Representative of the

PCC-Claimant or the estate of the PCC-Claimant with <u>all requested documents attached</u>. If you are the PCC-Claimant and are submitting a claim on your own behalf, you must complete the Claim Form to be completed by the PCC-Claimant instead of this Claim Form <u>with all requested documents attached.</u> You are required to sign the Statutory Declaration in Section XII of the Claim Form in the presence of a Commissioner of Oaths;

☐ **One of the following documents to prove the PCC-Claimant's diagnosis:**

- ☐ **A copy of a pathology report which confirms that the PCC-Claimant was diagnosed with Lung Cancer or Throat Cancer, as applicable, between March 8, 2015 and March 8, 2019 (inclusive of those dates); or**

- ☐ **A copy of a report of a spirometry test performed on the PCC-Claimant between March 8, 2015 and March 8, 2019 (inclusive of those dates), that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value to first establish a diagnosis of Emphysema/COPD (GOLD Grade III or IV); or**

- ☐ **A copy of an extract from the PCC-Claimant's medical file confirming the diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates); or**

- ☐ **A completed <u>Physician Form</u>; or**

- ☐ **A written statement from the PCC-Claimant's Physician, or another physician having access to their medical record, confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019 (inclusive of those dates) and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report.**

<u>Deadline to submit all of your completed Claim Forms and documents</u>: This Claim Form and all requested documents supporting the Claim must be submitted to the Claims Administrator <u>as a complete package by no later than</u> [the PCC Claims Application Deadline which is TBD].

The Claims Administrator will not accept and review the Claim to determine whether the PCC-Claimant or, if the PCC-Claimant is deceased, the PCC-Claimant's estate, is eligible to receive compensation under the PCC Compensation Plan unless <u>ALL</u> of the fully completed Claim Form and <u>ALL</u> requested medical and other documents have been submitted either online or postmarked by the deadline of [the PCC Claims Application Deadline which is TBD].

For this reason, you should take immediate steps to obtain all of the requested documents as soon as possible in order not to miss the deadline of [the PCC Claims Application Deadline which is TBD].

SUBMIT YOUR CLAIM BY REGISTERED MAIL: All Forms and documents must be postmarked no later than _______________, 20____ and mailed to: [Address of Claims Administrator]. **OR** **SUBMIT YOUR CLAIM ONLINE: All Forms must be submitted online and all documents must be uploaded online at [URL for website of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _______________, 20____.** **OR** **SUBMIT YOUR CLAIM BY EMAIL: All Forms and documents must be emailed to the Claims Administrator to [Email address of Claims Administrator] by no later than 5:00 p.m. Pacific Time on ______, 20__.** **OR** **SUBMIT YOUR CLAIM BY FAX: All Forms and documents must be faxed to the Claims Administrator to [Fax Number of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _____________, 20___. ___.**
Section I: Choice of Claim Form **Note:** **If the PCC-Claimant died before March 8, 2019, neither they nor their estate are eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**

Are you making a claim on behalf of a PCC-Claimant or the estate of a PCC-Claimant as their Legal Representative?	Yes No	☐ ☐	Please complete the rest of this Claim Form. If you are making a claim on your own behalf, please complete the Claim Form for the PCC-Claimant.
Is the PCC-Claimant deceased?	Yes	☐	Date of Death (DD/MM/YYYY):_______________ Please **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): ☐ 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 Defence Staff ☐ Statement of Verification of Death from the Department of Veterans Affairs No ☐
Was the PCC-Claimant alive on March 8, 2019? **Note: If you answer "No" to this Question, then the estate of the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the Claims**	☐ Yes ☐ No

Administrator.	
If the PCC-Claimant is alive, please explain why you are completing this form as their Legal Representative.	
Section II: Name, Contact Information and Provincial/Territorial Health Insurance Number of PCC-Claimant	
Full Name (First Name, Middle Name and Last Name):	
Date of Birth:	Date:____________________ (DD/MM/YYYY)
Provincial/Territorial Health Insurance Number that the PCC-Claimant uses (i) in the Province or Territory in which they currently live or, (ii) if deceased, in the Province or Territory in which they lived at the date of their death:	____
Between March 8, 2015 and March 8, 2019, did the PCC-Claimant live in a different Province or Territory?	Yes ☐ Province or Territory in which the PCC-Claimant lived between March 8, 2015 and March 8, 2019: ________________________________ Please provide the Provincial/Territorial Health Insurance Number that the PCC-Claimant used while living in a different Province or Territory between March 8, 2015 to March 8, 2019: ________________________________ No ☐
Street Address of Current Residence or, if the PCC-Claimant is deceased, Street Address at Date of	

Death:	
Unit/Apartment Number:	
City/Town:	
Province/Territory	
Postal Code:	
Country:	
Home Phone (If the PCC-Claimant is alive):	
Work Phone (If the PCC-Claimant is alive):	
Cell Phone (If the PCC-Claimant is alive):	
Email Address (If the PCC-Claimant is alive):	
Section III: Name and Contact Information of Legal Representative Any communications from the Claims Administrator and any cheque for compensation will be **<u>made payable to the PCC-Claimant or the estate of the PCC-Claimant</u>**, as applicable, and sent to you as their Legal Representative in accordance with the contact information you provide below. Any cheque for compensation will not be made payable directly to you as the Legal Representative for the PCC-Claimant or the estate of the PCC-Claimant.	
Legal Representative's Full Name (First Name, Middle Name and Last Name):	
Legal Representative's Street Address:	
Legal Representative's Unit/Apartment Number:	
Legal Representative's City/Town:	
Legal Representative's	

Province/Territory	
Legal Representative's Postal Code:	
Legal Representative's Country:	
Legal Representative's Home Phone:	
Legal Representative's Work Phone:	
Legal Representative's Cell Phone:	
Legal Representative's Email address:	
Legal Representative's Preferred Method of Contact:	☐ Telephone ☐ Email ☐ Mail
Preferred Language of Communication:	☐ English ☐ French
Section IV: Proof of Entitlement to act as Legal Representative of a PCC-Claimant or the estate of a PCC-Claimant	
If at the time you complete this Claim Form the **<u>PCC-Claimant is alive</u>** and resides in any Province **<u>other than Quebec</u>** or in any Territory, you **<u>must attach</u>** one of the following documents to verify that you have the right and are authorized to make a claim on behalf of the PCC-Claimant (a certified copy, photocopy or certified	☐ Not applicable ☐ **If the PCC-Claimant has Indian Status and resides on a reserve or on Crown lands**: ☐ Document showing you have been appointed as the PCC-Claimant's Administrator of Property ☐ **If the PCC-Claimant resides in British Columbia**: ☐ Power of Attorney

<table>
<tr>
<td>electronic extract of the document will be accepted by the Claims Administrator):

<u>Note:</u> If you are not able to provide the Claims Administrator with one of the documents listed in this Question, your application to make a claim to the PCC Compensation Plan on behalf of a PCC-Claimant is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the Claims Administrator.</td>
<td>☐ Enduring Power of Attorney

☐ Representation Agreement for financial and legal affairs

☐ Statutory Property Guardianship

☐ Document showing that you have been appointed as the Private Committee of the Estate of the PCC-Claimant

☐ Document showing that the Public Guardian and Trustee has been appointed as the Committee of the Estate of the PCC-Claimant

☐ If the PCC-Claimant resides in Alberta:

☐ Enduring Power of Attorney

☐ Document showing that you have been appointed as the trustee for the PCC-Claimant

☐ Supported Decision-making Authorization

☐ Document showing that the Public Guardian and Trustee has been appointed as the trustee for the PCC-Claimant

☐ If the PCC-Claimant resides in Saskatchewan:

☐ Property Power of Attorney

☐ Enduring Property Power of Attorney

☐ Springing Property Power of Attorney

☐ Contingent Enduring Property Power of Attorney

☐ Document showing that you have been appointed as the PCC-Claimant's Property Co-decision-maker by the Court

☐ Document showing that you have been appointed as the PCC-Claimant's Temporary Property Guardian by the Court

☐ Document showing that you have been appointed as the PCC-Claimant's Property Guardian by the Court</td>
</tr>
</table>

	☐ **If the PCC-Claimant resides in Manitoba:** ☐ Power of Attorney ☐ Enduring Power of Attorney ☐ Springing Power of Attorney ☐ Document showing that you have been appointed as the Private Committee of Property for the PCC-Claimant (Order of Committeeship) ☐ Document showing that you have been appointed as the Private Committee of Property and Personal Care for the PCC-Claimant (Order of Committeeship) ☐ Document showing that the Public Guardian and Trustee has been appointed as the Committee for the PCC-Claimant ☐ **If the PCC-Claimant resides in Ontario**: ☐ Power of Attorney for Property ☐ Continuing Power of Attorney for Property ☐ Document showing that you have been appointed as the PCC-Claimant's Guardian of Property by the Office of the Public Guardian and Trustee ☐ Document showing that you have been appointed as the PCC-Claimant's Guardian of Property by the Court ☐ Document showing that the Public Guardian and Trustee has been appointed as the Committee for the PCC-Claimant ☐ **If the PCC-Claimant resides in 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 you have been appointed as the Committee of the Estate of the PCC-Claimant ☐ **If the PCC-Claimant resides in Nova Scotia:** ☐ Power of Attorney authorizing your management of the PCC-Claimant's estate ☐ Enduring Power of Attorney authorizing your management of the PCC-Claimant's estate ☐ Document showing that you have been appointed as the PCC-Claimant's Guardian by the Court ☐ Document showing that you have been appointed as the PCC-Claimant's Representative by the Court (Representation Order) ☐ **If the PCC-Claimant resides in Prince Edward Island:** ☐ Specific Power of Attorney ☐ General Power of Attorney ☐ Enduring Power of Attorney ☐ Continuing Power of Attorney ☐ Document showing that you have been appointed as the Guardian of the PCC-Claimant ☐ Document showing that you have been appointed as the Committee of the Estate of the PCC-Claimant ☐ **If the PCC-Claimant resides in Newfoundland and Labrador:** ☐ Enduring Power of Attorney ☐ Document showing that Letters of Guardianship of the Estate of the PCC-Claimant have been granted to you by the Court

	☐ **If the PCC-Claimant resides in Yukon:** ☐ Enduring Power of Attorney ☐ Document showing that you have been appointed as the Temporary Guardian or Permanent Guardian for the PCC-Claimant ☐ Guardianship Order appointing the Public Guardian and Trustee as Guardian for the PCC-Claimant ☐ **If the PCC-Claimant resides in Northwest Territories:** ☐ Power of Attorney ☐ Enduring Power of Attorney ☐ Springing Power of Attorney ☐ Document showing that you have been appointed as the Guardian of the PCC-Claimant with power over legal or financial matters ☐ Document showing that you have been appointed as the Trustee of the PCC-Claimant ☐ Order of Trusteeship appointing the Public Trustee as Trustee of the PCC-Claimant's Estate ☐ **If the PCC-Claimant resides in Nunavut:** ☐ Power of Attorney ☐ Enduring Power of Attorney ☐ Springing Power of Attorney ☐ Order appointing you as Trustee for the PCC-Claimant ☐ Order appointing you as Guardian for the PCC-Claimant with a power over their estate ☐ Order appointing the Public Guardian as Guardian for the PCC-Claimant

If at the time you complete this Claim Form the **PCC-Claimant is deceased** and, at the time of the PCC-Claimant's death, the PCC-Claimant resided in any Province **other than Quebec** or in any Territory at the time of their death, you **must attach** one of the following documents to verify that you have the right and are authorized to make a claim on behalf of the PCC-Claimant's estate (a certified copy, photocopy or certified electronic extract of the document will be accepted by the Claims Administrator): Note: **If you are not able to provide the Claims Administrator with one of the documents listed in this Question, your application to make a claim to the PCC Compensation Plan on behalf of a PCC-Claimant's estate is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	☐ Not applicable ☐ **If the PCC-Claimant had Indian Status and resided on a reserve or on Crown lands**: ☐ Notice of Appointment as Estate Administrator ☐ 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 ☐ **If the PCC-Claimant died in British Columbia**: ☐ Representation Grant (Estate Grant) ☐ Grant of Probate (issued by a Court when a person dies with a will) ☐ Grant of Administration (issued by a Court when a person dies without a will) ☐ **If the PCC-Claimant died in Alberta:** ☐ Grant of Probate (issued by a Court when a person dies with a will) ☐ Grant of Double Probate (issued by a Court when a person dies with a will and the personal representative had previously reserved their right to apply later for probate, or when the named alternate personal representative needs to complete the administration) ☐ Grant of Administration or Letters of Administration (issued by a Court when a person dies without a will) ☐ Grant of Administration with Will Annexed or Letters of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate)

	☐ **If the PCC-Claimant died in Saskatchewan:** ☐ Letters Probate or Grant of Probate (issued by a Court when a person dies with a will) ☐ Letters of Administration or Grant of Administration (issued by a Court when a person dies without a will) ☐ Letters of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ **If the PCC-Claimant died in Manitoba:** ☐ Grant of Probate (issued by a Court when a person dies with a will) ☐ Letters of Administration (estates over $10,000) ☐ Letters of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ Administration Order (estates under $10,000) ☐ **If the PCC-Claimant died in Ontario**: ☐ Certificate of Appointment of Estate Trustee without a Will ☐ Certificate of Appointment of Estate Trustee with a Will ☐ Small Estate Certificate ☐ Probate Certificate ☐ **If the PCC-Claimant died in New Brunswick:** ☐ Letters of Administration (issued by a Court when a

	person dies without a will) ☐ Letters Probate (issued by a Court when a person dies with a will) ☐ Letters of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ **If the PCC-Claimant died in Nova Scotia:** ☐ Grant of Administration (issued by a Court when a person dies without a will) ☐ Grant of Probate (issued by a Court when a person dies with a will) ☐ Grant of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ **If the PCC-Claimant died in Prince Edward Island:** ☐ Letters of Administration (issued by a Court when a person dies without a will) ☐ Letters Probate (issued by a Court when a person dies with a will) ☐ Letters of Administration with the Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ **If the PCC-Claimant died in Newfoundland and Labrador:** ☐ Grant of Probate (issued by a Court when a person dies

	with a will) ☐ Letters of Administration (issued by a Court when a person dies without a will) ☐ Letters of Administration, CTA (cum testamento annexo) (With Will Annexed) - issued where there is a will but there is no executor named, or when the executor is unable or unwilling to apply for the grant ☐ Letters of Administration, DBN (De Bonis Non) - issued where an administrator of an estate dies or becomes incapable of continuing with his or her duties after a grant is made, but prior to the completion of the administration ☐ Letters of Administration CTA DBN - issued where there is a will but the executor or administrator CTA dies or becomes incapacitated and therefore is unable to continue with his or her duties after a grant is made, but prior to the completion of the administration (and there is no other person to step into that position according to the terms of any will) ☐ **If the PCC-Claimant died in Yukon:** ☐ Grant of Probate or Letters of Probate (issued by a Court when a person dies with a will) ☐ Letter of Administration (issued by a Court when a person dies without a will) ☐ Grant of Administration with Will Annexed or Letters of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ **If the PCC-Claimant died in Northwest Territories:** ☐ Declaration of Small Estate (issued by a Court if the net value of the estate of the deceased reasonably appears to be less than $35,000) ☐ Grant of Probate (issued by a Court when a person dies

	with a will) ☐ Grant of Administration (issued by a Court when a person dies without a will) ☐ Grant of Administration with Will Annexed (where the personal representative appointed under the will has died, or is otherwise unwilling or unable to take on the responsibilities, or the will does not appoint a personal representative, the Court may appoint a personal representative to administer a person's estate) ☐ Grant of Double Probate (issued by a Court when a person dies with a will and the personal representative had previously reserved their right to apply later for probate, or when the named alternate personal representative needs to complete the administration) ☐ **If the PCC-Claimant died in Nunavut:** ☐ Certificate of Appointment of Estate Trustee with a Will (issued by a Court when a person dies with a will) ☐ Letters of Administration (issued by a Court when a person dies without a will)
If at the time you complete this Claim Form the **PCC-Claimant is alive** and **resides in Quebec**, you **must attach** one of the following documents to verify that you have the right and are authorized to make a claim on behalf of the PCC-Claimant (a certified copy, photocopy or certified electronic extract of the document will be accepted by the Claims Administrator): **Note:** **If you are not able to provide the Claims Administrator with**	☐ Power of Attorney ☐ Mandate in case of incapacity ☐ Tutorship to persons of full age ☐ Curatorship to persons of full age ☐ Detailed Mandate ☐ Not applicable

one of the documents listed in this Question, your application to make a claim to the PCC Compensation Plan on behalf of a PCC-Claimant is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the Claims Administrator.	
If at the time you complete this Claim Form the **<u>PCC-Claimant is deceased</u>** and, at the time of the PCC-Claimant's death, they **<u>resided in Quebec</u>**, you **<u>must attach</u>** one of the following documents to verify that you have the right and are authorized to make a claim on behalf of the PCC-Claimant's estate (a certified copy, photocopy or certified electronic extract of the document will be accepted by the Claims Administrator): <u>Note:</u> **If you are not able to provide the Claims Administrator with one of the documents listed in this Question, your application to make a claim to the PCC Compensation Plan on behalf of a PCC-Claimant's estate is <u>terminated</u> at this point, and**	☐ The deceased PCC-Claimant **<u>had a written will</u>** and I have attached copies of the following documents: ☐ The PCC-Claimant's Death Certificate; ☐ A will search from the Chambre des notaires on the deceased PCC-Claimant; ☐ A will search from the Bar of Quebec on the deceased PCC-Claimant; and ☐ One of the following documents: ☐ A copy of the notarial will of the deceased PCC-Claimant, appointing me as the executor/liquidator of the deceased PCC-Claimant's estate; ☐ A copy of the judgment probating the will of the deceased PCC-Claimant, confirming my appointment as the executor/liquidator of the deceased PCC-Claimant's estate; or ☐ Any other official document confirming my status as the executor/liquidator of the deceased PCC-Claimant's estate. ☐ The deceased PCC-Claimant **<u>did not have a written will</u>** and I have attached copies of the following documents

<table>
<tr><td colspan="2">you may not complete and submit this Claim Form to the Claims Administrator.</td><td colspan="2">☐ The PCC-Claimant’s Death Certificate;
☐ A will search from the Chambre des notaires on the deceased PCC-Claimant;
☐ A will search from the Bar of Quebec on the deceased PCC-Claimant; or
☐ Any document proving my status to make a claim for compensation in respect of the deceased PCC-Claimant.

☐ Not applicable</td></tr>
<tr><td colspan="2">What is/was your relationship to the PCC-Claimant?</td><td colspan="2"></td></tr>
<tr><td colspan="2">How long have you known, or if the PCC-Claimant is deceased how long did you know the PCC-Claimant?</td><td colspan="2"></td></tr>
<tr><td colspan="4">Section V: PCC-Claimant’s Place of Residence

If the PCC-Claimant lives in Canada, their place of residence is the Province or Territory which issued their health insurance card and/or their driver’s licence.</td></tr>
<tr><td>1.</td><td colspan="2">Between January 1, 1950 and November 20, 1998, did the PCC-Claimant reside in Canada?

<u>Note</u>: If you answer “No” to Question 1, then the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the Claims Administrator.</td><td>Yes ☐

No ☐</td></tr>
<tr><td>2.</td><td colspan="2">Does the PCC-Claimant currently reside in Quebec?

<u>Note</u>: If you answer “Yes” to Question 2, please proceed to complete Sections VI, VII, IX, X, XI and XII. <u>Do not complete Section VIII (which is the form for non-Quebec residents) and do not</u></td><td>Yes ☐

No ☐</td></tr>
</table>

	complete Question 3 below.	
3.	Does the PCC-Claimant currently reside in one of the Provinces other than Quebec, or in one of the Territories in Canada? **Note:** **If you answer "Yes" to Question 3, please proceed to complete Sections VI, VIII, IX, X, XI and XII. Do not complete Section VII (which is for Quebec residents only).** **If you answer "No" to Question 3, then the PCC-Claimant is not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	Yes ☐ Province or Territory of current residence: ________________________ No ☐ Current country of residence: ________________________
Section VI: Smoking History **To be eligible to receive compensation under the PCC Compensation Plan, between January 1, 1950 and November 20, 1998, the PCC-Claimant must have smoked a minimum of twelve pack-years of cigarettes (equivalent to 87,600 cigarettes) sold by the Canadian Tobacco Companies which are: Imperial Tobacco Canada Limited; Rothmans, Benson & Hedges Inc.; and JTI-Macdonald Corp.** **Based upon your answers to Questions 5, 6 and 7, the Claims Administrator will calculate the number of pack-years of cigarettes that the PCC-Claimant smoked between January 1, 1950 and November 20, 1998, to determine the PCC-Claimant's eligibility to receive compensation under the PCC Compensation Plan.**		
4.	When did the PCC-Claimant start smoking cigarettes?	☐ Before January 1, 1976 ☐ On or after January 1, 1976
5.	Between January 1, 1950 and November 20, 1998, for how many years did the PCC-Claimant smoke?	__________________ years
6.	During the years that the PCC-Claimant smoked between January 1, 1950 and November 20, 1998, how many cigarettes did the PCC-Claimant smoke	The PCC-Claimant smoked approximately ____________ cigarettes per day between January 1,

	per day? Please indicate the **number of cigarettes smoked** per day, not the number of packs smoked. If the number of cigarettes the PCC-Claimant smoked per day varied, please proceed to answer Question 7.	1950 and November 20, 1998.
7.	If the number of cigarettes that the PCC-Claimant smoked between January 1, 1950 and November 20, 1998 varied, provide a summary of the number of cigarettes that the PCC-Claimant smoked during that period of time. Please express your summary in terms of the **number of cigarettes smoked**, not the number of packs smoked. [**Note to Draft**: The Claims Administrator will be requested to add an auto calculator to the online Claim Form that would calculate the number of pack-years based on the data provided by the PCC-Claimant. If the auto calculator determines that the PCC-Claimant did not smoke twelve pack-years, then the following Note would appear to the PCC-Claimant's Legal Representative: Note: **The PCC-Claimant did not smoke a minimum of twelve pack-years of cigarettes between January 1, 1950 and November 20, 1998. As a result, the PCC-Claimant is not eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is terminated at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**]	(a) The PCC-Claimant smoked approximately __________ cigarettes per day between __________________ (DD/MM/YYYY) and _________________. (DD/MM/YYYY) (b) The PCC-Claimant smoked approximately __________ cigarettes per day between __________________ (DD/MM/YYYY) and _________________. (DD/MM/YYYY) (c) The PCC-Claimant smoked approximately __________ cigarettes per day between __________________ (DD/MM/YYYY) and _________________. (DD/MM/YYYY) (d) The PCC-Claimant smoked approximately __________ cigarettes per day between __________________ (DD/MM/YYYY) and _________________. (DD/MM/YYYY)
8.	Check all of the brands of cigarettes that the PCC-Claimant regularly smoked between January 1, 1950 and November 20, 1998. Note: **If the PCC-Claimant did not smoke any**	☐ Accord ☐ B&H

	of the brands of cigarettes listed in Question 8 or on the attached list of sub-brands [link to document listing sub-brands]**, then the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.**	☐ Belmont ☐ Belvedere ☐ Camel ☐ Cameo ☐ Craven "A" ☐ Craven "M" ☐ du Maurier ☐ Dunhill ☐ Export ☐ LD ☐ Macdonald ☐ Mark Ten ☐ Matinee ☐ Medallion ☐ More ☐ North American Spirit ☐ Number 7 ☐ Peter Jackson ☐ Players ☐ Rothmans ☐ Vantage ☐ Viscount

		☐ Winston ☐ Record any other brands smoked from this list: [link to document listing sub-brands] ____________________ ____________________ ____________________ ____________________ ____________________

Section VII: Eligibility of Residents of Quebec to receive Compensation

Complete this section only if the PCC-Claimant lives in Quebec, or if deceased, lived in Quebec at the time of their death. If the PCC-Claimant lives, or if deceased lived, in a Province other than Quebec or in one of the Territories, please proceed to Section VIII.

PLEASE READ CAREFULLY:

Depending on the disease with which the PCC-Claimant has been diagnosed and the date of the PCC-Claimant's diagnosis, as a resident of Quebec the PCC-Claimant may be eligible to receive compensation either from the PCC Compensation Plan, or as a *Blais* Class Member in accordance with the judgments of the Superior Court of Quebec in *Létourneau* v. *JTI-Macdonald Corp.*, 2015 QCCS 2382, and the judgment of the Court of Appeal of Quebec in *Imperial Tobacco Canada ltée c. Conseil québécois sur le tabac et la santé et al.*, 2019 QCCA 358.

You are only permitted to make one claim for compensation on behalf of the PCC-Claimant either as a *Blais* Class Member or as a PCC-Claimant under the PCC Compensation Plan. You cannot make a claim to both Claims Processes.

Your answers to Questions 9 through 17 will assist you to determine whether you may be able to make a claim as the Legal Representative on behalf of a person who is a *Blais* Class Member or a PCC-Claimant under the PCC Compensation Plan.

To be eligible to receive compensation as a *Blais* Class Member, the PCC-Claimant must meet all of the following criteria:

1. The PCC-Claimant resides in Quebec or, if deceased, resided in Quebec at the time of their death;
2. Between January 1, 1950 and November 20, 1998, the PCC-Claimant smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies which are: Imperial

Tobacco Canada Limited; Rothmans, Benson & Hedges Inc.; and JTI-Macdonald Corp. The Canadian Tobacco Companies sold the brands of cigarettes listed in Question 8 on this Claim Form.

Twelve pack-years of cigarettes is the equivalent of 87,600 cigarettes which is calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption. For example, twelve pack-years equals:

10 cigarettes smoked per day for 24 years (10 x 365 x 24) = 87,600 cigarettes, or
20 cigarettes smoked per day for 12 years (20 x 365 x 12) = 87,600 cigarettes, or
30 cigarettes smoked per day for 8 years (30 x 365 x 8) = 87,600 cigarettes;

Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that the PCC-Claimant smoked.

3. Before March 12, 2012, the PCC-Claimant was diagnosed 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/COPD (GOLD Grade III or IV).
4. On the date of their diagnosis, the PCC-Claimants resided in Quebec.

AND

5. The *Blais* Class Members include the heirs of all persons who died after November 20, 1998 and satisfied the above criteria.

To be eligible to receive compensation under the PCC Compensation Plan, the PCC-Claimant or the estate of the PCC-Claimant must meet all of the following PCC Eligibility Criteria:

1. If the PCC-Claimant is alive, they must reside in a Province or Territory in Canada. If the PCC-Claimant is deceased, they must have resided in a Province or Territory in Canada on the date of their death;
2. The PCC-Claimant was alive on March 8, 2019;
3. Between January 1, 1950 and November 20, 1998, the PCC-Claimant smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;

Note: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years that the PCC-Claimant smoked.

4. Between March 8, 2015 and March 8, 2019 (inclusive of those dates), the PCC-Claimant was diagnosed 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/COPD (GOLD Grade III or IV);

AND

<table>
<tr><td colspan="3">5. On the date of the PCC-Claimant's diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV) the PCC-Claimant resided in any Province or any Territory.

If the PCC-Claimant has been diagnosed with Emphysema/COPD (GOLD Grade III or IV) <u>and</u> either primary lung cancer or primary throat cancer, and the PCC-Claimant meets all other criteria to be eligible to receive compensation, the PCC-Claimant, or their estate, will only receive compensation for the most serious disease with which the PCC-Claimant has been diagnosed that will provide the highest amount of compensation.</td></tr>
<tr><td>9.</td><td>Has the PCC-Claimant, you or anyone else as their Legal Representative, submitted a claim to receive compensation as a Blais Class Member?</td><td>Yes ☐

No ☐</td></tr>
<tr><td>10.</td><td>Have you or anyone else already received compensation on behalf of the PCC-Claimant as a Blais Class Member?

<u>Note</u>: If you answer "Yes" to Question 10, then the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.</td><td>Yes ☐

No ☐</td></tr>
<tr><td>11.</td><td>Is the PCC-Claimant the heir of a person who died after November 20, 1998 and satisfied the criteria to be eligible to receive compensation as a Blais Class Member? [link to Q&As definition of "heir" on the Claims Administrator's website].

<u>Note</u>: If you answer "Yes" to Question 11, then the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.

You may determine whether the PCC-Claimant is eligible to receive</td><td>Yes ☐

No ☐</td></tr>
</table>

	compensation as a *Blais* Class Member at [link to QCAPs' section of the Claims Administrator's website]**.**	
12.	Was the PCC-Claimant diagnosed with primary lung cancer before March 12, 2012? [link to FAQs definition of "Primary Lung Cancer"] **<u>Note</u>:** **If you answer "Yes" to Question 12, then the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.** **You may determine whether the PCC-Claimant is eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' section of the Claims Administrator's website]**.**	Yes ☐ Date of diagnosis of lung cancer: ____________________ (DD/MM/YYYY) No ☐
13.	Was the PCC-Claimant diagnosed with primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) before March 12, 2012? [link to FAQs definitions of "Larynx", "Oropharynx" and "Hypopharynx"] **<u>Note</u>:** **If you answer "Yes" to Question 13, then the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.** **You may determine whether the PCC-Claimant is eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' section of the Claims Administrator's website]**.**	Yes ☐ Date of diagnosis of throat cancer: ____________________ (DD/MM/YYYY) No ☐

14.	Was the PCC-Claimant diagnosed with Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012? [link to FAQs definitions of "Emphysema" and "COPD"] **<u>Note</u>:** **If you answer "Yes" to Question 14, <u>and</u> the PCC-Claimant was not diagnosed with either primary lung cancer or primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) between March 8, 2015 and March 8, 2019, then the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you are not entitled to proceed to complete and submit this Claim Form to the Claims Administrator.** **You may determine whether the PCC-Claimant or their estate is eligible to receive compensation as a *Blais* Class Member at** [link to QCAPs' section of the Claims Administrator's website]**.**	Yes ☐ Date of diagnosis of Emphysema/COPD (GOLD Grade III or IV): ______________________ (DD/MM/YYYY) No ☐
15.	Was the PCC-Claimant diagnosed with primary lung cancer between March 8, 2015 and March 8, 2019? **<u>Note</u>:** **If you answer "Yes" to Question 15, then the PCC-Claimant may be eligible to receive compensation from the PCC Compensation Plan. Please proceed to Section VIII.**	Yes ☐ Date of diagnosis of lung cancer: ______________________ (DD/MM/YYYY) No ☐
16.	Was the PCC-Claimant diagnosed with primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) between March 8, 2015 and March 8, 2019? **<u>Note</u>:** **If you answer "Yes" to Question 16, then the PCC-Claimant may be eligible to receive compensation from the PCC Compensation Plan. Please proceed to**	Yes ☐ Date of diagnosis of throat cancer: ______________________ (DD/MM/YYYY) No ☐

	Section VIII.	
17.	Was the PCC-Claimant diagnosed with Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019? **<u>Note</u>: If you answer "Yes" to Question 17, then the PCC-Claimant may be eligible to receive compensation from the PCC Compensation Plan. Please proceed to Section VIII.**	Yes ☐ Date of diagnosis of Emphysema/COPD (GOLD Grade III or Grade IV): ____________________ (DD/MM/YYYY) No ☐

Section VIII: Eligibility of Residents of the Provinces other than Quebec and Residents of the Territories to receive Compensation

<u>Complete this section only if the PCC-Claimant lives, or if deceased lived, in a Province other than Quebec, or in one of the Territories. If the PCC-Claimant lives, or if deceased lived, in Quebec, please answer the Questions in Section VII above</u>.

PLEASE READ CAREFULLY:

To be eligible to receive compensation under the PCC Compensation Plan, the PCC-Claimant must meet <u>all</u> of the following criteria:

1. If the PCC-Claimant is alive, they must reside in a Province or a Territory in Canada. If the PCC-Claimant is deceased, they must have resided in a Province or Territory in Canada on the date of their death;
2. The PCC-Claimant was alive on March 8, 2019;
3. Between January 1, 1950 and November 20, 1998, the PCC-Claimant smoked a minimum of twelve pack-years of cigarettes sold by the Canadian Tobacco Companies;

   <u>Note</u>: The calculator at this link [insert link to Pack-Years Calculator] will assist you to calculate the number of pack-years which the PCC-Claimant smoked.

4. Between March 8, 2015 and March 8, 2019 (inclusive of those dates), the PCC-Claimant was diagnosed 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/COPD (GOLD Grade III or IV);

<u>AND</u>

5. On the date of the PCC-Claimant's diagnosis with lung cancer, throat cancer or Emphysema/COPD GOLD Grade III or IV the PCC-Claimant resided in any Province or any

Territory. **If the PCC-Claimant has been diagnosed with Emphysema/COPD (GOLD Grade III or IV) <u>and</u> either primary lung cancer or primary throat cancer, and the PCC-Claimant meets all other criteria to be eligible to receive compensation, the PCC-Claimant, or their estate, will only receive compensation for the most serious disease with which the PCC-Claimant has been diagnosed that will provide the highest amount of compensation.** **<u>Note</u>: <u>If you answer "No" to all of Questions 18, 19 and 20</u>, then the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**		
18.	Was the PCC-Claimant diagnosed with primary lung cancer between March 8, 2015 and March 8, 2019? [link to FAQs definition of "Primary Lung Cancer"]	Yes ☐ Date of diagnosis of lung cancer: ____________________ (DD/MM/YYYY) No ☐
19.	Was the PCC-Claimant diagnosed with primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer) between March 8, 2015 and March 8, 2019? [link to FAQs definitions of "Larynx", "Oropharynx" and "Hypopharynx"]	Yes ☐ Date of diagnosis of throat cancer: ____________________ (DD/MM/YYYY) No ☐
20.	Was the PCC-Claimant diagnosed with Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019? [link to FAQs definitions of "Emphysema" and "COPD"]	Yes ☐ Date of diagnosis of Emphysema/COPD (GOLD Grade III or Grade IV): ____________________ (DD/MM/YYYY) No ☐
21.	Did the PCC-Claimant reside in Canada on the date on which they were diagnosed with primary lung	Yes ☐

	cancer, primary squamous cell carcinoma of the larynx, the oropharynx or the hypopharynx (throat cancer), or Emphysema/COPD (GOLD Grade III or IV)? **<u>Note</u>: If you answer "No" to Question 21, then the PCC-Claimant is <u>not</u> eligible to receive compensation from the PCC Compensation Plan. Your application to make a claim to the PCC Compensation Plan is <u>terminated</u> at this point, and you may not complete and submit this Claim Form to the Claims Administrator.**	Province or Territory in which the PCC-Claimant resided on the date of their diagnosis: __________________________ No ☐
Section IX: Payment Method		
22	If the Claims Administrator determines that the PCC-Claimant is eligible to receive compensation from the PCC Compensation Plan, how do you wish PCC-Claimant to receive payment?	By cheque payable to the PCC-Claimant mailed to the address that I provided in Section III of this Claim Form ☐ **<u>OR</u>** By direct deposit into a bank account in the name of the PCC-Claimant ☐ **<u>Please attach a "Void" cheque</u>** and provide the following information regarding the bank account in the name of the PCC-Claimant: Financial Institution: _____________ Branch Address: ________________ City: ___________________ Province: _______________ Postal Code: ___________________ Name on Account: ______________ Branch Number: ________________ Financial Institution

		Number: __________________ Account Number: ______________
23.	If the Claims Administrator determines that the estate of the PCC-Claimant is eligible to receive compensation from the PCC Compensation Plan, how do you wish the estate of the PCC-Claimant to receive payment?	By cheque payable to the estate of the PCC-Claimant mailed to the address that I provided in Section III of this Claim Form ☐ **OR** By direct deposit into a bank account in the name of the PCC-Claimant's estate ☐ **Please attach a "Void" cheque** and provide the following information regarding the bank account in the name of the PCC-Claimant's estate: Financial Institution: ____________ Branch Address: _______________ City: __________________ Province: ______________ Postal Code: __________________ Name on Account: _____________ Branch Number: _______________ Financial Institution Number: __________________ Account Number: ______________

Section X: Consent to Disclosure and Release of Records	
I understand that in order to process this claim it will be necessary for the personal information of the PCC-Claimant that is in the possession of physicians, health care professionals, hospitals, clinics, or other third parties to be disclosed to the Claims Administrator. I also understand that by signing this Claim Form and submitting it to the Claims Process I am consenting to the disclosure to the Claims	Yes ☐ No ☐

Administrator of the personal information of the PCC-Claimant by physicians and health care professionals from whom the PCC-Claimant received care, to be used and disclosed by the Claims Administrator in accordance with the CCAA Plans.	
Section XI: Privacy Notice	
I understand and agree that the Claims Administrator may collect, use and disclose the personal information of the PCC-Claimant, including personal health information, related to their Claim in accordance with its Privacy Policy found at (link to Privacy Policy on Claims Administrator's website) in order to provide its claims management services on their behalf. The Claims Administrator may share the personal information of the PCC-Claimant with any subsequent Court-appointed Claims Administrator, if required, in connection with the processing and administration of their Claim. Their personal information may not be used or disclosed for purposes other than those for which it was collected, except with my consent or as required by law.	Yes ☐ No ☐
Section XII: Statutory Declaration	

INSTRUCTIONS TO COMPLETE STATUTORY DECLARATION

You must sign the Statutory Declaration below <u>in the presence of a Commissioner of Oaths</u>, sometimes referred to as a Commissioner for taking Affidavits.

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. A notary public for the Province or Territory where the Declaration is made has all the powers of a Commissioner of Oaths.

If you need assistance, you may contact the Agent, Epiq, at [insert link to Agent's website] which can arrange for a Commissioner of Oaths to commission your signing of your Statutory Declaration before you submit your Claim to the Claims Administrator.

The Commissioner of Oaths must complete Sections XII and XIII, and if applicable, Section XIV.

The interpreter, if any, must complete Sections XV and XVI.

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.

The information that I have provided on this Claim Form is true and correct and the documents submitted in support of the claim are authentic and have not been modified in any way whatsoever.

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 the PCC-Claimant or the estate of the PCC-Claimant, as applicable, is not entitled to receive.

Declared before me

at ____________________________ (Town/City/Municipality)

in ____________________________ (Province/Territory)

this _______ day of _______________, 20____

____
Signature of Legal Representative of PCC-Claimant or estate of PCC-Claimant

____
Signature of Commissioner of Oaths/Notary Public

Commissioner of Oaths/Notary Public: please sign above and complete Section XIII below. If applicable, complete Section XIV.	Please place Commissioner of Oath's stamp/Notarial Seal here, if applicable.

Section XIII: Commissioner of Oaths/Notary Public Information

Full Name (First Name, Middle Name and Last Name):	
Address:	
Business Phone:	
Email:	

Section XIV: 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
Section XV: Interpreter Information (only complete this Section if it is applicable).

Full Name (First Name, Middle Name and Last Name):	
Address:	
Business Phone:	
Email:	

Section XVI: 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

APPENDIX "E"

Pan-Canadian Claimants' Compensation Plan

PHYSICIAN FORM

If the PCC-Claimant or their Legal Representative is unable to provide:

(i) **A copy of a pathology report which confirms that the PCC-Claimant was diagnosed with Lung Cancer or Throat Cancer, as applicable, between March 8, 2015 and March 8, 2019 (inclusive of those dates), or**

(ii) **A copy of a report of a spirometry test performed on the PCC-Claimant between March 8, 2015 and March 8, 2019 (inclusive of those dates), that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value, as proof of the first diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019 (inclusive of those dates),**

then this Physician Form may be used to assist the PCC-Claimant to prove that they were diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) during the PCC Claims Period from March 8, 2015 to March 8, 2019 (inclusive of those dates).

<u>Deadline To Submit this Form</u>: This Physician Form and <u>all requested medical documents</u> must be submitted to the Claims Administrator of the Pan-Canadian Claimants' Compensation Plan, referred to in this Form as the "PCC Compensation Plan", <u>as a complete package by no later than</u> [the PCC Claims Application Deadline which is TBD].

SUBMIT THIS FORM BY REGISTERED MAIL: This Physician Form and all requested medical documents must be postmarked no later than _______________, 20____ and mailed to: [Address of Claims Administrator].

OR

SUBMIT THIS FORM ONLINE: This Physician Form and documents must be submitted online and all documents must be uploaded online at [URL for website of Claims Administrator] by no later than 5:00 p.m. Pacific Time on ________________, 20____.

OR

SUBMIT THIS FORM BY EMAIL: This Physician Form must be emailed to the Claims Administrator to [Email address of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _________, 20___.

OR **SUBMIT THIS FORM BY FAX: This Physician Form and documents must be faxed to the Claims Administrator to [Fax Number of Claims Administrator] by no later than 5:00 p.m. Pacific Time on _____________, 20___.**

Section I: Information regarding PCC-Claimant **The "PCC-Claimant" is the person who may be entitled to receive payment of financial compensation from the PCC Compensation Plan. If the PCC-Claimant is deceased, their estate may be entitled to receive payment of financial compensation from the PCC Compensation Plan.**	
Full Name (First Name, Middle Name and Last Name):	
Date of Birth:	Date:_____________________ (DD/MM/YYYY)
Provincial/Territorial Health Insurance Number:	
Section II: Name and Contact Information of Physician	
Full Name:	
Address:	
Business Phone:	
Preferred Language of Correspondence	☐ English ☐ French
Section III: Disease Diagnosis **Please complete this section even if the PCC-Claimant is deceased.** **Please <u>attach the requested medical documentation to verify the diagnosis.</u> The request for documentation to confirm the diagnosis is a request for existing clinical records only. It is not a request for you or other physicians to prepare a report at this time.**	

1.	Has the PCC-Claimant been diagnosed with primary Lung Cancer, Throat Cancer (primary squamous cell	☐ Lung Cancer

	carcinoma of the larynx, oropharynx, or hypopharynx), or Emphysema/COPD (GOLD Grade III or IV)? Check all that apply.	☐ Throat Cancer (primary squamous cell carcinoma of the larynx, oropharynx, or hypopharynx) ☐ Emphysema/COPD (GOLD Grade III or IV)
2.	On what date was the PCC-Claimant first diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV)? (If the PCC-Claimant was diagnosed with multiple diseases, please add the date of diagnosis for each disease).	Disease: ________________ Date of Diagnosis: ___________________ (DD/MM/YYYY) Disease: ________________ Date of Diagnosis: ___________________ (DD/MM/YYYY) Disease: ________________ Date of Diagnosis: ___________________ (DD/MM/YYYY)
3.	Please attach **<u>at least one</u>** of the following records that verify the above-referenced diagnosis and date of diagnosis:	☐ Pathology Report ☐ Operative Report ☐ Biopsy Report ☐ MRI Report ☐ CT Scan Report ☐ PET Scan Report ☐ X-ray Report

		☐ Sputum Cytology Report ☐ Spirometry Report ☐ Extract from medical chart ☐ Any other medical evidence or documentation that establishes the diagnosis and date of diagnosis (list the records attached): ____________________ ____________________

Section IV: Smoking History

Please answer Question 4 based upon information available in the clinical notes and records available to you. Question 4 is not a request that you seek information from the PCC-Claimant. The PCC-Claimant is required to respond to questions regarding their smoking history on a separate Claim Form which they will submit to the Claims Administrator.

4.	To the best of your knowledge, information and belief, does, or if the PCC-Claimant is deceased did, the PCC-Claimant smoke cigarettes?	☐ Yes ☐ No ☐ Do not know

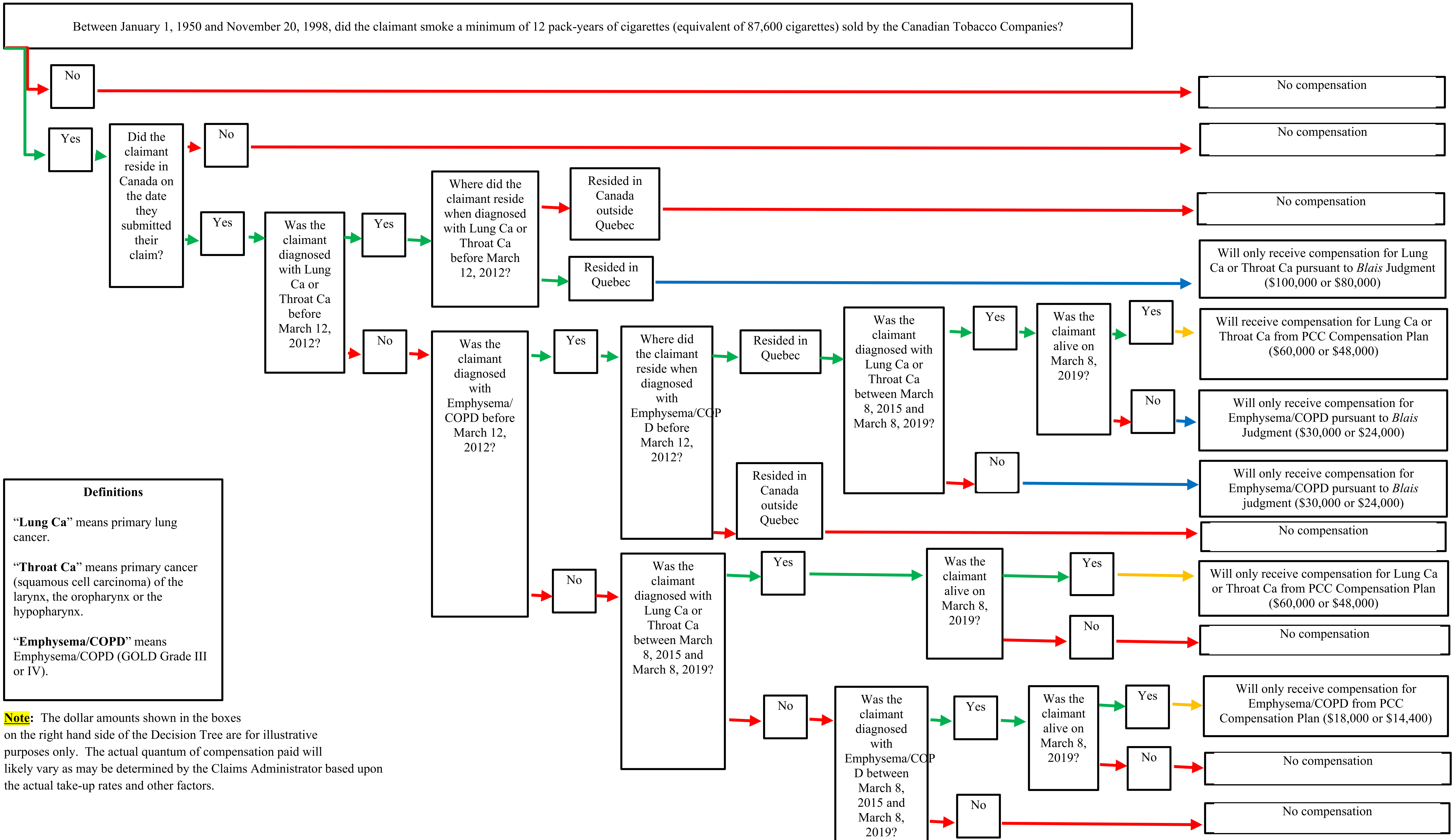
Section V: Certification by Physician

I certify that the information provided on this Physician Form is true and correct to the best of knowledge, information and belief.

____________________________________ ____________________________________

Date signed Signature of Physician

APPENDIX "F": Determination of whether Canadian Residents qualify to receive Compensation either pursuant to *Blais* Judgment or from Pan-Canadian Claimants' Compensation Plan



Definitions

"**Lung Ca**" means primary lung cancer.

"**Throat Ca**" means primary cancer (squamous cell carcinoma) of the larynx, the oropharynx or the hypopharynx.

"**Emphysema/COPD**" means Emphysema/COPD (GOLD Grade III or IV).

Note: The dollar amounts shown in the boxes on the right hand side of the Decision Tree are for illustrative purposes only. The actual quantum of compensation paid will likely vary as may be determined by the Claims Administrator based upon the actual take-up rates and other factors.

APPENDIX "G"

Pan-Canadian Claimants' Compensation Plan

ACKNOWLEDGEMENT OF RECEIPT OF CLAIM PACKAGE

[on Claims Administrator's Letterhead]

BY [MAIL/EMAIL/FAX]

Name of PCC-Claimant or Legal Representative of PCC-Claimant
Address of PCC-Claimant or Legal Representative of PCC-Claimant

Dear [Full name of PCC-Claimant or Legal Representative of PCC-Claimant]:

Re: Your Claim Number: ___________________
Acknowledgement of Receipt of Pan-Canadian Claimant Claim Package

This Acknowledgement of Receipt of Claim is your record that [Name of Claims Administrator], the Claims Administrator for the Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**"), has received your Claim Package consisting of your Claim Form, the documents which verify the PCC-Claimant's diagnosis and date of diagnosis with lung cancer, throat cancer or Emphysema/COPD (GOLD Grade III or IV), and any additional documents that you or your Physician, if applicable, submitted supporting your Claim.

You have been assigned the following Claim Number: [Insert Claim Number]

We will review your Claim Package as quickly as possible to determine whether you are eligible to receive a compensation payment from the PCC Compensation Plan.

We will notify you in writing once a decision has been made regarding your Claim.

In the interim, if you have any questions regarding your Claim or the Claims Process, please contact our Call Centre by telephone at [Call Centre toll-free number], or visit the website for the PCC Compensation Plan at [URL for Claims Administrator's website].

Dated this __________ day of ______, 20___.

____

[Name of Claims Administrator]

APPENDIX "H"

Pan-Canadian Claimants' Compensation Plan

CLAIMS ADMINISTRATOR'S CHECKLIST TO DETERMINE WHETHER A PCC-CLAIMANT MEETS THE PCC ELIGIBILITY CRITERIA

The purpose of this Checklist is to identify certain of the material facts which are determinative of whether a PCC-Claimant meets the PCC Eligibility Criteria to qualify to receive a compensation payment from the Pan-Canadian Claimants' Compensation Plan.

It is important that this Checklist be accurately completed to the fullest extent possible based upon the information provided by the PCC-Claimant or the PCC-Claimant's Legal Representative in the Claim Form and all supporting medical and other documents submitted to the Claims Administrator.

Claim Number: ____

Name of PCC-Claimant: ____

Name of PCC-Claimant's Legal Representative: ______________________________

A. PCC ELIGIBILITY CRITERIA

1. Who submitted the Claim?

☐ PCC-Claimant
☐ Legal Representative of the PCC-Claimant

2. If the Claim has been submitted by a Legal Representative for a PCC-Claimant, has the Legal Representative submitted a document establishing that they are authorized to make a claim on behalf of the PCC-Claimant?

☐ Yes
Document submitted to prove legal authority: ________________________
☐ No

If the answer to Question 2 is "No", then contact Legal Representative to request submission of document establishing their authority by PCC Claims Application Deadline.

3. Was the PCC-Claimant alive on March 8, 2019?

☐ Yes
☐ No

If the answer to Question 3 is "No", then issue a Notice of Rejection of Claim.

4. If the PCC-Claimant is currently deceased, did the PCC-Claimant die:

☐ Before March 8, 2019?
☐ On or after March 8, 2019?
Date of Death (DD/MM/YYYY): __________________________________

If the answer to Question 4 is "Before March 8, 2019", then issue a Notice of Rejection of Claim.

5. If the PCC-Claimant is currently deceased, has the Legal Representative submitted a document establishing the PCC-Claimant's date of death?

☐ Yes
Document submitted to prove date of death:

☐ 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 Defence Staff

☐ Statement of Verification of Death from the Department of Veterans Affairs

☐ No

If the answer to Question 5 is "No", then contact Legal Representative to request submission of document proving that the PCC-Claimant is deceased by PCC Claims Application Deadline.

6. Did the PCC-Claimant reside in Canada on the date they submitted their Claim Package to the Claims Administrator?

☐ Yes

☐ No

If the answer to Question 6 is "No", then issue a Notice of Rejection of Claim.

7. Between January 1, 1950 and November 20, 1998, did the PCC-Claimant reside in Canada?

☐ Yes

☐ No

If the answer to Question 7 is "No", then issue a Notice of Rejection of Claim.

8. Between March 8, 2015 and March 8, 2019, the PCC-Claimant lived in:

☐ Quebec

☐ A Province other than Quebec, or a Territory: ________________________

9. The PCC-Claimant was diagnosed with:

☐ Primary lung cancer ("**Lung Cancer**")

☐ Primary cancer (squamous cell carcinoma) of the Larynx, Oropharynx or Hypopharynx ("**Throat Cancer**")

☐ Emphysema/COPD (GOLD Grade III or IV)

☐ Any disease other than Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV)

> If the answer to Question 9 is "Any disease other than Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV)", then issue a Notice of Rejection of Claim.

10. (a) The PCC-Claimant's diagnosis of Lung Cancer or Throat Cancer has been confirmed by a copy of a pathology report which confirms that the PCC-Claimant was diagnosed with Lung Cancer or Throat Cancer, as applicable, between March 8, 2015 and March 8, 2019?

☐ Yes ☐ No

(b) The PCC-Claimant's diagnosis of Emphysema/COPD (GOLD Grade III or IV) has been confirmed by a copy of a report of a spirometry test that first demonstrated a FEV1 (non-reversible) of less than 50% of the predicted value to first establish a diagnosis of Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019?

☐ Yes ☐ No

(c) The PCC-Claimant's diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV), as applicable, has been confirmed by a copy of an extract from the PCC-Claimant's medical file?

☐ Yes ☐ No

(d) The PCC-Claimant's diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV), as applicable, has been confirmed by a completed Physician Form?

☐ Yes ☐ No

(e) The PCC-Claimant's diagnosis of Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV), as applicable, has been confirmed by a written statement from the PCC-Claimant's Physician, or another physician having access to their medical record, confirming the diagnosis of Lung Cancer or Throat Cancer between March 8, 2015 and March 8, 2019 and providing at least one of the following records to verify the diagnosis and date of diagnosis: pathology report, operative report, biopsy report, MRI report, CT scan report, PET scan report, x-ray report and/or sputum cytology report?

☐ Yes ☐ No

If the answers to Questions 10(a), (b), (c), (d) and (e) are all "No", then issue a Notice of Rejection of Claim

11. The date of the PCC-Claimant's diagnosis of Lung Cancer is (DD/MM/YYYY): _______
12. The date of the PCC-Claimant's diagnosis of Throat Cancer is (DD/MM/YYYY): ______
13. The date of the PCC-Claimant's diagnosis of Emphysema/COPD (GOLD Grade III or IV) is (DD/MM/YYYY): ____
14. Was the PCC-Claimant diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) before March 12, 2012?

☐ Yes

☐ No

If the answer to Question 14 is "Yes", then issue a Notice of Rejection of Claim. If the PCC-Claimant is a Quebec resident, they may qualify for compensation under the *Blais* Judgment.

15. Was the PCC-Claimant diagnosed with Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV) between March 8, 2015 and March 8, 2019?

☐ Yes

☐ No

If the answer to Question 15 is "No", then issue a Notice of Rejection of Claim.

16. Calculation of number of pack-years smoked by the PCC-Claimant between January 1, 1950 and November 20, 1998:

Explanatory Note:

One pack-year is the number of cigarettes smoked daily and is equivalent to 7,300 cigarettes.

Twelve pack-years of cigarettes is the equivalent of 87,600 cigarettes (12 years x 7,300 cigarettes) which is calculated as any combination of the number of cigarettes smoked in a day multiplied by the number of days of consumption. For example:

10 cigarettes smoked per day for 24 years (10 x 365 x 24) = 87,600 cigarettes, or

20 cigarettes smoked per day for 12 years (20 x 365 x 12) = 87,600 cigarettes, or
30 cigarettes smoked per day for 8 years (30 x 365 x 8) = 87,600 cigarettes.

Calculation of PCC-Claimant's number of pack-years smoked:

A. _________ cigarettes smoked per day x 365 x ____ years = __________ cigarettes
B. _________ cigarettes smoked per day x 365 x ____ years = __________ cigarettes
C. _________cigarettes smoked per day x 365 x ____ years = __________ cigarettes
D. _________ cigarettes smoked per day x 365 x ____ years = __________ cigarettes

Total Number of Cigarettes smoked by PCC-Claimant (A + B + C + D) = _________

17. Did the PCC-Claimant smoke a minimum of twelve pack-years of cigarettes (equivalent to 87,600 cigarettes) between January 1, 1950 and November 20, 1998?

☐ Yes
☐ No

If the answer to Question 17 is "No", then issue a Notice of Rejection of Claim.

18. Did the PCC-Claimant smoke brands of cigarettes sold in Canada by Imperial Tobacco Canada Limited, Rothmans, Benson & Hedges Inc. and JTI-Macdonald Corp. during the period from January 1, 1950 and November 20, 1998?

☐ Yes
☐ No

If the answer to Question 18 is "No", then issue a Notice of Rejection of Claim.

19. Is the PCC-Claimant's Claim accepted for payment?

☐ Yes
☐ No

If the answer to Question 19 is "No", then issue a Notice of Rejection of Claim.

B. COMPENSATION AMOUNT

20. Did the PCC-Claimant start to smoke before January 1, 1976?

☐ Yes

☐ No

21. If the PCC-Claimant started to smoke before January 1, 1976, then the PCC-Claimant is approved to receive the following payment:

☐ Prorated amount up to a maximum payment of $18,000 if the PCC-Claimant was diagnosed with Emphysema/COPD (GOLD Grade III or IV)

☐ Prorated amount up to a maximum payment of $60,000 if the PCC-Claimant was diagnosed with Lung Cancer or Throat Cancer.

Note: If the PCC-Claimant was diagnosed with more than one of Emphysema/COPD (GOLD Grade III or IV), Lung Cancer and Throat Cancer, they are only eligible to be paid for the one disease that will provide them with the highest amount of compensation.

22. Did the PCC-Claimant start to smoke on or after January 1, 1976?

☐ Yes

☐ No

23. If the PCC-Claimant started to smoke on or after January 1, 1976, then the PCC-Claimant is approved to receive the following payment:

☐ Prorated amount up to a maximum payment of $14,400 if the PCC-Claimant was diagnosed with Emphysema/COPD (GOLD Grade III or IV)

☐ Prorated amount up to a maximum payment of $48,000 if the PCC-Claimant was diagnosed with Lung Cancer or Throat Cancer.

Note: If the PCC-Claimant was diagnosed with more than one of Emphysema/COPD (GOLD Grade III or IV), Lung Cancer and Throat Cancer, they are only eligible to be paid for the one disease that will provide them with the highest amount of compensation

C. STATUS OF CLAIM

24. If the Claim is rejected, has a Notice of Rejection of Claim been sent to the PCC-Claimant?

☐ Yes

☐ No
☐ Not applicable

25. If the Claim is rejected, has the PCC-Claimant submitted a Request for Review?

☐ Yes
☐ No
☐ Not applicable

26. If the PCC-Claimant submitted a Request for Review, what was the decision of the Review Officer?

☐ Claim accepted
☐ Claim rejected
☐ Claim varied as follows: ____

27. If the PCC Claim is accepted, has a Notice of Acceptance of Claim been sent to the PCC-Claimant?

☐ Yes
☐ No

28. The PCC-Claimant is eligible to be paid: __$__________________________________
29. Has payment been issued to the PCC-Claimant?

☐ Yes
☐ No

30. Date payment was issued to PCC-Claimant (DD/MM/YYYY): ____________________

APPENDIX "I"

Pan-Canadian Claimants' Compensation Plan

NOTICE OF ACCEPTANCE OF CLAIM

[on Claims Administrator's Letterhead]

BY [MAIL/EMAIL/FAX]

Name of PCC-Claimant or Legal Representative of PCC-Claimant
Address of PCC-Claimant or Legal Representative of PCC-Claimant

Dear [Full name of PCC-Claimant or Legal Representative of PCC-Claimant]:

Re: Your Claim Number: ___________________
Notice of Acceptance of Claim

We are pleased to advise you that your Claim to the Pan-Canadian Claimants' Compensation Plan ("**PCC Compensation Plan**") in respect of [your/ PCC-Claimant's full name] diagnosis of [Lung Cancer, Throat Cancer or Emphysema/COPD (GOLD Grade III or IV)] has been accepted.

In accordance with the terms of the PCC Compensation Plan, the Claims Administrator has determined that you will receive a compensation payment in the amount of **[$__________]**.

Please note that the compensation payment that will be paid to you may be less than the amount of the compensation payment indicated above. Compensation will be determined on a *pro rata* basis between all PCC-Claimants based on the number of claims and the amount available for distribution to eligible PCC-Claimants. The actual quantum of the compensation payment that will be paid to the PCC-Claimants will be determined after all claims have been received, reviewed and processed by the Claims Administrator. It is anticipated that the distribution of compensation payments to PCC-Claimants will begin after [insert PCC Claims Application Deadline].

Your payment will be made to you by [a cheque that will be mailed to the address that you provided on your Claim Form, OR direct deposit into the bank account which you identified on your Claim Form].

If you have any questions regarding your Claim, please contact our Call Centre by telephone at [Call Centre toll-free number], or visit the website for the PCC Compensation Plan at [URL for Claims Administrator's website].

Dated this __________ day of ______, 20___.

[Name of Claims Administrator]

APPENDIX "J"

Pan-Canadian Claimants' Compensation Plan

REQUEST FOR REVIEW

This Request for Review is required to be completed by the PCC-Claimant, or the Legal Representative of the PCC-Claimant or the estate of the PCC-Claimant if applicable, if they wish to have the Review Officer review the decision of the Claims Administrator to reject their Claim for compensation from the Pan-Canadian Claimants' Compensation Plan ("PCC Compensation Plan").

You do not need a lawyer to complete this Request for Review.

Deadline to submit your completed Request for Review: This Request for Review and any supporting documents must be submitted to the Claims Administrator by no later than 5:00 p.m. Pacific Time sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator.

SUBMIT YOUR REQUEST FOR REVIEW BY REGISTERED MAIL: Your Request for Review must be postmarked no later than sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator and mailed to: [Address of Claims Administrator].

OR

SUBMIT YOUR REQUEST FOR REVIEW ONLINE: Your Request for Review must be submitted online and all documents must be uploaded online at [URL for website of Claims Administrator] by no later than 5:00 p.m. Pacific Time sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator.

OR

SUBMIT YOUR REQUEST FOR REVIEW BY EMAIL: Your Request for Review must be emailed to the Claims Administrator to [Email address of Claims Administrator] by no later than 5:00 p.m. Pacific Time sixty days from the date of the Notice of Rejection of Claim which you received from the Claims Administrator.

OR

SUBMIT YOUR REQUEST FOR REVIEW BY FAX: Your Request to Review must be faxed to the Claims Administrator to [Fax Number of Claims Administrator] by no later than 5:00 p.m. Pacific Time sixty days from the date of the Notice of Rejection of Claim which you

received from the Claims Administrator.	
Section I: PCC-Claimant's Name and Claim Number	
Claim Number:	
Full Name of PCC-Claimant (First Name, Middle Name and Last Name):	
Full Name of Legal Representative of PCC-Claimant (First Name, Middle Name and Last Name), if applicable:	
Section II: Claims Administrator's Decision	
Date of Notice of Rejection of Claim:	
Reason provided on the Notice of Rejection of Claim for the Claim being rejected:	____ ____ ____ ____ ____ ____ ____ ____
Section III: Statement of PCC-Claimant or Legal Representative of PCC-Claimant regarding error alleged to have been made by Claims Administrator in determining the Claim	
The Claims Administrator made the following error(s) in the review of the Claim: **<u>Note</u>:** You must explain why you believe that the	____ ____

Claims Administrator made an error in rejecting the Claim. You may submit any document which you believe proves that an error was made.	___ ___ ___ ___ ___ ___ ___ ___ ___ ___ ___ ___

Section IV: Certification

I certify that the information provided on the Request to Review is true and correct. Where someone has helped me with this Request to Review, or where an interpreter was used, that person has read to me everything they wrote and included with this Request to Review, if necessary to allow me to understand the content of this completed Request to Review 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 / (or if the Request for Review is being signed by the Legal Representative of the PCC-Claimant) the PCC-Claimant or their estate is not entitled to receive.

___ Date signed	___ Signature of PCC-Claimant / Legal Representative of PCC-Claimant or estate of PCC-Claimant

Section V: Interpreter Information (only complete this Section if it is applicable).

Full Name (First Name, Middle Name and Last Name):	
Mailing Address:	

Unit/Apartment Number:	
Town/City/Municipality:	
Province/Territory	
Postal Code:	
Occupation:	
Business Phone:	
Email:	

APPENDIX "K"

Pan-Canadian Claimants' Compensation Plan

ACKNOWLEDGEMENT OF RECEIPT OF REQUEST FOR REVIEW

[on Claims Administrator's Letterhead]

BY [MAIL/EMAIL/FAX]

Name of PCC-Claimant or Legal Representative of PCC-Claimant
Address of PCC-Claimant or Legal Representative of PCC-Claimant

Dear [Full name of PCC-Claimant or Legal Representative of PCC-Claimant]:

Re: Your Claim Number: ___________________
Acknowledgement of Receipt of Request for Review

This Acknowledgement of Receipt of Request for Review is your record that [Name of Claims Administrator], the Claims Administrator for the Pan-Canadian Claimants' Compensation ("**PCC Compensation Plan**"), has received your Request for Review of the decision of the Claims Administrator to deny [your/ PCC-Claimant's Full Name] Claim dated _______________ .

The Review Officer will review your Request for Review as quickly as possible to determine whether the decision of the Claims Administrator regarding [your/PCC-Claimant's Full Name] Claim will be confirmed, reversed or varied.

We will notify you in writing once a decision has been made regarding your Request for Review.

In the interim, if you have any questions regarding your Request for Review or the review process, please contact our Call Centre by telephone at [Call Centre toll-free number], or visit the website for the PCC Compensation Plan at [URL for Claims Administrator's website].

Dated this __________ day of ______, 20___.

____

[Name of Claims Administrator]

APPENDIX "L"

Brands of Cigarettes sold by Canadian Tobacco Companies in Canada between January 1, 1950 and November 20, 1998

Accord

B&H

Belmont

Belvedere

Camel

Cameo

Craven "A"

Craven "M"

du Maurier

Dunhill

Export

LD

Macdonald

Mark Ten

Matinee

Medallion

More

North American Spirit

Number 7

Peter Jackson

Players

Rothmans

Vantage

Viscount

Winston

Sub-brands of Cigarettes sold by Canadian Tobacco Companies in Canada between January 1, 1950 and November 20, 1998

Accord KF

Avanti/Light

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 KF

Belvedere Extra Mild

Cameo Extra Mild

Craven “A” Special

Craven “M” KF

Craven “M” Special

Craven “A” Light

Craven “A” Ultra Light/Mild

du Maurier Extra Light

du Maurier Light

du Maurier Special

du Maurier Ultra Light

Dunhill KF

Export “A”

Export “A” Lights

Export “A” Medium

Export “A” Extra Light

Export “A” Special Edition

Export “A” Ultra Light

Export Mild

Export Plain

John Player's Special

Macdonald Menthol

Mark Ten Filter

Matinee Extra Mild

Matinee Slims/Menthol

Matinee Special/Menthol

Number 7 Lights

Peter Jackson Extra Light KF

Player's Extra Light

Player's Filter

Player's Light

Player's Medium

Player's Plain

Rothmans Extra Light

Rothmans KF

Rothmans Light

Rothmans Special

Rothmans UL LT KF

Select Special/Ultra Mild/Menthol

Vantage KF

Vantage Light/Menthol

Viscount #1 KF

Viscount Extra Mild/Menthol

TAB 3

Court File No. CV-19-616779-00CL

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 ROTHMANS, BENSON & HEDGES INC.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

PROCEEDING COMMENCED AT TORONTO

THIRTIETH REPORT OF ERNST & YOUNG INC.

Cassels Brock & Blackwell LLP
SUITE 3200, BAY ADELAIDE CENTRE – NORTH TOWER
40 TEMPERANCE STREET
TORONTO, ON M5H 0B4

R. Shayne Kukulowicz
Tel: 416-860-6463
Email: skukulowicz@us.cassels.com

Monique Sassi
Tel: 416-860-6886
Email: msassi@cassels.com

Alec Hoy
Tel: 416-860-2967
Email: ahoy@cassels.com

Lawyers for the Monitor

Court File No. CV-19-616779-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE CHIEF	)	WEDNESDAY, THE 27th
	)	
JUSTICE MORAWETZ	)	DAY OF AUGUST, 2025

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, C. c-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF **ROTHMANS, BENSON & HEDGES INC.**

CCAA PLAN AMENDMENT ORDER #2

THIS MOTION, made by Ernst & Young Inc. in its capacity as court-appointed Monitor (the "**Monitor**") of Rothmans, Benson & Hedges Inc. (the "**Applicant**") pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"), for an Order, among other things, approving amendments to the Third Amended and Restated Plan of Compromise and Arrangement pursuant to the CCAA concerning, affecting and involving the Applicant dated February 27, 2025, including the schedules thereto (the "**Third A&R RBH Plan**"), pursuant to a Fourth Amended and Restated Plan of Compromise and Arrangement pursuant to the CCAA concerning, affecting and involving the Applicant dated August 22, 2025, including the schedules thereto, attached as Appendix "B" to the Thirtieth Report (as defined below) (the "**Fourth A&R RBH Plan**"), was heard virtually on this day in Toronto, Ontario.

ON READING the Motion Record of the Monitor and the CCAA Plan Administrator dated August 23, 2025, including the Thirtieth Report of the Monitor dated August 23, 2025 (the

“**Thirtieth Report**”), and upon hearing the submissions of counsel to the Monitor and the CCAA Plan Administrator, counsel to the Applicant, and those other parties listed on the Participant Information Form, no one appearing for any other person on the Common Service List, although properly served with the Monitor’s Motion Record, as appears from the Affidavit of Service of Alec Hoy, sworn August 23, 2025;

SERVICE

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 that further service thereof is hereby dispensed with.

INTERPRETATION

2. **THIS COURT ORDERS** that capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Fourth A&R RBH Plan.

APPROVAL OF THE CCAA PLAN AMENDMENTS

3. **THIS COURT ORDERS** that the amendments to the Third A&R RBH Plan, as reflected in the Fourth A&R RBH Plan, are hereby approved.

GENERAL PROVISIONS

4. **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.

5. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, or abroad, including but not limited to the courts in respect of the Pending Litigation and the Quebec Class Actions, to give effect to this Order and to assist the Applicant, the Monitor and their respective agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicant and to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Applicant and the Monitor and their respective agents in carrying out the terms of this Order.

6. **THIS COURT ORDERS** that the Applicant and the Monitor shall be at liberty and are hereby authorized and empowered to apply to any court of competent jurisdiction, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order, for assistance in carrying out the terms of this Order and to confirm this Order as binding and effective in any appropriate foreign jurisdiction.

7. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. on the date hereof and is enforceable without further need for entry or filing.

____

Chief Justice Morawetz

Court File No. CV-19-616779-00CL

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 ROTHMANS, BENSON & HEDGES INC.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

PROCEEDING COMMENCED AT TORONTO

CCAA PLAN AMENDMENT ORDER #2

Cassels Brock & Blackwell LLP
Suite 3200, Bay Adelaide Centre – North Tower
40 Temperance St
Toronto, ON, M5H 0B4

R. Shayne Kukulowicz
Tel: 416-860-6463
Email: skukulowicz@us.cassels.com

Monique Sassi
Tel: 416-860-6886
Email: msassi@cassels.com

Alec Hoy
Tel: 416-860-2976
Email: ahoy@cassels.com

Lawyers for the Monitor

TAB 4

Court File No. CV-19-616779-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE CHIEF	)	WEDNESDAY, THE 27th
	)	
JUSTICE MORAWETZ	)	DAY OF AUGUST, 2025

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, C. c-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF **ROTHMANS, BENSON & HEDGES INC.**

PLAN ADMINISTRATION RESERVE TRUST ORDER

THIS MOTION, made by Ernst & Young Inc. ("**EY**"), in its capacity as CCAA Plan Administrator of Rothmans, Benson & Hedges Inc. ("**RBH**"), for an order:

(i) approving the engagement of BMO Trust Company ("**BMO**") to act as trustee (in such capacity, the "**Trustee**") of The RBH CCAA Plan Administration Reserve Trust (defined below);

(ii) approving the trust deed (the "**RBH CCAA Plan Administration Reserve Trust Deed**") pursuant to which "The RBH CCAA Plan Administration Reserve Trust" ("**The RBH CCAA Plan Administration Reserve Trust**") will be established, and the transactions contemplated therein, in the form attached hereto as **Schedule "A"**;

(iii) approving the proposed Trustee's fees and expenses in accordance with the trustee services fee schedule (the "**Fee Schedule**") attached as Schedule C to the RBH CCAA Plan Administration Reserve Trust Deed;

(iv) approving the investment guidelines to be adhered to with respect to the property held in The RBH CCAA Plan Administration Reserve Trust attached as Schedule B to the RBH CCAA Plan Administration Reserve Trust Deed (the "**Investment Guidelines**"); and

(v) amending the RBH Insurance Settlement Order (as defined below),

made on notice, was heard on August 27, 2025, via videoconference.

ON READING the Notice of Motion of the CCAA Plan Administrator and the Monitor, the Thirtieth Report of the Monitor dated August 23, 2025, filed, the materials filed by those other parties listed on the Participant Information Form, and

ON HEARING the submissions of respective counsel for the CCAA Plan Administrator and the Monitor, RBH, BMO, and such other counsel as were present and listed on the Participation Information Form, no one appearing for any other person on the Common Service List, although properly served with the Motion Record of the CCAA Plan Administrator and the Monitor dated August 23, 2025 (the "**Motion Record**"), as appears from the Affidavit of Service of Alec Hoy, sworn August 23, 2025, filed:

SERVICE AND DEFINITIONS

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record herein is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

2. **THIS COURT ORDERS** that any capitalized terms used and not defined herein shall have the meanings ascribed thereto in the fourth amended and restated Court-Appointed Mediator's and Monitor's plan of compromise and arrangement concerning, affecting and involving RBH, dated August 22, 2025, including all schedules thereto (as it may be amended, restated, modified or supplemented from time to time, the "**CCAA Plan**").

TRUSTEE

3. **THIS COURT ORDERS** that the engagement of the Trustee to act as the trustee of The RBH CCAA Plan Administration Reserve Trust on and subject to the terms of the RBH CCAA Plan Administration Reserve Trust Deed is hereby approved.

4. **THIS COURT ORDERS** that BMO, in its capacity as Trustee, shall be paid its reasonable fees and disbursements in accordance with the RBH CCAA Plan Administration Reserve Trust Deed, including the Fee Schedule, following the delivery of an invoice by BMO.

APPROVAL OF THE RBH CCAA PLAN ADMINISTRATION RESERVE TRUST DEED & INVESTMENT GUIDELINES

5. **THIS COURT ORDERS** that the RBH CCAA Plan Administration Reserve Trust Deed and the transactions contemplated therein are hereby approved and the execution and delivery of

the RBH CCAA Plan Administration Reserve Trust Deed by RBH is hereby authorized and approved. RBH is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the establishing of the trust arrangements contemplated by the RBH CCAA Plan Administration Reserve Trust Deed and the other transactions contemplated therein, and the CCAA Plan Administrator shall be authorized to take all additional steps that it views as necessary or desirable in furtherance of its responsibilities under the CCAA Plan and the other Definitive Documents in connection with the same.

6. **THIS COURT ORDERS** that the Investment Guidelines are hereby approved.

CCAA PLAN ADMINISTRATOR

7. **THIS COURT ORDERS** that nothing in this Order shall require EY, in its capacity as Monitor or CCAA Plan Administrator, to take possession or control of, or act in any way as a trustee of, RBH's current or future assets, undertakings or properties of any nature or kind whatsoever and wherever situate including all proceeds thereof, including but not limited to The RBH CCAA Plan Administration Reserve Trust, or any of the property therein (the "**Property**"), and that EY, whether as CCAA Plan Administrator or as Monitor, shall not, by fulfilling its obligations hereunder, be deemed to have taken or maintained possession or control, or to have acted in any way as a trustee of the Property, or any part thereof, whether for tax purposes or otherwise.

8. **THIS COURT ORDERS** that the rights, protections, indemnities, charges, priorities and other provisions in favour of the Monitor and the CCAA Plan Administrator set out in any Order granted in these proceedings, the CCAA Plans, the CCAA or other applicable legislation shall continue to apply and extend to EY in its capacities as Monitor and CCAA Plan Administrator in

connection with its carrying out the provisions of this Order, including the provisions of paragraphs 27-32 of the CCAA Plan Administrator Appointment Order.

AMENDMENT OF THE INSURANCE SETTLEMENT ORDER

9. **THIS COURT ORDERS** that paragraph 4(b) of the RBH Insurance Settlement and Bar Order of the Court dated December 23, 2024 (the "**RBH Insurance Settlement Order**") is hereby amended and restated in its entirety to read as follows:

(b) effective on the Plan Implementation Date, the Settlement Payments held by the Monitor, plus accrued interest, shall be released to and become property of the Applicant and the Applicant is authorized and directed to direct the Monitor to ~~contribute~~ forward the amount of (i) $25 million to the RBH CCAA Plan Administration Reserve Account (as defined in the CCAA Plan) and (ii) the balance of the Settlement Payments to the Global Settlement Trust Account ~~on behalf of the Applicant~~, or such other account(s) as the Applicant and the Monitor determine, with such amounts constituting a Contribution by the Applicant towards the Global Settlement Amount. For greater certainty, the Monitor shall not be considered to be a settlor of the RBH Global Settlement Trust or the RBH CCAA Plan Administration Reserve Trust (each as defined in the CCAA Plan);

RELEASE OF CCAA CHARGES

10. **THIS COURT ORDERS** that, for greater certainty, a written confirmation from RBH to the Monitor that the claims secured by the Sales and Excise Tax Charge and the Directors' Charge up to the Plan Implementation Date have been paid in full shall constitute an acknowledgement of

payment for the purposes of paragraph 56(b) of the Sanction Order and, upon receipt of such confirmation by the Monitor, the Sales and Excise Tax Charge and the Directors' Charge shall be terminated, discharged, expunged and released in accordance with paragraph 56(b) of the Sanction Order.

GENERAL

11. **THIS COURT ORDERS** that any interested Person may, from time to time, apply to this Court on notice to all affected parties to amend, vary, supplement or replace this Order or for advice and directions concerning the discharge of its powers and duties under this Order, the interpretation or application of this Order, or any matters relevant to The RBH CCAA Plan Administration Reserve Trust.

12. **THIS COURT ORDERS** that this Order and all of its provisions shall be effective as of 12:01 a.m. Eastern Standard/Daylight Time on the date of this Order without the need for issuance or entry.

Chief Justice G.B. Morawetz

Schedule "A"
RBH CCAA Plan Administration Reserve Trust Deed

See attached

THE RBH CCAA PLAN ADMINISTRATION RESERVE TRUST

THIS DEED is made as of the ■ day of ■, 2025,

B E T W E E N:

ROTHMANS, BENSON & HEDGES INC.,
a corporation incorporated under the laws of Canada (hereinafter referred to as "**RBH**" or the "**Settlor**")

- and -

BMO TRUST COMPANY

(hereinafter referred to as the "**Original Trustee**")

WHEREAS pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) (the "**CCAA Court**") dated March 22, 2019, RBH was granted protection under the *Companies' Creditors Arrangement Act* (Canada) (the "**CCAA**"), and Ernst & Young Inc. ("**EY**") was appointed as the CCAA monitor of RBH (in such capacity, the "**Monitor**");

AND WHEREAS pursuant to an Order of the CCAA Court dated September 27, 2023, a plan of compromise and arrangement in respect of RBH was developed pursuant to the CCAA, the terms of which are set out in a document titled Fourth Amended and Restated Court-Appointed Mediator's and Monitor's CCAA Plan of Compromise and Arrangement concerning, affecting and involving Rothmans, Benson & Hedges Inc., dated August 22, 2025, as may be further amended, restated, modified or supplemented from time to time in accordance with the provisions thereof (the "**CCAA Plan**");

AND WHEREAS pursuant to a further Order of the CCAA Court dated March 6, 2025, EY was appointed as the CCAA Plan Administrator (in such capacity, the "**CCAA Plan Administrator**") to, among other things, administer the CCAA Plan;

AND WHEREAS the CCAA Plan requires RBH to deposit cash payments, in amounts and at the times determined in the CCAA Plan, to be held, administered and distributed on the terms and conditions set out in the CCAA Plan;

AND WHEREAS in accordance with the CCAA Plan the Settlor wishes to establish a trust to be known as "The RBH CCAA Plan Administration Reserve Trust" for the benefit of the Beneficiaries referred to in this Deed and for this purpose has transferred to the Original Trustee the sum of one hundred dollars in lawful currency of Canada ($100) represented by a Canadian One Hundred Dollar Bill bearing serial number ■, a copy of which is attached as Schedule A hereto (the "**Initial Contribution**");

AND WHEREAS the Trustees (defined below) are willing to hold and administer the Trust Fund (defined below) pursuant to the terms and provisions of this Deed.

NOW THEREFORE THIS DEED WITNESSES THAT the Settlor and the Trustees hereby agree, acknowledge and declare that the Initial Contribution and all other real or personal property that from time to time are included in the Trust Fund, as defined in this Deed, shall be held by the Trustees upon the following terms:

1. Interpretation

(a) The relevant provisions of the CCAA Plan are hereby incorporated into this Deed and any capitalized term used but otherwise undefined herein shall have the meaning ascribed to it in the CCAA Plan.

(b) The following terms shall be ascribed the following meanings:

(i) "**Accumulation Date**" means the later of,

A. the date which is the day immediately before the last day of the period 21 years from the date of this Deed; and

B. the date of the expiration of the maximum period during which income of this Trust could lawfully be accumulated under the laws of Ontario;

(ii) "**Beneficiaries**" means the Persons entitled to be paid CCAA Plan Administration Reserve Costs in accordance with the CCAA Plan;

(iii) "**CCAA Plan**" has the meaning set out in the recitals hereto;

(iv) "**CCAA Plan Administrator**" has the meaning set out in the recitals hereto;

(v) "**Deed**" means this deed of trust, as amended, restated or supplemented from time to time pursuant to the terms hereof;

(vi) "**EY**" has the meaning set out in the recitals hereto;

(vii) "**Income Tax Act**" means the *Income Tax Act*, Revised Statutes of Canada 1985, c.1 (5th Supplement) and the regulations thereunder, as amended;

(viii) "**Investment Guidelines**" means the guidelines and strategies for investing the assets of the Trust Fund attached hereto as Schedule B;

(ix) "**Monitor**" has the meaning set out in the recitals hereto;

(x) "**Termination Date**" means:

A. such date after the administration of the CCAA Plan has been completed, or

B. such earlier date that it has been determined by the Trustees, in consultation with the CCAA Plan Administrator, that the RBH CCAA Plan Administration Reserve is no longer required;

(xi) "**Trust**" means the trust created pursuant to this Deed;

(xii) "**Trust Fund**" means any and all property held at any time by the Trustees, including any property which any Person may in accordance with the CCAA Plan, transfer, assign, convey or deliver to the Trustees, together with income, interest and any other revenues generated thereby or accretions or additions thereto and any property into which any of the foregoing may be converted or exchanged; and

(xiii) "**Trustees**" initially means the Original Trustee and at any other time means the Person or Persons holding office as trustee or trustees of any trust created under this Deed at such time.

(c) Words and expressions in any particular gender shall include the other genders as the context may permit and the singular shall include the plural and vice versa; and the insertion of headings is for convenience of reference only and shall not affect the construction or interpretation of this Deed.

2. The Trust Fund

(a) The legal ownership of the Trust Fund shall be vested in and administered and managed exclusively by the Trustees in accordance with the terms of this Deed.

(b) The Trustees confirm acceptance of the trust constituted by this Deed.

(c) This Deed is intended to create a trust and a trust relationship and to be governed and construed in all respects as a trust. The Trust is not intended to be, and shall not be deemed to be, treated as or construed to be a partnership, joint venture, corporation, association or agency.

(d) The Trust Fund shall not revert or form any part of the income, revenue or assets of the Settlor, or of any Person who shall have transferred or contributed property to the Trust Fund (a "**Contributor**"). No Contributor shall have or retain any ownership or residual interest whatsoever with respect to any property contributed or transferred to the Trust Fund nor any rights or role with respect to the management or administration of the Trust Fund, including approval of any distribution made by the Trustees. The Trust Fund shall also not form any part of the income, revenue or assets of EY, including in its capacity as Monitor or CCAA Plan Administrator, or any affiliate, subsidiary or related company or companies of EY, including, but not limited to, Ernst & Young LLP, or of any of the other Beneficiaries.

(e) The Trustees shall make payments from the Trust Fund to or on behalf of the Beneficiaries, on account of any RBH CCAA Plan Administration Reserve Costs to which they are entitled under the CCAA Plan, solely in accordance with notices delivered in accordance with Section 10. The Trustees shall be entitled to rely on any notice received in accordance with Section 10 and shall not participate in processing, analyzing or approving any claim of any Beneficiary or of any other Person who shall claim the right to any payment from the Trust Fund on account of any RBH CCAA Plan Administration Reserve Costs and shall bear no responsibility in this regard.

(f) The financial year of the Trust shall end on the 31st day of December in each and every year.

3. Administration of the Trust Fund

(a) Until the Termination Date:

(i) the Trustees shall pay or transfer such amounts in cash at such time or times and in such manner to any one or more of the Beneficiaries (even to the complete exclusion of any one or more of such Beneficiaries) in accordance with a notice from the CCAA Plan Administrator delivered in accordance with Section 10, and for greater certainty, amounts so paid or transferred to any Beneficiary other than a Province or Territory may be made from the capital of the Trust Fund and in partial or full satisfaction of the disposition of such Beneficiary's capital interest in the Trust in accordance with subsection 107(2) of the Income Tax Act, and in the meantime, the Trustees shall stand possessed of the capital and income of the Trust Fund and invest and reinvest the Trust Fund in accordance with the Investment Guidelines and the Trustees shall until the Accumulation Date accumulate the whole or such part or parts of the income of the Trust Fund (which for greater certainty shall include interest and any other revenues) that shall not have been otherwise paid or applied and shall hold the same as an accretion to the capital of the Trust Fund for all purposes, provided that if after the Accumulation Date the Trustees are still holding the Trust Fund, they shall pay to or apply for the benefit of the Beneficiaries, or any one or more of them to the exclusion of the other or others, the whole of the net income, if any, derived from the Trust Fund and, for greater certainty, in exercising their discretion regarding such payment of income among the Beneficiaries, the Trustees may consult with the CCAA Plan Administrator;

(ii) the payment of any amount pursuant to a notice provided in accordance with Section 10, as described in clause (i) of this subparagraph 3(a) above, shall constitute a discharge of the Trustees' duty to account for the use of such funds;

(iii) subject to and in connection with any payment made pursuant to Section 3(a)(i), the Trustees shall have full, absolute and unfettered discretion from time to time and at any time or times to make or not make, any election, determination or designation or to do, or not do, any other act, deed or thing, or exercise any discretion or authority referred to in any provision or provisions of the Income Tax Act which it shall deem to be in the best interests of the Trust Fund and the Beneficiaries, or any one or more of them, including, without limiting the generality of the foregoing, to pay or transfer the whole or such part or parts of the income of the Trust Fund to any one or more Beneficiary in such shares or proportions, even to the complete exclusion of any one or more of the other or others, as the Trustees shall think fit, whether or not such would have the effect of conferring an advantage on any one or more of the Beneficiaries at the expense of any one or more of the other Beneficiaries or could otherwise be considered but for the foregoing as not being an impartial exercise by the Trustees of their duties hereunder or as not being the maintaining of an even hand among the Beneficiaries, and all such exercises of their discretion shall be binding upon all the Beneficiaries; and for greater certainty, in exercising their discretion in this regard, the Trustees may consult with the CCAA Plan Administrator; and

(iv) the Trustees shall withhold and deduct from any amount paid or distributed pursuant to the terms of this Deed any amount required by law to be withheld and deducted on account of taxes, and the Trustees shall duly remit any such withheld or deducted amount on a timely basis to the relevant tax authority.

(b) Upon the Termination Date, the Trustees shall pay and transfer the Trust Fund then remaining and the income thereon, if any, to the Provinces and Territories in accordance with the percentages set out in the table in Article 16, Section 16.3 of the CCAA Plan.

(c) The Trustees shall maintain accurate and detailed books, records and accounts regarding the administration of the Trust Fund and the payment of expenses and taxes thereof in detail and for such period of time ending not less than seven years following the Termination Date. The Trustees shall make such books, records and accounts available to the CCAA Plan Administrator as requested by the CCAA Plan Administrator in writing. In addition, the Trustees shall provide within 10 calendar days of the end of each month, a report to the CCAA Plan Administrator in respect of the Trust Fund indicating all receipts, disbursements and investments, including the composition of all investment portfolios and investment performance (collectively, the "**Account Details**"), in the previous month. For the avoidance of doubt, the Trustees shall provide the CCAA Plan Administrator with online access to view the Account Details.

(d) With the assistance of tax advisors, the Trustees shall prepare and file all trust tax and information returns required to be prepared in respect of the Trust or the Trust Fund in accordance with the provisions of the Income Tax Act and any other applicable tax legislation. For greater certainty, such tax returns shall accurately report all income of the Trust for the taxable period covered by such tax returns.

(e) The tax owed by the Trust in respect of a taxable period shall be remitted by the Trustees from the Trust Fund on a timely basis to the relevant governmental authority. The Trustees shall review all tax levies and assessments with a view to determining the applicability and correctness thereof with the assistance of tax advisors and, where appropriate, shall object or appeal any questionable levy or assessment, taking into account the advice of tax advisors.

4. Powers of the Trustees

In addition to all other powers and discretions conferred upon the Trustees by law or under this Deed, the Trustees shall have full authority at any time or times to enter into any transactions or to do any acts in the administration of the Trust and the investment and management of the Trust Fund which, in their discretion and in accordance with the Investment Guidelines, they may deem to be in the best interests of all or any one or more of the Beneficiaries. Such authority shall include, but shall not be limited to, the exercise of all or any one or more of the following powers:

(a) **Additions to the Trust Fund**

To accept as an addition to the Trust Fund any gift or contribution of money or other property that any Person may transfer to them for the purposes of the Trust at any time or times.

(b) **Investments**

To invest and reinvest any money forming part of the Trust Fund in any investments of any kind whatever in accordance with the Investment Guidelines.

(c) **Related Party Investment Offerings**

To make deposits with or in, invest in securities, shares, obligations or other interests of (including any form of property offered for purchase as an investment by) any of the Trustees, any agent of or advisor to any of the Trustees, any company deemed to be a related or connected issuer (for Canadian securities purposes) to any of the Trustees or to any company affiliated or related to any of the Trustees, including the Bank of Montreal or any affiliate, subsidiary or related company or companies thereof, or of any of the Trustees or any agent or advisor to any of the Trustees, notwithstanding that any one or more of the Trustees, Trustees' agent or advisor, or any company related or affiliated thereto, may benefit therefrom; including retaining a profit or the receipt of fees (provided such fees are in accordance with standard fee schedules applicable to other preferred clients), and the Trustees shall not be required to account for, or to give up, any such benefit.

(d) **Rights Incidental to Ownership**

To exercise any voting rights and other rights incidental to the ownership of any investments or other property included in the Trust Fund, to grant proxies and to participate in any plan or arrangement for the dissolution, merger or reorganization of any corporation or partnership whose shares, bonds, interests or securities are included in the Trust Fund and generally to do any act with respect to the investments or other property included in the Trust Fund that would be within their powers if they were the absolute owners of such investments or other property included in the Trust Fund.

(e) **Disposition of Trust Property**

To sell, assign, exchange, or otherwise dispose of the whole or any part of the Trust Fund in any manner for such consideration and on such terms and conditions as the Trustees may deem advisable or expedient, in each case in accordance with the Investment Guidelines.

(f) **Power To Insure**

To insure any property of the Trust Fund, but the Trustees shall not be liable for any omission to purchase any such insurance or to purchase a particular amount of such insurance.

(g) **Agreements**

To enter into any agreement or other transaction with respect to any investments or other property included in the Trust Fund upon such terms and conditions as the Trustees may deem advisable or expedient, in each case in accordance with the Investment Guidelines.

(h) **Settlement of Claims**

To settle, waive, release or compromise any claim or obligation of, or owing to them, in their capacities as Trustees.

(i) **Limited Liability**

To exclude their personal liability in any agreement or other transaction entered into by them in the course of the management of the Trust Fund or the administration of the trusts created by this Deed.

(j) **Professional Advice**

To act on information or advice obtained from any lawyer, accountant, valuer, broker, firm of investment dealers or any members thereof or any other adviser or expert and to pay for such information or advice out of the Trust Fund or out of the income therefrom as the Trustees may reasonably deem appropriate, and to employ and remunerate any investment counsel or other investment advisors, including any investment counsel or other investment advisors affiliated or related to any Trustee, to assist the Trustees in investing the Trust Fund on such terms and with such delegated powers as they consider advisable and as are permitted under the Investment Guidelines, and the Trustees shall not be liable for any losses incurred as a consequence of the exercise, or failure to exercise, any such delegated powers by any such investment counsel or investment advisor; and the remuneration of any such investment counsel shall not be taken into account in determining the Trustees' compensation but shall be in addition thereto, provided any such action adheres to the Investment Guidelines.

(k) **Cash Deposits**

To deposit any money included in the Trust Fund with any investment dealer, stockbroker, chartered bank, duly registered trust company or financial institution in Canada and in accordance with the Investment Guidelines.

(l) **Documents of Title**

To hold securities in bearer form or duly endorsed for transfer in blank or to record or register the ownership of any securities or other investments or property included in the Trust Fund in the name of the Trustees or of any agent or nominee of the Trustees and to grant custody of any such securities, investments or property, or the documents of title relating thereto, to any agent or nominee of the Trustees.

(m) **Signing Authority**

To appoint any Trustee or Trustees or any other person or persons to sign all or any banking documents, stock transfers, receipts, promissory notes, other negotiable instruments and any other documents of any kind required to be signed on behalf of the Trustees at any time or to otherwise provide instructions (whether written or oral) to any bank, custodian, broker, investment dealer or manager or any other person.

5. Liability of Trustees

(a) No Trustee shall be liable for any act or omission in the purported exercise of any such power or in the performance of its obligations pursuant to this Deed or for any loss or diminution in value suffered by the Trust Fund unless such act, omission, loss or diminution in value constitutes, or is caused by, the gross negligence or dishonest conduct of the Trustee.

(b) Any Trustee which is a corporation may exercise or concur in the exercise of any discretion or power conferred in this Deed or conferred by law on the Trustee by a resolution of such corporation by its board of directors or by its governing body. Such corporate Trustee may delegate the right and power to exercise or concur in the exercise of any such discretion or power to any one or more of its directors, officers or employees or to such other Person or Persons as such corporate Trustee shall determine proper.

(c) No Beneficiary shall have any claim against the Trustees and the Trustees shall not be liable to any such Person provided that the Trustees have acted in good faith and without gross negligence or dishonest conduct. The Trustees shall not be under any duty to make inquiries with respect to whether any distribution of property from the Trust Fund is made pursuant to the terms of the CCAA Plan.

6. Expenses and Remuneration of Trustees

(a) The Trustees shall be fully indemnified out of the Trust Fund for all reasonable and documented expenses and liabilities incurred by them in the performance of their responsibilities as Trustees under this Deed, other than pursuant to Section 6(b).

(b) The Trustees shall be indemnified out of the Trust Fund, in respect of any and all loss, liability, damage, cost, expense, charge, fine, penalty or assessment, resulting from or arising out of, or in any manner connected with any actions, causes of action, suits, proceedings, expenses (including legal fees), claims, liabilities, grievances, judgments and demands of any kind whatsoever, both in law and in equity, whether implied or express, which any person now has, may have had, or may ever have against any of the Trustees in any way arising out of or in connection with the performance of his, her or their responsibilities and in connection with holding office as a Trustee, other than for any Trustee's gross negligence or dishonest conduct, provided that the Trustee has acted honestly and in good faith.

(c) The Trustees shall be entitled to receive out of the capital or the income of the Trust Fund such remuneration for their services and other compensation provided for in the fee schedule set out in Schedule C (the "**Fee Schedule**"). The terms of the Fee Schedule shall be valid and binding in all respects to fix the compensation payable to the Trustees as though the Fee Schedule was expressly embodied in this Deed.

7. Resignation and Removal of Trustee

(a) If any Trustee gives notice in accordance with Section 7(b) of its desire to withdraw and be discharged from the trusts hereof or shall be removed in accordance with subparagraphs (c), or (d) of this Section 7 or shall refuse to act, then the CCAA Plan Administrator shall by deed appoint one or more Persons a Trustee or Trustees in place of the Trustee so desiring to withdraw and be discharged, removed, or refusing to act.

(b) Any Trustee may at any time resign by giving 10 Business Days' written notice to the CCAA Plan Administrator in accordance with Section 10, provided that an outgoing Trustee shall continue to fulfill its obligations under this Deed until a successor trustee has accepted its appointment as Trustee and shall execute such documents and do such transfers that may be necessary for vesting of the Trust Fund in the new or continuing Trustees.

(c) The CCAA Plan Administrator may at any time by giving 7 Business Days' written notice in accordance with Section 10 remove any Trustee and following 7 Business Days' of the provision of such notice, such Trustee shall cease to be a Trustee for all intents and purposes except as to acts and deeds necessary for vesting of the Trust Fund in the new or continuing Trustees.

(d) Any Trustee which is a corporation shall immediately cease to be a Trustee hereunder upon entering into liquidation, whether compulsory or voluntary (not being merely a voluntary liquidation for the purposes of amalgamation or reconstruction), having a receiver or a receiver-manager appointed with respect to its affairs or becoming subject to any bankruptcy or insolvency laws, or seeking an arrangement of its debt under any corporate statute.

8. Trust Irrevocable

This Deed is irrevocable by the Settlor and notwithstanding anything herein, expressed or implied, no part of the capital or income of the Trust Fund shall be paid or lent or applied to or for the benefit of the Settlor or any other Person who shall have transferred property to the Trust Fund, in any manner or in any circumstances whatever.

9. Amendment

This Deed may only be amended, in whole or in part, at any time and from time to time by an order of the CCAA Court, provided that no amendment may be made authorizing or permitting any part of the Trust Fund to be used for, or diverted to purposes other than those provided for under the terms of this Deed and the CCAA Plan, and further provided that an order of the CCAA Court shall not be required in respect of any amendment to this Deed that is reasonably determined to, in consultation with the CCAA Plan Administrator, be administrative in nature or cures any ambiguity or corrects or supplements any provision hereof that is inconsistent with the provisions of the CCAA Plan or any Order of the CCAA Court.

10. Communication, Schedules, Notice and Consultation

(a) Any communication, schedule or notice provided by the CCAA Plan Administrator to the Trustees in accordance with this Deed shall be in writing and signed by an authorized Person of the CCAA Plan Administrator, and the Trustees shall be fully protected in acting in accordance with such communication. The CCAA Plan Administrator shall from time to time furnish to the Trustees a certificate in the form of Schedule D setting out the name(s) of persons authorized to communicate on behalf of the CCAA Plan Administrator. The Trustees shall be entitled to rely on any communication, schedule or notice provided in accordance with this Section 10 without further diligence or inquiry.

(b) Any communication or notice by the Trustees with the CCAA Plan Administrator shall be in writing and signed by an authorized Person of the Trustees.

(c) Any communication, notice or consultation in respect of this Deed shall be deemed to have been given (i) when delivered by hand (with written confirmation of receipt), (ii) when received by the addressee if sent by a nationally recognized overnight courier (receipt requested), (iii) on the date sent by e-mail of a PDF document (with confirmation of transmission) if sent during normal business hours of the recipient, and on the next Business Day if sent after normal business hours of the recipient, or (iv) on the third day after the date mailed, by certified or registered mail, return receipt requested, postage. Such communication must be sent to the applicable Person at the following addresses, as may be amended or supplemented by the applicable Person after the date hereof:

(i) If to the Original Trustee to:

BMO Trust Company
First Canadian Place
100 King Street West, 42nd Floor
Toronto, ON M5X 1A1

Attention: Bob Mathew
Email: bob.mathew@bmo.com

(ii) If to the CCAA Plan Administrator to:

Ernst & Young Inc.
100 Adelaide Street West
Toronto, ON M5H 0B3

Attention: Matt Kaplan / Murray McDonald
Email: Matt.Kaplan@parthenon.ey.com / Murray.A.McDonald@parthenon.ey.com

with a copy which shall not constitute notice to:

Cassels Brock & Blackwell LLP
Suite 3200, Bay Adelaide Centre – North Tower
40 Temperance Street
Toronto, ON M5H 0B4

Attention: Shayne Kukulowicz / Monique Sassi
Email: skukulowicz@us.cassels.com / msassi@cassels.com

11. Designation of Trust

The provisions of this Deed and the trusts created hereunder are designated THE RBH CCAA PLAN ADMINISTRATION RESERVE TRUST and the Trustees and their agents or nominees may in that name hold title to any investments or other property included in the Trust Fund, carry out any transactions for the purposes of this Deed and enter into any contracts or arrangements or otherwise exercise any of the powers, discretions or authorities conferred upon them in this Deed.

12. Governing Law

The validity and effect of this Deed and the construction of the provisions of this Deed shall be governed in all respects by the laws of the Province of Ontario and the federal laws of Canada applicable therein. Each of the Settlor and the Trustees irrevocably and unconditionally (i) submits to the exclusive jurisdiction of the CCAA Court over any action or proceeding arising out of or relating to this Deed, (ii) agrees to commence such an action or proceeding in the CCAA Court, (iii) waives any objection that it might otherwise be entitled to assert to the jurisdiction of such CCAA Court, and (iv) agrees not to assert that such CCAA Court is not a convenient forum for the determination of any such action or proceeding.

13. Execution of Deed

This Deed may be executed electronically and in two or more counterparts and transmitted electronically, and such signed counterparts shall together constitute one and the same document and shall be treated as an executed original document.

(The remainder of this page is intentionally left blank; signature page follows.)

IN WITNESS WHEREOF the parties have executed this Deed as of the date first written above.

ROTHMANS, BENSON & HEDGES INC.
(Settlor)

by ______________________________
Name: ■
Title: ■

by ______________________________
Name: ■
Title: ■

BMO TRUST COMPANY
(Original Trustee)

by ______________________________
Name: ■
Title: ■

by ______________________________
Name: ■
Title: ■

Schedule A
Initial Contribution

See attached.

Schedule B
Investment Guidelines

Investment Guidelines

For The RBH CCAA Plan Administration Reserve Trust
Date: August ■, 2025

• 1. Purpose

These Investment Guidelines govern the investment of funds held in The RBH CCAA Plan Administration Reserve Trust.

• 2. Investment Objectives

The investment objectives are common across all accounts to which this policy is applicable to.

The objectives are as follows:

- Preservation of capital,
- A high degree of liquidity, such that all disbursements—both scheduled and ad hoc—can be funded on **reasonable notice, and**
- Generate modest returns through interest-bearing accounts and low-risk investment.

• 3. Permitted Investments

Investments must be limited to low-risk, short-duration instruments, including:

- Interest-bearing treasury accounts,
- Government of Canada-issued treasury bills and bonds,
- Provincial-issued treasury bills and bonds,
- Federal and provincial government agency debt obligations,
- Municipal debt obligations,
- Bearer deposit notes,
- AAA-rated or government-guaranteed mortgage-backed securities,
- Bank and trust company deposits,
- Short-term investment certificates,
- Money market funds, and
- High-grade commercial paper.

Quality Constraint: All instruments, where applicable, must be issued by domestic issuers and have a minimum rating of **R-1 Low** by Dominion Bond Rating Service (DBRS) or an equivalent rating from another recognized agency.

Prohibited Investments: Equities, derivatives, high-yield instruments, foreign currency exposure, or any speculative assets.

- ## 4. Asset Allocation Guidelines

In support of the objectives outlined in Section 3, each account will be restricted to those investments that provide capital preservation and high liquidity:

- 100% in cash, cash-equivalent, high-quality short duration instruments, short term investment certificates.

Asset allocation will be reviewed quarterly and adjusted as needed to meet disbursement schedules and market conditions.

- ## 5. Liquidity

Liquidity requirements are assumed to be high, with **ready access to funds** across all accounts within scope, unless otherwise determined in consultation with the CCAA Plan Administrators. **In such cases, short-term investment certificates may be used selectively.**

- ## 6. Risk Management

- No leverage or speculative investments,
- Diversification across permitted instruments and issuers, and
- Regular review of credit ratings and market conditions.

- ## 7. Review and Amendments

These Investment Guidelines will be reviewed annually or upon material changes in:

- Market conditions,
- Legal or tax requirements, and
- Trust structure or disbursement schedules.

Amendments require approval from the CCAA Court.

Schedule C
Fee Schedule

See attached.

Trustee Services Fee Schedule

The compensation payable to BMO Trust Company for its services as trustee in relation to the RBH CCAA Plan Administration Reserve Trust (the "Trust") arising from the Third Amended and Restated Court Appointed Mediator's and Monitor's *Companies' Creditors Arrangement Act* (Canada) (CCAA) Plan of Compromise and Arrangement concerning, affecting and involving Rothmans, Benson & Hedges Inc., as may be amended, restated or supplemented from time to time shall be as follows:

Annual Trustee Fee

An annual trustee fee of 0.04% payable on the average market value of assets under administration (the "Percentage Fee" and "Average Market Value").

Subject to an annual minimum fee of $5,000 (the "Minimum Fee").

Out-of-Pocket Expenses

BMO Trust Company will, in addition to compensation for its services, be reimbursed by the Trust for all legal, investment management, and tax preparation fees, costs, and disbursements, and all other charges and out-of-pocket expenses incurred in relation to the Trust.

Payment of Compensation

The compensation to which BMO Trust Company will be entitled under this agreement will become payable from the commencement of the administration of the Trust and will be payable quarterly.

The fees to which BMO Trust Company is entitled under this agreement do not include any applicable taxes, whether federal or provincial, which shall be an additional charge.

Schedule D
Authorized Persons Certificate

See attached.

<u>AUTHORIZED PERSONS CERTIFICATE</u>

TO: BMO Trust Company (the “**Trustee**”)

RE: The trust known and designated as “The RBH CCAA Plan Administration Reserve Trust” (the “**Trust**”)

DATED: As of August ■, 2025

WHEREAS the Trust was established pursuant to a deed of trust (the “**Deed**”) made as of the ■ day of ■, 2025 between Rothmans, Benson & Hedges Inc. as Settlor and BMO Trust Company as Trustee;

AND WHEREAS subparagraph 10(a) of the Deed provides that Ernst & Young Inc., in its capacity as CCAA Plan Administrator (the “**CCAA Plan Administrator**”) shall from time to time furnish to the Trustee a certificate setting out the names of the authorized persons to communicate to the Trustee on behalf of the CCAA Plan Administrator;

AND WHEREAS, capitalized terms used but undefined herein shall have the meanings ascribed to them in the Deed.

NOW THEREFORE, the CCAA Plan Administrator hereby certifies, in its capacity as CCAA Plan Administrator and not in its personal or corporate capacity, that:

1. Any one of ■, ■ and ■ are authorized persons to communicate to the Trustee on behalf of the CCAA Plan Administrator.

[Signature page follows.]

Dated the date first written above.

ERNST & YOUNG INC., in its capacity as CCAA Plan Administrator and not in its personal or corporate capacity

by: ______________________________
Name:
Title:

Court File No. CV-19-616779-00CL

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 ROTHMANS, BENSON & HEDGES INC.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

PROCEEDING COMMENCED AT TORONTO

PLAN ADMINISTRATION RESERVE TRUST ORDER

Cassels Brock & Blackwell LLP
Suite 3200, Bay Adelaide Centre – North Tower
40 Temperance St
Toronto, ON, M5H 0B4

R. Shayne Kukulowicz
Tel: 416-860-6463
Email: skukulowicz@us.cassels.com

Monique Sassi
Tel: 416-860-6886
Email: msassi@cassels.com

Alec Hoy
Tel: 416-860-2976
Email: ahoy@cassels.com

Lawyers for the Monitor

Court File No: CV-19-616779-00CL

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 ROTHMANS, BENSON & HEDGES INC.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceeding commenced at Toronto

MOTION RECORD
(CCAA PLAN AMENDMENT ORDER #2 & PLAN ADMINISTRATION RESERVE TRUST ORDER)

Cassels Brock & Blackwell LLP
Suite 3200, Bay Adelaide Centre – North Tower
40 Temperance St.
Toronto, On M5H 0B4

R. Shayne Kukulowicz LSO# 30729S
Tel: 416-860-6463
Email: skukulowicz@us.cassels.com

Monique Sassi LSO# 63638L
Tel: 416-860-6886
Email: msassi@cassels.com

Alec Hoy LSO# 85489K
Tel: 416-860-2976
Email: ahoy@cassels.com

Lawyers for Ernst & Young Inc., in its capacity as Court-appointed Monitor and CCAA Plan Administrator of Rothmans, Benson & Hedges Inc.