

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF
RELIANCE INSURANCE COMPANY**

**AND IN THE MATTER OF THE
INSURANCE COMPANIES ACT, S.C. 1991, C.47, AS AMENDED**

**AND IN THE MATTER OF THE
WINDING-UP AND RESTRUCTURING ACT, R.S.C. 1985, C.W-11, AS AMENDED**

B E T W E E N:

THE ATTORNEY GENERAL OF CANADA

Applicant

- and -

RELIANCE INSURANCE COMPANY

Respondent

**REPORT OF KPMG INC., THE LIQUIDATOR OF
RELIANCE INSURANCE COMPANY – CANADIAN BRANCH**

(Motion returnable October 8, 2015 for variation of the Directions Order in respect of the approval motion re: settlement: Rothmans, Benson & Hedges Inc. policies)

**ONTARIO
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**AND IN THE MATTER OF THE
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**AND IN THE MATTER OF THE
WINDING-UP AND RESTRUCTURING ACT, R.S.C. 1985, C.W-11, AS AMENDED**

BETWEEN:

THE ATTORNEY GENERAL OF CANADA

Applicant

- and -

RELIANCE INSURANCE COMPANY

Respondent

**REPORT OF KPMG INC., THE LIQUIDATOR OF
RELIANCE INSURANCE COMPANY – CANADIAN BRANCH**

I. THE MOTION

1. This report is respectfully filed in support of a motion by KPMG Inc., the liquidator (the “Liquidator”) of the insurance business in Canada of Reliance Insurance Company (“Reliance Canada”). The Liquidator seeks an Order varying the Directions Order of the Honourable Justice Newbould dated July 15, 2015 (the “Directions Order”) in connection with service of the motion materials in respect of the motion by the Liquidator for an Order approving the Full and Final Settlement and Release Agreement dated

May 7, 2015 (the “**RBH Agreement**”) entered into by Reliance Canada and Rothmans, Benson & Hedges Inc. (“**RBH**”), and related relief (the “**RBH Approval Motion**”).

2. By way of summary, Reliance Canada has entered into a settlement with RBH with respect to all RBH’s (including its predecessors’) liability insurance with Reliance Canada. The Liquidator is seeking approval of the settlement as a prudent commercial resolution of potential obligations under the insurance policies, and an important step towards completing the liquidation.
3. As conditions to the settlement, the Liquidator requires certainty with respect to any potential ‘derivative’ claims in relation to the RBH insurance, along with any potential claims (e.g., in the nature of contribution) by other insurers by virtue of the RBH insurance.
4. By the Directions Order, directions were given regarding the service of the motion materials in respect of the RBH Approval Motion. A copy of the Directions Order is attached as Schedule “A”.
5. The Liquidator confirms that service was effected in accordance with the Directions Order on all of the persons and entities listed therein, and that in addition the required publications have occurred in compliance with paragraph 2(v) of the Directions Order, save that in the case of *The Toronto Star* through inadvertence such publication was not placed in a timely way and the notice in *The Toronto Star* was published on September 12, 2015.
6. Notices of Appearance have been served on behalf of those governments that intend to appear at the motion, and on behalf of class action plaintiffs in the Province of Quebec.

7. The Liquidator is of the view that robust and effective notice has been made by way of the service and publications effected, and that the variation sought will not prejudice those who may have an interest in the RBH Approval Motion.

8. The Liquidator, accordingly, respectfully seeks a variation of the Directions Order to require publication in *The Toronto Star* on or before September 13, 2015.

ALL OF WHICH IS RESPECTFULLY SUBMITTED,

September 29, 2015

KPMG INC., the Liquidator of Reliance
Insurance Company - Canadian Branch

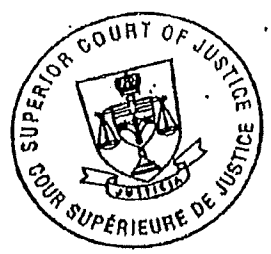
Per: 

Nicholas Brearton
President, KPMG Inc.

A

SCHEDULE "A"

Court File No. 01-CL-4313



ONTARIO
SUPERIOR COURT OF JUSTICE
- COMMERCIAL LIST

THE HONOURABLE JUSTICE) WEDNESDAY, THE 15TH DAY
NEWBOULD)
) OF JULY, 2015

IN THE MATTER OF
RELIANCE INSURANCE COMPANY
AND IN THE MATTER OF THE
INSURANCE COMPANIES ACT, S.C. 1991, C.47, AS AMENDED
AND IN THE MATTER OF THE
WINDING-UP AND RESTRUCTURING ACT, R.S.C. 1985, C.W-11, AS AMENDED

BETWEEN:

THE ATTORNEY GENERAL OF CANADA

Applicant

- and -

RELIANCE INSURANCE COMPANY

Respondent

DIRECTIONS ORDER

(Motion for directions in respect of motion re approval of settlement; Rothmans, Benson & Hedges Inc. policies)

THIS MOTION, made by KPMG Inc., in its capacity as Liquidator ("Liquidator") of the insurance business of Reliance Insurance Company in Canada ("Reliance Canada"), for directions for notice and service, and related relief, in respect of the RBH Approval Motion (as defined below) was heard this day at 330 University Avenue, Toronto.

ON READING the Report of the Liquidator dated July 7, 2015 (the "Directions Report"), and upon hearing the submissions of counsel for the Liquidator and counsel for Rothmans, Benson & Hedges Inc. ("RBH"), no other party appearing although properly served as evidenced by the proof of service filed,

1. **THIS COURT ORDERS** that the service made of the Notice of Motion and supporting materials for this motion for directions in respect of the proposed motion ("RBH Approval Motion") by the Liquidator to seek approval of a Full and Final Settlement and Release Agreement between Reliance Canada in Liquidation and RBH dated May 7, 2015 (the "RBH Agreement"), and related relief, is good and sufficient notice of this motion, that this motion is properly returnable today and any further service or notice is hereby dispensed with.
2. **THIS COURT ORDERS** that notice and service in respect of the RBH Approval Motion may be made as follows, and shall be effective and sufficient if so made:
 - (i) on each of the named plaintiffs and members of plaintiff classes in the actions as set out in Schedule "A" hereto (the "RBH Actions"), by e-mailing or posting by regular mail the motion record in support of the RBH Approval Motion (the "Liquidator's Motion Record"), on or before August 19, 2015, to the respective plaintiff counsel in the RBH Actions; :
 - (ii) on the federal government and territorial governments not already included as plaintiffs in the RBH Actions, by posting by regular mail the Liquidator's Motion Record, on or before August 19, 2015, to:

- a. in the case of the Government of Canada: Office of the Deputy Attorney General of Canada, 284 Wellington Street, Ottawa, Ontario, K1A 0H8;
- b. in the case of the Yukon Territory: Department of Justice, Legal Services Branch, Government of Yukon, Box 2703 (J-2), Whitehorse, Yukon, Y1A 2C6
- c. in the case of the Northwest Territories: Department of Justice, Government of the Northwest Territories, P.O. Box 1320, Yellowknife, Northwest Territories, X1A 2L9; and
- d. in the case of the Nunavut Territory: Adrienne Silk, Director of Legal and Constitutional Law, Government of Nunavut, Bld. 1107, P.O. Box 1000 Station 540, Iqaluit, Nunavut, X0A 0H0.

- (iii) on the Other Insurers, as defined in the RBH Agreement and set out on Schedule "B" hereto, by e-mailing or posting by regular mail the Liquidator's Motion Record, on or before August 19, 2015, to them at their respective addresses;
- (iv) on RBH and on persons on the service list maintained by the Liquidator in the winding-up proceedings of Reliance Canada, by e-mailing or posting by regular mail the Liquidator's Motion Record, on or before August 19, 2015, to such persons or, where applicable, their counsel;
- (v) on all the foregoing, as well as anyone who asserts or could assert any claim against the Reliance Releasees as defined in the RBH Agreement in respect of, arising out of, pursuant to or in any way connected with the Policies, as defined in the RBH Agreement, by posting the Liquidator's Motion Record, on or before August 19, 2015, on the Liquidator's website at www.relianceinsurance.ca, and by publication, on or before August 19, 2015, of a notice in the English language ("RBH English Publication") substantially in the form attached as Schedule "C"

hereto and of a notice in the French language ("RBH French Publication")
substantially in the form attached as Schedule "D" hereto, as follows:

- i. in the case of the RBH English Publication, in the national edition of *The Globe and Mail* and in *The Toronto Star* newspapers, the *Canada Gazette* and the official Gazette of each of the provinces, other than the Province of Québec; and
- ii. in the case of the RBH French Publication in the *La Presse* newspaper, the *Canada Gazette* and the official Gazette of each of the provinces.

3. **THIS COURT ORDERS** that any person who intends to appear and make submissions at the hearing of the RBH Approval Motion shall serve a Notice of Appearance in the form attached as Schedule "E" hereto on counsel for the Liquidator, so as to be received by such counsel on or before September 16, 2015, as set out below:

Goodmans LLP
 Barristers & Solicitors
 Bay Adelaide Centre
 333 Bay Street, Suite 3400
 Toronto, ON M5H 2S7

Attention: Graham D. Smith
 Fax: (416) 979-1234
 Email: gsmith@goodmans.ca

with a copy to:

Goodmans LLP
 Barristers & Solicitors
 Bay Adelaide Centre
 333 Bay Street, Suite 3400
 Toronto, ON M5H 2S7

Attention: Fanny Paquette
 Fax: (416) 979-1234
 Email: fpaquette@goodmans.ca

4. **THIS COURT ORDERS** that, on or before September 18, 2015, the Liquidator shall provide by e-mail, to all those who have served a Notice of Appearance (the

“Responding Parties”) in accordance with this Order, a list of the Responding Parties and their contacts for service as set out in the Notices of Appearance.

5. **THIS COURT ORDERS** that any of the Responding Parties who intend to rely on any responding materials at the hearing of the RBH Approval Motion shall, on or before October 13, 2015; (i) serve such responding materials on counsel for the Liquidator as set out in paragraph 3 hereof and on each of the Responding Parties at their contacts as set out on the list referenced in paragraph 4 hereof, and (ii) file such materials with the Court.
6. **THIS COURT ORDERS** that any further or other materials in support of the RBH Approval Motion, or in reply to materials served by any of the Responding Parties, need only be served on the Responding Parties.
7. **THE COURT ORDERS** that service under paragraphs 5 and 6 hereof shall be made by e-mail, courier or regular mail to the Responding Parties or their counsel, if any, and shall be effective as follows: (i) in the case of service by regular mail, on the fifth business day after such mailing, (ii) in the case of service by e-mail, on the next business day following the sending by e-mail, and (iii) in the case of service by courier, on the second business day following providing of the materials to the courier for next-day delivery.
8. **THIS COURT ORDERS** that the return date for the RBH Approval Motion shall be November 2, 2015 or such other date as may be determined by this Court.

9. **THIS COURT ORDERS** that the Liquidator may seek further directions in respect of the RBH Approval Motion if required.

Shurt

ENTERED AT / INSCRIT A TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO.:
JUL 15 2015
MB

SCHEDULE "A"

1. Ontario Court of Justice (General Division), bearing Action No.: 95-CU-82186 filed or about January 13, 1995, by David Caputo, Luna Roth, Lori Cawardine and Russel Hyduk as a Statement of Claim naming RBH as a defendant;
2. Ontario Court (General Division), bearing Action No.: C17773/97 (the Action No. was changed to 06-CV-309667PD3 as a result of the matter being moved from Milton to Toronto) filed on or about May 1, 1997, by Mirjana Spasic as a Statement of Claim naming RBH as a defendant;
3. Supreme Court of British Columbia, bearing Action No.: C985776 filed on or about November 12, 1998, by Her Majesty The Queen in Right of British Columbia as a Statement of Claim naming RBH as a defendant;
4. Supreme Court of British Columbia, bearing Action No.: S010421 filed on or about January 24, 2001, by Her Majesty The Queen in Right of British Columbia as a Statement of Claim naming RBH as a defendant;
5. Québec Superior Court, District of Montreal, bearing Action No.: 500-06-000070-983. On or about September 3, 1998, Céoilia Létourneau filed a Motion for Permission to Institute a Class Action and To be Named Representatives against RBH. Permission was granted. On or about September 29, 2005 Létourneau filed a Motion to Institute Class Action Proceedings;
6. Québec Superior Court, District of Montreal, bearing Action No.: 500-06-000076-980. On or about November 18, 1998, the Conseil Québécois sur le Tabac et la Santé and Jean-Yves Blais filed a Motion for Permission to institute a Class Action and To be Named Representatives against RBH. Permission was granted. On or about September 29, 2005 the Conseil Québécois sur le Tabac et la Santé and Jean-Yves Blais filed a Motion to Institute Class Action Proceedings;
7. Court of Queen's Bench for Saskatchewan, Judicial Centre of Regina, bearing Action No.: 1036 of 2009, filed on or about July 10, 2009 by Thelma Adams as a Notice of Motion for Certification naming RBH as a defendant;
8. Court of Queen's Bench for Saskatchewan, Judicial Centre of Regina, bearing Action No.: 916 of 2009, filed on or about June 12, 2009 by Thelma Adams as a Statement of Claim naming RBH as a defendant;
9. Court of Queen's Bench of Alberta, Judicial District of Calgary, bearing Action No.: 0901-08964, filed on or about June 15, 2009 by Linda Dorian as a Statement of Claim naming RBH as a defendant;
10. Court of Queen's Bench of Manitoba, Winnipeg Centre, bearing Action No.: CI09-01-61479, filed on or about June 2009 by Deborah Kunta as a Statement of Claim naming RBH as a defendant;

11. Court of Queen's Bench of New Brunswick, Trial Division, Judicial District of Fredericton, bearing Action No.: F/C/88/08 filed on or about March 13, 2008, by Her Majesty the Queen in Right of The Province of New Brunswick as a Notice of Action and Statement of Claim;
12. Ontario Superior Court of Justice, bearing Action No.: CV-09-387984 filed on or about September 29, 2009, by her Majesty The Queen in Right of Ontario as a Statement of Claim naming RBH as a defendant;
13. Supreme Court of Newfoundland and Labrador, Trial Division, bearing Action No.: 0826 filed on or about February 8, 2011, by Attorney General of Newfoundland and Labrador as a Statement of Claim naming RBH as a defendant;
14. Supreme Court of Nova Scotia, bearing Action No.: 312869 filed on or about June 18, 2009, by Ben Semple as a Notice of Action and Statement of Claim naming RBH as a defendant;
15. Supreme Court of British Columbia, Vancouver Registry, bearing Action No.: 10-2780. filed on or about June 25, 2010, by Barbara Bourassa on behalf of the Estate of Mitchell David Bourassa, as a Writ of Summons & Statement of Claim naming RBH as a defendant;
16. Supreme Court of British Columbia, Victoria Registry, bearing Action No.: 10-2769, filed on or about June 25, 2010, by R. McDermid as a Writ of Summons and Statement of Claim naming RBH as a defendant;
17. Court of Queen's Bench of Alberta, bearing Action No.: 1201-07314 filed on or about June 8, 2012 by Her Majesty in Right of Alberta as a Statement of Claim naming RBH as a defendant;
18. Québec Superior Court, District of Montreal, bearing Action No.: 500-17-072363-123 filed on or about June 8, 2012 by the Attorney General of Québec as a Motion Introductive of Suit naming RBH as a defendant;
19. Queen's Bench of Saskatchewan, Judicial Centre of Saskatoon, bearing Action No.: 871/2012 filed on or about June 8, 2012 by the Government of Saskatchewan as a Statement of Claim naming RBH as a defendant;
20. Queen's Bench of Manitoba, Winnipeg Judicial Centre, bearing File No. C112-01-78127 filed on or about May 31, 2012 by Her Majesty the Queen in Right of the Province of Manitoba as a Statement of Claim naming RBH as a defendant;
21. Ontario Superior Court of Justice, bearing Action No.: 53794/12 filed on or about June 27, 2012 by Suzanne Jacklin as a Statement of Claim naming RBH as a defendant;
22. Supreme Court of Prince Edward Island (General Section), bearing Action No.: S1-GS-25019 filed on or about September 10, 2012 by Her Majesty the Queen in Right of the Province of Prince Edward Island as a Statement of Claim naming RBH as defendant;

23. Supreme Court of Nova Scotia, Halifax, bearing File No. 434868 filed on or about January 2, 2015 by Her Majesty the Queen in Right of the Province of Nova Scotia as a Statement of Claim naming RBH as a defendant;

SCHEDULE "B"

OTHER INSURERS

Address	Insurer
Factory Mutual Global 225 Wyman Street Waltham, MA U.S.A. 02454-9198 Attention: Marla Goyne	Affiliated FM Insurance Company
Allstate Insurance Company of Canada/Allstate du Canada, Compagnie D'Assurance 51 West Higgins Road, T2A South Barrington, IL U.S.A. 60010-9386 Attention: Kevin Porter	AllState Insurance Company of Canada
AIG Insurance Company of Canada 145 Wellington Street West Toronto, Ontario M5J 1H8 Attention: Vincent Tan	American Home Assurance Company New Hampshire Insurance Company
Munich Re America, Inc. 555 College Road East Princeton, NJ U.S.A. 08543 Attention: Gregory Armour	American Re-Insurance Company
Aviva Insurance Company of Canada 2206 Eglinton Avenue East Scarborough, Ontario M1L 4S8 Attention: Karin Ots	General Accident Assurance Company Scottish & York Insurance Company Limited United States Fire Insurance Company
The Hartford One Hartford Plaza T-7-92 Hartford, Connecticut U.S. A 06155	Hartford Accident and Indemnity Company Hartford Fire Insurance Company Hartford Financial Services Group, Inc.

Address	Insurer
Attention: Glenn A. Frankel, Vice President	
Kansa General Insurance Company Ltd., by its liquidator, Ferdinand Alfieri 4485 Sherbrooke Street West Westmount, QC H3Z 1E7 Attention: Mr. Ferdinand Alfieri, Liquidator	Kansa General International Insurance Company Ltd., Formerly Kansa General Insurance Company Ltd., by its liquidator, Ferdinand Alfieri
La Nordique Compagnie D'assurance Du Canada 700 University Avenue, Suite 1500 - A Toronto, Ontario, M5G 0A1	La Nordique Compagnie D'assurance Du Canada
Northbridge Commercial Insurance Corporation 55 University Avenue Toronto, Ontario M5J 2H7 Attention: Vice President, Claims	Markel Insurance Company of Canada
PricewaterhouseCoopers Inc. Liquidator of Northumberland General Insurance Company 18 York Street, Suite 2600 Toronto, Ontario M5J 0B2 Attention: Ms. Joanne Brown	Northumberland General Insurance Company, by its liquidator, Pricewaterhousecoopers Inc., Liquidator
Royal & Sun Alliance Insurance Company Of Canada 18 York Street, Suite 800 Toronto, Ontario M5J 2T8 Attention: Mr. Linda Friesen, Claims Manager	Royal & Sun Alliance Insurance Company Of Canada

Address	Insurer
<p>ING Canada 700 University Avenue, 14th Floor Toronto, ON M5G 0A1</p> <p>Attention: Julie Nolette Vice President, Casualty</p>	<p>The Guardian Insurance Company of Canada</p> <p>The Halifax Insurance Company</p>
<p>CIGNA Insurance Company of Canada 130 King Street West, 12th Floor P.O. Box 185 Toronto, Ontario M5X 1A6</p>	<p>CIGNA Insurance Company of Canada</p>
<p>CNA Toronto Branch 250 Yonge Street Suite 1500 Toronto, Ontario M5B 2L7</p> <p>Attention: Mr. Craig Duncan, Vice President, Claims for Canada</p>	<p>Continental Insurance Company (CNA)</p>
<p>INA Insurance Company of Canada ACE INA 25 York Street, Suite 1400 Toronto, Ontario M5J 2V5</p> <p>Attention: Beth Bull Vice President, Casualty Claims</p>	<p>INA Insurance Company of Canada</p>
<p>The Dominion of Canada General Insurance Company 165 University Avenue Toronto, ON M5H 3B9</p>	<p>Canadian Indemnity Company</p>
<p>The Home Insurance Company in Liquidation c/o Merrimack Superior Court 163 North Main Street Concord, NH 03301-5001</p>	<p>Home of New York</p>

SCHEDULE "C"

IN THE MATTER OF THE WINDING-UP OF THE INSURANCE BUSINESS IN CANADA OF RELIANCE INSURANCE COMPANY- CANADIAN BRANCH ("Reliance Canada")

IMPORTANT NOTICE REGARDING A PROPOSED SETTLEMENT AND DISCHARGE OF ALL CLAIMS AND POTENTIAL CLAIMS IN CONNECTION WITH INSURANCE POLICIES ISSUED TO OR FOR THE BENEFIT OF ROTHMANS, BENSON & HEDGES INC. ("RBH") AND ITS RELATED ENTITIES

On December 3, 2001, the Ontario Superior Court of Justice (the "Court") ordered the winding-up of Reliance Canada, under the provisions of the *Winding-up and Restructuring Act*. The Court appointed KPMG Inc. as liquidator (the "Liquidator").

This Notice is being given pursuant to the Order of the Court made July 15, 2015 (the "Directions Order"). The Liquidator hereby gives notice that it has brought a motion (the "RBH Approval Motion") returnable before the Court on November , 2015, or such other date as may be set by the Court. The RBH Approval Motion and the relief sought therein may affect you and any claims or potential claims that you may have against Reliance Canada, or any of its related parties, arising by virtue of or in connection with policies of insurance issued by Reliance Canada (the "Reliance Policies") to or for the benefit of RBH.

The RBH Approval Motion seeks an Order of the Court approving the full and final settlement and release agreement dated May 7, 2015 entered into by Reliance Canada and RBH, and other related relief. This relief includes a declaration that any and all claims or potential claims against Reliance Canada and its related parties, in connection with or arising by virtue of claims against RBH or entities related to RBH which may be insured by the Reliance Policies, will be deemed to be completely released and discharged. The foregoing includes (but is not

limited to) any claims in connection with the Reliance Policies pursuant to the direct action provisions of the *Code Civil du Québec* or any other statutory provisions granting rights of recovery against Reliance Canada.

This Notice and the summary herein of the RBH Approval Motion do not replace and are not a substitute for the materials filed in support of the RBH Approval Motion. You may obtain a copy of such materials, as well as a copy of the Directions Order, from the Liquidator's website at www.relianceinsurance.ca or from the undersigned.

Please note that the Directions Order provides that any person who intends to appear and make submissions at the hearing of the RBH Approval Motion ("Responding Party") shall serve a Notice of Appearance, in the form attached to the Directions Order, on counsel for the Liquidator, so as to be received by such counsel on or before September 16, 2015.

Further, the Directions Order provides that any Responding Party who will rely on responding materials at the hearing of the RBH Approval Motion shall, on or before October 13, 2015: (i) serve such responding materials on counsel for the Liquidator and on each Responding Party, and (ii) file such materials with the Court.

KPMG Inc.,
Liquidator, Reliance Insurance Company
Canadian Branch
Bay-Adelaide Centre
333 Bay Street, Suite 4600
Toronto, ON M5H 2S5

Janine M. Bradley, Senior Manager

SCHEDULE "D"

DANS L'AFFAIRE DE LA LIQUIDATION DES ACTIVITÉS D'ASSURANCE AU CANADA DE LA SUCCURSALE CANADIENNE DE LA RELIANCE INSURANCE COMPANY (« Reliance Canada »)

AVIS IMPORTANT CONCERNANT UNE PROPOSITION DE PAIEMENT LIBÉRATOIRE DE TOUTES LES RÉCLAMATIONS ACTUELLES ET POTENTIELLES EFFECTUÉES DANS LE CADRE DE POLICES D'ASSURANCE ÉMISES AU NOM OU AU BÉNÉFICE DE ROTHMANS, BENSON & HEDGES INC. (« RBH ») ET DE SES PARTIES LIÉES

Le 3 décembre 2001, la Cour supérieure de justice de l'Ontario (la « Cour ») a ordonné la liquidation de Reliance Canada, en vertu de la Loi sur les liquidations et les restructurations. KPMG Inc. a été nommé liquidateur (le « liquidateur ») par la Cour.

Le présent avis est signifié en application d'une ordonnance de la Cour délivrée le 15 juillet 2015 (l'« ordonnance d'instructions »). Le liquidateur fait savoir par la présente qu'il a présenté une requête (la « requête d'approbation RBH ») rapportable devant la Cour le novembre 2015, ou à une autre date déterminée par la Cour. La requête d'approbation RBH et les mesures réparatoires réclamées peuvent avoir des incidences pour vous et toute réclamation actuelle ou potentielle que vous pourriez présenter ou avoir présentée contre Reliance Canada, ou l'une ou l'autre de ses parties liées, en vertu ou en conséquence de polices d'assurance émises par Reliance Canada (les « polices Reliance ») au nom ou au bénéfice de RBH.

La requête d'approbation RBH vise à obtenir une ordonnance de la Cour autorisant l'accord de règlement libératoire intégral et définitif établi en date du 7 mai 2015 entre Reliance Canada et RBH, et d'autres mesures réparatoires connexes. Ces dernières comprennent une déclaration selon laquelle Reliance Canada et ses parties liées sont réputées être entièrement libérées et dégagées de toute responsabilité à l'égard de toute réclamation actuelle ou potentielle

en vertu ou en conséquence de réclamations faites à l'encontre de RBH ou de ses parties liées qui seraient couvertes par les polices Reliance, y compris (sans s'y limiter) toute réclamation faite dans le cadre des polices Reliance, en application des dispositions du *Code civil du Québec* concernant le recours direct ou de toute autre disposition législative accordant des droits de recouvrement contre Reliance Canada.

Le présent avis et le sommaire de la requête d'approbation RBH qui y est présenté ne remplacent pas les documents déposés à l'appui de la requête d'approbation RBH et ne peuvent s'y substituer. Vous pouvez obtenir une copie desdits documents ou de l'ordonnance d'instructions sur le site du liquidateur, à l'adresse www.relianceinsurance.ca, ou auprès de la soussignée.

Veillez prendre note qu'en vertu de l'ordonnance d'instructions, toute personne ayant l'intention d'assister et de présenter des observations à l'audience de la requête d'approbation RBH (la « partie intimée ») doit, pour être entendue par le conseil du liquidateur, signifier à ce dernier un avis de comparution, au moyen du formulaire joint à l'ordonnance d'instructions, le ou avant le 16 septembre 2015.

L'ordonnance d'instructions prévoit en outre que toute partie intimée qui entend utiliser des documents à l'appui de son intervention lors de l'audience de la requête d'approbation RBH doit, le ou avant le 13 octobre 2015 : a) signifier les documents en question au conseil du liquidateur et à chacune des parties intimées, et b) déposer les documents en question auprès de la Cour.

KPMG Inc.,
Liquidateur de Reliance Insurance Company -
Succursale canadienne
Bay Adelaide Centre
333 Bay Street, Suite 4600
Toronto (Ontario) M5H 2S5

Janine M. Bradley, directrice principale

SCHEDULE "E"

Court File No. 01-CL-4313

**ONTARIO
SUPERIOR COURT OF JUSTICE
- COMMERCIAL LIST**

**IN THE MATTER OF
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INSURANCE COMPANIES ACT, S.C. 1991, C.47, AS AMENDED**

**AND IN THE MATTER OF THE
WINDING-UP AND RESTRUCTURING ACT, R.S.C. 1985, C.W-11, AS AMENDED**

BETWEEN:

THE ATTORNEY GENERAL OF CANADA

Applicant

- and -

RELIANCE INSURANCE COMPANY

Respondent

NOTICE OF APPEARANCE RE:

RBH APPROVAL MOTION

_____ [insert name of party] intends to appear and make submissions at the
RBH Approval Motion (as defined in the Directions Order herein made July 15, 2015).

Service may be effected on this party at:

Contact person or Legal Counsel, if any

Firm or Company

Full address

E-mail

Fax No.

Telephone Number

DATED this _____ day of _____, 2015.

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THE ATTORNEY GENERAL OF CANADA

Applicant

and

RELIANCE INSURANCE COMPANY

Respondent

Court File No: 01-CL-4313

**ONTARIO
SUPERIOR COURT OF JUSTICE
- COMMERCIAL LIST**

Proceeding commenced at TORONTO

ORDER

(Motion for directions in respect of motion re approval of settlement: Rothmans, Benson & Hedges Inc. policies)

Goodmans LLP

Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, ON M5H 2S7

Graham D. Smith\LSUC #26377D
Gale Rubenstein\LSUC #17088E
Francy Kussner\LSUC #29943K
Tel: (416) 979-2211
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Email: gsmith@goodmans.ca
grubenstein@goodmans.ca
fkussner@goodmans.ca

Lawyers for KPMG Inc.,
Liquidator of Reliance Canada

THE ATTORNEY GENERAL OF CANADA
Applicant

and

RELIANCE INSURANCE COMPANY
Respondent

Court File No: 01-CL-4313

**ONTARIO
SUPERIOR COURT OF JUSTICE
- COMMERCIAL LIST**

Proceeding commenced at TORONTO

MOTION RECORD
**(Motion returnable October 8, 2015 for variation
of the Directions Order in respect of the approval
motion re: settlement: Rothmans, Benson &
Hedges Inc. policies)**

Goodmans LLP
Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, ON M5H 2S7

Graham D. Smith LSUC #26377D
Francy Kussner LSUC #29943K
Tel: (416) 979-2211
Fax: (416) 979-1234
Email: gsmith@goodmans.ca
fkussner@goodmans.ca

Lawyers for KPMG Inc.,
Liquidator of Reliance Canada