

Vivian M Brennan (creditor)  
Vivian Brennan-Dolezar (Representative)  
10953 E Tripoli Avenue  
Mesa AZ 85212

March 27, 2019

Honorable Shelley C. Chapman  
United States Bankruptcy Judge  
United States Bankruptcy Court  
One Bowling Green  
New York, New York 10004

Case No. 19-10771 (SCC)  
Imperial Tobacco Canada Limited  
Debtor in a Foreign Proceeding



Dear Honorable Shelley C. Chapman,

The purpose of this letter is to file an objection against Imperial Tobacco Canada Limited's request for relief from paying 3 different types of pensions to former Genstar employees. The pensions are (1) non-US tax qualified Deferred Income Plan, (2) non-US tax qualified Supplemental Executive Retirement Plan and (3) non-US tax qualified Supplementary Pension Plan. I am filing this objection on behalf of my mother, Vivian M Brennan (creditor) with her full permission and approval, (please see her approval and signature on the last page).

Please allow me the opportunity to give some background. On March 11 and 14, I received a total of 11 packets of court documents from Bacewell LLP. A cover letter was not included and had no indication why I was receiving the documents. In reading through the documents, it appeared that Imperial Tobacco Canada Limited was requesting relief to no longer fund my mother's pensions. After speaking with an associate at Bracwell LLP, my worst fears were confirmed, Imperial Tobacco Canada Limited were in fact requesting relief to not pay her pension. This was devastating to an 89 year old woman that is financially dependent on her pension. I was advised to seek advice of an attorney.

I contacted the hotline of FTI Consulting, Canada and spoke with DeLoya on March 21, 2019 and he said he would get back to me with information. On March 25, 2019 he contacted me and informed me that her pension would cease to be paid immediately. So, her April 1, 2019 pension would not be paid. This very short notice gave no time for preparation for loss of income.

During the period of March 11 – March 26, 2019, I have made/received 61 phone calls and numerous e-mails to include attorneys, NY Bar Association, FTI Consulting and Bracewell LLP. I tried numerous time to contact IMASCO retiree Center, Brent Cotton (502-371-1704) however, he never returned calls. During this time I spoke with numerous attorneys. Because of the nature of the International Bankruptcy, I was not able to retain an attorney for my mother. While I was referred along to other specialized attorneys and given some advice, in the end I was told that it would be cost prohibited to obtain counsel and no one would accept the case regardless. The names of the other retirees that are



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affected by Imperial Tobacco Canada Limited's inability to honor their financial obligation, are not being released. This prohibits retiree's affected by this bankruptcy to obtain joint representation.

The court documents indicate that IMASCO is willing to fund some types of pensions but not others. It is unclear how or why this decision was made. Fifty Three (53) elderly retirees are negatively affected financially because of IMASCO's decision.

I have attached some documents that my father, Harold J Brennan (deceased 2012) signed in regards to the 2 pension that my mother has been receiving. (1) Deferred Income Plan (2) Supplementary Pension Plan. My father opted for the 60% joint and survivor benefit for the Deferred Income Plan. The Supplementary Pension Plan was a 100% joint and survivor benefit. The documentation provided indicates that the pension will be paid for life. His pensions were set up as such to secure my mother's financial security after his death and until her death. Now at the age of 89, her financial security is in a precarious situation.

In summary

- My mother, Vivian M Brennan, will lose here source of income at the age of 89
- We received very short notice to financially plan for loss of pension/income
- There is no representation for the retirees affected by the loss of pension
- IMASCO has not responded to repeated request for discussion

I am asking you to please deny the request for the order of relief that Imperial Tobacco Canada Limited is seeking. Relief will give them the ability to renege on their financial responsibility to honor payment of these pensions. If I am interpreting the court document correctly, any assets of Imperial Tobacco Canada Limited will be used to pay corporate creditors. Imperial Tobacco Canada Limited's inability to pay large corporations will not bankrupt or cause extreme financial hardship to them as it will cause financial hardship for 53 elderly retirees that depend on their pensions.

I respectfully request your assistance in this matter.

Regards,



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I, Vivian M Brennan, have given my daughter Vivian Brennan-Dolezar permission to speak, correspond or make any and all decisions on my behalf, regarding the Bankruptcy trial of Imperial Tobacco Canada Limited.

*Vivian M. Brennan 03/27/2019*  
Vivian M Brennan

CC: Bracewell LLP  
Jennifer Feldsher, Esq.  
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New York, NY 10020-1100