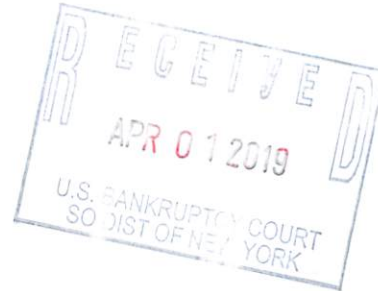


BY Priority Mail

March 29, 2019

Hon. Shelley C Chapman  
United States Bankruptcy Judge  
Southern District of New York  
One Bowling Green  
New York, NY 10004

Bracewell LLP  
Jennifer Feldsher, Esq.  
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1251 Avenue of the Americas  
New York, NY 10020-1100



OBJECTIONS IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF IMPERIAL TOBACCO COMPANY CANADA LIMITED CHAPTER 15 PETITION-CASE NO. 19-10771 (SSC)

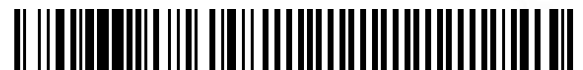
My name is Alfred K Mueller and I live at 44537 Arapaho Ave, Fremont, CA Telephone # (510) 651-26599, Cell # (510) 207-2321 and Email [al.mueller@paccoast.com](mailto:al.mueller@paccoast.com).

In 1986 I was employed by Genstar Corporation ("Genstar") headquartered in San Francisco, California. As President of Genstar Cement division and I participated in the Genstar Deferred Income Plan ("DIP.") The DIP provided for participants to contribute a portion of their salaries into the plan in return for stipulated monthly retirement payments from age 65 to 80. Attendance at the hearing in this matter in New York City is not feasible for me. Accordingly, I am submitting my objections in writing.

In Section 14 on page 6 of the Verified Petition the Debtor proposes to continue to fund ordinary course payments to their pension and retirement plans of US subsidiaries with the exception of (i) a deferred income plan for approximately 53 individuals who are former senior management employees of Genstar (the "DIP") (ii) a supplement executive retirement plan for 14 individuals and (iii) a supplementary plan for 3 individuals "(collectively the "Plans"). I am a participant in the DIP plan to which I made salary deduction contributions and I have been receiving regular monthly payments according to the plan since my age 65.

I submit that the relief requested "out of an abundance of caution" to discontinue payments to the Plans by the Debtor including the DIP Plan is not justified from a financial point of view. The Debtor is a long standing going concern with assets in Canada and in the U.S. in excess of C\$ 5 billion with significant cash flow and profitability. The Debtor is primarily interested in preservation of its assets and the continued contributions to the Plans will not be material to its financial position.

The failure to continue contributions to the Plans will inflict significant financial harm to the participants all of whom are of advanced retirement age and who have been relying in receipt of these payments since their age 65. The discontinuance of the payments constitutes a breach of the obligations incurred



in the formation of the DIP which provided that the Genstar assets would be sold or merged only with a successor capable of the fulfilling the funding obligations. Furthermore the DIP participants contributed to the DIP plan with voluntary cash reductions in their salaries in reliance on receiving future retirement payments. In addition insurance policies were purchased to as part of the DIP funding. The Debtor acquired the assets of the Genstar companies in excellent condition and benefitted significantly from their operations. In return the Debtor should continue to fulfill its obligations to the former executive employees under the Plans.

I therefore request that during the pendency of the bankruptcy proceedings and beyond that the Debtor be required to continue to fund the Plans without interruption. Furthermore I request that the Court make clear in any rulings that it is not making a determination of my participant's rights under the employee benefit provisions of the DIP and the obligations of the Debtor thereunder, which determinations should be made only upon proper notice and an opportunity for me to respond.

Respectfully Submitted



Alfred K. Mueller