

Vivian Brennan-Dolezar, Representative,
10953 E Tripoli Avenue
Mesa, AZ 85212

April 1, 2012

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)
Docket #26
Imperial Tobacco Canada Limited
Debtor in Foreign Proceedings

Dear Honorable Shelley C. Chapman,

On March 27, 2019 I wrote to you to requesting to file an objection against Imperial Tobacco Canada Limited's request for relief from paying 3 different types of pension to former Genstar employees. I respectfully request that you accept this letter as an addendum to my original letter of objection, Case #19-10771, Docket #26.

As of April 1, 2019, I have not received any written correspondence from Imperial Tobacco Canada Limited or their Representative's informing retirees of their decision to discontinue pension payments. On March 23, 2019 I had a conversation with DeLoya of FTI Consulting (Canada) when he stated that the April 1, 2019 pensions would not be paid. Since the time of my conversation with DeLoya on March 23 2019, I was informed that the hearing for relief was scheduled for April 15, 2019. Although the hearing has not taken place, Imperial Tobacco Canada Limited did not pay the April 1, 2019 pension. Their unwillingness to inform written intent of non-payment of pensions exhibits the unethical conduct of Imperial Tobacco Canada Limited, indicating their disregard and disrespect for their retired employees. The Project Redux Pension/Benefit Summary Sheet Overview, 19-10771, DOC 5-1, Entered 3/13/2019, Exhibit A Volume 1, Page 508 of 925 indicates that funding for the 3 pension types as of 12/31/2017 is estimated to be USD\$32M. I respectfully request that you rule that the funds should not be used to pay corporate creditors but be used by Imperial Tobacco Canada Limited to continue to meet their financial obligations of making pension payments to the 53 retirees.

Thank you for your time and attention to this matter.

Sincere Regards,

Vivian Brennan-Dolezar
(602) 295-0472
vdolezar@gmail.com



Page 2

Case No. 19-10771(SCC)

Docket #26

Imperial Tobacco Canada Limited

Debtor in Foreign Proceedings

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

Vivian M. Brennan 04/01/2019
Vivian M Brennan

CC: Bracewell LLP

Jennifer Feldsher, Esq

1251 Avenue of the Americas

New York, New York 10020-1100