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In its Capacity as Monitor and Foreign Representative for the Debtor

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re: IMPERIAL TOBACCO CANADA LIMITED, Debtor in a Foreign Proceeding.[1]	Chapter 15 Case No. 19-10771 (SCC)

MONITOR'S OMNIBUS REPLY IN SUPPORT OF VERIFIED CHAPTER 15 PETITION FOR RECOGNITION OF FOREIGN MAIN PROCEEDING AND RELATED RELIEF

FTI Consulting Canada Inc. ("FTI"), in its capacity as the court-appointed monitor ("Monitor") and foreign representative of Imperial Tobacco Canada Limited ("ITCAN" or the "Debtor") in a proceeding (the "Canadian Proceeding") under Canada's *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA"), pending before the Ontario Superior Court of Justice (Commercial List) at Toronto (the "Canadian Court"), by its undersigned counsel, hereby submits this omnibus reply (a) to the letter objections received from four *pro se* participants in the Debtor's Top-Hat Plans (as defined below) (Dkt. Nos. 26, 27, 28, 29, and 32) (the "Objections") and (b) in further support of the *Verified Chapter 15 Petition for Recognition*

[1] The last four digits of the Debtor's taxpayer identification number is 4374. The Debtor's registered office is located at 30 Pedigree Court, Brampton (Ontario) Canada L6T 5T8.

of Foreign Main Proceeding and Related Relief (Dkt. No. 2, the "Verified Petition")[2] seeking recognition of ITCAN's Canadian Proceeding under chapter 15 of title 11 of the United States Code (the "Bankruptcy Code").

OMNIBUS REPLY

1. The Monitor filed the Verified Petition seeking recognition of the Canadian Proceeding and related relief to protect the Debtor and its supply-chain in the United States while the Debtor pursues a comprehensive restructuring in Canada. As part of that restructuring, the Debtor is seeking to resolve an estimated $600 billion in alleged liabilities already pending in Canada as well as potential and unknown claims, so that it can continue as a going concern. The fact that a streamlined resolution of claims is absolutely necessary for the Debtors' survival as a going concern and the best option for maximizing the value of the Debtor's assets for all stakeholders has not been challenged. Nor is there any dispute that the Debtor's "center of main interests" is in Canada.

2. Courts in this district have routinely found recognition to be mandatory upon compliance with the requirements of section 1517(a)(1), (2) and (3) of the Bankruptcy Code. *See In re Millard*, 501 B.R. 644, 651 (Bankr. S.D.N.Y. 2013) (holding section 1517 is a "statutory mandate"); *see also In re Ocean Rig UDW Inc*., 570 B.R. 687, 699 (Bankr. S.D.N.Y. 2017) (citing *Millard*, 501 B.R. at 651 and *In re ABC Learning Ctrs. Ltd*., 728 F.3d 301, 306 (3d Cir. 2013)). The Objections do not challenge that the Monitor has satisfied the requirements of section 1517 of the Bankruptcy Code. Indeed, most expressly provide that they do not oppose recognition. *See generally* Dkt. Nos. 26-29, and 32.

[2] Capitalized terms used but not otherwise defined herein shall have the meaning ascribed to them in the Verified Petition.

3. Instead, the Objections, lodged by a few participants in legacy "top hat" executive retirement plans previously funded by the Debtor on behalf of its U.S. subsidiaries (the "Top-Hat Plans"), ask the Court for a leg up on Canadian creditors. They ask the Court to condition recognition on the resumption of payments under the Top-Hat Plans. *See* Dkt. No. 26 at 2; Dkt. No. 29 at 4. Contributions on account of the Top-Hat Plans, however, are approximately $6 million per year, are not secured by insurance policies or reserves, and cannot be justified in the Canadian Proceeding as "necessary" to the Debtor's ongoing business. Therefore, their continued funding could not be supported by the Debtor under the CCAA.[3] The objectors do not proffer any principled reason in the Objections for why they should be entitled to special treatment that is unavailable to other similarly situated creditors. Nevertheless, recognition of the Canadian Proceeding will not impair their ability to seek such relief in the Canadian Court if appropriate, or to participate in the claims allowance process once one is established by the Canadian Court. For further comfort, as requested in the Objections, the Monitor will include the following language in the Recognition Order:

> Nothing contained herein shall be deemed or construed to impair or otherwise adversely affect any rights of any group representative of the beneficiaries of the Top-Hat Plans appointed by the Canadian Court, if any, or any individual participant of the Top-Hat Plans from pursuing any rights, claims and remedies, collectively or individually, in the Canadian Proceeding or the Debtor's or Monitor's rights, claims, defenses and remedies in connection therewith..[4]

[3] At least one of the objections questions the Debtor's determination to continue making ordinary course payments in respect of the Imasco Holdings Group's Inc. defined benefit pension plan which covers over 2500 participants (the "IHGI Plan"). The IHGI Plan, however, is a defined benefit plan subject to Title IV of the *U.S. Employee Retirement Income Security Act of* 1974 and has different rights and regulations than the Top-Hat Plans. As contributions under the IHGI Plan are a fraction of the annual contributions required under the Top-Hat Plans and cover more than 50 times the number of participants, the Debtor determined, in its business judgment, that continued payment of that plan was warranted to avoid the significant penalties and legal costs associated with termination. *See* Ex. C of the ITCAN Affidavit attached as Ex. A to the Bishop Declaration (Dkt. No. 5).

[4] While they have not formally appeared in this Case, several Top-Hat Plan participants (the "Retiree Group") have retained counsel in connection with the Canadian Proceeding and this Case. Counsel for the Monitor has consulted U.S. counsel for the Retiree Group on inclusion of this language. *See Supplemental*

4. The Objections fail to set forth any valid basis to deny recognition and, while they do not reference section 1506 of the Bankruptcy Code or U.S. public policy, fall woefully short of the heavy burden required under that section. Section 1506 of the Bankruptcy Code allows a Court to deny recognition only "if the action would be *manifestly* contrary to the public policy of the United States." 11 U.S.C. § 1506 (emphasis added). That exception, however, "should be interpreted restrictively and . . . [the exception] is only intended to be invoked under exceptional circumstances concerning matters of fundamental importance for the [United States]." *In re OAS S.A.,* 533 B.R. 83, 103 (Bankr. S.D.N.Y. 2015) ("federal courts in the United States have uniformly adopted the narrow application of the public policy exception."); *see also In re Irish Bank Resolution Corp. (In re Special Liquidation)*, No. 13-12159 (CSS), 2014 Bankr. LEXIS 1990, at *57 (Bankr. D. Del. Apr. 30, 2014) (section 1506 is to be invoked only in exceptional circumstances); *In re Ashapura Minechem*, 480 B.R. 129, 139 (Bankr. S.D.N.Y. 2012) ("only one published decision has found recognition to violate U.S. public policy since Chapter 15 was enacted at the time the Bankruptcy Court made its decision – and only two since [November 22, 2011].").

5. In the instant case, it is axiomatic that granting recognition of the Canadian Proceeding and related relief is consistent with the goals of Chapter 15 and not contrary to them. The Recognition Order and the related relief will aid the Canadian Proceeding by preventing disruption of the Debtor's business operations and will help the Debtor conduct an orderly reorganization of its financial affairs in Canada where it is headquartered and its center of main interests lies. These goals are aligned with the objectives of Chapter 15 (*see* 11 U.S.C. § 1501(a))

Declaration of Paul Bishop in Support of Verified Chapter 15 Petition for Recognition of Foreign Main Proceeding, at ¶¶ 5 and 7, n.4.

and promote the U.S. public policy of respecting foreign proceedings. Indeed, since the passage of Chapter 15, Canadian proceedings under the CCAA have routinely been recognized as foreign proceedings entitled to recognition and comity in the United States. *See generally In re Ephedra Prods. Liab. Litig.*, 349 B.R. 333, 336-7 (finding proceedings in accordance with the CCAA do not offend the "public policy of the United States."); *see also In re Sino-Forest Corp.*, 501 B.R. 655, 666 (Bankr. S.D.N.Y. 2013); *In re Metcalf & Mansfield Alt. Invs.*, 421 B.R. 685, 688 (Bankr. S.D.N.Y. 2010); *In re Quebecor World, Inc.*, No. 08-13814 (Bankr. S.D.N.Y. July 1, 2009); *In re Canwest Global Commc'ns Corp.*, No. 09-15994 (Bankr. S.D.N.Y. Nov. 3, 2009); *In re Baronet U.S.A. Inc.*, No. 07-13821 (Bankr. S.D.N.Y. Jan. 10, 2008).

CONCLUSION

In sum, granting recognition will promote the U.S. public policy of respecting foreign proceedings as articulated in, inter alia, Bankruptcy Code sections 1501(a) and 1508 and does not violate section 1506. The Monitor has satisfied the requirements for recognition of the Canadian Proceeding as a foreign main proceeding and related relief under Bankruptcy Code sections 1517, 1520 and 1521 and none of the Objections contend otherwise. Accordingly, the Monitor respectfully requests that the Court deny the Objections and enter an order substantially in the form annexed hereto as Exhibit A (containing a clean and a marked version reflecting changes between the initial proposed Recognition Order and the amended proposed Recognition Order), granting the relief requested therein and any such other and further relief as may be just and proper.

[*Remainder of page intentionally left blank.*]

Dated: April 12, 2019
New York, New York

By: /s/ *Jennifer Feldsher*
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Exhibit "A"

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re: IMPERIAL TOBACCO CANADA LIMITED, Debtor in a Foreign Proceeding.	Chapter 15 Case No. 19-10771 (SCC)

ORDER RECOGNIZING FOREIGN MAIN PROCEEDING AND GRANTING RELATED RELIEF

This matter was brought by FTI Consulting Canada Inc., in its capacity as the Court-appointed monitor[1] (the "Monitor") and duly authorized foreign representative for Imperial Tobacco Canada Limited (the "Debtor"), upon its filing, on behalf of the Debtor, of the *Verified Chapter 15 Petition for Recognition of Foreign Main Proceeding* (the "Verified Petition")[2] pursuant to sections 1504 and 1515 of title 11 of the United States Code (the "Bankruptcy Code"), commencing the above-captioned Chapter 15 case (the "Chapter 15 Case").

[1] FTI was appointed as Monitor pursuant to Canada's *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended, by order dated March 12, 2019.

[2] Capitalized terms used but not otherwise defined herein have the meaning ascribed to them in the Verified Petition and the *Monitor's Omnibus Reply In Support of Verified Chapter 15 Petition for Recognition of Foreign Main Proceeding and Related Relief*, as applicable.

The Court has reviewed the Verified Petition along with the other papers, pleadings and exhibits submitted by the Monitor in support of the Verified Petition (collectively, the "Supporting Papers,") including, among other things, (a) the Declaration of Paul Bishop in Support of (I) Verified Chapter 15 Petition for Recognition of Foreign Main Proceeding and Related Relief, (II) Application for an Order Scheduling Recognition Hearing, Specifying Deadline for Filing Objections and Specifying Form and Manner of Notice (the "Notice Application") and, (III) *Ex Parte* Application for Temporary Restraining Order and Relief Pursuant to Sections 1519 and 105(a) of the Bankruptcy Code (the "Bishop Declaration") and the (b) Memorandum of Law in support of the Verified Petition.

For good cause shown, including the record created at the April 15, 2019 Recognition Hearing, the Court finds and concludes as follows:

A. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334.

B. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(P).

C. Venue is proper before this Court pursuant to 28 U.S.C. § 1410.

D. Good, sufficient, appropriate and timely notice of the filing of the Verified Petition and the hearing on the Verified Petition has been given pursuant to Local Rules 2002-4 and 9078-1 and Rule 2002(q)(1) of the Federal Rules of Bankruptcy Procedure.

E. The Chapter 15 Case was properly commenced pursuant to sections 1504 and 1515 of the Bankruptcy Code.

F. Pursuant to section 1517(a)(2) of the Bankruptcy Code, the Monitor is a "person" within the meaning of section 101(41) of the Bankruptcy Code, and the Monitor is the duly appointed foreign representative of the Debtor within the meaning of section 101(24) of the Bankruptcy Code.

G. The Canadian Proceeding currently pending before the Canadian Court is a "foreign proceeding" within the meaning of section 101(23) of the Bankruptcy Code.

H. The Canadian Proceeding is pending in Canada, where the Debtor's "center of main interests," as that term is used in section 1517(b)(1) of the Bankruptcy Code, is located, and, accordingly, the Canadian Proceeding is a "foreign main proceeding" pursuant to section 1502(4) of the Bankruptcy Code and is entitled to recognition pursuant to sections 1517(a) and 1517(b)(1) of the Bankruptcy Code.

I. The Debtor is entitled to all of the relief provided under sections 1520 and 1521(a)(1) and (2) of the Bankruptcy Code, without limitation, because those protections are necessary to effectuate the purposes of Chapter 15 of the Bankruptcy Code and to protect the assets of the Debtor and the interests of the Debtor's creditors and stakeholders.

Therefore, it is hereby ordered that:

1. The Verified Petition is **GRANTED**.

2. The Verified Petition meets the requirements of section 1515 of the Bankruptcy Code and Bankruptcy Rule 1007(a)(4).

3. The Canadian Proceeding is recognized as a "foreign main proceeding" (as defined in section 1502(a)(4) of the Bankruptcy Code) pursuant to sections 1517(a) and 1517(b)(1) of the Bankruptcy Code.

4. The Monitor is recognized, on a final basis, as the "foreign representative" as defined in section 101(24) of the Bankruptcy Code.

5. Other than as expressly set forth herein, the Debtor is entitled to all of the relief provided under sections 1520 and 1521 of the Bankruptcy Code, without limitation.

6. Pursuant to sections 1520 and 1521 of the Bankruptcy Code, and, as necessary, sections 105(a) and 1507 of the Bankruptcy Code, the Canadian Order for Relief is hereby given full force and effect in the United States.

7. The Debtor is authorized to maintain its U.S. assets, business operations, supply chain, inventory management and distribution processes in the ordinary course of the Debtor's business, pursuant to section 1520(a) of the Bankruptcy Code. For the avoidance of doubt, the Debtor is continuing to operate its business and is not requesting that the Monitor be provided with the rights set forth under section 1521(a)(5) at this time and, accordingly, relief is not being granted under section 1521(a)(5) to the Debtors under this Order.

8. The relief granted hereby is necessary and appropriate, in the interests of the public and of international comity, not inconsistent with any public policy of the United States, and warranted pursuant to sections 1507(a), 1509(b)(2)-(3), 1520, 1521(a), and 1522 of the Bankruptcy Code.

9. Pursuant to section 1521(a)(6), any additional relief granted under section 1519(a) is hereby extended.

10. Any action to interfere with the Debtor's assets, business, operations, or its supply chain, inventory management or distribution processes are hereby barred, enjoined, and stayed, pursuant to sections 362, 1520(a), and 1521(a)(1) and (2) of the Bankruptcy Code.

11. Nothing contained herein shall be deemed or construed to impair or otherwise adversely affect any rights of any group representative of the beneficiaries of the Top-Hat Plans appointed by the Canadian Court, if any, or any individual participant of the Top-Hat Plans from pursuing any rights, claims and remedies, collectively or individually, in the Canadian Proceeding or the Debtor's or Monitor's rights, claims, defenses and remedies in connection therewith.

12. This Court shall retain jurisdiction with respect to the enforcement, amendment or modification of this Order, any requests for additional relief, any adversary proceeding in and through this Chapter 15 Case, and any request by an entity for relief from the provisions of this Order, for cause shown, that is properly commenced within the jurisdiction of this Court.

13. The Monitor shall provide service and notice of this Order by first class mail, postage prepaid, upon the Chapter 15 Notice Parties as defined in the Notice Application.

Dated: _____, 2019
New York, New York

_____
UNITED STATES BANKRUPTCY JUDGE

Blackline

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The Court has reviewed the Verified Petition along with the other papers, pleadings and exhibits submitted by the Monitor in support of the Verified Petition (collectively, the "Supporting Papers,") including, among other things, (a) the Declaration of Paul Bishop in Support of (I) Verified Chapter 15 Petition for Recognition of Foreign Main Proceeding and Related Relief, (II) Application for an Order Scheduling Recognition Hearing, Specifying Deadline for Filing Objections and Specifying Form and Manner of Notice (the "Notice Application") and, (III) *Ex Parte* Application for Temporary Restraining Order and Relief Pursuant to Sections 1519 and 105(a) of the Bankruptcy Code (the "Bishop Declaration") and the (b) Memorandum of Law in support of the Verified Petition.

For good cause shown, including the record created at the ~~March [ ]~~April 15, 2019 Recognition Hearing, the Court finds and concludes as follows:

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B. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(P).

C. Venue is proper before this Court pursuant to 28 U.S.C. § 1410.

D. Good, sufficient, appropriate and timely notice of the filing of the Verified Petition and the hearing on the Verified Petition has been given pursuant to Local Rules 2002-4 and 9078-1 and Rule 2002(q)(1) of the Federal Rules of Bankruptcy Procedure.

E. The Chapter 15 Case was properly commenced pursuant to sections 1504 and 1515 of the Bankruptcy Code.

F. Pursuant to section 1517(a)(2) of the Bankruptcy Code, the Monitor is a "person" within the meaning of section 101(41) of the Bankruptcy Code, and the Monitor is the duly

appointed foreign representative of the Debtor within the meaning of section 101(24) of the Bankruptcy Code.

G. The Canadian Proceeding currently pending before the Canadian Court is a "foreign proceeding" within the meaning of section 101(23) of the Bankruptcy Code.

H. The Canadian Proceeding is pending in Canada, where the Debtor's "center of main interests," as that term is used in section 1517(b)(1) of the Bankruptcy Code, is located, and, accordingly, the Canadian Proceeding is a "foreign main proceeding" pursuant to section 1502(4) of the Bankruptcy Code and is entitled to recognition pursuant to sections 1517(a) and 1517(b)(1) of the Bankruptcy Code.

I. The Debtor is entitled to all of the relief provided under sections 1520 and 1521(a)(1) and (2) of the Bankruptcy Code, without limitation, because those protections are necessary to effectuate the purposes of Chapter 15 of the Bankruptcy Code and to protect the assets of the Debtor and the interests of the Debtor's creditors and stakeholders.

Therefore, it is hereby ordered that:

1. The Verified Petition is **GRANTED**.

2. The Verified Petition meets the requirements of section 1515 of the Bankruptcy Code and Bankruptcy Rule 1007(a)(4).

3. The Canadian Proceeding is recognized as a "foreign main proceeding" (as defined in section 1502(a)(4) of the Bankruptcy Code) pursuant to sections 1517(a) and 1517(b)(1) of the Bankruptcy Code.

4. The Monitor is recognized, on a final basis, as the "foreign representative" as defined in section 101(24) of the Bankruptcy Code.

5. ~~The~~Other than as expressly set forth herein, the Debtor is entitled to all of the relief provided under sections 1520 and 1521 of the Bankruptcy Code, without limitation.

6. Pursuant to sections 1520 and 1521 of the Bankruptcy Code, and, as necessary, sections 105(a) and 1507 of the Bankruptcy Code, the Canadian Order for Relief is hereby given full force and effect in the United States.

7. The Debtor is authorized to maintain its U.S. assets, business operations, supply chain, inventory management and distribution processes in the ordinary course of the Debtor's business, pursuant to section 1520(a) of the Bankruptcy Code. For the avoidance of doubt, the Debtor is continuing to operate its business and is not requesting that the Monitor be provided with the rights set forth under section 1521(a)(5) at this time and, accordingly, relief is not being granted under section 1521(a)(5) to the Debtors under this Order.

8. The relief granted hereby is necessary and appropriate, in the interests of the public and of international comity, not inconsistent with any public policy of the United States, and warranted pursuant to sections 1507(a), 1509(b)(2)-(3), 1520, 1521(a), and 1522 of the Bankruptcy Code~~, and will not cause hardship to creditors of the Debtor, or to any other parties in interest, in each case that is not outweighed by the benefits of granting such relief~~.

9. Pursuant to section 1521(a)(6), any additional relief granted under section 1519(a) is hereby extended.

10. Any action to interfere with the Debtor's assets, business, operations, or its supply chain, inventory management or distribution processes are hereby barred, enjoined, and stayed, pursuant to sections 362, 1520(a), and 1521(a)(1) and (2) of the Bankruptcy Code.

11. Nothing contained herein shall be deemed or construed to impair or otherwise adversely affect any rights of any group representative of the beneficiaries of the Top-Hat Plans

appointed by the Canadian Court, if any, or any individual participant of the Top-Hat Plans from pursuing any rights, claims and remedies, collectively or individually, in the Canadian Proceeding or the Debtor's or Monitor's rights, claims, defenses and remedies in connection therewith.

12. ~~11.~~ This Court shall retain jurisdiction with respect to the enforcement, amendment or modification of this Order, any requests for additional relief, any adversary proceeding in and through this Chapter 15 Case, and any request by an entity for relief from the provisions of this Order, for cause shown, that is properly commenced within the jurisdiction of this Court.

13. ~~12.~~ The Monitor shall provide service and notice of this Order by first class mail, postage prepaid, upon the Chapter 15 Notice Parties as defined in the Notice Application.

Dated: _____, 2019
New York, New York

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UNITED STATES BANKRUPTCY JUDGE

Summary report: **Litera® Change-Pro for Word 10.5.0.0 Document comparison done on 4/12/2019 2:43:30 PM**	
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