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*Attorneys for FTI Consulting Canada Inc.,
in its Capacity as Authorized 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 (JPM)

RE: Docket No. 79

**CERTIFICATE OF NO OBJECTION REGARDING
MOTION OF THE FOREIGN REPRESENTATIVE FOR
RECOGNIZING OF THE ORDER OF THE CANADIAN COURT
APPROVING TERMINATION OF THE IHGI RETIREMENT
PLAN AND AUTHORIZATION TO FUND PLAN TERMINATION COSTS**

Pursuant to 28 U.S.C. § 1746 and rule 9075-2 of the Local Bankruptcy Rules for the Southern District of New York (the “Local Rules”), the undersigned counsel for FTI Consulting Canada Inc., the authorized foreign representative of Imperial Tobacco Canada Limited (the “Debtor”) and the court-appointed monitor (the “Monitor”) of the Debtor and Imperial Tobacco Company Limited in a proceeding under Canada’s *Companies’ Creditors Arrangement Act*, R.S.C. 1985 c. C-36, as amended, pending before the Ontario Superior Court of Justice (Commercial List) in Toronto, Ontario (the “Canadian Court”), hereby certifies as follows:

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



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1. On August 1, 2024, the Monitor filed a motion seeking the entry of an order (i) recognizing the order of the Canadian Court dated March 25, 2024 approving the Debtor's termination of the Imasco Holdings Group Inc. and Participating Affiliates Retirement Plan (the "IHGI Plan") effective as of August 31, 2024; (ii) authorizing, pursuant to sections 363(b)(1) and 1520(a) of title 11 of the United States Code, the payment of any funding obligations under the IHGI Plan by the Debtor through cash or the purchase of an annuity contract or contracts, as required by Title IV of the U.S. Employee Retirement Income Security Act; and (iii) after termination of the IHGI Plan, authorizing Verita Global (formerly Kurtzman Carson Consultants), as claims and noticing agent (the "Noticing Agent"), to remove plan participants and beneficiaries of the IHGI Plan from the Chapter 15 Notice Parties,² to the extent such parties have not formally appeared or requested service in this case (the "Motion") [Docket No. 79]. Concurrently, the Monitor also filed the declaration of Paul Bishop in support of the Motion (the "Declaration") [Docket No. 80].

2. In accordance with Local Rule 9006-1(b), the Monitor attached a notice form to the Motion, setting forth August 21, 2024 as the deadline for objections (the "Objection Deadline"), and August 28, 2024 as the hearing date for the Motion (the "Notice Form") [Docket No. 79].

3. On August 1, 2024, the Noticing Agent, under the direction of the Monitor's counsel, served the Motion, the Notice Form, the Declaration, and the exhibits attached thereto, as reflected in the certificate of service filed at Docket No. 81.

4. Local Rule 9075-2 provides that a motion or application may be granted without a hearing if (a) no objections or other responsive pleadings have been filed on or before the applicable objection deadline, and (b) the attorney for the entity that filed the motion complies

² As defined in the *Application for an Order Scheduling Recognition Hearing, Specifying Deadline for Filing Objections and Specifying Form and Manner of Notice* [Docket No. 3].

with such rule. As of the filing of this certificate, more than forty-eight (48) hours have passed since the Objection Deadline, and to the best of the knowledge of the undersigned counsel, no responsive pleading or objection to the Motion has been filed with the Court on the docket of this chapter 15 case, nor has any such pleading or objection been served upon the Monitor or its counsel.

5. Accordingly, the Monitor respectfully requests the entry of the proposed order granting the relief requested in the Motion, annexed hereto as **Exhibit A** (the “Proposed Order”). Annexed hereto as **Exhibit B** is a redline of the Proposed Order, reflecting ministerial changes made since the form of order was filed on August 1, 2024, as **Exhibit A** to the Motion.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: August 24, 2024
Hartford, Connecticut

MORGAN, LEWIS & BOCKIUS LLP

By: /s/ David K. Shim
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*Attorneys for FTI Consulting Canada Inc., in
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EXHIBIT A

Proposed Order

**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 (JPM)

**ORDER GRANTING THE MOTION OF
FOREIGN REPRESENTATIVE FOR RECOGNITION OF THE ORDER
OF THE CANADIAN COURT APPROVING TERMINATION OF THE IHGI
RETIREMENT PLAN AND AUTHORITY TO FUND PLAN TERMINATION COSTS**

This matter was brought by FTI Consulting Canada Inc. (“FTI”), the authorized foreign representative of Imperial Tobacco Canada Limited (the “Debtor”) and the court-appointed monitor (the “Monitor”)² of the Debtor and Imperial Tobacco Company Limited, upon its filing of the *Motion of the Foreign Representative for Recognition of the Order of the Canadian Court Approving Termination of the IHGI Retirement Plan and Authority to Fund Plan Termination Costs* (the “Motion”), pursuant to sections 362, 363(b), 1507(a) and 1520 of title 11 of the United States Code (the “Bankruptcy Code”) and rule 6004(h) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”).

After consideration of the Motion, the exhibits attached thereto, and all other pleadings submitted in support thereof, and with no objections or responses having been filed by creditors or parties-in-interest, the Court finds that a hearing is not required, and sufficient cause appearing therefor:

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

² 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.

THE COURT HEREBY MAKES THE FOLLOWING FINDINGS OF FACT AND CONCLUSIONS OF LAW:

A. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and section 1501 of the Bankruptcy Code, and the *Amended Standing Order of Reference to Bankruptcy Judges of the District Court for the Southern District of New York, dated January 31, 2021* (Preska, C.J.).

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

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

D. Due and proper notice of the Motion was provided. No other or further notice need be provided.

E. The relief granted herein is necessary and appropriate, in the interests of public and international comity and consistent with the public policy of the United States.

F. The relief granted herein is reasonable and appropriate, and consummation of the transactions contemplated by the Motion is in the best interests of the Debtor and its estate and represents an exercise of the Debtor's sound business judgment.

NOW THEREFORE, IT IS HEREBY ORDERED AS FOLLOWS:³

1. The Motion is hereby **GRANTED** as set forth herein.

2. The order of the Canadian Court dated March 25, 2024 authorizing, among other things, the Debtor to terminate the IHGI Plan is hereby recognized and given full force and effect in the United States. The Debtor, in consultation with the Monitor, is hereby authorized, pursuant to section 363(b) of the Bankruptcy Code, as made applicable to this chapter 15 case by section 1520(a)(2), to take any and all actions reasonably necessary or appropriate to consummate termination of the IHGI Plan in accordance with applicable law and is authorized to satisfy

³ Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Motion.

obligations under the IHGI Plan, whether through cash and/or the purchase of an annuity contract or contracts or otherwise, as required by Title IV of ERISA, up to \$6 million, exclusive of the financial year 2024 contribution, in or through the United States.

3. Subject to the termination of the IHGI Plan and purchase of annuities, the Monitor is hereby authorized to remove the IHGI Plan participants and beneficiaries from the Chapter 15 Notice Parties.

4. Notwithstanding any provision in the Bankruptcy Code or the Bankruptcy Rules to the contrary, including but not limited to Bankruptcy Rules 6004(h) and 9014, (a) this Order shall be effective and enforceable immediately upon entry, (b) the Monitor or the Debtor is not subject to any stay, including the automatic stay imposed by section 362 of the Bankruptcy Code, in the implementation, enforcement, or realization of the relief granted in this Order, and (c) this Order shall constitute a final order within the meaning of 28 U.S.C. § 158(a).

5. This Court shall retain jurisdiction with respect to the enforcement, implementation or interpretation of this Order.

Dated: _____, 2024
New York, New York

HONORABLE JOHN P. MASTANDO III
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

Redline

**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 (JPM)

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This matter was brought by FTI Consulting Canada Inc. (“FTI”), the authorized foreign representative of Imperial Tobacco Canada Limited (the “Debtor”) and the court-appointed monitor (the “Monitor”)² of the Debtor and Imperial Tobacco Company Limited, upon its filing of the *Motion of the Foreign Representative for Recognition of the Order of the Canadian Court Approving Termination of the IHGI Retirement Plan and Authority to Fund Plan Termination Costs* (the “Motion”), pursuant to sections 362, 363(b), 1507(a) and 1520 of title 11 of the United States Code (the “Bankruptcy Code”) and rule 6004(h) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”).

~~At a hearing held on _____, 2024, the Court considered and reviewed~~After
consideration of the Motion, the exhibits attached thereto, and ~~the~~all other pleadings submitted
in support thereof:

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

² 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.

, and with no objections or responses having been filed by creditors or parties-in-interest, the Court finds that a hearing is not required. ~~After due deliberation~~ and sufficient cause appearing therefor:

THE COURT HEREBY MAKES THE FOLLOWING FINDINGS OF FACT AND CONCLUSIONS OF LAW:

A. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and section 1501 of the Bankruptcy Code, and the *Amended Standing Order of Reference to Bankruptcy Judges of the District Court for the Southern District of New York, dated January 31, 2021* (Preska, C.J.).

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

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

D. Due and proper notice of the Motion was provided. No other or further notice need be provided.

E. The relief granted herein is necessary and appropriate, in the interests of public and international comity and consistent with the public policy of the United States.

F. The relief granted herein is reasonable and appropriate, and consummation of the transactions contemplated by the Motion is in the best interests of the Debtor and its estate and represents an exercise of the Debtor's sound business judgment.

NOW THEREFORE, IT IS HEREBY ORDERED AS FOLLOWS:³

1. The Motion is hereby **GRANTED** as set forth herein.

2. The order of the Canadian Court dated March 25, 2024 authorizing, among other things, the Debtor to terminate the IHGI Plan is hereby recognized and given full force and effect

³ Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Motion.

in the United States. The Debtor, in consultation with the Monitor, is hereby authorized, pursuant to section 363(b) of the Bankruptcy Code, as made applicable to this chapter 15 case by section 1520(a)(2), to take any and all actions reasonably necessary or appropriate to consummate termination of the IHGI Plan in accordance with applicable law and is authorized to satisfy obligations under the IHGI Plan, whether through cash and/or the purchase of an annuity contract or contracts or otherwise, as required by Title IV of ERISA, up to \$6 million, exclusive of the financial year 2024 contribution, in or through the United States.

3. Subject to the termination of the IHGI Plan and purchase of annuities, the Monitor is hereby authorized to remove the IHGI Plan participants and beneficiaries from the Chapter 15 Notice Parties.

4. Notwithstanding any provision in the Bankruptcy Code or the Bankruptcy Rules to the contrary, including but not limited to Bankruptcy Rules 6004(h) and 9014, (a) this Order shall be effective and enforceable immediately upon entry, (b) the Monitor or the Debtor is not subject to any stay, including the automatic stay imposed by section 362 of the Bankruptcy Code, in the implementation, enforcement, or realization of the relief granted in this Order, and (c) this Order shall constitute a final order within the meaning of 28 U.S.C. § 158(a).

5. This Court shall retain jurisdiction with respect to the enforcement, implementation or interpretation of this Order.

Dated: _____, 2024
New York, New York

HONORABLE JOHN P. MASTANDO III
UNITED STATES BANKRUPTCY JUDGE