

Jennifer Feldsher
MORGAN, LEWIS & BOCKIUS LLP
101 Park Avenue
New York, NY 10178-0060
Telephone: (212) 309-6000
Email: jennifer.feldsher@morganlewis.com

David K. Shim
MORGAN, LEWIS & BOCKIUS LLP
One State Street
Hartford, CT 06103-3178
Telephone: (860) 240-2700
Email: david.shim@morganlewis.com

*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)

**MOTION OF THE FOREIGN REPRESENTATIVE
FOR RECOGNITION AND ENFORCEMENT OF THE ORDERS OF
THE CANADIAN COURT: (I) APPROVING THE IMPERIAL CCAA PLAN;
(II) ENJOINING THE SOLICITATION OF CLAIMANTS; AND (III) APPOINTING
THE FOREIGN REPRESENTATIVE AS PLAN ADMINISTRATOR UNDER THE CCAA**

FTI Consulting Canada Inc. (“FTI”), in its capacities as the authorized foreign representative (the “Foreign Representative”) of Imperial Tobacco Canada Limited (the “Debtor”), and as the court-appointed monitor (the “Monitor”) and CCAA Plan Administrator of the Debtor and Imperial Tobacco Company Limited (“ITCO” and, together with the Debtor, “Imperial”) in a proceeding (the “Canadian Proceeding”) under Canada’s *Companies’ Creditors Arrangement Act*, R.S.C. 1985 c. C-36, as amended (“CCAA”), pending before the Ontario Superior Court of Justice (Commercial List) in Toronto, Ontario (the “Canadian Court”), respectfully moves (the “Motion”) for entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Proposed Order”),

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.



pursuant to sections 105(a), 1507, 1521, and 1522 of title 11 of the United States Code (the “Bankruptcy Code”), recognizing and enforcing in the United States (i) the order of the Canadian Court dated March 6, 2025 (the “Sanction Order”) sanctioning the *Third Amended and Restated Court-Appointed Mediator’s and Monitor’s CCAA Plan of Compromise and Arrangement* (the “Imperial Plan”), (ii) the order of the Canadian Court dated March 26, 2025 granting injunctive relief with respect to unauthorized solicitation efforts from parties in the United States and outside of approved Plan solicitation procedures (the “Solicitation Injunction Order”), and (iii) the order of the Canadian Court dated March 6, 2025 appointing FTI as CCAA Plan Administrator with respect to the Imperial Plan (the “CCAA Plan Administrator Appointment Order,” and together with the Sanction Order and the Solicitation Injunction Order, the “Plan-Related Orders”).

Filed contemporaneously herewith is the declaration of Paul Bishop in support of the Motion (the “Bishop Declaration”). The Foreign Representative submits and incorporates by reference the Bishop Declaration and respectfully states as follows:

PRELIMINARY STATEMENT²

1. The Debtor commenced this chapter 15 case (the “Chapter 15 Case”) as an ancillary case to its Canadian Proceeding to obtain the benefit of the automatic stay and protect its supply chain running through the United States, while it worked to develop and implement a fair and streamlined process for the quantification, resolution, and settlement of tobacco related claims pending against it in Canada. Canada’s three largest tobacco distributors—Imperial, JTI-Macdonald Corp. (“JTIM”), and Rothmans, Benson & Hedges Inc. (collectively, the “Tobacco Companies”) (each of which have commenced CCAA proceedings) faced an avalanche of tobacco related claims by smokers and Canadian provincial and territorial governments seeking aggregate

² Capitalized terms used but not defined in this Motion shall have the meanings ascribed to them in the Imperial Plan, and those used in this Preliminary Statement shall have the meanings ascribed elsewhere in the Motion.

damages of approximately CAD \$1 trillion—an “astronomical” sum that exceeded the Tobacco Companies’ total assets many times over. Plan Endorsement ¶ 192. After six years of confidential, court-ordered mediation between certain creditor representatives and the Tobacco Companies—the parties reached a landmark global settlement that resolves all Tobacco Claims against the Tobacco Companies in exchange for the Tobacco Companies collectively paying CAD \$32.5 billion over an approximately twenty-year contribution period. The settlement, including in the Imperial Plan, was approved by the Canadian Court pursuant to the Sanction Order.

2. In connection with its approval, the Imperial Plan and the CCAA plans of the other Tobacco Companies were lauded by the Canadian Court as a “momentous achievement in Canadian restructuring history.” Plan Endorsement ¶ 14. By this Motion, the Foreign Representative seeks this Court’s recognition and enforcement of the Imperial Plan, including plan-related releases and injunctions and the Plan-Related Orders, within the territorial jurisdiction of the United States.

JURISDICTION

3. This Court has jurisdiction to consider 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.). This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. § 1410. The statutory predicates for the relief requested herein are sections 105(a), 1507, 1521, and 1522 of the Bankruptcy Code.

BACKGROUND

4. Imperial sources finished tobacco products, among other things, from its Mexican affiliate, British American Tobacco S.A. de C.V. (“BAT”), and imports them through the United States for sale in Canada.³

5. To address mounting claims, ongoing product liability and consumer litigation across Canada, Imperial commenced the Canadian Proceeding on March 12, 2019. *See Verified Petition* ¶¶ 15-17. That same day, the Canadian Court issued an initial order in the Canadian Proceeding (as amended, the “Canadian Order for Relief”), which, among other things, imposed a stay on ongoing and potential litigation against Imperial arising from the Tobacco Claims. *See id.*

6. On March 13, 2019, the Monitor, in its capacity as foreign representative of the Debtor, commenced this Chapter 15 Case seeking recognition of the Canadian Proceeding and related relief to protect Imperial’s supply chain running through the United States while Imperial pursued restructuring efforts in Canada. *See Docket No. 2.*

7. By order dated April 17, 2019, this Court recognized the Canadian Proceeding as a foreign main proceeding and granted related relief. *See Docket No. 40.* Subsequently, on September 9, 2019, this Court recognized and implemented the Court-to-Court Communications Order,⁴ facilitating coordination between the Canadian Court and this Court. *See Docket No. 61.*

8. Imperial has participated in confidential, court-ordered mediation since 2019, with the goal of achieving a pan-Canadian global settlement of all Tobacco Claims.⁵ These settlement

³ *See Verified Chapter 15 Petition for Recognition of Foreign Main Proceeding and Related Relief* (the “Verified Petition”) [Docket No. 2], at 4.

⁴ As defined in the *Monitor’s Motion for Order Recognizing Canadian Court’s Court-to-Court Communications Order* [Docket No. 54].

⁵ Pursuant to the Canadian Order for Relief, the Canadian Court appointed the Hon. Warren K. Winkler, K.C., former Chief Justice of Ontario and President of the Court of Appeal for Ontario, as mediator (the “Court-Appointed Mediator”). *See Docket No. 65.*

discussions involved the other Tobacco Companies, as well as representatives of class action plaintiffs, all the provinces and territories of Canada, and certain other parties with claims against Imperial and the other Tobacco Companies. *See* Docket No. 65. The Foreign Representative has periodically provided updates to the Court on the Debtor's operations as well as the progress of these settlement discussions, subject to the confidentiality requirements imposed by the mediation.

9. After years of negotiations that did not yield a consensual plan of compromise or arrangement, on October 5, 2023, the Canadian Court directed the Monitors of each of the Tobacco Companies and the Court-Appointed Mediator to develop reorganization plans in respect of the Tobacco Companies (the "October 5 Endorsement").

10. On October 17, 2024, acting further to the October 5 Endorsement, the Monitor and the Court-Appointed Mediator jointly filed the Imperial Plan (as amended or modified from time to time, together with the other Tobacco Companies' CCAA plans, the "Tobacco Plans") in the Canadian Proceeding. *See* Docket No. 86. Two weeks later, on October 31, 2024, the Canadian Court approved procedural motions governing notice and claims procedures for the Tobacco Plans, including the convening of creditor meetings and voting procedures (the "Meeting and Claims Procedure Orders"). *See id.*

11. Pursuant to the Meeting and Claims Procedure Orders, the Monitor provided notice of the Imperial Plan to creditors in advance of the creditors' meeting held on December 12, 2024, including: (i) sending a claims package to each creditor that was a party to the mediation, (ii) sending to each eligible voting creditor and each person on the service list in the Canadian Proceeding (the "Service List") copies of the creditor notices and meeting materials, (iii) posting the creditor notices and meeting materials on the Monitor's website, and (iv) publishing a condensed version of the creditor notice in three Canadian-national newspapers and a number of

regional newspapers. Creditors had 42 days from entry of the Meeting and Claims Procedure Orders to object to the Imperial Plan. At the meeting, the Imperial Plan was unanimously approved by eligible voting creditors. The approving creditors collectively held approximately CAD \$964 billion in asserted claims. *See* Plan Endorsement ¶ 10.

12. Following creditor approval, the Monitor moved for entry of the Sanction Order. The Sanction Hearing was held over three days, from January 29 to 31, 2025. *See* Plan Endorsement ¶ 3. Thereafter, the Canadian Court, with the support of the Tobacco Companies, affirmed that the Imperial Plan met all CCAA statutory requirements for sanction, was fair and reasonable given the “unique circumstances” of the Canadian Proceeding and the framework of the CCAA, and did not conflict with the public interest. Plan Endorsement ¶¶ 178, 193, 194.

13. The Canadian Court also entered the CCAA Plan Administrator Appointment Order on March 6, 2025, appointing FTI as the CCAA Plan Administrator with respect to the Imperial Plan. This order authorizes and empowers FTI, in its capacities as CCAA Plan Administrator, Monitor and Foreign Representative to facilitate the implementation of the Imperial Plan, including the authority to engage trustees and enter into deeds of trust in respect of the various trust accounts to be established under the Imperial Plan; oversee direct deposits into and distributions out of such accounts; retain advisors to advise it in carrying out its duties; and take all steps and actions and do all things required in connection with the Imperial Plan *See* CCAA Plan Administrator Appointment Order ¶¶ 3, 7, 11, 12, 13, 15, 16, 17.

14. Copies of the Sanction Order, the Plan Endorsement, and the CCAA Plan Administrator Appointment Order are attached to the Bishop Declaration as **Exhibit 1**, **Exhibit 2**, and **Exhibit 3**, respectively. The Imperial Plan, as sanctioned by the Canadian Court, is included as **Schedule A** to the Sanction Order.

THE IMPERIAL PLAN

15. The Imperial Plan, along with the other Tobacco Plans, represent the largest structured tobacco-related settlement since the 1998 U.S. tobacco settlements. *See* Bishop Declaration ¶ 15. The Tobacco Plans establish a comprehensive framework for resolving all Canadian Tobacco Claims against the Tobacco Companies and allow the Tobacco Companies, including Imperial, to continue operating as going concerns. *See* Plan Endorsement ¶¶ 34, 35; Imperial Plan Arts. 2, 18. In return, the Tobacco Companies will contribute CAD \$32.5 billion collectively over time to compensate Claimants for harms linked to tobacco-related diseases, healthcare costs, and other specified claims. *See* Plan Endorsement ¶ 36.⁶

16. The Global Settlement Amount of CAD \$32.5 billion will be funded as follows:

- a. “Upfront Contributions,” consisting of each Tobacco Company’s cash and cash equivalents as of the month-end prior to the Plan Implementation Date. As of December 31, 2024, the aggregate projected Upfront Contributions of all Tobacco Companies were estimated to be CAD \$12.456 billion. *See* Plan Endorsement ¶¶ 39-43;
- b. “Annual Contributions” by each Tobacco Company calculated as a percentage of each Tobacco Company’s Net After-Tax Income (“NATI”). The contribution percentage of each Tobacco Company’s NATI required to be paid in a year decreases over time, beginning at 85% in years 1-5, reducing to 80% in years 6-10, 75% in years 11-15, and 70% thereafter. *See* Plan Endorsement ¶¶ 44-49; and
- c. Prescribed percentages of any Tax Refund Cash Payments, Annual Amounts, and Carry Amounts (collectively, “Reserved Amounts”) payable on an annual basis. These funds entitle Claimants to a share of any tax attributes generated when a Tobacco Company deducts an Upfront Contribution, Annual Contribution, or Reserved Amount for income tax purposes, which may be carried forward or back to another taxation year. *See* Plan Endorsement ¶¶ 36, 38.

⁶ Notably, on July 9, 2025, BlueTree Advisors Inc., in its capacity as the foreign representative of JTIM, commenced JTIM’s chapter 15 case in this Court, under Case No. 25-11530, to seek, among other things, recognition and enforcement for JTIM’s restructuring plan in the United States. JTIM’s recognition hearing is currently scheduled for August 7.

17. The Foreign Representative, in its role as the Canadian Court-appointed CCAA Plan Administrator, will oversee payment schedules, financial reporting, and transparency measures until the full Global Settlement Amount is paid. *See* Plan Endorsement ¶¶ 20, 30-33. Per the Imperial Plan, the Global Settlement Amount is allocated between claimants as follows:

- a. Provinces and Territories – CAD \$24.725 billion
- b. Quebec Class Action Plaintiffs – CAD \$4.119 billion
- c. Pan-Canadian Claimants – CAD \$2.521 billion
- d. Cy-pres Fund – CAD \$1.0 billion
- e. Smaller allocations designated for eligible Tobacco Producers, Miscellaneous Claims, *Knight* Class Action Plaintiffs, and administrative reserves.

See Plan Endorsement ¶ 51.

18. The Imperial Plan provides for releases in favor of Imperial, its parent BAT, the other Tobacco Companies, and their respective current and former affiliates and representatives⁷ from any Tobacco Claims, including those based on fraud, misrepresentation, or omission, that were or could have been asserted in proceedings commenced before the effective date of the Imperial Plan. *See* Imperial Plan Art. 3, 18. In addition, it releases claims relating to Tobacco Products, claims based on any act, omission, or matter occurring on or before the effective date of the Imperial Plan (whether or not continuing) and claims arising in the Canadian Proceeding of the Chapter 15 Cases, other than in the case of fraud. *See id.*

⁷ The “Released Parties” include: Imperial, Rothmans, Benson & Hedges Inc. (“RBH”), JTIM, British American Tobacco p.l.c., Philip Morris International Inc., JT International Holdings B.V., the ITCAN Subsidiaries, B.A.T. Investment Finance p.l.c., B.A.T. Industries p.l.c., British American Tobacco (Investments) Limited, Carreras Rothmans Limited, Philip Morris U.S.A. Inc., Philip Morris Incorporated, Philip Morris Global Brands Inc., Philip Morris S.A., Rothmans Inc., Ryeseeks p.l.c., Altria Group, Inc., R.J. Reynolds Tobacco Company, R.J. Reynolds Tobacco International Inc., RJR Nabisco, Inc., JT International SA, JT Canada LLC Inc., Japan Tobacco Inc., JTIM TM, Canadian Tobacco Manufacturers’ Council, and every other current or former Affiliate of any of the companies, and each of their respective indemnitees, and their respective Representatives.

19. As is typical, the Imperial Plan also provides for releases and exculpations in favor of the Court-Appointed Mediator, the Foreign Representative (in its capacity as such and in its capacities as the Monitor and the CCAA Plan Administrator), and the Administrative Coordinator, together with their respective affiliates and representatives, for any claims arising from or in connection with the Canadian Proceeding or the Chapter 15 Case. *See* Imperial Plan ¶¶ 18.1.4, 18.1.5, and 18.1.6. These include, without limitation: (a) the actions or omissions of the Court-Appointed Mediator as an officer of the Canadian Court; (b) the actions or omissions of the Foreign Representative in its roles as Monitor and CCAA Plan Administrator; (c) the actions or omissions of the Administrative Coordinator in connection with the administration of the PCC Compensation Plan and the Quebec Administration Plan; (d) the business, affairs, administration, or management of any of the Tobacco Companies; (e) the allocation, distribution, payment, or disbursement of the Global Settlement Amount; and (f) any matter or transaction involving the Tobacco Companies that occurred in, or in connection with, the Canadian Proceeding or the Chapter 15 Case, including all steps taken to develop or implement the Imperial Plan. *See id.*

20. As a condition of the Imperial Plan, the Provinces and Territories, the Quebec Class Action Plaintiffs, the Pan-Canadian Claimants, the Knight Class Action Plaintiffs, and the Tobacco Producers⁸, whose claims were compromised under the Imperial Plan, executed stand-alone Claimant Contractual Releases, in the form attached as **Schedule T** to the Imperial Plan, confirming their consent to the releases and exculpations under the Imperial Plan. *See* Plan Endorsement ¶¶ 78-81. Claims that were not compromised or otherwise affected by the Imperial Plan, including employee claims, environmental remediation claims unrelated to tobacco, tax

⁸ The “Tobacco Producers” include: Ontario Flue-Cured Tobacco Growers’ Marketing Board, Andy J. Jacko, Brian Baswick, Ron Kichler, Arpad Dobrentey and all other tobacco growers and producers, including any successors or assigns, who sold their tobacco through the Ontario Flue-Cured Tobacco Growers’ Marketing Board pursuant to the annual Heads of Agreement made with ITCAN, RBH, and JTIM from January 1, 1986 to December 31, 1996.

compliance claims, and claims related to the supply of non-tobacco goods or services, were expressly excluded from the releases and exculpations. *See* Imperial Plan § 1.1.

21. The Canadian Court found the releases “fair, reasonable and rationally connected to the overall purpose of the [Imperial Plan].” Plan Endorsement ¶¶ 203, 204. It recognized that the Canadian Proceeding “could not proceed without the officers and directors of the Tobacco Companies, the Monitor, and the Court-Appointed Mediator, among others, who have each played an integral role in these complex coordinated CCAA Proceedings.” Plan Endorsement ¶ 199. The Canadian Court also held that “implementation of the [Tobacco Plans] would not be possible without the Parent Companies and relevant affiliates in the Tobacco Company Groups,” and their commitments to provide shared services, operational support, and to enter into the Definitive Documents in exchange for the releases. Plan Endorsement ¶ 200. In sum, the Canadian Court found that Imperial and BAT and their relevant affiliates each played an integral role and contributed to the Imperial Plan, and the releases satisfied all “required factors” under Canadian law and were “necessary to achieve the global settlement of the Tobacco Claims and for the [Imperial Plan] to be implemented.” Plan Endorsement ¶¶ 198, 201, 202.

THE SOLICITATION INJUNCTION ORDER

22. As is typical in mass tort settlements, the Tobacco Plans, including the Imperial Plan, contain heavily negotiated mechanisms covering the submission, evaluation and payment of Tobacco Claims. To protect claimants, the Tobacco Plans include non-solicitation provisions prohibiting any person or entity other than Court-appointed counsel, their authorized agents, claims administrators, or individuals authorized by order of the Canadian Court from soliciting individual class members in connection with the Tobacco Plans. *See* Imperial Plan §§ 7.6, 8.4.

23. Certain individuals and at least one law firm located in the United States attempted to improperly solicit Pan-Canadian Claimants and *Blais* Class Members⁹ in connection with the preparation and submittal of Tobacco Claims. As a result, Court-appointed counsel for the Pan-Canadian Claimants sought and obtained the Solicitation Injunction Order from the Canadian Court which directs AIAG, LLC, doing business as Attorney Group, an Arkansas based law firm, and its principal (together, “Attorney Group”), as well as any other persons or entities with knowledge or notice of the terms of the Solicitation Injunction Order, to cease and desist from engaging in unauthorized solicitations of Claimants through the completion of the claims process under the Pan-Canadian Claimants’ Compensation Plan or until further order of the Canadian Court. Copies of the Solicitation Injunction Order and the endorsement in support of that order (the “March 28 Endorsement”) are attached to the Bishop Declaration as **Exhibit 4** and **Exhibit 5**, respectively.

RELIEF REQUESTED

24. By this Motion, the Foreign Representative seeks entry of the Proposed Order, pursuant to sections 105(a), 1507, 1521, and 1522 of the Bankruptcy Code, and under principles of international comity, (i) recognizing and fully enforcing the Plan-Related Orders and the Imperial Plan in the United States, (ii) permanently enjoining the taking of any actions prohibited by or inconsistent with the Plan-Related Orders or the Imperial Plan within the territorial jurisdiction of the United States, and (iii) granting any other appropriate or related relief.

BASIS FOR RELIEF

⁹ Generally, the *Blais* Class Members are Quebec residents who, between January 1, 1950 and November 20, 1998, smoked at least 12 pack/years of Tobacco Company-manufactured cigarettes and were diagnosed before March 12, 2012 with lung cancer, throat squamous-cell carcinoma (larynx, oropharynx or hypopharynx), or emphysema (including heirs of qualifying deceased members).

25. Chapter 15 of the Bankruptcy Code empowers “courts with broad, flexible rules to fashion relief appropriate for effectuating its objectives in accordance with comity.” *In re Vitro S.A.B. de CV*, 701 F.3d 1031, 1053 (5th Cir. 2012) (citing *In re Bear Stearns High-Grade Structured Credit Strategies Master Fund, Ltd.*, 389 B.R. 325, 333–34 (S.D.N.Y. 2008); *In re SPhinX, Ltd.*, 351 B.R. 103, 112 (Bankr. S.D.N.Y. 2006) (“[C]hapter 15 maintains—and in some respects enhances—the ‘maximum flexibility’ . . . that section 304 provided bankruptcy courts in handling ancillary cases in light of principles of international comity and respect for the laws and judgments of other nations[.]”) (citations omitted).

26. Once a bankruptcy court grants recognition of a foreign proceeding, relief is available to the petitioner under sections 1507 and 1521 of the Bankruptcy Code. *See* 11 U.S.C. §§ 1507 (additional assistance) and 1521 (relief that may be granted upon recognition).

27. Section 1521(a) authorizes a court to grant “any appropriate relief” necessary to advance the objectives of chapter 15 and protect the debtor’s assets or creditors’ interests. 11 U.S.C. § 1522(b); *see also In re Olinda Star Ltd.*, 614 B.R. 28, 46 (Bankr. S.D.N.Y. 2020); *In re Comair Ltd.*, 2021 WL 5312988, at *9 (Bankr. S.D.N.Y. Nov. 14, 2021) (“Post-recognition relief under section 1521 ‘is largely discretionary and turns on subjective factors that embody the principles of comity.’”); *In re Atlas Shipping A/S*, 404 B.R. 726, 739 (Bankr. S.D.N.Y. 2009) (“Section 1521(a) outlines the discretionary relief a court may order upon recognition of a foreign proceeding The discretion that is granted is ‘exceedingly broad’ since a court may grant ‘any appropriate relief’ that would further the purposes of chapter 15 and protect the debtor’s assets and the interests of creditors”). Although section 1521(a) includes a list of relief that may be granted after recognition is granted, courts have recognized that relief beyond the list in section 1521(a) is

permissible if consistent with the broader authority of section 1521. *See* 11 U.S.C. § 1521(a)(7); *In re Rede Energia S.A.*, 515 B.R. 69, 91 (Bankr. S.D.N.Y. 2014).

28. As such, courts have routinely found that enforcing a foreign order confirming a restructuring plan falls within the authority granted under section 1521(a). *See In re Lupatech S.A.*, 611 B.R. 496, 502 (Bankr. S.D.N.Y. 2020) (“Appropriate relief under section 1521 includes enforcing a foreign order confirming a debtor’s plan.”); *In re CGG S.A.*, 579 B.R. 716, 719 (Bankr. S.D.N.Y. 2017) (same); *In re Cell C Proprietary Ltd.*, 571 B.R. 542, 554 (Bankr. S.D.N.Y. 2017) (same).

29. Similarly, section 1507(a) authorizes courts to provide “additional assistance” in the interests of comity to a foreign representative, subject to the limitations set forth in chapter 15. 11 U.S.C. § 1507(a). In determining whether to provide assistance, section 1507(b) requires the court to consider whether the additional assistance will reasonably assure (1) just treatment of all claims or interest holders in the debtor’s property; (2) protection of claim holders in the U.S. from prejudice and inconvenience in the processing of claims in the foreign proceeding; (3) prevention of preferential or fraudulent transfers of the debtor’s property; (4) distribution of proceeds substantially in accordance with the Bankruptcy Code’s priority scheme; and (5) if applicable, afford an individual debtor an opportunity for a fresh start. 11 U.S.C. § 1507(b).

30. Consistent with these principles, courts in this District have routinely recognized and enforced CCAA plans of compromise, arrangement, and reorganization, along with Canadian court orders sanctioning such plans. *See, e.g., In re U.S. Steel Canada, Inc.*, Case No. 17-11519 (MG), Docket No. 12 (Bankr. S.D.N.Y. June 29, 2017); *In re Pacific Expl. & Prod. Corp.*, Case No. 16-11189 (JLG), Docket No. 31 (Bankr. S.D.N.Y. Oct. 3, 2016); *In re The Cash Store Fin. Servs., Inc.*, Case No. 15-12813 (MEW), Docket No. 20 (Bankr. S.D.N.Y. Nov. 25, 2015); *In re*

The John Forsyth Shirt Co. Ltd., Case No. 13-10526 (SCC), Docket No. 33 (Bankr. S.D.N.Y. Aug. 21, 2013); *In re Metcalfe & Mansfield Alt. Inv.*, Case No. 09-16709 (MG), Docket No. 28 (Bankr. S.D.N.Y. Jan. 5, 2010).

**THE COURT SHOULD RECOGNIZE AND
ENFORCE THE PLAN-RELATED ORDERS AND THE IMPERIAL PLAN**

31. Recognition and enforcement of the Imperial Plan and the Plan-Related Orders is “appropriate relief” under section 1521(a) of the Bankruptcy Code that will protect Imperial’s assets and creditors’ interests. Recognition and enforcement by this Court of the Sanction Order and the confirmed Imperial Plan is required to implement the historic pan-Canadian settlement that has been achieved in the Canadian Proceeding and unanimously approved by Affected Creditors. Recognition and enforcement of the Plan-Related Orders and the Imperial Plan will also promote uniform administration of the Debtor’s estate and avoid gamesmanship and forum shopping within the territorial jurisdiction of the United States. Similarly, recognition of the CCAA Plan Administrator Appointment Order is necessary so that the Monitor’s transition to CCAA Plan Administrator under Canadian law will be given full effect in the United States, preserving FTI’s continuing authority to carry out the Imperial Plan across both jurisdictions.

32. The relief requested herein is consistent with the goals of Chapter 15 generally and authorized under section 1507(b) of the Bankruptcy Code specifically because enforcing the Imperial Plan in the United States will reasonably assure all of the following:

- a. Holders of claims against or interests in the Debtor’s property will be treated fairly, as Canadian and U.S. law share common law traditions and fundamental insolvency principles, and the Imperial Plan is fair and reasonable to all creditors;
- b. Equal treatment of holders of claims, as Canadian law does not favor Canadian citizens over others, and any inconvenience faced by U.S. creditors in the Canadian Proceeding is no greater than what foreign creditors face in U.S. proceedings;

- c. Prevention of preferential or fraudulent dispositions of the Debtor's property, by opportunist creditors who might otherwise attempt to seize assets in the United States and disrupt the Debtor's operations or the Imperial Plan settlements, leading to unequal creditor treatment contrary to fundamental U.S. bankruptcy principles; and
- d. Distribution of the Debtor's property in a manner that is fundamentally similar to the priority scheme prescribed by the Bankruptcy Code.

See Bishop Declaration ¶ 18.

33. Similarly, principles of comity weigh heavily in favor of recognition and enforcement of the Plan-Related Orders and the Imperial Plan. The Plan-Related Orders and the Imperial Plan are the culmination of an extended restructuring process overseen by the Canadian Court. "Federal courts generally extend comity whenever the foreign court had proper jurisdiction, and enforcement does not prejudice the rights of United States citizens or violate domestic public policy." *In re Atlas Shipping*, 404 B.R. 726, 733 (Bankr. S.D.N.Y. 2009); *see also JP Morgan Chase Bank v. Altos Hornos de Mex. S.A.*, 412 F.3d 418, 424 (2d Cir. 2005) ("[D]eference to the foreign court is appropriate so long as the foreign proceedings are procedurally fair and . . . do not contravene the laws or public policy of the United States."). All eligible voting creditors voted in favor of the Imperial Plan. After due notice and a hearing, the Canadian Court found the Imperial Plan complied with the requirements of Canadian law and is fair and reasonable. Enforcement of the Imperial Plan in the United will neither prejudice US creditors' rights nor violate domestic policy. Indeed, Imperial has few, if any, remaining US creditors. Under these circumstances, recognizing and enforcing the Plan-Related Orders and the Imperial Plan which were approved by the Canadian Court is warranted and justified.

34. Additionally, enforcement of the Imperial Plan and the Plan-Related Orders will not prejudice Imperial's creditors in the United States as they had a full and fair opportunity to be heard in the Canadian Proceeding in a manner consistent with U.S. due process standards.

Recognizing and enforcing the Plan-Related Orders and the Imperial Plan will ensure that all stakeholders are treated similarly and allow Imperial to assemble all claims against its limited assets in a single proceeding and under a common claims allowance process. If all creditors could not be bound, the plan would necessarily fail. *See e.g., In re Metcalfe & Mansfield Alt. Invs.*, 421 B.R. at 696 (“[P]rinciples of enforcement of foreign judgments and comity in chapter 15 cases strongly counsel approval of enforcement in the United States of [provisions in foreign court orders], . . . even if those provisions could not be entered in a plenary chapter 11 case.”).

35. Moreover, U.S. bankruptcy courts are “not required to make an independent determination about the propriety of individual acts of a foreign court.” *Id.* at 697 (citing *In re Bd. of Dirs. of Multicanal S.A.*, 307 B.R. 384, 391 (Bankr. S.D.N.Y. 2004)). Rather, the key determination required to be made by the U.S. bankruptcy court is whether the procedures in the foreign jurisdiction “meet our fundamental standards of fairness.” *Id.* at 697; *see also Universal Cas. & Sur. Co. v. Gee (In re Gee)*, 53 B.R. 891, 902, 904 (Bankr. S.D.N.Y. 1985) (noting that if the bankruptcy court is satisfied with the procedural fairness of the foreign proceeding and that the foreign proceeding is not repugnant to U.S. laws and policies, it “should not sit as an appellate court over the foreign proceedings.”).

36. In the instant case, the Canadian Court determined that due notice of the Imperial Plan was provided to claimholders in accordance with the Meeting Orders entered by the Canadian Court. After having a full and fair opportunity to participate in the Canadian Proceeding and vote on the Imperial Plan, eligible voting claimholders voted unanimously to approve it.

37. Similarly, nothing in the Imperial Plan or the Plan-Related Orders is manifestly contrary to U.S. public policy such that it would implicate the public policy exception under section 1506 of the Bankruptcy Code. The Imperial Plan provides for a comprehensive resolution

of Tobacco Claims and is substantially similar to the result that would have been achieved under the Bankruptcy Code. Indeed, CCAA proceedings have long been recognized to meet U.S. standards of fairness and due process. The plan solicitation and voting process, along with the Canadian Proceeding more broadly, were closely supervised by the Canadian Court and afforded all stakeholders an opportunity to review and object to the Imperial Plan. While the Imperial Plan includes plan-related injunctions and releases (including third-party releases), such injunctions and releases were determined by the Canadian Court to be consistent with Canadian law and necessary to the restructuring as a whole. Under these circumstances, the Imperial Plan and the Plan-Related Orders, taken as a whole, are manifestly not repugnant to U.S. laws and policies and can, and should be enforced. *See In re Odebrecht Engenharia e Construção S.A. - Em Recuperação Judicial*, 2025 WL 1156607, at *475-76 (Bankr. S.D.N.Y. Apr. 21, 2025) (“[D]eference to the foreign court is appropriate so long as the foreign proceedings are procedurally fair and do not contravene the laws or public policy of the United States. So long as these guidelines are respected, a long string of caselaw indicates that bankruptcy courts may, acting as ancillaries to foreign proceedings, extinguish claims that would be available in plenary actions in the U.S. in the name of comity.”) (citations omitted); *In re Gee*, 53 B.R. at 904 (noting that if the bankruptcy court is satisfied with the procedural fairness of the foreign proceeding (e.g., because the foreign proceeding accords the interested parties appropriate procedures to contest and appeal orders or decisions) and that the foreign proceeding is not repugnant to U.S. laws and policies, it “should not sit as an appellate court over the foreign proceedings”); *In re Just Energy Group*, Case No. 21-30823 (Bankr. S.D. Tex. 2022) (overruling public policy objection to recognition of a sale order where “[v]irtually all of the argument that’s being made . . . by [the shareholder] group, is that if you . . . look at an equity waterfall, money would eventually come to equity. . . . The problem with

the argument is . . . the Canadian court . . . went through the same process that a U.S. court would go through. I am not re-visiting whether the Court called the facts right in Canada.”).

38. Section 1521(e) provides that the “standards, procedures, and limitations applicable to an injunction” apply to any request for injunctive relief under section 1521(a)(1). To obtain such relief, the movant must demonstrate: (1) a likelihood of success on the merits; (2) irreparable harm in the absence of an injunction; (3) that the balance of hardships tips in the movant’s favor; and (4) that the injunction would not disserve the public interest. *Secured Worldwide LLC v. Kinney*, 2015 WL 1514738, at *10 (S.D.N.Y. Apr. 1, 2015) (citing *Winter v. Natural Res. Defense Council*, 555 U.S. 7, 20 (2008)). The Foreign Representative submits that each of these factors is satisfied in the instant case with respect to the Plan-related injunctions and, accordingly, such injunctions should be recognized and given full force and effect in the United States.

39. First, the Foreign Representative submits it is highly likely to succeed on the merits. The Imperial Plan, as sanctioned by the Canadian Court, reflects “a global settlement of Tobacco Claims against [the] Tobacco Companies” and is the culmination of years of court-ordered mediation and negotiation. March 28 Endorsement ¶ 14; Plan Endorsement ¶¶ 16, 193, 194. The injunctions in the Imperial Plan and the Solicitation Injunction Order are tailored to facilitate the successful implementation of a global settlement spanning all of Canada and were determined by the Canadian Court to be entirely consistent with Canadian law. They are also consistent with plans and related injunctions routinely granted under the Bankruptcy Code in connection with similar ancillary proceedings.

40. Second, without injunctive relief, the Debtor and its stakeholders would suffer irreparable harm. One of the primary purposes of the injunctions under the Imperial Plan is to prevent creditors from pursuing or asserting Tobacco Claims outside the claims process set forth

in the Imperial Plan and approved by the Canadian Court in the Meeting and Claims Procedure Orders. Any effort to interfere with or obstruct the execution of the Imperial Plan would prevent Imperial from completing its successful restructuring, defeating the purpose of both the Canadian Proceeding and chapter 15 of the Bankruptcy Code, to the detriment of all stakeholders.

41. Third, the balance of hardships weighs strongly in favor of the Debtor. Injunctive relief will protect Imperial's business and preserve its estate, making it more likely that stakeholders will receive the recoveries estimated under the Imperial Plan's structured claims process. Disruptions to that process, on the other hand, including unauthorized solicitations or inconsistent claims activity, risk delaying or obstructing the Imperial Plan's execution and place additional strain on already limited resources. Preserving the integrity of the process endorsed by the Canadian Court minimizes confusion and protects estate value without imposing any meaningful burden on claimants. Therefore, this factor too tips in favor of granting the injunctive relief.

42. Finally, granting the injunctions protects the public interest. As the Canadian Court acknowledged "failing to prevent Attorney Group from continuing with its misleading and predatory practices may encourage others to adopt similar practices," "Tobacco Victims have the right not to be misled by legal professionals." March 28 Endorsement ¶ 61. As a result, the Canadian Court concluded that "the balance of convenience overwhelmingly favors protecting claimants and enforcing the [Sanction Order] over any purported right of Attorney Group and/or any other unauthorized entity soliciting [claimants] to engage in misleading solicitation, in violation of the Plans." March 28 Endorsement ¶ 64. The same considerations apply in this proceeding.

43. In sum, the Foreign Representative submits that recognition and enforcement of the Plan-Related Orders and the Imperial Plan are consistent with the purpose and goals of international cooperation and assistance to foreign courts that underpin chapter 15 of the Bankruptcy Code. Accordingly, the Foreign Representative respectfully requests that the Court approve the Proposed Order.

NOTICE

44. Notice of this Motion has been provided to the U.S. Trustee for the Southern District of New York and the Chapter 15 Notice Parties.¹⁰

NO PRIOR REQUEST

45. No previous request for the relief requested herein has been made to this or any other court.

WHEREFORE, the Foreign Representative respectfully requests that the Court grant the relief requested herein, as set forth in the Proposed Order submitted herewith, and grant the Foreign Representative such other and further relief as may be just and proper.

Dated: August 1, 2025
New York, New York

MORGAN, LEWIS & BOCKIUS LLP

By: /s/ Jennifer Feldsher
Jennifer Feldsher
101 Park Avenue
New York, NY 10178-0060
Telephone: (212) 309-6000
Facsimile: (212) 309-6001
Email: jennifer.feldsher@morganlewis.com

¹⁰ 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].

David K. Shim
One State Street
Hartford, CT 06103-3178
Telephone: (860) 240-2700
Facsimile: (860) 240-2701
Email: david.shim@morganlewis.com

*Attorneys for FTI Consulting Canada Inc., in
its Capacity as Authorized Foreign Representative
for the Debtor*

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 RECOGNIZING AND ENFORCING THE ORDERS OF THE CANADIAN
COURT: (I) APPROVING THE IMPERIAL CCAA PLAN; (II) ENJOINING
THE SOLICITATION OF CLAIMANTS; AND (III) APPOINTING THE
FOREIGN REPRESENTATIVE AS PLAN ADMINISTRATOR UNDER THE CCAA**

This matter was brought by FTI Consulting Canada Inc. (“FTI”), in its capacities as the authorized foreign representative of Imperial Tobacco Canada Limited (the “Debtor”), and as the court-appointed monitor and CCAA Plan Administrator² of the Debtor and Imperial Tobacco Company Limited (“ITCO” and, together with the Debtor, “Imperial”), upon its filing of the motion seeking entry of an order, pursuant to sections 105(a), 1507(a), 1521(a), and 1522 of title 11 of the United States Code (the “Bankruptcy Code”), recognizing and giving full force and effect in the United States to (i) the order of the Canadian Court dated March 6, 2025 (the “Sanction Order”) sanctioning the *Third Amended and Restated Court-Appointed Mediator’s and Monitor’s CCAA Plan of Compromise and Arrangement* (the “Imperial Plan”), (ii) the order of the Canadian Court dated March 26, 2025 granting injunctive relief with respect to unauthorized solicitation efforts outside of approved Plan solicitation procedures (the “Solicitation Injunction Order”), and (iii) the order of the Canadian Court dated March 6, 2025 appointing FTI as CCAA Plan

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 Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Motion or the Imperial Plan (as defined herein), as applicable.

Administrator with respect to the Imperial Plan (the “CCAA Plan Administrator Appointment Order,” and together with the Sanction Order and the Solicitation Injunction Order, the “Plan-Related Orders”).

At a hearing held on _____, 2025, the Court considered the Motion, the exhibits attached thereto, and other pleadings submitted in support thereof.

After due deliberation and sufficient cause appearing therefor:

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

A. The findings and conclusions set forth herein constitute this Court’s findings of fact and conclusions of law pursuant to Bankruptcy Rule 7052 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), made applicable to this proceeding pursuant to Bankruptcy Rule 9014. To the extent any of the following findings of fact constitute conclusions of law, they are adopted as such.

B. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, 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.). This is a core proceeding pursuant to 28 U.S.C. § 157(b). and this Court has the statutory and constitutional authority to issue a final ruling with respect to this matter.

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

D. By order dated April 17, 2019, this Court recognized the Canadian Proceeding as a foreign main proceeding and granted related relief. *See* Docket No. 40. Subsequently, on September 9, 2019, this Court recognized and implemented the Court-to-Court Communications Order, facilitating coordination between the Canadian Court and this Court. *See* Docket No. 61.

E. After nearly six years of court-ordered, confidential mediation, on October 17, 2024, the Foreign Representative and the Canadian Court Appointed Mediator jointly filed the Imperial Plan in the Canadian Proceeding (which was subsequently amended on January 27, 2025 and February 27, 2025). On March 6, 2025, the Canadian Court entered the Sanction Order approving the Imperial Plan, and the CCAA Plan Administrator Appointment Order appointing FTI as the CCAA Plan Administrator for Imperial in connection with the Imperial Plan. The Imperial Plan was unanimously approved by eligible voting claimholders, representing an approximate of CAD \$964 billion in asserted claims.

F. On March 26, 2025, the Canadian Court entered the Solicitation Injunction Order to enjoin efforts by the Attorney Group and any other persons or entities with knowledge or notice of the Canadian Court Solicitation Injunction Order to solicit class members in contravention of the Imperial Plan.

G. The relief granted herein is necessary and appropriate, in the interests of public and international comity, consistent with the public policy of the United States, warranted pursuant to sections 1507 and 1521 of the Bankruptcy Code, and will not cause hardship to any party in interest that outweighs the benefits of the relief granted herein.

H. The relief granted herein will, in accordance with sections 1507(b) and 1521 of the Bankruptcy Code, reasonably assure: (i) the just treatment of all holders of claims against or interests in the Debtor's property; (ii) the protection of claim holders in the United States against prejudice and inconvenience in the processing of claims in the Canadian Proceeding; (iii) the prevention of preferential or fraudulent dispositions of property of the Debtor; and (iv) the distribution of proceeds of the Debtor's property substantially in accordance with the order prescribed in the Bankruptcy Code.

I. The injunctions contained in this Order (i) are within the Court's jurisdiction, (ii) are an essential component of the Imperial Plan and the landmark settlement of Tobacco Claims contained therein and (iii) are in the best interests of the Debtor and its stakeholders. The injunctive relief set forth in this Order is appropriate and necessary to prevent the risk that the consummation and implementation of the Imperial Plan may be thwarted by the actions of particular creditors, a result at odds with the purposes of chapter 15 of the Bankruptcy Code as set forth in section 1501(a) of the Bankruptcy Code. Such actions could put in peril Imperial's ability to successfully restructure as well as all creditor distributions as contemplated by the Imperial Plan and the Sanction Order. Moreover, the Canadian Court has determined that such injunctions and the Plan releases are consistent with Canadian law and integral to Imperial's restructuring.

J. The public interest will be served by the relief granted herein. The relief granted herein will not cause undue hardship or inconvenience to any party in interest and to the extent of any hardship or inconvenience, it is far outweighed by the benefits of the requested relief to the Debtor, its estate and creditors.

K. Due and proper notice of the Motion was provided, and no further notice is required.

L. All creditors and other parties in interest, including the Debtor, are sufficiently protected in the grant of the relief ordered hereby in compliance with section 1522(a) of the Bankruptcy Code.

NOW, THEREFORE, IT IS HEREBY ORDERED AS FOLLOWS:

1. The Motion is hereby **GRANTED** as set forth herein.
2. All objections, if any, whether formal or informal, to the Motion or the relief requested therein that have not been withdrawn, waived or settled as announced to the Court at the

Hearing, or by stipulation filed with the Court, and all reservations of rights included therein, are hereby overruled on the merits.

3. Subject to the Sanction Order, the Imperial Plan, the CCAA Plan Administrator Appointment Order (including any amendments or modifications thereto), and all conditions precedent set forth therein, the Plan-Related Orders and the Imperial Plan are recognized, granted comity, and given full force and effect within the territorial jurisdiction of the United States, and each is binding on creditors of the Debtor and against all entities (as that term is defined in section 101(15) of the Bankruptcy Code).

4. All persons and entities are permanently enjoined and restrained from (i) commencing or taking any action or asserting any claim, within the territorial jurisdiction of the United States, that is inconsistent with, in contravention with, or would interfere with or impede implementation, administration or consummation of the Imperial Plan, the Plan-Related Orders or the terms of this Order; and (ii) taking any action against the Debtor or its property located in the territorial jurisdiction of the United States to recover or offset any debt or claims that are compromised, extinguished, cancelled, discharged or released under the Imperial Plan and the Sanction Order, including, but not limited to, the Tobacco Claims.

5. Notwithstanding any other provision of this Order, nothing herein shall enjoin (a) pursuit by any person or entity of any rights or remedies available to that entity pursuant to the Imperial Plan or the enforcement of any terms of the Imperial Plan and the Sanction Order, including, without limitation, with respect to any claims allowance process set forth in the Imperial Plan, (b) any action or transaction that is permitted under the Plan-Related Orders or the Imperial Plan and consistent with Canadian law, (c) the implementation and enforcement of any agreement contemplated by and entered into in connection with the Imperial Plan, or (d) the exercise or

enforcement of any police or regulatory act of a U.S. governmental unit, including a criminal action or proceeding, to the extent not stayed pursuant to section 362 of the Bankruptcy Code.

6. The Debtor and the Foreign Representative are authorized and empowered to take all actions necessary or appropriate to implement the Imperial Plan in accordance with, and subject to, its terms and the Plan-Related Orders. This includes entering into, adopting, executing, delivering, completing, implementing, and consummating all steps, compromises, settlements, transactions, assignments, arrangements, distributions, payments, deliveries, allocations, instruments, agreements, restrictions, obligations, and limitations of liability contemplated by the Imperial Plan and the Sanction Order, without further order of this Court. All such actions, requirements, and provisions of the Imperial Plan and the Sanction Order shall be binding and effective in all respects on all persons and entities subject to this Court's jurisdiction.

7. The Debtor and the Foreign Representative, and their respective officers, directors, employees, representatives, advisors, attorneys, professionals and managers, in each case, solely in their respective capacities as such, shall be entitled to a full limitation of liability from and shall have no liability for any and all claims, obligations, suits, judgments, damages, rights, causes of action, liabilities from, or in connection with, any action or inaction taken in furtherance of and/or in accordance with this Order, this Chapter 15 case, the Canadian Proceeding, the Plan-Related Orders and the Imperial Plan, except for any liability arising from any action or inaction constituting gross negligence, fraud or willful misconduct as determined by this Court.

8. No action taken by the Foreign Representative, the Debtor, or their respective successors, agents, representatives, advisors, or counsel in preparing, disseminating, applying for, implementing, or otherwise acting in furtherance of or in connection with the Canadian Proceeding, this Order, this Chapter 15 case, or any further proceedings commenced hereunder,

shall be deemed to constitute a waiver of the rights or benefits afforded such persons under 306 and 1510 of the Bankruptcy Code.

9. The injunctions set forth in this Order shall be limited to and in support of the Imperial Plan and the Plan-Related Orders as and to the extent they are given effect by a court of competent jurisdiction in Canada from time to time. If the Imperial Plan or the Plan-Related Orders are modified by the Canadian Court or any other court of competent jurisdiction in Canada, then the provisions of this Order shall continue to apply to the Imperial Plan and the Plan-Related Orders as so modified, but shall not apply to any provision of the Imperial Plan or the Plan-Related Orders that has ceased to be given effect in Canada. For the avoidance of doubt, while any modification is effective, this Order shall remain effective in all other respects, and if any suspended or rescinded provision of the Imperial Plan or the Plan-Related Orders is reinstated in Canada, the related provisions of this Order shall be automatically reinstated to the same extent. Nothing in this Order shall prevent the implementation of any amendments or modifications of the Imperial Plan otherwise permitted under the Imperial Plan or the Sanction Order.

10. The Attorney Group and any other persons or entities in the territorial jurisdiction of the United States are prohibited from soliciting individual class members in Canada to assist them with the preparation or submission of claims under the Imperial Plan and are prohibited from taking any action inconsistent with or in contravention with the Solicitation Injunction Order as and to the extent set forth in the Solicitation Injunction Order. Prohibited actions shall include, without limitation, the solicitation of class members on websites, social media posts, advertisements or other public communications in connection with the Imperial Plan and the claims allowance process thereunder. The injunctive relief granted under this Paragraph 10 shall remain in effect until the injunctions under the Solicitation Injunction Order are terminated. For

the avoidance of doubt, the injunctions set forth in this Paragraph 10 are intended to be in addition to any other injunctions in this Order.

11. Notwithstanding any provision of the Bankruptcy Code or the Bankruptcy Rules to the contrary, (a) this Order shall be effective and enforceable immediately upon entry, (b) the Foreign Representative or the Debtor shall not be subject to any stay, including the automatic stay imposed by section 362 of the Bankruptcy Code, in implementing, enforcing, or realizing the relief granted in this Order, and (c) this Order constitutes a final order within the meaning of 28 U.S.C. § 158(a).

12. This Court shall retain exclusive jurisdiction with respect to any matters, claims, rights or disputes arising from or related to this Order or with respect to the enforcement, implementation or interpretation of this Order.

Dated: _____, 2025
New York, New York

HONORABLE JOHN P. MASTANDO III
UNITED STATES BANKRUPTCY JUDGE