

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)

RE: Docket No. 88

**CERTIFICATE OF NO OBJECTION REGARDING THE 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**

Pursuant to 28 U.S.C. § 1746 and rule 9013-3 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:²

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 have the meanings ascribed to them in the Motion (as defined below).



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1. On August 1, 2025, the Monitor filed a motion seeking the entry of an order recognizing and enforcing in the United States (i) the order of the Canadian Court dated March 6, 2025 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 regarding unauthorized solicitation efforts from parties in the United States and outside of approved Plan solicitation procedures; 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 "Motion") [Docket No. 88]. Concurrently, the Monitor also filed the declaration of Paul Bishop in support of the Motion (the "Declaration") [Docket No. 89].

2. In accordance with Local Rule 9006-1(b), the Monitor filed a notice of Motion, setting forth August 19, 2025 as the deadline for objections (the "Objection Deadline") and August 26, 2025 as the hearing date for the Motion (the "Notice Form") [Docket No. 90].

3. On August 1, 2025, 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. 91.

4. Local Rule 9013-3 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 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 entry of the proposed order granting the relief requested in the Motion, which was attached to the Motion as Exhibit A and is attached hereto as **Exhibit A** (the “Proposed Order”). 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 21, 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

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

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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 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