

**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)

**ORDER GRANTING MOTION FOR RECOGNITION AND
ENFORCEMENT OF THE ORDER OF THE CANADIAN
COURT APPROVING SETTLEMENT WITH THE RETIREE GROUP**

This matter was brought by FTI Consulting Canada Inc., in its capacity as the Court-appointed monitor² (the “Monitor”) and duly authorized foreign representative for Imperial Tobacco Canada Limited (the “Debtor”), upon its filing of the *Monitor’s Motion for Recognition and Enforcement of the Order of the Canadian Court Approving Settlement with the Retiree Group* (the “Motion”), pursuant to sections 363 and 1520 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 9019 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”).

At a hearing held on July 17, 2019, the Court considered and reviewed the Motion, the exhibits attached thereto and the other pleadings submitted in support thereof.

After due deliberation and sufficient cause appearing therefor:

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.

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.

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 Settlement³ is fair, equitable, reasonable and appropriate, and consummation of the transactions contemplated by the Settlement 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:

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

2. The order of the Canadian Court approving the Settlement (the "Settlement Order") is hereby recognized and given full force and effect in the United States and the Settlement Agreement is approved. The Debtor is hereby authorized, pursuant to section 363 of the Bankruptcy Code, as made applicable to this Chapter 15 case by section 1520(a)(2), to implement and fully perform any and all obligations and to take any and all actions reasonably necessary or appropriate to consummate the Settlement Agreement and perform any and all obligations contemplated therein in accordance with the Settlement Order.

3. The releases and injunctions set forth in Paragraphs 7 through 9 of the Settlement

³ Capitalized terms not defined herein shall have the meanings ascribed to them in the Motion.

Order are hereby recognized and shall have full force and effect in the United States.

4. The requirements of Bankruptcy Rule 6004(h) are waived and the terms of this Order shall be effective and enforceable immediately upon entry.

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

Dated: July 18, 2019
New York, New York

/S/ Shelley C. Chapman
UNITED STATES BANKRUPTCY JUDGE