

1
2 UNITED STATES BANKRUPTCY COURT

3 SOUTHERN DISTRICT OF NEW YORK

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5
6 In the Matter of:

7 IMPERIAL TOBACCO CANADA LIMITED, Main Case No.

8 Debtor. 19-10771-jpm

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11
12 United States Bankruptcy Court

13 One Bowling Green

14 New York, New York

15
16 August 26, 2025

17 11:03 AM

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21 B E F O R E:

22 HON. JOHN P. MASTANDO III

23 U.S. BANKRUPTCY JUDGE

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25 ECRO: ELECTRONIC RECORDING

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2 Doc# 90 Notice of Hearing on the Motion of the Foreign
3 Representative for Recognition and Enforcement of the Orders of
4 the Canadian Court: (I) Approving the Imperial CCAA Plan; (II)
5 Enjoining the Solicitation of Claimants; and (III) Appointing
6 the Foreign Representative as Plan Administrator under the CCAA
7 (related document(s)89, 88)

8
9 Doc# 93 Notice of Agenda (related document(s)88, 92)

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9
10 ALSO PRESENT:

11 RICK ARCHER

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13 PAUL BISHOP

14 BEN J. CLARKE

15 CLARA E. GEOGHEGAN

16 UDAY GORREPATI

17 MITCH GROSSELL

18 SARAH MARGOLIS

19 PETER OGDEN

20 MADLYN PRIMOFF

21 ALEX RICH

22 MARCO SCHADEN

23 VINCE SULLIVAN

24 ROBERT THORNTON

25

1 P R O C E E D I N G S

2 THE COURT: Good morning, everyone. We're here on
3 case number 19-10771.

4 Can I have appearances for the record, please.

5 MS. FELDSHER: Good morning, Your Honor. Jennifer
6 Feldsher from Morgan Lewis & Bockius on behalf of FTI
7 Consulting Canada, the foreign representative for the debtor,
8 Imperial Tobacco Canada Limited.

9 On the Zoom with me, Your Honor, is David Shim from
10 Morgan Lewis, as well, as well as members of the Davies firm
11 that represent the foreign representative in the Canadian
12 proceeding, including you'll see Natasha MacParland and Rui
13 Gao. Also on, Your Honor, is Mr. Paul Bishop, the authorized
14 foreign representative for the debtor and the court-appointed
15 monitor.

16 I'll pause there before dealing with Mr. Bishop's
17 declaration to let others put their appearances on the record.

18 THE COURT: Thank you.

19 Would anyone else like to make an appearance?

20 MS. WELLS: Good morning, Your Honor. Annie Wells for
21 the United States Trustee.

22 THE COURT: Good morning.

23 MR. HANDLER: Good morning, Your Honor. Michael
24 Handler, counsel to Imperial Tobacco Canada Limited, the
25 debtor, of King & Spalding.

1 THE COURT: Good morning.

2 Okay. Counsel, would you like to begin?

3 MS. FELDSHER: Yes. Thank you, Your Honor. Good
4 morning. Your Honor, before I go into my presentation, unless
5 the Court would like me to handle it differently, I thought
6 we'd get the housekeeping out of the way.

7 Your Honor, as I mentioned a moment ago, Mr. Bishop is
8 the authorized foreign representative for the debtor. We filed
9 the declaration in support of our motion at docket number 89 by
10 Mr. Bishop.

11 As Your Honor well knows, since Mr. Bishop is no
12 stranger to this Court and bankruptcy courts in the U.S., he's
13 a senior managing director at FTI Consulting Canada, with
14 thirty-five years of restructuring experience across Canada.
15 Great Britain. Bermuda. He has been overseeing the Imperial
16 Tobacco Canada cases, both in Canada and the U.S., since the
17 start, which is more than six years ago and has vast experience
18 in Chapter 15 cases, having been the foreign representative in
19 Canwest. Sears. Just Energy.

20 He's available in the virtual courtroom to be cross-
21 examined, should anybody have -- should anybody want to do so.

22 THE COURT: Okay. Is there any objection to the Court
23 receiving into evidence the declaration of Paul Bishop in
24 support of the motion, which is found at docket number 89?

25 Okay. Hearing no objection, the declaration will be

1 admitted.

2 (Declaration of Mr. Bishop was hereby received into
3 evidence as Foreign Representative's Exhibit --, as of this
4 date.)

5 THE COURT: And would anyone like to cross-examine the
6 witness?

7 Okay. Counsel, you can continue.

8 MS. FELDSHER: Thank you, Your Honor.

9 Your Honor, we're here on an uncontested motion. It's
10 the motion of the foreign representative for recognition and
11 enforcement of three orders that were entered in the Canadian
12 court. The first is an order approving the third amended and
13 restated mediator and monitor CCAA plan, dated March 6th. The
14 second is an order enjoining the solicitation of claimants in
15 Canada that was entered on March 26th. And the third was an
16 order appointing FTI, the foreign representative, as the plan
17 administrator, which was also dated March 6th, 2025.

18 All three of these orders, Your Honor, I'll refer to
19 as the plan related orders because they all go to the main
20 event, which is that this is the culmination of the largest --
21 if not the largest, one of the largest Canadian restructurings
22 in history. After more than six years, two U.S. judges, the
23 largest tobacco distributors in Canada, which are JTI-
24 Macdonald, which is also before Your Honor, Rothmans, Benson
25 Hedges and Imperial Tobacco were able to reach a structured

1 tobacco settlement, the likes of which haven't been seen since
2 1998 and the tobacco settlements in the United States, which
3 I'm sadly old enough to remember, but we will just leave that
4 where it is.

5 The resolutions, which span the three plans for each
6 of the individual -- CCAA plans for each of the individual
7 distributors collectively resolve about one trillion Canadian
8 dollars of tobacco-related claims and will create trusts that
9 will pay out approximately thirty-two-billion dollars to
10 tobacco claimants, provinces, and municipalities across Canada
11 over a twenty-year contribution period that will be overseen by
12 FTI. Justice Morawetz of the Canadian court that's overseeing
13 Imperial's Chapter 11 case described this as the most complex
14 insolvency proceeding in Canadian history.

15 The debtors commenced this case on March 13th, 2019.
16 The reason for that, as opposed to the other distributors who
17 were not before the Court until just recently, is that our
18 debtor has a supply chain that runs through the U.S. from
19 Mexico to Canada, But the products are sold exclusively in
20 Canada, and folks interact with the debtor exclusively through
21 Canadian distributions. We do have product in the U.S., which
22 is why -- and supply chain and trucks that run through the
23 U.S., which is why the need for the Chapter 15 case to ensure
24 that that supply chain was not disrupted in any way. This
25 court, then under Judge Chapman's oversight, recognized the

1 Canadian proceeding on April 17th as a foreign main proceeding,
2 thereby entitling the debtor to comity under 1509(b)(3).

3 Since that time, the debtor has -- and I just wanted
4 to recall this for the Court, it's resolved nearly all of its
5 U.S. creditor claims that were outstanding at the time when it
6 filed. Those claims were legacy pension plan claimants, which
7 the company had inherited by buying up some businesses that
8 that had pension plans in the U.S. And I'm happy to say that,
9 as Your Honor recalls, you recently approved an order that
10 allowed the debtor to buy an annuity, thereby ensuring that
11 those payments will be made in full to pension claimants
12 through an insurance company under that annuity plan.

13 So we don't expect to -- we don't believe that we have
14 creditors, per se, in the U.S, but of course, there's always
15 people that may have lived in Canada at some point, smoked
16 cigarettes or otherwise, and interacted with the company that
17 may now be in the U.S.

18 Other than that, in the last six years, the parties,
19 including the monitor, the three big tobacco distributors, the
20 court-approved mediator, which is the Honorable Winkler,
21 representatives of all the class actions that were pending
22 against the tobacco producers in Canada, and every single
23 province and territory of Canada, all were engaged in
24 confidential mediation, trying to come up with a comprehensive,
25 fair, and streamlined process for addressing these claims

1 throughout Canada.

2 We have periodically filed updates with the Court on
3 the company's operations, as well as the progress of those
4 settlement discussions, as much as could be disclosed, so that
5 the Court had a sort of a sneak peek into how those were
6 proceeding, just given the fact that these negotiations
7 extended far longer than anybody expected, in part because of
8 the pandemic restrictions that prevented people from meeting in
9 person.

10 The plan that's before the Court, as I said, is going
11 to resolve all of the tobacco claims in return for
12 approximately thirty-two-billion dollars of cash to be
13 contributed by the three big distributors to trusts over a
14 twenty-year period. The Imperial plan was filed with the
15 Canadian Court on October 17th of 2024, Your Honor. It was
16 notice to creditors in advance of a creditors meeting that was
17 held on December 17th, 2024. As is typical in CCAA
18 proceedings, that, as Your Honor knows, are very similar to
19 U.S. proceedings as well, all were given an opportunity to
20 object. The plan was ultimately unanimously approved by voting
21 creditors, including those holding approximately 964 billion
22 Canadian dollars of asserted claims.

23 After that, the Canadian court held a three-day
24 hearing, at the conclusion of which the court found that the
25 Imperial plan met all statutory requirements for sanction, was

1 fair and reasonable under the unique circumstances, and did not
2 conflict with the public interest. Your Honor, copies of the
3 sanction order, the plan endorsement, and the CCAA plan, along
4 with the administrator's appointment order, were attached to
5 the Bishop declaration as exhibits 1 through 3, respectively.

6 At the same time, the Canadian Court appointed FTI as
7 the plan administrator, and in that capacity, FTI will continue
8 to oversee the various trust accounts that are to be
9 established under the plans, oversee deposits that need to be
10 made, and distributions to be made until the full global
11 settlement is paid.

12 One of the questions that the U.S. Trustee's office
13 had raised with us is we have language, as is typical, that
14 says the relief that we are seeking, particularly recognition
15 of the plans as well as injunctions and relief related thereto,
16 are coterminous and coextensive with what's been approved by
17 the Canadian courts, such that if there is a modification to
18 any of those orders in Canada, it would apply automatically to
19 Your Honor's order, should you approve it, such that the U.S.
20 court would not grant broader relief as it relates to the CCAA
21 plan.

22 One of the questions that the U.S. Trustee's office
23 had was where creditors could find those plans. And I'm happy
24 to confirm for the Court that FTI, which has maintained a
25 website all throughout these proceedings, as it's required to

1 do in Canada, where it uploads documents. Much like our
2 noticing agents, it uploads documents related to the
3 proceeding. That will continue to be up until the plans are
4 consummated and the payments are made. So if there are
5 additional orders or changes to the plans, those will be
6 uploaded and publicly available, as they have been, to both
7 U.S. creditors and Canadian creditors.

8 Your Honor, we submit that that recognition here is
9 appropriate. It's necessary. It is a requirement of the CCAA
10 plans. And it is a corollary to relief that's already been
11 granted by the court in the JTI-Macdonald case, which snuck in
12 ahead of us, although we were first of them to file.

13 Your Honor, the Court has of course, authority under
14 Odebrecht and other long litany of cases to grant this relief,
15 both because it's in the interest of the public and
16 international comity, particularly here, where this is a
17 settlement solely of Canadian tobacco-related claims across
18 Canada.

19 There were no formal or informal objections to the
20 relief being sought. And we did as, as we noted for Your Honor
21 in the agenda, try to address all of the questions of the U.S.
22 Trustee in advance of this hearing. And hopefully, they will
23 confirm we have done so. But I will pause to see if the Court
24 has any questions and to let them go ahead and confirm that
25 themselves.

1 THE COURT: Okay. Great. Thank you, Counsel.

2 Would anyone else like to be heard in support of the
3 motion before I turn it over to anyone else?

4 Okay. Would anyone like to be heard in opposition to
5 the motion?

6 Okay. Would the U.S. Trustee elect to be heard?

7 MS. WELLS: Good morning, Your Honor. For the record,
8 Annie Wells on behalf of the United States Trustee. I don't
9 have too much to add. I don't want to get into specific
10 details on some of the topics discussed with counsel, since
11 those are confidential. But I will confirm that for purposes
12 of today's hearing, we did not file any papers and take no
13 position as to the motion before the Court. Thank you.

14 THE COURT: Thank you.

15 Okay. Would anyone else like to be heard?

16 Okay. The Court is prepared to rule.

17 On October 1st, 2025, FTI Consulting Canada Inc.,
18 acting as the court appointed monitor for and the authorized
19 foreign representative of the debtor, Imperial Tobacco Canada
20 Ltd., filed the motion of the foreign representative for
21 recognition and enforcement of the orders of the Canadian
22 court, one, approving the Imperial CCAA plan, two, enjoining
23 the solicitation of claimants, and three, appointing the
24 foreign representative as plan administrator under their CCAA,
25 which we will refer to as the motion. That's at ECF docket

1 number 88.

2 FTI is the court-appointed monitor, as we heard from
3 counsel, pursuant to Canada's Companies Creditors Arrangement
4 Act, the CCAA, they are the court-appointed monitor for the
5 debtor. See the order recognizing foreign main proceeding and
6 granting related relief. That's the recognition order, which
7 is at ECF docket number 40, page 1, note 1. FTI is also the
8 debtor's authorized foreign representative in the instant case,
9 as we also heard. See *id* at 1.

10 The motion seeks an order pursuant to Sections 105(a),
11 1507, 1521, and 1522 of the Bankruptcy Code, recognizing and
12 enforcing in the United States certain orders entered by the
13 Ontario Superior Court of Justice, Commercial List in Toronto,
14 Ontario, which we will refer to as the Canadian court. That
15 was in a proceeding under the CCAA, as amended.

16 And the orders include, one, again, as we heard from
17 counsel, the order of the Canadian court dated March 6th, 2025,
18 sanctioning the third amended and restated court-appointed
19 mediators' and monitors' CCAA plan of compromise and
20 arrangement. We'll refer to that order as the sanctions order.
21 Two, the order of the Canadian court dated March 26th, 2025,
22 granting injunctive relief with respect to unauthorized
23 solicitation efforts from parties in the United States and
24 outside of approved plan solicitation procedures. That, we
25 will refer to as the Solicitation Injunction Order. And three,

1 the order of the Canadian court dated March 6th, 2025,
2 appointing FTI as the CCAA plan administrator, which we will
3 refer to as the plan administrator order. See the motion at
4 pages 1 to 2.

5 In connection with the motion is filed is the
6 declaration of Paul Bishop in support of the motion of the
7 Foreign representative for recognition and enforcement of the
8 orders of the Canadian court. That declaration is at ECF
9 docket number 89 and has been admitted into evidence today with
10 no objection. The deadline to file an opposition was August
11 19th, 2025. To date, no opposition to the motion has been
12 filed. And FTI filed a certificate of no objection with
13 respect to the motion at ECF docket number 92 on August 21st,
14 2025.

15 Based on the Court's review of the motion, the
16 declaration, the certificate of no objection, and the record as
17 a whole, and for the reasons discussed further below, the
18 motion is granted. This Court has jurisdiction over this
19 matter pursuant to 28 U.S.C. Sections 1334 and 157(a) and
20 (b)(1) and the amended Standing Order of Reference dated
21 January 31st, 2012. This is a core proceeding pursuant to 28
22 U.S.C. Section 157(b)(2)(P).

23 The debtor is a privately held corporation organized
24 in Canada with a registered address in Brampton, Ontario. See
25 the verified Chapter 15 petition for recognition of a foreign

1 proceeding at paragraph 6. And that is docket number 2. The
2 debtor and its affiliate, Imperial Tobacco Company Limited,
3 together with the debtor, we'll refer to them as Imperial, they
4 source finished tobacco products from their Mexican affiliate,
5 British American Tobacco SA de CV. That's BAT. And they
6 import those products through the United States for sale in
7 Canada. Again, see the motion paragraph 4.

8 Imperial is one of the largest tobacco distributors in
9 Canada. See the motion paragraph 1. Due to the mounting
10 pressure from ongoing tobacco product liability claims and
11 consumer litigation in Canada, Imperial commenced the Canadian
12 proceeding on March 12th, 2019. See id at paragraph 5. In or
13 about the same period, Canada's two other largest tobacco
14 distributors, JTI-Macdonald Corp. and Rothmans, Benson & Hedges
15 Inc., together with Imperial, we will refer to them as the
16 tobacco companies, they also commenced CCAA proceedings to
17 address their respective tobacco product related litigations.
18 See id at paragraph 1.

19 FTI asserts that the aggregate damages sought in the
20 tobacco product related litigations against the tobacco
21 companies amounted to approximately one trillion Canadian
22 dollars, far exceeding the company's total assets. See id. On
23 March 13th, 2019, FTI, as the monitor and the debtor's
24 authorized foreign representative, filed the instant Chapter 15
25 case to seek recognition of the Canadian proceeding. See id at

1 paragraph 6 and see the petition at 1 through 2.

2 On April 17th, 2019, the Court entered an order
3 pursuant to Bankruptcy Code Sections 1504 and 1515, recognizing
4 the Canadian proceeding as the foreign main proceeding and
5 granted related relief. See the recognition order at docket
6 number 40.

7 As part of the Canadian proceeding, Imperial joined
8 the other tobacco companies and participated in confidential,
9 court-ordered mediation since 2019, with the goal of achieving
10 a Pan-Canadian global settlement of all tobacco claims. See
11 the motion at paragraph 8. Here, "tobacco claims" refers to
12 any claim of any person against the tobacco companies and its
13 affiliates "in respect of the development, design, manufacture
14 or production, marketing, advertising, distribution, purchase,
15 sale, or disposition of tobacco products, the use or exposure,
16 whether directly or indirectly, to tobacco products or their
17 emissions, the development of any disease related to the use of
18 tobacco products, or any representation or omission in respect
19 of tobacco products." That's from the Bishop declaration
20 exhibit 1, sanctions order, paragraph 1(m). That is that
21 docket number 89.

22 On October 17th, 2024, at the Canadian court's
23 direction, the monitor and the Canadian court-appointed
24 mediator developed and filed jointly in the Canadian proceeding
25 the third amended and restated court-appointed mediators and

1 monitors CCAA plan of compromise and arrangement concerning,
2 affecting, and involving Imperial Tobacco Canada Limited and
3 Imperial Tobacco Company Limited. That's the Imperial plan.
4 See *id* at paragraphs 9 through 10, and see also the Bishop
5 declaration, exhibit 1, schedule A, at docket 89.

6 Then, on October 31st, 2024, the Canadian Court
7 approved the procedural motions governing notice and claims
8 procedures for the Imperial plan and scheduled a creditors
9 meeting for December 2024 to vote on the plan. See *id* at
10 paragraphs 10 through 11.

11 Following the notice procedures approved by the
12 Canadian Court, the monitor noticed the Imperial plan to the
13 creditors by, one, sending a claim package to all creditors
14 participating in the mediation, two, sending creditor notices
15 and meeting materials to all creditors eligible to vote and all
16 persons on the Canadian proceedings service list, three,
17 posting the creditor notices and meeting materials online, and
18 four, publishing a summarized creditor notice in various
19 Canadian newspapers. The creditors had forty-two days to
20 object to the Imperial plan.

21 The plan was unanimously approved by eligible voting
22 creditors, whose collective asserted claims amount to
23 approximately 964 billion Canadian dollars, as we heard from
24 counsel, at the creditors meeting on December 12th, 2024. See
25 *id* at paragraph 11.

1 Following the creditors' approval of the Imperial
2 plan, the Canadian court held hearings to sanction the Imperial
3 plan from January 29th through 31st of 2025. That's id at
4 paragraph 12. And on March 6th, 2025, the Canadian court
5 issued an opinion we will refer to as the plan endorsement
6 opinion, finding that, inter alia, the Imperial plan, "met all
7 CCAA statutory requirements, was fair and reasonable, and did
8 not conflict with public interest..." and ellipses within the
9 quote. That's from id and see also the Bishop declaration,
10 exhibit 2, the plan endorsement opinion.

11 Separately, the Canadian court entered an order
12 approving the Imperial plan. See id, and see also the Bishop
13 declaration, exhibit 1, the sanctions order. The Canadian
14 court also entered the order appointing FTI as the Imperial
15 plan CCAA plan administrator on the same day. See the motion,
16 paragraph 13 and the Bishop declaration exhibit 3.

17 The Imperial plan is one of the CCAA plans filed by
18 the tobacco companies, collectively, we'll refer to them as the
19 tobacco plans, that create a framework to resolve all Canadian
20 tobacco claims against the tobacco companies and allow them to
21 operate as going concerns. That's from the motion paragraphs
22 10 and 15. As such, the Imperial plan incorporates the terms
23 of the global settlement proposed by the tobacco companies.
24 See id.

25 Specifically, as we heard, the global settlement

1 provides that the tobacco companies will contribute "32.5-
2 billion Canadian dollars collectively over time to compensate
3 the claimants for harm linked to tobacco related diseases,
4 health care costs, and other specific items" in exchange for
5 the resolution of all Canadian tobacco claims against the
6 tobacco companies. See id.

7 The global settlement amount of approximately 32.5
8 billion Canadian dollars will be funded by three sources. One
9 is up front contributions. The tobacco companies will each pay
10 into the settlement their cash and cash equivalents as of the
11 month end before the plan's effective date, to be determined by
12 the Canadian court-appointed mediator. That is estimated to be
13 12.456-billion Canadian dollars. See id paragraph 16(a). See
14 also the Bishop declaration, paragraph 16(a). And exhibit 2.
15 The plan endorsement opinion, paragraphs 39 through 43, and the
16 sanctions order, paragraph 1(f).

17 Second component is the annual contributions. The
18 tobacco companies will each contribute a percentage of their
19 net after tax income, starting with eighty-five percent in
20 years 1 through 5, reducing to eighty percent in year 6 through
21 10, seventy-five percent in years 11 through 15, and seventy
22 percent from year 16 onwards. See the Bishop declaration,
23 paragraph 16(b), the motion, paragraph 16(b), and exhibit 2,
24 the plan endorsement opinion at paragraphs 44 through 49.

25 Third component is reserved amounts. Tobacco

1 companies will each contribute a prescribed percentage of their
2 tax refund cash payments, annual amounts, and carry amounts.
3 See the motion, paragraph 16(c). Bishop declaration paragraph
4 16(c). And also the Bishop declaration, exhibit 2, the plan
5 endorsement opinion, paragraph 36, 38.

6 FTI, as the plan administrator, will oversee the
7 payments of the global settlement as allocated to the following
8 claimants. The provinces and territories, 24.725-billion
9 Canadian dollars. The Quebec class action plaintiffs, 4.119
10 billion Canadian dollars. The Pan-Canadian claimants, 2.521-
11 billion Canadian dollars. Cy-pres Fund, 1.0 billion Canadian
12 dollars. The smaller allocations designated for eligible
13 tobacco producers, miscellaneous claims, certain class action
14 plaintiffs, and administrative reserves. See the motion,
15 paragraph 17, the Bishop Declaration, paragraph 17 through 18,
16 and the Bishop declaration exhibit 2, the plan endorsement
17 opinion in paragraph 51.

18 In exchange for these payments, the Imperial Plan
19 provides for "releases in favor of Imperial, its parent BAT,
20 the other tobacco companies, and their respective current and
21 former affiliates and representatives" for many tobacco claims
22 that could have been brought before the Imperial plan's
23 effective date and any claims excluding fraud relating to
24 tobacco products that arise on or before the Imperial plan's
25 effective date. See the motion, paragraph 18, the Bishop

1 declaration, paragraph 19, and the Bishop declaration exhibit
2 1, schedule A, the plan, article III, 18.

3 In addition, the Imperial plan provides for releases
4 and exculpations in favor of the Canadian court-appointed
5 mediator FTI in its capacity as the debtor's foreign
6 representative, the monitor, and the plan administrator, the
7 administrative coordinator, and their affiliates and
8 representatives for any claims arising from or in connection
9 with the Canadian proceeding or the Chapter 15 case. That's
10 from the motion, paragraph 19, and the Bishop Declaration,
11 paragraph 20.

12 Within the context of these proposed releases, the
13 "administrative coordinator" refers to "Daniel Shapiro KC, who
14 will coordinate and serve as a liaison and conduit to
15 facilitate the flow of information between the claims
16 administrator and the CCAA plan administrators in regard to
17 both the Quebec administration plan and the PCC compensation
18 plan". That's from the Bishop declaration, exhibit 2, the plan
19 endorsement opinion, paragraph 112(c), and again, ECF docket
20 number 89.

21 Additionally, various parties with compromised claims
22 under the plan had executed standalone claimant contractual
23 releases, confirmed that they consent to the Imperial plan's
24 proposed releases and explanations. See the motion, paragraph
25 20. See also the Bishop declaration at exhibit 2. The plan

1 endorsement opinion, paragraph 78 through 81. These parties
2 with compromised claims include the numerous Canadian provinces
3 and territories. The Quebec class action plaintiffs. The Pan-
4 Canadian claimants. The nine class action plaintiffs. And the
5 various tobacco producers, namely Ontario Flue-Cured Tobacco
6 Growers Market Board and EJ Jaco (ph.), Brian Boswick (ph.),
7 Bryan Kuchler (ph.), Arpad Dobrindt (ph.) and all others -- and
8 all other tobacco growers and producers, including any
9 successors or assigns who sold their tobacco through the
10 Ontario Flue-Cured Tobacco Growers Marketing Board pursuant to
11 the annual hedges of agreement made with ITCAN, RBH, and JTIM
12 from January 1, 1986 through December 31, 1996. See the motion
13 paragraph 20. And further, claims not deemed compromised by
14 the Imperial plan were excluded from the releases and
15 exculpation. See id.

16 The Canadian court has considered these third-party
17 releases and found them "fair, reasonable, and rationally
18 connected to the Imperial plan's overall purpose". See the
19 Bishop Declaration, exhibit 2, and the plan endorsement
20 opinion, paragraphs 203 through 204. It also found that the
21 releases satisfied all required factors under Canadian law and
22 were "necessary to achieve the global settlement of the tobacco
23 claims and for the Imperial plan to be implemented", and
24 bracketed text within the quote. See id, exhibit 2. The plan
25 endorsement opinion, paragraphs 198 through 202.

1 The Imperial plan has nonsolicitation provisions
2 prohibiting parties not authorized by the Canadian court from
3 soliciting individual class members in connection with the
4 tobacco plans. See the motion at paragraph 22, and see the
5 Bishop declaration, paragraph 25 and the Bishop declaration,
6 exhibit 1, schedule A, the Imperial plan, paragraphs 7.6 and
7 8.4.

8 To enforce the nonsolicitation provisions, the
9 Canadian court previously issued the solicitation injunction
10 order, which directed a U.S.-based violating party to cease and
11 desist from soliciting claimants. See the motion at paragraph
12 23 and the Bishop declaration at paragraph 27.

13 To be eligible for Chapter 15 relief, the debtors must
14 meet the eligibility requirements set forth in Section 109 of
15 the Bankruptcy Code and the requirements set forth in Section
16 1517(a) of the Bankruptcy Code. Upon recognition of a foreign
17 main proceeding and at the request of a foreign representative,
18 Section 1521(a) outlines the discretionary relief a court may
19 order. See 11 U.S.C. Section 1521(a). Notably, Section
20 1521(a) authorizes the court to grant specified relief,
21 including authorizing the court at the request of a recognized
22 foreign representative to grant "any appropriate relief",
23 including granting any additional relief that may be available
24 to a trustee. See 11 U.S.C. Section 1521(a)(7).

25 For example, in a Chapter 11 proceeding, a trustee may

1 obtain a court order directing any party to take "any act
2 necessary for consummation of the plan". That's 11 U.S.C.
3 Section 1142(b), which can include provisions for the issuance
4 of securities of the debtor "in exchange for claims or
5 interests". That's 11 U.S.C. Section 1123(a)(5)(D).

6 Relief pursuant to Section 1521 will be granted "only
7 if the interests of the creditors and other interested
8 entities, including the debtor, are sufficiently protected".
9 See 11 U.S.C. 1522(a). See *In re: Odebrecht Engenharia*, 669
10 B.R. 457, 456 (Bankr. S.D.N.Y. 2025). See also *In re: Comair*
11 *Limited*, 2021 WL 5312988 at *9 (Bankr. S.D.N.Y. Nov. 14, 2021).
12 ("Post recognition relief under Section 1521 is largely
13 discretionary and turns on subjective factors that embody the
14 principles of comity", and internal citations omitted. Beyond
15 the specific relief listed in subsection 1521, court may grant
16 additional assistance "consistent with the principles of
17 comity". 11 U.S.C. Section 1507(b).

18 In determining whether to provide additional
19 assistance under this title or under other laws of the United
20 States for business restructurings, the court shall consider
21 whether such additional assistance will reasonably assure, one,
22 just treatment of all holders of claims against or interest in
23 the debtor's property, two, protection of claim holders in the
24 United States against prejudice and inconvenience in the
25 processing of claims in such foreign proceeding, three,

1 prevention of preferential or fraudulent dispositions of
2 property of the debtor, and four, distribution of proceeds of
3 the debtor's property substantially in accordance with the
4 order prescribed by this title. That's 11 U.S.C. Section
5 1507(b).

6 At the outset, the Court notes that the debtors meet
7 the eligibility requirements under Section 109(a), the
8 Bankruptcy Code, as this Court has previously recognized the
9 Canadian proceeding as the foreign main proceeding. See the
10 recognition order at ECF docket number 40.

11 Additionally, in this case, the Court finds that
12 recognition of the sanctions order, the Imperial plan, the
13 solicitation injunction order, and the plan administrator order
14 is consistent with the goals of Chapter 15. Here, the foreign
15 representative specifically seeks an order, "one, recognizing
16 and fully enforcing the sanctions order and the Imperial plan
17 granted by the Canadian court in the United States, two,
18 permanently enjoining the taking of any actions prohibited by
19 or inconsistent with the sanctions order or the Imperial plan
20 within the territorial jurisdiction of the United States, and
21 three, granting any other appropriate or related relief". And
22 that is from the motion at paragraph 24.

23 The Court specifically finds, A, that the creditors
24 and other parties-in-interest are sufficiently protected
25 pursuant to 11 U.S.C. Section 1522(a), B, that the relief

1 requested is not manifestly contrary to the public policy of
2 the United States pursuant to 11 U.S.C. Section 1506, and C,
3 that enforcement of the orders is consistent with the
4 principles of comity. The sanctions order and the plan were
5 found in the plan endorsement opinion to have "met all CCAA
6 statutory requirements and they were fair and reasonable and
7 did not conflict with public interest...", and ellipses within
8 the quote. That's from the Bishop declaration, exhibit 2,
9 which is the plan endorsement opinion. Additionally, "The
10 Imperial plan provides for a comprehensive resolution of
11 tobacco claims and is substantially similar to the result that
12 would have been achieved under the Bankruptcy Code." That's
13 from the motion in paragraph 37.

14 The global settlement reached as part of the plan
15 reflects "just treatment of holders of claims similar to tort
16 claimants reaching a resolution in a Chapter 11 bankruptcy
17 case." See also the Bishop declaration, paragraph 16(a).
18 Courts have recognized and enforced sanctions orders and orders
19 implementing CCAA plans consistent with U.S. policies. See
20 e.g. In re: US Steel Canada, Inc., 571 B.R. 600, 612 (Bankr.
21 S.D.N.Y. 2017), determining that recognition and enforcement of
22 a sanctioned order and plan to which no objections have been
23 received was warranted in the exercise of comity. Also, the
24 solicitation injunction order enjoins any unauthorized person
25 or party from soliciting individual class members, which is

1 consistent with fairness and equity principles in the
2 solicitation of a plan.

3 The Court agrees with the motion that the "standards,
4 procedures, and limitations applicable to an injunction" under
5 Section 1521(e) have been met here. Again, see the motion,
6 paragraphs 39 through 42. Accordingly, the Court finds that
7 enforcement of the orders is appropriate.

8 For these reasons, the motion is granted, as
9 previously indicated, and movant's counsel is asked to please
10 submit in Word format a revised version of the proposed order
11 submitted with the motion consistent with and reflecting
12 today's ruling.

13 MS. FELDSHER: We will do so. Thank you, Your Honor.

14 THE COURT: Thank you, Counsel. Anything else for
15 today?

16 MS. FELDSHER: I don't have anything.

17 THE COURT: Okay. Great. We're adjourned then.
18 Thank you, everyone. Have a great day.

19 MS. FELDSHER: Thank you, Your Honor.

20 THE COURT: Thank you.

21 (Whereupon these proceedings were concluded at 11:43 AM)
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I N D E X			
E X H I B I T S			
FOREIGN REP'S	DESCRIPTION	MARKED	ADMITTED
--	Declaration of Mr.		8
	Bishop		
RULINGS:			
	Foreign Representative's recognition		PAGE LINE
	and enforcement motion is granted	16	15

C E R T I F I C A T I O N

I, River Wolfe, certify that the foregoing transcript is a true
and accurate record of the proceedings.



River Wolfe (CDLT-265)

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Phoenix, AZ 85020

Date: September 4, 2025

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