

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:

IMPERIAL TOBACCO CANADA LIMITED,

Debtor in a Foreign Proceeding.<sup>1</sup>

Chapter 15

Case No. 19-10771 (JPM)

**ORDER CLOSING THE CHAPTER 15 CASE**

Upon the *Final Report of the Foreign Representative and Motion for Order Closing the Chapter 15 Case* (the “Final Report and Motion”),<sup>2</sup> dated January 30, 2026 [Dkt. No. 98], filed by FTI Consulting Canada Inc., in its capacity as the authorized foreign representative (the “Foreign Representative”) of Imperial Tobacco Canada Limited (the “Debtor”), seeking entry of an order pursuant to sections 105(a), 350(a), and 1517(d) of title 11 of the United States Code (the “Bankruptcy Code”) closing the above-captioned chapter 15 case of Imperial Tobacco Canada Limited (the “Chapter 15 Case”); and the requirements of Rule 5009(c) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 5009-2 of the Local Rules of the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”) having been satisfied; and the Foreign Representative having provided appropriate and timely notice of the Final Report and Motion, which notice was adequate under Bankruptcy Rule 5009(c); and the Court having reviewed the Final Report and Motion; and the Court having determined that the legal and factual bases set forth therein establish just cause for the relief granted herein; and the Court having found this Chapter 15 Case has been fully administered; and upon the Certificate of

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<sup>1</sup> 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.

<sup>2</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Final Report and Motion.

No Objection Pursuant to Local Rule 9013-3, dated March 11, 2026 [Dkt. No. 101]; and after due deliberation and sufficient cause appearing therefor, **IT IS HEREBY ORDERED THAT:**

1. The Motion is granted.
2. The Chapter 15 Case is hereby closed pursuant to sections 350(a) and 1517(d) of the Bankruptcy Code, Bankruptcy Rule 5009(c), and Local Rule 5009-2. This Final Order is without prejudice to the right of the Debtor or the Foreign Representative to seek an order reopening the Chapter 15 Case under section 350(b) of the Bankruptcy Code or Local Rule 5009-2(b). Upon entry of this Final Order, the Foreign Representative is released and discharged from its duties and obligations as foreign representative in this Chapter 15 Case.
3. Any orders previously entered by this Court in the Chapter 15 Case shall remain in full force and effect and shall survive entry of this Order, including but not limited to the Plan Recognition Order and the releases and injunctions set forth therein.
4. This Court shall retain jurisdiction with respect to the implementation, enforcement, amendment, or modification of this Order and all prior orders in this Chapter 15 Case.

Dated: March 25, 2026  
New York, New York

/s/ John P. Mastando III  
HONORABLE JOHN P. MASTANDO III  
UNITED STATES BANKRUPTCY JUDGE