

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

-----X
In re: :
: Chapter 15
IMPERIAL TOBACCO CANADA LIMITED, : Case No. 19-10771 (SCC)
: :
Debtor in a Foreign Proceeding. :
-----X

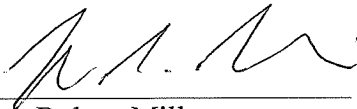
AFFIDAVIT OF SERVICE

I, Robert Miller, depose and say that I am employed by Kurtzman Carson Consultants LLC (KCC), the claims and noticing agent for the Debtor in the above-captioned case.

On July 18, 2019, at my direction and under my supervision, employees of KCC caused to be served the following document via Electronic Mail upon the service list attached hereto as **Exhibit A**; and via First Class Mail upon the fully redacted Individual Provisional Relief List and upon the service list attached hereto as **Exhibit B**:

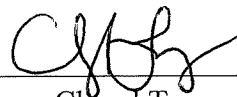
- **Order Granting Motion for Recognition and Enforcement of the Order of the Canadian Court Approving Settlement with the Retiree Group [Docket No. 52].**

Dated: July 19, 2019


Robert Miller

State of Kentucky
County of Jefferson

The foregoing instrument was acknowledged before me this 19th day of July, 2019, by Robert Miller, Corporate Restructuring Consultant of Kurtzman Carson Consultants LLC, a California corporation, on behalf of the corporation.


Cheryl Tracey
Notary Public
ID No. 618233

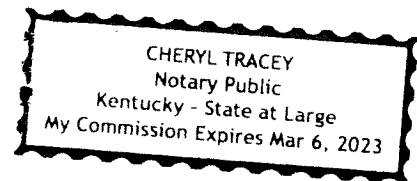


Exhibit A

Exhibit A

Master Service List
Served by Email

Description	Creditor	Notice Name	Email
Lawyers for the Province of British Columbia, Province of Manitoba, Province of New Brunswick, Province of Nova Scotia, Province of Prince Edward Island and Province of Saskatchewan, in their capacities as plaintiffs in the Government Medicaid Actions (as defined in the Application Record of the Applicants)	Bennett Jones LLP	Jeffrey Leon, Mike Eizenga, and Sean Zweig	leonj@bennettjones.com; eizengam@bennettjones.com; zweigs@bennettjones.com
Master Service List Party	BKK Working Group	c/o Douglas Gravelle	gravelle@hinsongravelle.com
Master Service List Party	Celadon Trucking Services, Inc.	Attn: Chase Welsh, Executive Vice President, General Counsel and Secretary and Attn: Kenneth L. Core, Registered Agent	cwelsh@celadontrucking.com
Master Service List Party	Chaitons LLP	Attention: Harvey Chaiton	harvey@chaitons.com
Notice Party to UPS-SCS	Corporation Service Company	Attn: Registered Agent for UPS-SCS	corpserVICES@csinfo.com
Master Service List Party	Davies Ward Phillips & Vineberg LLP	Attention: Natasha MacParland	nmacparland@dwpv.com
Master Service List Party	DSD PROPERTIES, LLC	Attn: Stuart Howell, Registered Agent	russell_c_teter@ryder.com; ryan_g_crockett@ryder.com
Master Service List Party	FISHMAN FLANZ MELAND PAQUIN LLP	Avram Fishman and Mark E. Meland	afishman@ffmp.ca; mmeland@ffmp.ca
Master Service List Party	Kugler Kandestin	Gordon Kugler	info@kklex.com; gkugler@kklex.com
Master Service List Party	New York State Department of Environmental Conservation	c/o Commissioner	contact@dec.ny.gov
Master Service List Party	Osler, Hoskin & Harcourt LLP	Patrick Riesterer, Marc Wasserman, Deborah Glendinning and Michael De Lellis	priesterer@osler.com; mwasserman@osler.com; dglendinning@osler.com; mdelellis@osler.com
Counsel for the Pension Benefit Guaranty Corporation	Pension Benefit Guaranty Corporation	Kimberly Neureiter and Hannah Uricchio	neureiter.kimberly@pbgc.gov; uricchio.hannah@pbgc.gov; efile@pbgc.gov
Master Service List Party	Plymouth 30339 Diamond Parkway, LLC	c/o Plymouth Industrial REIT, Inc.	benjamin.crock@plymouthREI.com
Master Service List Party	PointTrade Services, Inc.	Corporate Office	tfetrow@pointtradeservices.com
Master Service List Party	Ryder Dedicated	Attn: Legal Counsel	mincax@ryder.com
Notice Party to Ryder Integrated Logistics, a division of Ryder Truck Rental Canada Ltd.	Ryder System, Inc.	Attention: General Counsel	mincax@ryder.com
Notice Party to Ryder Integrated Logistics, a division of Ryder Truck Rental Canada Ltd.	Ryder Truck Rental Canada Ltd.	Attention: General Counsel	mincax@ryder.com
Notice Party to Ryder Integrated Logistics, a division of Ryder Truck Rental Canada Ltd.	Ryder Truck Rental Canada Ltd.	Attention: Vice-President and General Manager	medds@ryder.com
U.S. Trustee	Susan Arbeit, Trustee	U.S. Federal Office Building	susan.arbeit@usdoj.gov
Master Service List Party	Trudel Johnston & Lespérance	André Lesperance, Bruce Johnston, Phillippe Trudel, and Gabrielle Gagné	andre@tjl.quebec; bruce@tjl.quebec; philippe@tjl.quebec; gabrielle@tjl.quebec
Master Service List Party	UPS-SCS	Attn: Legal Counsel	martine.leduc@ups.com

Exhibit B

Exhibit B
Master Service List
Served by First Class Mail

Description	Creditor	Notice Name	Address1	Address2	Address3	City	State	Zip	Country
Notice Party to Diamond Center One, LLC Lawyers for the Province of British Columbia, Province of Manitoba, Province of New Brunswick, Province of Nova Scotia, Province of Prince Edward Island and Province of Saskatchewan, in their capacities as plaintiffs in the Government Medicaid Actions (as defined in the Application Record of the Applicants)	1932 Service Corp.		1301 E. Ninth Street, Suite 3500			Cleveland	OH	44114	
Master Service List Party	Bennett Jones LLP	Jeffrey Leon, Mike Eizenga, and Sean Zweig	3400 One First Canadian Place	P.O. Box 130		Toronto	ON	M5X 1A4	Canada
Master Service List Party	BKK Working Group	c/o Douglas Gravelle	Hinson Gravelle & Adair LLP	28470 Avenue Stanford	Suite 350	Valencia	CA	91355	
Master Service List Party	Celadon Trucking Services, Inc.	Attn: Chase Welsh, Executive Vice President, General Counsel and Secretary and Attn: Kenneth L. Core, Registered Agent	One Celadon Drive	9503 East 33 rd Street		Indianapolis	IN	46235	
Master Service List Party	Chaitons LLP	Attention: Harvey Chaiton	5000 Yonge Street	10th Floor		Toronto	ON	M2N 7E9	Canada
Notice Party to UPS-SCS	Corporation Service Company	Attn: Registered Agent for UPS-SCS	40 Technology Parkway South, Suite 30C			Norcross	GA	30092	
Master Service List Party	Davies Ward Phillips & Vineberg LLP	Attention: Natasha MacParland	155 Wellington Street West			Toronto	ON	M5V 3J7	Canada
Master Service List Party	DSD PROPERTIES, LLC	Attn: Stuart Howell, Registered Agent	300 Main Street			Shelby	MT	59474	
Master Service List Party	FISHMAN FLANZ MELAND PAQUIN LLP	Avram Fishman and Mark E. Meland	1250 boul. René-Lévesque Ouest	Suite 4100		Montreal	QC	H3B 4W8	Canada
Master Service List Party	Kugler Kandestin	Gordon Kugler	1 Place Ville-Marie	Suite 1170		Montréal	Québec	H3B 2A7	Canada
Master Service List Party	New York State Department of Environmental Conservation	c/o Commissioner	625 Broadway			Albany	NY	12233-0001	
Master Service List Party	Osler, Hoskin & Harcourt LLP	Patrick Riesterer, Marc Wasserman, Deborah Glendinning and Michael De Lellis	100 King Street West	1 First Canadian Place	Suite 6200, P.O. Box 50	Toronto	ON	M5X 1B8	Canada
Counsel for the Pension Benefit Guaranty Corporation	Pension Benefit Guaranty Corporation	Kimberly Neureiter and Hannah Uricchio	Office of the General Counsel	1200 K Street, N.W.		Washington	DC	20005-4026	
Master Service List Party	Plymouth 30339 Diamond Parkway, LLC	c/o Plymouth Industrial REIT, Inc.	260 Franklin Street	7th Floor		Boston	MA	02110	
Master Service List Party	PointTrade Services, Inc.	Corporate Office	1518 Jenks Avenue			Panama City	FL	32405	
Master Service List Party	Ryder Dedicated	Attn: Legal Counsel	30 Pedigree Court, Unit 1			Brampton	ON	L6T 5T8	Canada
Notice Party to Ryder Integrated Logistics, a division of Ryder Truck Rental Canada Ltd.	Ryder System, Inc.	Attention: General Counsel	11690 NW 105 Street			Miami	FL	33178-1103	
Notice Party to Ryder Integrated Logistics, a division of Ryder Truck Rental Canada Ltd.	Ryder Truck Rental Canada Ltd.	Attention: General Counsel	2233 Argentia Road	Suite 300		Mississauga	Ontario	L5N 2X7	Canada
Notice Party to Ryder Integrated Logistics, a division of Ryder Truck Rental Canada Ltd.	Ryder Truck Rental Canada Ltd.	Attention: Vice-President and General Manager	2233 Argentia Road	Suite 302		Mississauga	Ontario	L5N 2X7	Canada
U.S. Trustee	Susan Arbeit, Trustee	U.S. Federal Office Building	201 Varick Street, Room 1006			New York	NY	10014	
Master Service List Party	Trudel Johnston & Lespérance	André Lesperance, Bruce Johnston, Phillippe Trudel, and Gabrielle Gagné	750, Côte de la Place d'Armes	Bureau 90		Montréal	QC	H2Y 2X8	Canada
Notice Party to UPS-SCS	UPS Supply Chain Solutions	Attn: Legal Counsel	12380 Morris Road			Alpharetta	GA	30005	
Master Service List Party	UPS-SCS	Attn: Legal Counsel	1221 32 nd Avenue	Bureau 401		Lachine	QC	H8T 3H2	Canada