

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF TARGET CANADA CO., TARGET CANADA HEALTH CO., TARGET CANADA MOBILE GP CO., TARGET CANADA PHARMACY (BC) CORP., TARGET CANADA PHARMACY (ONTARIO) CORP., TARGET CANADA PHARMACY CORP., TARGET CANADA PHARMACY (SK) CORP., and TARGET CANADA PROPERTY LLC (the "**Applicants**")

**MOTION RECORD OF PHARMACIST REPRESENTATIVE COUNSEL
(motion returnable, Wednesday, September 13, 2017 at 11:15 a.m.)
PART I of II**

September 5, 2017

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TO: **SERVICE LIST**
AND
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CCAA Proceedings of Target Canada Co.et al, Court File No. CV-15-10832-00CL

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**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF TARGET CANADA CO., TARGET CANADA HEALTH CO., TARGET CANADA MOBILE GP CO., TARGET CANADA PHARMACY (BC) CORP., TARGET CANADA PHARMACY (ONTARIO) CORP., TARGET CANADA PHARMACY CORP., TARGET CANADA PHARMACY (SK) CORP., and TARGET CANADA PROPERTY LLC (the "**Applicants**")

NOTICE OF MOTION

PHARMACIST REPRESENTATIVE COUNSEL ("Counsel") will make a motion to The Honourable Regional Senior Justice Morawetz on Wednesday, September 13, 2017 at 11:15 a.m., or as soon after that time as the motion can be heard, at the Court House, 330 University Avenue, Toronto, Ontario.

PROPOSED METHOD OF HEARING: The motion is to be heard orally.

THE MOTION IS FOR:

- (a) An Order approving the fees and disbursements of Counsel, including those of its experts and advisors, and taxes thereon ("Fees"), for the periods set out in the Fee affidavits referred to below substantially in the form of order contained in this motion record at Tab 2 (the "Accounts Order");

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- (b) An Order for final payment in the amount of \$1,078,305.09 or such other amount as this Court may deem just on account of the fees and disbursements of Counsel, including those of its experts and advisors, and taxes thereon, for the periods set out in the Fee affidavits; and
- (c) Such further and other relief as this Court may deem just.

THE GROUNDS FOR THE MOTION ARE:

Appointment Order

- (a) Pursuant to paragraph 19 of the Order of the Honourable Regional Senior Justice Morawetz dated February 18, 2015 (“Appointment Order”), Sutts, Strosberg LLP was appointed as Counsel and BDO Canada LLP (“BDO”) appointed as the Pharmacists’ financial advisor;
- (b) Pursuant to paragraph 36 of the Appointment Order, funding of this representational role was limited to \$100,000, inclusive of disbursements and HST, to be used for legal and financial advisory services to be provided by Sutts, Strosberg LLP, as Counsel and to be limited to corresponding with the regulators concerning the wind-down process and the relocation process, the return of inventory and participating in the claims process;
- (c) Counsel provided the services to the Pharmacy Franchisees (“Franchisees”) directed under the Appointment Order, invoiced for the amount of the available funding, obtained the approval of the Pharmacy Franchisee Association of Canada (“PFAC”) and the Monitor on its account, and, on November 2, 2015, Target

Canada Co. delivered a cheque payable to Sutts, Strosberg LLP in the amount of \$100,000;

- (d) The \$100,000 was applied on account of professional services rendered by Counsel, including payment to Gardiner Roberts LLP (\$30,000) and disbursements and applicable HST;
- (e) As detailed in the February 2016 motion record, Counsel later applied for appointment to represent the interests of the Franchisees in the Claims Adjudication Process under the June 11, 2015 Claims Procedure Order which resulted in the Representation Order described below;

Representation Order

- (f) Pursuant to paragraph 2 of the order of the Honourable Regional Senior Justice Morawetz dated February 12, 2016 (“Representation Order”), Counsel was appointed to represent the interests of Franchisees in respect of their claims filed in the claims process under the Claims Procedure Order;
- (g) Pursuant to paragraph 3 of the Representation Order, the Court ordered and directed that the reasonable fees, disbursements (including the experts’ and advisors’ reasonable fees), and taxes thereon, of Counsel shall be paid by the Franchisees out of their individual distributions from the Claims Process, calculated as up to 10% of the distribution otherwise payable in respect of such individual Franchisee claim, plus a proportionate share of disbursements, plus taxes (collectively, “Fees”), payable to Counsel from the distribution that would

otherwise be payable to the Franchisee, and the Fees are secured by a charge against and payable from any distributions made to the Franchisees under the Claims Adjudication Process;

- (h) Pursuant to paragraph 4 of the Representation Order, the fairness and the reasonableness of the Fees shall be in such amount as may be approved by the Court on full disclosure of particulars at the conclusion of the Claims Adjudication Process relating to the Franchisees;
- (i) Pursuant to paragraph 8 of the Representation Order, any Franchisee who did not wish to be represented by Counsel under the terms of the Representation Order could do so by delivering a Notice of Opt-Out;
- (j) 11 Franchisees delivered Notices of Opt-Out, leaving 80 Franchisees in the Claims Adjudication Process represented by Counsel;
- (k) During the period prior to and following the Representation Order, Counsel together with its experts and advisors provided professional services and expended disbursements in respect of the preparation and resolution of the Franchisees' claims under the Claims Adjudication Process;
- (l) Counsel retained BDO, MRM Consulting ("MRM") and Edward & Manning LLP ("E&M") to assist in the financial analysis and presentation of the Franchisees' claims to the Claims Officer;
- (m) Counsel and its experts and advisors have maintained detailed records of services provided in respect of the Claims Adjudication Process and their fees at regular

rates and expenses are as set out in the Fee Affidavits of Harvey T. Strosberg, Q.C. of Sutts, Strosberg LLP, Josie Parisi of BDO, Ian Manning of E&M and Robert M. Macdonald of MRM;

- (n) In accordance with the Court's direction to implement a summary process for the resolution of each disputed claim, the Applicants, Monitor, Applicants and Counsel, Common Issues were identified and determined by the Claims Officer as described further below;

Common Issues

- (o) By order of the Honourable Dennis O'Connor, Claims Officer, dated May 3, 2016, a Common Issues List was established to determine the 80 Franchisees' claims;

June 6 and 7, 2016 Hearing before Claims Officer

- (p) The timetable established for the threshold Common Issues hearing -- being Common Issues Nos. 1, 2, 3, 5 and 8(a) -- included affidavits, a joint brief of documents, written submissions and authorities of Counsel and the Monitor, and oral argument heard on June 6 and 7, 2016;
- (q) On June 28, 2016, the Claims Officer delivered his Ruling in respect of the Threshold Issues;

August 3, 2016 Hearing before Claims Officer

- (r) The timetable established for the next hearing in respect of Common Issue No. 7 (mitigation and uniform approach) and Non-Section 12.1 Franchise Agreement Expenses, included delivery by Counsel of expert reports by BDO and MRM, affidavit and expert evidence of the Monitor and oral argument was heard on August 3, 2016;
- (s) On August 19, 2016, the Claims Officers delivered his second Ruling in respect of the August hearing;

Offers to Settle and Settlements

- (t) On August 12, 2016 and with the second Ruling under reserve, the Monitor delivered individual Offers to Settle to each of the 80 Franchisees with a deadline for acceptance of August 31, 2016;
- (u) As an incentive for the Franchisees to unanimously accept the Offers to Settle, the Monitor advised each Pharmacy Franchisee by letters dated August 12, 2016 that:
 - In addition, the Target Canada Entities will contribute a total of \$1,000,000 to the approved fees and expenses of Pharmacist Representative Counsel owing by the Pharmacist Franchisees (thereby reducing the amount payable by each Pharmacist Franchisee claimant), in order to mitigate the impact to you of the legal fee and expense arrangement set out in the February 12, 2016 Order of the CCAA Court.
- (v) Counsel with the assistance of the financial advisers advised the Franchisees on a privileged and confidential basis on the merits of the Offers to Settle;

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- (w) By letter dated September 9, 2016 from Jay Carfagnini to Counsel, the Monitor advised:

With respect to the offer of a \$1 million contribution towards the fees and disbursements of Pharmacist Representative Counsel, the Monitor shall apply the pro rata portion of that amount applicable to each claim that has been accepted by the Extended Deadline so that the ultimate effect for individual creditors will be the same as if the unanimity requirement had not been waived. This relief will be applied to individual distribution amounts after Pharmacist Representative Counsel's fees and disbursements have been approved in accordance of the order of R.S.J. Morawetz dated February 12, 2016;

- (x) During the period from approximately August 13, 2016 to September 13, 2016, the Monitor received further information from several Franchisees, E&M and Counsel concerning aspects of the claims. As a result of that further information received, the Monitor delivered Revised Offers to Settle to several of the Franchisees and further extended the deadline to all Franchisees to accept the Offers to Settle and Revised Offers to Settle to September 14, 2016;
- (y) On or before September 14, 2016, 53 Franchisees accepted the Offers to Settle or Revised Offers to Settle from the Monitor having a total settlement amount of \$15,137,666.28;
- (z) Following these settlements, Counsel continue to represent 26 Franchisees in the Claims Adjudication Process;

October 6, 2016 Hearing before Claims Officer

- (aa) The timetable established by the Claims Officer in respect of the remaining Effective Immediately, Good Faith and Uniform Mitigation Issues hearing

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included delivery of mitigation questionnaires and supporting documentation by all Franchisees, reply and additional evidence, delivery of Franchisee mitigation questionnaires, a Monitor's report on the mitigation questionnaires, exchange of submissions and oral argument on at the October 6, 2016 hearing;

- (bb) The Claims Officer delivered his Ruling on October 25, 2016 on those three issues heard at the October 6, 2016 hearing;

Order of Regional Senior Justice Morawetz dated November 28, 2016

- (cc) By order of the Honourable Regional Senior Justice Morawetz made on November 28, 2016 by Counsel, the Monitor was ordered to effect an interim payment in the amount of \$750,000 to Counsel which amount shall be paid from the amount held in reserve by the Monitor from the distributions made to the 53 Pharmacy Franchisees who had settled their claims to the date of the order;
- (dd) The November 28, 2016 order further directed that Counsel shall bring a motion for a determination of the fairness and reasonableness of the fees and disbursements of Counsel in these CCAA proceedings, which motion is to be heard following the final resolution of the claims of all Pharmacy Franchisees who are represented by Counsel;
- (ee) Following the November 28, 2016 order and as a result of further negotiations between the Monitor and Counsel, an additional 21 Pharmacy Franchisee Claims were settled in December 2016 bringing to the total of the 74 settled Pharmacy Franchisees' claim to \$19,203,221;

- (ff) It was a term of these settlements that the Target Canada Entities will contribute a total of \$1 million to the approved fees and expenses of Counsel otherwise owing by the Franchisees under the February 12, 2016 order;
- (gg) Of the 5 remaining unresolved Pharmacy Franchisees' Claims, 1 further claim was settled on January 17, 2017 for \$331,484;

Appeal of Rulings by Claims Officer by 26 Pharmacy Franchisees (now 4)

- (a) 26 Franchisees initially instructed Counsel to appeal the Rulings of the Claims Officer, one Franchisee had retained separate counsel in respect of the appeal;
- (b) As noted above, 22 of the Franchisees settled prior to the appeal hearing on February 23, 2017;
- (c) On February 23, 2017, the Honourable Regional Senior Justice Morawetz heard the appeals on behalf of the 4 unsettled Pharmacy Franchisees represented by Counsel and by T Pharmacy Ltd. as represented by Stavros Gavriliadis;
- (d) On May 19, 2017 Regional Senior Justice Morawetz released his endorsement *Target Canada Co. (Re)*, 2017 ONSC 2595 dismissing the appeals brought by the 4 unsettled Pharmacist Franchisees;

Other

- (e) The provisions of the CCAA and the inherent and equitable jurisdiction of this Court;
- (f) The orders issued by the Court in these CCAA proceedings; and

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- (g) Rules 1.04, 1.05, 2.03, 3.02, 16 and 37 of the Ontario *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194, as amended; and
- (h) Such further and other grounds as the lawyers may advise and this Honourable Court permit.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the motion:

- (a) Fee Affidavit of Harvey T. Strosberg, Q.C. sworn September 1, 2017, and exhibits thereto;
- (b) Fee Affidavit of Ian Manning sworn August 30, 2017, and exhibits thereto;
- (c) Fee Affidavit of Robert M. MacDonald sworn August 30, 2017, and exhibits thereto;
- (d) Fee Affidavit of Josie Parisi sworn August 30, 2017, and exhibits thereto;
- (e) Affidavit of Charles Scerbo sworn September 6, 2017;
- (f) Orders of the Honourable Dennis O'Connor, Claims Officer dated May 3, 2016 ("Common Issues"), June 24, 2016, June 28, 2016, August 19, 2016 and October 25, 2016;
- (g) Draft order; and
- (h) Such further and other evidence as the lawyers may advise and this Honourable Court may permit.

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September 5, 2017

STROSBERG SASSO SUTTS LLP

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Pharmacist Representative Counsel

TO: **SERVICE LIST**

AND

TO: **80 PHARMACY FRANCHISEES**

#1507875

Court File No. CV-15-10832-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE REGIONAL)	WEDNESDAY, THE 13TH
)	
SENIOR JUSTICE MORAWETZ)	DAY OF SEPTEMBER, 2017

IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF TARGET CANADA CO., TARGET CANADA
HEALTH CO., TARGET CANADA MOBILE GP CO., TARGET
CANADA PHARMACY (BC) CORP., TARGET CANADA
PHARMACY (ONTARIO) CORP., TARGET CANADA PHARMACY
CORP., TARGET CANADA PHARMACY (SK) CORP., and TARGET
CANADA PROPERTY LLC (the "**Applicants**")

ORDER

THIS MOTION, made by Strosberg Sasso Sutts LLP (formerly Sutts Strosberg LLP) in its capacity as Pharmacist Representative Counsel ("Counsel") was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the notice of motion, the affidavits of Harvey T. Strosberg, Q.C. sworn September 1, 2017, Josie Parisi sworn August 30, 2017, Robert R. Macdonald sworn August 30, 2017 and Ian Manning sworn August 30, 2017, the affidavit of Charles Scerbo sworn September 6, 2017, the orders and rulings, and on hearing the submissions of counsel for the Monitor and Counsel and those other parties present, no one else appearing for any other person on the service list, although properly served as appears in the affidavit of Karen Peterson sworn September 6, 2017:

1. THIS COURT ORDERS that in the period from January 15, 2015 to the present, the following fees and disbursements, including taxes, have been properly incurred on behalf of all of the Pharmacy Franchisees and are fair and reasonable and are hereby approved:

	Fees	Disbs.	HST	Total
Counsel	\$1,266,313.00	\$37,184.42	\$169,393.56	\$1,472,890.98
G&R	\$ 26,548.67		\$ 3,451.33	
BDO	\$ 120,165.00	\$ 14.06	\$ 15,623.28	\$ 135,802.34
MRM	\$ 112,030.00		\$ 14,563.89	\$ 126,593.89
E & M	\$ 166,387.50		\$ 21,630.38	\$ 188,017.88
Total	\$1,691,444.17	\$37,198.48	\$224,662.44	\$1,923,305.09

2. THIS COURT ORDERS that a final payment of fees, disbursements and taxes thereon in the amount of **\$1,078,305.99** shall be paid to Counsel by the Monitor, which funds shall be distributed by Counsel to the parties referred to in paragraph 1 above to pay their outstanding accounts.

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF TARGET CANADA CO., et al**

Court File No. CV-15-10832-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**PROCEEDING COMMENCED AT
TORONTO**

ORDER

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File number: 38.138.000

Court File No. CV-15-10832-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF **TARGET CANADA CO., TARGET
CANADA HEALTH CO., TARGET CANADA MOBILE GP
CO., TARGET CANADA PHARMACY (BC) CORP., TARGET
CANADA PHARMACY (ONTARIO) CORP., TARGET
CANADA PHARMACY CORP., TARGET CANADA
PHARMACY (SK) CORP., and TARGET CANADA
PROPERTY LLC** (the "Applicants")

AFFIDAVIT OF HARVEY T. STROSBURG, Q.C.

I, HARVEY T. STROSBURG, Q.C. of the City of Windsor, Province of Ontario,

MAKE OATH AND SAY:

1. I am a senior partner of Strosberg Sasso Sutts LLP (formerly Sutts, Strosberg LLP), which was appointed previously as Pharmacist Representative Counsel ("Counsel") on behalf of the former pharmacy franchisees ("Franchisees"). I have personal knowledge of the matters to which I hereinafter depose, unless stated to be based upon information and belief, in which case I state the source of my information and believe it to be true.

2. My partner, William V. Sasso, has acted as senior counsel in the proceedings on behalf of the Franchisees. Sharon Strosberg and I have also been involved as counsel on behalf of the Franchisees since the inception of this file.

3. This affidavit is supplementary to and re-affirms my affidavit sworn February 2, 2016 and filed in support of Counsel's motion for the Representation Order, defined below, and my affidavit sworn November 17, 2016 and is filed in support of a motion by Counsel for approval of and final payment of Counsel's fees, disbursements and applicable taxes, and the fees, disbursements and applicable taxes of Counsel's financial advisors and experts, BDO Canada LLP ("BDO"), MRM Consulting ("MRM") and Edward & Manning LLP ("E&M").

4. In January 2015 my firm agreed to represent certain of the Franchisees and resolved to bring a motion to the court to seek a representation order which is detailed in the paragraphs below. Since 2015, Counsel has represented the Franchisees on a court-approved contingency basis, also detailed below. Counsel does not seek to be compensated with any premium on time for acting under this contingent retainer. Rather, Counsel requests that the court declare that their time and services as docketed is fair and reasonable and that the court approve and direct payment of the fees and disbursements of Counsel and the financial advisors and experts retained.

HISTORY OF THESE PROCEEDINGS

Appointment Order

5. By order dated February 18, 2015, which is attached as **Exhibit “A”**, (“Appointment Order”), Sutts, Strosberg LLP was appointed as Counsel, and BDO as the Pharmacists’ financial advisor.

6. The Appointment Order (para. 36) provided funding by the Target Canada Entities, limited to \$100,000, inclusive of disbursements and HST, to be used for legal and financial advisory services to be provided by Counsel and to be limited to such matters as corresponding with the regulators concerning the Franchisees’ wind-down process and the relocation process, the return of inventory, and participating in the claims process.

7. Counsel provided the services to the Franchisees under the Appointment Order and later invoiced for the amount of the available funding. Counsel obtained the approval of the executive of the Pharmacy Franchisee Association of Canada (“PFAC”) and the Monitor for payment of its account. On November 2, 2015, Target Canada Co. delivered a cheque payable to Sutts, Strosberg LLP in the amount of \$100,000.

8. The \$100,000 was applied on account of professional services rendered by Counsel, including payment to Gardiner Roberts LLP (\$30,000) for ongoing advice on applicable pharmacy law, rules and regulations across Canada, as well as Counsel’s disbursements and applicable HST. As described further below, Counsel received \$50,000 plus HST on account of Counsel fees under the Appointment Order.

Representation Order: Claims Adjudication Process

9. Counsel and the financial advisors and experts retained continued to represent and assist the Franchisees in the claims process as detailed in my affidavit sworn February 2, 2016 and that of Stavros Gavrilidis sworn January 25, 2016 filed in support of Counsel's motion for the Representation Order. In February 2016, Counsel applied to the court to be appointed to represent the interests of the Franchisees in disputing the assessment of their individual claims. By order dated February 12, 2016, which is attached as **Exhibit "B"** ("Representation Order"), Counsel was appointed to represent the interests of the Franchisees in respect of the claims filed and assessed by the Monitor under the Claims Procedure Order.

10. Pursuant to paragraph 3 of the Representation Order, the Court ordered and directed:

- (a) any Franchisee who did not wish to be represented by Counsel under the terms of the Representation Order could do so by delivering a Notice of Opt-Out on or before March 25, 2016 (para 8);
- (b) the reasonable fees, disbursements (including the experts' and advisors' reasonable fees), and taxes thereon, of Counsel shall be paid by the Franchisees out of their individual distributions from the Claims Process;
- (c) the fees would be calculated as up to 10% of the distribution otherwise payable in respect of such individual Franchisee claim, plus a proportionate share of disbursements, plus taxes (collectively, "Fees"), payable to Counsel from the distribution that would otherwise be payable to the Franchisees;
- (d) the Fees are secured by a charge against and payable from any distributions made to the Franchisees under the Claims Adjudication Process; and

- (e) the fairness and the reasonableness of the Fees shall be in such amount as may be approved by the Court on full disclosure of particulars at the conclusion of the Claims Adjudication Process relating to the Franchisees (para. 11).

11. Notices of Opt-Out were delivered by 11 Franchisees pursuant to the Representation Order, leaving 80 Franchisees in the Claims Adjudication Process represented by Counsel.

12. During the period prior to and following the Representation Order, Counsel together with its experts and advisors provided professional services and expended disbursements in respect of the preparation and resolution of the Franchisees' claims under the Claims Adjudication Process.

13. Counsel retained BDO, MRM and E&M to assist in the financial analysis, valuation and presentation of the Franchisees' claims to the Claims Officer.

14. Counsel and its experts and advisors have maintained detailed records of the services rendered for the Franchisees and Fees as set out in this affidavit and the Fee Affidavits of Josie Parisi of BDO, Ian Manning of E&M and Robert M. Macdonald of MRM filed in support of this motion.

15. In overview of the services rendered, in accordance with the court's direction to implement a summary process for the resolution of each disputed claim, the Applicants,

Monitor, Applicants and PRC, Common Issues were identified and determined by the Claims Officer as described further below.

Common Issues

16. By order dated May 3, 2016 which is attached as **Exhibit “C”**, a common issues list was established for the claims officer to consider as a further step to determining the value of the 80 Franchisees’ claims.

June 6 and 7, 2016 Hearing before Claims Officer

17. The timetable established for the “Threshold” Common Issues hearing -- being Common Issues Nos. 1, 2, 3, 5 and 8(a) -- included affidavits, a joint brief of documents, written submissions and authorities of Counsel and the Monitor. The oral argument before the Claims Officer took place on June 6 and 7, 2016 and judgment was reserved at the conclusion of the hearing.

18. On June 28, 2016, the Claims Officer delivered his ruling in respect of the Threshold Issues.

August 3, 2016 Hearing before Claims Officer

19. The timetable established for the next hearing in respect of Common Issue No. 7 (mitigation and uniform approach) and Non-Section 12.1 Franchise Agreement Expenses, included delivery by Counsel of expert reports by BDO and MRM, affidavit and expert

evidence of the Monitor. The oral argument was heard by the Claims Officer on August 3, 2016 and judgment was reserved at the conclusion of the hearing.

20. On August 19, 2016, the Claims Officers delivered his second Ruling in respect of the August hearing.

October 6, 2016 Hearing before Claims Officer

21. The timetable established by the Claims Officer in respect of the remaining Common Issues -- Effective Immediately, Good Faith and Uniform Mitigation Issues -- included delivery of mitigation questionnaires and supporting documentation by all Franchisees, reply and additional evidence, a Monitor's report on the Franchisees' mitigation questionnaires, exchange of written submissions and oral argument on at the October 6, 2016 hearing.

22. The Claims Officer delivered his Ruling on October 25, 2016 on those three issues heard at the October 6, 2016 hearing.

OFFERS TO SETTLE AND SETTLEMENTS

23. On August 12, 2016, and while the second Ruling was under reserve, the Monitor delivered enhanced and increased individual Offers to Settle to each of the 80 Franchisees with a deadline of August 31, 2016, later extended, for acceptance.

24. As an incentive for the Franchisees to unanimously accept the Offers to Settle, the Monitor advised each Franchisee by letters dated August 12, 2016 that the Target Canada Entities would contribute \$1,000,000 towards their Counsel costs as approved by the court:

In addition, the Target Canada Entities will contribute a total of \$1,000,000 to the approved fees and expenses of Pharmacist Representative Counsel owing by the Pharmacist Franchisees (thereby reducing the amount payable by each Pharmacist Franchisee claimant), in order to mitigate the impact to you of the legal fee and expense arrangement set out in the February 12, 2016 Order of the CCAA Court.

25. Counsel, with the assistance of the financial advisers, advised the Franchisees collectively and individually on a “privileged and confidential” basis on the merits of each of the Offers to Settle.

26. By letter dated September 9, 2016 which is attached as **Exhibit “D”** to Counsel, the Monitor reiterated the offer to contribute to the Fees of Counsel to the credit of the Franchisees:

With respect to the offer of a \$1 million contribution towards the fees and disbursements of Pharmacist Representative Counsel, the Monitor shall apply the pro rata portion of that amount applicable to each claim that has been accepted by the Extended Deadline so that the ultimate effect for individual creditors will be the same as if the unanimity requirement had not been waived. This relief will be applied to individual distribution amounts after Pharmacist Representative Counsel's fees and disbursements have been approved in accordance of the order of R.S.J. Morawetz dated February 12, 2016.

27. During the period from approximately August 13, 2016 to September 13, 2016, the Monitor also received further factual information from several Franchisees, E&M and

Counsel concerning the value of some of the Franchisees' claims. As a result of that further information received, the Monitor delivered Revised Offers to Settle to some the Franchisees and further extended the deadline to all Franchisees to accept all offers to September 14, 2016.

28. On or before the September 14, 2016 deadline a total of 53 Franchisees elected to settle claims. The total value of the 53 settled claims was \$15,137,666 in addition to the contribution by the Target Canada Entities toward Counsel's approved fees and expenses. Following the settlement by the 53 Franchisees, Counsel prepared a motion dated November 17, 2016 for approval of Fees in respect of the services rendered for those Franchisees, interim payment, and further directions concerning the continuing Claims Adjudication Process for the remaining unsettled 26 Franchisees that Counsel continued to represent.

29. Pursuant to Counsel's motion and by order dated November 28, 2016 which is attached as **Exhibit "E"**:

- (a) the Monitor was ordered to effect an interim payment in the amount of \$750,000 to Counsel
- (b) the payment was to be paid from the amount held in reserve by the Monitor from the distributions made to the 53 Pharmacy Franchisees who had settled their claims to the date of the order;
- (c) Counsel was directed to bring a motion for a determination of the fairness and reasonableness of the fees and disbursements of Counsel following the final resolution of the claims of all Pharmacy Franchisees who are represented by Counsel.

30. As stated above, following these settlements, Counsel continued to represent 26 Franchisees in the continuing Claims Adjudication Process. The Effective Immediately, Good Faith and Uniform Mitigation Issues were argued on October 6th, and relied upon on October 25, 2016. Following the October 25th ruling, an appeal from the Common Issues rulings were prepared and delivered on November 4, 2016 on behalf of all unsettled 26 Franchisees.

31. As a result of further negotiations between the Monitor and Counsel following the delivery of the Common Issues appeal, an additional 21 Franchisees settled their claims in December 2016. The 74 settled Franchisees claims totaled \$19,161,822 in addition to the contribution by the Target Canada Entities toward Counsel's approved Fees.

32. On January 17, 2017, one additional Franchisee settled its claim for \$331,484.

The Appeals

33. As stated above, Counsel was initially instructed by 26 Franchisees to appeal the Common Issues Rulings of the Claims Officer which was delivered on November 4, 2016. One Franchisee had retained separate counsel in respect of the appeal. As noted above, 22 of the appealing Franchisees settled prior to the appeal hearing on February 23, 2017 with the appeal continuing on behalf of the 4 unsettled Franchisees.

34. On February 23, 2017, the Honourable Regional Senior Justice Morawetz heard the appeals on behalf of the 4 unsettled Franchisees represented by Counsel and one appeal by T Pharmacy Ltd. as represented by Stavros Gavrilidis personally.

35. Counsel do not seek compensation from T Pharmacy Ltd.

36. On May 19, 2017 Regional Senior Justice Morawetz released his endorsement *Target Canada Co. (Re)*, 2017 ONSC 2595 dismissing the appeals which is attached as **Exhibit “F”**.

37. Following the decision, individual assessments were provided by the Monitor to the 4 Franchisees and were accepted by them. These Franchisees delivered to the Monitor Waivers of Dispute Period and Acceptance, the last of which was delivered on or before July 21, 2017. With the delivery of the Waivers of Dispute Period and Acceptance, the Claims Adjudication Process was completed for the Franchisees represented by Counsel.

OVERVIEW OF SERVICES PROVIDED BY COUNSEL DURING THE FEE PERIOD

Professional Services of Counsel

38. The primary activities of Counsel in respect of these CCAA proceedings consisted of services for:

- (a) Legal advice on the CCAA proceedings, the pre-Initial Order and the Restructuring Period Claims of Franchisees;
- (b) Organizing and formatting Franchisees’ proofs of claims and advising on Common Issues in respect of Franchisees’ claims against Target Canada Entities;

- (c) Legal research;
- (d) Review of court records delivered to Service List and monitoring the Target Monitor website;
- (e) Correspondence, teleconferences and meetings with Executive Committee and members of PFAC;
- (f) Correspondence and teleconferences with Franchisees;
- (g) Correspondence, teleconferences and meetings with accountants and valuers at BDO, MRM and E&M;
- (h) Review documentation provided by Executive Committee, regional representatives and Franchisees;
- (i) Preparation of affidavit material for motions before the Court;
- (j) Review and analysis of joint productions, affidavits and expert reports of Monitor and Applicants;
- (k) Preparation of document briefs, compendium of evidence and authorities for hearings before the Claims Officer detailed below;
- (l) Review of expert reports for hearings before the Claims Officers;
- (m) Reviewing affidavit material of the Monitor including Monitor's Reports;
- (n) Ongoing monitoring of Monitor's Reports and website and reporting on all developments in CCAA proceedings;
- (o) Court attendances;
- (p) Attendance at hearings before the Claims Officer;
- (q) Analyzing settlement offers and confidential advice to Franchisees on settlement offers received; and
- (r) Providing advice and obtaining instructions and proposing offers and counter-offers of settlement on behalf of Franchisees.

FEES OF BDO, MRM & E&M

39. I have reviewed the affidavit of Josie Parisi of BDO sworn August 30, 2017. To the extent that affidavit provides information and advice on the services provided to Counsel, I confirm that such information and advice is accurate.

40. I have reviewed the affidavit of Robert M. Macdonald of MRM sworn August 30, 2017. To the extent that affidavit provides information and advice on the services provided to Counsel, I confirm that such information and advice is accurate.

41. I have reviewed the affidavit of Ian Manning of E&M sworn August 30, 2017. To the extent that affidavit provides information and advice on the services provided to Counsel, I confirm that such information and advice is accurate.

42. The following chart details the amount of Counsel's fees, disbursements and applicable taxes, and the fees, disbursements and applicable taxes of Counsel's financial advisors and experts, BDO, MRM and E&M. The chart shows how the funds received from the Target Entities (\$850,000) and funds collected from the Franchisees by PFAC (\$25,000) were expended and what remains outstanding:

	Fees	Disbs.	HST	Total	Paid	Amount Outstanding
Counsel	\$1,266,313.00	\$37,184.42	\$169,393.56	\$1,472,890.98	\$634,193.63	\$ 838,697.35
G&R	\$ 26,548.67		\$ 3,451.33		\$30,000.00	\$ 0.00
BDO	\$ 120,165.00	\$ 14.06	\$ 15,623.28	\$ 135,802.34	\$70,401.17	\$ 65,401.17
MRM	\$ 112,030.00		\$ 14,563.89	\$ 126,593.89	\$64,829.38	\$ 61,764.51
E & M	\$ 166,387.50		\$ 21,630.38	\$ 188,017.88	\$75,575.82	\$ 112,442.06
Total	\$1,691,444.17	\$37,198.48	\$224,662.44	\$1,923,305.09	\$875,000.00	\$1,078,305.09

43. Counsel's dockets and disbursements listings for the conduct of this entire matter are attached hereto. I confirm that these docket entries and disbursement listings accurately reflect the services provided by Counsel:

- (a) **Exhibit "G"** are Counsel's docket entries for the period from January 15, 2015 to and including September 14, 2016 ("First Fee Period" – until settlement of 53 Franchisees' claims);
- (b) **Exhibit "H"** are Counsel's docket entries for the period after September 14, 2016 to date ("Final Fee Period" – representing resolution of all Franchisees' claims);
- (c) **Exhibit "I"** is a listing of all of the disbursements incurred by Counsel for the First Fee Period; and
- (d) **Exhibit "J"** is a listing of all of the disbursements incurred by Counsel for the Final Fee Period.

44. The total value of fees, disbursements and HST during the First Fee Period and Final Fee Period are summarized as follows:

First Fee Period January 15, 2015 to September 14, 2016	
Fees	\$1,038,758.00
HST on Fees	\$134,998.24
Disbursements	\$28,282.73
HST on Disbursements	\$3,676.75

<i>Sub-total – First Fee Period</i>	\$1,205,715.72
Final Fee Period – Category 1 – 22 Franchisees Post-Appeal	
Fees	\$217,895.00
HST on Fees	<u>\$28,326.35</u>
<i>Sub-total – Final Fee Period – Category 1</i>	\$246,221.35
Final Fee Period – Category 2 – 4 Franchisees Pre-Appeal	
Fees	\$9,660.00
HST on Fees	<u>\$1,255.80</u>
<i>Sub-total – Final Fee Period – Category 2</i>	\$10,915.80
Disbursements – Final Fee Period	\$8,901.69
HST on Disbursements – Final Fee Period	<u>\$1,136.42</u>
<i>Sub-total – Final Fee Period</i>	\$267,175.26
TOTAL FEES, DISBURSEMENTS & HST	\$1,472,890.98

45. To the best of my knowledge, the rates and disbursements charged by Counsel during the First Fee Period and Final Fee Period are comparable to the rates charged by other law firms in the market for the provision of similar services. No premiums have been added to the rates charged by the lawyers or staff of Counsel. The time and expenses expended to prepare this motion for the approval of Fees has also not been included, but I estimate that the value of the time to prepare for and attend the motion is \$5,000 plus HST and I estimate the expenses of \$1,000 plus HST.

46. From time to time, the Pharmacy Franchisee Association of Canada asked its member Franchisees to raise funds to send to Counsel to fund this litigation. In total, PFAC raised and delivered \$25,000.

47. Counsel applied the following funds received from PFAC on account of its own Fees as follows:

January 22, 2015 – Applied on account of disbursements and HST	\$10,000.00
January 15, 2016 – Applied on account of disbursements and HST	<u>\$5,000.00</u>
Total Received from PFAC	\$15,000.00

48. Counsel also applied funds received from PFAC to pay its advisors as follows:

April 13, 2016 – Applied on account of BDO Revised Invoice #001 dated October 14, 2016	\$5,000.00
April 19, 2016 – Applied on account of MRM Invoice #MRM-148 dated November 11, 1996	<u>\$5,000.00</u>
Total Received from PFAC	\$10,000.00

49. Counsel received two payments from the Monitor on account of Fees. The first payment was for \$100,000 and the second for \$750,000.

50. The \$850,000 received from the Monitor was applied as follows:

<u>Date</u>	<u>Particulars</u>	
November 4, 2015	LESS PAID on account of Sutts, Strosberg LLP interim fees, disbursements and H.S.T. Bill No. 40174 dated November 4, 2015 Fees \$50,000.00 Disbursements 3,290.86 H.S.T. <u>6,927.81</u> Total Billed \$60,218.67	\$ 60,218.67
January 25, 2016	LESS PAID Gardiner Roberts LLP Bill #275531 dated November 30, 2015	\$ 30,000.00
July 29, 2016	LESS PAID on account of Sutts, Strosberg LLP Bill No. 41628 interim	

<u>Date</u>	<u>Particulars</u>	
	disbursements dated July 29, 2016 Disbursements \$10,230.81 H.S.T. <u>1,330.01</u> Total Billed \$11,560.82 Applied Trust <u>\$ 9,487.53</u>	\$ 9,487.53
December 16, 2016	LESS PAID BDO Canada LLP – 50% of Invoice #001 of BDO Canada LLP in the amount of \$130,802.34 = \$65,401.17	\$ 65,401.17
December 16, 2016	LESS PAID MRM Consulting – 50% of Invoice #MRM-148 of MRM Consulting in the amount of \$119,658.76 = \$59,829.38	\$ 59,829.38
December 16, 2016	LESS PAID Edward & Manning LLP – 50% of Fee Invoice of Edward & Manning LLP in the amount of \$151,151.63 = \$75,575.82	\$ 75,575.82
January 6, 2017	LESS PAID On Account of Fees & Disbursements - Sutts, Strosberg LLP Bill No. 42263 dated January 6, 2017 Fees \$482,398.55 Disbursements \$ 3,873.51 H.S.T. <u>\$ 63,215.37</u> Total Billed <u>\$549,487.43</u>	\$549,487.43
	Total	<u>\$850,000.00</u>

51. The following amount remains outstanding for Counsel fees, disbursements and HST after applying the funds received above from PFAC and the Monitor:

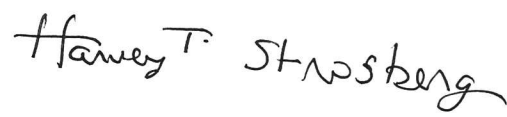
<u>Particulars</u>	<u>Amount</u>
Total Counsel Fees, disbursements and HST for the Fee Period and Final Fee Period	\$1,472,890.98
<i>Less Received from PFAC</i>	<i>-\$ 15,000.00</i>
<i>Less Received from Monitor</i>	<i><u>-\$619,193.63</u></i>
Total Outstanding	\$838,697.35

52. The affidavit is sworn in support of a motion for:
- (a) an order approving the fees and disbursements of Counsel, including those of its experts and advisors, and taxes thereon;
 - (b) an order declaring that the Fees are fair and reasonable and are approved by this Court;
 - (c) an order for final payment in the amount of \$1,078,305.09 or such other amount as this Court may deem just on account of the outstanding Fees; and
 - (d) such further and other relief as this Court may deem just.

SWORN BEFORE ME at the City of Windsor, in the County of Essex, on September 1, 2017.



 Commissioner for Taking Affidavits

} 

 HARVEY T. STROSBURG, Q.C.

This is Exhibit "A" referred to in the Affidavit of
HARVEY T. STROSBURG, Q.C. sworn September 1, 2017



Commissioner for Taking Affidavits (or as may be)

CITATION: Target Canada Co. (Re), 2015 ONSC 1028
COURT FILE NO.: CV-15-10832-00CL
DATE: 2015-02-18

SUPERIOR COURT OF JUSTICE - ONTARIO

RE: IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C., 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF TARGET CANADA CO., TARGET CANADA
HEALTH CO., TARGET CANADA MOBILE GP CO., TARGET CANADA
PHARMACY (BC) CORP., TARGET CANADA PHARMACY (ONTARIO)
CORP., TARGET CANADA PHARMACY CORP., TARGET CANADA
PHARMACY (SK) CORP., and TARGET CANADA PROPERTY LLC.

BEFORE: Regional Senior Justice Morawetz

COUNSEL: *Jeremy Dacks, John MacDonald and Shawn Irving*, for the Target Canada Co.,
Target Canada Health Co., Target Canada Mobile GP Co., Target Canada
Pharmacy (BC) Corp., Target Canada Pharmacy (Ontario) Corp., Target Canada
Pharmacy Corp., Target Canada Pharmacy (SK) Corp., and Target Canada
Property LLC (the "Applicants")

Jay Swartz, for the Target Corporation

William Sasso, Sharon Strosberg and Jacqueline Horvat, Proposed Representative
Counsel for the Pharmacy Franchisee Association of Canada

Susan Philpott, Employee Representative Counsel for employees of the
Applicants

Alan Mark, Melaney Wagner, Graham Smith and Francys Kussner, for the
Monitor, Alvarez & Marsal Inc.

J. Dietrich, for Merchant Retail Solutions ULC, Gordon Brothers Canada ULC
and G.A. Retail Canada ULC

Andrew Hodhod, for Bell Canada

Harvey Chaiton, for the Directors and Officers

HEARD: February 11, 2015

RELEASED: February 18, 2015

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ENDORSEMENT

[1] The Pharmacy Franchisee Association of Canada (“PFAC”) brought this motion for the following relief:

- a. appointing PFAC as the representative of the Pharmacists and Franchisees (collectively, the “Pharmacists”) under the Pharmacy Franchise Agreements (“Franchise Agreements”);
- b. appointing Sutts, Strosberg LLP as the Pharmacists’ Representative Counsel (the “Representative Counsel”);
- c. appointing BDO Canada (“BDO”) as the Pharmacists’ financial advisor;
- d. directing that the Pharmacists’ reasonable legal and other professional expenses be paid from the estate of the Target Canada Entities with appropriate administrative charges to secure payment;
- e. directing that the “Disclaimer of Franchise Agreements” dated January 26, 2015 by the Franchisor, Target Pharmacy Franchising LP (“Target Pharmacy”) be set aside;
- f. declaring that the Franchise Agreements and/or related agreements may not be disclaimed without court order; and
- g. directing that Target Pharmacy cannot deny the Pharmacists access to premises, discontinue supplies or otherwise interfere with a Pharmacist’s operations without that Pharmacist’s consent or a court order.

[2] On January 26, 2015, Target Pharmacy delivered Disclaimers of Franchise Agreements and related agreements to each of the Pharmacists operating the pharmacies at 93 locations across Canada (outside Quebec), seeking to shut down these pharmacies in the Target Canada store locations within 30 days.

[3] The Pharmacists ask the court to deny Target Pharmacy’s Disclaimer of the Franchise Agreements because (i) the Disclaimers will not enhance the prospects of a viable arrangement being made; and (ii) the Pharmacists will suffer significant financial hardship as a consequence of the disclaimer, with insolvency and/or bankruptcy awaiting many of them.

[4] Under the proposed wind-down, Target Pharmacy is not responsible for pharmacy shut-down costs. Instead, the Pharmacists are responsible for (i) the payment of salaries, severance pay and other obligations to their own employees, suppliers and contractors; (ii) the relocation costs of their pharmacies; and (iii) the continuation of services to their patients in accordance with professional standards.

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[5] The Pharmacists recognize that they face numerous challenges as a result of Target store closures. In relocating, or winding-down pharmacy operations, the Pharmacists are required to comply with applicable legislation, regulations and standards governing the conduct of pharmacists in Canada, including such matters as: notice of pharmacy closure; notice of intention to open a new pharmacy; the safe-guarding of personal health records; providing notice to patients respecting their personal health information; and safeguarding and disposing of narcotics and controlled substances.

[6] The Pharmacists seem to accept that when a Target store closes, the pharmacy within that store will also close. They state that they require “breathing space” that may be afforded to them by an order that the Franchise Agreements are not to be disclaimed at this time. They ask the court to direct Target Pharmacy and its Affiliates not to deny them access to their licenced space or otherwise interfere with the Pharmacist’s operations without the consent of or on terms directed by the court. Practically speaking, the Pharmacists want to postpone the effect of the disclaimer in the hope of obtaining a continuation of support payments from Target Canada for an unspecified time.

[7] There is no doubt that the closure or pending closure of Target Canada is causing and will cause significant dislocation for a number of parties. For the most part, Target Employees will lose their jobs. Representative Counsel have been appointed to assist employees in a process that includes an Employee Trust.

[8] The closure of Target Canada also impacts suppliers to Target, especially sole suppliers. The insolvency of Target Canada and its filing under the *Companies’ Creditors Arrangement Act* (CCAA) has no doubt resulted in Target defaulting on a number of contractual relationships. These suppliers will have claims against Target Canada that will be filed in due course.

[9] The closure of Target Canada also affects the Pharmacists. The insolvency of Target and its filing under the CCAA has resulted in Target defaulting on its contractual relationships with the Pharmacists. Target wishes to disclaim the Franchise Agreements. The Monitor approved the proposed disclaimer and, as noted, disclaimer notices were sent on January 26, 2015.

[10] The Pharmacists are challenging the disclaimer and seek an order under s. 32(2) of the CCAA that the Franchise Agreements not be disclaimed. Section 32(4) of the CCAA references a section 32(2) order and provides:

Factors to be considered – In deciding whether to make the order, the court is to consider, among other things,

- (a) whether the monitor approved the proposed disclaimer or resiliation;
- (b) whether the disclaimer or resiliation would enhance the prospects of a viable compromise or arrangement being made in respect of the company; and
- (c) whether the disclaimer or resiliation would likely cause significant financial hardship to a party to the agreement.

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[11] The reality that the Target stores will be closing provides, in my view, the starting point to analyze the issue being brought forward by the Pharmacists.

[12] Following the closing of a particular Target Store, it is unrealistic for the Pharmacist to carry on the operation of the pharmacy. As noted by counsel to the Applicants, as soon as operations cease at a particular location, the store will “go dark” and there will no longer be employee or security support that would permit the Franchisees to continue to operate. Further, counsel to the Applicants submits it would not be either commercially reasonable or practical for the Franchisees to continue to operate in a closed store, nor would it be reasonable or in the interests of stakeholders to require these locations to remain open in order to serve the interests of the Franchisees.

[13] It is in this context that the issue of the disclaimer has to be considered.

[14] Counsel to the Pharmacists seem to appreciate the reality of the situation, as reflected in the following references in their factum.

49. It is cold comfort for the Pharmacists to be advised that their losses in relation to the disclaimer of the Franchise Agreement are provable claims in the CCAA proceedings. The Pharmacists must pay their employees now. It is problematic that a provable claim may result in the possible recovery of some part of those payments, at a future uncertain date, if the funds are available in the Target Pharmacy Estate.
50. Evidence that simply provides that a debtor company will be more profitable with the disclaimer contracts is insufficient. Setting aside the disclaimers in this case will provide the Pharmacists with flexibility and time to make informed decisions and carry out their own relocation and/or wind-down in a manner that causes the least amount of damages to themselves and those who depend on them. ...
53. Respectfully, such disclaimer should not be permitted until the court receives an independent report of the circumstances of each of the Pharmacists and directs the orderly wind-down and/or relocation of such operations on terms that are fair and reasonable. ...
55. In no respect is the 30-day termination of the Franchise Agreements fair, reasonable and equitable to the Pharmacists, their employees and the public they serve. For many Pharmacists, it minimizes their capacity to relocate, [and] will leave them without funds to pay their employees, or the capacity to meet their ongoing obligations to their patients.

[15] It seems to me, having considered these submissions, that the Pharmacists recognize that it is inevitable that the pharmacies will be shut down.

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[16] With respect to the factors to be considered as set out in s. 32(4), the disclaimer notices were approved by the Monitor. The Pharmacists complain that no reasons were provided in the notice approved by the Monitor. However, there is no requirement in s. 32(1) for the Monitor to provide reasons for its approval. This is reflected in Form 4 – Notice by Debtor Company to Disclaim or Resiliate an Agreement.

[17] However, the absence of reasons does not lead necessarily to the conclusion that the Monitor did not consider certain factors prior to providing its approval.

[18] The Monitor has made reference to the issues affecting the pharmacies in its Reports.

[19] The pharmacies were specifically the subject of comment in the Monitor's First Report at sections 8.2 – 8.5, and in the Second Report at section 6. Section 6.1 (h) of the Second Report specifically comments on the disclaimer notices. A summary of the reasons is provided at section 6.2.

[20] The information contained in the Monitor's reports establishes that there was communication as between Target Canada, the Monitor and the Franchisees such that it was clear that the stores were being closed. Specific reference to the communication is set out in the Monitor's Report at section 6.1(f), which in turn references the second Wong affidavit, filed by the Applicants.

[21] I am satisfied that the Monitor considered a number of relevant factors prior to approving the disclaimer notices.

[22] With respect to the second factor to be considered, namely whether the disclaimer would enhance the prospects of a viable compromise or arrangement being made in respect of the company, the Applicants have indicated they may be filing a plan of arrangement. I note that a plan may be required to ensure an orderly distribution of assets to the creditors.

[23] The Applicants seek to achieve an orderly wind-down and maximization of realizations to the benefit of all unsecured creditors. It seems to me that if the disclaimers are set aside it would delay this process because it would extend the time period for Target Canada to make payments to one group of creditors (the Pharmacists) to the detriment of the creditors generally. Further, in the absence of an effective disclaimer, the Target Entities will continue to incur significant ongoing administrative costs which would be detrimental to the estate and all stakeholders.

[24] The interests of all creditors must be taken into account. In this case, store closures and liquidation are inevitable. The Applicants should focus on an asset realization and a maximization of return to creditors on a timely basis. Setting aside the disclaimer might provide limited assistance to the Pharmacists, but it would come at the expense of other creditors. This is not a desirable outcome. I expressed similar views in *Timminco Ltd., Re*, 2012 ONSC 4471 at paragraph 62 as follows:

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[62] I have also taken into account that the effect of acceding to the argument put forth by counsel to Mr. Timmins would result in an improvement to his position relative to, and at the expense of, the unsecured creditors and other stakeholders of the Timminco Entities. If the Agreement is disclaimed, however, the monthly amounts that would otherwise be paid to Mr. Timmins would be available for distribution to all of Timminco's unsecured creditors, including Mr. Timmins. This equitable result is dictated by the guiding principles of the CCAA.

[25] I am satisfied that the disclaimer will be beneficial to the creditors generally because it will enable the Applicants to move forward with their liquidation plan without a further delay to accommodate the Pharmacists.

[26] The third factor is whether the disclaimer would likely cause significant financial hardship to a party to the agreement. This factor is addressed by Counsel to the Monitor at paragraph 27 of its factum.

27. On its own terms the CCAA effectively imposes a high threshold, beyond economic or financial loss, for the consideration under section 32(4): there must be evidence of financial *hardship*, it must be *significant* financial hardship, and it must be *likely* to be caused by the disclaimer. Financial loss or damage, without more, is not sufficient, in the Monitor's submission. It appears that Section 32 itself recognizes the distinction, providing expressly in ss. 32(7) that where a party suffers "a loss" in relation to the disclaimer the consequence is that such party "is considered to have a provable claim." (emphasis in original)

[27] In these circumstances, the pharmacies will inevitably close in the very near future whether or not the Franchise Agreements are disclaimed. I accept the submission of counsel to the Monitor to the effect that no Franchisee has adduced evidence that disallowing the Disclaimer and continuing to operate in otherwise dark, vacated premises would improve its financial circumstances.

[28] The situation facing the Pharmacists is not pleasant. However, in my view, setting aside the disclaimer will not improve their situation. Extending the time before the disclaimers take effect has the consequence of requiring Target Canada to allocate additional assets to the Pharmacists in priority to other unsecured creditors. This is not a desirable outcome.

[29] The Target Canada Entities, in consultation and with the support of the Monitor, have offered a degree of accommodation to the Pharmacists. The details are set out at paragraphs 64-66 of the affidavit of Mark Wong sworn February 16, 2015:

64. As outlined above, in consultation with and with the support of the Monitor, on February 9, 2015 the Target Canada Entities' legal advisors delivered an accommodation to PFAC's counsel intended to address the primary concern expressed by PFAC, namely that franchisees require additional time to transfer patient files and drug inventory and to relocate their respective pharmacy

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businesses. Under the terms of the accommodation, TCC will permit the pharmacists to continue to operate at their respective existing TCC locations until the earlier of March 30, 2015 and three days following written notice by TCC to the pharmacist of the anticipated store closure at such pharmacist's location. The accommodation provides that the Notices of Disclaimer will continue in effect and the franchise agreements will be disclaimed on February 25, 2015, but the pharmacists will be entitled to remain on the premises for an additional period of time.

64. Under the terms of the accommodation, pharmacists will be able to continue operating in TCC stores for longer than the 30-day period contemplated. Depending on the date the Agent decides to vacate certain TCC stores, many pharmacists may be able to continue operating for 60 days or more following delivery of the Notices of Disclaimer and approximately 75 days following the date of the Initial Order. As I described above, at any time after the third anniversary of the opening date of the pharmacy, TCC Pharmacy would have the right to terminate the franchise agreement for any reason on 60 days' notice.

66. The March 30, 2015 date indicated in the accommodation made by Target Canada Entities is intended to be a reasonable compromise whereby pharmacist franchisees will get additional time to transfer patient files and inventory and relocate their businesses, while at the same time permitting the Target Canada Entities to undertake the orderly wind down of TCC pharmacy operations and the TCC retail stores as a whole. As I described above, in order to accommodate the continued operations of the pharmacies during the wind down process, TCC Pharmacy and TCC have not yet delivered notices of disclaimer to a number of third-party providers such as McKesson, Kroll and others, which TCC Pharmacy has maintained at considerable cost. The March 30, 2015 outside date for the operation of all TCC pharmacies will allow TCC Pharmacy to time the delivery of disclaimer notices to these third-party providers so as to avoid incurring additional unnecessary costs. The certainty provided by the firm outside date is also to the benefit of the pharmacies themselves, each of whom will be required to wind down their operations and make alternate arrangements in the very short term as a result of the imminent closures of TCC retail stores.

[30] In the circumstances of this case, this accommodation represents, in my view, a constructive, practical and equitable approach to address a difficult issue.

[31] Having considered the factors set out in section 32(4) of the CCAA, the motion of PFAC for a direction that the disclaimer of the Franchise Agreements be set aside is dismissed, together with ancillary relief related to the disclaimers. It is not necessary to address the standing issue raised by the Monitor.

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[32] I turn now to the request of PFAC that it be appointed representative of the Franchisees and that Sutts, Strosberg LLP be appointed as the Pharmacists' Representative Counsel, and BDO as the Pharmacists' financial advisor.

[33] In view of my decision relating to the disclaimers, the scope of legal and financial services required by the Pharmacists may be limited. However, there are many transitional issues that remain to be addressed. First and foremost is dealing with the patient records and ensuring uninterrupted delivery of prescription drugs to all such patients. There is also interaction required between Target Pharmacy, the Franchisees, and the regulators, concerning the relocation or shut down of pharmacies and the return of certain products to suppliers. This is not a simple case where the Franchisee receiving the disclaimer notice can simply walk away from the scene. From a professional and regulatory standpoint, they still have to participate in the process.

[34] In addressing these transition issues and recognizing that similar circumstances exist for the Franchisees, there would appear to be some benefit in having a limited form of representation for the Franchisees. This would assist in ensuring that a consistent approach is followed not only in the wind-down or relocation aspect of the process, but also in the claims process. In my view, the estate could benefit if this process was coordinated.

[35] The Monitor and the Applicants would have a single point of contact which would likely result in a reduction in administrative time and costs during the liquidation and the claims process. I am satisfied that PFAC has the support of the majority of franchisees. PFAC is appointed as the Representative of the Pharmacists. Sutts, Strosberg LLP is appointed Representative Counsel and BDO is appointed as the Pharmacists financial advisor.

[36] The funding of this representational role is to be limited. The Applicants are to make available up to \$100,000, inclusive of disbursements and HST, to PFAC to be used for legal and financial advisory services to be provided by Sutts, Strosberg, as Representative Counsel and BDO as financial advisor in these proceedings. PFAC can provide copies of invoices to the Monitor, who can arrange for payment of same. Any surplus funds at the conclusion of the representation are to be returned to the Applicants. The contribution to PFAC can be used only to cover legal and financial advisory services provided to date in these proceedings as well as to assist on the going forward matters, subject to the following parameters.

[37] Such assistance is to be limited to:

- a. corresponding with the regulators concerning the wind-down process and the relocation process;
- b. return of inventory; and
- c. participating in the claims process.

[38] If the individual franchisees decide not to participate in PFAC, they should not expect any further accommodation in a financial sense.

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[39] In arriving at this accommodation, I have taken into account that this limited funding will provide benefits to the Applicants under CCAA protection insofar as the legal and financial advisory services provided by Representative Counsel and BDO should reduce the overall administrative cost to the estate and will avoid a multiplicity of legal retainers. The representation and funding will also benefit the franchisees so that they can effectively shut-down or relocate their business and prepare any resulting claim in the CCAA proceedings.

[40] Given the limited nature of the Applicants' financial contribution, an administrative charge is not, in my view, required.

[41] In the result, PFAC's motion for representation status is granted, with limitations set out above. The motion in respect of the disclaimers is dismissed.



R.S.J. Geoffrey Morawetz

Date: February 18, 2015

This is Exhibit "B" referred to in the Affidavit of
HARVEY T. STROSBURG, Q.C. sworn September 1, 2017

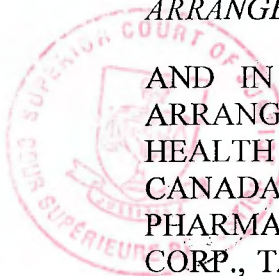


Commissioner for Taking Affidavits (or as may be)

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE REGIONAL) FRIDAY, THE 12TH
)
SENIOR JUSTICE MORAWETZ) DAY OF FEBRUARY, 2016

IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED



AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF TARGET CANADA CO., TARGET CANADA
HEALTH CO., TARGET CANADA MOBILE GP CO., TARGET
CANADA PHARMACY (BC) CORP., TARGET CANADA
PHARMACY (ONTARIO) CORP., TARGET CANADA PHARMACY
CORP., TARGET CANADA PHARMACY (SK) CORP., and TARGET
CANADA PROPERTY LLC (the "**Applicants**")

ORDER

THIS MOTION, made by Sutts Strosberg LLP in its capacity as PHARMACIST
REPRESENTATIVE COUNSEL and the PHARMACY FRANCHISEE ASSOCIATION OF
CANADA ("**PFAC**") for an order for the relief set out in the Motion Record dated February 9,
2016:

ON READING the moving parties' Motion Record dated February 9, 2016 including the
affidavit of Harvey T. Strosberg, Q.C. sworn February 2, 2016 and on hearing the submissions of
Pharmacist Representative Counsel and counsel for the Monitor,

1. THIS COURT ORDERS that the time for service of this Motion Record is hereby
abridged and validated so that this Motion is properly returnable today and that service upon any
interested party, other than the persons served, is hereby dispensed with.

2. THIS COURT ORDERS that Sutts Strosberg LLP are hereby appointed as Pharmacist Representative Counsel (in such capacity, “**Pharmacist Representative Counsel**”) to represent the interests of the pharmacist franchisees in respect of Claims filed in the Claims Process under the Claims Procedure Order issued June 11, 2015, as amended (collectively, the “**Pharmacy Franchisees**”).

3. THIS COURT ORDERS AND DIRECTS that the reasonable fees, disbursements (including the experts’ and advisors’ reasonable fees), and taxes thereon, of Pharmacist Representative Counsel shall be paid by the Pharmacy Franchisees, out of their individual distributions from the Claims Process, calculated as up to 10% of the distribution otherwise payable in respect of such individual Pharmacist Franchisee claim, plus a proportionate share of disbursements, plus taxes (collectively, “**Fees**”), payable to Pharmacist Representative Counsel from the distribution that would otherwise be payable to the claimant, and the Fees are secured by a charge against and payable from any distributions made to the Pharmacy Franchisees, under the Claims Adjudication Process.

4. THIS COURT ORDERS that the fairness and reasonableness of the Fees shall be in such amount as may be approved by the Court on full disclosure of particulars at the conclusion of the claims adjudication process relating to the Pharmacy Franchisees.


5. THIS COURT ORDERS that the Notice of Dispute of Revision or Disallowance delivered to the Monitor on January 7, 2016 by Pharmacist Representative Counsel (the “**Notice of Dispute**”), is a valid dispute of the collective and individual claims of the Pharmacy Franchisees, subject to paragraph 8 herein. For greater certainty, any Pharmacist Franchisee who filed a Claim in the Claims Process and in respect of which the Monitor did not issue a Notice of Revision or Disallowance such that such Pharmacist Franchisee’s Claim has been fully and

finally accepted in accordance with the Claims Procedure Order (a “**Pharmacist Franchisee with an Accepted Claim**”) shall not be included in the claim adjudication that is the subject of the Notice of Dispute and all references to “Pharmacist Franchisees” in this Order shall be deemed not to include any Pharmacist Franchisee with an Accepted Claim.

6. THIS COURT ORDERS AND DIRECTS that the Notice of Dispute is referred to the Honourable Dennis O’Connor (the “**Claims Officer**”) to determine the validity and amount of the Pharmacy Franchisee Claims under the Claims Procedure Order, as amended, with direction to implement a summary process for the resolution of each disputed claim by:

- (a) identifying and limiting to the extent possible the common issues in dispute;
- (b) implementing such procedures as may be agreed to by Pharmacist Representative Counsel and the Monitor, each acting reasonably, or as the Claims Officer, in his sole discretion, may find necessary or desirable, including, without limitation, procedures regarding:
 - (i) date and location of claims adjudication hearing;
 - (ii) participation by individual claimants, if any;
 - (iii) scope of expert witness mandate, if any; and
 - (iv) length and form of written argument.

7. THIS COURT ORDERS that the Pharmacy Franchisees, the Monitor, and the Applicants are the sole parties entitled to participate in the claims dispute that is the subject hereof.

8. THIS COURT ORDERS that any Pharmacy Franchisee who does not wish to be represented by the Pharmacy Representative Counsel, on the terms set on in this Order, must deliver a written Notice of Opt-Out substantially in the form attached hereto as Schedule “A” (the “**Opt-Out Notice**”), to the Monitor on or before March 25, 2016 at 4:00 pm eastern ~~standard~~  time, and, upon receipt of such Opt-Out Notice by the Monitor in accordance with its terms,

immediately thereafter Pharmacy Representative Counsel will not act on behalf of such claimants and it, she or he is not subject to paragraph 3 above. All Pharmacist Franchisees with an Accepted Claim shall be deemed to have provided an Opt-Out Notice.

9. THIS COURT ORDERS that on or before February 22, 2016, the Monitor:

- (a) will send this order and the Opt-Out Notice by email or regular post to the Pharmacy Franchisees to the addresses set out in the Proof of Claim forms filed; and
- (b) advise the Pharmacy Franchise Association of Canada to publish this order on its website at www.pfac.ca.

10. THIS COURT ORDERS AND DIRECTS the Monitor to report on the activities described in paragraphs 8 and 9 of this Order to the Court.

11. THIS COURT ORDERS that Pharmacist Representative Counsel and the Monitor shall be at liberty and are authorized at any time to apply to this Honourable Court for advice and direction in the discharge or variation of their powers and duties.



 (Signature of Judge)

ENTERED AT / INSCRIT A TORONTO
 ON / BOOK NO:
 LE / DANS LE REGISTRE NO.:

 FEB 12 2016

SCHEDULE "A"
NOTICE OF OPT-OUT
OF PHARMACIST CLAIMS DISPUTE

- 1. **Claim Reference Number:** _____
- 2. **Target Store Number:** _____
- 3. **Amount allowed in Notice of Revision or Disallowance:** _____

4(a). Original Claimant (the "Claimant")

Legal Name of Claimant _____	Name of Contact _____
Address _____	Title _____
_____	Phone # _____
_____	Fax # _____
City _____ Prov /State _____	email _____
Postal/Zip Code _____	

4(b). Assignee, if claim has been assigned

Legal Name of Assignee _____	Name of Contact _____
Address _____	Phone # _____
_____	Fax # _____
City _____ Prov /State _____	email: _____
Postal/Zip Code _____	

I opt out and accept my claim as set out in the Notice of Revision or Disallowance or as otherwise may be agreed to with the Monitor by March 25, 2016.

I/we hereby elect, on behalf of the above referenced claimant, to opt out of representation within the Target Canada Co. *et al* proceedings under the Companies' Creditors Arrangement Act ("CCAA") by Sutts Strosberg LLP in its capacity as Pharmacist Representative Counsel.

By opting out, I/we acknowledge and confirm that if the Claims Officer or the Court were to determine that the legal entitlements of pharmacists ought to be increased from the amount accepted by the Monitor as set out in the Notice of Revision or Disallowance I received, or as may otherwise be agreed to with the Monitor by March 25, 2016, I will not receive the benefit of any such increase, and I will not have the ability to dispute my claim, which is deemed accepted through my opt out.

I/we acknowledge that we have read the notifications and information set out in this notice and understand the implications of this election.

DATED this _____ day of _____, 2016.

Name of Claimant or
Authorized Representative:

Signature of Claimant or
Authorized Representative:

**THIS NOTICE AFFECTS YOUR LEGAL RIGHTS
PLEASE READ CAREFULLY**

This notice is provided to all former Target Canada pharmacist franchisees who filed Proofs of Claim with the Monitor in accordance with the Claims Procedure Order dated June 11, 2015 (as amended, the “**Claims Procedure Order**”) and who received a Notice of Revision or Disallowance issued by the Monitor.

On January 7, 2016, Sutts Strosberg LLP, in its capacity as representative counsel to all former Target pharmacists (“**Pharmacist Representative Counsel**”) filed a Notice of Dispute of Revision or Disallowance on behalf of all pharmacists with the Monitor (the “**Notice of Dispute**”).

On February 12, 2016, the Ontario Superior Court of Justice (Commercial List) issued an order (the “**February 12 Order**”), among other things:

1. Accepting the Notice of Dispute as a valid dispute for all pharmacists who received a Notice of Revision or Disallowance issued by the Monitor and who do not opt-out in accordance with this notice;
2. Directing that the Honourable Dennis O’Connor (a claims officer under the Claims Procedure Order) determine the matters in the Notice of Dispute (the “**Pharmacist Claims Dispute**”);
3. Approving a fee arrangement in respect of Pharmacist Representative Counsel, as set out below; and
4. Providing a mechanism for opting out of representation by Pharmacist Representative Counsel and the Pharmacist Claims Dispute.

Unless you opt out in accordance with this notice, your claim will be determined in the Pharmacist Claims Dispute and you will pay the fees set out in the February 12 Order, as described below.

Opting Out

DO NOTHING IF YOU WISH TO PARTICIPATE IN THE PHARMACIST CLAIMS DISPUTE.

If you do not wish to dispute your claim as set out in the Notice of Revision or Disallowance sent by the Monitor, and no longer wish to be represented by Pharmacist Representative Counsel in the Pharmacist Claims Dispute, you may opt out by completing the form included in this notice and returning it to the Monitor by no later than 4:00 PM EST on March 25, 2016 in the manner set out below.

Deemed Acceptance of Claim

If you elect to opt out by delivering the attached to the Monitor, you will be deemed to accept the amount set out in the Notice of Revision or Disallowance you received or, if the Monitor has issued a Revised Notice of Revision or Disallowance, as set out therein, and no further action will be required by you within these proceedings.

IMPORTANT

By opting out, you will not receive any additional benefit if the Claims Officer or the Court were to determine that the legal entitlements of pharmacists ought to be increased from the amounts accepted by the Monitor as set out in the Notices of Revision or Disallowance issued by the Monitor or agreed with the Monitor, and you will not have the ability to dispute your claim in these proceedings, which is deemed accepted through my opt out.

Fee Arrangement

The February 12 Order provides that, unless you elect to opt out, 10% of the total amount payable to you in respect of your claim will be paid over to Pharmacist Representative Counsel, plus an additional amount in respect of the reasonable disbursements of Pharmacist Representative Counsel (including the fees of any experts and advisors retained in connection with the Pharmacist Claims Dispute).

The 10% plus disbursements fee is payable to Pharmacist Representative Counsel in any event no matter the outcome of the Pharmacist Claims Dispute, including where your claim does not increase from the amount set out in the Notice of Revision or Disallowance you received.

Financial Consequences to You

If the Pharmacist Claims Dispute is successful, the Claims Officer may find that pharmacist Claimants are entitled to an amount above that set out in the Notices of Revision or Disallowance issued. In this event, the amount determined by the Claims Officer shall be the allowed amount for your claim within the Claims Process.

If the Pharmacist Claims Dispute is not successful, the Claims Officer may find that pharmacist Claimants are entitled to an amount equal to or less than that set out in the Notices of Revision or Disallowance issued.

Whether or not the Pharmacist Claims Dispute is successful, unless you elect to opt out, you will be responsible for the costs incurred by Pharmacist Representative Counsel in connection with the Pharmacist Claims Dispute, as set out in the Fee Arrangement section, above. In this case, a deduction will be made from the amount otherwise payable to you as a distribution from the estate of the Target Canada Entities and will be paid over to Pharmacist Representative Counsel as payment for fees and disbursements.

Delivery of Opt Out Notice

If you elect to opt out of the Pharmacist Claims Dispute and accept your claim as set out in the Notice of Revision or Disallowance, you must submit the opt out form attached hereto to the Monitor at the address below by no later than 4:00 PM EST on March 25, 2016. Email submission preferred.

Alvarez & Marsal Canada Inc., Target Canada Monitor
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON Canada M5J 2J1
Attention: Greg Karpel
Email: targetcanadaclaims@alvarezandmarsal.com
Fax No.: 416-847-5201

For more information see www.alvarezandmarsal.com/targetcanada, or contact the Monitor
by telephone (1-844-864-9548)

What is a Claims Officer?

A claims officer is commonly used in CCAA proceedings to adjudicate claims disputes outside of a formal court process in an efficient, expeditious, and cost-effective manner. Claims officers are able to efficiently and effectively resolve claims disputes by working with parties to (i) limit the number of issues in dispute, and (ii) determine the appropriate procedures required for a fair and expeditious resolution.

In this case, the Honourable Dennis O'Connor is a retired judge with extensive experience in resolving disputed matters and CCAA claims hearings.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT
TORONTO

ORDER

SUTTS, STROSBURG LLP

Lawyers

600 - 251 Goyeau Street
Windsor, ON N9A 6V4

WILLIAM V. SASSO

LSUC# 12134I

Tel: 519.561.6222

SHARON STROSBURG

LSUC# 44233W

Tel: 519.561.6244

Tel: 519.561.6245

Tel: 519.258.9333

Fax: 519.561.6203

PHARMACIST REPRESENTATIVE COUNSEL
and PHARMACY FRANCHISEE
ASSOCIATION OF CANADA, Moving Parties.

File number: 38.138.000

This is Exhibit "C" referred to in the Affidavit of
HARVEY T. STROSBURG, Q.C. sworn September 1, 2017



Commissioner for Taking Affidavits (or as may be)

1. THE CLAIMS OFFICER ORDERS that the Common Issues List applicable to the determination of the Pharmacy Franchisees' claims shall be as set out at Schedule "A" hereto (the "Common Issues List")
2. THE CLAIMS OFFICER ORDERS that Issues 1, 2, 3, 5, and 8(a) on the Common Issues List shall be heard at the hearing scheduled for the week of June 6, 2016.
3. THE CLAIMS OFFICER ORDERS that the parties shall comply with the procedural timetable set out at Schedule "B" hereto in connection with the hearing in June.



Dennis O'Connor
Claims Officer

SCHEDULE "A"**(see next page)**

Court File No. CV-15-10832-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF TARGET CANADA CO., TARGET CANADA
HEALTH CO., TARGET CANADA MOBILE GP CO., TARGET
CANADA PHARMACY (BC) CORP., TARGET CANADA
PHARMACY (ONTARIO) CORP., TARGET CANADA PHARMACY
CORP., TARGET CANADA PHARMACY (SK) CORP., and TARGET
CANADA PROPERTY LLC (the "**Applicants**")

FINAL LIST OF COMMON ISSUES

AS DETERMINED MAY 3, 2016

Target Canada Pharmacy Franchising LP ("**TCC Pharmacy**"), was franchisor to 94 separate franchisees (individually a "**Franchisee**", and collectively, the "**Franchisees**") operating in-store Target-branded pharmacies across Canada, outside of Quebec. The in-store pharmacies were operated pursuant to franchise agreements between each Franchisee and TCC Pharmacy, as franchisor, and related documents and agreements. Each Target Canada Pharmacy Franchise Agreement (each, a "**Franchise Agreement**"), each Target Pharmacy Franchise Disclosure Document (including any applicable Statements of Material Change), franchise amending agreements entered into by certain of the Franchisees (for example, conversion bonus agreements), and the Financial Support Package 2014 as amended by the letter from Jeff May dated June 13, 2014 outlining the details of the EBIT Top Up Support Program are collectively, and as applicable to each Franchisee, referred to herein with the Franchise Agreement as the

- 2 -

“Franchise Documents”¹ The Franchise Agreement granted each Franchisee a license to operate the Target-branded pharmacy using certain Target Pharmacy trade-marks. The Franchisees were typically independent corporations which, in the majority of cases, were wholly-owned by a licensed pharmacist (individually, a **“Pharmacist”**, and collectively, the **“Pharmacists”**). Both the Franchisee and the Pharmacist is a party to the Franchise Agreement because, among other things, in order to operate a pharmacy franchise, a licensed pharmacist is required under applicable regulations to be present at the premises during operating hours. The Franchisees and Pharmacists are hereinafter collectively referred to as the **“Pharmacist Franchisees”**. In addition to the entitlements set out in the express terms of the Franchise Agreement, TCC Pharmacy introduced and implemented the EBIT Top Up Support Program in February 2014 to provide financial support to eligible Franchisees, which support program was modified and enhanced for the benefit of eligible Franchisees in June 2014.

The Monitor and Pharmacist Representative Counsel agree that the appropriate measure of the damages arising from the disclaimer of each Franchise Agreement is that the Franchisee should be put in the same position in which it would have been had the Franchise Agreement been performed by TCC Pharmacy.

¹ Unless otherwise stated, references to a particular section of the Franchise Agreement herein shall refer to the Target Canada Pharmacy Franchise Agreement among each Pharmacist Franchisee and TCC Pharmacy.

The common issues of the Pharmacist Franchisees are as follows:

DISCLAIMER OF FRANCHISE AGREEMENTS

1. Based on ordinary contractual interpretation and damages assessment principles, does Section 12.1 of the Franchise Agreement operate to limit the Franchisee's recoverable losses under the Franchise Agreement to a period of three years from the opening of such Franchisee's pharmacy? Can the question be answered 'Yes' without further evidence?

2. If the answer to Issue 1 is yes, does the common law duty of good faith and/or the statutory duty of good faith and fair dealing under applicable franchise legislation² in the Regulated Provinces³ impact TCC Pharmacy's ability to rely on such provision to limit the recoverable losses of Franchisees? Can the question be answered 'No' without further evidence?

3. If the answer to Issue 1 is yes, does the common law duty of honest performance impact TCC Pharmacy's ability to rely on Section 12.1 of the Franchise Agreement to limit the recoverable losses of Franchisees? Can the question be answered 'No' without further evidence?

² Specifically, *Arthur Wishart Act (Franchise Disclosure)*, 2000, SO 2000, c 3; *Franchises Act*, RSA 2000, c F-23; *Franchises Act*, RSPEI 1988, c F-14.1; *Franchises Act*, SNB 2014, c; *The Franchises Act*, CCSM c F156.

³ Specifically, Ontario, Alberta, New Brunswick, Prince Edward Island and Manitoba (collectively, the "Regulated Provinces").

- 4 -

4. Is the methodology set out in each Notice of Revision or Disallowance issued by the Monitor to each Franchisee a correct approach to measure:

- (i) loss of future profits (including treatment of the OTC Royalty Payment and EBIT Top Up Support Program) in connection with the Franchise Agreement; and
- (ii) Gross Sales Payout, as set out in section 12.8(b) of the Franchise Agreement?

With respect to Common Issue #4, it is agreed that the Monitor will justify its approach to the determination of damages with evidence. The Monitor will not assert its methodology is entitled to deference.

5. Are the Franchisees also entitled to any recovery on account of any of the following:

- (i) Any amounts paid for employees' salaries, fees, expenses, notices of termination, payment to employees in lieu of notice, and severance pay?
- (ii) Any amounts paid to contractors during shut down?
- (iii) Any costs of complying with regulatory requirements to shut down and/or to continue operation as an independent pharmacy?
- (iv) Any loss in value of inventory and other assets?
- (v) Any costs incurred in respect of relocation of its pharmacy?

- 5 -

- (vi) Any other obligations upon shut down? **[NTD: To be identified by Pharmacist Representative Counsel by May 24, otherwise to be removed.]**

Can the question be answered 'No' for any of these categories without further evidence?

6. If the answer to any of the items under Issue 5 is yes:
- (i) Does the aggregate amount of such entitlements exceed the \$25,000 amount allowed by the Monitor "to compensate [each Franchisee] for certain costs incurred and other miscellaneous items"?
- (ii) If the answer to Issue 6(i) is yes, what additional amount would be reasonable?

MITIGATION

7. The claimants acknowledge that they had a duty to mitigate in the circumstances of this case. The common issue to be determined, if possible, is whether a uniform approach or approaches to mitigation should be adopted.

OTHER ISSUES

8. a) Are the Franchisees entitled to any revenues received by the Franchisor or its Affiliates before or after the Initial Order based on the sale of products and services to the

- 6 -

Franchisees other than as provided for in the Franchise Agreement? Can this question be answered 'No' without further evidence?

(LJ) If the answer to 8 is 'Yes', should there be an accounting?

CONFIRMATION OF ISSUES

Pharmacist Representative Counsel hereby confirms that the above list is an exhaustive list of the common issues of the Pharmacist Franchisees.

ALL OF WHICH IS RESPECTFULLY SUBMITTED this 3rd day of May, 2016.

A handwritten signature in black ink, appearing to be 'D. O.', with a long horizontal line extending to the right.

- 7 -

William V. Sasso
Sharon Strosberg

Sutts, Strosberg LLP
Lawyers
600-251 Goyeau Street
Windsor, ON N9A 6V4
Tel: (519) 561-6222
Fax: 1.866.316.5311
E-Mail: wvs@strosbergco.com

Pharmacist Representative Counsel

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Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Canada M5H 2S7

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amark@goodmans.ca

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Francy Kussner LSUC#: 29943K
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Melaney Wagner LSUC#: 44063B
mwagner@goodmans.ca

Jesse Mighton LSUC#: 62291J
jmighton@goodmans.ca

Tel: 416.979.2211
Fax: 416.979.1234

Lawyers for the Monitor

SCHEDULE "B"**Procedural Schedule re: Threshold Issues Hearing**

Item	Date
Joint Brief of Background Documents agreed to	May 11
Filing of Monitor's written submissions on Common Issues 1, 2, 3, 5, 8(a).	May 20
Filing of Pharmacist Representative Counsel written submissions on Common Issues 1, 2, 3, 5, 8(a)	May 27
Filing of Monitor's reply submissions (if necessary)	June 3
Oral argument on Common Issues 1, 2, 3, 5, 8(a)	June 6, 7, 8, 9 and 10

6560424

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF TARGET CANADA CO., et al**

Court File No. CV-15-10832-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**PROCEEDING COMMENCED AT
TORONTO**

ORDER

**(Pharmacist Claims Dispute Common Issues List
and Timetable)**

6540905

This is Exhibit "D" referred to in the Affidavit of
HARVEY T. STROSBURG, Q.C. sworn September 1, 2017



Commissioner for Taking Affidavits (or as may be)



Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Direct Line: 416.597.4107
jcarfagnini@goodmans.ca

September 9, 2016

Our File No.: 14.3291

Via Email

Sutts, Strosberg LLP
Barristers and Solicitors
600-251 Goyeau Street
Windsor, ON N9A 6V4

Attention: Bill Sasso and Sharon Strosberg

Dear Mr. Sasso and Ms. Strosberg:

Re: Target Canada Co. et al CCAA Proceedings
And Re: Pharmacist Claims Dispute

Further to my letter of September 8, 2016 (the “**September 8 Letter**”), after consideration the Monitor has elected to waive the condition of unanimity in connection with the Offer to Settle conveyed to the Pharmacist Franchisees. Accordingly, all 50 acceptances of the Offer to Settle received by the Monitor to date are hereby accepted in full, final and irrevocable satisfaction of those claims. No further action is required on the part of any of the Pharmacist Franchisees who have accepted the Offer to Settle to date, and the Monitor is in the process of making arrangements for an initial distribution to such creditors on an expedited basis.

As set out in my September 8 Letter, the Offer to Settle shall remain open until 5:00 p.m. on September 14, 2016 (the “**Extended Deadline**”), after which time it will irrevocably and forever expire. Any Pharmacist Franchisees wishing to accept the Offer to Settle who have not already done so, are encouraged to submit a completed acceptance form to the Monitor prior to the Extended Deadline, and all such acceptances received will be accepted in full and final satisfaction of such claims.

With respect to the offer of a \$1 million contribution towards the fees and disbursements of Pharmacist Representative Counsel, the Monitor shall apply the pro rata portion of that amount applicable to each claim that has been accepted by the Extended Deadline so that the ultimate effect for individual creditors will be the same as if the unanimity requirement had not been waived. This relief will be applied to individual distribution amounts after Pharmacist Representative Counsel’s fees and disbursements have been approved in accordance of the order of R.S.J. Morawetz dated February 12, 2016.

In the email sent by Ms. Peterson on behalf of Mr. Sasso received at 4:29p.m. on September 7, 2016 and attaching 47 acceptances, two additional points were raised. The Monitor’s responses are as follows:

1. We understand that all owner's compensation issues have now been addressed through revised offers as appropriate. To the extent that any were addressed this week, as you know, the deadline for acceptance for all those who have not yet done so has been extended to September 14.
2. No further adjustments or allowances will be afforded to those Pharmacist Franchisees who have accepted the Offers to Settle that were extended to them, and those claims are fully, finally, and irrevocably resolved.

Finally, as you are aware, all Pharmacist Franchisees (including those who have accepted or will accept the Offer to Settle) are required by the direction of Mr. O'Connor to submit mitigation questionnaires and supporting documentation by no later than September 13, 2016. We again underscore the importance of the timely submission of these questionnaires, and encourage all Pharmacist Franchisees to submit these materials to the Monitor as soon as possible in advance of the deadline. To date, the Monitor has received 30 questionnaires, while 50 remain outstanding.

Yours very truly,

Goodmans LLP

'Per Jay Carfagnini'

Jay A. Carfagnini

CC: Pharmacist Franchisees
Steve Ferguson, *Alvarez & Marsal Canada Inc.*

This is Exhibit "E" referred to in the Affidavit of
HARVEY T. STROSBURG, Q.C. sworn September 1, 2017



Commissioner for Taking Affidavits (or as may be)

Court File No. CV-15-10832-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE REGIONAL)

MONDAY, THE 28TH

SENIOR JUSTICE MORAWETZ)

DAY OF NOVEMBER, 2016



IN THE MATTER OF *THE COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF TARGET CANADA CO., TARGET
CANADA HEALTH CO., TARGET CANADA MOBILE GP
CO., TARGET CANADA PHARMACY (BC) CORP., TARGET
CANADA PHARMACY (ONTARIO) CORP., TARGET
CANADA PHARMACY CORP., TARGET CANADA
PHARMACY (SK) CORP., and TARGET CANADA
PROPERTY LLC (the "**Applicants**")

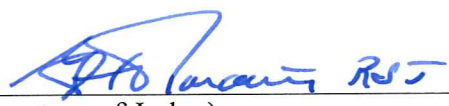
ORDER

THIS MOTION, made by Sutts, Strosberg LLP in its capacity as Pharmacist Representative Counsel ("**Counsel**") was heard this day at 330 University Avenue, Toronto, Ontario

ON READING the notice of motion, Fee Affidavits of Harvey T. Strosberg, Q.C. sworn November 17, 2016, Josie Parisi sworn November 16, 2016, Robert R. Macdonald sworn November 17, 2016 and Ian Manning sworn November 16, 2016, the affidavit of Charles Scerbo sworn November 17, 2016, the Orders and Rulings, and on hearing the submissions of counsel for the Monitor, the Applicants, and Counsel and those other parties present, no one else appearing for any other person on that service list, although properly served as appears in the affidavit of Karen Peterson sworn November 17, 2016:


1. THIS COURT ORDERS that forthwith following the issuance of this Order, the Monitor shall effect an interim payment in the amount of \$750,000.00 to Counsel, which amount shall be paid from the amount held in reserve by the Monitor which amount has been withheld from the distributions made to the 53 Pharmacy Franchisees who have settled their claims to date.

2. THIS COURT ORDERS that Counsel shall bring a motion for a determination of the fairness and reasonableness of the fees and disbursements of Counsel in respect of Fees (as defined in the Order of this Court dated February 12, 2016) for the Pharmacy Franchisees in these CCAA proceedings, which motion is to be heard following the final resolution of the claims of all of the Pharmacy Franchisees who are represented by Counsel.



 (Signature of Judge)

ENTERED AT / INSCRIT À TORONTO
 ON / BOOK NO:
 LE / DANS LE REGISTRE NO:
 NOV 28 2016

PER / PAR: 

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF TARGET CANADA CO., et al**

Court File No. CV- 15-10832-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT TORONTO

ORDER

SUTTS, STROSBURG LLP

Lawyers

600 – 251 Goyeau Street
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LSUC# 121341

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PHARMACIST REPRESENTATIVE
COUNSEL

File number: 38.138.000

This is Exhibit "F" referred to in the Affidavit of
HARVEY T. STROSBURG, Q.C. sworn September 1, 2017



Commissioner for Taking Affidavits (or as may be)

CITATION: Target Canada Co. (Re), 2017 ONSC 2595
COURT FILE NO.: CV-15-10832-00CL
DATE: 2017-05-19

SUPERIOR COURT OF JUSTICE - ONTARIO

RE: IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C., 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF TARGET CANADA CO., TARGET CANADA
HEALTH CO., TARGET CANADA MOBILE GP CO., TARGET CANADA
PHARMACY (BC) CORP., TARGET CANADA PHARMACY (ONTARIO)
CORP., TARGET CANADA PHARMACY CORP., TARGET CANADA
PHARMACY (SK) CORP., and TARGET CANADA PROPERTY LLC.

BEFORE: Regional Senior Justice G.B. Morawetz

COUNSEL: *William Sasso* and *Sharon Strosberg*, for the Pharmacist Representative Counsel
(Appellants)

Stavros S. Gavrilidis (Self-Represented) and *Dan D. Dimovski (Self-Represented)*,
for T. Pharmacy Ltd.

Alan Mark and *Francy Kussner* and *Jesse Mighton*, for Alvarez & Marsal Canada
Inc., Monitor

Jeremy Dacks and *Shawn T. Irving*, for the Target Canada Entities

ENDORSEMENT

[1] Sutts Strosberg LLP, in its capacity as Court Appointed Pharmacist Representative Counsel ("Rep Counsel") brought this motion pursuant to the Claims Procedure Order dated June 11, 2015 ("CPO") appealing the Common Issues Rulings of the Claims Officer, the Honourable Dennis R. O'Connor Q.C. (the "Claims Officer"), dated, respectively, June 28, 2016, August 19, 2016 and October 15, 2016 (the "Rulings"). T. Pharmacy Ltd. also brought a motion appealing the Rulings.

[2] This endorsement relates to both motions.

[3] At issue is the Claims Officer's determinations regarding certain common issues relating to the claims of a number of former pharmacist franchisee claimants who owned and/or operated

franchise pharmacies within Target Canada Co.'s ("TCC") former retail outlets (such claimants collectively, the "Pharmacist Franchisees").

[4] The list of common issues is set out in the Order of the Claims Officer dated May 3, 2016, attached as Schedule "A".

[5] Seventy-five of the eighty originally disputing Pharmacist Franchisees have previously accepted offers made by the Monitor. These appeals were brought by the five remaining unsettled Pharmacist Franchisee claimants.

[6] In this appeal, Rep Counsel raises three issues dealt with in the Rulings:

- (a) EBIT Support Program. Is the Pharmacist Franchisee's period of loss resulting from the disclaimer of its Franchise Agreement the full remainder of the five (5) year period from the opening date of its Pharmacy?
- (b) Effective Immediately clause. Properly interpreted, does Section 12.1 of the Franchise Agreement permit delivery of the sixty (60) day notice of termination prior to the third anniversary of the opening of the Pharmacy?
- (c) Duty to mitigate. Are the Pharmacist Franchisees under a legal duty to mitigate under the principles set out in *Bowes v. Goss Power Products Ltd.*, 2012 ONCA 425, given that the Franchise Agreements are found to be contracts of adhesion unilaterally terminable without cause by the Franchisor and the amount payable on termination limited by contract formula?

[7] The Monitor conceded that the Pharmacist Franchisees are entitled to the assessment of the value of their claims and mitigation on an individual basis. Accordingly, a fourth ground of appeal respecting the uniform mitigation approach earlier used by the Monitor is not required to be pursued.

[8] In addition to the issues raised by Rep Counsel, the following issues have also been identified by the appellant, T. Pharmacy Ltd.:

- (d) Did the Claims Officer err in determining that the Pharmacist Franchisees are not entitled to any additional recovery in respect of the termination and relocation expenses incurred in winding down their Target pharmacy operations?
- (e) Did the Claims Officer err in determining that the Pharmacist Franchisees are not entitled to any additional recovery in respect of generic drug rebates other than as set out in Franchise Agreement?
- (f) Was the Monitor's methodology appropriate for assessing the Pharmacist Franchisees' lost future profits claim?

(This final issue was not addressed by reasons from the Claims Officer, having been resolved on consent of the parties (including then counsel for T. Pharmacy Ltd.) in the June 24 Order.)

[9] The jurisdiction and standard of review applicable to this appeal are not in dispute.

[10] The court has jurisdiction to hear the appeal pursuant to paragraph 44 of the Claims Procedure Order.

[11] The applicable standard of review is set out in *Housen v. Nikolaisen*, 2002 SCC 33 at paras. 8 and 25, which dictates that on appeal, findings of fact and factual inferences are not to be reversed absent a “palpable and overriding error”. On a question of law, the standard is one of correctness.

[12] *Housen, supra* relates to the review of decisions of a trial judge. This court has held that the same standard of review is to apply on an appeal of a Claims Officer’s Ruling in an insolvency proceeding (see: *General Motors Corp. v. Tirecon Industries* (2009), 62 C.B.R. (5th) 90 (Ont. S.C.J.) at para. 12, aff’d 2010 ONCA 666.

[13] Counsel to the Monitor also noted that the Supreme Court of Canada has recently determined that the standard of review to be applied to a question of contractual interpretation is the same as for a question of fact, namely, a palpable and overriding error, holding:

Contractual interpretation involves issues of mixed fact and law as it is an exercise in which the principles of contractual interpretation are applied to the words of the written contract, considered in light of the factual matrix. See *Creston Moly Corp. v. Sattva Capital Corp.*, 2014 SCC 53 at para. 50.

[14] In the hearings before the Claims Officer, the record included documentary and affidavit evidence, expert reports, written and oral submissions from the Monitor, the appellants and the Target Canada entities.

Issue I: EBIT Support Program

[15] One of the issues before the Claims Officer was with respect to the determination of the period of time for which the Franchisees should be entitled to damage to cover their loss of profit. Section 12.1 of the Franchise Agreement states:

At any time following the third anniversary of the opening date of the Pharmacy, Franchisor may, at its option, terminate this Agreement without cause and all rights granted herein effective immediately, upon sixty (60) days prior written notice.

[16] Accordingly, the Monitor based its assessment of damages on the assumption that the Franchisor would terminate each of the Franchise Agreements three years from the opening of the pharmacy. The Franchisees disputed the Monitor’s interpretation of Section 12.1 and argued

that Section 12.1 should be interpreted in light of the surrounding circumstances. One of those surrounding circumstances was the Franchisor's commitment to provide an EBIT Support Program to all Franchisees for the entire 5 year initial term of their Franchise Agreements. The Franchisees argued that in light of that commitment, it would have been a breach of the duty of good faith for the Franchisor to exercise its right of early termination under Section 12.1 of the Franchise Agreement.

[17] The Claims Officer noted that the Franchisees did not put forward a competing interpretation to that found in the clear language of Section 12.1 and applied by the Monitor. He concluded that evidence of surrounding circumstances was not needed and would not be helpful in interpreting Section 12.1. The only exception was that evidence of the surrounding circumstances might be relevant to the Effective Immediately issue.

[18] Rep Counsel submitted that the Claims Officer erred in determining that it was not a breach of a Franchisor's common law and statutory duties of good faith and fair dealing owed to each of these Franchisees to renege on the EBIT Support Program commitment by early termination in the third year of the Initial Term.

[19] Rep Counsel further submitted that in the measurement of their damages, the Pharmacist Franchisees are legally entitled to be put in the same position they would have been in had the Franchise Agreements been performed by the Franchisor. Rep Counsel points out that a ruling in favour of the Pharmacist Franchisees on this issue would increase their Future Loss of Profits claim by two years to coincide with the Initial Term of five years, which they submit was the promised period of extended and enhanced financial benefits under the EBIT Support Program.

[20] Rep Counsel submitted that applying the good faith obligation (referenced in Rep Counsel factum at paras. 42-49) to the facts that inform the EBIT Support Program, the Program requires consideration of three components – base guarantee, guest experience and prescription/script growth – which require ongoing pharmacy operations. Further, counsel submitted that the EBIT Support Program requires the continuation of pharmacy operations under the Franchise Agreement for the full five year Initial Term. Rep Counsel also submitted that the unqualified commitments by the Franchisor to enhance and extend the EBIT Support Program in June 2014 throughout the full Initial Term necessarily incorporates the commitment to operate throughout the Initial Term.

[21] Rep Counsel further submitted that the Franchisor could not, under any circumstances, exercise early termination of the Franchise Agreements during the Initial Term without breaching the commitments made under the EBIT Support Program. In such circumstances, it would be a breach of the Franchisor's duty of good faith to exercise early termination under Section 12.1 of the Franchise Agreement.

[22] The Claims Officer was alive to all the issues raised by Rep Counsel. The issue is referenced in the Ruling of June 28, 2016 in paragraphs 10, 16 and 23. However, it is in the Ruling of October 25, 2016, where this issue is extensively reviewed by the Claims Officer commencing at paragraph 35. The Claims Officer reviews the evidence at paragraphs 35-39.

[23] The analysis commences at paragraph 40 and paragraph 41 is especially relevant:

I find, as a matter of fact, that the evidence does not establish the “clear and unequivocal commitments” upon which the Franchisees’ argument is premised. There can be no doubt that the Franchisor’s representations and the various documents surrounding the EBIT Support Program demonstrated a clear intention, on the part of the Franchisor, to continue EBIT Support payments during the “initial five year term” of each Franchise Agreement. The issue, however, is whether those commitments could reasonably be read as superseding the Franchisor’s right to terminate the Franchise Agreements under Section 12.1. I find that they cannot. In my view, the only reasonable way to interpret the various statements and doctrines is that the Franchisor undertook to make EBIT Support payments during the initial five year term, under those Franchise agreements that remained in effect during that period. As I explained in My Previous Ruling, under the *Open Window* principle, I am required to assume that none of the Franchisee Agreements would have remained in effect past the earliest dates on which the Franchisor could have terminated them pursuant to Section 12.1.

[24] For clarity, the *Open Window* principle is fully described in the Ruling of June 28, 2016, commencing at paragraph 40. The principle was formulated in *Hamilton v. Open Window Bakery*, 2004 SCC 9 (“*Open Window*”) and stands for the proposition that where an agreement has multiple modes of performance, the expectation damages assume the mode of performance that is the least burdensome to the defendant.

[25] The Claims Officer based his conclusions upon eight specific findings, all of which are set out in paragraph 42 of the October 25, 2016 Ruling.

[26] At paragraph 43, the Claims Officer summarizes the issue:

In summary, I conclude that the Franchisees have failed to establish that there were no circumstances under which the Franchisor could have exercised its right of early termination under Section 12.1 of the Franchise Agreements while acting in good faith. As a result, I am required by the principle in *Open Window* to assume when calculating damages that the Franchisor was entitled to exercise the right of early termination on the earliest possible date. The answer to Common Issues 2 and 3 therefore remains, “no”.

[27] The Claims Officer’s findings of fact and mixed fact and law attract substantial deference. I see no palpable and overriding error. On legal issues, the Claims Officer’s reliance on the principle in *Open Window* is, in my view, correct. I give no effect to this ground of appeal.

Issue 2: Effective Immediately Issue

[28] Rep Counsel submitted that the Effectively Immediately part of Section 12.1 of the Franchise Agreement is the ambiguous. Given that a franchise agreement is a contract of adhesion, any ambiguity must be read *contra proferentem* to the Franchisor. Rep Counsel submitted that properly read, Section 12.1 provides that notice of early termination may only be delivered “on or after the third anniversary of the opening date of the pharmacy”. The Franchise Agreements and all Pharmacist Franchisees’ rights would then terminate sixty days after delivery of the written notice. Given my conclusion with respect to the EBIT Support Program issue, a ruling in favour of the Pharmacist Franchisees on the Effectively Immediately issue will increase their Future Loss of Profit Claims by sixty days.

[29] In the June 28, 2016 Ruling, the issue is clearly set out as follows:

Issue No. 1: Based on ordinary contractual interpretation and damages assessment principles, does Section 12.1 of the Franchise Agreement operate to limit the Franchisees’ recoverable losses under the Franchise Agreement to a period of three years from the opening of such Franchisees’ pharmacy? Can the question be answered “Yes” without further evidence?

[30] In his extensive analysis, the Claims Officer reviewed the legal principles governing contractual damages. He referenced the decision of the Supreme Court of Canada in *Bank of America v. Mutual Trust Co.*, 2002 SCC 43, and *Open Window*. He also noted that the Court of Appeal for Ontario specifically applied the *Open Window* principle to contracts of adhesion. See *Agribrands Purina Canada Inc. v. Kasamekas*, 2011 ONCA 460.

[31] The Claims Officer then addressed the Franchisees’ unconscionability argument commencing at paragraph 53 of the Ruling. He rejected all arguments put forth by the Franchisees. He also noted that the Franchisees had, in any event, failed to point to any evidence that they might call that could lead the Claims Officer to conclude that Section 12.1 is unenforceable because of unconscionability.

[32] The Claims Officer then addressed the Franchisees’ argument that in order to properly interpret the Franchise Agreements, including Section 12.1, he must consider evidence of the surrounding circumstances, even if there is no ambiguity in the provisions of the contract. The Claims Officer agreed that he should hear all the evidence of surrounding circumstances that could possibly assist him in interpreting Section 12.1. However, the question was whether there was any relevant evidence, in addition to what was already in the record.

[33] The Claims Officer did permit the parties to adduce additional evidence and make additional submissions with respect to the correct interpretation of the words “Effective Immediately”, as used in Section 12.1 of the Franchise Agreements. This aspect of the Issue was addressed in the Ruling dated October 25, 2016.

[34] At paragraphs 12 – 15, the additional evidence was reviewed.

[35] The Claims Officer determined that Section 12.1 of the Franchise Agreements permitted the Franchisor to deliver a Notice of Termination sixty days before the three year anniversary of the relevant Franchise Agreement, such that the termination would occur on the third anniversary of the pharmacy's opening.

[36] In his previous Ruling, the Claims Officer held that the language of Section 12.1 was clear and capable of only one interpretation. Specifically, he found that the effect of this section was to limit each Franchisee's recoverable losses under the Franchise Agreements to a period of three years from the opening of such Franchisee's pharmacy.

[37] This finding was subject to one caveat. This related to the interpretation of the words "Effective Immediately", as used in Section 12.1. The Franchisees argued that these words should be interpreted so that the Franchisor could only deliver notice after the third anniversary of the opening of the Franchise, with the sixty day period running from that date.

[38] The Monitor submitted that the Franchisor could deliver notice sixty days before the anniversary, so that the termination would occur on the third anniversary of the pharmacy's opening. The difference is that on the Franchisees interpretation, the relevant period for calculating their lost profits would be sixty days longer than that assessed by the Monitor. Counsel to the Monitor submitted that there was no basis for the court to interfere with the Claims Officer's conclusions.

[39] The analysis of the Claims Officer is set out at paragraphs 16 – 29.

[40] The Claims Officer concludes that the plain and ordinary meaning of the language in Section 12.1 must prevail and as he was able to interpret the section on the basis of ordinary principles of contractual interpretation, it was neither necessary nor appropriate to resort to the *contra proferentem* principle.

[41] The Claims Officer concluded that for the purposes of assessing damages, the Monitor was correct in using a termination date on the third anniversary of the Franchise Agreements and not sixty days thereafter.

[42] In my view, a complete answer to all arguments submitted by Rep Counsel on this issue has been provided by the Claims Officer, as summarized in the factum submitted by counsel for the Monitor. Paragraph 86 states:

The Claims Officer applied well established law and principles and interpretation to reach a predictable conclusion, and the Monitor respectfully submits that this finding should be upheld by this Court. His interpretation of the contract was a mixed question of fact and law and cannot be set aside absent some palpable and overriding error, which there is not.

[43] This issue was exhaustively reviewed by the Claims Officer. I accept the submissions of counsel to the Monitor. There is no palpable and overriding error on this issue. I give no effect to this ground of appeal.

Issue 3: Duty to Mitigate

[44] On the Duty to Mitigate issue, the Claims Officer determined that the Pharmacist Franchisees further losses are temporally limited by the Franchisor's early termination rights, with their damages limited by the compensation formula set out in Section 12.8(b) of the Franchise Agreement.

[45] The appellants argued that having determined that the Franchisor has replaced the uncertainty of common law assessment of contract damages with the certainty of a contract formula for lost recovery, there is no legal duty to mitigate under the principles set out *Bowes v. Goss Power Products Ltd.*, 2012 ONCA 425.

[46] The issue for determination is whether the Claims Officer erred in determining that the Pharmacist Franchisees are obligated to mitigate their losses with respect to their claims for lost future profits.

[47] The appellants take the position that liquidated damages are not usually subject to an obligation to mitigate, and that all of the damages sustained are properly claimed as liquidated damages.

[48] The Claims Officer addresses this issue in the August 19, 2016 Ruling commencing at paragraph 2. He rejects the argument put forth by the appellants. The Claims Officer fully addressed the argument based on *Bowes, supra*, noting that the problem with the argument put forth by the appellants is that in addressing the Franchisees claims, the Monitor did not apply mitigation to the payments required under Section 12.8(b) (Gross Sales Payout) of the Franchise Agreements. The Claims Officer notes that those are liquidated payments and as such, are not subject to mitigation. The Claims Officer adds that the Monitor, quite properly, has allowed the two percent (2%) payment in full for each of the Franchisees with no reduction for mitigation.

[49] The Claims Officer also referenced the argument put forth by the appellants that because one of their claims is for contractually provided liquidated amounts (the 2%) their loss of future profit claims should be subject to the same principled that mitigation does not apply to liquidated contractually provided for damages.

[50] The Claims Officer did not accept the argument of the appellants. He added that the Franchisees did not provide any authority for this approach and as he was not surprised that there does not appear to be any principled reason why because one claim is for a liquidated amount, other claims that are for non-liquidated damages should, for mitigation purposes, be treated as liquidated claims.

[51] A second argument was put forward by the Franchisees as to why there is no duty to mitigate. The Franchisees took the position that, as a result of the June 28, 2016 Ruling, the Franchise Agreement should be treated as fixed-term contracts.

[52] The Franchisees relied on *Bowes, supra* and *Howard v. Benson Group Inc., cob as The Banking Group Inc.*, 2016 ONCA 256.

[53] The Claims Officer addressed this argument at paragraphs 14-21 and concluded that the Franchisees were under a duty to mitigate the damage resulting from their claims for future loss of profits. The Claims Officer specifically refused to extend the principles narrowly applied to employment law (*Bowes* and *Howard*) to the franchisee context and that there was no precedent for any such extension. I agree with this conclusion.

[54] On this issue, I conclude that the appellants have not demonstrated any error committed by the Claims Officer that would attract any type of appellate review. I give no effect to this ground of appeal.

T. Pharmacy

[55] I now turn to additional T. Pharmacy appeals issues.

[56] The issues raised in the Initial Factum, are more clearly restated in the Addendum to the Factum dated January 31, 2017.

[57] Mr. Gavrilidis indicated that he supported the positions put forward by Rep Counsel.

Issue 4: Methodology for Assessing Lost Future Profits Claim

[58] T. Pharmacy raised issues with respect to the methodology used by the Monitor for determining lost future profits.

[59] This issue was resolved on consent in the Claims Officer's June 24, 2016 Order.

[60] Paragraph 1-2 of the June 24 Order provides:

This Court orders that Issues 4(i) and 4(ii) on the Common Issues List shall be answered in the affirmative such that Issue 4 is hereby fully and finally resolved without the need for any further adjudication.

This Court orders that the Monitor shall not be required to file any evidence in respect of Issue 4.

[61] Section 133(a) of the *Courts of Justice Act* provides that no appeal may be taken from an order made with the consent of the parties, without leave of the court.

[62] I am in agreement with the submission of counsel to the Monitor to the effect that since T. Pharmacy Ltd. has not sought leave of the court to reopen the consensual resolution of Common Issues 4 set out in the June 24 Order, it is improper to include this issue in the appeal.

[63] In my view, the issue has not been properly put before me and it is not necessary for me to consider same.

Issue 5: Recoverability of Termination Expenses

[64] The position of the Franchisees is that they are entitled to recovery in respect of the types of expenses listed in Issue 5. Issue 5 reads as follows:

Are the Franchisees also entitled to any recovery on account of any of the following:

- (i) any amounts paid for employees' salaries, fees, expenses, notices of termination, payment to employees in lieu of notice and severance pay?
- (ii) any amounts paid to contractors during the shut-down?
- (iii) any costs of complying with regulatory requirements to shut down and/or to continue operation as an independent pharmacy?
- (iv) any loss in value of inventory and other assets? and
- (v) any costs incurred in respect of relocation of its pharmacies?

[65] On this issue, I accept the submissions of counsel to the Monitor to the effect that these expenses are not recoverable. Under the Franchise Agreement, whenever and however the Franchise Agreement is terminated, the Pharmacist Franchisee is responsible for relocation and shut-down costs without contributions from the Franchisor. The Claims Officer extensively reviewed this issue in the June 28, 2016 Ruling commencing at paragraph 122.

[66] The Claims Officer made reference to principles developed earlier in his Ruling to the effect that the proper approach to determine whether any of the Franchisees are entitled to recovery in respect of termination expenses is to ask whether they would have incurred such expenses if the Franchisor had terminated the Franchise Agreement after three years, pursuant to Section 12.1.

[67] The Claims Officer again referenced the *Open Window* principle, and carefully reviewed the scheme of the Franchise Agreements with respect to termination. At paragraph 139 of his Ruling, he again stated the question that he had to answer, namely, whether there is anything in the Franchise Agreements that would entitle the Franchisees to recover the termination expenses, not whether there are sections that expressly preclude such recovery. He found that nothing in the Franchise Agreements would have entitled the Franchisees to recover any portion of the termination expenses, in the event that the Franchise Agreements had been terminated pursuant to Section 12.1 of the Franchise Agreements.

[68] At paragraph 147, the Claims Officer concluded:

... I conclude that there was no contractual bargain between the parties that the Franchisees would receive upon termination anything other than the 2% Payment. I am satisfied that the overall intent of Franchise Agreements was that the

Franchisees, independent contractors, should bear their own costs of doing business, including any costs associated with the termination of the Franchise Agreements, whether that be at the end of a five year term, or after three years, pursuant to Section 12.1.

[69] I am satisfied that the Claims Officer's conclusion are correct as a matter of fact and law and that no reason has been provided that would cause me to interfere with those determinations.

[70] The Claims Officer did provide the Franchisees with an opportunity to adduce evidence establishing what he referred to as "non-Section 12.1 expenses", that is, expenses that would not have been incurred if the Franchise Agreements had been terminated pursuant to Section 12.1 in the normal course, rather than disclaimed in the CCAA proceedings.

[71] T. Pharmacy advanced the argument that patient files, which were given to the Pharmacist Franchisees by TCC Pharmacy Post Disclaimer so that the Pharmacist Franchisees could carry on business if they so choose, somehow force the Pharmacist Franchisees to relocate, which they would not have done as these unwelcomed patient files had not been forced upon them.

[72] This argument was rejected by the Claims Officer in the August 19 Ruling at paragraphs 52-60.

[73] The Addendum Factum also sets out on page 24 that T. Pharmacy should receive a recovery in respect of the bank debt it incurred in opening a new pharmacy operation.

[74] This argument was rejected by the Claims Officer in the June 28 Ruling at paragraphs 138-139. The Claims Officer noted that it is inherent in the Franchisees status as independent contractors that the Franchisees be responsible for their own costs and expenses. The Claims Officer found nothing in the Franchise Agreements that would have entitled the Franchisees to recover any portion of the termination expenses, in the event that the Franchise Agreements had been terminated pursuant to Section 12.1 of the Franchise Agreements.

[75] I am satisfied that the Claims Officer's conclusions are correct statements of fact and law, and there is no basis on which to interfere with these conclusions. I give no effect to this ground of appeal.

Issue 6: Generic Drug Rebates

[76] T. Pharmacy also submits that it should receive a recovery based on rebates received by TCC Pharmacy, above what is provided in the Franchise Agreements at Section 5.3. T. Pharmacy takes the position that TCC Pharmacy breached paragraph 5.2 of the Franchise Agreement by not sharing rebate allowances in Ontario, which are not prohibited by law.

[77] Counsel to the Monitor submitted that the Monitor's assessment of the Pharmacist Franchisees claim included the contemplated recovery of respective generic drug rebates, based on a percentage of each Pharmacist Franchisees historical rebate payment received from TCC

Pharmacy. Specifically, the Monitor's lost profit calculation issued included a recovery line item for "discounts and rebates" under the "other operating income" heading. The Monitor contended that the lost profit calculation did recognize the only form of rebates required under the Franchise Agreements that could be shared with the Pharmacist Franchisees and that there was no basis for T. Pharmacy assertion that the Monitor did not recognize any recovery on account of rebates.

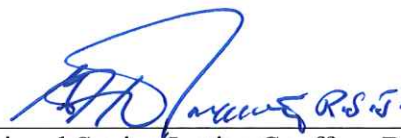
[78] The Claims Officer addressed this issue in the June 28 Ruling at paragraphs 162-164. The Claims Officer was satisfied that the language of Section 5.3 of the Franchise Agreements was clear and that the first and fourth paragraphs indicate that the Franchisor is entitled to receive and retain rebates for its own use without accounting or sharing with the Franchisees. As such, there is no duty to account or to disclose the Franchisees in the amount of such rebates. The Claims Officer also referenced the third paragraph as being an exception to the general approach found in the first and fourth paragraphs and that viewed objectively, the language provides for a scheme where there is no contractual obligation on the part of the Franchisor to share or to account for rebates.

[79] I am satisfied that the Claims Officer reached a correct conclusion of fact and law in this finding and that there is no basis for appellate intervention. I give no effect to this ground of appeal.

Disposition

[80] In the result, the appeals brought by the five remaining unsettled Pharmacist Franchisees claimants do not establish any palpable and overriding error of fact, nor a clear error of law. There is no basis to interfere with the Claims Officer's Ruling. Accordingly, the appeals are dismissed.

[81] If the parties are unable to agree on the issue of costs, a 9:30 a.m. appointment should be scheduled through the Commercial List Office.



Regional Senior Justice Geoffrey B. Morawetz

Date: May 19, 2017

SCHEDULE "A"

(see next page)

Court File No. CV-15-10832-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF TARGET CANADA CO., TARGET CANADA
HEALTH CO., TARGET CANADA MOBILE GP CO., TARGET
CANADA PHARMACY (BC) CORP., TARGET CANADA
PHARMACY (ONTARIO) CORP., TARGET CANADA PHARMACY
CORP., TARGET CANADA PHARMACY (SK) CORP., and TARGET
CANADA PROPERTY LLC (the "**Applicants**")

FINAL LIST OF COMMON ISSUES

AS DETERMINED MAY 3, 2016

Target Canada Pharmacy Franchising LP ("**TCC Pharmacy**"), was franchisor to 94 separate franchisees (individually a "**Franchisee**", and collectively, the "**Franchisees**") operating in-store Target-branded pharmacies across Canada, outside of Quebec. The in-store pharmacies were operated pursuant to franchise agreements between each Franchisee and TCC Pharmacy, as franchisor, and related documents and agreements. Each Target Canada Pharmacy Franchise Agreement (each, a "**Franchise Agreement**"), each Target Pharmacy Franchise Disclosure Document (including any applicable Statements of Material Change), franchise amending agreements entered into by certain of the Franchisees (for example, conversion bonus agreements), and the Financial Support Package 2014 as amended by the letter from Jeff May dated June 13, 2014 outlining the details of the EBIT Top Up Support Program are collectively, and as applicable to each Franchisee, referred to herein with the Franchise Agreement as the

- 2 -

“Franchise Documents”¹ The Franchise Agreement granted each Franchisee a license to operate the Target-branded pharmacy using certain Target Pharmacy trade-marks. The Franchisees were typically independent corporations which, in the majority of cases, were wholly-owned by a licensed pharmacist (individually, a **“Pharmacist”**, and collectively, the **“Pharmacists”**). Both the Franchisee and the Pharmacist is a party to the Franchise Agreement because, among other things, in order to operate a pharmacy franchise, a licensed pharmacist is required under applicable regulations to be present at the premises during operating hours. The Franchisees and Pharmacists are hereinafter collectively referred to as the **“Pharmacist Franchisees”**. In addition to the entitlements set out in the express terms of the Franchise Agreement, TCC Pharmacy introduced and implemented the EBIT Top Up Support Program in February 2014 to provide financial support to eligible Franchisees, which support program was modified and enhanced for the benefit of eligible Franchisees in June 2014.

The Monitor and Pharmacist Representative Counsel agree that the appropriate measure of the damages arising from the disclaimer of each Franchise Agreement is that the Franchisee should be put in the same position in which it would have been had the Franchise Agreement been performed by TCC Pharmacy.

¹ Unless otherwise stated, references to a particular section of the Franchise Agreement herein shall refer to the Target Canada Pharmacy Franchise Agreement among each Pharmacist Franchisee and TCC Pharmacy.

The common issues of the Pharmacist Franchisees are as follows:

DISCLAIMER OF FRANCHISE AGREEMENTS

1. Based on ordinary contractual interpretation and damages assessment principles, does Section 12.1 of the Franchise Agreement operate to limit the Franchisee's recoverable losses under the Franchise Agreement to a period of three years from the opening of such Franchisee's pharmacy? Can the question be answered 'Yes' without further evidence?

2. If the answer to Issue 1 is yes, does the common law duty of good faith and/or the statutory duty of good faith and fair dealing under applicable franchise legislation² in the Regulated Provinces³ impact TCC Pharmacy's ability to rely on such provision to limit the recoverable losses of Franchisees? Can the question be answered 'No' without further evidence?

3. If the answer to Issue 1 is yes, does the common law duty of honest performance impact TCC Pharmacy's ability to rely on Section 12.1 of the Franchise Agreement to limit the recoverable losses of Franchisees? Can the question be answered 'No' without further evidence?

² Specifically, *Arthur Wishart Act (Franchise Disclosure)*, 2000, SO 2000, c 3; *Franchises Act*, RSA 2000, c F-23; *Franchises Act*, RSPEI 1988, c F-14.1; *Franchises Act*, SNB 2014, c; *The Franchises Act*, CCSM c F156.

³ Specifically, Ontario, Alberta, New Brunswick, Prince Edward Island and Manitoba (collectively, the "Regulated Provinces").

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4. Is the methodology set out in each Notice of Revision or Disallowance issued by the Monitor to each Franchisee a correct approach to measure:

- (i) loss of future profits (including treatment of the OTC Royalty Payment and EBIT Top Up Support Program) in connection with the Franchise Agreement; and
- (ii) Gross Sales Payout, as set out in section 12.8(b) of the Franchise Agreement?

With respect to Common Issue #4, it is agreed that the Monitor will justify its approach to the determination of damages with evidence. The Monitor will not assert its methodology is entitled to deference.

5. Are the Franchisees also entitled to any recovery on account of any of the following:

- (i) Any amounts paid for employees' salaries, fees, expenses, notices of termination, payment to employees in lieu of notice, and severance pay?
- (ii) Any amounts paid to contractors during shut down?
- (iii) Any costs of complying with regulatory requirements to shut down and/or to continue operation as an independent pharmacy?
- (iv) Any loss in value of inventory and other assets?
- (v) Any costs incurred in respect of relocation of its pharmacy?

- 5 -

- (vi) Any other obligations upon shut down? [NTD: To be identified by Pharmacist Representative Counsel by May 24, otherwise to be removed.]

Can the question be answered 'No' for any of these categories without further evidence?

6. If the answer to any of the items under Issue 5 is yes:
- (i) Does the aggregate amount of such entitlements exceed the \$25,000 amount allowed by the Monitor "to compensate [each Franchisee] for certain costs incurred and other miscellaneous items"?
- (ii) If the answer to Issue 6(i) is yes, what additional amount would be reasonable?

MITIGATION

7. The claimants acknowledge that they had a duty to mitigate in the circumstances of this case. The common issue to be determined, if possible, is whether a uniform approach or approaches to mitigation should be adopted.

OTHER ISSUES

8. a) Are the Franchisees entitled to any revenues received by the Franchisor or its Affiliates before or after the Initial Order based on the sale of products and services to the

Franchisees other than as provided for in the Franchise Agreement? Can this question be answered 'No' without further evidence?

(L) If the answer to 8 is 'Yes', should there be an accounting?

CONFIRMATION OF ISSUES

Pharmacist Representative Counsel hereby confirms that the above list is an exhaustive list of the common issues of the Pharmacist Franchisees.

ALL OF WHICH IS RESPECTFULLY SUBMITTED this 3rd day of May, 2016.



This is Exhibit "G" referred to in the Affidavit of
HARVEY T. STROSBURG, Q.C. sworn September 1, 2017



Commissioner for Taking Affidavits (or as may be)

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
	William V. Sasso - Lawyer		
000690	Target: Conference with Sharon Strosberg re Target CCAA filing, teleconference with Dan Dimovski and Steve (Stavros Gavrilidis) re position of Target Pharmacies and Pharmacists	1.10	918.50
000690	Target: Review of CCAA structure and expected terms of initial order, follow-up conference with Sharon Strosberg, preparation of retainer agreement, review of terms on Monitor website of Initial Order, pre-filing report of Monitor, supporting affidavit of Target Canada	3.50	2,922.50
000690	Target: Background review of Target Canada website; re status of CCAA proceedings; telephone calls to and from Steve Gavrilidis and Dan Dimovski; notes to Sharon Strosberg; telephone conference with Harvey Strosberg	1.50	1,252.50
000690	Target Pharmacy Franchisees: Review of documentation re relationship between Target and Pharmacy Franchisees; e-mails to and from Steve Gavrilidis; arranging conference telephone call; preparation for and telephone conference with numerous franchisees (7:47 p.m. to 9:30 p.m.)	3.50	2,922.50
000690	Target Pharmacy Franchisees: Conferring with Sharon Strosberg re status of matter	0.20	167.00
000690	Target Pharmacy Franchisees: Review (12:24 a.m.) e-mail from Steve Gavrilidis request for conference call	0.20	167.00
000690	Target Pharmacy Franchisees: Review (9:48 a.m.) e-mail from Steve Gavrilidis	0.10	83.50
000690	Target Pharmacy Franchisees: Review (5:48 p.m.) e-mail from Steve Gavrilidis - franchisee question updates	0.10	83.50
000690	Target Pharmacy Franchisees: Review (5:51 p.m.) e-mail from Steve Gavrilidis - list of compiled personal e-mails	0.10	83.50
000690	Target Pharmacy Franchisees: Review (9:40 p.m.) e-mail from Steve Gavrilidis post conference call	0.20	167.00
000690	Target Pharmacy Franchisee: Review (10:43 p.m.) e-mail from Dave & Rekha Vyas attaching June 13, 2014 letter from Jeff May to Franchisee	0.10	83.50
000690	Review of e-mail from Dactin Tran asking what the conference call is about - 2:12 pm	0.10	83.50
000690	Review of e-mail from Steve Gavrilidis re: Franchisee question update January 19, 2015 from Target - 5:48 pm	0.20	167.00
000690	Review of e-mail from Steve Gavrilidis re post conference call questions - 9:40 pm	0.10	83.50
000690	Review e-mail from Dave and Rekha Vyas re: grounds for compensation - 10:43 pm	0.10	83.50
000690	Telephone call from and to Kingston Target Pharmacist, telephone conference with Jeff Rosekat re: assistance for CCAA proceedings and available expertise on health law pharmacy law from Lad Kucis	0.40	334.00
000690	Review of franchise agreement and related documents, preparation of outline of court application for representation of pharmacists	2.00	1,670.00
000690	Preparation of e-mail to Steve Gavrilidis re: response to retainer agreement questions - 2:05 pm	0.10	83.50
000690	Review of e-mail from Steve Gavrilidis re: retainer - 5:28 pm	0.10	83.50
000690	Telephone call to Dr. Wally Liang; telephone call from Dr. Liang; internal conferences with Sharon Strosberg and Jacqueline Horvat, conference with Justin Levesque to review CCAA application record for references to pharmacy issues; to meeting with Steve Gavrilidis and Sharon Strosberg re retainer and background information on pharmacy issues (12:00 to 2:00 p.m.); memorandum to file on meeting notes; telephone call to Ken Rosenberg (message left)	4.00	3,340.00
000690	E-mails to and from Jeffrey Rosekat re conflict with suppliers - 12:09 pm	0.10	83.50
000690	Review of e-mail from Steve Gavrilidis re: emails sent to franchisees - 3:00 pm	0.10	83.50
000690	Review of e-mail from Steve Gavrilidis to Simon Clare - 3:56 pm	0.10	83.50
000690	Review of e-mail from Steve Gavrilidis re: Charlie Scerbo Fab franchisee member - 2:59 pm	0.10	83.50
000690	Review of e-mail from Steve Gavrilidis to Usama Mazen re: legal action enrollment form	0.10	83.50
000690	Review of e-mail from Steve Gavrilidis to the franchisees re: discussion about litigation - 5:15 pm	0.10	83.50
000690	Review of e-mail from Steve Gavrilidis to franchisee Charlie - 6:10 pm	0.10	83.50
000690	Review of e-mail from Steve Gavrilidis re: united decision - 10:35 pm	0.10	83.50
000690	Review of e-mail from Hany Ali Ahmed Target Pharmacy 3670 - 10:57 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re particulars for motion to be made - 1:24 am	0.10	83.50
000690	Review of e-mail from Mohamed Mohamed Aly - 1:35 am	0.10	83.50
000690	Review of e-mail from Steve Gavrilidis re: discussion with Charlie Scerbo - 12:30 pm	0.10	83.50
000690	Telephone call to Ken Rosenberg; telephone conference with Steve Gavrilidis continuing background review	1.00	835.00
000690	Review e-mail from Steve Gavrilidis to Simon Clare re: requesting release of same day order - 11:58 am	0.10	83.50
000690	Review of e-mails between Steve Gavrilidis and reporter from the Globe and Mail	0.30	250.50
000690	Preparation of e-mail to Steve Gavrilidis re: discussion with Ken Rosenberg - 9:42 am	0.10	83.50
000690	Telephone conference with Jacqueline Horvat re: research / representative funding in CCAA proceeding	0.50	417.50
000690	Brief conference with Jacqueline Horvat	0.10	83.50
000690	Preparation of e-mail to Steve Gavrilidis re: joint statement - 12:44 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis - 9:09 am	0.10	83.50
000690	Preparation of e-mail to message to franchisees - 12:44 pm	0.10	83.50
000690	Review e-mails to and from Steve Gavrilidis to Marina, Globe and Mail - 1:17 am	0.20	167.00
000690	Review e-mail from Steve Gavrilidis re guidance for joint statement - 4:31 pm	0.10	83.50
000690	Review multiple e-mails from Ken Rosenberg re: form of appointment - 7:21 pm	0.20	167.00
000690	Review e-mail from Steve Gavrilidis re Charlie Scerbo - 9:09 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis and Charlie Scerbo to Franchisees - 11:46 pm	0.10	83.50
000690	Office conference with Jacqueline Horvat re: developments / representative funding under CCAA	1.00	835.00
000690	Review of e-mails from Suhas Thaleshvar and Nazmuddin Dholasania	0.20	167.00
000690	Review e-mail from Steve Gavrilidis re excerpts from pharmacy agreements - 11:42 am	0.10	83.50
000690	Review of e-mail from Charlie Scerbo to Suhas Thaleshvar - 4:37 pm	0.10	83.50
000690	Review of e-mail from Khalil Rahman to Suhas Thaleshvar - 5:35 pm	0.10	83.50
000690	Review of e-mails from Maqbool Ahmed and Naser Ghasemlou - 6:07 pm	0.20	167.00

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Preparation for and telephone conference with Steve Gavriliadis; internal e-mail on matters to be done in application for appointment of representative counsel	3.50	2,922.50
000690	Review of e-mail from Amr Farghali - 5:45 pm	0.10	83.50
000690	Telephone calls from and to Max Starnino of Paliare Roland; internal discussions with Sharon Strosberg and Jacqueline Horvat; preparation for and attendance at conference telephone call with franchisee association members	2.50	2,087.50
000690	Review of e-mail from Steve Gavriliadis re Franchisee information document - 4:19 pr	0.10	83.50
000690	Review of e-mail from Max Starnino - 11:38 pm	0.10	83.50
000690	Review e-mail from Steve Gavriliadis to franchisees - 12:31 am	0.10	83.50
000690	Review e-mail from Steve Gavriliadis attaching Franchise Disclaimer advising 30 days to close stores - 12:54 am	0.10	83.50
000690	Review e-mail from Steve Gavriliadis to Michelle Mack - 10:57 ar	0.10	83.50
000690	Review e-mail from Steve Gavriliadis requesting conference call - 12:16 pr	0.10	83.50
000690	Review e-mail from Charlie Scerbo franchisees -12:20 pm	0.10	83.50
000690	Review e-mail from Steve Gavriliadis with official list of 67 members - 7:54 pr	0.10	83.50
000690	Review of e-mail from Steve Gavriliadis re: Target Closure Update for Jan 27/15 - 3:42 pr	0.10	83.50
000690	Review e-mail from Steve Gavriliadis re Franchise Disclaimer - 3:44 pr	0.10	83.50
000690	Review of e-mail from Jacqueline Horvat re legal principles applicable - 5:50 pr	0.10	83.50
000690	Review of e-mail from Steve Gavriliadis re official list of PFAC members - 7:11 pr	0.10	83.50
000690	Conference with Sharon Strosberg, Jacqueline Horvat and Justin Levesque	0.80	668.00
000690	Review of notice of disclaimer, review of CCAA and preparation of briefing notes for conference; monitoring and chairing conference of Target pharmacist	2.50	2,087.50
000690	Review of e-mail from Delia Brereton to C Scerbo - 6:58 am	0.10	83.50
000690	Review of e-mail from Steve Gavriliadis re immediate steps to be taken - 12:21 ar	0.10	83.50
000690	E-mail from and to Steve Gavriliadis re: arrangements for phone call and office conferences over the next 2 days	0.20	167.00
000690	Review of e-mail from Wally Kowalchuk re draft letter to College of Pharmacists - 2:41 pr	0.10	83.50
000690	Review of e-mail from Wally Kowalchuk re: College requires full 30 days for closure - 2:38 pr	0.10	83.50
000690	Review of e-mail from B Banit, Cambridge - 2:59 pm	0.10	83.50
000690	Conference with Jacqueline Horvat, Sharon Strosberg, Justin Levesque, file planning meeting, outline of matters to be done; preliminary review of letters to Target Canada and monitor re: disclaimer notice	1.00	835.00
000690	Telephone call from Steve Gavriliadis discussing disclaimer and compliance with pharmacy regulations; telephone call from Sharon Strosberg re: notice to monitor	0.40	334.00
000690	Telephone call from Andrea Orr (message left)	0.10	83.50
000690	Review of e-mail from Steve Gavriliadis with information for his affidavit - 2:41 ar	0.10	83.50
000690	Review of e-mail from Andrea Orr re: BDO	0.10	83.50
000690	Telephone conference with Andrea Orr; telephone calls to and from Blair Davidson; conferences with Jacqueline Horvat, Sharon Strosberg, Justin Levesque re: materials for representation motion and follow up discussions; telephone conference with Blair Davidson and Andrea Orr	2.50	2,087.50
000690	Review of e-mail from Steve Gavriliadis re: contact information for former representative on NAPRA, directors of Target Canada Pharmacy and Target posting prescriptions have been sold to WalMart - 11:21 am	0.10	83.50
000690	Review of e-mail from Dan Dimovski re: Target claiming to have sold prescriptions to WalMart 11:32 ar	0.10	83.50
000690	Review of e-mail from Steve Gavriliadis re: public access to target websites show Target Pharmacy Windsor as closed	0.10	83.50
000690	Review e-mail from Jeremy Dacks attaching letter; request list of franchisees (6:56 p.m.)	0.10	83.50
000690	Review of letter from Jeremy Dacks re: disclaimer	0.10	83.50
000690	Office conference with Jacqueline Horvat; review of draft affidavit of Steve Gavriliadis and motion material; receipt of advice from Gavriliadis that Target has posted on website that all patient files transferred to Walmart; conference calls with Jacqueline Horvat to Jeremy Dacks and Alan Mark; telephone calls from Dacks and Mark arranging for removal of posting; meeting with Gavriliadis	3.00	2,505.00
000690	Review of draft e-mail from Steve Gavriliadis to Marina Strauss - 3:42 pr	0.10	83.50
000690	Review of e-mail from Blair Davidson in response to his draft affidavit - 4:27 pr	0.10	83.50
000690	Review of e-mail from Steve Gavriliadis to B Banit - 6:52 pm	0.10	83.50
000690	Review of e-mail from Steve Gavriliadis to PHAC members with updates and request for further information - 7:03 pm	0.10	83.50
000690	Preparation of e-mail to Steve Gavriliadis in response to draft e-mail to Marina Strauss - 7:55 pr	0.10	83.50
000690	Preparation of e-mail to Steve Gavriliadis, copied to B. Banit re: damages being sought - 8:08 pr	0.10	83.50
000690	Preparation of e-mail to Steve Gavriliadis re draft note to M. Strauss - 8:38 pr	0.10	83.50
000690	Review of e-mail from Steve Gavriliadis re draft note to M. Strauss - 8:51 pr	0.10	83.50
000690	Review of e-mail from Steve Gavriliadis to K. Peterson re Walmart Incidents - 10:29 pr	0.10	83.50
000690	Attendance at office conference with Sharon Strosberg, Justin Levesque, Jacqueline Horvat; ongoing research preparation of motion material and argument in support of representation motion	5.00	4,175.00
000690	Prepare letter to Jeremy Dacks at Osler, Hoskin & Harcourt LLP, cc Tracy Sandler, Alan Mark re: written reasons for disclaimer	0.20	167.00
000690	Review of legal research re: unlimited liability corporations and CCAA wind-downs	2.00	1,670.00
000690	Review of e-mail from Steve Gavriliadis forwarding most current list of PFAC members - 10:13 ar	0.10	83.50
000690	Prepare e-mail to Steve Gavriliadis re: Globe and Mail interview - 8:57 ar	0.10	83.50
000690	Review of e-mail from Blair Davidson with executed letter to court attached - 12:03 pr	0.10	83.50
000690	Review of e-mail from Steve Gavriliadis providing franchise agreement, disclaimer and disclosure - 12:16 pm	0.10	83.50
000690	Review of e-mail from Blair Davidson re: restriction in media appearance - 12:39 pr	0.10	83.50

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Review of e-mail from Steve Gavrilidis attaching PFAC presidents letter, a franchisees story and website screen shot - 4:04 pm	0.10	83.50
000690	Internal conferences; preparation of motion material and factum; discussions with client; discussions with Toronto Star, The Globe and Mail; telephone call to Kirk Baert re: employee representative counsel; telephone call Susan Philpott; telephone call to Terry O'Sullivan; telephone call from Terry O'Sullivan discussing trust arrangements; telephone call to Alan Mark; telephone call to Gale Rubinstein re: employment and franchise matters	8.00	6,680.00
000690	Review of e-mail from Steve Gavrilidis to the Toronto Star - 12:57 am	0.10	83.50
000690	Review of e-mail from Steve Gavrilidis to Suhas Thaleshvar and Al Teshuba re e-mail list of every college of pharmacy in Canada - 8:31 am	0.10	83.50
000690	Review of e-mail from Alan Mark with letter regarding requesting information - 9:01 am	0.10	83.50
000690	Review of e-mail from Suhas Thaleshvar attaching registrars list and draft wording - 9:34 am	0.10	83.50
000690	Review of e-mail from Steve Gavrilidis to Francine Kopun of Toronto Star - 9:47 am	0.10	83.50
000690	Review of e-mail from Steve Gavrilidis possible relationship between registrar of College of Pharmacists and Target Canada Pharmacy Corp. - 9:57 am	0.10	83.50
000690	Review of e-mail from Blair Davidson re signed letter to court - 12:40 pm	0.10	83.50
000690	Review of e-mail from Jesse Mighton attaching Supplemental First Report of the Monitor - 3:23 pm	0.10	83.50
000690	Internal meetings with Jacqueline Horvat, Sharon Strosberg; meetings with client; preparation of affidavit; finalizing affidavit of Steve Gavrilidis at meeting with Justin Levesque, Sharon Strosberg, Dan Dimovski and Steve Gavrilidis	9.00	7,515.00
000690	Review letter from (e-mail) Lad Kucis at Gardiner Roberts LLP to the court re: expert advice	0.20	167.00
000690	Prepare e-mail to Steve Gavrilidis and Sharon Strosberg re: motion record is public record - 3:45 pm	0.10	83.50
000690	E-mail to and from Steve Gavrilidis re: counsel PFAC members to stay the course	0.10	83.50
000690	Review e-mail from Steve Gavrilidis to Marina Strauss re story - 1:43 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re franchisee closing checklist - 1:48 pm	0.10	83.50
000690	Prepare e-mail to service list attaching notice of appearance of PFAC - 5:43 pm	0.10	83.50
000690	Review of e-mail from Steve Gavrilidis re McKesson Target Franchisee Inventory Buy Back Guidelines - 7:16 pm	0.10	83.50
000690	Preparation of factum; review of authorities; review of application records and monitors report; draft factum	6.00	5,010.00
000690	Review of e-mail from Blair Davidson re: attached list of all Target stores and closest BDO office - 2:39 pm	0.10	83.50
000690	Review of e-mail from David Cohen serving approval order of Morawetz and endorsement - 2:55 pm	0.10	83.50
000690	Preparation of factum; review of authorities; review of application records and monitors report; draft factum	6.00	5,010.00
000690	Review e-mails (attachment) from Steve Gavrilidis re: news articles - 7:24 pm & 11:46 pm	0.10	83.50
000690	Review e-mails from Steve Gavrilidis re: conference call - 9:43 am & 11:52 am	0.10	83.50
000690	Review e-mail from Steve Gavrilidis with information to guide the amount of the claim - 12:42 pm	0.10	83.50
000690	Review e-mail from Masoud Majlesi regarding cutting his hours of operation during closing phase - 3:07 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis to PFAC members - 8:20 pm	0.10	83.50
000690	Prepare e-mail to Masoud Majlesi - 3:40 pm	0.10	83.50
000690	Prepare for and attendance on conference telephone call with counsel for Target Canada, counsel for the Monitor, the Monitor, conferring with Harvey Strosberg, Sharon Strosberg, Jacqueline Horvat; preparation for and attendance on conference call with PFAC members; internal discussions with Harvey Strosberg, Sharon Strosberg, Jacqueline Horvat re information requests and future conduct of action	5.00	4,175.00
000690	Internal communications Harvey Strosberg, Sharon Strosberg re: position of Monitor; preparation for hearing	1.00	835.00
000690	Review e-mails (attachment) from Steve Gavrilidis re: PFAC members personal impact statements - 5:31 pm & 5:55 pm	0.10	83.50
000690	Review of Target Canada Monitor website; outline of submissions for hearing	1.00	835.00
000690	Review of e-mail from James Harnum serving Motion Record of certain employees of Target Canada Co. - 2:16 pm	0.10	83.50
000690	Review of e-mail from Leonard Loewith attaching Notice of Appearance for Roots Canada Ltd. and Conair Consumer Products	0.10	83.50
000690	Review of e-mail from Melvyn Solmon serving notice of motion and affidavit - 4:40 pm	0.10	83.50
000690	Review e-mails from Steve Gavrilidis	0.20	167.00
000690	Review e-mail from Steve Gavrilidis re: franchisees phone and fax line - 5:49 pm	0.10	83.50
000690	Telephone conference with lawyers for the Monitor, Harvey Strosberg, Sharon Strosberg; telephone conference with Harvey Strosberg, Sharon Strosberg, Jacqueline Horvat; review of Monitor's website re: motion on February 11, 2015; preparation for motion re Target Pharmacy Franchisees	3.00	2,505.00
000690	Telephone conference call with Target pharmacists, Harvey Strosberg, Sharon Strosberg; internal telephone discussions with Harvey Strosberg, Sharon Strosberg, Jacqueline Horvat; receipt and review of responding materials from Target Canada and Monitor, preparation for hearing; attend evening meeting with Jacqueline Horvat and Sharon Strosberg consideration of responding material and preparation for hearing	7.00	5,845.00
000690	Prepare for and attendance at hearing before Justice Morawetz; ongoing discussion with clients, BDO; settlement conferences with Target Canada and Monitor lawyers	12.00	10,020.00
000690	Review e-mail from Blair Davidson (BDO) to Steve Gavrilidis and Dan Dimovski re BDO contacts for Pharmacists/Franchisees 4:26 p.m.	0.10	83.50
000690	Review e-mail from Dan Dimovski re comments on motion; request for briefing on closed door meeting with Monitor; request for office meeting prior to executive meeting of PFAC (9:19 p.m.)	0.10	83.50

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Review e-mail from Steve Gavrilidis re non-disclosure in responding motion of Mark Wong (12:11 a.m.	0.10	83.50
000690	Review of recent media reports; review of website of Alvarez & Marsal Canada Inc. re: developments; report to clients re: "vulture" inquiries to purchase creditor claims at discount	0.50	417.50
000690	Prepare e-mail to Steve Gavrilidis, Dan Dimovski re: "vulture" communications - 12:22 pm	0.10	83.50
000690	Review e-mail with attachment from Jesse Mighton at Goodmans LLP to service list re: motion brought by the Pharmacy Franchisee Association of Canada / Endorsement of Morawetz J - 2:24 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re: meeting arrangements - 7:15 pm	0.10	83.50
000690	Conference with Sharon Strosberg; lengthy telephone conference Marina Strauss / Globe and Mail; internal notes re: decision of Justice Morawetz on Target applicator	1.50	1,252.50
000690	Review e-mail from Marina Strauss re: endorsement - 2:46 pm	0.10	83.50
000690	Review e-mail from Blair Davidson re: endorsement / next steps - 3:01 pm	0.10	83.50
000690	Receive telephone call from David Lee enquiry re: length additional stay time at location; office conference with Steve Gavrilidis, Justin Levesque; review of pharmacists decision; discussing future course of action	2.20	1,837.00
000690	Review e-mail from Blair Davidson to Dan Dimovski, cc W. Sasso, Josie Parisi re: BDO proposal to assist the members to prepare their individual claims against Target Canada - 5:50 pm	0.10	83.50
000690	Review e-mail from Dan Dimovski to Blair Davidson re: BDO proposal - 1:02 pm	0.10	83.50
000690	Review e-mail from Dan Dimovski to PFAC members re: update - 2:11 am	0.10	83.50
000690	Receive telephone calls from Harvey Strosberg re: unlimited liability for the discussion on rebates and US parent direct obligations; telephone calls to and from Justin Levesque re: information from website; telephone calls to and from Target Pharmacy/Winnipeg (204) 920-7001; telephone call from Debtstream (212) 960-8345; telephone call from hedge fund	0.80	668.00
000690	Telephone call to Harvey Strosberg re: investigation into Luxembourg blocking Company and Ontario Limited partnership	0.50	417.50
000690	Review e-mail (attachment) from Ron Leopold - telesearch re: Nicolett Enterprise Holdings Canada LP - 9:04 am	0.10	83.50
000690	Telephone conference with Harvey Strosberg re: Luxembourg Company; conferring with Justin Levesque; obtaining materials on corporate organization	0.40	334.00
000690	Review e-mail from Lad Kucis at Gardiner Roberts LLP re: preparation for memorandum - 3:50	0.10	83.50
000690	Prepare e-mail to Lad Kucis re: documentation - 5:17 pm	0.10	83.50
000690	Prepare e-mail to Alex Schmitt of Bonn & Schmitt re: Luxembourg advice - 4:26 pm	0.10	83.50
000690	Review e-mail (attachment) from Alex Schmitt of Bonn & Schmitt re: Luxembourg entities - 4:37 am	0.10	83.50
000690	Telephone conference with Harvey Strosberg re: Luxembourg company response; review of Target US financial statements and annual report; review of authorities re: unlimited liability companies; notes to client on matters to be done: telephone conference with Steve Gavrilidis arranging for meeting	1.70	1,419.50
000690	Office conference with Harvey Strosberg, Sharon Strosberg; memo to file on matters to be done	1.00	835.00
000690	Telephone conference with clients	0.40	334.00
000690	Telephone call with Susan Philpott, counsel for Target employees receiving detailed advice on terms of trust and manner in which employees are paid	0.60	501.00
000690	Review of Monitors website and media reports re: recent developments	0.50	417.50
000690	Review e-mail from and prepare response to Steve Gavrilidis re: update - 10:44 am & 11:29 am	0.10	83.50
000690	Review e-mail (attachment) from Steve Gavrilidis re: Target Canada Franchisee statement - 9:19 pm	0.10	83.50
000690	Review of media reports re: non arms length claim against creditor; telephone call to Jeff Rosekat discussing position suppliers	0.30	250.50
000690	Review e-mail from Delia Brereton re: store fixtures - 6:07 pm	0.10	83.50
000690	Review e-mail from Wally Kowalchuk re: store fixtures - 3:09 pm	0.10	83.50
000690	Prepare e-mail to Steve Gavrilidis re: Target Franchisee statement - 12:50 pm	0.10	83.50
000690	Prepare e-mail to Dan Dimovski re: store fixtures - 12:37 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re: draft PFAC questionnaire - 2:58 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re: PFAC questionnaire - 2:11 pm	0.10	83.50
000690	Prepare e-mail to Susan Philpott re: accounts - 6:00 pm	0.10	83.50
000690	Review of Monitor website; discussions with Justin Levesque re: status; report to client	1.50	1,252.50
000690	Review e-mail from Steve Gavrilidis re: Agenda / next steps - 6:26 am	0.10	83.50
000690	Review e-mail from Steve Gavrilidis, cc counsel, PFAC Group re: closing date - 10:35 am	0.10	83.50
000690	Prepare e-mail to Steve Gavrilidis re: store fixtures - 4:05 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re: store fixtures - 5:41 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re: questionnaire - 6:03 pm	0.10	83.50
000690	Review e-mail from Charles Scerbo re: early store closures - 11:28 pm	0.10	83.50
000690	Telephone call from Dan Dimovski; telephone call to Dan Dimovski; telephone call to Jeremy Dacks; telephone call to Alan Mark re: problems with removal of fixtures that have been purchased by pharmacists for new locations; e-mails to client for follow up detail; e-mails to and from Susan Philpott re: accounting issues	0.80	668.00
000690	Prepare e-mail (attachments) to A. Mark and J. Dacks re: store fixtures - 2:48 pm	0.10	83.50
000690	File review and update; outline of report to client and court	2.50	2,087.50
000690	Review e-mail from Suhas Thaleshvar re: questionnaire's - 7:27 pm	0.10	83.50
000690	Review e-mail from Lance Wilhite, PFAC re: removal of fixtures - 8:17 pm	0.10	83.50
000690	Continuing file review; memo to file	1.50	1,252.50
000690	Prepare e-mail to Dan Dimovski re: fixtures - 9:36 am	0.10	83.50
000690	Review of e-mails and report from Osler's concerning timing of CCAA decision; continuing review of pharmacist's related inquiries; preparation of list of matters to be addressed in report to court on status of pharmacists; conferences with Justin Levesque and Jacqueline Horvat	2.00	1,670.00
000690	Review e-mail (attachments) from Lad Kucis at Gardiner Roberts LLP re: regulatory requirements - 8:15 pm	0.10	83.50

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Review letter from (e-mail) Andrea Lockhart at Osler, Hoskin & Harcourt LLP re: delivery of financial statements	0.20	167.00
000690	Review e-mail from Masoud Majlesi, Edmonton pharmacist - re: extension - 11:27 pm	0.10	83.50
000690	Review e-mail from Andrea Lockhart, cc counsel re: letters to pharmacists / premises - 12:28 pm	0.10	83.50
000690	Review e-mail (attachments) from Steve Gavriliadis re: update / relocation - 2:54 pm	0.10	83.50
000690	Review Sixth Report of the Monitor from Osler's	1.00	835.00
000690	Review e-mail from Dan Dimovski re: update on store fixtures - 11:36 am	0.10	83.50
000690	Review e-mails from Dan Dimovski and Steve Gavriliadis to Marina Strauss at The Globe and Mail re: recent news / Target gets \$1.6 B tax break - 5:38 pm & 5:56 pm	0.10	83.50
000690	Review e-mail from Steve Gavriliadis re: PFAC correspondence to and from Target / preparedness - 4:44 pm	0.10	83.50
000690	Internal meeting with Sharon Strosberg, Jacqueline Horvat, Justin Levesque; conference with client group, Steve Gavriliadis, Dan Dimovski re: PFAC and Target; telephone call to Brzezinski discussing position of suppliers	3.00	2,505.00
000690	Prepare e-mail to Andrea Lockhart, cc counsel re: updated individual pharmacists contact information - 9:57 am	0.10	83.50
000690	Review e-mails (attachments) from Steve Gavriliadis re: questionnaires / rebates - 2:43 pm & 5:27 pm	0.10	83.50
000690	Review e-mail from Steve Gavriliadis to Target RX, cc Dan Dimovski, PFAC group re: Pharmacy closure date - 1:54 pm	0.10	83.50
000690	Review e-mail string from Steve Gavriliadis re: Kroll Computer Systems Inc. - 12:13 pm	0.10	83.50
000690	Review e-mail from Steve Gavriliadis re: Bell phone lines - 1:23 pm	0.10	83.50
000690	Review e-mail (enclosures) from Janis Balvers at Blaney McMurtry LLP re: Target CCAA / Response to Requests - 3:41 pm	0.10	83.50
000690	Review e-mail from Francy Kussner, cc counsel re: patient data - 6:15 pm	0.10	83.50
000690	Review e-mail from Steve Gavriliadis to Target Canada, cc counsel re: store closure on April 20, 2015 - 8:29 pm	0.10	83.50
000690	Review e-mail from Target Canada to Steve Gavriliadis, cc D. Dimovski, W. Sasso re: store closure date - 7:18 pm	0.10	83.50
000690	Review e-mail (attachment) from Steve Gavriliadis re store closure / new store location - 7:36 pm	0.10	83.50
000690	Prepare e-mail to Francy Kussner at Goodmans LLP re: store closure date - 11:42 am	0.10	83.50
000690	Review e-mail from Francy Kussner at Goodmans LLP re: Notice of Windsor Pharmacy store closure - 6:38 pm	0.10	83.50
000690	Review of motion materials, Monitors reports, e-mails from and to Francy Kussner; telephone conference with Kussner re: closing of Windsor Target location and removal of pharmacists fixture	1.50	1,252.50
000690	Prepare e-mail to Francy Kussner at Goodmans LLP re: Windsor Target Pharmacy store closure date - 2:20 pm	0.10	83.50
000690	Review e-mail from Target Canada Pharmacy re: Windsor Target Pharmacy store closure date - 10:08 am	0.10	83.50
000690	Review e-mail from Lad Kucis re: news article - 11:08 am	0.10	83.50
000690	Attendance at Windsor Target store; conferring with liquidator and staff on store closing; report to client; telephone call from Steve Gavriliadis	1.00	835.00
000690	Prepare e-mail to Steve Gavriliadis re: store closure - 11:59 am	0.10	83.50
000690	Prepare e-mail to Lad Kucis re: attendance at motion - 12:05 pm	0.10	83.50
000690	Drafting report to court; review of pharmacists requirements across Canada, report from Gardiner Roberts LLP, e-mails from and to Lad Kucis; e-mail to Francy Kussner re: Windsor closing	0.70	584.50
000690	Review e-mail from and prepare response to Francy Kussner, cc counsel re: Notice of store closure - 8:36 am & 8:50 am	0.10	83.50
000690	Prepare e-mail to Lad Kucis re: attendance at motion - 8:55 am	0.10	83.50
000690	Review e-mail from Lad Kucis re: motion - 11:35 am	0.10	83.50
000690	Prepare e-mail to Lad Kucis, cc Sharon Strosberg, Jacqueline Horvat re: rebates / generic drugs - 12:48 pm	0.10	83.50
000690	Review e-mails from Francy Kussner, cc counsel re: Notice of store closure - 8:36 am & 9:03 am	0.10	83.50
000690	Review e-mail from Lad Kucis re: review of Gavriliadis e-mail / rebates - 11:42 am	0.10	83.50
000690	Prepare e-mail to Lad Kucis re: rebates / generic pharmaceutical manufacturers - 12:48 pm	0.10	83.50
000690	Review e-mail (attachments) from Shireen Young at Oslers LLP re: letter to pharmacists / missing equipment belonging to Kroll Computer Systems and Target - 2:51 pm	0.10	83.50
000690	Review e-mail (attachment) from Robert Carson re: Approval and Vesting Order, dated March 30, 2015 - 3:36 pm	0.10	83.50
000690	Telephone call from / telephone call to Lad Kucis (416) 864-3114; review of developments, instructions re: attendance; telephone calls to Kussner message left; telephone call from Kussner message left; telephone call to Kussner message left; telephone conference with Lad Kucis further update; telephone call to Steve Gavriliadis message left; telephone call to client to update on developments; continuing draft report	1.50	1,252.50
000690	Continuing outline of submissions to court reporting on Target pharmacists position; e-mail to Francy Kussner re: closure of Windsor Target store	1.00	835.00
000690	Prepare e-mail to Francy Kussner re: Notice of closure - 4:56 pm	0.10	83.50
000690	Review e-mail (attachment) from Francy Kussner at Goodmans LLP re: Notice of store closure - 3:20 pm	0.10	83.50
000690	Prepare e-mail to and review response from Steve Gavriliadis re: telephone call arrangements - 10:02 pm & 10:28 pm	0.10	83.50
000690	Review e-mail (attachment) from Jesse Mighton at Goodmans LLP re: Endorsement of Justice Morawetz, dated March 30, 2015	0.10	83.50
000690	Prepare e-mail to Steve Gavriliadis re: patients prescriptions / shift to new location - 1:34 pm	0.10	83.50
000690	Prepare e-mail to Francy Kussner, cc Sharon Strosberg, Jacqueline Horvat re: patient prescriptions - 3:54 pm	0.10	83.50

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Review e-mail from and prepare response to Steve Gavriliadis re: Ontario College of Pharmacists inspection - 3:25 pm & 3:32 pm	0.10	83.50
000690	Prepare e-mail to and review response from Steve Gavriliadis re: draft e-mail to Francy Kussner / patient access to pick up prescriptions - 2:31 pm & 3:33 pm	0.10	83.50
000690	Telephone conference with Stavros Gavriliadis re: logistical problems in moving	0.50	417.50
000690	Review e-mail from Melaney Wagner at Goodmans LLP re: patient prescriptions - 2:59 pm	0.10	83.50
000690	Review e-mail from Khalil Rahman #3669, cc PFAC group re: return of store fixtures - 10:00 pm	0.10	83.50
000690	Attendance at Devonshire Mall; review of store activity; attendance at new location / Yorktown Pharmacy	1.00	835.00
000690	Review letter from (e-mail) Jeffrey May at Target Canada, cc counsel to Target Pharmacy #3617 re: Missing Kroll equipment	0.20	167.00
000690	Prepare e-mail (attachment) to Sam Mahil, T-#3617 re: Letter / missing Kroll equipment - 10:55 am	0.10	83.50
000690	Review e-mail from Sam Mahil, T-#3617 re: Missing Kroll equipment - 11:40 am	0.10	83.50
000690	Review e-mail from Melaney Wagner at Goodmans LLP, cc counsel re: response to Gavriliadis request for extension to accommodate patient prescriptions - 9:41 pm	0.10	83.50
000690	Review e-mail from Dan Dimovski to Steve Gavriliadis, cc counsel re: Target's set of rules to accommodate patients - 2:32 pm	0.10	83.50
000690	Review e-mail from Steve Gavriliadis, cc counsel re: Target's set of rules to accommodate patients - 3:18 pm	0.10	83.50
000690	Review e-mail from Lad Kucis at Gardiner Roberts LLP re: claims process - 3:31 pm	0.20	167.00
000690	Prepare e-mail to Melaney Wagner at Goodmans LLP re: terms for extension - 6:48 pm	0.10	83.50
000690	Review e-mail from Steve Gavriliadis, cc Dan Dimovski, PFAC re: Target's terms for extension - 7:53 pm	0.10	83.50
000690	Prepare e-mail to Steve Gavriliadis re: Target's terms for extension / meeting arrangements - 9:18 am	0.10	83.50
000690	Review letter from Jesse Mighton at Goodmans LLP to Service List re: Motions on May 11, 2015 - 2:20 pm	0.20	167.00
000690	Review e-mail from Melaney Wagner at Goodmans LLP re: draft Waiver, Release and Indemnity - 4:10 pm	0.10	83.50
000690	Prepare e-mail to Steve Gavriliadis, Dan Dimovski re: draft waiver, release, and indemnity - 4:17 pm	0.10	83.50
000690	Review e-mail from Dan Dimovski re: draft Waiver - 7:10 pm	0.10	83.50
000690	Review e-mail from Dan Dimovski re: Target's treatment of Steve Gavriliadis - 8:20 pm	0.10	83.50
000690	Telephone calls from and to Melaney Wagner at Goodmans LLP discussion of terms of prescription pick-up, general discussion on contract arrangements	1.20	1,002.00
000690	Telephone calls to and from Steve Gavriliadis; internal discussions; note to Melaney Wagner at Goodmans LLP re: discontinuance of Windsor Pharmacy operation	0.50	417.50
000690	Prepare e-mail to Dan Dimovski, Steve Gavriliadis re: instructions / advice re: Windsor pharmacy operations - 10:18 am	0.10	83.50
000690	Review e-mails from and prepare response to Dan Dimovski and Steve Gavriliadis re: relocation - (2:43 pm, 5:44 pm, 5:47 pm)	0.10	83.50
000690	Review e-mail (attachment) from Melaney Wagner at Goodmans LLP re: draft Waiver, Release and Indemnity - 4:27 pm	0.10	83.50
000690	Review fax from Stavros Gavriliadis re: Yorktown Pharmacy flyer distributor	0.20	167.00
000690	Prepare e-mail to Steve Gavriliadis and Dan Dimovski re: pharmacy closure date - 4:34 pm	0.10	83.50
000690	Prepare e-mails to Steve Gavriliadis re: draft note to The Monitor re: pharmacy closure date - 4:53 pm & 5:28 pm	0.10	83.50
000690	Prepare e-mail to Melaney Wagner, cc counsel re: Windsor Pharmacy closure - 5:33 pm	0.10	83.50
000690	Review e-mail (attachment) from Steve Gavriliadis re: Posted notice / pick up of store fixtures - 5:53 pm	0.10	83.50
000690	Review e-mail from Melaney Wagner at Goodmans LLP re: Windsor pharmacy closure / purchased fixtures - 6:07 pm	0.10	83.50
000690	Review e-mail from Steve Gavriliadis re: store closure instructions / Kroll computer system - 9:12 pm	0.10	83.50
000690	Review e-mail from Andrea Lockhart at Osler, Hoskin & Harcourt LLP re: T-3669 contact with the Monitor / removal of store fixtures - 9:26 pm	0.10	83.50
000690	Review e-mail from Steve Gavriliadis re: relocation - 8:00 am	0.10	83.50
000690	Review e-mail from Francy Kussner at Goodmans LLP re: Windsor pharmacy unresolved issues - 10:04 pm	0.10	83.50
000690	Prepare e-mails to Francy Kussner, cc counsel re: Windsor pharmacy closure - 12:00 pm & 5:07 pm	0.10	83.50
000690	Review e-mails (attachments) from and prepare response to Steve Gavriliadis re: photographs / removal of pharmaceuticals - (2:12 pm, 3:26 pm, 3:27 pm)	0.10	83.50
000690	Prepare e-mail to and review response from Steve Gavriliadis re: report on removal of pharmaceuticals / master key - 3:27 pm & 4:12 pm	0.10	83.50
000690	Review e-mail from Francy Kussner at Goodmans LLP re: Windsor pharmacy closure - 8:02 pm	0.10	83.50
000690	Conferring with client; note to Kussner re closure arrangements for Windsor pharmacy	-	-
000690	Review e-mail (attachments) from Steve Gavriliadis re: Windsor pharmacy closure / photographs - 8:42 am	0.10	83.50
000690	Prepare e-mail to Francy Kussner at Goodmans LLP re: keys / fixtures - 2:15 pm	0.10	83.50
000690	Review e-mail (attachment) from Jesse Mighton at Goodmans LLP re: notice of motion / claims process - 4:19 pm	0.10	83.50
000690	Review letter from (e-mail) Andrea Lockhart, cc counsel re: Financial Statements / franchisee e-mail addresses	0.20	167.00
000690	Meeting with PFAC representatives	2.00	1,670.00
000690	Review e-mail (attachment) from Steve Gavriliadis re: draft summary of PFAC claim in CCAA proceedings - 3:20 pm	0.10	83.50
000690	Prepare e-mail to and review response from Steve Gavriliadis re: PFAC claim in CCAA proceedings - 11:10 am & 1:00 pm	0.10	83.50
000690	Review of summary of PFAC claim prepared by client; update review of Monitor website re status of proceedings	1.00	835.00
000690	Review e-mail from Jesse Mighton re Eighth Report of the Monitor	0.10	83.50
000690	Review e-mails (x2) from Robert Carson re motion record of the applicant	0.20	167.00

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Review letter from Jeff May re Target Pharmacy #3773 and Missing Kroll Equipment	0.10	83.50
000690	Review e-mail from Stavros Gavrilidis to Norris Brown re McKesson Acci	0.10	83.50
000690	Review e-mail from Al Hutchens re motion record of the Monitor	0.10	83.50
000690	Review e-mail from Jesse Mighton re Motion Record of the Monitor	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re Target Pharmacy #3773 and Missing Kroll Equipment	0.10	83.50
000690	Review e-mails (x5) from Robert Carson re Motion Record of the Applicant:	0.50	417.50
000690	Review of motion records and Monitor reports; memo to file; outline of report to clien	2.00	1,670.00
000690	Review and comments on Ninth Report of Monitor; report to clien	1.50	1,252.50
000690	Review e-mail from Julie Ly re notice of appearance	0.10	83.50
000690	Review e-mails (x4) from Janis Balvers re Target CCAA, Motion Record - May 11, 2015	0.40	334.00
000690	Review letter from Lou Brzezinski re motion record returnable May 11, 2015	0.10	83.50
000690	Review e-mail from Richard Dalessio re interest in purchasing claims against Target Canada	0.10	83.50
000690	Review e-mail from Janis Balvers re Moving Parties' Supplementary Motion Record	0.10	83.50
000690	Review e-mail from Jesse Mighton re Tenth Report of the Monitor	0.10	83.50
000690	Review of letter and motion material from Brzezinski; report to clien	1.00	835.00
000690	Review e-mail from Richard Dalessio re Walmart to buy 13 former Target Canada stores and a distribution centre	0.10	83.50
000690	Review e-mail from Janis Balvers re Motion May 11, 2015, Moving Parties Factum and Brief of Authority:	0.10	83.50
000690	Review e-mail from Mel Solmon re Motion May 11, 2015	0.10	83.50
000690	Review e-mail from Charles Scerbo re Subject: T-3682 - Target Franchisee Statement November 30, 2014 to February 25, 2015	0.10	83.50
000690	Review e-mails (x2) from Jenifer Savoie re Motion Record Volume 1 of ISSI INC	0.20	167.00
000690	Review e-mail from Delia Brereton re sent to Target Canada to get clarity for the amounts owed	0.10	83.50
000690	Review e-mail from Jesse Mighton re Endorsement of RSJ Morawetz and Order Advice and Direction:	0.10	83.50
000690	Review e-mails (x2) from Geoff Grove re Motion Record of the Applicants (re CTREL	0.20	167.00
000690	Review e-mail from Aryo Shalviri re notices of appearance	0.10	83.50
000690	Review e-mail from Jesse Mighton re May 11 motion - 8:30 am start	0.10	83.50
000690	Review e-mail from Aryo Shalviri re May 11, 2015 hearing	0.10	83.50
000690	Review e-mails (x2) from Geoff Grove re Motion Record of the Applicants (re Lowe's	0.20	167.00
000690	Review e-mail from Mel Solmon re ISSI Notice of Objection	0.10	83.50
000690	Review e-mail from Alexandra Teodorescu re Notice of Objection - May 11, 2015 hearing	0.10	83.50
000690	Review e-mail from Mel Solmon re notices of appearance	0.10	83.50
000690	Review e-mail from Aryo Shalviri re May 11, 2015 hearing	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re May 11, 2015 hearing	0.10	83.50
000690	Review e-mail from Joanne Taylor re notice of appearance	0.10	83.50
000690	Review e-mail from Richard Dalessio re Lowe's Canada acquires 13 former Target locations / Updated Claim Pricing	0.10	83.50
000690	Review e-mail from Dan Dimovski re May 11, 2015 hearing	0.10	83.50
000690	Review e-mail from Richard Dalessio re Lowe's Canada acquires 13 former Target locations / Updated Claim Pricing	0.10	83.50
000690	Review e-mail from Lou Brzezinski re proposed consent order	0.10	83.50
000690	Review e-mail from Jesse Mighton re consent order	0.10	83.50
000690	Review e-mail from Heather Ferris re service list	0.10	83.50
000690	Review e-mail from Delia Brereton re store 3677 Target Pharmacy Franchise	0.10	83.50
000690	Review e-mail from Jesse Mighton re Eleventh Report of the Monitor	0.10	83.50
000690	Review e-mail from Jesse Mighton re form of order and endorsement	0.10	83.50
000690	Review e-mail from Daniel Walker re draft order	0.10	83.50
000690	Review e-mail from Mel Solmon re draft order	0.10	83.50
000690	Review e-mail from Richard Orzy re draft order	0.10	83.50
000690	Review of proceedings report to client; memo to file re claims proces:	1.00	835.00
000690	Review e-mail from Jesse Mighton re form of consent order	0.10	83.50
000690	Review e-mail from Christine Jackson re post-filing franchisee financial statements - incorrect email address	0.10	83.50
000690	Review e-mail from Robert Carson re order (extending the stay period	0.10	83.50
000690	Review of decision and comments re claims procedure order; report to clien'	1.00	835.00
000690	Review e-mail from Steve Gavrilidis re letters received	0.10	83.50
000690	Review e-mail from Dan Dimovski re moving forward	0.10	83.50
000690	Review e-mails (x2) from Robert Carson re Motion Record of the Applicants returnable May 20, 2015 (in respect of the Cornwall Distribution Centre)	0.20	167.00
000690	Review e-mails (x3) from Robert Carson re Motion Record of the Applicants returnable May 20, 2015 (in respect of the Calgary Distribution Centre)	0.30	250.50
000690	Review e-mail from Robert Carson re Motion Record of the Applicants (in respect of the Milton Distribution Centre)	0.10	83.50
000690	Review e-mails (x3) from Robert Carson re Motion Record of the Applicants (Wal-Mart	0.30	250.50
000690	Review e-mails (x3) from Geoff Grove re Motion of the Applicants (re Park Place, Berezan, Cominar, Vanprop Investments Ltd.)	0.30	250.50
000690	Review e-mail from Geoff Grove re Applicant's motion for approval of the Lease Surrender Agreement with Morguard REIT	0.10	83.50
000690	Review e-mail from Jesse Mighton re Twelfth Report of the Monitor	0.10	83.50
000690	Review e-mail from Jesse Mighton re Changes in hearing time and/or location	0.10	83.50
000690	Review e-mail from Robert Carson re factum of the applicants (approval of lease and real property portfolio transaction agreements)	0.10	83.50

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Review e-mail from Andrea Lockhart re Canadian Tire Approval Order	0.10	83.50
000690	Review e-mail from Robert Carson re Endorsement and Orders of Regional Senior Justice Morawetz	0.10	83.50
000690	Review e-mails (x2) from Jesse Mighton re changes in hearing time and/or location	0.20	167.00
000690	Review e-mail from Robert Carson re issued and entered orders of Justice Morawetz	0.10	83.50
000690	Review e-mail from Andrea Lockhart re Wal-Mart Lease Transfer Agreement Approval Order	0.10	83.50
000690	Review e-mail from Eunice Baltkois re Notice of Appearance	0.10	83.50
000690	Review e-mail from Robert Carson re orders and endorsements of Justice Morawetz	0.10	83.50
000690	Telephone call from Melaney Wagner (416) 597-4148, message left re claims process	0.20	167.00
000690	Review e-mail from Bryan Magliaro re CITIGROUP	0.10	83.50
000690	Telephone conference with Melaney Wagner re claims procedure	0.30	250.50
000690	Telephone conference with Melaney Wagner re claims procedure order consultative committee	0.20	167.00
000690	Review e-mails (x3) from Robert Carson re Motion Record of the Applicants (in respect of the Backup Bids for the Cornwall and Milton Distribution Centres)	0.30	250.50
000690	Review e-mails (x2) from Robert Carson re Motion Record of the Applicants (in respect of the Lease Transfer Agreement with Rona Inc.) returnable on June 4, 2015	0.20	167.00
000690	Review e-mail from Jesse Mighton re draft claims procedure order	0.10	83.50
000690	Prepare letter to (courier) 2377515 Ontario Inc. Attn: Harv Takar enclosing Osler Privileged & Confidential envelope containing financial statements	0.20	167.00
000690	Review e-mail from Luay Khaled re address	0.10	83.50
000690	Review e-mail from Jesse Mighton re Thirteenth Report of the Monitor	0.10	83.50
000690	Prepare letter to (ordinary mail) Luay Khaled (Khaled Drug Store Limited) enclosing Privileged & Confidential envelope from Oslers containing financial statements	0.20	167.00
000690	Prepare letter to (ordinary mail) Alykhan Alladina (0897774 B.C. Ltd.) enclosing Privileged & Confidential envelope from Oslers containing financial statements	0.20	167.00
000690	Review e-mail from Richard Dalessio re Target Stores Insolvency Biggest in Canadian Retail History: Creditors Working Together to Win Equitable Settlement	0.10	83.50
000690	Review e-mails (x2) from Jesse Mighton re Fourteenth Report of the Monitor	0.20	167.00
000690	Review e-mail from Jesse Mighton re Motion Record of the Monitor (returnable June 11, 2015)	0.10	83.50
000690	Review e-mail from Robert Carson re orders of Regional Senior Justice Morawetz (in respect of the Lease Transfer Agreement with Rona and the Backup Bids for the Cornwall and Milton Distribution Centres)	0.10	83.50
000690	Review e-mail from Jesse Mighton re Fifteenth Report of the Monitor	0.10	83.50
000690	Review e-mail from Bryan Magliaro re CITIGROUP	0.10	83.50
000690	Review e-mail from Jesse Mighton re Monitor's Fourteenth Report revised Appendix "I"	0.10	83.50
000690	Review e-mail from Jesse Mighton re Revised Claims Procedure Order	0.10	83.50
000690	Review e-mail from Jesse Mighton re claims Procedure Order	0.10	83.50
000690	Review e-mail from Jesse Mighton re order and endorsement of RSJ Morawetz	0.10	83.50
000690	Review e-mail from Dan Dimovski re franchisee wanting to join PFAC to participate in litigation	0.10	83.50
000690	Review e-mail from Jesse Mighton re claims process	0.10	83.50
000690	Review e-mail from Jesse Mighton re Sixteenth Report of the Monitor - 10:34 pr	0.10	83.50
000690	Review e-mail from Robert Carson re Motion Record of the Applicants (in respect of certain FF&E at Calgary distribution centre) - 9:04 pm	0.10	83.50
000690	Review e-mail from Robert Carson re endorsements and orders of Regional Senior Justice Morawetz in respect of (i) the extension of the Outside Date for the Lease Transfer Agreement transaction with Lowe's under the Real Property Portfolio Sales Process, (ii) a technical amendment to the Approval and Vesting Order in respect of the Lease Transfer Agreement with Lowe's - 9:01 a.m.	0.10	83.50
000690	Review e-mail from Robert Carson re Factum of the Applicants (in respect of certain FF&E at the Calgary distribution centre) returnable June 29, 2015 - 6:41 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re individual claims packages - 6:29 pm	0.10	83.50
000690	Prepare e-mail to Steve Gavrilidis re PFAC claims packages - 4:25 pm	0.10	83.50
000690	Prepare e-mail to Steve Gavrilidis re PFAC members individual claims packages - 10:35 am	0.10	83.50
000690	Review e-mail from Dan Dimovski re meeting Steve Gavrilidis et al PFAC re Target Claims - 6:38 pm	0.10	83.50
000690	Review e-mail from Rick Brooks re service list - 12:35 pm	0.10	83.50
000690	Review e-mail from Jane Milton re remove from Service List - 12:33 pm	0.10	83.50
000690	Review e-mail from Andrea Lockhart re orders of Justice Newbould re extension of the Outside Date of the Real Property Portfolio Sales Process re Bayshore Shopping Centre Lease and order of Justice Newbould re Calgary DC FF&E transaction - 12:32 pm	0.10	83.50
000690	Review e-mail from Andrea Lockhart re Order of Justice Newbould dated June 29, 2015 extending the Outside Date of the Real Property Portfolio Sales Process in respect of the Bayshore Shopping Centre Lease and Approval and Vesting Order re Endorsement of Justice Newbould dated June 29, 2015 re FF & E at the Calgary distribution centre - 12:31 p.m.	0.10	83.50
000690	Preparation for and attendance at meeting with Dan Dimovski, Steve Gavrilidis and Charles Scerbo by telephone	2.50	2,087.50
000690	Review e-mail from Shawn Irving re order of Justice Newbould re extending the outside date of the real property portfolio sales process re Erin Mills Shopping Centre lease and Thames-Lea Plaza lease - 1:31 pm	0.10	83.50
000690	Review of decision of McEwen J. re interpretation of duty of fair dealing under Wishart Act; analysis of franchisee claim	1.50	1,252.50
000690	Review e-mail from Stavros Gavrilidis re filing update - 9:03 am	0.10	83.50
000690	Review e-mail from Susan Slaney re Motion Record of the Monitor (Returnable July 30, 2015) - 7:48 pm	0.10	83.50
000690	Review e-mail from Susan Slaney re Seventeenth Report of the Monitor - 5:10 pm	0.10	83.50
000690	Review e-mail from Stavros Gavrilidis re filing update - 9:03 am	0.10	83.50
000690	Review e-mail from Robert Carson re Motion Record of the Applicants (Erin Mills) - 2:00 pm	0.10	83.50

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

Sutts, Strosberg LLP
File No. 38.138.000

Tkpr	Description	Time	Time Value
000690	Review e-mail from Dan Dimovski re meeting Steve Gavrilidis et al PFAC re Target Claims July 23, 2015 - 11:24 am	0.10	83.50
000690	Prepare letter to (ordinary mail) to Paul Tenywa (PT Pharma Inc.) enclosing Confidential envelope from Oslers containing financial information	0.20	167.00
000690	Review e-mail from Robert Carson re order and endorsement of Justice Wilton-Siegel dated July 17, 2015	0.10	83.50
000690	Review of claims procedure order, claim forms and guides, original and updated creditor list, submissions of all parties on representation order; outline of issues to be addressed at PFAC executive meeting; memos to file	4.00	3,340.00
000690	Prepare e-mail to Alan Mark re Target Claims Procedure - 3:25 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re Franchisees responding so far who have not received the paper copy - 9:04 am	0.10	83.50
000690	Prepare e-mail to Alan Mark re Target Claims Procedure - 8:56 am	0.10	83.50
000690	Further review of claims procedure order, claimants guides; review of Monitor website; continued preparation of opinions and directions to PFAC on claims procedure; preparation of agenda for PFAC meeting	2.50	2,087.50
000690	Communications with Monitor re Target Claims Procedure	0.10	83.50
000690	Preparation for and attendance at meeting with PFAC executive; internal discussions and follow up on information to PFAC members; notes to and from Monitor	3.50	2,922.50
000690	Review e-mail from Jesse Mighton re Target Claims Procedure - 9:18 pm	0.10	83.50
000690	Preparation for and attendance at meeting with PFAC executives re proof of claim and future conduct of proceedings	3.00	2,505.00
000690	Prepare e-mail to Blair Davidson and Lad Kucis re draft letter PFAC re Target CCAA - 11:13 am	0.10	83.50
000690	Prepare e-mail to Jesse Mighton re Target Claims Procedure Package - 10:24 am	0.10	83.50
000690	Preparation of draft report to PFAC and PFAC members re proof of claims	1.50	1,252.50
000690	E-mails to Blair Davidson, Lad Kucis with draft materials for comments	0.20	167.00
000690	Review of Monitor reports re Target Inter Company Claims; review of authorities re damages claims for disclaimer of agreement; review of pleadings in rescission action, franchise contracts and franchise disclosure agreements	2.00	1,670.00
000690	Preparation of proof of claim guide; opinion letter on legal issues relating to claims procedure	3.50	2,922.50
000690	Review e-mail from Charles Scerbo re Target Canada's Sale Struggles Exposes Weak Market - 4:52 pm	0.10	83.50
000690	Review e-mail from Dan Dimovski re Target Canada's Sale Struggles Exposes Weak Market - 4:50 pm	0.10	83.50
000690	Review e-mail from Jesse Mighton re Motion July 30, 2015 - 4:34 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re Target Canada's Sales Struggles Exposes Weak Market - 3:04 pm	0.10	83.50
000690	Review e-mail from Jesse Mighton re Monitor's revised form of order from July 30 Motion - 12:04 PM	0.10	83.50
000690	Review e-mail from Stavros Gavrilidis re Target Canada's Sale Struggles Exposes Weak Market - 4:03 pm	0.10	83.50
000690	Prepare e-mail to Sharon Strosberg, Jacqueline Horvat, Dan Dimovski and Steve Gavrilidis re Target Canada's Sale Struggles Exposes Weak Market - 12:51 pm	0.10	83.50
000690	Prepare e-mail to Steve Gavrilidis re Target Canada's Sale Struggles Exposes Weak Market - 3:25 pm	0.10	83.50
000690	Review e-mail from Jonathan Bell re written submissions of RioCan and KingSett - 4:02 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re documents provided re claim guide - 12:35 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re claims package - 12:35 pm	0.10	83.50
000690	Review e-mail from Jesse Mighton re endorsement of Justice Morawetz - 4:18 pm	0.10	83.50
000690	Preparation for and attendance at PFAC members meeting; notes to file; ongoing review of Monitor's report; telephone calls to Richard Swan and Lou Brzezinski; telephone conference with Lou Brzezinski and Alex Teodorescu re information requests to be directed through consultative committee; attendance at PFAC teleconference	5.50	4,592.50
000690	Review e-mail from Dan Dimovski re letter from PFAC legal and Friday's Conference Call - 2:58 am	0.10	83.50
000690	Prepare e-mail to Dan Dimovski re claims packages - 10:42 am	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re letter from PFAC legal and Friday's conference call	0.10	83.50
000690	Review of PFAC members teleconference notes; preparation of standard form language for inclusion in proof of claim forms for PFAC members; conference with Dave Adams re accounting issues concerning PFAC accounting	2.50	2,087.50
000690	Review of meeting notes; e-mails to Dan Dimovski and Steve Gavrilidis re preparation of generic proof of claim for PFAC members	0.40	334.00
000690	Prepare e-mail to Dan Dimovski and Steve Gavrilidis re Proofs of Claim - 5:23 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re PFAC Supplement to Legal Guide and Claims Total Spreadsheet and other claims documents - 7:31 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re PFAC Supplement to Legal Guide and Claims Total Spreadsheet & other claims documents	0.10	83.50
000690	Prepare e-mail to Steve Gavrilidis re PFAC Supplement to Legal Guide and Claims Total Spreadsheet & other claims documents-recall previous emails	0.10	83.50
000690	Review e-mails from Rachel Luther re disclaimer prior to FAB meetings - 9:51 am & 1:02 pm	0.20	167.00
000690	Review e-mail from Dan Dimovski re Proofs of Claim - 2:26 am	0.10	83.50
000690	Review e-mail from Ian Manning re Target Franchisee Claim - further to conversation - 4:41 pm	0.10	83.50
000690	Review e-mail from Suhans Thaleshvar re Disclaimer prior to FAB meetings - 3:21 pm	0.10	83.50
000690	Teleconference with Ian Manning	1.40	1,169.00
000690	Follow up letter of instructions to PFAC members re proof of claim	1.00	835.00
000690	Review e-mail from Steve Gavrilidis re Target Franchisee Claim - further to conversation - 11:55 am	0.10	83.50
000690	Review e-mail from Robert Carson re motion record of the applicants for an extension of the stay period returnable August 14, 2015	0.10	83.50
000690	Preparation of further guides for PFAC members; proof of claim filings; providing answers to numerous questions of categories of damages claims; preparation of further proof of claim format guide	2.00	1,670.00

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Review e-mail from Rafik Ramadan re attention: Greg Karpel (proof of claim target 3739) - 1:07 am	0.10	83.50
000690	Preparation of questions and answers on proof of claim form; e-mails to Steve Gavrilidis and accountants; conference with Jacqueline Horvat re matters to be directed to consultative committee; telephone call from Dan Dimovski; brief meeting with Dan Dimovski re authorization and direction for payment of invoice; discussing matters to be dealt with at August 12, 2015 hearing	1.80	1,503.00
000690	Review e-mail from Ian Manning re Target Pharmacy Franchisee Loss Claim - 5:23 pm	0.10	83.50
000690	Review e-mail from Jesse Mighton re Nineteenth Report of the Monitor - 8:04 pm	0.10	83.50
000690	E-mail to Ian Manning with answers to questions on completion of proofs of claim; review of 19th Monitor's report; memo to PFAC executive re meeting; letter to Goodmans/Monitor re payment of invoice	1.50	1,252.50
000690	Review e-mails from Ian Manning re Target Pharmacy Franchisee Claim - Queries - 10:18 am & 5:38 pm	0.20	167.00
000690	Review e-mail from Ian Manning re Target Pharmacy Franchisee Claim - Queries - 12:47 pm	0.10	83.50
000690	Review e-mail from Jesse Mighton re Motion August 14, 2015 - 1:45 pm	0.10	83.50
000690	Review e-mail from Dan Dimovski re Queries - 6:08 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re Supporting Documents - 6:26 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re supporting documents 2/3 - 11:42 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re e-mail 3 of 3 - 11:57 pm	0.10	83.50
000690	Review e-mail from Charlie Scerbo re queries - 11:06 pm	0.10	83.50
000690	Review e-mail from Mel Solmon re Motion August 14, 2015 - 1:47 pm	0.10	83.50
000690	Meeting with PFAC Executive Steve Gavrilidis and Dan Dimovski in person and Charlie Scerbo by conference telephone call; ongoing discussion on contents of proofs of claims; preparation of further advice and directions for PFAC members; letter to Monitor's counsel re account and directions for payment	3.50	2,922.50
000690	E-mails to Lad Kucis re prescription customers value of claims	0.20	167.00
000690	Review e-mail from Dan Dimovski re Queries - 1:16 pm	0.10	83.50
000690	Review e-mail from Lad Kucis re Attention Greg Karpel (part 2 proof of claim T3739) - 1:01 pm	0.10	83.50
000690	Review e-mail from Charlie Scerbo re spreadsheet on service levels - 1:01 pm	0.10	83.50
000690	Review e-mail from Ian Manning re Target Claim - Approach Guidance - 10:15 pm	0.10	83.50
000690	Prepare e-mail to Ian Manning re approach guidance - 12:23 pm	0.10	83.50
000690	Review of further filings; notes to Ian Manning, Steve Gavrilidis and Dan Dimovski and Charles Scerbo re proof of loss directions	1.00	835.00
000690	Review e-mail from Robert Carson re order of Justice Newbould dated August 14, 2015 extending the stay period - 8:08 am	0.10	83.50
000690	Review e-mails from Steve Gavrilidis re approach guidance - 10:58 am & 3:07 pm	0.20	167.00
000690	Review e-mails from Ian Manning re Approach Guidance - 2:12 & 10:18 pm	0.20	167.00
000690	Review e-mail from Dan Dimovski re update - 10:42 pm	0.10	83.50
000690	Review e-mail from Dan Dimovski re Target Claim on rebates - PFAC letter and documentation - 11:01 pm	0.10	83.50
000690	Review e-mails from Shamsheer Mahil re draft claim - 4:19 & 4:20 pm	0.10	83.50
000690	Ongoing review of Target matters	1.00	835.00
000690	Review e-mail from Dan Dimovski re To PFAC Representatives - 8:05 pm	0.10	83.50
000690	Review e-mail from Jonathan Bell re supplemental written submissions and book of authorities of RioCan and KingSett for the Monitor's Approval Motion - 3:13 pm	0.10	83.50
000690	Review e-mail from Rahim Rajan re info - 11:36 am	0.10	83.50
000690	Review e-mail from Christine Jackson re post-filing franchisee financial statements - 9:55 am	0.10	83.50
000690	Review e-mails from Kleo Dimopoulos re KMD Pharmacy Inc./Kleoboulos Dimopoulos Proof of Claim - 9:39 & 9:42 am	0.10	83.50
000690	Review e-mail from Michelle Moslim re T-3524 statements of claims - 9:46 pm	0.10	83.50
000690	Prepare e-mail to Dan Dimovski, Steve Gavrilidis and Charles Scerbo re request for list of pharmacists who have filed claims to date - 9:37 am	0.10	83.50
000690	Prepare e-mail to Dan Dimovski, Steve Gavrilidis and Charles Scerbo re Proof of claims received to date - 10:06 am	0.10	83.50
000690	Prepare e-mail to Ian Manning re request for list of proofs of claims file to date - 12:35 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re attention: Greg Karpel (my proof of claim Target 3739) - 12:37 pm	0.10	83.50
000690	Review e-mail from Milan Tam re claim package for T-3663 Pickering, ON - 10:49 am	0.10	83.50
000690	Review e-mail from Amr Farhali re T-3509 Nanaimo Claim - 1:36 am	0.10	83.50
000690	Review e-mail from Dan Dimovski re Important - PFAC members proof of claim update - 4:53 pm	0.10	83.50
000690	Review e-mail from Dan Dimovski re Direction on T Pharmacy Ltd. Debt to McKesson and Target - 8:34 pm	0.10	83.50
000690	Review e-mail from Olamarie Dini re Target T-3510 draft - 3:40 pm	0.10	83.50
000690	Review e-mail from Azhar Omarjee re claims form - 11:52 pm	0.10	83.50
000690	Correspondence with PFAC executives Dan Dimovski, Steve Gavrilidis, Charles Scerbo re update report on proof of claims; report on status of process; communications with Ian Manning, Dan Edward re issues in proofs of claim filed by them	1.50	1,252.50
000690	Review e-mails from Ross Anfusio re Important - PFAC members proof of claim update - 12:54 & 10:12 am	0.20	167.00
000690	Review e-mail from Dan Dimovski re Important - PFAC members proof of claim update - 10:11 pm	0.10	83.50
000690	Review e-mail from Dan Dimovski re [members-PFAC] Let's do this - 10:35 pm	0.10	83.50
000690	Review e-mail from Shadi Alghotti re Proof of Claim form against Target Canada (Target Pharmacy T3706 London ON - Masonville Place) - 1:01 am	0.10	83.50
000690	Review e-mail from Dan Dimovski re PFAC proof of claim - 8:51 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re Appendage to Claim - 11:32 pm	0.10	83.50
000690	Review e-mail from Gigi Olalia re T-3510 claim form - 10:22 am	0.10	83.50
000690	Review e-mail from Gigi Olalia re Dini Pharmacy Inc T-3510 - 8:39 am	0.10	83.50
000690	Prepare e-mail to Milan Tam re Claim Package for T-3663 Pickering, ON - 9:34 am	0.10	83.50
000690	Prepare e-mail from Gigi Olalia re Dini Pharmacy Inc T-3510 - 9:42 am	0.10	83.50

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Conferring with PFAC and internally re arranging conference for Proof of Claim process with one week to deadline	1.00	835.00
000690	Review e-mail from Azhar Omarjee re Att Greg Karpel - Claim for Azli Pharmacy Inc. - 11:48 pm	0.10	83.50
000690	Review e-mail from Ramez Rezkalla re Target 7001 - draft impact statement - 11:15 pm	0.10	83.50
000690	Review e-mail from Angel/Marissa Panganiban re Proof of Claim - 2341082 Ontario Ltd/Marissa Panganiban Target 3767 - 8:46 pm	0.10	83.50
000690	Review e-mails from Steve Gavrilidis re proof of claim template with categories - 1:05, 3:31, 4:28 & 5:03 pm	0.40	334.00
000690	Review e-mail from Ian Manning re proof of claims template with categories - 4:58 & 5:26 pm	0.20	167.00
000690	Review e-mail from Target Canada Claims re confirmed receipt of the proof of claims - 4:15 pm	0.10	83.50
000690	Review e-mail from Target Canada Claims re Target Pharmacy 3617/Shamsher Mahil Claim 1 of 2 - 4:09 pm	0.10	83.50
000690	Prepare e-mail to Steve Gavrilidis, Dan Dimovski and Charles Scerbo re Draft Proof of Claim Form with categories - 12:16 & 1:22 pm	0.20	167.00
000690	Prepare e-mail to Steve Gavrilidis re Appendage to Claim - 12:21 pm	0.10	83.50
000690	Prepare e-mail to Dan Dimovski re Draft Proof of Claim Form with categories - 12:24 pm	0.10	83.50
000690	Preparation for and attendance at conference telephone call PFAC executives, Ian Manning and Dan Edward re proof of claim deadline and contents; providing further directions on preparation of proof of claim forms; draft report to court	2.50	2,087.50
000690	Review e-mail from Dan Edward re 2 questions for you - 10:19 am	0.10	83.50
000690	Review e-mail from Ian Manning re Proof of Claim Template with Categories - 12:30 am	0.10	83.50
000690	Prepare e-mail to Ian Manning, Steve Gavrilidis and Dan Dimovski re Proof of Claim Template with Categories - 10:46 am	0.10	83.50
000690	Prepare e-mail to Dan Edward re 2 questions for you - 11:22 am	0.10	83.50
000690	Prepare e-mail to Ramez Rezkalla and Steve Gavrilidis re Target 7001 - Draft Impact Statement - 5:04 pm	0.10	83.50
000690	Prepare e-mail to PFAC Executives re Target 7001 (Niagara Falls) - Claim Package - 12:37 pm	0.10	83.50
000690	Review e-mail from John Tang re Target Pharmacy claim for John Tang Holdings Ltd. - 11:08 pm	0.10	83.50
000690	Review e-mail from Raj Sharma re Target Proof of Claim (T-3575) - 11:31 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re revised claim - 6:04 pm	0.10	83.50
000690	Review e-mail from Craig Fitzgerald re target claim - impact statement - 3:23 pm	0.10	83.50
000690	Review e-mail from Hany Ali re target claim - 1:39 pm	0.10	83.50
000690	Prepare e-mail to Craig Fitzgerald re Target Claim - impact statement - 3:53 pm	0.10	83.50
000690	Prepare e-mail to Paul Stoyan and Jeff Rosekat re Competition Hearing - 4:50 pm	0.10	83.50
000690	Ongoing review and preparation re proof of claim materials	1.50	1,252.50
000690	Review e-mail from Dave Vyas re Proof of Claim - 10:48 am	0.10	83.50
000690	Review e-mail from Rahim Rajan re Rahim Rajan Proof of Claim - 1:02 pm	0.10	83.50
000690	Review e-mail from Rachel Luther re Proof of claim - 1:56 pm	0.10	83.50
000690	Review e-mail from Dan Muzyk re Target Claim T-3749 D.J. Muzyk Drugs Ltd. - 2:07 pm	0.10	83.50
000690	Review e-mail from Karen Moak re Karen Moak re Midtown Apothecary Ltd. Claim - 3:34 pm	0.10	83.50
000690	Review e-mail from Charles Scerbo re Personal Impact Statement - 6:59 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re Target Entity missing - 11:18 pm	0.10	83.50
000690	Review e-mail from Charles Scerbo re claim and personal impact statement - 7:19 pm	0.10	83.50
000690	Prepare e-mail to Charles Scerbo re claim and personal impact statement - 8:06 am	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re Target Entity missing - 9:34 am	0.10	83.50
000690	Review e-mail from Suhas Thaleshvar re revised Target Proof of claim T-3564 - 3:24 pm	0.10	83.50
000690	Review e-mail from Banit Budhiraja re proof of claim T-3608 - 3:29 pm	0.10	83.50
000690	Review e-mail from Suhas Thaleshvar re Target Claim - Suhas Thaleshvar T-3564 revised	0.10	83.50
000690	Review e-mail from Delia Brereton re Proof of Claim from Delia Brereton T-3677 Target Pharmacy Sudbury - 4:29 pm	0.10	83.50
000690	Review e-mail from Delia Brereton re proof of fax received from claim from Target Pharmacy T-3677 Delia Brereton - 5:37 pm	0.10	83.50
000690	Review e-mail from Ramez Rezkalla re final Proof of Claim for T-7001 - 10:38 pm	0.10	83.50
000690	Review e-mail from Shimaa Abdelaziz re Target -3648 Proof of Claim - 12:04 am	0.10	83.50
000690	Review e-mail from Dave Vyas re Target Claim v2 with new entity - 9:07 am	0.10	83.50
000690	Review e-mails from Rajesh Sareen re Target Pharmacy T-3759 claim - 9:19 am & 12:32 pm	0.20	167.00
000690	Review e-mail from Luay Khaled re Target Pharmacy #3646 Proof of Claim - 8:08 pm	0.10	83.50
000690	Review e-mail from Kleo Dimopoulos re Proof of Claim Target Pharmacy 3744 - 9:13 pm	0.10	83.50
000690	Review e-mail from Ian Manning re Target Claim - Pre-filing amount - 2:30 & 7:49 pm	0.10	83.50
000690	Review e-mail from Bowen Chen re Target Pharmacy T-3639 claim - 4:40 pm	0.10	83.50
000690	Review e-mail from Muhammad Amar re proof of claim - 6:51 pm	0.10	83.50
000690	Review e-mail from Usama Mazen re Target Claim - Noor Pharmacy - 10:13 pm	0.10	83.50
000690	Prepare e-mail to Rajesh Sareen re Target Pharmacy 3759 claim - 9:57 am	0.10	83.50
000690	Review e-mail from Nazih Malak re Target Pharmacy T-3566 Claim - 12:16 am	0.10	83.50
000690	Review e-mail from Georgina Donyina re Proof of Claim - 2:52 am	0.10	83.50
000690	Review e-mails from Dan Dimovski re Urgent - PFAC President Letter - 3:40 & 3:48 am	0.20	167.00
000690	Review e-mail from Enrico Perrotta re Target Pharmacy T-3565 Claim - 9:09 am	0.10	83.50
000690	Review e-mail from Alpesh Kansara re submission of Target Claim - 9:20 am	0.10	83.50
000690	Review e-mail from Enrich Co re Target North Bay Proof of Claim - 10:42 am	0.10	83.50
000690	Review e-mail from Chandra Erant re proof of claim against Target Canada Entities - Hasmitha Pharmacy Ltd. Target T-3760 - 11:23 am	0.10	83.50
000690	Review e-mail from Rafik Ramadan re Target Claim for T-3739 - 11:26 am	0.10	83.50

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Review e-mail from Emmanuel Agoye re Proof of Claim by Glofam Pharmacy Against Target Entities - 11:46 am	0.10	83.50
000690	Review e-mail from Ian Manning re Target Claim Submission (Store Number Revision) - 11:50 am	0.10	83.50
000690	Review e-mail from Ali Zgheib re Target Claim T-3538 - 11:32 & 11:48 am	0.10	83.50
000690	Review e-mail from Alykhan Alladina re Target Claim T-3690 - 12:14 pm	0.10	83.50
000690	Review e-mails from Steve Gavrilidis re Proof of Claim for T Pharmacy Ltd-SG-DD - 12:44, 1:10 & 1:46 pm	0.30	250.50
000690	Review e-mail from David Lee re Target Claim - 12:47 pm	0.10	83.50
000690	Review e-mail from Shamim Asif re Target Pharmacy T-3572 Claim - 12:44 pm	0.10	83.50
000690	Review e-mails from Navraj Brar re Proof of Claim T-3609 Centrepoint Pharmacy Target Claim - 1:05 & 1:12 pm	0.20	167.00
000690	Review e-mail from Craig Fitzgerald re KCS Pharmacy Inc Claim - 1:15 pm	0.10	83.50
000690	Review e-mail from John Tang re Target Pharmacy Claim for John Tang Holdings Ltd. - 1:16 pm	0.10	83.50
000690	Review e-mails from Raed Daras re Target Pharmacy #3628 claim package - 1:37 & 2:01 pm	0.20	167.00
000690	Review e-mail from Dan Edward re Missing debtor on claim form - 1:30 pm	0.10	83.50
000690	Review e-mails from Solymar Galindo re Target Claim - 1:57, 3:22 & 4:06 pm	0.30	250.50
000690	Review e-mail from Jesse Mighton re Target Canada Pharmacies confirmations - 2:04 pm	0.10	83.50
000690	Review e-mail from Jesse Mighton re Monitor confirms proof of claims will be processed - 2:05 pm	0.10	83.50
000690	Review e-mail from Ian Manning re concerns about confirmation of proof of claims - 2:17 pm	0.10	83.50
000690	Review e-mail from Anthony Salerno re Homestead Health-Target Pharmacy T-3655 - 2:46 pm	0.10	83.50
000690	Review e-mail from Zubair Ahmed re Target 3658 (Ahmad Pharmacy Ltd) - 3:58 pm	0.10	83.50
000690	Review e-mails from Ahmed Nofal re Target Pharmacy 3761 Proof of Claim - 3:44 & 4:47 pm	0.20	167.00
000690	Review e-mail from Khalil Rahman re Corrected/revised proof of claim form T-3669 - 4:29 pm	0.10	83.50
000690	Review e-mails from Rupy Malhi re Target Pharmacy 3617/Shamsher Mahil Claim updated - 4:16 & 4:19 pm	0.20	167.00
000690	Review e-mail from Khalil Rahman re Proof of Claim - 4:07 pm	0.10	83.50
000690	Prepare e-mail to Dan Dimovski and Steve Gavrilidis re Urgent Update - PFAC President Letter - 9:19 am	0.10	83.50
000690	Review e-mail from Hassan Lalani re Claim Form - 4:33 pm	0.10	83.50
000690	Review e-mail from Dan Edward re claim form Lalani Rx - 4:48 pm	0.10	83.50
000690	Review e-mail from Luay Khaled re Target Pharmacy 3646 claim - 4:44 pm	0.10	83.50
000690	Review e-mail from Ian Manning re At the Deadline Submissions - 6:29 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re Urgent Update - PFAC President letter - 7:32 pm	0.10	83.50
000690	Review e-mails from Michelle Moslim re T-3524 Statement of Claims - 7:48 & 10:16 pm	0.20	167.00
000690	Review e-mail from Dactin Tran re T-3754 - 7:59 pm	0.10	83.50
000690	Review e-mails (series of 7) from Jesse Mighton re Monitor's Intercompany Claims Report	0.10	83.50
000690	Prepare e-mail to Steve Gavrilidis re Urgent Update - PFAC President Letter - 9:20 pm	0.10	83.50
000690	Telephone conference with Dan Edwards	0.30	250.50
000690	Telephone conference with Dan Dimovski and Steve Gavrilidis	0.30	250.50
000690	Preliminary review of 20th Report of the Monitor; note to PFAC re report on pharmacy related claim:	2.00	1,670.00
000690	Conference with Ian Manning advice that Manning completing the last 4 of 65 proof of claims dealing also with technology issues	0.30	250.50
000690	Prepare e-mail to Ian Manning re Target Claim - Pre-filing amount - 10:03 am	0.10	83.50
000690	Prepare e-mail to Muhammad Amar re proof of claim - 10:40 am	0.10	83.50
000690	Prepare e-mail to Ian Manning re pre-filing amount - 10:41 am	0.10	83.50
000690	Prepare e-mail to Ian Manning, Steve Gavrilidis, Dan Dimovski and Dan Edward re proof of claim T-3739 - 12:18 pm	0.10	83.50
000690	Prepare e-mail to Steve Gavrilidis re delivery of proof of claim - 12:55 pm	0.10	83.50
000690	Prepare e-mail to Alan Mark, Melaney Wagner and Jesse Mighton re Target Canada Pharmacy (Ontario) Corp. - 1:46 pm	0.10	83.50
000690	Prepare e-mail to Ian Manning and Harv Takhar re confirmation from the Monitor - 2:30 pm	0.10	83.50
000690	Prepare e-mail to Solymar Galindo and Steve Gavrilidis re submission of claim T-7002 - 2:42 pm	0.10	83.50
000690	Prepare e-mail to Michael Whitcombe re cost of mediation - 2:57 pm	0.10	83.50
000690	Lengthy telephone conference with Marina Strauss re Monitor's report	0.40	334.00
000690	Review of 20th Monitor's report; e-mails to Steve Gavrilidis, Dan Dimovski, Wallace Liang reporting on developments; continuing preparation of report to court on status of pharmacist claim:	1.50	1,252.50
000690	Review e-mail from Neil Grewal re Target Claim 2235812 Ontario Inc - 8:59 am	0.10	83.50
000690	Review e-mails from Dactin Tran re Target 3754 - 10:57 am & 2:06 pm	0.20	167.00
000690	Review e-mail from Target Canada Claims re Target Pharmacy claim for John Tang Holdings Ltd - 12:12 pm	0.10	83.50
000690	Review e-mail from Jesse Mighton re Monitor's Submissions re Motion Returnable July 30, 2015 - 4:02 pm	0.10	83.50
000690	Review e-mail from Jesse Mighton re Monitor's Submissions re Motion returnable July 30, 2015	0.10	83.50
000690	Review e-mail from Dan Dimovski re Target's retreat tactics raise question about CCAA - The Globe and Mail - 8:18 pm	0.10	83.50
000690	Review e-mail from Milan Tam re : Claim amendment for store T-3663 - 9:31 pm	0.10	83.50
000690	Review e-mail to Rahim Rajan re Target Claim question - 10:32 pm	0.10	83.50
000690	Review e-mail from Gigi Olalia re Dini Pharmacy Inc T-3510	0.10	83.50
000690	Review e-mail from Milan Tam re Submission claim info - 10:39 pm	0.10	83.50
000690	Review e-mail from Karen Moak re Revised Claim - Midtown Apothecary Ltd. - 10:39 pm	0.10	83.50
000690	Review e-mail from Shadi Alghouti re 10:43 pm	0.10	83.50
000690	Review e-mail from Mike Wilson re Target Pharmacy 3728 Claim - 10:48 pm	0.10	83.50
000690	Review e-mail from Glenn Rodrigues re Proof of Claim - 11:06 pm	0.10	83.50
000690	Review e-mail from Target Canada Claims re Target Proof of Claim - Suhas Thaleshvar T-3564 - 11:07 pm	0.10	83.50
000690	Review e-mail from Nazih Malak re Claim submitted - 11:36 pm	0.10	83.50
000690	Review e-mail from Kleo Dimopoulos re PFAC Claim - 11:37 pm	0.10	83.50

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Review e-mail from Ramez Rezkalla re Claim for Target 7001 - 11:40 pm	0.10	83.50
000690	Review e-mail from Graham Foster re Target Pharmacy 3698 Claim - 11:48 pm	0.10	83.50
000690	Prepare e-mail to Dan Dimovski, Steve Gavrilidis and Charles Scerbo re Proof of Claims List PFAC Members using Ian Manning to file - 4:19 pm	0.10	83.50
000690	Prepare e-mail to Steve Gavrilidis and Dan Dimovski re Target's retreat tactics raise questions about CCAA - The Globe and Mail - 4:07 pm	0.10	83.50
000690	Prepare e-mail to Dactin Tran re Target 3754 - 1:48 pm	0.10	83.50
000690	Review e-mail from Raj Sharma re Please confirm submissions of Proof of Claim - 12:01 ar	0.10	83.50
000690	Review e-mail from Charles Scerbo re Court filing - 12:11 am	0.10	83.50
000690	Review e-mails from Suhas Thaleshvar re Please Confirm Submissions of Proof of Claim - 12:17, 12:18 & 8:12 am	0.30	250.50
000690	Review e-mail from Muhammad Asif re Claim Submission - 1:24 am	0.10	83.50
000690	Review e-mail from Craig Fitzgerald re Target T-3766 Claim and Impact Statement with pics (KCS Pharmacy Inc) 3:28 am	0.10	83.50
000690	Review e-mail from Michelle Moslim re T-3524 - 6:49 am	0.10	83.50
000690	Review e-mail from Trent White re 3650 Documentation - 7:53 am	0.10	83.50
000690	Review e-mail from Target Canada Claims re receipt of claim T-3646 - 9:54 am	0.10	83.50
000690	Review e-mails from Vijay Sarma re Signed Proof of Claim T-3636 - 10:13 & 10:16 am	0.20	167.00
000690	Review e-mail from Harv Takhar re Claim Target #3623	0.10	83.50
000690	Review e-mail from Mike Wilson re Target pharmacy 3728 Claim - 10:29 am	0.10	83.50
000690	Review e-mail from Ali Zgheib re Please confirm submissions of Proof of Claim - 11:30 ar	0.10	83.50
000690	Review e-mail from Target Canada Claims re receipt acknowledged Target Pharmacy T-3565 claim - 11:42 am	0.10	83.50
000690	Review e-mail from Dan Edward re Proof of Claim required by certain stores to lawyer - 11:45 ar	0.10	83.50
000690	Review e-mail from Shamim Asif re Confirmation of claim submission - 11:59 am	0.10	83.50
000690	Review e-mail from Target Canada Claims re resubmission of Target Claim - 12:10 pm	0.10	83.50
000690	Review e-mail from Ahmed Samy re Final Package - 9:02 am	0.10	83.50
000690	Review e-mail from Michelle Mack re Claim package for MM Pharma Services Inc. - 12:20 pm	0.10	83.50
000690	Review e-mail from Trevor Russell re TR Pharmacy Ltd. Claim - 1:57 pm	0.10	83.50
000690	Review e-mail from Rahim Rajan re confirm submission of Proof of Claim - 2:43 pm	0.10	83.50
000690	Review e-mail from Masoud Majlesi re Confirmation of the claim sent - 2:49 pm	0.10	83.50
000690	Review e-mail from Sheldon Parsons re T-3624 Red Deer Pharmacy claim - 3:01 pm	0.10	83.50
000690	Review e-mail from Dan Dimovski re Target's retreat tactics raise questions about CCAA - The Globe and Mail - 5:00 pm	0.10	83.50
000690	Review e-mail from Target Canada Claims - 5:48 pm	0.10	83.50
000690	Review e-mail from Dan Dimovski re Proof - Generic Rebates Exist - 8:00 pm	0.10	83.50
000690	Review e-mail from Neil Grewal re Target Claim T-3666 - 10:33 pm	0.10	83.50
000690	Review e-mail from Emmanuel Agoye re Submission of Proof of claim - 11:36 pm	0.10	83.50
000690	Prepare e-mail to Dan Dimovski and Steve Gavrilidis re Target's retreat tactics raise questions about CCAA - The Globe and Mail - 9:39 am	0.10	83.50
000690	Review e-mail from Alpesh Kansara re corrected claim submitted on August 31, 2015 - 9:14 ar	0.10	83.50
000690	Review e-mail from Shima Abdelaziz re Target-3648 proof of claim - 1:51 am	0.10	83.50
000690	Review e-mail from Nazmuddin Dholasania re Submission of Claim - 12:57 am	0.10	83.50
000690	Review e-mail from Dan Muzyk re TGT claim verification - 10:14 am	0.10	83.50
000690	Review e-mail from Usama Mazen re Target Claim - 12:21 pm	0.10	83.50
000690	Review e-mail from Rahim Rajan re Proof of Loss Claim for Target Pharmacy T-3737/S&R Pharmacy Inc./Rahim Rajan - 2:29 pm	0.10	83.50
000690	Review e-mail from Muhammad Asif re Claim T-7012 - 10:10 & 10:27 pm	0.20	167.00
000690	Review e-mail from (1:04 a.m.) Kulvinder Kang Target Pharmacy Store no. 3557	0.10	83.50
000690	Review e-mail from (11:43 a.m.) Suhas Thaleshvar to Monitor requesting receipt of v2 of proof of claim	0.10	83.50
000690	Conferring with Ian Manning and Dan Edwards	0.30	250.50
000690	Review of proof of claim filed by Edward and Manning LLP Chartered Accountants	0.40	334.00
000690	Review e-mail from Suhas Thaleshvar re Target Claim - Suhas Thaleshvar T3564 revised - 12:00 pm	0.10	83.50
000690	Review e-mail from Jesse Mighton re Draft Amending Order re Objections Bar Date - 10:06 ar	0.10	83.50
000690	Review e-mail from Target Canada Claims re Target Claim - Suhas Thaleshvar T3564 revised - 5:56 pm	0.10	83.50
000690	Review e-mail from Jonathan Bell re letter to Justice Morawetz re enclosing the reply submissions of RioCan and KingSett for the Monitor's approval motion - 3:11 pm	0.10	83.50
000690	Telephone call to Gayle Rubinstein, message left; telephone call to Monitor (Greg Karpel and Stephen Ferguson); update on reports of Target Pharmacists	1.50	1,252.50
000690	Internal discussions; notes to Greg Karpel of Monitor re list of Target Pharmacy claims and follow up on procedural problems relating to such claims; review of reply submissions of RioCAN and Kingsett re approval of Monitor's reports and activities	0.90	751.50
000690	Review e-mail from Stephen Ferguson re Pharmacy Claims - 3:55 pm	0.10	83.50
000690	Telephone conferences with Stephen Ferguson discussing preliminary comments of Monitor on Pharmacist Proof of Claims; report to PFAC	0.80	668.00
000690	Prepare e-mail to Stephen Ferguson re Pharmacy Claims - 6:05 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re Proof of Claim - T Pharmacy Ltd. Stavros Gavrilidis and Dan Dimovski - 3:36 pm	0.10	83.50
000690	Review e-mail from Steve Gavrilidis re Greg Karpel re Proof of Claim - T Pharmacy Ltd. - 10:34 pm	0.10	83.50
000690	Prepare e-mail to Steve Gavrilidis re Greg Karpel re Proof of Claim - 10:52 am	0.10	83.50
000690	Review e-mail from Stephen Ferguson re listing of all claims received by non-Quebec Pharmacy Franchisees - 9:50 am	0.10	83.50

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Review e-mail from Steve Gavrilidis re Target Pharmacist claim - 9:09 pm	0.10	83.50
000690	Review and update re Target Pharmacy Claims; letters to Monitor re pharmacy claim missed through inadvertence e-mails to and from Edwards and Manning and Steve Ferguson; meeting with Alexandra Teodorescu consultative committee and matters on which it could assist Target pharmacists	2.00	1,670.00
000690	Review e-mail from Jesse Mighton re Amending order and endorsement - 2:41 pm	0.10	83.50
000690	Prepare e-mail to Steve Gavrilidis re Target Pharmacist Claim - 9:55 pm	0.10	83.50
000690	Review e-mail from Stephen Ferguson re Target Pharmacist Claim - 9:22 am	0.10	83.50
000690	Review e-mail from Dan Edward re Target Pharmacist claim - 10:45 am	0.10	83.50
000690	Review e-mail from Janis Balvers re CCAA Proceedings of Target Canada Co. et al - 11:19 am	0.10	83.50
000690	Prepare e-mails to Stephen Ferguson re Assignment of Claim - 2:11 pm & 2:59 pm	0.20	167.00
000690	Prepare e-mail to Delia Brereton re Delia Brereton Claim against Target Entities - 11:34 am	0.10	83.50
000690	Review e-mail from Jessica Walters re Delia Brereton Claim against Target Entities - 10:51 am	0.10	83.50
000690	Review e-mail from Delia Brereton re proof of fax received for claim from Target Pharmacy T-3677 Delia Brereton - 11:34 am	0.10	83.50
000690	Retainer of Delia Brereton; review of letter of request; telephone call to Delia Brereton; preparation of draft retainer letter; telephone call to Jessica Walter; telephone call to and letter to Target Monitor	0.70	584.50
000690	Telephone conference with Jasminka Kalajdzic re class proceeding issues relating to CCAA; telephone call to Richard Swan; telephone call to Blaney McMurtry re status and conduct of proceeding;	1.50	1,252.50
000690	Review e-mail from Stephen Ferguson re Assignment of claim - 2:34 pm	0.10	83.50
000690	Review e-mail from Janis Balvers re notice of appearance - 3:57 pm	0.10	83.50
000690	Review e-mail from Jessica Walters re Delia Brereton Claim against Target Entities - 11:57 am	0.10	83.50
000690	Review of Alvarez & Marsal website; update report on status	1.50	1,252.50
000690	Teleconference with Gayle Rubenstein and Jesse Mighton; review and preparation of replacement report and account; report to PFAC	2.00	1,670.00
000690	Review e-mail from Shamsher Mahil re Claim against Target Canada - 4:18 pm	0.10	83.50
000690	Prepare e-mail to Shamsher Mahil and Dan Dimovski re Claim against Target Canada - T3617 - 10:37 am	0.10	85.00
000690	E-mails to and from Delia Brereton; preparation of final form of retainer and authorization and direction re payment	0.70	595.00
000690	Review e-mail from Jessica Walters re Delia Brereton claim against Target Entities - 1:44 pm	0.10	85.00
000690	Review e-mail from Delia Brereton re request to review and return document - 3:59 pm	0.10	85.00
000690	Updating research on claims	2.50	2,125.00
000690	Review of financing and security arrangements; report to Delia Brereton and Nickel Basin's counsel	1.00	850.00
000690	Review e-mail from Nazih Malak re address update - 3:00 pm	0.10	85.00
000690	Review of Nickel Basin security documentation; telephone calls to Nickel Basin lawyer and client; preparation of reports	0.70	595.00
000690	Review e-mail from Rupy Malhi re Claim Against Target Canada - T3617	0.10	85.00
000690	Review of website re developments in Target proceeding; updating report to court (affidavit of Gavrilidis)	1.50	1,275.00
000690	Review of CCAA practices; draft background document for Harvey Strosberg and Sharon Strosberg re funding arrangements for CCAA proceedings; conference with Sharon Strosberg and Harvey Strosberg discussing firm commitment to representation to pharmacists in Claims Adjudication Process	3.00	2,550.00
000690	Prepare e-mail to PFAC Executives re request for conference call - 6:17 pm	0.10	85.00
000690	Review e-mail from Jesse Mighton re order on consent - 6:00 pm	0.10	85.00
000690	Review e-mail from Steve Gavrilidis re draft affidavit - 3:30 pm	0.10	85.00
000690	Review e-mail from Charles Scerbo re conference call - 4:21 pm	0.10	85.00
000690	Draft affidavit and letter to PFAC; revised memo re salvage cost issue	1.40	1,190.00
000690	Conference with Sharon Strosberg; telephone conference with PFAC Executive; follow up letter to PFAC on salvage or charging order; and future conduct of Claims Adjudication Process	2.50	2,125.00
000690	Review e-mail from Jesse Mighton re Extension of Notice of Objections Bar date - 5:15 pm	0.10	85.00
000690	Review e-mail from Jesse Mighton re Employee Trust Claims Procedure Order - 4:23 pm	0.10	85.00
000690	Telephone call to Dan Dimovski re update on PFAC decision; briefing of pharmacists	0.50	425.00
000690	Review e-mail from Stephen Ferguson re Charles Scerbo Drugs Ltd. - 1:47 pm	0.10	85.00
000690	Review e-mail from Shamsher Mahil re Claim against Target Canada - 5:50 pm	0.10	85.00
000690	Review e-mail from Gale Rubenstein re Pharmacist Representative Counsel account - 6:35 pm	0.10	85.00
000690	Prepare e-mail to Stephen Ferguson re Charles Scerbo Drugs Ltd. - 1:56 pm	0.10	85.00
000690	Prepare e-mail to Gale Rubenstein re Pharmacist Representative Counsel account - 2:37 pm	0.10	85.00
000690	Prepare e-mail to Shamsher Mahil re Claim against Target Canada - 10:18 pm	0.10	85.00
000690	Telephone call from Shamsher Mahil re request for retainer for future conduct of matter; note to file	0.50	425.00
000690	Review e-mail from Masoud Majlesi re updating the contact information - 1:23 pm	0.10	85.00
000690	Review e-mail from Mohamed Aly re Claim against Target Canada - 9:54 pm	0.10	85.00
000690	Review e-mail from Robert Carson re Motion Record of the Applicants (for an extension of the Stay Period) - 3:17 pm	0.10	85.00
000690	Review e-mail from Jesse Mighton re Monitor's Motion Record returnable October 30, 2015 - 5:07 pm	0.10	85.00
000690	Prepare e-mail to Sharon Strosberg, Steve Gavrilidis, Dan Dimovski and Charles Scerbo - 3:30 pm	0.10	85.00
000690	Review of file; preparation of notes re individual retainer; steps to be taken for pharmacists in claims adjudication process	3.00	2,550.00
000690	Review e-mail from Khalil Rahman re claim against Target Canada - 1:54 pm	0.10	85.00
000690	Review e-mail from Jesse Mighton re Monitor's Motion Record returnable October 30, 2015 - 2:47 pm	0.10	85.00
000690	Review e-mail from Gale Rubenstein re Pharmacist Representative Counsel account - 10:54 pm	0.10	85.00
000690	Review e-mail from Jesse Mighton re Monitor's Motion Record returnable October 30, 2015 - 4:20 pm	0.10	85.00
000690	Review e-mail from Jesse Mighton re List of Claims Arising through Subrogation or Assignment - 4:23 pm	0.10	85.00
000690	Review e-mail from Jesse Mighton re orders and endorsements - 1:17 pm	0.10	85.00
000690	Review e-mail from Steve Gavrilidis re It is with a heavy heart that I write to tell you... - 7:28 pm	0.10	85.00

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Review e-mails from Brad Max re Target CCAA claim pricing update for November - 10:30 am & 11:06 am	0.20	170.00
000690	Prepare e-mails to Brad Max re Target CCAA claim pricing update for November - 10:59 am & 12:32 pm	0.20	170.00
000690	File review; telephone conference with Wallace Liang re proposed course of action; further report to PFAC; telephone call to Lad Kucis; e-mails from and to Steve Gavrilidis re death of Pharmacist and continuation of claim; report and back grounder for PFAC	2.00	1,700.00
000690	Review e-mail from Steve Gavrilidis re It is with a heavy heart that I write to tell you... - 12:11 pr	0.10	85.00
000690	Letter to PFAC and PFAC members; reporting on claims adjudication process; note to Lad Kucis	0.30	255.00
000690	Review e-mail from Dan Edward re It is with a heavy heart that I write to tell you... - 11:58 ar	0.10	85.00
000690	Telephone conference with Lad Kucis re participation in claims adjudication proces:	0.40	340.00
000690	Review e-mail from Dan Dimovski re It is with a heavy heart that I write to tell you... - 12:24 pr	0.10	85.00
000690	Review e-mail from Khalil Rahman re Claim against Target Canada - 10:28 pm	0.10	85.00
000690	Review e-mail from Jesse Mighton re Extension of Notice of Objections Bar Date - 2:32 pr	0.10	85.00
000690	Prepare e-mail to Khalilur Rahman and PFAC re retainer - 9:14 am	0.10	85.00
000690	Review e-mail from Jesse Mighton re Motion Record of the Monitor returnable November 18, 2015 - 12:01 am	0.10	85.00
000690	Review e-mail from Jesse Mighton re Revised draft order for November 18 motion - 2:34 pr	0.10	85.00
000690	Review e-mail from (3:37 p.m.) Charles Scerbo re financial statements and not drawing a salary (cc. Edward and Manning)	0.10	85.00
000690	Review e-mail from (3:57 p.m.) Dan Edward to Charles Scerbo and William Sasso re quantifying the los:	0.10	85.00
000690	Preparation for and conduct of PFAC Executive teleconference outlining development:	1.50	1,275.00
000690	Prepare e-mail (2:22 p.m.) to PFAC Executive Committee (Gavrilidis, Dimovski and Scerbo) Privileged & Confidential Target re PFAC Claims Consultative Committee meeting arranged for December 2, 2015	0.10	85.00
000690	Prepare e-mail to (1:08 p.m.) Dan Edward re attendance at Oslers	0.10	85.00
000690	Review e-mail from (3:35 p.m.) Dan Edward	0.10	85.00
000690	Review e-mail from (10:56 a.m.) Dan Edward - confirm meeting at Oslers; re charging time for	0.10	85.00
000690	Conferring with counsel for Monitor, arranging meeting in Toronto; advice to Dan Edwards and Ian Manning; advice to PFAC; review and consideration of developments	1.50	1,275.00
000690	Notes to Consultative Committee; telephone conference with Lou Brzezinski; report to PFAC on developments	1.50	1,275.00
000690	Continuing work on consolidated claim; internal discussions	2.00	1,700.00
000690	Review e-mail from Anne Marie Harkin re Notice of Change of Lawyer - 10:27 am	0.10	85.00
000690	Telephone call from Jeff Rosekat; lengthy telephone conference reviewing developments discussing proposal for continuing representation; note to Rosekat with proposed terms of continuing representation inviting firm's involvement	1.20	1,020.00
000690	Review e-mail from Dan Edwards re meeting next week - 5:03 pm	0.10	85.00
000690	Prepare e-mail to Jeff Rosekat re briefing notes for PFAC - 12:10 pr	0.10	85.00
000690	Review e-mails from Robert Carson re Motion record of the Applicants Parts 1 to 3 and letter to Creditors - 1:55 pm, 2:00 pm & 2:03 pm	0.30	255.00
000690	Review e-mail from Jesse Mighton re Twenty-Third Report of the Monitor - 4:00 pr	0.10	85.00
000690	Receipt of motion record re plan approval; preliminary review of landlord motions; preliminary review of 23rd Report of Monitor; notes to PFAC; telephone call from Marina Strauss of Globe and Mail re developments; report to PFAC	2.50	2,125.00
000690	Review e-mails from Babita Ramkissoon re Bentall Kennedy Landlord's Motion Parts 1 to 3 - 5:12 pm, 5:14 pm & 5:16 pm	0.30	255.00
000690	Prepare e-mail to Dan Edwards re proposal to Pharmacists - 2:09 pm	0.10	85.00
000690	Continuing review of Monitor's report; proposed plan motion material for protocol re creditor acceptance of plan; e-mails to and from PFAC	2.70	2,295.00
000690	Review e-mail from Dan Dimovski re request for conference call - 3:07 pr	0.10	85.00
000690	Prepare e-mail to Dan Dimovski re conference call - 10:59 pm	0.10	85.00
000690	Continuing review of court materials; arranging teleconference with PFAC executive	3.00	2,550.00
000690	Lengthy telephone conference with Ian Wintrip re expert evidence on future value of lost franchise agreement; meeting with Jacqueline Horvat; briefing on upcoming conference at Oslers	0.50	425.00
000690	Telephone conference with Marina Strauss Globe and Mail; discussing developments and position of pharmacists	0.40	340.00
000690	Telephone call to Melaney Wagner, message left; telephone call from Melaney Wagner on discussing structure of Wednesday meeting; receiving advice on monitor's decisions on pharmacists' claims; report to PFAC Executive and internally	0.70	595.00
000690	Review e-mail from Ian Wintrip re conflict - 12:54 pm	0.10	85.00
000690	Review e-mail from Dan Dimovski re tomorrow meeting with Dan Edwards - 2:41 pm	0.10	85.00
000690	Prepare e-mail to PFAC Executives re tomorrow meeting with Dan Edwards - 5:48 pm	0.10	85.00
000690	Prepare e-mail to PFAC Executives re tomorrow meeting with Dan Edwards - 5:48 pm	0.10	85.00
000690	Prepare e-mail to Ian Wintrip re Target - 1:11 pm	0.10	85.00
000690	Review e-mail from Richard Dalessio re Checking In / Target Canada Update - 1:45 pm	0.10	85.00
000690	Review e-mail from Stephen Ferguson re Pharmacy notices of revision or disallowance - 3:10 pr	0.10	85.00
000690	Review e-mail from Dan Dimovski re checking in / Target Canada Update - 9:05 pm	0.10	85.00
000690	Review e-mail from Dan Dimovski re response to Chad Artem's E-mail dated October 22, 2015 - 9:03 pr	0.10	85.00
000690	Review e-mail from Dan Dimovski re Tomorrow meeting with Dan Edwards - 5:34 am	0.10	85.00
000690	Prepare e-mail to Jeff Rosekat re PFAC - 3:13 pm	0.10	85.00
000690	Conference telephone call with PFAC Executives re PFAC membership meeting Dan Dimovski, Steve Gavrilidis, Charlie Scerbo, Dan Edwards discussion of plan process; telephone call from Jeff Rosekat; review of notes from Lad Kucis discussing future conduct of proceeding	2.00	1,700.00

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Receipt and review of all e-mails (92) from the Monitor, Alvarez & Marsal Canada Inc., re Notice of Revision or Disallowance	1.50	1,275.00
000690	Prepare e-mails to Jeff Rosekat re PFAC - 1:05 pm & 1:09 pm	0.20	170.00
000690	Prepare e-mail to Dan Dimovski re Notice of Revision or Disallowance - 9:49 am	0.10	85.00
000690	Receipt and review of all e-mails (4) from the Monitor, Alvarez & Marsal Canada Inc., re Notice of Revision or Disallowance	0.40	340.00
000690	Ongoing review of numerous assessments by Monitor; conference telephone call with PFAC Executive Ian Manning and Dan Edwards; preparation for and attendance at meeting at Oslers Offices re assessment criteria used by Monitor; notes to file; follow up	0.50	425.00
000690	Review e-mail from Dan Dimovski re PFAC Board Position on Target / Monitor - Going into Negotiations - 1:32 am	0.10	85.00
000690	Review e-mail from Dan Dimovski re Notice of Revision or Disallowance - 2:17 am	0.10	85.00
000690	Review e-mails from Steve Gavrilidis re Notice of Revision or Disallowance - 9:31 am & 6:09 pm	0.20	170.00
000690	Review e-mail from Stavros Gavrilidis re Going into Negotiations - 9:47 am	0.10	85.00
000690	Review e-mail from Jesse Mighton re Scheduling Matters - 9:55 am	0.10	85.00
000690	Review e-mail from Jeff Rosekat re PFAC - 11:38 am	0.10	85.00
000690	Review e-mail from Michelle Moslim re Claim 1449 - Notice of Revision or Disallowance - 12:40 pm	0.10	85.00
000690	Review e-mail from Matt Gottlieb re CCAA Plan - 5:08 pm	0.10	85.00
000690	Preparation for and attendance at meeting at Oslers (2:00 pm to 4:00 pm) with Monitor, Edwards and Manning, Jeff Rosekat, counsel for Monitor and Target Canada; follow up meeting with Jacqueline Horvat and Jeff Rosekat; briefing of PFAC Executive	3.50	2,975.00
000690	Prepare e-mail to Marina Strauss re Target update / The Globe and Mail - 5:26 pm	0.10	85.00
000690	PFAC meeting by teleconference; follow up internal discussions; analysis of claim:	5.00	4,250.00
000690	Review e-mails from Marina Strauss re Target update / The Globe and Mail - 10:55 am & 5:38 pm	0.20	170.00
000690	Review e-mail from Matt Gottlieb re Aide Memoire for Today's Attendance - 10:55 am	0.10	85.00
000690	Review e-mail from Babita Ramkissoon re Bentall Kennedy Landlords) - 11:51 am	0.10	85.00
000690	Review e-mail from Dan Edwards re other franchisee approach - 12:07 pm	0.10	85.00
000690	Review e-mail from Brad Max re Target Canada claim pricing: 70% - 85% - 1:57 pm	0.10	85.00
000690	Review e-mail from Robert Carson re serving factum of the applicants - 5:45 pm	0.10	85.00
000690	Review e-mail from Dan Edward re Target Claim update - 12:47 pm	0.10	85.00
000690	Review e-mail from Dan Edward re Thoughts to consider - 11:01 am	0.10	85.00
000690	Review e-mail from Robert Carson re Applicants' Factum and Book of Authorities - 7:57 pm	0.10	85.00
000690	Review e-mails from Dan Dimovski re PFAC Board update and Direction to Dispute Monitor Ruling - 4:14 am, 4:49 pm, 4:52 pm & 4:56 pm	0.40	340.00
000690	Prepare e-mail to Dan Dimovski re PFAC Board Update and Direction to Dispute Monitor Ruling - 9:54 am	0.10	85.00
000690	Review e-mail from Dan Dimovski re PFAC Board Update and Direction to Dispute Monitor Ruling - 5:05 pm	0.10	85.00
000690	Prepare e-mail to Dan Dimovski re PFAC Board Update and Direction to Dispute Monitor Ruling - 1:41 pm	0.10	85.00
000690	Review of 23rd Report of Monitor; preparation of summary; telephone calls from and to Marina Strauss; telephone call to Ian Wintrip; review of proofs of claims and sample responses from Monito	1.60	1,360.00
000690	Review e-mails from Marina Strauss re Target/The Globe and Mail - 9:23 am & 9:46 am & 12:31 PM	0.30	255.00
000690	Review e-mails from Robert Carson re Draft Stay Extension Order - 10:30 am & 10:46 am	0.20	170.00
000690	Review e-mail from Dan Dimovski re PFAC Board Update and Direction to Dispute Monitor Ruling - 1:15 pm	0.10	85.00
000690	Review e-mail from Dan Dimovski re Target/The Globe and Mail - 2:15 pm	0.10	85.00
000690	Review e-mail from Melaney Wagner re Target - 6:12 pm	0.10	85.00
000690	Prepare e-mail to Dan Dimovski re PFAC Board Update and Direction to Dispute Monitor Ruling - 8:59 am	0.10	85.00
000690	Prepare e-mail to Marina Strauss re Target / The Globe and Mail - 9:40 am	0.10	85.00
000690	Prepare e-mail to PFAC Executives re CCAA Proceeding - 9:51 am	0.10	85.00
000690	Prepare e-mail to Robert Carson re December 21 and 22, 2015 motion - 10:00 am	0.10	85.00
000690	Review e-mail from Michelle Pham re Responding Motion Record of Doral Holdings Limited and 430635 Ontario Inc.	0.10	85.00
000690	Review e-mail from Mona Markussen re Notice of Appearance re Target CCAA - 12:32 pm	0.10	85.00
000690	Review e-mails from Andrew Winton re Kingsett Responding Motion Record - 12:48 pm & 1:05 pm	0.20	170.00
000690	Review e-mail from Antonella Cerminara re Responding Motion Record for the motion returnable December 21 & 22, 2015 - 1:57 pm	0.10	85.00
000690	Review e-mails from Stephen Raicek re Faubourg Boisbriand Shopping Centre Holdings Inc. - 2:23 pm & 2:34 pm	0.20	170.00
000690	Review e-mail from Rahim Rajan re Target claim T-3737 - 3:34 pm	0.10	85.00
000690	Telephone conference with Matthew Maloley; review of motion materials re landlords dissent; telephone call from Rahim Rajan re representation; ongoing review of motion materials; telephone conference with Dan Dimovski	2.50	2,125.00
000690	Review e-mail from Stephen Raicek re Sun Life Assurance Company of Canada - 9:43 am	0.10	85.00
000690	Teleconference with Rahim Rajan and partner (lawyer at BLG Kaim Phon) discussion of issues concerning law submission	1.50	1,275.00
000690	Preparation for and attendance at teleconference meeting with Target PFAC Executive and representatives from across Canada	2.00	1,700.00
000690	Review e-mails from Steve Gavrilidis re Proof of Claims - 1:07 pm & 3:48 pm	0.20	170.00
000690	Prepare e-mail to Steve Gavrilidis re proof of claims - 2:20 pm	0.10	85.00
000690	Review e-mail from Jesse Mighton re Materials for December 21, 2015 hearing - 6:30 pm	0.10	85.00
000690	Review of Target court materials; discussions with other counsel	2.00	1,700.00

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Review e-mails on behalf of Matthew Gottlieb re KingSett Responding Motion Record - 4:02 pm, 4:05 pm & 4:07 pm	0.30	255.00
000690	Review e-mail from Robert Carson re endorsement and order issued by Regional Senior Justice Morawetz - 8:37 am	0.10	85.00
000690	Review e-mail from Brad Max re Target Canada CCAA claim pricing 75% - 85% - Bowery - 9:44 am	0.10	85.00
000690	Review e-mail from Craig Fitzgerald re proven claim issue for #3766 - 11:24 am	0.10	85.00
000690	Review e-mail from Kyle Mills re Target Canada Claim - 1:33 pm	0.10	85.00
000690	Review e-mail from Steve Gavrilidis re extension of Notice of Objection vs Dispute Bar Date - 5:03 pm	0.10	85.00
000690	Review e-mail from Dan Dimovski re Meeting & PFAC Member Claims - 6:02 pm	0.10	85.00
000690	Review e-mail from Dan Dimovski re extension of notice of objection vs. dispute bar date - 6:19 pm	0.10	85.00
000690	Prepare e-mail to Craig Fitzgerald re proven claim issue for #3766 - 1:26 pm	0.10	85.00
000690	Prepare e-mail to Steve Gavrilidis re extension of Notice of Objection vs Dispute Bar Date - 5:20 pm	0.10	85.00
000690	Review e-mail from Jesse Mighton re Endorsement of RSJ Morawetz - 4:55 pm	0.10	85.00
000690	Prepare e-mail to Dan Dimovski re extension of Notice of Objection vs Dispute Bar Date - 7:38 am	0.10	85.00
000690	Ongoing review of pharmacists' claims; draft material for court application and submissions on December 2 & 22, 2015	1.50	1,275.00
000690	Review e-mails from Muhammad Asif re Claim T-7012 - 12:20 am & 12:52 am	0.20	170.00
000690	Review e-mail from Delia Brereton re Brereton Claim against Target - 8:23 am	0.10	85.00
000690	Review e-mail from Zubair Ahmed re proof of claim target 3658 - 8:57 am	0.10	85.00
000690	Review e-mail from Ian Manning re Target Claim - 2:43 pm	0.10	85.00
000690	Review e-mail from Graham Foster re final last call for a copy of your Notice of Claim - 10:10 pm	0.10	85.00
000690	Review e-mail from Steve Gavrilidis re Time for Teleconference - 9:32 pm	0.10	85.00
000690	Telephone call to Ian Wintrip	0.10	85.00
000690	Telephone call from Ian Wintrip	0.10	85.00
000690	Telephone conference with Bob Macdonald	0.50	425.00
000690	Teleconference with Steve Gavrilidis	0.50	425.00
000690	Telephone conference with Ian Manning	0.70	595.00
000690	Meeting with Ryan Solcz	0.30	255.00
000690	Reviewing motion materials and outline of pharmacists' submissions	1.00	850.00
000690	Telephone call from Target Pharmacist T-3754; providing advice on process	0.40	340.00
000690	Review e-mail from Craig Fitzgerald re proven claim issue for #3766 - 12:15 pm	0.10	85.00
000690	Review e-mail from Richard Dalessio re Former landlords push Target Canada on details of RioCan settlement - 12:57 pm	0.10	85.00
000690	Review e-mails from Steve Gavrilidis re conference call with Ian Manning - 9:10 pm & 10:34 pm	0.20	170.00
000690	Review e-mail from Ian Manning re conference call - 10:09 pm	0.10	85.00
000690	Review e-mail from Ian Manning re Franchisee Uncertainty - 11:19 pm	0.10	85.00
000690	Review e-mail from Steve Gavrilidis re Final Last Call for a copy of your Notice of Claim - 4:28 pm	0.10	85.00
000690	Telephone conference with Bradley Max re purchase of pharmacists' claims; ongoing review of motion materials; preparation of notes for PFAC members teleconference; meeting with Ryan Solcz sharing teleconference of PFAC members	4.00	3,400.00
000690	Review e-mail from Steve Gavrilidis re conference call - 12:11 am	0.10	85.00
000690	Review e-mail from Anne Marie Harkin re KingSett Factum - 10:27 am	0.10	85.00
000690	Review e-mails from Steve Gavrilidis re Target Canada claim purchase pricing update - Bowery - 10:36 am, 12:12 pm & 1:37 pm	0.30	255.00
000690	Review letter from Thomas O'Leary re 1695654 Alberta Ltd. (Pharmacy #3754) (dated December 10, 2015)	0.10	85.00
000690	Review e-mail from Michelle Pham re responding factum and authorities of Doral Holdings Ltd. and 430635 Ontario Inc. - 1:07 pm	0.10	85.00
000690	Review e-mail from Antonella Cerminara re factum of the landlords returnable December 21 and 22, 2015 - 4:20 pm	0.10	85.00
000690	Review e-mail from Jesse Mighton re Materials for December 21, 2015 hearing - 4:47 pm	0.10	85.00
000690	Review e-mail from Catherine Francis re Target Canada CCAA - 5:17 pm	0.10	85.00
000690	Review e-mail from Bob Macdonald re proven claim issue for #3766 - 3:48 pm	0.10	85.00
000690	Review e-mail from Susan Sztrolovics re Responding Factum - 5:23 pm	0.10	85.00
000690	Review e-mail from Steve Gavrilidis re Membership Revocation - 11:42 pm	0.10	85.00
000690	Prepare e-mail to Jesse Mighton re Materials for December 21, 2015 hearing - 4:04 pm	0.10	85.00
000690	Preparation of report; telephone conference with Melaney Wagner advising of submissions; preparation of court submissions; telephone conferences with Steve Gavrilidis and various PFAC members; telephone calls to and from Bob Macdonald; preparation of report to PFAC members	3.50	2,975.00
000690	Review e-mail from Steve Gavrilidis re expense of teleconference - 7:17 pm	0.10	85.00
000690	Review e-mails from Anne Marie Harkin re Brief of Authorities of KingSett Capital Inc. - 9:05 am & 9:12 am	0.20	170.00
000690	Review e-mail from Karen Fox re Factum of Primaris REIT - 9:57 am	0.10	85.00
000690	Review e-mail from Steve Gavrilidis re Google Spying - 10:42 am	0.10	85.00
000690	Review e-mail from Steve Gavrilidis re [members - PFAC] Membership revocation - 10:39 am	0.10	85.00
000690	Review e-mail from Maria Bobila re Notice of Change - 11:40 am	0.10	85.00
000690	Review e-mails from Stephen Raicek re Faubourg Boisbriand/Sun Life Book of Authorities - 3:31 pm, 3:33 pm & 3:38 pm	0.30	255.00
000690	Review e-mail from Kleo Dimopoulos re Notice of Dispute - 8:39 pm	0.10	85.00
000690	Prepare e-mail to PFAC Executives re Google spying - 11:00 am	0.10	85.00
000690	Prepare e-mail to Thomas O'Leary re PFAC Franchisee #3754 - 11:21 am	0.10	85.00
000690	Receipt of Notice of Dispute of Notice of Revision or Disallowance from Shamsher Mahi	0.20	170.00
000690	Review e-mail from Jesse Mighton re change of hearing time - 11:13 am	0.10	85.00
000690	Review e-mail from Maria Bobila re Notice of Appearance - 11:43 am	0.10	85.00

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Review e-mails from Anne Marie Harkin re Compendium of KingSett Capital Inc. - 11:49 am	0.30	255.00
000690	Review e-mail from Stephen Ferguson re Pharmacy Claims - 12:18 pm	0.10	85.00
000690	Review e-mail from Jesse Mighton re submissions of Pharmacists' Representative Counsel - 2:15 pm	0.10	85.00
000690	Review e-mail from Robert Carson re reply factum of the Applicants - 2:43 pm	0.10	85.00
000690	Review e-mail from Steve Gavrilidis re Pharmacy Expert - David Cunningham - 4:59 pm	0.10	85.00
000690	Conferring with PFAC Executive; preparation of submissions re meeting plan order; review of factums and authorities of Monitor, Target Canada Entities, Landlords with Target Corporation Guarantees; outline of submissions for hearing	4.50	3,825.00
000690	Review e-mail from John Tang re Proxy forms and Notice of Dispute - 3:03 am	0.10	85.00
000690	Review e-mail from Fitzpatrick Obilo re notice of dispute and proxy - 11:43 am	0.10	85.00
000690	Review e-mail from Tameem Salem re Target Pharmacy T-3559 - Notice of Dispute and Form of Proxy - 1:36 pm	0.10	85.00
000690	Review e-mail from Karen Moak re Proxy and Notice of Dispute - T-3694 - 1:42 pm	0.10	85.00
000690	Review e-mails from Rahim Rajan re Notice of Dispute and Proxy - T-3737 - 1:44 pm & 1:46 pm	0.20	170.00
000690	Review e-mails from Shamsheer Mahil re Completed Forms Target 3617 - 2:10 pm & 10:28 pm	0.20	170.00
000690	Review e-mail from Wally Kowalchuk re proxy form T-3637 - 4:58 pm	0.10	85.00
000690	Review e-mail from Raed Darras re dispute Target t-3628 - 5:24 pm	0.10	85.00
000690	Review e-mail from Kleo Dimopoulos re proxyholder and vote - T-3744 - 5:19 pm	0.10	85.00
000690	Review e-mail from Mahmoud Ghoneim re TGT claim dispute - T-3772 - 10:21 pm	0.10	85.00
000690	Review e-mail from Michelle Moslim re form of proxy and notice of dispute - t-3524 - 10:24 pm	0.10	85.00
000690	Review e-mail from Vijay Sarma re Notice of Dispute and proxy - T-3636 - 10:34 pm	0.10	85.00
000690	Review e-mail from Hany Ali re proxy and notice of dispute - T-3670 - 10:48 pm	0.10	85.00
000690	Review e-mail from Nazmuddin Dholasania re proxy and notice of dispute - T-3671 - 11:43 pm	0.10	85.00
000690	Review e-mail from Dan Dimovski re revoke PFAC membership of Dactin Tran T-3754 - 5:57 am	0.10	85.00
000690	Review e-mail from Craig Fitzgerald re proxy and notice of dispute - T-3766 - 10:13 am	0.10	85.00
000690	Review e-mail from Matt Mulholland re Target Canada Pharmacy Franchisees - 3:52 pm	0.10	85.00
000690	Review e-mail from Paul Tenywa re Proxy form for creditor's meeting - 10:29 pm	0.10	85.00
000690	Review e-mail from Catherine Francis re Target's reply factum - 10:29 pm	0.10	85.00
000690	Review e-mail from Mohamed Aly re Notice of dispute and proxy - T-3764 - 10:38 pm	0.10	85.00
000690	Prepare e-mail to Dan Dimovski re PFAC meeting - 11:21 am	0.10	85.00
000690	Continuing preparation for hearing	3.00	2,550.00
000690	Review e-mails from Steve Gavrilidis re PFAC Members meeting - 11:23 am & 11:41 am	0.20	170.00
000690	Review e-mail from Nazmuddin Dholasania re Revised (T3671)- Requested (Form of Proxy and Notice of Dispute of Revision and Disallowance (Page 1 Only) - 1:22 pm	0.10	85.00
000690	Review e-mail from Charles Scerbo re proxy - T-3682 - 5:20 pm	0.10	85.00
000690	Review e-mail from Mike Wilson re Notice of Dispute - T-3728 - 7:06 pm	0.10	85.00
000690	Review e-mail from Dan Muzyk re proxy and notice of dispute - T-3749 - 7:39 pm	0.10	85.00
000690	Review e-mail from Muhammad Asif re Proxy - T-7012 - 9:06 pm	0.10	85.00
000690	Review e-mail from Ramez Rezalla re proxy - T-7001 - 10:49 pm	0.10	85.00
000690	Review e-mail from Steve Gavrilidis re Proxy forms and Notice of Dispute - John Tang Holdings, T-3719 - 10:50 pm	0.10	85.00
000690	Review e-mail from Banit Budhiraja re Notice of Dispute & Form of Proxy from T-3608 - 10:52 pm	0.10	85.00
000690	Review e-mails from Steve Gavrilidis re FW Notice of Dispute and Proxy of T-3761 - 10:53 pm & 10:54 pm	0.20	170.00
000690	Review e-mails from Shadi Alghouti re proxy and notice of dispute - T-3706 - 11:02 pm & 11:03 pm	0.20	170.00
000690	Prepare e-mails to PFAC Executives re PFAC meeting - 11:17 am & 11:29 am	0.20	170.00
000690	Preparation for and attendance on motion for plan meeting order (hearing: 9 am to 4:30 pm); follow up meeting with Steve Gavrilidis and Dan Dimovski	9.50	8,075.00
000690	Review fax from Fadi Shatara - Shatara Pharmacy Ltd.	0.20	170.00
000690	Review e-mail from Michelle Moslim re proxy and notice of dispute - T-3524 - 7:27 am	0.10	85.00
000690	Review e-mail from Bowen Chen re Proxy and Notice of Dispute - T-3639 - 8:21 am	0.10	85.00
000690	Review e-mail from Shadi Alyazgi re Notice of Dispute and Proxy - T-3552 - 10:33 am	0.10	85.00
000690	Review e-mail from Alpesh Kansara re proxy and notice of dispute - T-3560 - 2:44 pm	0.10	85.00
000690	Review e-mail from Shamma Abdelaziz re Notice of Dispute and Proxy - T-3648 - 2:52 pm	0.10	85.00
000690	Prepare e-mail to Bob Macdonald re proven claim issue for #3766 - 3:14 pm	0.10	85.00
000690	Review e-mail from Mark Gain re Target Canada Pharmacy Franchisees - 4:04 pm	0.10	85.00
000690	Review e-mail from Bob Macdonald re proven claim issue for #3766 - 4:06 pm	0.10	85.00
000690	Review e-mail from Leanne Swayze re proxy and notice of dispute - T-3763 - 11:32 pm	0.10	85.00
000690	Review e-mail from David Lee re Proxy and Notice of Dispute - T-3644 - 2:11 pm	0.10	85.00
000690	Preparation for and attendance before Justice Morawetz on plan meeting motion (hearing 9:30 to 4 pm)	9.50	8,075.00
000690	Review e-mail from Jesse Mighton re filing motion materials - 3:22 pm & 3:52 pm	0.20	170.00
000690	Prepare e-mail to Mark Gain re Target Canada Pharmacy Franchisees - 9:18 am	0.10	85.00
000690	Prepare e-mails to Jesse Mighton re Filing of Motion Materials - 3:50 pm & 4:44 pm	0.20	170.00
000690	Review e-mail from Mark Gain re Target Canada Pharmacy Franchisees - 9:31 am	0.10	85.00
000690	Review e-mail from Milan Tam re Notice of Dispute & Proxy T-3663 - 1:22 pm	0.10	85.00
000690	Review e-mail from Milan Tam to Greg Karpel re Notice of Dispute for Target Pharmacy #3663 - 1:27 pm	0.10	85.00
000690	Review e-mail from Dan Dimovski re Notice of Dispute & Proxy for Store 3663 - 3:05 pm	0.10	85.00
000690	Review e-mails from Jesse Mighton re extend the date for the filing of Notice of Dispute of Revision or Disallowance re landlord claims - 6:00 pm & 6:36 pm	0.20	170.00
000690	Review e-mail from Catherine Francis re Landlord claims - 6:09 pm	0.10	85.00
000690	Review e-mail from Charles Scerbo re Dispute - 9:29 pm	0.10	85.00
000690	Review e-mail from Paul Tenywa re signed proxy form - 12:24 am	0.10	85.00
000690	Review e-mail from Raed Darras re Proxy T-3628 - 9:18 am	0.10	85.00

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Review e-mail from Rajesh Sareen re Proxy and Notice of Dispute - T-3759 - 11:40 am	0.10	85.00
000690	Review e-mail from Ali Zgheib re proxy and notice of dispute T-3538 - 4:09 pm	0.10	85.00
000690	Review e-mail from Michelle Mack re MM Pharma Services Inc. - 11:49 am	0.10	85.00
000690	Review e-mail from Delia Brereton re proxy - 11:05 am	0.10	85.00
000690	Review e-mail from Steve Gavrilidis to members of PFAC Google group re reminder of filing of notice of dispute1:26 PM	0.10	85.00
000690	Review e-mail from Wally Kowalchuk re Notice of Dispute - 2:45 pm	0.10	85.00
000690	Review fax from Ahmed Sammy.	0.20	170.00
000690	Review e-mail from Nazih Malak re proxy and notice of dispute - T-3566 - 12:53 am	0.10	85.00
000690	Review e-mail from Ramez Rezkalla re notice of dispute - 10:32 am	0.10	85.00
000690	Review e-mail from Dan Dimovski re important instructions re notice of dispute - 5:06 pm	0.10	85.00
000690	Brief conference with Sharon Strosberg arranging meeting re preparation of court document:	0.80	680.00
000690	Review e-mails from Usama Mazen re Proxy and Notice of Dispute - T-3672 - 11:30 pm & 11:38 am	0.20	170.00
000690	Review e-mail from Jesse Mighton re Supplemental Twenty-Third Report of the Monitor - 10:05 pm	0.10	85.00
000690	Telephone conferences (x2) with PFAC re filing of dispute and proxy; conference with Sharon Strosberg, briefing on developments, discussion of motion material re filing of disputes; preparation of report; review and comments on Supplementarv 23rd Report of Monitor	3.70	3,145.00
000690	Review e-mail from Steve Gavrilidis re Proxy T-3508 - 10:27 am	0.10	85.00
000690	Review e-mail from Trevor Russell re Proxy and Notice of Dispute - T-3530 - 11:48 am	0.10	85.00
000690	Review e-mail from Farouk Karim re Proxy and Notice of Dispute - t-3534 - 5:45 pm	0.10	85.00
000690	Review e-mail from Marissa Panganiban re notice of dispute T-3767 - 5:45 pm	0.10	85.00
000690	Prepare e-mail to Delia Brereton re notice of dispute and proxy - 1:22 pm	0.10	85.00
000690	Review e-mail from Luay Khaled re Proxy T-3646 - 7:14 pm	0.10	85.00
000690	Prepare e-mail to Steve Gavrilidis re Cheers! - 11:22 am	0.10	85.00
000690	Review e-mail from Alykhan Alladina re Notice of Contest and Proxy T-3690 - 1:43 pm	0.10	85.00
000690	Review e-mail from Delia Brereton re Proxy and Notice of Dispute - T-3677 - 8:38 am	0.10	85.00
000690	Review e-mail from Trent White re proxy and notice of dispute - T-3650 - 1:44 pm	0.10	85.00
000690	Review e-mails from Glenn Rodrigues re Proxy and Notice of Dispute - T-3697 - 2:27 pm & 2:34 PM	0.20	170.00
000690	Review e-mails from Steve Gavrilidis re Cheers! - 4:37 pm & 4:58 pm	0.20	170.00
000690	Review e-mail from Muhammad Asif re Proxy and Notice of Dispute - T-7012 - 7:54 pm	0.10	85.00
000690	Review e-mail from Steve Gavrilidis re proxy and notice of dispute T-3728 - 3:46 pm	0.10	85.00
000690	Review e-mail from Stavros Gavrilidis re dispute and proxy claim store 3650 / TPW Pharmacy Inc. - 3:52 pm	0.10	85.00
000690	Review and update of records; notes to and from PFAC; internal communications; telephone conversations with various pharmacists re completion of forms	1.50	1,275.00
000690	Review e-mails from Dan Edward re Target Claim 1230 - Raashi Corporation - 2:40 pm & 4:08 pm	0.20	170.00
000690	Review e-mail from Nazih Malak re T-3566 Owner's Compensation Dispute - 4:49 pm	0.10	85.00
000690	Review e-mail from Dan Edward re Target claim 1091 - 2340349 Ontario Inc. - 5:55 pm	0.10	85.00
000690	Review e-mail from Steve Gavrilidis re Edward and Manning - 11:02 pm	0.10	85.00
000690	Prepare e-mail to PFAC Executives re Target Claim 1230 - Raashi Corporation - 4:07 pm	0.10	85.00
000690	Preparation of draft motion material; notes re damages claims; review of authorities; telephone conference with Bob Macdonald, Dan Dimovski; conferences with Sharon Strosberg	5.00	4,250.00
000690	Review e-mail from Dan Edwards re Target Claim 1091 - 2340349 Ontario Inc. - 10:21 am	0.10	85.00
000690	Review e-mails from Dan Edwards re Target Claim 1270 - A.W. Kowalchuk Pharmacy Ltd. - 11:04 am & 5:57 pm	0.20	170.00
000690	Review e-mail from Dan Edward re Target claim 1091 - 2340349 Ontario Inc. - 11:58 am	0.10	85.00
000690	Review e-mail from Dan Edward re Target claim 1270 - A.W. Kowalchuk Pharmacy Ltd. - 11:59 am	0.10	85.00
000690	Review e-mail from Craig Fitzgerald re Correction - Owners Compensation Adjustment - 11:22 pm	0.10	85.00
000690	Review e-mail from Ahmed Hany Ali re Target claim 1091 - 2340349 Ontario Inc. - 6:11 pm	0.10	85.00
000690	Review e-mail from Harv Takhar re proxy and notice of dispute - T-3623 - 8:12 pm	0.10	85.00
000690	Review e-mail from Emmanuel Bagoye re proxy and notice of dispute - T-3561 - 11:55 pm	0.10	85.00
000690	Prepare e-mail to PFAC Executives re Edward and Manning - 8:39 am	0.10	85.00
000690	Prepare e-mail to PFAC Executives re Target claim 1091 - 2340349 Ontario Inc. - 8:53 am	0.10	85.00
000690	Prepare e-mail to PFAC Executives re Target Claim 1270 - A.W. Kowalchuk Pharmacy Ltd. - 11:17 am	0.10	85.00
000690	Telephone conference with PFAC, Sharon Strosberg and Ryan Solcz; continuing work on motion material; report to court on conduct of representative counsel; review of notices from pharmacists retaining us in dispute resolution process; ongoing internal discussions; preparation of proofs of claims for all pharmacists	5.00	4,250.00
000690	Review e-mail from Dan Edward re Target Claim 1270 - A.W. Kowalchuk Pharmacy Ltd. - 11:24 am	0.10	85.00
000690	Review e-mail from Ian Manning re Owners Compensation Adjustment - 11:24 am	0.10	85.00
000690	Review letter from Jay Carfagnini re response to January 2, 2016 letter	0.10	85.00
000690	Review e-mail from Alykhan Alladina re Claim 1439 - 12:31 pm	0.10	85.00
000690	Review e-mail from Jay Carfagnini re Target Canada - 2:06 pm	0.10	85.00
000690	Review e-mail from Enrico Perrotta re Notice of Dispute - T-3565 - 11:59 pm	0.10	85.00
000690	Review e-mail from Dan Edward re Claim 1242 - KSC Pharmacy - 9:40 am	0.10	85.00
000690	Review e-mail from Dan Edward re Target Claim 1091 - 2340349 Ontario Inc. - 10:04 am	0.10	85.00
000690	Prepare e-mail to Dan Edward re Target Claim 1091 - 2340349 Ontario Inc. - 9:51 am	0.10	85.00
000690	Prepare e-mails to Dan Edward re Target Claim 1270 - A.W. Kowalchuk Pharmacy Ltd. - 9:57 am & 4:58 pm	0.20	170.00
000690	Meeting with Sharon Strosberg; ongoing preparation of disputes for pharmacists; conferring with PFAC; telephone conference with Jay Carfagnini, Jesse Mighton, Melaney Wagner (0.80	4.50	3,825.00
000690	Review e-mail from Alykhan Alladina re Claim 1439 - 12:04 am	0.10	85.00
000690	Review e-mail from Enrico Perrotta re Proxy T-3565 - 12:07 am	0.10	85.00

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Review e-mail from Steve Gavrilidis re Proxy and Notice of Dispute T-3669 - 12:10 am	0.10	85.00
000690	Review e-mails from Anthony Salerno re Proxy and Notice of Dispute - T-3655 - 11:05 am & 11:13 am	0.20	170.00
000690	Review e-mail from Anthony Salerno re Information - 11:06 am	0.10	85.00
000690	Review e-mail from Dennis Taruc re Proxy and Notice of Dispute - T3616 - 12:40 pm	0.10	85.00
000690	Review e-mail from Melaney Wagner re Target Meeting - 4:26 pm	0.10	85.00
000690	Review e-mail from Hassan Lalani re Notice of Dispute T-3717 - 2:17 pm	0.10	85.00
000690	Prepare e-mail to Dan Edward re Target Meeting - 5:12 pm	0.10	85.00
000690	Ongoing preparation of motion materials for advice and direction; meeting with Sharon Strosberg; notes to Harvey Strosberg and Sharon Strosberg; telephone call from Maple Ridge Pharmacist who wish to late file claim T1332	1.50	1,275.00
000690	Review e-mail from Steve Gavrilidis re permission to provide the Notice of Dispute to potential business valuator(s) - 2:07 pm	0.10	85.00
000690	Review e-mail from Anne Marie Harkin re Additional Submissions of the Objecting Landlords - 4:07 pm	0.10	85.00
000690	Review e-mail from Charles Scerbo re Notice of Dispute - 10:41 pm	0.10	85.00
000690	Ongoing work on court advice and directions; consideration of settlement proposal; continuation of file organization and narrative on matters done by representative counsel and PFAC; further conferences with Sharon Strosberg; teleconference with David Cunningham arranging meeting	1.00	850.00
000690	Review e-mail from Kwasi Donyina re Proxy - T-3715 - 5:59 pm	0.10	85.00
000690	Ongoing work on court advice and directions; consideration of settlement proposal; continuation of file organization and narrative on matters done by representative counsel and PFAC	1.50	1,275.00
000690	Telephone call to Mills & Mills re claim by McKesson against Windsor Target Pharmacists	0.10	85.00
000690	Review of pharmacists' inquiries	1.50	1,275.00
000690	Prepare e-mail to Charles Scerbo re Notice of Dispute - 10:16 am	0.10	85.00
000690	Prepare e-mail to Dan Dimovski re Proxy re Gaad Pharmacy Inc. Deceased: Georgina Donyina - 2:04 pm	0.10	85.00
000690	Review e-mails from Charles Scerbo re Notice of Dispute - 6:08 pm & 6:23 pm	0.20	170.00
000690	Prepare e-mail to Charles Scerbo re Notice of Dispute - 6:18 pm	0.10	85.00
000690	Review e-mail from Dan Dimovski re PFAC Communication - 12:57 am	0.10	85.00
000690	Preparation for and attendance at meeting with Monitor, Target Canada representatives and lawyers at Goodmans LLP; teleconference with Jay Carfagnini; continuing meeting with Edward and Manning	5.50	4,675.00
000690	Review e-mail from Dan Edward re Omnibus motion - 2:39 pm	0.10	85.00
000690	Review e-mail from Jesse Mighton re additional correspondence received from RSJ Morawetz - 3:49 pm	0.10	85.00
000690	Review e-mail from Jesse Mighton re endorsement of motion record of RSJ Morawetz - 3:49 pm	0.10	85.00
000690	Draft report to pharmacists; review of matters to be done	0.50	425.00
000690	Review e-mail from Marina Strauss re Target Canada decision/The Globe and Mail - 3:43 pm	0.10	85.00
000690	Review e-mail from Andrew Hodhod re notice of Appearance of LeapFrog Canada Inc. - 6:04 pm	0.10	85.00
000690	Review e-mail from Hassan Lalani re Proxy - 7:36 pm	0.10	85.00
000690	File review and update; preparation of report to Pharmacist on decision in Principle re meeting order motion; report on meeting with Monitor, Target Canada and Target	2.00	1,700.00
000690	Review e-mails from Mark Gain re Target Canada Pharmacy Franchisees - 11:43 am & 1:32 pm	0.20	170.00
000690	Review e-mail from Dan Dimovski re Target Claim - 2:27 pm	0.10	85.00
000690	Review e-mail from Steve Gavrilidis re Privileged & Confidential re Target Canada - 3:15 pm	0.10	85.00
000690	Review e-mail from Jesse Mighton re final Target endorsement - 4:00 pm	0.10	85.00
000690	Review e-mails from Dan Dimovski re check in mail - 4:57 pm & 11:31 pm	0.20	170.00
000690	Prepare e-mail to Dan Dimovski re check in mail - 7:31 pm	0.10	85.00
000690	Update of records; review of meeting order reasons; notes on matters to be dealt with in further report to Target Pharmacists	2.00	1,700.00
000690	Review e-mail from Charles Scerbo re Check in mail - 9:22 am	0.10	85.00
000690	Review e-mail from Steve Gavrilidis re check in mail - 11:10 am	0.10	85.00
000690	Review e-mail from Jesse Mighton re Filing of Motion Materials - 1:07 pm & 1:32 pm	0.20	170.00
000690	Review e-mail from Jesse Mighton re Endorsement of RSJ Morawetz re Target Endorsement - January 15, 2016 1:35 pm	0.10	85.00
000690	Review e-mail from Narmin Khimji re Target Claim reference # 1332 - 2:05 pm	0.10	85.00
000690	Prepare e-mail to Charles Scerbo and Dan Dimovski re Check in mail - 11:02 am	0.10	85.00
000690	Prepare e-mails to Jesse Mighton re filing of motion materials - 11:12 am & 1:22 pm	0.20	170.00
000690	Prepare e-mail to Dan Edward re Target Claim 1091 - 2340349 Ontario Inc. - 12:01 pm	0.10	85.00
000690	Review of decision of Morawetz J. re meeting order motion and application for advice and direction	2.00	1,700.00
000690	Review e-mail from Steve Gavrilidis re Additions to Draft Affidavit of Oct 15, 2015 - 11:19 pm	0.10	85.00
000690	Review e-mail from Steve Gavrilidis re Questionnaire Results - 1:03 pm	0.10	85.00
000690	Ongoing preparation of motion material; conferring with Bob Macdonald and PFAC Executive	3.00	2,550.00
000690	Review e-mail from Dan Edward re Target Claim 1091 - 2340349 Ontario Inc. - 1:12 pm & 8:34 pm	0.20	170.00
000690	Review e-mail from Ian Manning re Target Claim 1091 - 2340349 Ontario Inc. - 5:16 pm	0.10	85.00
000690	Review e-mail from Jesse Mighton re requested dates for the pharmacist claims procedural motion - 5:41 pm	0.10	85.00
000690	Review e-mail from Dan Edward re Owners Compensation Adjustments - 1:20 pm	0.10	85.00
000690	Prepare e-mails to Dan Edward re Target Claim 109 - 2340349 Ontario Inc. - 3:37 pm & 6:09 pm	0.20	170.00
000690	Prepare e-mail to Ian Manning and Dan Edward re Target Claim 1091 - 2340349 Ontario Inc. - 6:09 pm	0.10	85.00
000690	Prepare e-mail to Ian Manning re reasons for the rejection of the Plan - 6:10 pm	0.10	85.00
000690	Ongoing preparation of motion material; file review; preparation for and attendance at PFAC Executive meeting with Ryan Solcz	4.00	3,400.00
000690	Review e-mail from Ian Manning re Target Claim 1091 - 2340349 Ontario Inc. - 10:14 am	0.10	85.00
000690	Review e-mail from Janelle Gudmundson re questions relating to Pharmacy Franchisee Claims - 12:01 pm	0.10	85.00
000690	Review e-mail from Jesse Mighton re Revised Citation to Endorsement - 12:36 pm	0.10	85.00

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Review e-mail from Ian Manning re Target Claim 1091 - 2340349 Ontario Inc. - 5:07 pm	0.10	85.00
000690	Review e-mail from Charles Scerbo re Valuation of pharmacy - 11:36 pm	0.10	85.00
000690	Prepare e-mail to Ian Manning re Target claim 1091 - 2340349 Ontario Inc - 2:16 pm	0.10	85.00
000690	Conferring with Ryan Solcz, Sharon Strosberg re preparation of motion materials; telephone call to Matt Gottlieb re position of landlords; telephone call to Matt Gottlieb, telephone call from Matt Gottlieb; telephone conference with Jay Carfagnini and representatives of Monitor, Target Canada Entities, Sharon Strosberg, Ryan Solcz; follow up discussions on matters to be done	3.00	2,550.00
000690	Review e-mail from Charles Scerbo re Valuation of pharmacy - 1:05 am	0.10	85.00
000690	Review e-mail from Jesse Mighton re Endorsement of RSJ Morawetz - 12:39 pm	0.10	85.00
000690	Review e-mail from Mohamed Mobarak re Notice of Dispute - 2:32 pm	0.10	85.00
000690	Review e-mail from Steve Gavrilidis re Target's supply issues - 3:18 pm	0.10	85.00
000690	Prepare e-mail to Ian Manning re Notice of Dispute - 2:53 pm	0.10	85.00
000690	Prepare e-mail to PFAC Executives re valuation of pharmacy - 3:34 pm	0.10	85.00
000690	Prepare e-mail to Ian Manning and Dan Edward re Target Claim 1091 - 2340349 Ontario Inc. - 3:52 pm	0.10	85.00
000690	Review e-mail from Ian Manning re Target Claim 1091 - 2340349 Ontario Inc. - 11:15 am	0.10	85.00
000690	Review e-mail from Nazih Malak re change of email address - 3:42 pm	0.10	85.00
000690	Review e-mail from Steve Gavrilidis re motion for directions and advice - 7:13 pr	0.10	85.00
000690	Prepare e-mail to Steve Gavrilidis re motion for direction and advice - 4:38 pr	0.10	85.00
000690	Review e-mail from Steve Gavrilidis re motion for directions and advice - 12:05 pm & 6:55 pr	0.20	170.00
000690	Review e-mail from Mehrnaz re question re claim - 10:15 am	0.10	85.00
000690	Prepare e-mail to Steve Gavrilidis re motion for directions and advice - 9:41 arr	0.10	85.00
000690	Prepare e-mail to PFAC Executives re claim pricing update - 11:32 am	0.10	85.00
000690	Review e-mail from Jesse Mighton re Case Conference February 1, 2016 - 12:20 pm	0.10	85.00
000690	Meeting with Steve Gavrilidis; completion of Gavrilidis affidavit	1.50	1,275.00
000690	Review e-mail from Dan Dimovski re claim pricing update - 5:55 pm	0.10	85.00
000690	Review e-mail from Steve Gavrilidis re claim pricing update - 9:40 pm	0.10	85.00
000690	Conference with David Cunningham; review of circumstances of relocating pharmacists; nature of expert advice to be provided	1.50	1,275.00
000690	Review e-mail from Rafik Ramadan re info please - 4:41 am	0.10	85.00
000690	Prepare e-mail to Steve Gavrilidis re claim pricing update - 8:37 am	0.10	85.00
000690	Review e-mail from Melaney Wagner re agenda for the case conference - 9:19 am	0.10	85.00
000690	Review e-mail from Melaney Wagner re draft motion materials - 3:48 pm	0.10	85.00
000690	Review e-mail from Jesse Mighton re case conference agenda for February 1, 2016 - 12:17 pr	0.10	85.00
000690	Review of scheduling conference agenda; review of draft motion material; telephone conference with Justice Morawetz and counsel for the Monitor, Target Canada, Target and numerous other parties; internal notes to Harvey Strosberg and Sharon Strosberg	1.00	850.00
000690	Report to PFAC on developments	0.30	255.00
000690	Review of authorities re issues on motion for directions	1.50	1,275.00
000690	Review e-mail from Jesse Mighton re Endorsement dated February 1, 2016 of scheduled case conference - 3:54 pm	0.10	85.00
000690	Conference with Sharon Strosberg; telephone conference with Harvey Strosberg and Sharon Strosberg; review and finalizing affidavit of Harvey Strosberg; further discussions with Sharon Strosberg re matters to be done	2.00	1,700.00
000690	Conference with Sharon Strosberg finalizing motion materials; review of authorities; telephone call to Dan Edward discussing representative relocating pharmacist	2.00	1,700.00
000690	Review e-mail from Dan Edward re list of names - 1:10 pm	0.10	85.00
000690	Review e-mails from Janelle Gudmundson re response to January 18, 2016 letter - 11:27 am & 2:59 pr	0.20	170.00
000690	Review e-mail from Francy Kussner re outcome of January 13, 2016 meeting - 9:21 pm	0.10	85.00
000690	Prepare e-mail to Janelle Gudmundson re response to January 18, 2016 letter - 12:43 pr	0.10	85.00
000690	Prepare e-mail to Dan Edward re list of names - 2:38 pm	0.10	85.00
000690	Prepare e-mail to Melaney Wagner re motion materials - 5:24 pm	0.10	85.00
000690	Conferring with Sharon Strosberg finalizing motion materials; e-mails from and to Francy Kussner; telephone conference with Sharon Strosberg, Francy Kussner and Jesse Mighton responding to demand to withdrawal Gavrilidis affidavit; discussions re agreement on form of order; follow up call from Francy Kussner re fee arrangements and internal discussions	1.60	1,360.00
000690	Telephone call from Alan Mark	0.10	85.00
000690	Note to Harvey Strosberg	0.10	85.00
000690	Review e-mail from Jesse Mighton re Motion Record - 11:08 am	0.10	85.00
000690	Review e-mail from Dan Edward re list of names - 10:40 am	0.10	85.00
000690	Review e-mail from Antonella Cerminara re Costs Submissions of the Objecting Landlords - 4:26 pr	0.10	85.00
000690	Review e-mails from Francy Kussner re motion of Sutts Strosberg and PFAC - 3:15 pm & 3:36 pm	0.20	170.00
000690	Review e-mail from Steve Gavrilidis re contact info for Nina Riar - 4:41 pr	0.10	85.00
000690	Prepare e-mail to Steve Gavrilidis re contact info for Nina Riar - 4:54 pr	0.10	85.00
000690	Review of notes from PFAC re pharmacists who missed deadline; note to Monitor's counse	0.30	255.00
000690	Prepare e-mail to Francy Kussner re late claim - 11:20 am	0.10	85.00
000690	Review letter from Anthony J. Frost - Mills & Mills LLP	0.20	170.00
000690	Meeting with Sharon Strosberg; follow up on pharmacists who missed filing deadlines; e-mails from and to counsel for the Monitor re settlement of form of order	0.40	340.00
000690	Review e-mails from Jesse Mighton re motion of Sutts, Strosberg and PFAC - 8:51 am, 4:58 pm & 5:47 pm	0.30	255.00
000690	Review e-mail from Robert Carson re Motion Record of the Applicants (for an extension of the Stay Period) returnable February 12, 2016 - 11:36 am	0.10	85.00
000690	Review e-mail from Francy Kussner re late claim - 5:22 pm	0.10	85.00

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Review e-mail from Francy Kussner re motion of Sutts Strosberg and PFAC - 7:38 pm	0.10	85.00
000690	Prepare e-mails to Jesse Mighton re motion of Sutts Strosberg and PFAC - 5:14 pm & 6:26 pm	0.20	170.00
000690	Prepare e-mail to Francy Kussner re late claim - 6:33 pm	0.10	85.00
000690	Review of draft order and opt out; conferring with Sharon Strosberg; telephone calls to Steve Gavrilidis discussing conduct of motion	1.50	1,275.00
000690	Review e-mails from Steve Gavrilidis re PFAC's motion returnable on Friday, February 12, 2016 at 8:30 am - 2:24 pm & 3:28 pm	0.20	170.00
000690	Review e-mail from Dan Dimovski re PFAC's motion returnable on Friday, February 12, 2016 at 8:30 am - 2:40 pm	0.10	85.00
000690	Review e-mail from Charles Scerbo re PFAC's motion returnable on Friday, February 12, 2016 at 8:30 a.m. - 3:01 pm	0.10	85.00
000690	Review e-mails from Jesse Mighton re motion of Sutts Strosberg and PFAC - 10:26 am, 11:25 am & 3:33 pm	0.30	255.00
000690	Review e-mail from Francy Kussner re Motion of PFAC returnable February 12, 2016 at 8:30 am - 4:18 pm	0.10	85.00
000690	Prepare e-mail to PFAC Executives re motion of PFAC returnable February 12, 2016 - 4:31 pm	0.10	85.00
000690	Prepare e-mail to Nina Riar re contact info for Nina Riar - 5:06 pm	0.10	85.00
000690	Review e-mail from Jesse Mighton re motion of Sutts Strosberg and PFAC - 10:26 am	0.10	85.00
000690	Review e-mail from Steve Gavrilidis re contact info for Nina Riar - 12:06 am	0.10	85.00
000690	Review e-mail from Jesse Mighton re Twenty-Fourth Report of the Monitor - 8:46 am	0.10	85.00
000690	Review of order, preparation of submissions for Justice Morawetz for Friday hearing, conferring with Sharon Strosberg	0.20	170.00
000690	Follow up telephone calls to Nina Riar re late filing claims	0.30	255.00
000690	Preparation of submissions for Justice Morawetz re representation order, conferring with PFAC re form of order	1.50	1,275.00
000690	Review e-mail from Steve Gavrilidis re request for assistance to file claim - 12:19 pm	0.10	85.00
000690	Review e-mail from Ian Manning re request for assistance to file claim - 12:31 pm & 12:50 pm	0.20	170.00
000690	Review e-mail from Mohamed Mobarak re motion of PFAC returnable February 12, 2016 at 8:30 am - 1:52 pm	0.10	85.00
000690	Review e-mail from Narmin Khimji re motion of PFAC returnable February 12, 2016 at 8:30 am	0.10	85.00
000690	Review e-mail from Jesse Mighton re Target Pharmacist Nina Riar Manroy - 2:42 pm	0.10	85.00
000690	Review e-mail from Jesse Mighton re Monitor's outline of submissions re PFAC Motion - 3:02 pm	0.10	85.00
000690	Review e-mail from Dan Dimovski re motion of PFAC returnable February 12, 2016 - 8:32 pm	0.10	85.00
000690	Prepare e-mails to Ian Manning re request for assistance to file claim - 12:39 pm & 1:20 pm	0.20	170.00
000690	Prepare e-mail to Steve Gavrilidis, Ian Manning and Dan Edward re request for assistance to file claim - 12:42 pm	0.10	85.00
000690	Prepare e-mail to Jesse Mighton re Target Pharmacist Nina Riar Manroy re 2:14 pm	0.10	85.00
000690	Prepare e-mail to Jesse Mighton re submissions - 2:42 pm	0.10	85.00
000690	Preparation of written submissions for Justice Morawetz, preparation of notes for oral submissions, review of comments by monitor's counsel, notes to PFAC for publication, telephone call to Nina Riar re need for proper claim to be filed	1.50	1,275.00
000690	Review e-mail from Rahim Rajan re Corporate name change - 1:05 am	0.10	85.00
000690	Review e-mails from Steve Gavrilidis re revised form of order - 1:38 pm & 2:10 pm	0.20	170.00
000690	Review e-mail from Jesse Mighton re February 12 orders and endorsements - 3:13 pm	0.10	85.00
000690	Review e-mail from Robert Carson re Responding Costs Submissions of the Applicants - 12:56 pm	0.10	85.00
000690	Prepare e-mail to PFAC Executives re revised form of order - 1:53 pm	0.10	85.00
000690	Preparation for and attendance at hearing before Justice Morawetz by telephone conference, submissions on form of order, to continue to represent Target pharmacists	2.50	2,125.00
000690	Conferring with Sharon Strosberg re forum of order, follow up conference with counsel for Target monitor	0.50	425.00
000690	Review e-mail from Parmanand Singh re Target store #3729 at 30-3003 Danforth Ave, Toronto, ON, M4C 1N1 - 10:20 pm	0.10	85.00
000690	Prepare e-mail to Jesse Mighton re Pharmacist Contact Information - 8:59 pm	0.10	85.00
000690	Review e-mails from Jesse Mighton re Pharmacist Contact Information - 2:43 pm, 3:49 pm, 4:01 pm, 6:53 pm & 9:30 pm	0.50	425.00
000690	Review e-mail from Jesse Mighton re Target Pharmacist Nina Riar Manroy - 10:11 am	0.10	85.00
000690	Review e-mail from Ian Manning re Nina Riar Manroy T-3773 - 1:49 pm	0.10	85.00
000690	Review letter and enclosures from Jesse Mighton re order and Notice of Opt Out for PFAC Website	0.10	85.00
000690	Review e-mail from Steve Gavrilidis re Order and Notice of Opt Out for PFAC Website - 12:04 pm	0.10	85.00
000690	Review e-mail from Suhans Thaleshvar re Order and Notice of Opt Out from PFAC Website - 1:46 pm	0.10	85.00
000690	Review e-mail from Jesse Mighton re Pharmacist Contact Information - 3:33 pm	0.10	85.00
000690	Review e-mail from Alvarez & Marsal Canada Inc.(the Monitor) re Important Documents Enclosed - 9:46 am	0.10	85.00
000690	Review e-mail from Suhans Thaleshvar re important communication from PFAC - 10:27 am	0.10	85.00
000690	Review of orders, outline of matters to be addressed before the Honourable Dennis O'Connor	1.00	850.00
000690	Review e-mail from Stavros Gavrilidis, 6:16 pm re franchisees question	0.10	85.00
000690	Prepare e-mail to Francy Kussner re confirm date, 9:18 am	0.10	85.00
000690	Review e-mail from Francy Kussner and attachments (letter to Honourable Dennis O'Connor and Order) 10:45 am, review further e-mails from Francy Kussner, 8:45 am, 9:29 am	0.30	255.00
000690	Conference with Sharon Strosberg, e-mails from and to Francy Kussner	0.30	255.00
000690	Review e-mail from Suzette Christensen re meeting or conference call 10:36 am	0.10	85.00
000690	Telephone conference with Francy Kussner	0.20	170.00
000690	Telephone call from Marina Strauss re proposal to landlord	0.30	255.00

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Conferring with clients, telephone calls from and to Francys Kussner, emails from monitor's counsel, 8:39 am, 10:57 am, 2:03 pm, 3:11 pm, 4:31 pm, 4:41 pm, e-mails to monitor's counsel 1:54 pm, 3:00 pm, 4:30 pm	2.90	2,465.00
000690	Further discussions with Marina Strauss re proposals made to landlord, telephone call to Linda Galessiere, message left	1.50	1,275.00
000690	Review e-mail from Francys Kussner, 10:44 am	0.10	85.00
000690	Internal discussions e-mail to Jay Carfagnini re status of claims process, consideration of issues that will arise in bankruptcy proceedings	0.40	340.00
000690	Review e-mail from Francys Kussner re meeting, 12:01 pm	0.10	85.00
000690	Review e-mail from Steve Gavrilidis enclosing Monitor's report listing the resolved and unresolved claims, 12:32 pm	0.10	85.00
000690	Review e-mail from Parmanand Singh enclosing claim information, 1:38 pm	0.10	85.00
000690	Review of materials prepared re representation of pharmacists in claims adjudication process, telephone conference with Sharon Strosberg, conference telephone call Jay Carfagnini and others for Monitor, Jeremy Dack and others for Target Canada entities, The Honourable Dennis O'Connor; preliminary discussions re conduct of claims adjudication process for pharmacists, follow up conference with Sharon Strosberg	4.50	3,825.00
000690	Review e-mail from Jesse Mighton re press release, 1:09 pm	0.10	85.00
000690	Review e-mail from Francys Kussner re dates for Pharma claims adjudication, 1:42 pm	0.10	85.00
000690	Review e-mail from Narminkhimji re opting in, 3:46 pm	0.10	85.00
000690	Prepare e-mail to Narminkhimji re recommend not to opt out, 6:35 pm	0.10	85.00
000690	Conferring with Harvey Strosberg re status and future conduct of claims adjudication process	0.50	425.00
000690	Conference with Harvey Strosberg re matters to be done for claims adjudication process before Dennis O'Connor as claims officer	1.00	850.00
000690	Review e-mail from Francys Kussner re pharmacy claims adjudication, 11:51 am	0.10	85.00
000690	Review e-mail from Mary Carreiro attaching motion record, 12:23 pm	0.10	85.00
000690	Review e-mail from Robert Carson attached motion record, 5:42 pm	0.10	85.00
000690	Review e-mail from Francys Kussner, re adjudication dates, 8:42 am	0.10	85.00
000690	Review e-mail from Mary Carreiro attaching notice of appearance, 3:12 pm	0.10	85.00
000690	Review of late filings of pharmacists, Nina Manroy, Par Singh, telephone call to Ian Wintrip, lengthy discussion re retainer, to prepare loss allocation, consideration of mitigation issue	1.20	1,020.00
000690	Preparation for and attendance at PFAC tele/conference (1 hour)	1.50	1,275.00
000690	Review of Monitor reports, telephone call to Kevin Wiener, notes to Sharon Strosberg, Kevin Wiener on common issues	1.20	1,020.00
000690	Telephone call from Donna Nowak, Winnipeg lawyer, message left, telephone call to Nowak, review of status of proceedings and opt out, telephone calls from Par Singh re claim, internal review re late filed claims for Par Singh, Nina Manroy, Chris Sutton, follow up claims	0.60	510.00
000690	Follow up notes to Ian Wintrip re retainer	0.20	170.00
000690	Review e-mail from Jesse Mighton enclosing revised form of Order, 7:44 am	0.10	85.00
000690	Review analysis of damage claims, review of 25th Monitor's report, review of affidavit of Mark Wong, review and consideration of legal principles of substantive consolidation, review of 24th Monitor's report, outline of common issues	3.00	2,550.00
000690	Review of motion materials filed by Monitor, affidavit of Mark Wong, draft report to PFAC	1.50	1,275.00
000690	Review of authorities re mitigation issues, updating Monitor's reports re Target pharmacist	2.50	2,125.00
000690	Review e-mail from Jesse Mighton, 6:16 pm, enclosing order and endorsement of Justice Morawetz	0.10	85.00
000690	Ongoing work on common issues, lengthy conference with Kevin Wiener and Andrew Eckart re mitigation obligations, review of authorities	2.50	2,125.00
000690	Outline of common issues to be addressed, meeting with Kevin Wiener re mitigation issues, review of authorities	1.50	1,275.00
000690	Outline of common issues, internal communications	1.50	1,275.00
000690	Preparation of common issues list, internal communications with Harvey Strosberg, Sharon Strosberg	4.50	3,825.00
000690	Review e-mail from Dan Dimovski, 12:18 pm, re progress and membership meeting	0.10	85.00
000690	Discussions with Harvey Strosberg, ongoing review of common issues, background information and letter to monitor	2.00	1,700.00
000690	Review e-mail from Stavros Gavrilidis, 1:45 pm, re e-mail from Craig Fitzgerald	0.10	85.00
000690	Review e-mail from Janelle Gudmundson, 9:57 pm, attaching claim	0.10	85.00
000690	Conference with Harvey Strosberg re common issues in conduct of proceedings	0.30	255.00
000690	Conference with Sharon Strosberg re common issues and claims procedure	0.20	170.00
000690	Conference telephone call PFAC executive	0.70	595.00
000690	Follow up review of BDO Dunwoody materials, issues of normalization, communication with Cunningham of BDO	1.00	850.00
000690	Prepare e-mail to Nazih Malak, 2:31 pm, confirming receipt and adjustment	0.10	85.00
000690	Review e-mail from Narminkhimji, 12:53 pm, re decision not to opt out	0.20	170.00
000690	Review e-mail from Nazih Malak, 2:23 pm, re e-mail from monitor advising of new revised amount allowed	0.10	85.00
000690	Review e-mail from Thomas Yeung, 3:10 pm, re contact information	0.10	85.00
000690	Lengthy telephone conference Dan Edward and Ian Manning, internal conferences, review of authorities re CCAA disclosure issue	1.30	1,105.00
000690	Review e-mail from Francys Kussner, 6:47 pm, re legal costs and opting out	0.10	85.00
000690	Review e-mail from Rojan Saladeen, 9:42 pm, re retraction	0.10	85.00
000690	Telephone conference with Ian Wintrip re damages model	0.70	595.00
000690	Review e-mail from Francys Kussner, 11:36 am, re franchisee's opt out and legal fees	0.10	85.00

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Review e-mail from Rojan Saladeen, 2:11 pm, send documentation re recommendation	0.10	85.00
000690	Review e-mail from Charles Scerbo, 2:47 pm, re call and franchisee wanting to opt back in	0.10	85.00
000690	Review e-mail from Dan Edward, 6:05 pm, enclosing fee estimate for review and approval	0.10	85.00
000690	Prepare e-mail to Francys Kussner, 10:11 am, re specific representation re legal costs	0.10	85.00
000690	Prepare e-mail to Charles Scerbo, 10:27 pm, do not know who has opted out	0.10	85.00
000690	Telephone discussions with Steve Gavrillidis, Dan Dimovski, Charles Scerbo re allegations that PFAC advising pharmacists of their obligation to pay legal fees even if they opt out, conference with Sharon Strosberg, draft response	1.50	1,275.00
000690	Kussner complaints, lengthy discussion with PFAC executive, discussions with experts (BDO, Edward & Manning, Ian Wintrip, Bob Macdonald), review of court record and preparation of submission:	2.50	2,125.00
000690	Follow up on evidence to be presented at common issues hearing	1.50	1,275.00
000690	Review e-mail from Steve Gavrillidis, 1:10 pm, re costs and claim process if you opt out	0.10	85.00
000690	Review e-mail from Steve Gavrillidis, 3:32 pm, enclosing article for review	0.10	85.00
000690	Review e-mail from Dan Dimovski, 4:31 pm, re information and obligation of bearing costs	0.10	85.00
000690	Review e-mail from Dan Dimovski, 5:01 pm, enclosing supporting letters, marketing incentive agreement and marketing incentive rebates	0.10	85.00
000690	Review e-mail from Steve Gavrillidis, 10:05 pm, attaching affidavit which does not appear on Alvarez site	0.10	85.00
000690	Review e-mail from Dactin Tran, 11:19 pm, attaching notice to opt out	0.10	85.00
000690	Conferring with Karen Peterson re notice to pharmacists to be reviewed by Sharon Strosberg, telephone conference with Sharon Strosberg re conduct of action, retainer of Edward and Manning, telephone conference with Steve Gavrillidis re rebate issue; review of correspondence from Gavrillidis and Dimovski; lengthy discussion with Dimovski	2.00	1,700.00
000690	Further discussions with PFAC executives re opt out letter, PFAC dues, selection of experts and presentation of case	2.00	1,700.00
000690	Prepare e-mail to Dan Dimovski, 6:09 pm, re discussion with Blair Davidson	0.10	85.00
000690	Review e-mail from Blair Davidson, 12:10 pm, re act as financial expert to report on issues associated with pharmacists' claim	0.10	85.00
000690	Review e-mail from Dan Dimovski, 4:09 pm, re phone meeting with Blair Davidson	0.10	85.00
000690	Review e-mail from Dan Dimovski, 9:13 pm, re confirmation of meeting	0.10	85.00
000690	Conferring with Sharon Strosberg, Harvey Strosberg, Steve Gavrillidis, Dan Dimovski, Charles Scerbo re opt out correcting notice to pharmacists re entitlement to opt out under Feb 12, 2016 order	2.50	2,125.00
000690	Internal discussions re mitigation, length of agreement, lengthy telephone conferences with Blair Davidson re expert report from BDO on pharmacists' claims	2.00	1,700.00
000690	Review of correspondence, review of opt out list and internal report, correspondence with Ian Wintrip re meeting, correspondence to Blair Davidson re retainer arrangements, correspondence with Edward and Manning re retainer, outline of submissions on rebates and kickback:	1.20	1,020.00
000690	Review e-mail from Blair Davidson, 3:45 pm, enclosing draft engagement letter	0.10	85.00
000690	Review e-mail from Steve Gavrillidis, 4:46 pm, re PFAC and BDO	0.10	85.00
000690	Review e-mail from Jesse Mighton, 4:51 pm, re notices of opt out received	0.10	85.00
000690	Review e-mail from Francys Kussner, 1:57 pm, reporting on status of matters	0.10	85.00
000690	Review email from Dan Dimovski, 6:52 am, re opt out franchisees and calculation:	0.10	85.00
000690	Review e-mail from Francys Kussner, 9:36 am, enclosing Monitor's proposed list of common issues:	0.10	85.00
000690	Review of opt out information, report to Harvey Strosberg and Sharon Strosberg, telephone conference with Sharon Strosberg, telephone conference with Ian Manning re retainer and commitment, report to PFAC re experts	1.60	1,360.00
000690	Conference with Ian Wintrip and Bob Macdonald reviewing pharmacist situation, discussing damages model, retainer of experts	1.50	1,275.00
000690	Review e-mail from Dan Dimovski, 8:24 pm, re issues with Monitor	0.10	85.00
000690	Review e-mail from Dan Dimovski, 8:46 pm, attaching PFAC commons claim committee report	0.10	85.00
000690	Review e-mail from Steve Gavrillidis, 10:25 pm, re common claims committee report	0.10	85.00
000690	E-mails from and to Harvey Strosberg and Sharon Strosberg, outline and preparation of experts retainer agreements, report to client, rescheduling conference call with Monitor's counsel on common issue:	1.50	1,275.00
000690	Prepare e-mail to Steve Gavrillidis, 3:25 pm, re evidence on loss claims:	0.10	85.00
000690	Prepare e-mail to Steve Gavrillidis, 3:33 pm, re funds to be paid to experts for claims adjudication process:	0.10	85.00
000690	Review e-mail from Blair Davidson, 2:40 pm, re engagement letter to be finalized	0.10	85.00
000690	Conferring with Sharon Strosberg, telephone conference with Monitor, counsel for Monitor, counsel for Applicants, follow up on expert retainers, matters to be done	1.50	1,275.00
000690	Conferring with Sharon Strosberg, letters to PFAC, letters to Blair Davidson, report to PFAC	1.00	850.00
000690	Review e-mail from Dan Dimovski, 4:22 am, re funds to be provided and experts:	0.10	85.00
000690	Review e-mail from Dave Vyas, 8:53 am, re provide information for claim	0.10	85.00
000690	Review e-mail from Francys Kussner, 10:17 am, re further scheduled call and common issues list	0.10	85.00
000690	E-mails to and from Steve Gavrillidis and Dan Dimovski re scheduling call and information to be provided re evidence to support the common issues such as relocation expenses, ongoing losses and debt, etc. of franchisees	0.50	425.00
000690	Review e-mails from Blair Davidson re engagement letter and enclosing signed copy	0.20	170.00
000690	Review e-mails from Robert Carson enclosing Motion Record of the Applicants returnable April 13, 2016 in Toronto	0.40	340.00
000690	Prepare e-mail to Dave Vyas, 9:26 am, confirming his e-mail and requesting financial information for review	0.10	85.00
000690	E-mails to and from Steve Gavrillidis re reports to be forwarded to experts as per their request	0.50	425.00
000690	E-mails to and from Blair Davidson re sample claims for review of common issues:	0.40	340.00
000690	E-mail to Dana Nowak, 5:51 pm, re need instructions with respect to pharmacy 3754	0.10	85.00

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Review e-mail from Jesse Mighton, 5:47 pm, enclosing Twenty-Sixth Report of Monitor	0.10	85.00
000690	Review e-mail from Dana Nowak, 5:30 pm, re claim of pharmacy #3754	0.10	85.00
000690	Review of common issues list and comments from Goodmans; internal discussions; preparation of letter and retainer for BDO and other experts and advisors	1.50	1,275.00
000690	Conferring with Sharon Strosberg and Blair Davidson on form of retainer and scope of work required	0.30	255.00
000690	Review e-mail from Steve Gavriliadis, 1:51 pm, enclosing preliminary estimated combined financial statement for T Pharmacy and Yorktown Pharmacy	0.10	85.00
000690	Review e-mail from Robert Carson, 3:28 pm, enclosing Factum of the Applicants	0.10	85.00
000690	Review of Monitor's material; review of designated Pharmacists' Proof of Claim and supporting material; draft retainer letter for MacDonald and Wintrip; telephone conference with Monitor, Counsel for Monitor (Goodmans) and counsel for Target Canada (Oslers), Jesse Mighton, Shawn Irving, Stephen Ferguson, Francy Kussner, Jesse Mighton, Alan Mark - discussing common issues and procedures on claims adjudication process going forward	1.00	850.00
000690	Internal conferences with Sharon Strosberg; receipt and review of proposed representative pharmacy materials from PFAC; conference telephone call with Blair Davidson, Josie Parisi, Andrew Bourne (BDO) and Sharon Strosberg; draft report on developments to PFAC; review of authorities re mitigation	2.50	2,125.00
000690	Prepare e-mail to Blair Davidson, 11:05 am, enclosing further material for consideration	0.10	85.00
000690	Review e-mail from Steve Gavriliadis, 2:43 pm, re financial statements	0.10	85.00
000690	Review e-mail from Dave Vyas, 3:24 pm, enclosing final financial statements	0.10	85.00
000690	Conferring with Harvey Strosberg; preparation of report to PFAC and internally	0.80	680.00
000690	Review and comments on Monitor's issue list, review of recent franchise law authorities, review of documentation for experts	2.00	1,700.00
000690	Review of updated Monitor's reports, review of authorities re franchise agreements, draft commentary on Monitor's issues	4.00	3,400.00
000690	Review e-mail from Dave Vyas, 7:59 am, enclosing financial information	0.10	85.00
000690	Review e-mail from Blair Davidson, 9:46 am, re test cases and quantum	0.10	85.00
000690	Review e-mail from Francy Kussner, 2:16 pm, re finalizing common issues list and dates for hearing	0.10	85.00
000690	Report to PFAC re creditors motion	0.50	425.00
000690	Document review, internal conferences, draft report re common issues	1.00	850.00
000690	Telephone call to Steve Gavriliadis, review of Monitor's report, discussion of matters to be done	0.30	255.00
000690	Review e-mails from Steve Gavriliadis enclosing financial documentation, 2:59 pm, 9:25 pm, 10:12 pm	0.30	255.00
000690	Review e-mail from Blair Davidson, 9:46 am, re financial information	0.10	85.00
000690	Review e-mail from Ian Wintrip, 11:42 am, re selecting pharmacists to focus on	0.10	85.00
000690	Review e-mail from Francy Kussner, 2:16 pm, re finalizing common issues list	0.10	85.00
000690	Conferring with experts, internal communications, review of motion materials re extension of court protection, order for creditors meeting, to consider plan	1.50	1,275.00
000690	Review e-mail from Steve Gavriliadis, 1:21 pm, re generic kickbacks	0.10	85.00
000690	Motion re extension of time for court protection and creditor approval, meeting of new plan, follow up discussions with experts, review of financial information provided	2.00	1,700.00
000690	Review e-mail from Jesse Mighton, 2:29 pm, enclosing Order of Justice Morawetz dated April 13, 2016, endorsement and unofficial transcript	0.10	85.00
000690	Review e-mail from Ian Wintrip, 3:38 pm, enclosing draft engagement letter	0.10	85.00
000690	Review PFAC common claims committee report, arranging conference call with PFAC and Sharon Strosberg	1.50	1,275.00
000690	Prepare e-mail to Steve Gavriliadis, 10:17 am, all communications must go through our office	0.10	85.00
000690	Prepare e-mail to Blair Davidson, 11:34 am, confirm matters discussed re opt out list and accepted claims	0.10	85.00
000690	Review e-mail from Blair Davidson, 10:41 am, re pharmacists' claims	0.10	85.00
000690	Conference with Sharon Strosberg, telephone conference with PFAC director	1.50	1,275.00
000690	Review e-mail from Josie Parisi, 1:58 pm, claims to use as test cases	0.10	85.00
000690	Review e-mail from Steve Gavriliadis, 1:08 pm, to see format of claims prepared by BDC	0.10	85.00
000690	Review e-mail from Jesse Mighton, 2:49 pm, enclosing meeting materials in accordance with Meeting Order of April 13, 2016	0.10	85.00
000690	Review of notice of creditors meeting, draft letter to pharmacists re proxy for voting purpose	0.80	680.00
000690	Review e-mail from Blair Davidson, 10:03 am, re claims of pharmacists, interviews, discussion	0.10	85.00
000690	Review e-mail from Steve Gavriliadis, 8:29 pm, re Rafik Ramadan franchisee opted out	0.10	85.00
000690	Review e-mail from Alan Mark, 9:08 am, re issues list	0.10	85.00
000690	Review e-mail from Josie Parisi, 4:26 pm, re conference call	0.10	85.00
000690	Review e-mail from Blair Davidson, 4:41 pm, re conference call	0.10	85.00
000690	Review e-mail from Steve Gavriliadis, 4:49 pm, re conference call	0.10	85.00
000690	Review e-mails from Rahim Rajan, 4:45 pm, 9:05 pm, re conference call	0.20	170.00
000690	Review e-mail from Steve Gavriliadis, 5:18 pm, re call with 4 test franchisees	0.10	85.00
000690	Review e-mail from Steve Gavriliadis, 8:22 pm, confirm conference call with Maqbool Ahmed and Rahim Rajan	0.10	85.00
000690	Teleconference Blair Davidson, review of information, disclosure problems, telephone conference Blair Davidson, Josie Parisi, Steve Gavriliadis, Dan Dimovski, Charlie Scerbo, review of materials re Rafik and Sharma pharmaceutical, opt out information, letter to Wintrip re retainer, letter to Target pharmacists re voting proxy, internal discussions	2.50	2,125.00
000690	Notes to Blair Davidson and Josie Parisi re contact information for pharmacist	0.20	170.00
000690	Review e-mail from Suzette Christensen (Borden Ladner Gervais), 1:22 pm, re arbitration scheduling	0.10	85.00
000690	E-mail from Blair Davidson, 11:52 am, reach out to Monitor's counsel	0.10	85.00
000690	E-mail from Francy Kussner, 4:15 pm, re dates for attendance with Mr. O'Connor	0.10	85.00

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Review fax from Kleboulos Dimopoulos	0.20	170.00
000690	Review fax from Fobilo Fitzpatrick	0.20	170.00
000690	Receipt of report from Blair Davidson, Josie Parisi, Andrew Bourne on PFAC teleconference	0.30	255.00
000690	E-mails to Blair Davidson, 9:11 am, 9:17 am, 9:18 am, enclosing documentation	0.30	255.00
000690	Review fax from Mohamed Mobarak	0.20	170.00
000690	E-mail to Charles Scerbo, 7:11 pm, re generic rebates	0.10	85.00
000690	E-mail from Blair Davidson, 9:08 am, re notes from conference call	0.10	85.00
000690	E-mail from Josie Parisi, 2:16 pm, re follow up re informed consent letter	0.10	85.00
000690	E-mail from Charles Scerbo, 6:53 pm, re generic rebates	0.10	85.00
000690	E-mails from Dan Dimovski, 1:36 am and 1:58 am, enclosing documentation	0.20	170.00
000690	Review fax from Janelle Gudmundson	0.20	170.00
000690	Review of notes re information to experts, review of January 15, 2015 information provided to pharmacists, preparation of materials for conference with Dennis O'Connor, telephone call to Dan Edward re information exchange with BDO Canada for expert report, preparation of BDO consent re potential conflict, conferring with Sharon Strosberg	2.50	2,125.00
000690	E-mail to Blair Davidson, 4:54 pm, re pharmacists' claims, Monitor's position	0.10	85.00
000690	E-mail from Blair Davidson, 6:15 pm, not contact Monitor	0.10	85.00
000690	E-mail from Francy Kussner, 4:03 pm, re submissions to be delivered on behalf of Monitor	0.10	85.00
000690	E-mail from Jesse Mighton, 5:27 pm, enclosing Monitor's submissions	0.10	85.00
000690	Review fax from Michael Wilson	0.20	170.00
000690	Review of submissions of Monitor, outline of submissions for conference with Dennis O'Connor	2.00	1,700.00
000690	Review e-mail from Steve Gavrilidis, 2:01 pm, re Monitor's submissions and comments about franchisees claims	0.10	85.00
000690	E-mail to Francy Kussner, 1:31 pm, review of material and preparation of our materials	0.10	85.00
000690	Review e-mail from Dan Dimovski, 10:07 am, findings re submissions sent by Monitor	0.10	85.00
000690	Conferring with Sharon Strosberg, preparation of submissions for Dennis O'Connor	6.00	5,100.00
000690	Review e-mail from Dan Dimovski, 7:56 pm, enclosing earnings projection	0.10	85.00
000690	E-mail to Dan Dimovski, 5:30 pm, re past issues with Edward & Manning	0.10	85.00
000690	E-mail to Steve Gavrilidis, 9:10 am, re analysis	0.10	85.00
000690	E-mail from Jesse Mighton, 6:26 pm, enclosing Monitor's compendium of documents and authorities	0.10	85.00
000690	Review of authorities and records, preparation for case conference with Dennis O'Connor	2.00	1,700.00
000690	E-mail from Jesse Mighton, 6:26 pm, enclosing Monitor's compendium and brief of authorities	0.10	85.00
000690	Preparation for and attendance at case conference at offices of Goodmans, Toronto with Sharon Strosberg, Steve Gavrilidis, Alan Mark, Jay Carfagnini, Francy Kussner, Jesse Mighton, and others in attendance	8.00	6,800.00
000690	Review e-mail from Jesse Mighton, 7:32 pm, enclosing draft form of Order	0.10	85.00
000690	Review of claims procedure preparation for attendance at meeting at BDO Canada offices with Blair Davidson and Josie Parisi, receiving preliminary comments on value of pharmacists' claims	2.00	1,700.00
000690	Review e-mail from Jesse Mighton, 1:37 pm, enclosing final order re common issues	0.10	85.00
000690	Review e-mail from Jesse Mighton, 10:44 am, enclosing final order signed by Mr. O'Connor	0.10	85.00
000690	Review e-mail from Christine Jackson, 1:10 pm, enclosing file of three samples to be included in joint book of documents	0.10	85.00
000690	Internal discussions, telephone conference with Dennis O'Connor, Sharon Strosberg, Alan Mark, Francy Kussner, Jesse Mighton and others re status of proceedings, conferring with Josie Parisi re experts reports, conferring with Ian Wintrip	2.00	1,700.00
000690	Preparation of submissions	3.00	2,550.00
000690	E-mail from Charles Scerbo, 11:35 p.m., response re original v. revised FDD's and earnings projections	0.10	85.00
000690	Ongoing discussions with Sharon Strosberg, internal discussions settlement of joint document brief, conferring with Ian Wintrip and Blair Davidson re expert reports	1.00	850.00
000690	Review of e-mails received from Steve Gavrilidis and Jesse Mighton, e-mail to Bob MacDonald	1.00	850.00
000690	E-mail from Delia Brereton, 6:12 a.m., re current P & L April 2016	0.10	85.00
000690	E-mail from Steve Gavrilidis, 6:43 p.m., re joint document brief, common issues	0.10	85.00
000690	E-mail from Delia Brereton, 8:57 p.m., enclosing draft P & L and balance sheets for year ending Jan 31, 2016	0.10	85.00
000690	E-mail from Jesse Mighton, 3:57 p.m., re joint document brief, common issues	0.10	85.00
000690	E-mail from Steve Gavrilidis, 10:54 a.m., enclosing notices of revision or disallowance	0.10	85.00
000690	Review of franchise agreements, review of authorities, conferring with experts, ongoing preparation for damages assessment	2.50	2,125.00
000690	E-mail from Jesse Mighton, 9:27 a.m., re joint document brief ready for delivery	0.10	85.00
000690	E-mail from Blair Davidson, 2:17 p.m., enclosing first draft of report	0.10	85.00
000690	E-mail from Jesse Mighton, 1:21 p.m., enclosing letter to Dennis O'Connor	0.10	85.00
000690	Preparation for and attendance at teleconference with Dennis O'Connor and counsel for Target Canada and Monitor, notes to and from Blair Davidson and Alan Mark	1.00	850.00
000690	E-mail from Robert Carson, 5:49 p.m., enclosing second amended and restated joint plan of compromise and arrangement and blackline showing plan modifications	0.10	85.00
000690	Telephone calls to and from Alan Mark, discussion with Alan Mark re hot tubbing of experts without lawyers, conference with Sharon Strosberg, conference telephone call Blair Davidson, Josie Parisi and others at BDO Canada, review and comments on draft report; telephone call to client re expert opinions, receipt and preliminary review of submissions of Monitor	2.00	1,700.00
000690	E-mail from Dan Dimovski, 3:34 a.m., PFAC response to draft from BDO	0.10	85.00
000690	Review of Monitor's submissions on claims process	1.50	1,275.00
000690	Receipt of fax from Narmin Khimji	0.10	85.00

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Receipt of fax from F. Shatar	0.10	85.00
000690	Notes from and to Alan Mark re without prejudice communications, preparation for creditor's meeting, telephone calls from and to Ian Manning, Ian Wintrip, Blair Davidson, review of draft BDO report and comments to BDO, notes to Sharon Strosberg	2.50	2,125.00
000690	Continuing review of factum of Monitor, preparation of responding submission:	1.00	850.00
000690	E-mail to Alan Mark, 3:06 p.m., without prejudice meeting BDO Canada re damage assessments	0.10	85.00
000690	E-mail to Dan Dimovski, Charles Scerbo, 4:08 p.m., BDO Canada draft report	0.10	85.00
000690	E-mail to Alan Mark, 4:24 p.m., common issues	0.10	85.00
000690	Review e-mail from Alan Mark, 10:21 a.m.	0.10	85.00
000690	Review of Monitor reports, preparation for and attendance at meeting of Target Canada creditors, conferring with Jay Carfagnini, telephone calls from and to Blair Davidson, lengthy discussion re report and informal meeting of BDO and Monitor	4.00	3,400.00
000690	Review e-mail from Blair Davidson, 9:09 a.m.	0.10	85.00
000690	Continue review of authorities, preparation of franchisees' submissions for claims dispute on preliminary issues, ongoing internal discussions with Sharon Strosberg and client group	6.00	5,100.00
000690	Continue review of authorities, preparation of franchisees' submissions for claims dispute on preliminary issues, ongoing internal discussions with Sharon Strosberg and client group	8.00	6,800.00
000690	E-mail to Alan Mark, 9:57 a.m., late delivery of responding material for the claims dispute process:	0.10	85.00
000690	E-mail to Blair Davidson, 4:50 p.m., meeting with Monitor	0.10	85.00
000690	Review e-mail from Blair Davidson, 4:32 p.m.	0.10	85.00
000690	Continue review of authorities, preparation of franchisees' submissions for claims dispute on preliminary issues, ongoing internal discussions with Sharon Strosberg and client group	8.00	6,800.00
000690	Continue review of authorities, preparation of franchisees' submissions for claims dispute on preliminary issues, ongoing internal discussions with Sharon Strosberg and client group	7.00	5,950.00
000690	Review and finalizing Target pharmacists' submissions, conferring with Ryan Solcz and Sharon Strosberg, internal discussions re formatting and authorities, finalizing report	1.50	1,275.00
000690	Telephone conference with Blair Davidson and Andrew Bourne re meeting with Monitor, telephone call from Alan Mark, internal e-mails, telephone call to Jay Carfagnini	1.00	850.00
000690	Review e-mail from Alan Mark, 4:27 p.m.	0.10	85.00
000690	Telephone call from Jay Carfagnini, e-mails to and from Carfagnini, lengthy discussion Steve Gavrilidis, review of BDO report, directions re delivery, further discussion with Gavrilidis re OTC, plan and additional profits diverted from front of pharmacy, consideration of 2007 and later pharmacy trend reports, conferring with Sharon Strosberg	2.50	2,125.00
000690	E-mail to Jay Carfagnini, 4:50 p.m., comments on position of BDO	0.10	85.00
000690	E-mail to Jay Carfagnini, 11:35 a.m., Target discussions	0.10	85.00
000690	E-mail to Blair Davidson, 3:02 p.m., comments of PFAC on BDO report	0.10	85.00
000690	E-mail to Blair Davidson, Andrew Bourne, Josie Parisi, 9:28 a.m., dealings with co-counsel	0.10	85.00
000690	Review e-mail from Alan Mark, 6:21 p.m.	0.10	85.00
000690	Review e-mail from Blair Davidson, 9:43 a.m.	0.10	85.00
000690	Review e-mail from Steve Gavrilidis, 2:50 p.m.	0.10	85.00
000690	Review e-mail from Blair Davidson, 3:52 p.m.	0.10	85.00
000690	Review e-mail from Jay Carfagnini, 4:32 p.m.	0.10	85.00
000690	Review e-mail from Suzette Christensen, 1:44 p.m.	0.10	85.00
000690	E-mail to Steve Gavrilidis, 12:05 p.m., comments re BDO business valuation approach	0.10	85.00
000690	E-mail to Steve Gavrilidis, 12:26 p.m., set to go with legal argument next week	0.10	85.00
000690	E-mail to Blair Davidson, Andrew Bourne, 12:07 p.m., business valuation	0.10	85.00
000690	Travel to Toronto, review of factum, motion material re sanction hearing	2.50	2,125.00
000690	Review of BDO valuations, comments from Steve Gavrilidis re commentary on BDO draft report, arranging further discussions	3.50	2,975.00
000690	Review e-mail from Blair Davidson, 8:44 a.m.	0.10	85.00
000690	E-mail to Charles Scerbo, 8:28 a.m., theory of damages/losses	0.10	85.00
000690	Preparation for sanction hearing, attendance at sanction hearing, conference telephone call PFAC re valuation of claims, upcoming hearing, telephone call to Ian Wintrip re valuation of Windsor Target pharmacy	3.30	2,805.00
000690	Note to BDO re expert report, further consultation with PFAC, review of PFAC comments, report to PFAC on sanction hearing	1.00	850.00
000690	E-mail to Blair Davidson, 12:39 p.m., starting next week with preliminary legal issues	0.10	85.00
000690	Preparation for hearing on preliminary issues before Dennis O'Connor, review of reply factum	3.00	2,550.00
000690	Continued preparation for hearing on preliminary issues, notes to BDO, review of reply factum and authorities	3.00	2,550.00
000690	Preparation for hearing on preliminary issues, conferring with Sharon Strosberg	8.00	6,800.00
000690	Conferring with Sharon Strosberg, preparation for and attendance at hearing before Dennis O'Connor, Claims Officer, re submissions on preliminary issues, post-mortem conference with Sharon Strosberg, conferring with PFAC representatives Steve Gavrilidis and Dan Dimovski	9.00	7,650.00
000690	E-mail to Dan Dimovski, 9:53 a.m., class action lawsuit against Target U.S.	0.10	85.00
000690	Preparation for and attendance at continuation of hearing before Dennis O'Connor, Claims Officer, re preliminary issues, conferring with Sharon Strosberg and Steve Gavrilidis	6.00	5,100.00
000690	E-mail to Blair Davidson, 2:03 p.m., BDO report, speak to clients	0.10	85.00
000690	Conferring with Harvey Strosberg, update on developments, discussion concerning settlement overtures, draft report to PFAC on developments, notes from and to Dan Dimovski re rebate issue:	0.60	510.00
000690	Review e-mail from Dan Dimovski, 2:04 p.m.	0.10	85.00

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Telephone conference Bob Macdonald re advice that his son Mike is working at BDO, clearance of any conflict, follow up with Ian Wintrip on expert's report	0.50	425.00
000690	Review e-mail from Charles Scerbo, 8:42 p.m.	0.10	85.00
000690	Review e-mail from Blair Davidson, 10:51 a.m.	0.10	85.00
000690	Review e-mail from Charles Scerbo, 6:50 p.m.	0.10	85.00
000690	Review e-mail from Dave Vyas, 11:36 a.m.	0.10	85.00
000690	Review of prior factums and record, drafting submissions on supplementary issue:	2.00	1,700.00
000690	Review e-mail from Farouk Karim, 5:51 p.m.	0.10	85.00
000690	Prepare e-mail to Farouk Karim, 5:49 p.m.	0.10	85.00
000690	Review of issues raised by Dennis O'Connor, conferring with Sharon Strosberg, draft supplementary factum of pharmacist representative counsel	2.50	2,125.00
000690	Review of Monitor's submissions re ambiguity issue	1.00	850.00
000690	E-mails from and to Francy Kussner, conferring with Sharon Strosberg, reviewing reply submissions of Monitor on O'Connor questions, preparation and delivery of reply submissions, note from and to Steve Gavriliadis re BDO expert report. letter to Monitor's counsel re position on methodology and issue:	2.50	2,125.00
000690	Review e-mail from Francy Kussner, 2:33 p.m.	0.10	85.00
000690	Telephone calls to Ian Wintrip, Steve Gavriliadis, telephone call from Ian Wintrip, review of authorities re mitigation	1.80	1,530.00
000690	Review e-mail from Suzette Christensen, 2:50 p.m.	0.10	85.00
000690	Review e-mail from Steve Gavriliadis, 2:04 p.m.	0.10	85.00
000690	Review e-mail from Dennis O'Connor, 2:38 p.m.	0.10	85.00
000690	Telephone calls to Ian Wintrip re follow up on report, meeting with Sharon Strosberg, conference telephone call PFAC executive re methodology issues, report of BDO, further report:	2.00	1,700.00
000690	Review and analysis of BDO report re recurring and not recurring expenses, actual earnings projections, business valuations for corporations, review of PFAC comments	1.00	850.00
000690	Conferring with Sharon Strosberg, preparation for and attendance at case conference re methodology, case conference with Dennis O'Connor, Alan Mark et a	2.50	2,125.00
000690	Meeting with Sharon Strosberg, telephone call to Ian Wintrip, general discussion on valuation of claim, report to be delivered next Thursday	0.70	595.00
000690	Telephone call from Par Singh, advice no information being received from PFAC, providing advice on matters having been advanced, conference with Sharon Strosberg re position of PFAC, preparation of report to PFAC, review of authorities, memo to file re arguments on mitigation issues	1.50	1,275.00
000690	Internal conferences Sharon Strosberg, Harvey Strosberg, receipt and preliminary review of reasons of Dennis O'Connor	1.50	1,275.00
000690	Review of reasons of O'Connor, telephone call from Sharon Strosberg, conference with Sharon Strosberg, note to PFAC	0.60	510.00
000690	Receipt and review of draft report from Ian Wintrip, notes to client group and Sharon Strosberg	1.00	850.00
000690	Review of client's commentary re process, review of reasons for decision of O'Connor, review of authorities re mitigation, note to file, preparation for conference, conferring with Sharon Strosberg, telephone conference with Jay Carfagnini re settlement prospects	2.00	1,700.00
000690	Review of authorities, matters to be done in advancing claim, review of affidavit of Monitor, to conferring with Sharon Strosberg, preparation for meeting with PFAC, to conference with PFAC (Dan Dimovski, Sharon Strosberg, Steve Gavriliadis by teleconference)	3.50	2,975.00
000690	Conference with Sharon Strosberg, follow up on matters to be done, review of Ferguson affidavit, telephone call to Ian Wintrip re finalizing expert report	2.30	1,955.00
000690	File review, preparation for August hearing, follow up discussions with Ian Wintrip, ongoing discussions with Sharon Strosberg re future conduct of matter	2.50	2,125.00
000690	Continuing review of authorities, preparation of draft submissions on law of mitigation	1.50	1,275.00
000690	Review of June 28, 2016 reasons of Dennis O'Connor, telephone conference with Sharon Strosberg, case conference O'Connor, Goodmans, Oslers, follow up conference with Sharon Strosberg, information to client group	2.50	2,125.00
000690	Review of MRM Consulting draft expert report, conferring with Ian Wintrip and Bob Macdonald, telephone conferences to and from Ian Wintrip, telephone discussions with Steve Gavriliadis, Dan Dimovski, conferring with Sharon Strosberg re evidence to be prepared for Friday, ongoing file review and preparation for August hearing	5.50	4,675.00
000690	Telephone conference Bob Macdonald, conference telephone call Bob Macdonald, Dan Dimovski, Steve Gavriliadis, (1 hour), further discussions Bob Macdonald, review of revised draft valuation, notes to Macdonald and Wintrip with proposed revisions, telephone conference with Bob Macdonald, Ian Wintrip, Charles Scerbo (1/2 hour) review and comments on finalizing expert report, instructions from Scerbo to deliver report, telephone conference Sharon Strosberg, discussing further evidence, receipt of request by Dimovski and Gavriliadis for further conference; to reviewing further revised report, to teleconference with Dimovski, Gavriliadis, Scerbo, Wintrip (1 1/2 hour), receipt, review and delivery of MRM Consulting report	8.50	7,225.00
000690	Conference with Sharon Strosberg; review of authorities; review of expert report	1.50	1,275.00
000690	Conferring with Steve Gavriliadis and Sharon Strosberg re additional evidence; responding affidavit; review of drafted affidavit; review of correspondence and communications re OTC rebate, franchise disclosure document amendments	1.50	1,275.00
000690	Ongoing communications with Sharon Strosberg; receipt and review; proposed revisions to affidavit of Gavriliadis	1.70	1,445.00
000690	Follow up on PFAC Member enquiries as to status of dispute; reviewing finalized materials; continuing analysis of June 28th ruling	0.50	425.00
000690	Review email from Carlie Fox - WeirFoulds LLP (11:15 am)	0.10	85.00

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

Sutts, Strosberg LLP
File No. 38.138.000

Tkpr	Description	Time	Time Value
000690	File review; review of correspondence questions advice from Gavrilidis, Dimovski and Scerbo; preparation of summary of June 28, 2016 decision; preparation of submissions on mitigation; preparation for attendance at teleconference with Gavrilidis, Dimovski and Scerbo; preparation of submissions for August 2-5, 2016 hearing	6.50	5,525.00
000690	Review of authorities; preparation of submissions on mitigation; internal communications re submissions and notes to PFAC; notes to and from Goodmans re conduct of proceedings next week; telephone call from Bob McDonald re evidence on hearing	4.00	3,400.00
000690	Conference with counsel for the Monitor and Applicants; internal discussions; conference with Harvey Strosberg re appeal and conduct of action; preparation of submissions on mitigator	5.00	4,250.00
000690	Conference with Sean Irving, Alan Mark et al, counsel for Monitor and Applicants; lengthy telephone conference with PFAC (9:15 a.m. to 9:30 a.m. and noon to 1:05 p.m.); ongoing preparation and finalizing submissions on mitigation; conferring with Monitor's counsel re appeal and letter re appea	5.00	4,250.00
000690	Prepare letter to (courier) Dennis O'Connor enclosing submissions, authorities and compendium of Pharmacist Representative Counsel for the hearing scheduled for August 3, 2016	0.20	170.00
000690	Prepare letter to (courier) MRM Consulting enclosing \$5,000 on account of expert's fee:	0.20	170.00
000690	Prepare letter to (courier) BDO Canada LLP enclosing \$5,000 on account of expert's fee:	0.20	170.00
000690	Conferring with Sharon Strosberg, review of additional authorities from Monitor, review of reports of MRM Consulting, BDO, the Monitor and Gavrilidis affidavits, preparation for hearing, telephone call from and to Dave Vyas, preparation of letters re payments to Brereton and T Pharmacy non-recurring expenses, travel to Toronto	8.50	7,225.00
000690	Preparation for and attendance at hearing before claims officer on mitigation and non-section 12.1 franchise agreement expenses, in attendance with Sharon Strosberg, Dan Dimovski, Steve Gavrilidis and Charles Scerbo	9.00	7,650.00
000690	Review email from Christopher Siddall - ASAP Reporting Services (5:40 pm)	0.10	85.00
000690	Conferring with Sharon Strosberg, follow up on information requirec	0.40	340.00
000690	Review of proposed questionnaire from Monitor re mitigation, notes to PFAC, draft report to pharmacists on developments, notes to BDO, MRM, E & M and PFAC re mitigation informatior	0.80	680.00
000690	Conference telephone call with Monitor and counsel for Monitor and counsel for Target Canada entities, preliminary comments on questionnaire	0.40	340.00
000690	Internal discussions, telephone calls to MRM and BDO, messages left, letter to Ian Manning re retainer and February 2016 order, internal discussions with Sharon Strosberg, conference telephone call PFAC and Sharon Strosberg	1.00	850.00
000690	Follow up conference Sharon Strosberg on matters to be done, further comments on revised questionnaire, telephone conference with Monitor and counsel for Monitor and Target Canada entities, telephone conference with Sharon Strosberg, Dennis O'Connor, Alan Mark and counsel for Monitor, Monitor and Target Canada entities counsel	1.80	1,530.00
000690	Review email from Jesse Mighton (12:10 pm)	0.10	85.00
000690	Letters to Edward and Manning, MRM, BDO and PFAC re directions on mitigation, commentary on questionnaire, commentary on non-arms' length compensation, review and approval of EM retainer subject to February 2016 order, internal discussions with Sharon Strosberg re future conduct of matte	2.80	2,380.00
000690	E-mails to and from Josie Parisi, Steve Gavrilidis, Dan Dimovski, Jesse Mighton	0.60	510.00
000690	Telephone call to Jose Parisi, telephone call from Dan Edward, telephone call to Dan Edward, lengthy discussion re mitigation information gathering process	1.20	1,020.00
000690	E-mails to/from Josie Parisi, Steve Gavrilidis, Dan Dimovski re mitigation questionnaire	0.40	340.00
000690	Telephone call from Jay Carfagnini, message left, e-mails from and to Jay Carfagnini, discussions Steve Gavrilidis, Sharon Strosberg	0.60	510.00
000690	Review email from Steve Gavrilidis (2:17 pm)	0.10	85.00
000690	Telephone conference with Dan Dimovski, conferring with Sharon Strosberg, conference telephone call PFAC executive, further conference with Sharon Strosberg, review and consideration of offers, telephone conference with Ian Wintrip, review of reports and offers re mitigation, outline of advice to clients, telephone conference with Dan Edward, discussion with PFAC	3.50	2,975.00
000690	Telephone conference PFAC, Edward & Manning, memo to file	1.50	1,275.00
000690	Preparation for and telephone conference Steve Gavrilidis Charlie Scerbo, Ian Wintrip	1.00	850.00
000690	E-mails to and from Charles Scerbo, Edward & Manning, report re offers, draft letter re settlement offer, telephone conference Ian Wintrip, conferring with Sharon Strosberg re settlement approach proposed by Charles Scerbo, note to Scerbo	1.50	1,275.00
000690	Note to PFAC executive re five year term and insolvency issues	0.30	255.00
000690	Outline of opinion letters to franchisees re settlement offer and counter-proposal, conferring with Sharon Strosberg	1.50	1,275.00
000690	Conferring with Sharon Strosberg, conference telephone call PFAC executive, draft letters for various pharmacy franchisees re settlement letter to PFAC	3.50	2,975.00
000690	Internal discussions, preparation of comments and opinions on issues faced by PFAC	2.00	1,700.00
000690	Preparation of letters to Monitor and Monitor's counsel re latecomer claims, letter to Monitor and Monitor's counsel re owner compensation issues and adjustments of assessments and offers to settle, communications to and from Monitor's counsel, preparation of opinion letters re advice on settlement offer, letters to PFAC re increase of minimum assessments	4.00	3,400.00
000690	Review email from Stephen Ferguson - Goodmans LLP (6:12 pm)	0.10	85.00
000690	Conferring with Sharon Strosberg, telephone conference Charles Scerbo, telephone conference Sharon Strosberg, Jay Carfagnini re without prejudice resolution of claims, e-mail to Charles Scerbo re meeting of PFAC members and counsel's recommendations re settlement, e-mails from and to PFAC executive re organization of PFAC members meeting	3.00	2,550.00
000690	Prepare email to Jay Carfagnini (11:02 pm)	0.10	85.00

Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016

Sutts, Strosberg LLP
File No. 38.138.000

Tkpr	Description	Time	Time Value
000690	Prepare email to Jay Carfagnini (11:08 am)	0.10	85.00
000690	Conference with Sharon Strosberg, review of matters, telephone conference Ian Wintrip, preparation of revised schedule, lengthy telephone conference Dan Edwarc	3.50	2,975.00
000690	Review email from Raed Darras (5:04 pm)	0.10	85.00
000690	Review email from Delia Brereton to Ian Manning (7:01 pm)	0.10	85.00
000690	Review email from Delia Brereton (4:46 pm)	0.10	85.00
000690	Review email from Rahim Rajan (7:28 pm)	0.10	85.00
000690	Review email from Shamsher Mahil (9:46 pm)	0.10	85.00
000690	Review emails from Michelle Mack (9:50 pm)	0.10	85.00
000690	Review email from John Tang (12:24 am)	0.10	85.00
000690	Review email from Michelle Mack (9:54 pm)	0.10	85.00
000690	Conference with Sharon Strosberg, telephone conference with pharmacy franchisees providing advice on status of claims process, comments on offers to settle, answering questions of various franchisee:	2.50	2,125.00
000690	Review email from Delia Brereton (4:46 pm)	0.10	85.00
000690	Review email from Raed Darras (5:04 pm)	0.10	85.00
000690	Review email from Delia Brereton (7:01 pm)	0.10	85.00
000690	Review email from Rahim Rajan (7:28 pm)	0.10	85.00
000690	Review email from Shamsher Mahil (9:46 pm)	0.10	85.00
000690	Review email from Michelle Mack (9:50 pm)	0.10	85.00
000690	Review email from Michelle Mack (9:54 pm)	0.10	85.00
000690	Review email from Ian Manning - Edward & Manning LLP Chartered Accountants (10:09 am)	0.10	85.00
000690	Review email from Vijay Sarma (10:44 am)	0.10	85.00
000690	Review email from Rahim Rajan (1:10 pm)	0.10	85.00
000690	Review email from Delia Brereton (2:19 pm)	0.10	85.00
000690	Review email from Mohamed Mobarak (2:19 pm)	0.10	85.00
000690	Review email from Dan Edward - Edward & Manning LLP Chartered Accountants (2:42 pm)	0.10	85.00
000690	Review email from Sheldon Parsons (4:28 pm)	0.10	85.00
000690	Review email from Charles Scerbo (8:37 pm)	0.10	85.00
000690	Review email from Janelle Gudmundson (10:59 pm)	0.10	85.00
000690	Review email from John Tang (12:24 pm)	0.10	85.00
000690	Review email from Ian Manning - Edward & Manning LLP Chartered Accountants (10:09 am)	0.10	85.00
000690	Review email from Vijay Sarma (10:44 am)	0.10	85.00
000690	Review email from Rahim Rajan (1:10 pm)	0.10	85.00
000690	Review email from Delia Brereton (2:19 pm)	0.10	85.00
000690	Review email from Mohamed Mobarak (2:19 pm)	0.10	85.00
000690	Review email from Dan Edward - Edward & Manning LLP Chartered Accountants (2:42 pm)	0.10	85.00
000690	Review email from Sheldon Parsons (4:28 pm)	0.10	85.00
000690	Review email from Janelle Gudmundson (10:59 pm)	0.10	85.00
000690	Review email from Karen Moak (12:54 am)	0.10	85.00
000690	Review email from Mahmoud Ghoneim (2:25 pm)	0.10	85.00
000690	Review email from Par Singh (3:28 pm)	0.10	85.00
000690	Review email from Kwasi Donyina (3:52 pm)	0.10	85.00
000690	Review email from Paul Tenywa (4:20 pm)	0.10	85.00
000690	Review email from Kwasi Donyina (4:24 pm)	0.10	85.00
000690	Review email from Murad Al Hasan (4:30 pm)	0.10	85.00
000690	Review email from Murad Al Hasan (5:14 pm)	0.10	85.00
000690	Review email from Ghadeer Sumeir (5:16 pm)	0.10	85.00
000690	Review email from Anthony Salerno (5:17 pm)	0.10	85.00
000690	Review email from Enrico Perrotta (6:02 pm)	0.10	85.00
000690	Review email from Craig Fitzgerald (6:03 pm)	0.10	85.00
000690	Review email from Par Singh (6:31 pm)	0.10	85.00
000690	Review email from Trevor Russell (7:48 pm)	0.10	85.00
000690	Review email from Emmanuel Agoye (9:15 pm)	0.10	85.00
000690	Review email from Ahmed Hany Ali (9:38 pm)	0.10	85.00
000690	Review email from Milan Tam (10:04 pm)	0.10	85.00
000690	Review email from Enrich Co (10:21 pm)	0.10	85.00
000690	Review email from David Lee (10:39 pm)	0.10	85.00
000690	Review email from Mike Wilson (10:45 pm)	0.10	85.00
000690	Review email from Suhas Thaleshvar (10:55 pm)	0.10	85.00
000690	Review email from Ramez Rezkalla (11:04 pm)	0.10	85.00
000690	Review email from Rajesh Sareen (11:28 pm)	0.10	85.00
000690	Review email from Mike Wilson (11:30 pm)	0.10	85.00
000690	Review email from Bowen Chen (11:33 pm)	0.10	85.00
000690	Review email from Alykhan Alladina (11:57 pm)	0.10	85.00
000690	Review fax from Mohamed Mobarak	0.10	85.00
000690	Review fax from Muhammad Asif	0.10	85.00
000690	Review fax from Hassan Lalani	0.10	85.00
000690	Review email from Farouk Karim (12:00 am)	0.10	85.00
000690	Review email from Leanne Swayze (1:33 am)	0.10	85.00
000690	Review email from Delia Brereton (8:44 am)	0.10	85.00
000690	Review email from Glenn Rodrigues (10:16 am)	0.10	85.00
000690	Review email from Craig Fitzgerald (10:30 am)	0.10	85.00

Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016

Sutts, Strosberg LLP
File No. 38.138.000

Tkpr	Description	Time	Time Value
000690	Review email from Zubair Ahmed (10:48 am)	0.10	85.00
000690	Review email from Wally Kowalchuk (10:55 am)	0.10	85.00
000690	Review email from Asif Muhammad (11:24 am)	0.10	85.00
000690	Review email from Ahmed Hany Ali (12:38 pm)	0.10	85.00
000690	Review email from John Arnold (1:20 pm)	0.10	85.00
000690	Review email from Ahmed Hany Ali (1:31 pm)	0.10	85.00
000690	Review email from Kleo Dimopoulos (1:35 pm)	0.10	85.00
000690	Review email from Ali Zgheib (1:44 pm)	0.10	85.00
000690	Review email from Muhammed Maqbool Ahmed (1:47 pm)	0.10	85.00
000690	Review email from Trent White (1:54 pm)	0.10	85.00
000690	Review email from Fadi Shatara (1:58 pm)	0.10	85.00
000690	Review email from Delia Brereton (2:08 pm)	0.10	85.00
000690	Review email from Ali Zgheib (2:19 pm)	0.10	85.00
000690	Review email from Rojan Saladeen (2:21 pm)	0.10	85.00
000690	Review email from Shadi Alghotti (2:40 pm)	0.10	85.00
000690	Review email from Hassan Lalani (2:44 pm)	0.10	85.00
000690	Review email from Nazih Malak (2:47 pm)	0.10	85.00
000690	Prepare email and review response from Shadi Alghotti (2:51 pm and 3:02 pm)	0.10	85.00
000690	Review email from Khalilur Rahman (3:04 pm)	0.10	85.00
000690	Review email from Ali Zgheib (3:11 pm)	0.10	85.00
000690	Review email from Usama Mazen	0.10	85.00
000690	Review email from Masoud Majlesi (3:27 pm)	0.10	85.00
000690	Review email from Kleo Dimopoulos (3:39 pm)	0.10	85.00
000690	Review email from Hassan Lalani (3:40 pm)	0.10	85.00
000690	Review email from Nina Riar Manroy (3:42 pm)	0.10	85.00
000690	Review email from Ian Manning - Edward & Manning LLP Chartered Accountants (3:53 pm)	0.10	85.00
000690	Review email from Nazmuddin Dholasania (4:35 pm)	0.10	85.00
000690	Review email from Ahmed Samy (5:43 pm)	0.10	85.00
000690	Review email from Nina Riar Manroy (6:11 pm)	0.10	85.00
000690	Prepare email to Delia Brereton (5:17 pm)	0.10	85.00
000690	Review email from Azhar Omarjee (9:51 am)	0.10	85.00
000690	Review email from Rajesh Sareen (10:48 am)	0.10	85.00
000690	Review email from Muhammad Maqbool Ahmed (12:16 pm)	0.10	85.00
000690	Review email from Dan Edward - Edward & Manning LLP Chartered Accountants (2:28 pm)	0.10	85.00
000690	Review email from Rojan Saladeen (2:35 pm)	0.10	85.00
000690	Review email from Zubair Ahmad (3:16 pm)	0.10	85.00
000690	Review email from Rahim Rajan (3:46 pm)	0.10	85.00
000690	Review email from Kleo Dimopoulos (4:00 pm)	0.10	85.00
000690	Review email from David Lee (4:49 pm)	0.10	85.00
000690	Review email from Jesse Mighton (5:07 pm)	0.10	85.00
000690	Review email from Alpesh Kansara (5:13 pm)	0.10	85.00
000690	Review email from Ian Manning - Edward & Manning LLP Chartered Accountants	0.10	85.00
000690	Review email from Luay Khaled (8:10 pm)	0.10	85.00
000690	Review email from Kleo Dimopoulos (8:20 pm)	0.10	85.00
000690	Review email from Ian Manning - Edward & Manning LLP Chartered Accountants (8:22 pm)	0.10	85.00
000690	Review email from Ian Manning - Edward & Manning LLP Chartered Accountants	0.10	85.00
000690	Review email from Luay Khaled (8:37 pm)	0.10	85.00
000690	Review email from Steve Gavrilidis (8:40 pm)	0.10	85.00
000690	Review email from Dan Muzyk	0.10	85.00
000690	Review email from Leanne Swayze (11:43 pm)	0.10	85.00
000690	Review email from Dan Edward - Edward & Manning LLP Chartered Accountants	0.10	85.00
000690	Receipt and response to numerous requests for advice from Target pharmacists, conferring with Ian Manning and Ian Wintrip	3.00	2,550.00
000690	Review email from Ahmed Hany Ali (5:47 am)	0.10	85.00
000690	Receipt of Acceptance of Offer to Settle from Muhammad M. Ahmec	0.10	85.00
000690	Receipt of Acceptance of Offer to Settle from Shadi Alghout	0.10	85.00
000690	Review email from Ian Manning - Edward & Manning LLP Chartered Accountants (4:54 pm)	0.10	85.00
000690	Prepare email to Ian Wintrip (8:56 am)	0.10	85.00
000690	Prepare email to Steve Gavrilidis (6:27 pm)	0.10	85.00
000690	Review email from Shaun Wiebe (6:04 pm)	0.10	85.00
000690	Review email from Dan Dimovski (9:26 pm)	0.10	85.00
000690	Review email from Charlie Scerbo (10:34 pm)	0.10	85.00
000690	Review email from Enrich Co (1:40 am)	0.10	85.00
000690	Review email from Muhammad Maqbool Ahmed (1:44 am)	0.10	85.00
000690	Review email from Delia Brereton (8:07 am)	0.10	85.00
000690	Review email from Alvarez & Marsal Canada Inc.	0.10	85.00
000690	Prepare email to Dan Dimovski (9:49 am)	0.10	85.00
000690	Review email from Ahmed Samy (10:12 am)	0.10	85.00
000690	Review email from Charlie Scerbo (10:24 am)	0.10	85.00
000690	Review email from Ian Wintrip - Wintrip Consulting (10:33 am)	0.10	85.00
000690	Review email from Craig Fitzgerald (11:11 am)	0.10	85.00
000690	Review email from Mohamed Mobarak (11:28 a.m.)	0.10	85.00

Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016

Sutts, Strosberg LLP
File No. 38.138.000

Tkpr	Description	Time	Time Value
000690	Review email from Banit Budhiraja (11:47 am)	0.10	85.00
000690	Review email from Neil Grewal (11:50 am)	0.10	85.00
000690	Review email from Steve Gavrilidis (12:07 pm)	0.10	85.00
000690	Review email from Charlie Scerbo (12:37 pm)	0.10	85.00
000690	Review email from Tameem Salem (12:41 pm)	0.10	85.00
000690	Review email from Usama Mazen (12:58 pm)	0.10	85.00
000690	Review email from Narmin Khimji (1:04 pm)	0.10	85.00
000690	Review email from Dan Dimovski (1:18 pm)	0.10	85.00
000690	Review email from Masoud Majlesi (1:53 pm)	0.10	85.00
000690	Review email from Mahmoud Ghoneim (2:23 pm)	0.10	85.00
000690	Review email from Ahmed Nofal (3:06 pm)	0.10	85.00
000690	Review email from Khalil Rahman (2:41 pm)	0.10	85.00
000690	Review email from Ahmed Hany Ali (3:13 pm)	0.10	85.00
000690	Review email from Navraj Brar (4:09 pm)	0.10	85.00
000690	Review email from Nazmuddin Dholasania (4:21 pm)	0.10	85.00
000690	Review email from Emmanuel Agoye (4:20 pm)	0.10	85.00
000690	Review email from Nazmuddin Dholasania (4:27 pm)	0.10	85.00
000690	Review email from Shamim Asif (5:49 pm)	0.10	85.00
000690	Teleconference with PFAC, receiving responses to offers to settle, numerous telephone conferences with individual franchisees providing comments and advice re settlement offer	3.70	3,145.00
000690	Internal discussions with Sharon Strosberg, preparation of letter to Monitor's counsel re acceptance of offers to settle	0.50	425.00
000690	Preparation of letter on behalf of franchisees whose future loss claims were less than franchisees who had no historical information of operations	1.00	850.00
000690	Review email from Delia Brereton (1:05 pm)	0.10	85.00
000690	Review email from Nazmuddin Dholasania (4:32 pm)	0.10	85.00
000690	Review emails from Kleo Dimopoulos (6:09 pm and 6:19 pm)	0.10	85.00
000690	Review email from Ian Manning - Edward & Manning LLP Chartered Accountants (7:03 pm)	0.10	85.00
000690	Review email from Sheldon Parsons (7:19 pm)	0.10	85.00
000690	Review email from Sheldon Parsons (7:29 pm)	0.10	85.00
000690	Review email from Rajesh Sareen (8:46 pm)	0.10	85.00
000690	Review email from Janelle Gudmundson (8:46 pm)	0.10	85.00
000690	Review email from Glenn Rodrigues (8:50 pm)	0.10	85.00
000690	Review email from Dave Vyas (8:56 pm)	0.10	85.00
000690	Review email from Michelle Mack (9:04 pm)	0.10	85.00
000690	Review email from Alykhan Alladina (10:23 pm)	0.10	85.00
000690	Review email from Mehrnaz Asadollahi (11:00 pm)	0.10	85.00
000690	Review email from Mehrnaz Asadollahi (11:12 pm)	0.10	85.00
000690	Review email from Janelle Gudmundson (9:07 pm)	0.10	85.00
000690	Receipt of Acceptance of Offer to Settle from Albert W. Kowalchuk	0.10	85.00
000690	Review email from Anthony Salerno (12:47 pm)	0.10	85.00
000690	Prepare email and review response from Jay Carfagnini - Goodmans LLP (1:20 pm)	0.10	85.00
000690	Prepare email to Anthony Salerno (1:21 pm)	0.10	85.00
000690	Review email from Tameem Salem (2:15 pm)	0.10	85.00
000690	Review email from Alvarez & Marsal Canada Inc. (2:31 pm)	0.10	85.00
000690	Review email from Craig Fitzgerald (2:42 pm)	0.10	85.00
000690	Prepare email to Charlie Scerbo (10:03 am)	0.10	85.00
000690	Prepare email to Jay Carfagnini (1:18 pm)	0.10	85.00
000690	Review email from Milan Tam (3:09 pm)	0.10	85.00
000690	Prepare email to Charlie Scerbo (3:54 pm)	0.10	85.00
000690	Review email from Nazih Malak (1:03 am)	0.10	85.00
000690	Review email from Farouk Karim (1:37 am)	0.10	85.00
000690	Review email from Dennis Taruc (2:11 am)	0.10	85.00
000690	Review email from Ian Manning - Edward & Manning LLP Chartered Accountants (10:38 am)	0.10	85.00
000690	Review email from Ian Manning - Edward & Manning LLP Chartered Accountants (10:47 am)	0.10	85.00
000690	Review email from Wally Kowalchuk (10:53 am)	0.10	85.00
000690	Review email from Solymer Galindo (11:37 am)	0.10	85.00
000690	Review email from Ahmed Samy (11:45 am)	0.10	85.00
000690	Review email from Solymer Galindo (12:04 pm)	0.10	85.00
000690	Review email from Gigi Olalia (12:13 pm)	0.10	85.00
000690	Review email from Navraj Brar (12:47 pm)	0.10	85.00
000690	Review email from Craig Fitzgerald (12:51 pm)	0.10	85.00
000690	Review email from Jay Carfagnini - Goodmans LLP (1:20 pm)	0.10	85.00
000690	Review email from Tameem Salem (2:08 pm)	0.10	85.00
000690	Review email from Christine Jackson (2:56 pm)	0.10	85.00
000690	Review email from Delia Brereton (4:06 pm)	0.10	85.00
000690	Review email from Steve Gavrilidis (5:02 pm)	0.10	85.00
000690	Review email from Michelle Mack (5:20 pm)	0.10	85.00
000690	Review email from Alykhan Alladina (11:57 pm)	0.10	85.00
000690	Review e-mail from Ian Manning (4:30 P.M.)	0.10	85.00
000690	Review e-mail from Charles Scerbo (10:52 P.M.)	0.10	85.00
000690	Review e-mail from Rahim Rajan (10:07 P.M.)	0.10	85.00

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Review e-mail from Charlie Scerbo (10:41 P.M.)	0.10	85.00
000690	Review e-mail from Suhas Thaleshvar (12:09 A.M.)	0.10	85.00
000690	Review e-mail from Narmin Khimj (1:39 A.M.)	0.10	85.00
000690	Prepare email to Steve Gavrilidis (6:12 pm)	0.10	85.00
000690	Internal conferences re counter-offer, extension of time for mitigation evidence filing, note to Steve Gavrilidis, conferring with Sharon Strosberg	1.00	850.00
000690	Teleconference Sharon Strosberg re developments, arranging teleconference with Charles Scerbo and other regional representatives	0.40	340.00
000690	Review email from Dave Vyas (9:13 am)	0.10	85.00
000690	Review email from Azhar Omarjee (9:46 am)	0.10	85.00
000690	Review email from Kleo Dimopoulos (1:06 pm)	0.10	85.00
000690	Review email from Ian Manning - Edward & Manning LLP Chartered Accountants (1:11 pm)	0.10	85.00
000690	Review email from Anthony Salerno (1:35 pm)	0.10	85.00
000690	Review email from Karen Moak (2:02 pm)	0.10	85.00
000690	Review email from Janelle Gudmundson (3:30 pm)	0.10	85.00
000690	Review email to Steve Gavrilidis (5:56 pm)	0.10	85.00
000690	Review email from Rahim Rajan (11:32 pm)	0.10	85.00
000690	Conferring with Sharon Strosberg, teleconference with Sharon Strosberg, Charles Scerbo and various PFAC regional representatives, conference with Sharon Strosberg and Harvey Strosberg, letter to Monitor's and applicant's counsel, letter from Monitor's counsel; letter to Regional Senior Justice; review and comments on proposed letter to be circulated to PFAC members	3.00	2,550.00
000690	Review email from Anthony Salerno (5:58 am)	0.10	85.00
000690	Review email from Craig Fitzgerald (8:02 am)	0.10	85.00
000690	Review email from Rahim Rajan (12:14 pm)	0.10	85.00
000690	Review email from Francys Kussner (12:23 pm)	0.10	85.00
000690	Review email from Tameem Salem (1:44 pm)	0.10	85.00
000690	Review email from Delia Brereton (9:56 am)	0.10	85.00
000690	Review email from Rupy Malhi (1:49 pm)	0.10	85.00
000690	Review email from Ahmed Nofal (2:00 pm)	0.10	85.00
000690	Review email from Rojan Saladeen (2:47 pm)	0.10	85.00
000690	Review email from Glenn Rodrigues (2:57 pm)	0.10	85.00
000690	Review email from Rahim Rajan (3:22 pm)	0.10	85.00
000690	Review email from Mehrnaz Asadollahi (3:08 pm)	0.10	85.00
000690	Review e-mail from Wally Kowalchuk (1:19 P.M.)	0.10	85.00
000690	Review e-mail from Rahim Rajan (12:52 P.M.)	0.10	85.00
000690	Prepare email to Steve Gavrilidis (1:56 pm)	0.10	85.00
000690	Receipt of fax from Narmin Khimji	0.10	85.00
000690	Prepare email to Dan Edward - Edward & Manning LLP Chartered Accountants (8:09 pm)	0.10	85.00
000690	Review e-mail from Zubair Ahmad (12:55 P.M.)	0.10	85.00
000690	Review e-mail from Dan Edward (10:05 A.M.)	0.10	85.00
000690	Review fax from Mohamed Aly - Guardian Medical Pharmacy	0.10	85.00
000690	Review email from Steve Gavrilidis (4:29 pm)	0.10	85.00
000690	Review email from Shadi Alghotti (5:53 pm)	0.10	85.00
000690	Review email from Dave Vyas (6:14 pm)	0.10	85.00
000690	Review email from Marissa Panganiban (7:41 pm)	0.10	85.00
000690	Review email from Ramez Rezkalla (11:32 pm)	0.10	85.00
000690	Review email from Ian Manning to Khalil Rahman (10:47 pm)	0.10	85.00
000690	Prepare email to Luay Khaled (10:56 pm)	0.10	85.00
000690	Review e-mail from Michael Wilson (9:27 P.M.)	0.10	85.00
000690	Review e-mail from Michelle Assoubang (10:39 P.M)	0.10	85.00
000690	Review e-mail from Mohamed Abu Bakr (8:32 P.M.)	0.10	85.00
000690	Review email from Luay Khaled (12:40 am)	0.10	85.00
000690	Review email from Craig Fitzgerald (10:27 am)	0.10	85.00
000690	Review email from Paul Tenywa (11:14 am)	0.10	85.00
000690	Review email from Sheldon Parsons (11:37 am)	0.10	85.00
000690	Review email from Ian Manning to Luay Khaled (11:38 am)	0.10	85.00
000690	Review email from Trevor Russell (11:38 am)	0.10	85.00
000690	Review email from Luay Khaled to Ian Manning (11:49 am)	0.10	85.00
000690	Review email from Ramez Rezkalla (12:47 pm)	0.10	85.00
000690	Review email from Steve Gavrilidis (1:32 pm)	0.10	85.00
000690	Review email from Ian Manning to Luay Khaled (3:53 pm)	0.10	85.00
000690	Review email from Jesse Mighton (5:33 pm)	0.10	85.00
000690	Review email from Alvarez & Marsal Canada Inc. (5:57 pm)	0.10	85.00
000690	Review email from Craig Fitzgerald (6:24 pm)	0.10	85.00
000690	Review email from Mike Wilson to Alvarez & Marsal Canada Inc. (6:27 pm)	0.10	85.00
000690	Review emails from Delia Brereton to Ian Manning (7:07 pm)	0.10	85.00
000690	Review email from Michelle Moslim to Ian Manning (7:27 pm)	0.10	85.00
000690	Review email from Mehrnaz Asadollahi (7:30 pm)	0.10	85.00
000690	Review email from David Lee (8:54 pm)	0.10	85.00
000690	Review email from Luay Khaled to Ian Manning (9:17 pm)	0.10	85.00
000690	Review e-mail from Zubair Ahmed (1:16 P.M.)	0.10	85.00
000690	Review e-mail from Arthur Kowalchuk (12:00 P.M.)	0.10	85.00

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000690	Review e-mail from Farouk Karim (2:38 P.M.)	0.10	85.00
000690	Review e-mail from Raed Darras (12:12 P.M.)	0.10	85.00
000690	Review e-mail from Shamim Asif (11:45 A.M.)	0.10	85.00
000690	Review e-mail from Dan Edward (10:05 P.M.)	0.10	85.00
000690	Review email from Harv Takhar (8:39 am)	0.10	85.00
000690	Review email from Michelle Moslim to Ian Manning (2:27 pm)	0.10	85.00
000690	Review email from Masoud Majlesi (4:09 pm)	0.10	85.00
000690	Prepare email to Raed Darras (6:30 pm)	0.10	85.00
000690	Prepare email to Masoud Majlesi (6:56 pm)	0.10	85.00
000690	Review email from Delia Brereton (9:37 pm)	0.10	85.00
000690	Review email from Nazmuddin Dholasania (11:03 am)	0.10	85.00
000690	Prepare email to Nazmuddin Dholasania (11:41 am)	0.10	85.00
000690	Review email from Dave Vyas (2:58 pm)	-	-
000690	Prepare email to Dave Vyas (4:30 pm)	0.10	85.00
000690	Teleconference with Sharon Strosberg, Suhas Thaleshvar, Charles Scerbo, Rahim Rajan and Vijay Sarmã	1.20	1,020.00
000690	Review email from Craig Fitzgerald (4:34 pm)	0.10	85.00
000690	Review email from Alykhan Alladina (10:46 am)	0.10	85.00
000690	Review email from Ian Manning - Edward & Manning LLP Chartered Accountants (10:53 am)	0.10	85.00
000690	Review email from Zubair Ahmed (11:03 am)	0.10	85.00
000690	Review emails from Ahmed Samy El-Hadi (11:17 am and 11:18 am)	0.10	85.00
000690	Review email from Fadi Shatara (11:18 am)	0.10	85.00
000690	Review email from the Office of the Chief Justice to Dan Dimovski (11:19 am)	0.10	85.00
000690	Review e-mail from D. Dimovski (3:28 P.M.)	0.10	85.00
000690	Review e-mail from Charles Scerbo (3:40 P.M.)	0.10	85.00
000690	Review e-mail from Dennis Taruc (2:34 P.M.)	0.10	85.00
000690	Review e-mail from Neil Grewal (2:33 P.M)	0.10	85.00
000690	Review e-mail from Arlene O'Neill (1:45 P.M.)	-	-
000690	Review e-mail from Bowery (2:04 P.M.)	0.10	85.00
000690	Review e-mail from Solymar Galindo (5:34 P.M.)	0.10	85.00
000690	Review e-mail from Fadi Shatara (12:07 P.M.)	0.10	85.00
000690	Review e-mail from Craig Fitzgerald (12:13 P.M.)	0.10	85.00
000690	Review e-mail from Bowen Chen (9:20 A.M.)	-	-
000690	Review e-mail from Dan Muzyk (8:47 A.M.)	0.10	85.00
000690	Prepare email to Charlie Scerbo (9:41 pm)	0.10	85.00
000690	Prepare email to Charlie Scerbo (10:00 pm)	0.10	85.00
000690	Prepare email to Sharon Strosberg cc Charles Scerbo, Karen Peterson, Rahim Raja, and Suhas Thaleshvar (10:03 pm)	0.10	85.00
000690	Review email from Shimaa Abdelaziz (11:26 A.M.)	0.10	85.00
000690	Review email from Raed Darras (11:27 A.M.)	0.10	85.00
000690	Review e-mail from Masoud Majlesi (12:24 P.M.)	0.10	85.00
000690	Review e-mail from Emmanuel Agoye (10:52 A.M.)	0.10	85.00
000690	Review e-mail from Ahmed Nofal (2:00 P.M.)	0.10	85.00
000690	Review email from Ali Zgheib (2:36 P.M.)	0.10	85.00
000690	Review e-mail from Craig Fitzgerald (2:50 P.M.)	0.10	85.00
000690	Review e-mail from Francy Kussner (3:31 PM)	0.10	85.00
000690	Review e-mail from Rajesh Sareen (5:59 P.M.)	0.10	85.00
000690	Review e-mail from Chad Artem (6:50 P.M.)	0.10	85.00
000690	Review e-mail from Charles Scerbo (9:33 P.M.)	0.10	85.00
000690	Review e-mail from Charles Scerbo (9:45 P.M.)	0.10	85.00
000690	Review e-mail from Rahim Rajan (10:11 P.M.)	0.10	85.00
000690	Review e-mail from Navraj Brar (10:30 P.M.)	0.10	85.00
000690	Review e-mail from Charles Scerbo (4:34 P.M.)	0.10	85.00
000690	Review e-mail from Craig Fitzgerald (1:44 P.M.)	0.10	85.00
000690	Review e-mail from Navraj Brar (11:14 A.M.)	0.10	85.00
000690	Review e-mail from Suzette Christensen (12:09 P.M.)	0.10	85.00
000690	Review e-mail from Milan Tam (1:35 P.M.)	0.10	85.00
000690	Review e-mail from Delia Brereton (2:16 P.M.)	0.10	85.00
000690	Review e-mail from Raed Darras (3:53 P.M.)	0.10	85.00
000690	Total William V. Sasso - Lawyer	896.20	757,603.00
	Harvey T. Strosberg, Q.C. - Lawyer		
000400	Prepare for CCAA motion	1.50	1,455.00
000400	Prepare for CCAA motion	2.00	1,940.00
000400	Prepare for and attend CCAA motion with Monitor	3.00	2,910.00
000400	Attend teleconference with Monitor and Target counsel	1.50	1,455.00
000400	Review questionnaires and documents	2.00	1,940.00
000400	Telephone conference with S. Strosberg, review responses to questionnaire and prepare for teleconference with the Monitor and counsel	1.80	1,746.00
000400	Prepare for and attend conference call, telephone conference with A. Mark, telephone conference with our Team and review documents	2.70	2,619.00
000400	E-mails to and from Alan Mark re: clause governing cancellation of franchise - 5:27 pr	0.20	194.00

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000400	Review Monitor's 2nd Report	2.00	1,940.00
000400	Telephone conference with W. Sasso and J. Horvat and attend conference cal	0.50	485.00
000400	Telephone conference with W. Sasso and S. Strosberg and review factum	1.50	1,455.00
000400	Telephone conference with W. Sasso and S. Strosberg	0.30	291.00
000400	Consider strategy	1.30	1,261.00
000400	Consider Nova Scotia and Luxembourg companies and telephone conference with W. Sasso	1.40	1,358.00
000400	Consider Target US liability	2.50	2,425.00
000400	Review Target document	1.00	970.00
000400	Office conference with W. Sasso and S. Strosberg	0.60	582.00
000400	Review strategy	1.00	995.00
000400	Review Target document	0.50	497.50
000400	Review affidavit	0.20	199.00
000400	Review affidavits and conference with W. Sasso and S. Strosberg	2.40	2,388.00
000400	Telephone conference with A. Mark, teleconference with S. Strosberg and review order	0.20	199.00
000400	Review order	2.40	2,388.00
000400	Consider Target and pharmacies	1.00	995.00
000400	Discuss strategy	2.00	1,990.00
000400	Revise common issues	2.60	2,587.00
000400	Re-draft common issues	4.00	3,980.00
000400	Review documents	0.30	298.50
000400	Office conference with W. Sasso	0.40	398.00
000400	Revise answers and \$50 million offer	0.80	796.00
000400	Review issues about settlement and letter to the judge	0.60	597.00
000400	Office conference with W. Sasso and S. Strosberg and draft letter	2.00	1,990.00
000400	Review issues	0.40	398.00
000400	Total - Harvey T. Strosberg, Q.C. - Lawyer	46.60	45,722.00
	Sharon R. Strosberg - Lawyer		
000620	Prepare emails to Steve Gavrilidis, Dan Dimovski and Dr. Wallace Liang; cc William Sasso (10:59 am and 12:54 pm)	0.10	52.50
000620	Review e-mail from Steve Gavrilidis re wholesale account suspended - 1:07 pm	0.10	52.50
000620	Review Target material. Discuss situation and disclaimer with William Sasso and clients	2.50	1,312.50
000620	Consider motion materials. Continue reviewing Monitor's website for background material	0.80	420.00
000620	Review of e-mail from Steve Gavrilidis re questions regarding retainer - 3:37 pm	0.10	52.50
000620	Prepare motion materials.	1.70	892.50
000620	Internal conferences with Bill Sasso and Jacqueline Horvat regarding next steps, retainers, motion record, and meeting with Gavrilidis.	4.00	2,100.00
000620	Prepare for call with franchisees. Discussions with William Sasso and Jacqueline Horvat regarding conference call with franchisees.	1.50	787.50
000620	Preparation of e-mail Steve Gavrilidis and Justin Levesque re PFAC website and list of all pharmacies in Canada - 12:50 pm	0.10	52.50
000620	Review of e-mail from Steve Gavrilidis re PFAC website - 3:17 pm	0.10	52.50
000620	Office conference with Bill Sasso, Jacqueline Horvat and law student to review motion record. Review documents, including initial order, and revise affidavit for motion record	3.50	1,837.50
000620	Review e-mail from 5:37 PM from Stavros Gavrilidis	0.10	52.50
000620	Discussions with William Sasso regarding notice to monitor. Office conference with William Sasso, Jacqueline Horvat and law student re motion record, list of items to be done, research required, review and revise motion record.	4.00	2,100.00
000620	Review e-mail from Steve Gavrilidis re: Anthony Salerno, liquidators arrived in Saint John store - 11:30 am	0.10	52.50
000620	Review e-mail from Steve Gavrilidis, cc Pasquale Scerbo, Dan Dimovski, Target Pharmacy Windsor - 1:11 pm	0.10	52.50
000620	Office conferences with William Sasso, Jacqueline Horvath and student regarding motion materials or representation motion, review BDO material, prepare for motion	3.50	1,837.50
000620	Review of e-mail from Steve Gavrilidis re: clarification as to who is notifying the levels of government and governing bodies	0.10	52.50
000620	Prepare and revise materials in support of CCAA application.	3.60	1,890.00
000620	Draft materials in support of application for representation and funding. Review and revise materials. Teleconference with S. Gavrilidis and Dan Dimovski regarding application	5.20	2,730.00
000620	Preparation of e-mail to Ahmed Mohamed Aly re franchisee agreement - 10:20 am	0.10	52.50
000620	Draft motion record for motion returnable February 11, 2015	9.50	4,987.50
000620	Prepare motion record returnable February 11, 2015.	10.50	5,512.50
000620	Review of e-mail from Steve Gavrilidis re: position of Al Teshuba, executive assistant - 2:13 pm	0.10	52.50
000620	Draft factum and prepare for motion returnable February 11, 2015	6.50	3,412.50
000620	E-mails to and from Steve Gavrilidis, Dan Dimovski and Pasquale Scerbo re motion record	0.20	105.00
000620	Review of e-mail from Steve Gavrilidis to Mr. David Sawyer, Pharmacist Franchisee in St. Johns Newfoundland 10:06 pm	0.10	52.50
000620	Review and revise factum for motion returnable February 11, 2015. Draft and revise order and correspond with clients regarding additional affiants.	7.40	3,885.00
000620	Review of e-mail from Muhammad Amar - 12:31 pm	0.10	52.50
000620	Review e-mail from Steve Gavrilidis re: Dalia Brereton - 9:19 am	0.10	52.50

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000620	Prepare for and attend conference call with counsel for Target, counsel for the Monitor and the Monitor.		
000620	Prepare for and attend conference call with PFAC members. Draft questionnaire regarding the location of new pharmacies. Prepare for motion returnable February 11, 2015	6.50	3,412.50
000620	Review of e-mail from Alan Mark re: requesting information on a per franchisee basis - 5:41 pm	0.10	52.50
000620	Preparation of e-mail from Ahmed Mohamed Aly re Ottawa store - 11:23 pm	0.10	52.50
000620	Preparation of e-mail to Steve Gavrilidis re Facebook post of questionnaire - 3:41 pm	0.10	52.50
000620	Review of e-mail from Steve Gavrilidis re: impact statements - 5:08 pm	0.10	52.50
000620	E-mail exchange to and from Steve Gavrilidis and Dan Dimovski re: Facebook	0.10	52.50
000620	Review e-mail from Suhas Thaleshvar re: timeline - 10:18 am	0.10	52.50
000620	Review e-mail with attachment from Dave Vyas, #3591 / Kingston re: timeline - 12:12 pm	0.10	52.50
000620	Preparation of e-mail to Alan Mark and others enclosing the responses to the questionnaires received - 4:50 pm	0.10	52.50
000620	Review of questionnaires of Anthony Salerno, Ahmed Samy Abdelhadi, Davendra Vyas and Charles Scerb	0.10	52.50
000620	Review responses from questionnaires submitted by pharmacists. Prepare and review document to deliver to the defendants and Monitor.	2.50	1,312.50
000620	Review of questionnaires of Nazmuddin Dholasania, Alykhan, Shima Abdelaziz, Milan Tam, Bowen Chen, Paul Tenywa, Marissa Panganiban, Suhas Thaleshvar	0.10	52.50
000620	Review of questionnaires from Ahmed Nofal, Par Singh, Karen Moak, Amr Farghali, Dennis Taruc, Solymar Galindo, John Fei-Ta Tang, Masoud Majlesi	0.10	52.50
000620	Review e-mail from Ahmed Aly, Ottawa, Ontario re: Franchise Agreement - 10:40 am	0.10	52.50
000620	Attend conference call with Harvey Strosberg and Allan Mark, review documents in preparation for February 11, 2015 motion, review motion record regarding Target employees.	2.00	1,050.00
000620	Telephone all with clients, Harvey Strosberg and William Sasso, team meeting, prepare for hearing on February 11, 2015, review responding material.	6.50	3,412.50
000620	Review of questionnaires from Ramez Rezkalla, Hany Ali, Jason Pon, Banit Budhiraja, Maqbool Ahmed,	0.10	52.50
000620	Prepare for and attend motion for representative funding, clients meetings, conferences with lawyers for Monitor and Applicant.	9.00	4,725.00
000620	Conference call with Harvey Strosberg and William Sasso.	0.30	157.50
000620	Prepare for and attend conference call with clients	0.60	315.00
000620	E-mail exchange to and from Stavros Gavrilidis, Target Windsor Pharmacy re: USB stick	0.10	52.50
000620	Review e-mail from Stavros Gavrilidis, Target Pharmacy Windsor - 11:15 am	0.10	52.50
000620	Office conference re: Target US initiative.	0.40	210.00
000620	Review e-mail from Dave Vyas re: questionnaire - 8:32 am	0.10	52.50
000620	Meeting with Jacqueline Horvat and law student to discuss next steps, conference with clients (Steve and Dan), review court documents and questionnaires.	2.50	1,312.50
000620	Review e-mail from Marina Strauss at The Globe and Mail re: update - 2:34 pm	0.10	52.50
000620	Review materials from William Sasso regarding funding arrangement for this proceeding with pharmacists, office conference with Harvey Strosberg and William Sasso regarding ongoing representation of the pharmacists in these CCAA proceedings, consider next steps to receive court approval for such representation	2.00	1,150.00
000620	Conference with William Sasso and PFAC executive, consider future conduct of these proceedings on behalf of the pharmacists.	2.00	1,150.00
000620	Conferences with PFAC regarding notice of dispute, conference with William Sasso and consider and discuss motion material and filing of disputes.	3.20	1,840.00
000620	Prepare and revise motion materials, office conference with William Sasso regarding next steps	2.70	1,552.50
000620	Consider disputes.	0.80	460.00
000620	Office conference with William Sasso regarding disputes, work on disputes	3.50	2,012.50
000620	Consider disputes. Offices conferences with team to discuss course of action	1.30	747.50
000620	Consider proposals to settle, conference with William Sasso	0.60	345.00
000620	Prepare motion materials. Office conference with Ryan Solcz and William Sasso on further matters to be done regarding motion record.	2.20	1,265.00
000620	Review draft material. Review notes from William Sasso in advance of case conference	0.30	172.50
000620	Review affidavit of Gavrilidis. Office conference with Harvey Strosberg and William Sasso to finalize affidavits, discuss matters to be dealt with in advance of motion	1.30	747.50
000620	Review and revise motion materials. Conference with William Sasso to finalize materials	2.50	1,437.50
000620	Conference with William Sasso to finalize motion materials. Conference call with William Sasso and counsel to discuss Gavrilidis affidavit, form of order.	1.20	690.00
000620	Conference with William Sasso. Finalize form of order.	0.30	172.50
000620	Conference with William Sasso, review form of order.	0.20	115.00
000620	Assist with preparation of submissions for hearing before Morawetz, conference with William Sasso, deal with form of order.	1.10	632.50
000620	Conference with William Sasso.	0.20	115.00
000620	Conference calls with clients, Williams Sasso, and conference call with counsel and Claims Officer to discuss conduct of proceedings. Conference with William Sasso to discuss next steps	3.00	1,725.00
000620	Conference with William Sasso to discuss next steps regarding common issues and claims procedure	0.30	172.50
000620	Review motion records, prepare submissions, conference with William Sasso	2.10	1,207.50
000620	Review notice, conference with William Sasso regarding next steps in claims procedure process, consider rebate issues and future conduct of retainer.	0.80	460.00
000620	Conferences with William Sasso and clients regarding opt out order, conference with William Sasso regarding mitigation and other issues in the upcoming hearings.	2.80	1,610.00
000620	Conference with William Sasso and Harvey Strosberg regarding opt out information, and calls with expert.	0.80	460.00

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000620	Confer with William Sasso regarding future matters to be dealt with including expert retainers and conference call with counsel.	0.70	402.50
000620	Conference with William Sasso about reports to client, letters to go out, correspondence with expert	0.80	460.00
000620	Review common issues list and discuss with William Sasso, review letters for experts, conference call with expert about retainer.	1.20	690.00
000620	Work on common issues and procedures in these claims proceedings, conference with William Sasso, review materials, call with experts, review case law on mitigation	1.80	1,035.00
000620	Review documents, common issues.	0.70	402.50
000620	Prepare for call with clients.	0.30	172.50
000620	Prepare for and attend call with clients, internal conference regarding next steps	1.50	862.50
000620	Prepare for upcoming hearing before Claims Officer regarding common issues list. Conference with William Sasso regarding next steps leading up to hearing.	0.70	402.50
000620	Prepare for upcoming hearing regarding common issues.	0.90	517.50
000620	Review materials, prepare for upcoming hearing regarding common issues	4.00	2,300.00
000620	Prepare for appearance before Claims Officer.	0.80	460.00
000620	Review materials received from Monitor.	0.70	402.50
000620	Prepare for and attend case conference before Claims Officer with William Sasso and all counsel	5.00	2,875.00
000620	Review e-mail from (10:44 a.m.) Jesse Mighton attaching Order of Dennis O'Connor, Claims Officer - Pharmacist Claims Dispute Issues List and Timetable	0.10	57.50
000620	Consider draft order and revisions thereto.	0.20	115.00
000620	Prepare for and attend conference call with Claims Officer and counsel, review materials. Consider joint document brief.	1.50	862.50
000620	Review submissions. Prepare for upcoming hearing.	1.80	1,035.00
000620	Work on issues relating to joint document brief. Review documents. Review materials received from clients.	1.40	805.00
000620	Work on issues relating to brief of documents. Review materials	1.20	690.00
000620	Review materials, documents, in advance of hearing.	1.60	920.00
000620	Prepare letter to (courier) Hon. Dennis R. O'Connor enclosing Brief of Documents of Pharmacist Representative Counsel for the hearing scheduled to commence June 6, 2016	0.20	115.00
000620	Finalize materials for claims officer.	0.80	460.00
000620	Prepare for and attend conference call with Claims Officer and counsel, call with experts	0.80	460.00
000620	Review reports received, receive and review submissions	0.80	460.00
000620	Review submissions from Monitor, consider response	0.90	517.50
000620	Prepare and review submissions regarding preliminary issues and conference with clients and William Sasso.	3.00	1,725.00
000620	Prepare for upcoming hearing, review materials, including submissions to be delivered, confer with clients and William Sasso.	4.50	2,587.50
000620	Draft submissions on the threshold issues.	8.00	4,600.00
000620	Finalize submissions.	2.00	1,150.00
000620	Prepare for upcoming hearing (June 6, 7).	2.00	1,150.00
000620	Prepare for upcoming hearing regarding preliminary issues.	1.70	977.50
000620	Prepare for upcoming hearing on preliminary issues.	1.50	862.50
000620	Prepare for upcoming hearing. Review materials.	4.00	2,300.00
000620	Prepare for and attend hearing before Claims Officer on preliminary issues. Conference with clients and William Sasso.	7.50	4,312.50
000620	Prepare for and attend continued hearing before Claims Officer, meet with client	5.00	2,875.00
000620	Work on file. Review materials and consider supplementary submissions	1.00	575.00
000620	Review and revise submissions.	1.40	805.00
000620	Review submissions from Monitor.	0.30	172.50
000620	Review submissions from Monitor, review and revise reply submissions, consider issues relating to expert report, consider methodology issue.	1.50	862.50
000620	Consider mitigation issues further, prepare for upcoming issues in claims process	0.90	517.50
000620	Prepare for and attend conference call with Claims Officer and counsel, consider issues regarding expert reports and valuations of claims.	1.70	977.50
000620	Prepare for upcoming matters with William Sasso including issues of reporting to pharmacists, consider mitigation issues, review materials.	0.80	460.00
000620	Review reasons of Claims Officer. Office conference with Harvey Strosberg and William Sasso regarding future conduct of the matter.	1.00	575.00
000620	Analyze reasons of Claims Officer, including future issues to be dealt with by way of further evidence. Discussions with William Sasso regarding next steps.	0.30	172.50
000620	Review cases on mitigation. Assist in preparing future argument	0.80	460.00
000620	Prepare for and attend meetings with PFAC, review materials from Monitor, internal office conferences	3.00	1,725.00
000620	Consider upcoming schedule and issues to be dealt with, including further evidence required	1.10	632.50
000620	Prepare for hearings in August, internal meetings regarding future steps in advance of upcoming hearings.	1.00	575.00
000620	Prepare for case conference with Claims Officer and counsel. Review materials received from clients to determine what is relevant for upcoming materials to be delivered	1.60	920.00
000620	Prepare materials to be delivered Friday. Review clients files and documents to determine what should be delivered.	4.00	2,300.00
000620	Review file including transcripts of conference calls by Target executive. Prepare for delivery of material or Friday.	3.00	1,725.00
000620	Continue preparation for upcoming hearing.	2.50	1,437.50

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000620	Finalize affidavit of Gavrilidis. Prepare for upcoming hearing	7.00	4,025.00
000620	Prepare letter to (courier) the Honourable Dennis O'Connor enclosing July 13, 2016 expert report of MRM Consulting and affidavit of Stavros Gavrilidis sworn July 18, 2016	0.20	115.00
000620	Prepare letter to (courier) Alan Mark enclosing July 13, 2016 expert report of MRM Consulting	0.20	115.00
000620	Prepare e-mail to Steve Gavrilidis, Dan Dimovski and Charles Scerbo seeking settlement instructions prior to hearing to bring to Monitor's counsel	0.10	57.50
000620	Prepare for hearing on mitigation.	1.50	862.50
000620	Prepare for mitigation hearing.	5.50	3,162.50
000620	Prepare for and attending hearing on mitigation. Meetings with clients	9.50	5,462.50
000620	Review materials for upcoming hearing.	2.50	1,437.50
000620	Review notes from hearing on mitigation issues. Review questionnaire and consider issues in advance of teleconference on Monday.	0.90	517.50
000620	Office conference with William Sasso regarding recent developments. Review and revise questionnaire, prepare for and attend conference call with counsel and Claims officer	1.50	862.50
000620	Work on questionnaire regarding mitigation. Consider further issues	0.70	402.50
000620	Consider future issues regarding mitigations, questionnaire, owner compensation, consider retainer of financial advisors and provide comments on same.	2.00	1,150.00
000620	Work on issues regarding mitigation.	1.00	575.00
000620	Review and consider settlement offers.	1.60	920.00
000620	Consider issues of communication with clients by Monitor, consider settlement offers in conferences with clients and William Sasso.	3.00	1,725.00
000620	Consider offers to settle and other approaches to settlement. Consider upcoming issues to be dealt with	1.00	575.00
000620	Consider Scerbo approach to settlement, consider offers, review letters regarding settlement	0.80	460.00
000620	Ongoing considerations on approach to settlement.	0.70	402.50
000620	Prepare for and attend conference call with clients, consider ongoing issues relating to settlement	3.00	1,725.00
000620	Ongoing work relating to settlement offers and alternate approach	3.00	1,725.00
000620	Review website, documents to be posted.	0.50	287.50
000620	Ongoing discussions with clients regarding settlement of claims, consider recommendations for same and alternate approaches.	3.50	2,012.50
000620	Telephone calls regarding possible settlement, prepare for meetings	2.00	1,150.00
000620	Prepare for and attend conference call with clients, review all materials	3.00	1,725.00
000620	Conference calls with various pharmacists regarding their situations	1.40	805.00
000620	Prepare for and attend conference call with clients, review and revise letter to Monitor regarding offers to settle, various calls with pharmacists regarding their particular situations	6.00	3,450.00
000620	Review client notes and conferences with various clients. Prepare for upcoming matters	2.00	1,150.00
000620	Prepare email to Steve Gavrilidis (5:37 pm)	0.10	57.50
000620	Review email from Steve Gavrilidis (5:40 pm)	0.10	57.50
000620	Prepare e-mail to (2:12 p.m.) Rahim Rajan re letter to Regional Senior Justice Morawetz	0.10	57.50
000620	Review emails from Suhas Thaleshvar (10:46 am and 10:50 am)	0.10	57.50
000620	Review email from Steve Gavrilidis (3:21 pm)	0.10	57.50
000620	Review email from Rahim Rajan (3:36 pm)	0.10	57.50
000620	Prepare email to Steve Gavrilidis and Dan Dimovski (2:20 pm)	0.10	57.50
000620	Review email from Steve Gavrilidis (3:11 pm)	0.10	57.50
000620	Review email from Rahim Rajan (9:13 pm)	0.10	57.50
000620	Review email from Rahim Rajan (11:21 am)	0.10	57.50
000620	Review email from Rahim Rajan (9:22 pm)	0.10	57.50
000620	Review from Charlie Scerbo (9:13 pm)	0.10	57.50
000620	Review email from Rahim Rajan (6:53 pm)	0.10	57.50
000620	Office conference with Harvey Strosberg and William Sasso regarding retainer with clients, draft and revise letter regarding same.	4.00	2,300.00
000620	Review email from Rahim Rajan (3:58 pm)	0.10	57.50
000620	Review and finalize letter regarding retainer.	1.50	862.50
000620	Review email from Navraj Brar (10:52 am)	0.10	57.50
000620	Work on client communication and ongoing conduct of matter, including upcoming hearing	2.00	1,150.00
000620	Total - Sharon R. Strosberg - Lawyer	301.60	168,530.00
	Jacqueline A. Horvat - Lawyer		
000270	Telephone conference with W. Sasso re: research re: representative funding in CCAA proceeding;	0.40	190.00
000270	Telephone conference with W. Sasso re: research re: representative funding in CCAA proceeding;	0.50	237.50
000270	Legal research re: representative funding in CCAA proceeding;	1.20	570.00
000270	Office conference with W. Sasso re: developments; legal research re: representative funding under CCAA;	2.20	1,045.00
000270	Review various emails forwarded by W. Sasso	0.40	190.00
000270	Legal research re: representative funding; review motion record re: initial order; office conference with W. Sasso	4.50	2,137.50
000270	Office conference with W. Sasso, S. Strosberg and J. Levesque; review motion record re: initial order	1.50	712.50
000270	Legal research re: representative order and funding; preparation of memo to file re: servicing law; legal research re: CCAA	5.50	2,612.50
000270	Office conference with W. Sasso and S. Strosberg and J. Levesque; legal research re: s. 32 of CCAA; internet research re: Target Canada ; review and revise motion materials	5.20	2,470.00

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

**Sutts, Strosberg LLP
File No. 38.138.000**

Tkpr	Description	Time	Time Value
000270	Legal research re: section 32 of CCAA; office conference with W. Sasso re: BDO; office conference with W. Sasso, S. Strosberg; J. Levesque; review and revise motion materials; preparation of letter re: BDO; office conference with S. Strosberg	5.80	2,755.00
000270	Telephone call to L. Kucis	0.20	95.00
000270	Review and revise motion material; preparation of factum; office conference with W. Sasso re: motion; review draft affidavit of S. Gavrilidis	5.20	2,470.00
000270	Telephone conference with L. Kucis re: expert evidence re: pharmacy regulations; office conference with J. Levesque re: letter from L. Kucis	0.50	237.50
000270	Office conference with W. Sasso, S. Strosberg; J. Levesque re: motion materials; preparation of factum; legal research	5.80	2,755.00
000270	Review draft memo from W. Sasso re: vulnerability of Target pharmacists	0.20	95.00
000270	Review and revise draft letter to Monitor's and Target's counsel	0.40	190.00
000270	Review of e-mail from Jeffrey Rosekat to conflict issues - 8:39 pm	0.10	47.50
000270	Legal research re: unlimited liability corporations and CCAA wind-downs	2.20	1,045.00
000270	Review e-mail from Jeffrey Rosekat re: no conflicts - 11:08 am	0.10	47.50
000270	Review of e-mail from Lad Kucis re: requirements imposed by federal and provincial legislation for closing a pharmacy 3:41 pm	0.10	47.50
000270	Review and revise draft affidavit of S. Gavrilidis; office conference with J. Levesque; office conference with W. Sasso and S. Strosberg; review Franchise Agreement; preparation of affidavit re: Franchise Agreements; preparation of notice of motion; preparation of affidavit re financial situation; review motion record for initial order and Monitor's Reports	7.50	3,562.50
000270	Telephone conference with lawyers for Monitor and Target and Franchisee internal lawyers; Review questionnaire for franchisees; review Monitor's website; telephone conference with client group, W. Sasso and S. Strosberg	2.40	1,140.00
000270	Telephone conference with lawyers for Monitor, Target, H. Strosberg and S. Strosberg; Telephone conference with H. Strosberg, W. Sasso, S. Strosberg; Review Monitor's website re: motions returnable February 11; preparation for motion of Target Pharmacy Franchisees	3.40	1,615.00
000270	Telephone conference with W. Sasso re: motion; preparation of draft order; preparation for motion; Review Second Report of the Monitor; Review unsworn affidavit of Mark Wong in response to motion; review responding motion record of Target; Review factum of Monitor and factum of Target; Office conference re preparation for motion with W. Sasso and S. Strosberg	7.50	3,562.50
000270	Preparation for and attend motion for representation order and funding	7.50	3,562.50
000270	Prepare e-mail to Jeff Rosekat and Lad Kucis (Gardiner Roberts) report briefly on oral argument and conference (2:02 p.m.)	0.10	47.50
000270	Conferring with W. Sasso	0.50	237.50
000270	Telephone conference with W. Sasso, S. Strosberg and J. Levesque re: next steps	0.60	285.00
000270	Office conference with W. Sasso re: CCAA proceedings and next steps	1.20	570.00
000270	Review motion record of the applicants; office conference with W. Sasso	1.20	570.00
000270	Review Monitor's 19th Report; conference with W. Sasso	0.70	332.50
000270	Telephone conference with W. Sasso and PFAC	0.40	190.00
000270	Brief review of Monitor's Intercompany Claims report	1.00	475.00
000270	Total - Jacqueline A. Horvat - Lawyer	76.00	36,100.00
	Andrew Eckart - Lawyer		
000520	meet with WVS re disclaimer research and mitigation;	0.70	241.50
000520	research law re disclaimed claims as breach of contract in CCAA proceedings	0.80	276.00
000520	Total - Andrew Eckart - Lawyer	1.50	517.50
	Justin Levesque - Articling Student		
000730	Search and review monitor's documents	0.60	84.00
000730	Summarize court documents	5.10	714.00
000730	Review and Summarize Court and Monitor documents	5.50	770.00
000730	Summarize Monitor's materials	2.50	350.00
000730	Review client documents for creditor information	1.40	196.00
000730	Review client documents for creditor information	1.80	252.00
000730	Review client documents	2.10	294.00
000730	Meeting with WVS, JAH and SRS	0.50	70.00
000730	Preparation of Affidavit of Stavros Gavrilidis	5.40	756.00
000730	Preparation of Affidavit of Stavros Gavrilidis	1.80	252.00
000730	Internal meeting with WVS, JAH and SRS	0.50	70.00
000730	E-mails and phone conversation with Wally Kowalchuk pharmacist P.E.I.	0.40	56.00
000730	Research for Affidavit of Stavros Gavrilidis regarding regulatory obligations	2.80	392.00
000730	Draft and review Affidavit of Stavros Gavrilidis	1.10	154.00
000730	Draft Affidavit	1.30	182.00
000730	Draft affidavit	3.30	462.00
000730	Meeting with WVS, SRS and JAH	1.00	140.00
000730	Prepare e-mail to Steve Gavrilidis (12:28 p.m.); review e-mail from Steve Gavrilidis (12:55 p.m.)	0.10	14.00
000730	Meeting with WVS, SRS and JAH	0.60	84.00
000730	Research	0.50	70.00
000730	File Research	2.00	280.00

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Pharmacist Representative Counsel
to September 14, 2016**

Sutts, Strosberg LLP
File No. 38.138.000

Tkpr	Description	Time	Time Value
000730	Draft letter of Lad Kucis	1.40	196.00
000730	Review e-mails	0.50	70.00
000730	Draft letter of Lad Kucis	2.60	364.00
000730	File research and document preparation	2.50	350.00
000730	Revisions to Gardiner Roberts Letter	0.10	14.00
000730	Summary brief of Target and Monitor Materials	0.90	126.00
000730	Client meeting with WVS, SRS, Dimovski and Gavrilidis	2.50	350.00
000730	Draft Notice of Motion	1.30	182.00
000730	Research Target Documents	2.40	336.00
000730	Review/Research file in preparation for motion returnable February 11, 2015	3.70	518.00
000730	Research and review file and court documents in preparation for motion returnable February 11, 2015	4.30	602.00
000730	Conference call	0.50	70.00
000730	Review newly submitted court documents	1.40	196.00
000730	Review and prepare notes of the Second Monitor's Report in preparation for motion returnable February 11, 2015.	2.00	280.00
000730	Meeting with Stavros and Dan	1.30	182.00
000730	Review court documents for information regarding Target Company Structure and the payment of accounts.	0.90	126.00
000730	Review court documents for information on accounts paic	1.20	168.00
000730	Review court documents for comments on claims procedure	0.50	70.00
000730	Review court documents for comments on claims procedure	2.30	322.00
000730	Draft Reporting letter to client regarding claims process	1.90	266.00
000730	Draft reporting letter to PFAC on status of claims process for the pharmacy franchisees	2.00	280.00
000730	Draft Reporting letter to PFAC regarding the claims procedure to be established by the Court	4.00	560.00
000730	Review e-mails.	0.20	28.00
000730	Review fourth, fifth and sixth Monitor's Reports	0.70	98.00
000730	Target team meeting concerning next steps and review of court documents	1.10	154.00
000730	Meeting with WVS, Dan Dimovski and Steve Gavrilidis.	1.00	140.00
000730	Review E-mails.	0.10	14.00
000730	Review E-mails.	0.30	42.00
000730	Research Zeller's bankruptcy case regarding pharmacists.	1.00	140.00
000730	Review Target documents and reports submitted by the monitor	3.00	420.00
000730	Draft Report Re-May 12 Order	0.50	70.00
000730	Review Nortel decision involving CCAA	4.00	560.00
000730	Review Nortel decision involving CCAA	1.20	168.00
000730	Total - Justin Levesque - Articling Student	93.60	13,104.00
	Karen Peterson - Senior File Administrator		
000582	Assemble motion record (notice of motion, affidavits and exhibits) for motion returnable on February 1, 2015; arrange for service on Service List via e-mail; preparation of affidavit of service	3.00	600.00
000582	Assemble brief of authorities for motion returnable on February 11, 2015; arrange for service on Service List; arrange for service of factum and brief of authorities; arrange for filing with the court of notice of appearance, motion record, factum and brief of authorities for motion returnable February 11, 2015	1.50	300.00
000582	Assemble motion record of Pharmacist Representative Counsel and PFAC for motion for advice and directions returnable February 12, 2016; arrange for service	2.00	430.00
000582	Review joint document brief prepared by Monitor's counsel for hearing before Claims Office	1.40	301.00
000582	Review e-mails from Steve Gavrilidis and prepare e-mails to Steve Gavrilidis re inclusion/exclusion of documents for joint document brief	0.50	107.50
000582	Review e-mails from Steve Gavrilidis and prepare e-mails to Steve Gavrilidis re inclusion/exclusion of documents for joint document brief; review joint document brief; provide FDDs for received for review	0.50	107.50
000582	Discussions with Sharon Strosberg; review and organize notes re inclusion/exclusion of documents in joint document brief; prepare e-mail to Jesse Mighton et al (12:17 p.m.)	0.50	107.50
000582	Organize and assemble brief of documents filed by Pharmacist Representative Counsel for the hearing scheduled June 6, 2016; arrange for delivery to counsel and Claims Office	1.50	322.50
000582	Organize proxies and deliver to Monitor via emails	0.50	107.50
000582	Deliver additional proxies received to Monitor via e-mail	0.20	43.00
000582	Assemble brief of authorities of Pharmacist Representative Counsel for hearing before Claims Officer on June 6, 2016; arrange for delivery to counsel and Claims Officer	1.00	215.00
000582	Review and assemble finalized affidavit of Steve Gavrilidis and exhibits; arrange for execution with Sharon Strosberg; arrange for delivery to counsel and Claims Office	1.50	322.50
000582	Assemble brief of authorities and Compendium of Pharmacist Representative Counsel for hearing before Claims Officer on August 3, 2016; arrange for delivery to counsel and Claims Office	1.50	322.50
000582	Review and organize mitigation questionnaires received from Pharmacy Franchisees; prepare chart of mitigation questionnaires received; organize for delivery to Monitor and Monitor's counsel	2.50	537.50
000582	Review and organize 47 acceptances of offers to settle received from Pharmacy Franchisees; prepare charts; instructions from William V. Sasso to prepare e-mail to Monitor and Monitor's counsel attaching 47 acceptances of offers to settle	1.50	322.50
000582	Prepare series of e-mails to Monitor and Monitor's counsel attaching mitigation questionnaires and supporting documents of Pharmacy Franchisees	0.50	107.50
000582	Prepare e-mail to Monitor and Monitor's counsel attaching additional acceptance of offer to settle from Pharmacy Franchisee	0.20	43.00

**Exhibit "G" - Fee particulars of
Pharmacist Representative Counsel
to September 14, 2016**

Sutts, Strosberg LLP
File No. 38.138.000

Tkpr	Description	Time	Time Value
000582	Review and organize mitigation questionnaires received from Pharmacy Franchisees; prepare chart of mitigation questionnaires received; organize for delivery to Monitor and Monitor's counsel; prepare series of e-mails to Monitor and Monitor's counsel attaching mitigation questionnaires and supporting documentation	2.50	537.50
000582	Review and organize mitigation questionnaires received over the weekend from Pharmacy Franchisees and chart; organize for delivery to Monitor and Monitor's counsel	2.00	430.00
000582	Prepare series of e-mails to Monitor and Monitor's counsel attaching mitigation questionnaires and supporting documents of Pharmacy Franchisees	0.50	107.50
000582	Review and organize mitigation questionnaires and supporting documentation received from Pharmacy Franchisees; prepare chart of mitigation questionnaires received; organize for delivery to Monitor and Monitor's counsel	1.50	322.50
000582	Prepare series of e-mails to Monitor and Monitor's counsel attaching mitigation questionnaires and supporting documents of Pharmacy Franchisees	0.50	107.50
000582	Prepare e-mail to Monitor, Monitor's counsel attaching additional acceptance of offer to settle from Pharmacy Franchisee	0.20	43.00
000582	Prepare e-mail to Monitor, Monitor's counsel attaching replacement acceptance of offer to settle and two additional acceptances of offer to settle from Pharmacy Franchisee	0.30	64.50
000582	Total - Karen Peterson - Senior File Administrator	27.80	5,909.50
	Marg Woltz - Clerk		
000425	Co-ordinate design of on-line form, testing and finalizing with technical staff	1.00	270.00
000425	Total - Marg Woltz - Clerk	1.00	270.00
	Ryan Solcz - Articling Student		
002720	Reviewed documents per William V Sasso's instructions	0.50	90.00
002720	Review documents and compose memo for WVS	3.60	648.00
002720	Review documents and compose memo for WVS	4.00	720.00
002720	Draft memo for WVS	2.00	360.00
002720	Review file (CCAA monitor revisions) per WVS instructions	1.00	180.00
002720	Reviewed case law, secondary sources, CCAA in entirety--research for WVS; email to WVS; retrieve and printed documents; draft written memo for WVS on findings	3.00	540.00
002720	Draft memo; conversation with WVS	0.80	144.00
002720	Write memo	0.90	162.00
002720	Draft memo	1.90	342.00
002720	Attend Pharmacist conference call	0.80	144.00
002720	Spoke to WVS	0.10	18.00
002720	Review online monitor documents for information on confidentiality; sent email to Sharon Strosberg	3.20	576.00
002720	Prep documents for meeting at 11; had meeting with clients; summary of meeting minutes drafted	2.80	504.00
002720	Research on piercing the veil; emails back and forth to William V Sasso	1.40	252.00
002720	Retrieve documents from Monitor's webpage for William Sasso	3.00	540.00
002720	Research; compile documents	1.70	306.00
002720	Review documents pursuant to William Sasso's instructions	3.90	702.00
002720	Review documents per William Sasso's instructions	6.50	1,170.00
002720	Review case law per Sharon Strosberg's instructions	5.00	900.00
002720	Review Monitor's website per William Sasso's instructions	2.60	468.00
002720	Review and edit submissions	3.10	558.00
002720	Retrieve information on regulation pursuant to William Sasso's request	0.70	126.00
002720	Total - Ryan Solcz - Articling Student	52.50	9,450.00
	Chad Woodward - System Administrator		
000466	CREATE WEBSITE	2.00	310.00
000466	Total - Chad Woodward - System Administrator	2.00	310.00
	Justin Smith - Law Student		
000633	Search and send case law to S. Strosberg as requested;	0.80	112.00
000633	Review voice recordings and make notes; send same to SRS;	1.60	224.00
000633	Research SCC cases;	0.40	56.00
000633	Total - Justin Smith - Law Student	2.80	392.00
	Kevin Wiener - Articling Student		
002710	Discussions with SRS and WVS; research into useful precedents on termination of franchise	2.00	360.00
002710	Research on case law - termination of franchises	1.00	180.00
002710	Kevin Wiener - Articling Student	3.00	540.00
	TOTAL	1,504.60	1,038,448.00

This is Exhibit "H" referred to in the Affidavit of
HARVEY T. STROSBURG, Q.C. sworn September 1, 2017



Commissioner for Taking Affidavits (or as may be)

**Exhibit "H" - Fee particulars of Pharmacist Representative Counsel after
September 14, 2016**

Date	Rec No	Tkpr	Description	Time	Time Value
			William V. Sasso - Lawyer		
17-Sep-16	1157857	000690	Review of numerous exchanges of emails concerning future retainer; internal communications with Sharon Strosberg re position going forward	1.50	1,275.00
17-Sep-16	1159228	000690	E-mails from Sharon Strosberg. Reports on client consultations. E-mails from Ian Manning. Review of client protections for Delia Brereton	0.80	680.00
17-Sep-16	1159231	000690	Receipt of notes from Charles Scerbo, Rahim Rajan.	0.10	85.00
17-Sep-16	1159515	000690	Review e-mail from Ian Manning (2:58 P.M.)	0.10	85.00
18-Sep-16	1159521	000690	Review e-mail from Marissa Panganiban (7:17 P.M.)	0.10	85.00
18-Sep-16	1159523	000690	Review e-mail from Karen Moak (10:49 P.M.)	0.10	85.00
19-Sep-16	1159241	000690	Letter to Goodmans LLP and Osler re: offer to settle, continuing retainer, communication by Monitor with Franchisees, conferring with Sharon Strosberg	0.50	425.00
19-Sep-16	1159243	000690	Review of internal report	0.20	170.00
19-Sep-16	1159550	000690	Review e-mail from Suhas Thaleshvar (11:53 P.M.)	0.10	85.00
20-Sep-16	1157850	000690	Conferring with Sharon Strosberg; conference telephone call with Charles Scerbo, Sharon Strosberg etc al; review of correspondence from Monitor's Counsel; follow up discussions on settlement proposals; matters to be done in formal Claims Process	2.50	2,125.00
20-Sep-16	1157853	000690	Receipt and preliminary review of Monitor's report on mitigation	0.40	340.00
20-Sep-16	1159246	000690	Receipt and review of note from Ian Manning re: mitigation questionnaire for Delia Brereton	0.20	170.00
20-Sep-16	1159600	000690	Review e-mail from Francys Kussner (9:52 A.M.)	0.10	85.00
20-Sep-16	1159627	000690	Review e-mail from Alykhan Alladina (12:40 P.M.)	0.10	85.00
20-Sep-16	1159655	000690	Review e-mail from Francys Kussner (4:14 P.M.)	0.10	85.00
20-Sep-16	1159656	000690	Review e-mail from Rahim Rajan (5:21 P.M.)	0.10	85.00
20-Sep-16	1159658	000690	Review e-mail from Robert Carson (8:29 P.M.)	0.10	85.00
20-Sep-16	1159659	000690	Review e-mail from Melaney J. Wagner (8:53 P.M.)	0.10	85.00
21-Sep-16	1158631	000690	Prepare email to Rahim Rajan (3:32 PM)	0.10	85.00
21-Sep-16	1158632	000690	Prepare e-mail to Ian Manning and Dan Edward (5:12pm)	0.10	85.00
21-Sep-16	1159255	000690	Conference with Sharon Strosberg, preparation of response to Monitor, review of settlement offers, consideration of remaining claims.	2.00	1,700.00
21-Sep-16	1159261	000690	Conferring with Sharon Strosberg, letter to Monitor and Monitor's counsel re: direct communication with Franchisees and other matters	0.80	680.00
21-Sep-16	1159263	000690	Preparation of draft settlement letters for Franchisees with minimal future loss profit awards. Circulation and review of responses of numerous franchisees	1.50	1,275.00
21-Sep-16	1159682	000690	Review e-mail from Charles Scerbo (3:38 P.M.)	0.10	85.00
21-Sep-16	1159685	000690	Review e-mail from Rahim Rajan (5:07 P.M.)	0.10	85.00
21-Sep-16	1159692	000690	Review e-mail from Fitzpatrick Obilo (5:15 P.M.)	0.10	85.00
21-Sep-16	1159695	000690	Review e-mail from Ahmed Nofal (5:19 P.M.)	0.10	85.00
21-Sep-16	1159696	000690	Review e-mail from Delia Brereton (5:33 P.M.)	0.10	85.00
21-Sep-16	1159698	000690	Review e-mail from Dan Muzyk (5:51 P.M.)	0.10	85.00
21-Sep-16	1159699	000690	Review e-mail from Alykhan Alladina (6:27 P.M.)	0.10	85.00
21-Sep-16	1159700	000690	Review e-mail from Nasheena Poonja (6:30 P.M.)	0.10	85.00
21-Sep-16	1159701	000690	Review e-mail from Suhas Thaleshvar (6:36 P.M.)	0.10	85.00
21-Sep-16	1159703	000690	Review e-mail from Rahim Rajan (6:57 P.M.)	0.10	85.00
21-Sep-16	1159704	000690	Review e-mail from Trent White (6:58 P.M.)	0.10	85.00
21-Sep-16	1159709	000690	Review e-mail from Charles Scerbo (7:00 P.M.)	0.10	85.00
21-Sep-16	1159711	000690	Review e-mail from Rahim Rajan (7:18 P.M.)	0.10	85.00
21-Sep-16	1159719	000690	Review e-mail from Michelle Moslim (7:31 P.M.)	0.10	85.00
21-Sep-16	1159722	000690	Review e-mail from Karen Moak (7:35 P.M.)	0.10	85.00
21-Sep-16	1159724	000690	Review e-mail from Vijay Sarma (7:43 P.M.)	0.10	85.00
21-Sep-16	1159725	000690	Review e-mail from Charles Scerbo (8:27 P.M.)	0.10	85.00
21-Sep-16	1159729	000690	Review e-mail from Sam Mahil (8:36 P.M.)	0.10	85.00
21-Sep-16	1159733	000690	Review e-mail from Janelle Gudmundson (8:45 P.M.)	0.10	85.00
21-Sep-16	1159734	000690	Review e-mail from Mahmoud Ghoneim (8:47 P.M.)	0.10	85.00
21-Sep-16	1159736	000690	Review e-mail from Rahim Rajan (8:51 P.M.)	0.10	85.00
21-Sep-16	1159740	000690	Review e-mail from Delia Brereton (8:57 P.M.)	0.10	85.00
21-Sep-16	1159741	000690	Review e-mail from Dan Muzyk (9:34 P.M.)	0.10	85.00
21-Sep-16	1159742	000690	Review e-mail from Rahim Rajan (9:50 P.M.)	0.10	85.00
21-Sep-16	1159746	000690	Review e-mail from Ahmed Nofal (10:02 P.M.)	0.10	85.00
21-Sep-16	1159749	000690	Review e-mail from Par Singh (10:31 P.M.)	0.10	85.00
21-Sep-16	1159752	000690	Review e-mail from Shima Abdelaziz (11:26 P.M.)	0.10	85.00
22-Sep-16	1159265	000690	Conferring with Sharon Strosberg ongoing preparation of settlement proposals. Conferring with experts re: resolution of remaining claims	1.00	850.00
22-Sep-16	1160822	000690	Review e-mail from Dave Vyas (9:37 P.M.)	0.10	85.00
22-Sep-16	1160823	000690	Review e-mail from Marissa Panganiban (7:49 P.M.)	0.10	85.00
22-Sep-16	1160824	000690	Review e-mail from Karen Moak (6:03 P.M.)	0.10	85.00
22-Sep-16	1161066	000690	Review e-mail from Ian Manning (5:12 P.M.)	0.10	85.00
22-Sep-16	1161067	000690	Review e-mail from Masoud Majlesi (3:52 P.M.)	0.10	85.00
22-Sep-16	1161206	000690	Review e-mail from Dave Vyas (12:44 P.M.)	0.10	85.00
22-Sep-16	1161211	000690	Review e-mail from Mahmoud Ghoneim (10:59 P.M.)	0.10	85.00
22-Sep-16	1161212	000690	Review e-mail from Navraj Brar (10:33 A.M.)	0.10	85.00
22-Sep-16	1161215	000690	Review e-mail from Ian Manning (9:58 A.M.)	0.10	85.00

**Exhibit "H" - Fee particulars of Pharmacist Representative Counsel after
September 14, 2016**

Date	Rec No	Tkpr	Description	Time	Time Value
23-Sep-16	1159281	000690	Telephone conferences with Delia Brereton, Ali Zgheib, Ian Manning, Dan Edward re: settlements, future conduct of remaining claims. Telephone call to Jay Carfagnin	0.80	680.00
23-Sep-16	1159282	000690	Telephone conferences: Alykhan Alladina, Luay Khaled, Ramez Rezkalla re: conduct and settlement of claims.	1.50	1,275.00
23-Sep-16	1160384	000690	Review e-mail from Ian Manning (5:07 P.M.)	0.10	85.00
23-Sep-16	1160395	000690	Review e-mail from Shimaa Abdelaziz (3:28 P.M.)	0.10	85.00
23-Sep-16	1160405	000690	Review e-mail for Trent White (1:43 P.M.)	0.10	85.00
23-Sep-16	1160734	000690	Review e-mail from Rahim Rajan (12:41 P.M.)	0.10	85.00
25-Sep-16	1158636	000690	Prepare e-mail to Masoud Majlesi (10:37 AM)	0.10	85.00
25-Sep-16	1158637	000690	Prepare e-mail to Francy Kusser (10:49 AM)	0.10	85.00
25-Sep-16	1158638	000690	Prepare e-mail to Ian Manning and Dan Edward (11:04 AM)	0.10	85.00
25-Sep-16	1159762	000690	Review e-mail from Masoud Majlesi (3:08 P.M.)	0.10	85.00
25-Sep-16	1159767	000690	Review e-mail from Francy Kussner (10:54 P.M.)	0.10	85.00
25-Sep-16	1160381	000690	Review e-mail from Ian Manning (4:22 P.M.)	0.10	85.00
25-Sep-16	1160382	000690	Review e-mail from Francy Kussner (1:30 P.M.)	0.10	85.00
25-Sep-16	1160383	000690	Review e-mail from Francy Kussner (8:58 A.M.)	0.10	85.00
26-Sep-16	1158567	000690	Telephone call from Sharon Strosberg re: matters before Justice Morawetz email to Monitor's counsel conference with Harvey Strosberg and Sharon Strosberg re: matters to be done on case going forward; follow up meetings with Sharon Strosberg and Harvey Strosberg	0.20	170.00
26-Sep-16	1158568	000690	Follow up meetings with Sharon Strosberg and Harvey Strosberg. Telephone conference with Dan Muszyk and Sharon Strosberg	0.50	425.00
26-Sep-16	1158569	000690	Conference telephone call Sharon Strosberg and Masoud Majles	0.40	340.00
26-Sep-16	1158570	000690	Telephone conference with Dennis Taruc	0.50	425.00
26-Sep-16	1158571	000690	E-mail messages to Ian Manning Dan Edward to confirm accounting further telephone call from Dan Muszyk re: cost and expenses	0.40	340.00
26-Sep-16	1158572	000690	Telephone call from Dan Muszyk	0.30	255.00
26-Sep-16	1158612	000690	Conference telephone call re: Pharmacy Franchisees committee	0.40	340.00
26-Sep-16	1158639	000690	Prepare e-mail to Francy Kussner (7:48 AM)	0.10	85.00
26-Sep-16	1158640	000690	Prepare e-mail to Alan Mark (10:14 AM)	0.10	85.00
26-Sep-16	1158641	000690	Prepare e-mail to Ian Manning (3:34 PM)	0.10	85.00
26-Sep-16	1158642	000690	Prepare e-mail to Ian Manning (4:13 PM)	0.10	85.00
26-Sep-16	1159771	000690	Review e-mail from Alan Mark (7:58 A.M.)	0.10	85.00
26-Sep-16	1159782	000690	Review e-mail from Alan Mark (10:09 A.M.)	0.10	85.00
26-Sep-16	1159973	000690	Telephone call to Par Singh	0.30	255.00
26-Sep-16	1160310	000690	Review e-mail from Ian Manning (5:35 P.M.)	0.10	85.00
26-Sep-16	1160336	000690	Review e-mail from Ian Manning (5:27 P.M.)	0.10	85.00
26-Sep-16	1160337	000690	Review e-mail from Masoud Majlesi (5:11 P.M.)	0.10	85.00
26-Sep-16	1160340	000690	Review e-mail from Nazih Malak (2:24 P.M.)	0.10	85.00
26-Sep-16	1160357	000690	Review e-mail from Rahim Rajan (11:45 A.M.)	0.10	85.00
26-Sep-16	1160360	000690	Review e-mail from Rahim Rajan (11:42 A.M.)	0.10	85.00
26-Sep-16	1160361	000690	Review e-mail from Marissa Panganiban (10:45 A.M.)	0.10	85.00
26-Sep-16	1160366	000690	Review e-mail from Delia Brereton (10:26 A.M.)	0.10	85.00
26-Sep-16	1160377	000690	Review e-mail from Francy Kussner (7:58 A.M.)	0.10	85.00
26-Sep-16	1160380	000690	Review e-mail from Masoud Majlesi (1:31 P.M.)	0.10	85.00
27-Sep-16	1158565	000690	Office Conferences with Sharon Strosberg and Harvey Strosberg Re: Matters to be done on Target case	0.40	340.00
27-Sep-16	1160295	000690	Review e-mail from Robert Carson (1:51 P.M.)	0.10	85.00
27-Sep-16	1160298	000690	Review e-mail from Dan Edward (10:36 A.M.)	0.10	85.00
28-Sep-16	1160198	000690	Review e-mail from Rahim Rajan (1:20 P.M.)	0.10	85.00
29-Sep-16	1159082	000690	Internal discussions. Telephone conference with Ian Manning and Dan Edward re: updated reports and calculations. Telephone conference with Shamsheer Mahil. Preparation of settlement letter for 17 pharmacists; circulation of draft offer to settle for clients approval review of common issues list, prior rulings and submissions, outline of submission for next weeks hearing	1.50	1,275.00
29-Sep-16	1160119	000690	Review e-mail from Vijay Sarma (6:05 P.M.)	0.10	85.00
29-Sep-16	1160120	000690	Prepare e-mail to Stephen Ferguson (4:36 P.M.)	0.10	85.00
29-Sep-16	1160121	000690	Review e-mail from Mahoud Ghoneim (4:32 P.M.)	0.10	85.00
29-Sep-16	1160122	000690	Review e-mail from Shamsheer Mahil (4:20 P.M.)	0.10	85.00
29-Sep-16	1160125	000690	Review e-mail from Suhas Thaleshvar (4:02 P.M.)	0.10	85.00
29-Sep-16	1160126	000690	Review e-mail from Dave Vyas (3:43 P.M.)	0.10	85.00
29-Sep-16	1160127	000690	Review e-mail from Michelle Moslim (3:33 P.M.)	0.10	85.00
29-Sep-16	1160128	000690	Review e-mail from Trent White (3:16 P.M.)	0.10	85.00
29-Sep-16	1160129	000690	Review e-mail from Fitzpatrick Obilo (2:47 P.M.)	0.10	85.00
29-Sep-16	1160130	000690	Review e-mail from Ahmed Nofal (2:51 P.M.)	0.10	85.00
29-Sep-16	1160131	000690	Review e-mail from Rahim Rajan (2:47 P.M.)	0.10	85.00
29-Sep-16	1160132	000690	Review e-mail from Karen Moak (1:57 P.M.)	0.10	85.00
30-Sep-16	1159290	000690	Meetings with Sharon Strosberg re: mitigation reports, submissions for remaining hearing, review of Monitor's mitigation report, review of settlement instructions from 17 Pharmacists, preparation of settlement offer, telephone calls to and from Ian M	1.50	1,275.00
30-Sep-16	1159847	000690	Review e-mail from Par Singh (12:46 P.M.)	0.10	85.00

**Exhibit "H" - Fee particulars of Pharmacist Representative Counsel after
September 14, 2016**

Date	Rec No	Tkpr	Description	Time	Time Value
30-Sep-16	1160113	000690	Review e-mail from Stephen Ferguson (11:20 A.M.)	0.10	85.00
03-Oct-16	1159667	000690	Conferring with Sharon Strosberg. Preparation of submissions for Claims Officer. Review and reorganizing evidence, submissions and ruling on EBIT support and effective immediately issues. Further review of authorities	5.50	4,675.00
03-Oct-16	1160020	000690	Review e-mail from Suzette Christensen (2:43 P.M.)	0.10	85.00
03-Oct-16	1160021	000690	Review e-mail from Jesse Mighton (2:45 P.M.)	0.10	85.00
03-Oct-16	1160055	000690	Review e-mail from Delia Brereton (10:21 A.M.)	0.10	85.00
03-Oct-16	1160056	000690	Review e-mail from Luay Khaled (5:40 A.M.)	0.10	85.00
04-Oct-16	1159675	000690	Ongoing preparation of submissions for claims officer. Responding to inquiries from Franchisees. Ongoing conferences with Sharon Strosberg. Internal conferences, finalizing and delivery of written submissions and compendium. Review and update of further authorities	7.00	5,950.00
04-Oct-16	1159879	000690	Prepare e-mail to Delia Brereton (5:09 P.M.)	0.10	85.00
04-Oct-16	1159897	000690	Review e-mail from Christopher Siddal - ASAP Reporting Services (5:51 P.M.)	0.10	85.00
04-Oct-16	1159940	000690	Review e-mail from George Bougadis (8:06 P.M.)	0.10	85.00
04-Oct-16	1159941	000690	Review e-mail from Delia Brereton (7:39 P.M.)	0.10	85.00
04-Oct-16	1159943	000690	Review e-mail from Alan Mark (6:52 P.M.)	0.10	85.00
04-Oct-16	1159952	000690	Review e-mail from Jesse Mighton (4:47 P.M.)	0.10	85.00
04-Oct-16	1159958	000690	Review e-mail from Delia Brereton (2:39 P.M.)	0.10	85.00
04-Oct-16	1160025	000690	Review e-mail from Suzette Christensen (11:07 A.M.)	0.10	85.00
05-Oct-16	1159880	000690	Prepare e-mail to Vijay Sarma and Suhas Thaleshvar (11:44 A.M.)	0.10	85.00
05-Oct-16	1159921	000690	Review e-mail from Shawn Irving (7:11 P.M.)	0.10	85.00
05-Oct-16	1159922	000690	Review e-mail from Francy Kussner (6:53 P.M.)	0.10	85.00
05-Oct-16	1159936	000690	Review e-mail from Rahim Rajan (11:46 P.M.)	0.10	85.00
05-Oct-16	1159937	000690	Review e-mail from Mark Alan (10:34 P.M.)	0.10	85.00
05-Oct-16	1159985	000690	Review of authorities and evidence. Preparation for hearing. Telephone conference with Alan Mark regarding position of Monitor. Internal discussions with Sharon Strosberg. Travel to Toronto.	6.00	5,100.00
05-Oct-16	1159989	000690	Telephone call to George Bougadis message left. Review notes that we have received from Bougadis concerning the representation.	0.50	425.00
06-Oct-16	1159912	000690	Review fax from G. Bougadis (8:30 A.M.)	0.10	85.00
06-Oct-16	1159990	000690	Preparation for and attendance with Sharon Strosberg at Hearing regarding Pharmacist Franchisees claims dispute before Dennis O'Connor.	9.00	7,650.00
07-Oct-16	1160007	000690	Review e-mail from Alvarez & Marsal Canada Inc (4:58 P.M.)	0.10	85.00
07-Oct-16	1160008	000690	Review e-mail from Dr. Kwasi Donyina (8:54 P.M.)	0.10	85.00
13-Oct-16	1160492	000690	Prepare e-mail to Jesse Mighton (1:02 P.M.)	0.10	85.00
13-Oct-16	1160558	000690	Review e-mail from Jesse Mighton (11:47 P.M.)	0.10	85.00
13-Oct-16	1160649	000690	Review e-mail from Francy Kussner (6:32 P.M.)	0.10	85.00
14-Oct-16	1160644	000690	Review e-mail from Josie Parisi (BDO Canada Limited) (1:55 P.M.)	0.10	85.00
16-Oct-16	1160620	000690	Review e-mail from Josie Parisi (BDO Canada) (7:33 P.M.)	0.10	85.00
16-Oct-16	1160800	000690	Prepare e-mail to Josie Parisi (1:42 P.M.)	0.10	85.00
20-Oct-16	1161201	000690	Review e-mail from Delia Brereton (5:51 P.M.)	0.10	85.00
24-Oct-16	1161458	000690	Prepare e-mail to Lisa Corne (10:47 A.M.)	0.10	85.00
24-Oct-16	1161607	000690	E-mail to Counsel regarding late claim. Telephone conference with Josie Parisi of BDO update on developments.	1.00	850.00
25-Oct-16	1161648	000690	Review e-mail from Suzette Christensen (4:10 P.M.)	0.10	85.00
25-Oct-16	1161788	000690	Review of reasons for decision on effective immediately, good faith, and mitigation issues. Conferring with Sharon Strosberg. Outline of matters to be done	1.50	1,275.00
26-Oct-16	1162201	000690	Conferring with Sharon Strosberg, discussing future conduct of matter recommendations to client group, regarding decision and appeal. Review and reply of note from Bougadis regarding representation of PFAC.	0.80	680.00
26-Oct-16	1162226	000690	Prepare e-mail to Masoud Majlesi (7:22 P.M.)	0.10	85.00
28-Oct-16	1162356	000690	Review e-mail from Rahim Rajan (3:38) and Suhas Thaleshvar (3:42 P.M.)	0.10	85.00
30-Oct-16	1162478	000690	Review e-mail from Solymar Galindo (1:12 P.M.)	0.10	85.00
30-Oct-16	1162521	000690	Review and analysis of three rulings on common issues; draft opinion letter with recommendations on appeal and/ or settlement; preparation of check list of matters to be included in application to court for approval of services and compensation for Pharmacist Representative Counsel and financial advisors; preparation for meeting with Pharmacy Franchisee Representatives	2.50	2,125.00
31-Oct-16	1162482	000690	Review e-mail from Loren Cohen (Goodmans LLP) (5:00 P.M.)	0.10	85.00
31-Oct-16	1162483	000690	Review e-mail from Rahim Rajan (6:08 P.M.)	0.10	85.00
31-Oct-16	1162484	000690	Review e-mail from Masoud Majlesi (6:26 P.M.)	0.10	85.00
31-Oct-16	1162497	000690	Review e-mail from Rahim Rajan (11:52 P.M.)	0.10	85.00
31-Oct-16	1162522	000690	Meeting with Sharon Strosberg; Telephone conference with Rahim Rajan Suhas Thaleshvar Vijay Sarma, and Charles Scerbo.	1.50	1,275.00
31-Oct-16	1162527	000690	Internal conference; preparation of draft internal circulation; finalizing letter to Pharmacy Franchisees regarding rulings and recommendations regarding disputes and/ or appeal.	1.00	850.00
31-Oct-16	1162529	000690	Review e-mail from Masoud Majlesi (4:43 P.M.); review of documents forwarded; e-mail to Ian Manning (5:05 P.M.); telephone call from Ian Manning; return call to Ian Manning; review of inconsistency between instructions and documentation on receipt of advice that a different pharmacy was actually purchased by Mailes	0.80	680.00

**Exhibit "H" - Fee particulars of Pharmacist Representative Counsel after
September 14, 2016**

Date	Rec No	Tkpr	Description	Time	Time Value
31-Oct-16	1163191	000690	Prepare e-mail to Ian Manning (5:05 P.M.)	0.10	85.00
01-Nov-16	1162545	000690	Review e-mail from Ian Manning (2:35 P.M.)	0.10	90.00
01-Nov-16	1162546	000690	Review e-mail from Derry Millar (2:52 P.M.)	0.10	90.00
02-Nov-16	1162860	000690	Memorandum to file on matters to be done; internal discussions; arrangement for and participation in conference telephone call with counsel for monitor (Kussner and Mighton) regarding scheduling of pharmacist motions regarding settlement, approval of fees and disbursements, appeal from rulings, mitigation issues.	2.50	2,250.00
02-Nov-16	1163038	000690	Review e-mail from Martina Leung (2:29 P.M.)	0.10	90.00
02-Nov-16	1163040	000690	Review e-mail from Parmanand Singh (12:12 P.M.)	0.10	90.00
02-Nov-16	1163042	000690	Review e-mail from Trent White (9:16 A.M.)	0.10	90.00
03-Nov-16	1162598	000690	Review fax from Fitzpatrick Obilo	0.10	90.00
03-Nov-16	1162662	000690	Review fax from Suhas Thaleshvar	0.10	90.00
03-Nov-16	1162663	000690	Review fax from Michelle Moslim	0.10	90.00
03-Nov-16	1162665	000690	Review fax from Charles Scerbo	0.10	90.00
03-Nov-16	1162670	000690	Review e-mail from Marissa Panganiban (10:15 A.M.)	0.10	90.00
03-Nov-16	1162672	000690	Review e-mail from Navraj Brar (10:42 P.M.)	0.10	90.00
03-Nov-16	1162673	000690	Review e-mail from Delia Brereton (10:39 A.M.)	0.10	90.00
03-Nov-16	1162675	000690	Review e-mail from Trevor Russell (11:07 P.M.)	0.10	90.00
03-Nov-16	1162676	000690	Review e-mail from Dennis Taruc (11:08 A.M.)	0.10	90.00
03-Nov-16	1162682	000690	Review fax from Trent White	0.10	90.00
03-Nov-16	1162689	000690	Prepare e-mail to Lisa Corne (12:17 P.M.)	0.10	90.00
03-Nov-16	1162690	000690	Review e-mail from Janelle Gudmundson (12:11 P.M.)	0.10	90.00
03-Nov-16	1162712	000690	Review e-mail from Masoud Majlesi (6:25 P.M.)	0.10	90.00
03-Nov-16	1162714	000690	Review e-mail from Alykhan Alladina (11:31 P.M.)	0.10	90.00
03-Nov-16	1162864	000690	Internal conferences with Sharon Strosberg and Karen Peterson; telephone conference with Sharon Strosberg and 18 Pharmacists; receiving and reviewing confirming instructions to proceed with appeal as recommended; review of records and preparation of notice of appeal	2.50	2,250.00
03-Nov-16	1162869	000690	Two telephone calls to Bougardis messages left.	0.20	180.00
03-Nov-16	1163030	000690	Review e-mail from Masoud Majlesi (11:48 A.M.)	0.10	90.00
04-Nov-16	1162692	000690	Review e-mail from Ali Zgheib (3:22 P.M.)	0.10	90.00
04-Nov-16	1162697	000690	Review e-mail from Dan Muz (3:50 P.M.)	0.10	90.00
04-Nov-16	1162698	000690	Review e-mail from Luay Khaled (10:33 A.M.)	0.10	90.00
04-Nov-16	1162718	000690	Review e-mail from Charles Scerbo (11:19 A.M.)	0.10	90.00
04-Nov-16	1162843	000690	Review letter from George A. Bougadis - Bougadis, Chang LLP	0.10	90.00
04-Nov-16	1162876	000690	Internal discussion with Sharon Strosberg and Karen Peterson to review of three rulings and authorities. Review and receipt of authorization from 26 pharmacist; further consideration of submissions; revisions to and finalizing notice of appeal to Morawetz RSJ	2.30	2,070.00
06-Nov-16	1162879	000690	Review of pre-bill report regarding target; Memorandum to file regarding matters to be considered in comprehensive report to court on activities on Pharmacist Representative Counsel.	2.00	1,800.00
07-Nov-16	1162989	000690	Review e-mail from Lisa Corne (11:45 A.M.)	0.10	90.00
07-Nov-16	1162993	000690	Review e-mail from Jesse Mighton (11:34 A.M.)	0.10	90.00
07-Nov-16	1163064	000690	Memo to file regarding matters to be addressed in court material; conference with Sharon Strosberg.	0.70	630.00
07-Nov-16	1163127	000690	Review e-mail from Alsou Anissimova from the Superior Court of Justice (9:57 A.M.)	0.10	90.00
07-Nov-16	1163158	000690	Review e-mail from Alsou Anissimova - Superior Court of Justice (4:45 P.M.)	0.10	90.00
09-Nov-16	1163251	000690	Review e-mail from Ian Manning (6:08 P.M.)	0.10	90.00
11-Nov-16	1163338	000690	Review e-mail from Bob Macdonald (1:51 P.M.)	0.10	90.00
14-Nov-16	1163495	000690	Review e-mail from Jesse Mighton (3:45 P.M.)	0.10	90.00
14-Nov-16	1163555	000690	Review e-mail from Jesse Mighton (5:47 P.M.)	0.10	90.00
15-Nov-16	1163631	000690	Conferring with Sharon Strosberg; reviewing e-mails regarding appeal record, and timetable for appeal of claim's officers orders; review of draft motion materials regarding reporting to court and accounts on settled claims by Pharmacist Representative Counsel	0.50	450.00
15-Nov-16	1163951	000690	Further review of records of activities at Pharmacist Representative Counsel; comments on contents of fee affidavits of BDO, MRM and E&M; Review of communication preparation for scheduling conference before Morawetz RSJ	2.20	1,980.00
16-Nov-16	1163873	000690	Review e-mail from Lisa Corne (2:34 P.M.)	0.10	90.00
16-Nov-16	1163874	000690	Review e-mail from Lisa Corne (2:45 P.M.)	0.10	90.00
16-Nov-16	1163895	000690	Prepare e-mail to Jeff Rosekat and Jacqueline Horvat (8:12 A.M.)	0.10	90.00
16-Nov-16	1163954	000690	Discussions with Sharon Strosberg; attendance at scheduling conference before Morawetz RSJ by telephone conference; conferring with Sharon Strosberg and Karen Peterson; preparation of affidavit of Harvey Strosberg, Ian Manning, Bob Macdonald, Josie Parisi regarding services and fee approval; telephone calls to Jesse Mighton, Alvarez and Marsal (Stephen Ferguson); telephone call from Stephen Ferguson - message left; telephone call to Stephen Ferguson	4.50	4,050.00
17-Nov-16	1163882	000690	Review e-mail from Stephen Ferguson (10:08 A.M.)	0.10	90.00
17-Nov-16	1163976	000690	Review e-mail from Wally Kowalchuk (8:21 P.M.)	0.10	90.00
17-Nov-16	1164157	000690	Conference with Sharon Strosberg; review of materials from monitor; note to Stephen Ferguson; finalizing motion record regarding cost	1.50	1,350.00

**Exhibit "H" - Fee particulars of Pharmacist Representative Counsel after
September 14, 2016**

Date	Rec No	Tkpr	Description	Time	Time Value
18-Nov-16	1163982	000690	Review e-mail from Jennifer Samuels (10:57 A.M.)	0.10	90.00
21-Nov-16	1164225	000690	Review e-mail from Delia Brereton (2:28 P.M.)	0.10	90.00
21-Nov-16	1164360	000690	Conferring with Sharon Strosberg; E-mails from and Delia Brereton; Telephone conference with Delia Brereton; outline of matters to be done regarding draft order and submissions on cost	0.60	540.00
21-Nov-16	1164364	000690	Telephone call to Stephen Ferguson message left	0.10	90.00
21-Nov-16	1164532	000690	Prepare e-mail to Emma Kenley (2:48 P.M.)	0.10	90.00
21-Nov-16	1164533	000690	Prepare e-mail to Delia Brereton (2:49 P.M.)	0.10	90.00
21-Nov-16	1164534	000690	Prepare e-mail to Masoud Majlesi (8:47 A.M.)	0.10	90.00
22-Nov-16	1164370	000690	Delia Brereton- E-mails from and to Brereton; telephone call for Chaitons office regarding CIBC proceedings; telephone call to Gowlings regarding RBC proceedings; telephone calls to and from Stephen Ferguson messages left; letter of advise to Brereton	0.80	720.00
22-Nov-16	1164371	000690	Outline of submissions on cost; conferring with Sharon Strosberg regarding authorities / leading cases on fair and reasonable cost and disposition of cost in class proceedings; review of Monitor reports regarding time engaged and cost incurred by Target Canada Entities and Monitor's Counsel and Monitor itself on Target Pharmacy issues; note from Charles Scerbo; note to Charles Scerbo regarding rebate issues and appeal	1.40	1,260.00
22-Nov-16	1164428	000690	Review e-mail from Masoud Majlesi (1:18 A.M.)	0.10	90.00
22-Nov-16	1164478	000690	Review e-mail from Charles Scerbo (1:40 P.M.)	0.10	90.00
22-Nov-16	1164482	000690	Review e-mail from Charles Scerbo (3:26 P.M.)	0.10	90.00
22-Nov-16	1164486	000690	Review e-mail from Robin Schwill (4:01 P.M.)	0.10	90.00
22-Nov-16	1164552	000690	Prepare e-mail to Charles Scerbo (3:06 P.M.)	0.10	90.00
22-Nov-16	1167664	000690	Review e-mail from Delia Brereton (9:08 A.M.)	0.10	90.00
23-Nov-16	1164494	000690	Review e-mail from Maggi Smith (3:56 P.M. & 3:56 P.M.)	0.10	90.00
23-Nov-16	1164510	000690	Review e-mail from Raymond Williams (4:25 P.M.)	0.10	90.00
23-Nov-16	1164521	000690	Review e-mail from Jesse Mighton (4:50 P.M.)	0.10	90.00
23-Nov-16	1164554	000690	Prepare e-mail to Delia Brereton (9:39 A.M.)	0.10	90.00
23-Nov-16	1164555	000690	Prepare e-mail to Charles Scerbo (11:57 A.M.)	0.10	90.00
23-Nov-16	1164556	000690	Prepare e-mail to Delia Brereton (1:48 P.M.)	0.10	90.00
23-Nov-16	1164575	000690	Telephone call from Stephen Ferguson; telephone call from and to Emma Kenley; telephone call to Stephen Ferguson; telephone conference with Jesse Mighton, further telephone conference with Stephen Ferguson review of motion record and separation of separation of services by time period; telephone conversation with Jesse Mighton regarding settlement of motion on payment of \$750,000 as interim payment and deferring remainder of issues; ongoing discussions with Sharon Strosberg	3.50	3,150.00
24-Nov-16	1164528	000690	Review e-mail from Jesse Mighton (10:23 P.M.)	0.10	90.00
24-Nov-16	1164559	000690	Review e-mail from Delia Brereton (4:32 P.M.)	0.10	90.00
24-Nov-16	1164560	000690	Review e-mail from Masoud Majlesi (4:47 P.M.)	0.10	90.00
24-Nov-16	1164587	000690	Conferring with Sharon Strosberg; conference telephone call with Francy Krussner, Jesse Mighton, Sharon Strosberg; draft letter to monitors counsel regarding notice to Judge review and approval to proposed order	0.80	720.00
24-Nov-16	1164597	000690	E-mail from Charles Scerbo (9:03 P.M.)	0.10	90.00
24-Nov-16	1164598	000690	E-mail from Delia Brereton (8:33 P.M.)	0.10	90.00
24-Nov-16	1165024	000690	Prepare e-mail to Charlie Scerbo (8:37 P.M.)	0.10	90.00
24-Nov-16	1165025	000690	Prepare e-mail for Charlie Scerbo (8:49 P.M.)	0.10	90.00
24-Nov-16	1165221	000690	Review e-mail from Delia Brereton (8:28 P.M.)	0.10	90.00
25-Nov-16	1164599	000690	Review e-mail from Rahim Rajan (1:31 A.M.)	0.10	90.00
25-Nov-16	1164606	000690	Review e-mail from Lisa Corne (10:14 A.M. & 10:16 A.M.)	0.10	90.00
25-Nov-16	1164607	000690	Review e-mail from Jesse Mighton (11:00 A.M.)	0.10	90.00
25-Nov-16	1164609	000690	Review e-mail from Jesse Mighton (1:21 P.M.)	0.10	90.00
25-Nov-16	1164610	000690	Review e-mail from Delia Brereton (1:27 P.M.)	0.10	90.00
25-Nov-16	1164611	000690	Review e-mail from Ahmed Nofal (1:42 P.M.)	0.10	90.00
25-Nov-16	1164617	000690	Review e-mail from Rahim Rajan (2:28 P.M.)	0.10	90.00
25-Nov-16	1164773	000690	Review e-mail from Rahim Rajan (3:29 P.M.)	0.10	90.00
25-Nov-16	1164774	000690	Review e-mail from Charles Scerbo (3:27 P.M.)	0.10	90.00
25-Nov-16	1164823	000690	Review e-mail from Roxanne Washington (4:12 P.M.)	0.10	90.00
25-Nov-16	1164824	000690	Review e-mail from Luay Khaled (4:13 P.M.)	0.10	90.00
25-Nov-16	1164834	000690	Review e-mail from Ian Manning (4:37 P.M.)	0.10	90.00
25-Nov-16	1165010	000690	Review e-mail from Robert Carson (10:30 A.M.)	0.10	90.00
25-Nov-16	1165039	000690	Prepare e-mail to Delia Brereton (12:45 P.M.)	0.10	90.00
25-Nov-16	1165042	000690	Prepare e-mail to Suhas Thaleshvar, Rahim Rajan, Charlie Scerbo and Vijay Sarma (12:57 P.M.)	0.10	90.00
25-Nov-16	1165043	000690	Prepare e-mail to Ahmad Nofal (1:54 P.M.)	0.10	90.00
25-Nov-16	1165047	000690	Prepare e-mail to Harvey Chaiton (2:21 P.M.)	0.10	90.00
25-Nov-16	1165662	000690	Preparation for appeal	7.00	6,300.00
26-Nov-16	1164967	000690	Review e-mail from Charles Scerbo (10:59 A.M.)	0.10	90.00
26-Nov-16	1165058	000690	Prepare e-mail to Charles Scerbo (9:35 A.M.)	0.10	90.00
26-Nov-16	1165085	000690	Prepare e-mail to Ian Manning and Dan Edward (10:45 A.M.)	0.10	90.00
26-Nov-16	1165661	000690	Preparation for Appeal	-	-
26-Nov-16	1170134	000690	Prepare e-mail to Charles Scerbo (12:15 P.M.)	0.10	90.00

**Exhibit "H" - Fee particulars of Pharmacist Representative Counsel after
September 14, 2016**

Date	Rec No	Tkpr	Description	Time	Time Value
27-Nov-16	1165651	000690	Preparation for Appeal	4.00	3,600.00
28-Nov-16	1164890	000690	Review e-mail from Jesse Mighton (11:15 A.M.)	0.10	90.00
28-Nov-16	1165652	000690	Preparation for and attendance with Sharon Strosberg on Motion for Interim payment of Pharmacist Representative Counsel Fees	1.50	1,350.00
29-Nov-16	1165219	000690	Review e-mail from Trevor Russell (11:43 A.M.)	0.10	90.00
29-Nov-16	1165231	000690	Review e-mail from Stephen Ferguson (10:31 A.M.)	0.10	90.00
29-Nov-16	1165270	000690	Review e-mail from Jesse Mighton (2:14 P.M.)	0.10	90.00
30-Nov-16	1165544	000690	Review e-mail from Luay Khaled (7:44 A.M.)	0.10	90.00
30-Nov-16	1165556	000690	Review e-mail from Jesse Mighton (11:18 A.M.)	0.10	90.00
30-Nov-16	1165561	000690	Review e-mail from Delia Brereton (12:34 P.M.)	0.10	90.00
01-Dec-16	1166145	000690	Review e-mail from Masoud Majlesi (9:48 P.M.)	-	-
01-Dec-16	1166150	000690	Review e-mail from Marissa Panganiban (4:11 P.M.)	0.10	90.00
01-Dec-16	1166169	000690	Review e-mail from Farouk Karim (10:55 A.M.)	0.10	90.00
01-Dec-16	1166194	000690	Conferences with Sharon Strosberg; Telephone conference with Sharon Strosberg and 23 participants (73 minutes); conferring with Ian Manning; conferring with Delia Brereton and her representatives of her creditors; telephone call to Jessica Walters on behalf of Nickle Basin	2.30	2,070.00
01-Dec-16	1167024	000690	Review e-mail from Par Singh (10:43 P.M.)	0.10	90.00
01-Dec-16	1167057	000690	Review e-mail from Alvarez & Marsal Canada Inc. (7:16 P.M.)	0.10	90.00
01-Dec-16	1167058	000690	Review e-mail from Alvarez & Marsal Canada Inc. (7:17 P.M.)	0.10	90.00
01-Dec-16	1167059	000690	Review e-mail from Alvarez & Marsal Canada Inc. (7:21 P.M.)	0.10	90.00
01-Dec-16	1167060	000690	Review e-mail from Alvarez & Marsal Canada Inc. (7:20 P.M.)	0.10	90.00
01-Dec-16	1167061	000690	Review e-mail from Alvarez & Marsal Canada Inc. (7:18 P.M.)	0.10	90.00
01-Dec-16	1167062	000690	Review e-mail from Alvarez & Marsal Canada Inc. (7:26 P.M.)	0.10	90.00
01-Dec-16	1167535	000690	Review e-mail from Charles Scerbo (7:07 P.M.)	0.10	90.00
01-Dec-16	1167536	000690	Review e-mail from Ian Manning (5:25 P.M.)	0.10	90.00
01-Dec-16	1167551	000690	Review e-mail from Ian Manning (1:46 P.M.)	0.10	90.00
01-Dec-16	1167556	000690	Review e-mail from Suhas Thaleshvar (1:27 P.M.)	0.10	90.00
01-Dec-16	1167558	000690	Review e-mail from Ian Manning (1:16 P.M.)	0.10	90.00
01-Dec-16	1167560	000690	Review e-mail from Michelle Moslim (12:27 P.M.)	0.10	90.00
01-Dec-16	1167564	000690	Review e-mail from Yin Yao (11:22 A.M.)	0.10	90.00
01-Dec-16	1167583	000690	Review e-mail from Dave Vyas (11:13 A.M.)	0.10	90.00
01-Dec-16	1167625	000690	Review e-mail from Shamsheer Mahil (10:21 P.M.)	0.10	90.00
01-Dec-16	1170112	000690	Prepare e-mail to Ian Manning (6:03 P.M.)	0.10	90.00
01-Dec-16	1170115	000690	Prepare e-mail to Delia Brereton (11:56 A.M.)	0.10	90.00
02-Dec-16	1165700	000690	Receipt of fax from Michelle Moslim	0.10	90.00
02-Dec-16	1166245	000690	Review e-mail from Josie Parisi (3:55 P.M.)	0.10	90.00
02-Dec-16	1167812	000690	Review e-mail from Rahim Rajan (1:17 P.M.)	0.10	90.00
02-Dec-16	1167813	000690	Review e-mail from Karen Moak (1:49 P.M.)	0.10	90.00
02-Dec-16	1167829	000690	Review e-mail from Mahmoud Ghoneim (4:21 P.M.)	0.10	90.00
02-Dec-16	1170080	000690	Prepare e-mail to Ian Manning (10:35 A.M.)	0.10	90.00
02-Dec-16	1170081	000690	Prepare e-mail to Delia Brereton (9:41 A.M.)	0.10	90.00
02-Dec-16	1170082	000690	Prepare e-mail to Josie Parisi (9:09 A.M.)	0.10	90.00
02-Dec-16	1170083	000690	Prepare e-mail to Charles Scerbo (8:53 A.M.)	0.10	90.00
05-Dec-16	1165787	000690	Review fax from Janelle Gudmundson	0.10	90.00
05-Dec-16	1167846	000690	Review e-mail from Delia Brereton (9:59 A.M.)	0.10	90.00
05-Dec-16	1167848	000690	Review e-mail from Karen Moak (12:04 P.M.)	0.10	90.00
05-Dec-16	1167849	000690	Review e-mail from Jesse Mighton (12:10 P.M.)	0.10	90.00
05-Dec-16	1167850	000690	Review e-mail from Delia Brereton (12:36 P.M.)	0.10	90.00
05-Dec-16	1167855	000690	Review e-mail from Par Singh (1:33 P.M.)	0.10	90.00
05-Dec-16	1167865	000690	Review e-mail from Bonnie Lin (2:12 P.M.)	0.10	90.00
05-Dec-16	1167866	000690	Review e-mail from Dennis Taruc (2:30 P.M.)	0.10	90.00
05-Dec-16	1167903	000690	Review e-mail from Rainer Paull from Nickle Basin (3:49 P.M.)	0.10	90.00
05-Dec-16	1167904	000690	Review e-mail from Luay Khaled (3:52 P.M.)	0.10	90.00
05-Dec-16	1167905	000690	Review e-mail from Karen Moak (4:14 P.M.)	0.10	90.00
05-Dec-16	1167912	000690	Review e-mail from Charles Scerbo (4:43 P.M.)	0.10	90.00
05-Dec-16	1167921	000690	Review e-mail from Alykhan Alladina (4:49 P.M. and 4:51 P.M.)	0.10	90.00
05-Dec-16	1167927	000690	Review e-mail from Dennis O'Connor (5:06 P.M.)	0.10	90.00
05-Dec-16	1167928	000690	Review e-mail from Jesse Mighton (5:16 P.M.)	0.10	90.00
05-Dec-16	1167931	000690	Review e-mail from Karen Moak (6:08 P.M.)	0.10	90.00
05-Dec-16	1167934	000690	Review e-mail from Trent White (7:35 P.M.)	0.10	90.00
05-Dec-16	1167935	000690	Review e-mail from Mahmoud Ghoneim (8:48 P.M.)	0.10	90.00
05-Dec-16	1170079	000690	Prepare e-mail to Jesse Mighton (10:27 P.M., 10:29 P.M. & 10:29 P.M.)	0.10	90.00
06-Dec-16	1167003	000690	Review e-mail from Charles Scerbo (7:38 P.M.)	0.10	90.00
06-Dec-16	1167018	000690	Review e-mail from Ian Manning (3:50 P.M.)	0.10	90.00
06-Dec-16	1167937	000690	Review e-mail from Shima Abdelaziz (12:08 A.M.)	0.10	90.00
06-Dec-16	1167939	000690	Review e-mail from Jesse Mighton (9:48 A.M. and 10:11 A.M.)	0.10	90.00
06-Dec-16	1167944	000690	Review e-mail from Rahim Rajan (11:22 A.M.)	0.10	90.00
06-Dec-16	1167947	000690	Review e-mail from Alsou Anissmova - Superior Court of Justice Commercial and Estates (11:28 P.M.)	0.10	90.00
06-Dec-16	1167949	000690	Review e-mail from Stephen Ferguson (9:44 A.M.)	0.10	90.00
06-Dec-16	1167950	000690	Review e-mail from Mahmoud Ghoneim (12:00 P.M.)	0.10	90.00

**Exhibit "H" - Fee particulars of Pharmacist Representative Counsel after
September 14, 2016**

Date	Rec No	Tkpr	Description	Time	Time Value
06-Dec-16	1167953	000690	Review e-mail from Lorraine D'Alessandro - Gowling LLP (2:42 P.M.)	0.10	90.00
07-Dec-16	1166220	000690	Conferring with Sharon Strosberg; conference telephone call with Monitor, Monitor's counsel and Sharon Strosberg without prejudice on global resolution. Conferring with office regarding irrevocable directions regarding payment of funds to Delia Brereton; arranging payment terms for CIBC, RBC and Nickle Basin directions	1.50	1,350.00
07-Dec-16	1166993	000690	Review e-mail from Ian Manning (12:38 P.M.)	0.10	90.00
07-Dec-16	1167959	000690	Review e-mail from Delia Brereton (1:32 P.M.)	0.10	90.00
07-Dec-16	1167960	000690	Review e-mail from Charles Scerbo (12:50 P.M.)	0.10	90.00
08-Dec-16	1166966	000690	Prepare e-mail to Shamsheer Mahil (4:53 P.M.)	0.10	90.00
08-Dec-16	1167898	000690	Conferring with Sharon Strosberg; review of settlement proposals; conference telephone call with Monitor, and Monitor's counsel; telephone conference with Charlie Scerbo	1.50	1,350.00
08-Dec-16	1168947	000690	Review e-mail from Lorraine D'Alessandro (8:45 A.M.)	0.10	90.00
09-Dec-16	1166697	000690	Prepare e-mail to Rahim Rajan (8:40 P.M.)	0.10	90.00
09-Dec-16	1166877	000690	Review e-mail from Rahim Rajan (11:34 P.M.)	0.10	90.00
09-Dec-16	1166878	000690	Review e-mail from Rahim Rajan (3:51 P.M.)	0.10	90.00
09-Dec-16	1166881	000690	Review e-mail from Jesse Mighton (2:02 P.M.)	0.10	90.00
09-Dec-16	1170038	000690	Prepare e-mail to Jesse Mighton (1:15 P.M.)	0.10	90.00
11-Dec-16	1166860	000690	Review e-mail from Charles Scerbo (10:34 P.M.)	0.10	90.00
11-Dec-16	1166862	000690	Review e-mail from Charles Scerbo (8:14 P.M.)	0.10	90.00
11-Dec-16	1166875	000690	Review e-mail from Rahim Rajan (3:17 P.M.)	0.10	90.00
12-Dec-16	1166512	000690	Review e-mail from Shamsheer Mahil (10:07 P.M.)	0.10	90.00
12-Dec-16	1166691	000690	Prepare e-mail to Charles Scerbo (8:29 P.M.)	0.10	90.00
12-Dec-16	1166694	000690	Prepare e-mail to Rahim Rajan (2:32 P.M.)	0.10	90.00
13-Dec-16	1166675	000690	Prepare e-mail from Shima Abdelaziz (4:56 P.M.)	0.10	90.00
13-Dec-16	1166690	000690	Prepare e-mail to Shamsheer Mahil (9:34 A.M.)	0.10	90.00
13-Dec-16	1166810	000690	Review e-mail from Shima Abdelaziz (4:32 P.M.)	0.10	90.00
13-Dec-16	1167516	000690	Telephone conference with Ian Manning; Review of unsettled claims; Further analysis assuming adjustments to staffing cost, length of contract	1.50	1,350.00
14-Dec-16	1166673	000690	Prepare e-mail to Shima Abdelaziz (12:09 P.M.)	0.10	90.00
14-Dec-16	1166751	000690	Review e-mail from Stephen Ferguson (12:02 P.M.)	0.10	90.00
14-Dec-16	1166757	000690	Review e-mail from Ian Manning (7:33 P.M.)	0.10	90.00
14-Dec-16	1166759	000690	Review e-mail from Shima Abdelaziz (5:17 P.M.)	0.10	90.00
14-Dec-16	1168952	000690	Prepare e-mail to Shima Abdelaziz (12:38 P.M.)	0.10	90.00
15-Dec-16	1166946	000690	Review e-mail from Shamsheer Mahil (4:35 P.M.)	0.10	90.00
15-Dec-16	1167523	000690	Conference telephone call with Sharon Strosberg; telephone conference with Ian Manning regarding update recalculation of claims 1362,1382., 1562, 993; Further discussion on prospect of settlement on Luay Khaled's; Reports to BDO and MRM and M&R regarding settlement and payment of accounts; conference with Sharon Strosberg; Telephone conference with Harvey Strosberg	2.40	2,160.00
15-Dec-16	1169002	000690	Review e-mail from Shamsheer Mahil (4:50 P.M.)	0.10	90.00
15-Dec-16	1169926	000690	Prepare e-mail to Shima Abdelaziz (10:13 A.M.)	0.10	90.00
16-Dec-16	1167531	000690	Review e-mail from Ian Manning (12:10 P.M.)	0.10	90.00
16-Dec-16	1167762	000690	Conferring with Ian Manning regarding Luay Khaled claim movement to Jordan and Mitigation	0.20	180.00
16-Dec-16	1167763	000690	Review and update of file; reporting letter and payments to BDO, Edward and Manning, MRM consulting; outline of matters to be done.	1.00	900.00
18-Dec-16	1167529	000690	Review e-mail from Rahim Rajan (4:23 P.M.)	0.10	90.00
19-Dec-16	1167539	000690	Review e-mail from Ian Manning (10:59 A.M.)	0.10	90.00
19-Dec-16	1167541	000690	Review e-mail from Luay Khaled (11:03 A.M.)	0.10	90.00
19-Dec-16	1167546	000690	Review e-mail from Luay Khaled (10:20 A.M.)	0.10	90.00
19-Dec-16	1167581	000690	Review e-mail from Ian Manning (4:52 P.M.)	0.10	90.00
19-Dec-16	1167758	000690	Conferring with Ian Manning; e-mails to and from Ian Manning regarding calculation of Claims 1362 (Charles), 1386 (Rahim) and 1562 (Fitzpatrick); e-mails to and from Luay Khaled and Ian Manning regarding value of claim.	0.70	630.00
19-Dec-16	1169015	000690	Review e-mail from Jesse Mighton (4:14 P.M.)	0.10	90.00
19-Dec-16	1169017	000690	Review e-mail from Ian Manning (4:53 P.M.)	0.10	90.00
19-Dec-16	1169949	000690	Prepare e-mail to Luay Khaled, Ian Manning (1:52 P.M.)	0.10	90.00
20-Dec-16	1167655	000690	Review e-mail from Luay Khaled (10:29 A.M.)	0.10	90.00
20-Dec-16	1167691	000690	Review e-mail from Ian Manning (12:44 P.M.)	0.10	90.00
20-Dec-16	1167694	000690	Review e-mail from Rahim Rajan (1:34 A.M.)	0.10	90.00
21-Dec-16	1168833	000690	Review e-mail from Ian Manning (10:14 P.M.)	-	-
22-Dec-16	1169984	000690	Prepare e-mail to Luay Khaled (4:32 P.M.)	0.10	90.00
22-Dec-16	1169985	000690	Prepare e-mail to Jesse Mighton (5:11 P.M.)	0.10	90.00
23-Dec-16	1168229	000690	Review e-mail from Fitzpatrick Obilo (3:39 P.M.)	0.10	90.00
23-Dec-16	1168231	000690	Review e-mail from Rahim Rajan (2:10 P.M.)	0.10	90.00
23-Dec-16	1168843	000690	File review; Letter to Jesse Mighton regarding appeal; telephone conference with Jesse Mighton; preparation of letters to Monitor and Counsel, regarding settlement proposal by 3 claimants; outline of Summary Judgment Motion	2.60	2,340.00
28-Dec-16	1168220	000690	Review e-mail from Luay Khaled (7:45 A.M. & 7:46 A.M.)	0.10	90.00
04-Jan-17	1169040	000690	Review e-mail from Stephen Ferguson (11:54 A.M.)	0.10	90.00
04-Jan-17	1169045	000690	Review e-mail from Charles Scerbo (1:43 P.M.)	0.10	90.00

**Exhibit "H" - Fee particulars of Pharmacist Representative Counsel after
September 14, 2016**

Date	Rec No	Tkpr	Description	Time	Time Value
04-Jan-17	1169046	000690	Review e-mail from Fitzpatrick Obilo (1:56 P.M.)	0.10	90.00
06-Jan-17	1169456	000690	Review e-mail from Lisa Corne (1:27 P.M.)	0.10	90.00
06-Jan-17	1170032	000690	Prepare e-mail to Lisa Corne (5:15 P.M.)	0.10	90.00
07-Jan-17	1169274	000690	Preparation of Appellant factum	1.50	1,350.00
07-Jan-17	1169813	000690	Review e-mail from Charles Scerbo (10:00 A.M.)	0.10	90.00
07-Jan-17	1170031	000690	Prepare e-mail to Charles Scerbo, Sharon Strosberg, Karen Peterson, Rahim Rajan, Fitzpatrick Obilo (1:53 P.M.)	0.10	90.00
08-Jan-17	1169275	000690	Ongoing preparation of Appeal; comments to Lisa Corne regarding representation of T Pharmacy; internal communications regarding account and appea	4.50	4,050.00
08-Jan-17	1169460	000690	Review e-mail from Lisa Corne (3:49 P.M.)	0.10	90.00
08-Jan-17	1170029	000690	Prepare e-mail to Lisa Corne (8:20 P.M.)	0.10	90.00
08-Jan-17	1170030	000690	Prepare e-mail to Lisa Corne (6:17 P.M.)	0.10	90.00
09-Jan-17	1169419	000690	Preparation of appellant factum on appeal; conferring with Sharon Strosberg; ongoing review of authorities; conferring with Jim Ball; telephone conversations with Ian Manning regarding potential settlement for the remaining 5 claims.	5.40	4,860.00
09-Jan-17	1169592	000690	Review e-mail from Stavros Gavrilidis (10:19 P.M.)	0.10	90.00
10-Jan-17	1169418	000690	Ongoing review of authorities preparation of appellant factum; conferring with Sharon Strosberg	4.00	3,600.00
10-Jan-17	1169784	000690	Review e-mail from Jeremy Dacks (4:25 P.M.)	0.10	90.00
11-Jan-17	1169668	000690	Review e-mail from Jesse Mighton (12:26 P.M.)	0.10	90.00
11-Jan-17	1169776	000690	Review e-mail from Ian Manning (1:00 P.M.)	0.10	90.00
11-Jan-17	1169812	000690	Review e-mail from Ian Manning (11:20 A.M.)	0.10	90.00
11-Jan-17	1170027	000690	Prepare e-mail to Ian Manning (12:40 P.M.)	0.10	90.00
12-Jan-17	1169680	000690	Review e-mail from Steve Gavrilidis (3:12 P.M.)	0.10	90.00
12-Jan-17	1169699	000690	Review e-mail from Charles Scerbo (12:40 P.M.)	0.10	90.00
12-Jan-17	1169753	000690	Review e-mail from Jesse Mighton (5:04 P.M.)	0.10	90.00
12-Jan-17	1169770	000690	Review e-mail from Jesse Mighton (5:34 P.M.)	0.10	90.00
12-Jan-17	1170020	000690	Prepare e-mail to Jesse Mighton, Steve Gavrilidis (5:31 P.M.)	0.10	90.00
12-Jan-17	1170024	000690	Prepare e-mail to Charles Scerbo (1:44 P.M.)	0.10	90.00
12-Jan-17	1170629	000690	Note from Jesse Mighton regarding case conference with Justice Morawetz for Monday January 16th; Conferring with Sharon Strosberg	0.60	540.00
13-Jan-17	1169911	000690	Review e-mail from Jesse Mighton (1:32 P.M.)	0.10	90.00
14-Jan-17	1170636	000690	Review of Appeal materials prepared by Gavrilidis preparation for attendance before R.S.J Morawetz on Monday January 16	1.00	900.00
15-Jan-17	1170638	000690	Review of factum of Gavrilidis notice of appeal; preparation for attendance in front of R.S.J Morawetz	1.00	900.00
16-Jan-17	1169916	000690	Review e-mail from Luay Khaled (7:10 A.M.)	0.10	90.00
16-Jan-17	1170118	000690	Review e-mail from Robert Carson (5:40 P.M.)	0.10	90.00
16-Jan-17	1170640	000690	Attendance at case conference before R.S.J Morawetz, Alan Mark, Francy Kussner, Jesse Mighton, Stephen Ferguson, Shawn Irving and William V. Sasso in person, Dan Dimovski and Stavros Gavrilidis, Sharon Strosberg by telephone; addressing personal representation of T Pharmacy; appeal record issues properly raised on appeal; follow up discussions with Monitor and counsel regarding settlement of Luay Khaled claim; potential resolution of remaining claims	1.80	1,620.00
19-Jan-17	1170287	000690	Review e-mail from Bonnie Lin (Bougadis, Chang LLP) (4:26 P.M.)	0.10	90.00
20-Jan-17	1170386	000690	Review e-mail from Jesse Mighton (12:56 P.M.)	0.10	90.00
20-Jan-17	1170387	000690	Review e-mail from Jesse Mighton (12:58 P.M.)	0.10	90.00
23-Jan-17	1170553	000690	Review e-mail from Robert Carson (4:57 P.M.)	0.10	90.00
24-Jan-17	1170566	000690	Review e-mail from Stavros Gavrilidis (12:08 P.M.)	0.10	90.00
25-Jan-17	1170691	000690	Review e-mail from Jesse Mighton (4:55 P.M.)	0.10	90.00
25-Jan-17	1170692	000690	Review e-mail from Steve Gavrilidis (5:19 P.M.)	0.10	90.00
26-Jan-17	1170883	000690	Review and update of authorities; e-mails to Jesse Mightor	0.40	360.00
26-Jan-17	1171070	000690	Prepare e-mail to Jesse Mighton (2:23 P.M.)	0.10	90.00
29-Jan-17	1171365	000690	Review e-mail from Steve Gavrilidis (3:31 P.M.)	0.10	90.00
30-Jan-17	1171392	000690	Review e-mail from Jesse Mighton (5:03 P.M.)	0.10	90.00
30-Jan-17	1171393	000690	Review e-mail from Stavros Gavrilidis (5:54 P.M.)	0.10	90.00
31-Jan-17	1171405	000690	Review e-mail Bonnie Lin (Bougadis, Chang LLP) (11:05 A.M.)	0.10	90.00
02-Feb-17	1171544	000690	Review e-mail from Stavros Gavrilidis (2:08 P.M.)	0.10	90.00
02-Feb-17	1171558	000690	Review e-mail from Jesse Mighton (9:06 A.M.)	0.10	90.00
02-Feb-17	1171560	000690	Review e-mail from Jesse Mighton (3:15 P.M.)	0.10	90.00
03-Feb-17	1171430	000690	Telephone conference with Harvey Strosberg, Sharon Strosberg; notes from George Bougadis reviewed; follow up on security matters	0.30	270.00
03-Feb-17	1171432	000690	Telephone conference with Harvey Strosberg outlining of recent development:	0.20	180.00
03-Feb-17	1171489	000690	Review e-mail from Stavros Gavrilidis (3:52 P.M.)	0.10	90.00
03-Feb-17	1171542	000690	Review e-mail from Jesse Mighton (3:06 P.M.)	0.10	90.00
03-Feb-17	1176642	000690	Prepare e-mail to Delia Brereton (2:28 P.M.)	0.10	90.00
08-Feb-17	1171600	000690	Review e-mail from Josie Parisi (5:54 A.M.)	0.10	90.00
08-Feb-17	1171689	000690	Prepare e-mail to Josie Parisi (9:00 A.M.)	0.10	90.00
10-Feb-17	1172476	000690	Preliminary review of monitor's factum; preparation for appea	1.00	900.00
12-Feb-17	1172285	000690	Review e-mail from Steve Gavrilidis (12:07 A.M.)	0.10	90.00
12-Feb-17	1172485	000690	Receipt and Review of supplementary affidavit of Gavrilidis; further review of factum of monitor; preparation for appeal	1.50	1,350.00

**Exhibit "H" - Fee particulars of Pharmacist Representative Counsel after
September 14, 2016**

Date	Rec No	Tkpr	Description	Time	Time Value
14-Feb-17	1172959	000690	Review e-mail from Jesse Mighton (10:10 A.M.)	0.10	90.00
15-Feb-17	1173053	000690	Review e-mail from Sheldon Parsons (3:54 P.M.)	0.10	90.00
21-Feb-17	1173155	000690	Review e-mail from Steve Gavrilidis (4:09 P.M.)	0.10	90.00
21-Feb-17	1173156	000690	Review e-mail from Jesse Mighton (4:55 P.M.)	0.10	90.00
22-Feb-17	1173782	000690	Preparation for appeal review of Monitor's factum and authorities:	4.00	3,600.00
23-Feb-17	1173781	000690	Preparation for and attendance on appeal before RSJ Morawetz with Sharon Strosberg; Hearing time 9:30 A.M. to 4:30 P.M.; 3 hours of prep time	10.00	9,000.00
		000690	Total - William V. Sasso - Lawyer - Category 1 - Pre-Appeal	184.00	162,085.00
27-Mar-17	1175601	000690	Prepare e-mail to Stephen Ferguson (12:50 P.M.)	0.10	90.00
27-Mar-17	1175602	000690	Prepare e-mail to Olamarie Dini (Gigi Olalia) (12:57 P.M.)	0.10	90.00
27-Mar-17	1175615	000690	Review e-mail from Olamarie Dini (Gigi Olalia) (12:47 P.M.)	0.10	90.00
20-Apr-17	1177189	000690	Review e-mail from Robert Carson (12:16 P.M.)	0.10	90.00
20-Apr-17	1177190	000690	Review e-mail from Jesse Mighton (12:17 P.M.)	0.10	90.00
26-Apr-17	1177770	000690	Review e-mail from Charles Scerbo (5:41 P.M.)	0.10	90.00
27-Apr-17	1177775	000690	Review e-mail from Robert Carson (7:15 A.M.)	0.10	90.00
01-May-17	1178220	000690	Internal notes; review of monitor website; returning telephone call to Will Good regarding T- Pharmacy representation message left	0.40	360.00
02-May-17	1178364	000690	Review e-mail form Charles Scerbo (12:50 P.M.)	0.10	90.00
03-May-17	1178907	000690	Notes to Monitor and Counsel re settlement and decision; Telephone calls from and to Bill Good re representation of T Pharmacy Ltd. going forward in CCAA proceedings and McKesson file (.80): providing background report: note to file	1.20	1,080.00
19-May-17	1179400	000690	Review e-mail from Michelle Livingston - 2:51 PM	0.10	90.00
19-May-17	1180703	000690	Receipt and review of decision of Regional Senior Justice J.B Morawetz on Appeal from Pharmacist Claims; Internal Report Draft Note to Clients.	1.00	900.00
29-May-17	1179811	000690	Review e-mail from Rahim Rajan - 12:50 PM	0.10	90.00
05-Jun-17	1180610	000690	Review e-mail from (3:57 p.m.) Charles Scerbo	0.10	90.00
05-Jun-17	1180611	000690	Review e-mail from (2:21 p.m.) Target Canada Monitor to Shamsher Mahil re Claims Appeal Decision and request for additional information re Mitigation Questionnaire	0.10	90.00
05-Jun-17	1180616	000690	Review e-mail from(2:28 p.m.) Target Canada Monitor to Charles Scerbo re Claims Appeal Decision and request for additional information re Mitigation Questionnaire	0.10	90.00
05-Jun-17	1180617	000690	Review e-mail from (2:39 p.m.) Target Canada Monitor to Rahim Rajan re Claims Appeal Decision and request for additional information re Mitigation Questionnaire	0.10	90.00
05-Jun-17	1180618	000690	Review e-mail from (2:47 p.m.) Target Canada Monitor to Obilo Fitzpatrick re Claims Appeal Decision and request for additional information re Mitigation Questionnaire	0.10	90.00
14-Jun-17	1180829	000690	Review e-mail from Rahim Rajan - 11:51 PM	0.10	90.00
21-Jun-17	1181209	000690	Review e-mail from Target Canada Monitor - 11:44 AM.	0.10	90.00
27-Jun-17	1181474	000690	Review e-mail from Ian Manning - 2:30 PM.	0.10	90.00
29-Jun-17	1181661	000690	Review e-mail from Lisa S. Corne - 8:53 PM.	0.10	90.00
30-Jun-17	1182099	000690	File review; Telephone conference Steve Ferguson; Confering with Ian Manning re Monitor's calculation of mitigation factors.	0.40	360.00
05-Jul-17	1181938	000690	Review e-mail from Rahim Rajan - 9:33 PM.	0.10	90.00
07-Jul-17	1181990	000690	Review e-mail from Chad Artem - 3:47 PM.	0.10	90.00
07-Jul-17	1181993	000690	Telephone call to client re: report from Ian Manning; Telephone call to Ian Manning; Telephone call from Ian Manning.	0.30	270.00
10-Jul-17	1182045	000690	Review e-mail from Ian Manning - 11:34 AM.	0.10	90.00
10-Jul-17	1182081	000690	Review e-mail from Ian Manning - 2:57 PM.	0.10	90.00
10-Jul-17	1182083	000690	Review e-mail from Ian Manning - 5:43 PM.	0.10	90.00
10-Jul-17	1182084	000690	Review e-mail from Rahim Rajan - 5:59 PM.	0.10	90.00
15-Jul-17	1182371	000690	Review of revised assessments and comments from Ian Manning; Notes from Charles Scerbo and others re: matters to be done; Consideration of applicable principals of mitigation advice that revised approach my monitor had no material impact on Scerbo claim	0.60	540.00
17-Jul-17	1182378	000690	Telephone conference to Ian Manning; Advise that monitor's report correctly calculated recoveries for Scerbo, Rahim, Fitzpatrick; Monitor's calculations on Mahil remaining to be adjusted; Follow up communications with monitor; Notes from monitor re: revised notice of revision or disallowance for Mahil; Follow up discussion with Ian Manning re finalizing matter; Telephone call to Charles Scerbo; Advise that no further steps re appeal recommended	0.80	720.00
18-Jul-17	1182335	000690	Review e-mail from Chad Artem - 3:17 P.M.	0.10	90.00
19-Jul-17	1182403	000690	Review e-mail from Rahim Rajan - 12:01 PM.	0.10	90.00
19-Jul-17	1182436	000690	Review e-mail from Rahim Rajan - 3:54 PM.	0.10	90.00
19-Jul-17	1182458	000690	Review of e-mails from Rahim Rajan and e-mail to Rahim Rajan; Review of reports to date.	0.30	270.00
20-Jul-17	1182481	000690	Review e-mail from MMT Center Pharmacy - 1:02 PM.	0.10	90.00
20-Jul-17	1182491	000690	Review e-mail from Shamsher Mahil - 6:17 PM.	0.10	90.00
20-Jul-17	1182664	000690	Notes to Sharon Strosberg, Karen Peterson, Mahil and Ian Manning - file organization for fee application and account.	0.50	450.00
21-Jul-17	1182651	000690	Review e-mail from Ian Manning - 5:17 PM.	0.10	90.00

**Exhibit "H" - Fee particulars of Pharmacist Representative Counsel after
September 14, 2016**

Date	Rec No	Tkpr	Description	Time	Time Value
27-Jul-17	1183425	000690	Telephone conference Francy Kussner - advice on September 13, 2017 (hearing date); E-mail to Kussner; Internal discussions re: preparation of final report to the court and accounts as Pharmacist Representative Counsel; Telephone call to Sharon Strosberg - advice on September 13, 2017: Discussing matters to be done.	1.50	1,350.00
28-Jul-17	1183430	000690	Telephone call from Francy Kussner; Further internal update for final report and account.	0.30	270.00
		000690	William V. Sasso - Lawyer - Category 2 - Post-Appeal	10.40	9,360.00
			Sharon R. Strosberg - Lawyer		
19-Sep-16	1162812	000620	Review and revise letter to Goodmans, review client communications	1.00	575.00
19-Sep-16	1175409	000620	Review e-mail from Shimaa Abdelaziz (11:12 P.M.)	0.10	57.50
20-Sep-16	1162813	000620	Conference calls with clients, review most recent proposals, continue to review matters regarding settlement, office conference with William Sasso	2.00	1,150.00
20-Sep-16	1175288	000620	Review e-mail from Dan Edward (11:21 A.M.)	0.10	57.50
20-Sep-16	1175410	000620	Review e-mail from Vijay Sarma (10:39 A.M.)	0.10	57.50
21-Sep-16	1162814	000620	Review settlement proposals, conference calls with clients not included in proposals, review responses from clients, prepare proposal.	3.00	1,725.00
22-Sep-16	1162815	000620	Continue to prepare settlement proposals. Review documents for upcoming hearing	0.40	230.00
23-Sep-16	1160987	000620	Review e-mail from (3:24 p.m.) Trevor Russell	0.10	57.50
26-Sep-16	1162816	000620	Office conference with Harvey Strosberg and William Sasso regarding case conference before Morawetz. Consider actions to be taken going forward on behalf of pharmacists. Calls with various pharmacy franchisees.	2.30	1,322.50
27-Sep-16	1162817	000620	Office conference with William Sasso and Harvey Strosberg regarding retainer, conference calls with various pharmacists.	0.90	517.50
29-Sep-16	1160983	000620	Review e-mail from (3:15 p.m.) Trent White	0.10	57.50
29-Sep-16	1160984	000620	Review e-mail from (2:41 p.m.) Navraj Brar	0.10	57.50
29-Sep-16	1160985	000620	Review e-mail from (1:57 p.m.) Karen Moak	0.10	57.50
29-Sep-16	1162818	000620	Prepare letter in draft regarding settlement, consider submissions for upcoming hearing. Review previous rulings and evidence filed.	1.50	862.50
30-Sep-16	1160981	000620	Review e-mail from (4:08 p.m.) Ian Manning re mitigation figures	0.10	57.50
30-Sep-16	1160982	000620	Review e-mail from (2:46 p.m.) Ali Zgheib	0.10	57.50
30-Sep-16	1162819	000620	Review mitigation report, review questionnaires, prepare for upcoming hearing	2.00	1,150.00
02-Oct-16	1161474	000620	Review and consider submissions for October 6, 2016 hearing.	1.60	920.00
03-Oct-16	1161466	000620	Prepare argument for hearing on October 6 & 7, 2016.	5.00	2,875.00
04-Oct-16	1160980	000620	Review e-mail from (1:29 p.m.) Karen Moak	0.10	57.50
04-Oct-16	1161468	000620	Prepare written argument for hearing on October 6 & 7, 2016.	6.00	3,450.00
04-Oct-16	1162891	000620	Review e-mail from Jesse Mighton (4:45 P.M.)	0.10	57.50
04-Oct-16	1162892	000620	Review e-mail from Jesse Mighton (4:42 P.M.)	0.10	57.50
04-Oct-16	1162893	000620	Review e-mail from Jesse Mighton (11:10 A.M.)	0.10	57.50
04-Oct-16	1162894	000620	Prepare e-mail to Jesse Mighton (4:44 P.M.)	0.10	57.50
04-Oct-16	1162895	000620	Prepare e-mail to Jesse Mighton (4:41 P.M.)	0.10	57.50
04-Oct-16	1162896	000620	Prepare e-mail to Jesse Mighton (11:20 A.M.)	0.10	57.50
04-Oct-16	1175286	000620	Review e-mail from Alykhan Alladina (12:54 P.M.)	0.10	57.50
05-Oct-16	1160904	000620	Review e-mail from (9:11 p.m.) Janelle Gudmundson	0.10	57.50
05-Oct-16	1160909	000620	Review e-mail from (6:43 p.m.) Suhas Thaleshvar	0.10	57.50
05-Oct-16	1160911	000620	Review e-mail from (6:37 p.m.) Rahim Rajan	0.10	57.50
05-Oct-16	1160937	000620	Review series of e-mails from Suhas Thaleshvar, Vijay Sarma, Charles Scerbc	0.10	57.50
05-Oct-16	1161470	000620	Prepare for hearing on October 6 & 7, 2016: review material filed on behalf of pharmacy franchisees and review argument and caselaw delivered by counsel for the Monitor.	7.00	4,025.00
05-Oct-16	1162886	000620	Prepare e-mail to Rahim Rajan, Suhas Thaleshvar, Vijay Sarma, Charlie Scerbo (8:50 A.M.)	0.10	57.50
05-Oct-16	1162890	000620	Prepare e-mail to Alan Mark and William Sasso, Cc Francy Kussner, Jesse Mighton, Shawn Irving, Christine Jackson, and Karen Peterson (8:45 A.M.)	0.10	57.50
05-Oct-16	1162897	000620	Prepare e-mail to Suhas Thaleshvar, Rahim Rajan, Vijay Sarma, Charlie Scerbo (9:23 A.M.)	0.10	57.50
05-Oct-16	1162898	000620	Prepare e-mail to Suhas Thaleshvar, Rahim Rajan, Vijay Sarma, Charlie Scerbo (10:43 A.M.)	0.10	57.50
05-Oct-16	1162899	000620	Review e-mail from Suhas Thaleshvar (10:54 A.M.)	0.10	57.50
05-Oct-16	1162922	000620	Review e-mail from Vijay Sarma (10:41 A.M.)	0.10	57.50
06-Oct-16	1159707	000620	Review letter from George A. Bougadis - Bougadis, Chang LLP	0.10	57.50
06-Oct-16	1160890	000620	Review e-mail from (4:39 p.m.) Masoud Majlesi	0.10	57.50
06-Oct-16	1160892	000620	Review e-mail from (11:51 a.m.) Rahim Rajan	0.10	57.50
06-Oct-16	1161471	000620	Prepare for and attend hearing on behalf of pharmacy franchisees regarding mitigation, effective immediately clause and other issues.	8.50	4,887.50
06-Oct-16	1162923	000620	Prepare e-mail to Suhas Thaleshvar, Rahim Rajan, Vijay Sarma, Charlie Scerbo (7:07 A.M.)	0.10	57.50
06-Oct-16	1162925	000620	Prepare e-mail to Suhas Thaleshvar, Rahim Rajan, Vijay Sarma, Charlie Scerbo (12:26 P.M.)	0.10	57.50
06-Oct-16	1162926	000620	Review e-mail from Rahim Rajan (4:03 P.M.)	0.10	57.50
07-Oct-16	1161473	000620	Review transcript of October 6, 2016. Review and consider materials to be sent to Mr. Bougadis. Consider next steps.	3.50	2,012.50
07-Oct-16	1162927	000620	Prepare e-mail to Janelle Gudmundson (12:27 P.M.)	0.10	57.50

**Exhibit "H" - Fee particulars of Pharmacist Representative Counsel after
September 14, 2016**

Date	Rec No	Tkpr	Description	Time	Time Value
14-Oct-16	1175290	000620	Review e-mail from Delia Brereton (7:58 A.M.)	0.10	57.50
20-Oct-16	1161490	000620	Commence work on motion record for fee approval.	1.20	690.00
21-Oct-16	1161255	000620	Prepare e-mail to (9:52 a.m.) Lisa Corne re motion by Pharmacy Franchisee with late claim	0.10	57.50
21-Oct-16	1161315	000620	Prepare for and attend conference call with counsel for the Monitor regarding offers to settle, communications from counsel for Gavrilidis/Dimovski, motion for directions relating to claimants who failed to file claims on time, and upcoming motion for payment of fees	0.60	345.00
25-Oct-16	1161679	000620	Review reasons of the Claims Officer and teleconference with William Sasso about next steps.	1.00	575.00
26-Oct-16	1161684	000620	Review letter from George A. Bougadis - Bougadis, Chang LLP	0.10	57.50
26-Oct-16	1161890	000620	Consider next steps. Prepare motion to pass accounts.	0.60	345.00
26-Oct-16	1162220	000620	Review e-mail from Rahim Rajan (1:49 P.M.)	0.10	57.50
26-Oct-16	1162221	000620	Review e-mail from Rahim Rajan (2:17 P.M.)	0.10	57.50
26-Oct-16	1162224	000620	Review e-mail from Masoud Majlesi (6:36 P.M.)	0.10	57.50
26-Oct-16	1162885	000620	Prepare e-mail to Rahim Rajan (1:58 P.M.)	0.10	57.50
28-Oct-16	1161991	000620	Review e-mail from (11:05 a.m.) Dave Vyas	0.10	57.50
31-Oct-16	1162264	000620	Prepare e-mail to (2:01 p.m.) Jesse Mighton re scheduling motions	0.10	57.50
31-Oct-16	1162369	000620	Prepare for and attend teleconference with regional representatives to discuss possible appeals and plan going forward. Review letter to all clients. Consider notice of appeal.	2.60	1,495.00
01-Nov-16	1162502	000620	Prepare e-mail to Rahim Rajan (1:32 P.M.)	0.10	60.00
02-Nov-16	1162536	000620	Review letter from George A. Bougadis - Bougadis, Chang LLP	0.10	60.00
02-Nov-16	1163032	000620	Review e-mail from Jesse Mighton (4:18 P.M.)	0.10	60.00
02-Nov-16	1175214	000620	Review e-mail from Charles Scerbo (12:50 P.M.)	0.10	60.00
03-Nov-16	1162674	000620	Prepare for and attend teleconference with remaining franchisees (and William Sasso) to seek instructions on appeal. Review authorizations received to date. Confirm and finalize the notice of appearance before Justice Morawetz for scheduling purposes	1.30	780.00
03-Nov-16	1162679	000620	Prepare e-mail to (12:06 p.m.) Jesse Mighton re November 28th date for motior	0.10	60.00
03-Nov-16	1162691	000620	Review e-mail from Jesse Mighton (2:13 P.M.)	0.10	60.00
03-Nov-16	1162807	000620	Work on motion record for Nov. 28th and review notes regarding appeal	2.00	1,200.00
03-Nov-16	1162929	000620	Review e-mail from Ali Zgheib (3:23 P.M.)	0.10	60.00
03-Nov-16	1162930	000620	Prepare e-mail to Vijay Sarma (4:38 P.M.)	0.10	60.00
03-Nov-16	1162931	000620	Review e-mail from Vijay Sarma (5:38 P.M.)	0.10	60.00
04-Nov-16	1162696	000620	Review e-mail from Jesse Mighton (3:53 P.M.)	0.10	60.00
04-Nov-16	1162707	000620	Prepare e-mail to Charles Scerbo, Suhas Thaleshvar, Rahim Raja, William Sasso, and Karen Peterson (11:19 A.M.)	0.10	60.00
04-Nov-16	1162716	000620	Prepare e-mail to Jesse Mighton, George Bougadis, and Patrick Shea (10:56 A.M.)	0.10	60.00
04-Nov-16	1162717	000620	Review e-mail from Patrick Shea (10:57 A.M.)	0.10	60.00
04-Nov-16	1162808	000620	Prepare motion record for November 28th hearing and review and revise notice of appeal.	3.00	1,800.00
04-Nov-16	1162932	000620	Prepare e-mail to Jesse Mighton (10:01 A.M.)	0.10	60.00
04-Nov-16	1175293	000620	Review e-mail from George Bougadis (1:35 P.M.)	0.10	60.00
04-Nov-16	1175401	000620	Review e-mail from Jesse Mighton (10:26 A.M.)	0.10	60.00
04-Nov-16	1175402	000620	Review e-mail from Jesse Mighton (9:44 A.M.)	0.10	60.00
07-Nov-16	1162933	000620	Prepare e-mail to Jesse Mighton (9:43 A.M.)	0.10	60.00
07-Nov-16	1162934	000620	Review e-mail from Jesse Mighton (9:52 A.M.)	0.10	60.00
07-Nov-16	1163221	000620	Review e-mail from Jesse Mighton (4:54 P.M.)	0.10	60.00
07-Nov-16	1163225	000620	Review e-mail from Jesse Mighton (9:24 A.M.)	0.10	60.00
07-Nov-16	1163672	000620	Prepare e-mail to (1:10 p.m.) 26 Pharmacy Franchisees attaching notice of motion re appeal of Claims Officer's Rulings; advise scheduling set for November 16, 2016; website updated for review	0.10	60.00
09-Nov-16	1163246	000620	Prepare e-mail to Ian Manning (5:17 P.M.)	0.10	60.00
10-Nov-16	1163279	000620	Review e-mail from Ian Manning (8:03 P.M.)	0.10	60.00
14-Nov-16	1163439	000620	Prepare e-mail to Ian Manning (12:15 P.M.)	0.10	60.00
14-Nov-16	1163441	000620	Review e-mail from Ian Manning (2:41 P.M.)	0.10	60.00
14-Nov-16	1163442	000620	Prepare e-mail to Bob Macdonald (2:39 P.M.)	0.10	60.00
14-Nov-16	1163497	000620	Prepare e-mail to Jesse Mighton (4:02 P.M.)	0.10	60.00
14-Nov-16	1163537	000620	Prepare e-mail to Jesse Mighton (4:42 P.M.)	0.10	60.00
14-Nov-16	1163540	000620	Review e-mail from Jesse Mighton (5:23 P.M.)	0.10	60.00
14-Nov-16	1163546	000620	Prepare e-mail to Jesse Mighton (5:30 P.M.)	0.10	60.00
14-Nov-16	1163584	000620	Review e-mail from Bob Macdonald (2:33 P.M.)	0.10	60.00
14-Nov-16	1164490	000620	Draft affidavits for fee approval motion.	3.00	1,800.00
15-Nov-16	1163662	000620	Review e-mail from Alan Mark (12:37 P.M.)	0.10	60.00
15-Nov-16	1163703	000620	Prepare e-mail to Jesse Mighton (11:48 A.M.)	0.10	60.00
15-Nov-16	1163732	000620	Review e-mail from Alan Mark (5:42 P.M.)	0.10	60.00
16-Nov-16	1163876	000620	Review e-mail from Delia Brereton (5:31 P.M.)	0.10	60.00
17-Nov-16	1163880	000620	Prepare e-mail to Jesse Mighton (7:01 A.M.)	0.10	60.00
17-Nov-16	1163881	000620	Review e-mail from Jesse Mighton (8:27 A.M.)	0.10	60.00
17-Nov-16	1163943	000620	Review e-mail from Charles Scerbo (12:51 P.M.)	0.10	60.00
17-Nov-16	1163969	000620	Review e-mail from Jesse Mighton (5:37 P.M.)	0.10	60.00

**Exhibit "H" - Fee particulars of Pharmacist Representative Counsel after
September 14, 2016**

Date	Rec No	Tkpr	Description	Time	Time Value
17-Nov-16	1163970	000620	Prepare e-mail to Jesse Mighton (5:41 P.M.)	0.10	60.00
17-Nov-16	1163971	000620	Review e-mail from Jesse Mighton (5:51 P.M.)	0.10	60.00
17-Nov-16	1163972	000620	Prepare e-mail to Jesse Mighton (5:53 P.M.)	0.10	60.00
18-Nov-16	1163983	000620	Review e-mail from Delia Brereton (11:05 A.M.)	0.10	60.00
18-Nov-16	1163985	000620	Prepare e-mail to Wally Kowalchuk (12:46 P.M.)	0.10	60.00
21-Nov-16	1164070	000620	Review e-mail from Jesse Mighton (8:33 A.M.)	0.10	60.00
22-Nov-16	1164345	000620	Prepare e-mail to Jesse Mighton (2:42 P.M.)	0.10	60.00
24-Nov-16	1164489	000620	Prepare for and attend teleconference with William Sasso, Jesse Mighton and Francy Kussner regarding draft order and motion regarding fees.	0.50	300.00
24-Nov-16	1164511	000620	Prepare e-mail to Jesse Mighton (11:22 A.M.)	0.10	60.00
24-Nov-16	1164529	000620	Prepare e-mail to Jesse Mighton (2:57 P.M.)	0.10	60.00
24-Nov-16	1164558	000620	Review e-mail from Jesse Mighton (3:22 P.M.)	0.10	60.00
25-Nov-16	1164603	000620	Prepare e-mail to Rahim Rajan (9:30 A.M.)	0.10	60.00
25-Nov-16	1164608	000620	Review e-mail from Suhas Thaleshvar (12:44 P.M.)	0.10	60.00
25-Nov-16	1164620	000620	Review e-mail from Par Singh (2:42 P.M.)	0.10	60.00
25-Nov-16	1164826	000620	Review e-mail from Jesse Mighton (4:14 P.M.)	0.10	60.00
25-Nov-16	1164830	000620	Prepare e-mail to Jesse Mighton (4:27 P.M.)	0.10	60.00
25-Nov-16	1165562	000620	Prepare e-mail to Jesse Mighton (11:03 A.M.)	0.10	60.00
25-Nov-16	1165563	000620	Prepare e-mail to Jesse Mighton (9:33 A.M.)	0.10	60.00
25-Nov-16	1165565	000620	Review e-mail from Jesse Mighton (9:25 A.M.)	0.10	60.00
25-Nov-16	1175399	000620	Review e-mail from Jesse Mighton (11:04 A.M.)	0.10	60.00
27-Nov-16	1164843	000620	Review e-mail from Ian Manning (5:30 P.M.)	0.10	60.00
27-Nov-16	1165567	000620	Prepare e-mail to Jesse Mighton (4:31 P.M.)	0.10	60.00
27-Nov-16	1175396	000620	Review e-mail from Jesse Mighton (11:32 A.M.)	0.10	60.00
28-Nov-16	1175397	000620	Review e-mail from Jesse Mighton (11:31 A.M.)	0.10	60.00
29-Nov-16	1165247	000620	Review e-mail from Ian Manning (12:50 P.M.)	0.10	60.00
29-Nov-16	1165288	000620	Review e-mail from Marissa Panganiban (2:47 P.M.)	0.10	60.00
29-Nov-16	1175294	000620	Review e-mail from Ian Manning (4:30 P.M.)	0.10	60.00
30-Nov-16	1165566	000620	Review e-mail from Masoud Majlesi (12:02 P.M.)	0.10	60.00
30-Nov-16	1165568	000620	Prepare e-mail to Masoud Majlesi (12:06 P.M.)	0.10	60.00
30-Nov-16	1166128	000620	Prepare e-mail to Rahim Rajan, Charles Scerbo, Vijay Sarma, Suhas Thaleshvar (1:17 P.M.)	0.10	60.00
30-Nov-16	1166129	000620	Prepare e-mail to Pharmacy Franchisees (1:21 P.M.)	0.10	60.00
30-Nov-16	1166131	000620	Prepare e-mail to Delia Brereton (12:47 P.M.)	0.10	60.00
30-Nov-16	1166133	000620	Prepare e-mail to Delia Brereton (2:17 P.M.)	0.10	60.00
30-Nov-16	1166355	000620	Review e-mail from Jesse Mighton (12:56 P.M.)	0.10	60.00
30-Nov-16	1166356	000620	Prepare e-mail to Jesse Mighton (12:57 P.M.)	0.10	60.00
30-Nov-16	1166362	000620	Prepare e-mail to Jesse Mighton (2:16 P.M.)	0.10	60.00
30-Nov-16	1175289	000620	Review e-mail from Delia Brereton (2:22 P.M.)	0.10	60.00
30-Nov-16	1175392	000620	Review e-mail from Jesse Mighton (12:34 P.M.)	0.10	60.00
01-Dec-16	1166135	000620	Prepare e-mail to Marissa Panganiban (4:19 P.M.)	0.10	60.00
02-Dec-16	1166151	000620	Prepare e-mail to Marissa Panganiban (11:28 A.M.)	0.10	60.00
02-Dec-16	1166152	000620	Prepare e-mail to Josie Parisi (10:57 A.M.)	0.10	60.00
02-Dec-16	1166165	000620	Review e-mail from Michelle Moslim (2:49 P.M.)	0.10	60.00
02-Dec-16	1166372	000620	Review e-mail from Luay Khaled (6:29 A.M.)	0.10	60.00
02-Dec-16	1166425	000620	Review e-mail from Josie Parisi (11:08 A.M.)	0.10	60.00
02-Dec-16	1175287	000620	Review e-mail from Angel / Marissa Pangaiban (8:55 P.M.)	0.10	60.00
03-Dec-16	1166252	000620	Review e-mail from Marissa Panganiban (8:52 P.M.)	0.10	60.00
05-Dec-16	1166246	000620	Prepare e-mail to Karim Farouk (9:42 A.M.)	0.10	60.00
05-Dec-16	1166247	000620	Prepare e-mail to Karen Moak (9:53 A.M.)	0.10	60.00
05-Dec-16	1166248	000620	Prepare e-mail to Karen Moak (12:06 P.M.)	0.10	60.00
05-Dec-16	1166249	000620	Prepare e-mail to Alykhan Alladina (1:57 P.M.)	0.10	60.00
05-Dec-16	1166251	000620	Prepare e-mail to Karen Moak (12:47 P.M.)	0.10	60.00
05-Dec-16	1167847	000620	Review e-mail from Suhas Thaleshvar (10:09 A.M.)	0.10	60.00
05-Dec-16	1167851	000620	Review e-mail from Karen Moak (12:39 P.M.)	0.10	60.00
05-Dec-16	1167852	000620	Review e-mail from Navraj Brar (1:07 P.M.)	0.10	60.00
05-Dec-16	1167854	000620	Review e-mail from Alykhan Alladina (1:55 P.M.)	0.10	60.00
06-Dec-16	1166283	000620	Review e-mail from Vijay Sarma (7:25 A.M.)	0.10	60.00
06-Dec-16	1166284	000620	Prepare e-mail to Vijay Sarma (7:30 A.M.)	0.10	60.00
06-Dec-16	1166285	000620	Prepare e-mail to Rahim Rajan (11:28 A.M.)	0.10	60.00
07-Dec-16	1166286	000620	Prepare e-mail to Ian Manning (1:56 P.M.)	0.10	60.00
07-Dec-16	1167961	000620	Prepare e-mail to Delia Brereton (1:39 P.M.)	0.10	60.00
04-Jan-17	1169012	000620	Prepare e-mail to Ian Manning (11:56 A.M.)	0.10	60.00
04-Jan-17	1169013	000620	Prepare e-mail to Charles Scerbo and Rahim Rajan (1:48 P.M.)	0.10	60.00
09-Jan-17	1184388	000620	Prepare for appeal.	2.50	1,500.00
10-Jan-17	1184387	000620	Prepare for appeal.	3.50	2,100.00
12-Jan-17	1169750	000620	Prepare e-mail to Jesse Mighton (5:09 P.M.)	0.10	60.00
12-Jan-17	1169751	000620	Review e-mail from Jesse Mighton (5:10 P.M.)	0.10	60.00
12-Jan-17	1184386	000620	Internal discussions regarding upcoming case conference before Morawetz J	0.40	240.00
16-Jan-17	1184385	000620	Prepare for and attend case conference before Morawetz J, consider resolution of outstanding claims.	1.50	900.00
27-Jan-17	1170977	000620	Prepare e-mail to Rahim Rajan (2:45 P.M.)	0.10	60.00

**Exhibit "H" - Fee particulars of Pharmacist Representative Counsel after
September 14, 2016**

Date	Rec No	Tkpr	Description	Time	Time Value
27-Jan-17	1170978	000620	Review e-mail from Rahim Rajan (2:39 P.M.)	0.10	60.00
30-Jan-17	1175388	000620	Review e-mail from Jesse Mighton (4:55 P.M.)	0.10	60.00
31-Jan-17	1175390	000620	Review e-mail from Jesse Mighton (8:49 A.M.)	0.10	60.00
03-Feb-17	1171475	000620	Prepare e-mail to George Bougadis (12:12 P.M.)	0.10	60.00
03-Feb-17	1171483	000620	Review e-mail from George Bougadis (1:59 P.M.)	0.10	60.00
03-Feb-17	1184389	000620	Conference call with counsel regarding security issues	0.20	120.00
08-Feb-17	1171633	000620	Prepare e-mail to Jesse Mighton (11:58 A.M.)	0.10	60.00
08-Feb-17	1171640	000620	Review e-mail from Jesse Mighton (11:43 A.M.)	0.10	60.00
14-Feb-17	1172869	000620	Prepare e-mail to Jesse Mighton (3:20 P.M.)	0.10	60.00
23-Feb-17	1177680	000620	Preparation for and attendance on appeal before RSJ Morawetz with William V. Sasso; Hearing time 9:30 a.m. to 4:30 p.m.; 2 hours of prep time	9.00	5,400.00
		000620	Total - Sharon R. Strosberg - Category 1 - Lawyer - Pre-Appeal	93.10	54,485.00
02-May-17	1178694	000620	Prepare e-mail to Charles Scerbo - 3:11 PM	0.10	60.00
02-May-17	1178696	000620	Prepare e-mail to Charles Scerbo, William Sasso, Rahim Rajan and Karen Peterson -	0.10	60.00
19-May-17	1179152	000620	Review reasons of Justice Morawetz on appeal.	0.30	180.00
		000620	Total - Sharon R. Strosberg - - Lawyer - Category 2 - Post-Appeal	0.50	300.00
			Harvey T. Strosberg, Q.C. - Lawyer		
26-Sep-16	1159567	000400	Review Dan Dimovski issue and draft letter	1.00	995.00
		000400	Total - Harvey T. Strosberg, Q.C. - Lawyer - Category 1 - Pre-Appeal	1.00	995.00
			Chad Woodward - IT		
27-Oct-16	1161954	000466	UPDATE WEBSITE	-	-
03-Nov-16	1162686	000466	UPDATE WEBSITE	1.00	165.00
07-Nov-16	1162942	000466	UPDATE WEBSITE	1.00	165.00
		000466	Total - Chad Woodward - IT - Category 1 - Pre-Appeal	2.00	330.00
			Total - Category 1 - Pre-Appeal	280.10	217,895.00
			Total - Category 2 - Post-Appeal	10.90	9,660.00
			GRAND TOTAL	291.00	227,555.00

This is Exhibit "I" referred to in the Affidavit of
HARVEY T. STROSBURG, Q.C. sworn September 1, 2017



Commissioner for Taking Affidavits (or as may be)

Date	Disb ID	Bill No	Code	Cost Description	Narrative	Amount
				ACL Licence Fee Total		65.00
13-Feb-15	1950810	39221	005	Agency Fees	Donaldson Law Clerk Services Inc.; ref#: 80556	65.00
10-Feb-16	2097504	41628	005	Agency Fees	Donaldson Law Clerk Services Inc.; INVOICE#: 86913; DATE: 2/10/2016	75.00
				Agency Fees Total		140.00
20-Jan-15	1939723	39221	100	Collect Call	Number dialed: 1(416)865-6662; Destination: TORONTO, ON	0.75
				Collect Call Total		0.75
27-Apr-16	2127453	41628	050	Colour Photocopies		70.00
				Colour Photocopies Total		70.00
23-Feb-15	1954134	39703	045	Corporate Name Search	Telesearch; ref#: 11070	14.00
23-Feb-15	1954135	40174	045	Corporate Name Search	Telesearch; ref#: 11070	8.00
				Corporate Name Search Total		22.00
05-Feb-15	1946728	39221	004	Courier Service	Courier: Purolator; ref#: 426659801; b/l no. 330363073637	18.68
29-May-15	2003924	39703	004	Courier Service	Courier: Purolator; ref#: 427815608; b/l no. 330452709646	(15.70)
29-May-15	2003924	40009	004	Courier Service	Courier: Purolator; ref#: 427815608; b/l no. 330452709646	15.70
29-May-15	2003924	40174	004	Courier Service	Courier: Purolator; ref#: 427815608; b/l no. 330452709646	15.70
29-May-15	2003924	40009	004	Courier Service	Courier: Purolator; ref#: 427815608; b/l no. 330452709646	(15.70)
29-May-15	2003924	39703	004	Courier Service	Courier: Purolator; ref#: 427815608; b/l no. 330452709646	15.70
09-Feb-16	2102145	41628	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 430292126; DATE: 2/12/2016 - b\ 330657067964	18.64
16-May-16	2140126	41628	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 431236769; DATE: 5/20/2016 - b\ 330736016859	18.30
30-May-16	2145660	41628	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 431375973; DATE: 6/3/2016 - b\ 330747115781	18.29
30-May-16	2145661	41628	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 431375973; DATE: 6/3/2016 - b\ 330747120310	18.29
02-Jun-16	2145656	41628	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 431375973; DATE: 6/3/2016 - b\ 330750715782	34.56
03-Jun-16	2145664	41628	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 431375973; DATE: 6/3/2016 - b\ 330749473253	30.29
13-Jun-16	2149002	41628	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 431508652; DATE: 6/17/2016 b\ 330759501936	57.53
17-Jun-16	2158444	41628	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 431575335; DATE: 6/24/2016 b\ 330764303666	18.38
17-Jun-16	2158445	41628	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 431575335; DATE: 6/24/2016 b\ 330764322872	18.38
17-Jun-16	2158446	41628	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 431575335; DATE: 6/24/2016 b\ 330764317070	18.38
22-Jun-16	2158447	41628	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 431575335; DATE: 6/24/2016 b\ 330767553903	15.58
20-Jul-16	2162742	41628	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 431853746; DATE: 7/22/2016 - b\ 330795158527	18.73
20-Jul-16	2162743	41628	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 431853746; DATE: 7/22/2016 - b\ 330795175836	19.92
29-Jul-16	2167890	0	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 431994650; DATE: 8/5/2016 - b/l 330803543769	18.73
29-Jul-16	2167891	0	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 431994650; DATE: 8/5/2016 - b/l 330803683284	15.88
29-Jul-16	2167892	0	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 431994650; DATE: 8/5/2016 - b/l 330803687277	15.88
10-Aug-16	2169561	0	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 432054354; DATE: 8/12/2016 - b\ 604655290905	22.70
11-Aug-16	2169554	0	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 432054354; DATE: 8/12/2016 - b\ 330813320612	15.88
				Courier Service Total		428.72
				Facsimile Total		25.50
21-Jan-15	1937402	39221	123	File Opening Fee		75.00
				File Opening Fee Total		75.00
				Imaging Total		515.10
04-Feb-15	1942976	40174	017	Local Registrar	Minister of Finance; file motion record	127.00
05-Feb-15	1943567	39703	017	Local Registrar	Minister of Finance; file notice of appearance	102.00
09-Feb-16	2096290	41628	017	Local Registrar	Minister of Finance - Court fee - file motion record returnable Feb 12, 2016	127.00

Particulars of disbursements to September 14, 2016

Sutts, Strosberg LLP

Exhibit "I"

File No. 38.138.000

Date	Disb ID	Bill No	Code	Cost Description	Narrative	Amount
				Local Registrar Total		356.00
				Long Distance Telephone Total		177.35
31-Jan-15	1947490	39221	128	On Line Research	LexisNexis Canada Inc.; INVOICE#: 1501228055; DATE: 1/31/2015	110.00
31-May-16	2147435	41628	128	On Line Research	LexisNexis Canada Inc.; INVOICE#: 1605223389; DATE: 5/31/2016	33.00
				On Line Research Total		143.00
				Photocopies Total		8,362.25
16-Jul-15	2023202	40009	033	Postage		1.65
				Postage Total		1.65
08-Oct-15	2054421	40174	509	Search Fees & Disbursements	Cyberbahn Inc.; INVOICE#: 2779; DATE: 10/8/2015	21.00
				Search Fees & Disbursements Total		21.00
15-Jan-15	1947198	39221	122	Teleconferencing	Bell Conferencing Inc.; ref#: 111063550	53.06
19-Jan-15	1947199	39221	122	Teleconferencing	Bell Conferencing Inc.; ref#: 111063550	835.46
26-Jan-15	1947203	39221	122	Teleconferencing	Bell Conferencing Inc.; ref#: 111063550	147.16
27-Jan-15	1947206	39221	122	Teleconferencing	Bell Conferencing Inc.; ref#: 111063550	1,385.53
06-Feb-15	1947207	39221	122	Teleconferencing	Bell Conferencing Inc.; ref#: 111063550	301.69
10-Feb-15	1959716	39221	122	Teleconferencing	Bell Conferencing Inc.; ref#: 111115859	19.94
11-Feb-15	1959717	39221	122	Teleconferencing	Bell Conferencing Inc.; ref#: 111115859	33.88
30-Jun-15	2018152	39703	122	Teleconferencing	Conferencing Inc.; INVOICE#: 111361440; DATE: 7/7/2015	(71.68)
30-Jun-15	2018152	40009	122	Teleconferencing	Conferencing Inc.; INVOICE#: 111361440; DATE: 7/7/2015	71.68
30-Jun-15	2018152	40174	122	Teleconferencing	Conferencing Inc.; INVOICE#: 111361440; DATE: 7/7/2015	71.68
30-Jun-15	2018152	40009	122	Teleconferencing	Conferencing Inc.; INVOICE#: 111361440; DATE: 7/7/2015	(71.68)
30-Jun-15	2018152	39703	122	Teleconferencing	Conferencing Inc.; INVOICE#: 111361440; DATE: 7/7/2015	71.68
23-Jul-15	2025399	40009	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 111413978; DATE: 8/7/2015	7.29
23-Jul-15	2025399	40174	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 111413978; DATE: 8/7/2015	7.29
23-Jul-15	2025399	40009	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 111413978; DATE: 8/7/2015	(7.29)
31-Jul-15	2025400	40009	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 111413978; DATE: 8/7/2015	927.63
31-Jul-15	2025400	40174	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 111413978; DATE: 8/7/2015	927.63
31-Jul-15	2025400	40009	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 111413978; DATE: 8/7/2015	(927.63)
12-Aug-15	2040604	40009	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 111467659; DATE: 08/12/2015	64.40
12-Aug-15	2040604	40174	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 111467659; DATE: 08/12/2015	64.40
12-Aug-15	2040604	40009	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 111467659; DATE: 08/12/2015	(64.40)
25-Aug-15	2040606	40009	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 111467659; DATE: 8/25/2015	43.13
25-Aug-15	2040606	40174	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 111467659; DATE: 8/25/2015	43.13
25-Aug-15	2040606	40009	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 111467659; DATE: 8/25/2015	(43.13)
16-Oct-15	2069547	40629	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 111572541	38.64
19-Nov-15	2077302	40629	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 111625187; DATE: 12/7/2015	3.92
19-Nov-15	2077303	40629	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 111625187; DATE: 12/7/2015	48.99
29-Nov-15	2077304	40629	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 111625187; DATE: 12/7/2015	71.12
01-Dec-15	2077305	40629	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 111625187; DATE: 12/7/2015	59.30
03-Dec-15	2077306	40629	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 111625187; DATE: 12/7/2015	101.08
07-Jan-16	2086896	40629	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 111677735; DATE: 1/7/2016	1,099.58
08-Feb-16	2102108	41628	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 111729943; DATE: 2/8/2016	71.95
08-Feb-16	2102119	41628	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 111729943; DATE: 2/8/2016	104.71

Particulars of disbursements to September 14, 2016

Sutts, Strosberg LLP

Exhibit "I"

File No. 38.138.000

Date	Disb ID	Bill No	Code	Cost Description	Narrative	Amount
20-May-16	2145735	41628	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 111969579; DATE: 6/7/2016	47.38
26-May-16	2145736	41628	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 111969579; DATE: 6/7/2016	50.96
30-May-16	2145739	41628	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 111969579; DATE: 6/7/2016	28.84
02-Jun-16	2145738	41628	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 111969579; DATE: 6/7/2016	63.19
22-Jun-16	2159570	41628	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 1112038542; DATE: 7/7/2016	40.31
22-Jun-16	2159571	41628	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 1112038542; DATE: 7/7/2016	0.56
05-Jul-16	2159572	41628	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 1112038542; DATE: 7/7/2016	56.84
13-Jul-16	2167897	0	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 112141275; DATE: 8/7/2016	56.56
13-Jul-16	2167898	0	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 112141275; DATE: 8/7/2016	24.92
13-Jul-16	2167899	0	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 112141275; DATE: 8/7/2016	92.96
25-Jul-16	2167907	0	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 112141275; DATE: 8/7/2016	73.64
28-Jul-16	2167910	0	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 112141275; DATE: 8/7/2016	8.95
28-Jul-16	2167911	0	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 112141275; DATE: 8/7/2016	70.84
28-Jul-16	2167912	0	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 112141275; DATE: 8/7/2016	7.84
08-Aug-16	2180205	0	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 112192915; DATE: 9/20/2016	54.31
15-Aug-16	2180207	0	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 112192915; DATE: 9/7/2016	5.05
16-Aug-16	2180208	0	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 112192915; DATE: 9/7/2016	63.29
16-Aug-16	2180209	0	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 112192915; DATE: 9/7/2016	56.99
22-Aug-16	2180210	0	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 112192915; DATE: 9/7/2016	4.36
22-Aug-16	2180211	0	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 112192915; DATE: 9/7/2016	91.61
02-Sep-16	2180212	0	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 112192915; DATE: 9/7/2016	43.95
12-Sep-16	2189771	0	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 112277210; DATE: 10/7/2016	43.40
13-Sep-16	2189772	0	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 112277210; DATE: 10/7/2016	45.08
				Teleconferencing Total		6,521.97
13-Feb-15	1946707	39221	112	Travel - Accommodation	Strosberg, Sharon; accommodation February 10 to 11, 2015	205.31
18-Feb-15	1947541	39221	112	Travel - Accommodation	Horvat, accommodation February 9 to 11, 2015	395.23
25-Feb-15	1951722	39221	112	Travel - Accommodation	Accommodations in Toronto, Feb 10 & 11, 2015	440.00
25-Feb-15	1951724	39221	112	Travel - Accommodation	Accommodations in Toronto, Jan 23, 2015	220.00
27-Feb-15	1952775	39703	112	Travel - Accommodation	Accommodations in Toronto, attend CCAA motion, Feb 4, 2015	235.00
27-Feb-15	1952775	39703	112	Travel - Accommodation	Accommodations in Toronto, attend CCAA motion, Feb 4, 2015	(235.00)
27-Feb-15	1952775	40009	112	Travel - Accommodation	Accommodations in Toronto, attend CCAA motion, Feb 4, 2015	(235.00)
27-Feb-15	1952775	40009	112	Travel - Accommodation	Accommodations in Toronto, attend CCAA motion, Feb 4, 2015	235.00
27-Feb-15	1952775	40174	112	Travel - Accommodation	Accommodations in Toronto, attend CCAA motion, Feb 4, 2015	235.00
19-Jun-15	2005240	39703	112	Travel - Accommodation	Accommodations in Toronto, March 23 & 26, 2015	(146.67)
19-Jun-15	2005240	40009	112	Travel - Accommodation	Accommodations in Toronto, March 23 & 26, 2015	146.67
19-Jun-15	2005240	40174	112	Travel - Accommodation	Accommodations in Toronto, March 23 & 26, 2015	146.67

Particulars of disbursements to September 14, 2016

Sutts, Strosberg LLP

Exhibit "I"

File No. 38.138.000

Date	Disb ID	Bill No	Code	Cost Description	Narrative	Amount
19-Jun-15	2005240	40009	112	Travel - Accommodation	Accommodations in Toronto, March 23 & 26, 2015	(146.67)
19-Jun-15	2005240	39703	112	Travel - Accommodation	Accommodations in Toronto, March 23 & 26, 2015	146.67
06-Oct-15	2047365	40174	112	Travel - Accommodation	Accommodations in Toronto, Sep 22, 2015	110.00
18-Dec-15	2077368	40629	112	Travel - Accommodation	Accommodations in Toronto, for meeting on Dec 2, 2015	220.00
26-Jan-16	2090555	40629	112	Travel - Accommodation	Accommodations in Toronto for attendance on Jan 13, 2016	220.00
02-Feb-16	2093608	40629	112	Travel - Accommodation	Accommodations in Toronto, Jan 26, 2016	220.00
13-Apr-16	2125933	41628	112	Travel - Accommodation	Accommodations in Toronto on 13 April 2016	220.00
15-Apr-16	2122277	41628	112	Travel - Accommodation	Accommodations in Toronto, March 31, 2016	220.00
04-May-16	2129549	41628	112	Travel - Accommodation	Strosberg, S.; Accommodations in Toronto, May 2, 2016	287.44
25-May-16	2136179	41628	112	Travel - Accommodation	Accommodations in Toronto, May 3, 2016, case conference	220.00
08-Jun-16	2145673	41628	112	Travel - Accommodation	Strosberg, S.; Accommodations in Toronto, June 5 - 7, 2016	431.17
14-Jun-16	2145677	41628	112	Travel - Accommodation	Accommodations in Toronto - attendance at Target's creditor's meeting on May 25, 2016	220.00
20-Jun-16	2147838	41628	112	Travel - Accommodation	Accommodations in Toronto - 4 nights - Attendance at Pharmacists' Claims Adjudication Hearing on June 6, 7, 2016	880.00
16-Aug-16	2168420	0	112	Travel - Accommodation	Accommodations in Toronto, Aug 3, 2016 hearing	220.00
				Travel - Accommodation Total		5,110.82
11-Feb-15	1951769	39221	113	Travel - Meals	Strosberg; Meal, Feb 5, 2015	4.34
13-Feb-15	1946709	39221	113	Travel - Meals	Strosberg, Sharon; meals February 10 to 11, 2015	38.21
18-Feb-15	1947542	39221	113	Travel - Meals	Horvat, meals February 9 to 11, 2015	228.44
20-Feb-15	1948903	39221	113	Travel - Meals	Sasso, meals February 8 to 10, 2015	310.09
28-Oct-15	2056467	40174	113	Travel - Meals	Sasso; Meal in Toronto, Sep 22, 2015	110.59
11-Apr-16	2120102	41628	113	Travel - Meals	Sasso; Meals in Toronto; Terroni, Dec. 1, 2015; Vertical, Dec 2, 2015; Hazelton, Dec 2, 2015	490.34
04-May-16	2129555	41628	113	Travel - Meals	Strosberg, S.; Meals in Toronto, May 2-3, 2016	25.79
08-Jun-16	2145676	41628	113	Travel - Meals	Strosberg, S.; Meals in Toronto, June 5 - 7, 2016	102.87
27-Jun-16	2151128	41628	113	Travel - Meals	Sasso, William V. - Meal Expense - in Toronto - June 1 & June 4, 2016	143.03
05-Aug-16	2164909	0	113	Travel - Meals	Strosberg, Sharon R. - Meal expense on Toronto 2 August - 3 August, 2016- attendance at Common Issues Hearing in Toronto	38.88
05-Aug-16	2164910	0	113	Travel - Meals	Strosberg, Sharon R. - Meal expense in Toronto - 2 August - 3 August, 2016- attendance at Common Issues Hearing in Toronto	50.45
21-Oct-16	2191462	0	113	Travel - Meals	Strosberg, Sharon R- Meal in Toronto - October 5, 2016	15.37
				Travel - Meals Total		1,558.40
11-Feb-15	1951766	39221	114	Travel - Taxi, Parking, Other	Strosberg; Taxis in Toronto, Feb 3 & 4, 2015	39.82
11-Feb-15	1951768	39221	114	Travel - Taxi, Parking, Other	Strosberg; other, Feb 5, 2015	2.82
13-Feb-15	1946708	39221	114	Travel - Taxi, Parking, Other	Strosberg, Sharon; taxi, parking February 10 to 11, 2015	59.30
18-Feb-15	1947540	39221	114	Travel - Taxi, Parking, Other	Horvat, taxi February 9 to 11, 2015	104.43
29-Jun-15	2008081	39703	114	Travel - Taxi, Parking, Other	Sasso, mileage Toronto to Windsor (return) - 371 km x 2 @ .50	(74.20)
29-Jun-15	2008081	40009	114	Travel - Taxi, Parking, Other	Sasso, mileage Toronto to Windsor (return) - 371 km x 2 @ .50	74.20
29-Jun-15	2008081	40174	114	Travel - Taxi, Parking, Other	Sasso, mileage Toronto to Windsor (return) - 371 km x 2 @ .50	74.20
29-Jun-15	2008081	40009	114	Travel - Taxi, Parking, Other	Sasso, mileage Toronto to Windsor (return) - 371 km x 2 @ .50	(74.20)
29-Jun-15	2008081	39703	114	Travel - Taxi, Parking, Other	Sasso, mileage Toronto to Windsor (return) - 371 km x 2 @ .50	74.20
20-Jan-16	2087494	40629	114	Travel - Taxi, Parking, Other	Sasso; Taxis in Toronto, Jan 11 - 14, 2016	75.22
11-Apr-16	2120088	41628	114	Travel - Taxi, Parking, Other	Sasso; Mileage from Windsor to Toronto, return (1/3)	116.00
11-Apr-16	2120090	41628	114	Travel - Taxi, Parking, Other	Sasso; Taxi in Toronto, Jan 26, 2016	13.28

Particulars of disbursements to September 14, 2016

Sutts, Strosberg LLP

Exhibit "I"

File No. 38.138.000

Date	Disb ID	Bill No	Code	Cost Description	Narrative	Amount
04-May-16	2129551	41628	114	Travel - Taxi, Parking, Other	Strosberg, S.; Parking at Windsor airport, May 2-3, 2016	7.52
04-May-16	2129553	41628	114	Travel - Taxi, Parking, Other	Strosberg, S.; Taxis in Toronto, May 2-3, 2016	40.85
06-May-16	2136160	41628	114	Travel - Taxi, Parking, Other	Sasso; Taxi and subway in Toronto, May 2 - May 5, 2016	23.01
06-Jun-16	2147839	41628	114	Travel - Taxi, Parking, Other	Sasso, William V. - Taxis fare - June 6, 2016	13.28
06-Jun-16	2147840	41628	114	Travel - Taxi, Parking, Other	Sasso, William V. - Mileage to Toronto - June, 2016	174.01
08-Jun-16	2145674	41628	114	Travel - Taxi, Parking, Other	Strosberg, S.; Taxis in Toronto, June 5 - 7, 2016	87.61
08-Jun-16	2145675	41628	114	Travel - Taxi, Parking, Other	Strosberg, S.; Parking at Windsor Airport, June 5 - 7, 2016	23.90
10-Jun-16	2145124	41628	114	Travel - Taxi, Parking, Other	Sasso - Mileage to Toronto, return - May 25, 2016	174.01
05-Aug-16	2164906	0	114	Travel - Taxi, Parking, Other	Strosberg, Sharon R. - Parking expense 2 August - 3 August, 2016- attendance at Common Issues Hearing in Toronto	15.93
08-Aug-16	2166844	0	114	Travel - Taxi, Parking, Other	Sasso; Taxis in Toronto Aug Aug 2 - 3, 2016	61.94
				Travel - Taxi, Parking, Other Total		1,107.13
13-Feb-15	1946706	39221	111	Travel - Transportation	Strosberg, Sharon; transportation February 10 to 11, 2015	637.25
18-Feb-15	1947539	39221	111	Travel - Transportation	Horvat, transportation February 9 to 11, 2015	264.12
20-Jan-16	2087490	40629	111	Travel - Transportation	Sasso; Airfare to Toronto, return, Jan 11 - 14, 2016	172.74
11-Apr-16	2120092	41628	111	Travel - Transportation	Sasso; Airfare to Toronto, Dec. 1, 2015	234.12
04-May-16	2129547	41628	111	Travel - Transportation	Strosberg, S.; Airfare from Windsor to Toronto, return, May 2 -3, 2016	363.63
06-May-16	2136157	41628	111	Travel - Transportation	Sasso; Airfare from Windsor to Toronto, return, May 2 - May 5, 2016	181.74
08-Jun-16	2145672	41628	111	Travel - Transportation	Strosberg, S.; Airfare from Windsor to Toronto, return; Jun 5 - 7, 2016	633.75
05-Aug-16	2164907	0	111	Travel - Transportation	Strosberg, Sharon R. - Airfare to Toronto, return, 2 August - 3 August, 2016- attendance at Common Issues Hearing in Toronto	807.24
05-Aug-16	2164908	0	111	Travel - Transportation	Strosberg, Sharon R. - Taxi fares in Toronto- 2 August - 3 August, 2016- attendance at Common Issues Hearing in Toronto	44.25
08-Aug-16	2166843	0	111	Travel - Transportation	Sasso; Airfare from Windsor to Toronto, return Aug 2 - 3, 2016	598.25
				Travel - Transportation Total		3,937.09
				Grand Total		28,638.73

This is Exhibit "J" referred to in the Affidavit of
HARVEY T. STROSBURG, Q.C. sworn September 1, 2017



Commissioner for Taking Affidavits (or as may be)

Exhibit "J"

Particulars of disbursements after September 14, 2016

Disb ID	Date	Code	Cost Description	Narrative	Amount
2188911	06-Oct-16	005	Agency Fees	Donaldson Law Clerk Services Inc.; INVOICE#: 90954; DATE: 10/6/2016	50.00
2188912	06-Oct-16	005	Agency Fees	Donaldson Law Clerk Services Inc.; INVOICE#: 90954; DATE: 10/6/2016	100.00
2199795	15-Nov-16	005	Agency Fees	Donaldson Law Clerk Services Inc.; INVOICE#: 91462; DATE: 11/15/2016	159.00
2199796	15-Nov-16	005	Agency Fees	Donaldson Law Clerk Services Inc.; INVOICE#: 91462; DATE: 11/15/2016	127.00
2208110	25-Nov-16	005	Agency Fees	Donaldson Law Clerk Services Inc.; INVOICE#: 91816; DATE: 11/25/2016	125.00
2224448	18-Jan-17	005	Agency Fees	Donaldson Law Clerk Services Inc.; INVOICE#: 92670; DATE: 1/18/2017	65.00
2236615	14-Feb-17	005	Agency Fees	Donaldson Law Clerk Services Inc.; INVOICE#: 93133; DATE: 2/14/2017	65.00
Agency Fees Total					691.00
2207587	07-Dec-16	132	Bank Charges	TD Wire transfer fee for 2 wire transfers to D.B. Sudbury Drug Ltd. and Gowling WLG (Canada) Ltd.	260.00
Bank Charges Total					260.00
2200818	03-Nov-16	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 432936243; DATE: 11/11/2016 - b\ 13417818575	27.05
2203135	17-Nov-16	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 433001296; DATE: 11/18/2016 - b/l 330898704508	20.75
2203588	21-Nov-16	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 433069946; DATE: 11/25/2016 - b/l 330901020900	26.89
2203593	23-Nov-16	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 433069946; DATE: 11/25/2016 - b/l 330904079408	27.52
2214358	16-Dec-16	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 433344387; DATE: 12/23/2016 - b\ 330927954637	18.82
2214359	16-Dec-16	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 433344387; DATE: 12/23/2016 - b\ 330927951674	15.94
2214360	16-Dec-16	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 433344387; DATE: 12/23/2016 - b\ 330927947979	15.94
2214361	16-Dec-16	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 433344387; DATE: 12/23/2016 - b\ 330927938507	15.94
2223625	13-Jan-17	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 433574610; DATE: 1/20/2017 - b/l 330949042718	19.84
2234489	10-Feb-17	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 433840761; DATE: 2/17/2017 - b\ 330973060602	21.32
2234477	21-Feb-17	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 433906884; DATE: 2/24/2017 - b\ 330980976790	56.04
2266864	10-Jul-17	004	Courier Service	Purolator Courier Ltd.; INVOICE#: 435223467; DATE: 7/14/2017 - b/l 331102964235	50.72
Courier Service Total					316.77
2189685	05-Oct-16	041	Facsimile		6.50
2193984	26-Oct-16	041	Facsimile		1.75
2198764	02-Nov-16	041	Facsimile		1.00
2198765	02-Nov-16	041	Facsimile		0.75
2198769	03-Nov-16	041	Facsimile		0.25
2198774	03-Nov-16	041	Facsimile		0.25
2198776	03-Nov-16	041	Facsimile		0.25
2198777	03-Nov-16	041	Facsimile		0.25
2198747	04-Nov-16	041	Facsimile		2.50
2206161	21-Nov-16	041	Facsimile		0.50
2206487	02-Dec-16	041	Facsimile		0.50
2208106	07-Dec-16	041	Facsimile		1.25
2240189	20-Mar-17	041	Facsimile		0.75
2259246	17-May-17	041	Facsimile		1.25
Facsimile Total					17.75
Imaging Total					85.00
2201636	21-Nov-16	017	Local Registrar	Minister of Finance; Court fee - file motion record returnable November 28, 2016	160.00
Local Registrar Total					160.00
Long Distance Telephone Total					18.15
Photocopies Total					3,037.25
2189773	20-Sep-16	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 112277210; DATE: 10/7/2016	52.36
2189775	26-Sep-16	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 112277210; DATE: 10/7/2016	22.12
2200250	21-Oct-16	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 112346263; DATE: 11/7/2016	9.23
2200252	31-Oct-16	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 112346263; DATE: 11/7/2016	115.08

Exhibit "J"

Particulars of disbursements after September 14, 2016

Disb ID	Date	Code	Cost Description	Narrative	Amount
2200253	03-Nov-16	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 112346263; DATE: 11/7/2016	182.91
2211043	16-Nov-16	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 112398581; DATE: 12/7/2016	10.64
2211044	16-Nov-16	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 112398581; DATE: 12/7/2016	23.37
2211047	01-Dec-16	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 112398581; DATE: 12/7/2016	361.68
2219259	09-Dec-16	122	Teleconferencing	Bell Conferencing Inc.; INVOICE#: 112451520; DATE: 1/9/2017	27.31
Teleconferencing Total					804.70
2190651	20-Oct-16	112	Travel - Accommodation	Accommodations in Toronto, Oct 5 - 6, 2016	440.00
2191460	21-Oct-16	112	Travel - Accommodation	Strosberg, Sharon R- Accommodations in Toronto - October 5,2016	311.25
2209426	12-Dec-16	112	Travel - Accommodation	Accommodations in Toronto - November 28, 2016 - Attendance at Motion Hearing.	220.00
Travel - Accommodation Total					971.25
2191462	21-Oct-16	113	Travel - Meals	Strosberg, Sharon R- Meal in Toronto - October 5,2016	15.37
2209455	08-Dec-16	113	Travel - Meals	Strosberg, Sharon R.; Meal in Toronto - 28 Nov 2016 - to attend Motion in Toronto	34.18
2213958	09-Dec-16	113	Travel - Meals	Sasso; Meals in Toronto, Oct 6 - 7, 2016	40.23
2211072	15-Dec-16	113	Travel - Meals	Sasso; Meal in Toronto, return, Nov 27 - 30, 2016	10.67
2236222	02-Mar-17	113	Travel - Meals	Strosberg, S.; Meals in Toronto, Feb 23, 2017	68.48
Travel - Meals Total					168.93
2190245	11-Oct-16	114	Travel - Taxi, Parking, Other	Sasso; Mileage from Windsor to Toronto, return, Oct 6 - 7, 2016	341.45
2191461	21-Oct-16	114	Travel - Taxi, Parking, Other	Strosberg, Sharon R- Taxi fares & parking in Toronto - October 5,2016	55.89
2209453	08-Dec-16	114	Travel - Taxi, Parking, Other	Strosberg, Sharon R.; Taxi in Toronto - Motion	13.28
2209454	08-Dec-16	114	Travel - Taxi, Parking, Other	Strosberg, Sharon R.; Parking, 27 - 28 Nov 2016 - to attend Motion in Toronto	15.93
2211053	15-Dec-16	114	Travel - Taxi, Parking, Other	Sasso; Taxi in Toronto, return, Nov 27 - 30, 2016	22.12
2236221	02-Mar-17	114	Travel - Taxi, Parking, Other	Strosberg, S.; Taxi in Toronto, Feb 23, 2017	8.85
2236224	02-Mar-17	114	Travel - Taxi, Parking, Other	Sasso; Taxi in Toronto, Feb 23, 2017	22.12
Travel - Taxi, Parking, Other Total					479.64
2191459	21-Oct-16	111	Travel - Transportation	Strosberg, Sharon R.- Airfare to Toronto, return - October 5,2016	519.25
2209452	08-Dec-16	111	Travel - Transportation	Strosberg, Sharon R.; Travel to Toronto, return, 27 - 28 Nov 2016 - Motion	579.25
2211051	15-Dec-16	111	Travel - Transportation	Sasso; Airfare from Windsor to Toronto, return, Nov 27 - 30, 2016	279.63
2236219	02-Mar-17	111	Travel - Transportation	Strosberg, S.; Airfare from Toronto to Windsor, Feb 23, 2017	364.12
2236220	02-Mar-17	111	Travel - Transportation	Strosberg, S.; Train from Windsor to Toronto, Feb 22, 2017	149.00
Travel - Transportation Total					1,891.25
Grand Total					8,901.69

Court File No. CV-15-10832-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF **TARGET CANADA CO., TARGET
CANADA HEALTH CO., TARGET CANADA MOBILE GP
CO., TARGET CANADA PHARMACY (BC) CORP., TARGET
CANADA PHARMACY (ONTARIO) CORP., TARGET
CANADA PHARMACY CORP., TARGET CANADA
PHARMACY (SK) CORP.,** and **TARGET CANADA
PROPERTY LLC** (the "Applicants")

AFFIDAVIT OF JOSIE PARISI

I, JOSIE PARISI, of the City of Toronto, Province of Ontario, MAKE OATH
AND SAY:

1. I am a Partner and Chartered Accountant with BDO Canada Limited ("BDO"). BDO was retained by Sutts, Strosberg LLP (now Strosberg Sasso Sutts LLP) ("Pharmacist Representative Counsel") as an expert financial advisor to provide professional accounting advice and information with respect to the claims by the Target Pharmacy Franchisees ("Franchisees") in the Claims Process and as such I have knowledge of the matters to which I hereinafter depose.

2. This affidavit is supplementary to and re-affirms the particulars in my affidavit sworn on November 16, 2016.

3. BDO's services to Pharmacist Representative Counsel included but were not limited to the following:

(a) A detailed review of the documentation provided by Pharmacist Representative Counsel, including the Common Issues and Background Submissions, the various court orders relating to the Claims Process and a sample of the Franchisees' claims filed and the related disallowance notices;

(b) Numerous discussions with Pharmacist Representative Counsel and Pharmacy Franchisee Association of Canada ("PFAC") personnel to gain an understanding of the particulars of the dispute and a review of the documents relating to the claims;

(c) Considering the Common Issues as they relate to the damage quantification in view of the CCAA proceeding and the Claims Process;

(d) Providing assistance to Pharmacist Representative Counsel in preparation for submissions to the Claims Officer in this matter; and

(e) Providing a written report setting out BDO's findings and providing expert evidence in the claims adjudication process on such Common Issues as are identified by the Claims Officer.

4. Pursuant to the retainer described below, BDO provided an expert report to Pharmacist Representative Counsel dated May 31, 2016 that was delivered and relied upon in the claims adjudication process before the Claims Officer.

5. I make this Affidavit in support of Pharmacist Representative Counsel's motion for, among other things, having the professional fees of BDO, as expert financial advisors to Pharmacist Representative Counsel in the Claims Process, approved.

6. Attached hereto to this my affidavit as **Exhibit "A"** are the terms of engagement between BDO and Pharmacist Representative Counsel dated April 6, 2016. Attached as **Exhibit "B"** is a copy of the April 6, 2016 letter from Pharmacist Representative Counsel outlining the terms of our retainer as experts in this matter.

7. Attached hereto to this my affidavit as **Exhibit "C"** is BDO's Invoice #001 dated October 14, 2016 to Pharmacist Representative Counsel for professional fees, disbursements and applicable HST for the period from March 29, 2016 to August 16, 2016 (the "Period"). Accountants and staff at BDO have collectively expended a total of 402.70 billable hours in connection with this matter during the Period as outlined in Invoice #001 dated October 14, 2016.

8. During the Period, the total fees for professional services rendered by BDO to Pharmacist Representative Counsel were \$120,165.00 for fees, disbursements of \$4,820.66 (inclusive of administrative at 4% - office disbursements and internal costs) plus HST of \$16,248.14 for a total of \$141,233.80.

9. On or about December 2, 2016, after discussions with Pharmacist Representative Counsel, BDO revised its Invoice #001. The Invoice was reduced by removing the administrative disbursement of 4% in the amount of \$4,806.60 and the HST charged on that 4% disbursement. Attached as **Exhibit "D"** is copy of BDO's Revised Invoice #001 dated October 14, 2016 for a total billed of \$135,802.34 with a balance owing of \$130,802.34.

10. No other professional services were rendered to Pharmacist Representative Counsel after September 14, 2016.

11. Two payments have been received from Pharmacist Representative Counsel. A payment of \$5,000.00 on account of Invoice #001 was received on or about July 29, 2016 and a further payment was received on or about December 16, 2016 in the amount of \$65,401.17 on account of Revised Invoice #001. The total payment made on account of Revised Invoice #001 to date is \$70,401.17.

12. As of the date of the swearing of this affidavit the balance due and owing on the Revised Invoice #001 is **\$65,401.17** ($\$135,802.34 - \$70,401.17 = \$65,401.17$).

13. I affirm that the professional fees accurately reflect the expert professional services provided to Pharmacist Representative Counsel during the Period by the accountants and staff of BDO.

14. To the best of my knowledge, the rates charged by BDO throughout the Period are comparable to rates charged by other accountants in the Southwestern Ontario market for the provision of similar services. No premiums have been charged on the invoices.

SWORN BEFORE ME at the City of Toronto, in the Province of Ontario, on August 30, 2017.

A. Montesano
Commissioner for Taking Affidavits

} *J. Parisi*
JOSIE PARISI

Antonio Montesano, a Commissioner, etc., Province of Ontario, for BDO Canada LLP and BDO Canada Limited, Trustee in Bankruptcy, and their subsidiaries, associates and affiliates. Expires January 15, 2018.

This is Exhibit "A" referred to in the Affidavit of Josie Parisi sworn August 30, 2017



Commissioner for Taking Affidavits (or as may be)

Antonio Montesano, a Commissioner, etc.,
Province of Ontario, for BDO Canada LLP
and BDO Canada Limited, Trustee in Bankruptcy,
and their subsidiaries, associates and affiliates.
Expires January 15, 2018.



Tel: 416 865 0210
Fax: 416 865 0904
www.bdo.ca

BDO Canada LLP
123 Front Street West, Suite 1100
Toronto ON M5J 2M2 Canada

April 6, 2016

William V. Sasso
Sutts, Strosberg LLP
251 Goyeau Street, Suite 600
Windsor ON N9A 6V4

Dear Mr. Sasso:

Pharmacist Representative Counsel and the Pharmacy Franchisee Association of Canada ("PFAC") - re Target Canada CCAA proceedings and the Claims Process
LITIGATION CONSULTANT ENGAGEMENT
COURT FILE NO.: CV-15-10832-00CL

You have requested our assistance with the above noted matter. Before proceeding with our engagement, we would like to outline our understanding of the facts involved, the professional services you require, and the terms of our engagement.

BACKGROUND

Based on the discussions we have had with you to date and our review of the preliminary information provided to us, our understanding of the facts with respect to this engagement are as follows:

- On January 15, 2015 the Target Canada Entities ("Target Canada") filed for and received an Initial Order providing creditor protection under the *Companies' Creditors Arrangement Act* ("CCAA").
- At the date of the Initial Order there were 96 Target-branded retail pharmacies operating in Target Canada stores operating outside of Quebec, 93 of which were operated by Pharmacy Franchisees pursuant to franchise agreements with TCC Pharmacy (a Target Canada related entity).
- On January 26, 2015, the Franchisor delivered a "Notice by Debtor Company to Disclaim or Resiliate an Agreement" to each Pharmacy Franchisee. This Notice of Disclaimer was delivered under CCAA section 32 to effectively terminate the franchise agreements with the pharmacists.
- On February 18, 2015, the Pharmacy Franchisee Association of Canada ("PFAC") was appointed Pharmacist Representative, Sutts, Strosberg LLP was appointed Pharmacist Representative Counsel and BDO Canada was appointed as Pharmacist Financial Advisor.



William V. Sasso
Sutts, Strosberg LLP
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April 6, 2016

- On January 11, 2015, the Claims Procedure Order established a Claims Procedure for the identification and quantification of certain claims against the Target Canada Entities.
- The CCAA Monitor, Alvarez & Marsal Canada Inc. in its capacity as Monitor, assessed the provable claims under the Claims Procedure Order. The Pharmacy Franchisees filed claims which totalled approximately \$150 million and the Monitor issued various disallowance notices recognizing a total of approximately \$17 million of those claims as provable claims.
- On January 7, 2016, Sutts, Strosberg LLP filed a Notice of Dispute of Notice of Revision or Disallowance on behalf of all of the Pharmacy Franchisees detailing their dispute of the Monitor's assessment.
- On February 12, 2016, Justice Morawetz on application by Sutts, Strosberg LLP and PFAC issued an Order recognizing the role of Pharmacist Representative Counsel in the claims adjudication process, recognizing the January 7, 2016 Notice of Dispute as a valid dispute, referring the matter to the Claims Officer and providing for legal counsel and their experts to be paid their reasonable fees and expenses from the amounts payable to the Pharmacy Franchisees in the claims adjudication process.
- The February 12, 2016 order directed this matter to the Honourable Dennis O'Connor as Claims Officer to determine the validity and amount of the Pharmacy Franchisees' claims under the Claims Procedure Order with direction to, *inter alia*, implement a summary process for the resolution of each disputed claim including identifying and limiting to the extent possible the common issues in dispute.
- Sutts, Strosberg LLP has provided a document which outlines the Pharmacy Franchisees proposed common issues in this process and seeks the engagement of BDO Canada to provide expert advice in this claims adjudication process.
- You have provided a document which outlines the "Common Issues" of the Pharmacy Franchisees and an additional Background Submission which describes the matters which will be the subject of our engagement.

We trust that our understanding of the background to this matter is correct, but if in your view we have misstated or omitted any key facts, please inform us as soon as possible.



William V. Sasso
Sutts, Strosberg LLP
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April 6, 2016

ASSIGNMENT

We understand our assignment to entail the following:

1. Detailed review of the documentation provided by counsel, including the Common Issues and Background Submission, the various court orders effecting the claims process and a sample of the pharmacists' claims file and the related disallowance notices.
2. Discussion with counsel and PFAC personnel to gain an understanding of the particulars of the dispute and a review of the documents relating to the claims.
3. Consider the Common Issues as they relate to the damage quantification in view of the CCAA proceeding and the claims process.
4. Provide assistance to Counsel in preparation for submissions to the Claims Officer in this matter. Guidance will include identification of arguments and considerations concerning the Common Issues and damage quantification issues in general.
5. Provide a written report(s) setting out our findings in this matter and providing expert evidence in the claims adjudication process on such common issues as are identified by the Claims Officer.

FEES

Our fee for this engagement will be calculated based on our customary hourly rates, plus out-of-pocket expenses for your account. Our account will include a 4% charge in respect of office disbursements and internal costs.

Our current hourly rates are as follows (please note that these rates are reviewed in October of each year):

- Accounting Staff: \$90 to \$175 per hour
- Manager: \$200 to \$225 per hour
- Senior Manager: \$400 to \$450 per hour
- Partner: \$500 to \$595 per hour



William V. Sasso
Sutts, Strosberg LLP
Page 4
April 6, 2016

We will detail for you our services on a monthly basis or other periodic basis as may be agreed. As you can appreciate at this stage of the assignment, we are unable to provide you with an exact estimate of the work that will be required. However, based on the information made available to us to date, we estimate the fees will be in the range of \$75,000 to \$90,000 for service up to the issuance of the report. We will keep you apprised of our time charges as they relate to our initial budget, and will advise you if we expect our fee to differ significantly from the initial estimate. Payment will be in such amount and at such time as is approved by the Court under paragraph 4 of the February 12, 2016 order.

RELEASE AND INDEMNIFICATION

Sutts, Strosberg LLP on behalf of PFAC ("Strosberg") agrees to release, indemnify and hold harmless BDO Canada LLP ("BDO") from any and all claims, liabilities, costs and expenses arising out or based upon:

- a) any misstatement or omission in any material information representation supplied or approved by Strosberg; and
- b) any other matter related to or arising out of this engagement, except to the extent finally determined to have resulted from the gross negligence, wilful misconduct or fraudulent behaviour of BDO.

LIMITATION OF LIABILITY

In any action, claim, loss or damage arising out of this engagement, Strosberg agrees that BDO's liability will be several and not joint and several and Strosberg may only claim payment from BDO of BDO's proportionate share of the total liability based upon the degree of fault. In no event shall BDO be liable to Strosberg whether a claim be in tort, contract or otherwise, for an amount in excess of the professional fees paid by Strosberg on this engagement.

If the above is acceptable and consistent with your understanding, please sign the enclosed duplicate of this letter where indicated and return it to us.



William V. Sasso
Sutts, Strosberg LLP
Page 5
April 6, 2016

We appreciate the opportunity to work with you and thank you for retaining our firm. Please contact us if you have any questions.

Yours very truly,

Blair Davidson, CPA, CA, CIRP, CBV, CMC, LIT
Partner

We agree with BDO's understanding of the terms of their engagement.

Mr. William V. Sasso
Sutts, Strosberg LLP

6 / 4 / 16
Date

This is Exhibit "B" referred to in the Affidavit of Josie Parisi sworn August 30, 2017



Commissioner for Taking Affidavits (or as may be)

Antonio Montesano, a Commissioner, etc.,
Province of Ontario, for BDO Canada LLP
and BDO Canada Limited, Trustee in Bankruptcy,
and their subsidiaries, associates and affiliates.
Expires January 15, 2018.

SUTTS, STROSBERG^{LLP}
L A W Y E R S
 www.strosbergco.com

WILLIAM V. SASSO
 T 519.561.6222 | E wvs@strosbergco.com
 F 866.316.5308 | 519.561.6203

April 6, 2016

Our file: 38.138.000

VIA E-MAIL

Blair Davidson
 BDO Canada LLP
 123 Front Street West, Suite 1100
 Toronto, ON M5J 2M2

Dear Sir:

Re: Pharmacist Representative Counsel and the Pharmacy Franchisee Association of Canada
 ("PFAC") – re Target Canada CCAA Court File No. CV-15-10832-00CL
Claims Process and Litigation Consultant Engagement

As you are aware from our discussions, our firm applied for and received authorization to represent the Target Canada pharmacy franchisees ("Franchisees") under the Target Canada Pharmacy Franchise Agreements in disputing the assessments by the Monitor, Alvarez & Marsal Canada Inc., of their claims under the Claims Procedure Order dated June 11, 2015.

By order made by the Honourable Regional Senior Justice Geoffrey Morawetz on February 12, 2016, our firm was permitted to represent the Franchisees in the claims adjudication process under the Claims Procedure Order under certain terms. Because the specific terms of that order dictate both the scope of our representation and the funding of the Franchisees' disputes in the claims adjudication process, we attach a copy of that order.

The acceptance by an expert of a retainer to work with us in the claims adjudication process will be subject to the restrictions contained in the February 12, 2016 order.

In further particular, paragraph 3 of the order provides that the reasonable fees, disbursements, including the experts' and advisors' reasonable fees (collectively "Fees"), are to be secured by and paid out of the distributions otherwise payable in respect of the individual Franchisees' claims. Paragraph 3 also provides that the total cost of the Franchisees' representation cannot exceed 10% of the distributions otherwise payable in respect of the Franchisees' claims.

Paragraph 4 of the order provides that the fairness and reasonableness of the Fees -- including any experts' and advisors' fees -- "shall be in such amount as may be approved by the Court on full disclosure of particulars at the conclusion of the claims adjudication process relating to the Pharmacy Franchisees".

Accordingly, our firm's commitment to you and any other experts or advisors retained is that we will seek full payment of your fees and expenses incurred under our retainer arrangements in respect of the claims adjudication process. It is understood and agreed that our firm's financial obligations under the BDO Canada retainer are limited to the amount approved for your services by the Court at the end of the claims adjudication process.

As also discussed, the February 12, 2016 order also affects the timing of payment of experts' and advisers' fees since funding is not made available to us until the conclusion of the claims adjudication process. Our firm continues to seek contributions through the Pharmacy Franchisee Association of Canada ("PFAC") for whatever upfront funding that PFAC may be able to raise from their members to be applied on account of your retainer and that of any other expert or advisor retained. Other than this source of revenue through PFAC, we have no funds to compensate you prior to the court-approved distribution.

The primary purpose of the BDO Canada retainer is to provide expert evidence in the claims adjudication process contemplated by the Claims Procedure Order. It is therefore understood that you and others at BDO Canada providing expert advice and evidence are in a position to comply with the duties of every expert engaged by or on behalf of a party under the *Rules of Civil Procedure* (Ont.), that is, to provide evidence that is fair, objective and non-partisan, to provide opinion evidence that is related only to matters that are within your area of expertise, and to provide such additional assistance as the Claims Officer, the Honourable Dennis O'Connor, or the Court may otherwise reasonably require to determine the matters at issue. It is also understood that as an independent expert the amount of BDO Canada's compensation cannot be contingent on any particular result or outcome.

It is our collective understanding that there are no pre-existing relationships that would disqualify you or others at BDO Canada from fulfilling the duties of expert and providing expert opinions and advice in these proceedings on behalf of the Franchisees.

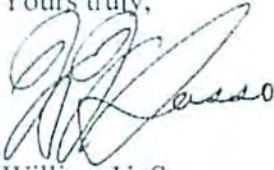
Finally in the interest of full disclosure, the February 12, 2016 order also permitted Franchisees to opt-out. If a Franchisee opted out, the consequences under the order are that the Franchisees are not required to pay Fees from their CCAA Plan distribution nor are they entitled to receive the benefits of any decision favorable to the Franchisees in the claims adjudication process.

While we have not received a formal report from the Monitor, we are advised by the Monitor's lawyers that 11 Franchisees have opted out. The opt-outs had "proven claims" under the Monitor's assessments of about \$3.4 million. Based on the information available to us at present, there are 82 remaining Franchisees with proven claims of about \$14.8 million, which should provide our firm and our experts and advisors with more than ample security and compensation to fund the claims adjudication process regardless of whether the proven claims are increased as a result of the claims adjudication process.

This correspondence is to be read in conjunction with your retainer agreement, a draft revised copy of which is attached for your further review and comments. We will be pleased to discuss

any aspect of this matter with you at your convenience. We look forward to working with you on this matter and remain

Yours truly,

A handwritten signature in black ink, appearing to read "W. Sasso". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

William V. Sasso

WVS/kp

#1402617

Encs.

This is Exhibit "C" referred to in the Affidavit of Josie Parisi sworn
August 30, 2017



Commissioner for Taking Affidavits (or as may be)

Antonio Montesano, a Commissioner, etc.,
Province of Ontario, for BDO Canada LLP
and BDO Canada Limited, Trustee in Bankruptcy,
and their subsidiaries, associates and affiliates.
Expires January 15, 2018.



Tel: 416 865 0210
 Fax: 416 865 0904
 www.withbdo.ca

BDO Canada Limited
 123 Front Street W, Suite 1100
 Toronto ON M5J 2M2 Canada

INVOICE

RECEIVED
 IN RECEPTION
 OCT 19 2016

William V. Sasso
 Sutts, Strosberg LLP
 251 Goyeau Street, Suite 600
 Windsor, ON
 N9A 6V4

SUTTS, STROSBURG LLP

Date	Invoice
October 14, 2016	#001

RE Pharmacist Representative Counsel and the Pharmacy Franchisee Association of Canada ("PFAC") - re Target Canada CCAA proceedings and the Claims Process

TO OUR FEE FOR PROFESSIONAL SERVICES rendered from 29 March 2016 to 16 August 2016 in connection with our Litigation Consultant Engagement on the above-named company, including:

Our Fee in all		\$ 120,165.00
Add Disbursements:		
Taxi	14.06	
Administrative - 4%	4,806.60	4,820.66
Subtotal		124,985.66
HST - 13.0% (#R101518124)		16,248.14
Total		\$ 141,233.80
Less: Payment Received		(5,000.00)
Balance Due		\$ 136,233.80

Summary of Time Charges

	Hours	Rate	Amount
B. Davidson, Partner	30.00	595.00	17,850.00
J. Parisi, Partner	79.90	495.00	39,550.50
A. Bourne, Partner	38.60	450.00	17,370.00
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L. Muirhead, Consultant	58.25	90.00	5,242.50
Administrative Support	9.30		965.50
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30-Mar-16	Davidson, Blair	Review Orders, common Issues and background submissions; draft engagement letter; conference call with PFAC - D. Steve and Charlie.	4.0
30-Mar-16	Masciantonio, Katarina	Preform conflict search.	2.5
31-Mar-16	Masciantonio, Katarina	Prepare domestic conflict search.	1.9
31-Mar-16	Parisi, Josie	Review material provided by counsel, meeting with B, Davidson, meeting with A. Bourne.	2.4
1-Apr-16	Parisi, Josie	Review reports and disallowance notices.	2.1
6-Apr-16	Davidson, Blair	Follow up on engagement letter and other issues.	0.5
7-Apr-16	Davidson, Blair	Review Claims Procedure Order; arrange meeting with W. Sasso; request sample claims from PFAC.	1.0
7-Apr-16	Parisi, Josie	Reviewing materials provided, discussions with B. Davidson, discussions with A. Bourne.	5.8
8-Apr-16	Parisi, Josie	Review materials provided (franchise agreement, common issues, summarize issues, etc.); participate in call with Sutts, Strosburg.	4.9
8-Apr-16	Marchand, Matthew	Meeting with J. Parisi and K. Masciantonio re claims review; review background submissions and common issues list; discussion with K. Masciantonio re work plan; review proof of claim re 1290055 Alberta Inc.; review revision or disallowance summary re same; review proof of claim re 2377515 Ontario Inc.; review notice or disallowance summary re same; review proof of claim re 8214646 Canada Ltd; review notice or disallowance summary re same; update claims summary schedule draft email to K. Masciantonio re same.	2.9
8-Apr-16	Davidson, Blair	Conference call Sasso/Strosberg re Common Issues and other matters; review Kingston location claim details.	1.5
8-Apr-16	Bourne, Andrew	Review of detailed claims data and notice of assessment from monitor, preparation of email outlining issues determined at onset of review, participation in call with W. Sasso.	3.4
8-Apr-16	Masciantonio, Katarina	Prepare claims summary.	3.0



Date	Professional	Description	Hrs.
8-Apr-16	Muirhead, Lauren	Debrief from A. Bourne; review claims to see how the Monitor treated certain costs.	4.3
11-Apr-16	Masciantonio, Katarina	Prepare claims summary.	3.8
11-Apr-16	Marchand, Matthew	Review proof of claim re TPW Pharmacy Inc.; review notice of revision or disallowance re same; review proof of claim re S&R Pharmacy Inc.; review notice of revision or disallowance re same; review proof of claim re KCS Pharmacy Inc.; review notice of revision or disallowance re same; review proof of claim re Charles Scerbo Drugs Ltd; review notice of revision or disallowance re same; review proof of claim re 0897774 B.C. Ltd; review notice of revision or disallowance re same; discussion with K. Masciantonio re review of claims.	2.4
11-Apr-16	Muirhead, Lauren	Review all the claims and documenting how the Monitor treated certain costs for each individual.	5.4
12-Apr-16	Marchand, Matthew	Review claims summary schedule; discussion with J. Parisi re same; review email from J. Parisi re monitor's role; review claims procedure order; review numerous monitor reports to the court.	1.4
12-Apr-16	Parisi, Josie	Reviewing materials and preparing work plan.	3.8
12-Apr-16	Masciantonio, Katarina	Prepare claims summary.	0.4
12-Apr-16	Muirhead, Lauren	Review all the claims and documenting how the Monitor treated certain costs for each individual.	1.0
14-Apr-16	Muirhead, Lauren	Review new information received.	1.75
14-Apr-16	Ahluwalia, Jayant	Meeting/discussions with A. Bourne and C. Sehgal re file; review documents, discussions with C. Sehgal; prepare template.	3.9
14-Apr-16	Bourne, Andrew	Conference call with client; internal discussion re planning for assignment.	1.75
14-Apr-16	Davidson, Blair	Conference call re claim issues.	1.0
14-Apr-16	Parisi, Josie	Conference call with A. Bourne, B. Davidson and Cunningham; review additional information and provide sample of claims to W. Sasso.	0.8
15-Apr-16	Parisi, Josie	Review numerous emails from Sutts, Strosberg LLP.	0.9
15-Apr-16	Sehgal, Chetan	Discuss with J. Ahluwalia; review sample documents.	0.5



Date	Professional	Description	Hrs.
15-Apr-16	Ahluwalia, Jayant	Review of Claimant #2; discussions on file with L. Muirhead and walk her through the review that is required.	2.6
15-Apr-16	Muirhead, Lauren	Putting documents into the binder. Ensure numbers from the claim summary match the proof of claim; sort through claim for Gaad Pharmacy and making a memo; reading Franchise Agreement to get understanding of fees and the OTC Royalties program; trying to find out what the EBIT Support Program is.	2.4
17-Apr-16	Muirhead, Lauren	Preparing a Memo for Gaad Pharmacy.	0.75
17-Apr-16	Ahluwalia, Jayant	Review of Claim #2 and prepare detailed memo and calculations; detailed review of Franchise Agreement, Claim and Monitors calculations.	9.4
18-Apr-16	Ahluwalia, Jayant	Meeting with L. Muirhead to discuss her claim review; walk her through my claim review; discuss what changes are required etc. meeting with A. Bourne, C. Sehgal, J. Parisi and L. Muirhead to discuss work plan; subsequent meeting with B. Balaceanu; H. Spence, L. Muirhead and C. Sehgal to give them background of file; discuss work that needs to be done and divide up the work required to be done; discuss pre-target and post target details derived from the Impact statements with each Proof of Claim.	6.5
18-Apr-16	Muirhead, Lauren	Meeting with J. Ahluwalia to go over Memo; making changes to memo; meeting with A. Bourne, J. Ahluwalia, C. Sehgal and J. Parisi; explaining background and review process to B. Balaceanu and H. Spence; going through personal impact statements to categorize claimants as to what they are/were doing before and after Target; making changes to memo.	7.5
18-Apr-16	Davidson, Blair	Review claims of test cases and the Franchise Agreement; discuss re Swayze issue.	1.5
18-Apr-16	Balaceanu, Beatrice	Meeting for Target; discuss file and memo's to do; begin to read through of pharmacy #3 proof of claim and make template for memo and excel.	1.5
18-Apr-16	Bourne, Andrew	Letter re potential conflict, internal discussion re work plan.	1.9
18-Apr-16	Sehgal, Chetan	Meet with team to discuss background, update team on sample claimants reviewed; discuss work plan; review one sample done by J. Ahluwalia in detail.	2.0
18-Apr-16	Parisi, Josie	Meeting with A. Bourne and group; reviewing agreements and claims; discussions with J. Smith; discussions with B. Davidson re same.	3.1



Date	Professional	Description	Hrs.
19-Apr-16	Parisi, Josie	Review franchise agreement and franchise disclosure document, detailed review of 3 claims, prepare questions and understand the captions and method of calculating.	4.4
19-Apr-16	Sehgal, Chetan	Review background materials, review sample claimant findings; prepare template for summaries; meet with J. Ahluwalia to discuss detail review of claimant and provide review notes on memo outline and summaries.	4.5
19-Apr-16	Spence, Heather	Review of claimant and monitor's calculations; worked on memo.	2.0
19-Apr-16	Balaceanu, Beatrice	Create memos and analysis of pharmacies proof of claims and notice of disallowances.	6.85
19-Apr-16	Davidson, Blair	Discussion with Sasso and PFAC and test case pharmacists; review of supporting documents.	1.0
19-Apr-16	Muirhead, Lauren	Reviewing and preparing memos for the claims and notices of revision/disallowance.	6.0
19-Apr-16	Ahluwalia, Jayant	Review of my schedules with C. Sehgal; high level summaries discussions; review L. Muirhead's claim #2; other issues and discussions with team.	6.5
20-Apr-16	Ahluwalia, Jayant	Make changes to Claim #2 based on discussions with C. Sehgal; review B. Balaceanu's claim memo; meeting with A. Bourne; research for pharmacist's salary in all provinces in Canada.	4.5
20-Apr-16	Muirhead, Lauren	Updating reports based on J. Ahluwalia's comments; reviewing and preparing memos for the claims and notices of revision/disallowance; going through EBIT support program information.	4.5
20-Apr-16	Masciantonio, Katarina	Draft claim questions and comments for T&D Pharma Inc., Trustncare Pharmacy Ltd., and S&R Pharmacy Inc.	4.0
20-Apr-16	Davidson, Blair	PFAC conference call re claim issues; review supporting documents.	1.5
20-Apr-16	Balaceanu, Beatrice	Create memos and analysis of pharmacies proof of claims and notice of disallowances.	5.85
20-Apr-16	Bourne, Andrew	Discuss findings with staff.	0.4
20-Apr-16	Parisi, Josie	Call with PFAC, call with R. Rajan (pharmacist) to go over his claim.	4.3
21-Apr-16	Bourne, Andrew	Internal meeting to debrief on phone call with pharmacists and to prepare outline of report.	1.6



Date	Professional	Description	Hrs.
21-Apr-16	Balaceanu, Beatrice	Reconcile variances between claim and monitor calculations.	3.0
21-Apr-16	Davidson, Blair	Draft email to W. Sasso re notes from the PFAC call; email re initial conclusions of the various components of the pharmacists claims.	2.0
21-Apr-16	Masciantonio, Katarina	Meeting with J. Ahluwalia re Target Report; draft key points for Target Report.	3.6
21-Apr-16	Muirhead, Lauren	Preparing memos; meeting with J. Ahluwalia to see setup of variance breakdown analysis to be performed for each claimant; preparing breakdown of variance for claims.	6.8
21-Apr-16	Ahluwalia, Jayant	Review B. Davidson's email; meeting with A. Bourne, and J. Parisi; discuss memo, initial findings and next steps; discussions with Katarina on memo required. Review initial work done by Katarina and provide review comments; discussions with L. Muirhead, B. Balaceanu and H. Spence on variance breakdown schedules required for each claim; respond to any ongoing questions.	7.0
21-Apr-16	Spence, Heather	Meeting with J. Ahluwalia and L. Muirhead to discuss next steps; worked on memo for claimant #4; calculate variances for claimant #4, #9, #13, and #15.	4.0
21-Apr-16	Parisi, Josie	Report, meeting with A. Bourne and J. Ahlawala, review information received.	5.1
22-Apr-16	Sehgal, Chetan	Discuss status with Manager; review various on file from team.	0.4
22-Apr-16	Spence, Heather	Calculating variances by category and creating summary schedule for claimants #4, #9, #13, #15, #19.	1.5
22-Apr-16	Masciantonio, Katarina	Draft key points for Target Report.	2.3
22-Apr-16	Ahluwalia, Jayant	Meeting with A. Bourne and J. Parisi to discuss memo; initial findings and next steps.	5.8
22-Apr-16	Muirhead, Lauren	Preparing breakdown of variance analysis for remaining claimants. Making a master summary.	5.9
22-Apr-16	Balaceanu, Beatrice	Updating analysis schedules and creating summary schedules	2.75
22-Apr-16	Parisi, Josie	Call with D. Vyas and M. Ahmed to discuss their claims.	3.6
25-Apr-16	Balaceanu, Beatrice	Review analysis schedules prepared by H. Spence and L. Muirhead for their claimants.	0.75
25-Apr-16	Bourne, Andrew	Develop report outline.	0.7



Date	Professional	Description	Hrs.
25-Apr-16	Muirhead, Lauren	Review over all breakdown of variance calculation to ensure no errors were made.	1.1
25-Apr-16	Masciantonio, Katarina	Draft key points for Target Report.	4.7
25-Apr-16	Ahluwalia, Jayant	Review claim memos; through review of claim #2, 5 & 6.	6.5
25-Apr-16	Parisi, Josie	Prepare questions for discussions with Edward and Manning; discussions with J. Ahluwalia re claims and findings.	1.8
26-Apr-16	Spence, Heather	Memo on variance items #5 and 6.	0.5
26-Apr-16	Ahluwalia, Jayant	Adjustments to claims (5 claims) - prepare memo for report, discussions with A. Bourne.	7.8
26-Apr-16	Muirhead, Lauren	Changing the way the mitigation is calculated if it turns the Monitor's calculation into a loss; switching all the gross sales payout variances to be sales projections related for each claimant; writing a memo outlining the reasons for each variance.	4.1
26-Apr-16	Bourne, Andrew	Review Target disclosure document and franchise agreement, outline of issues to address in report.	4.3
26-Apr-16	Balaceanu, Beatrice	Preparing memo for variances for loss items #3-4.	0.75
27-Apr-16	Muirhead, Lauren	Writing Scope of Review and other appendices.	0.85
27-Apr-16	Ahluwalia, Jayant	Discussions with Edward & Manning on Proof of claims; discussions with A. Bourne and J. Parisi; preparation of Report.	9.6
27-Apr-16	Parisi, Josie	Conference call with Edward and Manning; report preparation	3.9
28-Apr-16	Parisi, Josie	Second conference call with Pharmacists and preparing report.	7.1
28-Apr-16	Ahluwalia, Jayant	Preparation of Report.	9.7
28-Apr-16	Bourne, Andrew	Internal call to discuss file status.	0.2
29-Apr-16	Muirhead, Lauren	Prepare appendices; starting to update the claim variance breakdowns to separate OTC, EBIT and other income.	1.25
29-Apr-16	Ahluwalia, Jayant	Discussions with A. Bourne and J. Parisi on status and next steps and changes to report; make edits to report and print for A. Bourne's review.	3.5
2-May-16	Parisi, Josie	Report, meeting with A. Bourne.	4.7



Date	Professional	Description	Hrs.
2-May-16	Ahluwalia, Jayant	Report discussions with A. Bourne.	3.1
2-May-16	Muirhead, Lauren	Separate OTC, other income and EBIT support as separate variances; comparing actual FYE 2015 results to targets sales projections; preparing table comparing the monitor's methods and assumptions to the claimants.	3.1
2-May-16	Bourne, Andrew	Review report narrative, internal discussions re major issues to address in report.	4.55
2-May-16	Cunningham, David	Comment on the Target Franchise projections and the franchisee proof of claim.	3.5
3-May-16	Bourne, Andrew	Report and internal discussions re issues to address in report, overview of differences between Monitor and claim calculations by major issue, discussion re: sensitivity analyses required to be performed.	7.75
3-May-16	Muirhead, Lauren	Remove Hasmitha Pharmacy from analysis as they have dropped out; review generic rebate recovery to see what percentage was received by franchisees across the provinces; comparing the discounts and rebates amounts on the financial statements to the generic drug purchases.	0.6
3-May-16	Davidson, Blair	Discussions with J. Parisi and A. Bourne re findings; various emails with counsel.	1.5
3-May-16	Ahluwalia, Jayant	Discussions, prepare adjustments schedules; meeting with A. Bourne and J. Parisi; report finalization.	4.9
3-May-16	Parisi, Josie	Report; meeting with A. Bourne; prepare sections of report; various discussions.	4.1
4-May-16	Parisi, Josie	Prepare for meeting with W. Sasso; attend meeting, work on the report.	4.1
4-May-16	Davidson, Blair	Review draft report; meet W. Sasso to update on the process and initial report findings.	3.0
5-May-16	Ahluwalia, Jayant	Sensitivity analysis; discussions with J. Parisi on file.	1.9
5-May-16	Parisi, Josie	Completing analysis of 3 claimants, reviewing report for content and edits.	3.8
9-May-16	Ahluwalia, Jayant	Discussions with J. Parisi; review her changes to report; call with Maqbool (Trust n Care Pharmacy).	1.2
9-May-16	Ahluwalia, Jayant	Call and discussions with Maqbool (Trustncare) - rebates.	0.4



Date	Professional	Description	Hrs.
10-May-16	Ahluwalia, Jayant	Review of J. Parisi's changes; write up additional sections to the report.	1.7
10-May-16	Cunningham, David	Various discussions with J. Parisi, A. Bourne and B. Davidson re profitability of pharmacies, OTC rebates and other matters.	1.5
11-May-16	Bourne, Andrew	Review report narrative.	3.7
11-May-16	Ahluwalia, Jayant	Report and schedules.	2.9
12-May-16	Ahluwalia, Jayant	Changes to schedules and report; discussions with J. Parisi on sensitivity calculations.	3.2
12-May-16	Bourne, Andrew	Finalize draft report and discussion with B. Davidson.	2.85
12-May-16	Davidson, Blair	Review of draft report.	2.0
12-May-16	Muirhead, Lauren	Updating report; ensure all references to appendices are correct; creating PDF of appendices.	0.7
12-May-16	Parisi, Josie	Edits to report.	3.8
13-May-16	Parisi, Josie	Final edits on report.	2.4
13-May-16	Davidson, Blair	Review revised draft report and send to W Sasso.	1.0
13-May-16	Ahluwalia, Jayant	Discussions with C. Sehgal and J. Parisi on file.	0.5
20-May-16	Ahluwalia, Jayant	Conference call with client, B. Davidson and J. Parisi.	1.2
20-May-16	Davidson, Blair	Conference call with W Sasso to review report; various emails; rescheduling a meeting with the Monitor.	1.5
20-May-16	Parisi, Josie	Meeting with Sutts Strosberg.	1.0
25-May-16	Davidson, Blair	Review suggested changes from W. Sasso; telephone call with W. Sasso; telephone call with D. Dimovski of PFAC.	1.5
25-May-16	Muirhead, Lauren	Preparing the appendices.	0.25
25-May-16	Ahluwalia, Jayant	Review changes in report.	0.5
27-May-16	Ahluwalia, Jayant	Discussions with A. Bourne in preparation for his meeting; make changes to sensitivity schedules and print for meeting.	1.2
27-May-16	Davidson, Blair	Meet Monitor et al to review BDO report and discuss resolution options.	2.0



Date	Professional	Description	Hrs.
27-May-16	Bourne, Andrew	Preparation for and attendance at meeting at Goodmans with other experts.	4.8
30-May-16	Bourne, Andrew	Conference call with W. Sasso.	0.5
30-May-16	Davidson, Blair	Discussion with W. Sasso re meeting with the Monitor; final report changes.	1.0
31-May-16	Bourne, Andrew	Email in response to PFAC comments.	0.2
3-Jun-16	Davidson, Blair	Status update call with PFAC.	1.0
3-Jun-16	Ahluwalia, Jayant	Prepare report for delivery to client.	0.6
28-Jul-16	Ahluwalia, Jayant	Read the CHS report; discussions with J. Parisi on the comments.	2.2
29-Jul-16	Parisi, Josie	Review report provided by W. Sasso re Monitor's approach.	0.8
9-Aug-16	Ahluwalia, Jayant	Review of list questionnaire; discussions with J. Parisi; review of correspondences from W. Sasso.	2.7
10-Aug-16	Ahluwalia, Jayant	Discussions on mitigation and next steps.	0.4
11-Aug-16	Parisi, Josie	Review letters from W. Sasso and preparing a response.	1.2

This is Exhibit "D" referred to in the Affidavit of Josie Parisi sworn
August 30, 2017



Commissioner for Taking Affidavits (or as may be)

Antonio Montesano, a Commissioner, etc.,
Province of Ontario, for BDO Canada LLP
and BDO Canada Limited, Trustee in Bankruptcy,
and their subsidiaries, associates and affiliates.
Expires January 15, 2018.



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 Toronto ON M5J 2M2 Canada

INVOICE

William V. Sasso
 Sutts, Strosberg LLP
 251 Goyeau Street, Suite 600
 Windsor, ON
 N9A 6V4

Date	Invoice
October 14, 2016	#001

RE Pharmacist Representative Counsel and the Pharmacy Franchisee Association of Canada ("PFAC") - re Target Canada CCAA proceedings and the Claims Process

TO OUR FEE FOR PROFESSIONAL SERVICES rendered from 29 March 2016 to 16 August 2016 in connection with our Litigation Consultant Engagement on the above-named company, including:

Our Fee in all	\$ 120,165.00
Add Disbursements:	
Taxi	14.06
Subtotal	<u>120,179.06</u>
HST - 13.0% (#R101518124)	<u>15,623.28</u>
Total	\$ 135,802.34
Less: Payment Received	<u>(5,000.00)</u>
Balance Due	<u><u>\$ 130,802.34</u></u>

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31-Mar-16	Masciantonio, Katarina	Prepare domestic conflict search.	1.9
31-Mar-16	Parisi, Josie	Review material provided by counsel, meeting with B, Davidson, meeting with A. Bourne.	2.4
1-Apr-16	Parisi, Josie	Review reports and disallowance notices.	2.1
6-Apr-16	Davidson, Blair	Follow up on engagement letter and other issues.	0.5
7-Apr-16	Davidson, Blair	Review Claims Procedure Order; arrange meeting with W. Sasso; request sample claims from PFAC.	1.0
7-Apr-16	Parisi, Josie	Reviewing materials provided, discussions with B. Davidson, discussions with A. Bourne.	5.8
8-Apr-16	Parisi, Josie	Review materials provided (franchise agreement, common issues, summarize issues, etc.); participate in call with Sutts, Strosburg.	4.9
8-Apr-16	Marchand, Matthew	Meeting with J. Parisi and K. Masciantonio re claims review; review background submissions and common issues list; discussion with K. Masciantonio re work plan; review proof of claim re 1290055 Alberta Inc.; review revision or disallowance summary re same; review proof of claim re 2377515 Ontario Inc.; review notice or disallowance summary re same; review proof of claim re 8214646 Canada Ltd; review notice or disallowance summary re same; update claims summary schedule draft email to K. Masciantonio re same.	2.9
8-Apr-16	Davidson, Blair	Conference call Sasso/Strosberg re Common Issues and other matters; review Kingston location claim details.	1.5
8-Apr-16	Bourne, Andrew	Review of detailed claims data and notice of assessment from monitor, preparation of email outlining issues determined at onset of review, participation in call with W. Sasso.	3.4
8-Apr-16	Masciantonio, Katarina	Prepare claims summary.	3.0
8-Apr-16	Muirhead, Lauren	Debrief from A. Bourne; review claims to see how the Monitor treated certain costs.	4.3



Date	Professional	Description	Hrs.
11-Apr-16	Masciantonio, Katarina	Prepare claims summary.	3.8
11-Apr-16	Marchand, Matthew	Review proof of claim re TPW Pharmacy Inc.; review notice of revision or disallowance re same; review proof of claim re S&R Pharmacy Inc.; review notice of revision or disallowance re same; review proof of claim re KCS Pharmacy Inc.; review notice of revision or disallowance re same; review proof of claim re Charles Scerbo Drugs Ltd; review notice of revision or disallowance re same; review proof of claim re 0897774 B.C. Ltd; review notice of revision or disallowance re same; discussion with K. Masciantonio re review of claims.	2.4
11-Apr-16	Muirhead, Lauren	Review all the claims and documenting how the Monitor treated certain costs for each individual.	5.4
12-Apr-16	Marchand, Matthew	Review claims summary schedule; discussion with J. Parisi re same; review email from J. Parisi re monitor's role; review claims procedure order; review numerous monitor reports to the court.	1.4
12-Apr-16	Parisi, Josie	Reviewing materials and preparing work plan.	3.8
12-Apr-16	Masciantonio, Katarina	Prepare claims summary.	0.4
12-Apr-16	Muirhead, Lauren	Review all the claims and documenting how the Monitor treated certain costs for each individual.	1.0
14-Apr-16	Muirhead, Lauren	Review new information received.	1.75
14-Apr-16	Ahluwalia, Jayant	Meeting/discussions with A. Bourne and C. Sehgal re file; review documents, discussions with C. Sehgal; prepare template.	3.9
14-Apr-16	Bourne, Andrew	Conference call with client; internal discussion re planning for assignment.	1.75
14-Apr-16	Davidson, Blair	Conference call re claim issues.	1.0
14-Apr-16	Parisi, Josie	Conference call with A. Bourne, B. Davidson and Cunningham; review additional information and provide sample of claims to W. Sasso.	0.8
15-Apr-16	Parisi, Josie	Review numerous emails from Sutts, Strosberg LLP.	0.9
15-Apr-16	Sehgal, Chetan	Discuss with J. Ahluwalia; review sample documents.	0.5
15-Apr-16	Ahluwalia, Jayant	Review of Claimant #2; discussions on file with L. Muirhead and walk her through the review that is required.	2.6
15-Apr-16	Muirhead, Lauren	Putting documents into the binder. Ensure numbers from the claim summary match the proof of claim; sort through claim	2.4



Date	Professional	Description	Hrs.
		for Gaad Pharmacy and making a memo; reading Franchise Agreement to get understanding of fees and the OTC Royalties program; trying to find out what the EBIT Support Program is.	
17-Apr-16	Muirhead, Lauren	Preparing a Memo for Gaad Pharmacy.	0.75
17-Apr-16	Ahluwalia, Jayant	Review of Claim #2 and prepare detailed memo and calculations; detailed review of Franchise Agreement, Claim and Monitors calculations.	9.4
18-Apr-16	Ahluwalia, Jayant	Meeting with L. Muirhead to discuss her claim review; walk her through my claim review; discuss what changes are required etc. meeting with A. Bourne, C. Sehgal, J. Parisi and L. Muirhead to discuss work plan; subsequent meeting with B. Balaceanu; H. Spence, L. Muirhead and C. Sehgal to give them background of file; discuss work that needs to be done and divide up the work required to be done; discuss pre-target and post target details derived from the Impact statements with each Proof of Claim.	6.5
18-Apr-16	Muirhead, Lauren	Meeting with J. Ahluwalia to go over Memo; making changes to memo; meeting with A. Bourne, J. Ahluwalia, C. Sehgal and J. Parisi; explaining background and review process to B. Balaceanu and H. Spence; going through personal impact statements to categorize claimants as to what they are/were doing before and after Target; making changes to memo.	7.5
18-Apr-16	Davidson, Blair	Review claims of test cases and the Franchise Agreement; discuss re Swayze issue.	1.5
18-Apr-16	Balaceanu, Beatrice	Meeting for Target; discuss file and memo's to do; begin to read through of pharmacy #3 proof of claim and make template for memo and excel.	1.5
18-Apr-16	Bourne, Andrew	Letter re potential conflict, internal discussion re work plan.	1.9
18-Apr-16	Sehgal, Chetan	Meet with team to discuss background, update team on sample claimants reviewed; discuss work plan; review one sample done by J. Ahluwalia in detail.	2.0
18-Apr-16	Parisi, Josie	Meeting with A. Bourne and group; reviewing agreements and claims; discussions with J. Smith; discussions with B. Davidson re same.	3.1
19-Apr-16	Parisi, Josie	Review franchise agreement and franchise disclosure document, detailed review of 3 claims, prepare questions and understand the captions and method of calculating.	4.4
19-Apr-16	Sehgal, Chetan	Review background materials, review sample claimant findings; prepare template for summaries; meet with J.	4.5



Date	Professional	Description	Hrs.
		Ahluwalia to discuss detail review of claimant and provide review notes on memo outline and summaries.	
19-Apr-16	Spence, Heather	Review of claimant and monitor's calculations; worked on memo.	2.0
19-Apr-16	Balaceanu, Beatrice	Create memos and analysis of pharmacies proof of claims and notice of disallowances.	6.85
19-Apr-16	Davidson, Blair	Discussion with Sasso and PFAC and test case pharmacists; review of supporting documents.	1.0
19-Apr-16	Muirhead, Lauren	Reviewing and preparing memos for the claims and notices of revision/disallowance.	6.0
19-Apr-16	Ahluwalia, Jayant	Review of my schedules with C. Sehgal; high level summaries discussions; review L. Muirhead's claim #2; other issues and discussions with team.	6.5
20-Apr-16	Ahluwalia, Jayant	Make changes to Claim #2 based on discussions with C. Sehgal; review B. Balaceanu's claim memo; meeting with A. Bourne; research for pharmacist's salary in all provinces in Canada.	4.5
20-Apr-16	Muirhead, Lauren	Updating reports based on J. Ahluwalia's comments; reviewing and preparing memos for the claims and notices of revision/disallowance; going through EBIT support program information.	4.5
20-Apr-16	Masciantonio, Katarina	Draft claim questions and comments for T&D Pharma Inc., Trustncare Pharmacy Ltd., and S&R Pharmacy Inc.	4.0
20-Apr-16	Davidson, Blair	PFAC conference call re claim issues; review supporting documents.	1.5
20-Apr-16	Balaceanu, Beatrice	Create memos and analysis of pharmacies proof of claims and notice of disallowances.	5.85
20-Apr-16	Bourne, Andrew	Discuss findings with staff.	0.4
20-Apr-16	Parisi, Josie	Call with PFAC, call with R. Rajan (pharmacist) to go over his claim.	4.3
21-Apr-16	Bourne, Andrew	Internal meeting to debrief on phone call with pharmacists and to prepare outline of report.	1.6
21-Apr-16	Balaceanu, Beatrice	Reconcile variances between claim and monitor calculations.	3.0
21-Apr-16	Davidson, Blair	Draft email to W. Sasso re notes from the PFAC call; email re initial conclusions of the various components of the pharmacists claims.	2.0



Date	Professional	Description	Hrs.
21-Apr-16	Masciantonio, Katarina	Meeting with J. Ahluwalia re Target Report; draft key points for Target Report.	3.6
21-Apr-16	Muirhead, Lauren	Preparing memos; meeting with J. Ahluwalia to see setup of variance breakdown analysis to be performed for each claimant; preparing breakdown of variance for claims.	6.8
21-Apr-16	Ahluwalia, Jayant	Review B. Davidson's email; meeting with A. Bourne, and J. Parisi; discuss memo, initial findings and next steps; discussions with Katarina on memo required. Review initial work done by Katarina and provide review comments; discussions with L. Muirhead, B. Balaceanu and H. Spence on variance breakdown schedules required for each claim; respond to any ongoing questions.	7.0
21-Apr-16	Spence, Heather	Meeting with J. Ahluwalia and L. Muirhead to discuss next steps; worked on memo for claimant #4; calculate variances for claimant #4, #9, #13, and #15.	4.0
21-Apr-16	Parisi, Josie	Report, meeting with A. Bourne and J. Ahlawala, review information received.	5.1
22-Apr-16	Sehgal, Chetan	Discuss status with Manager; review various on file from team.	0.4
22-Apr-16	Spence, Heather	Calculating variances by category and creating summary schedule for claimants #4, #9, #13, #15, #19.	1.5
22-Apr-16	Masciantonio, Katarina	Draft key points for Target Report.	2.3
22-Apr-16	Ahluwalia, Jayant	Meeting with A. Bourne and J. Parisi to discuss memo; initial findings and next steps.	5.8
22-Apr-16	Muirhead, Lauren	Preparing breakdown of variance analysis for remaining claimants. Making a master summary.	5.9
22-Apr-16	Balaceanu, Beatrice	Updating analysis schedules and creating summary schedules	2.75
22-Apr-16	Parisi, Josie	Call with D. Vyas and M. Ahmed to discuss their claims.	3.6
25-Apr-16	Balaceanu, Beatrice	Review analysis schedules prepared by H. Spence and L. Muirhead for their claimants.	0.75
25-Apr-16	Bourne, Andrew	Develop report outline.	0.7
25-Apr-16	Muirhead, Lauren	Review over all breakdown of variance calculation to ensure no errors were made.	1.1
25-Apr-16	Masciantonio, Katarina	Draft key points for Target Report.	4.7



Date	Professional	Description	Hrs.
25-Apr-16	Ahluwalia, Jayant	Review claim memos; through review of claim #2, 5 & 6.	6.5
25-Apr-16	Parisi, Josie	Prepare questions for discussions with Edward and Manning; discussions with J. Ahluwalia re claims and findings.	1.8
26-Apr-16	Spence, Heather	Memo on variance items #5 and 6.	0.5
26-Apr-16	Ahluwalia, Jayant	Adjustments to claims (5 claims) - prepare memo for report, discussions with A. Bourne.	7.8
26-Apr-16	Muirhead, Lauren	Changing the way the mitigation is calculated if it turns the Monitor's calculation into a loss; switching all the gross sales payout variances to be sales projections related for each claimant; writing a memo outlining the reasons for each variance.	4.1
26-Apr-16	Bourne, Andrew	Review Target disclosure document and franchise agreement, outline of issues to address in report.	4.3
26-Apr-16	Balaceanu, Beatrice	Preparing memo for variances for loss items #3-4.	0.75
27-Apr-16	Muirhead, Lauren	Writing Scope of Review and other appendices.	0.85
27-Apr-16	Ahluwalia, Jayant	Discussions with Edward & Manning on Proof of claims; discussions with A. Bourne and J. Parisi; preparation of Report.	9.6
27-Apr-16	Parisi, Josie	Conference call with Edward and Manning; report preparation	3.9
28-Apr-16	Parisi, Josie	Second conference call with Pharmacists and preparing report.	7.1
28-Apr-16	Ahluwalia, Jayant	Preparation of Report.	9.7
28-Apr-16	Bourne, Andrew	Internal call to discuss file status.	0.2
29-Apr-16	Muirhead, Lauren	Prepare appendices; starting to update the claim variance breakdowns to separate OTC, EBIT and other income.	1.25
29-Apr-16	Ahluwalia, Jayant	Discussions with A. Bourne and J. Parisi on status and next steps and changes to report; make edits to report and print for A. Bourne's review.	3.5
2-May-16	Parisi, Josie	Report, meeting with A. Bourne.	4.7
2-May-16	Ahluwalia, Jayant	Report discussions with A. Bourne.	3.1
2-May-16	Muirhead, Lauren	Separate OTC, other income and EBIT support as separate variances; comparing actual FYE 2015 results to targets sales	3.1



Date	Professional	Description	Hrs.
		projections; preparing table comparing the monitor's methods and assumptions to the claimants.	
2-May-16	Bourne, Andrew	Review report narrative, internal discussions re major issues to address in report.	4.55
2-May-16	Cunningham, David	Comment on the Target Franchise projections and the franchisee proof of claim.	3.5
3-May-16	Bourne, Andrew	Report and internal discussions re issues to address in report, overview of differences between Monitor and claim calculations by major issue, discussion re: sensitivity analyses required to be performed.	7.75
3-May-16	Muirhead, Lauren	Remove Hasmitha Pharmacy from analysis as they have dropped out; review generic rebate recovery to see what percentage was received by franchisees across the provinces; comparing the discounts and rebates amounts on the financial statements to the generic drug purchases.	0.6
3-May-16	Davidson, Blair	Discussions with J. Parisi and A. Bourne re findings; various emails with counsel.	1.5
3-May-16	Ahluwalia, Jayant	Discussions, prepare adjustments schedules; meeting with A. Bourne and J. Parisi; report finalization.	4.9
3-May-16	Parisi, Josie	Report; meeting with A. Bourne; prepare sections of report; various discussions.	4.1
4-May-16	Parisi, Josie	Prepare for meeting with W. Sasso; attend meeting, work on the report.	4.1
4-May-16	Davidson, Blair	Review draft report; meet W. Sasso to update on the process and initial report findings.	3.0
5-May-16	Ahluwalia, Jayant	Sensitivity analysis; discussions with J. Parisi on file.	1.9
5-May-16	Parisi, Josie	Completing analysis of 3 claimants, reviewing report for content and edits.	3.8
9-May-16	Ahluwalia, Jayant	Discussions with J. Parisi; review her changes to report; call with Maqbool (Trust n Care Pharmacy).	1.2
9-May-16	Ahluwalia, Jayant	Call and discussions with Maqbool (Trustncare) - rebates.	0.4
10-May-16	Ahluwalia, Jayant	Review of J. Parisi's changes; write up additional sections to the report.	1.7
10-May-16	Cunningham, David	Various discussions with J. Parisi, A. Bourne and B. Davidson re profitability of pharmacies, OTC rebates and other matters.	1.5



Date	Professional	Description	Hrs.
11-May-16	Bourne, Andrew	Review report narrative.	3.7
11-May-16	Ahluwalia, Jayant	Report and schedules.	2.9
12-May-16	Ahluwalia, Jayant	Changes to schedules and report; discussions with J. Parisi on sensitivity calculations.	3.2
12-May-16	Bourne, Andrew	Finalize draft report and discussion with B. Davidson.	2.85
12-May-16	Davidson, Blair	Review of draft report.	2.0
12-May-16	Muirhead, Lauren	Updating report; ensure all references to appendices are correct; creating PDF of appendices.	0.7
12-May-16	Parisi, Josie	Edits to report.	3.8
13-May-16	Parisi, Josie	Final edits on report.	2.4
13-May-16	Davidson, Blair	Review revised draft report and send to W Sasso.	1.0
13-May-16	Ahluwalia, Jayant	Discussions with C. Sehgal and J. Parisi on file.	0.5
20-May-16	Ahluwalia, Jayant	Conference call with client, B. Davidson and J. Parisi.	1.2
20-May-16	Davidson, Blair	Conference call with W Sasso to review report; various emails; rescheduling a meeting with the Monitor.	1.5
20-May-16	Parisi, Josie	Meeting with Sutts Strosberg.	1.0
25-May-16	Davidson, Blair	Review suggested changes from W. Sasso; telephone call with W. Sasso; telephone call with D. Dimovski of PFAC.	1.5
25-May-16	Muirhead, Lauren	Preparing the appendices.	0.25
25-May-16	Ahluwalia, Jayant	Review changes in report.	0.5
27-May-16	Ahluwalia, Jayant	Discussions with A. Bourne in preparation for his meeting; make changes to sensitivity schedules and print for meeting.	1.2
27-May-16	Davidson, Blair	Meet Monitor et al to review BDO report and discuss resolution options.	2.0
27-May-16	Bourne, Andrew	Preparation for and attendance at meeting at Goodmans with other experts.	4.8
30-May-16	Bourne, Andrew	Conference call with W. Sasso.	0.5
30-May-16	Davidson, Blair	Discussion with W. Sasso re meeting with the Monitor; final report changes.	1.0



Date	Professional	Description	Hrs.
31-May-16	Bourne, Andrew	Email in response to PFAC comments.	0.2
3-Jun-16	Davidson, Blair	Status update call with PFAC.	1.0
3-Jun-16	Ahluwalia, Jayant	Prepare report for delivery to client.	0.6
28-Jul-16	Ahluwalia, Jayant	Read the CHS report; discussions with J. Parisi on the comments.	2.2
29-Jul-16	Parisi, Josie	Review report provided by W. Sasso re Monitor's approach.	0.8
9-Aug-16	Ahluwalia, Jayant	Review of list questionnaire; discussions with J. Parisi; review of correspondences from W. Sasso.	2.7
10-Aug-16	Ahluwalia, Jayant	Discussions on mitigation and next steps.	0.4
11-Aug-16	Parisi, Josie	Review letters from W. Sasso and preparing a response.	1.2

Court File No. CV-15-10832-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF **TARGET CANADA CO., TARGET
CANADA HEALTH CO., TARGET CANADA MOBILE GP
CO., TARGET CANADA PHARMACY (BC) CORP., TARGET
CANADA PHARMACY (ONTARIO) CORP., TARGET
CANADA PHARMACY CORP., TARGET CANADA
PHARMACY (SK) CORP., and TARGET CANADA
PROPERTY LLC** (the "Applicants")

AFFIDAVIT OF ROBERT M. MACDONALD

I, ROBERT M. MACDONALD, also known as BOB MACDONALD, of the
City of Toronto, Province of Ontario, MAKE OATH AND SAY:

1. I am a Partner and Chartered Accountant with MRM Consulting ("MRM").
MRM was retained by Sutts, Strosberg LLP (now Strosberg Sasso Sutts LLP)
("Pharmacist Representative Counsel") to (i) prepare an expert report on the estimate of
the past and future losses, if any, suffered by a sample of three Target Pharmacy
Franchisees ("Franchisees") asserting claims under the current CCAA proceedings
involving Target Canada Co. et al, and (ii) other financial advice in regards to the related
party compensation issue and Common Issues, including but not limited to mitigation,
and as such I have knowledge of the matters to which I hereinafter depose.

2. This affidavit is supplementary to and re-affirms the particulars in my affidavit sworn on November 17, 2016.
3. I make this affidavit in support of Pharmacist Representative Counsel's motion for, among other things, having the professional fees of MRM as expert financial advisors to Pharmacist Representative Counsel in the Claims Process approved.
4. On or about April 19, 2016, MRM was retained by Pharmacist Representative Counsel to carry out a review and analysis of the claims made by five Target Pharmacists and to provide expert advice on the value of certain Franchisees' claims in the Claims Adjudication Process. Attached hereto as **Exhibit "A"** is a copy of the April 19, 2016 letter from Pharmacist Representative Counsel outlining the terms of our retainer as experts in this matter.
5. Attached hereto to this my affidavit as **Exhibit "B"** is a detailed statement of the professional services rendered by MRM to Pharmacist Representative Counsel for fees and applicable HST for the period from March 16, 2016, to August 25, 2016 (the "Period"). Accountants and staff at MRM have collectively expended a total of 346.90 billable hours in connection with this matter during the Period as outlined in the summary of fees attached at Exhibit "B" broken down as follows:

Name	Hours
Bob Macdonald	27.00
Ian Wintrip	116.50
Karen Ho-James	27.00
Mike Macdonald	129.00
Junior Staff	47.40
Total	346.90

6. MRM provided an expert report to Pharmacist Representative Counsel dated July 13, 2016 which was delivered and considered in the Claims Adjudication Process.
7. Throughout the Period, MRM provided other expert and financial advice to Pharmacist Representative Counsel as we were called upon to do so.
8. During the Period, the total fees for professional services rendered by MRM to Pharmacist Representative Counsel were \$110,317.50, plus HST of \$14,341.26 for a total of \$124,658.76. On July 29, 2016 a payment was received from Pharmacist Representative Counsel of \$5,000.00 on account of professional services rendered by MRM. The balance outstanding for professional services rendered during this Period is \$119,658.76. Attached as **Exhibit "C"** is a copy of MRM's Invoice #MRM-148 dated November 11, 2016.
9. Attached hereto to this my affidavit as **Exhibit "D"** are the particulars of the professional services rendered by MRM to Pharmacist Representative Counsel for fees and applicable HST for period after September 14, 2016 to date (the "Final Period"). The fees for professional services rendered by MRM to Pharmacist Representative Counsel for the Final Period were \$1,712.50, plus HST of \$222.63 for a total of \$1,935.13.
10. On December 7, 2016, a further payment was received from Pharmacist Representative Counsel of \$59,029.38.

SUMMARY

11. The total amount of professional fees rendered by MRM for the Period and Final Period is as follows:

Time	Fees	HST	Total
Period	\$110,317.50	\$14,341.26	\$124,658.76
Final Period	<u>\$1,712.50</u>	<u>\$222.63</u>	<u>\$1,935.13</u>
Total Invoiced	\$112,030.00	\$14,563.89	\$126,593.89

12. As of the date of the swearing of this affidavit, I confirm that MRM has been paid \$64,829.38 as follows:

Date	Amount
July 29, 2016	\$5,000.00
December 7, 2016	<u>\$59,829.38</u>
Total Payments	\$64,829.38

13. The balance due and owing to MRM for all services rendered is **\$61,764.51**.


14. To the best of my knowledge, the rates charged by MRM throughout the Period and Final Period are comparable to rates charged by other accountants in the Southwestern

Ontario market for the provision of similar services. No premiums have been charged on the invoices.

SWORN BEFORE ME at the City of Toronto, in the Province of Ontario, on August 30, 2017.



Commissioner for Taking Affidavits

} 

ROBERT M. MACDONALD

NICOLE MARCUS

#1534507

This is Exhibit "A" referred to in the Affidavit of
Robert M. Macdonald sworn August 30, 2017



Commissioner for Taking Affidavits (or as may be)

SUTTS, STROSBERG^{LLP}
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April 19, 2016

Our file: 38.138.000

VIA E-MAIL

Bob and Ian

Dear Sirs:

Re: Pharmacist Representative Counsel and the Pharmacy Franchisee Association of Canada
("PFAC") – re Target Canada CCAA Court File No. CV-15-10832-00CL
Claims Process and Litigation Consultant Engagement

As advised, our firm received court authorization to represent the Target Canada Entities' pharmacy franchisees ("Franchisees") in disputing the assessments of their creditor claims by the Monitor, Alvarez & Marsal Canada Inc.

By order made by the Honourable Regional Senior Justice Geoffrey Morawetz on February 12, 2016, our firm was permitted to represent the Franchisees in the Claims Adjudication Process under certain terms. Because the terms of that February, 2016 order dictate both the scope of our representation and the funding of the Franchisees' disputes in the Claims Adjudication Process, we attach that order and provide additional comments on it.

The acceptance by an expert of a retainer to work with us in the Claims Adjudication Process will be subject to the restrictions contained in the February 12, 2016 order. Paragraph 3 of the order provides that the reasonable fees, disbursements, including the experts' and advisors' reasonable fees (collectively "Fees"), are to be secured by and paid out of the distributions otherwise payable in respect of the individual Franchisees' claims.

Paragraph 3 of the order also provides that the total cost of the Franchisees' representation cannot exceed 10% of the distributions otherwise payable in respect of the Franchisees' claims.

Paragraph 4 of the order provides that the fairness and reasonableness of the Fees -- including any experts' and advisors' fees -- shall be in such amount as may be approved by the Court on full disclosure of particulars at the conclusion of the claims adjudication process relating to the Franchisees.

Accordingly, our firm's commitment to you and the other experts and/or advisors retained is that we will seek full payment of your fees and expenses incurred under our retainer arrangements in respect of the Claims Adjudication Process. We agree collectively that our firm's financial

obligations under the MRM Consulting retainer are limited to the amount approved for your services by the Court at the end of the Claims Adjudication Process.

The February 12, 2016 order also affects the timing of payment of experts' and advisers' fees since funding is not made available to us for this purpose until the conclusion of the Claims Adjudication Process.

Our firm will continue to ask the Pharmacy Franchisee Association of Canada ("PFAC") to provide us with whatever funding that PFAC may be able to raise from its members for the purpose of expert/advisor retainers and to provide that to the experts and advisors on a proportionate basis. Other than this source of revenue through PFAC, we have no funds to pay toward your accounts prior to the court-approved distribution.

The primary purpose of the MRM Consulting retainer is to provide expert evidence in the Claims Adjudication Process under the June 2015 Claims Procedure Order. It is understood that you and others at MRM Consulting providing expert advice and evidence are in a position to comply with the duties of an expert under the *Rules of Civil Procedure (Ont.)*, (i) to provide evidence that is fair, objective and non-partisan, (ii) to provide opinion evidence that is related only to matters that are within your area of expertise, and (iii) to provide such additional assistance as the Claims Officer, the Honourable Dennis O'Connor, or the Court may otherwise reasonably require to determine the matters at issue.

It is also understood that as an independent expert the amount of your compensation cannot be contingent on any particular result or outcome. It is our understanding that there are no pre-existing relationships that would disqualify you or others at MRM Consulting from fulfilling the duties of expert and providing expert opinions and advice in these proceedings on behalf of the Franchisees.

The February 12, 2016 order also permitted Franchisees to opt-out of the Claims Adjudication Process. If a Franchisee opts out, the consequences are the Franchisees are not (i) required to pay Fees from their CCAA Plan distribution, and (ii) entitled to receive the benefits of any decision favorable to the Franchisees in the Claims Adjudication Process.

While we have not received a formal report from the Monitor, we are advised that 11 Franchisees have opted out. The opt-outs had "Proven Claims" under the Monitor's assessments of about \$3.4 million.

Based on the information available to us at present, there are 82 remaining Franchisees with Proven Claims of about \$14.8 million. This should provide our firm and our experts and advisors with more than ample security for the Fees.

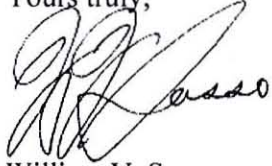
This correspondence is to be read in conjunction with your retainer agreement. We will be pleased to discuss any aspect of this matter with you at your convenience. We look forward to working with you on this matter and remain

SUTTS, STROSBERG^{LLP}
LAWYERS

Davidson, Blair – April 6, 2016
Our File No. 38.138.000

page 3

Yours truly,



William V. Sasso

WVS/kp

#1402617

Encs.

This is Exhibit "B" referred to in the Affidavit of
Robert M. Macdonald sworn August 30, 2017



Commissioner for Taking Affidavits (or as may be)

STATEMENT

MRM Consulting

1235 Bay Street, Suite 700
 Toronto, Ontario
 M5R 3K4
 416 - 417-7191
bob@mrmconsulting.ca

DATE November 11, 2016

CUSTOMER ID 20157

BILL TO William Sasso
 Sutts, Strosberg and WeirFoulds LLP
 600-251 Goyeau Street
 Windsor, Ontario
 N9A 6V4

COMMENTS For Services Rendered with regard to the Target Pharmacy Matter from March 16, 2016 to August 25, 2016

DATE	DESCRIPTION	Project	Employee	Hours	Hourly Rate	AMOUNT
3/16/16	Review Proof of Claim and Notice of Revision for DB Sudbury Drug Ltd., Hasmitha Pharmacy Ltd., and KCS Pharmacy Inc., T Pharmacy	Target	Ian Wintrip	7.00	435.00	3,045.00
3/23/16	Review of Revision or Disallowance and Proof of Claim for T Pharmacy Ltd., phone with Bill Sasso.	Target	Ian Wintrip	5.00	435.00	2,175.00
3/29/16	Meeting with Ian and Mike to discuss work plan	Target	Bob Macdonald	1.00	495.00	495.00
4/1/16	Review of Target Franchise Disclosure Document, Franchise Agreement, five year earnings overview	Target	Ian Wintrip	3.50	435.00	1,522.50
4/4/16	Review of motion material and common issues, draft plan, phone with Karen re industry research	Target	Ian Wintrip	3.00	435.00	1,305.00
4/5/16	Draft report, review of Target Agreements	Target	Ian Wintrip	4.00	435.00	1,740.00
4/7/16	Review of Franchise Disclosure Document	Target	Ian Wintrip	3.00	435.00	1,305.00
4/7/16	Research and investigation into pharmacy industry trends and research	Target	Karen Ho-James	2.00	300.00	600.00
4/8/16	Research and investigation into pharmacy industry trends and research	Target	Karen Ho-James	4.00	300.00	1,200.00
4/10/16	Review of Franchise Disclosure Document, prepare schedules, draft report, review industry research..	Target	Ian Wintrip	3.00	435.00	1,305.00
4/11/16	Draft report, prepare schedules	Target	Ian Wintrip	6.00	435.00	2,610.00
4/11/16	Research and investigation into pharmacy industry trends and research	Target	Karen Ho-James	3.00	300.00	900.00
4/12/16	Research and investigation into pharmacy industry trends and research	Target	Karen Ho-James	3.00	300.00	900.00
4/13/16	Research and investigation into pharmacy industry trends and research	Target	Karen Ho-James	4.00	300.00	1,200.00
4/14/16	Research and investigation into pharmacy industry trends and research	Target	Karen Ho-James	5.00	300.00	1,500.00
4/15/16	Research and investigation into pharmacy industry trends and research	Target	Karen Ho-James	6.00	300.00	1,800.00
6/9/16	Review of Proof of Claim and Notice of Revision for Medicalyst, Trustncare Pharmacy Ltd., Review of productions, develop model for claims review updated T Pharmacy claim	Target	Ian Wintrip	5.00	435.00	2,175.00
6/10/16	Review of Choose Health Now financials, develop model for T-Pharmacy, DB Sudbury and Medicalyst	Target	Ian Wintrip	3.50	435.00	1,522.50
6/13/16	Review received Target Documents	Target	Mike Macdonald	2.50	250.00	625.00
6/14/16	Review received Target Documents - Damages Model Analysis	Target	Mike Macdonald	3.00	250.00	750.00

DATE	DESCRIPTION	Project	Employee	Hours	Hourly Rate	AMOUNT
6/15/16	Review received Target Documents - Damages Model Analysis	Target	Mike Macdonald	5.00	250.00	1,250.00
6/16/16	Review received Target Documents - Damages Model Analysis	Target	Mike Macdonald	4.00	250.00	1,000.00
6/17/16	Review received Target Documents - Damages Model Analysis	Target	Mike Macdonald	4.00	250.00	1,000.00
6/17/16	Project income statements for Sudbury and Enrich to 20 year loss period	Target	Junior Staff	4.00	125.00	500.00
6/20/16	Discuss file with Mike, make changes to analysis accordingly. Project income for 3,5,10,20 year period for Sudbury and Enrich. Review target claim	Target	Junior Staff	3.50	125.00	437.50
6/20/16	Review received Target Documents - Damages Model Analysis	Target	Mike Macdonald	7.00	250.00	1,750.00
6/21/16	Make adjustments to DB sudbury income projection analysis. Make adjustments to Enrich analysis according to discussion with Mike	Target	Junior Staff	4.00	125.00	500.00
6/21/16	Review received Target Documents - Damages Model Analysis	Target	Mike Macdonald	6.00	250.00	1,500.00
6/22/16	Complete income projection analysis for DB Sudbury. Project income on a 3,5,7,10 and 20 year loss period for T Pharm. Update salary/wage, franchise fees, and royalty fees for DB Sudbury and T Pharm	Target	Junior Staff	4.00	125.00	500.00
6/22/16	Prep for meeting with Ian Wintrip. Damages Model Analysis	Target	Mike Macdonald	4.00	250.00	1,000.00
6/23/16	Discuss file with Mike, make adjustments to franchise fees and sales	Target	Junior Staff	1.25	125.00	156.25
6/23/16	Meeting with Ian Wintrip. Damages model Analysis	Target	Mike Macdonald	6.50	250.00	1,625.00
6/23/16	Meet with Mike to review damages model	Target	Ian Wintrip	2.25	435.00	978.75
6/23/16	Review Damages Model	Target	Bob Macdonald	4.00	495.00	1,980.00
6/24/16	Call with Ian Wintrip. Damages model Adjustments	Target	Mike Macdonald	3.50	250.00	875.00
6/27/16	Review DB Sudbury and Medicatalyst claims	Target	Ian Wintrip	3.50	435.00	1,522.50
6/27/16	Meet with Mike to discuss changes. Change loss period for Enrich and DB Sudbury to begin Feb'15. Update schedules as necessary.	Target	Junior Staff	4.50	125.00	562.50
6/27/16	Damages Model Analysis	Target	Mike Macdonald	6.00	250.00	1,500.00
6/28/16	Draft report, review Notice of Revision for 2377515 Ontario Inc., Charles Scerbo Drugs Ltd., Trustncare Pharmacy Ltd	Target	Ian Wintrip	6.00	435.00	2,610.00
6/28/16	Update DB sudbury, Enrich and Tpharm analysis schedules to include fiscal year analysis.	Target	Junior Staff	6.25	125.00	781.25
6/28/16	Damages Model Analysis	Target	Mike Macdonald	5.00	250.00	1,250.00
6/29/16	update T-Pharm, DB sudbury and Enrich analysis schedules to include a fiscal year analysis	Target	Junior Staff	3.75	125.00	468.75
6/29/16	Damages Model Analysis	Target	Mike Macdonald	7.50	250.00	1,875.00

DATE	DESCRIPTION	Project	Employee	Hours	Hourly Rate	AMOUNT
6/29/16	Review schedules, draft report, research Target cost of capital	Target	Ian Wintrip	5.75	435.00	2,501.25
6/29/16	Review Draft Report	Target	Bob Macdonald	6.00	495.00	2,970.00
6/30/16	Discuss changes to be made with Mike, and update the damage periods for T-Pharm and Enrich. Update DB sudbury damage period summary to include EBIT top up policy payments	Target	Junior Staff	1.25	125.00	156.25
6/30/16	Call with Ian Wintrip. Damages model Adjustments	Target	Mike Macdonald	9.00	250.00	2,250.00
6/30/16	Draft report, Review of EBIT top up	Target	Ian Wintrip	8.00	435.00	3,480.00
7/4/16	Review and update schedules	Target	Ian Wintrip	4.00	435.00	1,740.00
7/4/16	Call with Ian Wintrip. Damages model Adjustments	Target	Mike Macdonald	5.00	250.00	1,250.00
7/5/16	Review and update schedules, draft report	Target	Ian Wintrip	6.50	435.00	2,827.50
7/5/16	Call with Ian Wintrip. Damages model Adjustments	Target	Mike Macdonald	6.00	250.00	1,500.00
7/6/16	Draft report	Target	Ian Wintrip	5.00	435.00	2,175.00
7/6/16	Damages Model Adjustments	Target	Mike Macdonald	3.00	250.00	750.00
7/7/16	Review schedules, draft report.	Target	Ian Wintrip	4.50	435.00	1,957.50
7/7/16	Review Schedules and Draft Report	Target	Bob Macdonald	7.00	495.00	3,465.00
7/7/16	Damages Model Adjustments	Target	Mike Macdonald	9.00	250.00	2,250.00
7/8/16	Review of draft schedules, phone with Dan and Steve	Target	Ian Wintrip	6.00	435.00	2,610.00
7/8/16	Review Schedules and Draft Report	Target	Bob Macdonald	5.00	495.00	2,475.00
7/8/16	Damages Model Adjustments	Target	Mike Macdonald	3.00	250.00	750.00
7/10/16	Draft report	Target	Ian Wintrip	2.00	435.00	870.00
7/11/16	Update draft report	Target	Ian Wintrip	5.00	435.00	2,175.00
7/11/16	Call with Ian Wintrip. Damages model Adjustments	Target	Mike Macdonald	11.00	250.00	2,750.00
7/11/16	FACT Check - schedules	Target	Junior Staff	6.50	125.00	812.50
7/12/16	Review report	Target	Bob Macdonald	4.00	495.00	1,980.00
7/12/16	Call with Ian Wintrip. Damages model Adjustments. Report review	Target	Mike Macdonald	9.00	250.00	2,250.00
7/12/16	FACT Check - schedules. Report editing	Target	Junior Staff	5.00	125.00	625.00
7/13/16	Finalize report	Target	Ian Wintrip	9.50	435.00	4,132.50
7/13/16	Finalize report	Target	Mike Macdonald	10.00	250.00	2,500.00

DATE	DESCRIPTION	Project	Employee	Hours	Hourly Rate	AMOUNT
7/13/16	Report prep - admin	Target	Junior Staff	0.40	125.00	50.00
7/20/16	Report prep - admin	Target	Junior Staff	3.00	125.00	375.00
7/27/16	Review of CHS report	Target	Ian Wintrip	1.00	435.00	435.00
8/15/16	Review of draft mitigation questionnaire, correspondence from Bill re hearing results	Target	Ian Wintrip	1.50	435.00	652.50
8/16/16	Call with Bill Sasso and Steve Gavrilidis	Target	Ian Wintrip	1.00	435.00	435.00
8/19/16	Review of revised settlement offers	Target	Ian Wintrip	1.50	435.00	652.50
8/25/16	Review of T Pharmacy mitigation.	Target	Ian Wintrip	0.50	435.00	217.50
						Total
						\$110,317.50

Make all checks payable to MRM Consulting
 THANK YOU FOR YOUR BUSINESS!

This is Exhibit "C" referred to in the Affidavit of
Robert M. Macdonald sworn August 30, 2017



Commissioner for Taking Affidavits (or as may be)

MRM Consulting

1235 Bay Street
Suite 700
Toronto, ON M5R 3K4
MRMconsulting.ca

Bob Macdonald
Managing Director
416.417.7191
bob@mrmconsulting.ca

November 11, 2016

Mr. William Sasso
Sutts, Strosberg, and WeirFoulds LLP
600-251 Goyeau Street
Windsor, Ontario
N9A 6V4

HST# 839691177RT0001 Invoice # MRM-148

Matter# 20157

Target

TO FEES: For professional services rendered

Professional Fees as agreed	C\$	110,317.50
Harmonized Sales Tax @ 13%		<u>14,341.26</u>
TOTAL INVOICE		124,658.76
Less retainer received		<u>(5,000.00)</u>
Total amount due		119,658.76

This is Exhibit "D" referred to in the Affidavit of
Robert M. Macdonald sworn August 30, 2017



Commissioner for Taking Affidavits (or as may be)

MRM Consulting

163 Ridley Blvd.
Toronto, ON M5M 3M3

Office: 416.417.7191
MRMconsulting.ca

July 27, 2017

Mr. William Sasso
Strosberg Sasso Sutts LLP
1561 Ouellette Avenue
Windsor, Ontario
N8X 1K5

HST# 839691177RT0001

Invoice # MRM-156

Matter# 20156

Target

TO FEES: For professional services rendered

Professional Fees	C\$	1,712.50
Harmonized Sales Tax @ 13%		<u>222.63</u>
TOTAL INVOICE		1,935.13

STATEMENT

MRM Consulting

163 Ridley Blvd
 Toronto, Ontario
 M5M 3M3
 416 - 417-7191
bob@mrmconsulting.ca

DATE July 27, 2017

CUSTOMER ID 20156

BILL TO William Sasso
 Strosberg Sasso Sutts LLP
 1561 Ouellette Avenue
 Windsor, Ontario
 N8X 1K5

COMMENTS For Services Rendered with regard to the Target
 Pharmacy Matter from September 22, 2016 to
 September 23, 2016.

DATE	DESCRIPTION	Project	Employee	Hours	Hourly Rate	AMOUNT
9/22/16	Review of DNB Sudbury's revised projections. Update schedules	Target	Ian Wintrip	2.00	435.00	870.00
9/23/16	Phone with Mike	Target	Ian Wintrip	0.50	435.00	217.50
9/23/16	Conversation with Ian Wintrip. Analysis for DB Sudbury	Target	Mike Macdonald	2.50	250.00	625.00
						Total
						\$1,712.50

Make all checks payable to MRM Consulting
THANK YOU FOR YOUR BUSINESS!

Court File No. CV-15-10832-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF **TARGET CANADA CO., TARGET
CANADA HEALTH CO., TARGET CANADA MOBILE GP
CO., TARGET CANADA PHARMACY (BC) CORP., TARGET
CANADA PHARMACY (ONTARIO) CORP., TARGET
CANADA PHARMACY CORP., TARGET CANADA
PHARMACY (SK) CORP., and TARGET CANADA
PROPERTY LLC** (the "**Applicants**")

AFFIDAVIT OF IAN MANNING

I, IAN MANNING, of the City of Toronto, Province of Ontario, MAKE OATH
AND SAY:

1. I am a partner and a Chartered Accountant with Edward & Manning LLP ("E & M"). My accounting firm was retained by Sutts, Strosberg LLP (now Strosberg Sasso Sutts LLP) as a financial advisor to Pharmacist Representative Counsel to provide professional accounting advice and information with respect to the Claims by the Franchisees in the Target Canada Claims Process, and as such I have knowledge of the matters to which I hereinafter depose.

2. This affidavit is supplementary to and re-affirms the particulars in my affidavit sworn on November 16, 2016.

3. In or about January 2016, I was approached by William V. Sasso to ask if E & M was prepared to be retained to provide accounting advisory services in support of the Franchisees during the Claims Process.

4. On behalf of E & M, I agreed to accept the retainer, subject to the terms set out in the Retainer for Edward & Manning LLP dated January 18, 2016, which is attached as **Exhibit "A"** and subject to the terms set out a letter from William V. Sasso dated August 9, 2016 to E&M, which is attached as **Exhibit "B"**. Specifically, E & M agreed to be retained on the basis that its reasonable fees and expenses would be paid out of the individual distributions of the Franchisees in the Claims Process, subject to court approval.

5. Over the course of the retainer, E & M provided the following services to Pharmacist Representative Counsel for the benefit of the Franchisees:

- (a) Work with William V. Sasso and the individual Franchisees to develop proof of loss claims submission approach including:
 - (i) Advise on the Franchisee business model and work together with William V. Sasso to determine the population of losses incurred by each Franchisee, and for each of these losses to determine validity and quantification approach;
 - (ii) Hold discussions with some Franchisees to obtain their input on quantification of losses incurred; and

- (iii) Build template for proof of loss submission package to the Monitor and to prepare proof of business loss forecasting worksheets to be used as the general claim submission by some of the Franchisees.
- (b) Attendances at meetings with legal counsel and advisors from both sides to discuss the ongoing claims process and various common issues.
- (c) Ongoing work with the Monitor, William V. Sasso and the Franchisees to ensure that all relevant owners compensation adjustments were provided for in the notices of revision amounts, including:
 - (i) Conference call with group of Franchisees to explain the background and purpose for this adjustment;
 - (ii) Ongoing correspondences and discussions with the Monitor and the affected Franchisees to determine who is eligible for compensation and amounts to be claimed; and
 - (iii) Preparation of financial support packages for the Monitor on behalf of certain Franchisees providing supporting financial information for each owner's compensation adjustment.
- (d) Assist BDO in understanding the proof of loss claims submission model including various phone conferences as well as materials preparation.
- (e) Assisted with the mitigation process including the following:

- (i) Compile and prepare for submission to the Monitor mitigation questionnaire supporting packages on behalf of the Franchisees (66 packages prepared in total);
 - (ii) Build mitigation financial model and schedule to help the Franchisees and Strosberg Sasso Sutts LLP understand the potential financial impacts of mitigation to the Franchisee group; and
 - (iii) Provide ongoing support to the Franchisee group by answering ongoing questions about mitigation approach.
- (f) Prepare a number of financial schedules and models to help Strosberg Sasso Sutts LLP provide advice to the group of Franchisees in settlement discussions.

6. Attached hereto to this my affidavit as **Exhibit "C"** are the particulars of the professional services rendered by E & M to Pharmacist Representative Counsel for fees and applicable HST for the period from August 1, 2015 to September 14, 2016 (the "Period"). Accountants and staff at E & M have collectively expended a total of 297.25 billable hours in connection with this matter during the Period.

7. During the Period, the total fees for professional services rendered by E & M to Pharmacist Representative Counsel were \$133,762.50, plus HST of \$17,389.13 for a total of \$151,151.63.

8. Attached hereto to this my affidavit as **Exhibit "D"** are the particulars of the professional services rendered by E & M to Pharmacist Representative Counsel for fees and applicable HST for the period after September 14, 2016 to date (the "Final Period"). Accountants and staff at E & M have collectively expended a total of 72.50 billable hours in connection with this matter during the Final Period.

9. During the Final Period, the total fees for professional services rendered by E & M to Pharmacist Representative Counsel were \$32,625.00, plus HST of \$4,241.25 for a total of \$36,866.25.

10. I affirm that the professional fees accurately reflect the professional services provided to Pharmacist Representative Counsel during the Period and Final Period by the accountants and staff of E & M.

11. The total amount for the Period and Final Period is \$188,017.88 as follows:

Time	Fees	HST	Total
Period	\$133,762.50	\$17,389.13	\$151,151.63
Final Period	\$32,625.00	\$4,241.25	\$36,866.25
Total Invoiced	\$166,387.50	\$21,630.38	\$188,017.88

12. As of the date of swearing this affidavit, I confirm that E & M has been paid \$75,575.82 towards the professional services rendered.

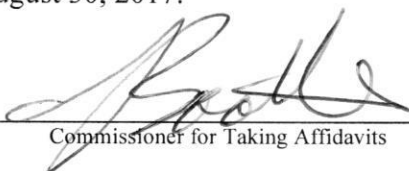

13. The balance due and owing to E & M for the Period and Final Period is **\$112,442.06** (\$188,017.88 - \$75,575.82 = \$112,442.06).

14. In addition to the retainer of E & M by Pharmacist Representative Counsel, E & M also provided accounting services to a number of Franchisees in preparation of financial statements and corporate tax return filing. I confirm that each Franchisee was billed directly for those services and as such, those services are not included in the professional fees set out in this affidavit.

15. To the best of my knowledge, the rates charged by E & M throughout the Period and Final Period are comparable to rates charged by other accountants in the Southwestern Ontario market for the provision of similar services. No premiums have been charged on the invoices.

16. I make this affidavit in support of Pharmacist Representative Counsel's motion for, among other things, having the professional fees of E & M, as financial advisors to Pharmacist Representative Counsel in the Claims Process, approved and final payment made.

SWORN BEFORE ME at the City of Toronto, in the Province of Ontario, on August 30, 2017.

 _____ Commissioner for Taking Affidavits	}	 _____ IAN MANNING
--	---	--

#1534476

MICHAEL EDWARD VINCENT BOOTHE
A COMMISSIONER OF OATHS OF THE PROVINCE OF ONTARIO
LICENSED TO PRACTICE BY LAW SOCIETY OF UPPER CANADA
P#O1479

This is Exhibit "A" referred to in the Affidavit of Ian Manning
sworn August 30, 2017



Commissioner for Taking Affidavits (or as may be)

MICHAEL EDWARD VINCENT BOOTHE
A COMMISSIONER OF OATHS OF THE PROVINCE OF ONTARIO
LICENSED TO PRACTICE BY LAW SOCIETY OF UPPER CANADA
P#O1479



Edward & Manning LLP
Chartered Accountants

RETAINER FOR EDWARD & MANNING LLP

This Retainer for Edward & Manning LLP (the "Agreement") is made and effective January 18, 2016,

BETWEEN: **EDWARD & MANNING LLP CHARTERED ACCOUNTANTS** ("Edward & Manning LLP"), located at:

1252 Lawrence Avenue East, Suite 214
Toronto, Ontario M3A 1C3

AND: **SUTTS, STROSBURG LLP**, located at:

251 Goyeau Street
Windsor, ON N9A 6V4

RE: In the matter of the Proof of Claims filed against Target Canada Entities by the Target Canada Pharmacy Franchisees (the "Pharmacy Franchisees") dated August 31, 2015 (the "Target Claim")

And in the matter of the claims adjudication process under the Claims Procedure Order (the "Claims Adjudication Process")

Now therefore, in consideration of the terms and covenants of this agreement, the parties agree as follows:

1. SERVICES BY EDWARD & MANNING LLP

Edward & Manning LLP agrees to render to Sutts, Strosberg LLP accounting advisory services in support of the Pharmacy Franchisee Claims Adjudication Process as pertains to the Target Claim.

2. FEES FOR SERVICES

Sutts, Strosberg LLP agrees to pay Edward & Manning LLP's fee rate of \$450.00 per hour for time devoted for services rendered in the Claims Adjudication Process as well as necessary disbursements and agrees to pay final accounts for fees and disbursements within 30 days of the accounts being rendered. SUBJECT TO THE FEBRUARY 12, 2016 ORDER ATTACHED.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the date first above written.

Edward & Manning LLP

Sutts, Strosberg LLP



Authorized Signature

Authorized Signature

Dan Edward, Partner

William V. Sasso, Partner

Court File No. CV-15-10832-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE REGIONAL)	FRIDAY, THE 12TH
)	
SENIOR JUSTICE MORAWETZ)	DAY OF FEBRUARY, 2016

IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF TARGET CANADA CO., TARGET CANADA
HEALTH CO., TARGET CANADA MOBILE GP CO., TARGET
CANADA PHARMACY (BC) CORP., TARGET CANADA
PHARMACY (ONTARIO) CORP., TARGET CANADA PHARMACY
CORP., TARGET CANADA PHARMACY (SK) CORP., and TARGET
CANADA PROPERTY LLC (the "**Applicants**")

ORDER

THIS MOTION, made by Sutts Strosberg LLP in its capacity as PHARMACIST REPRESENTATIVE COUNSEL and the PHARMACY FRANCHISEE ASSOCIATION OF CANADA ("PFAC") for an order for the relief set out in the Motion Record dated February 9, 2016:

ON READING the moving parties' Motion Record dated February 9, 2016 including the affidavit of Harvey T. Strosberg, Q.C. sworn February 2, 2016 and on hearing the submissions of Pharmacist Representative Counsel and counsel for the Monitor,

1. THIS COURT ORDERS that the time for service of this Motion Record is hereby abridged and validated so that this Motion is properly returnable today and that service upon any interested party, other than the persons served, is hereby dispensed with.

2. THIS COURT ORDERS that Sutts Strosberg LLP are hereby appointed as Pharmacist Representative Counsel (in such capacity, "**Pharmacist Representative Counsel**") to represent the interests of the pharmacist franchisees in respect of Claims filed in the Claims Process under the Claims Procedure Order issued June 11, 2015, as amended (collectively, the "**Pharmacy Franchisees**").

3. THIS COURT ORDERS AND DIRECTS that the reasonable fees, disbursements (including the experts' and advisors' reasonable fees), and taxes thereon, of Pharmacist Representative Counsel shall be paid by the Pharmacy Franchisees, out of their individual distributions from the Claims Process, calculated as up to 10% of the distribution otherwise payable in respect of such individual Pharmacist Franchisee claim, plus a proportionate share of disbursements, plus taxes (collectively, "**Fees**"), payable to Pharmacist Representative Counsel from the distribution that would otherwise be payable to the claimant, and the Fees are secured by a charge against and payable from any distributions made to the Pharmacy Franchisees, under the Claims Adjudication Process.

4. THIS COURT ORDERS that the fairness and reasonableness of the Fees shall be in such amount as may be approved by the Court on full disclosure of particulars at the conclusion of the claims adjudication process relating to the Pharmacy Franchisees.

5. THIS COURT ORDERS that the Notice of Dispute of Revision or Disallowance delivered to the Monitor on January 7, 2016 by Pharmacist Representative Counsel (the "**Notice of Dispute**"), is a valid dispute of the collective and individual claims of the Pharmacy Franchisees, subject to paragraph 8 herein. For greater certainty, any Pharmacist Franchisee who filed a Claim in the Claims Process and in respect of which the Monitor did not issue a Notice of Revision or Disallowance such that such Pharmacist Franchisee's Claim has been fully and

finally accepted in accordance with the Claims Procedure Order (a “**Pharmacist Franchisee with an Accepted Claim**”) shall not be included in the claim adjudication that is the subject of the Notice of Dispute and all references to “Pharmacist Franchisees” in this Order shall be deemed not to include any Pharmacist Franchisee with an Accepted Claim.

6. THIS COURT ORDERS AND DIRECTS that the Notice of Dispute is referred to the Honourable Dennis O’Connor (the “**Claims Officer**”) to determine the validity and amount of the Pharmacy Franchisee Claims under the Claims Procedure Order, as amended, with direction to implement a summary process for the resolution of each disputed claim by:

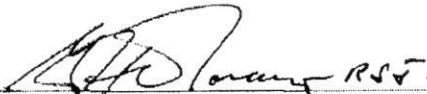
- (a) identifying and limiting to the extent possible the common issues in dispute;
- (b) implementing such procedures as may be agreed to by Pharmacist Representative Counsel and the Monitor, each acting reasonably, or as the Claims Officer, in his sole discretion, may find necessary or desirable, including, without limitation, procedures regarding:
 - (i) date and location of claims adjudication hearing;
 - (ii) participation by individual claimants, if any;
 - (iii) scope of expert witness mandate, if any; and
 - (iv) length and form of written argument.

7. THIS COURT ORDERS that the Pharmacy Franchisees, the Monitor, and the Applicants are the sole parties entitled to participate in the claims dispute that is the subject hereof.

8. THIS COURT ORDERS that any Pharmacy Franchisee who does not wish to be represented by the Pharmacy Representative Counsel, on the terms set on in this Order, must deliver a written Notice of Opt-Out substantially in the form attached hereto as Schedule “A” (the “**Opt-Out Notice**”), to the Monitor on or before March 25, 2016 at 4:00 pm eastern ~~standard~~ ^{FR} time, and, upon receipt of such Opt-Out Notice by the Monitor in accordance with its terms,

immediately thereafter Pharmacy Representative Counsel will not act on behalf of such claimants and it, she or he is not subject to paragraph 3 above. All Pharmacist Franchisees with an Accepted Claim shall be deemed to have provided an Opt-Out Notice.

9. THIS COURT ORDERS that on or before February 22, 2016, the Monitor:
- (a) will send this order and the Opt-Out Notice by email or regular post to the Pharmacy Franchisees to the addresses set out in the Proof of Claim forms filed; and
 - (b) advise the Pharmacy Franchise Association of Canada to publish this order on its website at www.pfac.ca.
10. THIS COURT ORDERS AND DIRECTS the Monitor to report on the activities described in paragraphs 8 and 9 of this Order to the Court.
11. THIS COURT ORDERS that Pharmacist Representative Counsel and the Monitor shall be at liberty and are authorized at any time to apply to this Honourable Court for advice and direction in the discharge or variation of their powers and duties.


(Signature of Judge)

ENTERED AT / INSCRIT A TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO.:



FEB 12 2016

**SCHEDULE "A"
NOTICE OF OPT-OUT
OF PHARMACIST CLAIMS DISPUTE**

1. **Claim Reference Number:** _____
2. **Target Store Number:** _____
3. **Amount allowed in Notice of Revision or Disallowance:** _____

4(a). Original Claimant (the "Claimant")

Legal Name of Claimant _____	Name of Contact _____
Address _____	Title _____
_____	Phone # _____
_____	Fax # _____
City _____ Prov /State _____	email _____
Postal/Zip Code _____	

4(b). Assignee, if claim has been assigned

Legal Name of Assignee _____	Name of Contact _____
Address _____	Phone # _____
_____	Fax # _____
City _____ Prov /State _____	email: _____
Postal/Zip Code _____	

- I opt out and accept my claim as set out in the Notice of Revision or Disallowance or as otherwise may be agreed to with the Monitor by March 25, 2016.

I/we hereby elect, on behalf of the above referenced claimant, to opt out of representation within the Target Canada Co. *et al* proceedings under the Companies' Creditors Arrangement Act ("CCAA") by Sutts Strosberg LLP in its capacity as Pharmacist Representative Counsel.

By opting out, I/we acknowledge and confirm that if the Claims Officer or the Court were to determine that the legal entitlements of pharmacists ought to be increased from the amount accepted by the Monitor as set out in the Notice of Revision or Disallowance I received, or as may otherwise be agreed to with the Monitor by March 25, 2016, I will not receive the benefit of any such increase, and I will not have the ability to dispute my claim, which is deemed accepted through my opt out.

I/we acknowledge that we have read the notifications and information set out in this notice and understand the implications of this election.

DATED this _____ day of _____, 2016.

1

Name of Claimant or
Authorized Representative:

Signature of Claimant or
Authorized Representative:

**THIS NOTICE AFFECTS YOUR LEGAL RIGHTS
PLEASE READ CAREFULLY**

This notice is provided to all former Target Canada pharmacist franchisees who filed Proofs of Claim with the Monitor in accordance with the Claims Procedure Order dated June 11, 2015 (as amended, the “**Claims Procedure Order**”) and who received a Notice of Revision or Disallowance issued by the Monitor.

On January 7, 2016, Sutts Strosberg LLP, in its capacity as representative counsel to all former Target pharmacists (“**Pharmacist Representative Counsel**”) filed a Notice of Dispute of Revision or Disallowance on behalf of all pharmacists with the Monitor (the “**Notice of Dispute**”).

On February 12, 2016, the Ontario Superior Court of Justice (Commercial List) issued an order (the “**February 12 Order**”), among other things:

1. Accepting the Notice of Dispute as a valid dispute for all pharmacists who received a Notice of Revision or Disallowance issued by the Monitor and who do not opt-out in accordance with this notice;
2. Directing that the Honourable Dennis O’Connor (a claims officer under the Claims Procedure Order) determine the matters in the Notice of Dispute (the “**Pharmacist Claims Dispute**”);
3. Approving a fee arrangement in respect of Pharmacist Representative Counsel, as set out below; and
4. Providing a mechanism for opting out of representation by Pharmacist Representative Counsel and the Pharmacist Claims Dispute.

Unless you opt out in accordance with this notice, your claim will be determined in the Pharmacist Claims Dispute and you will pay the fees set out in the February 12 Order, as described below.

Opting Out

DO NOTHING IF YOU WISH TO PARTICIPATE IN THE PHARMACIST CLAIMS DISPUTE.

If you do not wish to dispute your claim as set out in the Notice of Revision or Disallowance sent by the Monitor, and no longer wish to be represented by Pharmacist Representative Counsel in the Pharmacist Claims Dispute, you may opt out by completing the form included in this notice and returning it to the Monitor by no later than 4:00 PM EST on March 25, 2016 in the manner set out below.

Deemed Acceptance of Claim

If you elect to opt out by delivering the attached to the Monitor, you will be deemed to accept the amount set out in the Notice of Revision or Disallowance you received or, if the Monitor has issued a Revised Notice of Revision or Disallowance, as set out therein, and no further action will be required by you within these proceedings.

IMPORTANT

By opting out, you will not receive any additional benefit if the Claims Officer or the Court were to determine that the legal entitlements of pharmacists ought to be increased from the amounts accepted by the Monitor as set out in the Notices of Revision or Disallowance issued by the Monitor or agreed with the Monitor, and you will not have the ability to dispute your claim in these proceedings, which is deemed accepted through my opt out.

Fee Arrangement

The February 12 Order provides that, unless you elect to opt out, 10% of the total amount payable to you in respect of your claim will be paid over to Pharmacist Representative Counsel, plus an additional amount in respect of the reasonable disbursements of Pharmacist Representative Counsel (including the fees of any experts and advisors retained in connection with the Pharmacist Claims Dispute).

The 10% plus disbursements fee is payable to Pharmacist Representative Counsel in any event no matter the outcome of the Pharmacist Claims Dispute, including where your claim does not increase from the amount set out in the Notice of Revision or Disallowance you received.

Financial Consequences to You

If the Pharmacist Claims Dispute is successful, the Claims Officer may find that pharmacist Claimants are entitled to an amount above that set out in the Notices of Revision or Disallowance issued. In this event, the amount determined by the Claims Officer shall be the allowed amount for your claim within the Claims Process.

If the Pharmacist Claims Dispute is not successful, the Claims Officer may find that pharmacist Claimants are entitled to an amount equal to or less than that set out in the Notices of Revision or Disallowance issued.

Whether or not the Pharmacist Claims Dispute is successful, unless you elect to opt out, you will be responsible for the costs incurred by Pharmacist Representative Counsel in connection with the Pharmacist Claims Dispute, as set out in the Fee Arrangement section, above. In this case, a deduction will be made from the amount otherwise payable to you as a distribution from the estate of the Target Canada Entities and will be paid over to Pharmacist Representative Counsel as payment for fees and disbursements.

Delivery of Opt Out Notice

If you elect to opt out of the Pharmacist Claims Dispute and accept your claim as set out in the Notice of Revision or Disallowance, you must submit the opt out form attached hereto to the Monitor at the address below by no later than 4:00 PM EST on March 25, 2016. Email submission preferred.

Alvarez & Marsal Canada Inc., Target Canada Monitor
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON Canada M5J 2J1
Attention: Greg Karpel
Email: targetcanadaclaims@alvarezandmarsal.com
Fax No.: 416-847-5201

For more information see www.alvarezandmarsal.com/targetcanada, or contact the Monitor
by telephone (1-844-864-9548)

What is a Claims Officer?

A claims officer is commonly used in CCAA proceedings to adjudicate claims disputes outside of a formal court process in an efficient, expeditious, and cost-effective manner. Claims officers are able to efficiently and effectively resolve claims disputes by working with parties to (i) limit the number of issues in dispute, and (ii) determine the appropriate procedures required for a fair and expeditious resolution.

In this case, the Honourable Dennis O'Connor is a retired judge with extensive experience in resolving disputed matters and CCAA claims hearings.

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF TARGET CANADA CO., et al

Court File No. CV-15-10832-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

PROCEEDING COMMENCED AT
TORONTO

ORDER

SUTTS, STROSBURG LLP
Lawyers

600 - 251 Goyeau Street
Windsor, ON N9A 6V4

WILLIAM V. SASSO
LSUC# 121341

Tel: 519.561.6222

SHARON STROSBURG

LSUC# 44233 W

Tel: 519.561.6244

Tel: 519.561.6245

Tel: 519.258.9333

Fax: 519.561.6203

PHARMACIST REPRESENTATIVE COUNSEL
and PHARMACY FRANCHISEE
ASSOCIATION OF CANADA, Moving Parties.

File number: 38.138.000

This is Exhibit "B" referred to in the Affidavit of Ian Manning
sworn August 30, 2017



Commissioner for Taking Affidavits (or as may be)

MICHAEL EDWARD VINCENT BOOTHE
A COMMISSIONER OF OATHS OF THE PROVINCE OF ONTARIO
LICENSED TO PRACTICE BY LAW SOCIETY OF UPPER CANADA
P#O1479

SUTTS, STROSBERG^{LLP}
 L A W Y E R S
 www.strosbergco.com

WILLIAM V. SASSO
 T 519.561.6222 | E wvs@strosbergco.com
 F 866.316.5308 | 519.561.6203

August 9, 2016

Our file: 38.138.000

Via e-mail only to dedward@emllp.ca and imanning@emllp.ca

Edward & Manning LLP
 Chartered Accountants
 1252 Lawrence Avenue East, Suite 214
 Toronto, ON M3A 1X3

Attention: Dan Edward and Ian Manning

Dear Sirs:

Re: Pharmacist Representative Counsel and the Pharmacy Franchisee Association of Canada
 (“PFAC”) – re Target Canada CCAA Court File No. CV-15-10832-00CL
Claims Process and Litigation Consultant Engagement

In response to your request, I have added the words “Subject to February 12, 2016 Order” (“Order”), signed and enclose a copy of your retainer.

As you are aware from earlier communications, my firm applied for and received authorization to represent the Pharmacists and Franchisees in the Claims Adjudication Process (“CAP”) under the Claims Procedure Order. The Order made by the Honourable Regional Senior Justice Geoffrey Morawetz -- copy attached -- governs both the scope of our representation and the funding of the Pharmacists’ and Franchisees’ CAP disputes.


Accordingly, your retainer to provide us with accounting advice and information with respect to the Pharmacists and Franchisees that you have represented in the Claims process will be subject to the conditions and restrictions in the February 12, 2016 order. In further particular, paragraph 3 of the Order provides that the reasonable fees, disbursements, including the experts’ and advisors’ reasonable fees, are to be secured by and paid out of the distributions otherwise payable in respect of the individual Franchisees’ claims. Paragraph 3 of the Order also provides that the total cost of the Franchisees’ representation cannot exceed 10% of the distributions otherwise payable in respect of the Franchisees’ claims. On the information available to us, this appears to be ample funding for this process.

Paragraph 4 of the Order provides that the fairness and reasonableness of the Fees -- including any experts’ and advisors’ fees -- shall be in such amount as may be approved by the Court on full disclosure of particulars at the conclusion of the claims adjudication process relating to the Franchisees.

Accordingly, my firm's commitment to you is and other advisers and experts retained in respect to CAP is that we will seek full payment of your CAP fees and expenses incurred under the retainer arrangements. It is agreed and understood that my firm's financial obligations under your retainer are limited to the amount(s) approved for your fees and expenses by the Court at the end of the CAP proceedings.

I trust these arrangements are acceptable and look forward to working with you in this matter. I remain

Yours truly,



William V. Sasso
WVS/kp
#1438708
Encs.



Edward & Manning LLP
Chartered Accountants

RETAINER FOR EDWARD & MANNING LLP

This Retainer for Edward & Manning LLP (the "Agreement") is made and effective January 18, 2016,

BETWEEN: EDWARD & MANNING LLP CHARTERED ACCOUNTANTS ("Edward & Manning LLP"), located at:

1252 Lawrence Avenue East, Suite 214
Toronto, Ontario M3A 1C3

AND: SUTTS, STROSBERG LLP, located at:

251 Goyeau Street
Windsor, ON N9A 6V4

RE: In the matter of the Proof of Claims filed against Target Canada Entities by the Target Canada Pharmacy Franchisees (the "Pharmacy Franchisees") dated August 31, 2015 (the "Target Claim")

And in the matter of the claims adjudication process under the Claims Procedure Order (the "Claims Adjudication Process")

Now therefore, in consideration of the terms and covenants of this agreement, the parties agree as follows:

1. SERVICES BY EDWARD & MANNING LLP

Edward & Manning LLP agrees to render to Sutts, Strosberg LLP accounting advisory services in support of the Pharmacy Franchisee Claims Adjudication Process as pertains to the Target Claim.

2. FEES FOR SERVICES

Sutts, Strosberg LLP agrees to pay Edward & Manning LLP's fee rate of \$450.00 per hour for time devoted for services rendered in the Claims Adjudication Process as well as necessary disbursements and agrees to pay final accounts for fees and disbursements within 30 days of the accounts being rendered. SUBJECT TO THE FEBRUARY 12, 2016 ORDER ATTACHED.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the date first above written.

Edward & Manning LLP

Sutts, Strosberg LLP

Dan Edward

William V. Sasso

Authorized Signature

Authorized Signature

Dan Edward, Partner

William V. Sasso, Partner

Court File No. CV-15-10832-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE REGIONAL)	FRIDAY, THE 12TH
)	
SENIOR JUSTICE MORAWETZ)	DAY OF FEBRUARY, 2016

IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF TARGET CANADA CO., TARGET CANADA
HEALTH CO., TARGET CANADA MOBILE GP CO., TARGET
CANADA PHARMACY (BC) CORP., TARGET CANADA
PHARMACY (ONTARIO) CORP., TARGET CANADA PHARMACY
CORP., TARGET CANADA PHARMACY (SK) CORP., and TARGET
CANADA PROPERTY LLC (the "**Applicants**")

ORDER

THIS MOTION, made by Sutts Strosberg LLP in its capacity as PHARMACIST REPRESENTATIVE COUNSEL and the PHARMACY FRANCHISEE ASSOCIATION OF CANADA ("**PFAC**") for an order for the relief set out in the Motion Record dated February 9, 2016:

ON READING the moving parties' Motion Record dated February 9, 2016 including the affidavit of Harvey T. Strosberg, Q.C. sworn February 2, 2016 and on hearing the submissions of Pharmacist Representative Counsel and counsel for the Monitor,

1. THIS COURT ORDERS that the time for service of this Motion Record is hereby abridged and validated so that this Motion is properly returnable today and that service upon any interested party, other than the persons served, is hereby dispensed with.

2. THIS COURT ORDERS that Sutts Strosberg LLP are hereby appointed as Pharmacist Representative Counsel (in such capacity, "**Pharmacist Representative Counsel**") to represent the interests of the pharmacist franchisees in respect of Claims filed in the Claims Process under the Claims Procedure Order issued June 11, 2015, as amended (collectively, the "**Pharmacy Franchisees**").

3. THIS COURT ORDERS AND DIRECTS that the reasonable fees, disbursements (including the experts' and advisors' reasonable fees), and taxes thereon, of Pharmacist Representative Counsel shall be paid by the Pharmacy Franchisees, out of their individual distributions from the Claims Process, calculated as up to 10% of the distribution otherwise payable in respect of such individual Pharmacist Franchisee claim, plus a proportionate share of disbursements, plus taxes (collectively, "**Fees**"), payable to Pharmacist Representative Counsel from the distribution that would otherwise be payable to the claimant, and the Fees are secured by a charge against and payable from any distributions made to the Pharmacy Franchisees, under the Claims Adjudication Process.

4. THIS COURT ORDERS that the fairness and reasonableness of the Fees shall be in such amount as may be approved by the Court on full disclosure of particulars at the conclusion of the claims adjudication process relating to the Pharmacy Franchisees.


5. THIS COURT ORDERS that the Notice of Dispute of Revision or Disallowance delivered to the Monitor on January 7, 2016 by Pharmacist Representative Counsel (the "**Notice of Dispute**"), is a valid dispute of the collective and individual claims of the Pharmacy Franchisees, subject to paragraph 8 herein. For greater certainty, any Pharmacist Franchisee who filed a Claim in the Claims Process and in respect of which the Monitor did not issue a Notice of Revision or Disallowance such that such Pharmacist Franchisee's Claim has been fully and

finally accepted in accordance with the Claims Procedure Order (a “**Pharmacist Franchisee with an Accepted Claim**”) shall not be included in the claim adjudication that is the subject of the Notice of Dispute and all references to “Pharmacist Franchisees” in this Order shall be deemed not to include any Pharmacist Franchisee with an Accepted Claim.

6. THIS COURT ORDERS AND DIRECTS that the Notice of Dispute is referred to the Honourable Dennis O’Connor (the “**Claims Officer**”) to determine the validity and amount of the Pharmacy Franchisee Claims under the Claims Procedure Order, as amended, with direction to implement a summary process for the resolution of each disputed claim by:

- (a) identifying and limiting to the extent possible the common issues in dispute;
- (b) implementing such procedures as may be agreed to by Pharmacist Representative Counsel and the Monitor, each acting reasonably, or as the Claims Officer, in his sole discretion, may find necessary or desirable, including, without limitation, procedures regarding:
 - (i) date and location of claims adjudication hearing;
 - (ii) participation by individual claimants, if any;
 - (iii) scope of expert witness mandate, if any; and
 - (iv) length and form of written argument.

7. THIS COURT ORDERS that the Pharmacy Franchisees, the Monitor, and the Applicants are the sole parties entitled to participate in the claims dispute that is the subject hereof.

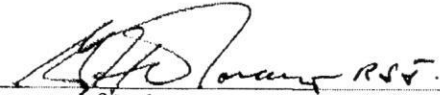
8. THIS COURT ORDERS that any Pharmacy Franchisee who does not wish to be represented by the Pharmacy Representative Counsel, on the terms set on in this Order, must deliver a written Notice of Opt-Out substantially in the form attached hereto as Schedule “A” (the “**Opt-Out Notice**”), to the Monitor on or before March 25, 2016 at 4:00 pm eastern ~~standard~~  time, and, upon receipt of such Opt-Out Notice by the Monitor in accordance with its terms,

immediately thereafter Pharmacy Representative Counsel will not act on behalf of such claimants and it, she or he is not subject to paragraph 3 above. All Pharmacist Franchisees with an Accepted Claim shall be deemed to have provided an Opt-Out Notice.

9. THIS COURT ORDERS that on or before February 22, 2016, the Monitor:
- (a) will send this order and the Opt-Out Notice by email or regular post to the Pharmacy Franchisees to the addresses set out in the Proof of Claim forms filed; and
 - (b) advise the Pharmacy Franchise Association of Canada to publish this order on its website at www.pfac.ca.

10. THIS COURT ORDERS AND DIRECTS the Monitor to report on the activities described in paragraphs 8 and 9 of this Order to the Court.

11. THIS COURT ORDERS that Pharmacist Representative Counsel and the Monitor shall be at liberty and are authorized at any time to apply to this Honourable Court for advice and direction in the discharge or variation of their powers and duties.


(Signature of Judge)

ENTERED AT / INSCRIT A TORONTO
ON / BOOK NO.:
LE / DANS LE REGISTRE NO.:



FEB 12 2016

SCHEDULE "A"
NOTICE OF OPT-OUT
OF PHARMACIST CLAIMS DISPUTE

1. **Claim Reference Number:** _____
2. **Target Store Number:** _____
3. **Amount allowed in Notice of Revision or Disallowance:** _____

4(a). Original Claimant (the "Claimant")

Legal Name of Claimant _____	Name of Contact _____
Address _____	Title _____
_____	Phone # _____
_____	Fax # _____
City _____ Prov /State _____	email _____
Postal/Zip Code _____	

4(b). Assignee, if claim has been assigned

Legal Name of Assignee _____	Name of Contact _____
Address _____	Phone # _____
_____	Fax # _____
City _____ Prov /State _____	email: _____
Postal/Zip Code _____	

- I opt out and accept my claim as set out in the Notice of Revision or Disallowance or as otherwise may be agreed to with the Monitor by March 25, 2016.

I/we hereby elect, on behalf of the above referenced claimant, to opt out of representation within the Target Canada Co. *et al* proceedings under the Companies' Creditors Arrangement Act ("CCAA") by Sutts Strosberg LLP in its capacity as Pharmacist Representative Counsel.

By opting out, I/we acknowledge and confirm that if the Claims Officer or the Court were to determine that the legal entitlements of pharmacists ought to be increased from the amount accepted by the Monitor as set out in the Notice of Revision or Disallowance I received, or as may otherwise be agreed to with the Monitor by March 25, 2016, I will not receive the benefit of any such increase, and I will not have the ability to dispute my claim, which is deemed accepted through my opt out.

I/we acknowledge that we have read the notifications and information set out in this notice and understand the implications of this election.

DATED this _____ day of _____, 2016.

1

Name of Claimant or
Authorized Representative:

Signature of Claimant or
Authorized Representative:

**THIS NOTICE AFFECTS YOUR LEGAL RIGHTS
PLEASE READ CAREFULLY**

This notice is provided to all former Target Canada pharmacist franchisees who filed Proofs of Claim with the Monitor in accordance with the Claims Procedure Order dated June 11, 2015 (as amended, the "**Claims Procedure Order**") and who received a Notice of Revision or Disallowance issued by the Monitor.

On January 7, 2016, Sutts Strosberg LLP, in its capacity as representative counsel to all former Target pharmacists ("**Pharmacist Representative Counsel**") filed a Notice of Dispute of Revision or Disallowance on behalf of all pharmacists with the Monitor (the "**Notice of Dispute**").

On February 12, 2016, the Ontario Superior Court of Justice (Commercial List) issued an order (the "**February 12 Order**"), among other things:

1. Accepting the Notice of Dispute as a valid dispute for all pharmacists who received a Notice of Revision or Disallowance issued by the Monitor and who do not opt-out in accordance with this notice;
2. Directing that the Honourable Dennis O'Connor (a claims officer under the Claims Procedure Order) determine the matters in the Notice of Dispute (the "**Pharmacist Claims Dispute**");
3. Approving a fee arrangement in respect of Pharmacist Representative Counsel, as set out below; and
4. Providing a mechanism for opting out of representation by Pharmacist Representative Counsel and the Pharmacist Claims Dispute.

Unless you opt out in accordance with this notice, your claim will be determined in the Pharmacist Claims Dispute and you will pay the fees set out in the February 12 Order, as described below.

Opting Out

DO NOTHING IF YOU WISH TO PARTICIPATE IN THE PHARMACIST CLAIMS DISPUTE.

If you do not wish to dispute your claim as set out in the Notice of Revision or Disallowance sent by the Monitor, and no longer wish to be represented by Pharmacist Representative Counsel in the Pharmacist Claims Dispute, you may opt out by completing the form included in this notice and returning it to the Monitor by no later than 4:00 PM EST on March 25, 2016 in the manner set out below.

Deemed Acceptance of Claim

If you elect to opt out by delivering the attached to the Monitor, you will be deemed to accept the amount set out in the Notice of Revision or Disallowance you received or, if the Monitor has issued a Revised Notice of Revision or Disallowance, as set out therein, and no further action will be required by you within these proceedings.

IMPORTANT

By opting out, you will not receive any additional benefit if the Claims Officer or the Court were to determine that the legal entitlements of pharmacists ought to be increased from the amounts accepted by the Monitor as set out in the Notices of Revision or Disallowance issued by the Monitor or agreed with the Monitor, and you will not have the ability to dispute your claim in these proceedings, which is deemed accepted through my opt out.

Fee Arrangement

The February 12 Order provides that, unless you elect to opt out, 10% of the total amount payable to you in respect of your claim will be paid over to Pharmacist Representative Counsel, plus an additional amount in respect of the reasonable disbursements of Pharmacist Representative Counsel (including the fees of any experts and advisors retained in connection with the Pharmacist Claims Dispute).

The 10% plus disbursements fee is payable to Pharmacist Representative Counsel in any event no matter the outcome of the Pharmacist Claims Dispute, including where your claim does not increase from the amount set out in the Notice of Revision or Disallowance you received.

Financial Consequences to You

If the Pharmacist Claims Dispute is successful, the Claims Officer may find that pharmacist Claimants are entitled to an amount above that set out in the Notices of Revision or Disallowance issued. In this event, the amount determined by the Claims Officer shall be the allowed amount for your claim within the Claims Process.

If the Pharmacist Claims Dispute is not successful, the Claims Officer may find that pharmacist Claimants are entitled to an amount equal to or less than that set out in the Notices of Revision or Disallowance issued.

Whether or not the Pharmacist Claims Dispute is successful, unless you elect to opt out, you will be responsible for the costs incurred by Pharmacist Representative Counsel in connection with the Pharmacist Claims Dispute, as set out in the Fee Arrangement section, above. In this case, a deduction will be made from the amount otherwise payable to you as a distribution from the estate of the Target Canada Entities and will be paid over to Pharmacist Representative Counsel as payment for fees and disbursements.

Delivery of Opt Out Notice

If you elect to opt out of the Pharmacist Claims Dispute and accept your claim as set out in the Notice of Revision or Disallowance, you must submit the opt out form attached hereto to the Monitor at the address below by no later than 4:00 PM EST on March 25, 2016. Email submission preferred.

Alvarez & Marsal Canada Inc., Target Canada Monitor
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON Canada M5J 2J1
Attention: Greg Karpel
Email: targetcanadaclaims@alvarezandmarsal.com
Fax No.: 416-847-5201

For more information see www.alvarezandmarsal.com/targetcanada, or contact the Monitor
by telephone (1-844-864-9548)

What is a Claims Officer?

A claims officer is commonly used in CCAA proceedings to adjudicate claims disputes outside of a formal court process in an efficient, expeditious, and cost-effective manner. Claims officers are able to efficiently and effectively resolve claims disputes by working with parties to (i) limit the number of issues in dispute, and (ii) determine the appropriate procedures required for a fair and expeditious resolution.

In this case, the Honourable Dennis O'Connor is a retired judge with extensive experience in resolving disputed matters and CCAA claims hearings.

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF TARGET CANADA CO., et al

Court File No. CV-15-10832-00CL

ONTARIO
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COMMERCIAL LIST
PROCEEDING COMMENCED AT
TORONTO

ORDER

SUTTS, STROSBERG LLP
Lawyers
600 - 251 Goyeau Street
Windsor, ON N9A 6V4

WILLIAM V. SASSO

LSUC# 121341

Tel: 519.561.6222

SHARON STROSBERG

LSUC# 44233W

Tel: 519.561.6244

Tel: 519.561.6245


Tel: 519.258.9333

Fax: 519.561.6203

PHARMACIST REPRESENTATIVE COUNSEL
and PHARMACY FRANCHISEE
ASSOCIATION OF CANADA, Moving Parties.

File number: 38.138.000

This is Exhibit "C" referred to in the Affidavit of Ian Manning
sworn August 30, 2017



Commissioner for Taking Affidavits (or as may be)

MICHAEL EDWARD VINCENT BOOTHE
A COMMISSIONER OF OATHS OF THE PROVINCE OF ONTARIO
LICENSED TO PRACTICE BY LAW SOCIETY OF UPPER CANADA
P#O1479

Charge out rate is \$450/hour, DE is Dan Edward, IM is Ian Manning

Date	Time	Partner	Description	Charge
August 1, 2015	2	DE	Conference call with PFAC and Franchisees regarding the claim process as well as review of materials	900.00
August 5, 2015	2	IM	Review materials provided by Bill S. regarding the claim approach	900.00
August 6, 2015	1	IM	Conversation with Bill S. to discuss general claim approach	450.00
August 6, 2015	2	IM	Draft comments and recommendations to Bill S. regarding claim approach as pertains the franchisee's business model	900.00
August 7, 2015	1	DE	Conversation with Bill S. to further discuss claim approach	450.00
August 7, 2015	3	IM	Conversation with Bill S. to discuss claim approach, draft e-mail to franchisees communicating approach to claim	1,350.00
August 9, 2015	4	DE	Develop and build claim methodology template and approach	1,800.00
August 11, 2015	4	IM	Develop and build claim methodology template and approach	1,800.00
August 12, 2015	7	DE	Develop and build claim methodology template and approach	3,150.00
August 13, 2015	4	IM	Develop and build claim methodology template and approach	1,800.00
August 14, 2015	2	DE	Conference call with members of PFAC to discuss the financial components of the claim methodology and various components of the claim - how to approach, amounts to claim etc.	900.00
August 14, 2015	2	IM	Conference call with members of PFAC to discuss the financial components of the claim methodology and various components of the claim - how to approach, amounts to claim etc.	900.00
August 14, 2015	1	IM	Prepare email communication to Bill S. summarizing proposed resolution of various items in the claims process	450.00
August 14, 2015	2	IM	Prepare communication to franchisees re. updated recommended claims approach	900.00
August 14, 2015	1	DE	Communicate to franchisees updated approach	450.00
August 14, 2015	3	DE	Revise and finalize claim methodology template	1,350.00
August 16, 2015	2	IM	Review comments from Bill S. regarding recommended approach for various components of the claims and revise the loss template accordingly	900.00
August 17, 2015	3	IM	Conference call with PFAC to discuss claims approach and template presentation, make final revisions to claims template	1,350.00
August 23, 2015	1.5	IM	Call with Dan D., PFAC president regarding preparation of claims, approach and status	675.00
September 28, 2015	1	IM	Conference call with Stephen F. to discuss loss forecast model used for the claims submissions	450.00
September 28, 2015	1	DE	Conference call with Stephen F. to discuss loss forecast model used for the claims submissions	450.00
November 27, 2015	0.5	DE	Call with Dan D. PFAC president discussing upcoming meeting legal counsel and advisors to be held at Osler LLP	225.00
December 1, 2015	0.75	DE	Conference call with Bill S., PFAC in preparation of meeting at Osler LLP	337.50
December 1, 2015	0.75	IM	Conference call with Bill S., PFAC in preparation of meeting at Osler LLP	337.50
December 2, 2015	3	DE	Attendance at meeting at Osler LLP with Monitor, legal team, and advisors to discuss approach taken with notices of revisions	1,350.00

December 2, 2015	3	IM	Attendance at meeting at Osler LLP with Monitor, legal team, and advisors to discuss approach taken with notices of revisions	1,350.00
December 3, 2015	3	DE	Conference call with Bill S., PFAC regarding December 2nd meeting outcome	1,350.00
December 3, 2015	3	IM	Conference call with Bill S., PFAC regarding December 2nd meeting outcome	1,350.00
December 3, 2015	1	DE	Draft general e-mail to franchisees about outcome of meeting on December 2nd.	450.00
December 4, 2015	2	DE	Preparation of owner's compensation information packages to be submitted to the Monitor	900.00
December 9, 2015	2	IM	Provide owners compensation claim adjustments to the Monitor	900.00
December 28, 2015	1	DE	Compiling of additional supporting information for owner compensation adjustments	450.00
December 29, 2015	1	IM	Compiling of additional supporting information for owner compensation adjustments	450.00
January 5, 2016	0.5	IM	Call with Stephen F. regarding owners compensation and adjustments to notices of revision	225.00
January 8, 2016	0.5	DE	Call with Stephen F. regarding franchisee owners compensation	225.00
January 13, 2016	4	DE	Attendance at meeting with Monitor, legal counsel and various advisors to discuss areas of dispute at Goodman's LLP	1,800.00
January 13, 2016	4	IM	Attendance at meeting with Monitor, legal counsel and various advisors to discuss areas of dispute at Goodman's LLP	1,800.00
January 18, 2016	1	IM	Prepare and submit communication to a number of Franchisees to discuss their post Target relocation results to be shared with Bill S.	450.00
January 19, 2016	0.5	IM	Conversation with Bill S. to discuss the post Target results of Franchisees who relocated their stores	225.00
March 22, 2016	1	DE	Call with Bill S. to discuss various claim items and the areas of common dispute	450.00
March 23, 2016	2	DE	Call with Bill S. to discuss various claim items and the areas of common dispute	900.00
March 24, 2016	1	DE	Review documents regarding common issues sent by Bill S.	450.00
April 27, 2016	2	DE	Conference call with BDO valutors to discuss submission methodology including prep and follow up time	900.00
April 27, 2016	2	IM	Conference call with BDO valutors to discuss submission methodology including prep and follow up time	900.00
April 28, 2016	1	DE	Review materials provided by Jay A. from BDO regarding further clarification on claim methodology and prepare responses	450.00
April 28, 2016	1	IM	Review materials provided by Jay A. from BDO regarding further clarification on methodology chosen	450.00
April 28, 2016	1	IM	Conference call with BDO valutors to further discuss various items of the claims approach and methodology	450.00
April 28, 2016	1	DE	Conference call with BDO valutors to further discuss various items of the claims approach and methodology	450.00
August 8, 2016	0.5	DE	Review franchisee mitigation questionnaire	225.00
August 9, 2016	1	DE	Review materials provided by Bill S. regarding outstanding common issues, mitigation and owners compensation adjustments	450.00

August 9, 2016	1	IM	Review materials provided by Bill S. regarding outstanding common issues, mitigation and owners compensation adjustments	450.00
August 10, 2016	2.5	DE	Review documents (including PFAC supplementary), preparation for further discussions	1,125.00
August 10, 2016	1	DE	Conference call with Bill S. regarding approach	450.00
August 10, 2016	1.5	IM	Conference call with Bill S. regarding approach, as well as preparation for discussions	675.00
August 10, 2016	1.5	IM	Prepare and submit communication to Franchisee Group to discuss mitigation questionnaires as well as owners compensation adjustments	675.00
August 10, 2016	1.5	DE	Prepare and submit communication to Franchisees Group to discuss Questionnaires as well as owners compensation adjustments	675.00
August 12, 2016	3	DE	Calls with franchisees to discuss franchisee mitigation questionnaire	1,350.00
August 12, 2016	0.75	IM	Prepare and submit general communication to group of Franchisees explaining the Mitigation Questionnaire and the information that will be required to compile the packages for submission	337.50
August 15, 2016	2	DE	Revise, update and provide mitigation financial analysis spreadsheet to Bill S.	900.00
August 15, 2016	2	IM	Revise, update and provide mitigation financial analysis spreadsheet to Bill S.	900.00
August 15, 2016	1.5	IM	Ongoing communication with a number of Franchisees regarding	675.00
August 16, 2016	4	DE	Conference call with Bill S. and PFAC regarding questionnaire, as well as draft and send update email to franchisees including attending to mitigation questions from Franchisees	1,800.00
August 16, 2016	1	IM	Calls with franchisees to answer questions regarding mitigation approach	450.00
August 16, 2016	1	DE	Calls with franchisees to answer questions regarding mitigation approach	450.00
August 16, 2016	1	IM	Communications with the Monitor as well as various Franchisees regarding owners compensation adjustments.	450.00
August 17, 2016	1	DE	Call with PFAC regarding approach to Franchisee mitigation questionnaire to agree on approach	450.00
August 17, 2016	1.5	IM	Review materials provided by PFAC regarding the mitigation questionnaire approach and draft responding correspondence	675.00
August 19, 2016	1	IM	Various communications with franchisees and the Monitor regarding owners compensation adjustments	450.00
August 22, 2016	0.25	DE	Call with franchisee on owners compensation status	112.50
August 24, 2016	4	IM	Meeting with a number of Franchisees to gather information for the mitigation questionnaire and discussions/correspondences with other Franchisees regarding owners compensation adjustments	1,800.00
August 25, 2016	0.5	DE	Call with Bill S. on status, as well as upcoming franchisee call	225.00
August 25, 2016	4.5	IM	Owners compensation adjustment work for various franchisees - pulling together packages of support; discuss mitigation approach with various franchisees re. items required, update mitigation analysis spreadsheet	2,025.00
August 26, 2016	2.5	DE	Conference call with Bill S., PFAC membership on settlement offer, advise PFAC membership regarding various claim	1,125.00

August 26, 2016	2.5	IM	Conference call with Bill S., PFAC membership on settlement offer and mitigation approach, advise PFAC membership regarding various claim adjustments including owners compensation	1,125.00
August 27, 2016	2	DE	Advise on mitigation questionnaire and mitigation approach to various Franchisees.	900.00
August 27, 2016	3	IM	Discussions with franchisees on mitigation figures; prepare and submit owner's compensation adjustment package to the Monitor	1,350.00
August 29, 2016	9.5	IM	Build model/spreadsheet to support settlement proposal, compiling data from notices of revision, settlement offers and original claims packages; prepare and compile Franchisee mitigation questionnaire packages	4,275.00
August 29, 2016	7	DE	Discussions with franchisees on mitigation approach and guidance	3,150.00
August 29, 2016	1	DE	Owners compensation work, prepare package and submit to the Monitor	450.00
August 30, 2016	3	DE	Prepare and compile Franchisee mitigation questionnaire packages	1,350.00
August 30, 2016	6	IM	Prepare and compile Franchisee mitigation questionnaire packages	2,700.00
August 30, 2016	1	DE	Owners compensation work, prepare package and submit to the Monitor	450.00
August 31, 2016	3	DE	Prepare and compile Franchisee mitigation questionnaire packages	1,350.00
August 31, 2016	5	IM	Prepare and compile Franchisee mitigation questionnaire packages	2,250.00
August 31, 2016	1	DE	Owners compensation work, prepare package and submit to the Monitor	450.00
September 1, 2016	7	DE	Prepare and compile Franchisee mitigation questionnaire packages	3,150.00
September 1, 2016	8	IM	Prepare and compile Franchisee mitigation questionnaire packages	3,600.00
September 2, 2016	8.75	DE	Prepare and compile Franchisee mitigation questionnaire packages	3,937.50
September 2, 2016	8	IM	Prepare and compile Franchisee mitigation questionnaire packages	3,600.00
September 3, 2016	6	IM	Prepare and compile Franchisee mitigation questionnaire packages	2,700.00
September 3, 2016	2	IM	Prepare revised bump up spreadsheet for Bill S. and provide update on results	900.00
September 3, 2016	5.5	DE	Prepare and compile Franchisee mitigation questionnaire packages	2,475.00
September 4, 2016	6	DE	Prepare and compile Franchisee mitigation questionnaire packages	2,700.00
September 4, 2016	2	IM	Prepare and compile Franchisee mitigation questionnaire packages	900.00
September 4, 2016	2	IM	Discussions and communications with various franchisees regarding settlement offer spreadsheet and approach	900.00
September 4, 2016	1	DE	Owners compensation calculation work, discussions with Franchisee and prepare package to be submitted to the Monitor.	450.00
September 5, 2016	1	DE	Prepare and compile Franchisee mitigation questionnaire packages	450.00

September 5, 2016	4	IM	Prepare and compile Franchisee mitigation questionnaire packages	1,800.00
September 5, 2016	2	IM	Prepared and provide to Bill S. revised settlement spreadsheet calculations including summary of results	900.00
September 6, 2016	3	DE	Prepare and compile Franchisee mitigation questionnaire packages	1,350.00
September 6, 2016	3	IM	Prepare and compile Franchisee mitigation questionnaire packages	1,350.00
September 6, 2016	1	DE	Owners compensation work, prepare package and submit to the Monitor	450.00
September 7, 2016	3	DE	Prepare and compile Franchisee mitigation questionnaire packages	1,350.00
September 7, 2016	3.5	IM	Prepare and compile Franchisee mitigation questionnaire packages	1,575.00
September 7, 2016	2.5	IM	Revise, update and provide mitigation analysis spreadsheet for provision to Bill S.	1,125.00
September 7, 2016	2	DE	Revise, update and provide mitigation analysis spreadsheet for provision to Bill S.	900.00
September 8, 2016	7	IM	Prepare and compile Franchisee mitigation questionnaire packages	3,150.00
September 8, 2016	1.5	DE	Prepare and compile Franchisee mitigation questionnaire packages	675.00
September 9, 2016	2	DE	Prepare and compile Franchisee mitigation questionnaire packages	900.00
September 9, 2016	1	DE	Prepare and provide details re. status of submitted and completed claims to Karen P.	450.00
September 9, 2016	7	IM	Prepare and compile Franchisee mitigation questionnaire packages	3,150.00
September 10, 2016	4	IM	Prepare and compile Franchisee mitigation questionnaire packages	1,800.00
September 12, 2016	1	DE	Prepare and compile Franchisee mitigation questionnaire packages	450.00
September 12, 2016	4	IM	Prepare and compile Franchisee mitigation questionnaire packages	1,800.00
September 13, 2016	1.5	DE	Prepare and compile Franchisee mitigation questionnaire packages	675.00
September 13, 2016	2	IM	Prepare and compile Franchisee mitigation questionnaire packages	900.00
September 13, 2016	1	DE	Prepare and provide details re. status of submitted and completed claims to Karen P.	450.00
September 14, 2016	2	DE	Prepare and compile Franchisee mitigation questionnaire packages	900.00
September 14, 2016	1.5	IM	Prepare and compile Franchisee mitigation questionnaire packages	675.00
September 14, 2016	1.5	DE	Revise, update and provide mitigation analysis spreadsheet to Bill S.	675.00

Total hours 297.25

Rate is \$450/hour \$ 133,762.50

HST (13%) 17,389.13

Total \$ 151,151.63

This is Exhibit "D" referred to in the Affidavit of Ian Manning
sworn August 30, 2017



Commissioner for Taking Affidavits (or as may be)

MICHAEL EDWARD VINCENT BOOTHE

A COMMISSIONER OF OATHS OF THE PROVINCE OF ONTARIO
LICENSED TO PRACTICE BY LAW SOCIETY OF UPPER CANADA
P#O1479

Edward & Manning LLP**Time Particulars After September 14, 2016 (File No. 38.138.00)**

Charge out rate is \$450/hour, DE is Dan Edward, IM is Ian Manning

Date	Time	Partner	Description	Charge
September 15, 2016	2	IM	Review materials provided by Claimant 1331 to prepare future income scenario projections, provide comments and engage in additional correspondences with Claimant to understand materials provided.	900.00
September 16, 2016	4.5	IM	Review additional materials provided by Claimant 1331 to support revised claim calculations. Prepare various supporting schedules and projections to support loss of profits claim.	2,025.00
September 17, 2016	1	IM	Finalize income projections prepared for Claim 1331; provide this information to Bill S. and Claimant.	450.00
September 20, 2016	2	DE	Run figures, review income details and provide Bill S. with estimated mitigation calculation for four Claimants: 1484, 1500, 1562 and 1768.	900.00
September 21, 2016	1.5	DE	Provide Charlie S with the number of remaining franchisees who received EBIT funding	675.00
September 21, 2016	0.25	IM	Review correspondence from Bill S. re claim 1392	112.50
September 22, 2016	4.5	IM	Prepare supporting financial projection information for Claim 1392, including preparation of monthly sales analysis, loss of business profits statements for fiscal 2016 to 2017; as well as various correspondences with Claimant and Bill S.	2,025.00
September 22, 2016	1	DE	Review of financial projections and materials for Claim 1392	450.00
September 22, 2016	1	IM	Review and correspond and with Claimant 1341 regarding potential mitigation calculations as pertains to Claimants income.	450.00
September 23, 2016	2	IM	Additional claim work for Claim 1331, correspondences with Claimant as well as Bill S. Provide further claim calculations support calculations.	900.00
September 26, 2016	0.75	IM	Run financial calculations and provide adjusted claim figures for claim 1363 to Bill S.	337.50
September 26, 2016	0.75	IM	Run financial calculations and provide adjusted claim figures for claim 1353 to Bill S.	337.50
September 27, 2016	0.5	DE	Calculate estimated settlement amount for claim 1768	225.00
September 30, 2016	3	IM	Verify mitigation adjustment figures provided by Sharon S. for remaining franchisees to ensure these amounts agree to our records.	1,350.00
October 31, 2016	0.5	IM	Various correspondences with claimant 1363 regarding the specifics of his scenario as pertains to his claim amounts.	225.00
November 25, 2016	0.5	DE	Review claim 1241 Revised offer to settle and discuss with claimant.	225.00
November 28, 2016	7	IM	Review all revised settlement offers for 26 remaining franchisees. Prepare schedule of items noted for further discussion worksheet.	3,150.00
November 29, 2016	2.5	DE	Analyze settlement offers, compare with questionnaires to ensure mitigation calculation is accurate; draft e-mail to Sharon with findings for discussion with Monitor	1,125.00

Date	Time	Partner	Description	Charge
November 29, 2016	5	IM	Further work finalizing review of settlement offers. Finalize findings worksheet to be shared with Sharon S.	2,250.00
November 29, 2016	0.5	IM	Provide Monitor with schedule of items noted from our review of revised settlement offers. Correspond regarding our findings with Monitor.	225.00
November 30, 2016	1	DE	Reviewing claim 1327 and 993 for mitigation accuracy	450.00
December 1, 2016	0.25	DE	Discussion with Ian on claim 993 figures	112.50
December 1, 2016	0.5	IM	Further evaluation work for Claim number 993 for Bill S.	225.00
December 1, 2016	0.5	IM	Various correspondences and discussion with Claimant 1439 regarding the financial particulars of their claim	225.00
December 1, 2016	0.5	IM	Various correspondences and discussion with Claimant 1293 regarding the financial particulars of their claim.	225.00
December 1, 2016	0.5	IM	Various correspondences and discussion with Claimant 1449 regarding the financial particulars of their claim.	225.00
December 2, 2016	1.75	DE	Discuss claim 1768, examine claim 993 further for any additional errors.	787.50
December 2, 2016	2	IM	Conversations and correspondences with claimant 1392 as well as Monitor regarding this claim, as well as provide financial projections to the Monitor for review	900.00
December 2, 2016	1.25	IM	Discussions with Monitor about adjustments claim 1300 as well as various correspondences with claimant to gather supporting information	562.50
December 5, 2016	0.25	DE	Call with 1383 on settlement offer.	112.50
December 5, 2016	2	IM	Further review of additional information to support Claim 1392 including documentation to support mitigation income post Target closure. Various correspondences with Claimant.	900.00
December 6, 2016	1	IM	Various communications with Claimant and Monitor re. Claim 1392	450.00
December 7, 2016	2.5	IM	Prepare financial package of information as per the monitors request for claim 1392 including monthly income results and resubmit loss of profits calculation. Submit package to Monitor for review.	1,125.00
December 13, 2016	1	IM	Further discussions and correspondences regarding settlement of claim 1392.	450.00
December 14, 2016	1	DE	Discuss approach for various claim scenarios for claimants 1362, 1562, 1386 and 993.	450.00
December 14, 2016	6	IM	Build claim financial files for each of the Claimants 1362, 1562, 1386 and 993 to determine various impacts of revised loss of profits scenarios.	2,700.00
December 15, 2016	1.5	IM	Conversation with Bill Sasso re. the various claim scenarios for Claimants 1362, 1562, 1386 and 993. As well as email communications for claimants.	675.00
December 16, 2016	1.5	IM	Correspondences with Monitor, Bill S. and Claimant regarding revised offer presentation for claim 1392.	675.00
December 19, 2016	1.5	IM	Separate phone calls with claimants 1362, 1562, 1386 and 993 to run through various financial claim scenarios for each.	675.00
December 20, 2016	3	IM	Prepare package of additional supporting information for Bill S. for claimants 1386, 1362 and 1562 to support revised claim amounts. Also various correspondences to each of the claimants to discuss particulars.	1,350.00
December 21, 2016	0.5	IM	Various email communications regarding claim 1392.	225.00

Date	Time	Partner	Description	Charge
December 23, 2016	0.5	IM	Phone call with claimant 1392 regarding settlement of his claim.	225.00
January 9, 2017	1	IM	Various communications regarding claim 1392 towards settlement of claim.	450.00
January 11, 2017	0.25	IM	Various communications regarding claim 1392 towards settlement of claim.	112.50

Total hours 72.50

Rate is \$450/hour \$ 32,625.00
HST (13%) 4,241.25
Total \$ 36,866.25

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT
TORONTO

**PART I OF II
MOTION RECORD OF
PHARMACIST REPRESENTATIVE COUNSEL**
(motion returnable Wednesday, September 13, 2017 at 11:15 a.m.)

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PHARMACIST REPRESENTATIVE COUNSEL

File number: 38.138.000