

Spina v Shoppers Drug Mart [REDACTED]

- 03/24/16 Prepare for RBC claims meeting; attend [REDACTED] claims meeting with R. Jaipargas, L. Mitchell, M. Arzoumanidis and G. Karpel re: [REDACTED] claims matters; review Monitor comments on preference review; attend to claims matters; speak to J. Carfagnini re: status update.
- 03/24/16 "Pharmacy Dispute" - Review common issues list and written submissions; speak to J. Mighton re: same.
- 03/25/16 "Pharmacy Dispute" - Drafting Monitor's submissions re: pharmacist dispute.
- 03/27/16 "Pharmacy Dispute" - Reviewing cases cited in Spina v. Shoppers Drug Mart [REDACTED]
- 03/27/16 "Pharmacy Dispute" - Review revised written submissions; review correspondence re: same.
- 03/28/16 Conference call J. Carfagnini, T. Sandler re: status.
- 03/28/16 "Pharmacy Dispute" - Receipt and review revised Pharmacists Issue List and Factum; dealing with F. Kussner re: PFAC notices to pharmacists.
- 03/28/16 "Pharmacy Dispute" - Review revised common issues list; review Osler comments; conferences with J. Mighton; review and revise submissions; telephone discussion with S. Ferguson; receive and review correspondence from W. Sasso; receive and review correspondence from S. Ferguson; conference with M. Wagner; meeting with A. Mark, J. Mighton and M. Wagner to revise submissions and common issues list; review correspondence from S. Christensen; correspondence to S. Christensen; correspondence with S. Ferguson; receive and review further correspondence from W. Sasso; conferences with J. Mighton; further revise common issues list and submissions; e-mails with J. Mighton.
- 03/28/16 Correspondence with S. Ferguson re: [REDACTED].
- 03/28/16 [REDACTED]
- 03/28/16 "Pharmacy Dispute" - Drafting Monitor's submissions re: pharmacist dispute; meeting with A. Mark, F. Kussner, M. Wagner re: same; meeting with J. Scholes re: research re: same and brief of authorities.
- 03/28/16 [REDACTED]
- 03/28/16 Claims - [REDACTED] attendances re: analysis; [REDACTED] - attendances re: analysis; Review and analysis re: recent CCAA set-off authority.
- 03/28/16 Speak to A. Hutchens re: status update, Monitor's Report; attend to claims matters; speak to J.

Dacks re: Meeting Order motion.

- 03/28/16 "Pharmacy Dispute" - Speak to S. Ferguson re: pharmacy claims matters, Sasso correspondence; meeting with J. Mighton, A. Mark and F. Kussner re: written submissions; review Sasso correspondence; speak to J. Dacks re: pharmacy claims matters; review revised common issues list and written submissions and correspond re: same.
- 03/29/16 "Pharmacy Dispute" - Receipt and review further revised Issues List and Factum; office conference J. Carfagnini, M. Wagner, J. Mighton re: same; dealing with Oslers re: pharmacist claims hearing process, strategy for proceeding.
- 03/29/16 Telephone conference with T. Sandler re: outstanding matters; review status of CRA claims and process; review status of outstanding claims; timing for Plan filing implementation; dealing with M. Wagner re: preference review.
- 03/29/16 Review revised preference review report based on client's comments.
- 03/29/16 Receive and review correspondence from G. Karpel re: form of settlement agreement for litigation claims; correspondence to A. Lockhart re: settlement agreement for litigation claims; prepare correspondence to [REDACTED]
- 03/29/16 "Pharmacy Dispute" - Revise written submission re: common issues list; conferences with J. Mighton; prepare correspondence to W. Sasso; further revise submissions and correspondence; telephone discussion with S. Irving; conference with A. Mark.
- 03/29/16 "Pharmacy Dispute" - Reviewing and revising further draft submission; drafting email to W. Sasso; emails re: issues list and submission.
- 03/29/16 Reviewing draft Meeting Order and editing same; phone conference with A. Hutchens re: Monitor's Report; phone conference with J. Wadden, D. Murdoch, M. Fox re: Eleven Points claim; phone conference with S. Ferguson, F. Kussner, A. Lockhart, S. Irving, D. McInnis re: [REDACTED].
- 03/29/16 "Pharmacy Dispute" - Drafting Monitor's submissions re: pharmacist dispute; meeting with J. Scholes re: brief of authorities; reviewing same; email correspondence with A&M and Osler re: next steps.
- 03/29/16 [REDACTED]
- 03/29/16 Claims: [REDACTED] attendances re: analysis; [REDACTED] attendances re: course of action; e-mail correspondences.

- 03/29/16 Prepare for and attend conference call with EPL; meeting with J. Mighton.
- 03/29/16 Review ██████ claims matters; follow up with C. Prophet re: same; draft ██████ claim position summary.
- 03/29/16 "Pharmacy Dispute" - Review Monitor's written submissions and F. Kussner and A. Mark comments on same; speak to J. Mighton re: same; review draft correspondence to Sasso; speak to J. Carfagnini re: status update; speak to J. Dacks re: status update; correspond re: pharmacist claims matters; speak to F. Kussner re: strategy and correspond re: same.
- 03/30/16 "Pharmacy Dispute" - Dealing with pharmacists' claim process.
- 03/30/16 Receipt and review draft Meeting Order and Affidavit re: revised Plan; telephone conference with M. Wagner re: same; telephone conference with T. Sandler re: status of CRA claims resolution.
- 03/30/16 Receive and review documentation and correspondence re: ██████ claim; telephone discussions with G. Karpel; correspondence with Norton Rose re: obtaining pleadings for ██████ claim; conferences with J. Mighton.
- 03/30/16 "Pharmacy Dispute" - Conferences with M. Wagner; prepare correspondence to W. Sasso; receive and review correspondence and comments from S. Ferguson; receive and review correspondence from C. Jackson; conferences with J. Mighton; revise written submissions re: pharmacy claims; revise common issues list; meeting with J. Mighton.
- 03/30/16 Meeting with J. Wadden, M. Wagner re: ██████ Claim; email correspondence with G. Smith re: ██████ claim; email correspondence re: ██████ claim; reviewing correspondence re: claim transfers; email correspondence re: litigation claims.
- 03/30/16 "Pharmacy Dispute" - Editing common issues list; meeting with J. Scholes re: brief of authorities; editing Monitor's submissions re: common issues list.
- 03/30/16 "Pharmacy Dispute" - Reviewing and revising citations in Monitor's submissions re: pharmacist franchisees' common issues list; preparing book of authorities for Monitor's submissions re: pharmacist franchisees' common issues list.
- 03/30/16 Claims: ██████ attendances re: analysis; ██████ attendances re: analysis; draft correspondence.
- 03/30/16 Emails re: ██████ prepare for and attend meeting with M. Wagner and J. Mighton re: ██████ Claim; emails to and from J. Mighton re: EPL.
- 03/30/16 "Pharmacy Dispute" - Review comments from A&M and Oslers on written submissions; speak to J. Mighton re: same; review and provide comments on revised submissions; correspond re: opt-out matters.
- 03/30/16 Attend to ██████ claims matters and summary of Monitor's position; meeting with J. Mighton and J. Wadden re: ██████ claims matters; attend to claims matters.

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- 03/31/16 Preparation for and attend status meeting Goodmans, A&M, Oslers, TCC; review outstanding issues; review timetable for Plan voting and implementation; review draft Monitor's Preference Review Report.
- 03/31/16 Forwarded revised preference review report to client.
- 03/31/16 "Pharmacy Dispute" - Attend meeting with Monitor and Osler re: pharmacy claims; correspondence with W. Sasso; correspondence with D. O'Connor; conferences with J. Mighton.
- 03/31/16 "Pharmacy Dispute" - Meeting with D. McIntosh, A. Hutchens, S. Ferguson, T. Sandler, J. Dacks, S. Irving, J. Carfagnini, M. Wagner re: pharmacist claims dispute; drafting email to B. Sasso re: same.
- 03/31/16 Email correspondence with counsel re: co-tenancy motion; email correspondence re: [REDACTED] claim; reviewing motion materials.
- 03/31/16 "Pharmacy Dispute" - Reviewing and revising Monitor's submissions re: pharmacist franchisees' common issues list; preparing book of authorities for Monitor's submissions re: pharmacist franchisees' common issues list.
- 03/31/16 Review materials re: claim from [REDACTED] vendor; telephone conversation with J. Mighton; email to J. Mighton; prepare for and attend meeting with G. Karpel.
- 03/31/16 "Pharmacy Dispute" - Prepare for meeting on pharmacist claims matters; meeting with Oslers, A&M and Goodmans working groups re: common issues list, written submissions, strategy and next steps; correspond re: pharmacist claims matters.
- 03/31/16 Attend to [REDACTED] claims matters and Monitor's overview of position; attend to [REDACTED] claims matters; speak to G. Karpel and correspond with A&M Valuations re: same; review and provide comments on Meeting Order affidavit; review and provide comments on landlord notices.

OUR FEE**\$233,269.50****TIMEKEEPER SUMMARY**

NAME	RANK	HOURS	RATE	TOTAL
Carfagnini, Jay A.	Partner	26.50 hrs	\$1,040.00	\$27,560.00
Wagner, Melaney	Partner	49.40 hrs	\$825.00	\$40,755.00
Mark, Alan	Partner	17.10 hrs	\$1,010.00	\$17,271.00
Rubenstein, Gale	Partner	.60 hrs	\$895.00	\$537.00

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NAME	RANK	HOURS	RATE	TOTAL
Kussner, Francy	Partner	40.30 hrs	\$900.00	\$36,270.00
Guolo, Francesca	Partner	4.90 hrs	\$945.00	\$4,630.50
Smith, Graham D.	Partner	19.40 hrs	\$900.00	\$17,460.00
Ernst, Glenn S.	Partner	.20 hrs	\$970.00	\$194.00
Cosentino, Joe	Partner	3.50 hrs	\$805.00	\$2,817.50
Wadden, Jason	Partner	12.10 hrs	\$730.00	\$8,833.00
Herlin, Ken	Partner	.20 hrs	\$905.00	\$181.00
Sherman, Mitchell J.	Partner	.80 hrs	\$1,060.00	\$848.00
Fox, Carlie	Associate	6.50 hrs	\$395.00	\$2,567.50
Creery, Monica	Research Lawyer	2.50 hrs	\$770.00	\$1,925.00
Mighton, Jesse	Associate	110.50 hrs	\$525.00	\$58,012.50
Articling Student	Articling Student	45.50 hrs	\$290.00	\$13,195.00
Word Processing	Word Processing	2.50 hrs	\$85.00	\$212.50

DISBURSEMENTS

Telephone - Long Distance / Conference Calls	124.33
Parking / Cabs / Mileage / Meetings	652.24
Copies	379.00
Computer Searches - QL System	17.00
Computer Searches - Westlaw Carswell	1,149.00

TOTAL DISBURSEMENTS **\$2,321.57**

TOTAL FEES ON THIS INVOICE \$233,269.50

HST ON FEES 30,325.04

NON TAXABLE DISBURSEMENTS 0.00

TAXABLE DISBURSEMENTS 2,321.57

TOTAL DISBURSEMENTS ON THIS INVOICE \$2,321.57

HST ON TAXABLE DISBURSEMENT 301.80

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TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$266,217.91
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TRUST FUNDS	\$150,392.08
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THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Jay Carfagnini, Matter # 143291, Invoice # 663305 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***

April 22, 2016

Our File No.: 143291

Via Email

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street, PO Box 22
Toronto, ON M5J 2J1

Attention: Douglas McIntosh

Dear Sirs:

Re: Project Yellow

Please find enclosed our interim account for professional services rendered in connection with the above matter for the period up to and including April 15, 2016.

I trust you will find the enclosed to be in order. If you have any questions regarding the enclosed, please do not hesitate to contact me.

Yours truly,

Goodmans LLP



J. A. Carfagnini
JAC/eg
encl.

April 21, 2016

Alvarez & Marsal Canada ULC
 2900 South Tower, Royal Bank Plaza
 200 Bay Street
 PO Box 22
 Toronto, ON
 Canada M5J 2J1

ATTENTION: Douglas McIntosh

OUR FILE NO. AAMC 143291
 OUR INVOICE NO. 663985
 GST/HST REGISTRATION NO. R119422962

Re: Project Yellow

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
 MATTER INCLUDING THE FOLLOWING:

- 03/31/16 Claims - [REDACTED] telephone attendances (G. Karpel); review proposed response; email correspondence.
- 04/01/16 Exchange emails re: scheduling of motions and approvals.
- 04/01/16 "Pharmacy Dispute" - E-mails with W. Sasso; e-mails with Osler and with Monitor.
- 04/01/16 Conference with J. Mighton [REDACTED] receive and review correspondence from D. McInnis.
- 04/01/16 "Pharmacy Dispute" - Telephone conference with S. Irving re: pharmacist dispute procedure.
- 04/01/16 Drafting email to IP. Chon re: [REDACTED] claim; reviewing draft meeting order, letter to creditors and motion materials; [REDACTED] email correspondence with E. Cobb re: [REDACTED] claim; email correspondence with AC. Jackson re: pre-54 charter.
- 04/01/16 Researching case law re: valuing claims at filing date.
- 04/01/16 Email with M. Biringer; review Canada Revenue Agency list, affidavit; discussion with J. Mighton.
- 04/01/16 Review meeting order affidavit and speak to J. Mighton re: same; speak to J. Carfagnini re: preference review; update F. Guolo re: preference review.
- 04/04/16 Attending calls re: [REDACTED] claims; reviewing [REDACTED] claim; meeting with F. Kussner re: same; drafting litigation claims update; preparing settlement agreement re: [REDACTED] claim.

- 04/04/16 "Pharmacy Dispute" - Meeting with F. Kussner, J. Mighton, M. Wagner and A. Mark to prepare for discussion with W. Sasso; correspondence with W. Sasso; correspondence with Osler and with Monitor; reschedule meeting with W. Sasso.
- 04/04/16 Conferences with C. Fox; review proposed settlement agreement matters; review litigation claims matters; prepare correspondence.
- 04/04/16 "Pharmacy Dispute" - Meeting with Goodmans' team re: pharmacy issues and process;
- 04/04/16 Reviewing correspondence from M. Solmon.
- 04/04/16 "Pharmacy Dispute" - Meeting with A. Mark, F. Kussner and M. Wagner re: dispute procedures.
- 04/04/16 Telephone conference with S. Ferguson re: pre-54 charter sales process; editing transaction documents re: same; telephone conference and email correspondence with J. Hurwitz re: same; reviewing draft of Monitor's 26th Report; meeting with A. Hutchens, G. Karpel and M. Wagner re: same; editing draft affidavit re: meeting order; telephone conference with A. Hutchens, G. Karpel, T. Sandler, J. Dacks, S. Irving and M. Wagner re: claims update; telephone conference with J. Marin re: ██████████ claim.
- 04/04/16 Telephone conversation with S. Ferguson, telephone conversation with S. Philpott re: omnibus claims.
- 04/04/16 "Pharmacy Dispute" - Meeting with F. Kussner, A. Mark and J. Mighton re: pharmacist claims matters; correspond re: same.
- 04/04/16 Review D. McIntosh comments on affidavit and letter to creditors; speak to A. Hutchens, J. Mighton and G. Karpel re: same; speak to G. Karpel re: recovery analysis; attend to ██████████ claims matters and overview of Monitor's position; claims update call with Oslers, A&M and Goodmans working group; speak to J. Mighton re: pre-54 sale process; review share purchase agreement re: same; drafting session with A. Hutchens, G. Karpel, J. Mighton re: Monitor's Report on meetings order.
- 04/05/16 Receipt of correspondence from M. Solmon re: trade claims; correspondence A&M, Goodmans re: same; strategy for proceeding; dealing with M. Wagner, J. Mighton re: Meeting Order issues.
- 04/05/16 Attending calls re: ██████████ claims; drafting e-mail to B. Chalmers re: ██████████ and ██████████ claims; reviewing supporting evidence re: ██████████ claim; drafting litigation claim update re: same; reviewing claim of ██████████
- 04/05/16 Revised memo to refine references to Monitor's comments.
- 04/05/16 "Pharmacy Dispute" - Attend meeting with Osler and Monitor to prepare for W. Sasso call; conference call with W. Sasso, Osler and Monitor.
- 04/05/16 Conferences with C. Fox; review correspondence and documentation re: litigation claims; review correspondence from W. Chalmers re: ██████████ insurance claims re: ██████████ prepare correspondence.

- 04/05/16 "Pharmacy Dispute" - Prepare for and attend conference call with W. Sasso re: pharmacy.
- 04/05/16 "Pharmacy Dispute" - Telephone conference with W. Sasso, S. Strosberg, S. Ferguson, A. Mark and F. Kussner re: pharmacist dispute; meeting with J. Scholes re: brief of documents.
- 04/05/16 Reviewing draft motion materials re: Meeting Order; telephone and email correspondence with J. Dacks and R. Carson re: same; drafting Monitor's 26th Report; email correspondence with C. Fox re: litigation claims; telephone conference with S. Glustein re: vendor claims; telephone conference with S. Ferguson re: pre-54 charter company sale; editing materials re: same.
- 04/05/16 Preparation and attendance re: meeting with S. Ferguson, J. Conforti and S. Poysa re: employee claims.
- 04/05/16 Emails with M. Wagner and M. Biringer.
- 04/05/16 Review revised affidavit and letter to creditors; conference call with A. Hutchens, G. Karpel, D. McIntosh and J. Mighton re: comments on documents; revise documents; attend to preference review matters.
- 04/05/16 "Pharmacy Dispute" - Attend pre-meeting with A&M, Oslers and Goodmans working group re: pharmacist claims matters; conference call with working group, B. Sasso and S. Strosberg re: common issues list.
- 04/06/16 Receipt and review revised motion, affidavit, draft Meeting Order for April 13, 2016 Motion; review final revised Plan; office conference J. Carfagnini, J. Mighton re: draft Monitor's Report; receipt and review draft correspondence to M. Solmon re: 30-day good issues; attend call J. Carfagnini, D. McIntosh re: outstanding matters; strategy for proceeding.
- 04/06/16 "Pharmacy Dispute" - Office conference J. Carfagnini, A. Mark, F. Kussner re: pharmacist claims, common issues list, litigation/claims process before D. O'Connor.
- 04/06/16 Email from J. Mighton; review email from A. Chinkarenko re: [REDACTED] receipt and review of correspondence from S. Glustein; emails to J. Mighton.
- 04/06/16 Revising Settlement Agreement re: [REDACTED] claim; meeting with F. Kussner, M. Wagner and J. Mighton re: litigation claimant settlement agreements; drafting letter to settled litigation claimants re: settlement agreements;
- 04/06/16 "Pharmacy Dispute" - Conferences with J. Mighton; correspondence to D. O'Connor; conference with J. Carfagnini.
- 04/06/16 Reviewing litigation settlement agreements; meeting with M. Wagner, J. Mighton and C. Fox re: litigation settlement agreements; review and revise proposed letter to settling litigation claimants; reviewing documentation re: 30 day goods matters; review proposed response to M. Solmon; review litigation claims matters.
- 04/06/16 Drafting letter to M. Solmon.

- 04/06/16 Reviewing motion materials; editing Monitor's 26th Report; meeting with F. Kussner, M. Wagner and C. Fox re: litigation settlement agreements; email correspondence with C. Fox re: same; reviewing vendor claims; drafting response to M. Solmon letter; telephone conference with A. Hutchens and G. Karpel re: Monitor's Report.
- 04/06/16 Telephone call with the Department of Justice and the Canada Revenue Agency; review issues list.
- 04/06/16 Claims - [REDACTED] e-mail correspondence attendances re: further materials and claimants response.
- 04/06/16 Conference call with A. Hutchens and J. Mighton re: comments on affidavit and letter to creditors; review and provide comments on Monitor's Report; correspond re: litigation claims matters; conference call with A. Hutchens, G. Karpel and J. Mighton re: Monitor's Report.
- 04/07/16 Receipt and review revised Monitor's 26th Report; finalize for service; preparation for and attend meeting J. Carfagnini, D. McIntosh re: outstanding matters: pharmacist claims, CRA, 30-day goods, Plan voting, Plan sanction and implementation; correspondence from M. Solmon re; 30-day goods; review revised letter of response; telephone conference with J. Mighton re: same; receipt and review factums for Meeting Order motion.
- 04/07/16 Reviewing and revising individualized settlement agreements; meeting with F. Kussner re: same; emailing M. Wagner and J. Mighton re: same; attending call with G. Karpel and J. Mighton re: convenience class election threshold; preparing e-mails to litigation claimants.
- 04/07/16 Prepare settlement agreements; conferences with C. Fox; conference call with D. McInnis re: insurance matters.
- 04/07/16 Preparing letter to M. Solmon; reviewing order, motion record and Monitor's Report.
- 04/07/16 "Pharmacy Dispute" - Preparing for pharmacy call with B. Sasso.
- 04/07/16 Reviewing draft factum; finalizing and service Monitor's 26th Report; reviewing disputed vendor claims; email correspondence re: co-tenancy motion scheduling.
- 04/07/16 "Pharmacy Dispute" - Compiling documents for agreed statement of facts.
- 04/07/16 Discussion with M. Biringer; review issues.
- 04/07/16 Claims - [REDACTED] review and consider response re: mitigation; e-mail correspondence.
- 04/07/16 Attend to [REDACTED] claims matters and summary overview; attend to [REDACTED] claims matters; correspond re: claims matters; conference call with A. Hutchens and J. Mighton re: Monitor's Report; review Osler comments on Monitor's Report and speak to A. Hutchens, J. Mighton and J. Dacks re: same; review response letters to M. Solmon and provide comments on same; conference call with J. Mighton, A. Hutchens, G. Karpel, D. McIntosh re: Monitor's Report; finalize Monitor's Report; speak to J. Carfagnini re: status update.
- 04/08/16 Receipt and review of correspondence from J. Olsen re: [REDACTED] re: consideration of non-filing of Proof of Claim; memorandum to J. Mighton; emails to and from J. Mighton.

- 04/08/16 Distributing settlement agreements to settled litigation claimants; reviewing documentary evidence re: ██████████ claim.
- 04/08/16 "Pharmacy Dispute" - Meeting with Osler and Goodmans team re: pharmacy matters; conference call with W. Sasso; discussions with Osler; conferences with A. Mark re: proposed schedule for adjudication of pharmacy claims; prepare proposed schedule; correspondence to Osler and Goodmans team re: proposal for proceeding with pharmacy claims; review proposed documents for inclusion in document brief for pharmacy adjudication.
- 04/08/16 Conferences with C. Fox re: litigation claims matters; correspondence to D. McInnis re: ██████████ ██████████.
- 04/08/16 "Pharmacy Dispute" - Preparing for and attending call with W. Sasso; meeting with F. Kussner re: process proposal; reviewing process proposal and document list.
- 04/08/16 "Pharmacy Dispute" - Meeting with S. Irving, C. Jackson, A. Mark, F. Kussner and M. Wagner re: common issues list and procedure; telephone conference with W. Sasso re: same; telephone conference with A. Hutchens and S. Ferguson re: same.
- 04/08/16 Email correspondence re: disputed claims; email correspondence re: scheduling of co-tenancy motion; filing Monitor's 26th Report, preparing motion materials for filing; drafting letter re: assigned claim ██████████
- 04/08/16 "Pharmacy Dispute" - Reviewing and revising documents for agreed statement of facts; compiling proposed joint brief of documents for agreed statement of facts;
- 04/08/16 Delivering Twenty-Sixth Monitor's Report to Alvarez & Marsal Canada ULC.
- 04/08/16 Review issues.
- 04/08/16 Claims - ██████████ attendances re: claim and response from claimant including conference call (G. Karpel and M. Wagner); e-mail correspondence; ██████████ review materials conference (G. Karpel).
- 04/08/16 Review issues in vendors' claim; research products; telephone conversations with J. Mighton.
- 04/08/16 "Pharmacy Dispute" - Prepare for pharmacist claims meeting; attend pre-meeting with S. Irving, C. Jackson, J. Mighton, F. Kussner and A. Mark; conference call with S. Irving, C. Jackson, J. Mighton, F. Kussner, A. Mark and B. Sasso re: common issues list; discussion with working group re: process; correspond re: same.
- 04/08/16 Review ██████████ claims matters; conference call with G. Smith and G. Karpel re: ██████████ claim matters; speak to S. Raicek re: plan matters; review litigation claim matters; conference call with A. Hutchens and J. Mighton re: Plan report preparation; speak to G. Karpel re: landlord claim matters.
- 04/10/16 Telephone conversation with S. Philpott re: ██████████ claim.
- 04/10/16 Claims - ██████████ prepare response; review issue re: 'Per item'.

- 04/11/16 Preparation for April 13th motion to approve Plan and calling meeting of creditors; conference call Goodmans, A&M, Oslers re: preparation and strategy for proceeding; dealing with M. Solmon, M. Wagner, A. Mark re: Sanction hearing and 30-day goods issues; information from A&M re: M. Solmon clients.
- 04/11/16 "Pharmacy Dispute" - Dealing with F. Kussner re: pharmacist claims process; correspondence re: same; scheduling with D. O'Connor.
- 04/11/16 Office conference with J. Mighton; preparation of letter to J. Olsen re: Proofs of Claim re: [REDACTED] [REDACTED] emails to and from J. Mighton.
- 04/11/16 Attending calls re: [REDACTED] claims; preparing litigation claims update.
- 04/11/16 "Pharmacy Dispute" - Receive and review documentation from C. Jackson for potential inclusion in common document brief; discussion with F. Kussner, M. Wagner, A. Mark, J. Mighton, A. Hutchens and S. Ferguson re: procedure for claims adjudication; conferences with A. Mark; correspondence to D. O'Connor; telephone discussion with S. Irving and C. Jackson re: process; conference with J. Carfagnini.
- 04/11/16 Review 30 day goods issues; conference with F. Kussner, J. Carfagnini, A. Mark, M. Wagner, J. Mighton, J. Dacks and T. Sandler; review correspondence with M. Solomon; review litigations claims matters; review proposed correspondence re: litigation claims matters; conferences with C. Fox.
- 04/11/16 Reviewing motion records re: April 13 motions; telephone call with M. Solmon re: 30 day goods; emails re: 30 day goods.
- 04/11/16 "Pharmacy Dispute" - Emails re: securing dates for pharmacy claims; consulting with Alvarez re: procedure and experts for pharmacy claims; preparing for motion.
- 04/11/16 "Pharmacy Dispute - Meeting with A. Hutchens, S. Ferguson, A. Mark, M. Wagner re: litigation strategy.
- 04/11/16 Phone conference with [REDACTED] re: assigned claims; phone conference with RSJ Morawetz re: scheduling matters; phone conference with A. Hutchens, G. Karpel, J. Carfagnini, M. Wagner, F. Kussner, A. Mark, T. Sandler, J. Dacks re: 30-day goods motion, litigation strategy; email correspondence re: same; meeting with S. Glustein, G. Karpel, J. Wadden re: disputed claims; phone conference with J. Wadden, D. Murdoch re: EPL claim; email correspondence re: co-tenancy motion.
- 04/11/16 "Pharmacy Dispute" - Preparing joint brief of documents for agreed statement of facts.
- 04/11/16 Prepare for and attend meeting with client re: claims; call with Stikemans.
- 04/11/16 Conference call with G. Karpel and S. Murray re: [REDACTED] claims matters; attend to [REDACTED] claims matters; correspond re: 30-day goods matters; speak to J. Mighton re: claims matters; conference call with J. Dacks, T. Sandler and A. Mark re: 30-day goods matters, meeting order

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- motion matters; attend to claims matters; correspond re: co-tenancy motion scheduling; meeting/conference call with Goodmans, A&M and Oslers working group re: litigation preparation for meeting order motion, co-tenancy scheduling, 30-day goods matters; speak to D. Ward re: co-tenancy scheduling matters; speak to G. Karpel re: [REDACTED] matters; review [REDACTED] overview summary.
- 04/11/16 "Pharmacy Dispute" - Meeting/conference call with S. Ferguson, A. Hutchens, A. Mark, F. Kussner and J. Mighton re: litigation strategy; correspond re: status update on common issues list and scheduling matters.
- 04/12/16 Dealing with M. Solmon re: 30-day goods motion; correspondence re: same; dealing with co-tenancy claims motion; dealing with [REDACTED] claim; correspondence Lerners and Davies re: same; telephone conference with M. Wagner re: status call and preparation for April 13th motion; telephone conference re: April 13th motion; strategy for proceeding.
- 04/12/16 Attending call with G. Karpel, F. Kussner, J. Mighton, A. Lockhart and J. Hurwitz re: form of direction; attending call with T. Hall re: [REDACTED] settlement agreement; emailing M. Drake re: [REDACTED] settlement.
- 04/12/16 Attended meeting with client viz review of preference review report.
- 04/12/16 "Pharmacy Dispute" - Conferences with A. Mark; conferences with J. Mighton.
- 04/12/16 Review and revise form of direction for settlement of litigation claims; conference call with A. Lockhart, J. Mighton, F. Kussner, C. Fox and G. Karpel re: revision to direction; further review and revise form of direction; telephone discussion with S. Irving re: [REDACTED]; review litigation claims matters.
- 04/12/16 Preparing for meeting re: order and motion; emails and telephone calls re: 30-day goods and Amskor motions; telephone call with F. Cohen re: expert retainer.
- 04/12/16 Preparing materials for Meeting Order motion; phone conference with A. Mark, M. Wagner, T. Sandler, J. Dacks re: [REDACTED] motion record; drafting summary of [REDACTED] claim; meeting with G. Smith re: disputed vendor claims; phone conference with A. Hutchens re: [REDACTED] motion; meeting with G. Karpel, M. Wagner, S. Irving, A. Lockhart, [REDACTED] claims; phone conference with G. Ernst re: [REDACTED] tax claim; [REDACTED]
- 04/12/16 [REDACTED]
- 04/12/16 Discussion with M. Wagner and G. Karpel re issues.
- 04/12/16 Claims - [REDACTED] review and analysis; conference (J. Mighton); Plan of Arrangement: correspondence re: [REDACTED] conference (J. Mighton); Claims - [REDACTED] review and analyze dispute; conferences (J. Mighton).
- 04/12/16 Review correspondence; review and revise email re: [REDACTED]
- 04/12/16 Prepare for meeting order motion; correspond re: co-tenancy motion scheduling; review correspondence re: [REDACTED] claim matters; speak to A. Mark re: motion matters; meeting with A.

- 04/14/16 "Pharmacy Dispute" - Conferences with A. Mark; conferences with J. Mighton; telephone discussion with S. Irving; prepare memorandum; e-mails with F. Cohen; telephone discussion with S. Ferguson; prepare and assemble documentation.
- 04/14/16 "Pharmacy Dispute" - Consulting with F. Kussner and J. Carfagnini re: pharma process and scheduling; emails re: F. Cohen retainer as expert.
- 04/14/16 "Pharmacy Dispute" - Compiling materials re: pharmacist claims dispute for F. Cohen; email with F. Kussner, A. Mark re: same.
- 04/14/16 Email correspondence with claimants re: claims process; phone conference with V. Jelisavcic re: [REDACTED] claims; email correspondence re: landlord notices.
- 04/14/16 Attending at A&M to deliver brief of Monitor's Reports.
- 04/14/16 Telephone call with group; review issues; research.
- 04/15/16 Receipt and review materials for creditors' meeting; receipt and review Amended Notice of Motion from M. Solmon; telephone conference with A. Mark re: same.
- 04/15/16 Receipt and review of correspondence from J. Olsen; letter to J. Olsen; receipt and review of Proof of Claim re: [REDACTED] receipt and review of supporting documents of [REDACTED]
- 04/15/16 Corresponding with D. Backstein re: [REDACTED] claim; corresponding with [REDACTED] re: settlement; drafting litigation claims update; meeting with F. Kussner and J. Mighton re: same.
- 04/15/16 "Pharmacy Dispute" - Correspondence to F. Cohen; correspondence with S. Irving.
- 04/15/16 Review litigation claims matters and correspondence; [REDACTED] receive and review motion from M. Solmon; correspondence and conferences re: M. Solmon motion.
- 04/15/16 Phone conference with D. Magisano, J. Dacks, M. Wagner re: [REDACTED] claim; reviewing Notice of Motion re: M. Solmon; email correspondence re: same; email correspondence with A. Hutchens, J. Morrisette re: fraudulent gift card trust fund; email correspondence re: litigation claims; reviewing claim materials re: [REDACTED] phone conference with M. Sherman, G. Karpel re: tax matters.
- 04/15/16 Review withholding tax submission to CRA.
- 04/15/16 Review correspondence re: [REDACTED] claims; telephone conversation with J. Mighton; review correspondence.
- 04/15/16 Revise [REDACTED] response letter; revise [REDACTED] claims overview and settlement agreement; conference call with D. Magisano, L. Munro, J. Dacks, G. Karpel and J. Mighton re: [REDACTED] claim matters; conference call with J. Dacks, G. Karpel and J. Mighton re: same; speak to J. Mighton re: claims matters; speak to S. Irving re: [REDACTED] claims matters, [REDACTED] claims matters; speak to G. Karpel re: same; revise [REDACTED] overview and send to R. Jaipargas; correspond with C. Prophet re: [REDACTED] mitigation; review notice of motion from M. Solmon; speak to J. Dacks re: same;

correspond re: notice of motion, noticing.

OUR FEE **\$211,769.50**

TIMEKEEPER SUMMARY

NAME	RANK	HOURS	RATE	TOTAL
Carfagnini, Jay A.	Partner	24.00 hrs	\$1,040.00	\$24,960.00
Wagner, Melaney	Partner	64.40 hrs	\$825.00	\$53,130.00
Mark, Alan	Partner	22.20 hrs	\$1,010.00	\$22,422.00
Kussner, Francy	Partner	24.90 hrs	\$900.00	\$22,410.00
Guolo, Francesca	Partner	1.50 hrs	\$945.00	\$1,417.50
Smith, Graham D.	Partner	7.20 hrs	\$900.00	\$6,480.00
Rubenstein, Gale	Partner	3.90 hrs	\$895.00	\$3,490.50
Cosentino, Joe	Partner	4.40 hrs	\$805.00	\$3,542.00
Wadden, Jason	Partner	3.20 hrs	\$730.00	\$2,336.00
Herlin, Ken	Partner	.10 hrs	\$905.00	\$90.50
Sherman, Mitchell J.	Partner	8.60 hrs	\$1,060.00	\$9,116.00
Fox, Carlie	Associate	24.90 hrs	\$395.00	\$9,835.50
Mighton, Jesse	Associate	96.50 hrs	\$525.00	\$50,662.50
Scholes, Jane	Articling Student	5.30 hrs	\$290.00	\$1,537.00
Word Processing	Word Processing	4.00 hrs	\$85.00	\$340.00

DISBURSEMENTS

Telephone / Conference Calls	8.81
Parking / Cabs / Mileage / Meetings	464.50
Copies	1,020.75
Delivery - Courier	22.45
Process Server (Omega Process Servers)	150.00

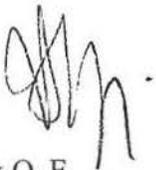
TOTAL DISBURSEMENTS **\$1,666.51**

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TOTAL FEES ON THIS INVOICE		\$211,769.50
HST ON FEES		27,530.04
NON TAXABLE DISBURSEMENTS	0.00	
TAXABLE DISBURSEMENTS	1,666.51	
TOTAL DISBURSEMENTS ON THIS INVOICE		\$1,666.51
HST ON TAXABLE DISBURSEMENT		216.65
TOTAL THIS INVOICE (CANADIAN DOLLARS)		\$241,182.70

TRUST FUNDS		\$150,392.08
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THIS IS OUR ACCOUNT HEREIN
 GOODMAN'S LLP



E. & O. E.
 JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Jay Carfagnini, Matter # 143291, Invoice # 663985 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.caDirect Line: 416.597.4107
jcarfagnini@goodmans.ca

May 9, 2016

Our File No.: 143291

Via EmailAlvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street, PO Box 22
Toronto, ON M5J 2J1**Attention: Douglas McIntosh**

Dear Sirs:

Re: Project Yellow

Please find enclosed our interim account for professional services rendered in connection with the above matter for the period up to and including April 30, 2016.

I trust you will find the enclosed to be in order. If you have any questions regarding the enclosed, please do not hesitate to contact me.

Yours truly,

Goodmans LLPJ. A. Carfagnini
JAC/eg
encl.

May 5, 2016

Alvarez & Marsal Canada ULC
 2900 South Tower, Royal Bank Plaza
 200 Bay Street
 PO Box 22
 Toronto, ON
 Canada M5J 2J1

ATTENTION: Douglas McIntosh

OUR FILE NO. AAMC 143291
 OUR INVOICE NO. 664980
 GST/HST REGISTRATION NO. R119422962

Re: Project Yellow

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
 MATTER INCLUDING THE FOLLOWING:

- 04/05/16 Review Monitor's Report; meeting with S. Ferguson.
- 04/13/16 Telephone conference with S. Ferguson.
- 04/18/16 Dealing with [REDACTED] M. Solmon Motion; attend meeting J. Carfagnini, A. Mark, M. Wagner re: Sanction Hearing issue and strategy for proceeding; [REDACTED] strategy for proceeding.
- 04/18/16 "Pharmacy Dispute" - Attend meeting J. Carfagnini, A. Mark, M. Wagner re: pharmacist claims; process and strategy for proceeding.
- 04/18/16 Office conference with J. Mighton; continue review of [REDACTED] materials re: Proof of Claim.
- 04/18/16 [REDACTED]
- 04/18/16 Meeting with F. Kussner re: [REDACTED] settlement; drafting update to client and response to [REDACTED] re: same; attending calls re: [REDACTED] claims.
- 04/18/16 "Pharmacy Dispute" - Conference with A. Mark; correspondence with W. Sasso; telephone discussion with S. Irving re: rebate; conference with M. Wagner, A. Mark and J. Mighton.
- 04/18/16 Conferences with J. Mighton; review litigation claims matters; meeting with C. Fox re: litigation claims matters; conference with A. Mark, M. Wagner and J. Mighton re: M. Solmon motion; review outstanding undertakings matters from cross-examination of M. Wong; correspondence with A. Hutchens re: outstanding undertaking.
- 04/18/16 "Pharmacy Dispute" - Emails re: common issues list; reviewing brief on expert; meeting with F.

Kussner re: process.

- 04/18/16 Reviewing M. Solmon Notice of Motion; meeting with M. Wagner et al. re: response to motion.
- 04/18/16 "Pharmacy Dispute" - Meeting with A. Mark, F. Kussner, M. Wagner re: litigation strategy.
- 04/18/16 Meeting with G. Smith re: [REDACTED] claim; phone conference with L. Loewith re: same; email correspondence re: same; meeting with M. Wagner, A. Mark, F. Kussner re: Solmon Notice of Motion; meeting with G. Karpel, M. Wagner, J. Wadden, A. Lockhart, S. Irving re: [REDACTED] Claims; meeting with G. Karpel, S. Glustein, M. Wagner, A. Lockhart re: plan implementation.
- 04/18/16 [REDACTED]
- 04/18/16 Claims - [REDACTED] e-mail correspondence; conference (J. Mighton); Claims - [REDACTED] review further materials ; conference (J. Mighton); telephone attendance (counsel).
- 04/18/16 Prepare for and attend meeting with client re: [REDACTED] Claims.
- 04/18/16 Speak to A. Hutchens re: status update; speak to J. Mighton re: claims status update; meeting with J. Mighton, G. Karpel, A. Lockhart, J. Wadden and S. Irving re: [REDACTED] claims matters; meeting with G. Karpel, S. Glustein, J. Mighton and A. Lockhart re: Plan distribution mechanics; meeting with A. Mark, F. Kussner, J. Mighton re: 30-day goods matters.
- 04/18/16 "Pharmacy Dispute" - Meeting with A. Mark, F. Kussner, J. Mighton re: common issues list matters and next steps.
- 04/19/16 [REDACTED] receipt and review memo on legal issues; office conference J. Carfagnini, J. Mighton, J. Wadden re: same; dealing with status of CRA claims; office conference J. Carfagnini, M. Sherman; telephone conference A&M re: same; office conference J. Carfagnini, M. Wagner re: status of Monitor's Report on Plan; timing; review contents; dealing with [REDACTED] claim; strategy for proceeding; review [REDACTED] claims negotiation status; office conference J. Carfagnini, M. Wagner re: same.
- 04/19/16 "Pharmacy Dispute" - Dealing with pharmacy claim and process for claims hearing; office conference J. Carfagnini, A. Mark, F. Kussner re: same.
- 04/19/16 [REDACTED]
- 04/19/16 Emailing [REDACTED] re: settlement; emailing C. Campbell re: [REDACTED] settlement agreement and preparing direction re: same; drafting correspondence re: [REDACTED] claim; attending call with J. Mighton re: same; attending call with T. Reybroek re: [REDACTED] claim; drafting litigation claims update and letter to counsel re: [REDACTED] claim.
- 04/19/16 Address numerous litigation claims matters; review and prepare correspondence from litigation claimants; telephone discussion with G. Karpel; conferences with C. Fox; review litigation claims update.
- 04/19/16 "Pharmacy Dispute" - Conferences with J. Mighton; receive and review correspondence from D.

- O'Connor; prepare correspondence to D. O'Connor; conference with J. Carfagnini; telephone call from S. Ferguson; e-mails with Osler; prepare outline of submissions; conferences with A. Mark.
- 04/19/16 "Pharmacy Dispute" - Drafting submission outline for May 3rd; email to W. Sasso; email to D. O'Connor; researching.
- 04/19/16 "Pharmacy Dispute" - Meetings with F. Kussner, A. Mark re: common issues list; drafting Monitor's submissions re: same.
- 04/19/16 Phone conference with D. Walker re: Plan of arrangement; email correspondence with F. Gagnon re: ██████████ claim; phone conference with F. Gagnon re: same; drafting response to F. Gagnon re: same; meeting with J. Wadden, J. Carfagnini re: same; meeting with J. Carfagnini re: claims process update; email and phone correspondence with G. Karpel re: Plan matters; phone conference with J. Marin re: ██████████ claim; reviewing research re: 30-day goods.
- 04/19/16 Telephone conversation with S. Ferguson, meeting with S. Philpott re: omnibus claims;
- 04/19/16 Research tax issues.
- 04/19/16 Reviewing and revising 30-day goods research; ██████████
- 04/19/16 Telephone call with Osler; emails; review issues.
- 04/19/16 Claims - ██████████ attendances re: responses.
- 04/19/16 Review correspondence; telephone conversations with J. Mighton; meeting with J. Mighton; meeting with J. Carfagnini and J. Mighton re: ██████████ Claims.
- 04/19/16 Speak to A. Hutchens re: 30-day goods matters; speak to G. Karpel re: ██████████ claims matters; correspond with J. Mighton re: status update; correspond with C. Prophet and D. Magisano re: ██████████ claims matters; correspond re: employee claims matters; review 30-day goods materials; correspond re: withholding tax matters; correspond re: ██████████ claims; attend to claims matters.
- 04/20/16 Status re: outstanding claims for Plan; meeting and sanction; office conference J. Carfagnini, M. Wagner, J. Mighton re: outstanding claims: ██████████ pharmacists, ██████████ ██████████ claims, CRA; preparation for meeting with Oslers re: Plan; dealing with M. Solmon re: 30-day goods claims; strategy for proceeding ██████████ ██████████
- 04/20/16 Continue review of ██████████ documents and proof of claim; continue preparation of memorandum re: validity of ██████████ construction liens.
- 04/20/16 Providing fully executed settlement agreements to ██████████ drafting response to ██████████ re: settlement; attending call with C. Ngo re: ██████████ claim; preparing settlement agreement and direction re: same.
- 04/20/16 Reviewing A&M preference memo and providing comments; revising Goodmans report to form

part of A.

- 04/20/16 Follow-up discussions with M. Wagner with respect to [REDACTED] [REDACTED] [REDACTED] [REDACTED] exchange emails with solicitor for [REDACTED] re: same as well as request accounting of rent payments.
- 04/20/16 "Pharmacy Dispute" - Conferences with J. Mighton; prepare submissions for D. O'Connor re: common issues list.
- 04/20/16 Conferences with C. Fox; review litigation claims matters.
- 04/20/16 Researching re: 30-day goods issues.
- 04/20/16 "Pharmacy Dispute" - Reviewing and revising common issues list and timetable.
- 04/20/16 "Pharmacy Dispute" - Drafting Monitor's submissions re: common issues list.
- 04/20/16 Email correspondence re: tax issues; email correspondence re: vendor claims; reviewing [REDACTED] claim materials.
- 04/20/16 Research tax issues.
- 04/20/16 Reviewing and revising draft e-mail from J. Mighton to F. Gagnon; researching cases re: measure of damages being least burdensome to defendant; [REDACTED] [REDACTED] drafting e-mail memorandum to J. Mighton.
- 04/20/16 Discussion with M. Biringer; discussion with M. Wagner; discussion with G. Karpel.
- 04/20/16 Claims-[REDACTED] attendances re: e-mail correspondence and prepare for meeting.
- 04/20/16 Attend to [REDACTED] claims matters and confidentiality matters; correspond re: same; speak to J. Dacks re: [REDACTED] claims matters, other claims matters; speak to J. Carfagnini re: status update, claims matters; attend to [REDACTED] claims matters; speak to M. Sherman re: tax matters; speak to J. Mighton re: claims matters; speak to K. Mahar re: withholding tax matters; conference call with J. Dacks and D. Magisano re: [REDACTED] claims matters.
- 04/20/16 Speak to M. Vininsky re: claims schedule; speak to N. Steenberg and correspond re: same.
- 04/21/16 Preparation for and attend status meeting Oslers, A&M, Goodmans; review outstanding claims, sanction hearing matters, creditor meeting process and issues; dealing with [REDACTED] claim; strategy for resolution and settlement offer; review outstanding claims; meeting J. Carfagnini, M. Wagner, J. Mighton.
- 04/21/16 Emailing T. Reybroek re: [REDACTED] claim; preparing settlement agreement and direction re: same; drafting litigation claims update; attending call with F. Kussner re: same.
- 04/21/16 Reviewing A&M preference memo and providing comments; revising Goodmans report to form part of A.

- 04/21/16 "Pharmacy Dispute" - E-mails with S. Ferguson and with F. Cohen; telephone call to S. Irving; conferences with J. Mighton.
- 04/21/16 Review litigation claims matters; conferences with C. Fox.
- 04/21/16 Meeting with working group re: CCAA update and Plan matters; meeting with G. Karpel, A. Hutchens, M. Wagner, J. Dacks, D. Magisano re: ██████████ claim.
- 04/21/16 "Pharmacy Dispute" - Meeting with S. Irving re: proposed litigation timeline and strategy; phone conference with F. Kussner re: same; drafting Monitor's submissions re: common issues list.
- 04/21/16 Claims - ██████████ review ██████████ and cover e-mail; prepare meeting; meeting (Oslers et al.).
- 04/21/16 Prepare for status update meeting; attend meeting with Oslers, Goodmans and A&M working groups re: Plan matters, meeting matters, sanction matters; attend to ██████████ claims matters; send correspondence to C. Prophet and speak to C. Prophet re: same; ██████████ meeting with G. Smith, J. Mighton, G. Karpel, A. Hutchens, J. Dacks, D. Magisano and J. Swartz re: ██████████ claims matters; further meeting without J. Swartz re: ██████████ claims matters; correspond with F. Guolo re: preference review.
- 04/22/16 Review outstanding claims summary; strategy for proceeding; dealing with ██████████ claim; terms of settlement; review with M. Wagner; dealing with Consultative Committee.
- 04/22/16 Dealing with status of CRA claims and audits; review Oslers and M. Sherman briefing memos; telephone conference with M. Sherman re: s. 105 claims; ██████████ strategy for proceeding and preparation for April 25, 2016 meeting.
- 04/22/16 Continue preparation of memorandum and chart re: ██████████ construction liens.
- 04/22/16 Attending call with A. Buis re: ██████████ claim; drafting litigation claims update; emailing J. Noorduyne re: ██████████ claim.
- 04/22/16 "Pharmacy Dispute" - Review and revise submissions for D. O'Connor re: pharmacy claims adjudicator; conference with J. Mighton.
- 04/22/16 "Pharmacy Dispute" - Reviewing draft issues and process submissions; meeting with J. Mighton.
- 04/22/16 "Pharmacy Dispute" - Meeting with F. Kussner re: Monitor's submissions; meeting with A. Mark re: Monitor's submissions; editing same.
- 04/22/16 Phone conferences with D. Magisano, M. Wagner, G. Karpel re: ██████████ claim; drafting settlement agreement re: same; emailing Consultative Committee re: meeting Monday April 25; email correspondence with claimants; phone conference with G. Karpel, S. Glustein re: outstanding claims; email correspondence re: same.
- 04/22/16 Researching tax issues.

- 04/22/16 Claims ██████ attendances re: settlement issues and e-mail correspondence.
- 04/22/16 Address claims issues.
- 04/22/16 Attend to ██████ claims matters; speak to J. Dacks and G. Karpel re: same; attend to ██████ claims matters; review settlement agreement re: ██████ speak to J. Carfagnini re: status update; attend to preference review matters; speak to A. Mark re: 30-day goods matters; speak to D. Magisano re: ██████ claims matters; speak to G. Karpel and J. Mighton re: claims matters; conference call with G. Karpel and A. Hutchens re: status update, claims matters; speak to J. Dacks re: same; speak to G. Rubenstein re: employee claims matters.
- 04/23/16 Review CRA letter; emails.
- 04/24/16 Researching tax issues.
- 04/25/16 Prepare for and attend meeting at Oslers with CRA, D. Winters, A&M, Goodmans, Osler re: process and timing for resolution of CRA claims; dealing with ██████ settlement; finalize and correspondence with Morawetz J. re: settlement and release of court time; dealing with ██████ claim and proposed settlement.
- 04/25/16 "Pharmacy Dispute" - Dealing with pharmacist claims and review final written submissions to D. O'Connor on common issues; strategy for proceeding.
- 04/25/16 Review discount policy information.
- 04/25/16 Emails to and from J. Mighton; finalize memorandum and chart re: ██████
- 04/25/16 Drafting litigation claims update; providing fully executed settlement agreements to ██████ reviewing letter re: ██████ claim; drafting letter to counsel re: same; attending call with J. Noorduyt re: ██████ claim.
- 04/25/16 "Pharmacy Dispute" - Prepare submissions for D. O'Connor; conferences with J. Mighton; review brief of documents; meeting with F. Cohen, D. Ross, S. Ferguson, A. Mark, J. Mighton.
- 04/25/16 Review litigation claims matters; conferences with C. Fox; receive and review correspondence from D. McInnis re: ██████ conference with J. Mighton; correspondence to D. McInnis.
- 04/25/16 "Pharmacy Dispute" - Meeting with F. Cohen et al. re: expert mandate; reviewing and revising issues submission.
- 04/25/16 "Pharmacy Dispute" - Finalizing Monitor's submissions re: common issues list; finalizing draft brief of documents re: same; phone conferences re: same.
- 04/25/16 Preparing for and attending phone conference re: Consultative Committee meeting; phone conference with D. Murdoch re: EPL claim; phone conferences with R. Jaipargas re: ██████ claim; phone conference with J. Marin re: ██████ claim; phone conferences with A. Berg re: domain name valuation expert.

- 04/25/16 Attendances re: discount cards.
- 04/25/16 Researching tax issues.
- 04/25/16 Prepare for meeting; meeting at Osler; meeting with the Department of Justice re: CRA claims.
- 04/25/16 Claims: [REDACTED] e-mail correspondence; [REDACTED] review materials; outstanding Vendor Claims: review materials.
- 04/25/16 Prepare for consultative committee meeting; pre-meeting with G. Karpel and J. Mighton re: same; attend consultative committee meeting; conference call with L. Galessiere, G. Karpel, J. Mighton and A. Hutchens re: [REDACTED] claim matters; speak to A. Hutchens re: status update; speak to J. Carfagnini re: status update on CRA and other claims matters; review [REDACTED] revised NRDA; attend to claims matters.
- 04/25/16 "Pharmacy Dispute" - Review Monitor's submissions on common issues list and speak to J. Mighton re: same.
- 04/26/16 Discussions with J. Mighton regarding domain name valuation, reviewing file material and correspondence to J. Mighton.
- 04/26/16 Dealing with [REDACTED] claim.
- 04/26/16 "Pharmacy Dispute" - Receipt and review final submissions to Claims Officer; correspondence to B. Sasso; correspondence to D. O'Connor.
- 04/26/16 Office conference with J. Mighton; letters to G. Karpel and A. Hutchens; preparation of draft Notice of Revision and Disallowance re: [REDACTED]; telephone consultation with G. Karpel.
- 04/26/16 Reviewing [REDACTED] file re: [REDACTED] claim; attending calls re: [REDACTED] [REDACTED] claims; attending call with [REDACTED] re: meeting materials.
- 04/26/16 "Pharmacy Dispute" - Prepare and finalize submissions; conferences with J. Mighton; correspondence with D. O'Connor; correspondence with W. Sasso; conferences with A. Mark; review proposed procedure timetable; further review and revise and finalize submissions; telephone discussion with S. Irving re: rebate matters.
- 04/26/16 Review matters re: [REDACTED]; review docket documentation; conferences with J. Mighton; telephone discussion with A. Cole.
- 04/26/16 "Pharmacy Dispute" - Reviewing and revising submission.
- 04/26/16 "Pharmacy Dispute" - Finalizing Monitor's submissions re: common issues list; serving same; meeting with F. Kussner re: same; phone conferences with S. Irving, C. Jackson re: same.
- 04/26/16 Drafting [REDACTED] settlement agreement and NRDA; phone conferences re: same; phone conference with J. Marin re: [REDACTED] claim; phone conference with G. Karpel re: same; reviewing materials re: same; phone conference with A. Harington re: domain name valuation; meeting with M. Wagner

re: claims issues.

- 04/26/16 "Pharmacy Dispute" - Proofreading Monitor's submissions re: pharmacists' claims dispute common issues list; preparing Monitor's submissions re: pharmacists' claims dispute for delivery; conference call with A. Mark, F. Kussner and J. Mighton re: common issues list and joint brief of documents; revising joint brief of documents; attending at BLG to deliver Monitor's submissions to D. O. Connor and return to office.
- 04/26/16 Review technical interpretation; review issues; emails re: CRA claims.
- 04/26/16 Claims - various: review materials; conferences (J. Mighton).
- 04/26/16 Speak to G. Karpel and A. Hutchens re: bankruptcy analysis, Monitor's Report on Plan; various discussions with R. Jaipargas re: [REDACTED] claims matters; various discussions with G. Karpel re: [REDACTED] claims matters; update to S. Irving re: [REDACTED] claims matters; various discussions with J. Mighton re: claims matters; status update to J. Carfagnini; attend to claims matters.
- 04/26/16 "Pharmacy Dispute" - review correspondence re: common issues list, joint documents list.
- 04/27/16 Discussion with M. Wagner et al. regarding domain name valuation and experts.
- 04/27/16 Dealing with [REDACTED] settlement; dealing with Monitor's Report on Plan.
- 04/27/16 Telephone conference re: [REDACTED] telephone conference with S. Poysa.
- 04/27/16 Email to J. Mighton; revise draft notices of revision or disallowance re: [REDACTED] entities.
- 04/27/16 Call with K. Herlin, M. Wagner and J. Mighton re: assigned lease claims.
- 04/27/16 Attending call with J. Noorduyn re: [REDACTED] claim.
- 04/27/16 [REDACTED]
- 04/27/16 Conference call with M. Wagner, J. Mighton and T. D'Angelo [REDACTED]
[REDACTED]
[REDACTED]
- 04/27/16 "Pharmacy Dispute" - Receive and review correspondence from F. Cohen; prepare analysis; telephone discussion with S. Irving; receive and review correspondence from S. Irving re: rebate matters; conferences with J. Mighton re: adjudication process; correspondence with W. Sasso.
- 04/27/16 Telephone discussion [REDACTED] receive and review correspondence from A. Lockhart; receive and review correspondence from D. McInnis; correspondence to D. McInnis.
- 04/27/16 "Pharmacy Dispute" - Finalizing submission and prepare for motion.
- 04/27/16 "Pharmacy Dispute" - Attending to logistical matters re: common issues list adjudication; phone

conference with F. Kussner re: same.

- 04/27/16 Phone conferences with A. Harington, S. Davidson re: domain name valuation; phone conferences with G. Karpel re: same; reviewing withdrawal notices re: landlord claims; meeting with M. Wagner re: same; phone conference with M. Wagner, K. Herlin, T. D'Angelo re: same; reviewing EPL correspondence and claim; drafting emails re: same.
- 04/27/16 Attending at A&M office to deliver Monitor's Submissions re: common issues list and return to office.
- 04/27/16 Review materials re: EPL claim prepare for [REDACTED] call.
- 04/27/16 "Pharmacy Dispute" - review common issues list submission, timeline.
- 04/27/16 Speak to J. Mighton re: landlord notices; review landlord notices; conference call with J. Mighton, K. Herlin, T. D'Angelo re: landlord notices; correspond re: claims matters; speak to A. Hutchens re: Monitor's Report, claims matters; attend to claims matters and speak to J. Mighton re: same; finalize and arrange for execution of [REDACTED] settlement agreement.
- 04/28/16 "Pharmacy Dispute" - Correspondence from W. Sasso re: evidence and filings before D. O'Connor.
- 04/28/16 [REDACTED] correspondence J. Wadden re: settlement discussion status; correspondence with M. Sherman re: same.
- 04/28/16 Attending call with T. Hall re: meeting materials; reviewing supporting documentation re: [REDACTED] attending call with A. Buis re: [REDACTED] claim; attending call with A. Snowball re: meeting materials; drafting litigation claims update; meeting with F. Kussner re: same; drafting notice of disallowance re: [REDACTED] claim.
- 04/28/16 [REDACTED]
- 04/28/16 "Pharmacy Dispute" - Conferences with J. Mighton; meeting with J. Mighton and A. Mark; correspondence to D. O'Connor; receive and review correspondence from W. Sasso; correspondence with J. Dacks.
- 04/28/16 Review litigation claims matters; conferences with C. Fox; receive and review correspondence from [REDACTED]
- 04/28/16 "Pharmacy Dispute" - Meeting with F. Kussner and J. Mighton re: motion; correspondence with B. Sasso re: motion.
- 04/28/16 "Pharmacy Dispute" - Meeting with F. Kussner, A. Mark re: pharmacist dispute; review materials re: same.
- 04/28/16 Meeting with G. Karpel, A. Hutchens, M. Wagner re: Monitor's Report; review vendor claims materials; phone conference with S. Brotman re: [REDACTED] claim; phone conference with J. Wadden, F. Gagnon, A. Hodhod re: [REDACTED] claims; meeting with G. Karpel, A. Hutchens, M. Wagner re: landlord notices.

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- 04/28/16 Reviewing and revising notices of withdrawal; compiling notices of withdrawal and e-mailing to J. Mighton.
- 04/28/16 Emails; draft letter re CRA issues.
- 04/28/16 Conference call with [REDACTED] counsel; conference call with client.
- 04/28/16 Review and provide comments on Monitor's Report re: Plan; speak to J. Mighton re: claims matters; review S. Brotman letter; meeting with J. Mighton, A. Hutchens, G. Karpel re: claims matters; conference call with S. Brotman, G. Karpel, A. Hutchens and J. Mighton re: [REDACTED] claims matters; drafting session with J. Mighton, G. Karpel, A. Hutchens re: Monitor's Report; meeting with F. Guolo, A. Hutchens and J. Mighton re: preference review matters.
- 04/29/16 "Pharmacy Dispute" - Receipt and review W. Sasso filings for claims hearing.
- 04/29/16 [REDACTED] Receipt and review correspondence from J. Mighton re: status of settlement discussions; dealing with M. Sherman re: CRA claims; correspondence from D. Winters (DOJ) re: meeting; telephone conference with M. Wagner re: same.
- 04/29/16 Corresponding with [REDACTED] re: meeting materials; attending call with D. Backstein re: [REDACTED] claim; preparing Direction re: [REDACTED] claim.
- 04/29/16 [REDACTED]
- 04/29/16 "Pharmacy Dispute" - Receiving and reviewing submissions from W. Sasso.
- 04/29/16 Email correspondence re: vendor claims; drafting settlement agreements re: EPL, [REDACTED] claims; finalizing landlord notices for delivery; email correspondence with G. Karpel re: same.
- 04/29/16 "Pharmacy Dispute" - Review pharmacist submissions re: common issues list.
- 04/29/16 Discussion with M. Sherman re: tax issues.
- 04/29/16 Review correspondence; emails with J. Mighton.
- 04/29/16 Review and speak to J. Mighton re: landlord notices; revise Monitor's Report re: Plan; speak to J. Dacks re: claims matters, Plan matters, landlord notices; speak to A. Hutchens re: same; conference call with A. Hutchens and F. Guolo re: preference review matters; speak to J. Mighton re: claims matters; attend to [REDACTED] claims matters.
- 04/30/16 "Pharmacy Dispute" - Receive and review materials of W. Sasso; e-mails with J. Mighton; e-mails with A. Mark.

OUR FEE
\$216,831.00

TIMEKEEPER SUMMARY

NAME	RANK	HOURS	RATE	TOTAL
Carfagnini, Jay A.	Partner	25.90 hrs	\$1,040.00	\$26,936.00
Wagner, Melaney	Partner	59.90 hrs	\$825.00	\$49,417.50
Mark, Alan	Partner	11.10 hrs	\$1,010.00	\$11,211.00
Rubenstein, Gale	Partner	1.90 hrs	\$895.00	\$1,700.50
Berg, Amalia	Partner	.70 hrs	\$795.00	\$556.50
Kussner, Francy	Partner	22.80 hrs	\$900.00	\$20,520.00
Guolo, Francesca	Partner	11.10 hrs	\$945.00	\$10,489.50
Smith, Graham D.	Partner	10.70 hrs	\$900.00	\$9,630.00
Cosentino, Joe	Partner	8.10 hrs	\$805.00	\$6,520.50
Conforti, Joe	Partner	2.80 hrs	\$900.00	\$2,520.00
Wadden, Jason	Partner	3.50 hrs	\$730.00	\$2,555.00
Herlin, Ken	Partner	1.00 hrs	\$905.00	\$905.00
Sherman, Mitchell J.	Partner	9.30 hrs	\$1,060.00	\$9,858.00
Costa, Caterina	Associate	.90 hrs	\$715.00	\$643.50
Fox, Carlie	Associate	18.50 hrs	\$395.00	\$7,307.50
Saddington, Kenneth	Associate	11.10 hrs	\$590.00	\$6,549.00
Mighton, Jesse	Associate	84.60 hrs	\$525.00	\$44,415.00
D'Angelo, Tyler	Associate	.50 hrs	\$440.00	\$220.00
Scholes, Jane	Articling Student	16.20 hrs	\$290.00	\$4,698.00
Word Processing	Word Processing	2.10 hrs	\$85.00	\$178.50

DISBURSEMENTS

Telephone - Long Distance / Conference Calls	28.65
Copies	597.25
Computer Searches - QL System	65.29
Parking / Cabs / Mileage / Meetings	217.56
Delivery - Courier	19.87
Computer Searches - Westlaw Carswell	38.00

TOTAL DISBURSEMENTS

\$966.62

Barristers & Solicitors

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

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

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TOTAL FEES ON THIS INVOICE	\$216,831.00
HST ON FEES	28,188.03
NON TAXABLE DISBURSEMENTS	0.00
TAXABLE DISBURSEMENTS	966.62
TOTAL DISBURSEMENTS ON THIS INVOICE	\$966.62
HST ON TAXABLE DISBURSEMENT	125.66
TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$246,111.31

TRUST FUNDS	\$150,392.08
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THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP

E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Jay Carfagnini, Matter # 143291, Invoice # 664980 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***

May 24, 2016

Our File No.: 143291

Via Email

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street, PO Box 22
Toronto, ON M5J 2J1

Attention: Douglas McIntosh

Dear Sirs:

Re: Project Yellow

Please find enclosed our interim account for professional services rendered in connection with the above matter for the period up to and including May 15, 2016.

I trust you will find the enclosed to be in order. If you have any questions regarding the enclosed, please do not hesitate to contact me.

Yours truly,

Goodmans LLP



J. A. Carfagnini
JAC/eg
encl.

May 18, 2016

Alvarez & Marsal Canada ULC
 2900 South Tower, Royal Bank Plaza
 200 Bay Street
 PO Box 22
 Toronto, ON
 Canada M5J 2J1

ATTENTION: Douglas McIntosh

OUR FILE NO. AAMC 143291
 OUR INVOICE NO. 665565
 GST/HST REGISTRATION NO. R119422962

Re: Project Yellow

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
 MATTER INCLUDING THE FOLLOWING:

- 04/30/16 Claims conference with J. Mighton; reviewing [REDACTED] etc. materials.
- 05/01/16 "Pharmacy Dispute" - Receipt and review Motion Record and submissions of W. Sasso re: Claims Officer hearing; correspondence A. Mark, M. Wagner re: same.
- 05/01/16 "Pharmacy Dispute" - Prepare for hearing; emails with A. Mark.
- 05/01/16 "Pharmacy Dispute" - Reviewing submissions; emails re: hearing; preparing for hearing.
- 05/01/16 Email correspondence re: claims; email to Consultative Committee re: meeting time.
- 05/01/16 Email; review letter.
- 05/01/16 "Pharmacy Dispute" - review Sasso materials and correspond re: same.
- 05/02/16 Attend status call J. Carfagnini, M. Wagner re: outstanding matters; preparation for and attend conference call with Consultative Committee re: two claims that the Monitor settled: Eleven Points [REDACTED] dealing with M. Solmon re: 30-day goods motions.
- 05/02/16 Attending call with [REDACTED] re: meeting materials; attending call with D. Backstein re: [REDACTED] claim; preparing settlement agreement and direction re: same.
- 05/02/16 "Pharmacy Dispute" - Meeting with Osler re: preparation for hearing with D. O'Connor; conferences with A. Mark and with J. Mighton; prepare for hearing.
- 05/02/16 "Pharmacy Dispute" - Meeting with Osler; preparing brief for motion; preparing for motion.
- 05/02/16 "Pharmacy Dispute" - Meeting with J. Dacks, S. Irving, M. Wagner, A. Mark, F. Kussner and S.

Ferguson re: Common Issues hearing; preparing materials re: same.

- 05/02/16 Email correspondence re: EPL claim and settlement agreement; preparing for Consultative Committee meeting; telephone conference re: Consultative Committee meeting; email correspondence re: claims; review draft Monitor's Report.
- 05/02/16 Telephone conversation with claims officer assistant.
- 05/02/16 Review issues; telephone calls.
- 05/02/16 [REDACTED] putting together compendium.
- 05/02/16 "Pharmacy Dispute" - review Sasso materials; meeting with working group re: preparation for claims hearing.
- 05/02/16 Prepare for Consultative Committee meeting; pre-meeting with A. Hutchens, G. Karpel, J. Mighton; attend Consultative Committee meeting; review L. Galessiere comments on landlord notices; revise per comments received and speak to J. Mighton re: same; correspond re: 30-day goods matters; correspond re: claims matters; finalize [REDACTED] settlement agreement; speak to J. Dacks re: 30-day goods matters.
- 05/03/16 "Pharmacy Dispute" - Preparation for and attend meeting and claims adjudication process before D. O'Connor on pharmacist claims; attend strategy meeting re: resolution of common issues list and settling of process and timetable.
- 05/03/16 Attend meeting J. Carfagnini, M. Wagner re: settlement of [REDACTED] and [REDACTED] claims; correspondence and discussions re: CRA claim status and request from D. Winters for Monitor call; receipt and review draft Monitor's Report on Plan; telephone conference with T. Sandler re: CRA matters.
- 05/03/16 Receipt and review of correspondence from G. Karpel; review correspondence re: [REDACTED] [REDACTED] letter to G. Karpel.
- 05/03/16 Corresponding with D. Backstein re: [REDACTED] settlement; preparing direction re: [REDACTED] claim; attending call with A. Buis re: [REDACTED] claim; drafting litigation claims update.
- 05/03/16 Prepared schedule to memorandum quantifying possible value of preference.
- 05/03/16 Discussions with M. Wagner and exchange of emails with respect to landlord's claim in connection with assigned leases.
- 05/03/16 "Pharmacy Dispute" - Prepare for and attend at claims hearing with D. O'Connor; discussions with S. Ferguson and with Osler; conferences with J. Mighton; attend to post-hearing matters.
- 05/03/16 Review litigation claims matters; conferences with C. Fox.
- 05/03/16 "Pharmacy Dispute" - Preparing for and attending hearing; reviewing and revising draft order.

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- 05/03/16 "Pharmacy Dispute" - Preparing for and attending at Common Issues List hearing; attending to post-hearing matters.
- 05/03/16 File management.
- 05/03/16 Review issues; emails.
- 05/03/16 Coordinating additional copies of the compendium.
- 05/03/16 Telephone conversation with J. Mighton; address issues re: [REDACTED] claim.
- 05/03/16 Speak to J. Birch re: co-tenancy motion; speak to J. Dacks re: status update, landlord notices, claims matters, co-tenancy motion; correspond re: landlord notices; speak to J. Warren re: landlord notices; draft email to J. Warren re: same; review [REDACTED] notices of dispute re: assigned leases; speak to A. Hutchens re: status update; attend to claims matters.
- 05/03/16 "Pharmacy Dispute" - Meetings with Goodmans/A&M/Oslers working groups re: claims hearing update, discussions re: same.
- 05/04/16 Preparation for and attend call Oslers, Goodmans, A&M re: outstanding Plan matters, including: CRA claims, 30-day goods, pharmacist claims process and timing, [REDACTED] claim; preparation for and attend conference call Goodmans, Department of Justice re: CRA claims; [REDACTED] receipt and review further revised draft of Monitor's Report on the Plan.
- 05/04/16 Letter to J. Olsen; letter to G. Karpel; receipt and review of correspondence from G. Karpel.
- 05/04/16 Meeting with F. Kussner and J. Mighton re: motion returnable June 2, 2016; reviewing documents re: same; preparing settlement agreement re: [REDACTED].
- 05/04/16 Conferences with A. Mark, J. Mighton and M. Wagner re: 30 day goods motion; telephone discussion with J. Dacks and T. Sandler re: motion; meeting with C. Fox and J. Mighton re: responding to 30 day goods motion; review settlement matters.
- 05/04/16 "Pharmacy Dispute" - Correspondence with F. Cohen and with S. Ferguson; telephone discussion with S. Ferguson; emails re: form of order and revising schedule; attend to retainer of F. Cohen.
- 05/04/16 Meeting with M. Wagner et al. re: 30 day goods motion; telephone call with J. Dacks and T. Sandler re: 30 day goods motion.
- 05/04/16 "Pharmacy Dispute" - Emails re: order and schedule; email B. Sasso re: accountants meeting; retainer of F. Cohen.
- 05/04/16 Meeting with J. Carfagnini, M. Wagner, A. Mark and F. Kussner re: 30 day goods motion; meeting with C. Fox re: same; drafting Monitor's 27th Report; meeting with A. Hutchens and G. Karpel re: same.
- 05/04/16 "Pharmacy Dispute" - Email correspondence re: form of final order; drafting same.

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- 05/04/16 Telephone conversation with C. Godkewitsch and S. Ferguson.
- 05/04/16 Emails; prepare for call; telephone call with the Department of Justice, M. Biringer; discussion with M. Wagner.
- 05/04/16 Conference call with T. Sandler, J. Dacks, J. Carfagnini and A. Hutchens re: tax matters; meeting with A. Mark, F. Kussner, J. Mighton and J. Carfagnini re: [REDACTED] motion; review and provide comments on Monitor's Report; attend drafting session with A. Hutchens, G. Karpel and J. Mighton re: Monitor's Report; conference call with M. Sherman, J. Carfagnini, D. Winters and A. Kinoshita re: CRA matters; conference call with M. Sherman, M. Beringer re: CRA matters; status update to G. Karpel, A. Hutchens re: CRA matters; correspond re: tax matters and various discussions with M. Sherman re: same.
- 05/05/16 [REDACTED] revisions to Monitor's Report on Plan; correspondence from M. Solmon re: abandonment of 30-day goods motion; review of draft Monitor's Report on Plan re: CRA issues.
- 05/05/16 Receipt and review of correspondence from J. Olsen; receipt and review of correspondence from G. Karpel (x2); letter to G. Karpel.
- 05/05/16 Review and research re: [REDACTED] assigned lease claims.
- 05/05/16 Reviewing documents re: 30-Day Goods motion; attending call with A. Buis re: [REDACTED] claim; preparing settlement agreement and direction re: same.
- 05/05/16 Discussions with M. Wagner with respect to leases assigned [REDACTED] meeting with J. Mighton to discuss same; meeting with T. D'Angelo to discuss same; search online re: new [REDACTED] store openings.
- 05/05/16 Conferences with C. Fox; review litigation claims matters; telephone call from D. McInnis re: Target insurance matters.
- 05/05/16 "Pharmacy Dispute" - Telephone discussion with A. Hutchens; finalize F. Cohen retainer letter; correspondence with F. Cohen; telephone discussion with S. Irving; conferences with A. Mark and with J. Mighton; prepare for case conference with D. O'Connor; review document book matters.
- 05/05/16 "Pharmacy Dispute" - Emails to and from B. Sasso; telephone call with S. Irving; preparing for case conference.
- 05/05/16 Email M. Solmon re: motion materials; telephone call with M. Solmon; reviewing letter received from M. Solmon.
- 05/05/16 Telephone conference with S. Davidson and H. Bennett re: domain name valuation report; meeting with A. Hutchens, G. Karpel and M. Wagner re: report drafting session; email correspondence re: vendor claims; reviewing correspondence from M. Solmon re: motion; email correspondence re: landlord notices of withdrawal; meeting with K. Herlin re: same.

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- 05/05/16 "Pharmacy Dispute" - Email correspondence re: joint brief of documents and process; email correspondence re: final order.
- 05/05/16 "Pharmacy Dispute" - Researching and compiling materials [REDACTED] for J. Mighton; [REDACTED]
- 05/05/16 Conference calls with group.
- 05/05/16 Discussions with G. Karpel re: tax matters, [REDACTED] claims matters; discussion with K. Herlin re: [REDACTED] notices of dispute; review and provide comments on Monitor's Report; correspond re: M. Solmon motion; conference call with A. Hutchens and J. Mighton re: Monitor's Report; various discussions with A. Hutchens and G. Karpel re: Monitor's Report; drafting session with J. Mighton, G. Karpel and A. Hutchens re: Monitor's Report; meeting with G. Karpel, S. Brotman and [REDACTED] re: [REDACTED] claims matters.
- 05/05/16 "Pharmacy Dispute" - Review correspondence re: pharmacist claims matters.
- 05/06/16 Correspondence from DOJ/CRA [REDACTED] telephone conference with M. Sherman re: same.
- 05/06/16 Correspondence re: [REDACTED] assignment.
- 05/06/16 Preparing settlement agreement re: [REDACTED] claim; drafting Notice of Revision or Disallowance re: [REDACTED] claim; drafting litigation claims update; meeting with F. Kussner re: same; attending call with P. Brioux re: [REDACTED] claim; preparing settlement and direction re: same.
- 05/06/16 Exchange emails with respect to [REDACTED] issue.
- 05/06/16 "Pharmacy Dispute" - Prepare for and attend on conference call with D. O'Connor; conferences with A. Mark; emails with W. Sasso and S. Strosberg; conferences with J. Mighton; emails with C. Jackson re: franchise agreement documentation; correspondence with S. Ferguson and F. Cohen; telephone call to F. Cohen; telephone discussion with S. Ferguson.
- 05/06/16 Conferences with C. Fox; review litigation claims matters; emails with D. McInnis re: [REDACTED]
- 05/06/16 "Pharmacy Dispute" - Preparing and attending case conference; emails re: pharmacist claims.
- 05/06/16 "Pharmacy Dispute" - Extensive email correspondence with W. Sasso re: joint brief of documents; telephone conferences with C. Jackson and F. Kussner re: same; telephone conference with D. O'Connor, W. Sasso, A. Mark, F. Kussner and S. Ferguson re: case conference and timing.
- 05/06/16 Drafting Monitor's 27th Report; telephone conferences re: same; reviewing report re: domain name valuation.
- 05/06/16 [REDACTED]