

Invoice #665565 -- page 6

- 05/06/16 Telephone call with Department of Justice, M. Biringer.
- 05/06/16 Review Monitor's Report; speak to A. Hutchens re: same; conference call with A. Hutchens, G. Karpel, D. McIntosh and J. Mighton re: Monitor's Report; drafting session with J. Mighton re: Monitor's Report; various discussions with A. Hutchens re: same; correspond re: Monitor's Report, preference review, claims matters; attend to preference review matters.
- 05/08/16 "Pharmacy Dispute" - Researching re: contract law, principles of interpretation.
- 05/09/16 Receipt and review CRA audit letters for PropCo/TCC; preparation for and attend meeting with M. Sherman; review outstanding information requests from CRA; strategy for proceeding; attend conference call Oslers, Target, Davies, A&M, Goodmans re: CRA claims; receipt and review draft Monitor's 27th Report; review and revise description of preference review/liquidation analysis/CRA claim status.
- 05/09/16 Receipt and review of correspondence from J. Olsen; receipt and review of additional information and documents from [REDACTED].
- 05/09/16 Discussions with M. Sherman re: proposal; conference calls with client and Osler re: strategy.
- 05/09/16 "Pharmacy Dispute" - Conferences with J. Mighton; correspondence with C. Jackson; emails with F. Cohen.
- 05/09/16 Telephone discussion with D. McInnis, A. Cole, F. Kussner and J. Mighton [REDACTED]
- 05/09/16 Emails re: scheduling and hearing; emails re: experts.
- 05/09/16 Telephone conference with D. McIntosh, A. Hutchens, G. Karpel and M. Wagner re: status update and Monitor's Report; drafting Monitor's 27th Report; [REDACTED] reviewing CRA correspondence.
- 05/09/16 "Pharmacy Dispute" - Research and drafting re: threshold issues factum.
- 05/09/16 "Pharmacy Dispute" - Researching contract interpretation principles and preparing binder of materials for J. Mighton; preparing joint brief of documents.
- 05/09/16 Review letters; telephone calls; review issues.
- 05/09/16 Revise Monitor's Report; conference call with M. Sherman and A. Kinoshita re: tax matters; speak to A. Hutchens re: status update, Monitor's Report, tax matters; conference call with G. Karpel, T. Sandler and A. Lockhart re: Plan mechanics; review CRA letters; various discussions with A&M and M. Sherman re: same; conference call with A. Hutchens, D. McIntosh, G. Karpel and J. Mighton re: Monitor's Report; revise Monitor's Report; conference call with A&M, Goodmans and Oslers working groups re: CRA letters.
- 05/10/16 Receipt and review revised Monitor's 27th Report on the CCAA Plan; amendments to Plan to deal with status of CRA claims; preparation for and attend conference call re: outstanding CRA issues

Invoice #665565 -- page 7

(M. Sherman); review audit letters from CRA; conference call Goodmans, A&M re: same; preparation for and attend conference call Oslers, Target, A&M, Goodmans re: tax matters; correspondence to D. Ullman re: CCC matters; office conference J. Carfagnini, M. Wagner, J. Mighton re: outstanding claims process and status.

- 05/10/16 Numerous conference calls re; outstanding tax issues; research; discussion with M. Sherman and M. Wagner.
- 05/10/16 Emailing S. Gluestein re: [REDACTED] direction; attending call with N. O'Donnell re: [REDACTED] claim; drafting update to client re: same; attending call with [REDACTED] re: timing of distribution.
- 05/10/16 Exchange emails re: status of claims with respect to assigned [REDACTED] leases by [REDACTED] solicitor with M. Wagner.
- 05/10/16 "Pharmacy Dispute" - Correspondence to S. Strosberg; receive and review correspondence from S. Strosberg; correspondence to S. Christensen; conferences with J. Mighton; prepare framework for submissions; telephone call to F. Cohen; correspondence with G. Karpel; conferences with A. Mark and J. Mighton; attend to joint brief of documents; review correspondence re: joint brief of documents.
- 05/10/16 Review litigation claims update; conferences with C. Fox.
- 05/10/16 "Pharmacy Dispute" - Reviewing and revising submission outline; meeting with J. Mighton et al. re: submission; reviewing pharma claims issues.
- 05/10/16 Telephone conference re: CRA issues; meetings re: same.
- 05/10/16 "Pharmacy Dispute" - Research and drafting re: threshold issues factum.
- 05/10/16 Telephone conversation with S. Christensen re: D. O'Connor availability, telephone conversation with S. Ferguson re: status and next steps, various emails S. Poysa and C. Godkewitsch.
- 05/10/16 "Pharmacy Dispute" - Researching contractual interpretation for threshold issues factum; meeting with A. Mark, F. Kussner and J. Mighton re: framework for threshold issues factum; preparing joint brief of documents.
- 05/10/16 Review issues; research; telephone calls with group.
- 05/10/16 Claims - review various unresolved claims.
- 05/10/16 Conference call with D. McIntosh, A. Hutchens, G. Karpel, J. Carfagnini, M. Sherman re: tax matters; speak to J. Mighton re: status update; conference call with M. Glidewell, M. Biringner, G. Wylie, T. Sandler, M. Sherman, G. Ernst and C. Anderson re: tax matters; revise Monitor's Report per comments received; speak to R. Schwill re: Monitor's Report; various discussions with A. Hutchens re: Monitor's Report.
- 05/11/16 Review and finalize Monitor's 27th Report on Plan; correspondence to Morawetz J. re: withdrawal of 30-day Goods Motion and Time Needed for June 2, 2016 Sanction Hearing; dealing with CRA

- claims; attend meetings with CRA, Oslers, A&M, Goodmans re: same; dealing with D. Winters; attend meeting J. Carfagnini, M. Wagner re: status of outstanding claims; dealing with D. Ullman re: CCC matters.
- 05/11/16 Pharmacy Dispute" - Prepare framework for factum; review correspondence re: document brief; conferences with J. Mighton; correspondence with C. Jackson; correspondence with W. Sasso.
- 05/11/16 "Pharmacy Dispute" - Emails and telephone calls re: document brief of submission.
- 05/11/16 Reviewing Monitor's 27th Report.
- 05/11/16 "Pharmacy Dispute" - Correspondence with W. Sasso re: joint brief of documents; preparing same; research and drafting re: threshold issues factum.
- 05/11/16 Finalizing and serving Monitor's 27th Report; telephone conferences with A. Hutchens, D. McIntosh and M. Wagner re: same.
- 05/11/16 Review letters; meetings; review comments.
- 05/11/16 Claims - review various unresolved claims: consider issues and potential resolutions.
- 05/11/16 Prepare for CRA meeting; attend pre-meeting at Oslers with working groups; attend meeting with CRA, Oslers and A&M working groups; revise Monitor's Report; various discussions with A. Hutchens re: Monitor's Report, CRA matters; speak to M. Sherman re: tax matters; speak to J. Mighton re: Monitor's Report, status update; speak to T. Sandler re: status update; speak to G. Karpel re: claims matters; speak to J. Carfagnini re: status update.
- 05/12/16 Dealing with CRA claims, assessment notices, [REDACTED] telephone conference with CCC re: Monitor's 27th Report.
- 05/12/16 Correspondence with J. Mighton re: file; providing information re: opening dates.
- 05/12/16 Attending calls with N. O'Donnell re: [REDACTED] claim; and J. Noorduynd re: [REDACTED] claim; preparing settlement agreement and direction re: same; drafting litigation claims update; attending call with D. Saunderson re: [REDACTED] release in favour of [REDACTED] drafting release in favour of [REDACTED] re: [REDACTED] claim.
- 05/12/16 "Pharmacy Dispute" - Correspondence to S. Christensen; emails with J. Mighton.
- 05/12/16 Review litigation claims matters; conference with C. Fox.
- 05/12/16 "Pharmacy Dispute" - Emails and telephone calls re: document brief and submissions; telephone call with J. Mighton.
- 05/12/16 "Pharmacy Dispute" - Research and drafting re: threshold issues factum; meeting with J. Scholes re: same.
- 05/12/16 [REDACTED]

05/12/16 Emails; review issues; telephone call.

05/12/16 Correspond re: tax matters, claims matters, co-tenancy matters; speak to M. Sherman, G. Karpel, A. Hutchens re: tax matters; email to A. Kinoshita re: assessments; attend to claims matters; review letter to CRA.

05/13/16 "Pharmacy Dispute" - Dealing with claims process; review correspondence and Joint Document Brief; receipt of correspondence and further documents from W. Sasso.

05/13/16 Receipt and review correspondence to CCC re: Plan amendments; telephone conference with M. Wagner re: same; telephone conference with T. Sandler.

05/13/16 "Pharmacy Dispute" - Emails with J. Mighton; prepare correspondence to D. O'Connor re: document brief.

05/13/16 Preparing letter to D. O'Connor.

05/13/16 Email correspondence re: vendor issues.

05/13/16 "Pharmacy Dispute" - Drafting factum re: pharmacist threshold issues; research re: same.

05/13/16 "Pharmacy Dispute" - [REDACTED] reviewing and revising draft of common issues factum; delivering Monitor's 27th Report to client.

05/13/16 Review tax return; emails; review issues.

05/13/16 Correspond re: CRA assessments, tax matters; speak to M. Sherman re: same; correspond re: Plan amendments, approval and sanction order, co-tenancy matters; attend to claims matters.

05/13/16 "Pharmacy Dispute" - correspond re: joint book of documents.

05/14/16 "Pharmacy Dispute" - Reviewing draft factum.

**OUR FEE****\$266,003.00****TIMEKEEPER SUMMARY**

| NAME               | RANK    | HOURS     | RATE       | TOTAL       |
|--------------------|---------|-----------|------------|-------------|
| Carfagnini, Jay A. | Partner | 31.70 hrs | \$1,040.00 | \$32,968.00 |
| Wagner, Melaney    | Partner | 68.20 hrs | \$825.00   | \$56,265.00 |

Invoice #665565 -- page 10

| NAME                 | RANK              | HOURS      | RATE       | TOTAL       |
|----------------------|-------------------|------------|------------|-------------|
| Mark, Alan           | Partner           | 31.40 hrs  | \$1,010.00 | \$31,714.00 |
| Kussner, Francy      | Partner           | 31.60 hrs  | \$900.00   | \$28,440.00 |
| Guolo, Francesca     | Partner           | 4.00 hrs   | \$945.00   | \$3,780.00  |
| Smith, Graham D.     | Partner           | 4.70 hrs   | \$900.00   | \$4,230.00  |
| Rubenstein, Gale     | Partner           | 2.00 hrs   | \$895.00   | \$1,790.00  |
| Ernst, Glenn S.      | Partner           | 7.50 hrs   | \$970.00   | \$7,275.00  |
| Cosentino, Joe       | Partner           | 1.80 hrs   | \$805.00   | \$1,449.00  |
| Wadden, Jason        | Partner           | .20 hrs    | \$730.00   | \$146.00    |
| Herlin, Ken          | Partner           | 1.30 hrs   | \$905.00   | \$1,176.50  |
| Sherman, Mitchell J. | Partner           | 28.40 hrs  | \$1,060.00 | \$30,104.00 |
| Fox, Carlie          | Associate         | 11.60 hrs  | \$395.00   | \$4,582.00  |
| Mighton, Jesse       | Associate         | 103.50 hrs | \$525.00   | \$54,337.50 |
| D'Angelo, Tyler      | Associate         | 1.10 hrs   | \$440.00   | \$484.00    |
| Paquette, Fanny      | Law Clerk         | .50 hrs    | \$320.00   | \$160.00    |
| Articling Student    | Articling Student | 21.50 hrs  | \$290.00   | \$6,235.00  |
| Word Processing      | Word Processing   | 10.20 hrs  | \$85.00    | \$867.00    |

**DISBURSEMENTS**

|                                    |          |
|------------------------------------|----------|
| Telephone - Long Distance          | 12.42    |
| Copies                             | 2,267.75 |
| Parking / Cab / Mileage / Meetings | 828.29   |

|                            |                   |
|----------------------------|-------------------|
| <b>TOTAL DISBURSEMENTS</b> | <b>\$3,108.46</b> |
|----------------------------|-------------------|

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|                            |              |
|----------------------------|--------------|
| TOTAL FEES ON THIS INVOICE | \$266,003.00 |
|----------------------------|--------------|

|             |           |
|-------------|-----------|
| HST ON FEES | 34,580.39 |
|-------------|-----------|

|                           |      |
|---------------------------|------|
| NON TAXABLE DISBURSEMENTS | 0.00 |
|---------------------------|------|

|                       |          |
|-----------------------|----------|
| TAXABLE DISBURSEMENTS | 3,108.46 |
|-----------------------|----------|

|                                     |            |
|-------------------------------------|------------|
| TOTAL DISBURSEMENTS ON THIS INVOICE | \$3,108.46 |
|-------------------------------------|------------|

# Goodmans<sup>LLP</sup>

Barristers &amp; Solicitors

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

Invoice #665565 -- page 11

|                             |        |
|-----------------------------|--------|
| HST ON TAXABLE DISBURSEMENT | 404.10 |
|-----------------------------|--------|

|  |                     |
|--|---------------------|
| <b>TOTAL THIS INVOICE (CANADIAN DOLLARS)</b> | <b>\$304,095.95</b> |
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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.

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**STATEMENT OF ACCOUNTS RECEIVABLE** (Does not include current invoice amount)

| DATE                                       | NUMBER | INVOICE AMT  | TOTAL PAID/CR | BALANCE DUE         |
|--|--------|--------------|---------------|---------------------|
| 05/05/16                                   | 664980 | \$246,111.31 | \$0.00        | \$246,111.31        |
| <b>TOTAL OUTSTANDING INVOICES (IN CDN)</b> |        |              |               | <b>\$246,111.31</b> |

**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<br>394 Bay Street<br>Toronto, ON M5H 2Y3                                      |
| <u>Swift Code:</u>          | TDOMCATTOR  |
| <u>Beneficiary:</u>         | Goodmans LLP<br>333 Bay Street, Suite 3400<br>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 # 665565<br>(Please include all invoice numbers) |

***\*\*Please also email Wire Payment Details to: [collections@goodmans.ca](mailto:collections@goodmans.ca)***



June 9, 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 31, 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.

June 8, 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.      666610  
GST/HST REGISTRATION NO. R119422962

Re: Project Yellow

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

- 05/12/16    Correspondence with J. Mighton re: real estate matters.
- 05/13/16    Correspondence re: employees; inter-office discussion between J. Conforti and G. Rubenstein.
- 05/16/16    Preparation for CCAA creditor meeting to vote on Plan; receipt of Meeting Agenda; telephone conference with Oslers re: same; telephone conference with D. McIntosh re: role as Chair of meeting, etc.; office conference J. Carfagnini, M. Wagner re: outstanding matters/claims review, etc.; receipt and review draft Sanction Order and draft Monitor's Plan Implementation Certificate; review fees approval process in Sanction Order; office conference J. Carfagnini, M. Wagner to review and consolidate comments on Sanction Order.
- 05/16/16    Inter-office discussions between J. Conforti and G. Rubenstein; correspondence with S. Poysa; telephone conference with Koskie, Minsky.
- 05/16/16    Meeting with K. Herlin, M. Wagner and J. Mighton re: real estate matters.
- 05/16/16    Drafting Release re: ██████████ in favour of Target; meeting with F. Kussner re: same; drafting litigation claims update; attending call with D. Saunderson re: ██████████ claim against ██████████
- 05/16/16    Exchange emails with M. Wagner; meeting with M. Wagner, J. Mighton and T. D'Angelo to discuss ██████████  
██████████ commence preparing draft ██████████ settlement agreement.
- 05/16/16    "Pharmacy Dispute" - Review and revise factum; review factum document from C. Jackson; conferences with J. Mighton; telephone discussion with F. Cohen; telephone discussion with S. Ferguson; conference with A. Mark, M. Wagner and J. Mighton; further revise factum.

- 05/16/16 Review litigation claims matters; conference with C. Fox.
- 05/16/16 "Pharmacy Dispute" - Reviewing and revising factum; meeting with J. Mighton et al. re: factum; reviewing rebates rider from Osler; emails re: case conference; emails re: document brief and expert reports.
- 05/16/16 "Pharmacy Dispute" - Research and drafting re: threshold issues Factum; meeting with A. Mark, F. Kussner and M. Wagner re: same; telephone conferences with S. Irving, C. Jackson re: same.
- 05/16/16 Meetings re: assigned lease disputes; telephone conference with A. Hutchens re: same; reviewing plan sanction materials; email correspondence re: co-tenancy motion; reviewing materials re: same.
- 05/16/16 File management.
- 05/16/16 "Pharmacy Dispute" - Researching for threshold issues factum; preparing book of authorities for threshold issues factum.
- 05/16/16 "Pharmacy Dispute" - Meeting with J. Mighton to discuss Target file; review factum draft; noting up Hamilton v Open Window case; preparing summary of results; consulting with J. Scholes; printing cases.
- 05/16/16 Review tax return; e-mail; discussions with M. Biringer.
- 05/16/16 Claims: ██████████ conferences with J. Mighton; reviewing materials with respect to verdict from counsel and remaining claims; reviewing status.
- 05/16/16 Correspond re: ██████████ claim; correspond with RSJ Morawetz re: co-tenancy motion; speak to J. Mighton re: same; attend to claims matters; review sanction and vesting order; meeting with K. Herlin, T. D'Angelo, J. Mighton re: ██████████ claim matters, ██████████ assigned claims matters; conference call with A. Hutchens, G. Karpel and J. Mighton re: same.
- 05/16/16 "Pharmacy Dispute" - Review factum; meeting with A. Mark, F. Kussner and J. Mighton re: factum.
- 05/17/16 Receipt and review CCAA Meeting Agenda and Chairman's script; review Meeting Order re: Monitor role as Chair; review claims orders re: meeting votes; office conference J. Carfagnini, M. Wagner re: creditor meeting matters; telephone conference with L. Galessiere re: Consultative Committee role and meeting matters; office conference J. Carfagnini, J. Mighton re: attendance before Morawetz J. re: ██████████ motion and co-tenancy stay matters.
- 05/17/16 Meeting with K Herlin and M. Wagner re: ██████████
- 05/17/16 Reviewing ██████████ comments re: ██████████ release; meeting with F. Kussner re: same; emailing J. Noorduyn and D. Saunderson re: same; attending call with F. Kussner and M. Wagner re: ██████████ claim.
- 05/17/16 Meeting with M. Wagner and T. D'Angelo to discuss outstanding ██████████ issues; exchange emails with solicitor for ██████████ re: ██████████

- 05/17/16 "Pharmacy Dispute" - Correspondence with F. Cohen; conferences with J. Mighton; review and revise factum.
- 05/17/16 Review ██████████ and other litigation matters; conferences with C. Fox.
- 05/17/16 "Pharmacy Dispute" - Reviewing and revising draft factum.
- 05/17/16 Reviewing Monitor's 27th Report.
- 05/17/16 Attending at 330 University Avenue re: co-tenancy motion withdrawal; meeting with K. Herlin, T. D'Angelo and M. Wagner re: ██████████ claim; telephone conference with claims purchasers re: Plan; telephone conference with S. Ferguson re: pre-54 company sale; telephone conference with L. Galessiere re: landlord dispute withdrawals.
- 05/17/16 "Pharmacy Dispute" - Researching and drafting Factum re: threshold issues.
- 05/17/16 Attendances re: ██████████
- 05/17/16 "Pharmacy Dispute" - Research for factum re: threshold issues in Pharmacists' dispute.
- 05/17/16 "Pharmacy Dispute" - Reviewing and sending ██████████ trial court decision to J. Mighton, with J. Scholes; discussing next steps for ██████████ analysis with J. Mighton; reading ██████████ trial and appeal decisions, discussing with J. Scholes and preparing memorandum.
- 05/17/16 Discussions with M. Wagner re: issues.
- 05/17/16 Claims - ██████████ Review and analyze further information from claimant; prepare recommendation.
- 05/17/16 Review sanction and vesting order; speak to M. Sherman re: tax matters; speak to J. Mighton re: update from co-tenancy withdrawal chambers appointment; review chairman script for creditors meeting; meeting with K. Herlin and T. D'Angelo re: ██████████ claim matters, ██████████ assigned claims matters; speak to J. Dacks re: sanction order, status update; speak to K. Mahar re: assigned claim tax matters; attend to claims matters; correspond re: litigation claims matters and speak to C. Fox and F. Kussner re: same.
- 05/18/16 Preparation for and attend meeting A&M, Goodmans re: preparation for creditors' meeting; review Agenda and Chairman's remarks, etc. and finalize; preparation for and attend meeting with Monitor re: outstanding claims: (i) CRA (ii) ██████████ (iii) ██████████ receipt and review draft Sanction Hearing court materials; review notice of motion and revised Sanction Order; office conference J. Carfagnini, M. Wagner re: comments.
- 05/18/16 "Pharmacy Dispute" - Receipt and review factum; comments to J. Mighton; ██████████ ██████████ telephone conference with A. Mark re: same.
- 05/18/16 Telephone conference with S. Ferguson; correspondence with S. Poysa; correspondence re: ██████████

- 05/18/16 Drafting responses to NRD; meeting with K. Herlin .
- 05/18/16 Discussion with M. Sherman re: withholding taxes.
- 05/18/16 Reviewing correspondence ██████████ settlements.
- 05/18/16 Conference call with solicitors for ██████████ and M. Wagner with respect to ██████████ matters; draft responses to ██████████ in connection with assigned leases to ██████████ and ██████████
- 05/18/16 "Pharmacy Dispute" - Telephone discussion with D. O'Connor; conferences with A. Mark and J. Mighton; prepare factum.
- 05/18/16 "Pharmacy Dispute" - Reviewing and revising draft factum; attending case conference call; ██████████ drafting response and obtaining instructions.
- 05/18/16 Meeting with D. McIntosh, A. Hutchens, G. Karpel, S. Ferguson, J. Carfagnini and M. Wagner re: creditor meeting preparation.
- 05/18/16 "Pharmacy Dispute" - Telephone conference with D. O'Connor, W. Sasso, S. Strosberg, A. Mark and F. Kussner re: procedural update; researching and drafting Factum re: threshold issues; meetings and telephone conferences re: same; reviewing draft Book of Authorities.
- 05/18/16 Telephone conversation with S. Philpott re: process for ██████████ telephone conversation with S. Ferguson; conference call with S. Poysa, J. Conforti and S. Ferguson re: process for ██████████ conference call with S. Philpott, C. Godkewitsch, J Conforti and S. Ferguson re: ██████████ prepare notes re timing.
- 05/18/16 "Pharmacy Dispute" - Conducting research for threshold issues factum re: pharmacist dispute; reviewing factum and compiling brief of authorities.
- 05/18/16 "Pharmacy Dispute" - Working on ██████████ memo for J. Mighton; discussing citation and table of authorities work with J. Scholes; completing factum references to Joint Brief of Documents and Book of Authorities; pulling cases for M. Wagner.
- 05/18/16 Telephone call with Department of Justice; e-mails.
- 05/18/16 "Pharmacy Dispute" - review revised factum; meeting with A. Mark, F. Kussner and J. Mighton re: same; provide comments to J. Mighton.
- 05/18/16 Meeting with D. McIntosh, G. Karpel, S. Ferguson, J. Carfagnini and J. Mighton re: chairman script, creditors meeting matters, status update; conference call with K. Herlin, P. Reardon and D. Slan re: ██████████ claim matters; conference call with A. Kinoshita, M. Biringer, T. Sandler, M. Sherman and C. Anderson re: CRA claims matters; provide update to G. Karpel, A. Hutchens, J. Carfagnini re: tax matters; review cases re: set-off; attend to claims matters.
- 05/19/16 "Pharmacy Dispute" - Correspondence with A. Mark re: experts, settlement meetings; receipt and review draft Monitor's factum.

Invoice #666610 -- page 5

- 05/19/16 Preparation for creditor meeting; review process for voting and proxies; review status of Monitor proxies.
- 05/19/16 Conference call re: [REDACTED] hearing; inter-office discussions between J. Conforti and G. Rubenstein.
- 05/19/16 Exchange emails with M. Wagner; discussions with M. Wagner.
- 05/19/16 "Pharmacy Dispute" - Conferences with J. Mighton; prepare and revise factum; receive and review comments from Osler; conferences with J. Mighton.
- 05/19/16 "Pharmacy Dispute" - Final factum review; email W. Sasso; meeting with J. Mighton; telephone call with Oslers.
- 05/19/16 Reviewing [REDACTED] claim; meetings re: same; responding to claimant inquiries; reviewing plan sanction motion materials; editing materials re: creditors' meeting.
- 05/19/16 "Pharmacy Dispute" - Drafting Factum re: threshold issues; reviewing draft book of authorities re: same.
- 05/19/16 Preparation and conference call with D. O'Connor, e-mails with D. O'Connor.
- 05/19/16 "Pharmacy Dispute" - Completing factum footnotes and Monitor's Book of Authorities; highlighting sections of factum-cited cases and textbooks and printing PDFs; [REDACTED] working on [REDACTED] memo.
- 05/19/16 Telephone calls; review [REDACTED] agreement; discussions with M. Biringer.
- 05/19/16 Claims - [REDACTED] Attendances re: further materials and analysis.
- 05/19/16 Review set-off cases; various discussions with J. Mighton and G. Karpel re: [REDACTED] claim matters; review [REDACTED] assigned claims language and provide comments on same; review and provide comments on chairman's script for creditors meeting; speak to K. Mahar re: proxies; review and provide comments on sanction materials; conference call with A. Kinoshita, M. Biringer, M. Sherman and T. Sandler re: CRA matters; update to G. Karpel re: same; conference call with T. Sandler, J. Dacks, S. Obal and M. Biringer re: set-off matters and update to A&M re: same.
- 05/19/16 "Pharmacy Dispute" - review Monitor's factum and correspond re: same; conference call with C. Jackson, A. Mark, J. Mighton and S. Irving re: factum; review Osler comments on factum and speak to J. Mighton re: same.
- 05/20/16 "Pharmacy Dispute" - Receipt and review Monitor's factum as filed with D. O'Connor; correspondence with J. Mighton re: same.
- 05/20/16 Receipt and review revised affidavit of M. Wong re: Sanction Hearing; receipt and review revised meeting script; dealing with M. Wagner, J. Mighton re: status of claims (including CRA).
- 05/20/16 Discussion with M. Sherman.
- 05/20/16 Meeting with F. Kussner re: [REDACTED] claim; [REDACTED] re: settlement

agreements.

- 05/20/16 Exchange emails with respect to [REDACTED] leases assigned to [REDACTED]
- 05/20/16 Review litigation claims matters; conference with C. Fox.
- 05/20/16 "Pharmacy Dispute" - Revise and finalize factum; conferences with J. Mighton; meeting with S. Ferguson, J. Mighton, A. Mark, F. Cohen and D. Ross.
- 05/20/16 "Pharmacy Dispute" - Conferring with F. Cohen et al. re: mandate and report; reviewing factum additions; telephone call with W. Sasso; emails re: experts.
- 05/20/16 Telephone conferences with G. Karpel and M. Wagner re: [REDACTED] claim; telephone conferences with J. Marin re: same; drafting settlement agreement re: same; editing materials re: creditors meeting.
- 05/20/16 "Pharmacy Dispute" - Telephone conference with F. Cohen, D. Ross, S. Ferguson, A. Mark and F. Kussner re: monitor's methodology; finalizing Factum and Book of Authorities for service; telephone conference with S. Irving re: same.
- 05/20/16 "Pharmacy Dispute" - Reviewing and revising common issues factum; compiling joint book of authorities for common issues factum.
- 05/20/16 "Pharmacy Dispute" - Citing textbooks for factum; working on [REDACTED] memo edits; delivery of factum and associated materials to Claims Officer.
- 05/20/16 Telephone calls; review issues; review letters; e-mail.
- 05/20/16 Review correspondence to CRA and speak to M. Sherman re: same; various discussions with M. Sherman re: CRA matters; attend to [REDACTED] assigned claims matters; attend to [REDACTED] claims matters and various discussions with G. Karpel, S. Ferguson and J. Mighton re: same; conference call with A. Hutchens, G. Karpel and M. Sherman re: CRA claims matters.
- 05/21/16 Correspond re: CRA letters; review Target Corporation letter re: CRA matters.
- 05/22/16 E-mails re: tax matters.
- 05/23/16 Preparation for creditor meeting; review Target Corp. security letter re: CRA; [REDACTED]  
[REDACTED] receipt and review revised Meeting Script.
- 05/23/16 Exchange emails with working group with respect to claims by landlord for [REDACTED] re: co-tenancy claims.
- 05/23/16 E-mails; review reports re: tax matters.
- 05/23/16 Review Monitor's Supplemental Report and correspond re: same; revise Monitor's Supplemental Report; correspond re: creditors meeting materials; review correspondence from J. Wolf and correspond re: same.

- 05/24/16 Preparation for creditor meeting; preparation for and attend meeting A&M, Goodmans re: preparation for creditor meeting, outstanding matters; attend meeting and review and finalize Monitor's Supplementary Report to 27th Report; review Sanction materials.
- 05/24/16 Meeting with F. Kussner re: [REDACTED] settlement; attending call with D. Sutherland re: [REDACTED] claim.
- 05/24/16 Discussions with M. Wagner with respect to [REDACTED] claims with respect to co-tenancy provisions.
- 05/24/16 Review litigation claims matters; receive and review correspondence from [REDACTED] [REDACTED] telephone discussion with S. Irving; conferences with C. Fox.
- 05/24/16 "Pharmacy Dispute" - Review e-mails; receive and review correspondence from W. Sasso.
- 05/24/16 "Pharmacy Dispute" - Emails re: accountants and reports; [REDACTED]
- 05/24/16 Reviewing supplemental Monitor's Report; reviewing issues for approval hearing.
- 05/24/16 Meeting with D. McIntosh, A. Hutchens, G. Karpel, J. Carfagnini and M. Wagner re: preparation for creditors' meeting; drafting supplemental Monitor's 27th Report; meeting with A. Hutchens, G. Karpel re: same; finalizing and serving Monitor's 27th Report; drafting meeting minutes for Creditors' Meeting.
- 05/24/16 "Pharmacy Dispute" - Reviewing and making last changes to [REDACTED] memo.
- 05/24/16 Meetings; e-mails; telephone calls; telephone call with M. Biringer; review tax return.
- 05/24/16 Drafting session with A. Hutchens, G. Karpel, J. Mighton and M. Sherman re: Monitor's Supplemental Report; review correspondence from CRA; conference call with T. Sandler, M. Biringer, A. Hutchens and G. Karpel re: Monitor's Supplemental Report; circulate Monitor's Supplemental Report to R. Schwill for comments; preparation for creditors meeting; meeting with D. McIntosh, J. Carfagnini, A. Hutchens, G. Karpel and J. Mighton re: same.
- 05/25/16 Preparation for and attend creditor's meeting; correspondence and discussions with W. Sasso; receipt and review revised Sanction Application court materials; comments to J. Mighton.
- 05/25/16 "Pharmacy Dispute" [REDACTED] receipt and review pharmacists' draft Expert Report for BDO; conference call Goodmans, A&M re: same.
- 05/25/16 Reviewing Notice of Dispute re: [REDACTED] claim; meeting with F. Kussner re: same; drafting litigation claims update re: same; attending call with G. Karpel re: same; reviewing [REDACTED] comments to release re: [REDACTED] reviewing documentation re: [REDACTED] claim.
- 05/25/16 "Pharmacy Dispute" - Conferences with J. Mighton; review correspondence; receive and review draft report of BDO; telephone discussion with S. Ferguson; receive and review draft report of F. Cohen; e-mails with A. Mark.



- 05/25/16 Attend to litigation claims matters re: [REDACTED] conferences with C. Fox.
- 05/25/16 "Pharmacy Dispute" - Emails re: meeting of accountants; receiving and reviewing BDO report.
- 05/25/16 "Pharmacy Dispute" - Telephone conference with S. Ferguson re: mitigation.
- 05/25/16 Preparing for and attending Creditors' Meeting; reviewing motion materials re: sanction hearing; drafting letter re: [REDACTED] claims; reviewing status of disputed claims.
- 05/25/16 Discussing plan and creditors' meeting with J. Mighton; attending creditors' meeting.
- 05/25/16 Telephone call re: set-off with Osler.
- 05/25/16 Telephone conversation with J. Mighton.
- 05/25/16 Prepare for and attend creditors meeting; correspond re: tax matters; update to M. Sherman; attend to claims matters; review Monitor's Twenty-Eighth Report; conference call with T. Sandler, M. Biringer, G. Wylie and M. Sherman re: input tax credits.
- 05/25/16 "Pharmacy Dispute" - review BDO report.
- 05/26/16 Preparation for Sanction hearing; receipt and review factums; telephone conference with M. Wagner re: same.
- 05/26/16 Review of lease expiration dates for certain [REDACTED] assigned leases.
- 05/26/16 Revising Notice of Revision or Disallowance re: [REDACTED] claim; emailing T. Litwiniuk re: same; attending call with K. Moore re: [REDACTED] settlement.
- 05/26/16 Meeting with M. Wagner and J. Mighton to discuss landlord claims and responses in connection therewith; exchange emails with T. D'Angelo re: same and in particular with respect to reviewing lease expiration dates; follow-up exchange of emails with Oslers re: same; conference call with G. Karpel at Alvarez re: same.
- 05/26/16 Telephone discussion with A. Lagatta, S. Irving and J. Mighton; review litigation claims matters.
- 05/26/16 "Pharmacy Dispute" - Conference with J. Mighton; correspondence to S. Irving; further review F. Cohen draft report.
- 05/26/16 "Pharmacy Dispute" - Reviewing draft Cohen report.
- 05/26/16 [REDACTED] meeting with K. Herlin, M. Wagner, G. Karpel re: [REDACTED] notices; drafting and finalizing same; telephone conference with D. Rapps re: [REDACTED] claim and release; finalizing materials re: same; reviewing materials re: plan sanction motion; drafting Monitor's 28th Report.
- 05/26/16 Attendances re: [REDACTED] issues, including re: D. O'Connor and S. Poysa.
- 05/26/16 Telephone call with M. Biringer re: tax returns.

- 05/26/16 Review sanction materials, Monitor's 28th Report and Applicants factum; attend to █████ assigned lease claims matters; review Osler comments on same; conference call with K. Herlin, J. Mighton, G. Karpel re: █████ assigned lease matters; meeting with K. Herlin, J. Mighton re: █████ assigned lease claims; speak to A. Hutchens re: Monitor's 28th Report, claims matters; correspond re: claims matters.
- 05/27/16 Preparing dockets for review by █████; meeting with J. Mighton re: same.
- 05/27/16 Preparation for filing of materials for Sanction hearing; receipt, review and finalize Monitor's 28th Report; receipt and review Osler factum and affidavit re: Sanction hearing.
- 05/27/16 Review █████ issue; correspondence with S. Poysa.
- 05/27/16 █████ meeting with J. Mighton re: same.
- 05/27/16 Drafting litigation claims update; preparing direction re: █████ attending call with N. Jaswal re: █████ settlement; preparing settlement agreement and direction re: same.
- 05/27/16 Review litigation claims correspondence.
- 05/27/16 "Pharmacy Dispute" - Meeting with Osler, S. Ferguson and F. Cohen to prepare for meeting with BDO; review Osler comments; review BDO documentation; telephone discussion with S. Irving; meeting with F. Cohen, G. Ross and S. Ferguson re: accountants' meeting.
- 05/27/16 "Pharmacy Dispute" - Reviewing BDO summary; attending pre-meeting with S. Ferguson et al.; debriefing re: accountants meeting.
- 05/27/16 Finalizing and serving Monitor's 28th Report; preparing materials for filing with Court; email correspondence re: same.
- 05/27/16 "Pharmacy Dispute" - Meeting with pharmacist working group re: meeting of experts and status of proceedings; meeting with S. Ferguson and F. Cohen following experts' meeting for debriefing; telephone conference with S. Irving re: same.
- 05/27/16 Attendance re: draft statement on investigation.
- 05/27/16 Preparing dockets for review by █████; meeting with J. Mighton re: same.
- 05/27/16 Receiving instructions from █████ delivering package for Morawetz J. to Commercial List.
- 05/27/16 Review issues; telephone calls; review Osler cases on tax matters.
- 05/27/16 Review and finalize Monitor's 28th Report; review and provide comments on Applicants factum; attend to pharmacy share sales matters; attend to claims matters.
- 05/27/16 "Pharmacy Dispute" - review Farley Cohen report; prepare for meeting with J. Mighton, F. Kussner, A. Mark, C. Jackson, S. Irving, S. Ferguson, C. Artem, F. Cohen and D. Ross; attend update

Invoice #666610 -- page 10

meeting.

- 05/29/16 "Pharmacy Dispute" - Receive and review pharmacists' factum; conference with A. Mark; e-mails with Goodmans team and with Osler.
- 05/29/16 "Pharmacy Dispute" - Reviewing pharmacists factum; meeting with F. Kussner re: reply.
- 05/29/16 "Pharmacy Dispute" - Reviewing pharmacists' Factum; email correspondence re: same.
- 05/29/16 "Pharmacy Dispute" - correspond re: Sasso responding factum.
- 05/30/16 [REDACTED] meeting with J. Mighton re: same.
- 05/30/16 Preparation for Sanction hearing; dealing with M. Wagner, A. Mark re: Monitor Submissions to Court; telephone conference with D. McIntosh re: same.
- 05/30/16 Review background re: omnibus claim [REDACTED] telephone conference with S. Poysa; inter-office discussion between J. Conforti and G. Rubenstein; telephone conference with S. Ferguson.
- 05/30/16 Receipt and review of correspondence from G. Karpel; letter to G. Karpel; letter to J. Olsen; revise chart re: [REDACTED]
- 05/30/16 Attending call with T. Reybroek re: distribution of funds to [REDACTED]
- 05/30/16 [REDACTED]
- 05/30/16 "Pharmacy Dispute" - Conference with A. Mark, M. Wagner and J. Mighton re: W. Sasso factum; conference with Osler; telephone discussion with S. Ferguson; review and revise framework for reply factum; conferences with J. Mighton; correspondence with Osler and with S. Ferguson.
- 05/30/16 "Pharmacy Dispute" - Work team meeting re: reply factum; conference call with Osler; email W. Sasso re: various issues; reviewing and revising reply factum outline.
- 05/30/16 "Pharmacy Dispute" - Reviewing PFAC Factum; telephone conference with A. Mark, F. Kussner, S. Ferguson, S. Irving and C. Jackson re: same; drafting framework for Reply Factum; research re: same.
- 05/30/16 Email correspondence re: pharmacy share sale closing; reviewing closing agenda; email correspondence with G. Karpel re: claims matters.
- 05/30/16 "Pharmacy Dispute" - Speaking with J. Mighton re: pharmacists' factum and next steps; pulling books and other sources cited in factum from library; reading through pharmacists' factum and outline to our responding factum.
- 05/30/16 Telephone calls; Reg 105 with research on tax matters.
- 05/30/16 Review correspondence on tax matters.
- 05/30/16 Various discussions with A. Mark and J. Carfagnini re: sanction hearing; speak to A. Hutchens re: same; attend to claims matters.

Invoice #666610 -- page 11

- 05/30/16 "Pharmacy Dispute" - review Sasso responding factum; meeting with A. Mark, F. Kussner, J. Mighton re: same; conference call with S. Irving, C. Jacks, A. Mark, F. Kussner, J. Mighton re: same; provide update to S. Ferguson; review framework for reply factum.
- 05/31/16 "Pharmacy Dispute" [REDACTED] telephone conference with M. Wagner, A. Mark re: same; review final submissions to Claims Officer.
- 05/31/16 Correspondence with S. Ferguson; review background information.
- 05/31/16 Conference call with Oslers re: withholding taxes.
- 05/31/16 Reviewing Amended Statement of Claim of [REDACTED] emailing counsel to [REDACTED] re: same; reviewing correspondence of D. Saunderson re: [REDACTED] release of costs; emailing J. Silvestor re: release for [REDACTED] in respect of [REDACTED] claim.
- 05/31/16 Receipt of call from solicitor for [REDACTED] re: [REDACTED] matter; exchange calls with M. Wagner re: same; telephone call to solicitor for [REDACTED] re: [REDACTED] matter.
- 05/31/16 "Pharmacy Dispute" - Conferences with A. Mark; review comments from C. Jackson and from S. Irving re: reply factum; conferences with J. Mighton; review correspondence with W. Sasso; telephone discussion with S. Irving; prepare for conference with D. O'Connor.
- 05/31/16 [REDACTED] conferences with J. Mighton; review correspondence re: litigation claims of [REDACTED] conferences with C. Fox.
- 05/31/16 "Pharmacy Dispute" - Emails re: settlement; conference call with Osler re: case conference; preparing for case conference.
- 05/31/16 Telephone call with M. Wagner re: sanction hearing; preparing for sanction hearing.
- 05/31/16 "Pharmacy Dispute" - Drafting Monitor's Reply Factum re: threshold issues; email correspondence re: same; research re: legal issues.
- 05/31/16 [REDACTED] email correspondence with F. Kussner re: same; review press release re: plan sanction; telephone conference re: pharmacy shares sale closing.
- 05/31/16 Attendances re: [REDACTED] issues and response to S. Poysa.
- 05/31/16 Review cases re: withholding; research; telephone call with Monitor and Osler.
- 05/31/16 Review and provide comments on sanction press release; speak to G. Karpel re: claims matters; speak to J. Carfagnini re: sanction matters; speak to A. Mark re: sanction matters.
- 05/31/16 "Pharmacy Dispute" - speak to J. Carfagnini re: B. Sasso matters; correspond re: same; speak to A. Mark re: same.
-

**OUR FEE****\$284,403.50****TIMEKEEPER SUMMARY**

| NAME                 | RANK              | HOURS      | RATE       | TOTAL       |
|----------------------|-------------------|------------|------------|-------------|
| Carfagnini, Jay A.   | Partner           | 35.40 hrs  | \$1,040.00 | \$36,816.00 |
| Wagner, Melaney      | Partner           | 76.60 hrs  | \$825.00   | \$63,195.00 |
| Mark, Alan           | Partner           | 33.70 hrs  | \$1,010.00 | \$34,037.00 |
| Kussner, Francy      | Partner           | 32.90 hrs  | \$900.00   | \$29,610.00 |
| Smith, Graham D.     | Partner           | 3.20 hrs   | \$900.00   | \$2,880.00  |
| Rubenstein, Gale     | Partner           | 4.90 hrs   | \$895.00   | \$4,385.50  |
| Ernst, Glenn S.      | Partner           | 1.60 hrs   | \$970.00   | \$1,552.00  |
| Cosentino, Joe       | Partner           | .60 hrs    | \$805.00   | \$483.00    |
| Conforti, Joe        | Partner           | 4.70 hrs   | \$900.00   | \$4,230.00  |
| Wadden, Jason        | Partner           | .20 hrs    | \$730.00   | \$146.00    |
| Herlin, Ken          | Partner           | 8.50 hrs   | \$905.00   | \$7,692.50  |
| Sherman, Mitchell J. | Partner           | 20.60 hrs  | \$1,060.00 | \$21,836.00 |
| Fox, Carlie          | Associate         | 10.60 hrs  | \$395.00   | \$4,187.00  |
| Mighton, Jesse       | Associate         | 111.90 hrs | \$525.00   | \$58,747.50 |
| D'Angelo, Tyler      | Associate         | 4.10 hrs   | \$440.00   | \$1,804.00  |
| Paquette, Fanny      | Law Clerk         | .20 hrs    | \$320.00   | \$64.00     |
| Scholes, Jane        | Articling Student | 11.80 hrs  | \$290.00   | \$3,422.00  |
| Word Processing      | Word Processing   | 2.60 hrs   | \$85.00    | \$221.00    |
| Summer Student       | Summer Student    | 39.10 hrs  | \$230.00   | \$8,993.00  |
| Clerk, Litigation    | No Rank           | 1.20 hrs   | \$85.00    | \$102.00    |

**DISBURSEMENTS**

|  |          |
|--|----------|
| Telephone - Long Distance / Conference Calls | 150.93   |
| Agent Fees (Omega Process Servers)           | 75.50    |
| Parking / Cab / Mileage / Meetings           | 444.23   |
| Copies                                       | 2,435.75 |
| Computer Searches - QL System                | 7.48     |
| Delivery - Courier                           | 61.06    |

Barristers &amp; Solicitors

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

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

Invoice #666610 -- page 13

|  |                     |
|--|---------------------|
| Computer Searches - Westlaw Carswell         | 403.25              |
| <b>TOTAL DISBURSEMENTS</b>                   | <b>\$3,578.20</b>   |
| <hr/>  |                     |
| TOTAL FEES ON THIS INVOICE                   | \$284,403.50        |
| HST ON FEES                                  | 36,972.46           |
| NON TAXABLE DISBURSEMENTS                    | 0.00                |
| TAXABLE DISBURSEMENTS                        | 3,578.20            |
| TOTAL DISBURSEMENTS ON THIS INVOICE          | \$3,578.20          |
| HST ON TAXABLE DISBURSEMENT                  | 465.17              |
| <b>TOTAL THIS INVOICE (CANADIAN DOLLARS)</b> | <b>\$325,419.33</b> |
| <hr/>  |                     |
| 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<br>394 Bay Street<br>Toronto, ON M5H 2Y3                                      |
| <u>Swift Code:</u>          | TDOMCATTOR  |
| <u>Beneficiary:</u>         | Goodmans LLP<br>333 Bay Street, Suite 3400<br>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 # 666610<br>(Please include all invoice numbers) |

***\*\*Please also email Wire Payment Details to: [collections@goodmans.ca](mailto:collections@goodmans.ca)***



June 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 June 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.

June 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.      667113  
 GST/HST REGISTRATION NO. R119422962

Re: Project Yellow

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

- 06/01/16    Correspondence with S. Ferguson; correspondence with S. Philpott; correspondence with S. Poysa.
- 06/01/16    Attending calls with D. Sutherland, L. Lenick and L. Snowball re: initial distribution date.
- 06/01/16    "Pharmacy Dispute" - Conference call with counsel and D. O'Connor re: hearing; correspondence with S. Christensen; prepare reply factum; conferences with J. Mighton; prepare for hearing.
- 06/01/16    Review litigation claims documentation; conferences with C. Fox.
- 06/01/16    Preparing for sanction hearing.
- 06/01/16    "Pharmacy Dispute" - Reviewing and revising reply factum; participating in case conference; preparing for hearing.
- 06/01/16    "Pharmacy Dispute" - Phone conference re: case update; drafting Monitor's reply factum; research re: same; email correspondence re: same.
- 06/01/16    Email correspondence re: vendor claims; preparing for sanction motion; email correspondence re: same; [REDACTED] drafting Target Corp. assessment of dispute.
- 06/01/16    Telephone conversation with S. Philpott, review e-mail S. Poysa, telephone conversation with S. Ferguson.
- 06/01/16    "Pharmacy Dispute" - Speaking with J. Mighton re: supplemental book of authorities for response factum to pharmacists' factum; finishing reading of pharmacists' factum; pulling cases from response factum; reading response factum and associated comments from litigation lawyers.

Invoice #667113 -- page 2

- 06/01/16 Discussions with G. Rubenstein, M. Wagner, and M. Biringer re: Sanction.
- 06/01/16 Speak to J. Mighton re: claims matters; review draft Monitor's assessment of Target Corp. notices of dispute; prepare for sanction motion.
- 06/02/16 Dealing with sanction hearing.
- 06/02/16 "Pharmacy Dispute" - Dealing with pharmacist hearing.
- 06/02/16 Telephone conference with S. Ferguson; review employment claim; review facts re: omnibus claim.
- 06/02/16 Meeting with Osler and client re: ██████████ claims.
- 06/02/16 Attend to meeting with M. Wagner, G. Karpel (Osler) to discuss outstanding landlord issues including claims with respect to co-tenancy provisions and status of ██████████ claim with respect to ██████████ draft language to respond to landlords with respect to co-tenancy claims and forward to M. Wagner.
- 06/02/16 Review correspondence re: litigation claims; ██████████ matters; conferences with J. Mighton.
- 06/02/16 "Pharmacy Dispute" - Revise factum; receive and review comments of Osler; conferences with J. Mighton; finalize factum; prepare for hearing.
- 06/02/16 Preparing for and attending sanction hearing.
- 06/02/16 "Pharmacy Dispute" - Finalizing reply factum; preparing for hearing.
- 06/02/16 Preparing for and attending sanction motion at 330 University Ave.; attending to post-hearing matters; reviewing and drafting Monitor's assessment re: claims disputes; emails correspondence re: same.
- 06/02/16 "Pharmacy Dispute" - Drafting Monitor's reply factum; phone conferences re: same; meeting with M. Wagner, F. Kussner, A. Mark re: same.
- 06/02/16 Review memo; discussions with the Canada Revenue Agency and the Department of Justice; meeting at Osler.
- 06/02/16 Prepare for plan sanction motion; meeting with D. McIntosh, A. Hutchens, G. Karpel, A. Mark and J. Mighton re: same; attend sanction motion; conference call with CRA, DOJ, Oslers, Goodmans and A&M working groups re: tax matters; meeting with R. Nielsen, K. Herlin, T. D'Angelo, J. Dacks, G. Karpel, J. Mighton re: ██████████ assigned lease claims; review revised draft Monitor's assessment of Target Corp. notices of dispute and speak to J. Mighton and G. Karpel re: same.
- 06/02/16 "Pharmacy Dispute" - Review reply factum and speak to J. Mighton re: same.
- 06/03/16 Telephone conference with J. Mighton re: ██████████ claims process; correspondence re: same.
- 06/03/16 Review background re: employee claim; review background re: omnibus claim.

Invoice #667113 -- page 3

- 06/03/16 Exchange of emails with M. Wagner and T. Sandler with respect to [REDACTED] re: co-tenancy claims.
- 06/03/16 Attend to pharmacy insurance matters; coordinate D. McInnis communications; [REDACTED]
- 06/03/16 "Pharmacy Dispute" - Finalize reply factum; prepare for pharmacy hearing; conferences with A. Mark and with J. Mighton.
- 06/03/16 "Pharmacy Dispute" - Preparing for hearing.
- 06/03/16 "Pharmacy Dispute" - Finalizing Monitor's reply factum and book of authorities; coordinating printing and delivery of same; email correspondence re: same.
- 06/03/16 Phone conference with F. Gagnon re: [REDACTED] claims; email correspondence re: same; drafting letter to F. Gagnon re: same; [REDACTED] and Monitor's reply factum; email correspondence re: landlord claims.
- 06/03/16 Attendances re: omnibus claim, agreed statement of facts, status of claims.
- 06/03/16 "Pharmacy Dispute" - Reviewing textbook cited in pharmacists' factum; delivering joint brief binders to J. Mighton and A. Mark; obtain Purina case for J. Mighton; delivering response factum to BLG.
- 06/03/16 Telephone calls; emails; discussion with M. Biringer.
- 06/03/16 "Pharmacy Dispute" - Review reply factum and speak to J. Mighton re: same.
- 06/03/16 Correspond re: Monitor's assessment of Target Corp. notice of dispute; review [REDACTED] letter and correspond re: same; [REDACTED]
- 06/04/16 Preparing direction re: [REDACTED] claim; attending call with D. Sutherland re: timing of distribution.
- 06/05/16 "Pharmacy Dispute" - E-mails with J. Mighton and with A. Mark; prepare for hearing.
- 06/05/16 "Pharmacy Dispute" - Preparing for hearing.
- 06/05/16 "Pharmacy Dispute" - Preparing for threshold issues hearing.
- 06/06/16 Attend meeting D. McIntosh, J. Carfagnini re: outstanding matters for closing, reserves, Monitor fee approval process and timing; receipt and review correspondence re: [REDACTED] disputed claims; telephone conference with J. Wadden re: same; correspondence Oslers re: Court Judgment and Endorsement and Plan Sanction hearing.
- 06/06/16 Preparation of letter to J. Olsen; review updated information and documents re: [REDACTED]
- 06/06/16 Drafting litigation claims update; emailing counsel re: [REDACTED] settlement agreements; drafting release by [REDACTED] re: [REDACTED] claim; emailing J. Sylvester re: same;

Invoice #667113 -- page 4

- attending call attending call with Mazo Chowbay re: [REDACTED] settlement; meeting with F. Kussner and J. Mighton re: [REDACTED] claim against [REDACTED] re: [REDACTED] claims.
- 06/06/16 Review litigation claims matters and correspondence.
- 06/06/16 "Pharmacy Dispute" - Prepare for and attend at hearing before D. O'Connor; meeting with S. Ferguson; meeting with Osler to prepare for Tuesday attendance.
- 06/06/16 "Pharmacy Dispute" - Preparing for and attending hearing; meeting with Osler re: preparation.
- 06/06/16 Email correspondence re: [REDACTED] claims; drafting letter to F. Gagnon re: same.
- 06/06/16 "Pharmacy Dispute" - Preparing for and attending day 1 of threshold issues hearing; attending to post-hearing matters; preparing materials for day 2 of threshold issues hearing.
- 06/06/16 Attendance re: [REDACTED]
- 06/06/16 Emails; discussion with M. Biringer; discussion with S. Ferguson.
- 06/06/16 Various emails re: [REDACTED] claims; revise letter re: same.
- 06/06/16 Various emails re: [REDACTED] claims.
- 06/06/16 "Pharmacy Dispute" - Speak to J. Mighton re: status update.
- 06/06/16 Correspond re: claims matters.
- 06/07/16 Dealing with [REDACTED] disputed claim; reporting memo from J. Mighton, J. Wadden re: timetable and process for hearing; office conference J. Carfagnini, J. Mighton re: report on pharmacy claims hearing before D. O'Connor; review Closing Agenda; meeting with M. Wagner re: outstanding matters.
- 06/07/16 Receipt and review of correspondence from G. Karpel; voicemail to J. Olsen; letter to J. Olsen.
- 06/07/16 Corresponding with D. Saunderson re: release by [REDACTED] re: [REDACTED] claim; emailing G. Karpel re: same.
- 06/07/16 "Pharmacy Dispute" - Prepare for and attend at hearing; e-mails with D. O'Connor; correspondence with W. Sasso; meeting with S. Ferguson and Osler.
- 06/07/16 Review litigation claims matters; conference with C. Fox re: [REDACTED] review correspondence from counsel.
- 06/07/16 "Pharmacy Dispute" - Preparing for and attending hearing; meeting S. Ferguson et al. re: process and schedule.
- 06/07/16 Meeting with G. Smith re: vendor claims.
- 06/07/16 "Pharmacy Dispute" - Preparing for and attending hearing on Threshold Issues; post-hearing meeting re: next steps.

- 06/07/16 Review documents re: M. Wong; draft agreement.
- 06/07/16 Review issues; telephone call with G. Karpel and M. Wagner; telephone call with M. Biringer and C. Anderson.
- 06/07/16 [REDACTED]: meeting with J. Mighton; review and analyze claims; telephone attendance (G. Karpel)
- 06/07/16 Speak to M. Sherman re: tax matters; conference call with M. Sherman and G. Karpel re: tax matters; speak to G. Karpel re: plan matters, claims matters; attend to claims matters.
- 06/08/16 Dealing with Monitor fee approval motion; dealing with A&M re: administration reserve and claim reserve process for distributions; office conference J. Carfagnini, J. Mighton re: [REDACTED] disputed claim.
- 06/08/16 Letter to J. Olsen; receipt and review of correspondence from G. Karpel; letter to G. Karpel; preparation for telephone conference call with [REDACTED] lawyer.
- 06/08/16 Meeting with F. Kussner re: release by [REDACTED] re: [REDACTED] claim.
- 06/08/16 Address [REDACTED]; address [REDACTED] litigation claim matters; conference with M. Wagner re: form of release; correspondence with D. McInnis; conference with C. Fox re: release by [REDACTED] claim.
- 06/08/16 "Pharmacy Dispute" - Prepare proposed schedule for proceeding; telephone discussions with F. Cohen; prepare correspondence.
- 06/08/16 "Pharmacy Dispute" - Emails W. Sasso; reviewing draft schedule and process.
- 06/08/16 Email correspondence re: claims and procedural matters.
- 06/08/16 Compile documents and revise draft agreement re: M. Wong.
- 06/08/16 Telephone calls with M. Biringer; research Reg. 105 [REDACTED]
- 06/08/16 Claims; e-mail correspondence and review further documentation.
- 06/08/16 Telephone conversation with and email to J. Mighton.
- 06/08/16 Attend to claims matters; speak to F. Kussner re: [REDACTED].
- 06/09/16 Preparation for closing and review closing agenda; office conference J. Carfagnini, M. Wagner, J. Mighton re: outstanding claims; Plan Implementation matters.
- 06/09/16 Receipt and review of correspondence from J. Olsen (x2); letter to J. Olsen; receipt and review of correspondence from G. Ramdas [REDACTED] office conference with J. Mighton.
- 06/09/16 Discussion with J. Mighton re: claims reserves matters.
- 06/09/16 Attending call with T. Hall re: distribution date; emailing D. Saunderson re: release by [REDACTED]

- 06/09/16 Exchange emails re: meeting with solicitor in connection with [REDACTED] co-tenancy claims.
- 06/09/16 Conferences with J. Mighton; review [REDACTED].
- 06/09/16 "Pharmacy Dispute" - E-mails with A. Mark; receive and review correspondence from S. Ferguson; correspondence with S. Ferguson and with Osler; receive and review correspondence from D. O'Connor; conference call with S. Ferguson and Osler and Goodmans teams.; correspondence to W. Sasso.
- 06/09/16 "Pharmacy Dispute" - Emails re: schedule; reviewing email from D. O'Connor; conference call with S. Ferguson et al. re: schedule and further submissions.
- 06/09/16 "Pharmacy Dispute" - Reviewing questions from D. O'Connor; working group phone conference re: same.
- 06/09/16 Meeting with G. Smith re: vendor claims; phone conference with [REDACTED] re: claim; phone conference with [REDACTED] re: claim; drafting letter to [REDACTED] re: claim; drafting vendor claim settlement agreements; reviewing motion materials re: fee approval; phone conference with A. Hutchens re: same; meeting with J. Wadden re: vendor claim; email correspondence re: same.
- 06/09/16 Attendances re: [REDACTED]
- 06/09/16 Telephone calls re CRA proposed assessments; meeting at Osler to review withholding requirements on claims.
- 06/09/16 Claims: [REDACTED] review materials; prepare correspondence; meeting (J. Mighton); telephone attendance (counsel; G. Karpel).
- 06/09/16 [REDACTED] Claim: Meeting with J. Mighton to review documentary productions.
- 06/09/16 Conference call with G. Karpel and S. Brotman re: [REDACTED] claim; speak to J. Mighton re: claims matters; correspond re: tax matters; speak to M. Sherman re: tax matters.
- 06/09/16 "Pharmacy Dispute" - Speak to J. Mighton re: status update; correspond re: O'Connor questions; conference call with A. Mark, F. Kussner, J. Mighton, S. Irving and C. Jackson re: response to O'Connor questions.
- 06/10/16 "Pharmacy Dispute" - Dealing with outstanding claims process; correspondence D. O'Connor; timing for hearing and decision on threshold issues.
- 06/10/16 Correspondence with S. Philpott; correspondence with S. Ferguson.
- 06/10/16 Letter to J. Olsen; preparation for telephone conference with [REDACTED]
- 06/10/16 Preparing settlement agreements re: [REDACTED] claims; emailing counsel re: same.
- 06/10/16 "Pharmacy Dispute" - Correspondence with W. Sasso re: responding to matters raised by D. O'Connor; correspondence with D. O'Connor; e-mails with A. Mark and with J. Mighton.

Invoice #667113 -- page 7

- 06/10/16 Reviewing materials re: [REDACTED] claim; phone conference with G. Karpel re: same; reviewing and redacting invoices re: pharmacist dispute.
- 06/10/16 Telephone call with the Canada Revenue Agency; telephone call with M. Biringer; drafting indemnity.
- 06/10/16 Claims: attendances re: [REDACTED]
- 06/10/16 [REDACTED] Claim: Review various correspondence.
- 06/10/16 Conference call with G. Karpel, M. Sherman, B. Fang and A. Kinoshita re: CRA claims matters; conference call with M. Sherman and G. Karpel re: tax matters; conference call with G. Karpel and D. Goldman re: certificate/indemnity for withholding; review certificate/indemnity and circulate to D. Goldman; email timeline to A. Kinoshita.
- 06/13/16 Correspondence re: [REDACTED] correspondence re: employee claim.
- 06/13/16 Conducting research re: claims reserves.
- 06/13/16 "Pharmacy Dispute" - Conference call re; case conference; preparing for case conference.
- 06/13/16 "Pharmacy Dispute" - Email correspondence re: litigation timetable; phone conference with working group re: same.
- 06/13/16 Reviewing materials re: disputed vendor claims; email correspondence re: same.
- 06/13/16 Telephone call with J. Brown; review withholding issues; telephone calls with M. Wagner; emails re the Canada Revenue Agency.
- 06/13/16 Claims: attendance re: various claims; review draft materials re: [REDACTED] claim.
- 06/13/16 Conference call with J. Mighton re: claims matters; review reserve schedule; correspond re: CRA claims matters; review CRA draft revised notice of dispute; correspond re: [REDACTED] signed claims matters.
- 06/14/16 Telephone conference and correspondence with S. Ferguson; telephone conference with Koskie Minsky.
- 06/14/16 Receipt and review of correspondence from J. Olsen; letter to J. Olsen; review backup documents re: [REDACTED] and [REDACTED]
- 06/14/16 Conducting research re: claims reserves.
- 06/14/16 Corresponding with P. Clyne re: timing of distribution to [REDACTED] preparing direction re: [REDACTED] settlement. reviewing revised proof of claim re: [REDACTED] drafting update and letter to claimant re: same.
- 06/14/16 "Pharmacy Dispute" - Conference call with D. O'Connor, Osler, W. Sasso and S. Ferguson; conferences with J. Mighton; telephone discussion with F. Cohen; prepare order of D. O'Connor;



review and revise outline of proposed S. Ferguson affidavit; receive and review draft supplemental factum of the Monitor from Osler; conferences with J. Mighton.

- 06/14/16 Conferences with C. Fox re: claim by [REDACTED] review and revise proposed correspondence.
- 06/14/16 "Pharmacy Dispute" - Participating in case conference call; reviewing draft further submission.
- 06/14/16 "Pharmacy Dispute" - Case conference update call; drafting Monitor's submissions re: Claims Officer questions; email correspondence and research re: same; drafting framework for Ferguson affidavit.
- 06/14/16 Meeting with G. Smith re: disputed vendor claims; phone conference with counsel to vendor claimants; phone conference with G. Karpel re: same.
- 06/14/16 Research re: withholding tax.
- 06/14/16 Revision of indemnity agreement; telephone call with the Canada Revenue Agency and the Department of Justice; telephone call with Target; telephone call with Osler and Davies; research; review agreements.
- 06/14/16 [REDACTED] conference (J. Mighton); telephone attendance [REDACTED] review materials; conference (J. Mighton); [REDACTED] conference (J. Mighton); review materials.
- 06/14/16 Conference call with [REDACTED] M. Sherman and G. Karpel re: certificate and indemnity; conference call with CRA, Department of Justice, G. Karpel and M. Sherman re: CRA claims; conference call with Davies, Osler, G. Karpel and M. Sherman re: CRA claims, reserve matters; speak to G. Karpel re: reserve schedule.
- 06/15/16 Telephone conference and correspondence with S. Ferguson; draft settlement re: discount cards.
- 06/15/16 Telephone consultation with J. Olsen and S. Dustin re: [REDACTED] Proofs of Claim and timeliness of lien issues; letter to J. Olsen; receipt and review of correspondence from J. Olsen; letter to G. Karpel; receipt and review of correspondence from G. Karpel.
- 06/15/16 Consider claims reserve issues; conducting research re: same.
- 06/15/16 Meeting with J. Wolf, [REDACTED] and Osler re: outstanding co-tenancy claims on assigned leases.
- 06/15/16 Attending meetings with representatives of Target solicitors, M. Wagner and representatives of [REDACTED] property to discuss co-tenancy claims.
- 06/15/16 "Pharmacy Dispute" - Prepare supplemental submissions re: D. O'Connor questions; conferences with A. Mark and with J. Mighton.
- 06/15/16 "Pharmacy Dispute" - Finalizing factum.
- 06/15/16 "Pharmacy Dispute" - Draft Monitor's response to Claims Officer questions; meeting with F. Kussner and A. Mark re: same; meeting with E. Seetner re: same; phone conference with F. Kussner and A. Mark re: same.

- 06/15/16 Email correspondence re: disputed vendor claims; phone conference with R. Jaipargas re: [REDACTED] claims; drafting email to working group re: same; editing chart re: landlord notices of dispute filed.
- 06/15/16 "Pharmacy Dispute" - Meeting with J. Mighton [REDACTED] meeting with J. Mighton and F. Kussner re: same.
- 06/15/16 Revision of indemnity agreement; prepare for withholding call with group; review of spreadsheet; telephone conference with group.
- 06/15/16 [REDACTED] Claim: Telephone conversation with J. Mighton.
- 06/15/16 Meeting with J. Wolf, [REDACTED] Oslers, G. Karpel, K. Herlin and T. D'Angelo re: [REDACTED] assigned lease claims; correspond re: claims matters.

**OUR FEE****\$236,030.00****TIMEKEEPER SUMMARY**

| NAME                 | RANK      | HOURS      | RATE       | TOTAL       |
|----------------------|-----------|------------|------------|-------------|
| Carfagnini, Jay A.   | Partner   | 9.50 hrs   | \$1,040.00 | \$9,880.00  |
| Wagner, Melaney      | Partner   | 29.90 hrs  | \$825.00   | \$24,667.50 |
| Mark, Alan           | Partner   | 51.70 hrs  | \$1,010.00 | \$52,217.00 |
| Kussner, Francy      | Partner   | 38.70 hrs  | \$900.00   | \$34,830.00 |
| Smith, Graham D.     | Partner   | 13.70 hrs  | \$900.00   | \$12,330.00 |
| Rubenstein, Gale     | Partner   | 2.80 hrs   | \$895.00   | \$2,506.00  |
| Cosentino, Joe       | Partner   | 4.60 hrs   | \$805.00   | \$3,703.00  |
| Conforti, Joe        | Partner   | 5.50 hrs   | \$900.00   | \$4,950.00  |
| Wadden, Jason        | Partner   | 1.40 hrs   | \$730.00   | \$1,022.00  |
| Herlin, Ken          | Partner   | 3.60 hrs   | \$905.00   | \$3,258.00  |
| Sherman, Mitchell J. | Partner   | 23.30 hrs  | \$1,060.00 | \$24,698.00 |
| Costa, Caterina      | Associate | 3.40 hrs   | \$715.00   | \$2,431.00  |
| Fox, Carlie          | Associate | 5.60 hrs   | \$395.00   | \$2,212.00  |
| Royal, Michael       | Associate | 1.80 hrs   | \$530.00   | \$954.00    |
| Mighton, Jesse       | Associate | 100.70 hrs | \$525.00   | \$52,867.50 |
| D'Angelo, Tyler      | Associate | 3.10 hrs   | \$440.00   | \$1,364.00  |

Invoice #667113 -- page 10

| NAME            | RANK            | HOURS    | RATE     | TOTAL      |
|-----------------|-----------------|----------|----------|------------|
| Paquette, Fanny | Law Clerk       | 3.30 hrs | \$320.00 | \$1,056.00 |
| Word Processing | Word Processing | 2.20 hrs | \$85.00  | \$187.00   |
| Seetner, Elliot | Student         | 3.90 hrs | \$230.00 | \$897.00   |

**DISBURSEMENTS**

|  |        |
|--|--------|
| Telephone - Long Distance / Conference Calls | 14.21  |
| Copies                                       | 793.00 |
| Parking / Cabs / Mileage / Meetings          | 686.38 |

|                            |                   |
|----------------------------|-------------------|
| <b>TOTAL DISBURSEMENTS</b> | <b>\$1,493.59</b> |
|----------------------------|-------------------|

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|                            |              |
|----------------------------|--------------|
| TOTAL FEES ON THIS INVOICE | \$236,030.00 |
|----------------------------|--------------|

|             |           |
|-------------|-----------|
| HST ON FEES | 30,683.90 |
|-------------|-----------|

|                           |      |
|---------------------------|------|
| NON TAXABLE DISBURSEMENTS | 0.00 |
|---------------------------|------|

|                       |          |
|-----------------------|----------|
| TAXABLE DISBURSEMENTS | 1,493.59 |
|-----------------------|----------|

|                                     |            |
|-------------------------------------|------------|
| TOTAL DISBURSEMENTS ON THIS INVOICE | \$1,493.59 |
|-------------------------------------|------------|

|                             |        |
|-----------------------------|--------|
| HST ON TAXABLE DISBURSEMENT | 194.17 |
|-----------------------------|--------|

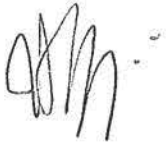
|  |                     |
|--|---------------------|
| <b>TOTAL THIS INVOICE (CANADIAN DOLLARS)</b> | <b>\$268,401.66</b> |
|--|---------------------|

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|             |              |
|-------------|--------------|
| TRUST FUNDS | \$150,392.08 |
|-------------|--------------|

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THIS IS OUR ACCOUNT HEREIN  
GOODMANS LLP

A handwritten signature in black ink, appearing to be 'JAC', with a small mark to the right.

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.

Barristers &amp; Solicitors

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

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

Invoice #667113 -- page 12

## 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<br>394 Bay Street<br>Toronto, ON M5H 2Y3                                      |
| <u>Swift Code:</u>          | TDOMCATTOR  |
| <u>Beneficiary:</u>         | Goodmans LLP<br>333 Bay Street, Suite 3400<br>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 # 667113<br>(Please include all invoice numbers) |

***\*\*Please also email Wire Payment Details to: [collections@goodmans.ca](mailto:collections@goodmans.ca)***

**Goodmans**<sup>LLP</sup>

Barristers &amp; 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

July 6, 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**

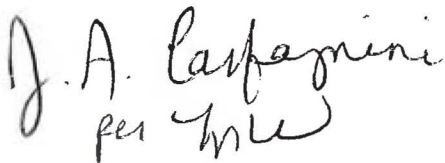
Dear Sirs:

**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 June 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 LLP**Handwritten signature of J. A. Carfagnini in cursive, with the initials 'per me' written below it.

J. A. Carfagnini  
JAC/eg  
encl.

July 6, 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. 668248

GST/HST REGISTRATION NO. R119422962

Re: Project Yellow

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

- 06/15/16 Dealing with claims; office conference J. Carfagnini, J. Mighton re: same; review and revise letter to BLG re: claim resolution process; review outstanding claims process.
- 06/15/16 "Pharmacy Dispute" - Dealing with W. Sasso re: pharmacy claims process; review revised submissions to O'Connor; telephone conference with J. Mighton re: same.
- 06/16/16 "Pharmacy Dispute" - Correspondence and filings with Claims Officer; correspondence with W. Sasso; telephone conference with W. Sasso.
- 06/16/16 Conducting research re: claims reserves; preparing research notes re: same.
- 06/16/16 Reviewing correspondence from litigation claimant re: revised proof of claim; drafting response to same.
- 06/16/16 "Pharmacy Dispute" - Conferences with A. Mark and with J. Mighton; revise reply submissions in respect of rebate matters; conferences with S. Irving; receive and review correspondence from Osler; finalize submissions.
- 06/16/16 Review proposed correspondence re: litigation claimant.
- 06/16/16 "Pharmacy Dispute" - Reviewing and commenting on Franchisees' reply.
- 06/16/16 "Pharmacy Dispute" - Phone conferences with F. Kussner re: Monitor's submissions; reviewing draft of same.
- 06/16/16 "Pharmacy Dispute" [REDACTED]

meeting with F. Kussner to finalize comments and edits on factum; incorporating last changes into factum; formatting factum as PDF with executed signature page.

- 06/16/16 Review Osler letters; review NODs; discussion with A. Kinoshita.
- 06/16/16 E-mail correspondence re: claims.
- 06/17/16 "Pharmacy Dispute"- Correspondence to F. Cohen re: D. O'Connor order; telephone discussion with S. Irving (Osler) re: reply submissions of pharmacist franchisees; e-mail to A. Mark and J. Mighton; receive BDO report; correspondence to F. Cohen.
- 06/17/16 "Pharmacy Dispute" - Email correspondence re: Monitor's submissions; reviewing draft of same.
- 06/17/16 Discussion with M. Biringer, G. Wylie and A. Kinoshita of Department of Justice; review numbers; review claims.
- 06/17/16 Correspond re: CRA tax matters.
- 06/18/16 "Pharmacy Dispute" - Receive and review draft reply submissions prepared by C. Jackson.
- 06/18/16 Claims: E-mail correspondence re: claims.
- 06/18/16 Correspond re: CRA tax matters.
- 06/19/16 "Pharmacy Dispute" - Reviewing draft reply; reviewing BDO report.
- 06/19/16 "Pharmacy Dispute" - Reviewing BDO report; reviewing Pharmacists' submissions; reviewing Osler draft reply submissions.
- 06/19/16 Email correspondence with vendor claimants.
- 06/20/16 "Pharmacy Dispute" - Receipt and review further correspondence from W. Sasso; receipt and review submissions to D. O'Connor from W. Sasso and Monitor; telephone conference with J. Mighton re: same.
- 06/20/16 Receipt and review of correspondence from J. Olsen; letters to G. Karpel; letter to J. Olsen; receipt and review of correspondence from G. Karpel; office conference with J. Mighton.
- 06/20/16 Updating research notes re: claims reserves.
- 06/20/16 Emailing litigation claimant re: revised claim.
- 06/20/16 Briefly review three leases and draft email re: co-tenancy provisions.
- 06/20/16 "Pharmacy Dispute" - Correspondence with S. Irving (Osler); review BDO report; correspondence to W. Sasso; conference with A. Mark and J. Mighton; telephone discussion with D. O'Connor's office; meeting with S. Ferguson, C. Artem, A. Mark and J. Mighton; review proposed submissions re: issue 4; receive and review reply submissions of W. Sasso; review correspondence from W. Sasso.



- 06/20/16 Review litigation claims correspondence.
- 06/20/16 "Pharmacy Dispute" - Reviewing BDO Report; meeting with S. Ferguson et al.; drafting submissions re: issue 4; finalizing reply submission; reviewing letter received from W. Sasso.
- 06/20/16 Meeting with A. Mark, F. Kussner re: pharmacist matters; meeting with S. Ferguson, C. Artem, F. Kussner re: affidavit; drafting affidavit.
- 06/20/16 Attending at Osler offices re: flow of funds meeting; attending to pre-closing matters.
- 06/20/16 Preparation and conference call with S. Poysa, S. Ferguson, J. Conforti, S. Philpott and C. Godkewitsch re: agreed statement of facts re: ██████ claim, conference call Target Corporation re: information requests for ██████ claim, telephone conversation with S. Ferguson.
- 06/20/16 Meeting with J. Mighton to receive instructions re: invoices and dockets reconciliation; doing invoice and docket reconciliation.
- 06/20/16 Discussion with G. Karpel re withholding and reserve.
- 06/20/16 "Pharmacy Dispute" - Review reply submissions to claims officer and further responses; speak to J. Mighton and A. Mark re: same.
- 06/20/16 Speak to G. Karpel re: assigned lease claim matters; message for R. Schwill re: same; conference call with Oslers, A&M, Goodmans working groups re: flow of funds, reserves, planned mechanics; speak to M. Sherman re: CRA claims matters.
- 06/21/16 "Pharmacy Dispute" - Review Reply Submissions to D. O'Connor on preliminary issues; office conference J. Carfagnini, A. Mark re: timeline for resolution of pharmacy claims.
- 06/21/16 Receipt and review of correspondence from J. Olsen; letter to J. Olsen; letters to G. Karpel; receipt and review of correspondence from G. Karpel (x2); voicemail to J. Olsen; update Construction Lien Chart.
- 06/21/16 Correspondence with K. Herlin re: assignment to ████████████████████
- 06/21/16 Brief review of co-tenancy provisions of three leases; e-mail to M. Wagner re: same; receipt of call from M. Wagner in connection therewith; exchange emails with solicitor re: status of lease payments relating to ████████████████████ assigned lease; exchange emails with M. Wagner and G. Karpel re: same
- 06/21/16 "Pharmacy Dispute" - Correspondence with D. O'Connor; telephone discussions with S. Christensen of D. O'Connor's office; correspondence with C. Jackson; conferences with J. Mighton; meeting with F. Cohen, D. Ross, J. Mighton, A. Mark and F. Kussner; review proposed correspondence; review submissions.
- 06/21/16 "Pharmacy Dispute" - Revising case conference submission; preparing for and meeting F. Cohen et al.; emails re: case conference; email to D. O'Connor.

- 06/21/16 Phone conference re: common issue 4; meeting with F. Cohen, D. Ross, F. Kussner, A. Mark re: expert's report; drafting Ferguson affidavit.
- 06/21/16 Phone conference re: pre-closing matters; dealing with closing issues.
- 06/21/16 Reconciling pharmacy dockets and invoices, and preparing for DPS.
- 06/21/16 Telephone call with G. Wylie re issues; review certificate/indemnity, assessments; telephone call with C. Anderson re security; discussion with G. Karpel.
- 06/21/16 Claims: Attendances re: claims.
- 06/21/16 Speak to M. Sherman re: CRA claims matters; conference call with G. Karpel and A. Hutchens re: Monitor plan implementation update report, reserves; speak to R. Schwill and G. Karpel re: assigned leased claims matters; draft notice; conference call with M. Sherman and G. Karpel re: CRA claims matters, reserves.
- 06/22/16 Office conference J. Carfagnini, M. Wagner re: Plan Pre-Closing; review Closing Agenda matters and instructions to J. Mighton.
- 06/22/16 Review case law re: claims reserves.
- 06/22/16 Receipt of certificate re: co-tenancy claims [REDACTED] briefly review same; exchange emails with solicitors for Target and Alvarez with respect to dealing with matter.
- 06/22/16 "Pharmacy Dispute" - Telephone call to S. Christensen; receive and review correspondence from S. Christensen.
- 06/22/16 "Pharmacy Dispute" - Emails re: case conference.
- 06/22/16 Phone conference with G. Smith, claimant counsel re: outstanding vendor claim; meeting with G. Rubenstein, S. Ferguson re: employee trust matters; phone conference with [REDACTED] re: vendor claim.
- 06/22/16 Drafting Ferguson affidavit.
- 06/22/16 Reconciling pharmacy dockets and invoices.
- 06/22/16 Telephone call with G. Wylie re withholding on intercompany claims; telephone call with G. Karpel and M. Wagner re [REDACTED] emails re: claims; telephone call with G. Wylie re [REDACTED]
- 06/22/16 Claims: Meeting (J. Mighton); prepare telephone attendance; telephone attendance (Counsel); e-mail correspondence and review offer; conference (J. Mighton).
- 06/22/16 Correspond re: CRA claims matters, closing matters; conference call with M. Sherman and G. Karpel re: CRA claims matters; speak to A. Hutchens re: status update, claims matters.
- 06/23/16 Reviewing [REDACTED] case law re: claims reserves; corresponding by e-mail with J. Mighton re: same.
- 06/23/16 Emailing litigation claimant re: distribution date.