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- 02/24/15 Attend at offices of Oslers throughout the day for meetings re: [REDACTED] review and revise [REDACTED] agreement of purchase and sale throughout day and review and revise related Vesting Order exchange e-mail with working group re: outstanding issues; calls and meeting with tax lawyers to discuss tax representations and warranties on [REDACTED] agreement of purchase and sale; exchange emails with lawyer for distribution centre in [REDACTED] exchange emails re: construction liens.
- 02/24/15 Re: [REDACTED] Supplier Issues - Review correspondence and documentation; conferences with J. Mighton; telephone discussions with A. Lockhart (Oslers); address supplier matters.
- 02/24/15 Emails re: supplier issues and real estate; review draft Affidavit.
- 02/24/15 Telephone conference with A. Berg, A. Lockhart, J. Cotter, R. Montgomery, M. Wong re: licensed IP; telephone conference with S. Ferguson re: pharmacy franchisee issues; reviewing materials re: same; updating service lists.
- 02/24/15 File management.
- 02/24/15 Attendances re: employee issues, including overtime hours, telephone conversation with S. Philpott.
- 02/24/15 Discussion with K. Herlin; telephone call with Osler; review memo, representations; telephone call re [REDACTED] agreement; research re collections.
- 02/24/15 Various meetings re: [REDACTED] transaction, [REDACTED] PropCo; review and revise lease transaction agreement with working group; various conference calls and correspondence re: [REDACTED] transaction, PropCo, supplier matters, NDA matters, court materials; review and provide comments on court materials re: lease transaction agreement.
- 02/25/15 Considering revised [REDACTED] letter prepared by Osler, discussions with F. Kussner and J. Mighton, considering [REDACTED] correspondence and reviewing related agreements, correspondence with working group.
- 02/25/15 Meeting at Oslers re: PropCo unwind; [REDACTED]
- 02/25/15 Extensive meetings, discussions, negotiations re: [REDACTED] APS; dealing with PropCo wind-up documents; review and finalize Monitor's Report re: [REDACTED] APS Approval and PropCo wind-up; review Court application and draft Orders re: [REDACTED] APS approval; dealing with creditor claims, lien claims etc.
- 02/25/15 Email from M. Wagner; review correspondence from K. Groulx; receipt and review lien of [REDACTED]; review of correspondence from J. Mighton re: service provider list; continued preparation of Construction Lien Chart.
- 02/25/15 Teleconference with E. Allin re: disclaimer matters; reviewing vendor online agreements.
- 02/25/15 Review termination agreement; meeting with Oslers and client; discussion with M. Sherman; review memo.

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- 02/25/15 Attend to offices of Target solicitors throughout the day and review and revise [REDACTED] lease termination agreement; participate in calls throughout the day re: same; participate in drafting sessions re: Vesting Order; participate in drafting sessions [REDACTED] reviewing and revising lease termination agreement and circulating drafts.
- 02/25/15 Review correspondence and documentation re: various supplier issues - [REDACTED] telephone discussions with A. Lockhart (Oslers); conferences with J. Mighton; conference call with R. Montgomery, M. Wong, J. Mighton and F. Kussner; various correspondence with Oslers and Monitor.
- 02/25/15 Review and revise Affidavits for [REDACTED] motion; review status of supplier issues.
- 02/25/15 Telephone conferences with F. Kussner re: supplier issues; email correspondence re: same.
- 02/25/15 File management.
- 02/25/15 Meeting at Osler; review and research issues.
- 02/25/15 Meeting with working group re: PropCo; attend meeting with Menkes, Bennett Jones and working group re: [REDACTED] review and revise lease transaction agreement; review and provide comments on Vesting Order and court materials re: lease transaction agreement; various meetings with working group re: [REDACTED] transaction; correspond re: supplier matters, [REDACTED] transaction, court materials, NDA matters; speak to A. Hutchens re: Monitor's Report; review sale process letter.
- 02/26/15 Further consideration of [REDACTED] matter, discussions and correspondence with F. Kussner.
- 02/26/15 Further consideration of [REDACTED] matter and discussion with F. Kussner.
- 02/26/15 Assist with preparation of Monitor's Third Report; discussions with M. Wagner, D. McIntosh.
- 02/26/15 Receipt and review of correspondence from D. Tierney; receipt and review of correspondence from Lien of [REDACTED]
- 02/26/15 Corresponding re: [REDACTED] properties and related utilities contracts; teleconference with E. Allin re: same.
- 02/26/15 Review e-mails re: termination; discussion with M. Sherman.
- 02/26/15 Attending to drafting and redrafting [REDACTED] lease transaction agreement throughout the day; attending to offices of Osler to discuss same; reviewing and revising releases and providing comments in connection therewith; attending to drafting sessions with respect to Monitor's Report; participating in calls throughout the day with working group and solicitors for [REDACTED] exchange emails with [REDACTED] solicitor re: receipt of deposit in escrow; discussions throughout the day with solicitors for Target.
- 02/26/15 Attend to matters re: supplier issues; review [REDACTED] documentation; conference with A. Berg; e-mails with A. Lockhart; discussions with A. Lockhart re: [REDACTED] review and revise

- correspondence re: [REDACTED] review correspondence from Blaney McMurtry re: supplier matters; conference with A. Mark re: strategy for response; correspondence with A. Lockhart re: [REDACTED] conference with A. Lockhart re: supplier issues.
- 02/26/15 Review Affidavits and review report for [REDACTED] motion; supplier issues; meeting with MacIntosh et al. to finalize report; review Notice of Motion; meet with F. Kussner re: inventory issues.
- 02/26/15 Reviewing TCC draft motion materials; drafting Monitor's Third Report; meeting with F. Kussner re: supplier issues.
- 02/26/15 Emails; review Monitor's Report; comments.
- 02/26/15 Speak to [REDACTED] re: overview of the proceedings; review and revise Monitor's Report; review and provide comments on affidavit and Order re: lease transaction agreement; review lease transaction agreement; meeting with D. McIntosh, A. Hutchens and J. Mighton re: Monitor's Report; various conference calls with working group and correspondence re: lease transaction matters.
- 02/27/15 E-mails, telephone conference with M. Wagner; s. 116 application.
- 02/27/15 Drafting affidavit of service of J. Mighton for third report of the Monitor.
- 02/27/15 Review letter re: section 116; discussion with M. Sherman; discussion with M. Berry.
- 02/27/15 Attend to closing of [REDACTED] lease termination agreement; negotiations throughout the day to finalize agreements; receipt and distribution of deposit proceeds; follow-up emails re: [REDACTED]
- 02/27/15 Telephone discussions with S. Abitan and A. Lockhart (Oslers) re: various supplier issues including [REDACTED] telephone call from E. Craddock, counsel for [REDACTED] receive and review correspondence from E. Craddock; correspondence to E. Craddock; attend meeting at Oslers to discuss strategy for response to supplier information requests; attend to vendor issues; correspondence with S. Abitan.
- 02/27/15 Telephone call with S. Ferguson re: employee issues, telephone call with S. Philpott.
- 02/27/15 Review issues re: tax matters.
- 02/27/15 Various correspondence and conference calls with working group re: lease transaction matters, releases with respect to same and supplier matters; finalize Monitor's Report and arrange for service of same; speak to landlord counsel re: landlord LOI; speak to supplier counsel re: supplier matters; various discussions with D. McIntosh and A. Hutchens re: Monitor's Report; correspond with D.J. Miller re: Monitor's Report; prepare confidential appendices to Monitor's Report.
- 02/28/15 Reviewing and revising disclaimer letters.
- 02/28/15 Corresponding re: disclaimer matters.
- 02/28/15 Responding to emails throughout the day.

02/28/15 Correspondence with A. Hutchens [REDACTED]

OUR FEE

\$439,841.50

TIMEKEEPER SUMMARY

NAME	RANK	HOURS	RATE	TOTAL
Carfagnini, Jay A.	Partner	86.00 hrs	\$1,025.00	\$88,150.00
Wagner, Melaney	Partner	106.60 hrs	\$800.00	\$85,280.00
Mark, Alan	Partner	24.30 hrs	\$990.00	\$24,057.00
Rubenstein, Gale	Partner	15.20 hrs	\$895.00	\$13,604.00
Herlin, Ken	Partner	81.40 hrs	\$885.00	\$72,039.00
Berg, Amalia	Partner	7.00 hrs	\$775.00	\$5,425.00
Kussner, Francy	Partner	22.20 hrs	\$880.00	\$19,536.00
Smith, Graham D.	Partner	1.80 hrs	\$880.00	\$1,584.00
Ernst, Glenn S.	Partner	30.90 hrs	\$950.00	\$29,355.00
Cosentino, Joe	Partner	7.50 hrs	\$785.00	\$5,887.50
Sherman, Mitchell J.	Partner	29.90 hrs	\$1,040.00	\$31,096.00
Berry, Maureen	Partner	24.60 hrs	\$935.00	\$23,001.00
Descours, Caroline	Associate	3.10 hrs	\$550.00	\$1,705.00
Mighton, Jesse	Associate	52.70 hrs	\$475.00	\$25,032.50
D'Angelo, Tyler	Associate	12.70 hrs	\$390.00	\$4,953.00
Paquette, Fanny	Law Clerk	12.30 hrs	\$315.00	\$3,874.50
Articling Student	Articling Student	15.00 hrs	\$290.00	\$4,350.00
Word Processing	Word Processing	11.40 hrs	\$80.00	\$912.00

DISBURSEMENTS

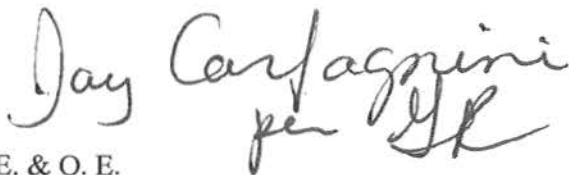
Telephone - Long Distance / Conference Calls	124.77
Parking / Cab / Mileage / Meetings	1,788.29
Copies	1,473.25
Computer Searches - QL System	14.28
Computer Searches - Westlaw Carswell	37.00

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TOTAL DISBURSEMENTS **\$3,437.59**

TOTAL FEES ON THIS INVOICE **\$439,841.50****HST ON FEES** **57,179.40****NON TAXABLE DISBURSEMENTS** **0.00****TAXABLE DISBURSEMENTS** **3,437.59****TOTAL DISBURSEMENTS ON THIS INVOICE** **\$3,437.59****HST ON TAXABLE DISBURSEMENT** **446.89****TOTAL THIS INVOICE (CANADIAN DOLLARS)** **\$500,905.38**

TRUST FUNDS **\$150,092.47**

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP

Handwritten signature of Jay Carfagnini, with initials 'per JAC' written below the signature.

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 # 641597 (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

March 20, 2015

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: Doug 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 March 15, 2015.

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.

6410779

March 19, 2015

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

ATTENTION: Doug McIntosh

OUR FILE NO. AAMC 143291

OUR INVOICE NO. 642299

GST/HST REGISTRATION NO. R119422962

Re: Project Yellow

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

- 03/01/15 Reviewing and revising disclaimer letters.
- 03/01/15 Reviewing disclaimer notices and corresponding re: same.
- 03/02/15 Review s. 116 ITA notification cover letter.
- 03/02/15 Office conference with M. Wagner; office conference with F. Kussner; review emails from M. Wagner (x5); review emails from G. Rubenstein (x2); receipt and review of correspondence from A. Rose re: [REDACTED] receipt and review of correspondence from S. Yeung; receipt and review of correspondence from R. Gillott; receipt and review of correspondence from T. Sandler (x2); receipt and review of correspondence from H. McKean (x2); receipt and review of correspondence from A. Hutchens; receipt and review of correspondence from M. Eng; continue preparation of Lien Chart; receipt and review of Construction Lien of [REDACTED]
- 03/02/15 Reviewing and corresponding re: disclaimer matters.
- 03/02/15 Review letter re: section 116 ITA; discussion with M. Sherman.
- 03/02/15 Attending to finalizing documentation with respect to [REDACTED] and surrender of same; exchange emails re: same; exchange emails throughout the day re: construction lien and other lease issues; discussions with Target solicitor re: vacant possession consent; discussions with solicitor for Target re: outstanding issues throughout the day; discussions with D. McIntosh and M. Wagner re: outstanding issues.
- 03/02/15 Attend to supplier issues; receive and review correspondence from J. Hurwitz (Osler) [REDACTED] correspondence to J. Hurwitz; receive and review correspondence from A. Lockhart re: [REDACTED] [REDACTED] correspondence to A. Lockhart; receive and review correspondence and documentation

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from A. Lockhart re: [REDACTED] correspondence to A. Lockhart; conference call with A. Lockhart, S. Abitan, R. Montgomery and F. Kussner re: [REDACTED] e-mails with A. Lockhart re: Moore; correspondence with A. Hutchens re: Moore; receive and review correspondence from R. Montgomery re: [REDACTED] correspondence to A. Lockhart; review correspondence from A. Lockhart; receive and review correspondence from Blaneys re: additional supplier requests; e-mails with A. Mark; review correspondence re: [REDACTED] matters; e-mails with A. Lockhart and S. Abitan; update supplier chart.

- 03/02/15 Emails and conference call re: supplier information request; emails re: supplier issues; review [REDACTED] factum; new supplier issues.
- 03/02/15 File management.
- 03/02/15 Attendance re: telephone conversation with S. Philpott and S. Ferguson re: Alberta employees and issues, overtime hours.
- 03/02/15 Review and comment on s.116 ITA letter.
- 03/02/15 Speak to D. McIntosh re: [REDACTED] sale of branded goods, [REDACTED] conference call with K. Herlin and D. McIntosh re: [REDACTED] attend to sale of branded good matters and speak to C. Descours re: same; arrange for service and filing of Monitor's Third Report; correspond with RSJ Morawetz re: confidential supplement; review supplier list of questions; prepare agenda for Target team meeting; speak to D. McIntosh re: PropCo correspondence and conference call with D. McIntosh and A. Mark re: same; conference call with T. Sandler, J. Dacks, S. Irving, D. McIntosh, A. Mark re: PropCo matters, supplier questions; review and provide comments on Factum.
- 03/03/15 Internal update meeting.
- 03/03/15 Attend Target Team Meeting and present on construction lien issues; memorandum to file; continue preparation of updated lien chart; letter to K. Groulx (lawyer for [REDACTED]).
- 03/03/15 Update meeting with working group.
- 03/03/15 Corresponding re: critical vendor matters; corresponding re: utilities and service provider contracts for [REDACTED] properties and reviewing related materials.
- 03/03/15 Attendance Team meeting.
- 03/03/15 Attending to pre-closing matters throughout the day including discussions with A. Tselos re: closing matters; exchange emails re: fixtures; marking-up closing documents; attending to working group session; attending real estate status call with Osler and Target solicitor; commenting on [REDACTED] access agreement.
- 03/03/15 Receive and review draft Fourth Report of Monitor re: 30 day goods; conferences with Osler re: Monitor Report and PropCo.; internal team meeting; conferences with A. Mark and M. Wagner re: Monitor Report; meeting with M. Wagner, D. McIntosh and A. Hutchens to finalize Monitor Report; receive and review correspondence re: [REDACTED] and re: [REDACTED] contracts; e-mails with Monitor and with Osler re: supplier matters; review supplier chart forwarded by Osler; e-mails with

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- A. Lockhart and S. Abitan; telephone discussions with S. Irving (Osler) re: response to Blaney questions; e-mails with Osler and Monitor re: response to Blaney questions re: 30 day goods.
- 03/03/15 Emails; telephone calls re: supplier issues; Monitor legal team update meeting; review and revise Monitor's Report re: 30 day goods; conference call re: supplier disclosure requests.
- 03/03/15 Conference call re: Alberta employees; attendance re: DPSP; attendance team meeting.
- 03/03/15 Meeting re update.
- 03/03/15 Correspond re: supplier/landlord matters; prepare for Target team meeting; attend Target team meeting re: briefing and outstanding issues; speak to A. Hutchens re: Monitor's Fourth Report on requested inventory information; review Monitor's Fourth Report; meeting with F. Kussner and A. Mark re: Fourth Report; revise Monitor's Fourth Report; meeting with A. Hutchens, F. Kussner, D. McIntosh to finalize Monitor's Fourth Report; arrange for service of Monitor's Fourth Report.
- 03/04/15 Office conference with K. Herlin; revise Lien Claimant Chart; email to Goodmans' Target Team re: Lien Chart; email to R. Gillott re: Lien Chart; receipt and review of correspondence from K. Groulx; receipt and review of [REDACTED] Lien.
- 03/04/15 Corresponding re: Oxford properties and disclaimer of utilities and services contracts.
- 03/04/15 Research [REDACTED]
- 03/04/15 Attend to conference call with working group re: GST/HST matters with solicitors for purchaser for [REDACTED] participate in conference call re: fixturing; exchange emails throughout the day with working group re: outstanding issues; telephone calls with solicitors for Target re: closing matters; meeting with J. Cosentino to discuss construction liens and review construction lien disclosure chart.
- 03/04/15 E-mails with S. Abitan re: supplier matters; conference with Alvarez & Marsal re: supplier issues; conference call with Osler and Alvarez & Marsal personnel re: responses to Blaney questions; receive and review from Osler draft correspondence re: [REDACTED] response; interoffice conference with M. Wagner and C. Descours re: [REDACTED] correspondence to Osler re: [REDACTED] receive and review correspondence and documentation from Alvarez & Marsal re: responses to Blaney questions; correspondence with J. Swartz.
- 03/04/15 Meet with F. Kussner re: supplier issues; telephone calls and emails re: information requests re: Oxford motion; prepare for court; meet with D. McIntosh; email and telephone call to L. Brzezinski; review supplier motion.
- 03/04/15 Attendances re: DPSP, Quebec issues, rep. counsel communications.
- 03/04/15 Correspond re: disclosure PropCo documents, motion matters, RPPSP matters, fixture matters; correspond with RSJ Morawetz re: hearing matters; conference call with working group, [REDACTED] and counsel re: fixtures; review response to L. Brzezinski and redacted documents; speak to A. Lockhart, Osler IP counsel re: domain names and provide update to D. McIntosh and C. Descours; conference call with A. Hutchens and D. McIntosh re: motion; speak to A. Mark re: motion

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preparation; meeting with F. Kussner and C. Descours re: supplier matters; meeting with D. McIntosh, A. Mark, A. Hutchens re: hearing preparation.

- 03/05/15 Consider planning [REDACTED]
- 03/05/15 Preparing Monitor's Certificate re: [REDACTED] for signature; picking up Monitor's Certificate from Alvarez office; delivering certificate to K. Herlin and discussing closing logistics.
- 03/05/15 Receipt and review of correspondence from R. Gillott (x2); receipt and review of correspondence from K. Groulx; memorandum to M. Wagner re: [REDACTED]
- 03/05/15 Attending to pre-closing with respect to [REDACTED] transaction; exchange emails with respect to wiring of funds and closing procedures; discussion throughout the day with M. Wagner re: pre-closing matters; participate in weekly conference call with respect to status of real property sales process; receipt of LOI's from prospective purchasers; discussion with Osler re: precedent agreement to assignment of lease.
- 03/05/15 Conference call with counsel for Target Corp., Oslers and Goodmans re: response to Blaney questions; review documentation and correspondence re: supplier matters.
- 03/05/15 Prepare for and attend court; conference call re: disclosure request response re: 30 day goods.
- 03/05/15 Attendance and preparation for rep. counsel call including telephone conversation with S. Poysa; attendance re: call and benefits call.
- 03/05/15 Prepare for and attend court re: lease transaction agreement; correspond and various discussions re: closing of lease transaction agreement; email to D.J. Miller re: landlord LOIs; correspond re: fixture matters; conference call with working group re: RPPSP status update; correspond re: unsealing of lease and transaction agreement; review Monitor's Certificate and instructions to D. Cohen and L. Fernandes re: same; various discussions with K. Herlin re: closing matters.
- 03/06/15 Discussions with C. Descours regarding Target license; commenced review of Target license agreements.
- 03/06/15 Telephone conference with Oslers re: tax update; consider debt forgiveness planning.
- 03/06/15 Attend Commercial List Court to file executed Monitor's Certificate; drafting e-mail to distribution list re: filing of Monitor's Certificate.
- 03/06/15 Letter to A. Hutchens; receipt and review of correspondence from A. Hutchens; receipt and review of correspondence from K. Herlin; receipt and review of correspondence from M. Wagner; review case law re: perfection of liens in insolvency context.
- 03/06/15 Teleconferences with A&M, M. Wagner, A. Berg and Osler re: IP matters relating to sale of branded goods; reviewing materials re: same; teleconference with Osler, Target and A&M re: store closure and disclaimer matters.
- 03/06/15 Conference call with M. Biringer, M. Berry et al.

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- 03/06/15 Attend to offices of Target's solicitors to review closing documents; finalize closing protocol with working group; receive FF&E letter to landlord; review same; discussions with Osler re: same; attend to closing of [REDACTED] lease termination agreement and in particular efforts to obtain wiring confirmation and information re: status of wire; discussion throughout the day with solicitors re: transaction.
- 03/06/15 Telephone discussion with A. Lockhart; receive and review documentation and correspondence re: Eleven Points; e-mails with A. Lockhart re: Eleven Points; telephone discussions with R. Montgomery re: Eleven Points; conference call with R. Montgomery and A. Lockhart; receive and review documentation from R. Montgomery re: Eleven Points; review supplier matters.
- 03/06/15 File management.
- 03/06/15 Emails; review s.116 ITA package.
- 03/06/15 Correspond re: closing matters, fixture matters, sale of branded goods, lien matters; speak to C. Descours re: sale of branded goods, [REDACTED] matters, disclaimer matters; conference call with C. Descours, D. McIntosh and A. Hutchens re: sale of branded goods.
- 03/08/15 Review attachments from Oslers re: tax matters.
- 03/08/15 Receive and review documentation from J. Hurwitz containing proposed revised amendment to agency agreement; e-mails with M. Henry (Alvarez & Marsal); review status of Blaney questions; correspondence to and from S. Irving re: Blaney questions; receive and review draft responses to Blaney questions.
- 03/09/15 Reviewing license agreements; considering case law; reviewing related documentation and discussion with C. Descours.
- 03/09/15 Review interest termination agreement, s. 116 application package; e-mail with Oslers.
- 03/09/15 Call with TCC and Lazard re: LOIs and process; meeting with K. Herlin re: same.
- 03/09/15 Review section 116 letter; [REDACTED]
- 03/09/15 Participate in conference call with respect to Lazard presentation re: letter of intent responses; briefly review same; discussions with C. Descours with respect to utility accounts; participate in subsequent call with respect to furniture, fixtures and equipment and letter in connection therewith; receipt of latest draft of letter; briefly review same; review letters of intent.
- 03/09/15 Telephone discussion with A. Hutchens; telephone discussions with G. Karpel; receive and review correspondence and documentation from M. Henry re: responses to Blaney questions; review correspondence re: 1 York Street; additional telephone discussions with G. Karpel; telephone discussions with R. Montgomery; address supplier matters; review documentation in response to Blaney questions; correspondence with Osler and with Monitor re: [REDACTED] correspondence with Osler re: response to Blaney questions; review documentation re: agency agreement and proposed amendment; conferences between F. Kussner and C. Descours.

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- 03/09/15 Meet with F. Kussner re: supplier claims; review draft response to questions from suppliers.
- 03/09/15 Attendances re: various employment issues including correspondence S. Philpott.
- 03/09/15 Searching for design and patent applications registered in Canada.
- 03/10/15 Reviewing documentation in preparation for call with Osler regarding Target branded goods.
- 03/10/15 Receipt and review of correspondence from R. Gillott; review email from K. Herlin; email to J. Carfagnini, M. Wagner and K. Herlin re: perfection of lien issue.
- 03/10/15 Compiling information re: LOIs.
- 03/10/15 Reviewing Amendment Agreement to Agency Agreement and Approval Order; preparing comments and corresponding re: same; teleconferences with F. Kussner, A&M and Osler re: Agency Agreement and various supplier matters; teleconference with Stikemans re: Eleven Points and corresponding re: same; corresponding re: [REDACTED] wind-down agreement and related notice.
- 03/10/15 Attend to offices of Osler for meeting with respect to dealing with [REDACTED] property; subsequent participation in furniture fixtures and equipment calls to discuss same; exchange of numerous emails with respect to Target's solicitors dealings with landlord; subsequent dealing with landlord with respect to [REDACTED] with respect to finalization of realty tax payments; discussions with G. Karpel of Alvarez & Marsal throughout the day re: same; exchange emails with representatives of Target re: same; exchange emails with R. Gillott and J. Cosentino re: construction lien matters; forwarding real property tax and other matters with respect to [REDACTED] S. Nelson; exchange emails with D. McIntosh re: same; exchange emails with H. Morehead with respect to [REDACTED] property taxes and utilities disputes; exchange emails with F. Kussner and A. Mark re: outstanding issues; discussion with A. Mark re: outstanding issues; attending to drafting and revising lease transfer agreement and making significant revisions thereto.
- 03/10/15 Conferences with C. Descours re: agency agreement matters; telephone discussion with M. Henry re: agency agreement matters; e-mails with M. Henry and R. Montgomery; e-mails with Osler; receive and review additional documentation provided by Alvarez & Marsal personnel in response to Blaney questions; conference with A. Mark re: Blaney questions; telephone discussion with S. Irving re: responses to Blaney questions; conference call with R. Montgomery and M. Henry re: outstanding Monitor matters; conference call with Osler and Monitor re: Eleven Points, agency agreement and distribution centre matters; correspondence to Osler and Monitor re: Eleven Points; correspondence with R. Montgomery re: Eleven Points; review correspondence and documentation re: FF&E; review correspondence re: [REDACTED]
- 03/10/15 Review draft response; meeting with F. Kussner re: indemnity issues and responses; conference call with S. Irving et al. re: response; emails re: FF&E issue.
- 03/10/15 Compile materials for F. Kussner; file management.
- 03/10/15 Attendances re: telephone conversation with S. Poysa re: status of various issues, e-mails S. Philpott.

- 03/11/15 Conference call with Oslers regarding Target branded goods; subsequent discussions with C. Descours; providing agreement summary and comments to C. Descours.
- 03/11/15 Telephone conference with Oslers [REDACTED]
- 03/11/15 Telephone consultation with K. Groulx; update Lien Chart; preparation of draft provisions re: lifting stay to permit perfection.
- 03/11/15 Call with working group re: procedure and strategy; obtaining lease documents from data site.
- 03/11/15 Reviewing and revising agency agreement amendment and corresponding re: same; meeting and corresponding with F. Kussner re: same; teleconferences with Osler and A&M re: same; attending internal meeting re: same; teleconference with Osler re: IP matters re: sale of Target branded goods; discussing and corresponding with A. Berg re: same; reviewing revised [REDACTED] wind-down agreement; update call with Target, Osler and A&M re: sale of branded good matters; providing comments on agency agreement amendment and corresponding re: same.
- 03/11/15 Review and revise agreement to assign lease throughout the day for detailed redraft to solicitors for Target; discussions with A. Hartog re: same; discussions with S. Abitan of Osler with respect to dispute with landlord at [REDACTED] and removal of fixtures; receipt of lease documents; briefly review same; participate in Lazard status call re: status of real property interest; discussions with G. Rubenstein re: non-disclosure agreement; changes requested by [REDACTED] exchange emails with Osler re: same; exchange emails with working group re: settlement of [REDACTED] matter; attending to receipt of numerous emails throughout the day from M. Wagner re: status of store closings; briefly review same; telephone call with D. McIntosh and G. Rubenstein re: [REDACTED] settlement and whether Court Approval is required in connection therewith.
- 03/11/15 Telephone discussion with S. Abitan and A. Lockhart re: agency agreement amendments; conference with A. Mark re: responses to Blaney questions; telephone discussions with M. Henry and with R. Montgomery re: agency agreement amendment matters and re: Eleven Points; review revised proposed amendments to agency agreement; further conferences with C. Descours, S. Abitan and A. Lockhart re: agency agreement amendments; review further drafts; correspondence with Osler re: agency amendment matters; conference among F. Kussner, C. Descours, A. Mark and G. Rubenstein re: agency agreement amendment matters; telephone call with D. McIntosh re: agency amendment matters; e-mails with A. Mark; correspondence to D. McIntosh; review documentation from M. Henry (Alvarez & Marsal) re: responses to Blaney questions; e-mails with M. Henry re: responses to Blaney questions; telephone discussion with S. Irving (Osler) re: responses to Blaney questions; receive and review revised responses to Blaney questions; telephone calls with S. Abitan (Osler).
- 03/11/15 Conference call re: [REDACTED] review sale order and email D. McIntosh re: court approval issue; emails, meetings re: amendments to Agency Agreement; review draft answers.
- 03/11/15 Attendances re: agency agreement issues, [REDACTED] store closing.

- 03/12/15 Correspondence and discussion with working group members and reviewing e-mail and other correspondence regarding branded goods issue.
- 03/12/15 Conference call with clients and Oslers, drafting memorandum regarding Target branded goods, discussions with C. Descours.
- 03/12/15 Consider possible monetization of losses strategies.
- 03/12/15 Review of email from K. MacLean; email to J. Carfagnini; emails to and from R. Gillott; emails from J. Carfagnini; office conference with K. Herlin.
- 03/12/15 Incorporating LOI material into internal charts; meeting with C. Descours re: obligations to remove signage.
- 03/12/15 Corresponding re: Agency Agreement amendment matters; teleconferences with A&M and with Osler re: same; corresponding re: sale of branded goods and related IP matters; teleconference with Osler re: IP matters; teleconference with D. McIntosh and G. Rubenstein re: sale of branded goods; teleconference with D. McIntosh, G. Rubenstein and F. Kussner re: Agency Agreement amendment; reviewing and corresponding re: APA re: sale of branded goods.
- 03/12/15 Attend to emails throughout the day re: construction liens, brand sales, signage removal, ██████████ ██████████ Head Office lease resolution and removal of FF&E.
- 03/12/15 Receive and review correspondence from R. Montgomery re: Eleven Points; correspondence to R. Montgomery; various correspondence to and from S. Abitan re: agency agreement and amendments thereto; telephone discussions and further correspondence with M. Henry and R. Montgomery re: amendments to agency agreement; correspondence with D. McIntosh re: amendments to agency agreement; telephone discussion with C. Descours, G. Rubenstein and D. McIntosh re: amendments to agency agreement; receive and review revised proposed draft agency agreement; conference with A. Mark re: responses to Blaney questions; telephone discussion with A. Hutchens and G. Karpel re: responses to Blaney questions; receive and review draft Fifth Report of the Monitor; correspondence to A. Hutchens re: same; correspondence with Osler re: Blaney responses; receive and review revised draft Blaney question responses; receive and review correspondence from A. Hutchens; further correspondence with A. Hutchens re: Fifth Monitor's Report; receive and review correspondence from M. Henry re: proposed revisions to agency agreement.
- 03/12/15 Supplier and landlord issues; emails re: Monitor Report re: sale; pharmacy fixtures issues.
- 03/12/15 File management.
- 03/12/15 Attendances re: employees, branded goods including conference call with D. McIntosh, review legal position; attendance re: agency agreements.
- 03/13/15 Considering draft letter to Blaney; correspondence and discussion with working group members regarding branded goods issue.
- 03/13/15 Review final PropCo memo; ██████████

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- 03/13/15 Meeting with C. Descours re: research assignment; conducting research re: related party asset sales under the CCAA.
- 03/13/15 Telephone consultation with R. Gillott; voicemail to K. Groulx (██████████ Lawyer); voicemail to K. MacLean (██████████ Lawyer); email to J. Carfagnini; telephone consultation with K. MacLean.
- 03/13/15 Teleconference with Osler, BLG and ██████████ re: ██████████ wind-down agreement; corresponding re: same; teleconference with A&M and Osler re: sale of branded goods; corresponding re: same; reviewing ██████████ appraisal report and summary of IP analysis re: sale of branded goods; corresponding re: Agency Agreement amendment; corresponding re: supplier matters; reviewing correspondence re: Eleven Points; teleconference with A&M re: same.
- 03/13/15 Review memo re: inter-company debt.
- 03/13/15 Participate in ██████████ conference call; Emails to working group re landlord matters and ██████████ lease.
- 03/13/15 Telephone call with A. Hutchens; review revised responses to Blaney questions; review with A. Hutchens revisions to Fifth Report of the Monitor; review documentation; receive and review correspondence from Stikemans re: Eleven Points; correspondence to Oslers and A&M re: same; telephone discussion with R. Montgomery; conferences with C. Descours; correspondence from S. Abitan; call with A. Hutchens and G. Karpel re: Blaney answers and Fifth Report of the Monitor; conference call with A. Hutchens, G. Karpel, S. Irving and G. Grove re: revised Oslers answers to Blaney questions; receive and review revised Fifth Report of the Monitor; correspondence to Oslers; receive and review correspondence from R. Montgomery re: Eleven Points; correspondence from S. Abitan.
- 03/13/15 Emails re: pharmacy, motions report, branded goods, distribution, responses to questions.
- 03/13/15 Preparation and attendance conference call re: branded goods; attendances legal issues re: licenses; attendances re: various outstanding employee issues.
- 03/15/15 Correspondence and discussion with working group members regarding branded goods issue.
- 03/15/15 Conducting research re: related party asset sales under the CCAA; drafting e-mail to C. Descours re: findings.
- 03/15/15 Teleconference with A&M re: sale of branded goods; teleconference with G. Rubenstein and A. Berg re: same; corresponding re: same.
- 03/15/15 Review and revise precedent purchase agreement; e-mail issues list to Oslers.
- 03/15/15 Receive and review correspondence from J. Dacks re: Monitor's Fifth Report; correspondence to J. Dacks; review and revise Monitor's Fifth Report; e-mails and discussions with A. Hutchens re: Report; review revised responses to Blaney questions; conference call with D. McIntosh, B. Katsoulas, A. Hutchens, G. Rubenstein, A. Mark re: Monitor's Fifth Report and responses to Blaney questions, correspondence to J. Dacks; review correspondence re: pharmacy matters.

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03/15/15 Conference call re: branded goods and report; emails re: various issues.

03/15/15 Reviewing draft stalking horse purchase agreement and related vesting and approval order; drafting various emails re: same.

03/15/15 Attendance conference call re: branded goods; attendance re: Monitor's Sixth Report; attendance re: legal issues re: S.36 CCAA.

OUR FEE**\$259,831.50****TIMEKEEPER SUMMARY**

NAME	RANK	HOURS	RATE	TOTAL
Wagner, Melaney	Partner	44.50 hrs	\$800.00	\$35,600.00
Mark, Alan	Partner	40.00 hrs	\$990.00	\$39,600.00
Rubenstein, Gale	Partner	21.80 hrs	\$895.00	\$19,511.00
Herlin, Ken	Partner	42.10 hrs	\$885.00	\$37,258.50
Berg, Amalia	Partner	15.00 hrs	\$775.00	\$11,625.00
Kussner, Francy	Partner	55.70 hrs	\$880.00	\$49,016.00
Ernst, Glenn S.	Partner	4.00 hrs	\$950.00	\$3,800.00
Cosentino, Joe	Partner	8.80 hrs	\$785.00	\$6,908.00
Sherman, Mitchell J.	Partner	2.20 hrs	\$1,040.00	\$2,288.00
Berry, Maureen	Partner	27.60 hrs	\$935.00	\$25,806.00
Descours, Caroline	Associate	32.90 hrs	\$550.00	\$18,095.00
Mighton, Jesse	Associate	4.00 hrs	\$475.00	\$1,900.00
D'Angelo, Tyler	Associate	9.50 hrs	\$390.00	\$3,705.00
Paquette, Fanny	Law Clerk	5.20 hrs	\$315.00	\$1,638.00
Scott, Carl	Patent Scientist	.80 hrs	\$405.00	\$324.00
Articling Student	Articling Student	8.10 hrs	\$290.00	\$2,349.00
Word Processing Clerk, Litigation	Word Processing	1.80 hrs	\$80.00	\$144.00
	No Rank	3.30 hrs	\$80.00	\$264.00

DISBURSEMENTS

Telephone - Long Distance / Conference Calls

154.78

Goodmans^{LLP}

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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Parking / Cab / Mileage / Meetings	1,630.29
Copies	673.25
Delivery - Courier	331.00
TOTAL DISBURSEMENTS	\$2,789.32
<hr/>	
TOTAL FEES ON THIS INVOICE	\$259,831.50
HST ON FEES	33,778.10
NON TAXABLE DISBURSEMENTS	0.00
TAXABLE DISBURSEMENTS	2,789.32
TOTAL DISBURSEMENTS ON THIS INVOICE	\$2,789.32
HST ON TAXABLE DISBURSEMENT	362.61
TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$296,761.53
<hr/>	
TRUST FUNDS	\$150,143.46

Goodmans^{LLP}

Barristers & Solicitors

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Toronto, Ontario M5H 2S7Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

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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.



Barristers & Solicitors

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Toronto, Ontario M5H 2S7

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Facsimile: 416.979.1234
goodmans.ca

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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 # 642299 (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 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Direct Line: 416.597.4107
jcarfagnini@goodmans.ca

April 7, 2015

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: Doug 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 March 31, 2015.

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.

6410779

April 6, 2015

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

ATTENTION: Doug McIntosh

OUR FILE NO. AAMC 143291
 OUR INVOICE NO. 643245
 GST/HST REGISTRATION NO. R119422962

Re: Project Yellow

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

- 03/09/15 Review and respond to correspondence re: supplier matters, RPPSP matters, fixture matters.
- 03/10/15 Review correspondence re: supplier matters, RPPSP matters, fixture matters and CCAA matters.
- 03/11/15 Dealing with supplier matters, RPPSP matters, FF&E.
- 03/12/15 Review and respond to correspondence, RPPSP matters, fixture matters and CCAA matters.
- 03/13/15 Correspondence re: real estate sales process, supplier matters and CCAA matters.
- 03/16/15 Discussions and correspondence with C. Descours and P. Ruby, conducting domain name and trademark searches regarding Target domain names, reviewing findings and preparing summary.
- 03/16/15 Receipt and review sales process memo and letters, etc.; dealing with "stalking horse" process; receipt and review Monitor's Fifth Report.
- 03/16/15 Conducting research re: related party asset sales under the CCAA; drafting e-mail to C. Descours re: findings; telephone conversation with C. Descours re: research; travelling to and from Alvarez and Marsal to obtain signature page to Monitor's Report.
- 03/16/15 Letter to R. Gillott re: construction lien matters.
- 03/16/15 Reviewing and charting LOIs; reviewing draft lease transfer agreement.
- 03/16/15 Reviewing and preparing comments re: APA re: sale of branded goods; reviewing correspondence re: Eleven Points; teleconference with A&M and Osler re: same; meeting with J. Mighton re: update

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re: Eleven Points, [REDACTED] wind-down agreement, sale of branded goods and agency agreement amendment; reviewing case law summary re: section 36(4) factors re: related party sales; teleconferences with A. Berg, P. Ruby and G. Rubenstein re: sale of domain names; reviewing license agreement re: same.

- 03/16/15 Review memo; discussion with M. Sherman.
- 03/16/15 Trade emails re Eleven Point matters and finalizing draft Purchase Agreement; participate in weekly Lazard call; exchange emails throughout day re: Head Office and other leases.
- 03/16/15 Receive and review proposed correspondence to Stikemans re: Eleven Points; conferences with C. Descours re: Eleven Points; conference call with Oslers and A&M re: Eleven Points; conference call with A&M and Oslers re: pharmacy matters; receive and review revised answers to Blaney questions; revise Fifth Report of the Monitor; conference with A. Mark; review and revise correspondence to Stikemans re: Eleven Points; conferences with A. Lockhart; review correspondence and documentation re: Agency Agreement; conferences with C. Descours re: amendments to Agency Agreement; conferences with Oslers re: certain responses to Blaney questions; finalize reports; conferences with J. Mighton; review correspondence and documentation re: pharmacy franchisees; correspondence re: Agency Agreement; telephone discussions with A. Hutchens re: finalizing report.
- 03/16/15 Conference calls re: sales, branded goods, reports, emails re: same; review final drafts of Monitor's Report and answers; draft letter to pharmacists.
- 03/16/15 Meeting with C. Descours and F. Kussner re: update and current issues; reviewing and finalizing Monitor's Fifth Report; reviewing Monitor's Sixth Report; reviewing Branded Goods APA; reviewing stalking horse APA.
- 03/16/15 File management.
- 03/16/15 Attendances re: branded goods, real estate process, including late bid, domain names issues, KERP discussion.
- 03/16/15 Prepare for and attend office conference with C. Descours about domain name valuation; follow-up telephone conference with C. Descours and A. Berg.
- 03/16/15 Review and respond to correspondence re: supplier matters, RPPSP matters, fixture matters and CCAA matters.
- 03/17/15 Continued preparation of domain name summary.
- 03/17/15 Correspondence with G. Rubenstein regarding domain name valuation.
- 03/17/15 Office conference with M. Sherman re: update.
- 03/17/15 Receipt and review Target branded offers and report; telephone conference with D. McIntosh re: same; dealing with real estate sale process, Lazard letter and Monitor's Sixth Report; telephone conference with A. Mark re: status report; dealing with supplier report and Monitor's Report;

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- preparation for and attend conference call J. Carfagnini, D. McIntosh re: outstanding matters.
- 03/17/15 Obtain and prepare signature page to Monitor's Report for distribution.
- 03/17/15 Receipt and review correspondence from R. Wong; letters to R. Wong; voicemail from R. Wong.
- 03/17/15 Reviewing draft stalking horse APA.
- 03/17/15 Meeting with G. Rubenstein re: sale of domain names; corresponding re: agency agreement amendment and teleconference with A&M re: same; corresponding re: sale of branded goods APA.
- 03/17/15 Exchange emails throughout day re: file including emails to [REDACTED] and [REDACTED] solicitor; exchange emails with Alvarez & Marsal and emails re: FF&E; email to J. Mighton re: disclaimer period.
- 03/17/15 Correspondence with S. Abitan re: Agency Agreement; review correspondence to franchisees; correspondence with Oslers re: [REDACTED]
- 03/17/15 Meeting with D. McIntosh; review draft Monitor's Sixth Report; correspondence re: pharmacy; emails re: sales process issues and pharmacy; telephone calls re: report and disclosure issue.
- 03/17/15 Email correspondence re: branded goods APA; reviewing [REDACTED] wind down agreement; meeting with C. Descours re: same; reviewing real estate sales process draft letter; drafting, finalizing and serving Sixth Report of the Monitor.
- 03/17/15 Attendance meeting re: branded goods; discussion domain names; attendance re: S. Philpott questions; attendance re: Monitor's Sixth Report.
- 03/17/15 Review and respond to correspondence re: supplier matters, RPPSP matters, FF&E.
- 03/18/15 Correspondence with C. Descours regarding Canadian domain names and discussion with G. Rubenstein regarding branded goods.
- 03/18/15 Preparation for and attend status meeting J. Carfagnini, D. McIntosh, A. Hutchens; preparation for and attend call Oslers, A&M, Goodmans re: real estate sales process, FF&E process, branded goods sale process; dealing with LOI late bids; telephone conference with D. McIntosh re: same; receipt and review LOIs and sale process; dealing with LOI late bids; telephone conference with D. McIntosh re: same; receipt and review LOIs and sales process; dealing with LOI Phase II process letter; telephone conference with D. McIntosh re: same; dealing with [REDACTED] LOI; receipt and review Monitor's Sixth Report; dealing with letters from R. Orzy re: real estate sales process; conference call J. Carfagnini, D. McIntosh, T. Sandler re: same.
- 03/18/15 Commissioning affidavit re: service of Monitor's Report; drafting memo re: judicial consideration of related party asset sales in CCAA proceedings.
- 03/18/15 Receipt and review correspondence from R. Wong (x2); letters to R. Wong; telephone consultation with R. Wong; review and revise draft Order and draft Consent re: permitting perfection of liens; telephone conversation with K. MacLean.

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- 03/18/15 Corresponding and discussing with J. Mighton re: [REDACTED] wind-down agreement; corresponding re: sale of branded goods; teleconference with E. Allin re: consignment vendor matters; teleconference with A&M and Osler re: same; reviewing and revising notice letter to consignment vendors re: removal of property; corresponding re: same.
- 03/18/15 E-mail exchange re: HST ruling.
- 03/18/15 Participate in group call re: FF&E; call with Oslers re: repair obligations; exchange emails re: Head Office and [REDACTED] lawyers' letter; deal with new landlord claim on released [REDACTED] property.
- 03/18/15 Conference with C. Descours re: abandoned consignment goods matters and Agency Agreement amendment matters; conference with J. Mighton re: supplier matters; receive and review correspondence with from A. Lockhart re: Agency Agreement amendments; receive and review correspondence from R. Montgomery; correspondence from J. Hurwitz re: Agency Agreement Amendments; conference with C. Descours.
- 03/18/15 Emails re: outstanding issues.
- 03/18/15 Reviewing draft affidavit re: branded goods APA; email correspondence re: fixture removal and store repair protocol; email correspondence re: claims transfers; reviewing real estate sales process form letter; reviewing materials re: branded goods appraisal.
- 03/18/15 Attendance re: branded goods including conference call, review of affidavit; attendance re: [REDACTED]
- 03/18/15 Correspondence re: supplier matters, RPPSP matters, fixture matters and CCAA matters.
- 03/19/15 Reviewing draft Wong Affidavit and Monitor's Report regarding Target IP; discussions and correspondence with G. Rubenstein and J. Mighton.
- 03/19/15 Dealing with R. Orzy re: [REDACTED] guarantee claims and real estate sales process; letter to R. Orzy re: same; telephone conference with Stikemans re: [REDACTED] LOI and request to meet landlords; conference call with Lazard, A&M re: same; receipt and review stalking horse timeline; receipt and review closure notice protocol from A&M, Lazard; receipt and review outstanding FF&E matters; telephone conference with S. Abitan re: same; receipt and review draft template stalking horse agreement; dealing with [REDACTED] issues; correspondence re: same; dealing with FF&E and motions to resolve issues at Head Office.
- 03/19/15 Receipt and review of correspondence from R. Wong (x3); letters to R. Wong; receipt and review of revised draft Consent re: perfection of liens.
- 03/19/15 Review of materials re: fixtures.
- 03/19/15 Corresponding re: agency agreement amendment; discussing with F. Kussner re: same.
- 03/19/15 Review e-mails re: ruling; discussion with M. Sherman.
- 03/19/15 Receipt of comments from Oslers with respect to release for [REDACTED] lease; review and

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revise same and provide comments; exchange emails throughout the day with Oslers with respect to Head Office matters and dealing with furniture, fixtures and equipment; exchange emails with working group with respect to response to [REDACTED] solicitor.

- 03/19/15 Correspondence re: [REDACTED] telephone discussion with R. Montgomery re: EPL; receive and review correspondence from R. Montgomery re: EPL; receive and review correspondence from M. Henry re: Agency Agreement amendment; conferences with C. Descours; correspondence to S. Abitan; receive and review correspondence from S. Abitan and from B. Kosturos re: Agency Agreement amendment.
- 03/19/15 Telephone call with J. Carfagnini re: supplier issues; review report and affidavit; review motion record; emails re: supplier meeting.
- 03/19/15 Drafting rider re: branded goods APA; reviewing draft APA; phone conference with A. Berg re: same; reviewing real estate sales process materials; reviewing Oslers draft affidavit re: branded goods APA; drafting emails re: same.
- 03/19/15 File management.
- 03/19/15 Attendance re: rep. counsel call including telephone conversation with S. Ferguson to prepare, conference call, telephone conversation with S. Poysa and e-mail; attendance re: branded good report including review, draft I.P. language; attendance re: M. Wong affidavit.
- 03/19/15 Review HST; discussion with G. Ernst; emails.
- 03/19/15 Review and respond to correspondence re: supplier matters, RPPSP matters, fixture matters and CCAA matters.
- 03/20/15 Reviewing and providing comments regarding revised asset purchase agreement for Target branded goods.
- 03/20/15 Further correspondence with working group members regarding Target branded goods.
- 03/20/15 Further consideration of documentation regarding Target branded goods and correspondence with working group.
- 03/20/15 Preparation for and attend status call re: FF&E; receipt and review A&M Report on FF&E; receipt and review memo from S. Abitan re: status of discussions with landlords; dealing with Head Office lease FF&E issues; dealing with Blaneys re: 30 day goods suppliers; arrange meeting with Monitor to review status and process; receipt and review Phase II real estate sales process letter to qualified bidders; finalize same; preparation for and attend conference call J. Carfagnini, D. McIntosh, T. Pohl (Lazard) re: correspondence from R. Orzy re: [REDACTED] properties; letter to R. Orzy; receipt and review draft Court materials re: Branded Goods Sale Motion; telephone conference with D. McIntosh, T. Sandler re: same; preparation for and attend meeting J. Carfagnini, T. Sandler re: outstanding matters; strategy for proceeding.
- 03/20/15 Emails to and from R. Wong; letter to D. McIntosh and A. Hutchens; receipt and review of correspondence from D. McIntosh; receipt and review of correspondence from R. Wong (x2); letter

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to R. Wong; receipt and review of correspondence to A. Chinkarenko; letter to A. Chinkarenko; review correspondence from G. Brown.

- 03/20/15 Calls re: FF&E; meeting with K. Herlin re: same; research and review re: same.
- 03/20/15 Reviewing revised [REDACTED] wind-down agreement and corresponding re: same; reviewing lease disclaimer notices; teleconference with E. Allin re: same; corresponding with Osler re: same; reviewing revised sale of branded goods APA and corresponding re: same; reviewing revised agency agreement amendment and corresponding re: same; teleconference with A. Hutchens re: [REDACTED] wind-down agreement; teleconference with A&M, Osler and BLG re: same.
- 03/20/15 Participate in working group call with respect to FF&E; meeting with T. D'Angelo to discuss case law; conference call with S. Abitan (Osler) re: Head Office lease and FF&E issues; exchange emails with R. Nielsen (Osler) re: stalking horse purchase agreement; discussions with T. Sandler re: settlement of [REDACTED] lease and additional changes requested by the lawyers at Osler, Target and in-house counsel; meeting with J. Carfagnini to discuss status of file; telephone call to D. McIntosh re: same; reviewing Head Office lease.
- 03/20/15 Correspondence and documentation re: amendment to Agency Agreement; e-mails to S. Abitan, R. Montgomery, D. McIntosh re: Agency Agreement; receive and review revised Agency Agreement amendment; conferences with C. Descours; correspondence to R. Montgomery re: EPL.
- 03/20/15 Review and revise Monitor's Seventh Report; arrange supplier meetings; supplier issues; emails re: pharmacy; review Agency Agreement amendments.
- 03/20/15 Phone conference re: branded goods APA; phone conference with C. Descours, A. Lockhart, R. Jaipargas re: RBC wind down agreement; drafting rider re: branded goods APA for Monitor's Report; reviewing draft Monitor's Report.
- 03/20/15 Attendances re: employee issues and branded goods.
- 03/21/15 Receipt and review store closing lists; dealing with real estate sales process; receipt and review LOIs; correspondence with D. McIntosh and T. Sandler re: same; receipt and review draft Affidavit and Motion Record re: Branded goods sale; correspondence re: same; receipt and review draft Monitor's Seventh Report re: Branded Goods Sale Approval Motion.
- 03/21/15 Exchange emails on form of purchase agreement; provide further comments on [REDACTED] release.
- 03/21/15 Review draft Monitor's Report and affidavit.
- 03/21/15 Reviewing emails and materials re: branded good APA; drafting Monitor's Report re: same.
- 03/21/15 Attendance employee issues; attendances re: branded goods rider.
- 03/21/15 Review correspondence/documents re: CCAA matters, RPPSP matters, fixture matters and supplier matters; review and provide comments on rider to Monitor's Report re: sale of branded goods.

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- 03/22/15 Dealing with real estate sales process matters; arrange Team Meeting, Agenda; review outstanding matters with J. Mighton, M. Wagner.
- 03/22/15 Responding to emails from Osler throughout the day re: FF&E and purchase agreements.
- 03/22/15 Review further drafts.
- 03/22/15 Conference call with G. Rubenstein, D. McIntosh, A. Hutchens, Osler re: Branded Goods APA and affidavit; drafting Monitor's Seventh Report.
- 03/22/15 Attendances conference call re: branded goods and branded goods report.
- 03/23/15 Considering documentation relating to Target and [REDACTED] goods, discussions and correspondence with J. Mighton and F. Kussner.
- 03/23/15 Preparation for and attend status meeting J. Carfagnini, A. Mark, D. McIntosh; preparation for and attend meeting A&M, Goodmans, L. Brzezinski, M. Solmon re: supplier issues; dealing with [REDACTED] Settlement Agreement and Release; dealing with disputed FF&E; various landlord issues; receipt and review revised Court materials re: sale of branded goods to Target Corp.; receipt, review and finalize Monitor's Seventh Report re: same; dealing with store closures, real estate sales process; lease disclaimers, etc.; preparation for and attend Goodmans Team meeting.
- 03/23/15 Obtaining signature of D. McIntosh at Goodmans offices; travelling to and from the offices of Oslers to deliver signature page to J. Hurwitz.
- 03/23/15 Receipt and review of correspondence from R. Wong; letter to R. Gillott and R. Wong re: draft email to lien claimant waiting to perfect lien.
- 03/23/15 Discussing with G. Rubenstein re: DPSP contribution entitlements.
- 03/23/15 Call with working group re: FF&E update; internal working group meeting.
- 03/23/15 Corresponding re: disclaimer of RBC agreements; teleconference with E. Allin and J. Mighton re: same; corresponding re: lease disclaimers; attending interoffice update meeting.
- 03/23/15 Group meeting re: next steps.
- 03/23/15 Participate in lengthy conference call re: status of FF&E with working group; meeting with T. D'Angelo to discuss same; brief meeting with J. Carfagnini to discuss status of file; telephone call with M. Wagner re: same; attend to offices of Osler and participate in lengthy meeting with solicitor for landlord of Head Office in Mississauga; follow-up meeting with Osler litigator and S. Abitan re: same; brief discussion with J. Carfagnini re: same; revise group email re: meeting outcome prepared by S. Abitan; exchange of emails with group re: same.
- 03/23/15 Correspondence to D. McIntosh re: Agency Agreement amendment; review documentation re: EPL; receive and review correspondence from Osler re: [REDACTED] conference call J. Mighton, F. Kussner and A. Lockhart re: [REDACTED] review documentation re: [REDACTED] review draft correspondence re: [REDACTED] conference with A. Berg;

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- correspondence to A. Lockhart; telephone discussion with S. Ferguson re: [REDACTED] internal meeting to discuss status of supplier and other matters; receive and review correspondence from J. Hurwitz re: Agency Agreement; correspondence with A. Lockhart re: [REDACTED]
- 03/23/15 Review revised report; meet D. McIntosh and J. Carfagnini re: suppliers meeting; meeting with suppliers counsel; meeting with Goodmans' team.
- 03/23/15 Attending at Team update meeting; telephone conference with E. Allin and C. Descours re: [REDACTED] disclaimer; email correspondence re: same; telephone conference with F. Kussner and A. Lockhart re: supplier issues; email correspondence re: same; drafting Monitor's Seventh Report; email correspondence re: same; telephone conference with R. Carson re: same.
- 03/23/15 File management.
- 03/23/15 Attendances re: branded goods including conference call re: APA adjustment, draft affidavit; attendances re: employee issues, telephone call with S. Ferguson; attendance re: team meeting.
- 03/23/15 Telephone call; emails; review issues.
- 03/23/15 Meeting (J. Carfagnini et al.) re: status and next steps.
- 03/23/15 Speak to J. Mighton and G. Rubenstein re: status update; review Monitor's Fifth and Sixth Reports; speak to K. Herlin re: status update; review FF&E documents; review and provide comments on Monitor's Seventh Report; conference call with Monitor, Target, S. Abitan, K. Herlin re: FF&E; conference calls with J. Mighton, A. Hutchens, D. McIntosh re: Monitor's Report, Affidavit; review and provide comments on Affidavit; correspond re: supplier matters, FF&E; attend Target team meeting.
- 03/24/15 Preparation for and attend status call re: real estate sales process and lease disclaimers; dealing with D. McIntosh re: outstanding matters; dealing with [REDACTED] Settlement Agreement and Release; dealing with Head Office FF&E; correspondence from Oslers (S. Abitan) re: same; receipt and review Monitor valuations etc.; dealing with store closings; receipt and review notices.
- 03/24/15 Travelling to and from offices of Alvarez & Marsal to deliver motion record and obtain signature for Monitor's Report.
- 03/24/15 Receipt and review of correspondence from R. Wong (x3); letter to K. Groulx; letter to K. MacLean; letters to R. Wong; receipt and review of correspondence from A. Lockhart; receipt and review of [REDACTED] liens.
- 03/24/15 Reviewing DPSP and trust agreement; reviewing law re: interpretation of pension plans; reviewing law re: elements of trust; discussing with G. Rubenstein re: same.
- 03/24/15 Review of [REDACTED] lease re: FF&E.
- 03/24/15 Corresponding re: lease disclaimers.
- 03/24/15 Review HST ruling.

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- 03/24/15 Discussions with S. Abitan with respect to settlement of [REDACTED] lease; discussions with D. McIntosh with respect to same; receipt of redraft of precedent form of agreement of purchase and sale; discussions with R. Nielsen (Oslers) re: same; suggest changes to him in connection therewith; receipt of emails throughout the day from Osler with respect to information available to potential purchasers and exchange emails with M. Wagner re: same; telephone discussion with M. Wagner re: FF&E; receipt of comments with respect to [REDACTED] release and provide further comments in connection therewith; receipt of emails throughout the day re: status of file.
- 03/24/15 Receive and review correspondence from A. Lockhart (Osler) re: Eleven Points [REDACTED] [REDACTED] correspondence to A. Lockhart; receive and review correspondence from J. Hurwitz re: Agency Agreement; receive and review correspondence from J. Hurwitz re: [REDACTED] [REDACTED] correspondence with J. Hurwitz; conferences with J. Mighton; review correspondence and documentation re: [REDACTED] review correspondence and documentation re: [REDACTED] review supplier issues.
- 03/24/15 Review motion record; review [REDACTED] issues.
- 03/24/15 Telephone conference with A. Lockhart and M. Wagner re: [REDACTED] disclaimer; telephone conference with T. Sandler and J. Dacks re: Monitor's Report; finalizing and serving same; email correspondence re: supplier issues.
- 03/24/15 Propco: review materials and background.
- 03/24/15 Review and provide comments on Monitor's Seventh Report; various discussions with D. McIntosh, A. Hutchens and J. Mighton re: same; review Osler comments on Monitor's Report; conference call with J. Mighton and A. Lockhart re: [REDACTED] matters and correspond re: same; speak to K. Herlin re: [REDACTED] release, [REDACTED] FF&E; review and revise [REDACTED] release and correspond re: same; conference call with Oslers, Monitor and J. Mighton re: Monitor's Report; finalize Monitor's Seventh Report.
- 03/25/15 Preparation for and attend weekly status call A&M, Goodmans, Oslers re: outstanding matters; dealing with [REDACTED] settlement; review and revise Mutual Releases; telephone conference with T. Sandler re: same; finalize; dealing with pharmacists and [REDACTED] vacating; correspondence re: [REDACTED] conference call with J. Carfagnini, A. Mark, F. Kussner re: Wm. Sasso; dealing with Lou Brzezinski request for 9:30 Chambers appointment; preparation for and attend conference call J. Carfagnini, D. McIntosh, A. Alt re: trade creditor request for UCC/meeting with Lou Brzezinski; strategy going forward; preparation for and attend meeting J. Carfagnini, D. McIntosh re: [REDACTED] issues and disclaimer process; dealing with Motion to Approve Branded Goods Sale to TC; review draft Order.
- 03/25/15 Meeting with J. Mighton re: research assignment; conducting research [REDACTED] [REDACTED] drafting e-mail to J. Mighton re: findings; discussing findings with J. Mighton.

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- 03/25/15 Update Lien Claimant Chart; telephone consultation with M. Oliver (lawyer for [REDACTED]); receipt and review of correspondence from K. MacLean; review Consent and Consent Orders re: [REDACTED] letter to D. McIntosh and A. Hutchens; office conference with M. Wagner; letter to K. MacLean; receipt and review of correspondence from A. Hutchens; receipt and review of signed Consents re: [REDACTED] letter to R. Gillott and R. Wong.
- 03/25/15 Reviewing disclaimers; corresponding re: disclaimer matters; corresponding re: [REDACTED] and reviewing related agreement and correspondence; teleconference with E. Allin; corresponding with F. Kussner and J. Mighton re: same.
- 03/25/15 Telephone call M. Biringer; discussion with M. Sherman.
- 03/25/15 Participate in call with T. Sandler and S. Nelson to discuss mutual releases with respect to [REDACTED] [REDACTED] exchange emails with working re: same; exchange emails and discussions with working group re: [REDACTED] settlement; meeting with M. Wagner to review affidavit in connection with [REDACTED] dispute; exchange emails in connection therewith; participate in daily conference call in connection with status of transaction and closing of locations; receipt of redrafts of agreement of purchase and sale and transfer agreement from Oslers' and briefly review same.
- 03/25/15 Review correspondence and documentation re: status of pharmacies; discussions with S. Ferguson re: pharmacies; review Seventh Report of Monitor; conference call with Oslers, Monitor and Goodmans re: pharmacies; telephone call to W. Sasso; e-mail to W. Sasso; consider and address supplier matters re: [REDACTED] e-mails with A. Lockhart re: supplier matters; review correspondence and documentation; conferences with J. Mighton; receive and review further correspondence and documentation re: pharmacies.
- 03/25/15 Update call; pharmacy issues [REDACTED] issues; telephone Osler re: claims process.
- 03/25/15 Preparing Monitor's Seventh Report for filing; correspondence re: [REDACTED] 9:30 motion; attending at 330 University; correspondence re: supplier issues; correspondence re: [REDACTED] release of claims; correspondence re: pharmacy issues; telephone conference re: same; reviewing motion materials re: approval of branded goods APA; research re: set-off in CCAA proceedings.
- 03/25/15 Telephone call with Osler; prepare for call; review issues.
- 03/25/15 Speak to Registrar re: Mr. Brzezinski's hearing request; correspond re: Commercial List matters; review Affidavit re: [REDACTED] FF&E and speak to K. Herlin re: same; speak to J. Carfagnini re: [REDACTED] FF&E, status update; correspond re: disclaimers, pharmacy matters; speak to S. Irving re: FF&E Affidavit; correspond re: branded goods motion; speak to A. Hutchens re: report matters, claims process matters, construction lien matters; speak to J. Cosentino re: construction lien matters; review and provide comments on Factum re: sale of branded goods; review and provide comments on Eleven Points release.
- 03/26/15 Verifying contents of USB key to be filed with Court.

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- 03/26/15 Dealing with [REDACTED] closing; dealing with [REDACTED] request for information and meetings with landlords; telephone conference with Lazard re: same; telephone conference with Stikemans; preparation for and attend conference call A&M, Goodmans, Oslers re: real estate sale process and purchaser request for information on leases; dealing with Lazard, Monitor re: [REDACTED] issues; dealing with [REDACTED] disclaimer; dealing with [REDACTED] FF&E settlement; correspondence S. Abitan, A. Hutchens re: same.
- 03/26/15 Reviewing law [REDACTED]
- 03/26/15 Corresponding re: [REDACTED] and disclaimer matters.
- 03/26/15 E-mail exchange with D. Schieman re: GST assessment; discussion with M. Wagner.
- 03/26/15 Participate in group call re: appropriate method for responding to request from potential purchasers for information; finalizing [REDACTED] Target settlement agreement; circulating same; receipt of emails throughout the day from Osler re: outstanding issues; exchange of emails with respect to partial settlement re: [REDACTED] locations transaction; exchange emails with working group re: same; exchange emails with monitor re: execution delivery of [REDACTED] style and agreement; finalize [REDACTED] settlement.
- 03/26/15 Correspondence to B. Sasso re: [REDACTED] correspondence to Oslers re: [REDACTED] [REDACTED] e-mails with T. Sandler; conference call with Oslers and Monitor re: pharmacy; telephone discussions with B. Sasso; correspondence to Oslers and Monitor; telephone call with R. Montgomery re: [REDACTED] correspondence to B. Sasso re: [REDACTED] review correspondence and documentation re: numerous supplier issues; conferences with J. Mighton; telephone discussion with J. Mighton and A. Lockhart re: supplier matters; review and revise correspondence from company to [REDACTED] correspondence with S. Ferguson re: pharmacy matters; receive and review correspondence and documentation from A. Lockhart re: [REDACTED] pharmacy matters; conferences with J. Mighton re: supplier matters; review proposed responding letters to various suppliers; correspondence to A. Lockhart; review TD matters; correspondence with A. Lockhart re: pharmacy matters; conferences with M. Wagner; receive and review correspondence from [REDACTED] re: questions and cross-examinations; receive and review correspondence from Blakes re: [REDACTED]
- 03/26/15 Telephone conferences re: pharmacy issues; telephone conference with F. Kussner and A. Lockhart re: supplier issues; telephone conference and correspondence with E. Allin re: supplier issues; reviewing draft letters to suppliers from Osler re: supplier issues; correspondence re: same; reviewing letter from L. Brzezinski re: supplier additional document requests; preparing USB key of all filed documents for RSJ Morawetz; drafting letter re: same.
- 03/26/15 Propco: review materials; meeting (M. Wagner).
- 03/26/15 Speak to G. Smith re: PropCo matters; correspond re: Eleven Points [REDACTED] branded goods motion; conference call with T. Sandler and J. Dacks re: branded goods motion; speak to D. McIntosh re: disclaimers; meeting with J. Mighton and F. Kussner re: pharmacy matters, supplier matters; review

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branded goods motion materials; review L. Brzezinski correspondence.

- 03/27/15 Dealing with trade supplier issues; letter from L. Brzezinski; attend meeting Oslers, A&M, Goodmans re: same; dealing with potential [REDACTED] settlement; finalize [REDACTED] settlement; finalize releases; finalize Court documents for Branded Goods Sale Approval Motion; comments on draft Order; attend meeting Goodmans, Oslers, A&M, Davies, [REDACTED] [REDACTED] review structure; telephone conference with D. McIntosh re: same; conference call with Monitor, Lazard re: store closure.
- 03/27/15 Letter to K. MacLean; receipt and review of correspondence from K. MacLean; receipt and review of correspondence from R. Gillott (x2).
- 03/27/15 Corresponding re: disclaimer matters; teleconference with E. Allin re: same.
- 03/27/15 Participate in call with working group to discuss dealing with disposition of [REDACTED] leased properties; participate in subsequent larger group discussion re: status of leases and disclaiming of same as well as timetable in connection therewith; finalize [REDACTED] re: disclaimer and lease and circulate redraft to working group; exchange emails with Osler re: status of resolution of [REDACTED] situation.
- 03/27/15 Correspondence and telephone discussions re: [REDACTED] with Osler, Monitor and with W. Sasso; conference call re: Eleven Points and re: lease disclaimers; with Osler and Monitor; conference call with Osler and Monitor re: [REDACTED] review supplier matters; review proposed correspondence in response to supplier issues and lease disclaimers; correspondence with A. Lockhart and with J. Hurwitz.
- 03/27/15 Telephone conferences and correspondence re: pharmacy issues; phone conference re: supplier issues and timing of disclaimers; telephone conference with A. Gorka re: closing documents for branded goods APA; meeting with M. Wagner re: Compendium of Correspondence re: supplier issues; preparing same; telephone conference with F. Kussner and A. Lockhart re: vendor owned fixture issues.
- 03/27/15 Discussion with J. Carfagnini.
- 03/27/15 Conference call with working group re: pharmacy matters; conference call with J. Carfagnini and M. Sherman re: tax matters; speak to J. Mighton and F. Kussner re: supplier matters; correspond re: branded goods motion and order; speak to A. Hutchens re: status update; conference calls with working group re: Eleven Points, disclaimer matters; speak to J. Carfagnini re: status update, supplier matters; speak to J. Mighton re: compendium of supplier correspondence.
- 03/28/15 Dealing with Target Corp. [REDACTED] matter; preparation for and attend call J. Carfagnini, D. McIntosh re: same; preparation for and attend call J. Carfagnini, D. McIntosh, T. Sandler, T. Pohl, A. Alt re: [REDACTED] 30-day goods supplier matters; dealing with pharmacy issues; correspondence to W. Sasso; dealing with A. Mark, D. McIntosh re: Lou Brzezinski letter and 9:30 Chambers appointment.
- 03/28/15 Exchange emails with respect to [REDACTED] draft proposal and provide draft language; exchange emails with Osler with respect to revised precedent lease transfer agreement; exchange emails with

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working group re: stopping rent payment for head office for the month of April.

- 03/28/15 Receive and review correspondence and documentation re: additional pharmacy matters; receive and review correspondence from W. Sasso; correspondence to W. Sasso; correspondence to Monitor and Osler.
- 03/28/15 Reviewing letters to pharmacists; drafting emails re: same.
- 03/29/15 Dealing with Branded Goods Motion returnable March 30, 2015; review and finalize offer; preparation for and attend call J. Carfagnini, D. McIntosh re: [REDACTED] settlement; attend conference call J. Carfagnini, D. McIntosh, J. Swartz re: [REDACTED] settlement; preparation for and attend status call Goodmans, Monitor, Osler re: outstanding matters.
- 03/29/15 Reviewing disclaimers and corresponding re: same.
- 03/29/15 Receipt of draft agreement with respect to [REDACTED] lease; provide comments in connection therewith and suggest that the document be significantly reduced in length; exchange emails throughout the day with Osler's team working on document; provide suggested changes.
- 03/29/15 Prepare for court; participate on preparation call.
- 03/29/15 Telephone conference with M. Wagner, J. Carfagnini, A. Mark, A. Hutchens and D. McIntosh re: pre-motion discussion; preparing materials for motion.
- 03/29/15 Conference call with T. Sandler, S. Obal, D. McIntosh, A. Hutchens and J. Carfagnini re: [REDACTED] matters; conference call with D. McIntosh, A. Hutchens, J. Carfagnini, A. Mark and J. Mighton re: hearing preparation and correspond re: same.
- 03/30/15 Update re: file; review issues re: tax matters.
- 03/30/15 Preparation for and attend Court re: motions to approve branded goods inventory sale agreement; finalize Order; extensive dealing with Supplier Motion; correspondence re: Lou Brzezinski Motion; prepare compendium for court attendance March 31, 2015.
- 03/30/15 Dealing with pharmacy closing issues; correspondence and conference calls re: [REDACTED] dealing with real estate sales process; store closing issues; dealing with FF&E matters with landlords; correspondence re: [REDACTED] lease settlement; review Release.
- 03/30/15 Receipt and review of correspondence from R. Gillott; voicemail to K. Groulx.
- 03/30/15 Revise [REDACTED] agreement and provide comments; finalize [REDACTED] email for Lazard; exchange emails with working group.
- 03/30/15 Correspondence with Monitor and with B. Sasso re: [REDACTED] correspondence with Monitor and Osler re: [REDACTED] discussions with S. Ferguson; numerous e-mails re: pharmacy matters; receive and review correspondence re: [REDACTED] e-mails with A. Lockhart.
- 03/30/15 Prepare for and attend court; emails re: supplier and pharmacy issues.

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- 03/30/15 Preparing for motion; attending at 330 University Ave re: branded goods APA motion; drafting form of Monitor's Certificate and confirmations re: branded goods APA; telephone conference with E. Allin re: charity sponsorship issues; reviewing documents re: same; preparing Compendium of Correspondence re: trade supplier issues; correspondence with M. Wagner and A. Mark re: same.
- 03/30/15 Prepare for and attend court re: sale of branded goods; speak to J. Mighton re: compendium of correspondence; review and provide comments on compendium; speak to A. Lockhart and A. Hutchens re: Head Office release and disclaimer; review Head Office release and disclaimer and correspond re: same.
- 03/31/15 Correspondence with J. Mighton regarding Target branded goods and domain names.
- 03/31/15 Dealing with Lou Brzezinski supplier motion issues; correspondence re: same; conference calls J. Carfagnini, D. McIntosh, A. Alt, A. Mark; preparation for and attend Lazard call re: real estate sales process update; dealing with FF&E matters.
- 03/31/15 Receipt and review of email from M. Wagner; review liens of [REDACTED] update lien chart.
- 03/31/15 Corresponding re: disclaimer matters and reviewing summary of disclaimers.
- 03/31/15 Exchange emails throughout the day and telephone discussions throughout the day with Osler re: settlement of Head Office lease re: settlement agreement; provide comments in connection therewith; receipt latest draft of precedent transfer agreement; briefly review same; exchange emails with working group re: status of matter; discussions with M. Wagner re: settlement agreement and release language contained therein; e-mail to D. McIntosh and A. Hutchens re: same.
- 03/31/15 Correspondence and discussions re: pharmacy matters; receive and review correspondence re: [REDACTED] review and revise correspondence re: [REDACTED] conferences with J. Mighton; correspondence with A. Lockhart; e-mails and discussions with M. Henry and S. Ferguson; correspondence with Osler and Monitor.
- 03/31/15 Prepare, attend court; report; meeting with J. Carfagnini et al. re: motion for directions.
- 03/31/15 File management.
- 03/31/15 Update Orders binder; review and provide comments on compendium of correspondence and correspond re: same; review [REDACTED] fee documents and speak to A. Hutchens and G. Karpel re: same; review Head Office disclaimer and release and speak to A. Lockhart re: same; correspond re: pharmacy matters; speak to J. Mighton re: supplier matters; speak to A. Mark re: compendium matters.

OUR FEE
\$356,274.00

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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TIMEKEEPER SUMMARY

NAME	RANK	HOURS	RATE	TOTAL
Carfagnini, Jay A.	Partner	85.00 hrs	\$1,025.00	\$87,125.00
Wagner, Melaney	Partner	51.00 hrs	\$800.00	\$40,800.00
Mark, Alan	Partner	40.70 hrs	\$990.00	\$40,293.00
Rubenstein, Gale	Partner	23.90 hrs	\$895.00	\$21,390.50
Herlin, Ken	Partner	33.20 hrs	\$885.00	\$29,382.00
Berg, Amalia	Partner	11.30 hrs	\$775.00	\$8,757.50
Kussner, Francy	Partner	41.60 hrs	\$880.00	\$36,608.00
Smith, Graham D.	Partner	3.20 hrs	\$880.00	\$2,816.00
Ernst, Glenn S.	Partner	3.70 hrs	\$950.00	\$3,515.00
Cosentino, Joe	Partner	6.10 hrs	\$785.00	\$4,788.50
Sherman, Mitchell J.	Partner	2.90 hrs	\$1,040.00	\$3,016.00
Berry, Maureen	Partner	1.50 hrs	\$935.00	\$1,402.50
Ruby, Peter	Partner	3.50 hrs	\$820.00	\$2,870.00
Descours, Caroline	Associate	19.00 hrs	\$550.00	\$10,450.00
Costa, Caterina	Associate	3.20 hrs	\$695.00	\$2,224.00
Mighton, Jesse	Associate	107.90 hrs	\$475.00	\$51,252.50
D'Angelo, Tyler	Associate	12.70 hrs	\$390.00	\$4,953.00
Paquette, Fanny	Law Clerk	2.50 hrs	\$315.00	\$787.50
Articling Student	Articling Student	11.10 hrs	\$290.00	\$3,219.00
Word Processing	Word Processing	5.90 hrs	\$80.00	\$472.00
Clerk, Litigation	No Rank	1.90 hrs	\$80.00	\$152.00

DISBURSEMENTS

Telephone - Long Distance / Conference Calls	152.60
Parking / Cab / Mileage / Meetings	235.47
Copies	1,151.25
Computer Searches - QL System	44.88
Delivery - Courier	167.40
Computer Searches - Westlaw Carswell	559.00

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TOTAL DISBURSEMENTS	\$2,310.60
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TOTAL FEES ON THIS INVOICE	\$356,274.00
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HST ON FEES	46,315.62
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NON TAXABLE DISBURSEMENTS		0.00
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TAXABLE DISBURSEMENTS		2,310.60
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TOTAL DISBURSEMENTS ON THIS INVOICE	\$2,310.60
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HST ON TAXABLE DISBURSEMENT	300.38
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TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$405,200.60
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TRUST FUNDS	\$150,143.46
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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.

Goodmans^{LLP}

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

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
03/19/15	642299	\$296,761.53	\$0.00	\$296,761.53
TOTAL OUTSTANDING INVOICES (IN CDN)				\$296,761.53



Barristers & Solicitors

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goodmans.ca

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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 # 643245 (Please include all invoice numbers)

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

April 22, 2015

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: Doug 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, 2015.

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.

6410779

April 21, 2015

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

ATTENTION: Doug McIntosh

OUR FILE NO. AAMC 143291
 OUR INVOICE NO. 643933
 GST/HST REGISTRATION NO. R119422962

Re: Project Yellow

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

- 02/04/15 Prepare for and attend court re: liquidation sale process, real property portfolio sale process; attend meeting with working group re: Approval Order to settle terms of Order; review Order and circulate to RSJ Morawetz; correspond re: Order; conference call re: Order.
- 03/24/15 Attendances re: DPSP, employee issues.
- 03/26/15 Attendances re: ████████ termination.
- 04/01/15 Reviewing correspondence and documentation regarding ████████ license, correspondence with working group members and considering position regarding payment of minimum royalty guarantee.
- 04/01/15 Preparation for and attend Court for 9:30 am Chambers appointment re: supplier issues; telephone conference with A. Alt re: same; preparation for and attend meeting re: Lou Brzezinski Motion to appoint UCC; dealing with Monitor Motion for Advice and Direction; dealing with FF&E removal issues; dealing with real estate sales process, lease/disclaimer issues; review Lazard letter of recommendation; dealing with D. McIntosh, T. Sandler re: claims process and timing.
- 04/01/15 Reviewing Target Corp's disclaimer letters; sending C. Descours correspondence re: verification of party names and addresses.
- 04/01/15 Letters to K. Groulx; updated Lien Claimant Chart; receipt and review of correspondence from K. Groulx (x2); letter to R. Wong; receipt and review of correspondence from R. Wong (x2).
- 04/01/15 Corresponding re: disclaimer matters; discussing with M. Thomas re: review of disclaimer notices.
- 04/01/15 Exchange emails with Osler throughout the day re: ████████ insurance dispute;

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- telephone call with T. Sandler of Osler [REDACTED] exchange emails with working group re: status of Head Office lease and finalization of documents; exchange emails with working group and representatives of Target with respect to additional rent information being provided to Target for review; discussion with R. Nielsen re: revise lease transfer agreement and amendments thereto.
- 04/01/15 Numerous correspondence and telephone discussions with Monitor and Osler re: pharmacy matters; telephone discussions with S. Ferguson; correspondence to B. Sasso; receive and review correspondence from A. Lockhart [REDACTED] revise correspondence; discussions with A. Lockhart; receive and review correspondence re: [REDACTED] matters; conferences with J. Mighton; further discussions with S. Ferguson; telephone discussion with T. Sandler re: Eleven Points; e-mails re: Eleven Points.
- 04/01/15 Prepare for and attend court; report; meeting with J. Carfagnini et al. re: motion for directions.
- 04/01/15 Meeting with J. Carfagnini, M. Wagner and A. Mark re: supplier motion; telephone conference with E. Allin and A. Lockhart re: supplier issues; correspondence re: same; drafting letter re: same; responding to various email requests.
- 04/01/15 Reviewing disclaimer notices.
- 04/01/15 Attend pre-meeting re: 8:30 scheduling appointment; correspond re: pharmacy matters, head office release and disclaimer; meeting with J. Carfagnini, A. Mark and J. Mighton re: motion for advice and directions; conference call with J. Mighton and A. Hutchens re: motion for advice and directions.
- 04/02/15 Internal conference regarding [REDACTED] license and payment of minimum guaranteed royalty and participation in conference call regarding same.
- 04/02/15 Preparation for and attend call J. Carfagnini, D. McIntosh, T. Sandler re: supplier issues and Motion for UCC, [REDACTED] calls, real estate sales process; conference calls with Lazard, A. Alt, A&M, Goodmans, Oslers re: process going forward and outstanding matters; preparation for and attend calls A&M, Goodmans, Oslers re: real estate sales process; contacts from Torys, landlords re: Lazard.
- 04/02/15 Finalize update to Lien Claimant Chart; email to A. Hutchens; receipt and review of correspondence from A. Hutchens.
- 04/02/15 Reviewing and corresponding re: disclaimer notices.
- 04/02/15 Participate in conference with Oslers' working group with respect to repair obligations prior to disclaiming of leases; exchange of emails with respect to construction liens; receipt of letters from landlord with respect to re-adjustments; forward same to Target; discussions with J. Mighton with respect to sale of distribution centres and moving equipment belonging to logistics manager; email to working group re: same; finalize [REDACTED] surrender agreement and circulate to

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working group.

- 04/02/15 Conference call with Lazard, Osler and Monitor re: Eleven Points; conferences with J. Mighton re: supplier matters; conference with J. Mighton and A. Berg re: [REDACTED] matters; conference with Monitor and Osler re: [REDACTED] matters; review correspondence re: supplier matters; telephone discussion with A. Lockhart re: Eleven Points; conferences with J. Mighton; review correspondence re: [REDACTED] conference re: [REDACTED] receive and review correspondence from B. Sasso; telephone discussion S. Ferguson; receive and review correspondence from S. Ferguson; correspondence to Osler and Monitor; conferences with M. Wagner; receive and review correspondence from E. Craddock re: [REDACTED] conference with J. Mighton; receive and review correspondence from Blakes re: [REDACTED] conference with J. Mighton; receive and review correspondence from B. Sasso re: [REDACTED] telephone discussion S. Ferguson; e-mail to Osler and Monitor; conference with J. Mighton.
- 04/02/15 Meeting with F. Kussner re: supplier issues; telephone conference re: Eleven Points Logistics; meeting with F. Kussner and A. Berg re: [REDACTED] and other supplier issues; telephone conference with F. Kussner, A. Berg, A. Lockhart, K. Moffatt, E. Allin and M. Calvaruso re: [REDACTED] issues; telephone conference with E. Allin and K. Bourassa re: [REDACTED] reviewing correspondence and materials re: pharmacy issues; drafting email to service list re: March 30 Endorsement.
- 04/02/15 Reviewing Target disclaimers.
- 04/02/15 Speak to J. Mighton re: supplier matters; review agreement re: gift card fraud; correspondence and speak to S. Obal [REDACTED] speak to F. Kussner re: supplier matters, pharmacy matters.
- 04/03/15 Preparation for and attend calls re: [REDACTED] real estate sales process; correspondence re: same; dealing with lease disclaimers; review Lazard letter of recommendation; telephone conference with D. McIntosh, A. Alt re: same; dealing with Motion for Advice and Direction re: supplier issues; dealing with [REDACTED] removal of fixtures and IT issues.
- 04/03/15 Drafting Monitor's Report re: supplier scheduling motions; email correspondence re: pharmacy issues.
- 04/03/15 Correspond re: pharmacy matters, RPPSP matters; conference call with J. Carfagnini, T. Sandler, D. McIntosh and A. Hutchens re: RPPSP matters, pharmacy matters; draft response email to B. Sasso; speak to S. Ferguson re: pharmacy matters; conference call with S. Abitan, A. Alt, S. Nelson, B. Kosturos and R. Montgomery re: FF&E removal and repair; conference call with T. Sandler, K. Herlin, S. Abitan, A. Lockhart re: FF&E repair and protocol.
- 04/04/15 Extensive dealing with [REDACTED] closure, options; dealing with real estate sales process/lease disclaimers; attend calls with Lazard re: same; attend calls with D. McIntosh re: outstanding matters; dealing with [REDACTED] IT; dealing with landlord issues around real estate sales process.
- 04/04/15 Receive and review correspondence from B. Sasso; e-mails with M. Wagner; correspondence to B.

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Sasso.

- 04/04/15 Conference call with Lazard, Monitor, T. Sandler, J. Carfagnini, A. Alt re: RPPSP matters; conference call with Monitor, T. Sandler, J. Carfagnini, A. Alt re: pharmacy matters.
- 04/05/15 Dealing with [REDACTED] telephone conference with D. McIntosh re: real estate sales process issues.
- 04/06/15 Dealing with stalking horse bid from [REDACTED] review real estate sales process Order and protocol; conference calls with Target, Monitor, Lazard, Oslers, Goodmans re: same; receipt and review [REDACTED] bid; telephone conference with D. McIntosh re: same; dealing with [REDACTED] issues; attend calls with Monitor, Target (Operations) re: store closure and potential accommodation; attend calls with Monitor, Target, Oslers, Goodmans re: same; correspondence to Wm. Sasso; dealing with supplier motion issues; correspondence to [REDACTED] re: May 11, 2015 hearing; dealing with real estate sales process; status calls with Lazard, Target, Monitor; attend calls re: real estate disclaimers and notices; dealing with landlords and FF&E removal.
- 04/06/15 Continue review of lien claimant documents and updating of lien chart.
- 04/06/15 Reviewing and corresponding re: real property lease disclaimers.
- 04/06/15 Participate in in conference call re: status of removal of FF&E; receipt of [REDACTED] Stalking Horse bid; exchange emails re: [REDACTED] agreement; exchange emails re: [REDACTED] signage removal; receipt of daily update of list of fixtures not to be sold.
- 04/06/15 Review proposed correspondence to B. Sasso re: [REDACTED] e-mails with M. Wagner.
- 04/06/15 Emails re: supplier issues.
- 04/06/15 Telephone conference re: pharmacy issues; correspondence re: same; correspondence re: [REDACTED] branded goods; correspondence re: hearing date for supplier motions; correspondence with E. Allin re: supplier issues; reviewing materials re: [REDACTED] telephone conference with J. Carfagnini and D. Ullmann re: update on supplier issues.
- 04/06/15 Conference call with working group re: pharmacy matters; revise draft email to B. Sasso; review comments on email, finalize and circulate to B. Sasso; correspond re: FF&E matters, supplier matters, lease disclaimers; speak to J. Carfagnini re: RPPSP matters.
- 04/07/15 Extensive dealing with supplier motion issues; correspondence and calls re: same; attend conference calls re: real estate sales process; attend update calls with Lazard; dealing with landlord issues re: real estate sales process/disclaimers; telephone conference with L. Galessiere, S. Bomhof, D. Ullmann, D. Bish re: same; dealing with [REDACTED] stalking horse bid; review revised Agreement of Purchase and Sale and terms of [REDACTED] bid; attend conference calls with Target, Lazard, A&M re: same; review issues and timing for Monitor's Report on status of real estate sales process; dealing with construction lien issues, [REDACTED] requests to lift stay to file claims, etc.; call re: same; telephone conference with D. McIntosh re: removal of FF&E and store disclaimers.

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- 04/07/15 Receipt and review of correspondence from R. Gillott (x2); letter to R. Gillott; receipt and review of correspondence from T. Sandler; receipt and review of correspondence from G. Brown; receipt and review of draft Consent Orders and Consents re: [REDACTED] preparation for conference call; receipt and review of Assignments of [REDACTED] Contract to Target entities.
- 04/07/15 Research re: [REDACTED] lease.
- 04/07/15 Discussion with J. Mighton re: customs bond.
- 04/07/15 Conference call to discuss [REDACTED] bid for distribution centre; discussions with Osler re: documentation for posting; exchange emails re: [REDACTED] survey with representatives of Target; exchange emails re: [REDACTED] receipt of agenda from Osler re: meeting.
- 04/07/15 Telephone conference with E. Allin, A. Lockhart and J. Bellissimo re: [REDACTED] royalty payments; telephone conference with E. Allin and A. Lockhart re: supplier issues; email correspondence re: same; reviewing materials re: environmental stewardship issues; meeting with M. Wagner re: proposed supplier motion; drafting materials re: same.
- 04/07/15 Review draft Monitor's Report re: advice and directions and speak to J. Mighton re: same; correspond re: supplier matters; draft response to L. Brzezinski re: May 11 matters, draft letter to service list; correspond with working group re: same and J. Carfagnini re: same; speak to J. Mighton re: status update on supplier matters; coordinate with Commercial List re: May 11 hearing.
- 04/08/15 Preparation for and attend weekly status call A&M, Goodmans, Oslers; prepare and serve letter to Service List re: Motion for Advice and Direction and Supplier Motions; attend calls re: real estate sales process, lower bid, stalking horse disclosure matters; dealing with lease disclaimers; telephone conference with stakeholders re: Supplier Motion May 11, 2015; dealing with pharmacy closure matters; construction lien matters.
- 04/08/15 Emails to and from R. Gillott; participate in telephone conference call with Target's counsel, Alvarez and Marsal personnel and Goodmans lawyers re: [REDACTED] perfection of lien issues re: [REDACTED] re: Target Canada Property LLC; review [REDACTED] and advise conference call participants; telephone consultation with R. Hammond.
- 04/08/15 Drafting memorandum re: member entitlement to Company Match DPSP contributions.
- 04/08/15 Call with working group; call re: FF&E; review and research of case law on trade fixtures; call with M. Wagner re: same.
- 04/08/15 Participate in status call with Osler and Alvarez to discuss outstanding issues and in particular focus on FF&E and walk-in freezers; discussions with T. D'Angelo to obtain research in connection therewith; subsequent discussions with M. Wagner re: same; follow-up call with Osler and Alvarez with respect to FF&E removal as well as status of Target vacating premises; receipt of draft lease transfer agreement from Osler; review and revise same; participate in third call with representatives of Target and Osler with respect to [REDACTED] Stalking Horse bid; receipt of redraft and comments in

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connection therewith; emails to Osler re: outstanding issues; exchange emails with D. McIntosh re: outstanding issues; discussions with M. Wagner re: outstanding issues.

- 04/08/15 Telephone conference with A. Lockhart, E. Allin and Target operations re: [REDACTED] storage arrangement issues; reviewing materials re: same; telephone conference with E. Allin re: supplier issues and environmental stewardship arrangements; reviewing materials re: correspondence to service list re: supplier motions; drafting motion materials re: same; correspondence re: post-liquidation sale of licensed merchandise.
- 04/08/15 Attendances re: [REDACTED] issues; various employment issues.
- 04/08/15 Attend status call with working group; speak to A. Hutchens re: servers sale; review and provide comments on [REDACTED] stalking horse agreement; speak to T. D'Angelo and K. Herlin re: FF&E matters; speak to K. Herlin re: [REDACTED] stalking horse agreement; speak to R. Nielson re: [REDACTED] stalking horse agreement; conference call with R. Nielson, K. Herlin and Target re: [REDACTED] agreement; correspond re: [REDACTED] matters.
- 04/09/15 Dealing with supplier matters; receipt and review draft Notice of Motion for Advice and Directions; dealing with [REDACTED] stalking horse bid; review revised draft agreements; telephone conference with T. Pohl re: Monitor disclosure; preparation for and attend status call re: [REDACTED] bid, real estate sales process, stalking horse sales process.
- 04/09/15 Preparing chart re: creditors' claims represented by L. Brzezinski for J. Mighton.
- 04/09/15 Receipt and review of correspondence from R. Gillott (x2); letter to A. Hutchens; letter to G. Brown; sign Consent Orders re: [REDACTED] review Consents for Alvarez and Marsal Canada ULC to sign re: [REDACTED] telephone consultation with [REDACTED] re: lien of [REDACTED]
- 04/09/15 Reviewing draft lease surrender agreement and summary of coolers/condensers issues.
- 04/09/15 Review and revise draft lease surrender agreement and forward same and issues list to Osler; call with Osler re: same; telephone call with D. McIntosh with respect to [REDACTED] Stalking Horse bid; receipt of redraft of same; discuss file with J. Carfagnini; emails to Osler re: settlement of [REDACTED] release; discuss same with Osler and revise accordingly; review memo re: status of back room freezers.
- 04/09/15 Telephone conference with A. Lockhart and E. Allin re: environmental stewardship arrangements; reviewing materials re: same; telephone conference with E. Allin re: [REDACTED] contract issues; reviewing [REDACTED] letter agreement; correspondence re: pharmacy issues; drafting request forms for Court appearance; drafting email to service list re: supplier motions correspondence.
- 04/09/15 Office conference G. Rubenstein; prepare binder re: deferred profit sharing plan.
- 04/09/15 Conference call re: employee questions.
- 04/09/15 Revise Notice of Motion re: Advice and Directions; review FF&E correspondence; speak to B. Sasso re: [REDACTED] speak to S. Ferguson re: same; review waiver, indemnity and release re: [REDACTED] with S. Ferguson; review Eleven Points document and speak to J. Mighton

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re: same; speak to J. Carfagnini re: RPPSP matters, letter to service list; coordinate with Commercial List re: available time; review agreement re: destruction of branded goods and provide comments on same; review FF&E overview materials; correspond re: hearing dates.

- 04/10/15 Consider [REDACTED] e-mails to Oslers re: tax updates.
- 04/10/15 Dealing with claims process; receipt and review draft timetable; preparation for and attend meeting A&M, Goodmans, Oslers, A. Alt re: claims process; dealing with [REDACTED] closing; correspondence with W. Sasso re: same; dealing with lease disclaimer process; telephone conference with T. Pohl (Lazard) re: stalking horse bid matters; telephone conference with D. McIntosh re: same; supplier issues; meeting with M. Wagner re: Motion for Advice and Direction.
- 04/10/15 Letters to A. Hutchens; receipt and review of correspondence from A. Hutchens; receipt and review of correspondence from R. Gillott; letter to G. Brown; receipt and review of correspondence from G. Brown; receipt and review of consents signed by Target (M. Wong) re: [REDACTED] telephone consultation with K. Groulx.
- 04/10/15 Update re: withholding; section 116.
- 04/10/15 Discussions with Osler with respect to amendment to [REDACTED] agreement of purchase and sale; exchange emails with working group re: timing and outside date; exchange emails with D. McIntosh re: Eleven Points agreement [REDACTED] briefly review revised lease transfer agreement.
- 04/10/15 Review correspondence to experts.
- 04/10/15 Attending at Osler offices re: claims process meeting; telephone conference with E. Allin, A. Lockhart and K. Bourassa re: [REDACTED] issues; reviewing release agreement re: EPL assets; correspondence with M. Wagner re: same; reviewing draft letter agreement re: [REDACTED] correspondence re: same; correspondence re: [REDACTED] issue.
- 04/10/15 Attendances re: wrongful dismissal issues and claims, meeting with S. Philpott.
- 04/10/15 Review and revise Notice of Motion re: Advice and Directions and speak to J. Carfagnini and J. Mighton re: same; review claims process overview materials; coordinate hearing dates with Commercial List; correspond with B. Sasso re: [REDACTED] attend meeting with working group re: claims process matters.
- 04/11/15 Dealing with real estate sales process and [REDACTED] closing; telephone conference with D. McIntosh re: same.
- 04/12/15 Preparation for and attend status call with Lazard re: real estate sales process; telephone conference with D. McIntosh re: same.
- 04/12/15 Reviewing [REDACTED] release agreement; correspondence re: same; drafting meeting agenda and updating tracking charts.
- 04/12/15 Conference call with working group re: Lazard RPPSP status update.

- 04/13/15 Team update meeting; [REDACTED]
- 04/13/15 Review and revise claims process timetable; preparation for and attend Goodmans' Team meeting re: status, claims process, May 11, 2015 Motions; dealing with lease disclaimers; attend call with Lazard re: status of real estate sales process/disclaimers; receipt and review memos of law, case book on forced lease assignments; attend meeting J. Carfagnini, A&M re: same; dealing with [REDACTED] stalking horse bid agreement; status and disclosure issues; review revised form of lease surrender agreement.
- 04/13/15 Receipt and review of correspondence from R. Gillott; receipt and review of updated Lien Claimant Chart; letters to R. Gillott; review agenda re: Team meeting; attend Target Team meeting and present on construction liens; preparation of summary notes and action items re: liens; receipt and review of Certificate of Action of [REDACTED]
- 04/13/15 Attend Team meeting.
- 04/13/15 Reviewing and corresponding re: store lease disclaimers; attending interoffice update meeting.
- 04/13/15 Attended group meeting re: status of file; briefly discuss same with T. Macdonald; discussion with F. Kussner [REDACTED]
[REDACTED] receipt of redraft of lease surrender agreement from Osler; briefly review same.
- 04/13/15 Review documentation and correspondence and conferences with J. Mighton re: supplier claims, including re: [REDACTED] discussions with E. Allin; review correspondence re: Eleven Points; correspondence with R. Montgomery; correspondence and communications re: Eleven Points; Team update meeting; conference with J. Mighton, M. Wagner and A. Mark to prepare Notice of Motion for motion for directions.
- 04/13/15 Attend group meeting; meeting with K. Herlin; review material.
- 04/13/15 Review and revise draft motion for directions; Goodmans update meeting; meet with M. Wagner et al. re: motion for directions.
- 04/13/15 Meeting with F. Kussner re: supplier issues; telephone conference with E. Allin re: same; attending at Team update meeting; meeting with A. Mark, M. Wagner and F. Kussner re: supplier motion materials; meeting with M. Thomas re: precedent claims procedure materials; reviewing same; correspondence re: supplier issues.
- 04/13/15 Locate book and sections of statutes for M. Thomas.
- 04/13/15 Preparation and attendance re: conference call rep. counsel, e-mails re: various employee questions; attendance re: employee claims process.
- 04/13/15 Meeting with Goodmans' Team.

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- 04/13/15 Reviewing closing agenda re: Target Team meeting; attending Target Team meeting; compiling reference book re: ██████████ and ██████████ Monitors' Reports; compiling book of authorities re: memo re: ability to force assignment.
- 04/13/15 Review and revise Team meeting agenda; review ██████████ agreement and provide comments; speak to J. Mighton re: supplier matters; review ██████████ Stalking Horse Agreement; review lease disclaimer memo; prepare for and attend Target Team meeting; revise Notice of Motion re: Advice and Directions; meeting with A. Mark, F. Kussner, J. Mighton re: Notice of Motion and revise per meeting; meeting with J. Mighton and F. Kussner re: Eleven Points matters and correspond re: same.
- 04/14/15 Conference call with Oslers re: status of tax matters; update M. Wagner.
- 04/14/15 Preparation for and attend meeting Goodmans, A&M re: claims process, Motion for Advice and Direction re: supplier issues; receipt and review claims process timeline; receipt and review revised Notice of Motion for Advice and Direction; dealing with ██████████ stalking horse agreement; disclosure issues; dealing with ██████████ closure; dealing with real estate sales process protocol; dealing with ██████████ meeting, real estate sales process, etc.
- 04/14/15 Receipt and review of correspondence from C. Wood (re: ██████████) (x2); receipt and review of Motion Records of ██████████ receipt and review of Amended Statements of Claim re: ██████████
- 04/14/15 Review of updated disclaimer documents and memo; research re: use clauses and assignments; discussion with K. Herlin re: same.
- 04/14/15 Attending meeting with A&M re: claims process matters; reviewing revised claims process timeline.
- 04/14/15 Conference call with Oslers re: tax status.
- 04/14/15 Attending to working group meeting with Alvarez to discuss status of transaction including claims process and lease use provisions; meeting with T. D'Angelo to proceed with further research with respect to use clauses; exchange emails throughout the day re: status of ██████████ agreement of purchase and sale and attempt to schedule call with solicitor for ██████████ re: same; receipt of draft notice and direction re: ██████████ lease refunds and provide detailed comments in connection therewith; receipt of disclaimer release agreement with respect to ██████████ provide extensive comments in connection therewith; receipt of draft documents with respect to Eleven Points; provide extensive comments to Osler in connection therewith; discussion with F. Kussner and J. Mighton re: existing release under CCAA and provide comments in connection therewith; exchange emails with Osler re: need to get lender consent to surrender lease for ██████████ property.
- 04/14/15 Review and revise proposed Notice of Motion for motion for directions; conferences with M. Wagner re: Notice of Motion; receive and review correspondence from Blakes re: ██████████ meeting with Alvarez & Marsal to discuss claims process and motion for directions; conference call with Osler and Monitor re: Eleven Points; discussions with Osler and Monitor re: ██████████

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- [REDACTED] conference call with A. Lockhart, J. Mighton, M. Wagner re: various supplier matters; review and revise form of release for [REDACTED] review and revise form of agreement re: [REDACTED] [REDACTED] conferences with J. Mighton and with K. Herlin; review revised Notice of Motion and correspondence; review revised claims processed documentation; review correspondence re: [REDACTED] matters; discussions and correspondence with R. Montgomery re: [REDACTED]
- 04/14/15 Review steps memo; meeting with K. Herlin; review purchase APS.
- 04/14/15 Review and revise notice of motion for directions; meeting with J. Carfagnini et al. re: priority issues; further review of notice of motion.
- 04/14/15 Telephone conference with A. Lockhart, M. Henry and F. Kussner re: [REDACTED] assets issue; telephone conference with A. Lockhart and F. Kussner re: various supplier issues; telephone conference with F. Kussner, M. Wagner, D. McIntosh and R. Montgomery re: [REDACTED] telephone conference with E. Allin, A. Lockhart and J. Barbazza re: [REDACTED] arrangement issues; meeting with D. McIntosh, A. Hutchens, G. Karpel, J. Carfagnini, M. Wagner, A. Mark and F. Kussner re: CCAA update and claims process; correspondence re: [REDACTED] shipping issues; correspondence re: Eleven Points release; draft release agreement re: same.
- 04/14/15 Attendances re: employee questions, call for claims.
- 04/14/15 Telephone call with Osler.
- 04/14/15 Revising book re: [REDACTED] and [REDACTED] Monitors' Reports.
- 04/14/15 Review F. Kussner, A. Mark and J. Mighton comments on Notice of Motion and revise per same; attend meeting with Goodmans/Monitor working group on claims process matters, Notice of Motion re: Advice and Directions, real property; conference call with working group re: [REDACTED] matters; conference call with F. Kussner, J. Mighton and A. Lockhart re: supplier matters; review and provide comments on [REDACTED] release; review Notice of Motion re: Advice and Directions and claims process timeline; correspond re: construction lien matters.
- 04/15/15 Preparation for and attend meeting Goodmans, A&M, Oslers re: claims process and timeline, Monitor's Motion for Advice and Direction re: supplier issues; telephone conference with J. Carhart, A. Kauffman re: May 11, 2015 supplier motion; preparation for and attend status call A. Alt, Lazard, A&M, Goodmans, Oslers re: real estate sales process; dealing with [REDACTED] stalking horse agreement; dealing with D. Ullmann re: stalking horse process.
- 04/15/15 Letters to C. Wood; voicemail to C. Wood; review of [REDACTED] liens, [REDACTED] lien, [REDACTED] lien and lien of [REDACTED]
- 04/15/15 Research re: use clause in the context of a consent to assignment.
- 04/15/15 Participate in working group conference call re: outstanding issues; receipt of emails throughout the day re: FF&E and lease issues; participate in conference calls with respect to [REDACTED] Stalking Horse bid for [REDACTED] distribution centre; meeting with T. D'Angelo to discuss cases involving consent to assignment of lease and use provisions; receipt of memo; briefly review same; exchange emails

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with Osler with respect to notice to [REDACTED] landlords and refunds of prepaid rent.

- 04/15/15 Telephone discussion with M. Henry, A. Lockhart, J. Mighton and F. Kussner re: [REDACTED] receive and review correspondence from S. Ferguson re: [REDACTED] correspondence to W. Sasso re: [REDACTED] e-mails with J. May and S. Ferguson re: [REDACTED] receive and review correspondence and documentation from W. Sasso and Gavrilidis; further correspondence with S. Ferguson and J. May; prepare correspondence to W. Sasso; conferences with J. Mighton re: supplier matters; receive and review proposed correspondence from Osler re: [REDACTED] review correspondence from R. Montgomery; review vendor issues.
- 04/15/15 Meeting with Oslers re: update claims process; review revised notification and timeline.
- 04/15/15 Attending at Osler office re: CCAA update and claims process meeting; drafting Notice of Motion re: May 11 hearing and claims process timeline; meeting with A. Mark re: same; updating internal tracking charts re: vendor issues.
- 04/15/15 Preparation and attendances re: claims process meeting.
- 04/15/15 Meeting (J. Mighton) re: PropCo and inter-company claims; review materials re: PropCo issue.
- 04/15/15 Attend meeting/call re: claims process matters, Notice of Motion for Advice and Directions; correspond re: Notice of Motion, [REDACTED] Stalking Horse Agreement matters, supplier matters.

OUR FEE**\$311,948.50****TIMEKEEPER SUMMARY**

NAME	RANK	HOURS	RATE	TOTAL
Carfagnini, Jay A.	Partner	86.00 hrs	\$1,025.00	\$88,150.00
Wagner, Melaney	Partner	83.10 hrs	\$800.00	\$66,480.00
Mark, Alan	Partner	18.70 hrs	\$990.00	\$18,513.00
Herlin, Ken	Partner	33.80 hrs	\$885.00	\$29,913.00
Rubenstein, Gale	Partner	14.80 hrs	\$895.00	\$13,246.00
Berg, Amalia	Partner	2.30 hrs	\$775.00	\$1,782.50
Kussner, Francy	Partner	22.30 hrs	\$880.00	\$19,624.00
Smith, Graham D.	Partner	.50 hrs	\$880.00	\$440.00
Ernst, Glenn S.	Partner	1.00 hrs	\$950.00	\$950.00
Cosentino, Joe	Partner	9.20 hrs	\$785.00	\$7,222.00
Sherman, Mitchell J.	Partner	1.30 hrs	\$1,040.00	\$1,352.00

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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NAME	RANK	HOURS	RATE	TOTAL
Berry, Maureen	Partner	4.50 hrs	\$935.00	\$4,207.50
Macdonald, Thomas M.	Partner	2.60 hrs	\$915.00	\$2,379.00
Descours, Caroline	Associate	4.90 hrs	\$550.00	\$2,695.00
Costa, Caterina	Associate	1.10 hrs	\$695.00	\$764.50
Mighton, Jesse	Associate	86.40 hrs	\$475.00	\$41,040.00
D'Angelo, Tyler	Associate	19.70 hrs	\$390.00	\$7,683.00
Paquette, Fanny	Law Clerk	1.00 hrs	\$315.00	\$315.00
Articling Student	Articling Student	16.60 hrs	\$290.00	\$4,814.00
Rooke, Diane	Library	.20 hrs	\$290.00	\$58.00
Word Processing	Word Processing	2.90 hrs	\$80.00	\$232.00
Clerk, Litigation	No Rank	1.10 hrs	\$80.00	\$88.00

DISBURSEMENTS

Parking, Cab, Mileage, Meeting	252.44
Copies	1,172.25
Conference Calls	22.24
Delivery - Courier	340.35
Computer Searches - Westlaw Carswell	333.50

TOTAL DISBURSEMENTS	\$2,120.78
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TOTAL FEES ON THIS INVOICE	\$311,948.50
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HST ON FEES	40,553.31
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NON TAXABLE DISBURSEMENTS	0.00
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TAXABLE DISBURSEMENTS	2,120.78
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TOTAL DISBURSEMENTS ON THIS INVOICE	\$2,120.78
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HST ON TAXABLE DISBURSEMENT	275.70
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TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$354,898.29
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Goodmans^{LLP}

Barristers & Solicitors

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

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TRUST FUNDS

\$150,192.82

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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Facsimile: 416.979.1234
goodmans.ca

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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 # 643933 (Please include all invoice numbers)

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

May 7, 2015

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: Doug 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, 2015.

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.

6410779

May 6, 2015

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

ATTENTION: Doug McIntosh

OUR FILE NO. AAMC 143291

OUR INVOICE NO. 645156

GST/HST REGISTRATION NO. R119422962

Re: Project Yellow

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

- 04/13/15 Download documents from [REDACTED] for J. Cosentino; email to J. Cosentino.
- 04/16/15 Discussion and correspondence with J. Mighton regarding domain names.
- 04/16/15 Telephone conference with Oslers re: PropCo mismatch issues; consider claims process issues.
- 04/16/15 Dealing with claims process timeline; conference call J. Carfagnini, A. Mark, T. Sandler, J. Dacks; dealing with Monitor Motion for Advice and Direction re: supplier issues; review and revise draft Notice of Motion; dealing with [REDACTED] stalking horse bid; disclosure issues; telephone conference with D. Ullmann re: same; correspondence to Lazard re: same; dealing with use restrictions in leases; review research on forced assignment; telephone conference with D. McIntosh, K. Herlin re: same.
- 04/16/15 Receipt and review of correspondence from R. Gillott (x2); telephone consultation with K. Groulx.
- 04/16/15 Discussion with J. Mighton with respect to Eleven Points post-disclaimer license agreement for equipment; discussions with Osler re: agreement of purchase and sale with [REDACTED] exchange emails throughout the day re: providing information to [REDACTED] as well as in connection with FF&E; participate in call with solicitors for [REDACTED] and solicitors for company with respect to agreement of purchase and sale; subsequent email to working group re: same; telephone call with solicitors for Target to review and revise agreement of purchase and sale for [REDACTED] distribution centre.
- 04/16/15 Conferences with J. Mighton re: vendor issues; correspondence from W. Sasso re: [REDACTED] [REDACTED] correspondence with J. May and S. Ferguson; review memorandum re: outstanding supplier issues; conferences with J. Mighton; review revisions to Eleven Points agreement; correspondence with A. Lockhart re: outstanding vendor and other issues; conferences with E. Allin

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- re: [REDACTED]; e-mail correspondence re: supplier/vendor issues.
- 04/16/15 Telephone call with T. Sandler et al. re: claims process; review and revise Notice of Motion; telephone call with J. Carfagnini; telephone call with T. Sandler; meeting with J. Mighton re: Monitor's Report.
- 04/16/15 Meeting with A. Mark re: Monitor's Report re: supplier motion; email correspondence re: supplier/vendor issues; editing Notice of Motion re: supplier motions; telephone conference with A. Berg re: domain name valuation; editing EPL/[REDACTED] release agreement; drafting email to. Y. Katerai re: same.
- 04/16/15 Attendances re: employee issues, including termination payment for standby employees, newsletter.
- 04/16/15 Correspond re: Notice of Motion matters, [REDACTED] Stalking Horse Agreement matters.
- 04/17/15 Office conference with M. Sherman.
- 04/17/15 Extensive dealing with [REDACTED] Stikemans re: Stalking Horse Agreement; finalize same; dealing with Company, Lazard re: posting of [REDACTED] Stalking Horse Agreement; telephone conference with D. McIntosh re: same; telephone conference with Stikemans; dealing with Monitor's Motion for Advice & Direction re: supplier matters; review and finalize Motion; telephone conference with T. Sandler re: same; serve and file; telephone conference with J. Carhart re: supplier matters and opportunity for rep counsel; correspondence re: [REDACTED] (supplier issues); dealing with "use" clauses; receipt and review memo from K. Herlin re: same.
- 04/17/15 Communication with Osler re: use clause.
- 04/17/15 Attend to finalizing agreement of purchase and sale with [REDACTED] throughout day; receipt of new draft agreement to purchase and to lease from solicitor for [REDACTED] exchange emails re: release for [REDACTED] discussion with M. Wagner re: status of file; exchange emails with Osler's re: use clause concerns.
- 04/17/15 Review correspondence from A. Lockhart re: vendor issues; conference call with E. Allin, A. Lockhart, J. Mighton, G. Karpel, S. Nelson and M. Calvaruso re: supplier/vendor matters, including [REDACTED] etc. and [REDACTED] telephone call with E. Allin re: environmental stewardship arrangements; e-mails re: supplier/vendor matters.
- 04/17/15 Telephone call with T. Sandler; further revisions to Notice of Motion; meeting with J. Mighton re: revisions.
- 04/17/15 Telephone conference with E. Allin, A. Lockhart, F. Kussner, G. Karpel, S. Nelson and M. Calvaruso re: supplier/vendor issues; telephone conference with E. Allin re: [REDACTED] [REDACTED] arrangements; telephone conference with R. Deutsch re: claims process and CCAA proceedings; finalizing and serving Notice of Motion re: supplier motions; email correspondence re: [REDACTED] issues; email correspondence re: [REDACTED]
- 04/17/15 Attendances re: various employee issues, claims, telephone conversation with S. Ferguson and T.

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Monroe.

- 04/17/15 PropCo: meeting (M. Wagner); review materials.
- 04/17/15 Review RPPSP protocol, EPL Release, Notice of Motion comments and Lazard disclaimer memo; speak to G. Smith re: intercompany claims report; speak to J. Mighton re: supplier matters; review ██████████ Stalking Horse Agreement and speak to K. Herlin and T. Sandler re: same; correspond re: ██████████ Stalking Horse Agreement, Notice of Motion re: Advice and Directions; finalize Notice of Motion; coordinate meetings re: form of approval motion materials, intercompany claims report.
- 04/19/15 Telephone conference with D. McIntosh re: outstanding matters; correspondence re: ██████████ Stalking Horse Agreement.
- 04/20/15 Dealing with real estate sales process; receipt and review sales protocol from Lazard; telephone conference with Stikemans and Minden Gross re: Stalking Horse Agreement process; preparation for and attend conference call J. Carfagnini, D. McIntosh, A. Alt re: auction process; receipt and review ██████████ mark-up of Purchase Agreements; correspondence Oslers re: same; conference call Oslers, A&M, Goodmans.
- 04/20/15 Receipt and review of correspondence from T. Sandler (x2); review correspondence from D. Barr ██████████ to T. Sandler; letter to T. Sandler; receipt and review of correspondence from M. Lefebvre.
- 04/20/15 Drafting document for Monitor re: court treatment of use clauses.
- 04/20/15 Exchange emails throughout the day re: non-renewal of ██████████ location; receipt of lien information throughout the day; receipt of latest draft of ██████████ release; exchange emails re: ██████████ documents; circulate redrafts in connection therewith; briefly review same.
- 04/20/15 Telephone discussion with S. Ferguson re: pharmacy matters; receive and review correspondence from J. May; correspondence to E. Allin.
- 04/20/15 Telephone conference with S. Ferguson and F. Kussner re: pharmacy claims issues; meeting with J. Dacks, R. Carson, S. Irving, M. Wagner and A. Hutchens re: upcoming motions and claims process; drafting Monitor's Report re: supplier motions.
- 04/20/15 Attendance re: employee newsletter; attendance S. Philpott questions re: proceeds.
- 04/20/15 Review correspondence re: RPPSP matters; meeting with D. McIntosh, A. Hutchens and J. Carfagnini re: RPPSP matters, disclaimer matters, May 11th motion; prepare for and attend meeting with S. Irving, J. Dacks, R. Carson, J. Mighton and A. Hutchens re: approval motion materials; speak to J. Mighton re: status update; review correspondence and agreements re: ██████████ bid matters; review RPPSP; correspond re: landlord bids.
- 04/21/15 Update; research ██████████
- 04/21/15 Preparation for and attend meeting re: claims process; review revised timetable and process; meeting D. McIntosh, A. Hutchens re: same; preparation for and attend meeting J. Carfagnini, D.

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- McIntosh, T. Sandler re: [REDACTED] real estate sales process, [REDACTED] claim, preparation for and attend call re: [REDACTED] bids and mark-up to template agreement; telephone conference with J. Swartz re: [REDACTED] discussions and call with Target Corp.; dealing with stakeholders re: auction date and process; attend meeting Goodmans, A&M re: Monitor's Report on real estate sales process and auction process.
- 04/21/15 Meeting with G. Rubenstein re: DPSP contribution entitlements; conducting research re: treatment of trust property in insolvencies and termination of DPSP matters; corresponding by e-mail with G. Rubenstein re: same; revising correspondence to Alvarez and Marsal re: same.
- 04/21/15 Finalizing chart re: use clauses and delivery to J. Mighton.
- 04/21/15 Teleconference with E. Allin re: disclaimers matters.
- 04/21/15 Participate in conference call with solicitor for [REDACTED] re: outstanding issues; participate in conference call with working group re: [REDACTED] offer; exchange emails re: change of option; telephone call from solicitor for [REDACTED] re: bidding process questions; exchange of emails with Osler re: removal of FF&E at numerous locations; receipt of emails from Target re: environmental matters.
- 04/21/15 Review revised supplier issues summary; conference call with Osler and Monitor re: [REDACTED] and re: distribution; review and revise correspondence re: [REDACTED] review and revise correspondence re: EPL and other supplier matters; conferences with J. Mighton.
- 04/21/15 Prepare for and attend claims process meeting with A&M and Osler, including consider timetable.
- 04/21/15 Telephone conference with F. Kussner, E. Allin, A. Lockhart and J. Hurwitz re: supplier/vendor issues; attending meeting at Osler offices re: claims process; drafting Court request form re: upcoming motions; email correspondence re: supplier issues; telephone conference with E. Allin re: supplier issues; reviewing draft escrow agreement re: fraudulent gift cards; drafting email to M. Wagner re: same.
- 04/21/15 Attendance meeting re: claims process; telephone conversation with S. Philpott.
- 04/21/15 PropCo: review materials.
- 04/21/15 Speak to M. Forte re: claims process matters; speak to J. Carfagnini re: status update; meeting with working group re: claims process matters; conference call with D. McIntosh, J. Carfagnini, K. Herlin, T. Sandler, A. Alt and Lazard re: bid matters; conference call with D. McIntosh, J. Carfagnini, T. Sandler, A. Alt and T. Pohl re: RPPSP matters; speak to A. Hutchens re: Monitor's Report.
- 04/22/15 Locating and forwarding cases for C. Costa.
- 04/22/15 Preparation for and attend conference call Target Corp., Monitor re: [REDACTED] preparation for and attend call J. Carfagnini, D. McIntosh, J. Carhart re: supplier issues and May 11, 2015 Motion; dealing with D. McIntosh, J. Swartz re: [REDACTED] dealing with Lazard, D. McIntosh, A. Alt re: real estate sales process; dealing with M. Wagner re: Monitor's Report ahead of auction process; attend