

overview of pharmacy claims; meeting with M. Wagner, K. Herlin re: landlord claims; drafting email to EPL counsel re: additional information request; reviewing [REDACTED] supplemental submissions.

- 09/17/15 Preparing summary of claims for K. Herlin.
- 09/17/15 Attendance re: employee issues, including re: omnibus claims in CCAA estate, discussions with S. Poysa re: status and approach to employee claims in CCAA and potential assistance from Target Canada Corporation.
- 09/17/15 Claims: conferences ( M. Wagner) re: damages; Approval of activities: receive and review reply submissions.
- 09/17/15 Drafting index for pharmacy binders.
- 09/17/15 Prepare for and attend meeting with Goodmans, A&M and Oslers working groups re: Eleven Points claim; review correspondence re: plan matters; review [REDACTED] claims matters; correspond with C. Prophet re: [REDACTED] confidentiality matters; conference call with A. Hutchens, J. Williams re: [REDACTED] conference call with A. Hutchens, J. Williams and E. Allin re: [REDACTED] claim; meeting with K. Herlin and J. Mighton re: landlord claims matters.
- 09/17/15 Discussion with L. Board re: valuation of landlord claims.
- 09/18/15 Correspondence re: hearing/mediation event; discuss pleadings/appeals with K. Herlin.
- 09/18/15 Review appeal summaries and various correspondence.
- 09/18/15 Preparing documents re: landlord claims.
- 09/18/15 Reviewing law re: damages for breach of contract and advising F. Kussner and J. Mighton re: same.
- 09/18/15 Discussion with M. Sherman [REDACTED]; subordination.
- 09/18/15 Discussions with M. Blidner with respect to real property tax matters; meeting with M. Wagner to discuss PropCo lease liability and review lease in detail with her; prepare template form of chart for disclaimed leases and landlord claims in connection therewith; finalize chart to M. Wagner with respect to liability under assigned leases [REDACTED]; participate in conference call with J. Mighton and S. VanStraten with respect to Target due diligence concerning base rent and additional rent numbers as part of process for considering landlord claims.
- 09/18/15 Attending meeting at Osler re: pharmacy claims; reviewing pharmacy claims [REDACTED]  
[REDACTED].
- 09/18/15 Attend meeting at Osler with S. Ferguson to review pharmacy claims; conferences with G. Rubenstein re: [REDACTED]; telephone discussions with A. Lockhart; conferences with J. Mighton; conferences with M. Creery re: general damages claims by pharmacy franchisees and response; review law; receive and review correspondence from Osler re: answers to undertakings from cross-examination of M. Wong; telephone discussion with J. Dacks; conference

with M. Wagner re: pharmacy claims and re: answers to undertakings from cross-examination of M. Wong.

- 09/18/15 Phone conference with E. Allin, Target Canada Co. team members re: landlord claims analysis; email correspondence with F. Kussner, M. Creery re: pharmacy claims; meeting with L. Board, M. Richards re: landlord claims; organizing Consultative Committee meeting; email correspondence with J. Dacks re: motion re: amending order; finalizing Amending Order re: Claims Procedure Order.
- 09/18/15 Preparing binders of claims for K. Herlin.
- 09/18/15 Attendances re: employee issues.
- 09/18/15 Drafting index for pharmacy binders.
- 09/18/15 Attend to landlord claims matters; review relevant documents; speak to K. Herlin re: same; speak to S. Obal re: consent to sublease matters; meeting with T. Sandler, D. McIntosh, A. Hutchens and S. Obal re: Plan matters; conference call with T. Sandler, D. McIntosh, A. Hutchens, S. Obal, R. Schwill, A. Alt and D. Ryan re: Plan matters; speak to J. Mighton re: status update; speak to F. Kussner re: claims matters; speak to S. Ferguson re: pharmacy claims matters.
- 09/19/15 Preparing binders of claims for K. Herlin.
- 09/20/15 Preparing documents re: landlord claims.
- 09/20/15 Correspondence to S. Ferguson re: pharmacy claims; receive and review correspondence from M. Solmon forwarded by J. Dacks; review and consider proposed answers to undertakings forwarded by Osler re: M. Wong cross-examination; e-mail to M. Wagner, J. Carfagnini, A. Mark and J. Mighton re: proposed answers to undertakings; receive and review correspondence and documentation from C. Jackson re: pharmacy franchise arrangements; prepare memorandum re: rebates; receive and review e-mail from S. Ferguson.
- 09/20/15 Updating pharmacy index and revising binders.
- 09/21/15 Review detailed CVA summaries of all properties; consider proceedings; discuss with K. Herlin.
- 09/21/15 Preparing documents re: landlord claims; preparing chart re: the classification of landlord claims under CCAA plan.
- 09/21/15 Receipt and review proposed Plan Term Sheet for TCC to present to Consultative Committee; review Osler cover memo; review claims summary from A&M; telephone conference with M. Wagner re: status.
- 09/21/15 Reviewing law re: breach of duty of fair dealing and advising F. Kussner re: same.
- 09/21/15 [REDACTED]; discussion with M. Sherman.
- 09/21/15 Discussions with M. Blidner with respect to realty tax appeal matters; meeting with J. Mighton to discuss claims review process and revising chart in connection therewith; telephone call to M.

- Wagner to discuss outstanding issues; exchange emails re: outstanding issues throughout the day.
- 09/21/15 Receipt and review of [REDACTED] claims spreadsheet and endorsement; receipt and review of emails re: rebates; reviewing pharmacy claims re: what is being claimed under general damages.
- 09/21/15 Telephone discussions with J. Dacks re: responses to undertakings; conferences with M. Wagner; correspondence with J. Dacks; conferences with M. Creery re: franchisee claims and damages sought; e-mails with S. Ferguson re: franchisee claims.
- 09/21/15 Review Wong answers; review letter from M. Solmon; email J. Mighton; email re: pharmacy counsel claims.
- 09/21/15 Email correspondence re: claims information requests; drafting email to [REDACTED] re: additional information request; meeting with F. Kussner, K. Hodges re: pharmacy claims; reviewing materials for Consultative Committee meeting.
- 09/21/15 Preparing binders of claims for K. Herlin.
- 09/21/15 Prepare for and attend court re: extension of notice of objection bar date; email to Consultative Committee re: same; speak to J. Carhart re: amending order; speak to A. Hutchens re: claims summary; speak to D. McIntosh re: claims matters, plan matters and correspond re: same; speak to J. Dacks re: amending order; review revised draft plan term sheet and cover memo and correspond re: same; prepare for meetings re: draft plan term sheet.
- 09/21/15 Reviewing and responding to emails re: landlord claims.
- 09/22/15 Preparing chart re: the classification of landlord claims under CCAA plan.
- 09/22/15 Preparation for and attend meeting Goodmans, A&M re: outstanding matters; review TCC Proposed Term Sheet issues; review A&M recovery analysis; preparation for and attend meeting TC, TCC, Oslers, A&M, Goodmans, Consultative Committee re: presentation of TCC Term Sheet; attend meeting with Consultative Committee re: same; Next Steps; attend meeting Goodmans, A&M, Oslers re: Next Steps; arrange Consultative Committee meeting; telephone conference with L. Rogers, J. Carhart re: Consultative Committee matters.
- 09/22/15 Continuing to review law re: breach of duty of fair dealing and beginning to prepare memorandum re: same.
- 09/22/15 Reviewing pharmacy claims and drafting spreadsheet re: what is being claimed under general damages; interoffice conference with F. Kussner and M. Creery re: general damages in the context of Franchise law.
- 09/22/15 Reviewing client correspondence re: SERP claims and stock option claims.
- 09/22/15 Meet with S. Obal and A. Lockhart [REDACTED]; prepare memorandum; conference with M. Creery and K. Hodges re: pharmacy franchisee claims.
- 09/22/15 Phone conference with S. Ferguson and A. Lockhart re: [REDACTED] asset purchase issue; phone

conference with K. McCormack re: claims process; attending at Osler offices re: Consultative Committee meeting and plan proposal presentation; meeting with A. Hutchens, D. McIntosh, E. Allin, G. Karpel, M. Wagner, J. Carfagnini re: presentation preparation; phone conference with K. Hodges re: pharmacy claims.

- 09/22/15 Attendances re: employee claims.
- 09/22/15 Prepare for Consultative Committee meeting; attend pre-meeting with J. Carfagnini, D. McIntosh, A. Hutchens, G. Karpel, E. Allin and J. Mighton; attend at Oslers for pre-meeting with Oslers, Goodmans, Davies and A&M working groups; attend consultative committee meeting with Company, Parent and their Counsel re: presentation of draft plan term sheet; various discussions with A. Hutchens re: claims matters, plan term sheet matters; speak to J. Carfagnini re: plan term sheet matters; arrange for amending order to be served; correspond re: claims matters.
- 09/23/15 Various correspondence and review summary of claims/location.
- 09/23/15 Preparation for and attend conference call J. Carfagnini, D. McIntosh, L. Rogers, J. Carhart re: Consultative Committee matters; preparation for and attend meeting J. Carfagnini, D. McIntosh re: outstanding matters; dealing with T. Sandler re: Term Sheet and process for advancing; arrange Consultative Committee meeting.
- 09/23/15 Office conference with J. Mighton; review documents and issues re: letter of credit issued by ██████████ memorandum to J. Mighton.
- 09/23/15 Reviewing pharmacy claims and drafting spreadsheet re: what is being claimed under general damages; reviewing litigation claims and drafting 'next steps' chart.
- 09/23/15 Review correspondence re: ██████████.
- 09/23/15 Preparing top 8 litigation claims binders.
- 09/23/15 Speak to S. Ferguson re: late filing claims; correspond with A. Hutchens and J. Williams re: ██████████ valuation; speak to A. Hutchens re: same; conference call with E. Allin, A. Hutchens, S. Murray and J. Williams re: ██████████ claims matters; correspond re: claims matters and speak to J. Mighton re: same; speak to J. Carfagnini re: status update.
- 09/24/15 Review memo of MPAC settlement meeting, proposed proceedings and caselaw, and consider follow up strategy.
- 09/24/15 Meeting with J. Mighton re: the classification of landlord claims under CCAA plan.
- 09/24/15 Dealing with Consultative Committee re: Amended Protocol and process for review of Term Sheet; dealing with T. Sandler, S. Zweig (Bennett Jones) ██████████ ██████████ revised BIA formula numbers; telephone conference with D. McIntosh re: same; dealing with M. Wagner, A&M re: claims resolution process and timing; telephone conference with A. Hutchens.
- 09/24/15 Emails to and from J. Mighton re: ██████████ review sheltering rules re: lien of

- ████████████████████
- 09/24/15 Telephone discussions with J. Mighton re: claims due diligence process; receipt of emails throughout the day re: realty tax adjustments and other matters.
- 09/24/15 Reviewing litigation claims and drafting 'next steps' chart.
- 09/24/15 Reviewing landlord claims; email correspondence re: Consultative Committee meeting; reviewing litigation claims; meeting with L. Board re: landlord classification research; email correspondence re: ██████████ letter of credit; phone call with A. Lockhart re: same.
- 09/24/15 Updating top 8 litigation binders.
- 09/24/15 Correspond re: claims matters, plan term sheet matters, consultative committee matters; speak to J. Carfagnini re: Consultative Committee matters; speak to D. McIntosh re: plan term sheet matters.
- 09/25/15 Dealing with Consultative Committee and revisions to Protocol; arrange Consultative Committee meeting and agenda; telephone conference with T. Sandler re: advancing draft CCAA Term Sheet.
- 09/25/15 Preparing memorandum re: claims for general damages.
- 09/25/15 ██████████
- 09/25/15 Meeting with J. Mighton to discuss claims review sheet; telephone discussions with M. Wagner re: same; prepare draft language to reject claims with respect to assigned leases.
- 09/25/15 Reviewing litigation claims and drafting "next steps" chart.
- 09/25/15 Meeting with K. Herlin re: landlord claims; phone conference with G. Karpel, A. Lockhart re: ██████████ asset purchaser issue; reviewing landlord claims.
- 09/25/15 Conference call with K. Herlin and J. Mighton re: landlord claims matters; speak to J. Mighton re: status update.
- 09/26/15 Preparing binders of claims for J. Mighton.
- 09/27/15 Revising pharmacy binders.
- 09/28/15 Reviewing and considering French claim support letters.
- 09/28/15 Preparation for and attend meeting A&M, Goodmans, Consultative Committee; attend meeting A&M, Goodmans re: strategy for proceeding; dealing with T. Sandler, A. Alt re: next steps re: Plan presentation; dealing with Consultative Committee requests for further information.
- 09/28/15 Continue review re: ██████████ matter.
- 09/28/15 Meeting with K. Herlin and J. Mighton re: file.
- 09/28/15 Receipt of new information with respect to realty tax appeals; exchange emails with M. Blidner re: same; discussions with T. D'Angelo re: claims process due diligence matters.

- 09/28/15 Conference call with Osler, Target and Goodmans re: litigation claims and next steps; researching case law [REDACTED]; reviewing and updating "next steps" column of litigation claims spreadsheet.
- 09/28/15 Phone conference with K. Hodges, G. Karpel, E. Allin, M. Calvarusso, J. Hurwitz re: litigation claims; phone conference with S. Ferguson re: pharmacist claims; drafting overview of pharmacist claims; meeting with K. Hodges re: litigation claims; preparing for Consultative Committee meeting; attending at meeting of Consultative Committee.
- 09/28/15 File management.
- 09/28/15 Discussion with M. Wagner; review issues.
- 09/28/15 Review [REDACTED] Confidentiality Agreement and correspond with D. McIntosh, A. Hutchens and T. Sandler re: same; prepare for Consultative Committee meeting; conference call with A. Hutchens and T. Sandler re: Lazard fees; attend to claims review matters; attend Consultative Committee pre-meeting; attend Consultative Committee meeting; discussion with D. McIntosh, A. Hutchens, J. Carfagnini and J. Mighton re: next steps; status update to T. Sandler; conference call with working groups re: litigation claims.
- 09/29/15 Dealing with Consultative Committee re: Plan Term Sheet; correspondence with L. Brzezinski, M. Solomon re: litigation stand-down; correspondence Oslers re: same.
- 09/29/15 [REDACTED]; preparing short memorandum re: mitigation of damages; brief discussion with K. Hodges re: pharmacist claims.
- 09/29/15 Work on claims chart.
- 09/29/15 Meeting with J. Mighton and S. Ferguson re: pharmacy claims and next steps; providing comments re: pharmacy claims overview and chart; reviewing litigation claims and updating "next steps" column in litigation claims spreadsheet.
- 09/29/15 Review e-mails re: [REDACTED] and pharmacy matters; review correspondence from Osler re: responses to additional M. Wong undertakings; e-mail to M. Wagner and A. Hutchens.
- 09/29/15 Phone conference with [REDACTED] counsel re: additional information requests; meeting with S. Ferguson, K. Hodges re: pharmacy claims; updating pharmacist claims overview chart; phone conference with G. Karpel, E. Allin, A. Lockhart, J. Grundtner, M. Calvarusso re: remaining active contacts.
- 09/29/15 File management.
- 09/29/15 Attendance employee issues including correspondence with S. Ploys re: disputes and release of claims in estate.
- 09/29/15 Attend to claims matters; speak to J. Mighton re: claims updates, pharmacy claims, landlords; conference call with [REDACTED] counsel and J. Mighton re: excel model and correspond re: same; review

responses to undertakings; arrange for execution of ██████████ Confidentiality Agreement.

- 09/30/15 Review ██████████ assessment decision/reasons.
- 09/30/15 Discuss next steps/strategy and issues with K. Herlin.
- 09/30/15 Telephone conference with J. Carhart, L. Rogers re: Consultative Committee issues; telephone conference with T. Sandler re: litigation standstill; telephone conference with D. McIntosh re: status.
- 09/30/15 Revising memorandum re: damages and sending to F. Kussner.
- 09/30/15 Updating and completing claims chart.
- 09/30/15 Meeting with M. Blidner to discuss realty tax matters; exchange emails with Oslers re: same; set-up telephone call to discuss outstanding issues.
- 09/30/15 Receipt and review of documentation from client re: retirement allowance plan; drafting note to J. Conforti re: 5 year vesting in retirement allowance plan.
- 09/30/15 Receipt and review of memo from M. Creery re: general damages claimed by Pharmacy Franchisees; reviewing and providing comments on pharmacist claims overview and chart.
- 09/30/15 Reviewing memo re: general damages for franchisee claims; email correspondence with F. Gagnon re: ██████████ claim; updating overview chart of pharmacist claims; email correspondence with Y. Kattirai re: EPL claim.
- 09/30/15 Reviewing litigation binders.
- 09/30/15 Correspondence re: claims matters.

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**OUR FEE****\$209,805.00****TIMEKEEPER SUMMARY**

NAME	RANK	HOURS	RATE	TOTAL
Carfagnini, Jay A.	Partner	29.00 hrs	\$1,025.00	\$29,725.00
Wagner, Melaney	Partner	52.20 hrs	\$800.00	\$41,760.00
Mark, Alan	Partner	1.90 hrs	\$990.00	\$1,881.00
Rubenstein, Gale	Partner	4.90 hrs	\$895.00	\$4,385.50
Herlin, Ken	Partner	16.40 hrs	\$885.00	\$14,514.00

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NAME	RANK	HOURS	RATE	TOTAL
Kussner, Francy	Partner	13.80 hrs	\$880.00	\$12,144.00
Smith, Graham D.	Partner	.40 hrs	\$880.00	\$352.00
Ernst, Glenn S.	Partner	3.50 hrs	\$950.00	\$3,325.00
Cosentino, Joe	Partner	2.80 hrs	\$785.00	\$2,198.00
Conforti, Joe	Partner	1.50 hrs	\$880.00	\$1,320.00
Sherman, Mitchell J.	Partner	2.80 hrs	\$1,040.00	\$2,912.00
Blidner, Mark	Partner	6.00 hrs	\$900.00	\$5,400.00
Costa, Caterina	Associate	.60 hrs	\$695.00	\$417.00
Hodges, Kellie	Associate	54.70 hrs	\$430.00	\$23,521.00
Saddington, Kenneth	Associate	.50 hrs	\$560.00	\$280.00
Creery, Monica	Research Lawyer	16.30 hrs	\$750.00	\$12,225.00
Mighton, Jesse	Associate	76.00 hrs	\$475.00	\$36,100.00
Young, Sydney	Associate	.70 hrs	\$395.00	\$276.50
D'Angelo, Tyler	Associate	3.50 hrs	\$390.00	\$1,365.00
Paquette, Fanny	Law Clerk	5.00 hrs	\$315.00	\$1,575.00
Articling Student	Articling Student	47.70 hrs	\$290.00	\$13,833.00
Word Processing	Word Processing	2.60 hrs	\$80.00	\$208.00
Clerk, Litigation	No Rank	1.10 hrs	\$80.00	\$88.00

## DISBURSEMENTS

Telephone - Long Distance / Conference Calls	30.70
Parking / Cabs / Mileage / Meetings	1,197.92
Copies	7,300.68
Computer Searches - QL System	177.49
Travel	4,406.70
Delivery - Courier	22.18
Computer Searches - Westlaw Carswell	942.50

**TOTAL DISBURSEMENTS** **\$14,078.17**

**TOTAL FEES ON THIS INVOICE** **\$209,805.00**



Invoice #653366 -- page 11

HST ON FEES	27,274.65
NON TAXABLE DISBURSEMENTS	0.00
TAXABLE DISBURSEMENTS	14,078.17
TOTAL DISBURSEMENTS ON THIS INVOICE	\$14,078.17
HST ON TAXABLE DISBURSEMENT	1,830.16
<b>TOTAL THIS INVOICE (CANADIAN DOLLARS)</b>	<b>\$252,987.98</b>

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



E. & O. E.  
JAC /

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

## 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 # 653366 (Please include all invoice numbers)

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

Goodmans<sup>LLP</sup>

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

October 21, 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: Douglas McIntosh**

Dear Sirs:

**Re: Project Yellow**

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

6410779.1

October 20, 2015

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

ATTENTION: Douglas McIntosh

OUR FILE NO.     AAMC     143291  
 OUR INVOICE NO.             653988  
 GST/HST REGISTRATION NO. R119422962

Re: Project Yellow

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

- 10/01/15   Conference call re: realty tax appeals status/strategy; correspondence.
- 10/01/15   Receipt and review revised Consultative Committee Protocol from L. Rogers; telephone conference with L. Rogers; telephone conference with M. Wagner, D. McIntosh re: same.
- 10/01/15   Revising memo re: general damage claim and advising J. Mighton re: chart.
- 10/01/15   Participate in conference call with respect to realty tax matters with Osler, J. Schindler of Target and others; email to working group in connection therewith.
- 10/01/15   Receipt and review of research memo from M. Creery re: general damages; interoffice conference with J. Mighton and F. Kussner re: litigation claims and pharmacy claims; receipt and review of pharmacy franchisee amending agreements.
- 10/01/15   Prepare memorandum re: general damages in respect of pharmacy franchisee claims; review pharmacy franchisee claims chart; review e-mail from A. Hutchens; review correspondence from Osler and proposed responses to undertakings and refusals from M. Wong cross-examination; conference with A. Mark; correspondence to J. Dacks re: responses to undertakings from M. Wong cross-examination; meet M. Creery, K. Hodges and J. Mighton re: pharmacy franchisee claims; conferences with J. Mighton; review documentation.
- 10/01/15   Meeting with F. Kussner re: Wong undertakings.
- 10/01/15   Meeting with F. Kussner, K. Hodges, M. Creery re: pharmacist claims; phone conference with S. Ferguson re: same; phone conference with S. Irving re: claims; phone conference with K. McCormack re: claims process; phone conference with G. Karpel, E. Allin, M. Wagner re: claims update; email correspondence re: pharmacist claims; email correspondence re: ██████ claim;

reviewing materials re: same.

- 10/01/15 Preparation and attendance call re: employee claims and transition of HR personnel; attendances re: pharmacy issues, telephone conversation with W. Sasso.
- 10/01/15 Review litigation binders with K. Hodges.
- 10/01/15 Attend to claims matters; review Trust Claims Procedure Order and provide comments; speak to A. Hutchens re: Consultative Committee documents, next steps; conference call with E. Allin, G. Karpel and J. Mighton re: EPL, [REDACTED] litigation and pharmacy claims matters; review pharmacy claims summary and provide comments; message for J. Conforti re: EPL employee claims; message for G. Ernst re: HST matters.
- 10/02/15 Reviewing correspondence from Oslers re: direction on payment of refund for Calgary store.
- 10/02/15 Update Lien Claimant Chart.
- 10/02/15 Further revising and finalizing memo re: general damage claims following discussion with team.
- 10/02/15 Work on claims chart.
- 10/02/15 [REDACTED]; discussion with M. Wagner.
- 10/02/15 Interoffice conference with F. Kussner, J. Mighton and M. Creery re: next steps for litigation and pharmacy claims; drafting, revising and incorporating comments re: email to litigation claimants requesting additional information; receipt and review of final pharmacy claims overview chart and memo on damages.
- 10/02/15 Review, revise and finalize memorandum re: general damages [REDACTED]; meeting with M. Creery, K. Hodges and J. Mighton re: general damages matters; conference with J. Mighton and K. Hodges re: litigation claims and approaches to be taken in connection therewith; review and revise correspondence re: litigation claims; conferences with K. Hodges; e-mails with J. Mighton re: litigation claims matters.
- 10/02/15 Meeting with M. Creery, F. Kussner, K. Hodges re: pharmacist claims; email correspondence re: same; reviewing pharmacist rep counsel invoice; email correspondence re: litigation claims; drafting emails to litigation claimants re: additional information requests; email correspondence re: same;
- 10/02/15 Attendances re: conference call with J. Dacks, S. Poysa and S. Ferguson re: claims officer for employee claims; attendances telephone conversation with S. Philpott re: status.
- 10/02/15 Correspond and review Income Tax Act section re: HST for termination of agreement; review and provide comments on memo re: general damages; speak to J. Mighton re: EPL, pharmacy, [REDACTED] claims matters; review and provide comments on pharmacy claims summary; speak to K. Hodges re: litigation claims matters; review [REDACTED] claim, attend to claims matters; speak to A. Hutchens re: plan matters; review landlord BIA formula charts; speak to G. Ernst re: HST matters.
- 10/04/15 Updating litigation binders; updating litigation claims chart with contact information; updating

pharmacist binders with amending agreements.

- 10/05/15 Discussing with M. Wagner [REDACTED]; researching re: same.
- 10/05/15 Work on claims chart.
- 10/05/15 Exchange of emails re: claim by [REDACTED] landlord at [REDACTED] exchange emails with working group re: same; also exchange emails re: resolution of Calgary option matter.
- 10/05/15 Sending emails to claimants requesting additional information be provided; calls with several claimants re: request for additional information; updating litigation claims spreadsheet.
- 10/05/15 Phone conference with E. Allin, A. Lockhart re: active contracts; reviewing material contracts; meeting with M. Wagner re: same; correspondence with litigation claimants; reviewing Eleven Points Logistics claim.
- 10/05/15 Reviewing landlord claims for K. Herlin.
- 10/05/15 Attendance re: omnibus estate claims.
- 10/05/15 Updating litigation binders.
- 10/05/15 Telephone conversation with M. Wagner; review emails.
- 10/05/15 Speak to J. Mighton re: status update; conference call with J. Mighton and J. Conforti re: EPL claim [REDACTED]; conference call with working group re: contract disclaimer matters; [REDACTED] speak to J. Wadden re: EPL claim; review correspondence from J. Conforti [REDACTED]; review [REDACTED] claim; research re: landlord claims in bankruptcy and speak to L. Board re: same; correspond re: options, lease matters.
- 10/06/15 Research [REDACTED]; drafting email to M. Wagner re: same.
- 10/06/15 Dealing with landlords re: meetings on CCAA Plan; arrange meetings; telephone conference with S. Zweig, L. Galessiere re: same; receipt and review Claims Status Report from A&M; telephone conference with T. Sandler re: outstanding matters.
- 10/06/15 Assist L. Board with information re: store locations; call with J. Mighton re: PropCo; work on claims chart.
- 10/06/15 Exchange emails with Osler with respect to Calgary option; exchange emails with M. Wagner and meeting with student throughout the day [REDACTED] [REDACTED] update chart.
- 10/06/15 Responding to litigation claimants' emails and phone calls re: questions regarding what additional information they need to provide; updating litigation claims spreadsheet re: actual value of claims; researching general damages [REDACTED] [REDACTED]

- 10/06/15 Review correspondence re: M. Wong undertakings and re: litigation claims; various e-mails with K. Hodges and J. Mighton.
- 10/06/15 Phone conference with E. Allin re: litigation claims; phone conference with A. Lockhart re: same; meeting with J. Wadden, M. Wagner re: Eleven Points claim; email correspondence re: Consultative Committee meeting.
- 10/06/15 Reviewing landlord claims for K. Herlin.
- 10/06/15 Print and collate amending agreements for pharmacy binders.
- 10/06/15 Review materials re: employee claims; meeting with M. Wagner and J. Mighton re: termination and severance claims.
- 10/06/15 Review correspondence re: landlord claims in bankruptcy; speak to L. Board re: same; speak to J. Carfagnini re: status update, landlord matters; speak to A. Hutchens re: status update, landlord matters; correspond re: meeting to go through landlord request information; meeting with J. Wadden and J. Mighton re: EPL [REDACTED]
- 10/07/15 Preparation for and attend meeting A&M, Goodmans re: claims review status; dealing with landlords and Consultative Committee; telephone conference with S. Zweig, W. Stevenson, D. Ullman re: consolidation of estates issues, timing for dealing with Company Plan, etc.; preparation for and attend meeting J. Carfagnini, D. McIntosh re: outstanding matters.
- 10/07/15 Work on claims chart.
- 10/07/15 Meeting with F. Kussner and J. Mighton re: next steps on pharmacy and litigation claims; calls with claimants re: request for additional information; reviewing pharmacy amending agreements.
- 10/07/15 Review correspondence from J. Grove, transcript from M. Wong cross-examination and related documentation; telephone discussion with A. Hutchens re: response to undertaking from M. Wong cross-examination; correspondence to A. Hutchens; review status of pharmacy claims; review litigation claims matters and status; meeting with K. Hodges and J. Mighton.
- 10/07/15 Meeting with F. Kussner, K. Hodges re: litigation claims; meeting with J. Wadden re: Eleven Points claim employee considerations; attending at A&M offices re: claims overview meeting; reviewing Glentel claim.
- 10/07/15 Updating pharmacy binders with amending agreements; meeting with K. Hodges to review issues with amending agreements; drafting email to F. Kussner, J. Mighton and K. Hodges re: pharmacy amending agreements.
- 10/07/15 Review law (Ontario and Alberta) [REDACTED]; review materials provided by claimants; identify issues re: confirmation requirements; review contracts; prepare template for analyses; meeting with J. Mighton re: information and analysis.
- 10/07/15 Correspond re: claims matters; conference call with Goodmans and A&M working group re: claims

matters and status update.

- 10/07/15 Research books and Westlaw.
- 10/08/15 Preparation for and attend meeting A&M, Goodmans re: outstanding matters; preparation for and attend meeting A&M, Goodmans, Oslers, TCC re: outstanding issues, status of Term Sheet, status of landlord settlement of guarantee claims, timing for proceedings, Plan timing; dealing with landlord claims against PropCo; strategy for proceeding with disallowances, etc.
- 10/08/15 Calls with litigation claimants re: answering questions about what other documentation they need to provide; reviewing documentation provided by claimants; updating litigation claimant spreadsheet; meeting with client re: formula that will be applied to pharmacy claims.
- 10/08/15 Attend meeting with K. Hodges, M. Wagner, J. Mighton and S. Ferguson and J. Mighton re: pharmacy claims; review documentation and correspondence re: litigation claims.
- 10/08/15 Meeting with S. Ferguson, C. Artem, F. Kussner, M. Wagner, K. Hodges re: pharmacist claims; phone conference with Y. Katirai, M. Wagner, J. Wadden re: Eleven Points claim; drafting email to Y. Katirai re: same; email correspondence re: [REDACTED] merchandise; email correspondence re: active Target contracts; reviewing revised Consultative Committee protocol.
- 10/08/15 Preparation and attendance re: employee claims including conference call with R. Goodfellow, potential claims officer, S. Poysa and S. Philpott.
- 10/08/15 Reviewing the litigation chart to ensure accuracy.
- 10/08/15 Prepare for and participate in call re: severance claims.
- 10/08/15 Meeting with J. Carfagnini, D. McIntosh, A. Hutchens, T. Sandler and J. Dacks re: status update, plan matters; conference call with J. Mighton, Y. Katirai, J. Wadden re: Eleven Points information request; meeting with working group re: pharmacy claims; review recovery scenarios; correspond re: landlord claims.
- 10/08/15 Research for K. Hodges
- 10/09/15 Receipt and review revised Consultative Committee Protocol; correspondence D. McIntosh, M. Wagner re: same; receipt and review A&M recovery scenarios; review bankruptcy scenarios and models; preparation for and attend status call A&M, Goodmans, A. Alt, Target Corp.; Faegre.
- 10/09/15 Responding to litigation claimants' emails and phone calls re: questions regarding what additional information they need to provide; updating litigation claims spreadsheet re: actual value of claims; researching general damages [REDACTED]
- 10/09/15 Phone conference with E. Allin, A. Lockhart re: active Target contracts.
- 10/09/15 Claims: conference (M. Wagner) re: damages issues.
- 10/09/15 Speak to A. Hutchens re: recovery scenarios, Monitor's Report; review and revise correspondence



- re: landlord claims; review revised Consultative Committee protocol prepared by Blakes.
- 10/10/15 Exchange emails with J. Mighton re: rejection of landlord claims on assigned leases.
- 10/11/15 Email correspondence with J. Carfagnini re: landlord claims; reviewing letters to landlords re: PropCo claims.
- 10/12/15 Correspondence re: W. Stevenson re: landlord claims, Eatons II Plan; dealing with J. Mighton re: same; telephone conference with W. Stevenson.
- 10/12/15 Review litigation claims.
- 10/13/15 Reviewing and considering landlord claim material; researching re: Eaton's court filings.
- 10/13/15 Receipt and review correspondence to landlords re: claims against PropCo and disallowance process; preparation for and attend meeting A&M, Goodmans re: analysis of claims, Consultative Committee Protocol revisions.
- 10/13/15 Telephone conference and correspondence with S. Philpott et al; review claims.
- 10/13/15 Work on claims chart; meeting with K. Herlin re: claims.
- 10/13/15 Receipt of email from A. Hutchens with respect to basic lease claim amounts; exchange emails with M. Wagner with respect to lease due diligence; meeting with M. Richards re: same; meeting with T. D'Angelo re: same; group meeting with T. D'Angelo, M. Richards, J. Mighton and M. Wagner to discuss same; exchange of emails with T. D' Angelo and M. Richards throughout the day re: same.
- 10/13/15 Interoffice conference with J. Mighton and F. Kussner re: update on litigation claims; receipt and review of documentation from claimants; updating litigation claims spreadsheet.
- 10/13/15 Correspondence with A. Hutchens; conference with J. Mighton and K. Hodges re: litigation claims; e-mails re: pharmacy claims.
- 10/13/15 Meeting with F. Kussner, K. Hodges re: litigation claims; meeting with K. Herlin, T. D'Angelo, M. Wagner re: landlord claims; meeting with D. McIntosh, A. Hutchens, G. Karpel, E. Allin, M. Wagner J. Carfagnini re: Consultative Committee meeting preparation, claims overview; research re: Eatons 1 and 2 plans of arrangement; drafting letter re: request for payment of medical records expenses; email correspondence re: sale of ██████ merchandise.
- 10/13/15 Preparing summary of assigned claims for K. Herlin.
- 10/13/15 Attendances re: S. Philpott, G. Godkewitsch and J. Conforti re: employee claims, including omnibus claims in CCAA and withdrawal and further information required, telephone conversation with S. Ferguson.
- 10/13/15 Review K. Herlin comments on correspondence re: landlord claims; meeting with J. Mighton, M. Richards, T. D'Angelo and K. Herlin re: landlord claims matters; discussions with K Herlin re: landlord claims matters; speak to J. Mighton re: correspondence re: landlord claims; review revised Consultative Committee protocol; meeting with D. McIntosh, A. Hutchens, G. Karpel, E. Allin and

J. Mighton re: preparation for Consultative Committee meeting; speak to T. Sandler re: claims matters, plan matters and Lazard matters.

- 10/13/15 [REDACTED]
- 10/13/15 Discussions with J. Mighton and L. Board re: calculation of landlord claims.
- 10/14/15 Meeting with T. D'Angelo and M. Richards re: landlord claim review; reviewing and considering landlord claim information.
- 10/14/15 Telephone conference with M. Wagner re: Consultative Committee Meeting Report.
- 10/14/15 Work on claims chart and summary for meeting of Consultative Committee.
- 10/14/15 Review email from M. Wagner.
- 10/14/15 Receipt and review of documentation from claimants; updating litigation claims spreadsheet; drafting chart re: estimated value of damages claimed v. actual damages claimed.
- 10/14/15 Conferences with J. Mighton re: pharmacy claims and re: litigation claims; e-mails with A. Lockhart (Osler) re: litigation claims and re: insurance matters.
- 10/14/15 Attending at Osler offices re: claims process update meeting; email correspondence re: Court attendance bookings.
- 10/14/15 Telephone call G. Rubenstein; compile materials re: omnibus claims.
- 10/14/15 Preparing summary of claims of assigned leases for K. Herlin; reviewing summary of disclaimed leases for T. D'Angelo.
- 10/14/15 Conference call with J. Williams, S. Murray, E. Allin re: [REDACTED] claim, [REDACTED] claim; attend at Osler's with working group re: claims matters; conference call with A. Hutchens and T. Sandler re: Lazard matters; correspond re: Consultative Committee matters, claims matters; review memo re: overview of landlord claims and correspond re: same.
- 10/15/15 Reviewing and considering landlord claim information.
- 10/15/15 Receipt and review revised claims status; dealing with Consultative Committee meeting.
- 10/15/15 Call with L. Board re: claims chart.
- 10/15/15 Review Notice of Claim and assessments; email M. Wagner.
- 10/15/15 Receipt of draft surrender of Calgary option agreement from Osler; briefly review same; email to Osler re: same.
- 10/15/15 Meeting with Osler, A&M and Goodmans re: generic rebates; commenting on revised pharmacy spreadsheet.
- 10/15/15 Prepare for and attend at meeting at Osler re: pharmacists' claims; review correspondence; review and revise claims chart re: pharmacists' claims; review Osler memorandum re: rebates; e-mails with

J. Mighton.

- 10/15/15 Attending at Consultative Committee meeting; preparing for same; attending at Osler offices re: pharmacist claims meeting; email correspondence re: Notice of Objections Bar Date; updating pharmacist claims summary chart; reviewing email correspondence re: sale of [REDACTED] merchandise; research re: [REDACTED] claim; email correspondence re: Employee Trust Dispute Process Order.
- 10/15/15 Updating summary of assigned leases for T. D'Angelo; reviewing summary of disclaimed leases for T. D'Angelo.
- 10/15/15 Attendances re: trust dispute procedure.
- 10/15/15 Review Consultative Committee protocol; conference call with A. Hutchens and G. Karpel re: Consultative Committee matters, materials; prepare for and attend Consultative Committee meeting; correspond with Consultative Committee re: extension of notice of objection bar date; provide status update to J. Carfagnini.

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**OUR FEE**
**\$162,739.00****TIMEKEEPER SUMMARY**

NAME	RANK	HOURS	RATE	TOTAL
Carfagnini, Jay A.	Partner	18.80 hrs	\$1,025.00	\$19,270.00
Wagner, Melaney	Partner	51.40 hrs	\$800.00	\$41,120.00
Mark, Alan	Partner	.30 hrs	\$990.00	\$297.00
Rubenstein, Gale	Partner	8.00 hrs	\$895.00	\$7,160.00
Herlin, Ken	Partner	5.30 hrs	\$885.00	\$4,690.50
Kussner, Francy	Partner	14.10 hrs	\$880.00	\$12,408.00
Smith, Graham D.	Partner	.20 hrs	\$880.00	\$176.00
Ernst, Glenn S.	Partner	1.40 hrs	\$950.00	\$1,330.00
Cosentino, Joe	Partner	.80 hrs	\$785.00	\$628.00
Conforti, Joe	Partner	1.20 hrs	\$880.00	\$1,056.00
Wadden, Jason	Partner	6.90 hrs	\$710.00	\$4,899.00
Blidner, Mark	Partner	.80 hrs	\$900.00	\$720.00
Hodges, Kellie	Associate	37.90 hrs	\$430.00	\$16,297.00
Creery, Monica	Research Lawyer	6.10 hrs	\$750.00	\$4,575.00
Mighton, Jesse	Associate	55.80 hrs	\$475.00	\$26,505.00

NAME	RANK	HOURS	RATE	TOTAL
Young, Sydney	Associate	.30 hrs	\$395.00	\$118.50
D'Angelo, Tyler	Associate	21.50 hrs	\$390.00	\$8,385.00
Paquette, Fanny	Law Clerk	.60 hrs	\$315.00	\$189.00
Weiler, Lynn	Library	1.00 hrs	\$165.00	\$165.00
Articling Student	Articling Student	43.00 hrs	\$290.00	\$12,470.00
Word Processing	Word Processing	2.40 hrs	\$80.00	\$192.00
Clerk, Litigation	No Rank	1.10 hrs	\$80.00	\$88.00

**DISBURSEMENTS**

Telephone - Long Distance / Conference Calls	371.05
File Retrieval	37.19
Parking / Cab / Mileage / Meetings	532.74
Copies	384.75
Computer Searches - QL System	176.12
Computer Searches - Westlaw Carswell	728.00

**TOTAL DISBURSEMENTS** **\$2,229.85**

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TOTAL FEES ON THIS INVOICE \$162,739.00

HST ON FEES 21,156.07

NON TAXABLE DISBURSEMENTS 0.00

TAXABLE DISBURSEMENTS 2,229.85

TOTAL DISBURSEMENTS ON THIS INVOICE \$2,229.85

HST ON TAXABLE DISBURSEMENT 289.88

**TOTAL THIS INVOICE (CANADIAN DOLLARS) \$186,414.80**

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TRUST FUNDS \$150,392.08

Goodmans<sup>LLP</sup>

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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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 &amp; 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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## 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>	TDOMCATTTOR
<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 # 653988 (Please include all invoice numbers)

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

November 5, 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: Douglas McIntosh**

Dear Sirs:

**Re: Project Yellow**

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

November 4, 2015

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

ATTENTION: Douglas McIntosh

OUR FILE NO.     AAMC     143291  
 OUR INVOICE NO.             655011  
 GST/HST REGISTRATION NO. R119422962

Re: Project Yellow

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

- 10/01/15    Receipt and review of correspondence from client re: [REDACTED] and [REDACTED]
- 10/05/15    Review employment issues.
- 10/14/15    Attendance re: omnibus claims.
- 10/16/15    Meeting with T. D'Angelo and M. Richards re: landlord claim chart preparation; preparing charts re: same.
- 10/16/15    Dealing with Bennett Jones [REDACTED] re: meeting between landlords and Monitor; telephone conference with M. Wagner re: same.
- 10/16/15    Review of claims; call re: claims; drafting spreadsheet of claims.
- 10/16/15    Participate in conference call with members of Goodmans and Alvarez with respect to rent calculations in connection with disclaimed leases; meeting with T. D'Angelo to discuss same.
- 10/16/15    Call with C. Kappes re: information she needs to submit to support her claim; updating litigation claims spreadsheet; conference call with J. May, S. Ferguson, F. Kussner and J. Mighton re: generic rebates.
- 10/16/15    Conference call with S. Ferguson re: pharmacy claims; meeting with J. Mighton re: pharmacy claims.
- 10/16/15    Phone conference with G. Karpel re: [REDACTED] claim; phone conference with E. Allin, A. Lockhart, M. Calvaruso re: active contracts; phone conference with M. Wagner, T. Sandler, S. Obal, D. McIntosh, A. Hutchens re: Plan matters; phone conference with S. Ferguson, J. May, M. Wong, A. Lockhart, F. Kussner, K. Hodges re: pharmacist claims; phone conference with D. McIntosh, A.



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Hutchens, G. Karpel; M. Wagner, K. Herlin re: landlord claims; meeting with M. Wagner re: rider for Monitor's 21st Report, [REDACTED] claim summary; meeting with F. Kussner re: pharmacist claims summary.

- 10/16/15 Preparing summary of claims for K. Herlin.
- 10/16/15 Attendance re: employee claims.
- 10/16/15 Conference call with D. McIntosh, A. Hutchens, J. Mighton, T. Sandler and S. Obal re: status update; review [REDACTED] claim; attend to claims matters and speak to J. Mighton re: same; speak to K. Herlin re: landlord claims matters; conference call with D. McIntosh, A. Hutchens, K. Herlin, T. D'Angelo, J. Mighton re: landlord claims matters; speak to J. Mighton re: Monitor's Report, Consultative Committee Protocol; speak to A. Hutchens re: claims matters.
- 10/17/15 Drafting notice re: Objections Bar Date; email correspondence re: same; review [REDACTED] claim; drafting rider for Monitor's Twenty-First Report re: Consultative Committee.
- 10/18/15 Drafting schedule and cover letter for landlord claims.
- 10/18/15 Drafting overview summary of [REDACTED] claim; drafting rider for Monitor's Twenty-First Report re: Consultative Committee; reviewing landlord claims summary.
- 10/19/15 Meeting with T. D'Angelo re: landlord claim chart preparation; preparing charts re: same.
- 10/19/15 Preparation for and attend meeting A&M, Goodmans re: outstanding matters, dealing with Consultative Committee re: draft Term Sheet; preparation for and attend meeting A&M, Goodmans, Landlord Reps re: draft Term Sheet, landlord claims information and process; attend call Goodmans, Oslers, A&M re: Consultative Committee revised protocol, strategy for proceeding; review claims.
- 10/19/15 Meeting with L. Board re: claims chart; revising and finalizing claims chart for call.
- 10/19/15 Meeting with D. McIntosh, A. Hutchens, G. Karpel, J. Carfagnini, M. Wagner, R. Orzy, D. Ullmann, L. Galessiere re: landlord claims; phone conference with R. Carson re: motion materials; phone conference with S. Ferguson re: pharmacist claims; email correspondence with G. Karpel re: landlord claims; email correspondence with F. Kussner, K. Hodges re: pharmacist claims.
- 10/19/15 Pre-meeting re: landlord claims; prepare for and attend meeting with landlord members and working group re: landlord claim matters, Plan matters; review [REDACTED] claim; attend to claims matters.
- 10/20/15 Preparing chart re: disclaimed lease landlord claims; reviewing and considering landlord claims.
- 10/20/15 Dealing with landlords and Consultative Committee matters; conference call with Oslers, TCC re: status of Consultative Committee comments/feedback on Term Sheet; review claims update analysis; dealing with Consultative Committee Revised Protocol; strategy for proceeding.
- 10/20/15 Call with client re: rent claims chart; revising claims chart per call; correspondence with J. Mighton and L. Board re: same.

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- 10/20/15 Pursuant to request of Osler review Calgary option termination agreement; provide comments in connection therewith; discussions with T. D'Angelo re: disclaim lease rent calculation numbers for settlement purposes.
- 10/20/15 Reviewing documentation provided by litigation claimants and updating the litigation claims spreadsheet; reviewing pharmacy amending agreements to determine their impact on AM's analysis.
- 10/20/15 Review revised chart re: pharmacy franchisee claims; conferences with J. Mighton; conferences with K. Hodges re: litigation claims.
- 10/20/15 Phone conference with A. Lockhart re: ██████ issue, pharmacist claims; email correspondence re: ██████ issue; phone conference with D. McIntosh, A. Hutchens, T. Sandler, M. Wong, J. Dacks, J. Carfagnini, M. Wagner re: file update, Plan update; phone conference with E. Allin, G. Karpel, M. Wagner re: large damages claims; updating claims charts; drafting rider re: Consultative Committee; drafting email to service list re: notice of objections bar date; email correspondence re: landlord claims review.
- 10/20/15 Updating disclaimed leases claims table for T. D'Angelo; cross-referencing claims listed on Intralinks against claims in the assigned leases claims table and the disclaimed leases claims table for T. D'Angelo.
- 10/20/15 Emails re: outstanding tax matters.
- 10/20/15 Claims: conferences (M. Wagner) re: signage supplier claim.
- 10/20/15 Correspond re: ██████ matters; review claims; speak to J. Carfagnini re: status update, Consultative Committee Protocol; conference call with T. Sandler, S. Obal, J. Dacks, D. McIntosh, A. Hutchens, J. Carfagnini re: status update on claims and Plan matters; speak to G. Smith re: claims matters; speak to J. Mighton re: claims matters; conference call with G. Karpel, E. Alin and J. Mighton re: claims matters.
- 10/21/15 Preparing summary charts re: additional landlord diligence items; reviewing and considering landlord disclaimed lease charts; meeting and phone calls with T. D'Angelo and J. Mighton re: same.
- 10/21/15 Dealing with CCAA stay extension motion; review draft Motion and Monitor's Report; dealing with landlords re: proposed consensual resolution; telephone conference with D. Ullman, L. Rogers re: Consultative Committee matters.
- 10/21/15 Office conference with J. Mighton; review ██████ liens.
- 10/21/15 Call with M. Wagner re: claims chart; meeting with L. Board and M. Richards re: claims chart; work on claims chart; meeting with K. Herlin.
- 10/21/15 Meeting with T. D'Angelo re: due diligence request by Alvarez; discussions with M. Wagner re: same and attempting to identify relevant issues.

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- 10/21/15 Reviewing conversion bonus amending agreements and assessing claims re: conversion bonus; drafting email to client re: same.
- 10/21/15 Conferences with J. Mighton re: pharmacy claims; conferences with K. Hodges re: litigation claims; review and revise chart re: pharmacy claims; review franchise amending agreement; conferences with K. Hodges and with J. Mighton re: conversion bonuses; review correspondence from S. Ferguson.
- 10/21/15 Completing due diligence on lease expiration dates and parent guarantees re: landlord claims.
- 10/21/15 Attending at Osler offices re: claims meeting; updating claims tracking charts; email correspondence re: landlord claims; email correspondence re: large damages claims; meeting with L. Board re: landlord claim review.
- 10/21/15 Preparing for and meeting T. D'Angelo and L. Board re: updating disclaimed leases claims summary.
- 10/21/15 Review issues re: taxes.
- 10/21/15 Printing amending agreements.
- 10/21/15 Review claims; prepare for claims meeting; attend claims meeting at Oslers with working group; speak to G. Karpel re: list of subrogated/assigned claims, landlord claims matters; speak to J. Mighton and T. D'Angelo re: landlord claims matters; speak to J. Carfagnini re: status update; speak to A. Hutchens re: status update; review claims summaries; review draft notice of motion.
- 10/22/15 Meeting with J. Mighton re: disclaimed lease landlord claims; reviewing and considering landlord claims.
- 10/22/15 Dealing with Consultative Committee matters; telephone conference with L. Rogers re: revised Protocol; preparation for and attend meeting A&M, Goodmans, Oslers, TCC re: Plan process; dealing with W. Stevenson re: landlord issues; review draft Monitor's Report re: stay extension; dealing with pharmacists' claims.
- 10/22/15 Continue review of █████ claims and materials.
- 10/22/15 Review of claims chart per call with L. Board.
- 10/22/15 Reviewing documentation provided by litigation claimants and updating the litigation claims spreadsheet.
- 10/22/15 Review correspondence and documentation re: pharmacy franchise amending agreements; conferences with K. Hodges and J. Mighton; prepare correspondence; receive and review correspondence from C. Jackson re: pharmacies; review pharmacy claims.
- 10/22/15 Phone conference with S. Ferguson re: pharmacist claims; drafting Monitor's Report; updating landlord claim memos; email correspondence with T. D'Angelo, L. Board re: landlord claims; drafting notice of motion and draft order re: October 30 motion.

- 10/22/15 Attendance re: employee claims including stay issues.
- 10/22/15 Review tax issues.
- 10/22/15 Speak to J. Carfagnini re: Consultative Committee matters, landlord matters, Plan matters; speak to A. Hutchens re: status update, Monitor's Report; review motion materials re: stay extension; review Monitor's Report.
- 10/23/15 Discuss [REDACTED] with K. Herlin.
- 10/23/15 Reviewing and considering landlord claims; preparing diligence chart re: continuous operating covenants.
- 10/23/15 Preparation for and attend meeting J. Carfagnini, D. McIntosh, W. Stevenson re: landlord issues; dealing with stay extension; receipt and review draft Motion Record; review and finalize Monitor's Report.
- 10/23/15 Continue review of [REDACTED] claims binder and [REDACTED] invoices.
- 10/23/15 Meeting with M. Richards re: diligence on landlord claims.
- 10/23/15 Review materials re: benefits; telephone call Osler re: issues.
- 10/23/15 Discussions with T. D'Angelo with respect to disclaimed lease claims by landlords.
- 10/23/15 Drafting email to litigation claimants re: follow-up to request for information; revising spreadsheet to determine which claimants we need to follow up with; call with J. Mighton and F. Kussner re: approach to settlements; researching Arthur Wishart Act [REDACTED]
- 10/23/15 Conferences with K. Hodges re: litigation claims; preparation of correspondence re: conversion bonuses for pharmacists; revision of correspondence re: litigation claims; conferences with J. Mighton and K. Hodges re: pharmacy claims; prepare and review correspondence; consider [REDACTED] claim; conferences with K. Hodges; commence review of litigation claim recommendations.
- 10/23/15 Reviewing Osler motion materials; updating Monitor's draft report; phone conference with J. Dacks, M. Wagner re: motion materials; phone conference with S. Ferguson re: pharmacist claims; email correspondence with K. Hodges, F. Kussner re: pharmacist and litigation claims; email correspondence with C. Jackson re: pharmacist claims.
- 10/23/15 Reviewing leases [REDACTED] for J. Mighton.
- 10/23/15 Review tax issues; telephone call with Osler.
- 10/23/15 Speak to J. Carfagnini re: Consultative Committee matters, status update; draft email to Consultative Committee; review revised affidavit and Monitor's Report; speak to J. Dacks re: affidavit; correspond re: Consultative Committee matters; speak to A. Hutchens re: status update; speak to D. McIntosh re: Consultative Committee matters, Monitor's Report; review comments on

affidavit; speak to J. Swartz re: report and correspond re: same.

- 10/24/15 Reviewing and considering landlord claims; preparing diligence chart re: continuous operating covenants.
- 10/25/15 Reviewing and considering landlord claims; preparing diligence chart re: continuous operating covenants.
- 10/25/15 Review litigation claims summary; assess pharmacy franchisee claims matters; e-mails with K. Hodges and with J. Mighton.
- 10/25/15 Reviewing landlord claims [REDACTED] for J. Mighton.
- 10/26/15 Correspondence and review Calgary refund.
- 10/26/15 Reviewing and considering landlord claims; preparing diligence chart re: continuous operating covenants.
- 10/26/15 Receipt and review Motion Record re: CCAA Stay Extension; dealing with Consultative Committee proposed amendments for Committee Protocol; telephone conference with L. Rogers, J. Carhart re: same; dealing with J. Swartz, T. Sandler re: Committee and Plan members.
- 10/26/15 Continue review of [REDACTED] documents re: [REDACTED] liens and claim; continue preparation of memorandum to J. Mighton.
- 10/26/15 Review of operating covenants and make-whole provisions.
- 10/26/15 Discussion with M. Wagner; telephone call M. Wagner and client.
- 10/26/15 Exchange emails with respect to realty tax matters.
- 10/26/15 Meeting with client, M. Wagner and J. Mighton and F. Kussner re: pharmacy claims and next steps; interoffice conference with student re: providing instructions to review each Franchise agreement; reviewing documentation provided by litigation claimants and updating spreadsheet; emailing litigation claimants re: following up on our request for information.
- 10/26/15 Conference with K. Hodges to prepare for meeting with S. Ferguson and C. Artem re: pharmacy claims; conferences with J. Mighton re: pharmacy claims; meeting with F. Kussner, M. Wagner, J. Mighton, K. Hodges, S. Ferguson and C. Artem to review pharmacy claims; conference with K. Hodges and J. Mighton to review litigation claims; receive and review correspondence from C. Jackson re: pharmacy claims.
- 10/26/15 Meeting with S. Ferguson, C. Artem, M. Wagner, F. Kussner, K. Hodges re: pharmacist claims; meeting with M. Richards re: government claims; email correspondence with C. Jackson re: pharmacist claims; email correspondence re: Monitor's motion re: amendment to Claims Procedure Order; preparing motion materials for service; drafting email to service list re: Monitor's motion; drafting affidavit of service re: same; phone conference with M. Arzoumanidis re: [REDACTED] claims; reviewing Applicants' motion record re: stay extension.

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- 10/26/15 Reviewing landlord claims [REDACTED] for J. Mighton; researching the Arthur Wishart Act [REDACTED]; preparing binder of government claims for J. Mighton.
- 10/26/15 Review and provide comments on Monitor's Report, affidavit, Notice of Motion and Order; correspond and speak to Oslers re: same; speak to D. McIntosh re: Monitor's Report; speak to G. Karpel re: claims matters; conference call with G. Karpel, G. Ernst re: claims matters; speak to J. Mighton re: claims matters; meeting with working group re: pharmacist claims; conference call with J. Mighton and A. Hutchens re: Monitor's Report; finalize Monitor's Report and arrange to serve same; review K. Kraft comment on draft order and correspond re: same; attend to claims matters.
- 10/27/15 Telephone conference with J. Mighton and M. Richards re: landlord claims.
- 10/27/15 Dealing with Consultative Committee re: amended Protocol; correspondence with J. Swartz re: same; review revised amended Order; telephone conference with L. Rogers, D. Ullman, M. Wagner re: same; dealing with correspondence from Cassels Brock re: [REDACTED] issues.
- 10/27/15 Office conference with J. Mighton; review of claims re: [REDACTED]
- 10/27/15 Correspondence re: Calgary tax rebate; review of make whole provisions.
- 10/27/15 Review materials re: government tax claims.
- 10/27/15 Receipt of email from Target with respect to realty tax appeal for Calgary, Alberta property; email to working group re: disposition of realty tax appeals.
- 10/27/15 Reviewing Target Pharmacy Franchise Agreements and Amending Agreements for changes to term; drafting email to K. Hodges.
- 10/27/15 E-mails with J. Mighton and with K. Hodges re: pharmacy claims and re: litigation claims.
- 10/27/15 Meeting with M. Wagner re: claims process; reviewing correspondence re: [REDACTED] issue; email correspondence with J. Hurwitz re: same; reviewing secured claims materials; email correspondence with J. Cosentino re: same; drafting letter re: litigation claim; email correspondence re: landlord claims.
- 10/27/15 Preparing binder of government claims for J. Mighton; reviewing landlord claims for make-whole provisions for J. Mighton.
- 10/27/15 Review tax issues.
- 10/27/15 Revise draft Order per comments received and circulate to D. McIntosh and A. Hutchens for comments; speak to J. Swartz re: landlord plan matters and correspond with D. McIntosh and A. Hutchens re: same; speak to J. Mighton re: landlord voting matters; review agenda for pharmacist meeting; speak with J. Mighton re: disallowance planning; discussions with D. McIntosh and A. Hutchens re: claims matters, plan matters; speak to M. Sherman re: update on tax matters; speak to

## G. Karpel re: claims matters.

- 10/28/15 Dealing with Consultative Committee request to amend Protocol and Order; review same; dealing with J. Swartz re: John Wolf request for Committee information; dealing with status of claims; dealing with Pharma claims formula and licenses.
- 10/28/15 Continue review of claims re: lien claimants.
- 10/28/15 Reviewing documentation provided by litigation claimants and updating spreadsheet; emailing litigation claimants re: receipt of documentation; reviewing amending franchise agreements re: does it impact right to terminate in 3 years.
- 10/28/15 Drafting memo re: Target Pharmacy Franchise Agreements and Amending Agreements; correspondence with K. Hodges and J. Mighton re: Franchise Agreements.
- 10/28/15 Review pharmacy claims matters; review McKesson documentation; review research re: pharmacy franchise agreements and termination rights; conferences with K. Hodges; prepare for meeting re: pharmacy claims; e-mails with J. Mighton.
- 10/28/15 Phone conference with S. Ferguson re: pharmacist claims; drafting agenda re: pharmacist claims meeting; email correspondence re: pharmacist claims; phone conference with A. Hutchens, M. Wagner re: Monitor's motion for amendment to Claims Procedure Order; email correspondence with Consultative Committee re: same; reviewing draft exit agreement re: [REDACTED]
- 10/28/15 Reviewing landlord claims for make-whole provisions for J. Mighton.
- 10/28/15 Conference call with A. Hutchens and J. Mighton re: revised Order to incorporate K. Kraft comments; circulate same to T. Sandler and J. Dacks for review; circulate to K. Kraft; review K. Kraft email and speak to A. Hutchens re: same; conference call with G. Karpel and J. Mighton re: October 3 1st list under claims procedure order; arrange for service of revised Order; speak to J. Carfagnini re: status update; speak to L. Rogers re: Consultative Committee matters; speak to J. Carfagnini re: status update; conference call with R. Schwill, T. Sandler and S. Obal re: Plan matters; send email to Consultative Committee.
- 10/29/15 Dealing with CCAA Extension Motion on October 30, 2015; settlement of draft Order re: Committee Protocol; telephone conference with M. Wagner re: same; dealing with Target Corp. re: stay extension and Plan issues.
- 10/29/15 Research [REDACTED].
- 10/29/15 Receipt of executed Calgary option lease agreement and forward same to Alvarez; discuss disclaimed lease liability with T. D'Angelo.
- 10/29/15 Meeting with Osler, Goodmans and A&M re: pharmacy claims model and process moving forward; reviewing documentation provided by litigation claimants and updating spreadsheet.
- 10/29/15 Review documentation forwarded by A&M re: pharmacist claims; e-mails with J. Mighton; prepare for and attend at meeting with Osler, Goodmans and A&M re: pharmacy claims.

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- 10/29/15 Meeting with C. Jackson, T. Sandler, S. Obal, S. Irving, M. Wong, S. Ferguson, A. Hutchens, C. Artem, M. Wagner, F. Kussner, K. Hodges re: pharmacist claims; preparing for motion re: amendment to Claims Procedure Order; phone conference with M. Wagner, R. Jaipargas re: same.
- 10/29/15 Reviewing landlord claims [REDACTED] for J. Mighton; updating summary of landlord claims classification for J. Mighton.
- 10/29/15 Speak to J. Carfagnini re: Consultative Committee matters; speak to L. Rogers re: Consultative Committee matters; email update to D. McIntosh and A. Hutchens; correspond with Consultative Committee; speak to D. Ullmann re: Consultative Committee matters; revise draft Order; attend meeting re: pharmacist claims with working group; speak to J. Dacks re: draft Order; correspond with RSJ Morawetz re: requested relief and revisions to the Order; speak to A. Hutchens re: draft Order; prepare for court; speak to J. Mighton re: list of assigned and subrogated claims; speak to R. Jaipargas re: draft Order; revise Order per R. Jaipargas comments.
- 10/30/15 Dealing with CCAA Extension; report on Court proceedings; dealing with Consultative Committee; dealing with Plan issues and timing; telephone conference with T. Sandler.
- 10/30/15 Continue review of Claims of lien claimants and preparation of Summary Memorandum.
- 10/30/15 Reviewing documentation provided by litigation claimants and updating spreadsheet; categorizing litigation claims.
- 10/30/15 Preparing for hearing; attending at 330 University re: motion for stay extension and motion for amendment to Claims Procedure Order; scheduling future motions with Commercial List office; drafting email to service list re: subrogated and assigned claims; phone conference with A. Lockhart re: same.
- 10/30/15 Updating landlord claim classification chart for J. Mighton.
- 10/30/15 Attendances re: employee claims disallowance.
- 10/30/15 Speak to R. Jaipargas re: draft Order; speak to D. Ullmann re: [REDACTED] comments, draft Order; speak to J. Dacks re: status update; correspond re: draft Order; prepare for and attend court re: stay extension motion, Monitor's motion for amendments to the Claims Procedure Order and relief relating to the Consultative Committee; correspond re: status update; speak to J. Mighton and A. Hutchens re: claims matters.
- 10/31/15 Revise Construction Related Claimant Chart re: [REDACTED]

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**OUR FEE**
**\$225,923.00**



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**TIMEKEEPER SUMMARY**

NAME	RANK	HOURS	RATE	TOTAL
Carfagnini, Jay A.	Partner	36.00 hrs	\$1,025.00	\$36,900.00
Wagner, Melaney	Partner	63.30 hrs	\$800.00	\$50,640.00
Rubenstein, Gale	Partner	1.90 hrs	\$895.00	\$1,700.50
Herlin, Ken	Partner	3.60 hrs	\$885.00	\$3,186.00
Kussner, Francy	Partner	17.20 hrs	\$880.00	\$15,136.00
Smith, Graham D.	Partner	.30 hrs	\$880.00	\$264.00
Ernst, Glenn S.	Partner	3.80 hrs	\$950.00	\$3,610.00
Cosentino, Joe	Partner	8.80 hrs	\$785.00	\$6,908.00
Conforti, Joe	Partner	1.00 hrs	\$880.00	\$880.00
Sherman, Mitchell J.	Partner	4.80 hrs	\$1,040.00	\$4,992.00
Blidner, Mark	Partner	.30 hrs	\$900.00	\$270.00
Hodges, Kellie	Associate	44.00 hrs	\$430.00	\$18,920.00
Mighton, Jesse	Associate	85.10 hrs	\$475.00	\$40,422.50
D'Angelo, Tyler	Associate	35.20 hrs	\$390.00	\$13,728.00
Articling Student	Articling Student	95.00 hrs	\$290.00	\$27,550.00
Word Processing	Word Processing	6.00 hrs	\$80.00	\$480.00
Clerk, Litigation	No Rank	4.20 hrs	\$80.00	\$336.00

**DISBURSEMENTS**

Telephone - Long Distance / Conference Calls	27.98
Parking / Cabs / Mileage / Meetings	215.14
Copies	750.00
Set Down Motion	127.00
Delivery - Courier	71.14
Computer Searches - Westlaw Carswell	10.00

**TOTAL DISBURSEMENTS****\$1,201.26**

TOTAL FEES ON THIS INVOICE

**\$225,923.00**

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HST ON FEES		29,369.99
NON TAXABLE DISBURSEMENTS	127.00	
TAXABLE DISBURSEMENTS	1,074.26	
TOTAL DISBURSEMENTS ON THIS INVOICE		\$1,201.26
HST ON TAXABLE DISBURSEMENT		139.65
<b>TOTAL THIS INVOICE (CANADIAN DOLLARS)</b>		<b>\$256,633.90</b>

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

E. & O. E.  
 JAC /

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

**PAYMENT OPTIONS**

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

**Canadian \$ General Account**

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Jay Carfagnini, Matter # 143291, Invoice # 655011 (Please include all invoice numbers)

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

November 23, 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: Douglas McIntosh**

Dear Sirs:

**Re: Project Yellow**

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

November 20, 2015

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

ATTENTION: Douglas McIntosh

OUR FILE NO. AAMC 143291

OUR INVOICE NO. 655839

GST/HST REGISTRATION NO. R119422962

Re: Project Yellow

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

- 11/01/15 Preparation for and attend status call D. McIntosh, A. Hutchens, M. Wagner, J. Carfagnini; review claims; telephone conference with T. Sandler re: status.
- 11/01/15 Attendances re: disallowances.
- 11/01/15 Conference call with D. McIntosh, A. Hutchens, J. Carfagnini re: status update, next steps.
- 11/02/15 Review status of claims process; dealing with CCAA stay extension motion; Endorsement of Morawetz J. re: stay and confidentiality issues for Consultative Committee; telephone conference with T. Sandler, D. McIntosh re: status of Plan matters; strategy for proceeding; telephone conference with D. McIntosh re: ██████████ work on properties, advancement of landlord claims; dealing with J. Swartz re: outstanding parent issues.
- 11/02/15 Continue review of secured claims and related documents re: construction claimants.
- 11/02/15 Reviewing ██████████
- 11/02/15 Telephone call from Osler to discuss applicable lease release language in CCAA plan of arrangement.
- 11/02/15 Receipt and review of supporting documentation from litigation claimants; updating master litigation claims spreadsheet.
- 11/02/15 Reviewing list of claims for Goodmans review; meeting with M. Richards re: claims review logistics; reviewing materials re: litigation claims; drafting email to service list re: October 30 Orders and Endorsements.
- 11/02/15 Updating landlord claim classification table for J. Mighton.

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- 11/02/15 Speak to J. Carfagnini re: status update; correspond re: Plan matters, claims matters; review claims.
- 11/03/15 Preparation for and attend conference call J. Carfagnini, D. McIntosh, T. Sandler re: status of Plan, outstanding matters; dealing with J. Swartz re: Wolf request for information; correspondence to Consultative Committee re: confidentiality agreements; correspondence from Consultative Committee re: revised Protocol; dealing with same; correspondence from Bennett Jones re: further information requests around PropCo; dealing with A&M re: same; dealing with landlords request for meeting on Plan.
- 11/03/15 Office conference with J. Mighton re: review of construction related claims; review agreements re: [REDACTED]
- 11/03/15 Review of [REDACTED]; meeting with K. Herlin re: same; correspondence with J. Mighton re: same.
- 11/03/15 Discussions with M. Wagner with respect to disclaimed lease liabilities; meeting with T. D'Angelo to discuss lease review matters.
- 11/03/15 Receipt and review of supporting documentation from litigation claimants; updating master litigation claims spreadsheet.
- 11/03/15 Telephone conference with D. McIntosh, A. Hutchens, J. Carfagnini, M. Wagner re: landlord claim issues; meeting with J. Cosentino re: secured claims review; email correspondence with G. Karpel re: same; email correspondence re: scheduling meeting with landlord counsel; email correspondence with T. D'Angelo, K. Herlin re: landlord claims.
- 11/03/15 Preparing notice of motion for J. Mighton; preparing binder of stewardship arrangements for J. Mighton.
- 11/03/15 Attendances re: employee issues and disallowances.
- 11/03/15 Attend to claims matters; speak to J. Mighton re: same; conference call with J. Carfagnini, D. McIntosh, A. Hutchens and T. Sandler re: Plan matters.
- 11/04/15 Dealing with Consultative Committee and revised Protocol; preparation for November 18th Motion to approve Protocol; dealing with landlord claim matters; preparation for November 5, 2015 landlord meeting; telephone conference with D. McIntosh, A. Hutchens re: same.
- 11/04/15 Office conference with J. Mighton; review additional binder of materials re: claim of [REDACTED]
- 11/04/15 Review [REDACTED]
- 11/04/15 Meeting with M. Wagner to discuss proposed Plan term sheet [REDACTED] Consultative Committee [REDACTED]; reviewing related orders and protocols; [REDACTED]
- 11/04/15 Receipt and review of supporting documentation from litigation claimants; updating master

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- litigation claims spreadsheet; following-up with litigation claimants; meeting with F. Kussner and J. Mighton re: categorization of litigation claims; drafting chart re: categorization of litigation claims.
- 11/04/15 Address litigation claims; revise documentation; conferences with K. Hodges; prepare for meeting; receive and review correspondence from C. Jackson re: pharmacy claims; conference with J. Mighton.
- 11/04/15 Meeting re: claims review process; attending at A&M offices re: meeting re: landlord claims; phone conference with A. Hutchens, T. D'Angelo, representatives from [REDACTED] re: property review; drafting claims review process timeline.
- 11/04/15 Preparing for and attending meeting with J. Mighton, M. Wagner, A. Hutchens, G. Karpel and S. Glustein re: notices of revision and disallowance.
- 11/04/15 Speak to C. Descours re: confidentiality agreement; prepare for claims meeting; attend claims meeting with working group; correspond re: Consultative Committee matters.
- 11/05/15 Preparation for and attend meeting with [REDACTED] A&M, Goodmans, Oslers re: landlord claims and status of disclaimed properties; preparation for and attend landlord meeting re: TCC Plan terms; preparation for and attend Consultative Committee meeting.
- 11/05/15 Receipt and review of additional materials re: [REDACTED] various claims.
- 11/05/15 Meeting at client office re: landlord claims; call re: landlord claims; revising claims chart re: same.
- 11/05/15 Attend to offices of A&M to discuss disclaimed lease matters and mitigation factors; participate in conference call with [REDACTED] re: same; follow-up call with M. Wagner re: same.
- 11/05/15 Receipt and review of supporting documentation from litigation claimants; updating master litigation claims spreadsheet; meeting with F. Kussner re: categorization of litigation claims; revising chart re: categorization of litigation claims; receipt and review of Osler memo re: comments on pharmacy claims methodology.
- 11/05/15 Address litigation claims.
- 11/05/15 Meeting with R. Orzy, S. Zweig, L. Galessiere, D. Ullmann, D. McIntosh, A. Hutchens, M. Wagner, J. Carfagnini re: landlord claims; follow up meeting with A. Hutchens, M. Wagner; phone conference with creditors re: cash management system; updating claims review tracking chart; reviewing claims materials.
- 11/05/15 Preparing a notice of motion for J. Mighton.
- 11/05/15 Claims: conference (M. Wagner ) re: supplier damage claims.
- 11/05/15 Speak to G. Smith re: damages claims matters; correspond re: Consultative Committee matters; revise protocol; correspond re: [REDACTED] matters; attend meeting with landlord members of Consultative Committee and Monitor re: Plan matters; meeting with A. Hutchens, D. McIntosh and J. Mighton re: claims matters, Plan matters; speak to T. Sandler re: status update; correspond re:

status update; review and provide comments on claims timeline.

- 11/06/15 Attend meeting with landlords; attend meetings re: amended Plan terms; dealing with Consultative Committee matters.
- 11/06/15 Update Secured Claimants Chart re: [REDACTED] claims; email to J. Mighton; receipt and review of correspondence from J. Mighton.
- 11/06/15 Receipt of latest draft of CCAA Plan from Osler ; commence review of same.
- 11/06/15 Meeting with client re: review of litigation claims; updating litigation spreadsheet and categorization document; drafting emails to litigation claimants re: must provide documentation by November 16, 2015; drafting emails to litigation claimants [REDACTED]; updating spreadsheet to include proof of claims that were filed late; receipt and review of supporting documentation from litigation claimants.
- 11/06/15 Review revised chart and documentation re: litigation claims; meeting with F. Kussner, J. Mighton, K. Hodges, M. Wagner, A. Hutchens and G. Karpel to discuss litigation claims; conferences with K. Hodges; prepare correspondence to claimants; review additional documentation re: litigation claims.
- 11/06/15 Meeting with D. McIntosh, A. Hutchens, G. Karpel, F. Kussner, K. Hodges, M. Wagner re: litigation claims; meeting with D. McIntosh, A. Hutchens, G. Karpel, M. Wagner re: claims review process; meeting with D. McIntosh, A. Hutchens, G. Karpel, J. Carfagnini, M. Wagner re: plan matters, claims review process; drafting emails to claimants re: Monitor's additional information requests; email correspondence with G. Karpel re: same.
- 11/06/15 Preparing a notice of motion for J. Mighton; organizing claims in preparation for notices of revision or disallowance for J. Mighton.
- 11/06/15 Emails re: tax issues; discussion with M. Wagner.
- 11/06/15 Review and provide comments on timeline re: claims matters; review information request emails and provide comments; meeting with working group re: litigation claims matters; meeting with J. Carfagnini, D. McIntosh, A. Hutchens, G. Karpel and J. Mighton re: claims matters, Plan matters; conference call with J. Mighton and G. Karpel re: claims matters, timeline.
- 11/07/15 Reviewing draft plan of arrangement; reviewing updated notes re: lien and secured claimants.
- 11/07/15 Preparing claims for notices of revision or disallowance for J. Mighton.
- 11/07/15 Review draft Plan.
- 11/08/15 Dealing with Plan issues; dealing with Consultative Committee issues; attend conference call with A&M; conference call with T. Sandler and J. Swartz.
- 11/08/15 Review correspondence from Osler and documentation from A&M re: pharmacy claims; prepare for conference call.
- 11/08/15 Phone conference with D. McIntosh, A. Hutchens, S. Ferguson, G. Karpel, J. Carfagnini, M.



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- Wagner re: CCAA matters update; reviewing Osler memo re: pharmacist claims methodology.
- 11/08/15 Preparing claims for notices of revision or disallowance for J. Mighton.
- 11/08/15 Review draft Plan; conference call with A. Hutchens, D. McIntosh, G. Karpel, J. Mighton and J. Carfagnini re: Plan matters, claims matters; speak to D. McIntosh re: protocol.
- 11/09/15 Dealing with Plan issues; dealing with Consultative Committee Protocol; dealing with landlord issues; dealing with pharmacy claims.
- 11/09/15 Discussing with M. Richards re: supplier rights in insolvency; locating law re: same.
- 11/09/15 Attending meeting re: claims review; reviewing proofs of claims and preparing analyses of same.
- 11/09/15 Review Target plan of compromise; research; discussion with M. Sherman; further research.
- 11/09/15 Exchange emails with J. Mighton with respect to review of outstanding lease matters.
- 11/09/15 Emailing litigation claimants re: advising claimants of November 16 deadline to provide documentation; receipt and review of supporting documentation from litigation claimants; updating litigation claims spreadsheet; drafting reasons for notice of disallowance; receipt and review of [REDACTED] insurance policy; call with client [REDACTED]; receipt and review of [REDACTED] motion to lift stay.
- 11/09/15 Review correspondence from G. Karpel re: litigation claims; conferences with K. Hodges re: litigation claims; conference call with S. Ferguson, G. Karpel, M. Wagner, F. Kussner and K. Hodges to review pharmacy claims matters; telephone discussion with A. Lockhart re: [REDACTED]; correspondence to S. Ferguson re: [REDACTED]; receive and review motion record re: [REDACTED] motion to lift stay for certain litigation claims; conferences with K. Hodges re: motion and litigation claims matters; receive and commence review of [REDACTED]; receive and review correspondence from A. Lockhart re: pharmacy matters; review litigation claims matters including additional late filed claims; conference with J. Mighton and K. Hodges re: Notices of Revision/Disallowance.
- 11/09/15 Phone conference with S. Ferguson, C. Artem, M. Wagner, F. Kussner, K. Hodges re: pharmacist claims; meeting with G. Smith, C. Descours, M. Wagner, M. Richards re: claims review process; phone conference with M. Wagner, A. Hutchens re: November 18 motion; meeting with G. Smith and M. Richards re: claims review process and research tasks; drafting tracking chart re: claims review process; email correspondence with claimants re: additional information requests; drafting motion materials re: November 18 motion; responding to creditor inquiries by email; phone conference with A. Hutchens re: landlord claims; drafting notices of revision re: material contract claims.
- 11/09/15 Preparing claims for notices of revision or disallowance for J. Mighton; meeting J. Mighton, C. Descours, M. Wagner and G. Smith re: notices of revision or disallowance.
- 11/09/15 E-mails with S. Philpott re: various employee issues.

- 11/09/15 Review tax issues; review Plan.
- 11/09/15 Discussing Canadian tax issues [REDACTED] with M. Sherman [REDACTED]
- 11/09/15 Claims: Conferences and meeting (M. Wagner et al); meeting (J. Mighton; M. Richards); review re: vendor Claims.
- 11/09/15 Attend to protocol matters and circulate protocol to Consultative Committee; conference with F. Kussner, J. Mighton, S. Ferguson and C. Artem re: pharmacy matters; speak to J. Mighton re: claims matters; message for R. Jaipargas; meeting with J. Mighton, G. Smith and C. Descours re: claims matters; speak to M. Sherman re: Plan matters; correspond re: Consultative Committee matters.
- 11/10/15 Dealing with Plan issues; dealing with Consultative Committee Protocol; dealing with landlords; dealing with pharmacy claims.
- 11/10/15 Office conference with J. Mighton; review additional materials re: alleged secured claims.
- 11/10/15 Reviewing claims and preparing analyses re: same.
- 11/10/15 Discussions with M. Sherman; research; review cases; review draft Plan.
- 11/10/15 Exchange emails re: amended claims with G. Karpel; exchange emails with J. Mighton re: outstanding issues in meeting.
- 11/10/15 Emailing litigation claimants [REDACTED]; receipt and review of supporting documentation from litigation claimants; updating litigation claims spreadsheet; drafting reasons for notice of disallowance; internal correspondence re: Target's corporate structure [REDACTED]
- 11/10/15 Conferences with K. Hodges and J. Mighton re: pharmacy claims and re: litigation claims; review documentation re: litigation claims; e-mails with K. Hodges and J. Mighton; consider pharmacy claims issues.
- 11/10/15 Meeting with M. Wagner re: claims review process; editing motion materials re: November 18 motion; attending at Osler offices re: Plan meeting; drafting blackline of Goodmans comments on draft plan of arrangement; reviewing pharmacist claims; updating claims tracking charts; email correspondence with G. Karpel re: claims review; phone conference with C. Jackson re: pharmacist claims; email correspondence with F. Kussner, M. Wagner, K. Hodges re: pharmacist claims; reviewing draft Monitor's 22nd Report.
- 11/10/15 Researching contractual damages [REDACTED]
- 11/10/15 Attendance re: employee issues including review of omnibus claim memo; preparation and conference call with S. Poysa, T. Sandler and S. Ferguson.
- 11/10/15 Research; meetings; emails; telephone calls.

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- 11/10/15 Discuss tax issues with M. Sherman re: Target CCAA Plan.
- 11/10/15 Claims: attendance re: vendor claims.
- 11/10/15 Speak to J. Mighton re: claims matters; attend to claims matters; prepare for meeting at Oslers re: Plan matters; meeting with working group, counsel to Target Corporation and M. Wong re: Plan matters; speak to J. Carfagnini re: status update; review and provide comments on notice of motion and order re: Consultative Committee matters; correspond re: protocol.
- 11/11/15 Dealing with Consultative Committee matters; dealing with Plan issues.
- 11/11/15 Office conference with M. Wagner and J. Mighton; begin revision of secured claim chart re: construction claimants.
- 11/11/15 Review of amended [REDACTED] claims; meeting re: file; reviewing co-tenancy claims and operating covenants.
- 11/11/15 Reviewing claims and preparing analyses re: same.
- 11/11/15 Review draft Plan and provide comments; research; review government claims; meeting with M. Wagner and J. Mighton.
- 11/11/15 Attend to meeting with M. Wagner, J. Mighton and T. D'Angelo to discuss lease due diligence matters with respect to claims by landlords; brief discussions with M. Wagner re: [REDACTED] lease; briefly review [REDACTED] lease; discussions with solicitor for Target re: claims process.
- 11/11/15 Call with client re: update on pharmacy claims; meeting with T. Kennedy re: providing instructions to review [REDACTED] drafting notices of disallowance/revision for litigation claims.
- 11/11/15 Meeting with K. Hodges; reviewing Target pharmacy claims; revising chart re: claim debtors.
- 11/11/15 Conference call among F. Kussner, J. Mighton, K. Hodges, C. Artem and S. Ferguson re: pharmacy claims; review correspondence; review proposed notices; e-mails with J. Mighton and K. Hodges re: pharmacy claims; review litigation claims matters.
- 11/11/15 Phone conference with S. Ferguson, C. Artem, F. Kussner, K. Hodges re: pharmacist claims; phone conference with J. Hurwitz re: insurance issues; phone conference with S. Ferguson re: Plan matters; meeting with G. Karpel, M. Wagner re: [REDACTED] claim; phone conference with A. Hutchens, M. Wagner re: Consultative Committee protocol; phone conference with D. Ullmann, A. Shalviri, G. Karpel, M. Wagner re: Consultative Committee protocol; revising Consultative Committee protocol; meeting with K. Herlin, M. Wagner, T. D'Angelo re: landlord claims; meeting with G. Ernst, M. Wagner re: government claims; email correspondence re: same; meeting with J. Cosentino, M. Wagner re: lien claims; email correspondence with Consultative Committee re: notice of objections bar date; drafting Monitor's motion materials re: November 18 motion.
- 11/11/15 Researching contractual damages in [REDACTED]; preparing

vendor claims for notices of revision or disallowance for J. Mighton.

- 11/11/15 Detailed review of Plan, comments; review precedents, numbers; telephone calls; emails.
- 11/11/15 Claims: attendance re: vendor claims.
- 11/11/15 Review A&M valuations memo re: [REDACTED] claims; speak to R. Jaipargas re: confidentiality provisions; review revised protocol; meeting with J. Mighton, G. Karpel re: [REDACTED] claims matters; speak to A. Hutchens and J. Mighton re: protocol; conference call with D. Ullmann, A. Shalviri, J. Mighton re: protocol, notice of objection bar date; revise protocol; correspond re: protocol matters; meeting with J. Mighton, K. Herlin, T. D'Angelo re: landlord claim matters; meeting with J. Mighton, G. Ernst re: government claim matters; meeting with J. Mighton, J. Cosentino re: construction lien matters; conference call with J. Mighton, J. Cosentino and G. Karpel re: claims matters; correspond re: claims matters; speak to K. Mahar re: notice of objection of bar date; send protocol to the committee, R. Jaipargas, T. Sandler and J. Swartz; correspond re: extension of notice of objection of bar date.
- 11/12/15 Dealing with Consultative Committee; dealing with Plan process; status report on claims.
- 11/12/15 Begin review of claims of [REDACTED]
- 11/12/15 Review of co-tenancy clauses; meeting with A&M re: update and process.
- 11/12/15 Reviewing claims and preparing analyses re: same; attending internal meeting re: claims review; attending meeting with A&M re: claims review.
- 11/12/15 Discussion with M. Sherman and Oslers; research; e-mail M. Sherman.
- 11/12/15 Participate in call with Osler with respect to [REDACTED]; attend meeting with A&M to discuss outstanding lease matters; subsequent meeting with T. D'Angelo to discuss language in landlord consent documents to previous Target sublease matters.
- 11/12/15 Meeting with client re: litigation claims update; receipt and review of supporting documentation from litigation claimants; updating litigation claims spreadsheet; updating categorization document.
- 11/12/15 Meeting with client re: update on status of CCAA employee claims; emailing Koskie Minsky re: following up on omnibus claims; revising status chart re: omnibus claims.
- 11/12/15 Reviewing Target pharmacy and litigation claims; revising chart re: claim debtors.
- 11/12/15 Meetings with Goodmans and A&M re: pharmacy claims and re: litigation claims; review pharmacy claims matters and litigation claims matters; e-mails with A. Lagatta re: insurance matters for litigation claims; conferences with K. Hodges and with J. Mighton.
- 11/12/15 Meeting with G. Smith, M. Wagner, C. Descours, M. Richards re: vendor claims; meeting with A. Hutchens, G. Karpel, M. Wagner, Goodmans' claims review team re: claims process update; meeting with S. Ferguson, C. Artem, F. Kussner, M. Wagner, K. Hodges re: pharmacist claims

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review; phone conference with Y. Katirai, J. Wadden re: EPL claim; drafting email to K. Ji, R. Nielsen re: landlord claims; finalizing and serving Monitor's 22nd Report.

- 11/12/15 Meeting G. Smith, M. Wagner and J. Mighton re: notices of revision and disallowance; drafting a Memorandum of Law on reliance damages for J. Mighton.
- 11/12/15 Meeting at Osler; review tax issues.
- 11/12/15 Claims: meeting (M. Wagner et al.; Alvarez et al.); review claims materials; prepare analysis.
- 11/12/15 Review and provide comments on Monitor's Report, notice of motion and order; attend to claims matters; meeting with G. Smith, C. Descours, J. Mighton re: claims matters; conference call with T. Sandler, J. Dacks, K. Herlin, R. Nielsen re: Prop LP/LLC matters; meeting with G. Karpel, A. Hutchens, J. Mighton, F. Kussner, K. Hodges re: litigation claims matters; meeting with G. Karpel, A. Hutchens, J. Mighton, K. Herlin, T. D'Angelo re: landlord claims matters; meeting with G. Karpel, A. Hutchens, J. Mighton, G. Smith, C. Descours re: supplier claims matters; meeting with S. Ferguson, C. Artem, J. Mighton, F. Kussner and K. Hodges re: pharmacist claims matters; meeting with T. Sandler, J. Swartz, C. Anderson, M. Sherman, M. Biringer, A. Lockhart re: CRA preparation meeting; speak to J. Carfagnini re: status update; revise Monitor's Report, notice of motion and order; correspond re: Consultative Committee matters; message and correspond with R. Jaipargas re: confidentiality provisions; correspond re: service of motion record.
- 11/13/15 Review A&M claims report; preparation for and attend status call Goodmans, A&M.
- 11/13/15 Continue review of [REDACTED] Proofs of Claim.
- 11/13/15 Review of co-tenancy clauses.
- 11/13/15 Reviewing claims; meeting with M. Wagner re: same; corresponding re: claims review matters.
- 11/13/15 Review HST on claims; discussion with M. Sherman.
- 11/13/15 Discussions with T. D'Angelo re: lease consent matters.
- 11/13/15 Following up with litigation claimants; receipt and review of supporting documentation from litigation claimants; updating litigation claims spreadsheet; updating categorization document; attending meeting with Osler, A&M and Goodmans re: pharmacy claims and next steps.
- 11/13/15 Meeting at Osler with Goodmans, A&M and Osler re: franchisee pharmacy claims; review correspondence and documentation re: litigation claims.
- 11/13/15 Attending at Osler offices re: pharmacist claims review; phone conference with D. McIntosh, A. Hutchens, J. Carfagnini, M. Wagner re: CCAA update; meeting with C. Descours re: vendor claims; updating tracking charts.
- 11/13/15 Drafting a Memorandum of Law [REDACTED] preparing binder of vendor claims for C. Descours.

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- 11/13/15 Discussion with M. Wagner; review tax issues.
- 11/13/15 Claims: attendances re: vendor claims; conferences (J. Mighton, M. Richards); analysis and review.
- 11/13/15 Various discussions with R. Jaipargas re: confidentiality provisions; meeting at Oslers with working group re: pharmacist claims matters; update call with D. McIntosh, G. Karpel, J. Carfagnini and J. Mighton; revise protocol; speak to A. Hutchens re: protocol, claims matters; circulate protocol to Consultative Committee; speak to C. Descours re: stewardship matters; message for J. Wadden re: claims matters; attend to claims matters.
- 11/14/15 Reviewing vendor claims; drafting summary of same.
- 11/14/15 Revising a Memorandum of Law for J. Mighton re: damage considerations.
- 11/15/15 Review of co-tenancy clauses.
- 11/15/15 Research; [REDACTED]
- 11/15/15 Review proposed Notice of Disallowance for pharmacy claims; prepare analysis; receive and review correspondence from Target personnel re: litigation claims; e-mails with K. Hodges re: Notices of Disallowance re: litigation claims; further e-mails with K. Hodges.
- 11/15/15 Reviewing pharmacist claims draft notice of revision; email correspondence re: same.
- 11/15/15 Preparing vendor claims for notices of revision or disallowance for J. Mighton.
- 11/15/15 Review pharmacist notice of revision and disallowance.

**OUR FEE****\$292,110.00****TIMEKEEPER SUMMARY**

NAME	RANK	HOURS	RATE	TOTAL
Carfagnini, Jay A.	Partner	30.00 hrs	\$1,025.00	\$30,750.00
Wagner, Melaney	Partner	68.40 hrs	\$800.00	\$54,720.00
Rubenstein, Gale	Partner	3.10 hrs	\$895.00	\$2,774.50
Herlin, Ken	Partner	7.40 hrs	\$885.00	\$6,549.00
Smit, Carrie B.E.	Partner	1.80 hrs	\$1,015.00	\$1,827.00
Kussner, Francy	Partner	20.90 hrs	\$880.00	\$18,392.00
Smith, Graham D.	Partner	22.90 hrs	\$880.00	\$20,152.00
Ernst, Glenn S.	Partner	12.70 hrs	\$950.00	\$12,065.00

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NAME	RANK	HOURS	RATE	TOTAL
Cosentino, Joe	Partner	11.30 hrs	\$785.00	\$8,870.50
Sherman, Mitchell J.	Partner	21.10 hrs	\$1,040.00	\$21,944.00
Descours, Caroline	Associate	19.50 hrs	\$550.00	\$10,725.00
Costa, Caterina	Associate	.30 hrs	\$695.00	\$208.50
Hodges, Kellie	Associate	45.50 hrs	\$430.00	\$19,565.00
Mighton, Jesse	Associate	104.50 hrs	\$475.00	\$49,637.50
D'Angelo, Tyler	Associate	34.00 hrs	\$390.00	\$13,260.00
Articling Student	Articling Student	67.00 hrs	\$290.00	\$19,430.00
Word Processing	Word Processing	14.40 hrs	\$80.00	\$1,152.00
Clerk, Litigation	No Rank	1.10 hrs	\$80.00	\$88.00

**DISBURSEMENTS**

Parking / Cabs / Mileage / Meetings	753.07
Copies	1,089.25
Telephone / Conference Calls	47.50
Set Down Motion	127.00
Computer Searches - Westlaw Carswell	417.00

<b>TOTAL DISBURSEMENTS</b>	<b>\$2,433.82</b>
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TOTAL FEES ON THIS INVOICE	\$292,110.00
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HST ON FEES	37,974.30
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NON TAXABLE DISBURSEMENTS	127.00
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TAXABLE DISBURSEMENTS	2,306.82
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TOTAL DISBURSEMENTS ON THIS INVOICE	\$2,433.82
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HST ON TAXABLE DISBURSEMENT	299.89
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<b>TOTAL THIS INVOICE (CANADIAN DOLLARS)</b>	<b>\$332,818.01</b>
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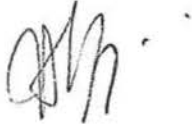
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TRUST FUNDS

\$150,392.08

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THIS IS OUR ACCOUNT HEREIN  
GOODMANS LLP



E. & O. E.  
JAC /

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



Barristers &amp; Solicitors

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

Telephone: 416.979.2211  
Facsimile: 416.979.1234  
goodmans.ca

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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 # 655839 (Please include all invoice numbers)

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

December 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: Douglas McIntosh**

Dear Sirs:

**Re: Project Yellow**

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

December 7, 2015

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

ATTENTION: Douglas McIntosh

OUR FILE NO. AAMC 143291  
 OUR INVOICE NO. 656885  
 GST/HST REGISTRATION NO. R119422962

Re: Project Yellow

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

- 11/16/15 Review revised Plan.
- 11/16/15 Review of co-tenancy claims.
- 11/16/15 Reviewing claims; preparing analyses and corresponding re: same.
- 11/16/15 Discussions with M. Sherman; research re: HST and 56(2); conference call with clients; research re: 214(3).
- 11/16/15 Interoffice conference with M. Wagner, J. Mighton and F. Kussner re: drafting session on pharma Notices of Disallowance/Revision; incorporating comments and circulating blacklines re: Notices of Disallowance/Revision for pharma claims; receipt and review of correspondence from litigation claimants.
- 11/16/15 Meeting with K. Hodges and J. Mighton; drafting Litigation Claim Tracking Chart.
- 11/16/15 Emails with K. Hodges re: litigation claims; conferences with K. Hodges; review correspondence and documentation re: litigation claims; meeting with K. Hodges and J. Mighton to revise Notices of Disallowance or Revision re: pharmacy claims; emails re: pharmacy claims.
- 11/16/15 Briefing from M. Wagner re: claims process; telephone call with M. Wagner re: real estate advisers; email D. Atlin.
- 11/16/15 Attending at Osler offices re: Plan matters and CCAA update; email correspondence re: landlord claims; reviewing A&M property review; updating motion materials re: Consultative Committee protocol; drafting email to service list re: same; reviewing draft materials re: pharmacist claims; reviewing materials re: █████ claim.