

- 11/16/15 Researching past Monitor's Reports for J. Mighton.
- 11/16/15 Attendance re: employee claims including telephone conversation with S. Philpott re: consideration of withdrawal of certain employee claims.
- 11/16/15 Review issues; conference call with client re: Plan.
- 11/16/15 Review Monitor's Reports re: meetings order; drafting session with J. Mighton re: Notices of Revision or Disallowance; attend meeting at Oslers with working group re: Monitor Report for Meetings Order, motion and company materials; speak to A. Mark re: status update, Monitor's Meetings Order Report, expert matters; speak to A. Hutchens re: Monitor's Meetings Order Report; meeting with J. Mighton, F. Kussner, K. Hodges re: pharmacist Notice of Revision or Disallowance; message for J. Dacks; conference call with M. Sherman, G. Ernst, D. McIntosh, A. Hutchens, G. Karpel re: tax matters; arrange to circulate blacklined protocol to service list and RSJ Morawetz.
- 11/17/15 Review Plan and draft Meeting Order; dealing with Consultative Committee Order re: Protocol.
- 11/17/15 Review of co-tenancy claims; drafting memorandum re: same.
- 11/17/15 Reviewing claims; preparing analyses and corresponding re: same; teleconference with G. Karpel re: same; corresponding with claimants re: follow-up information; reviewing memorandum re: contract damages and mitigation; discussing with M. Richards re: research re: retention of deposits under contracts in the event of a breach.
- 11/17/15 Review Plan; discussion with M. Wagner; discussion with M. Sherman; review Tax Claims.
- 11/17/15 Meeting with T. D'Angelo re: lease claims and issues with regard to implied continuous operating provisions; researching case law re: same and compiling summary.
- 11/17/15 Discussions with T. D'Angelo re: status of co-tenancy provisions; receipt of memorandum in connection therewith; exchange emails with M. Wagner re: same; telephone discussions with M. Wagner re: co-tenancy provisions and implications.
- 11/17/15 Receipt and review of [REDACTED] policy; receipt and review of new litigation claimants and corresponding supporting documentation; updating litigation spreadsheet and categorization of claims chart.
- 11/17/15 Review litigation claims correspondence; telephone discussion with A. Lockhart re: [REDACTED]; [REDACTED]; prepare for meeting at Osler re: [REDACTED]; conferences with K. Hodges.
- 11/17/15 Meeting with G. Smith, J. Wadden re: vendor claims; attending at Osler offices re: [REDACTED] claim review, Applicants' motion timeline; conference call with D. McIntosh, A. Hutchens, G. Karpel, M. Wagner re: Plan matters; email correspondence re: landlord claims; email correspondence re: vendor claims; email correspondence re: litigation claims.
- 11/17/15 Revising a memorandum of law for J. Mighton re: damage considerations; preparing vendor claims

for Notices of Revision or Disallowance for J. Mighton.

- 11/17/15 Meeting at Osler re CRA; conference call.
- 11/17/15 Claims: attendance re: vendor claims; meetings (J. Mighton et al.); email correspondence.
- 11/17/15 Meeting with J. Mighton and G. Smith re: claims; review vendor claims materials.
- 11/17/15 Correspond re: expert matters; attend to claims matters; meeting at Oslers with tax working group and CRA re: CRA matters; meeting with A. Hutchens, M. Sherman, T. Sandler re: Plan matters; meeting at Oslers with working group re: ██████████ claim matters; conference call with A. Hutchens, J. Mighton, T. Sandler, J. Dacks, A. Lockhart re: meeting order matters; correspond re: Consultative Committee matters, motion re: committee protocol; correspond re: co-tenancy matters; provide comments on overview memorandum; speak to K. Herlin re: same; conference call with A. Hutchens, J. Mighton, G. Karpel re: Plan matters, meeting order matters; conference call with D. McIntosh, A. Hutchens, J. Mighton, M. Sherman re: CRA/Plan matters; speak to T. Sandler re: same; prepare for court; speak to C. Waldner re: Plan matters; message for J. Cosentino re: lien matters.
- 11/18/15 Review settlement proposal by MPAC regarding Ontario quantum appeals; various correspondence re: same.
- 11/18/15 Dealing with Protocol; review endorsement; telephone conference with M. Wagner re: outstanding matters.
- 11/18/15 Review employee claims; meeting with S. Ferguson et al.
- 11/18/15 Office conference with M. Wagner; review secured construction claims and prepare summary memorandum re: claims against Target Canada Co.; continue revision and update of Secured Construction Related Claims Chart.
- 11/18/15 Review of co-tenancy claims; drafting and providing research memorandum re: same.
- 11/18/15 Reviewing claims and preparing analyses re: same; corresponding re: same; meeting with G. Smith re: claims.
- 11/18/15 Reviewing Crown claims; email summary to J. Mighton and M. Wagner; discussions with M. Sherman.
- 11/18/15 Discussions with T. D'Angelo and K. Herlin re: implied continuous operating covenants in retail leases.
- 11/18/15 Review questions posed by Consultation Committee; discuss with M. Wagner.
- 11/18/15 Discussions with M. Wagner with respect to landlord claims riders and suggested language in connection therewith; receipt of email from J. Schindler with respect to real property tax settlements; exchange emails with working group re: same ██████████; meetings with T. D'Angelo to discuss ██████████

- [REDACTED]
- 11/18/15 Attending meeting with Osler, Goodmans, [REDACTED]; receipt and review of [REDACTED] and [REDACTED] policies; drafting report to M. Wagner and J. Mighton re: insurance meeting; revising litigation spreadsheet; attending interoffice conference with J. Mighton, M. Wagner and F. Kussner re: drafting Monitor's reasons for disallowance for litigation claims.
- 11/18/15 Attending meeting with Osler, A&M and Goodmans re: CCAA employee claims and next steps; call with Koskie Minsky re: status update on omnibus claims.
- 11/18/15 Revising and revising Pharmacy claims summary chart.
- 11/18/15 Prepare for and attend at meeting at Osler with [REDACTED] counsel for [REDACTED] Osler and S. Ferguson re: [REDACTED]; conferences with K. Hodges; review litigation claims matters; review documentation from A&M re: Notices of Disallowance for pharmacy claims; conference with J. Mighton, M. Wagner and K. Hodges to revise Notices of Disallowance for pharmacy claims and for litigation claims; discussions with S. Ferguson.
- 11/18/15 Emails re: real estate expert; conference call with L. Turrin and M. Wagner; telephone call with D. Atlin.
- 11/18/15 Preparing for court appearance; attending at court re: Monitor's motion re: Consultative Committee protocol; drafting email to service list re: same; phone conference with M. Wagner, A. Mark, L. Turrin [REDACTED] re: scope of expert retainer; meeting with M. Wagner re: claims review; meeting with F. Kussner, K. Hodges, M. Wagner re: Notices of Disallowance re: litigation claims; email correspondence re: claims review process.
- 11/18/15 Preparing a book of authorities for J. Wadden; researching liquidated damages versus penalty clauses for C. Descours.
- 11/18/15 Preparation and conference call with S. Philpott, K. Hodges and C. Godkeswitsch re: various claims and withdrawal, telephone conversation with S. Ferguson.
- 11/18/15 Telephone calls; review issues.
- 11/18/15 Claims: meeting (C. Descours); review claim [REDACTED] email correspondence re: [REDACTED] analyze claims; review memorandum of law.
- 11/18/15 Review claims.
- 11/18/15 Prepare for and attend court re: protocol motion; review [REDACTED] claim; speak to J. Mighton re: claims/Plan matters; message for J. Cosentino re: construction lien matters; review and provide comments on riders re: landlord claims; speak to K. Herlin re: same; circulate riders to A. Hutchens and G. Karpel; speak to A. Hutchens re: claims matters, Plan matters; speak to G. Karpel re: [REDACTED] matters; prepare for [REDACTED] meeting; meeting with J. Mighton, F. Kussner, K. Hodges re: litigation matters, pharmacist claim matters; conference call with A. Mark, J. Mighton [REDACTED]

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- 11/19/15 Discuss settlement proposal and next steps with K. Herlin.
- 11/19/15 Dealing with revised draft Plan; receipt and review draft Meeting Order and Affidavit of M. Wong re: Plan process and meeting process; dealing with D. Ullman, L. Galessiere re: Consultative Committee matters; receipt and review A&M distribution models; receipt and review A&M analysis of claims for Consultative Committee; office conference J. Carfagnini, M. Wagner, J. Mighton re: claims status.
- 11/19/15 Continue revisions to Secured Claimant Chart re: construction related claimants; review additional documents re: construction claimants; email to M. Wagner and J. Mighton; office conference with J. Mighton.
- 11/19/15 Review of claim for ██████████ review of lease surrender agreement for same; correspondence re: same.
- 11/19/15 Review Crown claims; discussion with M. Sherman.
- 11/19/15 Researching ██████████ and compiling summary; discussions with K. Herlin and T. D'Angelo re: same.
- 11/19/15 Reviewed Intercompany Report; assessed possible responses to Consultation Committee questions; attended meeting with client to discuss Consultation Committee questions.
- 11/19/15 Discussion with T. D'Angelo; receipt of email from M. Wagner and J. Mighton re: new claim by landlord and express reservation of right to make claim in lease termination agreement.
- 11/19/15 Preparing for meeting with Osler re: litigation claims; updating and revising litigation claims spreadsheet and categorization of claims; call with litigation claimants re: what documents should be provided to support their claim.
- 11/19/15 Receipt and review of framework from Koskie Minsky ██████████; emailing G. Rubenstein and J. Conforti re: next steps.
- 11/19/15 Conferences with K. Hodges; review litigation claims documentation to prepare for meeting; review excess ██████████; emails re: meeting with W. Sasso.
- 11/19/15 Conference call with ██████████ email L. Turin et al.; telephone call with D. Atlin.
- 11/19/15 Phone conference with ██████████ M. Wagner, A. Hutchens re: scope of expert retainer; phone conference with G. Karpel, A. Hutchens, D. McIntosh, M. Wagner re: Plan matters; meeting with R. Jaipargas, ██████████ corporate counsel, M. Wagner, A. Hutchens, G. Karpel re: ██████████ claim review; attending at Osler offices re: Plan matters; meeting with A. Hutchens, G. Karpel, M. Wagner, F. Guolo re: Consultative Committee questions.
- 11/19/15 Preparing vendor claims for Notices of Revision or Disallowance for J. Mighton.
- 11/19/15 Telephone conversation with S. Ferguson and preparation for call respecting status of employee

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- claims, conference call with T. Sandler, S. Poysa and S. Ferguson re: employee claim.
- 11/19/15 Review issues re: claims.
- 11/19/15 Claims: meeting (J. Wadden); analyze claims.
- 11/19/15 Meeting with G. Smith re: claims; review additional claim.
- 11/19/15 Prepare for [REDACTED] claims meeting; revise and provide comments on [REDACTED] presentation; review Meetings Order; [REDACTED]; pre-meeting with G. Karpel, J. Mighton, A. Hutchens re: [REDACTED] claims matters; attend [REDACTED] claims meeting; meeting at Oslers with working group and A. Alt re: Plan matters; conference call with A. Hutchens, G. Karpel, J. Mighton, D. McIntosh re: claims matters, Plan matters.
- 11/20/15 Dealing with revised draft Plan; preparation for and attend call A&M, Goodmans, TCC re: outstanding matters; attend conference call J. Carfagnini, M. Wagner re: Consultative Committee claims analysis; dealing with W. Sasso re: Pharma claims and process for meeting, resolution.
- 11/20/15 Correspondence with J. Mighton and M. Wagner re: file; editing memorandum on co-tenancy claims per correspondence; meeting with K. Gerow re: research; correspondence re: same.
- 11/20/15 Corresponding re: Plan sanction matters and related Monitor protections.
- 11/20/15 Review voicemail from D. Schieman; discussion with M. Sherman re: status of [REDACTED] claims; amendments to Plan.
- 11/20/15 Researching implied continuous operating provisions and compiling summary; meeting with T. D'Angelo re: same; correspondence with K. Herlin, J. Mighton and M. Wagner re: same.
- 11/20/15 Prepare email to Target Canada seeking assistance on Consultation Committee questions.
- 11/20/15 Discussions throughout the day re: outstanding issues [REDACTED]
- 11/20/15 Preparing for and attending meeting with Osler, A&M and Target re: litigation claims; drafting update to J. Mighton and M. Wagner re: litigation claims meeting with Osler; emailing G. Karpel re: claims that involve landlords; following up with A. Lockhart re: [REDACTED] claim to be sent to [REDACTED] revising litigation claims spreadsheet; receipt and review of supporting documentation from litigation claimant.
- 11/20/15 Attend at Osler for discussion with Osler and A&M re: litigation claims; conferences with K. Hodges re: litigation claims matters; review and revise correspondence re: litigation claims; correspondence from Osler re: French language claims; conferences with K. Hodges; review additional correspondence and documentation.
- 11/20/15 Phone conference with D. McIntosh, A. Hutchens, G. Karpel, M. Wagner, J. Carfagnini re: CCAA update and claims review; phone conference with K. Hodges, F. Kussner re: litigation claims; email

correspondence re: [REDACTED] reviewing draft affidavit re: Meeting Order; email correspondence with claimants re: information requests.

- 11/20/15 Preparing claims for Notices of Revision or Disallowance for J. Mighton.
- 11/20/15 Review tax issues.
- 11/20/15 Review claims matters.
- 11/20/15 Review Meetings Order; speak to B. Sasso re: claims matters; speak to T. Sandler re: status update; speak to G. Karpel re: [REDACTED] claim; speak to S. Brotman re: [REDACTED] claims matters; conference call with D. McIntosh, A. Hutchens, G. Karpel, J. Mighton re: claims/Plan matters; various discussions with A. Hutchens re: claims/Plan matters, Monitor's Report re: Meetings Order; status update to J. Carfagnini; speak to J. Mighton re: Meetings Order; review co-tenancy memorandum and speak to T. D'Angelo re: same; speak to F. Guolo re: Bennett Jones questions; circulate information request to T. Sandler; correspond re: litigation claims.
- 11/21/15 Preparing claims for Notices of Revision or Disallowance for J. Mighton.
- 11/21/15 Attendances re: omnibus claims disallowance and draft email to S. Philpott.
- 11/22/15 Receipt and review of comments from G. Rubenstein and J. Conforti re: notices of disallowances for the omnibus claims; revising same.
- 11/22/15 Drafting Monitor's 23rd Report; reviewing vendor claims; reviewing status memoranda re: secured claim review and co-tenancy claim review; email correspondence re: Meeting Order.
- 11/22/15 Drafting a Memorandum of Law re: liquidated damages versus penalty clauses for C. Descours.
- 11/22/15 Review affidavit re: Meetings Order; correspond re: Meetings Order.
- 11/23/15 Discuss with K. Herlin [REDACTED] proposal; [REDACTED].
- 11/23/15 Meeting with G. Smith re: penalty clauses versus pre-estimated liquidated damages in contemplation of [REDACTED] claim; preparing documents for review re: same.
- 11/23/15 Preparation for and attend meeting A&M, Goodmans re: revised draft Plan, review of Consultative Committee claims analysis, review of outstanding claims, Plan timing and process; receipt and review [REDACTED] settlement and review metrics re: Consultative Committee analysis; dealing with T. Sandler, J. Swartz re: same; dealing with CCC, arrange meeting, discussions re: claims analysis and Target Corp., [REDACTED] settlement process going forward; review and comment upon Plan, Meeting Order and supporting Affidavit; attend meeting J. Carfagnini, M. Wagner, J. Mighton re: Notices of Disallowance and Timing, Monitor's Report re: Meeting Order process; presentation to CCC on November 30, 2015; telephone conference with D. McIntosh re: discussion with A. Alt re: Plan process issues.
- 11/23/15 Office conference with M. Wagner; preparation of email to M. Wagner re: lien claims against Target Canada Co. by secured construction claimants; revise Secured Construction Related Chart re:

adding Information Requested Column.

- 11/23/15 Review of assigned lease claims.
- 11/23/15 Reviewing claims and preparing analyses re: same; corresponding re: same.
- 11/23/15 Exchange emails with J. Schindler of Target as well as working group with respect to realty tax appeals and refunds in connection therewith; brief meeting with M. Blidner to discuss same; discussions with T. D'Angelo with respect to [REDACTED] assigned leases; receipt of news release with respect to [REDACTED] settlement.
- 11/23/15 Revising notices of disallowances re: omnibus claims.
- 11/23/15 Reviewing CCAA employee claims and providing comments; receipt of supporting documentation from litigation claimants; updating relevant litigation claims documentation; responding to litigation claimants' inquiries regarding insurance coverage.
- 11/23/15 Review various correspondence re: litigation claims; conferences with K. Hodges; prepare responses re: litigation claims; correspondence with A. Lockhart re: [REDACTED]
- 11/23/15 Phone conference with A. Lockhart, M. Wong, S. Ferguson re: [REDACTED] issue; drafting [REDACTED] Notice of Revision; phone conference with T. Sandler, M. Wagner re: Plan matters; meeting with D. McIntosh, A. Hutchens, G. Karpel, M. Brouwer, M. Wagner, J. Carfagnini re: landlord claims and Plan matters; email correspondence re: landlord claims; drafting Monitor's 23rd Report.
- 11/23/15 Preparing claims for Notices of Revision or Disallowance for J. Mighton.
- 11/23/15 Attendances re: employee issues including claims disallowance and omnibus claims withdrawals.
- 11/23/15 Claims: analysis; attendances re: penalty issue; meeting (L. Board).
- 11/23/15 Review claims; meeting with G. Smith; review memorandum re: damages; review contract.
- 11/23/15 Review Monitor's Report; attend to claims matters; various discussions with A. Hutchens re: status update, Monitor's Report; meeting with J. Mighton, A. Hutchens re: Report matters; meeting with J. Mighton, A. Hutchens, G. Karpel, M. Brouwer, D. McIntosh and J. Carfagnini re: claims/Plan matters; conference call with T. Sandler, S. Obal, A. Hutchens and J. Mighton re: Plan matters.
- 11/24/15 Correspondence re: MPAC proposal.
- 11/24/15 Researching [REDACTED] of [REDACTED] claim; drafting email to G. Smith re: same.
- 11/24/15 Preparation for and attend meeting A&M, Goodmans, Oslers, TCC re: Plan issues; review Monitor's claims analysis and methodology for landlord claims and pharmacy claims; receipt and review revised draft Plan, Affidavit, Meeting Order.
- 11/24/15 Attend meeting A&M, Goodmans re: preparation for Plan filing.

- 11/24/15 Review employment claims.
- 11/24/15 Letter to R. Gillott; review files re: backup for [REDACTED] claims.
- 11/24/15 Call re: property tax rebate; research re: [REDACTED] claim; review of assigned lease claims.
- 11/24/15 Reviewing claims, drafting analyses and corresponding re: same; attending meeting re: claims review.
- 11/24/15 Telephone call D. Schieman re: Notices of Objection; conference call with client; discussion with J. Mighton; review Notice of Objection.
- 11/24/15 Participate in conference call with respect to realty tax matters and exchange emails re: outstanding issues.
- 11/24/15 Receipt and review of supporting documentation from litigation claimants; updating relevant litigation claimant documentation; revising reasons for disallowance re: litigation claims; call with client re: reviewing Osler's comments re: draft Notices of Disallowance/Revision for the pharmacy claims.
- 11/24/15 Receive and review correspondence from Osler re: Notices of Disallowance for pharmacy franchise claims; conference call with M. Wagner, J. Mighton, K. Hodges, S. Ferguson and C. Artem re: pharmacist claim matters; review correspondence from A&M re: pharmacist claims; conference with J. Mighton; correspondence to A. Lockhart; receive and review correspondence from A. Lockhart.
- 11/24/15 Phone conference with S. Ferguson, C. Artem, M. Wagner, F. Kussner, K. Hodges re: pharmacist Notice of Revision; reviewing revised pharmacist Notice of Revision; drafting Notice of Revision re: [REDACTED] claim; drafting Monitor's 23rd Report; reviewing revised version of same; meeting with G. Smith, M. Wagner, J. Wadden, C. Descours re: vendor claims review; email correspondence re: same; reviewing list of claims for review; drafting email to claimants re: additional information requests; reviewing [REDACTED] claim.
- 11/24/15 Preparing claims for Notices of Revision or Disallowance for J. Mighton.
- 11/24/15 Emails re: tax matters.
- 11/24/15 Claims: analysis; meeting (M. Wagner et al).
- 11/24/15 Review additional claims; meeting with G. Smith; meeting with M. Wagner and J. Mighton re: vendor claims.
- 11/24/15 Revise Monitor's Report; conference call with F. Kussner, J. Mighton, K. Hodges, S. Ferguson and C. Artem re: pharmacist claim matters; meeting at Osler's with working group, A. Alt and M. Wong re: Plan matters, [REDACTED] meeting with C. Descours, G. Smith, J. Wadden and J. Mighton re: vendor claims matters; speak to A. Hutchens re: Report matters; review schedule of high value assessments and speak to G. Karpel and A. Hutchens re: same; draft riders for Monitor's Report and revise per comments received; circulate schedule of high value assessments and rider [REDACTED]

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- 11/25/15 Correspondence re: breakdown of proposal by site.
 - 11/25/15 Drafting memorandum to G. Smith re: penalty clauses versus pre-estimated liquidated damages in contemplation of ██████████ claim.
 - 11/25/15 Preparation for filing of Plan and Meeting Order Motion; review draft Plan, Affidavit of M. Wong, Meeting Order, letter to creditors; extensive review and preparation of Monitor's 23rd Report; attend conference calls A&M, Goodmans re: Plan and Meeting Order materials; comments to Oslers; review updated Claims Analysis.
 - 11/25/15 Office conference with M. Wagner and K. Herlin; review case law and legal research re: lien particulars on various Target stores.
 - 11/25/15 Review of assigned lease claims; memorandum re: same; correspondence re: same.
 - 11/25/15 Reviewing claims and preparing analyses re: same.
 - 11/25/15 Review Plan; discussion with M. Sherman.
 - 11/25/15 Telephone call to M. Wagner to discuss implications of construction liens and disclaimed leases; meeting with J. Cosentino re: same; telephone call to M. Wagner and J. Cosentino; briefly review Construction Lien Act; discussions with T. D'Angelo throughout the day re: analysis of claims by Landlord pursuant to assigned leases.
 - 11/25/15 Receipt and review of J. Conforti's comments re: CCAA employee claims; revising the CCAA employee claims chart; receipt and review of new litigation claim; updating relevant litigation claims documentation.
 - 11/25/15 Conference call with S. Ferguson and G. Rubenstein re: ██████████ notice of disallowance; revising ██████████ notice of disallowance.
 - 11/25/15 Meeting with J. Mighton; drafting chart re: claims receiving Notices of Disallowance and Notices of Revision; drafting chart re: allowed claims; email correspondence with J. Mighton and K. Hodges.
 - 11/25/15 Correspondence with A. Lockhart; receive and review correspondence from A. Lagatta re: insurance for litigation claims; telephone discussions and correspondence with ██████████ broker re: litigation claims; telephone discussion with counsel for ██████████ re: litigation claims; conferences with K. Hodges; prepare and review correspondence; review correspondence with A&M and with Osler ██████████.
 - 11/25/15 Phone conference with D. McIntosh, A. Hutchens, G. Karpel, M. Wagner, J. Carfagnini re: Plan matters and Monitor's Report; attending at Osler offices re: meeting re: ██████████ claim with A. Lockhart and S. Ferguson, phone conference with S. Ferguson re: 354 charter; phone conference with J. Wadden re: EPL claim and vendor claim review; reviewing lien claim properties; email correspondence re: same; phone conference with A. Lockhart, C. Jackson re: pharmacist notices; phone conference with C. Artem re: same; drafting motion materials and Monitor's 23rd Report.

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- 11/25/15 Preparing claims for Notices of Revision or Disallowance for J. Mighton.
- 11/25/15 Telephone conversation with S. Ferguson re: employee claims and attendances re: draft disallowances.
- 11/25/15 Review Plan; comment on the Plan; discussion with M. Wagner; emails; telephone call with Oslers.
- 11/25/15 Claims: analysis; meeting (M. Wagner et al).
- 11/25/15 Telephone conversation with J. Mighton; telephone conversation with Stikemans re: EPL claims; review claims.
- 11/25/15 Review Plan, Meeting Order and Affidavit; conference call with D. McIntosh, A. Hutchens, G. Karpel, J. Mighton, J. Carfagnini re: Plan/Meeting Order materials; various discussions with G. Karpel, A. Hutchens re: Plan matters; conference call with T. Sandler, S. Obal, J. Swartz, R. Carson re: Plan matters; revise Plan; provide comments on Meeting Order materials, Monitor's Report; speak to J. Mighton re: claims matters; speak to M. Sherman re: tax comments on Plan; speak to J. Carfagnini re: status update.
- 11/26/15 Extensive dealing with Plan and Meeting Order; review and comments; receipt and review draft Monitor's Report; conference calls A&M, Goodmans re: same; dealing with Consultative Committee matters; preparation for November 30th meeting; dealing with M. Gottlieb re: Consultative Committee matters; review A&M claims analysis.
- 11/26/15 Reviewing claims and preparing to draft NRDs.
- 11/26/15 Reviewing claims and preparing analyses re: same.
- 11/26/15 Review Plan; discussion with M. Sherman; discussion with M. Wagner and client re: HST and pharmacy; research; emails to client; further discussion and email; read standard pharmacy agreement.
- 11/26/15 Meeting with T. D'Angelo throughout day to review claims in connection with assigned leases and drafting language in connection therewith; conference call with M. Wagner and T. D'Angelo in connection with outstanding lease issues.
- 11/26/15 Reviewing relevant documentation for litigation claims; conference call [REDACTED]
- 11/26/15 Correspondence with J. Mighton, K. Hodges and F. Kussner; reviewing litigation proof of claims and corresponding documents; reviewing and revising Notices of Disallowance and Notices of Revision chart.
- 11/26/15 Review additional litigation claims; review pharmacy notices; conferences with J. Mighton; correspondence with S. Ferguson; telephone discussion with S. Ferguson; correspondence with [REDACTED] broker re: [REDACTED] claims; emails with A. Lagatta and [REDACTED] broker; correspondence with A. Lockhart; prepare notices; conferences with K. Hodges; telephone discussions with counsel for [REDACTED] review and revise Notices of Disallowance for [REDACTED] claims;

telephone discussions with D. Scott [REDACTED] re: [REDACTED] claims; telephone discussion with M. Mackie [REDACTED] re: [REDACTED] claims; telephone call to W. Chalmers, counsel for [REDACTED] re: [REDACTED] claims.

- 11/26/15 Claims review process; drafting Monitor's 23rd Report; reviewing motion materials.
- 11/26/15 Preparing claims for Notices of Revision or Disallowance for J. Mighton.
- 11/26/15 Review of Plan; review Target Canada letter to creditors; review issues.
- 11/26/15 Claims: analysis; meeting (M. Wagner et al); review legal memorandum.
- 11/26/15 Review vendor claims; draft memorandum re: vendor claims.
- 11/26/15 Review and provide comments on Plan, Meeting Order materials and Monitor's Report; review and provide comments on [REDACTED] Notice of Revision or Disallowance; speak to A. Lockhart re: Plan matters; conference call with A. Lockhart, T. Sandler, S. Obal, J. Dacks, R. Schwill and J. Mighton re: Plan; attend conference call with pharmacy working group on claim matters; speak to J. Carfagnini re: Monitor's Report; conference call with D. McIntosh, A. Hutchens, G. Karpel, J. Mighton and J. Carfagnini re: Monitor's Report; review letter to creditors; conference call with G. Ernst, S. Ferguson and J. Mighton re: pharmacy tax matters.
- 11/27/15 Extensive revisions and dealing with Plan and Meeting Order, finalize and filing of same; finalize and issue Monitor's 23rd Report re: Plan; dealing with CCC re: same; attend to Notices of Disallowance process; dealing with M. Gottlieb re: Consultative Committee meeting; receipt and review of J. Wolf motion re: [REDACTED] guarantees, request for 9:30 appointment.
- 11/27/15 Continue revising and updating of Secured Construction Claims Related Chart; review Monitor's Report; voicemail to R. Gillott; continue review of issues re: lien claims on leases which have been disclaimed.
- 11/27/15 Preparing and reviewing for drafting of NRDs.
- 11/27/15 Reviewing claims; preparing analyses; attending meeting with A&M re: claims review.
- 11/27/15 Discussion with F. Kussner re: pharmacy claims.
- 11/27/15 Conference call with counsel for [REDACTED] re: [REDACTED] claims; drafting report to client/Osler re: update on insurance matter; drafting reasons for disallowance re: [REDACTED] claims; reviewing and proofreading Notices of Revision or Disallowance for litigation claims.
- 11/27/15 Drafting, reviewing and revising Notices of Disallowance and Notices of Revision; correspondence with J. Mighton, K. Hodges, and F. Kussner.
- 11/27/15 Telephone discussion with W. Chalmers, counsel for [REDACTED] re: [REDACTED] claims; receive and review motion materials for motion by [REDACTED] as against [REDACTED] prepare report to client; conferences with K. Hodges and T. Kennedy; review correspondence from G. Ernst re: HST treatment for pharmacy payments; review Notices of Disallowance; conferences with J. Mighton and M. Wagner re: [REDACTED] Notices of Disallowance; review [REDACTED] Notices of Disallowance;

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- review correspondence with [REDACTED] counsel re: release.
- 11/27/15 Review and comment on draft report re: Plan; telephone call with M. Wagner; review [REDACTED] motion materials.
- 11/27/15 Reviewing motion materials; finalizing Monitor's Report; claims review process.
- 11/27/15 Preparing claims for Notices of Revision or Disallowance for J. Mighton.
- 11/27/15 Attendance re: employee claims, telephone conversation with S. Ferguson, telephone conversation with S. Philpott.
- 11/27/15 Claims: meeting (G. Karpel et al); attendances re: claims; email correspondence.
- 11/27/15 Revise claims memorandum; meeting with J. Mighton re: claims.
- 11/27/15 Review and finalize Monitor's Report; final review of Meeting Order materials; review and finalize [REDACTED] Notice of Revision and Disallowance; attend to claims matters; various meetings with working group re: vendor claims; conference call with R. Schwill and G. Karpel re: [REDACTED] information requests; planning meetings re: Notices of Revision or Disallowance.
- 11/28/15 Reviewing and editing NRDs.
- 11/28/15 Claims review process.
- 11/28/15 Reviewing and revising Notices of Revision or Disallowance for J. Mighton.
- 11/28/15 Review vendor claims.
- 11/29/15 Dealing with Plan and Meeting Order process and issues; issuing Notices of Disallowance, review process; conference call J. Carfagnini, D. McIntosh re: outstanding matters.
- 11/29/15 Reviewing and editing NRDs.
- 11/29/15 Exchange emails throughout the day with working group re: allowing or disallowing Lease claims on preliminary basis.
- 11/29/15 Proofreading Notices of Disallowance or Revision re: litigation claims and pharmacy claims.
- 11/29/15 Reviewing and revising Pharmacist Notices of Disallowance and Notices of Revision.
- 11/29/15 Review Notices of Variation and Disallowance re: litigation claims; conferences with C. Artem and K. Hodges; review and revise proposed release re: [REDACTED] correspondence to [REDACTED] counsel; conferences with J. Mighton re: pharmacy notices; conference with S. Ferguson.
- 11/29/15 Claims review process.
- 11/29/15 Reviewing and revising Notices of Revision or Disallowance for J. Mighton.
- 11/29/15 Review vendor claims.

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- 11/30/15 Review summary of estimated tax savings; various correspondence re: timing and direction re: payment by municipalities.
- 11/30/15 Extensive meetings and dealing with Creditor's Committee, attend meeting Goodmans, A&M re: Creditor's Committee meeting; preparation for and attend CCC meeting re: Plan and Meeting Order process, etc.; dealing with landlord issues and requests for information; dealing with pharmacists; dealing with J. Wolf, [REDACTED] re: landlord issues; telephone conference with L. Brzezinski re: CCAA Plan matters; dealing with TCC and Target Corp. re: [REDACTED] disclosure issues; issuing Notices of Disallowance for landlords, litigation claims, pharmacists.
- 11/30/15 File at the court and at Judges reception.
- 11/30/15 Receipt and review of correspondence from R. Gillott; telephone consultation with R. Gillott; review draft Notices of Revision/Disallowance re: construction claimants.
- 11/30/15 Correspondence re: file; meeting with K. Herlin re: [REDACTED] claim; review of [REDACTED] claim.
- 11/30/15 Reviewing claims and corresponding re: same; corresponding re: information requests.
- 11/30/15 Meeting with T. D'Angelo to review and revise response to [REDACTED] claim; exchange emails from J. Carfagnini with respect to [REDACTED] solicitor in British Columbia; exchange emails and voicemail messages with him re: same; exchange emails with working group and J. Schindler with respect to realty tax matters; attend to meeting with J. Carfagnini and M. Wagner to discuss [REDACTED] claims and other outstanding issues; participate in call [REDACTED] with respect to creditor's committee.
- 11/30/15 Reviewing and sending notices of revision/disallowance to litigation claimants; responding to emails and phone calls from litigation claimants; updating relevant litigation claims documentation.
- 11/30/15 Reviewing and revising Pharmacist Notices of Disallowance and Notices of Revision.
- 11/30/15 Correspondence with A. Lockhart re: [REDACTED]; conferences with K. Hodges re: litigation claims; conferences with M. Wagner re: pharmacy claims; review correspondence from [REDACTED] re: insurance coverage; correspondence with [REDACTED]; correspondence with A. Lockhart; review correspondence re: [REDACTED] claims; strategy discussion with K. Hodges re: litigation claims; correspondence with counsel for [REDACTED] review litigation claims matters.
- 11/30/15 Review Motion Record for Plan meeting approval; review Plan.
- 11/30/15 Claims review process; attending at Consultative Committee meeting; phone conference with J. Carfagnini, M. Wagner, A. Hutchens, D. McIntosh, A. Alt, T. Sandler re: Plan matters; research re: convenience class.
- 11/30/15 Reviewing and revising Notices of Revision or Disallowance for J. Mighton.
- 11/30/15 Claims: email correspondence; attendances re: NODs/NORs.
- 11/30/15 Attend pre-meeting with A. Hutchens, G. Karpel, J. Mighton, D. McIntosh, J. Carfagnini re:

Consultative Committee; attend Consultative Committee meeting; meeting with J. Carfagnini, A. Hutchens, G. Karpel, D. McIntosh and J. Mighton following Consultative Committee meeting and provide status update to T. Sandler and A. Alt; attend to claims matters; conference call with J. Carfagnini, K. Herlin and J. Swartz re: landlord claim matters; speak to K. Herlin re: [REDACTED] indemnity claim; conference call with J. Carfagnini and L. Brzezinski re: Consultative Committee matters; conference call with J. Carfagnini and D. Ullmann re: Consultative Committee matters; speak to G. Karpel re: [REDACTED] claim; speak to S. Ferguson re: pharmacy presentation and preparation for meeting; draft response to L. Galessiere.

OUR FEE

\$485,155.50

TIMEKEEPER SUMMARY

NAME	RANK	HOURS	RATE	TOTAL
Carfagnini, Jay A.	Partner	60.50 hrs	\$1,025.00	\$62,012.50
Wagner, Melaney	Partner	105.70 hrs	\$800.00	\$84,560.00
Rubenstein, Gale	Partner	9.70 hrs	\$895.00	\$8,681.50
Herlin, Ken	Partner	9.80 hrs	\$885.00	\$8,673.00
Kussner, Francy	Partner	27.80 hrs	\$880.00	\$24,464.00
Smith, Graham D.	Partner	40.20 hrs	\$880.00	\$35,376.00
Ernst, Glenn S.	Partner	24.60 hrs	\$950.00	\$23,370.00
Mark, Alan	Partner	6.70 hrs	\$990.00	\$6,633.00
Guolo, Francesca	Partner	4.30 hrs	\$925.00	\$3,977.50
Cosentino, Joe	Partner	14.20 hrs	\$785.00	\$11,147.00
Conforti, Joe	Partner	1.50 hrs	\$880.00	\$1,320.00
Wadden, Jason	Partner	18.70 hrs	\$710.00	\$13,277.00
Sherman, Mitchell J.	Partner	15.30 hrs	\$1,040.00	\$15,912.00
Blidner, Mark	Partner	1.50 hrs	\$900.00	\$1,350.00
Descours, Caroline	Associate	31.90 hrs	\$550.00	\$17,545.00
Hodges, Kellie	Associate	69.00 hrs	\$430.00	\$29,670.00
Mighton, Jesse	Associate	144.00 hrs	\$475.00	\$68,400.00
D'Angelo, Tyler	Associate	59.80 hrs	\$390.00	\$23,322.00
Articling Student	Articling Student	133.30 hrs	\$290.00	\$38,657.00
Word Processing	Word Processing	83.20 hrs	\$80.00	\$6,656.00

NAME	RANK	HOURS	RATE	TOTAL
Clerk, Litigation	No Rank	1.90 hrs	\$80.00	\$152.00

DISBURSEMENTS

Telephone - Long Distance / Conference Calls	138.47
Agent Fees (Transperfect Translations Inc.)	1,378.75
Parking / Cab / Mileage / Meetings	1,921.75
Copies	1,908.75
Computer Searches - QL System	422.97
Computer Searches - Westlaw Carswell	839.00

TOTAL DISBURSEMENTS **\$6,609.69**

TOTAL FEES ON THIS INVOICE \$485,155.50

HST ON FEES 63,070.22

NON TAXABLE DISBURSEMENTS 0.00

TAXABLE DISBURSEMENTS 6,609.69

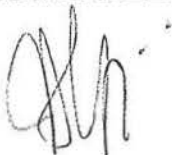
TOTAL DISBURSEMENTS ON THIS INVOICE \$6,609.69

HST ON TAXABLE DISBURSEMENT 859.26

TOTAL THIS INVOICE (CANADIAN DOLLARS) **\$555,694.67**

TRUST FUNDS \$150,392.08

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP

A handwritten signature in black ink, appearing to be 'E. & O. E.', written over the printed text.

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.

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

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
11/20/15	655839	\$332,818.01	\$0.00	\$332,818.01
TOTAL OUTSTANDING INVOICES (IN CDN)				\$332,818.01

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 # 656885 (Please include all invoice numbers)

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

December 18, 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 December 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.

December 17, 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. 657746
 GST/HST REGISTRATION NO. R119422962

Re: Project Yellow

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

- 12/01/15 Extensive dealing with Plan and Meeting Order; preparation for and attend meetings with Oslers, Davies, A&M re: landlord objections to Plan and Meeting Order; preparation for and attend meeting with J. Wolf re: [REDACTED] claims; dealing with issuance of Notices of Revision and Disallowance; preparation for and arrange Chambers appointment with Morawetz J. for December 3.
- 12/01/15 Continue review of construction claims re: information required and preparation of Notice of Revision/Disallowance.
- 12/01/15 Review of claims; correspondence and meeting with K. Herlin, J. Mighton and G. Karpel re: same.
- 12/01/15 Discussions with T. D'Angelo re: disclaiming of lease matters; attend to meeting with G. Karpel and others to discuss late landlord claim and implications for same; briefly review same and respond to email.
- 12/01/15 Responding to emails and phone calls from litigation claimants; updating relevant documentation re: litigation claims; conference call with Osler, A&M and Target re: [REDACTED]
- 12/01/15 Conferences with M. Wagner re: pharmacy meeting; telephone discussion with A. Lockhart re: insurance coverage; conference call with Osler and A&M [REDACTED]; conferences with K. Hodges re: litigation claims; review and determine responses to litigation claims correspondence; prepare for pharmacy meeting with W. Sasso; [REDACTED]; review and comment on proposed Monitor presentation re: pharmacy claims.
- 12/01/15 Review TCL draft factum; email comments; correspondence re: motion to approve meeting.

- 12/01/15 Claims review process; reviewing Osler draft factum.
- 12/01/15 Reviewing and revising Notices of Revision or Disallowance for J. Mighton.
- 12/01/15 Claims: attendance re: Notices of Disallowance, Notices of Revision.
- 12/01/15 Review vendor claims.
- 12/01/15 Prepare draft response to L. Galessiere; correspond re: claims matters; preparation for meeting with [REDACTED] pre-meeting with T. Sandler, J. Swartz, R. Schwill, J. Carfagnini, G. Karpel, A. Hutchens and D. McIntosh re: [REDACTED] meeting with working group and J. Wolf re: [REDACTED] matters; prepare for pharmacy meeting; correspond re: Meeting Order matters, discussions with J. Carfagnini, Oslers and A&M re: same; review comments on draft response and revise per comments received; review factum for Meeting Order and correspond re: same.
- 12/02/15 Extensive dealing with landlords' counsel, J. Swartz, T. Sandler, J. Wolf, M. Gottlieb re: Chambers appointment December 3, 2015; dealing with Consultative Committee re: same; telephone conference with L. Rogers, L. Brzezinski re: same; preparation for and attend meeting with B. Sasso re: pharmacists claims; attend meeting with A&M, Goodmans re: landlord claims analysis, Notices of Disallowance, preparation for court; receipt and review Oslers draft Factum re: Meeting Order.
- 12/02/15 Office conference with J. Mighton; letters to R. Gillott; receipt and review of correspondence from R. Gillott; begin preparation of information requests re: construction claimants.
- 12/02/15 Reviewing claims; corresponding with claimants re: additional information; drafting Notices of Revision or Disallowance; corresponding with A&M.
- 12/02/15 Meeting with J. Mighton; discussion of Crown claims.
- 12/02/15 Discussions with M. Wagner re: status of transaction and legal proceedings; brief discussions with T. D'Angelo re: status of lease reviews.
- 12/02/15 Responding to emails and phone calls from litigation claimants; participating in settlement discussions re: litigation claims; updating relevant documentation re: litigation claims.
- 12/02/15 Review law; review analysis for meeting re: pharmacy claims; e-mails with S. Ferguson and with M. Wagner; review additional proposed revisions to Monitor presentation; meeting with S. Ferguson and M. Wagner to prepare for presentation to W. Sasso; meeting with Osler and A&M to prepare for meeting with W. Sasso; meeting with Osler, A&M and W. Sasso; conferences with K. Hodges re: litigation claims matters; review litigation claims correspondence and documentation.
- 12/02/15 Telephone call with J. Carfagnini; conference call with Osler; conference call with D. McIntosh re: Plan and December 8 motion; review correspondence from M. Gottlieb.
- 12/02/15 Scheduling court attendances with Commercial List office; responding to creditor emails re: claims process; claims review process.
- 12/02/15 Preparing claims for Notices of Revision or Disallowance for J. Mighton; preparing citations for J.

Mighton.

- 12/02/15 Claims: attendance re: Notices of Revision, Notices of Disallowance; conferences (J. Mighton).
- 12/02/15 Review draft presentation re: pharmacists claims and provide comments; prepare for pharmacist claims meeting; review and provide comments on factum; speak to J. Carfagnini re: status update; speak to J. Dacks re: factum, Meeting Order matters; attend pharmacist claims pre-meeting with working group; attend pharmacist claims meeting with working group, B. Sasso, D. Edward and I. Manning; speak to J. Mighton re: claims update; speak to K. Herlin re: status update; review [REDACTED] claim, one-off assignment claims.
- 12/03/15 Preparation for and attend meeting A&M, Goodmans re: Chambers appointment before Morawetz J.; attend Chambers appointment; dealing with trade creditors re: Chambers appointment; dealing with J. Wolf, M. Gottlieb re: Chambers appointment; attend meeting A&M, Goodmans re: landlord claims analysis; preparation for meeting with Target Corp. re: same.
- 12/03/15 Office conference with J. Mighton; telephone consultation with R. Gillott and L. Rauccio; letter to R. Gillott; letter to L. Podnevar [REDACTED] letter to D. Smith [REDACTED] letter to L. Cabellero [REDACTED] letter to A. Faint [REDACTED] letter to D. Sterescu [REDACTED] preparation of information request to various construction claimants.
- 12/03/15 Meeting with internal team and A&M re: [REDACTED] claim; drafting and circulating [REDACTED] claim; correspondence re: same; filing paperwork.
- 12/03/15 Reviewing claims and drafting Notices of Revision or Disallowance.
- 12/03/15 Review Customs claims.
- 12/03/15 Attend to meetings with A&M, M. Wagner and J. Carfagnini to discuss [REDACTED] claim and estate; draft claim disallowance language for their consideration; briefly review other lease matters including meeting with T. D'Angelo to review lease amending agreement [REDACTED]
[REDACTED].
- 12/03/15 Responding to emails and phone calls from litigation claimants; updating relevant documentation re: litigation claims; participating in settlement discussions re: litigation claims; drafting response letter to [REDACTED] re: coverage for the pharmacy claims.
- 12/03/15 Review litigation claims matters; review [REDACTED]; conferences with K. Hodges.
- 12/03/15 Prepare for court; meet with D. McIntosh et al.; attend court.
- 12/03/15 Claims review process.
- 12/03/15 Preparing claims for Notices of Revision or Disallowance for J. Mighton.
- 12/03/15 Claims: attendance re: Notices of Revision, Notices of Disallowance.

- 12/03/15 Review and revise vendor claim.
- 12/03/15 Attend to claims matters; meeting with working group re: claims matters; prepare for scheduling hearing with working group; attend scheduling hearing; meeting with T. Sandler, J. Carfagnini, D. McIntosh, G. Karpel, A. Hutchens, J. Mighton following scheduling hearing; preparation for meeting with plan sponsor.
- 12/04/15 Preparation for and attend meeting Oslers, A&M, Goodmans, Davies re: outstanding matters, strategy for proceeding; dealing with landlord claims and pharmacist claims; review A&M presentation on distribution models.
- 12/04/15 Voicemail to R. Gillott; voicemail to A. Faint; voicemail to D. Sterescu; voicemail to K. MacLean; voicemail to S. Smith; voicemail to L. Podnevar.
- 12/04/15 Revising and circulating edited ██████████ claim.
- 12/04/15 Reviewing claims and drafting Notices of Revision or Disallowance.
- 12/04/15 Exchange emails with working group re: ██████████ claims with respect to ██████████ property as well as amending responses to claim by ██████████ in connection with ██████████ property; provide suggested language in connection therewith; discussions with T. D'Angelo re: same.
- 12/04/15 Responding to emails and phone calls from litigation claimants; updating relevant documentation re: litigation claims; participating in settlement discussions re: litigation claims; attending meeting with Osler, A&M and Target re: responding to ██████████ coverage letter; drafting talking points for A. Lagatta's discussion with ██████████ ██████████
- 12/04/15 Prepare for and attend at meeting with Osler and Monitor ██████████ ██████████ conferences with K. Hodges re: preparation of talking points for A. Lagatta re: insurance coverage; review proposed correspondence; review litigation claims matters; review correspondence; conferences with K. Hodges.
- 12/04/15 Phone conference with S. Ferguson, McMahon representatives re: ██████████ claim; meeting with G. Karpel, J. Wadden, M. Wagner re: vendor claims; phone conference with S. Glustein re: ██████████ claim; claims review process.
- 12/04/15 Preparing Notices of Revision or Disallowance for J. Mighton.
- 12/04/15 Review and revise vendor claim; meeting with Monitor re: vendor claims.
- 12/04/15 Meeting with T. Sandler, S. Obal, J. Swartz, R. Schwill, J. Carfagnini, D. McIntosh, A. Hutchens, G. Karpel re: Plan matters; various discussions with T. Sandler and R. Carson re: meetings order matters; attend to claims matters; meeting with J. Wadden, J. Mighton, G. Karpel re: claims matters.
- 12/05/15 Correspondence from M. Gottlieb re: Kingsett appeal materials; review and correspondence with Monitor re: same.
- 12/06/15 Review comments from C. Jackson ██████████ ██████████

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██████████ correspondence to Osler and monitor; e-mails with K. Hodges; review comments of G. Karpel re: litigation claims matters.

- 12/06/15 Claims review process attendance.
- 12/06/15 Claims: attendance re: Notices of Disallowance, Notices of Revision.
- 12/07/15 Dealing with landlord motions; review law ██████████
██████████ dealing with D. Ullman re: landlord matters; dealing with Consultative Committee and meeting to review claims over \$5M; meeting J. Carfagnini, D. McIntosh re: Plan issues; dealing with T. Sandler and J. Swartz re: Plan issues.
- 12/07/15 Office conference with J. Mighton; letter to R. Gillott; preparation of outline for Notice of Revision/Disallowance re: construction claims.
- 12/07/15 Review of claim re: ██████████
- 12/07/15 Updating Notices of Revision and Disallowance; corresponding re: same.
- 12/07/15 Conference call with Oslers re: Crown claims; discussion with M. Wagner; review materials; review claims summary.
- 12/07/15 Responding to emails and phone calls from litigation claimants; updating relevant documentation re: litigation claims; participating in settlement discussions re: litigation claims; drafting talking points for A. Lagatta's discussion ██████████
- 12/07/15 Review proposed correspondence re: ██████████; review correspondence re: ██████████ litigation claims; review correspondence from G. Karpel re: litigation claims; conferences with K. Hodges re: litigation claims; conference with M. Wagner re: releases for litigation claims; receive e-mail from A. Lagatta re: insurance; telephone call to A. Lockhart.
- 12/07/15 Telephone call with J. Carfagnini and D. McIntosh re: expert real estate advice.
- 12/07/15 Claims review process; phone conference with M. Wagner, G. Ernst, G. Karpel, Osler tax lawyers re: Government claims; phone conference with S. Glustein, K. Baltes re: ██████████ Claim.
- 12/07/15 Preparing claims for Notices of Revision and Disallowance for J. Mighton; reviewing and revising Notices of Revision and Disallowance for J. Mighton.
- 12/07/15 Discussions with S. Philpott re: omnibus claims, discussions with S. Ferguson.
- 12/07/15 Claims: attendance re: Notices of Disallowance, Notices of Revision; meeting (G. Karpel et al.)
- 12/07/15 Meeting with G. Smith re: notice of disallowance; revise vendor claims listing; review vendor claims; prepare for and attend meeting with Monitor re: vendor claims; revise claims.
- 12/07/15 Attend to claims matters; speak to J. Mighton re: claims matters; conference call with J. Mighton, G. Ernst, Oslers re: tax claim matters; conference call with G. Karpel, A. Hutchens, A&M Valuations re: ██████████ claim matters; speak to J. Mighton and G. Smith re: claims matters;

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- meeting with J. Mighton, G. Karpel, S. Glustein re: claims matters; correspond re: claims matters.
- 12/08/15 Preparation for and attend Court re: December 21, 2015 motion to approve meeting; finalize and issue Order; dealing with Consultative Committee; arrange meeting; dealing with L. Rogers, D. Ullman re: Consultative Committee matters and landlord positions on Plan; dealing with claim disallowance process; receipt and review landlord responding Factums for December 21, 2015 motion.
- 12/08/15 Receipt and review of correspondence from L. Rauccio; meeting with G. Karpel, A. Hutchens, M. Wagner and J. Mighton; further revise draft Notices of Revision/Disallowance; receipt and review of correspondence from G. Karpel; memorandum to M. Wagner.
- 12/08/15 Emails from J. Mighton and M. Wagner; email to M. Wagner and J. Mighton re: [REDACTED] [REDACTED] review correspondence from N. McCreedy (lawyers for [REDACTED]).
- 12/08/15 Discussing with M. Wagner re: Notices of Revision or Disallowance .
- 12/08/15 Meeting with M. Wagner re: treatment of contingent claims.
- 12/08/15 Discussions with solicitor for [REDACTED] with respect to potential subrogated claim relating to [REDACTED] property; subsequent exchange of emails with respect to by [REDACTED] claim; discussions with T. D'Angelo re: same.
- 12/08/15 Responding to emails and phone calls from litigation claimants; updating relevant documentation re: litigation claims; participating in settlement discussions re: litigation claims; drafting reasons for disallowance re: CCAA Employee claims.
- 12/08/15 Receive and review correspondence from A. Lockhart re: [REDACTED] correspondence with A. Lagatta.
- 12/08/15 Review landlord motion records.
- 12/08/15 Claims review process; phone conference with S. Glustein, F. Ganon, representatives from [REDACTED] and TCC re: [REDACTED] claim; drafting email to Consultative Committee re: meeting.
- 12/08/15 Reviewing and revising Notices of Revision and Disallowance for J. Mighton.
- 12/08/15 Claims: attendance re: Notices of Disallowance, Notices of Revision.
- 12/08/15 Review correspondence; draft response to Notice of Disallowance and revise claim tracking memo re: claims allowed; draft notes of disallowance.
- 12/08/15 Draft Notices of Revision and Disallowance; meeting with J. Mighton, G. Karpel and J. Cosentino re: construction lien matters; correspond re: claims matters; attend claims meeting with working group; speak to C. Descours re: Notices of Revision and Disallowance.
- 12/09/15 Dealing with landlord counsel re: coordination of counsel; telephone conference with M. Gottlieb; correspondence re: same; dealing with Claims Disallowances and Claims Over \$5MM [REDACTED] [REDACTED] review A&M presentation on claims for Consultative

Committee.

- 12/09/15 Receipt and review of correspondence from A. Faint; receipt and review of correspondence from D. Smith; letter to D. Sterescu; receipt and review of correspondence from D. Smith; receipt and review of correspondence from D. Smith [REDACTED] receipt and review of additional [REDACTED] information and documents; receipt and review of correspondence from L. Podnevar (x2); receipt and review of correspondence from G. Karpel; receipt and review of additional information and documents re: [REDACTED] receipt and review of additional information and documents re: [REDACTED]
- 12/09/15 Call with M. Wagner and K. Herlin re: [REDACTED] claim; review of leases re: redemising obligations.
- 12/09/15 Reviewing comments and revising Notices of Revision or Disallowance; corresponding re: same.
- 12/09/15 Research re: withholding; conference call with Oslers; discussion with M. Sherman.
- 12/09/15 Telephone call with A. Hutchens and M. Wagner with respect to [REDACTED] claim; at request of M. Wagner draft language in response to letter from solicitor for landlord; receipt of leases for said property and briefly review same.
- 12/09/15 Responding to emails and phone calls from litigation claimants; updating relevant documentation re: litigation claims; participating in settlement discussions re: litigation claims; drafting reasons for disallowance re: CCAA Employee claims.
- 12/09/15 Receive and review correspondence from A. Lagatta re: [REDACTED]; correspondence to A. Lagatta; review numerous correspondence dealing with litigation claims and responses; conferences with K. Hodges; telephone discussion with G. Karpel; conferences with J. Mighton.
- 12/09/15 Telephone call with D. McIntosh; review landlord motion records; emails re: motion.
- 12/09/15 Claims review process; drafting email to service list re: motion materials.
- 12/09/15 Reviewing and revising Notices of Revision and Disallowance for J. Mighton.
- 12/09/15 Telephone call with J. Mighton; emails; research; review tax issues; telephone call with Oslers.
- 12/09/15 Claims: attendance re: Notices of Disallowance and Notices of Revision.
- 12/09/15 Review and revise claims notices; meeting with M. Wagner and Monitor re: various claims; meeting with G. Smith re: quality control for vendor claims; review additional claims.
- 12/09/15 Attend to claims matters; conference call with A. Hutchens, K. Herlin and T. D'Angelo re: [REDACTED] claim redemising costs; speak to J. Mighton and M. Sherman re: tax matters; message for [REDACTED] re: withholding tax; message for N. McCready re: lien claim matters; speak to A. Lockhart re: [REDACTED] claim; draft Notices of Revision and Disallowance; meeting with working group re: claims matters; speak to J. Wadden re: claims matters; review [REDACTED] memo.
- 12/10/15 Dealing with landlords and Motion to Approve Meeting Order; dealing with Consultative