

Committee re: claims over \$5 MM.

- 12/10/15 Telephone consultation with R. Gillott; continue review of additional documents and information provided by [REDACTED]
- 12/10/15 Review of redemising claims.
- 12/10/15 Reviewing and assessing proofs of claim; teleconferences, corresponding and meeting to discuss same.
- 12/10/15 Discussion with Monitor re: withholding tax issues; instructions to student.
- 12/10/15 Exchange emails and telephone discussions with M. Wagner with respect to response to claim for [REDACTED] review of lease and revise claim response.
- 12/10/15 Responding to emails and phone calls from litigation claimants; updating relevant documentation re: litigation claims; participating in settlement discussions re: litigation claims; reviewing and revising reasons for disallowance re: CCAA Employee claims.
- 12/10/15 Telephone discussion with A. Lockhart re [REDACTED]; correspondence with A. Lagatta.
- 12/10/15 Conference call with Oslers re: Plan motion; review further landlord record.
- 12/10/15 Claims review process.
- 12/10/15 Reviewing and revising Notices of Revision and Disallowance for J. Mighton; preparing claims for Notices of Revision and Disallowance for J. Mighton.
- 12/10/15 Review withholding issues; email to Osler; telephone conference with the Justice Department and Oslers.
- 12/10/15 Claims: attendance re: Notices of Disallowance and Notices of Revision.
- 12/10/15 Revision and review of various vendor claims; meeting with Monitor and M. Wagner; revise claims.
- 12/10/15 Conference call with [REDACTED] re: claim matters; attend to claim matters; draft [REDACTED] Notice of Revision and Disallowance; speak to G. Ernst re: tax matters; speak to C. Prophet re: [REDACTED] claim matters; call with CRA and working group re: claim matters; call with claims working group and Oslers re: [REDACTED] claim matters; speak to C. Descours re: claims matters; meetings with working group on claims.
- 12/11/15 Receipt and review Decision of Morawetz J. re: Approval of Monitor's Reports; dealing with various landlords; telephone conference with M. Gottlieb re: landlord motion and confirm Monitor is not filing anything more for December 21st motion; telephone conference with D. Ullman re: meeting on [REDACTED] leases; telephone conference with S. Raicek re: landlord claims issues; correspondence with A. Hutchens, M. Wagner re: same.
- 12/11/15 Letter to R. Gillott and L. Rauccio; receipt and review of correspondence from L. Rauccio; office

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- conference with J. Mighton; review and revise draft Notices of Revision and Disallowance; review materials from [REDACTED]
- 12/11/15 Reviewing, discussing and corresponding re: claims; updating Notices of Revision or Disallowance.
- 12/11/15 Telephone call A. Fournier; emails re: [REDACTED] claims; discussion with M. Wagner; research re: Regulation 105; discussion with M. Sherman.
- 12/11/15 Exchange emails re: claims process; brief discussions with T. D'Angelo re: same.
- 12/11/15 Responding to emails and phone calls from litigation claimants; updating relevant documentation re: litigation claims; participating in settlement discussions re: litigation claims; revising reasons for disallowance re: [REDACTED] claims.
- 12/11/15 Conferences with K. Hodges; review litigation claims matters; prepare correspondence.
- 12/11/15 Tax research for G. Ernst and M. Sherman.
- 12/11/15 Claims review process attendance.
- 12/11/15 Preparing claims for Notices of Revision or Disallowance for J. Mighton.
- 12/11/15 Claims: attendance re: Notices of Disallowance and Notices of Revision; telephone attendance (M. Wagner et al.); review of [REDACTED] claim.
- 12/11/15 Review additional vendor claims; draft Notices of Revision.
- 12/11/15 Meetings with working group on claims matters; review and provide comments on Notices of Revision or Disallowance; revise [REDACTED] Notice of Revision or Disallowance; speak to N. McCready re: construction lien matters.
- 12/12/15 Tax research for M. Sherman.
- 12/12/15 Claims review process.
- 12/12/15 Reviewing and revising Notices of Revision and Disallowance for J. Mighton.
- 12/13/15 Receipt and review A&M Bankruptcy Analysis in respect of landlord claims; telephone conference with D. McIntosh re: same.
- 12/13/15 Reviewing decision re: approval of Monitor's Reports; corresponding by email with G. Smith re: same.
- 12/13/15 Reviewing and assessing proofs of claim; corresponding re: same; updating Notices of Revision or Disallowance.
- 12/13/15 Review [REDACTED]; correspondence with A. Lagatta.
- 12/13/15 Tax research for M. Sherman.
- 12/13/15 Claims review process.

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- 12/13/15 Reviewing and revising Notices of Revision or Disallowance for J. Mighton.
- 12/13/15 Review claims; draft and revise Notice of Disallowance.
- 12/14/15 Preparation for and attend meeting A&M, Goodmans re: landlord meetings on Plan; attend meeting with Minden Gross, Primaris; attend meeting with Daoust, ██████ attend meeting with M. Gottlieb; preparation for and attend Claims Meeting A&M, Goodmans re: Notices of Disallowance; preparation for December 21 and 22 hearing re: Plan Meeting Order.
- 12/14/15 Receipt and review of correspondence from L. Rauccio (x2); receipt and review of Construction Claims Chart, updated with "Osler Comments" column (x2); office conference with M. Wagner; office conference with J. Mighton; letters to G. Karpel; telephone consultation with R. Gillott and L. Rauccio; receipt and review of correspondence from G. Karpel; letter to L. Rauccio; receipt and review of correspondence from D. Smith.
- 12/14/15 Reviewing and assessing proofs of claim; corresponding re: same; updating Notices of Revision or Disallowance.
- 12/14/15 Review email from ██████ re: ██████ claims.
- 12/14/15 Exchange emails with M. Wagner re: meeting; revise and finalize claims notice to landlord's lawyer for ██████ Inc.; email to J. Schindler at Target to double check realty tax issues.
- 12/14/15 Correspondence with A. Lagatta; review correspondence re: litigation claims; prepare responses; conferences with K. Hodges; conference call with A. Lagatta, M. Wong, A. Lockhart, K. Hodges and F. Kussner; review and revise correspondence.
- 12/14/15 Tax research for M. Sherman.
- 12/14/15 Reviewing and revising Notices of Revision or Disallowance for J. Mighton.
- 12/14/15 Discuss issues re withholding tax.
- 12/14/15 Claims: attendance re: Notices of Revision; e-mail correspondence; conferences (M. Wagner et al).
- 12/14/15 Revise Notices of Disallowance; various meetings and telephone conversations with review team re: claims.
- 12/14/15 Review and provide comments on presentation to Consultative Committee; attend to claims matters with working group; review and provide comments on Notices of Revision or Disallowance; prepare for Consultative Committee meeting; attend Consultative Committee meeting; various meetings with working group re: claims matters.
- 12/15/15 Preparation for and attend meeting A&M, Goodmans re: claims disallowances; extensive dealings with landlords re: December 21st Motion to Approve Meeting Order; preparation for and attend meetings with K. Mahar ██████ M. Gottlieb ██████ ██████ dealing with Consultative Committee; correspondence with D. Ullman, L. Galessiere re: landlord claims; dealing with S. Raicek re: ██████ claim; office conference K. Herlin, M. Wagner re: same.

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- 12/15/15 Letters to L. Rauccio and R. Gillott; office conference with M. Wagner and J. Mighton; receipt and review of correspondence from L. Rauccio; receipt and review of correspondence from R. Gillott (x3); review updated information re: Claim of [REDACTED] review updated information re: Claim of [REDACTED]
- 12/15/15 Review of proof of claim for [REDACTED] correspondence re: same.
- 12/15/15 Discussion with M. Wagner; email to Oslers.
- 12/15/15 Email from and conversation with K. Hodges with respect to disclaimed lease insurance claim.
- 12/15/15 Conferences with K. Hodges re: litigation claims; correspondence with A. Lagatta [REDACTED] [REDACTED] review documentation and correspondence re: litigation claims; prepare correspondence re: litigation claims.
- 12/15/15 Prepare for motion to approve Meeting Order.
- 12/15/15 Reviewing and revising Notices of Revision or Disallowance for J. Mighton.
- 12/15/15 Various emails re: claims process; preliminary review of new EPL claims materials.
- 12/15/15 Attend to claims matters; meetings with working group re: claims matters; finalize Notices of Revision or Disallowance.

**OUR FEE****\$412,731.00****TIMEKEEPER SUMMARY**

NAME	RANK	HOURS	RATE	TOTAL
Carfagnini, Jay A.	Partner	65.00 hrs	\$1,025.00	\$66,625.00
Wagner, Melaney	Partner	109.00 hrs	\$800.00	\$87,200.00
Mark, Alan	Partner	13.40 hrs	\$990.00	\$13,266.00
Smith, Graham D.	Partner	37.00 hrs	\$880.00	\$32,560.00
Empey, Brian F.	Partner	.20 hrs	\$850.00	\$170.00
Kussner, Francy	Partner	26.50 hrs	\$880.00	\$23,320.00
Rubenstein, Gale	Partner	.70 hrs	\$895.00	\$626.50
Ernst, Glenn S.	Partner	7.10 hrs	\$950.00	\$6,745.00
Cosentino, Joe	Partner	20.30 hrs	\$785.00	\$15,935.50
Wadden, Jason	Partner	28.00 hrs	\$710.00	\$19,880.00
Herlin, Ken	Partner	8.10 hrs	\$885.00	\$7,168.50

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NAME	RANK	HOURS	RATE	TOTAL
Sherman, Mitchell J.	Partner	4.60 hrs	\$1,040.00	\$4,784.00
Descours, Caroline	Associate	19.00 hrs	\$550.00	\$10,450.00
Costa, Caterina	Associate	.50 hrs	\$695.00	\$347.50
Hodges, Kellie	Associate	54.00 hrs	\$430.00	\$23,220.00
Mighton, Jesse	Associate	123.80 hrs	\$475.00	\$58,805.00
D'Angelo, Tyler	Associate	14.30 hrs	\$390.00	\$5,577.00
Articling Student	Articling Student	120.7 hrs	\$290.00	\$35,003.00
Word Processing	Word Processing	13.10 hrs	\$80.00	\$1,048.00

**DISBURSEMENTS**

Telephone - Long Distance / Conference Calls	40.68
Parking / Cab / Mileage / Meetings	2,056.22
Delivery - Courier	105.11
Copies	1,070.50

<b>TOTAL DISBURSEMENTS</b>	<b>\$3,272.51</b>
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TOTAL FEES ON THIS INVOICE	\$412,731.00
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HST ON FEES	53,655.03
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NON TAXABLE DISBURSEMENTS	0.00
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TAXABLE DISBURSEMENTS	3,272.51
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TOTAL DISBURSEMENTS ON THIS INVOICE	\$3,272.51
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HST ON TAXABLE DISBURSEMENT	425.43
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<b>TOTAL THIS INVOICE (CANADIAN DOLLARS)</b>	<b>\$470,083.97</b>
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TRUST FUNDS	\$150,392.08
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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.

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**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
12/07/15	656885	\$555,694.67	\$0.00	\$555,694.67
<b>TOTAL OUTSTANDING INVOICES (IN CDN)</b>				<b>\$888,512.68</b>

# Goodmans<sup>LLP</sup>

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 # 657746 (Please include all invoice numbers)

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



January 12, 2016

Our File No.: 143291

**Via Email**

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

**Attention: Douglas McIntosh**

Dear Sirs:

**Re: Project Yellow**

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

January 11, 2016

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

ATTENTION: Douglas McIntosh

OUR FILE NO. AAMC 143291  
 OUR INVOICE NO. 658662  
 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:

- 12/08/15 Attendances telephone conversation with S. Philpott and S. Ferguson re: omnibus claims and agreement to withdraw from estate.
- 12/10/15 Attendances [REDACTED]
- 12/13/15 Revising withdrawal [REDACTED] drafting email to client re: update on litigation claims.
- 12/14/15 Drafting notices of disallowance re: CCAA employee claims; negotiating settlements with litigation claimants and employee claimants; updating litigation claims binder and relevant documentation; conference call with client, Osler and Target re: [REDACTED].
- 12/14/15 Claims review process.
- 12/15/15 Drafting notices of disallowance re: CCAA employee claims; negotiating settlements with litigation claimants and employee claimants; updating litigation claims binder and relevant documentation.
- 12/15/15 Claims review process.
- 12/16/15 Extensive dealing with landlords and trade creditors re: Plan and Meeting Order; review A&M models on Plan recoveries, etc.; attend meetings with Oslers re: December 21 motion.
- 12/16/15 Call with M. Wagner and K. Herlin re: redemising; correspondence and reviewing leases re: same.
- 12/16/15 Discussion with M. Sherman; discussion with student re: withholding tax issues.
- 12/16/15 Conference call with M. Wagner and T. D'Angelo to discuss [REDACTED]

- [REDACTED] exchange emails with solicitor for [REDACTED] landlord re: disputed claim.
- 12/16/15 Negotiating settlements with litigation claimants; updating litigation claims binder and relevant documentation; emailing client re: litigation claims update.
- 12/16/15 Correspondence with A. Lagatta re: insurance matters; conferences with K. Hodges; address litigation claims; review updated documentation; prepare client update.
- 12/16/15 Tax research for M. Sherman.
- 12/16/15 Review landlord factum and prepare for motion.
- 12/16/15 E-mail correspondence re: motion materials, Monitor's website.
- 12/16/15 Packaging up notices of revision or disallowance for J. Mighton.
- 12/16/15 Prepare for meeting; meeting at Osler re CRA claims.
- 12/16/15 Speak to K. Herlin and T. D'Angelo re: disclaimed lease matters; correspond re: claims matters.
- 12/17/15 Extensive meetings with landlords and trade creditors re: Plan and December 21 motion to approve Meeting Order; extensive meeting with Consultative Committee re: review claims over \$5M; extensive calls with landlords re: Plan, S. Raicek, Morguard, D. Ullman, etc.
- 12/17/15 Review of redemising obligations for call with A. Hutchens.
- 12/17/15 Exchange emails with respect to call re: Target obligation to pay for redemising premises at end of term.
- 12/17/15 Negotiating settlements with litigation claimants; updating litigation claims binder and relevant documentation; emailing client re: litigation claims update.
- 12/17/15 Conferences with K. Hodges; address litigation claims; correspondence with A. Lagatta; review C. Green matters and client correspondence; review correspondence to counsel for [REDACTED]
- 12/17/15 Tax research for M. Sherman.
- 12/17/15 Meeting with J. Carfagnini et al. re: December 21 motion strategy and issues; prepare for motion.
- 12/17/15 Email correspondence re: claims process; Monitor's website.
- 12/17/15 Telephone call and office conference G. Rubenstein; draft and revise trust settlement agreement re: employee trust claims; file management.
- 12/17/15 Packaging notices of revision or disallowance for storage for J. Mighton.
- 12/17/15 Review cases re 105; discussion with M. Wagner re CRA.
- 12/17/15 Claims: telephone attendance re: [REDACTED] claim; attendance re: [REDACTED] claim.
- 12/17/15 Review facta of responding parties re: Meeting Order motion; speak to S. Ferguson re: pharmacist

- claims matters; speak to J. Carfagnini re: status update; speak to M. Sherman re: tax matters; correspond re: claims matters; speak to B. Sasso re: claims matters; speak to S. Zweig re: [REDACTED] matters; speak to J. Dacks re: Meeting Order matters, preparation for motion; litigation preparation meeting with A. Mark, J. Carfagnini; conference call with J. Carfagnini, A. Mark and M. Gottlieb re: motion coordination matters.
- 12/18/15 Preparation for December 21 hearing to approve Meeting Order; preparation for and attend meeting Oslers, Goodmans, A&M, Consultative Committee re: Target Plan and December 21 hearing; preparation for and attend conference call Oslers, Goodmans, A&M, Quebec-based landlords re: Target Plan; preparation for and attend meeting with Davies re: Plan.
- 12/18/15 Call with K. Herlin, M. Wagner and A. Hutchens re: redemising; correspondence with J. Mighton re: operating covenants.
- 12/18/15 Exchange emails and telephone call with A. Hutchens and M. Wagner to discuss issues relating to Target's obligations to redemise premises at end of term.
- 12/18/15 Negotiating settlements with litigation claimants; updating litigation claims binder and relevant documentation; emailing client re: litigation claims update; conference call with Osler and Target re: [REDACTED].
- 12/18/15 Conference call with A. Lagatta, M. Wong, A. Lockhart, C. Jackson, K. Hodges and F. Kussner re: discussions with [REDACTED] prepare client update; conferences with K. Hodges; prepare correspondence re: litigation claims; telephone discussion with counsel for [REDACTED] review status of litigation claims.
- 12/18/15 Review objecting landlords' factums and submissions; conference call re: motion issues; prepare for motion.
- 12/18/15 Attending at RSJ Morawetz residence re: delivery of motion materials; phone conference with J. Carfagnini, M. Wagner, A. Mark, J. Dacks, J. Swartz, R. Schwill re: motion; email correspondence re: motion materials; phone conference with Commercial List office re: motion materials; reviewing motion materials.
- 12/18/15 Preparing folders for notices of revision or disallowance for J. Mighton; packaging up notices of revision or disallowance for storage for J. Mighton.
- 12/18/15 Review issues re withholding tax.
- 12/18/15 Claims: attendance re: [REDACTED]
- 12/18/15 Conference call with J. Swartz, R. Schwill, J. Dacks, J. Carfagnini, A. Mark and J. Mighton re: litigation preparation; attend Consultative Committee meeting; conference call K. Herlin, T. D'Angelo and A. Hutchens re: redemising costs; speak to J. Salmas re: [REDACTED] speak to D. McIntosh re: claims matters, Plan matters; prepare for Meeting Order motion.
- 12/19/15 Reviewing motion materials; email correspondence re: Monitor's website.
- 12/20/15 Dealing with Target Canada motion to approve Meeting Order; telephone conferences with D.

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- McIntosh; attend conference call J. Carfagnini, A. Mark, M. Wagner re: preparation for December 21 motion and calls with Target Corp. and Target Canada; attend conference call Goodmans, Oslers, Davies re: December 21 motion.
- 12/20/15 Conference call re: landlord motion issues; emails re: various motion issues; prepare for motion.
- 12/20/15 Reviewing motion materials; phone conference with J. Carfagnini, M. Wagner, A. Mark re: motion; phone conference with J. Carfagnini, M. Wagner, A. Mark, T. Sandler, J. Swartz, R. Schwill re: motion.
- 12/20/15 Retrieving case law for J. Mighton.
- 12/20/15 Review reply factum; conference call J. Carfagnini, A. Mark and J. Mighton re: RioCan disclosure matters; conference call with J. Carfagnini, A. Mark, J. Mighton, T. Sandler, J. Swartz and R. Schwill re: [REDACTED] disclosure matters.
- 12/21/15 Preparation for and attend court re: motion to file Plan and set meeting date; post hearing meeting.
- 12/21/15 Receive and review correspondence from A. Lagatta re: discussion with [REDACTED] re: insurance coverage for pharmacy claims; correspondence to A. Lagatta.
- 12/21/15 Tax research for G. Ernst.
- 12/21/15 Prepare for and attend court; prepare Reply re: landlord motion issues.
- 12/21/15 Preparing for motion; attending at 330 University Ave. re Applicants' Motion for Meeting Order.
- 12/21/15 Prepare for and attend court re: Meeting Order motion.
- 12/22/15 Preparation for and attend court re: motion to approve Plan filing; report to client; dealing with Monitor's Supplemental Report.
- 12/22/15 Discussion with Oslers re: withholding tax; email to J. Conforti [REDACTED]
- 12/22/15 Tax research for G. Ernst.
- 12/22/15 Prepare for and attend court.
- 12/22/15 Attending at 330 University Ave re: Meeting Order motion; preparing for motion; drafting Monitor's Supplemental Report.
- 12/22/15 Review withholding issues; telephone call with Oslers; emails; research.
- 12/23/15 Dealing with landlord counsel requests for information relating to [REDACTED] settlement; dealing with extension of dispute period for landlord claims; notice to Service List; review and revise outline for Monitor's Supplemental Report; meeting with J. Mighton re: same.
- 12/23/15 Research; email re: reassessments and disputes in insolvency.
- 12/23/15 Receive and review correspondence from A. Lagatta re: discussions with [REDACTED] correspondence to

## A. Lagatta.

- 12/23/15 Drafting email to service list re: landlord notices of dispute; email correspondence re: same; email correspondence with various creditors re: claims process; email correspondence with various creditors re: meeting order motion.
- 12/23/15 Reviewing and revising the Monitor's Supplemental Report for J. Mighton.
- 12/23/15 Review Monitor's Supplemental Twenty-Third Report and correspond re: same; revise draft Supplemental Report.
- 12/24/15 Receipt and review Target Corp. settlement agreement with [REDACTED] review agreement; telephone conference with A&M re: same; correspondence re: same; instructions to incorporate [REDACTED] settlement into Monitor's Supplemental 23rd Report.
- 12/24/15 Email correspondence re: [REDACTED] settlement, Monitor's Supplemental Report.
- 12/24/15 Reviewing and revising the Monitor's Supplemental Report for J. Mighton.
- 12/24/15 Correspond re: [REDACTED] settlement matters; correspond re: CRA claims matters.
- 12/27/15 Drafting Monitor's Supplemental Report; reviewing [REDACTED] settlement agreement; email correspondence re: same.
- 12/27/15 Review revised Supplemental Report and provide comments on same.
- 12/28/15 Dealing with Monitor's Report on [REDACTED] deal and [REDACTED] deal; telephone conference with D. McIntosh re: same.
- 12/28/15 Email correspondence re: Monitor's Supplemental Report; editing same.
- 12/28/15 Reviewing and revising the Monitor's Supplemental Report for J. Mighton.
- 12/28/15 Claims: e-mail correspondence re: [REDACTED]
- 12/28/15 Review revised Monitor's Supplemental Report and correspond re: same.
- 12/29/15 Review draft Monitor Reports on [REDACTED] and [REDACTED] settlements; conference calls re: same.
- 12/29/15 Conference call re: Monitor's Supplemental Report.
- 12/29/15 Phone conference with D. McIntosh, A. Hutchens, G. Karpel, J. Carfagnini, M. Wagner, A. Mark re: Supplemental Report; drafting same; phone conference with G. Karpel re: revised notices of revision.
- 12/29/15 Reviewing and finalizing Monitor's Supplemental Report.
- 12/29/15 Claims: attendance re: [REDACTED]
- 12/29/15 Correspondence re: Supplemental Report; conference call with J. Mighton and A. Hutchens re:

Supplemental Report; conference call with D. McIntosh, A. Hutchens, G. Karpel, J. Carfagnini, A. Mark and J. Mighton re: Supplemental Report; review revised Supplemental Report and provide comments on same.

- 12/30/15 Telephone call Oslers re: [REDACTED] objection; email exchange with M. Wagner re: [REDACTED] assessments.
- 12/30/15 Review correspondence with S. Ferguson and M. Wagner re: pharmacy claims.
- 12/30/15 Finalize Monitor's Supplemental Report.
- 12/30/15 Finalizing and serving Monitor's Supplemental Twenty-Third Report; email correspondence re: same.
- 12/30/15 Review revised Supplemental Report and provide comments on same; correspondence re: Supplemental Report.
- 12/31/15 Receive and review correspondence from W. Chalmers re: claims of [REDACTED] and motion against [REDACTED] correspondence with W. Chalmers; correspondence with G. Karpel.

**OUR FEE****\$187,934.50****TIMEKEEPER SUMMARY**

NAME	RANK	HOURS	RATE	TOTAL
Carfagnini, Jay A.	Partner	52.50 hrs	\$1,025.00	\$53,812.50
Wagner, Melaney	Partner	37.50 hrs	\$800.00	\$30,000.00
Mark, Alan	Partner	33.50 hrs	\$990.00	\$33,165.00
Rubenstein, Gale	Partner	3.00 hrs	\$895.00	\$2,685.00
Kussner, Francy	Partner	5.20 hrs	\$880.00	\$4,576.00
Smith, Graham D.	Partner	2.20 hrs	\$880.00	\$1,936.00
Ernst, Glenn S.	Partner	3.00 hrs	\$950.00	\$2,850.00
Herlin, Ken	Partner	1.80 hrs	\$885.00	\$1,593.00
Sherman, Mitchell J.	Partner	6.70 hrs	\$1,040.00	\$6,968.00
Hodges, Kellie	Associate	26.90 hrs	\$430.00	\$11,567.00
Mighton, Jesse	Associate	64.50 hrs	\$475.00	\$30,637.50
D'Angelo, Tyler	Associate	3.70 hrs	\$390.00	\$1,443.00
Paquette, Fanny	Law Clerk	2.70 hrs	\$315.00	\$850.50
Articling Student	Articling Student	19.90 hrs	\$290.00	\$5,771.00

Barristers & Solicitors  
 Bay Adelaide Centre  
 333 Bay Street, Suite 3400  
 Toronto, Ontario M5H 2S7  
 Telephone: 416.979.2211  
 Facsimile: 416.979.1234  
 goodmans.ca

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NAME	RANK	HOURS	RATE	TOTAL
Word Processing	Word Processing	1.00 hrs	\$80.00	\$80.00

**DISBURSEMENTS**

Telephone - Long Distance / Conference Calls	32.78
Agent Fees (Transperfect Translations)	243.75
Parking / Cabs / Mileage / Meetings	4,668.12
Copies	723.25
Delivery - Courier	45.50
Computer Searches - Westlaw Carswell	157.00

**TOTAL DISBURSEMENTS** **\$5,870.40**

TOTAL FEES ON THIS INVOICE \$187,934.50

HST ON FEES 24,431.49

NON TAXABLE DISBURSEMENTS 0.00

TAXABLE DISBURSEMENTS 5,870.40

TOTAL DISBURSEMENTS ON THIS INVOICE \$5,870.40

HST ON TAXABLE DISBURSEMENT 763.15

**TOTAL THIS INVOICE (CANADIAN DOLLARS)** **\$218,999.54**

TRUST FUNDS \$150,392.08



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THIS IS OUR ACCOUNT HEREIN  
GOODMANS LLP



E. & O. E.  
JAC /

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

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

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

**PAYMENT OPTIONS**

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

**Canadian \$ General Account**

<u>Beneficiary Bank:</u>	TD Canada Trust 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 # 658662 (Please include all invoice numbers)

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

January 22, 2016

Our File No.: 143291

**Via Email**

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

**Attention: Douglas McIntosh**

Dear Sirs:

**Re: Project Yellow**

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

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

Yours truly,

**Goodmans LLP**



J. A. Carfagnini  
JAC/eg  
encl.

January 21, 2016

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

ATTENTION: Douglas McIntosh

OUR FILE NO. AAMC 143291  
 OUR INVOICE NO. 659225  
 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:

- 01/02/16 Dealing with Monitor's Supplemental 23rd Report; requests for further information from M. Gottlieb and other landlords; correspondence re: same; dealing with J. Mighton, M. Wagner, A&M re: information requests; conference calls re: same.
- 01/02/16 Correspond re: [REDACTED] questions.
- 01/03/16 Receipt and review correspondence from objecting landlords re: [REDACTED] disclosure and [REDACTED] settlement; conference calls J. Carfagnini, D. McIntosh re: requests for information etc. re: [REDACTED] settlement; preparation for and attend conference calls J. Carfagnini, D. McIntosh, T. Sandler, A. Alt re: status of information requests, strategy for proceeding; correspondence and calls with J. Swartz re: Target Corp. matters.
- 01/03/16 Correspondence, emails re: [REDACTED] information requests.
- 01/03/16 Email correspondence re: landlord inquiries.
- 01/04/16 Telephone conference with J. Swartz re: status of landlord requests for information, [REDACTED] settlement disclosure etc.; preparation for and attend conference call J. Carfagnini, D. McIntosh, C. Francis re: [REDACTED] settlement; dealing with M. Gottlieb requests for [REDACTED] settlement disclosure; review letter and instructions on responses; dealing with Bennett Jones re: disclosure of [REDACTED] lease information and [REDACTED] lease information; review of correspondence and files re: requests for [REDACTED] settlement disclosure; correspondence from Minden Gross re: [REDACTED] settlement and requests for further information; dealing with A&M re: same.
- 01/04/16 Review [REDACTED] assessment materials.
- 01/04/16 Negotiating settlements with litigation claimants; updating litigation claims binder and relevant

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documentation; emailing client re: litigation claims update.

- 01/04/16 Correspondence with A. Lagatta (Osler) and Monitor re: response to [REDACTED] re: pharmacy claims; review litigation claims; review correspondence from counsel re: litigation claims; conferences with K. Hodges and with M. Wagner re: litigation claims; review proposed report to Monitor; prepare responses re: various litigation claims; receive and review correspondence from L. James, counsel for [REDACTED] correspondence with L. James; correspondence with counsel for litigation claimants; consider Release.
- 01/04/16 Meet with D. McIntosh et al. re: [REDACTED] information requests; emails re: follow-up requests and responses.
- 01/04/16 Meeting with J. Carfagnini, M. Wagner re: response to landlord questions; meeting with M. Wagner re: claims process; meeting with D. McIntosh, A. Hutchens, G. Karpel re: landlord questions; email correspondence with various creditors re: claims process.
- 01/04/16 Preparing binders of notices of dispute for J. Mighton.
- 01/04/16 Attendance re: employee issue.
- 01/04/16 Claims: attendances re: [REDACTED] (review and consider further materials; telephone attendances-Claimants counsel).
- 01/04/16 Correspond re: [REDACTED] questions; draft responses to same; various discussions with F. Kussner and K. Hodges re: litigation claims matters; correspond re: pharmacists claims matters, notices of disputes; speak to J. Mighton re: status update, claims matters; meeting with A. Hutchens, J. Carfagnini, D. McIntosh, A. Mark, G. Karpel and J. Mighton re: draft responses.
- 01/05/16 Extensive preparation, review and revisions to letter to M. Gottlieb re: [REDACTED] settlement; correspondence M. Gottlieb re: 9:30 am Court appointment for January 8, 2016 re: same; dealing with C. Francis re: [REDACTED] leases and questions re: [REDACTED] settlement; conference call J. Carfagnini, D. McIntosh, C. Francis re: same; receipt and review A&M models on potential landlord settlement structures; conference calls J. Carfagnini, D. McIntosh, T. Sandler re: strategy for proceeding.
- 01/05/16 Review materials re: [REDACTED] claim; email to J. Mighton.
- 01/05/16 Discussions with M. Wagner re: potential claims with respect to co-tenancy provisions by [REDACTED] and others.
- 01/05/16 Negotiating settlements with litigation claimants; updating litigation claims binder and relevant documentation; emailing client re: litigation claims update; drafting letter to [REDACTED] re: [REDACTED] [REDACTED]; call with Osler, Target and A&M re: [REDACTED] [REDACTED]
- 01/05/16 Conference call with M. Wagner, J. Mighton, S. Ferguson and A. Hutchens re: pharmacy claims; conferences with K. Hodges re: litigation claims; review correspondence and documentation and address litigation claims matters; prepare form of release for litigation and pharmacy matters;

- conference call with A. Lagatta, M. Wong, S. Ferguson, K. Hodges and A. Lockhart re: [REDACTED]  
[REDACTED]
- 01/05/16 Review and revise draft answers re: [REDACTED] settlement; conference call with D. McIntosh et al.; further revisions.
- 01/05/16 Phone conference with A. Hutchens, S. Ferguson, C. Artem, M. Wagner re: pharmacist claims, 1954 charter sale; phone conference with G. Karpel, A. Lockhart, J. Grundtner, K. Baltus re: distribution issues; phone conference with D. McIntosh, A. Hutchens, M. Wagner, A. Mark re: response to landlord questions; phone conference with S. Ferguson, A. Lockhart, M. Wagner re: pre-54 chart sales process; reviewing response to landlord questions; email correspondence re: claims process.
- 01/05/16 Preparing binders of notices of dispute for J. Mighton; preparing summary of claims and disputed claim amounts for J. Mighton.
- 01/05/16 Meeting with J. Mighton re: EPL claim and [REDACTED]
- 01/05/16 Conference call with S. Ferguson, J. Mighton, F. Kussner, A. Hutchens re: pharmacists claims matters, sale of 1954 charter; conference call with J. Mighton, G. Karpel, A. Lockhart and Target re: distribution mechanic matters; correspond re: landlord questions; speak to R. Schwill re: [REDACTED] co-tenancy stay and [REDACTED] correspond re: same; speak to A. Hutchens re: landlord claims matters; revise draft response to [REDACTED] review release re: litigation claims; conference call with A. Hutchens, D. McIntosh, A. Mark, J. Mighton re: comments on response; speak to R. Schwill re: [REDACTED] matters; conference call with S. Ferguson, J. Mighton and A. Lockhart re: 1954 charter.
- 01/06/16 Review, finalize and serve M. Gottlieb letter on [REDACTED] settlement; preparation for and attend conference call J. Carfagnini, D. McIntosh, T. Sandler re: dealing with landlord issues and January 8th 9:30 am appointment; attend call with J. Swartz; preparation for and attend meeting with L. Galessiere, A&M, Oslers re: landlord settlement options for guaranteed landlords; dealing with W. Sasso re: pharmacist claims; telephone conference with W. Sasso re: representation process as Rep Counsel and process going forward; meeting with A&M re: pharmacist claims; correspondence with R. Orzy re: [REDACTED] settlement matters.
- 01/06/16 Telephone consultation with R. Gillott; review status of various construction lien claims and update Lien Chart.
- 01/06/16 Review email from M. Biringer re: CRA audit; review email re: [REDACTED] claim.
- 01/06/16 Negotiating settlements with litigation claimants; updating litigation claims binder and relevant documentation; emailing client re: litigation claims update; responding to NODs.
- 01/06/16 Conferences with K. Hodges; review and address litigation claims matters.
- 01/06/16 Conference call with Oslers re: January 8 attendance; emails and telephone calls re: pharmacist claims.

- 01/06/16 Attending at Osler office re: meeting with D. McIntosh, A. Hutchens, G. Karpel, M. Wagner, A. Mark, J. Dacks, T. Sandler, A. Lockhart re: response to landlord questions, Court matters, claims, CRA audit status; finalizing landlord response for service to service list; drafting affidavit of service re: same.
- 01/06/16 Preparing binders of [REDACTED] materials for J. Mighton.
- 01/06/16 Discussion with M. Biringer and M. Wagner; review CRA letter.
- 01/06/16 Claims: prepare meeting re: [REDACTED] telephone conference (M. Wagner).
- 01/06/16 Revise response letter to [REDACTED] meeting with working group re: planning for January 8th 9:30 appointment; claims update meeting with working group at Oslers; conference call with R. Schwill, J. Swartz, T. Sandler, D. McIntosh and J. Dacks re: January 8th 9:30 appointment; speak to A. Dryer re: co-tenancy stay matters; speak to J. Dacks re: same; speak to A. Hutchens re: status update; review message and correspondence re: Sasso proposed dispute process for pharmacist claims.
- 01/07/16 Preparation for and attend meeting A&M, Goodmans re: pharmacist claims; status, etc.; preparation for and attend conference call Goodmans, W. Sasso re: pharmacist Notices of Dispute, process for representation of group, Rep Counsel role, etc.; receipt and review Pharmacist Notice of Dispute filed by W. Sasso; preparation for January 8, 2016 appointment before Morawetz J.; telephone conference with A. Mark re: Monitor position; conference call Goodmans, A&M, Oslers re: 9:30 am Chambers appointment; receipt and review information on CRA audit; telephone conference with R. Orzy re: issues around [REDACTED] settlement disclosure.
- 01/07/16 Meeting with M. Wagner and J. Mighton; review emails from Target re: HST and [REDACTED] tax; research [REDACTED] sales tax; email to M. Wagner; telephone call H. Chaiton.
- 01/07/16 Negotiating settlements with litigation claimants; updating litigation claims binder and relevant documentation; emailing client re: litigation claims update.
- 01/07/16 Conferences with M. Wagner re: pharmacy claims; review Notice of Dispute filed by W. Sasso; conferences with J. Mighton re: pharmacy claims; correspondence to A. Lockhart; conferences with K. Hodges re: litigation claims; e-mails with M. Wagner.
- 01/07/16 Meeting with G. Karpel, M. Wagner, G. Smith re: [REDACTED] phone conference with A&M valuation team; meeting with G. Ernst re: [REDACTED] phone conference with D. McIntosh, A. Hutchens, S. Ferguson, G. Karpel, M. Wagner re: pharmacist claims; phone conference with W. Sasso re: pharmacist claims; phone conference with S. Ferguson re: same; reviewing notices of dispute received to date.
- 01/07/16 Emails re: tax issues.
- 01/07/16 Review [REDACTED] issues; meeting (G. Karpel et al.) re: [REDACTED] Claims; meeting ([REDACTED] et al.).



- 01/07/16 Review material from EPL re: claim; draft email to M. Wagner.
- 01/07/16 Review ██████ claim materials; pre-meeting with G. Smith, J. Mighton, G. Karpel re: ██████ claim matters; meeting with J. Carfagnini, D. McIntosh, G. Karpel, S. Ferguson, J. Mighton re: B. Sasso proposed dispute process for pharmacist claims; meeting with D. Magisano, G. Smith, G. Karpel and ██████ claim matters; meeting with G. Ernst, J. Mighton re: tax claim matters.
- 01/08/16 Preparation for and attend Court re: Chambers Appointment on objecting landlords further submissions re: Meeting Order; attend meeting Goodmans, A&M, Oslers re: same; dealing with L. Galessiere re: meeting on potential ██████ solutions; dealing with B. Sasso re: pharmacists' claims NODs.
- 01/08/16 Review materials; telephone call A. Fournier; email to J. Mighton et al.
- 01/08/16 Receipt of numerous emails with respect to landlord claims.
- 01/08/16 Negotiating settlements with litigation claimants; updating litigation claims binder and relevant documentation; emailing client re: litigation claims update; responding to NODs; revising letter to ██████ re: ██████; call with ██████ counsel and ██████ counsel re: ██████ costs with respect to the ██████ files.
- 01/08/16 Attending to litigation claims matters; conferences with K. Hodges; review and revise correspondence and documentation; revising letter to ██████ call with ██████ counsel and ██████ counsel re: ██████ costs with respect to the ██████ files; report to client; conference with M. Wagner.
- 01/08/16 Phone conference with S. Brotman re: ██████ claim; reviewing landlord additional submissions; email correspondence re: same; reviewing pharmacist notice of dispute received; phone conference with S. Ferguson re: same; email correspondence re: litigation claim settlements.
- 01/08/16 Review tax issues.
- 01/08/16 Claims: e-mail correspondence re: ██████ claim; review Notice Of Revision etc.
- 01/08/16 Various emails.
- 01/08/16 Prepare for and attend court re: ██████ request for further submissions; speak to J. Carfagnini, D. McIntosh, A. Hutchens re: same; prepare potential draft response to ██████ additional submissions; various discussions with D. McIntosh re: same; speak to J. Dacks re: any additional materials; review additional submissions of ██████ revise potential response per ██████ additional submissions received and circulate to working group; speak to J. Mighton re: releases; speak to F. Kussner and K. Hodges re: insurance matters.
- 01/09/16 Dealing with objecting landlords further submissions re: Meeting Order; receipt and review further submissions; dealing with A&M and Target re: Monitor and Company response.

- 01/09/16 Correspond re: any additional submissions.
- 01/10/16 Dealing with objecting landlords further submissions; receipt and review draft Monitor Response; telephone conference with D. McIntosh (2x) re: same; strategy for proceeding.
- 01/11/16 Preparation for and attend meeting J. Carfagnini, D. McIntosh, T. Sandler re: objecting landlords and alternative Plan models; preparation for and attend meeting with L. Galessiere re: landlord issues; review A&M models; directions re: Plan alternatives.
- 01/11/16 Correspondence with K. Herlin re: [REDACTED]
- 01/11/16 Review proposal assessments; conference call with client.
- 01/11/16 Exchange emails with M. Wagner re: lease claims by landlords with respect to [REDACTED] lease amendment and other landlord claims.
- 01/11/16 Negotiating settlements with litigation claimants; updating litigation claims binder and relevant documentation; emailing client re: litigation claims update; responding to NODs.
- 01/11/16 Review Notices of Dispute and documents re: [REDACTED] conferences with K. Hodges; attend to litigation claims matters; review correspondence; address [REDACTED] pharmacies; prepare report to client; review documentation and correspondence re: [REDACTED] litigation claimant; prepare for meeting with Osler re: responding to W. Sasso; receive and review correspondence from C. Jackson.
- 01/11/16 Email correspondence with various creditors re: claims process; drafting letter to R. Quance re: update on proceedings; email correspondence re: pharmacist claims.
- 01/11/16 Review letters; discussion re CRA; discussion with M. Biringer; discussion with D. McIntosh and A. Hutchens.
- 01/11/16 Claims: attendances re: [REDACTED] (review and consider further materials; telephone attendance Claimant's counsel).
- 01/11/16 Correspond re: tax matters, real property notices dispute, pharmacist claims matters; review and provide comments and correspondence to R. Quance.
- 01/12/16 Preparation for and attend meeting re: Pharmacist Notice of Dispute and process for meeting with W. Sasso; preparation for and attend meeting Goodmans, A&M, Oslers re: landlord Plan options; review A&M models for recovery etc.; preparation for and attend meeting with L. Galessiere re: landlord Plan options; strategy for proceeding.
- 01/12/16 Correspondence with K. Herlin re: outstanding real estate issues.
- 01/12/16 Review materials re: proposed assessments.
- 01/12/16 Discussions with M. Wagner with respect to landlord claims for [REDACTED] and [REDACTED] with respect to [REDACTED] exchange emails with solicitors for Target Canada re: assignment

- documents and possible indemnity from [REDACTED]
- 01/12/16 Negotiating settlements with litigation claimants; updating litigation claims binder and relevant documentation; emailing client re: litigation claims update.
- 01/12/16 Conferences with J. Mighton; prepare for meeting with Osler and Monitor; attend meeting with working group re: pharmacist claims preparation meeting; conferences with K. Hodges re: litigation claims; review litigation claims matters.
- 01/12/16 Meeting with A. Hutchens, S. Ferguson, T. Sandler, S. Irving, C. Jackson, M. Wagner, F. Kussner, J. Carfagnini re: pharmacist claims; phone conference with R. Jaipargas, M. Wagner, G. Karpel re: [REDACTED] claim.
- 01/12/16 Discussion with M. Biringer.
- 01/12/16 Claims: telephone attendance (counsel for [REDACTED]); e-mail correspondence.
- 01/12/16 Creating Province of [REDACTED] Claims package; updating Notice of Dispute binder.
- 01/12/16 Conference call with R. Jaipargas, M. Arzoumanidis, J. Mighton and G. Karpel re: [REDACTED] claims matters; speak to J. Mighton re: [REDACTED] confidentiality agreement; attend to claims matters; meeting at Oslers with working group re: Plan matters; meeting at Oslers with working group re: Plan matters; meeting at Oslers with working group and L. Galessiere re: Plan matters; meeting at Goodmans with working group re: pharmacist claims preparation meeting; correspond re: landlord claim matters.
- 01/13/16 Dealing with CCAA Meeting Order and decision of Morawetz J. re: same; preparation for and attend conference call with B. Sasso re: pharmacists claims, process for claims disputes; preparation for and attend meeting with B. Sasso, A&M, Goodmans, Oslers re: pharmacists' claims; dealing with landlords re: guarantees.
- 01/13/16 Further review and update Construction Lien Claimant Chart.
- 01/13/16 Reviewed status of response to Consultative Committee questions; followed up on status.
- 01/13/16 Exchange emails re: realty tax matters and rent dispute claims with respect to [REDACTED] location.
- 01/13/16 Meeting with Osler, Monitor, W. Sasso and pharmacists' accountants re: pharmacists' claims; attend to litigation claims matters; conferences with K. Hodges and with J. Mighton; review and revise various correspondence re: litigation claims; review proposed response to insurer re: [REDACTED]; [REDACTED]; correspondence to A. Lockhart.
- 01/13/16 Phone conference with M. Wagner, D. MacNichol, K. Salisbury re: [REDACTED] confidentiality agreement; meeting with W. Sasso, I. Manning, D. Edwards, S. Irving, C. Jackson, A. Hutchens, S. Ferguson, M. Wagner, F. Kussner re: pharmacist claims; email correspondence with K. Hodges re: release language; drafting email to service list re: decision of RSJ Morawetz; email correspondence with various creditors re: claims process.

- 01/13/16 Prepare for meeting; meeting with group at Osler; emails.
- 01/13/16 Revising and updating Notices of Dispute binder.
- 01/13/16 Attend pharmacist claims meeting with working group and B. Sasso, I. Manning and D. Edward; meeting with L. Galessiere, T. Sandler, D. McIntosh and G. Karpel re: Plan matters; meeting at Osler with working group re: CRA claims matters; review Endorsement re: Meeting Order and speak to Osler and Monitor re: same; review ██████████ settlement agreement and correspondence re: same; review ██████████ confidentiality agreement and conference call re: same.
- 01/14/16 Office conference with J. Mighton re: ██████████ claim.
- 01/14/16 Exchange voice mail messages with M. Wagner with respect to outstanding issues; review file with respect to specific landlord claims and propose response in connection therewith.
- 01/14/16 Conferences with M. Wagner re: ██████████ matters.
- 01/14/16 Drafting confidentiality letter agreement re: ██████████ claim; meeting with P. van Groll re: Notices of Dispute; phone conference with A. Welch re: province of ██████████ claim and D&O claim; phone conference with A. Hodhod re: ██████████ claim; phone conference with A. Lockhart re: ██████████ settlement.
- 01/14/16 Locating ██████████ case; updating Notices of Dispute binders.
- 01/14/16 Preliminary review of ██████████ claim.
- 01/14/16 Meeting with T. Sandler, S. Obal, D. McIntosh, G. Karpel and L. Galessiere re: Plan matters; speak to J. Carfagnini re: status update; various discussions with A. Hutchens and F. Guolo re: preference review; meeting with T. Sandler, S. Obal, D. McIntosh, G. Karpel, L. Galessiere and M. Gottlieb re: Plan matters; revise revised ██████████ confidentiality agreement and correspond re: same.
- 01/15/16 Various correspondence re: status on proposed property tax settlements.
- 01/15/16 Receipt and review Reasons for Judgment of Morawetz J. re: Meeting Order; telephone conference with D. McIntosh re: same; conference call J. Carfagnini, M. Wagner, A. Mark re: same; strategy for proceeding; dealing with pharmacists and dispute process; telephone conference with M. Wagner re: same; dealing with landlord guarantee pool issues; review A&M revised models.
- 01/15/16 Exchange of emails with respect to real property tax appeals and exchange emails with J. Schindler re: same and Osler re: same; receipt of Target endorsement; briefly review same; exchange emails re: ██████████ application; briefly review same; telephone call with M. Wagner to discuss approach to landlord's claim in connection therewith.
- 01/15/16 Receive and review correspondence from A. Lagatta re: ██████████; conference with M. Wagner; correspondence to A. Lockhart; conferences with K. Hodges re: ██████████ claims.
- 01/15/16 Meeting with J. Wadden re: Eleven Points call; phone conference with Y. Katirai, M. Fox, J.

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Wadden re: Eleven Points claim; phone conference with A. Kinoshita re: CRA claim; reviewing decision re: meeting order; drafting email to service list re: same

- 01/15/16 Claims: attendances re: ██████████ claim.
- 01/15/16 Delivering NOD claims to Alvarez & Marsal.
- 01/15/16 Telephone conversation with J. Mighton re: EPL claim; review ██████████ claim materials; review Notice of Dispute, response and supporting valuation; review materials re: mitigation and value; prepare for and participate in conference call with EPL counsel; telephone conversation with J. Mighton.
- 01/15/16 Revise Profit Insight confidentiality agreement and speak to ██████████ re: same; email update to T. Sandler and A. Alt re: meeting with pharmacist representative counsel; speak to J. Carfagnini re: status update; correspond re: Plan matters; speak to G. Karpel re: Plan matters; review Endorsement re: Meeting Order and correspond re: same; conference call with working group re: Plan matters.

**OUR FEE****\$237,914.00****TIMEKEEPER SUMMARY**

NAME	RANK	HOURS	RATE	TOTAL
Carfagnini, Jay A.	Partner	65.00 hrs	\$1,040.00	\$67,600.00
Wagner, Melaney	Partner	72.80 hrs	\$825.00	\$60,060.00
Mark, Alan	Partner	6.00 hrs	\$1,010.00	\$6,060.00
Rubenstein, Gale	Partner	.50 hrs	\$895.00	\$447.50
Kussner, Francy	Partner	23.50 hrs	\$900.00	\$21,150.00
Guolo, Francesca	Partner	.20 hrs	\$945.00	\$189.00
Smith, Graham D.	Partner	7.10 hrs	\$900.00	\$6,390.00
Ernst, Glenn S.	Partner	5.40 hrs	\$970.00	\$5,238.00
Cosentino, Joe	Partner	1.90 hrs	\$805.00	\$1,529.50
Wadden, Jason	Partner	6.70 hrs	\$730.00	\$4,891.00
Herlin, Ken	Partner	3.80 hrs	\$905.00	\$3,439.00
Sherman, Mitchell J.	Partner	7.70 hrs	\$1,060.00	\$8,162.00
Blidner, Mark	Partner	.10 hrs	\$920.00	\$92.00
Hodges, Kellie	Associate	29.30 hrs	\$485.00	\$14,210.50
Mighton, Jesse	Associate	56.50 hrs	\$525.00	\$29,662.50

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NAME	RANK	HOURS	RATE	TOTAL
D'Angelo, Tyler	Associate	.40 hrs	\$440.00	\$176.00
Articling Student	Articling Student	28.60 hrs	\$290.00	\$8,294.00
Word Processing	Word Processing	1.50 hrs	\$85.00	\$127.50
Clerk, Litigation	No Rank	2.30 hrs	\$85.00	\$195.50

**DISBURSEMENTS**

Telephone - Long Distance / Conference Calls	48.53
Agent Fees (Transperfect Translations)	390.00
Parking / Cabs / Mileage / Meetings	1,077.47
Copies	1,562.50
Computer Searches - Westlaw Carswell	37.00

**TOTAL DISBURSEMENTS** **\$3,115.50**

TOTAL FEES ON THIS INVOICE \$237,914.00

HST ON FEES 30,928.82

NON TAXABLE DISBURSEMENTS 0.00

TAXABLE DISBURSEMENTS 3,115.50

TOTAL DISBURSEMENTS ON THIS INVOICE \$3,115.50

HST ON TAXABLE DISBURSEMENT 405.02

**TOTAL THIS INVOICE (CANADIAN DOLLARS)** **\$272,363.34**

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.