

Court File No. CV-23-00695619-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS
AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF NORDSTROM CANADA RETAIL, INC.,
NORDSTROM CANADA HOLDINGS, LLC AND
NORDSTROM CANADA HOLDINGS II, LLC**

**TENTH REPORT OF THE MONITOR
ALVAREZ & MARSAL CANADA INC.**

JUNE 19, 2024

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1.0 INTRODUCTION

- 1.1 On March 2, 2023, Nordstrom Canada Retail, Inc. (“**NCRI**”), Nordstrom Canada Holdings, LLC and Nordstrom Canada Holdings II, LLC (together the “**Applicants**”) were granted protection under the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”) pursuant to an initial order (the “**Initial Order**”) of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”). The stay of proceedings and other protections and authorizations in the Initial Order were also extended to Nordstrom Canada Leasing LP (together with the Applicants, the “**Nordstrom Canada Entities**”).
- 1.2 Pursuant to the Initial Order, Alvarez & Marsal Canada Inc. (“**A&M**”) was appointed as monitor of the Nordstrom Canada Entities (in such capacity, the “**Monitor**”) in these CCAA proceedings (the “**CCAA Proceedings**”).
- 1.3 On March 10, 2023, the Court granted an Amended and Restated Initial Order (the “**ARIO**”) which modified the Initial Order in certain respects.
- 1.4 On December 20, 2023, the Court granted an Order (the “**Meeting Order**”): (a) accepting the filing of the Consolidated Plan of Compromise and Arrangement in respect of the Nordstrom Canada Entities dated December 13, 2023 (the “**Plan**”); (b) authorizing the Nordstrom Canada Entities to establish one class of Affected Creditors (as defined in the Meeting Order) for the purpose of considering and voting on the Plan; (c) authorizing the Nordstrom Canada Entities to call, hold and conduct a virtual meeting of the Affected Creditors (the “**Creditors’ Meeting**”) to consider and vote on a resolution to approve the Plan, and approving the procedures to be followed with respect to the calling and conduct of the Creditors’ Meeting; (d) setting March 19, 2024 at 9:00 a.m. (Toronto time) as the

date and time for the hearing of the Nordstrom Canada Entities' motion seeking an Order (the "**Sanction and Vesting Order**") sanctioning the Plan, should the Plan be approved by the required majority of Affected Creditors at the Creditors' Meeting; and (e) extending the Stay Period (as defined in the ARIO) until and including April 5, 2024.

1.5 The Creditors' Meeting was held virtually, as scheduled, on March 1, 2024 at 10:00 a.m. (Toronto time). As described in the Ninth Report of the Monitor, the vote in favour of the Plan was unanimous (there were no votes against the Plan), with 515 Affected Creditors representing approximately \$33.8 million of Claims voting (or being deemed to have voted pursuant to the Meeting Order) in favour of the Plan. Accordingly, the Required Majority was achieved.

1.6 On March 19, 2024, the Court granted the Sanction and Vesting Order, which among other things, ordered that:

- (a) the Plan and all associated steps, compromises, transactions, arrangements, releases, discharges and injunctions are sanctioned, approved, binding and effective on the Nordstrom Canada Entities, the Plan Sponsor, all Affected Creditors, the Released Parties and all other persons affected by the Plan as of the Effective Time;
- (b) the Nordstrom Canada Entities and the Monitor are authorized and directed to take all steps and actions necessary or appropriate to implement the Plan in accordance with its terms;
- (c) upon receipt of written notice from the Nordstrom Canada Entities of the fulfillment or waiver of the conditions precedent to the implementation of the Plan, the Monitor

shall confirm the occurrence of the Plan Implementation Date by delivering the Monitor's Plan Implementation Certificate to the Nordstrom Canada Entities and serving a copy on the Service List;

- (d) NCRI, for itself and as nominee for the other Nordstrom Canada Entities, is authorized and directed to fund the Administrative Reserve and the Disputed Claims Reserve; and
- (e) the Nordstrom Canada Entities, with the consent of the Monitor, shall be authorized to retain a third-party payment agent to assist with and facilitate any distributions or payments to be made under the Plan.

1.7 The Court has also granted a number of other orders in these CCAA Proceedings. Those orders, the prior reports of the Monitor and other Court-filed documents and notices are available on the Monitor's case website at www.alvarezandmarsal.com/NordstromCanada (the "**Monitor's Website**").

1.8 The purpose of this report (the "**Tenth Report**") is to provide the Court with information concerning, and where applicable the Monitor's views on, the following:

- (a) the implementation of the Plan on the Plan Implementation Date (April 25, 2024);
- (b) the establishment of the bank accounts to hold the funds in the Consolidated Cash Pool, the Administrative Reserve, and the Disputed Claims Reserve;
- (c) the completion of the initial distribution to creditors of the Nordstrom Canada Entities (the "**Initial Distribution**") on May 15, 2024;

- (d) an update on the remaining Disputed Claims and the Disputed Claims Reserve; and
- (e) the Nordstrom Canada Entities' motion for an Order (the "**Stay Extension Order**"): (i) extending the Stay Period to December 20, 2024; and (ii) approving the fees and disbursements of the Monitor and its counsel, and the reports of the Monitor and its activities described therein.

2.0 TERMS OF REFERENCE AND DISCLAIMER

2.1 In preparing this Tenth Report, the Monitor has been provided with, and has relied upon, unaudited financial information and books and records prepared or provided by Nordstrom US and its affiliates, including the Nordstrom Canada Entities (collectively, the "**Nordstrom Group**"), and has held discussions with management of the Nordstrom Group and the Nordstrom Canada Entities' legal counsel (collectively, the "**Information**"). Except as otherwise described in this Tenth Report:

- (a) the Monitor has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, the Monitor has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian Auditing Standards (the "**CAS**") pursuant to the *Chartered Professional Accountants Canada Handbook* (the "CPA Handbook") and, accordingly, the Monitor expresses no opinion or other form of assurance contemplated under the CAS in respect of the Information; and

(b) some of the information referred to in this Tenth Report consists of forecasts and projections. An examination or review of the financial forecasts and projections, as outlined in the CPA Handbook, has not been performed.

2.2 Future oriented financial information referred to in this Tenth Report was prepared based on the estimates and assumptions of the Nordstrom Group. Readers are cautioned that, since projections are based upon assumptions about future events and conditions that are not ascertainable, actual results will vary from the projections, even if the assumptions materialize, and the variations could be significant.

2.3 This Tenth Report should be read in conjunction with the affidavit of Misti Heckel, President of Nordstrom Canada, President and Treasurer of Nordstrom Canada Holdings, LLC and Nordstrom Canada Holdings II, LLC, and Vice President – Tax of Nordstrom US, sworn on June 19, 2024 (the “**Ninth Heckel Affidavit**”). Capitalized terms used and not defined in this Tenth Report have the meanings given to them in the ARIO or the Ninth Heckel Affidavit, as applicable.

2.4 Unless otherwise stated, all monetary amounts contained herein are expressed in Canadian dollars.

3.0 PLAN IMPLEMENTATION DATE

3.1 On April 25, 2024 (the “**Plan Implementation Date**”), the Monitor received written notice from the Nordstrom Canada Entities that the conditions precedent to implementation of the Plan as set out in section 8.3 of the Plan had been fulfilled. In accordance with the Plan and the Sanction and Vesting Order, on April 25, 2024, the Monitor caused the Monitor’s Plan Implementation Date Certificate to be provided to the Nordstrom Canada Entities, served

on the Service List, and posted on the Monitor’s Website. On April 26, 2024, the Monitor filed the Monitor’s Plan Implementation Date Certificate with the Court.

4.0 ESTABLISHMENT OF THE CONSOLIDATED CASH POOL AND THE CASH RESERVES

4.1 As described in the Eighth Report of the Monitor dated February 21, 2024 (the “**Eighth Report**”), as of February 10, 2024, the Nordstrom Canada Entities’ closing cash balance was approximately \$80.0 million. Cash receipts and disbursements from February 11, 2024 to the Plan Implementation Date are summarized in the table below.

Bank Activity Prior to PID	
<i>(\$ in 000's CAD)</i>	
Opening Bank Cash Balance (2.11.2024)	\$ 80,026
<i>Receipt of Net NCRI Transfer Pricing Payment</i>	69,939
<i>Receipts</i>	2,574
<i>Professional Fees</i>	(2,251)
<i>Shared Service Payments - Intercompany</i>	(325)
<i>All Other</i>	(100)
Ending Bank Cash Balance as at PID (4.25.2024)	\$ 149,864

4.2 In accordance with the Plan and the Sanction and Vesting Order, on or before the Plan Implementation Date, the Nordstrom Canada Entities transferred: (a) approximately \$138.1 million into the Consolidated Cash Pool Account; (b) approximately \$6.2 million into the Disputed Claims Reserve Account; and (c) approximately \$5.6 million into the Administrative Reserve Account. The balances of these accounts on the Plan Implementation Date and following the completion of the Initial Distribution are summarized in the table below.²

² Post-PID transactions include the following transactions arising following the Plan Implementation Date: (i) interest on cash balances; (ii) service fees; and (iii) a transfer of approximately \$703,000 from the Disputed Claims Reserve

(\$ in 000's CAD)	Balance on PID	Post-PID Transactions	Initial Distributions	Balance After Initial Distributions
Consolidated Cash Pool Account	138,063	986	(139,039)	11
Disputed Claims Reserve Account	6,176	(703)	-	5,473
Administrative Reserve Account	5,625	132	(334)	5,423
TOTAL	149,864	415	(139,373)	10,906

5.0 INITIAL DISTRIBUTION TO CREDITORS

5.1 As authorized pursuant to the Sanction and Vesting Order, the Nordstrom Canada Entities, with the consent of the Monitor, engaged Kroll Restructuring Administration LLC (“**Kroll**”) on April 17, 2024 following discussions with multiple firms, to assist with and facilitate distributions to claimants under the Plan.

5.2 As described in the Ninth Heckel Affidavit, claimants were given the option to select their preferred payment method and currency in advance of the Initial Distribution Date. Claimants that did not select a preferred payment method by the May 8, 2024 deadline were paid by cheque sent to the address on the claimant’s Proof of Claim.

5.3 The Nordstrom Canada Entities made the Initial Distribution on May 15, 2024. Distributions totalling approximately \$139.0 million were made to Unaffected Creditors and Affected Creditors (including distributions to Supporting Rack Landlords and FLS Landlords and distributions in respect of Intercompany Claims). The distributions were made by the Nordstrom Canada Entities (in respect of certain claimants paid by wire transfer) and Kroll (in respect of claimants paid by cheque, EFT or wire transfer). Each

Account to the Consolidated Cash Pool Account in respect of Disputed Claims that became Proven Claims before the third business day prior to the Initial Distribution Date.

Affected Creditor with a Proven Claim received an Initial Distribution of approximately 72.3% of such Affected Creditor's Proven Claim.

- 5.4 As Disputed Claims continue to be resolved and anticipated additional funds are received by the Nordstrom Canada Entities, including harmonized sales tax refunds relating to the Initial Distribution and future distributions, the Monitor anticipates that smaller future distributions will be made to Affected Creditors, such that each Affected Creditor will receive aggregate distributions of approximately 72% to 75% of such Affected Creditor's Proven Claim, consistent with the range of potential recoveries set forth in the Eighth Report.

Disputed Claims Reserve

- 5.5 On the Plan Implementation Date, approximately \$6.2 million was held in the Disputed Claims Reserve on account of Disputed Claims. Between the Plan Implementation Date and the Initial Distribution Date, 13 Disputed Claims were resolved and approximately \$703,000 was transferred from the Disputed Claims Reserve to the Consolidated Cash Pool for distributions to Affected Creditors. Since the Initial Distribution, an additional Disputed Claim has been resolved and approximately \$92,000 in respect of such Claim is in process of being transferred from the Disputed Claims Reserve to the Consolidated Cash Pool.
- 5.6 After giving effect to this transfer, the balance in the Disputed Claims Reserve will be approximately \$5.4 million relating to six Claims that have been filed and certain potential claims that have been under discussion since prior to the Plan Implementation Date. The Disputed Claims Reserve includes the Pre-Filing Claim filed by the Canada Revenue Agency (the "CRA") in the aggregate amount of approximately \$3.1 million. The

Nordstrom Canada Entities and the CRA are engaged in ongoing discussions with respect to the quantification and potential resolution of the CRA's Disputed Claim.

6.0 APPROVAL OF THE FEES AND DISBURSEMENTS OF THE MONITOR AND THE MONITOR'S LEGAL COUNSEL

- 6.1 Pursuant to paragraphs 51 and 52 of the ARIO: (a) the Monitor and its counsel shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, whether incurred prior to, on or subsequent to the Filing Date, by the Nordstrom Canada Entities as part of the costs of these proceedings; and (b) the Monitor and its counsel shall pass their accounts from time to time before the Court.
- 6.2 Pursuant to the Approval and Vesting Order (Vaughan Mills and Deerfoot Meadows) of this Court dated July 17, 2023, this Court approved the Fourth Report of the Monitor and all prior reports of the Monitor, and approved the fees and disbursements of the Monitor through the period ended July 1, 2023 and of the Monitor's counsel for the period ended June 28, 2023.
- 6.3 Attached hereto as **Appendix "A"** is the Affidavit of Alan J. Hutchens sworn June 19, 2024 (the "**Hutchens Affidavit**"), attesting to the fees and disbursements of the Monitor for the period July 2, 2023 to June 1, 2024 in the aggregate amount of \$1,814,583.32 comprised of fees of \$1,590,713.50, costs and disbursements of \$15,112.45 (primarily for the costs of publishing newspaper notice of the Creditors' Meeting) and taxes of \$208,757.37.
- 6.4 Attached hereto as **Appendix "B"** is the Affidavit of Brendan O'Neill, a partner with Goodmans LLP, counsel to the Monitor, sworn June 19, 2024 (the "**O'Neill Affidavit**"),

attesting to the fees and disbursements of Goodmans LLP, for the period June 29, 2023 to May 7, 2024 in the aggregate amount of \$1,219,734.27, comprised of fees of \$1,074,348.50, costs and disbursements of \$5,062.35, and taxes of \$140,323.42.

6.5 The Monitor confirms that the fees and disbursements set out in the invoices attached to the O'Neill Affidavit relate to advice sought by the Monitor and assistance provided in respect of the CCAA Proceedings, and that, in the Monitor's view, the fees and disbursements of Goodmans LLP are properly chargeable, reasonable and appropriate.

6.6 It is the Monitor's view that the fees and disbursements of the Monitor and its counsel described in the Hutchens Affidavit and the O'Neill Affidavit, respectively, are reasonable and appropriate in the circumstances having regard to the scope of activity undertaken by the Monitor in the CCAA Proceedings.

7.0 EXTENSION OF THE STAY PERIOD

7.1 The current Stay Period (which also applies to the Co-Tenancy Stay) extends to June 28, 2024. The Nordstrom Canada Entities are seeking an extension of the Stay Period to and including December 20, 2024.

7.2 The Monitor supports an extension of the Stay Period to December 20, 2024 to provide stability while the Nordstrom Canada Entities, with the assistance of the Monitor, continue to administer the implementation of the Plan, resolve Disputed Claims, make one or more additional distributions to Affected Creditors with Proven Claims, and take other steps and actions in connection with the completion of the orderly wind-down of the Nordstrom Canada Entities.

- 7.3 The Monitor is of the view that the Nordstrom Canada Entities have acted, and continue to act, in good faith and with due diligence to advance the CCAA Proceedings, and that no party will suffer material prejudice as a result of the extension of the Stay Period.
- 7.4 Pursuant to the Plan, the Nordstrom Canada Entities continue to hold the Administrative Reserve for the purpose of paying Administrative Reserve Costs arising following the Plan Implementation Date. As of the date of this Tenth Report, the balance of the Administrative Reserve is in excess of \$5.0 million. Accordingly, the Nordstrom Canada Entities will have sufficient cash resources to continue their wind down through December 20, 2024.

All of which is respectfully submitted to the Court this 19th day of June, 2024.

**Alvarez & Marsal Canada Inc., in its capacity as Monitor of
Nordstrom Canada Retail, Inc.,
Nordstrom Canada Holdings, LLC,
Nordstrom Canada Holdings II, LLC, and
Nordstrom Canada Leasing LP,
and not in its personal or corporate capacity**

Per: _____



Alan Hutchens
Senior Vice-President

APPENDIX A
AFFIDAVIT OF ALAN J. HUTCHENS

Court File No.: CV-23-00695619-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF NORDSTROM CANADA RETAIL,
INC., NORDSTROM CANADA HOLDINGS, LLC AND
NORDSTROM CANADA HOLDINGS II, LLC**

**AFFIDAVIT OF ALAN J. HUTCHENS
(Sworn June 19, 2024)**

I, ALAN J. HUTCHENS, of the Town of Oakville, in the province of Ontario, **MAKE OATH AND SAY:**

1. I am a Senior Vice-President of Alvarez & Marsal Canada Inc. (“**A&M**”), the Court appointed Monitor in these proceedings (the “**Monitor**”). As such, I have knowledge of the matters hereinafter deposed to, except where stated to be on information and belief and whereso stated I verily believe it to be true.
2. A&M was appointed as Monitor pursuant to the Initial Order (as amended and restated, the “**Initial Order**”) of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) on March 2, 2023. The Monitor retained Goodmans LLP as its counsel in these proceedings.
3. Pursuant to paragraph 51 of the Initial Order, the Monitor and its legal counsel are to be paid their reasonable fees and disbursements, in each case at their standard rates and charges, whether incurred prior to, on or subsequent to the date of the Initial Order, by the Applicants

as part of the costs of these proceedings. Pursuant to paragraph 52 of the Initial Order, the Monitor and its legal counsel shall pass their accounts from time to time, and for this purpose the accounts of the Monitor and its legal counsel are referred to the Court.

4. Attached hereto and marked as Exhibit “A” to this Affidavit is a summary of the invoices rendered by A&M (the “**A&M Accounts**”) in respect of these proceedings for the period from July 2, 2023 to June 1, 2024 (the “**A&M Application Period**”). Also attached as Exhibit “B” to this Affidavit are copies of the A&M Accounts.

5. A&M expended a total of 2,659.9 hours in connection with this matter during the A&M Application Period, giving rise to fees and disbursements totaling \$1,814,583.32, comprised of fees of \$1,590,713.50, disbursements of \$15,112.45 (primarily for publication of notice of the creditors’ meeting in The Globe and Mail newspaper and charges relating to the case website established and maintained by the Monitor in accordance with the Initial Order) and HST of \$208,757.37.

6. Attached hereto and marked as Exhibit “C” is a summary of the hours incurred and standard hourly rates of the A&M personnel involved in this matter.

7. To the best of my knowledge, A&M’s rates and disbursements are consistent with those in the market for these types of matters and the hourly billing rates charged by A&M are comparable to the rates charged by A&M for services rendered in similar proceedings. A&M has had its rates and disbursements, including the rates of various professionals who provided services in these proceedings, approved by this Court in respect of similar services provided in a number of insolvency and restructuring files.

8. This Affidavit is sworn in connection with a motion for approval of the Monitor's fees and disbursements, and those of its legal counsel.

SWORN before me by Alan J. Hutchens stated as being located in the City of Toronto, in the Province of Ontario, before me at the City of Toronto, in the Province of Ontario, on June 19, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

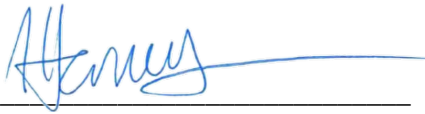
A handwritten signature in blue ink, appearing to read 'Harmes', with a long horizontal stroke extending to the right.

A Commissioner for taking affidavits
Name: Andrew Harmes
LSO# 73221A

A handwritten signature in blue ink, appearing to read 'A Hutchens', with a long horizontal stroke extending to the right.

ALAN J. HUTCHENS

THIS IS EXHIBIT "A"
TO THE AFFIDAVIT OF ALAN J. HUTCHENS
SWORN BEFORE ME THIS 19th DAY OF JUNE, 2024

A handwritten signature in blue ink, appearing to read "Henry", is written over a horizontal line.

Commissioner for Taking Affidavits

Nordstrom Canada Retail, Inc., et al**Alvarez & Marsal Canada Inc. Invoice Summary (July 2, 2023 to June 1, 2024)**

Invoice No.	Invoice Date	Invoice Period / Description	Total Hours	Fees	Disbursements	HST	Invoice Total
10	July 17, 2023	Jul 2 - Jul 15, 2023	153.2	87,212.50	-	11,337.63	98,550.13
11	July 31, 2023	Jul 16 - Jul 29, 2023	247.1	133,749.00	-	17,387.37	151,136.37
12	August 14, 2023	Jul 30 - Aug 12, 2023	133.0	78,462.50	-	10,200.13	88,662.63
13	August 28, 2023	Aug 13 - Aug 26, 2023	156.4	83,148.50	50.00	10,815.81	94,014.31
14	September 11, 2023	Aug 27 - Sep 9, 2023	153.4	87,089.50	228.27	11,351.31	98,669.08
15	September 25, 2023	Sep 10 - Sep 23, 2023	183.6	106,032.50	-	13,784.23	119,816.73
16	October 10, 2023	Sep 24 - Oct 7, 2023	125.7	72,192.50	1,375.00	9,563.78	83,131.28
17	October 23, 2023	Oct 8 - Oct 21, 2023	140.4	81,201.5	575.00	10,630.95	92,407.45
18	November 6, 2023	Oct 22 - Nov 4, 2023	140.2	74,650.50	75.00	9,714.32	84,439.82
19	November 20, 2023	Nov 4 - Nov 18, 2023	82.9	48,060.50	-	6,247.87	54,308.37
20	December 4, 2023	Nov 19 - Dec 2, 2023	100.5	60,779.00	-	7,901.27	68,680.27
21	December 18, 2023	Dec 3 - Dec 16, 2023	139.9	87,833.00	-	11,418.29	99,251.29
22	January 2, 2024	Dec 17 - Dec 30, 2023	73.5	38,346.00	50.00	4,991.48	43,387.48
23	January 15, 2024	Dec 31, 2023 - Jan 13, 2024	71.4	46,494.50	-	6,044.29	52,538.79
24	January 29, 2024	Jan 14 - Jan 27, 2024	72.2	45,186.50	-	5,874.25	51,060.75
25	February 12, 2024	Jan 28 - Feb 10, 2024	76.0	52,961.50	12,159.18	8,465.69	73,586.37
26	February 26, 2024	Feb 11 - Feb 24, 2024	113.9	80,481.00	50.00	10,469.03	91,000.03
27	March 11, 2024	Feb 25 - Mar 9, 2024	107.6	68,599.50	-	8,917.94	77,517.44
28	March 25, 2024	Mar 10 - Mar 23, 2024	40.8	27,252.50	500.00	3,607.83	31,360.33
29	April 8, 2024	Mar 24 - Apr 6, 2024	35.7	23,016.50	-	2,992.15	26,008.65
30	April 22, 2024	Apr 7 - Apr 20, 2024	100.0	55,418.50	-	7,204.41	62,622.91
31	May 6, 2024	Apr 21 - May 4, 2024	101.0	71,577.50	50.00	9,311.58	80,939.08
32	May 21, 2024	May 5 - May 18, 2024	84.1	61,181.50	-	7,953.60	69,135.10
33	June 3, 2024	May 19 - June 1, 2024	27.4	19,786.50	-	2,572.25	22,358.75
Total		Jul 2, 2024 - May 18, 2024	2,659.9	\$1,590,713.50	\$15,112.45	\$208,757.37	\$1,814,583.32

THIS IS EXHIBIT "B"
TO THE AFFIDAVIT OF ALAN J. HUTCHENS
SWORN BEFORE ME THIS 19th DAY OF JUNE, 2024

A handwritten signature in blue ink, appearing to read "Henry", with a long horizontal line extending to the right.

Commissioner for Taking Affidavits

July 17, 2023

Nordstrom Canada Retail, Inc.
 745 Thurlow Street, Suite 2400
 Vancouver, BC
 V6E 0C5

**RE: NORDSTROM CANADA RETAIL, INC.,
 NORDSTROM CANADA HOLDINGS, LLC and,
 NORDSTROM CANADA HOLDINGS II, LLC**

INVOICE #10 (842255A)

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies' Creditors Arrangement Act* pursuant to the Initial Order dated March 2, 2023, for the period July 2 to July 15, 2023.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-in CAD</u>
A. Hutchens, Managing Director	25.1	\$1,045	\$26,229.50
N. Fennema, Director	2.3	\$645	1,483.50
S. Rushton, Senior Associate	66.5	\$555	36,907.50
R. Wu, Associate (Vancouver)	2.9	\$400	1,160.00
C. Good, Analyst	56.4	\$380	21,432.00
	153.2		\$87,212.50
Add: HST @ 13%			11,337.63
TOTAL INVOICE – in CAD			\$98,550.13

Mail Instructions:

Alvarez & Marsal Canada ULC
 Attn: A. Singels-Ludvik
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto, ON M5J 2J1

Wire Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTTOR
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: **5519970**
 Reference #: Nordstrom – Inv. #10 (842255A)
 HST: 83158 2127 RT0001

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – July 2 to 15, 2023

<u>A. Hutchens</u>	<u>Hrs.</u>
July 4 Internal discussion and emails regarding the claims process and other matters; prepare the draft Fourth Report of the Monitor (“Fourth Report”).	3.8
July 5 Read the draft affidavit in support of the lease transactions; prepare the draft Fourth Report; internal emails on the readiness of the FLS for turn over to landlords.	3.4
July 6 Review the draft Court orders for the lease transactions and emails with Goodmans on same; discussion with Goodmans on the lease transactions, upcoming Court hearing and related matters; internal emails to coordinate items required for the Fourth Report; prepare the draft fee affidavit and review/revise related exhibits; review the draft weekly cash flow variance and claims reporting and internal discussion/emails regarding same; internal discussion on the claims process and other matters.	4.7
July 7 Review and revise the updated draft Fourth Report and internal emails/emails with Goodmans on aspects of same; emails with Osler/Goodmans and others related to the lease transactions; internal videoconference meeting on the draft intercompany claims report and related matters.	3.6
July 8 Review and revise the draft Fourth Report incorporating comments from Goodmans and emails with Goodmans related to same.	1.5
July 10 Review aspects of the revised draft affidavit in support of the lease transactions and emails with Goodmans related to same.	0.4
July 11 Review the draft weekly cash flow variance and claims reporting and internal emails regarding same; review the revised draft Fourth Report incorporating updates regarding the lease transactions and other changes.	1.6
July 12 Emails with Goodmans/internal emails on aspects of the draft Fourth Report; videoconference meeting with Goodmans to commission the fee affidavit; internal discussion and emails/emails with Goodmans on claims and other matters; review and finalize the Fourth Report for service and emails with Goodmans related to same; respond to and/or route creditor inquiries.	3.4
July 13 Emails with Goodmans and Osler/internal emails on lease transaction matters/preparation for the upcoming Court hearing; internal emails on claims and other matters; respond to and/or route creditor inquiries.	1.7

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – July 2 to 15, 2023

July 14	Internal videoconference meeting on claims reporting and other open items; emails with Osler and Goodmans on a landlord matter.	1.0
TOTAL – A. Hutchens		25.1 hrs.

<u>N. Fennema</u>		<u>Hrs.</u>
July 4	Assist in coordinating walkthroughs with landlords at the FLS; correspond with teams regarding FF&E removal walkthroughs and key turnovers.	0.6
July 5	Correspond with teams regarding FF&E removal walkthroughs; call with management and Hilco regarding FF&E removals.	0.7
July 7	Review and provide comments on aspects of the draft Fourth Report.	0.6
July 12	Attend update call on next steps in the CCAA proceedings.	0.4
TOTAL – N. Fennema		2.3 hrs.

<u>S. Rushton</u>		<u>Hrs.</u>
July 4	Assist with employee noticing for employees with Known Employee Claims; review intercompany data provided by management regarding transfer pricing, shared services, Canada Expansion Loan and post-filing Improvement Rent; update aspects of the draft Fourth Report; internal discussion regarding claims process and claims received to date; review the draft weekly cash flow variance and claims process reporting; respond to vendor inquiries regarding proof of claim submissions; update the claims tracker for claims received.	9.1
July 5	Respond to inquiries to the Monitor's inbox; videoconference with management regarding intercompany data provided; videoconference with Osler and Goodmans regarding rent payments; review of employee data utilized in Negative Notice claims to be sent to Known Employee Claimants; review of cash flow variance reporting; update rent schedules for Rack stores subject to assignment agreements; review of remaining KERP payments; review of claims reconciled by the Nordstrom Canada Entities.	8.4

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – July 2 to 15, 2023

July 6	Assist with the calculation of Known Employee Claims for employees separated on June 13 based on inquiry from Employee Representative Counsel (“ERC”); update aspects of the draft Fourth Report; videoconference with management regarding remaining employee noticing; videoconference with management regarding intercompany data; respond to vendor and employee inquiries to the Monitor’s inbox.	8.6
July 7	Review and respond to inquiries to the Monitor’s inbox; internal discussion regarding claims process matters; update the claims tracker for additional Negative Notices sent to employees; review of intercompany data regarding the pre-filing sub-lease claim; and update the draft intercompany claims report.	7.5
July 9	Update certain sections of the draft Fourth Report.	1.9
July 10	Review and respond to claimant inquiries and proof of claims submissions to the Monitor’s inbox; review of inquiries received regarding disbursements; internal discussion regarding the claims process and status of proof of claims received to date; compilation of claims received to date into weekly reporting; draft agenda for weekly call with the Nordstrom Canada Entities, Osler and Goodmans regarding the claims process; review additional payments made to landlords and compilation of same; review of employee inquiries to Monitor’s inbox regarding Negative Notices received.	6.1
July 11	Review proposed disbursements; respond to claimant inquiries and review proof of claim form submissions; update rent payment schedules; respond to employee inquiries regarding Negative Notices received; review and respond to inquiries from ERC regarding employee noticing.	5.3
July 12	Review proposed disbursements; respond to claimant inquiries and review proof of claim form submissions; review additional details regarding Known Employee Claimant notices sent based on an inquiry from ERC and communication regarding same; respond to claimant inquiries to the Monitor’s inbox; videoconference with Osler and Goodmans regarding the claims process, store turnovers to landlords and employee matters.	10.2
July 13	Review of inquiry from management regarding benefit extension date for certain employees; compilation of data regarding the lease assignment agreements; review of proposed disbursements; videoconference with management regarding claims process reporting; internal discussion regarding Notices of Revision and Disallowance; review of additional intercompany data regarding the Canada Expansion Loan.	4.9

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – July 2 to 15, 2023

July 14	Respond to claimant inquiries; review of proof of claim submissions; internal discussion regarding claims process; review and respond to additional employee inquiries regarding Notices received.	4.5
TOTAL – S. Rushton		66.5 hrs.

<u>R. Wu</u>		<u>Hrs.</u>
July 7	Attend to email with J. Kanji regarding walkthrough logistics and printing of material.	0.1
July 8	Review walkthrough materials in preparation for Pacific Centre store walkthrough.	0.3
July 10	Attend to Pacific Centre store walkthrough; discussions with J. Kanji regarding logistics for key return and plumbing remediation.	2.5
TOTAL – R. Wu		2.9 hrs.

<u>C. Good</u>		<u>Hrs.</u>
July 4	Review proposed disbursements; internal discussions regarding claims process; prepare weekly cash flow variance analysis; review submitted claims packages.	5.9
July 5	Attend landlord walkthroughs at the Sherway Gardens and Yorkdale stores; review submitted claims packages; prepare claims package data for management review.	8.2
July 6	Attend landlord walkthrough at the Eaton Centre store; discussions with vendors regarding submitted claims packages; review weekly cash flow variance reporting package; review proposed disbursements; discussions with management regarding inventory balances.	7.0
July 7	Reconcile inventory reporting reports and emails with Hilco regarding same; reconcile the Consultant's invoices; internal discussions regarding claims process reporting.	3.4
July 10	Review and upload materials to the case website; review and respond to vendor inquiries; review claims packages; discussions with management regarding proposed disbursements; discussions regarding claims process and claims packages.	6.9

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – July 2 to 15, 2023

July 11	Discussions with claimants regarding claims process and submitted claims packages; call with management regarding claims process; discussions with Hilco regarding beginning inventory balance; prepare weekly cash flow variance and claims process reporting package.	6.4
July 12	Review proposed disbursements; prepare weekly cash flow variance and claims process reporting package; review and prepare submitted claims package data for management team; internal discussions regarding claims process; discussions with vendors regarding submitted claims packages.	6.4
July 13	Review and prepare submitted claims package data for management team; discussions with vendors regarding claims packages; review and upload materials to the case website; review proposed disbursements; internal discussions regarding the claims process.	6.8
July 14	Review and prepare submitted claims package data for management team; prepare NRDA's; review proposed disbursements.	5.4
TOTAL – C. Good		56.4 hrs.



July 31, 2023

Nordstrom Canada Retail, Inc.
745 Thurlow Street, Suite 2400
Vancouver, BC
V6E 0C5

**RE: NORDSTROM CANADA RETAIL, INC.,
NORDSTROM CANADA HOLDINGS, LLC and,
NORDSTROM CANADA HOLDINGS II, LLC**

INVOICE #11 (842255A and C)

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies' Creditors Arrangement Act* pursuant to the Initial Order dated March 2, 2023, for the period July 16 to July 29, 2023.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-in CAD</u>
A. Hutchens, Managing Director	34.4	\$1,045	\$35,948.00
N. Fennema, Director	0.4	\$645	258.00
S. Rushton, Senior Associate	78.9	\$555	43,789.50
D. Williams, Director (Calgary)*	1.5	\$525	787.50
C. Good, Analyst	83.7	\$380	31,806.00
B. Wei, Summer Analyst	7.2	\$150	1,080.00
	<u>206.1</u>		<u>\$113,669.00</u>

WACC Analysis

J. Williams, Managing Director *	4.5	\$730	\$3,285.00
G. Yee, Senior Director *	4.5	\$560	2,520.00
S. Narfason, Director *	29.5	\$450	13,275.00
K. Tanaka, Associate *	2.5	\$400	1,000.00
	<u>41.0</u>		<u>\$20,080.00</u>
	<u>247.1</u>		<u>\$133,749.00</u>

Add: HST @ 13%

TOTAL INVOICE – in CAD

17,387.37
\$151,136.37

Includes hours not previously billed prior to July 16, 2023

Mail Instructions:

Alvarez & Marsal Canada ULC
Attn: A. Singels-Ludvik
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900
P.O. Box 22
Toronto, ON M5J 2J1

Wire Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTTOR
Bank Address: 55 King Street West
Toronto, ON
Bank Transit #: 10202
Institution #: 0004
Account #: **5519970**
Reference #: Nordstrom – Inv. #11 (842255A and C)
HST: 83158 2127 RT0001

Nordstrom Canada Retail, Inc. et al – 842255A and C
DETAILED SUMMARY – July 16 to 29, 2023

<u>A. Hutchens</u>	<u>Hrs.</u>
July 17 Prepare for and attend by videoconference the Court hearing for approval of the lease assignment transactions; emails with Goodmans on property tax matters; internal discussions on the claims process and intercompany claims report (“Fifth Report”); respond to and/or route creditor inquiries.	2.7
July 18 Internal discussion on updating the estimated recoveries analysis and other matters; emails with Osler and Goodmans on CRA and customer list matters; respond to and/or route creditor inquiries; review the draft Fifth Report and internal emails regarding same; review the draft weekly cash flow variance and claims reporting and internal discussion/emails regarding same; read the Endorsement from yesterday’s Court hearing.	5.6
July 19 Emails with Goodmans and others related to the closing of a lease assignment transaction and review the draft Monitor’s certificate for same; respond to and/or route creditor inquiries; internal emails on an analysis of discounted rents; review an updated analysis of property taxes; internal discussion on claims process matters.	2.0
July 20 Review the updated draft Fifth Report and internal videoconference meeting to discuss and revise same; discussion with JLL on the status of the lease assignment transactions; videoconference meeting with Osler and Goodmans on priority open items; emails related to the closing of a lease assignment transaction and finalize the Monitor’s certificate for same; internal meeting on a series of Notices of Revision and other claims process matters.	5.5
July 21 Review the revised draft Fifth Report incorporating comments from Goodmans and internal emails/emails with Goodmans related to same; internal emails on claims matters; emails with JLL regarding the closing of a lease transaction and related matters; respond to and/or route creditor inquiries; internal discussion on priority items.	3.2
July 24 Internal discussion regarding updates to the estimated recoveries analysis and claims process matters; respond to and/or route creditor inquiries; review the draft updated estimated recoveries deck and internal emails on same.	2.5

Nordstrom Canada Retail, Inc. et al – 842255A and C
DETAILED SUMMARY – July 16 to 29, 2023

July 25	Internal meeting on the draft updated estimated recoveries deck; review iterations of the draft deck and emails with Goodmans on same; discussion with Goodmans regarding the termination of the intercompany subleases; review and provide comments on the draft WACC memorandum from A&M DI regarding a discount rate for calculating the NPV of future improvement rent on intercompany subleases; review the draft weekly cash flow variance and claims reporting and internal discussion to revise same.	4.4
July 26	Review iterations of the revised draft Fifth Report incorporating comments from management/Osler/Goodmans and internal discussion on aspects of same; review the revised weekly cash flow variance and claims reporting; review the updated WACC memorandum; emails with Osler and Goodmans on open items; update discussion with Goodmans; internal emails regarding the draft final reconciliation for the GOB sale.	5.7
July 27	Review aspects of the GOB sale consulting agreement; internal discussion and emails regarding the final reconciliation; review a series of Notices of Revision and internal emails related to same.	2.2
July 28	Internal discussion and emails/emails with Goodmans on open items.	0.6
TOTAL – A. Hutchens		34.4 hrs.
<u>N. Fennema</u>		<u>Hrs.</u>
July 26	Review final liquidation reconciliation and provide feedback regarding same.	0.4
TOTAL – N. Fennema		0.4 hrs.
<u>S. Rushton</u>		<u>Hrs.</u>
July 17	Attend Court hearing; videoconference with management and Osler regarding employee pay and claims matters; review of intercompany data provided regarding Canada Expansion Loan and Shared Services; review of reconciled proof of claim forms; compilation of updated information for claims reporting tracking; updates regarding same based on internal discussion; review proposed Notices of Revision and Disallowance (“NRDA”).	9.7

Nordstrom Canada Retail, Inc. et al – 842255A and C
DETAILED SUMMARY – July 16 to 29, 2023

July 18	Compilation of information requirements for claims reporting agenda; videoconference with management and Osler regarding updated estimated recoveries analysis; review the draft intercompany claims report (Fifth Report); review of outstanding information requests regarding the Fifth Report; videoconference with a vendor regarding proof of claim (“POC”) submitted; internal discussion regarding claims tracker and status; review of cash flow variance reporting.	8.5
July 19	Videoconference with management regarding inquiries received from employees and Employee Representative Counsel (“ERC”); videoconference with management regarding information provided for intercompany report and remaining outstanding information; update and revise the draft Fifth Report; review rent payments made during the CCAA proceedings; videoconference with Osler and management regarding POCs received to date.	8.2
July 20	Videoconference with Osler and Goodman’s regarding status of POCs received to date, updated estimated recoveries analysis, property taxes and other items; internal discussion regarding the Fifth Report and updates to same; review the updated estimated recoveries analysis.	6.3
July 21	Update and revise the draft Fifth Report for additional information received regarding the Pre-Filing Sublease Claim, Post-Filing Sublease Claim, and Shared Services; review of inquiries to the Monitor’s inbox from employees and creditors; update Negative Notices to employees based on comments received from ERC; coordination of additional general claims packages to be sent to known creditors; internal discussion regarding status of the claims process.	5.1
July 23	Review of creditor inquiries submitted to the Monitor’s inbox; review of additional data regarding the NCRI Canada Shared Services Claim; review POCs reconciled by management; respond to employee inquiries submitted to the Monitor’s inbox; update and revise the estimated recoveries analysis.	2.1
July 24	Review and respond to claimant inquiries; review intercompany data provided regarding the Pre-Filing Sublease Claim and the Inter-Affiliate Services Claims and videoconference with management regarding same; review of costs charged to the shared services account; update the estimated recoveries analysis.	8.7

Nordstrom Canada Retail, Inc. et al – 842255A and C
DETAILED SUMMARY – July 16 to 29, 2023

July 25	Update the estimated recoveries analysis for comments received; review additional claims reconciled for the weekly claims reporting package; review claim actions proposed by the Nordstrom team; review of cash flow variance reporting; videoconference with management regarding the Pre-Filing Sublease Claim data provided; review the draft A&M D&I WACC memorandum to be utilized for aspects of the intercompany report; respond to ERC inquiries regarding employee pay.	8.1
July 26	Internal discussion regarding the draft Fifth Report; review data regarding wire transfers for historical transfers on the Canada Expansion Loan; review additional data for the Pre-filing Sublease Rent Claim; internal discussion regarding status of the claims process and weekly claims reporting; update the reporting regarding landlord claims.	7.9
July 27	Discussion with management regarding the final reconciliation for the liquidation sale/consultant's fee; internal discussion and review of draft calculations regarding same; review the updated Fifth Report; review additional documentation for the NCH, NCHII and NCL Services Claim and update the draft report for same; respond to inquiries to the Monitor's inbox; review employee claims received from ERC.	7.5
July 28	Review of claimant inquiries to the Monitor's inbox; respond to employee and ERC inquiries; videoconference with management regarding the intercompany data provided for the pre-filing sublease, direct charges to Shared Services and NCRI Shared Services claims; internal discussion regarding claims process and POCs received.	6.8
TOTAL – S. Rushton		78.9 hrs.
<u>D. Williams</u>		<u>Hrs.</u>
July 4 *	Attend final walkthrough with landlord at Chinook Centre.	1.5
TOTAL – D. Williams		1.5 hrs.
<i>*Time not previously billed</i>		

Nordstrom Canada Retail, Inc. et al – 842255A and C
DETAILED SUMMARY – July 16 to 29, 2023

<u>C. Good</u>	<u>Hrs.</u>
July 17 Review proposed disbursements; internal discussions regarding claims process matters; prepare weekly cash flow budget to actual analysis; review submitted claims packages; review and coordinate uploading of materials to the case website; discussions with claimants regarding claims process and submitted claims packages; call with management regarding the claims process.	9.0
July 18 Discussions with claimants regarding claims process and submitted claims packages; call with management regarding the claims process; review submitted claims packages; prepare claims package data for management review; prepare weekly cash flow budget to actual analysis.	9.4
July 19 Discussions with vendors regarding submitted claims packages; review weekly cash flow variance reporting; review proposed disbursements; discussions with management regarding inventory balances; discussions with Osler regarding claims process mailing; prepare NRDA for distribution to claimants.	8.0
July 20 Discussions with vendors regarding submitted claims packages; review weekly cash flow variance reporting; review proposed disbursements; discussions with management regarding inventory balances; discussions with management and Osler regarding the claims process; prepare NRDA for distribution to claimants.	7.9
July 21 Review and coordinate uploading of materials to the case website; review and respond to creditor inquiries; review claims packages submitted; discussions with management regarding proposed disbursements; internal discussions regarding claims process and claims packages.	6.0
July 24 Discussions with claimants regarding claims process and submitted claims packages; call with management regarding claims process; internal discussions regarding post-filing merchandise payments; prepare NRDA materials.	7.6
July 25 Review proposed disbursements; prepare weekly cash flow and claims process reporting package; review and prepare submitted claims package data for Nordstrom team; internal discussions regarding claims process; discussions with vendors regarding submitted claims packages; prepare NRDA for distribution to claimants.	8.6

Nordstrom Canada Retail, Inc. et al – 842255A and C
DETAILED SUMMARY – July 16 to 29, 2023

July 26	Review and prepare submitted claims package data for Nordstrom; discussions with vendors regarding claims packages; review and coordinate uploading of materials to the case website; review proposed disbursements; internal discussions regarding claims process; emails to Hilco and Nordstrom regarding final reconciliation; prepare final reconciliation materials.	9.4
July 27	Review proposed disbursements; prepare claims process reporting package; review and prepare submitted claims package data for Nordstrom team; internal discussions regarding claims process; discussions with vendors regarding submitted claims; prepare NRDA's for distribution to claimants; emails to Osler regarding NRDA's.	9.2
July 28	Review proposed disbursements; review and prepare submitted claims package data for Nordstrom team; internal discussions regarding claims process; discussions with vendors regarding submitted claims packages; review submitted claims.	8.6
TOTAL – C. Good		83.7 hrs.

<u>B. Wei</u>		<u>Hrs.</u>
July 24	Scan POCs received; review and enter POCs into internal database; internal POC status emails.	3.9
July 25	Scan POCs received; review and enter POCs into internal database; internal POC status emails.	2.4
July 26	Scan POCs received; review and enter POCs into internal database; internal POC status emails.	0.3
July 27	Update returned to sender tracker with all the returned general claims packages; scan POCs received; review and enter POCs into internal database; internal POC status emails.	0.3
July 28	Scan POCs received; review and enter POCs into internal database; internal POC status emails.	0.3
TOTAL – B. Wei		7.2 hrs.

Nordstrom Canada Retail, Inc. et al – 842255A and C
DETAILED SUMMARY – July 16 to 29, 2023

WACC Assessment:

<u>J. Williams</u>	<u>Hrs.</u>
June 21 * Review draft comparable companies analysis for WACC analysis.	1.0
June 27 * Review and provide comments on draft WACC analysis.	0.5
June 29 * Review and provide comments on the draft discount rate analysis.	1.5
July 5 * Internal discussion regarding market comparables.	0.5
July 6 * Review updated WACC analysis and reconciliation to market EBITDA multiples.	1.0
TOTAL – J. Williams	4.5 hrs.
<i>*Time not previously billed</i>	

<u>G. Yee</u>	<u>Hrs.</u>
June 15 * Research comparable companies for WACC analysis.	0.5
June 21 * Review draft WACC analysis and calculations.	0.5
July 19 Review and provide comments on the draft memo on appropriate discount rate.	1.0
July 20 Review and revise the draft memo on appropriate discount rate; internal call to review changes.	2.0
July 25 Verify WACC reasonableness calculations and analysis.	0.5
TOTAL – G. Yee	4.5 hrs.
<i>*Time not previously billed</i>	

<u>S. Narfason</u>	<u>Hrs.</u>
June 13 * Call with S. Rushton to discuss the need for a discount rate in present valuing foregone cash flows related to subleased retail space; begin comparable company search in Capital IQ.	2.5
June 14 * Continue to narrow list of comparable companies; begin research over other inputs required for a WACC analysis and internal discussion regarding same.	4.5
June 20 * Call with S. Rushton; call with G. Yee; finish draft calculations.	1.5
June 21 * Call with G. Yee and J. Williams to go review the WACC analysis; additional research and update of the WACC analysis.	2.0

Nordstrom Canada Retail, Inc. et al – 842255A and C
DETAILED SUMMARY – July 16 to 29, 2023

June 27 *	Internal call regarding the WACC analysis; update WACC following the call; prepare an assessment of reasonability using implied metrics and comparable company information.	4.5
June 29 *	Performed additional analysis over beta selection and comparable companies utilized; internal calls regarding the reasonability of the WACC conclusions; additional consideration of REIT capitalization rates as a datapoint.	3.0
July 5 *	Internal call on results of reasonability calculations; call with K. Tanaka over his verification of the calculations in the WACC workbook.	1.0
July 6 *	Call with J. Williams to discuss final changes to WACC.	0.5
July 11 *	Call with S. Rushton to discuss WACC conclusions.	0.5
July 12 *	Prepare draft internal memo.	2.5
July 13 *	Further prepare draft internal memo.	3.0
July 18	Finalize the draft internal memo.	2.5
July 19	Internal discussion on comments received and revise the draft memo.	1.5
TOTAL – S. Narfason		29.5 hrs.
<i>*Time not previously billed</i>		
<u>K. Tanaka</u>		<u>Hrs.</u>
July 5 *	Verify supporting workbook for WACC analysis.	2.5
TOTAL – K. Tanaka		2.5 hrs.
<i>*Time not previously billed</i>		

August 14, 2023

Nordstrom Canada Retail, Inc.
 745 Thurlow Street, Suite 2400
 Vancouver, BC
 V6E 0C5

**RE: NORDSTROM CANADA RETAIL, INC.,
 NORDSTROM CANADA HOLDINGS, LLC and,
 NORDSTROM CANADA HOLDINGS II, LLC**

INVOICE #12 (842255A and C)

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies' Creditors Arrangement Act* pursuant to the Initial Order dated March 2, 2023, for the period July 30 to August 12, 2023.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-in CAD</u>
A. Hutchens, Managing Director	27.8	\$1,045	\$29,051.00
N. Fennema, Director	1.2	\$645	774.00
S. Rushton, Senior Associate	51.5	\$555	28,582.50
C. Good, Analyst	51.0	\$380	19,380.00
	<u>131.5</u>		<u>\$77,787.50</u>
<u>WACC Analysis</u>			
S. Narfason, Director	1.5	\$450	675.00
	<u>133.0</u>		<u>\$78,462.50</u>
Add: HST @ 13%			10,200.13
TOTAL INVOICE – in CAD			<u>\$88,662.63</u>

Mail Instructions:

Alvarez & Marsal Canada ULC
 Attn: A. Singels-Ludvik
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto, ON M5J 2J1

Wire Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTTOR
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: **5519970**
 Reference #: Nordstrom – Inv. #12 (842255A and C)
 HST: 83158 2127 RT0001

Nordstrom Canada Retail, Inc. et al – 842255A and C
DETAILED SUMMARY – July 30 to August 12, 2023

<u>A. Hutchens</u>	<u>Hrs.</u>
July 31 Read a recoveries analysis deck and supporting analysis prepared by management; videoconference meeting with Osler and Goodmans; attend at Osler's offices for a meeting with management, Fasken, Osler and Goodmans; review iterations of the updated and revised draft intercompany claims report ("Fifth Report") and emails with Goodmans on same.	5.3
Aug 1 Videoconference meeting with Hilco, Osler and Goodmans regarding the valuation of NCRI's customer list; respond to and/or route creditor inquiries; videoconference meeting with Osler and Goodmans on tax considerations; internal discussion on claims process and other matters.	3.0
Aug 2 Respond to and/or route creditor inquiries; review the revised draft Fifth Report and discussion/emails with Goodmans on same; internal discussions and emails on claims process matters.	2.6
Aug 3 Review the draft weekly cash flow variance reporting and internal emails regarding same; internal discussion on claims process, landlord schedules and other matters; review/finalize the Fifth Report for service and emails with Goodmans regarding same.	3.5
Aug 4 Internal discussion and emails on claims process matters; internal videoconference meeting to review and revise the draft estimated recoveries analysis and related draft landlord rent/claims schedules; internal emails/emails with Goodmans on estimated recoveries items.	2.7
Aug 6 Internal emails/emails with Goodmans on estimated recoveries items.	0.3
Aug 8 Respond to and/or route creditor inquiries; internal emails on claims process matters; videoconference meeting with Osler and Goodmans on Plan development items and subsequent videoconference meeting with Goodmans regarding same/other open items; review the draft weekly cash flow variance and claims reporting and internal emails regarding same; internal emails regarding the customs bond/deposit; emails with Osler regarding the net proceeds from the Heartland lease assignment transaction.	3.6
Aug 9 Internal emails/emails with Goodmans on claims process matters; preliminary preparation of the draft Sixth Report of the Monitor; read a settlement proposal and internal emails regarding same; follow-up emails on the net proceeds from the Heartland transaction, final reconciliation for the GOB sale and potential insurance refund.	3.0

Nordstrom Canada Retail, Inc. et al – 842255A and C
DETAILED SUMMARY – July 30 to August 12, 2023

Aug 10	Internal discussion on the final reconciliation for the GOB sale; internal emails on claims and other process matters; review aspects of Proofs of Claims filed by landlords.	1.8
Aug 11	Prepare for and attend videoconference meeting with Osler and Goodmans on landlord and related matters; review the updated draft recoveries analysis and internal discussion regarding same.	2.0
TOTAL – A. Hutchens		27.8 hrs.

<u>N. Fennema</u>		<u>Hrs.</u>
Aug 10	Review and discuss final reconciliation with management.	0.8
Aug 11	Review and discuss final reconciliation with Hilco and management.	0.4
TOTAL – N. Fennema		1.2 hrs.

<u>S. Rushton</u>	<u>Hrs.</u>	
July 30	Review Proof of Claim (“POCs”) submitted and communications with claimants; respond to employee inquiries.	1.7
July 31	Videoconference meeting with management, Osler and Goodmans regarding estimated recovery scenarios and claims process status; review of proposed property tax payments; internal discussion regarding final reconciliation with the Consultant; update the draft Fifth Report for the Pre-Filing Sublease Claim and for the review of direct charges to the Shared Services Claim amount; review of inquiries to the Monitor’s inbox; update schedules of rent obligations based on comments received; videoconference with management regarding the Pre-Filing Sublease Rent Claim; review of claims reconciled by management; respond to employee inquiries regarding the Negative Notice Claims.	11.1
Aug 1	Videoconference with management regarding the Pre-Filing Sublease Rent Claim and review of related data; review of employee POCs received; videoconference with Osler and Goodmans regarding CRA marker claim; internal discussion regarding claims process; review the draft cash flow variance and claims process reporting.	5.5

Nordstrom Canada Retail, Inc. et al – 842255A and C
DETAILED SUMMARY – July 30 to August 12, 2023

Aug 2	Videoconference with management regarding the Pre-Filing Sublease Rent Claim and review related data; review management's estimated recoveries scenarios; internal discussion regarding claims process and claims received to date; review the draft cash flow variance and claims process reporting; review and revise the draft Fifth Report.	7.5
Aug 3	Review and respond to claimant inquiries to the Monitor's inbox; review of management's estimated recoveries scenarios and internal call regarding same; update landlord packages based on updated estimated recoveries.	4.9
Aug 4	Review and respond to claimant inquiries to the Monitor's inbox; internal discussion regarding claims bar date and claims received; internal discussion regarding estimated recoveries analysis and landlord packages; review of claims reconciled by management; internal discussion regarding claims received to date and associated reporting.	4.8
Aug 6	Review and respond to claimant and employee inquiries to the Monitor's inbox.	0.5
Aug 8	Respond to employee inquiries to the Monitor's inbox; compilation of employee claims filed to date; videoconference meeting with Osler and Goodmans regarding landlord matters; videoconference with Goodmans regarding next steps; compile certain claims packages to be provided to Osler and Goodmans; review the draft cash flow variance and claims process reporting; respond to Employee Representative Counsel ("ERC") inquiries regarding employee retention pay.	5.6
Aug 9	Videoconference with management regarding claims received; review the claims process tracker and internal discussion regarding same; conference call with ERC regarding employee inquiry; review of meeting materials provided by Osler regarding landlord matters; review of and respond to inquiries to the Monitor's inbox.	4.7
Aug 10	Internal discussion and videoconference with management regarding the final reconciliation with the Consultant; emails regarding the net proceeds from the Heartland lease transaction; internal videoconference regarding landlord packages and related matters.	2.1

Nordstrom Canada Retail, Inc. et al – 842255A and C
DETAILED SUMMARY – July 30 to August 12, 2023

Aug 11	Videoconference with ERC and Goodmans regarding the Fifth Report; videoconference with Osler and Goodmans regarding landlord POCs and other matters; internal discussion regarding estimated recoveries analysis and claims received to date; review and respond to inquiries to the Monitor's inbox.	3.1
TOTAL – S. Rushton		51.5 hrs.

<u>C. Good</u>	<u>Hrs.</u>	
July 31	Internal discussions regarding claims process; review submitted claims packages; discussions with claimants regarding claims process and submitted claims packages; review of claim dispute materials.	7.6
Aug 1	Discussions with claimants regarding claims process and submitted claims packages; review submitted claims packages; internal discussions regarding claims process; prepare claims package data for management review.	8.6
Aug 2	Discussions with vendors regarding submitted claims packages; prepare weekly cash flow variance reporting; review submitted claims packages.	7.7
Aug 3	Discussions with vendors and gift card holders regarding claims packages and claims process; distribute weekly cash flow variance reporting; review proposed disbursements; review submitted claims packages.	8.7
Aug 4	Accept and review delivered claims packages; review landlord claim packages; review submitted claims packages; correspondence with management regarding the claims process.	7.4
Aug 5	Review submitted claims packages; prepare claims process reporting; correspondence with vendors regarding claims process.	1.7
Aug 6	Correspondence with claimants regarding claims process.	0.3
Aug 7	Review and prepare submitted claims package data for management; discussions with vendors regarding claims packages; prepare weekly cash flow variance and claims reporting.	2.8
Aug 8	Revise weekly cash flow variance and claims process reporting; review and prepare submitted claims package data for management; internal discussions regarding claims process; discussions with vendors regarding submitted claims packages.	3.5

Nordstrom Canada Retail, Inc. et al – 842255A and C
DETAILED SUMMARY – July 30 to August 12, 2023

Aug 9	Review and prepare submitted claims package data for management; internal discussions regarding claims process; discussions with Osler regarding claims package mailing.	1.5
Aug 10	Review and prepare submitted claims package data for management; correspondence with vendors regarding claims process; discussion with Osler regarding delivered claims packages.	0.6
Aug 11	Review and prepare submitted claims package data for management; internal discussions regarding claims process.	0.6
TOTAL – C. Good		51.0 hrs.

WACC Assessment:

<u>S. Narfason</u>	<u>Hrs.</u>
July 26 * Update draft memorandum for comments received from A. Hutchens and S. Rushton.	1.5
TOTAL – S. Narfason	1.5 hrs.

**Recorded time not previously invoiced*

August 28, 2023

Nordstrom Canada Retail, Inc.
 745 Thurlow Street, Suite 2400
 Vancouver, BC
 V6E 0C5

**RE: NORDSTROM CANADA RETAIL, INC.,
 NORDSTROM CANADA HOLDINGS, LLC and,
 NORDSTROM CANADA HOLDINGS II, LLC**

INVOICE #13 (842255A)

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies' Creditors Arrangement Act* pursuant to the Initial Order dated March 2, 2023, for the period August 13 to August 26, 2023.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-in CAD</u>
A. Hutchens, Managing Director	22.0	\$1,045	\$22,990.00
N. Fennema, Director	1.6	\$645	1,032.00
S. Rushton, Senior Associate	49.5	\$555	27,472.50
C. Good, Analyst	83.3	\$380	31,654.00
	<u>156.4</u>		\$83,148.50
Add: Out of pocket expenses – case website charges			50.00
			\$83,198.50
Add: HST @ 13%			10,815.81
TOTAL INVOICE – in CAD			<u>\$94,014.31</u>

Mail Instructions:

Alvarez & Marsal Canada ULC
 Attn: A. Singels-Ludvik
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto, ON M5J 2J1

Wire Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTTOR
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: **5519970**
 Reference #: Nordstrom – Inv. #13 (842255A)
 HST: 83158 2127 RT0001

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – August 13 to 26, 2023

<u>A. Hutchens</u>	<u>Hrs.</u>
Aug 14 Respond to and/or route creditor inquiries; internal discussion and emails on items relating to updating the estimated recoveries analysis; review the updated draft estimated recoveries analysis and internal videoconference to revise same; internal discussion on claims process matters.	2.7
Aug 15 Review the revised updated draft estimated recoveries analysis and internal emails/emails with Goodmans regarding same; internal discussion on claims process matters; respond to and/or route creditor inquiries; review the draft weekly cash flow variance and claims reporting and internal emails regarding same.	3.4
Aug 16 Internal discussion and emails on claims process and reporting matters; emails with Osler on open items; prepare the preliminary draft Sixth Report of the Monitor.	3.0
Aug 17 Internal meeting to review/discuss a series of NRDA's and other claims process matters; read aspects of and finalize Hilco's engagement letter for valuation of the customer lists; videoconference meeting with management, Fasken, Osler and Goodmans on landlord matters; review the draft estimated recoveries schedules for a landlord and internal discussion regarding same	1.8
Aug 18 Internal meeting to review and discuss the preliminary contents/deck to summarize filed claims; emails regarding iterations of the draft estimated recoveries schedules for a landlord; review and provide comments on the draft claims update deck.	2.5
Aug 19 Review the revised draft claims update deck and internal emails regarding same.	0.4
Aug 21 Internal discussion and emails on claims process matters; videoconference meeting with management, Osler and Goodmans on claims overview.	1.7
Aug 22 Respond to and/or route creditor inquiries; internal emails on open items.	0.5
Aug 23 Respond to and/or route creditor inquiries; review the draft weekly cash flow variance and claims reporting and internal emails regarding same.	1.0

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – August 13 to 26, 2023

Aug 24	Review the draft estimated recoveries schedules for a group of landlords and internal emails regarding same; videoconference meeting with Osler and Goodmans on priority items/claims process and subsequent internal discussion on follow-up items; review the revised weekly cash flow variance/claims reporting and internal emails regarding same.	2.8
Aug 25	Review a further recoveries analysis for a group of landlords and internal videoconference to revise same and prepare summary chart; videoconference meeting with Osler and Goodmans on landlord matters.	2.2
TOTAL – A. Hutchens		22.0 hrs.

<u>N. Fennema</u>	<u>Hrs.</u>	
Aug 22	Review and discuss final reconciliation with management and Hilco.	0.4
Aug 24	Review and discuss next steps regarding CBSA bond.	0.8
Aug 25	Discuss next steps regarding CBSA bond with management and insurance providers.	0.4
TOTAL – N. Fennema		1.6 hrs.

<u>S. Rushton</u>	<u>Hrs.</u>	
Aug 14	Update estimated recoveries analysis; review of claimant inquiries and claims received to date; prepare schedules to summarize status of filed claims.	7.1
Aug 15	Videoconference with management, Osler and Goodmans regarding the claims process and related reporting; update the draft estimated recoveries analysis; respond to creditor inquiries to the Monitor's inbox; internal discussion regarding weekly cash flow variance and claims process reporting.	4.9
Aug 16	Review of and respond to creditor inquiries to the Monitor's inbox; internal discussion and emails regarding claims received to date and claims reporting updates.	2.5

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – August 13 to 26, 2023

Aug 17	Review of and respond to creditor inquiries to the Monitor's inbox; prepare various reporting regarding claims process; videoconference with management, Osler and Goodmans regarding claims filed by landlords; review of and discuss the claims process reporting package.	2.1
Aug 18	Review and respond to creditor inquiries to the Monitor's inbox; videoconference with management and Osler regarding the estimated recoveries analysis and further revise the analysis; prepare claims process reporting.	7.2
Aug 19	Review and finalize the claims process reporting package to be provided to management and internal discussion regarding same.	2.5
Aug 20	Update the estimated recoveries analysis for landlord groups; respond to creditor inquiries to the Monitor's inbox; respond to inquiries from former employees regarding Negative Notice Claims.	2.2
Aug 21	Internal discussion regarding claims process to date; review of claims process meeting materials; prepare for and attend meeting with management, Osler and Goodmans regarding the claims process; review proposed disbursements; respond to creditor inquiries to the Monitor's inbox.	5.9
Aug 22	Prepare weekly claim process reporting for the claims team; review proof of claims submitted; videoconference with management, Osler and Goodmans regarding updates to the claims process reporting; internal discussion regarding cash flow variance reporting; review and respond to creditor inquiries to the Monitor's inbox.	4.2
Aug 23	Review the weekly cash flow variance and claims reporting; review and respond to creditor inquiries; internal discussion regarding claims received with assignment agreements; analysis of claims received to date.	4.5
Aug 24	Update estimated recoveries packages for landlords and videoconference with Osler and Goodmans regarding same; internal discussion regarding status of review of assignment agreements.	4.1
Aug 25	Update estimated recoveries packages for landlords and internal discussions regarding same.	1.8
Aug 26	Review and respond to creditor inquiries to the Monitor's inbox.	0.5
TOTAL – S. Rushton		49.5 hrs.

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – August 13 to 26, 2023

<u>C. Good</u>	<u>Hrs.</u>
Aug 14 Internal discussions regarding claims process; review submitted claims packages; discussions with claimants regarding claims process and submitted claims; review of claim dispute materials; review proposed disbursements.	8.7
Aug 15 Discussions with claimants regarding claims process and submitted claims packages; review submitted claims; internal discussions regarding claims process; prepare claims package data for management review; prepare weekly cash flow variance reporting; discussions with Osler and Goodmans regarding claims process.	8.2
Aug 16 Discussions with vendors regarding submitted claims packages; prepare weekly cash flow variance reporting; review submitted claims; draft Notices of Revision or Disallowance; discussions with Hilco regarding the final reconciliation.	8.8
Aug 17 Discussions with vendors and gift card holders regarding claims packages and claims process; review proposed disbursements; review submitted claims packages; draft Notices of Revision or Disallowance; prepare deck regarding status of claims process.	10.2
Aug 18 Discussions with vendors regarding submitted claims packages; review submitted claims packages; prepare claims overview deck.	7.0
Aug 19 Prepare claims overview deck.	3.3
Aug 21 Discussions with vendors regarding submitted claims packages; meeting with management Osler and Goodmans regarding claims process status; prepare claims process data requests for Osler.	9.4
Aug 22 Discussions with vendors regarding claims packages and claims process; internal discussions regarding claims process; revise claims process reporting materials; review submitted claims packages; discussion with management, Osler and Goodmans regarding claims process.	6.2
Aug 23 Prepare weekly cash and claims process reporting package; review and prepare submitted claims package data for claims team; internal discussions regarding claims process; discussions with vendors regarding submitted claims packages; review assignment agreements provided by claimants.	7.5
Aug 24 Review and prepare submitted claims package data for claims team; internal discussions regarding claims process; review schedule of construction liens; review late-filed claims; review assignment agreements; review proposed disbursements.	7.8

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – August 13 to 26, 2023

Aug 25	Discussions with vendors regarding claims packages and claims process; revise claims process reporting materials; prepare highlighted claims schedules; draft emails regarding assignment agreements.	6.2
TOTAL – C. Good		83.3 hrs.

September 11, 2023

Nordstrom Canada Retail, Inc.
 745 Thurlow Street, Suite 2400
 Vancouver, BC
 V6E 0C5

**RE: NORDSTROM CANADA RETAIL, INC.,
 NORDSTROM CANADA HOLDINGS, LLC and,
 NORDSTROM CANADA HOLDINGS II, LLC**

INVOICE #14 (842255A)

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies' Creditors Arrangement Act* pursuant to the Initial Order dated March 2, 2023, for the period August 27 to September 9, 2023.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-in CAD</u>
A. Hutchens, Managing Director	26.8	\$1,045	\$28,006.00
N. Fennema, Director	1.2	\$645	774.00
S. Rushton, Senior Associate	60.9	\$555	33,799.50
C. Good, Analyst	64.5	\$380	24,510.00
	153.4		\$87,089.50
Add: Out of pocket expenses – case website maintenance charges and travel costs			228.27
			\$87,317.77
Add: HST @ 13%			11,351.31
TOTAL INVOICE – in CAD			<u>\$98,669.08</u>

Mail Instructions:

Alvarez & Marsal Canada ULC
 Attn: A. Singels-Ludvik
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto, ON M5J 2J1

Wire Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTTOR
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: **5519970**
 Reference #: Nordstrom – Inv. #14 (842255A)
 HST: 83158 2127 RT0001

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – August 27 to September 9, 2023

<u>A. Hutchens</u>	<u>Hrs.</u>
Aug 28 Internal discussion on claims process matters; videoconference meeting with Osler, Fasken and Goodmans on tax matters; respond to and/or route creditor inquiries; review the draft agenda and supporting schedules for the weekly claims status/coordination meeting and internal emails regarding same.	2.2
Aug 29 Videoconference meeting with Osler and Goodmans on updates/status and priority items in the claims process and other matters; internal discussion on claims process matters.	1.3
Aug 30 Respond to and/or route creditor inquiries; videoconference meeting with Goodmans on landlord matters; videoconference meeting with management, Osler and Goodmans on landlord matters; internal videoconference meeting to consider alternative recoveries scenarios; internal discussion and emails on claims process matters; review and provide comments on the updated claims process deck.	4.4
Aug 31 Internal emails/emails with Goodmans related to the final reconciliation for the GOB sale; review aspects of certain landlord claims; prepare for and attend videoconference meeting with Osler and Goodmans on priority items.	2.7
Sep 1 Videoconference meeting with Osler and Goodmans on landlord/Plan matters; internal videoconference to revise the draft recoveries analysis/prepare scenarios for purposes of landlord discussions; review and provide comments on the revised recoveries scenarios; prepare draft summary points for discussion with landlords.	4.5
Sep 2 Emails with Goodmans/internal emails related to finalizing the revised recoveries analysis; read the initial draft Plan steps memorandum.	1.0
Sep 5 Respond to and/or route creditor inquiries; videoconference meeting with Osler and Goodmans on updates/status and priority items in the claims process and other matters; internal emails on claims process matters; videoconference meeting with management, Fasken, Osler and Goodmans on landlord matters; internal discussion on updating the draft recoveries analysis for a landlord discussion.	2.7
Sep 6 Internal discussion and emails with Goodmans on alternate estimated recoveries scenarios; internal emails on claims process matters; review and provide comments on a draft Notice of Revision or Disallowance (“NORD”); review the draft two-week cash flow variance and claims reporting and internal emails regarding same.	2.4

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – August 27 to September 9, 2023

Sep 7	Internal videoconferences to review/finalize two series of NORDs; emails with Goodmans on open items; videoconference with Osler and Goodmans on landlord/Plan structure items; prepare for and attend videoconference with counsel to a landlord, Osler and Goodmans on proposed claim settlement; review a draft contract termination agreement and internal emails regarding same; internal emails on open/follow-up items.	4.6
Sep 8	Internal discussion and emails on claims process matters; videoconference with management, Fasken, Osler and Goodmans on landlord matters.	1.0
TOTAL – A. Hutchens		26.8 hrs.

<u>N. Fennema</u>		<u>Hrs.</u>
Aug 29	Review and discuss final reconciliation with management and Hilco teams.	0.6
Sep 7	Review and discuss CBSA account details with management and insurance providers; discuss potential methods for return of CBSA bond with insurance providers.	0.6
TOTAL – N. Fennema		1.2 hrs.

<u>S. Rushton</u>		<u>Hrs.</u>
Aug 28	Internal discussion regarding estimated recoveries analysis for landlords; review of assignment agreements and internal discussion regarding same; update standing meeting materials for the claims process and draft agenda; review and compile claims package for weekly meeting and internal discussion regarding same.	3.1
Aug 29	Prepare claims process materials and videoconference with Osler and Goodmans regarding same.	2.9
Aug 30	Update weekly claims process materials/summary deck and internal discussion regarding same; review management reviewed Proofs of Claim (“POCs”); review claimant inquiries to the Monitor’s inbox.	4.7

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – August 27 to September 9, 2023

Aug 31	Review and revise the claims process summary deck and internal discussion regarding same; videoconference with Osler and Goodmans on open matters; videoconference with management regarding claims reviewed; update estimated recoveries analysis for landlords; review management's responses to comments on reviewed claims.	5.9
Sept 1	Review reconciled POCs reviewed by management and internal discussion regarding same; discussions with management on claims matters; update claims process reporting tracker for status of claim review; update estimated recoveries analysis for landlords.	7.0
Sept 2	Update estimated recoveries analysis for landlords; review proposed disbursements; review claims process reporting tracker for additional updates made by management.	1.8
Sept 3	Review additional claims reviewed by management; draft comments regarding same and update status of reviewed claims; draft weekly claims process reporting.	2.2
Sept 4	Videoconference with Osler regarding draft recoveries analysis for landlords and update same; update weekly claims reporting materials and agendas for discussion with management, Osler and Goodmans.	3.5
Sept 5	Videoconference with Osler and Goodmans regarding status on various claims and discussion of priority items for the week; videoconference with management, Osler and Goodmans regarding various claims and review status; internal discussion regarding estimated recoveries analysis for landlords and update same; discussion with Osler regarding claimant direct debits.	6.7
Sept 6	Review and respond to inquiry from Employee Representative Counsel regarding Negative Notice Claims; review the draft cash flow variance reporting; review claimant inquiries to the Monitor's inbox; update estimated recoveries analysis for consideration of intercompany claims; review of claims finalized by management prior to communication and draft status tracker regarding same.	5.9
Sept 7	Review/revise the estimated recoveries analysis regarding alternate settlements scenarios; videoconference with Osler and Goodmans regarding Plan considerations; review of claims conclusions to be communicated to claimants and update status tracker regarding same.	7.8

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – August 27 to September 9, 2023

Sept 8	Videoconference with management regarding status of claims review, Monitor's comments on reviewed claims and general approach for claims reconciliation; draft and communication of NORDs for claims; update claims process reporting for claims communicated.	5.5
Sept 9	Review NORDs communicated to claimants and update status tracker regarding same; review claims finalized by management; review claims communications; respond to claimant inquiries to the Monitor's inbox.	3.9
TOTAL – S. Rushton		60.9 hrs.

<u>C. Good</u>		<u>Hrs.</u>
Aug 28	Internal discussions regarding claims process; review submitted claims packages; discussions with claimants regarding claims process and submitted packages; review proposed disbursements; review assignment agreements; prepare claims process reporting schedules.	7.7
Aug 29	Discussions with claimants regarding claims process and submitted packages; review submitted claims packages; internal discussions regarding claims process; prepare claims package data for management review; prepare weekly cash flow variance reporting; discussions with Osler and Goodmans regarding claims process; draft NORDs; review assignment agreements.	8.2
Aug 30	Discussions with claimants regarding submitted claims packages; prepare weekly cash flow variance reporting; draft NORDs; prepare claims process status reporting.	8.1
Sep 4	Prepare claims process reporting schedules; discussions with claimants regarding submitted claims packages; prepare late submitted claims data for claims team.	2.6
Sep 5	Discussions with claimants regarding submitted claims packages; review submitted claims packages; review reconciled claims; meeting with management, Osler and Goodmans regarding claims process status; review late filed claims and prepare data for claims team; prepare assignment agreement review reporting.	9.2
Sep 6	Prepare weekly cash flow variance and claims process reporting; discussions with claimants regarding claims process status and submitted claims packages; draft NORDs.	9.1

Nordstrom Canada Retail, Inc. et al – 842255A**DETAILED SUMMARY – August 27 to September 9, 2023**

Sep 7	Discussions with claimants regarding submitted claims packages; draft NORDs; internal review of draft NORDs; prepare claims process communication reporting; internal discussions regarding status of vendor claims; review reconciled claims for communication.	10.2
Sep 8	Discussions with claimants regarding claims packages and claims process; internal discussions regarding claims process matters; prepare NORDs and discussion with management regarding same; review assignment agreements and supporting documentation provided by claimants.	8.8
Sep 9	Review reconciled claims; internal discussions regarding submitted claims.	0.6
TOTAL – C. Good		64.5 hrs.

September 25, 2023

Nordstrom Canada Retail, Inc.
 745 Thurlow Street, Suite 2400
 Vancouver, BC
 V6E 0C5

**RE: NORDSTROM CANADA RETAIL, INC.,
 NORDSTROM CANADA HOLDINGS, LLC and,
 NORDSTROM CANADA HOLDINGS II, LLC**

INVOICE #15 (842255A)

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies' Creditors Arrangement Act* pursuant to the Initial Order dated March 2, 2023, for the period September 10 to 23, 2023.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-in CAD</u>
A. Hutchens, Managing Director	37.4	\$1,045	\$39,083.00
N. Fennema, Director	0.4	\$645	258.00
S. Rushton, Senior Associate	64.5	\$555	35,797.50
C. Good, Analyst	81.3	\$380	30,894.00
	<u>183.6</u>		\$106,032.50
Add: HST @ 13%			13,784.23
TOTAL INVOICE – in CAD			<u>\$119,816.73</u>

Mail Instructions:

Alvarez & Marsal Canada ULC
 Attn: A. Singels-Ludvik
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto, ON M5J 2J1

Wire Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTTOR
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: **5519970**
 Reference #: Nordstrom – Inv. #15 (842255A)
 HST: 83158 2127 RT0001

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – September 10 to 23, 2023

<u>A. Hutchens</u>	<u>Hrs.</u>
Sept 11 Internal discussions on claims process and other matters; prepare the draft Sixth Report of the Monitor (“Sixth Report”).	3.5
Sept 12 Internal discussion and emails on claims process matters and open items; prepare the draft Sixth Report and internal emails to coordinate work required for same; respond to and/or route creditor inquiries; videoconference meeting with Osler and Goodmans on updates/status and priority items in the claims process and other matters; review additional claims/recoveries scenarios and internal videoconference to discuss same; review the draft weekly cash flow variance and claims reporting and internal emails regarding same; read a letter from counsel to a landlord.	6.2
Sept 13 Emails with Osler/internal emails on landlord matters; review the draft recoveries analysis for purposes of discussions with two landlords and internal emails on same; videoconference meeting with Goodmans on claims/Plan scenarios and related matters.	3.3
Sept 14 Internal videoconference on claims summary charts and commentary for the Sixth Report; emails with Goodmans on shared services; review the draft affidavit in support of the stay extension order and emails with Goodmans on same; review and revise the draft Sixth Report and internal emails regarding same; videoconference meeting with management, Fasken, Osler and Goodmans on landlord matters.	4.5
Sept 15 Internal discussion on claims matters and aspects of the draft Sixth Report; review and revise the draft Sixth Report and internal emails regarding same; prepare for and attend videoconference meeting with counsel to a landlord, Osler and Goodmans on a proposal to settle claim.	3.4
Sept 18 Internal discussion and emails on aspects of the draft Sixth Report and update the report; internal videoconference to review the draft updated and extended cash flow forecast and to review/finalize a series of Notices of Revision or Disallowance (“NORDs”); internal emails/emails with Osler and Goodmans on open items.	2.6
Sept 19 Prepare for and attend videoconference meeting with counsel to a landlord, Osler and Goodmans on a proposal to settle claim; videoconference meeting with Osler and Goodmans on updates/status and priority items in the claims process and other matters; internal discussion on claims process matters; review aspects of the revised draft affidavit in support of the stay extension order; internal emails/emails with Osler on a landlord claim reconciliation.	3.8

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – September 10 to 23, 2023

Sept 20	Emails with management and Osler regarding a landlord claim; review the revised draft Sixth Report incorporating comments from Goodmans; review the draft weekly cash flow variance and claims reporting and internal emails regarding same; review and revise the further updated draft Sixth Report and emails with Goodmans regarding same; review a series of NORDs.	5.3
Sept 21	Internal discussion on claims process and other matters; read aspects of draft landlord settlement agreements; videoconference meeting with Osler and Goodmans on open/priority items; review further comments on the draft Sixth Report and emails with Goodmans related to same.	2.3
Sept 22	Review and revise the updated draft Sixth Report and internal emails/emails with Goodmans on update items; review a draft NORD; review and finalize the Sixth Report for service and emails with Goodmans related to same.	2.5
TOTAL – A. Hutchens		37.4 hrs.

N. Fennema

Hrs.

Sept 11	Review and discuss with management CBSA account details alternatives for return of same.	0.4
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TOTAL – N. Fennema **0.4 hrs.**

S. Rushton

Hrs.

Sept 11	Review reconciled claims; conference call with claimants to discuss NORDs; videoconference with claimant counsel regarding a restructuring period claim; update agendas for the weekly claims meetings; internal discussion regarding claims process status and status of landlord discussions.	7.1
Sept 12	Draft claims process reporting materials for weekly meetings; review status of claims process and develop workplan/priority claims for next week; internal discussion regarding an updated and extended cash flow forecast; videoconference with Osler and Goodmans regarding claims process and other matters; videoconference with management, Osler and Goodmans regarding claims process/priority items; videoconference with management regarding reviewed claims; review the draft cash flow variance reporting.	7.9

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – September 10 to 23, 2023

Sept 13	Prepare tracker of claims to be communicated; videoconference with management regarding comments on claims; videoconference with Goodmans regarding status of claims process, landlord claims and other matters; review of inquiries to the Monitor's inbox; update estimated recoveries analysis.	4.8
Sept 15	Internal discussion regarding the Sixth Report; review the draft affidavit in support of the stay extension; internal discussion regarding the updated cash flow forecast; review of claims communicated to claimants; update aspects of the draft Sixth Report; videoconference with management, Osler and Goodmans regarding landlord claims; confirm amounts included in the draft affidavit.	6.9
Sept 15	Update draft recoveries analysis; review reconciled claims; internal discussion regarding aspects of the draft Sixth Report; videoconference with management regarding the updated cash flow forecast.	5.1
Sept 17	Review reconciled claims; respond to additional comments on reviewed claims.	2.1
Sept 18	Review reconciled claims; review status of claims with assignees and certain assignment agreements; draft weekly claims process reporting agendas; videoconference with management regarding employee matters; update aspects of the draft Sixth Report.	7.2
Sept 19	Videoconference with management, Osler and Goodmans regarding claims process matters and priority items; videoconference with Osler and Goodmans regarding claims status; update aspects of the draft Sixth Report and internal discussion regarding same; detailed review of the claims process tracker.	7.5
Sept 20	Detailed review of the claims process tracker; update the Sixth draft Sixth Report for most recent claims information; review the cash flow variance report and revised cash flow forecast; review of status of claims; respond to claimant inquiries to the Monitor's inbox.	8.1
Sept 21	Internal discussion regarding claims process and draft NORDs; review claims to be communicated and discussion with management regarding same; update the claims tracker and update the draft Sixth Report for same; review of and respond to claimant inquiries to the Monitor's inbox.	7.8
TOTAL – S. Rushton		64.5 hrs.

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – September 10 to 23, 2023

<u>C. Good</u>	<u>Hrs.</u>
Sept 11 Internal discussions regarding the claims process; review submitted claims packages; discussions with claimants regarding claims process and submitted claims packages; review proposed disbursements; review assignment agreements; prepare claims process reporting schedules; internal meeting regarding the draft cash flow forecast; revise claims process reporting materials.	7.6
Sept 12 Discussions with claimants regarding claims process and submitted claims packages; review submitted claims packages; internal discussions regarding claims process; prepare claims package data for management's review; prepare weekly cash flow variance reporting; discussions with Osler and Goodmans regarding claims process; prepare draft NORDs; review certain assignment agreements; update the draft cash flow forecast.	9.8
Sept 13 Discussions with claimants regarding submitted claims packages; review late-filed claims; prepare draft NORDs; prepare claims process status reporting for management and Osler; prepare claims to be communicated.	7.3
Sept 14 Update the draft cash flow forecast and internal discussions on same; review claims; internal meeting regarding the updated draft cash flow forecast; review proposed disbursements; discussions with management regarding cash reconciliations.	9.4
Sept 15 Discussions with claimants regarding submitted claims packages; review claims; review reconciled claims; review late-filed claims and prepare data for management; prepare claims review reporting; prepare schedules for the Sixth Report; meeting with management on the updated cash flow forecast.	6.9
Sept 16 Review and respond to claimant inquiries submitted to the Monitor's inbox; review submitted claims.	0.6
Sept 18 Discussions with claimants regarding submitted claims packages; prepare draft NORDs; prepare claims process communication reporting; internal discussions regarding status of claims; review reconciled claims; update the draft cash flow forecast; review bank reconciliations.	8.3
Sept 19 Discussions with claimants regarding claims packages and claims process; prepare draft NORDs and discussion with management regarding same; review of assignment agreements and supporting documentation; internal discussions regarding claims process matters; meeting with management, Osler and Goodmans on claims process/priority items.	9.1

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – September 10 to 23, 2023

Sept 20	Review reconciled claims; internal discussions on claims; discussions with claimants regarding submitted documentation; prepare weekly cash flow variance and claims reporting; prepare draft NORDs.	8.8
Sept 21	Discussions with claimants regarding claims packages and claims process; prepare draft NORDs and discussion with management regarding same; internal discussions regarding claims process matters; coordinate uploading of materials to the case website.	7.9
Sept 22	Discussions with claimants regarding claims packages and claims process; prepare NORDs for distribution; discussion with management on NORDs; coordinate uploading of materials to the case website; internal discussions regarding claims process matters; update amounts for the Sixth Report.	5.6
TOTAL – C. Good		81.3 hrs.

October 10, 2023

Nordstrom Canada Retail, Inc.
 745 Thurlow Street, Suite 2400
 Vancouver, BC
 V6E 0C5

**RE: NORDSTROM CANADA RETAIL, INC.,
 NORDSTROM CANADA HOLDINGS, LLC and,
 NORDSTROM CANADA HOLDINGS II, LLC**

INVOICE #16 (842255A)

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies' Creditors Arrangement Act* pursuant to the Initial Order dated March 2, 2023, for the period September 24 to October 7, 2023.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-in CAD</u>
A. Hutchens, Managing Director	18.1	\$1,045	\$18,914.50
S. Rushton, Senior Associate	70.8	\$555	39,294.00
C. Good, Analyst	36.8	\$380	13,984.00
	<u>125.7</u>		\$72,192.50
Add: Out of pocket expenses – case website charges			1,375.00
			\$73,567.50
Add: HST @ 13%			9,563.78
TOTAL INVOICE – in CAD			\$83,131.28

Mail Instructions:

Alvarez & Marsal Canada ULC
 Attn: A. Singels-Ludvik
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto, ON M5J 2J1

Wire Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTTOR
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: **5519970**
 Reference #: Nordstrom – Inv. #16 (842255A)
 HST: 83158 2127 RT0001

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – September 24 to October 7, 2023

<u>A. Hutchens</u>		<u>Hrs.</u>
Sept 24	Review a draft settlement agreement with a landlord and emails with Goodmans regarding same.	1.2
Sept 25	Internal discussions on claims process and other matters; review iterations of the draft settlement agreement with a landlord; videoconference meeting with management, Osler and Goodmans on an aspect of the draft settlement agreement; emails with Goodmans on the draft settlement agreement.	3.8
Sept 26	Emails with Osler and Goodmans on open items; internal discussion on claims process matters.	0.7
Sept 27	Prepare for and attend by videoconference the Court hearing for the stay extension order; discussion with Goodmans on the Court hearing and next steps; internal discussion on claims process matters; review the draft weekly cash flow variance reporting and internal emails related to same.	2.0
Sept 28	Videoconference meeting with Osler and Goodmans on open/priority items; review the updated claims reporting; internal videoconference meeting to review/finalize a series of Notices of Revision or Disallowance (“NORDs”); internal discussion on claims matters.	3.3
Sept 29	Internal emails on a revised NORD and other claims matters.	0.5
Oct 2	Internal discussion on claims process matters.	0.3
Oct 3	Internal discussion and emails on claims process matters; discussion with counsel to a landlord; review the draft Hilco letter regarding the customer database and emails with Goodmans on same; videoconference meeting with Osler and Goodmans on claims process status and priority items.	2.4
Oct 4	Review and provide comments on the draft weekly cash flow variance and claims reporting; respond to and/or route creditor inquiries; internal meeting to review/finalize a series of NORDs and discuss claims process matters.	2.0
Oct 5	Review iterations of aspects of a draft settlement agreement with a landlord and related emails from Osler and Goodmans; internal discussion on claims process matters; read the proposed indicative case timeline.	1.5

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – September 24 to October 7, 2023

Oct 7	Review aspects of the further revised draft settlement agreement with a landlord.	0.4
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TOTAL – A. Hutchens		18.1 hrs.
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S. Rushton

Hrs.

Sept 25	Internal discussion regarding the claims process and status of NORDs to be issued; review and respond to claimant inquiries; preparation of weekly claims meeting agenda; review of claims reconciled by management and compilation of comments regarding same.	6.2
Sept 26	Internal discussion regarding claims process and status of NORD to be issued; review and respond to claimant inquiries, videoconference meeting with management, Osler and Goodmans regarding claims; review of draft communication regarding claims with issued NORDs; review of claims process tracking schedule; discussion with management regarding certain filed claims; review claims to be communicated.	6.6
Sept 27	Attend by videoconference the Court hearing for the stay extension; videoconference with claimant counsel regarding assignment of claims; review a Notice of Dispute received and discussion with management and counsel regarding same; internal discussion regarding additional claims received; videoconference with management regarding Monitor's comments on claims reviewed; videoconference with management regarding NORDs to be communicated; preparation of weekly claims agenda.	7.2
Sept 28	Review and respond to claimant inquiries to the Monitor's inbox; review claims reconciled by management; review of status of assignment agreements and provide additional communication regarding same to claimants and proposed assignees; internal discussion regarding claims to be communicated.	6.9
Sept 29	Review and respond to claimant inquiries to the Monitor's inbox; review claims reconciled by management; review of additional documentation provided related to assignment agreements; internal discussion regarding claims to be communicated.	5.7
Oct 2	Review of claims communicated and update claims tracker regarding same; review and respond to claimant inquiries to the Monitor's inbox; preparation of claims agendas for discussion with management, Osler and Goodmans; review of various documents provided regarding employee claims.	8.2

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – September 24 to October 7, 2023

Oct 3	Review of claims reconciled by management; draft weekly claims process reporting agendas; respond to claimant inquiries to the Monitor's inbox; discussion with management on reconciled claims; videoconference with Osler and Goodmans regarding claims process status and various matters; summarize claims filed; conference call with a claimant; preparation of weekly cash flow variance reporting.	8.1
Oct 4	Internal discussion regarding weekly cash flow variance reporting; conference call with claimants regarding gift cards; review claims reconciled by management; prepare draft NORDs and internal discussion regarding same; review of listing of claims to be communicated.	8.4
Oct 5	Review of NORDs to be communicated to claimants and update same for comments received; review claims reconciled by management; review proposed disbursements; review the proposed September shared services charge; internal discussion regarding various claims process matters.	6.4
Oct 6	Review and respond to claimant inquiries; conference call with assignee regarding status of assigned claim; review draft NORD and discussion with management regarding same; review of claims communicated and update status tracker; discussion with management regarding NORDs to be communicated.	7.1
TOTAL – S. Rushton		70.8 hrs.

<u>C. Good</u>		<u>Hrs.</u>
Sept 25	Internal discussions regarding claims process; review and prepare late filed claims for management review; discussions with claimants regarding submitted claims; review proposed disbursements; prepare claims process reporting schedules.	7.6
Sept 26	Discussions with claimants regarding submitted claims; review submitted claims; internal discussions regarding claims process matters; prepare claims package data for management review; draft NORDs; review assignment agreements provided by claimants; prepare revised cash flow forecast.	8.8
Sept 27	Discussions with claimants regarding submitted claims; review late submitted claims packages; draft NORDs; prepare claims process status reporting for management and Osler; prepare claims for communication to claimants; prepare weekly cash flow and claims process reporting package.	6.3

Nordstrom Canada Retail, Inc. et al – 842255A**DETAILED SUMMARY – September 24 to October 7, 2023**

Sept 28	Review proposed disbursements; discussions with management regarding claims; draft NORDs; coordinate uploading of materials to the case website; internal discussions regarding claims process; review claims reconciled by management.	6.5
Sept 29	Discussions with claimants regarding submitted claims; review submitted claims; review claims reconciled by management; review late filed claims and prepare data for management.	7.6
TOTAL – C. Good		36.8 hrs.

October 23, 2023

Nordstrom Canada Retail, Inc.
 745 Thurlow Street, Suite 2400
 Vancouver, BC
 V6E 0C5

**RE: NORDSTROM CANADA RETAIL, INC.,
 NORDSTROM CANADA HOLDINGS, LLC and,
 NORDSTROM CANADA HOLDINGS II, LLC**

INVOICE #17 (842255A)

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies' Creditors Arrangement Act* pursuant to the Initial Order dated March 2, 2023, for the period October 8 to October 21, 2023.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-in CAD</u>
A. Hutchens, Managing Director	26.3	\$1,045	\$27,483.50
S. Rushton, Senior Associate	59.2	\$555	32,856.00
C. Good, Analyst	54.9	\$380	20,862.00
	<u>140.4</u>		\$81,201.50
Add: Out of pocket expenses – case website maintenance charges			575.00
			\$81,776.50
Add: HST @ 13%			10,630.95
TOTAL INVOICE – in CAD			<u>\$92,407.45</u>

Mail Instructions:

Alvarez & Marsal Canada ULC
 Attn: A. Singels-Ludvik
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto, ON M5J 2J1

Wire Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTTOR
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: **5519970**
 Reference #: Nordstrom – Inv. #17 (842255A)
 HST: 83158 2127 RT0001

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – October 8 to 21, 2023

<u>A. Hutchens</u>		<u>Hrs.</u>
Oct 10	Review the updated claims tracking/reporting; videoconference meeting with Osler and Goodmans on claims process status and priority items; internal discussion on claims matters; respond to and/or route inquiries.	2.7
Oct 11	Videoconference meeting with Goodmans on claims and other matters; internal discussions on claims process and other matters; emails with Goodmans on claims matters and other open items; review the draft weekly cash flow variance reporting; review aspects of a revised draft settlement agreement with a landlord; internal meeting to review/finalize a series of Notices of Revision or Disallowance (“NORDs”); discussion with Osler on an employee matter.	5.8
Oct 12	Read aspects of an assignment agreement; review the updated draft recoveries analysis and internal discussion/emails regarding same; videoconference meeting with Osler and Goodmans on open/priority items; emails with Goodmans on claims matters.	3.3
Oct 13	Emails with Osler and Goodmans on claims and landlord matters; respond to and/or route creditor inquiries.	0.7
Oct 16	Internal discussion and emails on claims process matters	0.4
Oct 17	Internal meeting on the updated draft recoveries analysis; videoconference meeting with Goodmans on the updated recoveries analysis and other matters; review a draft settlement agreement with a landlord and emails with Goodmans on aspects of same; preliminary preparation of the draft Seventh Report of the Monitor.	4.5
Oct 18	Internal discussion on claims process and other matters; review aspects of a Plan precedent; emails with Goodmans on a draft settlement agreement and other matters; review the draft weekly cash flow variance and claims reporting and internal emails regarding same; internal videoconference on claims stratification and related Plan considerations.	4.4
Oct 19	Internal videoconference meeting to review and revise the draft convenience class analysis; internal meeting to review/finalize a series of NORDs; videoconference meeting with Osler and Goodmans on open/priority items.	4.0
Oct 20	Internal discussions and emails on the draft convenience class analysis and claims matters.	0.5
TOTAL – A. Hutchens		26.3 hrs.

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – October 8 to 21, 2023

<u>S. Rushton</u>	<u>Hrs.</u>
Oct 8 Review and respond to claimant inquiries to the Monitor's inbox; update claims status tracker for claims communicated.	2.1
Oct 9 Draft agenda for claims meeting; review of claimant inquiries to the Monitor's inbox.	1.2
Oct 10 Draft agenda for claims meeting; videoconference meeting with Osler and Goodmans regarding claims matters.	2.4
Oct 11 Internal discussion regarding various claims matters; review of and respond to claimant inquiries; videoconference with Goodmans regarding priority claims; review of claims reconciled by management; videoconference meeting with management regarding disbursements.	8.1
Oct 12 Review and respond to claimant inquiries to the Monitor's inbox; review of estimated recoveries analysis prepared by management; internal discussion regarding claims to be communicated; videoconference meeting with Osler and Goodmans regarding claims matters; draft list of claims to be communicated.	6.9
Oct 13 Review and respond to claimant inquiries to the Monitor's inbox; review status of claims and internal discussion regarding same; videoconference meeting with management regarding NORDs to be communicated; videoconference with management regarding estimated recoveries analysis; update claims status tracker for claims communicated.	5.9
Oct 16 Videoconference with management regarding the status of claims review; review additional assignment agreements submitted; review updated estimated recoveries analysis; review claims reconciled by management; review of documents relating to employee claims; draft detailed claims agenda.	7.6
Oct 17 Review and respond to claimant inquiries; videoconference meeting with management, Osler and Goodmans regarding claims process matters; internal discussion regarding estimated recoveries analysis, specific proofs of claim filed and post-filing merchandise payments; review of additional assignment agreements; emails with Goodmans on claims matters; review claims reconciled by management.	6.9
Oct 18 Review of documents relating to employee claims; videoconference meeting with management regarding claims reconciled by management; review and respond to claimant inquiries to the Monitor's inbox; preparation of analysis regarding claim's stratification, claims population and illustrative convenience class analysis.	9.5

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – October 8 to 21, 2023

Oct 19	Internal discussion regarding draft convenience class analysis and status of claims process; review of claims reconciled by management; review proposed disbursements; videoconference meeting with Osler and Goodmans regarding plan considerations, estimated recoveries analysis and claims process matters; review the list of claims to be communicated; and videoconference with management regarding certain claims.	8.1
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Oct 20	Update the draft convenience class analysis.	0.5
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TOTAL – S. Rushton		59.2 hrs.
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<u>C. Good</u>		<u>Hrs.</u>
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Oct 10	Internal discussions regarding claims process matters; review late-filed claims packages and compile same for management's review; discussions with claimants regarding claims process and submitted claims packages; review proposed disbursements; prepare claims process reporting schedules; prepare draft NORDs; coordinate uploading of materials to the case website.	8.2
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Oct 11	Discussions with claimants regarding claims process and submitted claims packages; review submitted claims packages; internal discussions regarding claims process; prepare claims data for management's review; prepare draft NORDs; prepare weekly cash flow variance reporting.	6.5
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Oct 12	Discussions with claimants regarding submitted claims packages; review late-filed claims packages; prepare draft NORDs; prepare weekly cash flow and claims process reporting package; videoconference with management, Osler and Goodmans regarding claims process matters.	3.8
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Oct 16	Review proposed disbursements; discussions with management on claims matters; prepare draft NORDs; coordinate uploading of materials to the case website; internal discussions regarding claims process matters; review reconciled claims.	6.7
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Oct 17	Discussions with claimants regarding submitted claims packages; review submitted claims packages; review reconciled claims; review late-filed claims and compile same for management; discussion with management, Osler and Goodmans regarding claims process items; review proposed disbursements; review assignment agreements.	7.3
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Oct 18	Discussions with claimants regarding submitted claims packages; internal discussions regarding claims process matters; review late-filed claims packages; draft NORDs; discussions with management on claims matters.	8.2
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Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – October 8 to 21, 2023

Oct 19	Review proposed disbursements; review consultant incentive fee calculation; discussions with claimants regarding submitted claims packages; prepare claims process reporting package; review submitted claims for communication; review draft NORDs.	7.5
Oct 20	Prepare/finalize NORDs; review submitted claims; discussions with claimants regarding submitted claims packages; discussions with management regarding claims reviews.	6.7
TOTAL – C. Good		54.9 hrs.



November 6, 2023

Nordstrom Canada Retail, Inc.
745 Thurlow Street, Suite 2400
Vancouver, BC
V6E 0C5

**RE: NORDSTROM CANADA RETAIL, INC.,
NORDSTROM CANADA HOLDINGS, LLC and,
NORDSTROM CANADA HOLDINGS II, LLC**

INVOICE #18 (842255A)

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies' Creditors Arrangement Act* pursuant to the Initial Order dated March 2, 2023, for the period October 22 to November 4, 2023.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-in CAD</u>
A. Hutchens, Managing Director	13.3	\$1,045	\$13,898.50
S. Rushton, Senior Associate	71.6	\$555	39,738.00
C. Good, Analyst	55.3	\$380	21,014.00
	<u>140.2</u>		\$74,650.50
Add: Out of pocket expenses – case website charges			75.00
			\$74,725.50
Add: HST @ 13%			9,714.32
TOTAL INVOICE – in CAD			<u>\$84,439.82</u>

Mail Instructions:

Alvarez & Marsal Canada ULC
Attn: A. Singels-Ludvik
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900
P.O. Box 22
Toronto, ON M5J 2J1

Wire Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTTOR
Bank Address: 55 King Street West
Toronto, ON
Bank Transit #: 10202
Institution #: 0004
Account #: **5519970**
Reference #: Nordstrom – Inv. #18 (842255A)
HST: 83158 2127 RT0001

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – October 22 to November 4, 2023

<u>A. Hutchens</u>		<u>Hrs.</u>
Oct 23	Review the updated draft convenience class analysis and internal emails related to same.	0.5
Oct 24	Review the draft weekly cash flow variance reporting; review the weekly claims reporting; emails with Osler and Goodmans on open items.	1.2
Oct 25	Internal videoconference on the convenience class analysis and claims process matters; videoconference meeting with management, Fasken, Osler and Goodmans on the draft convenience class analysis.	1.6
Oct 26	Review aspects of draft landlord settlement agreements and emails with Goodmans on same; respond to and/or route creditor inquiries; internal meeting to review/finalize a series of Notices of Disallowance or Revision (“NORDs”); internal discussion on customs bond/historical CBSA payments.	1.7
Oct 27	Internal discussion and emails on claims process and other matters; emails with Osler/internal emails regarding the rent amount for a landlord settlement agreement; emails with Osler regarding the draft landlord settlement agreements.	1.4
Oct 30	Review the draft schedule of proposed actions by claim type to advance/resolve employee claims; internal emails on claims process matters.	1.2
Oct 31	Internal emails/emails with Goodmans on claims process matters.	0.6
Nov 1	Internal discussion on employee claims; internal emails on claims process matters; emails with Osler/internal emails on a landlord settlement matter.	0.7
Nov 2	Internal videoconference meeting to review/finalize a series of NORDs; review and provide comments on the draft weekly cash flow variance and claims reporting; internal emails on claims process matters; videoconference meeting with Osler and Goodmans on the claim process and other matters; review the updated draft recoveries analysis and draft Plan steps memorandum; email from counsel to a landlord regarding an aspect of the draft landlord settlement agreement and internal emails related to same.	3.8
Nov 3	Internal emails on the rent schedule for a landlord settlement, draft recoveries analysis and claims process matters.	0.6
TOTAL – A. Hutchens		13.3 hrs.

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – October 22 to November 4, 2023

<u>S. Rushton</u>	<u>Hrs.</u>
Oct 23 Update status of claims communicated; review of proof of claims reconciled and reviewed by management; draft claims agenda for standing weekly call; internal discussion regarding claims matters including assignment agreements, status of specific claims and NORDs to be drafted; update the draft convenience class analysis.	8.5
Oct 24 Review and respond to multiple employee inquiries to the Monitor inbox; draft claims agenda for discussion with Osler and Goodmans; videoconference with claims team regarding claims matters, including status of claims reconciliation and claims to be communicated; videoconference with management regarding comments on reconciled claims; review of claims reconciled by management.	7.1
Oct 25 Review of additional documents provided by management regarding reconciled claims; internal discussion regarding claims matters and convenience class analysis; videoconference with management, Osler and Goodmans regarding the draft convenience class analysis; review of duties paid to the CBSA and prepare summary schedule of same; review of claims reconciled by management.	7.2
Oct 26 Review claims reconciled and reviewed by management; review settlement agreements with certain landlords; review proposed disbursements; draft claims to be communicated; review and respond to claimant inquiries to the Monitor inbox; videoconference with Goodmans regarding employee proofs of claims.	7.8
Oct 27 Review updates to settlement agreements with certain landlords; review inquiries to the Monitor inbox; videoconference with Employee Representative Counsel, Osler and Goodmans on employee proofs of claim; draft summary documentation regarding same.	8.0
Oct 30 Update status of claims communicated; draft summary documentation regarding proposed settlements of employee proofs of claim; videoconference with claimants that filed priority proofs of claim; draft weekly claims agenda; review claims reconciled by management.	8.4
Oct 31 Draft agenda for claims meeting with Osler and Goodmans; videoconference with Goodmans regarding employee claims and update proposed actions regarding same; review and respond to claimant inquiries to the Monitor inbox.	6.4
Nov 1 Review and respond to claimant inquiries; review proposed disbursements for merchandise delivered post-filing; internal discussion regarding NORDS to be communicated and other claims process matters; videoconference with Osler and Goodmans regarding employee claims and update documentation regarding same.	5.9

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – October 22 to November 4, 2023

Nov 2	Review claims reconciled by management; review the draft cash flow variance reporting; review proposed disbursements; videoconference with Osler and Goodmans regarding claims and Plan matters; draft list of claims to be communicated; review the updated estimated recoveries analysis; review priority claims and discussion regarding same.	7.1
Nov 3	Review and respond to inquiries to the Monitor inbox; conference calls with claimants regarding status of submitted claims; review estimated recoveries; summarize movement of cash in draft Plan steps.	5.2
TOTAL – S. Rushton		71.6 hrs.

C. Good

Hrs.

Oct 23	Internal discussions regarding claims process; review late-filed claims packages; prepare late filed claims for management review; discussions with claimants regarding claims process and submitted claims packages; prepare claims process reporting schedules; prepare NORDs; review and upload materials to the case website; reconcile consultant's incentive fee.	8.2
Oct 24	Discussions with claimants regarding claims process and submitted claims packages; review submitted claims packages; internal discussions regarding claims process; prepare claims package data for management review; draft NORDs; prepare weekly cash flow variance reporting; draft emails to original claimants regarding assignment of claims; discussions with counsel regarding factored claims.	8.1
Oct 25	Discussions with claimants regarding submitted claims packages; review late-filed claims packages; draft NORDs; prepare weekly cash flow variance and claims process reporting package; review claims; discussions with claimants regarding claims reconciliations.	6.8
Oct 26	Discussions with management regarding claims process; review a series of NORDs; internal discussions regarding claims process; review claims communications reporting.	2.8
Oct 27	Discussions with claimants regarding submitted claims packages; review submitted claims packages; review claims reconciled by management; review late-filed claims and prepare data for management; review proposed disbursements; prepare assignment agreement reporting; prepare NORDs for distribution.	5.2
Oct 30	Discussions with claimants regarding submitted claims packages; internal discussions regarding claims process status; communications with claimants regarding late-filed claims packages; discussions with management regarding claims updates; review and reconcile claims.	5.8

Nordstrom Canada Retail, Inc. et al – 842255A**DETAILED SUMMARY – October 22 to November 4, 2023**

Oct 31	Review proposed disbursements; discussions with claimants regarding submitted claims packages; prepare claims process reporting package; review submitted claims for communication; draft NORDs; discussions with Osler regarding FF&E removal costs; draft emails to original claimants regarding assigned claims; discussions with management, Osler and Goodmans regarding claims process matters.	5.2
Nov 1	Draft NORDs; correspondence with Goodmans regarding assignment agreements; discussions regarding claims process status with claimants; discussions with management regarding claims package review.	4.8
Nov 2	Discussions with claimants regarding claims process and submitted claims packages; review submitted claims packages; internal discussions regarding claims process; review a series of NORDs; prepare weekly cash flow variance reporting; review D&O claims; review proposed disbursements.	5.5
Nov 3	Review NORDs and prepare for distribution; review claims for advancement; discussions with claimants regarding claims process.	2.9
TOTAL – C. Good		55.3 hrs.

November 20, 2023

Nordstrom Canada Retail, Inc.
 745 Thurlow Street, Suite 2400
 Vancouver, BC
 V6E 0C5

**RE: NORDSTROM CANADA RETAIL, INC.,
 NORDSTROM CANADA HOLDINGS, LLC and,
 NORDSTROM CANADA HOLDINGS II, LLC**

INVOICE #19 (842255A)

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies' Creditors Arrangement Act* pursuant to the Initial Order dated March 2, 2023, for the period November 5 to November 18, 2023.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-in CAD</u>
A. Hutchens, Managing Director	13.4	\$1,045	\$14,003.00
S. Rushton, Senior Associate	43.7	\$555	24,253.50
C. Good, Analyst	25.8	\$380	9,804.00
	<u>82.9</u>		\$48,060.50
Add: HST @ 13%			6,247.87
TOTAL INVOICE – in CAD			<u>\$54,308.37</u>

Mail Instructions:

Alvarez & Marsal Canada ULC
 Attn: A. Singels-Ludvik
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto, ON M5J 2J1

Wire Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTTOR
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: **5519970**
 Reference #: Nordstrom – Inv. #19 (842255A)
 HST: 83158 2127 RT0001

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – November 5 to 18, 2023

<u>A. Hutchens</u>		<u>Hrs.</u>
Nov 7	Emails with Osler/internal emails/emails with Goodmans on a landlord settlement, customs bond and other open items.	0.7
Nov 8	Internal discussions on claims process matters; emails with Osler and Goodmans regarding a landlord settlement.	0.8
Nov 10	Internal discussion and emails on claims process matters and other open items.	0.5
Nov 13	Internal videoconference meeting to review/finalize a series of Notices of Revision or Disallowance (“NORDs”); review a draft landlord settlement agreement; review the draft CCAA Plan; review the draft schedule of cash transfers related to implementation of the CCAA Plan and internal emails on same.	5.8
Nov 14	Review the updated claims reporting package; videoconference meeting with Osler and Goodmans on priority and coordination items; internal emails on open items; review and provide comments on the draft weekly cash flow variance and claims reporting.	1.8
Nov 15	Internal emails on claims process matters; preliminary preparation of the draft Seventh Report of the Monitor.	3.0
Nov 17	Internal meeting to review/finalize a series of NORDs; internal discussion on claims process and other matters.	0.8
TOTAL – A. Hutchens		13.4 hrs.

<u>S. Rushton</u>		<u>Hrs.</u>
Nov 6	Update status of claims communicated; review and respond to inquiries to the Monitor’s inbox; review additional documentation regarding employee claims; review of further revised tax steps and summary regarding same; prepare weekly claims meeting agenda.	6.2
Nov 7	Review and respond to claimant inquiries to the Monitor’s inbox; update the claims agenda; review claims reconciled by management; videoconference with management, Osler and Goodmans regarding priority claims matters; review rent calculations for a draft landlord settlement agreement.	6.1
Nov 8	Review claims reconciled by management; internal discussion regarding customs bond; review proposed disbursements.	5.8

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – November 5 to 18, 2023

Nov 9	Review and respond to inquiries to the Monitor's inbox; update status of claims in tracker; prepare list of claims to be communicated; videoconference with management regarding Monitor's comments on reviewed claims; internal discussion regarding status of claims process and NORDs; conference call with claimants for unused gift cards.	5.5
Nov 10	Prepare list of claims to be communicated; respond to claimant inquiries to the Monitor inbox; review of additional information regarding claims of former employee; internal discussion regarding claims process and NORDs; conference call with Osler regarding claims process matters.	5.2
Nov 13	Review and respond to claimant inquiries; review of status of remaining unresolved claims; internal discussion regarding status of NORDs; review the draft CCAA Plan; emails with Employee Representative Counsel regarding former employees' inquiries; prepare the draft schedule of cash transfers based on the draft CCAA Plan.	5.1
Nov 14	Videoconference with management, Osler and Goodmans regarding priority claims matters; update the claims tracker; respond to claimant inquiries; videoconference with Osler and Goodmans regarding priority claims, employee claims and other claims matters.	4.5
Nov 15	Review and respond to inquiries to the Monitor's inbox.	0.7
Nov 16	Review the listing of claims to be communicated.	0.4
Nov 17	Review and respond to inquiries to the Monitor's inbox; internal discussion regarding the status of NORDs; update the status of claims that were communicated; review aspects of the draft CCAA Plan.	4.2
TOTAL – S. Rushton		43.7 hrs.

C. Good

Hrs.

Nov 6	Internal discussions regarding claims process; review late-filed claims packages and prepare same for management review; discussions with claimants regarding claims process and submitted claims packages; discussions with Goodmans on assignment agreements; discussions with claimants regarding D&O claims.	3.9
Nov 7	Discussions with claimants regarding claims process and submitted claims packages; review submitted claims packages; internal discussions regarding claims process; draft emails to original claimants regarding assignment of claims; review claims; discussion with management, Osler and Goodmans regarding claims process status/updates.	3.3

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – November 5 to 18, 2023

Nov 8	Prepare draft NORDs.	0.8
Nov 9	Discussions with Nordstrom regarding claims process; prepare draft NORDs; review claims communication reporting.	1.9
Nov 10	Discussions with claimants regarding submitted claims packages; review submitted claims packages; review claims reconciled by management; prepare draft NORDs.	2.8
Nov 11	Prepare draft NORDs; review submitted claims; update claims reporting schedules.	1.3
Nov 13	Review proposed disbursements; discussions with claimants regarding submitted claims packages; prepare claims process reporting package; review submitted claims for communication; prepare draft NORDs; prepare emails to claimants regarding NORDs; discussions with Osler regarding NORDs.	3.8
Nov 14	Prepare NORDs for communication; discussions with management, Osler and Goodmans regarding claims process status/updates; prepare the weekly cash flow variance and claims reporting package.	2.6
Nov 15	Discussions with claimants regarding claims process and submitted claims packages; review submitted claims packages; review a series of NORDs.	1.1
Nov 16	Prepare NORDs for communication; prepare claims communication tracker; review aspects of the draft CCAA Plan.	2.3
Nov 17	Prepare NORDs for communication; prepare emails to factoring companies and original claimants.	2.0
TOTAL – C. Good		25.8 hrs.



December 4, 2023

Nordstrom Canada Retail, Inc.
745 Thurlow Street, Suite 2400
Vancouver, BC
V6E 0C5

**RE: NORDSTROM CANADA RETAIL, INC.,
NORDSTROM CANADA HOLDINGS, LLC and,
NORDSTROM CANADA HOLDINGS II, LLC**

INVOICE #20 (842255A)

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies' Creditors Arrangement Act* pursuant to the Initial Order dated March 2, 2023, for the period November 19 to December 2, 2023.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-in CAD</u>
A. Hutchens, Managing Director	24.6	\$1,045	\$25,707.00
S. Rushton, Senior Associate	35.6	\$555	19,758.00
C. Good, Analyst	40.3	\$380	15,314.00
	<u>100.5</u>		\$60,779.00
Add: HST @ 13%			7,901.27
TOTAL INVOICE – in CAD			<u>\$68,680.27</u>

Mail Instructions:

Alvarez & Marsal Canada ULC
Attn: A. Singels-Ludvik
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900
P.O. Box 22
Toronto, ON M5J 2J1

Wire Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTTOR
Bank Address: 55 King Street West
Toronto, ON
Bank Transit #: 10202
Institution #: 0004
Account #: **5519970**
Reference #: Nordstrom – Inv. #20 (842255A)
HST: 83158 2127 RT0001

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – November 19 to December 2, 2023

<u>A. Hutchens</u>		<u>Hrs.</u>
Nov 20	Internal emails on claims process matters; prepare the draft Seventh Report of the Monitor (“Seventh Report”).	3.5
Nov 21	Emails with Goodmans on CCAA Plan items; internal meeting to review/finalize a series of Notices of Revision or Disallowance (“NORDs”); review the draft CCAA Plan incorporating comments from Goodmans; emails with Osler on open items; review the updated draft convenience class analysis and internal emails regarding same.	4.7
Nov 22	Discussion with counsel to a vendor; internal videoconference meeting on the updated draft convenience class analysis, draft flow funds schedule for the CCAA Plan and other matters; review the revised draft CCAA Plan; review the updated draft recoveries analysis.	4.2
Nov 23	Videoconference meeting with Osler and Goodmans on the CCAA Plan and open items; discussion with Goodmans on open items; internal emails on claims process matters.	2.7
Nov 24	Review the further updated draft convenience class analysis; review aspects of the further revised draft CCAA Plan; prepare the draft Seventh Report and internal emails to coordinate obtaining/preparing required information and schedules.	3.0
Nov 29	Review the updated draft recoveries analysis; review aspects of the further revised draft CCAA Plan; internal emails on claims process matters.	1.2
Nov 30	Videoconference meeting with Osler and Goodmans on Plan and claims items; subsequent internal discussion on priority items; review a draft NORD and internal emails on same.	1.0
Dec 1	Review the draft bi-weekly cash flow variance and claims reporting and internal emails regarding same.	0.3
Dec 2	Review the draft affidavit in support of the Meeting Order and prepare the draft Seventh Report.	4.0
TOTAL – A. Hutchens		24.6 hrs.

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – November 19 to December 2, 2023

<u>S. Rushton</u>	<u>Hrs.</u>
Nov 20 Review claims reconciled and finalized by management; conference call with claimants of unused gift cards; draft weekly agenda for claims call; update status of claims communicated and reconciled; videoconference with management regarding Monitor's comments on reconciled claims; emails regarding status of employee claims filed; review and respond to claimant inquiries to the Monitor's inbox.	6.7
Nov 21 Review and respond to claimant inquiries to the Monitor's inbox; internal discussion regarding late-filed claims and NORDs, conference call with Osler regarding claims process status; update the illustrative convenience class analysis and summary of late-filed claims.	5.8
Nov 22 Review and respond to claimant inquiries to the Monitor's inbox; internal conference call regarding the draft CCAA Plan including cash movement, reserve accounts, convenience class and late-filed claims; review of the status of claims communicated; videoconference with Osler regarding employee claims and other matters; update estimated recoveries analysis.	7.2
Nov 23 Review of draft CCAA Plan; videoconference with Osler and Goodmans regarding Plan considerations including tax, illustrative convenience class analysis and other matters; review of status of claims.	4.1
Nov 24 Internal discussion regarding claims status and priority items for next week; update illustrative convenience class analysis and late-filed claim summary; review and respond to claimant inquiries.	2.1
Nov 27 Videoconference with management regarding CBSA duties and bond; review of status of claims communicated; internal discussion regarding claims process matters.	1.6
Nov 28 Internal discussion regarding status of claims; emails regarding employee claims; videoconference with management, Osler and Goodmans regarding various claims matters.	2.7
Nov 29 Review of documentation regarding employee claims submitted by Employee Representative Counsel; emails regarding status of claims.	0.8
Nov 30 Internal discussion regarding post-filing merchandise payments; videoconference with Osler and Goodmans regarding claims matters; internal discussion regarding status of employee claims, cash flow forecast and claims to be communicated.	2.9

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – November 19 to December 2, 2023

Dec 1	Videoconference with counsel to a claimant with asserted priority claim; review of draft Plan considerations.	1.7
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TOTAL – S. Rushton		35.6 hrs.
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<u>C. Good</u>		<u>Hrs.</u>
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Nov 20	Internal discussions regarding claims process; review late-filed claims packages; prepare late-filed claims for management review; discussions with claimants regarding claims process and submitted claims packages; prepare draft NORDs.	5.4
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Nov 21	Discussions with claimants regarding claims process and submitted claims packages; review submitted claims packages; internal discussions regarding claims process; discussion with management, Osler and Goodmans regarding claims process status; prepare NORDs for communication; prepare claims communication documents.	3.4
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Nov 22	Prepare draft negative notice claims; review late-filed claims; prepare late-filed claim summaries; prepare draft NORD.	2.6
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Nov 23	Discussions with management regarding claims process; revise claims reporting; draft NORDs for late-filed claims; finalize and distribute NORDs.	4.6
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Nov 24	Discussions with claimants regarding submitted claims packages; review reconciled claims; prepare NORD; review submitted claims packages.	2.6
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Nov 27	Discussions with management and claimant counsel regarding NORDs; review proposed disbursements; discussions with claimants regarding claims process inquiries; prepare weekly claims process reporting; prepare claims process meeting agendas; prepare NORD reporting.	6.5
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Nov 28	Discussions with claimants regarding submitted claims packages; prepare claims process reporting package; review submitted claims for communication; draft NORD; teleconference with management, Osler and Goodmans regarding claims process matters.	3.5
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Nov 29	Prepare NORD for communication; discussions with management, Osler and Goodmans regarding claims process status; prepare weekly cash flow and claims reporting package; review and upload materials to the Monitor's case website.	3.6
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Nordstrom Canada Retail, Inc. et al – 842255A**DETAILED SUMMARY – November 19 to December 2, 2023**

Nov 30	Discussions with claimants regarding claims process and submitted claims packages; review submitted claims packages; review a series of NORDs; prepare cash flow reporting package; draft negative notice package; prepare claims communications tracker; review proposed disbursements; discussions with management regarding payments for post-filing claims.	4.6
Dec 1	Prepare NORD for communication; prepare claims communications tracker; distribute weekly cash flow and claims reporting package; discussions with claimants regarding claims status; review costs related to signage removal.	3.5
TOTAL – C. Good		40.3 hrs.

December 18, 2023

Nordstrom Canada Retail, Inc.
 745 Thurlow Street, Suite 2400
 Vancouver, BC
 V6E 0C5

**RE: NORDSTROM CANADA RETAIL, INC.,
 NORDSTROM CANADA HOLDINGS, LLC and,
 NORDSTROM CANADA HOLDINGS II, LLC**

INVOICE #21 (842255A)

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies' Creditors Arrangement Act* pursuant to the Initial Order dated March 2, 2023, for the period December 3 to December 16, 2023.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-in CAD</u>
A. Hutchens, Managing Director	36.9	\$1,045	\$38,560.50
S. Rushton, Senior Associate	57.9	\$555	32,134.50
C. Good, Analyst	45.1	\$380	17,138.00
	<u>139.9</u>		\$87,833.00
Add: HST @ 13%			11,418.29
TOTAL INVOICE – in CAD			<u>\$99,251.29</u>

Mail Instructions:

Alvarez & Marsal Canada ULC
 Attn: A. Singels-Ludvik
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto, ON M5J 2J1

Wire Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTTOR
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: **5519970**
 Reference #: Nordstrom – Inv. #21 (842255A)
 HST: 83158 2127 RT0001

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – December 3 to 16, 2023

<u>A. Hutchens</u>		<u>Hrs.</u>
Dec 4	Teleconference with Goodmans on CCAA Plan items; attend by teleconference a meeting with Osler and Goodmans on CCAA Plan items; internal discussion on priority items; further review aspects of the draft affidavit in support of the Meeting Order.	3.8
Dec 5	Discussion and emails with Goodmans on CCAA Plan items; internal videoconference on the recoveries analysis to be included in the Seventh Report and related matters; review and provide comments on the draft affidavit in support of the Meeting Order; videoconference meeting with Goodmans on CCAA Plan items; prepare the draft Seventh Report of the Monitor (“Seventh Report”); internal emails on landlord claims items.	7.5
Dec 6	Internal discussions on landlord claims items; review the draft Meeting Order and videoconference with Goodmans on same; prepare the draft Seventh Report.	5.0
Dec 7	Discussion with Goodmans on CCAA Plan matters; internal videoconference to review/finalize a series of Notices of Revision or Disallowance (“NORDs”); discussion with Goodmans on the draft Meeting Order; prepare for and attend a videoconference meeting with management on FLS claims; videoconference meeting with Osler and Goodmans on open CCAA Plan items; review and revise iterations of the draft Seventh Report and internal discussions and emails on aspects of same.	6.7
Dec 11	Review the near final draft versions of the Plan Sponsor Support Agreement, Letter to Creditors, CCAA Plan and affidavit incorporating comments from Goodmans; internal videoconference meeting on recoveries scenarios; videoconference meeting with Goodmans on recoveries scenarios, the administrative reserve and CCAA Plan items; review and revise the draft Seventh Report incorporating comments from Goodmans; prepare an email to Goodmans related to estimated recoveries in an alternate scenario; emails with Osler and Goodmans on open items for the draft Court materials; internal videoconference meeting to review/revise the updated draft Seventh Report.	9.3
Dec 12	Emails with Osler/Goodmans and internal discussion on items to finalize the draft Court materials for the Meeting Order.	0.8
Dec 13	Review the revised draft Seventh Report and discussion with Goodmans on a related item; review the draft bi-weekly cash flow variance and claims reporting.	1.5
Dec 14	Internal videoconference meeting to review/finalize NORDs; review/finalize the Seventh Report for service and emails with Goodmans related to same; read aspects of the draft factum.	1.8

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – December 3 to 16, 2023

Dec 15	Introductory videoconference meeting with Lumi and others on requirements/coordination items for the creditors' meeting and related follow-up emails.	0.5
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TOTAL – A. Hutchens		36.9 hrs.
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S. Rushton

Hrs.

Dec 4	Review the draft Meeting Order and supporting affidavit; internal discussion regarding Plan consideration; prepare aspects of the draft Seventh Report; videoconference with management regarding the claims process; prepare the draft agenda for the weekly claims call; review status of claims.	7.1
Dec 5	Review the draft affidavit; internal discussion regarding claimant inquiries and draft Court materials; videoconference with Goodmans regarding Plan considerations; update the draft estimated recoveries analysis; conference call with a claimant asserting a priority claim; conference call with Goodmans regarding Plan items.	8.2
Dec 6	Internal discussion with Goodmans regarding the customs bond; internal discussion regarding plan considerations; review the revised draft Meeting Order; videoconference with management regarding claims matters; internal discussions regarding landlord claims; review of claims reconciled by management; prepare aspects of the draft Seventh Report.	7.9
Dec 7	Prepare/update aspects of the draft Seventh Report; videoconference with management regarding claims process/status; internal discussion regarding draft NORDs, claims process and draft Seventh Report; videoconference with Osler and Goodmans regarding Plan matters; videoconference with management regarding cash flow variance reporting and updated/extended cash flow forecast.	8.4
Dec 8	Review and respond to claimant inquiries.	0.7
Dec 11	Review draft Court materials; videoconference with Employee Representative Counsel (“ERC”) regarding claims; videoconference with Goodmans regarding employee claims; videoconference with Goodmans regarding Plan and Monitor’s report matters; internal discussion regarding status of claims; videoconference with management regarding the draft estimated recoveries analysis; update the recoveries analysis; review the draft affidavit regarding updated claims amounts; review claims reconciled by management.	10.1

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – December 3 to 16, 2023

Dec 12	Review aspects of the updated draft affidavit; update aspects of the draft Seventh Report, videoconference with management, Osler and Goodmans regarding claims matters; videoconference with Osler and Goodmans regarding open items in the draft Court materials; videoconference with management regarding aspects of the draft Court materials and related matters.	7.1
Dec 13	Review and respond to claimant inquiries; review comments on the draft Sevent Report and videoconference with Goodmans regarding same; review of claims reconciled by management; review of updated draft Court materials.	4.5
Dec 14	Review and respond to claimant inquiries; videoconference with Osler and Goodmans regarding Court materials and other matters; review of status of claims.	3.9
TOTAL – S. Rushton		57.9 hrs.

C. Good

Hrs.

Dec 4	Internal discussions regarding claims process; discussions with claimants regarding claims process and submitted claims packages; prepare draft NORDs; review and coordinate uploading of materials to the case website; prepare cash flow forecast data request list; prepare an aspect of the draft Seventh Report.	4.1
Dec 5	Discussions with claimants regarding claims process and submitted claims packages; review submitted claims; internal discussions on claims process matters; discussion with management, Osler and Goodmans regarding claims process matters; prepare the draft updated and extended cash flow forecast; prepare a recoveries analysis; input late-filed claims into the master tracker.	6.5
Dec 6	Internal discussions regarding the extended draft cash flow forecast; review late-filed claims; prepare late-filed claim summaries; prepare draft NORDs; prepare an aspect of the draft Seventh Report; review bank reconciliations.	5.5
Dec 7	Discussions with management on claims process matters; update the claims reporting; prepare draft NORDs; distribute NORDs; discussions with management regarding the revised draft cash flow forecast and further update same; update aspects of the Seventh Report.	6.6

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – December 3 to 16, 2023

Dec 8	Discussions with claimants regarding submitted claims packages; review reconciled claims; review submitted claims packages; prepare NORDs for distribution; review assignment agreements and discussions with factoring companies regarding same.	4.5
Dec 10	Review assignment agreements; emails with factoring companies regarding assigned claims; review late-filed claims.	0.8
Dec 11	Discussions with claimants regarding submitted claims packages; prepare claims process reporting package; prepare cash flow forecast summaries and reconciliations.	3.6
Dec 12	Teleconference with management, Osler and Goodmans regarding the claims process; prepare the draft weekly cash flow variance and claims reporting package; review and coordinate uploading of materials to the case website; review assignment agreements and discuss assigned claims with factoring companies; discussions with claimants regarding claims process matters.	3.2
Dec 13	Discussions with claimants regarding the claims process and submitted claims packages; review submitted claims; update the claims tracker; review assignment agreements and prepare claims assignee/payee matrix.	3.5
Dec 14	Prepare draft NORDs; update claims tracker; discussions with claimants regarding claims process matters; internal discussions regarding claims process; prepare assignment agreement reporting.	3.3
Dec 15	Prepare NORDs for distribution; review claims communications schedules; discussions with claimants regarding claims process matters; internal discussions regarding claims process; discussions with a factor regarding assigned claims and discussions with counsel regarding same; teleconference with Lumi and others regarding the creditors' meeting; review and coordinate uploading of materials to the case website.	3.5
TOTAL – C. Good		45.1 hrs.



January 2, 2024

Nordstrom Canada Retail, Inc.
745 Thurlow Street, Suite 2400
Vancouver, BC
V6E 0C5

**RE: NORDSTROM CANADA RETAIL, INC.,
NORDSTROM CANADA HOLDINGS, LLC and,
NORDSTROM CANADA HOLDINGS II, LLC**

INVOICE #22 (842255A)

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies' Creditors Arrangement Act* pursuant to the Initial Order dated March 2, 2023, for the period December 17 to December 30, 2023.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-in CAD</u>
A. Hutchens, Managing Director	8.4	\$1,045	\$8,778.00
S. Rushton, Senior Associate	27.6	\$555	15,318.00
C. Good, Analyst	37.5	\$380	14,250.00
	<u>73.5</u>		\$38,346.00
Add: Out of pocket expenses for updates to case website			50.00
			\$38,396.00
Add: HST @ 13%			4,991.48
TOTAL INVOICE – in CAD			<u>\$43,387.48</u>

Mail Instructions:

Alvarez & Marsal Canada ULC
Attn: A. Singels-Ludvik
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900
P.O. Box 22
Toronto, ON M5J 2J1

Wire Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTTOR
Bank Address: 55 King Street West
Toronto, ON
Bank Transit #: 10202
Institution #: 0004
Account #: **5519970**
Reference #: Nordstrom – Inv. #22 (842255A)
HST: 83158 2127 RT0001

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – December 17 to 30, 2023

A. Hutchens

Hrs.

Dec 18	Review a draft Notice of Revision or Disallowance (“NORD”) and internal emails on same; internal discussion on claims process matters; emails with Osler and Goodmans on items related to the upcoming Court hearing; respond to and/or route inquiries.	1.8
Dec 19	Internal meeting to review/finalize a series of NORDs; emails with Osler/Goodmans on items related to tomorrow’s Court hearing.	1.3
Dec 20	Prepare for and attend at Court for the hearing for the Meeting Order.	2.0
Dec 21	Emails with Osler, Goodmans and others on open items; internal emails/emails with Goodmans on noticing requirements pursuant to the Meeting Order; internal emails to coordinate adding a section to the case website for the CCAA Plan and meeting materials; read aspects of the final versions of the meeting materials to be served on the service list and posted to the case website.	2.7
Dec 22	Internal discussion on claims process matters; internal emails on updates to the case website.	0.6

TOTAL – A. Hutchens

8.4 hrs.

S. Rushton

Hrs.

Dec 18	Review claims reconciled by management; internal discussion regarding NORDs; emails regarding claims matters; prepare the draft claims meeting agenda.	4.5
Dec 19	Emails regarding employee and litigation claims; videoconference with Osler and Goodmans on claims matters; review and respond to claimant inquiries; review claims reconciled by management.	4.1
Dec 20	Attend at Court for the hearing for the Meeting Order; videoconference with management regarding claims matters; review of and respond to claimant inquiries.	5.4
Dec 21	Videoconference with management on claims matters; teleconference with Employee Representative Counsel (“ERC”) regarding the status of claims and noticing matters; compilation of a list of employee claims for ERC and identification of potential convenience class creditors; review of and respond to claimant inquiries.	3.7
Dec 22	Review and respond to claimant inquiries; review items to be uploaded to the case website; update the claims tracker.	2.5

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – December 17 to 30, 2023

Dec 27	Review and respond to claimant inquiries; internal discussion regarding noticing requirements; update the claims tracker.	2.9
Dec 28	Review of materials/updates to the case website; review and respond to claimant inquiries.	2.7
Dec 29	Review and respond to claimant inquiries; review status of certain claims in the claims tracker.	1.8
TOTAL – S. Rushton		27.6 hrs.

C. Good

Hrs.

Dec 18	Internal discussions related to the claims process; discussions with claimants regarding claims process and submitted claims packages; prepare draft NORDs; discussions with management regarding NORDs; revise claim assignment agreement trackers; discussions with Goodmans regarding assignment agreement; prepare claims communication summaries.	6.5
Dec 19	Discussions with claimants regarding claims process and submitted claims packages; review submitted claims packages; internal discussions regarding claims process; discussion with management, Osler and Goodmans and Nordstrom regarding the claims process; prepare draft NORDs.	5.0
Dec 20	Prepare NORDs for communication; prepare claims reporting; update the assignment agreement tracker; emails with a factor company regarding assigned claims.	1.8
Dec 21	Discussions with management regarding the claims process; revise claim communication reporting; prepare draft NORDs; review Court Order and noticing requirements; review and coordinate posting of materials to the case website.	4.3
Dec 22	Prepare and distribute NORDs to claimants; compile creditor meeting materials to be uploaded to the case website.	4.5
Dec 27	Internal discussions regarding noticing and claims process; respond to inquiries submitted to the Monitor's inbox and telephone line; review and coordinate posting of meeting materials to the case website; review proposed disbursements.	2.6

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – December 17 to 30, 2023

Dec 28	Discussions with claimants regarding submitted claims packages; emails to coordinate a new section to the case website for the CCAA Plan and meeting materials; emails and teleconference with a factor company regarding the claims process and assigned claims.	3.4
Dec 29	Review and coordinate posting of materials to the case website; review assignment agreements and prepare request lists to factor companies regarding assigned claims; discussions with claimants regarding the claims process; review proofs of claim (“POC”) data and contact information; review claims package and prepare data for management’s review.	6.5
Dec 30	Review POC data and contact information; respond to inquiries submitted to the Monitor’s inbox and telephone line.	2.9
TOTAL – C. Good		37.5 hrs.

January 15, 2024

Nordstrom Canada Retail, Inc.
 745 Thurlow Street, Suite 2400
 Vancouver, BC
 V6E 0C5

**RE: NORDSTROM CANADA RETAIL, INC.,
 NORDSTROM CANADA HOLDINGS, LLC and
 NORDSTROM CANADA HOLDINGS II, LLC**

INVOICE #23 (842255A)

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies' Creditors Arrangement Act* pursuant to the Initial Order dated March 2, 2023, for the period December 31, 2023 to January 13, 2024.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate *</u>	<u>Total-in CAD</u>
A. Hutchens, Managing Director	19.1	\$1,125	\$21,487.50
S. Rushton, Director	10.5	\$630	6,615.00
C. Good, Associate	41.8	\$440	18,392.00
	<u>71.4</u>		\$46,494.50
Add: HST @ 13%			6,044.29
TOTAL INVOICE – in CAD			<u>\$52,538.79</u>

**Reflects rate increases effective January 1, 2024.*

Mail Instructions:

Alvarez & Marsal Canada ULC
 Attn: A. Singels-Ludvik
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto, ON M5J 2J1

Wire Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTTOR
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: **5519970**
 Reference #: Nordstrom – Inv. #23 (842255A)
 HST: 83158 2127 RT0001

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – December 31, 2023 to January 13, 2024

<u>A. Hutchens</u>	<u>Hrs.</u>
Jan 2 Internal discussion on claims process matters; preliminary preparation of the draft Eighth Report of the Monitor (“Eighth Report”) and emails with Goodmans related to same; prepare the draft Chair’s Script for the creditors’ meeting.	6.4
Jan 3 Review the draft bi-weekly cash flow variance and claims reporting and internal emails regarding same; prepare the draft Eighth Report.	5.7
Jan 4 Review the updated claims reporting; internal discussion on claims process matters; review and revise the draft covering email for distributing the meeting materials to affected creditors.	1.2
Jan 5 Internal discussion and emails on noticing for the creditors’ meeting, preparation of a tracker of convenience class claims/elections and votes/proxies received and related matters.	0.5
Jan 6 Review the revised draft covering email for the meeting materials incorporating comments from Goodmans and emails with Goodmans on same.	0.3
Jan 8 Discussion with Goodmans on an item to be addressed in the Eighth Report; review and provide comments on the draft notice for the creditors’ meeting to be published in The Globe and Mail newspaper (the “Globe Notice”); internal discussion on claims matters and votes tracking; emails with Goodmans related to noticing for the creditors’ meeting; respond to and/or route inquiries.	1.5
Jan 9 Internal emails/emails with Osler on claims process matters; videoconference meeting with Osler and Goodmans on the claims process and other open items; emails with Osler/Goodmans regarding the draft Globe Notice.	0.8
Jan 10 Internal discussions/review regarding the draft proof of the Globe Notice, the email to affected creditors to distribute the meeting materials, the draft votes tracker and the draft bi-weekly cash flow variance reporting and claims process matters; respond to and/or route inquiries.	2.0
Jan 11 Internal discussions on claims process matters and vote tracking/PIN assignments; discussion with Goodmans on a matter for the Eighth Report.	0.7
TOTAL – A. Hutchens	19.1 hrs.

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – December 31, 2023 to January 13, 2024

S. Rushton

Hrs.

Jan 2	Review and respond to claimant inquiries to the Monitor's inbox; draft the agenda for the weekly claims meeting; videoconference with management, Osler and Goodmans regarding claims matters; internal discussion regarding claims review for noticing and other claims matters.	2.1
Jan 3	Review the draft cash flow variance reporting; review claims reconciled by management.	0.8
Jan 4	Review and respond to claimant inquiries; review and revise the draft noticing email for the creditors' meeting to be distributed to affected creditors.	1.2
Jan 5	Internal discussion regarding noticing requirements and other matters relating to the creditors' meeting; review and respond to claimant inquiries.	1.8
Jan 6	Review and revise the updated noticing covering email.	0.5
Jan 11	Review and respond to claimant inquiries.	1.8
Jan 12	Videoconference with Osler and Goodmans regarding employee claim settlement documentation.	0.5
Jan 13	Review and respond to claimant inquiries; conference call with Osler regarding status of claims.	1.8

TOTAL – S. Rushton

10.5 hrs.

C. Good

Hrs.

Jan 2	Internal discussions regarding claims matters; discussions with claimants regarding claims process and submitted claims packages; discussions with management, Osler and Goodmans on claims process matters; prepare cash flow variance and claims reporting; update and revise the assignment agreements tracker; discussions with claimants and Goodmans regarding assignment agreements; prepare claims communication summaries; review claims packages and contact information for compiling noticing for the creditors' meeting.	7.0
Jan 3	Discussions with claimants regarding claims process and claims packages; review submitted claims; internal discussions regarding claims process matters; prepare cash flow variance and claims reporting; discussions with Goodmans on assignment agreements; review claims packages and contact information for compiling noticing for the creditors' meeting.	4.7

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – December 31, 2023 to January 13, 2024

Jan 4	Review claim packages and contact information for purposes of compiling noticing for the creditors' meetings; prepare claim communication reporting; discussions with claimants related to voting for creditors' meeting; update the assignment agreements tracker; communications with a factor company regarding assigned claims.	4.5
Jan 5	Review claims packages and contact information for purposes of compiling noticing for the creditors' meeting; discussions with claimants regarding submitted claims; prepare meeting materials for distribution.	1.7
Jan 6	Review revisions to the covering email for creditors' meeting noticing; respond to inquiries sent to the Monitor's inbox.	0.3
Jan 8	Internal discussions regarding noticing and claims process; review and respond to inquiries sent to the Monitor's inbox and phonenumber; review claims packages and contact information; review claims process noticing communications; review proxy submissions.	4.2
Jan 9	Discussions with claimants regarding submitted claims packages; communications and teleconference with factor regarding claims process and assigned claims; discussions with management, Osler and Goodmans regarding claims process; coordinate the Globe Notice; prepare voting tracker; review claims packages and contact information; internal discussions regarding creditor meeting noticing.	5.0
Jan 10	Review assignment agreements and prepare request lists regarding assigned claims with factor companies; discussions with claimants regarding claims process and voting; review claims packages and contact information; prepare cash flow variance reporting; prepare and distribute creditor meeting materials to affected creditors; coordinate publishing of the Globe Notice; update and revise the voting proxy tracker.	6.1
Jan 11	Review claims packages and contact information; review and respond to inquiries sent to the Monitor's inbox; update and revise the voting proxy tracker; discussions with Osler on a litigation claim; discussions with management and Osler regarding post-filing obligations; discussions with claimants regarding claims process and voting.	6.5
Jan 12	Discussions with Lumi regarding personal meeting identifiers for the creditor meeting; update the proxy tracker; coordinate uploading materials to the case website; respond to inquiries regarding the claims process and voting.	1.8
TOTAL – C. Good		41.8 hrs.

January 29, 2024

Nordstrom Canada Retail, Inc.
 745 Thurlow Street, Suite 2400
 Vancouver, BC
 V6E 0C5

**RE: NORDSTROM CANADA RETAIL, INC.,
 NORDSTROM CANADA HOLDINGS, LLC and
 NORDSTROM CANADA HOLDINGS II, LLC**

INVOICE #24 (842255A)

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies' Creditors Arrangement Act* pursuant to the Initial Order dated March 2, 2023, for the period January 14 to January 27, 2024.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-in CAD</u>
A. Hutchens, Managing Director	8.3	\$1,125	\$9,337.50
S. Rushton, Director	40.7	\$630	25,641.00
C. Good, Associate	23.2	\$440	10,208.00
	<u>72.2</u>		\$45,186.50
Add: HST @ 13%			5,874.25
TOTAL INVOICE – in CAD			<u>\$51,060.75</u>

Mail Instructions:

Alvarez & Marsal Canada ULC
 Attn: A. Singels-Ludvik
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto, ON M5J 2J1

Wire Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTTOR
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: **5519970**
 Reference #: Nordstrom – Inv. #24 (842255A)
 HST: 83158 2127 RT0001

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – January 14 to 27, 2024

<u>A. Hutchens</u>		<u>Hrs.</u>
Jan 15	Internal discussion and emails on claims process matters.	0.4
Jan 16	Review the draft voting and updated claims reporting and internal meeting on same; respond to and/or route inquiries; videoconference meeting with management, Fasken, Osler and Goodmans regarding the votes tracker and unresolved claims.	2.2
Jan 17	Prepare the draft Eighth Report of the Monitor.	2.0
Jan 18	Internal update discussion on claims and voting; internal meeting to review/finalize a series of Notices of Revision or Disallowance (“NORDs”).	0.5
Jan 19	Internal emails on claims process matters; respond to and/or route inquiries.	0.4
Jan 22	Internal discussion and emails on claims process matters; review the updated draft voting/claims reporting and internal videoconference to discuss/revise same.	0.7
Jan 23	Internal emails on claims process matters; videoconference meeting with Osler and Goodmans regarding the updated draft voting/claims reporting.	0.5
Jan 24	Emails with Osler on open items; review an aspect of the Plan; respond to and/or route inquiries.	0.5
Jan 25	Internal discussions on a Plan and claims matters.	0.4
Jan 26	Review the draft voting/claims and bi-weekly cash flow variance reporting and internal discussions regarding updates to same; respond to an inquiry.	0.7
TOTAL – A. Hutchens		8.3 hrs.
<u>S. Rushton</u>		<u>Hrs.</u>
Jan 14	Review and respond to claimant inquiries; review submitted proxy forms.	1.2
Jan 15	Review submitted proxy forms and convenience class elections and communication regarding same; internal discussion on claims process matters; prepare the draft voting and proxy and summary; prepare weekly claims process reporting.	8.9

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – January 14 to 27, 2024

Jan 16	Review and respond to claimant inquiries; update draft agenda for weekly claims meetings; videoconference meeting with management, Osler and Goodmans regarding voting and claims matters; videoconference meeting with management on open claims matters.	3.7
Jan 17	Review claims reconciled by management; respond to claimants regarding submitted proxy forms.	1.9
Jan 18	Videoconference meeting with Employee Representative Counsel regarding communications to employees; emails with Osler and Goodmans regarding settlement documentation for employee claims; review claims reconciled by management; review claims to be communicated.	2.4
Jan 19	Review and respond to claimant inquiries and submitted proxy forms.	3.4
Jan 20	Update claims tracker for claims communicated; respond to claimant inquiries regarding proxy forms.	1.7
Jan 21	Update voting tracker for submitted forms; analysis of claimants yet to submit a proxy form.	2.9
Jan 22	Update voting tracker for submitted forms; update claims tracker for claims communicated; review claims reconciled by management; review and respond to claimant inquiries.	4.9
Jan 24	Videoconference meeting with management, Osler and Goodmans regarding open claims matters; review/analysis of assignments included in the convenience class.	1.4
Jan 25	Videoconference meeting with management, Osler and Goodmans regarding open claims matters; teleconference with Osler regarding a claim; review and respond to claimant inquiries.	2.4
Jan 26	Review submitted proxy forms; internal discussion regarding the distribution of meeting identifiers; review the status of claims to be communicated; review and respond to claimant inquiries.	5.9
TOTAL – S. Rushton		40.7 hrs.

C. Good

Hrs.

Jan 15	Internal discussions regarding claims process matters; discussions with claimants regarding claims process and submitted claims packages; prepare proxy voting reporting summaries; compile assignment agreements and coordinate review with Goodmans.	1.8
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Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – January 14 to 27, 2024

Jan 16	Discussions with claimants regarding claims process and submitted claims packages; review submitted claims packages; internal discussions regarding claims process; discussions with Goodmans regarding assignment agreements; teleconference with management, Osler, and Goodmans regarding voting and unresolved claims.	1.5
Jan 17	Review submitted claims packages; prepare claims reporting; respond to claimant inquiries; communications with a factor company regarding assigned claims.	1.4
Jan 18	Review submitted claims packages; respond to claimant inquiries; prepare draft NORDs; review post-filing amounts related to certain claims; prepare claims process reporting; internal meeting to finalize a series of NORDs.	4.8
Jan 19	Review assignment agreements and coordinate review by Goodmans; discussions with factor companies regarding assignment agreements; discussions with Lumi regarding creditor meeting matters; discussions with gift card claimants; prepare NORDs for communication.	2.8
Jan 22	Internal discussions regarding claims process matters; review and respond to inquiries submitted to the Monitor's inbox and telephone line; review proxy submissions; revise proxy tracking summaries; distribute personal meeting identifiers to claimants; review assignment agreements.	4.2
Jan 23	Discussions with claimants regarding submitted claims packages; prepare the draft voting tracker; prepare the draft cash flow variance reporting package; distribute personal meeting identifiers to claimants.	1.6
Jan 24	Review and respond to inquiries submitted to the Monitor's inbox.	0.4
Jan 25	Review claims packages; review and respond inquiries submitted to the Monitor's inbox; videoconference with management, Osler and Goodmans regarding open claims matters.	0.9
Jan 26	Internal discussions regarding claims process and voting; distribute personal meeting identifiers to claimants; respond to claimant inquiries; prepare and distribute voting/claims and cash flow variance reporting.	3.8
TOTAL – C. Good		23.2 hrs.

February 12, 2024

Nordstrom Canada Retail, Inc.
 745 Thurlow Street, Suite 2400
 Vancouver, BC
 V6E 0C5

**RE: NORDSTROM CANADA RETAIL, INC.,
 NORDSTROM CANADA HOLDINGS, LLC and
 NORDSTROM CANADA HOLDINGS II, LLC**

INVOICE #25 (842255A)

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies' Creditors Arrangement Act* pursuant to the Initial Order dated March 2, 2023, for the period January 28 to February 10, 2024.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-in CAD</u>
A. Hutchens, Managing Director	16.1	\$1,125	\$18,112.50
S. Rushton, Director	44.7	\$630	28,161.00
C. Good, Associate	15.2	\$440	6,688.00
	<u>76.0</u>		\$52,961.50
Add: Out of pocket expense – The Globe and Mail, publishing costs for Notice of Creditors' meeting			12,159.18
			\$65,120.68
Add: HST @ 13%			8,465.69
TOTAL INVOICE – in CAD			<u>\$73,586.37</u>

Mail Instructions:

Alvarez & Marsal Canada ULC
 Attn: A. Singels-Ludvik
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto, ON M5J 2J1

Wire Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTOR
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: **5519970**
 Reference #: Nordstrom – Inv. #25 (842255A)
 HST: 83158 2127 RT0001

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – January 28 to February 10, 2024

<u>A. Hutchens</u>	<u>Hrs.</u>
Jan 29 Internal discussion and emails on claims process matters.	0.3
Jan 30 Review the updated voting and claims reporting and internal discussion on same/related matters; videoconference with management, Osler and Goodmans on the status of proxies received and unresolved claims; review and provide comments to Osler on the bankruptcy section of the draft closing/completion plan.	1.8
Jan 31 Emails with JLL regarding tomorrow's closing of the assignment transaction for the two remaining Rack store leases; review JLL's invoices and prepare an email to management regarding same; respond to and/or route inquiries; internal emails on the customs bond; prepare the draft Eighth Report of the Monitor ("Eighth Report").	3.2
Feb 1 Internal meeting to review/finalize Notices of Revision or Disallowance ("NORDs"); internal discussion regarding the customs bond; emails with Osler/Goodmans related to closing of the lease assignment transaction and review/finalize the Monitor's Certificate for same.	1.5
Feb 6 Emails with Osler and Goodmans on timing/coordination items; discussion and emails with Goodmans on items related to the Eighth Report; emails with Osler related to the proceeds from the lease transaction; prepare the draft Eighth Report; review the updated voting and claims reporting and internal discussion on same/related matters; videoconference with management, Osler and Goodmans on the status of proxies received and unresolved claims; review the draft letter to Intact and related emails with Goodmans.	5.4
Feb 7 Internal discussion on claims process matters; review the draft bi-weekly cash flow variance reporting and internal discussion on same.	0.6
Feb 9 Review the revised draft Chair's script for the creditors' meeting incorporating comments from Goodmans and emails with Goodmans regarding same; prepare the draft Eighth Report and internal discussion/emails on required updates; read the draft closing/completion plan incorporating comments from Goodmans.	3.3
TOTAL – A. Hutchens	16.1 hrs.

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – January 28 to February 10, 2024

<u>S. Rushton</u>	<u>Hrs.</u>
Jan 29 Review the status of claims filed by employees or Employee Representative Counsel (“ERC”); videoconference with a claimant regarding the convenience class; review and respond to claimant inquiries.	3.4
Jan 30 Review the status of claims communicated; review submitted proxy forms; draft weekly agendas regarding claims process, voting status and other matters; videoconference with management, Osler and Goodmans on the claims process; videoconference with management, Osler and Goodmans regarding voting and unresolved claims; videoconference with management regarding status of claims review.	4.7
Jan 31 Review and respond to claimant inquiries; review submitted proxy forms.	3.9
Feb 1 Videoconference with Osler and Goodmans regarding the customs bond; review and respond to claimant inquiries; update the voting status tracker.	5.1
Feb 2 Videoconference with management on claims matters; review supporting data for settlement discussions; review and respond to claimant inquiries.	3.5
Feb 4 Review of inquiries to the Monitor’s inbox.	0.4
Feb 5 Review of late filed claims; review of inquiries to the Monitor’s inbox; update status of claims communication; emails related to assignment agreements; review of Plan closing agenda; videoconference with management on claims matters; review claims reconciled by management.	5.9
Feb 6 Input additional claims sent to the Monitor’s inbox; review submitted proxy forms; draft weekly agendas regarding claims process, voting and other matters; videoconference with management, Osler and Goodmans regarding claims matters; videoconference with management, Osler and Goodmans regarding voting, unresolved claims and other matters; review the draft letter to Intact regarding the custom bond.	7.1
Feb 7 Prepare draft NORDs; review cash flow variance reports and prepare the bi-weekly reporting; update the voting tracker; review and respond to inquiries to the Monitor’s inbox.	6.4
Feb 8 Review and respond to inquiries to the Monitor’s inbox; prepare list of claims to be communicated; emails with claimants regarding credit balances.	2.4

Nordstrom Canada Retail, Inc. et al – 842255A**DETAILED SUMMARY – January 28 to February 10, 2024**

Feb 9	Update status of communicated claims; emails with utilities providers; review and respond to inquiries to the Monitor's inbox.	1.9
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TOTAL – S. Rushton		44.7 hrs.
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C. Good**Hrs.**

Jan 29	Internal discussions regarding claims process and creditors' meeting matters; discussions with claimants regarding claims process and submitted claims packages; review assignment agreements and coordinate review with Goodmans.	1.5
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Jan 30	Discussions with claimants regarding claims process and submitted claims packages; review submitted claims packages; internal discussions regarding claims process; discussions with Goodmans regarding assignment agreements; teleconference with management, Osler and Goodmans regarding claims process status; distribute personal meeting identifiers to claimants.	3.8
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Jan 31	Review inquiries sent to the Monitor's phone line and inbox; discussions regarding assignment agreements and assigned claims.	0.6
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Feb 1	Review claims packages; discussions with claimants regarding submitted claims packages; prepare claims process reporting; prepare/review a series of NORDs; discussions regarding assigned claims.	2.5
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Feb 2	Review assignment agreements and coordinate Goodmans review; internal discussions regarding claims process; discussions with factors regarding assignment agreements; prepare summary schedules of assigned claims; discussions with Osler regarding claims process matters and a NORD.	3.6
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Feb 9	Internal discussions regarding claims process; review and respond to inquiries sent to the Monitor's inbox and phone line; prepare summary schedules of assigned claims and review assignment agreements; prepare assignment agreements for Goodmans review.	3.2
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TOTAL – C. Good		15.2 hrs.
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February 26, 2024

Nordstrom Canada Retail, Inc.
 745 Thurlow Street, Suite 2400
 Vancouver, BC
 V6E 0C5

**RE: NORDSTROM CANADA RETAIL, INC.,
 NORDSTROM CANADA HOLDINGS, LLC and
 NORDSTROM CANADA HOLDINGS II, LLC**

INVOICE #26 (842255A)

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies' Creditors Arrangement Act* pursuant to the Initial Order dated March 2, 2023, for the period February 11 to February 24, 2024.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-in CAD</u>
A. Hutchens, Managing Director	29.6	\$1,125	\$33,300.00
S. Rushton, Director	53.1	\$630	33,453.00
C. Good, Associate	31.2	\$440	13,728.00
	<u>113.9</u>		\$80,481.00
Add: Out of pocket expenses – case website charges			50.00
			\$80,531.00
Add: HST @ 13%			10,469.03
TOTAL INVOICE – in CAD			<u><u>\$91,000.03</u></u>

Mail Instructions:

Alvarez & Marsal Canada ULC
 Attn: A. Singels-Ludvik
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto, ON M5J 2J1

Wire Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTTOR
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: **5519970**
 Reference #: Nordstrom – Inv. #26 (842255A)
 HST: 83158 2127 RT0001

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – February 11 to 24, 2024

<u>A. Hutchens</u>	<u>Hrs.</u>
Feb 12 Respond to and/or route inquiries; internal discussion and emails on claims process matters and the draft Eighth Report of the Monitor (“Eighth Report”); review draft Notices of Revision or Disallowance (“NORD”); update the draft Eighth Report.	2.5
Feb 13 Internal meeting to review updated analyses/tables for the Eighth Report; review and revise iterations of the draft Eighth Report and internal videoconference to review aspects of same; review the updated voting and claims reporting and internal emails on same; videoconference meeting with Osler and Goodmans on claims matters; videoconference meeting with management, Osler and Goodmans on the status of voting proxies received and unresolved claims.	6.2
Feb 14 Review the draft form of follow-up emails to claimants that should submit convenience class elections and claimants that have not submitted a proxy for the creditors’ meeting; internal emails on claims process and distribution mechanics matters; respond to and/or route inquiries; prepare the preliminary draft Ninth Report of the Monitor to report on the conduct and results of the creditors’ meeting; review and revise the draft Eighth Report incorporating comments from Goodmans and internal emails related to same.	5.7
Feb 15 Internal meeting to update certain items in the draft Eighth Report; review iterations of the draft Eighth Report and emails with Goodmans related to same; emails regarding options for Kroll to process Plan distributions.	3.5
Feb 16 Review the updated draft Chair’s script for the creditors’ meeting incorporating comments from Osler; internal emails on claims process matters; read aspects of the draft materials from Kroll and review/revise a draft email to management/Osler/Goodmans regarding same.	1.3
Feb 19 Review comments received on the draft Eighth Report.	0.8
Feb 20 Internal discussion on updates required to the draft Eighth Report; review the updated voting and claims reporting and internal emails on same; review iterations of the revised draft Eighth Report and internal emails/emails with Goodmans related to same; videoconference meeting with management, Osler and Goodmans on the status of voting proxies received and unresolved claims.	5.3
Feb 21 Review/finalize the Eighth Report for service and internal emails/emails with Goodmans related to same.	1.6

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – February 11 to 24, 2024

Feb 22	Internal discussions and emails/discussions with Goodmans on a tax matter and other open items; internal emails on claims process matters; review the draft Sanction and Vesting Order and emails with Goodmans regarding same.	2.4
Feb 23	Internal discussion on claims and voting matters.	0.3
TOTAL – A. Hutchens		29.6 hrs.

<u>S. Rushton</u>	<u>Hrs.</u>
Feb 11	Review the draft Plan closing agenda. 1.1
Feb 12	Review and respond to claimant inquiries to the Monitor's inbox; internal discussion regarding claims process and meeting votes; review of cash flow variance reporting for inclusion in the Eighth Report; teleconference with Osler regarding charges for payment terminals; review of information provided regarding same; update tables and related sections of the draft Eighth Report. 9.1
Feb 13	Update the draft Eighth Report and internal discussion regarding same; videoconference meeting with management, Osler and Goodmans regarding claims matters; videoconference with Osler and Goodmans regarding WEPP considerations; draft agenda for weekly claims discussions; videoconference meeting with Osler and Goodmans regarding late filed claims and other claims matters; videoconference meeting with management, Osler and Goodmans regarding claims matters, status of proxy and convenience class election forms received and other matters. 6.5
Feb 14	Prepare draft emails to claimants that may benefit from a convenience class election and all creditors who have not yet submitted a proxy form; emails with prospective third-party distribution processors; review and respond to inquiries to the Monitor's inbox; teleconference with a prospective third-party distribution processor. 5.9
Feb 15	Review and respond to inquiries to the Monitor's inbox; prepare a summary of the status of employee claims; review and summarize a proposal from a third-party distribution processor; review proposed disbursements; update the draft Eighth Report and internal discussion on aspects of same; review claims reconciled by management. 6.7

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – February 11 to 24, 2024

Feb 16	Finalize the email to claimants that may benefit from a convenience class election; videoconference with management on the draft illustrative estimated recoveries analysis; internal discussion regarding email distribution to claimants who have not yet submitted a proxy form; review claims reconciled by management; emails with a third-party distribution processor regarding its proposal.	4.7
Feb 19	Update weekly claims process agenda; update the summary of proxy and convenience class elections received and review related emails.	1.7
Feb 20	Update the reporting on the claims process, proxies and convenience class elections received; update the tables and certain sections of the draft Eighth Report; videoconference with management, Osler and Goodmans on claims process matters; videoconference meeting with management, Osler and Goodmans on the status of claims and proxies.	4.5
Feb 21	Videoconference with management regarding estimated recoveries and aspects of the draft Eighth Report; update claims tracker for proxy forms and convenience class elections received; emails regarding the status of employee and litigation claims; review and respond to inquiries to the Monitor's inbox.	4.1
Feb 22	Conference call regarding CRA marker claim; internal discussion regarding CRA marker claim; review and respond to inquiries to the Monitor's inbox; update claims tracker for proxy forms and convenience class elections received.	3.1
Feb 23	Review and respond to inquiries to the Monitor's inbox; update claims tracker for proxy forms and convenience class election received; internal discussion on claims and voting; communication with and review of specific assignees claims, including status of convenience class elections and proxy forms received; update claims tracker.	5.1
Feb 24	Review and respond to inquiries to the Monitor's inbox; prepare schedule of estimated number of distributions and location of claimants/assignees.	0.6
TOTAL – S. Rushton		53.1 hrs.

C. Good

Feb 12	Internal discussions regarding claims process and creditors' meeting matters; discussions with claimants regarding claims process and submitted claims packages; review assignment agreements and coordinate review with Goodmans; provide claimants with personal meeting identifiers and other materials relating to the creditors' meeting.	4.8
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Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – February 11 to 24, 2024

Feb 13	Discussions with claimants regarding claims process and submitted claims packages; review claims packages; internal discussions regarding claims process; discussions with Goodmans regarding assignment agreements; teleconference with management, Osler and Goodmans regarding claims process status; distribute to claimants personal meeting identifiers and other materials relating to the creditors' meeting; revise claims process reporting schedules and package.	3.2
Feb 14	Respond to inquiries sent to the Monitor's phone line and inbox; discussions regarding assignment agreements and assigned claims; review claims process noticing procedure; provide personal meeting identifiers and other materials relating to the creditors' meeting to claimants.	2.2
Feb 15	Review claims packages; discussions with Claimants regarding submitted claims packages; review a draft NORD; discussions regarding assigned claims; prepare claims for communications; review proposed disbursements.	2.0
Feb 16	Review assignment agreements and coordinate review by Goodmans; internal discussions regarding claims process matters; discussions with factors regarding assignment agreements; distribute personal meeting identifiers and other materials relating to the creditors' meeting to claimants; finalize email reminder to claimants regarding creditor meeting voting.	3.4
Feb 20	Internal discussions regarding claims process; review and respond to inquiries sent to the Monitor's phone line and inbox; prepare assigned claim summary schedules and review assignment agreements; prepare assignment agreements for Goodmans review; teleconference with management, Osler and Goodmans regarding claims process matters; distribute personal meeting identifiers and other relevant materials relating to the creditors' meeting to claimants; teleconference with management, Osler and Goodmans regarding claims and proxies; emails with Lumi related to the creditors' meeting.	3.2
Feb 21	Review assignment agreements; internal discussions on claims process matters; discussions with factors regarding assignment agreements; distribute personal meeting identifiers and other materials relating to the creditors' meeting to claimants; review claims for communication.	3.6
Feb 22	Discussions with claimants regarding the claims process and submitted claims packages; review submitted claims packages; internal discussions regarding claims process; distribute personal meeting identifiers and other materials relating to the creditors' meeting to claimants; revise assignment agreement reporting schedules; review claims for communication; emails with claimants; respond to inquiries submitted to the Monitor's inbox; review the draft script for the creditors' meeting.	5.2

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – February 11 to 24, 2024

Feb 23	Discussions with claimants regarding claims process and submitted claims packages; review submitted claims packages; internal discussions regarding claims process; distribute personal meeting identifiers and other materials relating to the creditors' meeting to claimants; revise assignment agreement reporting schedules; review proposed disbursements; coordinate posting of materials to the case website.	3.6
TOTAL – C. Good		31.2 hrs.

March 11, 2024

Nordstrom Canada Retail, Inc.
 745 Thurlow Street, Suite 2400
 Vancouver, BC
 V6E 0C5

**RE: NORDSTROM CANADA RETAIL, INC.,
 NORDSTROM CANADA HOLDINGS, LLC and
 NORDSTROM CANADA HOLDINGS II, LLC**

INVOICE #27 (842255A)

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies' Creditors Arrangement Act* pursuant to the Initial Order dated March 2, 2023, for the period February 25 to March 9, 2024.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-in CAD</u>
A. Hutchens, Managing Director	17.3	\$1,125	\$19,462.50
S. Rushton, Director	49.5	\$630	31,185.00
C. Good, Associate	40.8	\$440	17,952.00
	107.6		\$68,599.50
Add: HST @ 13%			8,917.94
TOTAL INVOICE – in CAD			\$77,517.44

Mail Instructions:

Alvarez & Marsal Canada ULC
 Attn: A. Singels-Ludvik
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto, ON M5J 2J1

Wire Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTTOR
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: **5519970**
 Reference #: Nordstrom – Inv. #27 (842255A)
 HST: 83158 2127 RT0001

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – February 25 to March 9, 2024

<u>A. Hutchens</u>	<u>Hrs.</u>
Feb 26 Videoconference meeting with management, Osler and Goodmans on a tax matter; internal emails on claims process matters; prepare for and attend a preparatory session with Lumi for the creditors' meeting; videoconference meeting with the CRA and management on a tax matter and subsequent discussion with Goodmans.	1.7
Feb 27 Review the draft updated voting/claims and cash flow variance reporting and internal discussion on same; internal discussion on claims and creditors' meeting matters; teleconference meeting with management, Osler and Goodmans on the status of voting proxies received/unresolved claims and other matters; review draft Notices of Revision or Disallowance ("NORDs") and internal emails on same.	2.2
Feb 28 Internal emails on claims and creditors' meeting matters.	0.4
Feb 29 Prepare for tomorrow's creditors' meeting; review and finalize NORDs; internal videoconference meeting regarding the final tally of voting proxies and convenience class elections as of yesterday's submission deadline and other creditors' meeting items.	3.8
Mar 1 Attend at Osler's offices to prepare for the creditors' meeting; chair the creditors' meeting.	2.0
Mar 2 Review the draft Affidavit in support of the Sanction and Vesting Order, and the revised draft Order.	1.0
Mar 4 Review and revise the updated Ninth Report of the Monitor ("Ninth Report") and internal emails regarding same; emails with Goodmans/internal emails regarding the draft Affidavit in support of the Sanction and Vesting Order; discussion with Goodmans/internal emails related to an aspect of the Ninth Report; respond to and/or route inquiries.	2.8
Mar 5 Review the draft updated claims reporting and internal emails related to same; review the draft Ninth Report incorporating comments from Goodmans and emails with Goodmans regarding same.	1.3
Mar 6 Review the updated cash flow variance reporting and internal emails regarding same; review/finalize NORDs; review/finalize the Ninth Report for service and related emails with Goodmans; internal discussion on distribution matters.	1.5

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – February 25 to March 9, 2024

Mar 8	Emails with Osler and Goodmans regarding the response letter from Intact; internal videoconference meeting on remaining unresolved claims and the administrative reserve under the Plan.	0.6
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TOTAL – A. Hutchens	17.3 hrs.
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S. Rushton

Hrs.

Feb 26	Conference call with Goodmans regarding the creditors' meeting; update claims tracker for proxy forms received and disputed claims; videoconference with Lumi, management, Osler and Goodmans to prepare for the creditors' meeting; review of claims reconciled by management; prepare estimate of location of claimants for distributions.	8.7
Feb 27	Update claims tracker for proxy forms received; review and respond to claimant inquiries to the Monitor's inbox; draft weekly claims meeting agenda; videoconference with management, Osler and Goodmans on claims matters; videoconference with management, Osler and Goodmans regarding proxies received, creditors' meeting, property tax items and other matters.	5.8
Feb 28	Review proxy forms received and update claims tracker regarding same; communication with claimants regarding proxy forms; review final proxy listing and aggregation of all votes received to date; videoconference with Lumi regarding the creditors' meeting.	7.2
Feb 29	Internal discussion regarding voting procedure and logistics for creditors' meeting; videoconference with Lumi regarding the creditors' meeting; conference call with management regarding proxy forms filed; update Rack landlord claim amounts pursuant to the settlement agreements; conference call with management regarding distributions logistics and claims matters; prepare for the creditors' meeting.	6.8
Mar 1	Prepare for and attend the creditors' meeting, tabulate votes cast at the meeting; conference calls with potential distributions processors; respond to inquiries to the Monitor's inbox.	5.4
Mar 3	Comparison of quotes provided by distributions processors.	0.7
Mar 4	Update the draft Ninth Report for results of voting and other matters; review the draft Affidavit; update list of claims to be communicated; review and respond to claimant inquiries to the Monitor's inbox.	5.1

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – February 25 to March 9, 2024

Mar 5	Draft agenda for claims meeting; review and respond to claimant inquiries to the Monitor's inbox; update claims status for settled employee claims; conference call with Osler and Goodmans regarding the draft Affidavit; update cash flow variance report; videoconference with management, Osler and Goodmans regarding claims and other matters.	4.8
Mar 6	Update cash flow variance report, emails with management regarding claims communications; review and respond to inquiries to the Monitor's inbox; communication with management regarding remaining post-filing obligations.	2.8
Mar 7	Review and respond to inquiries to the Monitor's inbox; emails with utility providers regarding post-filing services.	0.9
Mar 8	Update status of settled employee claims; update status of claims communicated; emails with utility providers regarding post-filing services and termination.	1.3
TOTAL – S. Rushton		49.5 hrs.

C. Good

Hrs.

Feb 26	Internal discussions regarding claims process matters and the creditors' meeting; discussions with claimants regarding claims process and submitted claims packages; review assignment agreements and coordinate review with Goodmans; provide claimants with personal meeting identifiers and other materials relating to the creditors' meeting; prepare cash flow reporting package; teleconference with management, Osler and Goodmans regarding the creditors' meeting; draft creditors' meeting reminder email to claimants; draft NORDs.	8.2
Feb 27	Discussions with claimants regarding claims process and submitted claims packages; review submitted claims packages; internal discussions regarding claims process matters; discussions with Goodmans regarding assignment agreements; teleconference with management, Osler and Goodmans regarding claims process status; teleconference with management, Osler and Goodmans regarding the creditors' meeting and related outstanding items; distribute personal meeting identifiers and other materials relating to the creditors' meeting; revise claims process reporting schedules and package.	6.8
Feb 28	Respond to inquiries sent to the Monitor's phone line and inbox; discussions regarding assignment agreements and assigned claims; provide personal meeting identifiers and other materials relating to the creditors' meeting; revise voting dashboard reporting; discussions with Lumi regarding the creditors' meeting.	5.8

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – February 25 to March 9, 2024

Feb 29	Discussions with claimants regarding the creditors' meeting; review proxies; review and reconcile assignment agreements and related claims; discussions regarding assigned claims; prepare voting materials for creditors' meeting; prepare creditors' meeting inbound question processes.	6.8
Mar 1	Prepare for and attend the creditors' meeting; prepare creditors' meeting voting reconciliation; review and reconcile assignment agreements and related claims; emails with Goodmans regarding assignment agreements; discussions with Osler regarding creditors' meeting voting reconciliation.	4.3
Mar 4	Internal discussions regarding claims process; review and respond to inquiries sent to the Monitor's phone line and inbox; prepare assigned claim summary schedules and review assignment agreements; review claims for communication; review and prepare NORDs for communication.	1.5
Mar 5	Review and prepare NORDs for communication; teleconference with management, Osler and Goodmans regarding claims process matters; teleconference with management, Osler and Goodmans regarding various open items; review assignment agreement communications with Goodmans; review and respond to inquiries sent to the Monitor's inbox.	2.8
Mar 6	Review and respond to inquiries sent to the Monitor's inbox; review and prepare NORDs for communication; emails with Goodmans regarding assignment agreements; internal discussions regarding distribution processes and noticing.	2.5
Mar 7	Review proposed disbursements; review and respond to inquiries to the Monitor's inbox.	0.9
Mar 8	Prepare NORDs for communication; updated the claims reporting tracker; coordinate posting of materials to the case website.	1.2
TOTAL – C. Good		40.8 hrs.



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March 25, 2024

Nordstrom Canada Retail, Inc.
745 Thurlow Street, Suite 2400
Vancouver, BC
V6E 0C5

**RE: NORDSTROM CANADA RETAIL, INC.,
NORDSTROM CANADA HOLDINGS, LLC and
NORDSTROM CANADA HOLDINGS II, LLC**

INVOICE #28 (842255A)

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies' Creditors Arrangement Act* pursuant to the Initial Order dated March 2, 2023, for the period March 10 to March 23, 2024.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-in CAD</u>
A. Hutchens, Managing Director	9.5	\$1,125	\$10,687.50
S. Rushton, Director	14.7	\$630	9,261.00
C. Good, Associate	16.6	\$440	7,304.00
	<u>40.8</u>		<u>\$27,252.50</u>
Add: Out of pocket expenses – case website charges			<u>500.00</u>
			<u>\$27,752.50</u>
Add: HST @ 13%			<u>3,607.83</u>
TOTAL INVOICE – in CAD			<u>\$31,360.33</u>

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Wire Instructions:

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Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTTOR
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Toronto, ON
Bank Transit #: 10202
Institution #: 0004
Account #: **5519970**
Reference #: Nordstrom – Inv. #28 (842255A)
HST: 83158 2127 RT0001

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – March 10 to 23, 2024

<u>A. Hutchens</u>		<u>Hrs.</u>
Mar 11	Internal discussion on claims and other open items; respond to and/or route creditor inquires.	0.5
Mar 12	Videoconference meeting with Osler and Goodmans on a Plan release matter.	0.5
Mar 13	Internal discussions and emails on distribution matters and the next fee affidavit.	0.4
Mar 14	Discussion with Goodmans on a Plan release matter and related emails with Osler and Goodmans regarding same; respond to and/or route creditor inquiries.	1.0
Mar 15	Internal discussion and emails related to a Plan release matter.	0.4
Mar 18	Emails with Osler and Goodmans related a Plan release matter/endorsement.	0.3
Mar 19	Prepare for and attend at Court for the hearing for the Sanction and Vesting Order; internal discussion and emails regarding the filed CRA claim and impact on/update of estimated recoveries; read aspects of the CCAA completion checklist.	2.8
Mar 20	Internal emails/emails with Goodmans related to remaining primary CCAA steps/timeline and development of the administrative reserve; emails with Goodmans regarding the CBSA bond; respond to and/or route creditor inquiries; read the Endorsement from yesterday's Court hearing and emails with ERC and others related to posting of same to case websites.	2.4
Mar 21	Review the draft bi-weekly cash flow variance reporting and internal discussion on same; respond to and/or route creditor inquiries; review the draft Disbursing Agent Agreement and emails with Goodmans regarding same.	1.2
TOTAL – A. Hutchens		9.5 hrs.

<u>S. Rushton</u>		<u>Hrs.</u>
Mar 11	Review of monthly shared service charge; review claims reconciled by management; emails regarding employee claim settlements.	1.1

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – March 10 to 23, 2024

Mar 12	Draft agenda for claims meeting; conference call with management regarding post-filing utilities, claims matters and coordinate with third-party payment processors; emails regarding the customs bond; conference call with Osler regarding closing agenda.	3.9
Mar 13	Update claims tracker for status of settled employee claims; emails regarding post-filing utilities.	0.4
Mar 14	Conference call with a vendor regarding post-filing utilities.	0.6
Mar 15	Review and respond to inquiries to the Monitor inbox; conference call with Osler and Goodmans regarding employee matters; emails with ERC.	1.8
Mar 17	Emails with ERC; compile summary of information sent regarding same.	2.5
Mar 18	Emails regarding CRA proof of claim received; emails regarding next steps for third-party payment processor; review of CRA claim.	0.7
Mar 20	Review and respond to inquiries to the Monitor inbox.	1.8
Mar 21	Conference call with Osler regarding claims and other matters; conference call with management, Osler and the third-party processor regarding distributions and comments on the agreement; review and respond to inquiries to the Monitor inbox.	1.9
TOTAL – S. Rushton		14.7 hrs.

C. Good

Hrs.

Mar 11	Internal discussions regarding claims process; review assignment agreements and coordinate review with Goodmans; discussions with claimants regarding claims process and submitted claims packages.	1.1
Mar 12	Discussions with claimants regarding claims process and submitted claims packages; internal discussions regarding claims process; discussions with Goodmans regarding assignment agreements; internal discussions regarding distributions to claimants.	1.3
Mar 13	Discussions with factors and former employees; internal discussions regarding assignment agreements and assigned claims; review and coordinate posting of materials to the case website; prepare the draft fee affidavit.	2.7
Mar 14	Review proposed disbursements; review and reconcile assignment agreement statements.	0.8

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – March 10 to 23, 2024

Mar 18	Review and respond to inquiries sent to the Monitor inbox; prepare agenda for discussions with management and Osler.	0.8
Mar 19	Review and reconcile assignment agreements and related supporting documentation; emails with Goodmans regarding assignment agreements; review and respond to inquiries sent to the Monitor inbox.	2.1
Mar 20	Discussion with Goodmans regarding assignment agreements; review submitted proof of claim forms; prepare the draft cash flow variance reporting and internal discussion on same; review and coordinate posting of materials to the case website.	4.5
Mar 21	Review and respond to inquiries sent to the Monitor inbox; teleconference with Osler and Kroll regarding distributions; further prepare the draft fee affidavit; revise/finalize the cash flow variance reporting.	3.3
TOTAL – C. Good		16.6 hrs.



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April 8, 2024

Nordstrom Canada Retail, Inc.
745 Thurlow Street, Suite 2400
Vancouver, BC
V6E 0C5

**RE: NORDSTROM CANADA RETAIL, INC.,
NORDSTROM CANADA HOLDINGS, LLC and
NORDSTROM CANADA HOLDINGS II, LLC**

INVOICE #29 (842255A)

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies' Creditors Arrangement Act* pursuant to the Initial Order dated March 2, 2023, for the period March 24 to April 6, 2024.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-in CAD</u>
A. Hutchens, Managing Director	4.9	\$1,125	\$5,512.50
S. Rushton, Director	20.8	\$630	13,104.00
C. Good, Associate	10.0	\$440	4,400.00
	<u>35.7</u>		\$23,016.50
Add: HST @ 13%			<u>2,992.15</u>
TOTAL INVOICE – in CAD			<u>\$26,008.65</u>

Mail Instructions:

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Institution #: 0004
Account #: **5519970**
Reference #: Nordstrom – Inv. #29 (842255A)
HST: 83158 2127 RT0001

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – March 24 to April 6, 2024

<u>A. Hutchens</u>	<u>Hrs.</u>
Mar 25 Internal discussion on claims and status of other priority remaining items.	0.4
Mar 26 Review the updated claims reporting and internal discussion on same; internal videoconference meeting on the draft schedule to support the administrative and disputed claims reserves.	1.0
Mar 27 Emails with Goodmans and others on aspects of the ERC data breach; respond to and/or route creditor inquiries.	0.4
Mar 28 Review and emails with Goodmans related to the administrative reserve.	0.5
Apr 2 Review the updated administrative reserve schedule and internal discussion on same; review an aspect of the Plan.	1.0
Apr 3 Respond to and/or route inquiries; emails with Goodmans on the CBSA bond; review the revised draft assignment agreement for the Yorkdale assessment appeals; internal discussion on remaining claims and other open items.	1.1
Apr 4 Respond to and/or route inquiries; review and finalize a Notice of Revision or Disallowance; internal discussion regarding distribution matters.	0.5
TOTAL – A. Hutchens	4.9 hrs.

<u>S. Rushton</u>	<u>Hrs.</u>
Mar 25 Review and respond to inquiries to the Monitor's inbox; draft weekly claims agenda; review of claims reconciled by management and videoconference with management regarding same; internal discussion regarding claims matters, customs bond and CRA claim.	3.5
Mar 26 Internal discussion regarding administrative and disputed claims reserve; prepare a draft schedule of the administrative reserve and disputed claims reserve; review and respond to inquiries to the Monitor's inbox.	3.9
Mar 27 Review and respond to inquiries to the Monitor's inbox.	0.5
Mar 28 Review and compile comments on the disbursing agent agreement; review and respond to inquiries to the Monitor's inbox.	1.9
Mar 29 Videoconference with management regarding claims matters; emails regarding the disbursing agent agreement.	1.1
Apr 1 Conference call with Osler regarding claims matters.	0.4

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – March 24 to April 6, 2024

Apr 2	Conference call with management regarding claims; teleconference with Osler regarding letter received for documents; review and respond to inquiries to the Monitor's inbox; conference call with the disbursing agent on distribution logistics.	3.2
Apr 3	Review and respond to inquiries to the Monitor's inbox; internal discussion regarding status of claims and other remaining items.	1.1
Apr 4	Review and respond to inquiries to the Monitor's inbox; conference call with Osler and Goodmans regarding the disbursing agent agreement; conference call with the disbursing agent regarding distribution logistics; internal discussion regarding cash flow variance and claims matters.	3.1
Apr 5	Update status of employee claims resolved; review of cash flow variance reporting; review and respond to inquiries to the Monitor's inbox.	2.1
TOTAL – S. Rushton		20.8 hrs.

C. Good

Hrs.

Mar 25	Internal discussions regarding claims process; review and input claims into the tracker; teleconference with management, Osler and Goodmans regarding the claims process.	1.2
Mar 26	Compilation of proof of claim forms and related documentation; review and respond to inquiries to Monitor's inbox and case phone line.	1.3
Mar 28	Discussions with Goodmans and factors regarding assignment agreements; internal discussions regarding assignment agreements and assigned claims.	1.0
Apr 1	Discussions with Goodmans and factors regarding assignment agreements; review and respond to inquiries to the Monitor's inbox and case phone line.	1.2
Apr 2	Teleconference with management, Osler and Goodmans regarding the claims process; review and respond to inquiries to the Monitor's inbox and case phone line.	0.7
Apr 3	Review and respond to inquiries to the Monitor's inbox and case phone line; review draft distribution guidelines and related documents.	0.7
Apr 4	Review and respond to inquiries to the Monitor's inbox; draft Notices of Revision or Disallowance ("NORDs"); review proposed disbursements; emails to claimants.	3.4

Nordstrom Canada Retail, Inc. et al – 842255A**DETAILED SUMMARY – March 24 to April 6, 2024**

Apr 5	Finalize a NORD and emails related to same; review litigation claims; review revised documents for the distributions.	0.5
TOTAL – C. Good		10.0 hrs.



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April 22, 2024

Nordstrom Canada Retail, Inc.
745 Thurlow Street, Suite 2400
Vancouver, BC
V6E 0C5

**RE: NORDSTROM CANADA RETAIL, INC.,
NORDSTROM CANADA HOLDINGS, LLC and
NORDSTROM CANADA HOLDINGS II, LLC**

INVOICE #30 (842255A)

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies' Creditors Arrangement Act* pursuant to the Initial Order dated March 2, 2023, for the period April 7 to 20, 2024.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-in CAD</u>
A. Hutchens, Managing Director	3.3	\$1,125	\$3,712.50
S. Rushton, Director	48.2	\$630	30,366.00
C. Good, Associate	48.5	\$440	21,340.00
	100.0		\$55,418.50
Add: HST @ 13%			7,204.41
TOTAL INVOICE – in CAD			\$62,622.91

Mail Instructions:

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Account #: **5519970**
Reference #: Nordstrom – Inv. #30 (842255A)
HST: 83158 2127 RT0001

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – April 7 to 20, 2024

<u>A. Hutchens</u>		<u>Hrs.</u>
Apr 10	Internal emails related to remaining claims and Plan transaction steps.	0.3
Apr 12	Read a letter received from Moneris and the draft response; internal emails on open items.	0.4
Apr 15	Review draft settlement agreements related to the Plan transaction steps; respond to and/or route creditor inquiries.	0.5
Apr 16	Internal emails regarding the CRA claim; review a draft email to claimants regarding the initial distribution and internal emails on same.	0.3
Apr 17	Review the updated administrative reserve schedule and internal emails related to same; review the draft summary schedule of the initial distribution; read aspects of the final disbursing agent agreement and related internal emails/emails with Osler; review a series of draft directions and receipts for the Plan transaction steps.	1.0
Apr 18	Review and finalize NORDs; review the draft contribution and acknowledgement agreements; internal emails regarding the revised administrative reserve schedule; internal emails/emails with Osler on Plan transaction steps items.	0.8
TOTAL – A. Hutchens		3.3 hrs.

<u>S. Rushton</u>		<u>Hrs.</u>
Apr 8	Update status of claims communicated; review and respond to inquiries submitted to the Monitor's inbox; conference call with management regarding claims matters.	1.5
Apr 9	Draft agenda for weekly claims call; review a revised claim submitted by a claimant and emails with management regarding same; videoconference with management, Osler and Goodmans regarding claims process; videoconference with management, Osler and Goodmans regarding Plan implementation, tax, distributions and other matters; conference call with management regarding an employee matter.	3.1
Apr 10	Review of communication regarding post-filing obligations and disbursements; emails regarding the status of Plan implementation, distributions and other related matters; internal discussion regarding distribution tracking analysis.	1.9

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – April 7 to 20, 2024

Apr 11	Review and respond to inquiries submitted to the Monitor’s inbox; emails regarding logistics for new bank accounts; internal discussion regarding distribution tracking analysis; videoconference with Kroll, Osler and Goodmans regarding logistics for initial distribution.	3.1
Apr 12	Compilation of employee claim settlements; conference call with Osler regarding claims matters and flow of funds; internal discussion regarding distributions and flow of funds; draft summary of claimants to receive initial distributions.	4.5
Apr 15	Review and respond to inquiries submitted to the Monitor’s inbox; draft communication to be sent to all claimants receiving an initial distribution; review of draft settlement agreements; emails regarding distributions to landlords; draft agenda for weekly claims call; conference call with management regarding claims matters.	4.7
Apr 16	Internal discussion regarding claims matters; review of Plan implementation flowchart and workplan; videoconference with management, Osler and Goodmans regarding Plan implementation matters; videoconference with management regarding Plan implementation matters and distributions tracker; internal discussion regarding same; review of distributions tracker and draft calculation of initial distribution; conference call with Osler regarding flow of funds memorandum.	7.9
Apr 17	Update schedule of administrative reserve and disputed claim reserve; review and respond to inquiries submitted to the Monitor’s inbox; review of claim tracker including verification of claims admitted to proof of claim form and communication to claimants; review of distribution tracker for proven claims; videoconference with management regarding updated cash balances; videoconference with Kroll regarding logistics for initial distributions.	7.1
Apr 18	Videoconference with Employee Representative Counsel (“ERC”), Osler and Goodmans regarding communication for the initial distribution; compile draft communications, employee claim settlement summary and other various items for ERC; conference call with management regarding initial distribution logistics; videoconference with management and Osler regarding administrative and disputed claims reserve; update schedule of the administrative and disputed claims reserves; compilation of list of claims to be communicated; review distribution tracker to verify claim amounts, contact information and other data.	9.3

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – April 7 to 20, 2024

Apr 19	Emails with Kroll regarding distribution logistics; review and respond to inquiries submitted to the Monitor's inbox; review distribution tracker to verify claim amounts, contact information and other data; compilation of employee claims for management to consider source deductions to be withheld; review of ERC's draft communication.	5.1
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TOTAL – S. Rushton		48.2 hrs.
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<u>C. Good</u>	<u>Hrs.</u>
Apr 8 Internal discussions regarding claims process; review and input submitted claims; review and prepare emails regarding assignment agreements.	0.8
Apr 9 Review and input submitted claims; review and respond to inquiries submitted to the Monitor's inbox and case phone line; teleconference with management, Osler and Goodmans; draft emails to Goodmans regarding assignment agreements; updated claimant mailing address records; internal discussions regarding flow of funds memo.	3.9
Apr 10 Internal discussions regarding distribution logistics; discussions with employees regarding claims and distributions; prepare distribution tracker.	5.2
Apr 11 Teleconference with management, Kroll, Osler and Goodmans regarding distributions; prepare distribution schedules and claimant distributions.	6.2
Apr 12 Prepare distribution schedules and claimant distributions, and internal discussions regarding same; reconcile distributions with filed claims.	6.5
Apr 15 Discussions with a factor company regarding assigned claims; draft emails regarding cash flow; prepare distribution schedules; reconcile distributions with filed claims.	6.4
Apr 16 Teleconference with management, Osler and Goodmans regarding Plan implementation; draft a NORD; prepare distribution schedules; internal meeting to review distribution schedules.	7.8
Apr 17 Prepare distribution schedules; prepare NORD for communication; review revised documents related to the distributions; review template communications for distributions; internal discussions regarding distribution matters.	6.3
Apr 18 Prepare distribution schedules; draft NORDs and related emails.	3.6

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – April 7 to 20, 2024

Apr 19	Review and revise the distributions tracker; review and draft emails to Goodmans regarding assignment agreements; prepare NORDs for communication.	1.8
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TOTAL – C. Good		48.5 hrs.
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May 6, 2024

Nordstrom Canada Retail, Inc.
745 Thurlow Street, Suite 2400
Vancouver, BC
V6E 0C5

**RE: NORDSTROM CANADA RETAIL, INC.,
NORDSTROM CANADA HOLDINGS, LLC and
NORDSTROM CANADA HOLDINGS II, LLC**

INVOICE #31 (842255A)

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies' Creditors Arrangement Act* pursuant to the Initial Order dated March 2, 2023, for the period April 21 to May 4, 2024.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-in CAD</u>
A. Hutchens, Managing Director	16.9	\$1,125	\$19,012.50
S. Rushton, Director	81.9	\$630	51,597.00
C. Good, Associate	2.2	\$440	968.00
	101.0		\$71,577.50
Add: Out of pocket expenses – case website charges			50.00
			\$71,627.50
Add: HST @ 13%			9,311.58
TOTAL INVOICE – in CAD			<u>\$80,939.08</u>

Mail Instructions:

Alvarez & Marsal Canada ULC
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Account Name: Alvarez & Marsal Canada ULC
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Bank Transit #: 10202
Institution #: 0004
Account #: **5519970**
Reference #: Nordstrom – Inv. #31 (842255A)
HST: 83158 2127 RT0001

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – April 21 to May 4, 2024

<u>A. Hutchens</u>	<u>Hrs.</u>
Apr 22 Internal discussion on the status of open items/priority next steps; review/finalize the disbursing agent agreement; internal emails/emails with Osler on Plan implementation items; internal discussion on initial distribution matters; respond to and/or route creditor inquiries; review the draft flow of funds memorandum.	3.3
Apr 23 Emails with Osler and Goodmans on Plan implementation and initial distribution matters; internal discussion on claims and initial distribution matters; review an aspect of the Plan; internal emails/emails with Goodmans on updates to the draft flow of funds memorandum; videoconference meeting with management, Osler and Goodmans on Plan implementation items and subsequent internal discussion on same; review the draft notice to claimants for the initial distribution.	3.8
Apr 24 Review/emails with Osler and Goodmans on various Plan implementation documents and related matters; review the Plan implementation steps; review and finalize the Monitor's Plan Implementation Date Certificate and emails with Goodmans on same.	2.8
Apr 25 Internal discussions on Plan implementation steps, initial distribution mechanics and related matters; confirmation emails related to steps to closing of implementation of the Plan; emails with Kroll related to preparations for the initial distribution.	1.7
Apr 26 Internal discussion and emails on claims, Plan implementation and initial distribution matters.	0.6
Apr 29 Internal discussion and emails on initial distribution matters; review an aspect of the Plan.	0.8
Apr 30 Review/finalize a Notice of Revision or Disallowance; videoconference meeting with management, Osler and Goodmans on status/open items and next steps.	0.6
May 1 Emails with Goodmans regarding the CBSA; internal videoconference regarding the funding of the Plan bank accounts and initial distribution matters; respond to and/or route creditor inquiries.	1.1
May 2 Prepare a responding letter to the CBSA; emails with the CBSA and internal discussions/emails with Goodmans on same; internal discussion and emails on initial distribution matters; review the updated schedule of the disputed claims reserve and internal discussion on same.	1.7

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – April 21 to May 4, 2024

May 3	Internal discussion on initial distribution matters and status of creditors completing the payment elections; respond to and/or route creditor inquiries.	0.5
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TOTAL – A. Hutchens	16.9 hrs.
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S. Rushton

Hrs.

Apr 22	Compile comments on ERC draft communication; review of contact information included in the distribution tracker, including updates for outdated information; teleconference with Osler regarding claims matters; teleconference with management regarding Plan implementation matters and the claims tracker; verification and check of compiled contact information for Monitor communication; update list of claims to be communicated; draft email to claimants eligible to receive an initial distribution; review undeliverable emails and update contact information regarding same.	8.3
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Apr 23	Draft agenda for weekly claims call; internal discussion regarding claims and Plan implementation matters; videoconference with management, Osler and Goodmans regarding claims process; review of flow of funds memorandum and compilation of schedules for appendices; update draft communications for Kroll; respond to inquiries regarding distributions; emails regarding the initial distribution to claimants with revised contact information.	7.4
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Apr 24	Review of management's updated recoveries analysis; conference call with Osler regarding Plan implementation matters; review and respond to inquiries to the Monitor's inbox regarding distribution logistics; videoconference with Osler and Goodmans regarding the Plan closing agenda and remaining items for Plan implementation; update distribution tracker for schedules to be provided to Kroll; review of revised settlement agreements and flow of funds memorandum.	8.7
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Apr 25	Internal discussion regarding Plan implementation and related steps, initial distributions and other matters; review and respond to inquiries regarding distributions; teleconference with Kroll regarding initial distribution logistics; discussion with management regarding comments on the claimant list to be provided to Kroll; compile the claimant list for Kroll's noticing emails and verification of information included in same.	7.1
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Apr 26	Conference call with Kroll regarding initial distribution timeline; review of comments on the distribution listing; respond to claimant inquiries regarding Monitor's email for the initial distributions; teleconference with Osler regarding Plan matters.	4.7
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Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – April 21 to May 4, 2024

Apr 27	Emails regarding the timeline for the initial distribution; respond to claimant inquiries regarding Monitor's email for the initial distribution.	2.0
Apr 29	Emails regarding the draft communication to be sent to Kroll; teleconference management and Osler regarding same; update draft communication for comments received; review and respond to inquiries to the Monitor's inbox regarding verification codes to access the payment selection platform; draft the weekly claims agenda.	5.9
Apr 30	Review and respond to inquiries to the Monitor's inbox regarding verification codes; draft a Notice of Revision or Disallowance; review claims reconciled by management; communications with claimants regarding verification codes; review the draft payment selection website for claimants to receive distributions by wire.	9.2
May 1	Communications with claimants regarding verification codes to access the payment selection platform; coordinate with Kroll for additional claimants to receive payment selection email; review of contact information for claimants that returned undeliverable on Kroll's initial communication; communication with ERC regarding claimants receiving distributions and other employee matters; discussion with management regarding the initial distribution date, including coordination of payments to be made from the Administrative Reserve.	9.4
May 2	Communications with claimants regarding verification codes to access the payment selection platform; internal discussion regarding same and status of payment selections; conference call with former employees regarding claims and 2024 T4s; update status of claims communicated; update disputed claims reserve for same and draft email of proposed cash transfer from disputed claims reserve to the consolidated cash pool.	9.4
May 3	Communications with claimants regarding verification codes; conference call with Goodmans regarding disputed claims reserve and other matters; review intercompany claims in the distribution tracker; emails to ERC and other counsel regarding Plan implementation date Administrative Reserve payments.	6.9
May 4	Communications with claimants regarding verification codes to access the payment selection platform.	2.9
TOTAL – S. Rushton		81.9 hrs.

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – April 21 to May 4, 2024

<u>C. Good</u>	<u>Hrs.</u>
Apr 22 Internal discussions regarding claims process matters; review and emails with Goodmans regarding assignment agreements; update the distributions tracker.	0.6
Apr 23 Emails to Goodmans regarding assignment agreements; update claimant mailing address records; update th distributions tracker.	0.4
Apr 24 Internal discussions regarding the distributions tracker.	0.3
Apr 25 Review and upload materials to the case website; update the distributions tracker.	0.5
Apr 29 Discussion with factor claimant regarding initial distributions; update the distributions tracker.	0.4
TOTAL – C. Good	2.2 hrs.



Alvarez & Marsal Canada Inc.
Licensed Insolvency Trustees
Royal Bank Plaza, South Tower
200 Bay Street, Suite 3501, P.O. Box 22
Toronto, ON M5J 2J1
Phone: +1 416 847 5200
Fax: +1 416 847 5201

May 21, 2024

Nordstrom Canada Retail, Inc.
745 Thurlow Street, Suite 2400
Vancouver, BC
V6E 0C5

**RE: NORDSTROM CANADA RETAIL, INC.,
NORDSTROM CANADA HOLDINGS, LLC and
NORDSTROM CANADA HOLDINGS II, LLC**

INVOICE #32 (842255A)

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies' Creditors Arrangement Act* pursuant to the Initial Order dated March 2, 2023, for the period May 5 to 18, 2024.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-in CAD</u>
A. Hutchens, Managing Director	17.1	\$1,125	\$19,237.50
S. Rushton, Director	65.6	\$630	41,328.00
C. Good, Associate	1.4	\$440	616.00
	<u>84.1</u>		\$61,181.50
Add: HST @ 13%			<u>7,953.60</u>
TOTAL INVOICE – in CAD			<u>\$69,135.10</u>

Mail Instructions:

Alvarez & Marsal Canada ULC
Attn: A. Singels-Ludvik
Royal Bank Plaza, South Tower
200 Bay Street, Suite 3501
P.O. Box 22
Toronto, ON M5J 2J1

Wire Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTTOR
Bank Address: 55 King Street West
Toronto, ON
Bank Transit #: 10202
Institution #: 0004
Account #: **5519970**
Reference #: Nordstrom – Inv. #32 (842255A)
HST: 83158 2127 RT0001

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – May 5 to 18, 2024

<u>A. Hutchens</u>		<u>Hrs.</u>
May 6	Respond to and/or route creditor inquiries; preliminary preparation of the Tenth Report of the Monitor (“Tenth Report”).	2.4
May 7	Internal discussions and emails on initial distribution matters; review an aspect of the Plan; respond to and/or route creditor inquiries.	1.5
May 8	Emails with CBSA and others regarding the bond collateral and internal discussion related to same; internal discussions and emails on claims and initial distribution matters.	1.7
May 9	Internal discussion on initial distribution readiness and the Plan reserves; respond to and/or route creditor inquiries; prepare the draft Tenth Report and coordinate the preparation of tables required for same.	3.3
May 10	Review the updated schedule to summarize creditor selections on the payment portal for the initial distributions and internal emails regarding same; review draft correspondence to landlords regarding the initial distribution and internal emails/emails with Goodmans related to same.	1.4
May 13	Internal discussions and emails on initial distribution matters/readiness; respond to and/or route creditor inquiries.	0.8
May 14	Internal discussions on initial distribution matters/readiness; review the updated flow of funds memorandum and related schedules; respond to and/or route creditor inquiries.	2.0
May 15	Review/finalize the Kroll disbursements letter; internal discussions and emails on initial distribution matters, including support for wire payments; emails with management/Goodmans and others on open items/updates.	2.4
May 16	Internal discussion and emails on initial distribution matters, including inquiries submitted to the case inbox.	1.0
May 17	Review/finalize a further Kroll disbursements letter; internal discussion on initial distribution matters and related verifications/reporting.	0.6
TOTAL – A. Hutchens		17.1 hrs.
<u>S. Rushton</u>		<u>Hrs.</u>
May 5	Update initial distribution tracker and summary of same for the calculation of vendor and employee withholdings.	0.9

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – May 5 to 18, 2024

May 6	Compile employee distributions for withholding tax calculations; review and respond to requests from claimants for secure IDs; assist with review of initial distribution tracker and update same for review comments; compile schedules for Kroll.	6.1
May 7	Videoconference with management, Osler and Goodmans regarding remaining claims and initial distribution matters; review and respond to claimant inquiries regarding requests for secure IDs and payment selection; calls with claimants on distribution related inquiries; update initial distribution amounts for communication by Kroll on statements; communications with Kroll regarding initial distribution processing matters.	6.9
May 8	Review and respond to inquiries from claimants regarding secure IDs and payment selection; calls with claimants on distribution related matters; assist with compilation of the initial distribution listing (including assignees).	5.9
May 9	Conference call with Kroll regarding wire transfer details for overseas vendors; review and respond to claimant inquiries to the inbox regarding secure IDs, payment selection portal and other requests; review of timing of information required for the initial distribution; review of initial distribution listing.	5.4
May 10	Conference call with Kroll regarding distribution matters; review and respond to claimant inquiries regarding distributions and secure IDs; prepare draft communications to landlords regarding the initial distribution date.	5.7
May 12	Review the draft landlord communications and related emails.	0.4
May 13	Assist with review of payment selection data provided by Kroll and discussion with management regarding same and distribution logistics for wire transfers to be facilitated by management; update draft communications to be sent to claimants, including incorporating management's comments; update flow of funds memorandum and related schedules for transfers and initial distribution.	6.1
May 14	Review of contact points for landlord communications; review and respond to inquiries to the Monitor's inbox; assist with review of payment selection data provided by Kroll; internal discussion regarding review of payment selection information; assist with review of distribution file provided by Kroll, including comparison to initial distribution tracker; internal discussion regarding status of initial distribution.	8.4

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – May 5 to 18, 2024

May 15	Conference call with management regarding distribution logistics; assist with review of instruction letter supporting schedules and the distribution schedules; multiple conference calls with management and Kroll regarding initial distribution logistics; summarize distributions and method of payments into a schedule to be provided to employee representative counsel; review withholding tax calculation on an employee claim and emails with management regarding same; respond to claimant inquiries regarding status of the initial distribution and internal discussion regarding same.	8.1
May 16	Review and respond to claimant and employee inquiries regarding initial distributions; internal discussion regarding status of initial distribution; communication with management regarding status of payments made; prepare tables for the Tenth Report; review the cheque listing provided by Kroll; conference call with Kroll regarding distributions and related matters.	6.2
May 17	Review of cheque listing to verify that all cheques were issued to the correct address; review and respond to inquiries to the Monitor inbox regarding withholdings, deductions and status of payments; compile listing of claimants that have not yet received electronic payments; update second instruction letter for revised instructions for certain claimants and emails with management/internal emails regarding same.	4.9
May 17	Communication with Kroll regarding distributions and overseas cheque payments; review and respond to inquiries to the Monitor inbox regarding distributions.	0.6
TOTAL – S. Rushton		65.6 hrs.
<u>C. Good</u>		<u>Hrs.</u>
May 7	Discussions with claimants regarding distributions.	0.3
May 14	Calls with claimants regarding distributions and payment logistics.	0.6
May 15	Calls with claimants regarding distributions and payment logistics; coordinate uploading of materials to the case website.	0.5
TOTAL – C. Good		1.4 hrs.



Alvarez & Marsal Canada Inc.
Licensed Insolvency Trustees
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200 Bay Street, Suite 3501, P.O. Box 22
Toronto, ON M5J 2J1
Phone: +1 416 847 5200
Fax: +1 416 847 5201

June 3, 2024

Nordstrom Canada Retail, Inc.
745 Thurlow Street, Suite 2400
Vancouver, BC
V6E 0C5

**RE: NORDSTROM CANADA RETAIL, INC.,
NORDSTROM CANADA HOLDINGS, LLC and
NORDSTROM CANADA HOLDINGS II, LLC**

INVOICE #33 (842255A)

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies' Creditors Arrangement Act* pursuant to the Initial Order dated March 2, 2023, for the period May 19 to June 1, 2024.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-in CAD</u>
A. Hutchens, Managing Director	5.1	\$1,125	\$5,737.50
S. Rushton, Director	22.3	\$630	14,049.00
	<u>27.4</u>		\$19,786.50
Add: HST @ 13%			2,572.25
TOTAL INVOICE – in CAD			<u>\$22,358.75</u>

Mail Instructions:

Alvarez & Marsal Canada ULC
Attn: A. Singels-Ludvik
Royal Bank Plaza, South Tower
200 Bay Street, Suite 3501
P.O. Box 22
Toronto, ON M5J 2J1

Wire Instructions:

Bank: TD Canada Trust
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Bank Address: 55 King Street West
Toronto, ON
Bank Transit #: 10202
Institution #: 0004
Account #: **5519970**
Reference #: Nordstrom – Inv. #33 (842255A)
HST: 83158 2127 RT0001

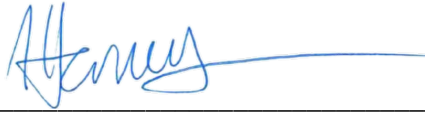
Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – May 19 to June 1, 2024

<u>A. Hutchens</u>		<u>Hrs.</u>
May 21	Prepare the draft Tenth Report of the Monitor (“Tenth Report”); prepare the draft fee affidavit and internal emails to coordinate preparation of schedules required for same; emails with Intact and others regarding the CBSA bond collateral; internal discussion on status/follow-up items related to the initial distributions.	2.8
May 22	Internal discussions and emails on initial distribution matters; review an aspect of the Plan; respond to and/or route creditor inquiries.	1.0
May 23	Internal discussion on status/follow-up items related to the initial distributions.	0.3
May 30	Review and revise the updated draft Tenth Report and internal emails regarding same.	1.0
TOTAL – A. Hutchens		5.1 hrs.
<u>S. Rushton</u>		<u>Hrs.</u>
May 21	Review and respond to inquiries to the Monitor’s inbox regarding the initial distributions; review of the initial distribution statements; communications with Employee Representative Council regarding distributions; update the schedule of administrative reserve disbursements; internal discussion regarding status of distribution inquiries and the draft Tenth Report.	3.9
May 22	Review and respond to inquiries to the Monitor’s inbox regarding the initial distributions; update aspects of the draft Tenth Report.	0.7
May 24	Respond to inquiries regarding employee distributions; review and respond to inquiries to the Monitor’s inbox regarding the initial distributions; emails with management regarding deductions and withholdings on the initial distributions; conference call with management regarding the initial distributions and remaining claims.	2.4
May 26	Review and respond to inquiries to the Monitor’s inbox.	0.7
May 27	Review and respond to inquiries to the Monitor’s inbox; update the draft Tenth Report; conference call with Goodmans regarding claims matters.	3.1
May 28	Videoconference with management, Osler and Goodmans regarding remaining claims, status of undeliverable distributions and other matters; conference call with management regarding cash flow reporting and review of same; revise the draft Tenth Report; conference call with Kroll regarding undeliverable distributions.	4.5

Nordstrom Canada Retail, Inc. et al – 842255A
DETAILED SUMMARY – May 19 to June 1, 2024

May 29	Update the draft Tenth Report; prepare schedules for the draft fee affidavit; review cash flow information provided by management; review listing of undeliverable distributions provided by Kroll; respond to employee inquiries regarding timing of cheque distributions; emails with Kroll regarding outstanding cheques and undeliverable electronic payments.	3.4
May 30	Review draft description for negative notice for disputed claim; review and respond to inquiries to the Monitor's inbox.	1.5
May 31	Conference call with Goodmans regarding claims matters; respond to claimants regarding timing of cheque distributions and undeliverable electronic payments; emails with Osler regarding distributions and claims process matters.	2.1
TOTAL – S. Rushton		22.3 hrs.

THIS IS EXHIBIT "C"
TO THE AFFIDAVIT OF ALAN J. HUTCHENS
SWORN BEFORE ME THIS 19th DAY OF JUNE, 2024

A handwritten signature in blue ink, appearing to read "Hutchens", with a long horizontal flourish extending to the right.

Commissioner for Taking Affidavits

Nordstrom Canada Retail, Inc., et al
Alvarez & Marsal Canada Inc. Hours Summary (July 2, 2023 to June 1, 2024)

Staff Member	Title	Total Hours	Rate	Invoice Amount
A. Hutchens	Managing Director	461.7	\$1,045-\$1,150	494,252.50
J. Williams	Managing Director	4.5	\$730	3,285.00
G. Yee	Senior Director	4.5	\$560	2,520.00
N. Fennema	Director	7.1	\$645	4,579.50
S. Rushton	Director	1,190.2	\$555-\$630	694,461.00
D. Williams	Director	1.5	\$525	787.50
S. Narfason	Director	31.0	\$450	13,950.00
K. Tanaka	Senior Associate	2.5	\$400	1,000.00
R. Wu	Associate	2.9	\$400	1,160.00
C. Good	Associate	946.8	\$380-\$440	373,638.00
B. Wei	Summer Analyst	7.2	\$150	1,080.00
Total Fees excl. Disbursements and HST		2,659.9	Avg. Rate \$598.04	\$1,590,713.50

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36,
AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF NORDSTROM
CANADA RETAIL, INC., NORDSTROM CANADA HOLDINGS, LLC AND NORDSTROM CANADA
HOLDINGS II, LLC**

	ONTARIO SUPERIOR COURT OF JUSTICE (COMMERCIAL LIST) Proceeding commenced at Toronto
	AFFIDAVIT OF ALAN J. HUTCHENS (Sworn June 19, 2024)
	GOODMANS LLP Barristers & Solicitors 333 Bay Street, Suite 3400 Toronto, Canada M5H 2S7 Brendan O'Neill LSO#: 43331J boneill@goodmans.ca Bradley Wiffen LSO#: 64279L bwiffen@goodmans.ca Andrew Harmes LSO#: 73221A aharmes@goodmans.ca Tel: (416) 979-2211 Fax: (416) 979-1234 Lawyers for the Monitor

APPENDIX B
AFFIDAVIT OF BRENDAN O'NEILL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

**IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF NORDSTROM CANADA RETAIL, INC.,
NORDSTROM CANADA HOLDINGS, LLC AND NORDSTROM
CANADA HOLDINGS II, LLC**

AFFIDAVIT OF BRENDAN O'NEILL
(sworn June 19, 2024)

I, Brendan O'Neill, of the City of Toronto, in the Province of Ontario, MAKE OATH AND
SAY:

1. I am a partner with the law firm of Goodmans LLP ("**Goodmans**"), which is counsel to Alvarez & Marsal Canada Inc. ("**A&M**") in its capacity as monitor (in such capacity, the "**Monitor**") of Nordstrom Canada Retail, Inc., Nordstrom Canada Holdings, LLC, Nordstrom Canada Holdings II, LLC and Nordstrom Canada Leasing, LP (collectively, the "**Nordstrom Canada Entities**"). As such, I have knowledge of the matters hereinafter deposed to, except where stated to be on information and belief and where so stated I verily believe it to be true.

2. A&M was appointed as Monitor pursuant to the Initial Order (as amended and restated, the "**Initial Order**") of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") on March 2, 2023. The Monitor retained Goodmans as its legal counsel in these proceedings.

3. Pursuant to paragraph 51 of the Initial Order, the Monitor and its legal counsel are to be paid their reasonable fees and disbursements, in each case at their standard rates and charges, by

- 2 -

the Nordstrom Canada Entities as part of the costs of these proceedings. Pursuant to paragraph 52 of the Initial Order, the Monitor and its legal counsel are required to pass their accounts from time to time, and for this purpose the accounts of the Monitor and its legal counsel are referred to the Court.

4. Attached hereto and marked as Exhibit “A” are true copies of the accounts (the “**Goodmans Accounts**”) rendered by Goodmans to the Monitor for the period from June 29, 2023 to May 7, 2024 (the “**Application Period**”). The Goodmans Accounts have been redacted in certain respects to address matters of confidentiality or privilege.

5. Attached hereto as Exhibit “B” is a schedule summarizing the Goodmans Accounts in respect of the Application Period. As shown in the summary, Goodmans incurred fees and disbursements during the Application Period totalling \$1,219,734.27, comprised of fees of \$1,074,348.50, costs of \$5,062.35 and taxes of \$140,323.42. All amounts billed were at Goodmans’ standard rates and charges.

6. Attached hereto as Exhibit “C” is a schedule summarizing the respective years of call and the average billing rates of each of the professionals at Goodmans that rendered services to the Monitor during the Application Period, the hours worked by each such individual, and the average hourly rate for the Application Period. As shown in the summary, Goodmans incurred a total of 1,090.9 hours in connection with this matter during the Application Period at an average hourly rate of \$984.09.

7. To the best of my knowledge, the rates charged by Goodmans during the Application Period are comparable to the rates charged by similar law firms in the Toronto market for the

- 3 -

provision of similar services. I believe that the total hours, fees and disbursements incurred by Goodmans during the Application Period are reasonable and appropriate in the circumstances.

8. This Affidavit is sworn in connection with a motion for the approval of the fees and disbursements of the Monitor and its legal counsel.

SWORN BEFORE ME over
videoconference by Brendan O'Neill
stated as being located in the City of
Appenzell, in the canton of Appenzell
Innerhoden, in Switzerland, before me
at the City of Toronto, in the Province
of Ontario on June 19, 2024, in
accordance with O. Reg 431/20,
Administering Oath or Declaration
Remotely.

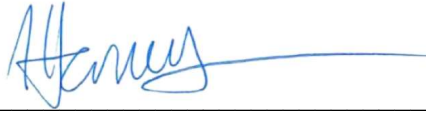


A Commissioner for taking affidavits
Name: Andrew Harmes
LSO#73221A



BRENDAN O'NEILL

THIS IS EXHIBIT "A"
TO THE AFFIDAVIT OF BRENDAN O'NEILL
SWORN BEFORE ME THIS 19TH DAY OF JUNE, 2024

A handwritten signature in blue ink, appearing to read "Henry", with a long horizontal line extending to the right.

Commissioner for Taking Affidavits



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

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

GST Registration Number R119422962

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

August 1, 2023

Our File No. XEBN 230065
Invoice No. 799613

Attention: Al Hutchens



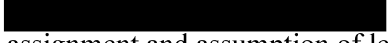

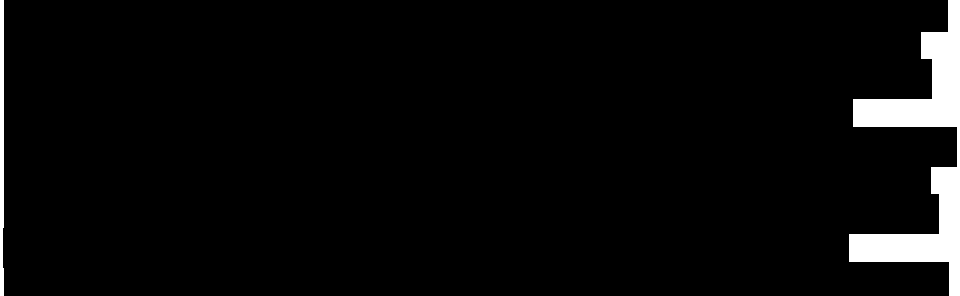
Re: Project Great Lakes

To our professional services rendered in connection with the above noted matter:

Date	TKID	Hours	Description
06/29/23	ACH	1.00	Videoconference with Osler and A&M re: update on various matters; reviewing draft Intercompany Claims Report and backup.
06/29/23	BON	1.30	Attention to various lease assignment matters re: Heartland and Winners omnibus locations; attention to update discussions with internal team; [REDACTED].
06/29/23	JMC	1.00	Review affidavit; inter-office discussion between B. Wiffen and J. Conforti.
06/29/23	KEH	3.60	Provide limited comments to B. Wiffen with respect to Monitor's Intercompany Claims Report; telephone discussions with him re: same; email to solicitor to Company re: status of Winners lease amending agreements and obtaining requisite landlord consents; receipt of emails from solicitor for Company with respect to negotiations of Heartland Mississauga Ontario lease consent; call with B. Wiffen and A. Hutchens with respect to status of Ottawa lease assignment [REDACTED] forward lease documentation to A. Hutchens re: same; at request of Company participate in lengthy conference call with lawyers for Company; landlord and buyer in connection with Heartland Mississauga lease; prepare and provide lease summary of real property tax issues to working group for response in connection therewith; subsequent call with B. Wiffen re: same; provide issues list summarizing call to working group for their consideration.
06/29/23	WBP	1.70	Attending on update call with Company counsel re: various CCAA matters; discussions with K. Herlin and A. Hutchens re: lease assignment matters; discussion with J. Conforti re: employee trust subrogated claim and reviewing related materials.
06/30/23	BCA	0.60	Reviewing leases for Intercompany Claims Report; updating service list.

Date	TKID	Hours	Description
06/30/23	BON	1.40	Attention to draft Intercompany Claims Report; attention to various matters re: lease assignments.
06/30/23	JMC	0.20	Correspondence with ERC; correspondence with Monitor.
06/30/23	KEH	2.20	[REDACTED] trade emails with B. Wiffen re: sublease reviews and Monitor's Report; trade emails re: status of Ottawa lease assignment; receive email with redraft of Winners assignment of lease and consent; follow up emails re: Ottawa lease situation; hold call with working group to decide next steps; review and revise proposed Company emails to landlord and Winners.
06/30/23	MRB	0.20	Various correspondence and update ARB search re: [REDACTED]
06/30/23	WBP	5.80	Attending on discussion with claims assignee re: proof of claims process; reviewing and updating draft Intercompany Claims Report and corresponding with Monitor re: same; coordinating review of leases and subleases for claims matters; coordinating fee approval affidavit; reviewing correspondence re: lease assignment matters; reviewing landlord comments on lease assignment documents; attending on discussion with Company counsel re: lease assignment matters and reviewing correspondence re: same.
07/04/23	ACH	2.30	Attending to matters re: fee approval and related matters.
07/04/23	BCA	2.70	Compiling leases to review; preparing summary chart regarding lease review; preparing fee affidavit.
07/04/23	BON	1.90	Attention to emails/discussions re: various closure matters re: Ottawa Train Yards leased location; attention to emails/discussions and matters re: Heartland lease assignment; attention to landlord and assignee comments to proposed form of Heartland Landlord Waiver and Amendment of Lease documents and draft issues list for all parties 7/5 call re: same; attention to extension of deadline for Winner omnibus lease assignment re: landlord consent; attention to CRA comments to proposed form of CRA marker claim.
07/04/23	JMC	0.50	Correspondence re: employee claims.
07/04/23	KEH	1.90	Exchange emails throughout day with solicitor for Company re: status of transaction; exchange of emails with respect to status of Heartland property inspection and access thereto to prospective assignee; exchange emails with solicitor for landlord for Ivanhoe in connection with setting up call; exchange emails with solicitor for Company re: Ottawa location and cancellation of assignment of lease as well as returning deposit to Winners; receipt of TEC Tunnel Agreement from solicitor for Company; provide limited comments to solicitor for Company on expedited basis; discussion with B. Wiffen re: same; exchange emails with working group re: Winners' comments in connection with assignment and assumption of leases and landlord waiver receive emails from solicitor for Winners in connection therewith.
07/04/23	MRB	1.10	[REDACTED]

Date	TKID	Hours	Description
			[REDACTED]
07/04/23	WBP	2.20	Attending to lease transaction matters, including reviewing revised agreements and corresponding with K. Herlin and Company counsel re: same; reviewing draft agreement re: Toronto Eaton Centre landlord construction and providing comments on same; reviewing updated form of CRA claim cover letter.
07/05/23	BCA	2.00	Reviewing leases for Intercompany Claims Report.
07/05/23	BON	5.10	Attend all parties c/c re: Winners omnibus lease assignment documents; attention to draft Monitor's Report for 7/17 hearing re: lease assignments; attend update call with Osler re: phase 2 matters; review and comment on draft TEC Tunnel Agreement; emails/discussions with Osler re: same; attention to draft Affidavit for 7/17 hearing re: lease assignments and case update; attention to draft form of assignment order for Heartland; attention to draft form of assignment order for Deerfoot and Vaughan Mills; attention to draft Fourth Report of the Monitor.
07/05/23	BRM	0.40	Discussion with client and Osler re: employee matters.
07/05/23	JMC	0.80	Correspondence re: employee claims.
07/05/23	KEH	4.20	Participate in large group Winners' call in effort to finalize agreement with landlord; call with B. Caldwell to organize lease review; review TEC Tunnel Agreement and provide comments; email from Heartland buyer and email to Company lawyer; receipt of draft Court materials; commence lease reviews in light of draft Monitor's Intercompany Claims Report and amend report accordingly; trade emails re: Winners' and Heartland assignment; revise affidavit; revise TEC Tunnel Agreement with Company lawyer.
07/05/23	MRB	0.70	[REDACTED]
07/05/23	WBP	2.30	Attending on discussion with landlord and lease assignee re: finalization of landlord waiver; reviewing and commenting on draft vesting orders and Company affidavit re: lease assignment motion.
07/06/23	ACH	2.00	Videoconference with Osler and A&M re: weekly update; reviewing fee approval materials re: redactions; drafting email re: same; reviewing affidavit.
07/06/23	BCA	0.40	Preparing Intercompany Claims Report.
07/06/23	BON	6.30	Attention to draft lease assignment orders for Heartland, Deerfoot and Vaughan Mills; attention to draft Affidavit re: same; attention to draft Monitor's Report re: same; attend weekly update call with Osler and A&M; attention to preparation of fee approval material for A&M and Goodmans; attention to open business points for Heartland and Winners and emails/discussions re: same; attention to emails/discussions re: realty tax appeals matters and next steps re: same; review revised version of Landlord Waiver from landlord counsel re: Winners lease assignments; emails/discussions with Osler and Stikeman re: same.
07/06/23	JMC	0.20	Review employee extension letters.
07/06/23	KEH	2.60	Lengthy call with Company and Winners re: realty tax calculation in Winners'

Date	TKID	Hours	Description
			lease; call with Company lawyer re: same; trade voice mail and emails with B. O'Neill; receipt of draft assignment agreements with respect to Winners and Heartland properties; email to B. Caldwell re: intercompany report edits; trade further emails re: Approval Order and assignee price reduction requests.
07/06/23	MRB	1.90	
07/06/23	WBP	1.30	Reviewing correspondence and landlord and assignee comments on lease assignment documents; reviewing updated forms of orders.
07/07/23	ACH	3.50	Internal teleconference re: update and next steps; reviewing and providing comments re: fee affidavit; reviewing Monitor invoices re: redactions for privilege; email re: same.
07/07/23	BCA	1.50	Preparing fee affidavit; reviewing Monitor's Report; updating service list.
07/07/23	BON	5.50	Review and comment on draft A&M fee affidavit for 7/17 CCAA hearing; attention to draft Fourth Report of the Monitor for 7/17 CCAA hearing; attention to open business and legal items for Heartland and Winners lease assignment transactions; attention to Court materials re: same; attend advisor update call.
07/07/23	KEH	1.50	Attend to pre-closing matters throughout the day including efforts to finalize assignment of Heartland Mississauga lease   attending to dealing with revisions to assignment and assumption of lease for two Winners' properties in efforts to finalize documentation in connection therewith.
07/07/23	MRB	1.80	Prepare response and indication of needed revisions to draft  
07/07/23	WBP	6.00	Reviewing and commenting on Monitor's draft Report; reviewing lease assignment documents re: same; attending on update call with B. O'Neill re: various matters; reviewing fee approval materials and commenting on same; reviewing correspondence from landlord and assignee counsel re: lease assignment documents.
07/08/23	BON	0.60	Attention to draft Fourth Report of the Monitor.

Date	TKID	Hours	Description
07/08/23	WBP	2.40	Reviewing and commenting on Monitor's draft Report and reviewing lease assignment documents re: same.
07/09/23	BON	1.60	Attention to draft Fourth Report; attention to various open matters re: Winners and Heartland lease assignments and related deal and Court documents; attention to draft First Amendment to Heartland Assumption and Assignment Agreement.
07/09/23	KEH	0.70	Exchange emails throughout day re: Heartland assignment and Court Order in connection therewith; revise document on expedited basis.
07/09/23	WBP	2.40	Reviewing and updating draft Monitor's Report and reviewing assignment documents re: same; corresponding with Company counsel and Monitor re: Monitor's Report; reviewing lease assignment precedent; reviewing and commenting on amendment to lease assignment document.
07/10/23	BCA	0.40	Preparing fee affidavit.
07/10/23	BON	4.90	Attention to emails/discussions re: Heartland documents and open issues; attend multiple calls re: same; attention to draft Notice of Motion and revised Affidavit for 7/17 lease assignment motion; attention to draft Escrow Agreement re: Winners realty tax reconciliations; attention to First Amendment to Assignment and Assumption Agreement (Heartland); attention to revised Heartland Landlord Waiver; attention to revised Heartland AVO; attend all parties c/c re: same; attention to draft fee approval application materials for A&M and Goodmans; attention to revised draft of TEC Access Agreement (Torys comments) and emails/discussions re: same.
07/10/23	KEH	2.60	Participate in lengthy conference calls throughout day to discuss status of Heartland Lease Assignment Agreement; related landlord Consent and Approval Order; exchange emails throughout day re: other outstanding real property matters including Toronto Eaton Centre Tunnel Agreement as well as Winner's lease assignment and landlord consent as well as finalization of Escrow Agreement in connection therewith.
07/10/23	MRB	2.40	
07/10/23	WBP	5.00	Attending on discussion with landlord and proposed assignee re: lease assignment documents; reviewing and commenting on Company motion materials; attending on follow-up discussion with landlord and proposed assignee and reviewing comments on lease assignment documents; reviewing landlord comments on Access Agreement; reviewing fee approval materials.
07/11/23	BCA	2.60	Attending Claims Process Update and Issue discussion; preparing summary re: meeting; preparing fee affidavit.
07/11/23	BON	5.30	Attention to emails/discussions re: Winners and Heartland lease assignment documents and final open issues re: same; attention to draft Notice of Motion

Date	TKID	Hours	Description
			and revised Affidavit for 7/17 lease assignment motion; attention to draft fee approval application materials for A&M and Goodmans; attention to draft Fourth Report of the Monitor; attention to Landlord Turnover Acknowledgement (Pacific Centre); attention to documents and matters re: [REDACTED] [REDACTED] attention to landlord counsel questions re: claims procedure; review and comment on revised draft of Company Affidavit for 7/17 hearing re: lease assignments.
07/11/23	CBES	0.20	Reviewing CRA assessments from Osler.
07/11/23	KEH	1.40	Attend to pre closing matters throughout day including telephone discussions with solicitor for landlord for Heartland and Ivanhoe Cambridge; attending to finalizing Heartland agreements; attend to finalizing Winners' agreements; exchange emails with respect to Eaton Centre Tunnel Agreement as well as briefly review extensive Company comments on Key Return Agreement with Cadillac Fairview.
07/11/23	MRB	0.70	[REDACTED]
07/11/23	WBP	4.70	Reviewing updated Approval Order; reviewing finalized lease assignment documents; reviewing and commenting on Company motion materials; reviewing and commenting on Monitor's Report and reviewing related documents; corresponding with Monitor re: same; attending on discussion with Company counsel re: case matters; reviewing claim assignment affidavits and preparing comments on same; reviewing fee approval materials; discussing case matters with B. O'Neill.
07/12/23	BCA	1.50	Preparing fee affidavits; meeting with A. Hutchens from A&M to commission fee affidavit; finalizing and serving Fourth Report of the Monitor.
07/12/23	BON	4.70	Attention to Affidavits of Goodmans and A&M re: fee approval applications; attention to draft Fourth Report of the Monitor; attention to claims process matters re: landlord claims; attention to property tax installment matters; attention to cash flow and claims resolution reporting; attend update conference call with Osler and A&M; attention to draft Factum for 7/17 CCAA hearing.
07/12/23	KEH	0.60	Attending to execution of delivery of Landlord consents and lease assignment agreements; follow up conference call with Company to discuss status of matters including status of Toronto Eaton Centre Tunnel Agreement and return of keys.
07/12/23	MRB	0.60	[REDACTED]
07/12/23	WBP	4.70	Reviewing and commenting on Monitor's report; corresponding with Monitor re: same; corresponding with Company counsel and creditors re: proof of claim matters; reviewing and commenting on fee affidavits; attending on discussion with Company counsel and Monitor re: various matters; reviewing and commenting on factum.

Date	TKID	Hours	Description
07/13/23	BCA	0.10	Revising service list.
07/13/23	BON	4.40	Attention to draft Factum for 7/17 CCAA hearing; attention to property tax installment matters and emails with landlord counsel re: same; attention to draft Intercompany Claims Report.
07/13/23	KEH	0.50	Call from solicitor for Company with respect to buyer access to Heartland property; review of documents in connection with closings and trade subsequent emails.
07/13/23	MRB	1.10	[REDACTED]
07/13/23	WBP	1.60	Reviewing and commenting on factum; attending on discussion with Monitor and Company counsel re: lease assignment transactions.
07/14/23	BON	0.80	Attention to emails/discussions and analysis re: Yorkdale property tax installment matters; discussions with Osler Torys and TGF re: same.
07/14/23	JMC	0.10	Correspondence with S. Rushton.
07/14/23	MRB	0.10	[REDACTED]
07/14/23	WBP	0.80	Reviewing correspondence re: lease assignment transactions and closing matters; reviewing Claims Process Status Report; reviewing lease and property tax matters and correspondence re: same.
07/15/23	BON	0.20	Attention to emails/discussion with TGF re: Yorkdale property tax installment matters.
07/16/23	BON	6.70	Attention to emails/discussions and analysis re: Yorkdale property tax installment matters; prepare and issue email to TGF re: same; prepare for 7/17 CCAA hearing.
07/17/23	BCA	0.90	Attending motion for Winners and G2MC lease assignments.
07/17/23	BON	6.40	Prepare for and attend CCAA hearing re: lease assignment transaction and approval of Monitor's fees and expenses; attention to follow-on matters re: same; attention to A&M weekly claims reporting and discussions and analysis re: same; attention to draft Intercompany Claims Report; attend c/c with Osler re: Phase 2 next steps and Intercompany Claims Report matters.
07/17/23	BRM	0.30	Meeting with Osler re: employment matters.
07/17/23	JMC	0.50	Telephone conference with Oslers; Correspondence with S. Rushton.
07/17/23	MRB	1.60	[REDACTED]

August 1, 2023

Date	TKID	Hours	Description
			[REDACTED]
07/17/23	WBP	2.60	Preparing for and attending at hearing for approval and vesting orders; corresponding with Court office re: motion scheduling; reviewing Intercompany Claims Report and related claims matters.
07/18/23	BCA	1.00	Meeting with A&M, Nordstrom and Osler regarding claims process update; reviewing proof of claims.
07/18/23	BON	3.70	Attention to emails/discussions re: status of real property tax appeals; attention to draft agenda of CRA matters and emails/discussions re: same; attention to draft Intercompany Claims Report and discussions re: same; attention to discussions with Osler re: same; attention to emails/discussions re: [REDACTED] attention to draft Heartland Sublease Surrender Agreement.
07/18/23	CBES	0.20	Email from Osler re: CRA meeting; emails to and from B. O'Neill.
07/18/23	JMC	0.10	Correspondence with Monitor.
07/18/23	KEH	0.50	Receipt of multiple emails throughout day from solicitor for Company with respect to closing of Heartland and Winners transactions; receipt of draft Sublease Termination Agreement for Heartland property; review same on expedited basis at request of Company lawyer; exchange emails with B. Wiffen re: same; forward redraft to solicitor for Company.
07/18/23	MRB	0.50	Revise report to client; further correspondence [REDACTED]
07/18/23	WBP	4.30	Attending on discussion with counsel to claimant re: claims process; reviewing intercompany claims matters and updating report re: same; reviewing Court Endorsement; reviewing and commenting on Sublease Termination Agreement; reviewing creditor correspondence re: anticipated recoveries; reviewing tax matters and proposed discussion agenda.
07/19/23	BON	1.70	Attention to emails/discussions and documents re: closing matters re: Heartland and Winners lease assignment transactions; attention to Heartland landlord claims process matters; attention to emails/discussions re: landlord turnover matters; attention to draft Monitor's Certificate for Heartland transaction.
07/19/23	BRM	0.30	Meeting with J. Conforti; S. Rushton and G. Rubenstein re: employee matters.
07/19/23	JMC	0.60	Telephone conference and correspondence with S. Rushton; review Trust issues.
07/19/23	KEH	0.50	Exchange emails with solicitor for Company with respect to finalization of Vesting Order in connection with Heartland Ontario properties; briefly review correspondence in connection therewith and a slew of emails in connection therewith.
07/19/23	MRB	1.20	Consider status of [REDACTED]

Date	TKID	Hours	Description
07/19/23	WBP	0.80	Corresponding with Company counsel re: real estate matters; preparing Monitor's certificate for completion of Heartland transaction; reviewing correspondence re: landlord claim matters.
07/20/23	ACH	3.00	Attending videoconference with Osler and A&M re: weekly update; reviewing and revising draft Report re: intercompany claims.
07/20/23	BON	5.40	Attention to real property tax instalment matters; prepare and issue analysis and email to TGF re: same (re: Yorkdale); attention to emails/discussions and documents re: closing matters re: Heartland and Winners lease assignment transactions; attention to Heartland landlord claims process matters; attention to emails/discussions re: landlord turnover matters; attention to draft Monitor's Certificate for Heartland transaction; attention to draft Intercompany Claims Report; attend weekly advisor update call with Osler and A&M.
07/20/23	JMC	0.10	Correspondence with S. Rushton, S. Poysa.
07/20/23	KEH	0.30	Receive and review emails throughout day re Heartland closing
07/20/23	MRB	0.30	[REDACTED]
07/20/23	WBP	3.90	Reviewing realty tax matters; reviewing and commenting on Intercompany Claims Report; attending on update call with Company counsel and Monitor re: various CCAA matters; finalizing and delivering Monitor's certificate re: completion of Heartland lease transaction.
07/21/23	WBP	0.80	Preparing and updating Intercompany Claims Report and corresponding with Monitor re: same.
07/22/23	BCA	1.00	Reviewing claims and assignment agreements.
07/24/23	BCA	1.50	Reviewing claims and assignment agreements.
07/24/23	BON	2.40	Attention to draft CRA marker claim; review A&M weekly reporting re: claims process; attention to A&M analysis of real property tax installment matters; prepare and issue email to TGF re: same.
07/24/23	WBP	0.50	Reviewing and discussing claims process matters with B. Caldwell; reviewing correspondence re: property tax matters.
07/25/23	ACH	0.50	Reviewing and considering comments from Osler re: Intercompany Claims Report.
07/25/23	BCA	1.00	Attending claims update meeting with A&M, Osler and Company; reviewing claims.
07/25/23	BON	4.40	Review correspondence from [REDACTED]; review and comment on revised July Analysis of Estimated Recoveries; review and discuss Osler comments to draft Intercompany Claims Report.
07/25/23	MRB	0.40	[REDACTED]
07/25/23	WBP	1.40	Reviewing and commenting on updated recovery analysis; discussion with A.

Date	TKID	Hours	Description
			Hutchens re: lease matters; reviewing comments on Intercompany Claims Report.
07/26/23	ACH	5.00	Office conference re: review of revisions to Intercompany Claims Report; teleconference with Osler re: Intercompany Claims Report; reviewing and revising Intercompany Claims Report; serving of Monitor's Certificate re: Heartland.
07/26/23	BON	5.90	Attention to revisions to draft Intercompany Claims Report; c/c with Osler re: same; emails/discussions with A&M re: same; attention to Hilco reconciliation matters; attention to preparations for 7/31 meeting with Nordstrom Canada and Nordstrom US; attention to emails/discussions re: real property tax appeal matters; attend update call with A&M; attend t/c with Osler re: keyPhase 2 next steps; attention to revised draft of Intercompany Claims Report; attention to service of Heartland Monitor's Certificate.
07/26/23	CBES	0.20	Emails re: meeting and agenda; emails to and from B. O'Neill.
07/26/23	KEH	0.20	Trade emails with working group re claims process.
07/26/23	MRB	1.20	
07/26/23	WBP	2.60	Reviewing comments on Intercompany Claims Report and discussion with Company counsel re: same; reviewing and updating Intercompany Claims Report and reviewing related materials; corresponding with Company counsel re: intercompany claims matters.
07/27/23	BCA	5.00	Reviewing assignment agreements regarding proofs of claim; and preparing summary of findings.
07/28/23	BRM	0.20	Reviewing documentation re: employee claims.
07/28/23	JMC	0.60	Review employee claims; correspondence with Oslers.
07/28/23	WBP	0.30	Corresponding with Monitor and Company counsel re: Intercompany Claims Report.
07/30/23	BON	1.40	Review Nordstrom US materials re: recovery analysis and preliminary settlement matters.
07/31/23	BON	5.90	Attend c/c with Osler and A&M re: Nordstrom US materials re: recovery analysis and preliminary settlement matters; attend meeting with Nordstrom US re: same; attention to follow-on matters and discussions re: same; attention to emails/discussions re: realty tax appeal matters; attention to draft Intercompany Claims Report.

Total Fees

\$231,001.00

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Invoice No. 799613
Our File No. XEBN 230065

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August 1, 2023

Summary of Professional Fees

TKID	Timekeeper	Billed Hours	Billed Rate	Billed Amount
BON	O'Neill, Brendan	87.90	1,185.00	104,161.50
JMC	Conforti, Joe	4.70	1,150.00	5,405.00
WBP	Wiffen, Bradley	58.10	850.00	49,385.00
KEH	Herlin, Ken	23.30	1,095.00	25,513.50
CBES	Smit, Carrie B.E.	0.60	1,400.00	840.00
MRB	Blidner, Mark	15.80	1,150.00	18,170.00
BCA	Caldwell, Brennan	22.20	600.00	13,320.00
BRM	Brooks, Megan	1.20	650.00	780.00
ACH	Harmes, Andrew	17.30	750.00	12,975.00
DPS	Word Processing	4.10	110.00	451.00

Total Fees	\$231,001.00
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Disbursements

Description	Amount
Copies	919.00
Computer Searches - Westlaw Carswell	1,506.00
Parking/ Cab / Mileage	32.37
Meals	48.15

Total Disbursements	\$2,505.52
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Total Fees On This Invoice	\$231,001.00
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ON HST @ 13.0%	\$30,030.13
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Taxable Disbursements	\$2,505.52
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Total Disbursements On This Invoice	\$2,505.52
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ON HST @ 13.0%	\$325.72
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Total On This Invoice (CAD)	\$263,862.37
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Total On This Invoice (USD)	\$203,174.02
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Invoice No. 799613
Our File No. XEBN 230065

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August 1, 2023

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
BON /

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 1.50% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

Remittance information:

CAD Electronic Wire Payment or EFT (not e-Transfer):

Beneficiary Bank: TD Canada Trust, 394 Bay Street, Toronto, ON M5H 2Y3
Beneficiary Account Name: Goodmans LLP
Beneficiary Address: 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7
Bank ID (for wire payments): 004 Bank ID (for EFT payments): 0004
Transit: 12162 Swift code: TDOMCATTOR
CAD account: 0552488

USD Electronic Wire Payment:

Beneficiary Bank: TD Canada Trust, 394 Bay Street, Toronto, ON M5H 2Y3
Beneficiary Account name: Goodmans LLP
Beneficiary Address: 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7
Bank ID (for wire payments): 004 Transit: 12162
USD account: 7359751 Swift code: TDOMCATTOR
Intermediary Bank: Bank of America, New York, NY, USA
ABA: 026009593 Swift code: BOFAUS3NXXX

Email payment details, including invoice #, matter # and amount paid, to: collections@goodmans.ca

Cheques or Bank draft payable to: Goodmans LLP

Send to: Goodmans LLP, 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7
Please enclose remittance copy including invoice #, matter # and amount paid.



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

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

GST Registration Number R119422962

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

August 29, 2023

Our File No. XEBN 230065
Invoice No. 800646

Attention: Al Hutchens

Re: Project Great Lakes

To our professional services rendered in connection with the above noted matter:

Date	TKID	Hours	Description
07/31/23	ACH	1.00	Reviewing revisions to report re: intercompany claims.
07/31/23	KEH	2.10	Review materials and attend to offices for solicitor for Company; [REDACTED] brief discussions internally with client thereafter.
07/31/23	MRB	1.90	[REDACTED]
07/31/23	WBP	5.80	Attending on discussion with Company counsel and Monitor re: CCAA Plan development matters; attending meeting with Nordstrom Inc. and its counsel, Company counsel and Monitor re: case matters and CCAA Plan development; reviewing and commenting on Intercompany Report.
08/01/23	ACH	3.00	Reviewing and revising Report re: intercompany claims; attending to matters re: appendices.
08/01/23	BON	4.10	Attention to draft Intercompany Claims Report; attention [REDACTED] attention to various proof of claims matters; attend c/c re: preliminary tax planning for Plan of Arrangement.
08/01/23	CBES	1.30	Telephone conference with Oslers and A&M; reviewing documents from B. O'Neill.
08/01/23	MRB	0.20	[REDACTED]

Date	TKID	Hours	Description
			[REDACTED]
08/01/23	WBP	1.70	Reviewing and commenting on Monitor's Intercompany Report and discussion with Monitor re: same; attending on discussion re: valuation of customer list.
08/02/23	BON	2.60	Attention to realty tax appeal matters; attention to draft Intercompany Claims Report; attention to consolidation/non-consolidation analysis and discussions re: same; attention to discussions with Osler re: landlord update calls.
08/02/23	JMC	0.30	Review employee claims.
08/02/23	WBP	5.70	Corresponding with Court office re: hearing scheduling matters; reviewing and updated Intercompany Claims Report; discussions with Monitor re: Intercompany Claims Report and CCAA matters; reviewing claims.
08/03/23	ACH	1.50	Attending to matters re: finalizing Monitor's Report and attending to service of same.
08/03/23	BCA	0.20	Updating service list.
08/03/23	BON	3.10	Attention to draft Intercompany Claims Report; review and discuss draft Osler Consolidated/Non-Consolidated Analysis; c/c with Osler re: same.
08/03/23	BRM	0.60	Reviewing employee claims.
08/03/23	JMC	0.50	Review employee claims; telephone conference with Oslers.
08/03/23	MRB	0.80	Various correspondence re: [REDACTED]
08/03/23	WBP	4.80	Reviewing and commenting on intercompany claims report and corresponding with Monitor and Company counsel re: same; reviewing various agreements re: intercompany claims; attending to finalization of intercompany claims report; attending on discussion with Company counsel re: CCAA plan matters; reviewing Claims Procedure Order re: employee claims matters and corresponding re: same.
08/04/23	JMC	0.40	Correspondence re: employee claims.
08/04/23	MRB	0.10	[REDACTED]
08/08/23	BCA	0.50	Attending claims process update meeting.
08/08/23	BON	1.60	Attention to emails/discussions re: draft financial information document for landlord meetings; attend c/c with Osler and A&M re: same; attend follow-on call with A&M re: same.
08/08/23	BRM	0.30	Reviewing employee claims.
08/08/23	JMC	0.40	Review claims; telephone conference with S. Poysa.
08/08/23	MRB	1.40	[REDACTED]

Date	TKID	Hours	Description
			[REDACTED]
08/08/23	WBP	1.30	Attending on discussion with Company counsel and Monitor re: CCAA plan matters; attending on discussion with Monitor re: same; corresponding with employee representative counsel re: Intercompany Claims Report; attending to claims review matters.
08/09/23	BRM	0.40	Reviewing employee claims matters.
08/09/23	JMC	0.40	Telephone conference with S. Rushton; review claims.
08/09/23	MRB	1.80	[REDACTED]
08/10/23	BON	1.20	Attention to emails/discussions with A&M and Osler re: circulation of Proofs of Claim to Nordstrom US; [REDACTED] and mails/discussions re: same.
08/10/23	KEH	0.10	Receive [REDACTED]
08/10/23	MRB	1.40	[REDACTED]
08/10/23	WBP	0.50	Reviewing stakeholder meeting materials prepared by Company counsel and Monitor.
08/11/23	BON	2.90	[REDACTED] attend c/c with Osler and A&M re: same; attend c/c with ERC re: Intercompany Claims Report.
08/11/23	JMC	1.10	Review claims; telephone conference with ERC.
08/11/23	MRB	0.20	[REDACTED]
08/11/23	WBP	2.30	Preparing for and attending on discussion with employee representative counsel re: Intercompany Claims Report and related matters; attending on discussion with Company counsel and Monitor re: stakeholder discussions.
08/14/23	BON	0.80	Attention to update recovery analysis [REDACTED] and emails/discussions re: same.
08/15/23	BCA	1.00	Reviewing claims.
08/15/23	BON	0.90	Attention to consolidated comments to refreshed Recovery Analysis and emails/discussions re: same.
08/15/23	WBP	0.70	Reviewing and commenting on updated recovery analysis prepared by Monitor.
08/16/23	BCA	0.70	Reviewing proof of claim re: trust claim.
08/16/23	BON	1.10	Review and discuss weekly Cash Flow and Claims Reporting for the period

Date	TKID	Hours	Description
			ended August 12; attention to emails with Osler re: same; attention to draft Claims Process Report; attention to emails/discussions re: realty tax appeal matters.
08/16/23	KEH	0.30	Review property tax appeal emails
08/16/23	MRB	1.10	[REDACTED]
08/17/23	BCA	1.60	Reviewing proofs of claim; reviewing Assignment Agreement re: proof of claim.
08/17/23	WBP	0.70	Attending on discussion with Company and Monitor re: landlord discussions; reviewing recovery analysis prepared by Monitor.
08/18/23	KEH	0.30	Discussions with Company solicitor re: [REDACTED]
08/21/23	BCA	1.40	Attending meeting regarding claims process results with Osler, Nordstrom, and A&M.
08/21/23	BON	3.30	Attention to claims process summary; c/c with A&M and Osler re: same.
08/21/23	JMC	1.00	Review claims.
08/21/23	KEH	0.30	Exchange emails with solicitor for Company with respect to obtaining [REDACTED]
08/21/23	WBP	1.80	Reviewing Monitor's claims process update; attending on discussion with Company counsel and Monitor re: same.
08/22/23	JMC	0.60	Telephone conference re: claims.
08/24/23	BON	1.20	Attend weekly update call with Osler and A&M; review recent materials re: same.
08/24/23	KEH	0.20	Receive [REDACTED] from Company lawyer and set up call to discuss.
08/24/23	WBP	3.30	Attending on update call with Company counsel and Monitor re: CCAA matters; reviewing submitted claims.
08/25/23	BON	2.90	Review [REDACTED]; attend c/c with Osler and A&M re: same; attention to follow-on emails/discussions re: same; review key claims filed [REDACTED] attention to emails/discussions re: Nordstrom US tax matters.
08/25/23	CBES	0.20	Emails to and from Osler and B. O'Neill.
08/25/23	KEH	1.30	At request of solicitor for Company; participate in lengthy conference call with Company and Alvarez to discuss strategies going forward and dealing with major anchor store landlords.
08/25/23	WBP	1.10	Attending on discussion with Company counsel and Monitor re: landlord claim matters.

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Our File No. XEBN 230065

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Date	TKID	Hours	Description
08/28/23	BON	2.20	Attention to emails re: CRA matters; attend c/c with Osler re: US tax matters; internal emails/discussions re: same.
08/28/23	WBP	1.00	Attending on discussion with Company counsel and Monitor re: CCAA plan matters and reviewing intercompany claims matters re: same.

Total Fees	\$90,418.50
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Summary of Professional Fees

TKID	Timekeeper	Billed Hours	Billed Rate	Billed Amount
WBP	Wiffen, Bradley	30.70	850.00	26,095.00
BON	O'Neill, Brendan	27.90	1,185.00	33,061.50
JMC	Conforti, Joe	4.70	1,150.00	5,405.00
KEH	Herlin, Ken	4.60	1,095.00	5,037.00
CBES	Smit, Carrie B.E.	1.50	1,400.00	2,100.00
MRB	Blidner, Mark	8.90	1,150.00	10,235.00
BRM	Brooks, Megan	1.30	650.00	845.00
BCA	Caldwell, Brennan	5.40	600.00	3,240.00
ACH	Harmes, Andrew	5.50	750.00	4,125.00
DPS	Word Processing	2.50	110.00	275.00

Total Fees	\$90,418.50
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Disbursements

Description	Amount
Copies	138.00
Computer Searches - Westlaw Carswell	933.50
Parking/ Cab / Mileage	79.91
Telephone - Cellular Phone Charges	210.00
Meals	30.43

Total Disbursements	\$1,391.84
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Invoice No. 800646
Our File No. XEBN 230065

Page 6
August 29, 2023

Total Fees On This Invoice		\$90,418.50
ON HST @ 13.0%		\$11,754.40
Taxable Disbursements	\$1,391.84	
Total Disbursements On This Invoice		\$1,391.84
ON HST @ 13.0%		\$180.94
Total On This Invoice (CAD)		\$103,745.68
Total On This Invoice (USD)		\$79,884.17

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
BON /

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 1.50% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



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

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

GST Registration Number R119422962

STATEMENT OF ACCOUNTS RECEIVABLE

(Does not include current invoice amount)

Invoice Date	Invoice #	Billed Fees	Billed Costs	Tax	Paid/Credits	Balance Due
08/01/23	799613	\$231,001.00	\$2,505.52	\$30,355.85	\$0.00	\$263,862.37
Total Outstanding Invoice (CAD)						\$263,862.37

Remittance information:

CAD Electronic Wire Payment or EFT (not e-Transfer):

Beneficiary Bank: TD Canada Trust, 394 Bay Street, Toronto, ON M5H 2Y3
Beneficiary Account Name: Goodmans LLP
Beneficiary Address: 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7
Bank ID (for wire payments): 004 Bank ID (for EFT payments): 0004
Transit: 12162 Swift code: TDOMCATTOR
CAD account: 0552488

USD Electronic Wire Payment:

Beneficiary Bank: TD Canada Trust, 394 Bay Street, Toronto, ON M5H 2Y3
Beneficiary Account name: Goodmans LLP
Beneficiary Address: 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7
Bank ID (for wire payments): 004 Transit: 12162
USD account: 7359751 Swift code: TDOMCATTOR
Intermediary Bank: Bank of America, New York, NY, USA
ABA: 026009593 Swift code: BOFAUS3NXXX

Email payment details, including invoice #, matter # and amount paid, to: collections@goodmans.ca

Cheques or Bank draft payable to: Goodmans LLP

Send to: Goodmans LLP, 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7

Please enclose remittance copy including invoice #, matter # and amount paid.



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

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

GST Registration Number R119422962

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

October 2, 2023

Our File No. XEBN 230065
Invoice No. 802870

Attention: Al Hutchens

Re: Project Great Lakes

To our professional services rendered in connection with the above noted matter:

Date	TKID	Hours	Description
08/14/23	MRB	0.60	[REDACTED]
08/25/23	MRB	0.20	[REDACTED]
08/28/23	CBES	2.40	Reviewing materials; telephone conference with G. Wylie re: tax issues; telephone conference with A&M and Osler re: update and planning.
08/29/23	ACH	1.00	Teleconference with Osler and A&M re: claims review.
08/29/23	BCA	0.50	Attending meeting with A&M and Osler regarding claims process.
08/29/23	BON	1.80	Attention to draft agenda for weekly Claims Process call with Osler and A&M; review A&M weekly claims report; attend weekly Claims Process call with Osler and A&M.
08/29/23	CBES	0.20	Emails re: draft agenda; reviewing agenda.
08/29/23	KEH	0.20	Trade emails with Company lawyer [REDACTED] and inspection of premises.
08/29/23	MRB	0.40	[REDACTED]
08/29/23	WBP	2.80	Attending on discussion with Company counsel and Monitor re: claims process; reviewing creditor claims.

Invoice No. 802870
Our File No. XEBN 230065

Page 2
October 2, 2023

Date	TKID	Hours	Description
08/30/23	BON	3.90	Attention to draft agenda for CRA call; attend c/c with Osler and CRA; attention to update call with T. Sandler; attend c/c with A&M re: FLS settlement matters; attend c/c with Nordstrom US re: FLS settlement matters; attention to emails/discussions with and re: ERC matters.
08/30/23	CBES	1.00	Telephone conference with Oslers and DoJ.
08/30/23	WBP	1.30	Attending on discussion with Monitor re: claims matters; attending on discussion with Company counsel and Monitor re: claims and CCAA plan matters.
08/31/23	ACH	1.00	Teleconference with Osler and A&M re: status meeting.
08/31/23	BON	1.90	Attention to emails/discussions with CRA; attention to Hilco reconciliation matters; attend weekly status and key items call with Osler and A&M.
08/31/23	KEH	0.70	Exchange emails with B. O'Neill and participate in conference call with respect to settling with major landlords.
08/31/23	WBP	1.20	Preparing for and attending on discussion with Company counsel and Monitor re: CCAA claims matters and reviewing related materials.
09/01/23	BCA	1.20	Reviewing assignment agreements regarding assigned claims.
09/01/23	BON	0.60	Attention to draft settlement materials and analysis re: Rack landlords and emails/discussions re: same.
09/01/23	JMC	0.10	Correspondence with Oslers.
09/01/23	MRB	0.30	
09/01/23	WBP	1.80	Attending on discussion with Company counsel and Monitor re: CCAA claims discussions and CCAA plan and reviewing related materials.
09/02/23	WBP	0.50	Reviewing and commenting on landlord presentation materials; corresponding with Monitor re: same.
09/04/23	BON	0.90	Attend update and next steps call with Osler; attention to claims analysis matters.
09/05/23	ACH	0.80	Teleconference with Osler and A&M re: claims update.
09/05/23	BCA	0.60	Attending claims process update meeting.
09/05/23	BON	0.50	Attention to emails/discussions re: various realty tax appeal matters.
09/05/23	CBES	0.30	Reviewing Osler steps plan memo.
09/05/23	JMC	1.10	Review employee claim; conference call with Oslers.
09/05/23	MRB	1.30	Various correspondence

Date	TKID	Hours	Description
09/05/23	WBP	3.40	Attending on discussion with Company counsel and Monitor re: CCAA claims review and related matters; reviewing CCAA claims; attending on discussion with Company and Monitor re: landlord discussions; discussion with J. Conforti re: employee trust matters.
09/06/23	BCA	2.30	Meeting with B. Wiffen and B. O'Neill regarding [REDACTED] [REDACTED] reviewing law regarding same.
09/06/23	BON	5.20	Prepare for c/c with ERC; attend c/c with ERC; attention to analysis re: key Global Settlement drivers; attention to analysis [REDACTED] [REDACTED]; attention to draft CCAA global settlement plan restructuring steps re: same; attend internal meeting re: same; attention to draft NORD in respect of [REDACTED] and emails/discussions with A&M and Osler re: same; attention to draft global settlement discussion material for [REDACTED] and emails/discussions re: same; attention to administrative matters re: Employee Trust administration.
09/06/23	CBES	0.40	Emails re: Osler memo; telephone conference with B. Wiffen re: steps plan questions.
09/06/23	JMC	0.10	Discussion re: employees.
09/06/23	MRB	0.50	Correspondence with client [REDACTED] [REDACTED]
09/06/23	WBP	4.40	Reviewing and discussing CCAA Plan tax matters with C. Smit; reviewing CCAA claims and meeting with B. O'Neill and B. Caldwell re: same; attending on discussion with employee representative counsel and corresponding re: employee matters; reviewing and commenting on NORD.
09/07/23	BCA	3.70	Reviewing assignment agreements; attending meeting with Osler and Fasken regarding plan structure.
09/07/23	BON	3.40	Attention to draft restructuring plan steps and analysis and discussions re: same; c/c with Osler, A&M and Fasken re: same; attend c/c with Torsys, Osler and A&M re: [REDACTED] global settlement terms.
09/07/23	MRB	0.30	[REDACTED]
09/07/23	WBP	2.80	Corresponding with Monitor re: CCAA plan and claims matters; attending on discussion with Company counsel and Monitor re: CCAA plan structuring; reviewing CCAA claim and discussion with Monitor re: same; discussion with G. Rubenstein re: employee trust matters.
09/08/23	BON	0.90	Attention to emails/discussions re: [REDACTED] matters; attend update call with Nordstrom US re: status of FLS landlord negotiations.
09/08/23	JMC	0.40	Review employee claim.
09/08/23	WBP	0.60	Attending on discussion with Company counsel and Monitor re: update on landlord discussions; corresponding re: Court scheduling matters.
09/11/23	BON	1.90	Review A&M reporting re: Trust Reimbursement and Additional Contribution Request; attend update call with Osler re: [REDACTED] FLS global settlement discussions; attention to discussions re: Plan structuring matters.
09/11/23	CBES	0.20	Reviewing agenda.

Date	TKID	Hours	Description
09/11/23	JMC	0.40	Correspondence with Oslers, A&M re: employee claim.
09/11/23	MRB	0.50	[REDACTED]
09/11/23	WBP	1.20	Attending on discussion with merchandise vendor re: proof of claim; attending on discussion with Company counsel re: landlord matters; reviewing Company correspondence re: agreement terminations.
09/12/23	ACH	1.00	Attending weekly update call re: claims.
09/12/23	BCA	0.80	Reviewing Assignment Agreements; attending claims process update call with Osler, Nordstrom and A&M.
09/12/23	BON	2.90	Attend c/c with CRA; attend weekly claims process c/c with Osler and A&M; attention to correspondence re: multiple contract disclaimers.
09/12/23	CBES	1.00	Telephone conference with Osler, Nordstrom, DoJ and CRA re: CCAA process.
09/12/23	MRB	0.40	[REDACTED]
09/12/23	WBP	3.30	Attending on discussion with CRA and Department of Justice re: various tax matters; reviewing updated CCAA claims tracker; attending on discussion with Company counsel and Monitor re: CCAA claims and next steps; corresponding with Monitor re: various case matters.
09/13/23	BCA	2.50	Reviewing assignment agreements and proofs of claim.
09/13/23	BON	3.70	Attention to correspondence from [REDACTED] and emails/discussions re: same and related CCAA/Plan matters; prepare for and attend c/c with A&M re: key Plan structuring and global settlement matters; attention to weekly Cash Flow and Claims Reporting; attention to emails/discussions and analysis re: scope of stay matters and related 9/27 relief to be sought.
09/13/23	JMC	0.10	Correspondence with ERC.
09/13/23	WBP	2.30	Attending on discussion with Monitor re: various case matters; discussion with J. Conforti re: employee matters; reviewing correspondence from landlord counsel and reviewing related matters.
09/14/23	ACH	0.80	Reviewing records re: Wind-Down Agreement; email re: same; attending update call with Osler, A&M and Company; reviewing draft affidavit.
09/14/23	BCA	0.80	Reviewing Assignment Agreements and proofs of claim.
09/14/23	BON	4.50	Attention to various global settlement matters and emails/discussions and analysis re: same; attend c/c with Nordstrom US, Osler and A&M re: status of [REDACTED] settlement discussions and related matters; attention to draft Affidavit and Order for 9/27 stay extension hearing.
09/14/23	JMC	0.10	Correspondence re: severance.
09/14/23	KEH	0.50	Participate in conference call with Goodmans team, Company and Company lawyers to discuss status of negotiations with major landlords.
09/14/23	WBP	4.10	Reviewing and commenting on Company motion materials and corresponding with Monitor re: same; reviewing CCAA claims and corresponding with

Date	TKID	Hours	Description
			Company counsel re: same; reviewing Claims Assignment Agreement; attending on update discussion with Company counsel and Monitor; correspondence re: landlord matters.
09/15/23	ACH	1.50	Reviewing and providing comments on draft affidavit.
09/15/23	BCA	1.30	Preparing draft response for A&M regarding priority claim inquiry.
09/15/23	BON	2.30	Attention to emails/discussions and analysis re: various landlord global settlement matters (Osler, A&M and M. Blidner); attention to draft Affidavit and Order for 9/27 CCAA stay extension matters; attend c/c with H. Sniderman re: landlord settlement discussions.
09/15/23	JMC	0.20	Correspondence with ERC.
09/15/23	MRB	0.80	[REDACTED]
09/15/23	WBP	1.50	Preparing comments on motion materials and corresponding with Monitor re: same; attending to ERC matters and corresponding with J. Conforti re: same; corresponding with Company counsel re: motion materials.
09/16/23	BON	0.60	Attend t/c with T. Sandler re: next steps and key items.
09/16/23	CBES	0.20	Emails re: draft objection.
09/17/23	BON	0.60	Attention to emails/discussions re: draft material for 9/27 CCAA application.
09/18/23	ACH	0.50	Reviewing and providing comments on draft notice of motion.
09/18/23	BCA	2.00	Reviewing assignment agreements regarding claims.
09/18/23	BON	3.90	Attention to emails/discussions re: global settlement matters with [REDACTED]; attention to draft NOM, Order, Affidavit and Monitor's Report for 9/27 CCAA application; attention to draft response [REDACTED] attention to emails/discussions and analysis re: [REDACTED].
09/18/23	CBES	2.20	Reviewing draft Objection and sending markup to Osler; reviewing treaty issues; emails to and from B. Wiffen and B. O'Neill re: objection.
09/18/23	JMC	0.20	Review costs issue.
09/18/23	MRB	1.30	[REDACTED]
09/18/23	WBP	5.60	Reviewing updated motion materials and discussion with Company counsel re: same; reviewing and commenting on Monitor's Report; attending to ERC matters and corresponding with Company counsel and Monitor re: same; reviewing tax claim matters; reviewing CCAA claim assignment matters and preparing correspondence to assignor re: same; reviewing materials for landlord discussions.
09/19/23	ACH	2.00	Videoconference re: status and claims update; reviewing and revising draft report.

Date	TKID	Hours	Description
09/19/23	BCA	0.40	Attending claims process update meeting with A&M and Osler.
09/19/23	BON	2.70	Attention to emails/discussions re: ERC fee payments; attention to emails/discussions re: [REDACTED]; attend weekly c/c re: claims process; attention to draft motion material for 9/27 stay extension application.
09/19/23	CBES	0.20	Emails to and from A. Heal re: revisions to Objection.
09/19/23	MRB	0.30	[REDACTED]
09/19/23	WBP	6.60	Reviewing and commenting on Monitor's Report; attending on discussion with ERC re: employee trust and upcoming motion; attending on discussion with Company counsel and Monitor re: CCAA claims and related matters; reviewing landlord settlement matters and corresponding re: same
09/20/23	ACH	0.50	Reviewing and revising draft report.
09/20/23	BCA	1.30	Reviewing Assignment Agreements regarding claims.
09/20/23	BON	2.90	Review and comment on revised (proposed final) set of application materials (NOM, Affidavit, Order) for 9/27 CCAA application; attention to emails/discussions re: [REDACTED] global settlement terms; attention to draft Monitor's Report for 9/27 CCAA application.
09/20/23	CBES	0.30	Reviewing revised Notice of Objection from Osler.
09/20/23	WBP	3.70	Reviewing and commenting on Monitor's report; reviewing updated motion materials; corresponding with Monitor re: landlord resolution matters.
09/21/23	ACH	1.10	Videoconference with Osler and A&M re: status update; reviewing revised factum; reviewing revised report.
09/21/23	BCA	0.60	Reviewing assignment agreements regarding claims process; reviewing Notice of Agreement or Disallowance for A&M.
09/21/23	BON	3.90	Attention to draft Monitor's Report for 9/27 CCAA application (and Osler comments re: same); attention to draft Factum for 9/27 stay application; attend c/c with Osler and A&M re: various CRA tax matters; attend weekly working group c/c with Osler and A&M; review and comment on draft [REDACTED] global settlement agreements.
09/21/23	CBES	1.20	Telephone conference with Osler re: Objection and other tax issues; telephone conference with B. Wiffen; emails re: draft agreements.
09/21/23	MRB	0.40	Review draft agreement between [REDACTED]
09/21/23	WBP	6.20	Reviewing and commenting on motion materials; attending on discussion with Company counsel re: tax matters; attending on discussion with Company counsel and Monitor re: general case matters; reviewing and commenting on landlord agreements; reviewing and commenting on NORD; reviewing and updating Monitor's Report.
09/22/23	BCA	0.50	Finalizing Sixth Report of the Monitor; serving same on Service List; filing same with Court.
09/22/23	BON	0.90	Attention to draft Monitor's Report for 9/27 CCAA stay application.

Date	TKID	Hours	Description
09/22/23	CBES	0.50	Reviewing draft agreements; emails re: settlement agreements.
09/22/23	MRB	0.80	[REDACTED]
09/22/23	WBP	6.20	Reviewing and commenting on Monitor's report; corresponding with Monitor and Company counsel re: same; corresponding with landlord counsel; reviewing and commenting on landlord Settlement Agreement and discussion with Company counsel re: same; discussion with M. Blidner re: realty tax appeals; attending to NORD finalization and issuance; reviewing updated motion materials; coordinating service of Monitor's report.
09/23/23	BON	0.60	Attention to revised [REDACTED] global settlement agreements; attend c/c with Osler and Nordstrom US re: same.
09/24/23	BON	0.70	Attention to revised [REDACTED] global settlement agreements and emails/discussions re: same.
09/25/23	BCA	0.80	Reviewing assignment agreements regarding proof of claims.
09/25/23	BON	1.10	Attention to revised [REDACTED] global settlement agreements and emails/discussions with A&M and Osler re: same.
09/25/23	CBES	0.60	Emails to and from B. Wiffen re: agreements; discussion with C. Baxter re: HST issues; emails from C. Baxter re: HST issue.
09/25/23	CSB	2.10	Reviewing Settlement Agreement; considering HST issues; discussions with C. Smit; considering HST issues; reviewing and responding to emails; considering HST issues.
09/25/23	WBP	2.50	Attending on discussion with Company counsel and Monitor re: landlord settlement; reviewing updated settlement documentation and further discussions with Company counsel re: same; corresponding re: tax matters; preparing for CCAA stay extension hearing.
09/26/23	BCA	0.40	Reviewing assignment agreements regarding proof of claims; attending meeting with A&M, Osler and Nordstrom regarding claims process.
09/26/23	JMC	0.10	Correspondence with Oslers.
09/26/23	WBP	0.80	Reviewing Employee Trust Agreement and corresponding with Company counsel re: same; preparing for CCAA hearing for stay extension and corresponding with Company counsel re: same.
09/27/23	BCA	0.30	Correspondence with A&M regarding Notice of Dispute.
09/27/23	BON	2.40	Review materials and prepare for CCAA hearing; attend CCAA hearing re: stay extension, termination of Employee Trust and discharge of KERP Charge.
09/27/23	WBP	1.80	Preparing for and attending at hearing for CCAA stay extension motion; corresponding with counsel re: landlord settlement escrow deliveries; attending on discussion with counsel to claimant re: claims matters and CCAA proceedings.
09/28/23	ACH	0.50	Videoconference with Osler and A&M re: update.
09/28/23	BON	0.80	Attend weekly update call with Osler and A&M; attention to [REDACTED] global

Invoice No. 802870
Our File No. XEBN 230065

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October 2, 2023

Date	TKID	Hours	Description
			settlement closing matters.
09/28/23	JMC	0.70	Teleph9one conference with ERC, Oslers, Monitor.
09/28/23	MRB	0.30	
09/28/23	WBP	0.90	Attending on CCAA update call with company counsel and monitor; attending to claims review matters.
09/29/23	MRB	0.10	Correspondence client.

Total Fees	\$173,377.50
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Summary of Professional Fees

TKID	Timekeeper	Billed Hours	Billed Rate	Billed Amount
BON	O'Neill, Brendan	55.50	1,185.00	65,767.50
JMC	Conforti, Joe	3.50	1,150.00	4,025.00
CBES	Smit, Carrie B.E.	10.70	1,400.00	14,980.00
WBP	Wiffen, Bradley	65.50	850.00	55,675.00
KEH	Herlin, Ken	1.40	1,095.00	1,533.00
MRB	Blidner, Mark	8.50	1,150.00	9,775.00
BCA	Caldwell, Brennan	20.00	600.00	12,000.00
CSB	Baxter, Chris	2.10	750.00	1,575.00
ACH	Harmes, Andrew	10.70	750.00	8,025.00
DPS	Word Processing	0.20	110.00	22.00

Total Fees	\$173,377.50
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Disbursements

Description	Amount
Copies	166.50
Computer Searches - Westlaw Carswell	55.50
Parking/ Cab / Mileage	11.22
Meals	70.90


Total Disbursements	\$304.12
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Invoice No. 802870
Our File No. XEBN 230065

Page 9
October 2, 2023

Total Fees On This Invoice	\$173,377.50
ON HST @ 13.0%	\$22,539.07
Taxable Disbursements	\$304.12
Total Disbursements On This Invoice	\$304.12
ON HST @ 13.0%	\$39.54
Total On This Invoice (CAD)	\$196,260.23
Total On This Invoice (USD)	\$151,120.38

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
BON /

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 1.50% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

Invoice No. 802870
Our File No. XEBN 230065

Page 10
October 2, 2023

Remittance information:

CAD Electronic Wire Payment or EFT (not e-Transfer):

Beneficiary Bank: TD Canada Trust, 394 Bay Street, Toronto, ON M5H 2Y3
Beneficiary Account Name: Goodmans LLP
Beneficiary Address: 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7
Bank ID (for wire payments): 004 Bank ID (for EFT payments): 0004
Transit: 12162 Swift code: TDOMCATTOR
CAD account: 0552488

USD Electronic Wire Payment:

Beneficiary Bank: TD Canada Trust, 394 Bay Street, Toronto, ON M5H 2Y3
Beneficiary Account name: Goodmans LLP
Beneficiary Address: 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7
Bank ID (for wire payments): 004 Transit: 12162
USD account: 7359751 Swift code: TDOMCATTOR
Intermediary Bank: Bank of America, New York, NY, USA
ABA: 026009593 Swift code: BOFAUS3NXXX

Email payment details, including invoice #, matter # and amount paid, to: collections@goodmans.ca

Cheques or Bank draft payable to: Goodmans LLP

Send to: Goodmans LLP, 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7
Please enclose remittance copy including invoice #, matter # and amount paid.



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

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

GST Registration Number R119422962

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

November 2, 2023

Our File No. XEBN 230065
Invoice No. 804414

Attention: Al Hutchens

Re: Project Great Lakes

To our professional services rendered in connection with the above noted matter:

Date	TKID	Hours	Description
10/02/23	WBP	0.40	Corresponding with Court office re: hearing scheduling.
10/03/23	ACH	1.00	Videoconference with Osler and A&M re: claims update.
10/03/23	BCA	0.40	Attending claims process status call with A&M, Osler, and Nordstrom.
10/03/23	BON	1.10	Attend weekly c/c with Osler and A&M re: claims process and general Phase 3 matters; attention to emails/discussions re: status of rack landlord settlements.
10/03/23	WBP	1.80	Attending on discussion with Company counsel and Monitor re: CCAA claims and related matters; discussion with Monitor re: CCAA claims; reviewing Report re: customer list valuation.
10/04/23	BON	0.70	Review and discuss draft Hilco report re: Nordstrom Canada's customer database; review Endorsement from 9/27 hearing.
10/04/23	JMC	0.10	Correspondence re: employee claims.
10/04/23	WBP	4.30	Reviewing various CCAA proofs of claims and researching case law and legal positions re: same; reviewing Court endorsement re: Stay Extension Order.
10/05/23	ACH	0.30	Telephone call with N. Levine re: claim of [REDACTED] email to S. Rushton re: same; discussing same with B. Wiffen.
10/05/23	BON	0.40	Attention to draft [REDACTED] global settlement documents and revisions and discussions re: same.
10/05/23	WBP	2.30	Reviewing and commenting on draft landlord settlement agreements; discussion with Company counsel re: same; corresponding with Court re: motion scheduling.
10/06/23	ACH	0.80	Reviewing documentation re: [REDACTED] email to B. Wiffen re: same.

Date	TKID	Hours	Description
10/06/23	WBP	1.20	Corresponding with Court office re: hearing scheduling; corresponding with Company counsel re: insured claim; reviewing CCAA proposed timeline.
10/07/23	WBP	0.80	Reviewing draft landlord settlement documents.
10/10/23	ACH	1.00	Videoconference with Osler and A&M re: claims update.
10/10/23	BON	1.10	Attention to internal discussions and analysis re: [REDACTED] and employee issues; attention to Phase 3 timeline and emails/discussions with Osler re: same.
10/10/23	CBES	0.40	Reviewing emails and revised [REDACTED] Agreement.
10/10/23	MRB	0.70	Consider upcoming report dates and follow-up regarding finalization of [REDACTED] [REDACTED].
10/10/23	WBP	3.50	Attending on discussion with Company counsel and Monitor re: CCAA claims; corresponding with Company counsel re: realty tax appeals and reviewing related documents; reviewing and discussing CCAA claims with B. O'Neill.
10/11/23	ACH	1.30	Videoconference with A&M re: concession vendor claims and related claims matters.
10/11/23	BON	2.30	Attend c/c with A&M re: priority claims and employee matters; attention to follow-on discussions with Osler re: same; attention to revised [REDACTED] global settlement documents; attention to further analysis and discussion re: [REDACTED] and approach.
10/11/23	WBP	3.80	Attending on discussion with Monitor re: CCAA claims; reviewing CCAA claims and preparing summary of key matters; reviewing CCAA Plan recovery analysis.
10/12/23	ACH	1.00	Videoconference with Osler and A&M re: update and various matters; reviewing recovery analysis.
10/12/23	BCA	1.00	Reviewing assignment agreements; attending claims process status meeting with A&M, Osler and Nordstrom.
10/12/23	BON	0.70	Attend weekly all advisor update and next steps call.
10/12/23	JMC	0.30	Correspondence re: employee claims.
10/12/23	KEH	0.70	Participate in weekly status call.
10/12/23	WBP	2.80	Attending on CCAA update discussion with Company counsel and Monitor; reviewing correspondence from trade vendor counsel re: CCAA claim and developing response; reviewing intercompany claims matters; reviewing claim assignment documentation; corresponding re: employee trust matters and reviewing Employee Trust Agreement re: same.
10/13/23	BCA	0.80	Reviewing assignment agreements; correspondence with A&M regarding same.
10/13/23	WBP	1.30	Reviewing CCAA claims; corresponding with counsel re: notice of dispute deadline.
10/16/23	WBP	0.60	Reviewing CCAA Plan modelling and recovery analysis.

Date	TKID	Hours	Description
10/17/23	ACH	1.00	Videoconference with A&M re: review of recovery analysis and related matters.
10/17/23	BCA	0.50	Attending claims process update meeting with A&M, Nordstrom and Osler.
10/17/23	BON	1.40	Review and discuss revised Recovery Analysis; attend c/c with A&M re: same.
10/17/23	JMC	0.10	Correspondence with Monitor.
10/17/23	KEH	0.20	[REDACTED]; briefly review same as well as exchange emails rescheduling working group call.
10/17/23	WBP	3.30	Reviewing and attending on discussion with Monitor re: CCAA Plan and recovery analysis and CCAA claims; reviewing and commenting on draft Landlord Settlement Agreement.
10/18/23	BON	0.90	Attention to emails/discussions re: [REDACTED] settlement; attention to key next steps planning.
10/18/23	WBP	0.70	Corresponding with Company counsel re: draft Landlord Settlement Agreement; attending to CCAA claims matters.
10/19/23	ACH	1.30	Videoconference with Osler and A&M re: status update on various matters.
10/19/23	BCA	1.30	Preparing correspondence to claimant re: Assignment Agreement.
10/19/23	BON	1.10	Attend weekly full advisor working group call; attention to follow-on emails/discussions re: same.
10/19/23	CBES	0.10	Emails to and from Osler re: CRA meeting.
10/19/23	JMC	0.20	Review employee claims.
10/19/23	KEH	0.80	Participate in working group conference call with Alvarez and solicitors for Company to discuss structure of CCAA Plan.
10/19/23	MRB	0.20	Various correspondence re: position on outstanding [REDACTED]
10/19/23	WBP	1.40	Attending on discussion with Company counsel and Monitor re: various CCAA matters; reviewing custom bond matter.
10/20/23	ACH	2.20	Reviewing documentation re: customs bond and related cash collateral; email to B. O'Neill and B. Wiffen re: same.
10/20/23	WBP	0.40	Reviewing and commenting on service provider engagement letter.
10/21/23	BON	0.40	Attention to convenience class analysis and internal discussions re: same; attention to emails/discussions re: real property tax appeals matters.
10/21/23	WBP	0.30	Reviewing and commenting on CCAA Plan recovery analysis.
10/23/23	MRB	1.20	Review status and procedural requirements [REDACTED]

Date	TKID	Hours	Description
10/23/23	WBP	0.30	Correspondence re: CCAA claims matters.
10/24/23	ACH	1.50	Videoconference with A&M and Osler re: claims update; email to S. Rushton re: customs bond information.
10/24/23	BCA	0.40	Meeting with A&M, Nordstrom and Osler re: status of claims process.
10/24/23	BON	0.80	Attention to [REDACTED] settlement matters; attend weekly claims c/c with A&M and Osler.
10/24/23	CBES	2.00	Telephone call with Osler and CRA re: [REDACTED]; emails to and from B. Wiffen and B. O'Neill; telephone call with re: CRA assessment.
10/24/23	JCC	0.20	Receipt and review of correspondence from J. Kanji; emails to and from B. Wiffen; brief review of Notice of Revision or Disallowance re: Pacific Centre Claimant.
10/24/23	JMC	0.10	Correspondence re: claims.
10/24/23	MRB	0.30	[REDACTED]
10/24/23	WBP	1.90	Attending on discussion with Company counsel and Monitor re: CCAA claims process; corresponding with J. Cosentino re: construction lien claim; reviewing update on tax matters; corresponding with vendor counsel re: CCAA claims.
10/25/23	MRB	1.60	[REDACTED]
10/25/23	WBP	0.70	Attending meeting with Company and Monitor re: CCAA plan structuring; reviewing CCAA claims matters.
10/26/23	BON	0.90	Attention to emails/discussions re: rack landlord settlements and related property tax appeal matters.
10/26/23	BRM	1.90	Reviewing claims documents; meeting with S. Rushton and J. Conforti re: same.
10/26/23	JCC	0.10	Email to R. Gillott; receipt and review of correspondence from R. Gillott.
10/26/23	JMC	2.30	Review claims.
10/26/23	MRB	1.10	[REDACTED]
10/26/23	WBP	1.20	Reviewing landlord settlement agreements and corresponding with Monitor re: same; reviewing realty tax matters and corresponding re: same.
10/27/23	BON	0.30	Attention to emails/discussions re: [REDACTED] settlement matters.
10/27/23	BRM	2.10	Meeting with employee representative counsel, Monitor and Company counsel re: employee claims.

Date	TKID	Hours	Description
10/27/23	CBES	0.10	Email from Osler re: CRA assessment.
10/27/23	JCC	0.40	Emails to and from R. Gillott; Teams call with R. Gillott; email to B. Wiffen; receipt and review of correspondence from B. Wiffen.
10/27/23	JMC	2.40	Review claims; conference call.
10/27/23	MRB	0.40	[REDACTED]
10/27/23	WBP	0.40	Reviewing correspondence re: various CCAA claims and plan structure matters.
10/30/23	JMC	0.50	Review claims/settlement proposal.
10/30/23	MRB	0.60	[REDACTED]
10/30/23	WBP	1.50	Discussion with Company counsel re: concession vendor claims; preparing for and attending on discussions with counsel to concession vendors re: CCAA claims.
10/31/23	BCA	0.50	Meeting re status of claims process with A&M, Nordstrom and Osler; reviewing Factoring Agreement regarding proof of claim.
10/31/23	BRM	0.40	Meeting with S. Rushton, J. Conforti and B. Wiffen re: claims matters.
10/31/23	JCC	0.10	Review correspondence from B. Wiffen to J. Kanji; receipt and review of correspondence from J. Kanji.
10/31/23	JMC	1.50	Review claims/settlement process; inter-office discussions between J. Conforti and B. Wiffen; correspondence with S. Rushton.
10/31/23	WBP	1.70	Reviewing and discussing employee claims matters with J. Conforti; attending on discussion with Monitor re: employee claims matters; reviewing draft notice of revision; corresponding with Company counsel re: CCAA claims.

Total Fees	\$81,772.00
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Summary of Professional Fees

TKID	Timekeeper	Billed Hours	Billed Rate	Billed Amount
WBP	Wiffen, Bradley	36.60	850.00	31,110.00
JMC	Conforti, Joe	7.50	1,150.00	8,625.00
JCC	Cosentino, Joe	0.80	1,040.00	832.00
BON	O'Neill, Brendan	12.10	1,185.00	14,338.50
CBES	Smit, Carrie B.E.	2.60	1,400.00	3,640.00
KEH	Herlin, Ken	1.70	1,095.00	1,861.50
MRB	Blidner, Mark	6.10	1,150.00	7,015.00

Invoice No. 804414
Our File No. XEBN 230065

Page 6
November 2, 2023

TKID	Timekeeper	Billed Hours	Billed Rate	Billed Amount
ACH	Harmes, Andrew	11.40	750.00	8,550.00
BCA	Caldwell, Brennan	4.90	600.00	2,940.00
BRM	Brooks, Megan	4.40	650.00	2,860.00
Total Fees				\$81,772.00

Disbursements

Description	Amount
Copies	11.00
Computer Searches - Westlaw Carswell	328.25
Telephone - Cellular Phone Charges	13.20
Total Disbursements	\$352.45

Total Fees On This Invoice	\$81,772.00
ON HST @ 13.0%	\$10,630.36
Taxable Disbursements	\$352.45
Total Disbursements On This Invoice	\$352.45
ON HST @ 13.0%	\$45.82
Total On This Invoice (CAD)	\$92,800.63
Total On This Invoice (USD)	\$71,456.49

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
BON /

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 1.50% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

Invoice No. 185 804414
Our File No. XEBN 230065

Page 7
November 2, 2023

Remittance information:

CAD Electronic Wire Payment or EFT (not e-Transfer):

Beneficiary Bank: TD Canada Trust, 394 Bay Street, Toronto, ON M5H 2Y3
Beneficiary Account Name: Goodmans LLP
Beneficiary Address: 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7
Bank ID (for wire payments): 004 Bank ID (for EFT payments): 0004
Transit: 12162 Swift code: TDOMCATTOR
CAD account: 0552488

USD Electronic Wire Payment:

Beneficiary Bank: TD Canada Trust, 394 Bay Street, Toronto, ON M5H 2Y3
Beneficiary Account name: Goodmans LLP
Beneficiary Address: 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7
Bank ID (for wire payments): 004 Transit: 12162
USD account: 7359751 Swift code: TDOMCATTOR
Intermediary Bank: Bank of America, New York, NY, USA
ABA: 026009593 Swift code: BOFAUS3NXXX

Email payment details, including invoice #, matter # and amount paid, to: collections@goodmans.ca

Cheques or Bank draft payable to: Goodmans LLP

Send to: Goodmans LLP, 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7
Please enclose remittance copy including invoice #, matter # and amount paid.



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

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

GST Registration Number R119422962

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

December 4, 2023

Our File No. XEBN 230065
Invoice No. 806031

Attention: Al Hutchens

Re: Project Great Lakes

To our professional services rendered in connection with the above noted matter:

Date	TKID	Hours	Description
11/01/23	BCA	1.00	Reviewing factoring agreements for proof of claims.
11/01/23	BRM	1.20	Meeting with S. Rushton; S. Poysa and C. Hickey re: employee claims; reviewing claims materials.
11/01/23	JMC	0.50	Review claims/settlement.
11/01/23	MRB	0.10	Correspondence re: various parties' expert reports.
11/01/23	WBP	0.90	Reviewing Company correspondence with concession vendor; attending on discussion with Company counsel re: CCAA Plan matters; reviewing correspondence from landlord counsel re: CCAA claim.
11/02/23	ACH	1.00	Teleconference re: update and next steps.
11/02/23	BCA	0.40	Reviewing Assignment Agreement regarding proof of claim; reviewing language of NRDA.
11/02/23	JMC	0.40	Review claims.
11/02/23	KEH	0.50	Participate in weekly conference call with working group to discuss status of the file.
11/02/23	WBP	1.50	Attending on update discussion with Company counsel; attending on discussion with concession vendor and corresponding re: same.
11/03/23	MRB	0.60	Various correspondence with [REDACTED]
11/06/23	JMC	0.40	Correspondence with S. Rushton.

Date	TKID	Hours	Description
11/06/23	MRB	0.10	Correspondence consultant.
11/07/23	ACH	0.50	Drafting email to Osler re: customs bond.
11/07/23	BCA	0.50	Meeting with A&M, Nordstrom and Osler re: claims process update; correspondence with A&M re: assignments of factor agreements.
11/07/23	CBES	0.20	Emails to and from Osler re: plan steps; email to B. Wiffen and B. O'Neill re: plan.
11/07/23	KEH	0.20	Exchange emails with B. Wiffen re: [REDACTED]
11/07/23	WBP	0.80	Preparing correspondence to landlord re: CCAA claim and reviewing documentation re: same; reviewing correspondence re: CCAA claims.
11/08/23	ACH	1.50	Revising email to Company counsel re: customs bond; reviewing bond documentation re: same; reviewing and revising notice of revision or disallowance re: priority claim; email re: same.
11/08/23	CBES	1.00	Reviewing draft letter re: [REDACTED]; emails to and from B. Wiffen; forwarding comments on draft letter to Osler.
11/08/23	JMC	0.10	Correspondence with S. Rushton.
11/08/23	MRB	1.10	[REDACTED]
11/08/23	WBP	0.80	Reviewing letter agreement with CRA; corresponding with landlord counsel and Monitor re: CCAA claim.
11/09/23	ACH	2.50	Reviewing draft notice of revision or disallowance re: priority claimant; revising same.
11/09/23	MRB	1.20	[REDACTED]
11/09/23	WBP	0.80	Reviewing letter agreement with CRA and corresponding with C. Smit re: same; attending to CCAA claims matters.
11/10/23	JMC	0.50	Correspondence with S. Rushton; correspondence with Oslers; review plan.
11/10/23	MRB	0.60	Various correspondence [REDACTED]
11/10/23	WBP	0.30	Attending on discussion with counsel re: CCAA claim.
11/13/23	ACH	3.00	Reviewing and considering draft plan; providing comments on same.
11/13/23	MRB	1.20	[REDACTED]

Date	TKID	Hours	Description
			[REDACTED]
11/13/23	WBP	0.70	Corresponding with Company counsel re: CCAA claims; reviewing Landlord Settlement Agreement.
11/14/23	ACH	7.50	Reviewing and considering draft plan; providing comments on same; videoconference with client and Company counsel re: claims update.
11/14/23	BCA	0.50	Attending claims process update call with Nordstrom, A&M and Osler.
11/14/23	BON	0.90	Attention to emails re: real property tax appeal matters; attention to update call with Osler and A&M.
11/14/23	JMC	0.40	Review claim; correspondence with Oslers; correspondence with Monitor.
11/14/23	MRB	0.70	[REDACTED]
11/14/23	WBP	0.60	Attending on CCAA claims discussion; reviewing claims update prepared by Monitor.
11/15/23	MRB	0.10	Correspondence Oslers re: drafting of CCAA Plan and reference to status of appeals.
11/17/23	JMC	0.40	Review contracts; correspondence with Oslers.
11/17/23	WBP	0.50	Attending on discussion with CRA.
11/18/23	CBES	0.50	Reviewing revised letter; emails to and from B. Wiffen; emails to and from Oslers re: letter.
11/20/23	BON	3.10	Attention to draft Plan of Arrangement.
11/20/23	JMC	0.40	Correspondence with Oslers and Monitor; correspondence re: employee claim.
11/20/23	WBP	5.20	Reviewing and commenting on draft CCAA Plan; reviewing related orders and materials.
11/21/23	BCA	0.60	Updating Service List; attending claims process update call with Nordstrom, A&M, and Osler.
11/21/23	BON	4.10	Attention to draft Plan of Arrangement.
11/21/23	CBES	0.40	Reviewing comments on draft Plan; emails to and from B. Wiffen.
11/21/23	JMC	0.20	Correspondence with ERC; review plan.
11/21/23	KEH	0.10	Exchange emails with solicitor for Company in connection with rescheduling weekly conference call.
11/21/23	WBP	1.90	Reviewing and commenting on draft CCAA Plan and discussion with B. O'Neill re: same; preparing list of issues for discussion.
11/22/23	CBES	0.40	Reviewing revised plan.
11/22/23	JMC	0.20	Review employee claim.
11/22/23	JSL	0.40	Reviewing precedent Monitor's reports re: Meeting Order motion.

Date	TKID	Hours	Description
11/22/23	WBP	0.40	Reviewing CCAA claim settlement offer and corresponding with Company counsel re: same.
11/23/23	BON	4.80	Review revised version of CCAA Plan from Osler; attention to draft issues list re: revised CCAA Plan; attend c/c with Osler and A&M re: draft CCAA Plan; attention to follow-on discussions with A&M and Osler re: same;
11/23/23	CBES	2.20	Telephone conference with Osler re: Plan; reviewing CRA comments on letter agreement; telephone conference with CRA re: [REDACTED]; telephone conference with Osler re: debrief; email to Greg W.
11/23/23	JMC	0.70	Telephone conference re: employee claim; review CCAA Plan.
11/23/23	WBP	4.60	Reviewing updated CCAA Plan and attending on discussion with Company counsel re: same; attending on discussion with CRA re: tax matters; attending on discussion with Company counsel re: same.
11/24/23	BON	0.90	Attention to revised version of CCAA Plan; attend c/c with Osler re: same.
11/24/23	CBES	0.30	Emails re: CRA settlement and plan.
11/24/23	JMC	0.20	Review CCAA Plan.
11/24/23	WBP	1.30	Reviewing updated CCAA Plan; attending on discussion with Company counsel re: same.
11/26/23	BON	0.90	Review, discuss and respond to Osler re: revised version of CCAA Plan; emails with M. Blidner re: same.
11/27/23	BON	1.10	Attention to tax comments to draft CCAA Plan; attention to M. Blidner comments to CCAA Plan re: realty tax matters; attention to tax/CRA matters.
11/27/23	CBES	1.30	Reviewing revised Plan; emails to and from B. Wiffen re: Plan; reviewing revised letter from Osler; emails to and from Greg W.
11/27/23	MRB	1.10	Review and discuss draft provisions of CCAA Plan regarding [REDACTED] [REDACTED].
11/27/23	WBP	1.30	Reviewing CCAA Plan and corresponding with C. Smit re: same; reviewing tax and CRA matters and correspondence.
11/28/23	BCA	0.30	Attending claims process update meeting with Nordstrom, A&M and Osler; updating Service List.
11/28/23	CBES	0.80	Reviewing revised letter; telephone conference with CRA and Osler re: Assessment letter.
11/28/23	JMC	0.30	Correspondence re: employee claims; review plan.
11/28/23	WBP	1.50	Attending to CCAA claims matters; attending on discussion with CRA; reviewing updated letter agreement with CRA;
11/29/23	CBES	0.30	Reviewing revised letter; emails re: plan and letter.
11/29/23	JMC	0.50	Correspondence re: employee claims.
11/29/23	MRB	0.30	[REDACTED] [REDACTED]

Invoice No. 806031
Our File No. XEBN 230065

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December 4, 2023

Date	TKID	Hours	Description
11/29/23	WBP	2.30	Corresponding with claimants re: CCAA claims; reviewing updated draft CCAA Plan and corresponding with Company counsel re: same; reviewing employee claims and related summary.
11/30/23	BON	1.30	Attention to discussions with Osler and A&M re: global settlement matters.
11/30/23	JMC	0.90	Telephone conference and correspondence with ERC; correspondence with S. Rushton.
11/30/23	MRB	0.20	
11/30/23	WBP	2.80	Attending on discussion with Monitor; attending on discussion with Company counsel re: CCAA Plan; attending on weekly update call with Company counsel and Monitor; attending on discussion re: employee trust matters; reviewing CCAA claims in preparation for creditor discussions.

Total Fees	\$85,809.50
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Summary of Professional Fees

TKID	Timekeeper	Billed Hours	Billed Rate	Billed Amount
JMC	Conforti, Joe	6.10	1,150.00	7,015.00
BON	O'Neill, Brendan	17.10	1,185.00	20,263.50
WBP	Wiffen, Bradley	28.20	850.00	23,970.00
KEH	Herlin, Ken	0.80	1,095.00	876.00
CBES	Smit, Carrie B.E.	7.40	1,400.00	10,360.00
MRB	Blidner, Mark	7.30	1,150.00	8,395.00
BCA	Caldwell, Brennan	3.30	600.00	1,980.00
ACH	Harmes, Andrew	16.00	750.00	12,000.00
BRM	Brooks, Megan	1.20	650.00	780.00
JSL	Sloan, Josh	0.40	425.00	170.00

Total Fees	\$85,809.50
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Total Fees On This Invoice	\$85,809.50
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ON HST @ 13.0%	\$11,155.24
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Total On This Invoice (CAD)	\$96,964.74
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Total On This Invoice (USD)	\$74,662.85
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Invoice No. ¹⁹¹ 806031
Our File No. XEBN 230065

Page 6
December 4, 2023

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
BON /

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 1.50% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

Remittance information:

CAD Electronic Wire Payment or EFT (not e-Transfer):

Beneficiary Bank: TD Canada Trust, 394 Bay Street, Toronto, ON M5H 2Y3
Beneficiary Account Name: Goodmans LLP
Beneficiary Address: 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7
Bank ID (for wire payments): 004 Bank ID (for EFT payments): 0004
Transit: 12162 Swift code: TDOMCATTOR
CAD account: 0552488

USD Electronic Wire Payment:

Beneficiary Bank: TD Canada Trust, 394 Bay Street, Toronto, ON M5H 2Y3
Beneficiary Account name: Goodmans LLP
Beneficiary Address: 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7
Bank ID (for wire payments): 004 Transit: 12162
USD account: 7359751 Swift code: TDOMCATTOR
Intermediary Bank: Bank of America, New York, NY, USA
ABA: 026009593 Swift code: BOFAUS3NXXX

Email payment details, including invoice #, matter # and amount paid, to: collections@goodmans.ca

Cheques or Bank draft payable to: Goodmans LLP

Send to: Goodmans LLP, 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7
Please enclose remittance copy including invoice #, matter # and amount paid.



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

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

GST Registration Number R119422962

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

February 1, 2024

Our File No. XEBN 230065
Invoice No. 808894

Attention: Al Hutchens

Re: Project Great Lakes

To our professional services rendered in connection with the above noted matter:

Date	TKID	Hours	Description
11/30/23	CBES	0.20	Emails re: NCH assessment letter.
12/01/23	CBES	0.20	Emails re: [REDACTED].
12/01/23	JMC	0.20	Review Plan.
12/01/23	WBP	1.30	Preparing for and attending on discussion with counsel to CCAA claimant re: settlement of CCAA claim.
12/03/23	BCA	0.20	Updating Service List.
12/03/23	BON	1.10	Attention to update discussions with Osler; attention to emails/discussions with A&M re: Plan matters.
12/03/23	CBES	0.30	Reviewing revised Plan.
12/04/23	ACH	1.80	Reviewing and providing comments on draft Meeting Order.
12/04/23	BON	6.60	Attention to revised draft of CCAA Plan; attention to pre-call with A&M re: US global settlement matter; attend meeting with Osler and A&M re: global settlements matters; attention to draft Affidavit for Meeting Order; attention to draft Meeting Order.
12/04/23	WBP	4.80	Reviewing updated CCAA Plan; reviewing draft Company affidavit in support of Meeting Order; attending at meeting with Company counsel re: CCAA Plan matter
12/05/23	ACH	3.00	Reviewing and revising Meeting Order; email to Monitor re: same.
12/05/23	BCA	0.30	Attending claims process update meeting with Nordstrom, A&M and Osler.

Date	TKID	Hours	Description
12/05/23	BON	6.40	Attention to draft Meeting Order; attention to draft Affidavit for Meeting Order; attention to internal discussions re: same; attention to discussions with A&M re: same; attend meeting with Osler and Fasken re: global settlement matters; attention to draft Meeting Order.
12/05/23	CBES	0.40	Telephone conference with B. O'Neill re: tax issues.
12/05/23	WBP	5.60	Reviewing and commenting on affidavit; reviewing and commenting on draft Meeting Order; attending on discussion with claimant re: CCAA claim settlement; corresponding with CCAA claimant; attending on discussion with Company counsel and Plan sponsor counsel re: CCAA plan; attending on discussion with Monitor; reviewing notice of revision.
12/06/23	ACH	4.50	Reviewing email from S. Rushton and revising response re: customs bond; videoconference with the Monitor re: draft Meeting Order and related matters; reviewing and revising draft Meeting Order.
12/06/23	JMC	0.20	Review claim disallowance.
12/06/23	WBP	1.80	Reviewing Meeting Order case law and corresponding with Monitor re: same; corresponding with Company counsel re: various matters; attending on discussion with Monitor re: Meeting Order and reviewing comments on same.
12/07/23	ACH	0.50	Videoconference with Company counsel and client re: status update and meeting matters.
12/07/23	BON	2.30	Attention to global settlement matters and discussions with A&M re: same; attend update call with Osler and A&M.
12/07/23	JMC	0.30	Correspondence re: employee claims.
12/07/23	WBP	2.20	Attending on discussion with Company counsel re: Meeting Order; attending on discussion with Monitor re: CCAA Plan and Meeting Order; attending on further discussion with Company re: Meeting Order and updating same.
12/08/23	ACH	2.00	Reviewing and revising Meeting Order re: notice and voting mechanics.
12/08/23	BCA	0.10	Reviewing correspondence from C. Good at A&M re weekly summary of claims to be communicated.
12/08/23	BON	4.40	Attention to revised drafts of Meeting Order, Notice of Motion, Affidavit and Plan; attention to draft Monitor's Seventh Report.
12/08/23	JMC	0.40	Review Plan documents.
12/08/23	WBP	8.50	Reviewing and commenting on updated Meeting Order; reviewing and commenting on Monitor's report; reviewing updated CCAA Plan; attending to employee claim settlement matters.
12/09/23	BON	3.60	Attention to revised Plan; attention to draft Plan Support Agreement; attention to draft Monitor's Seventh Report.
12/09/23	WBP	4.10	Reviewing and commenting on draft Monitor's Report; reviewing updated Company affidavit.
12/10/23	BON	3.10	Attention to draft Letter to Creditors; attention to draft Monitor's Seventh Report.
12/10/23	WBP	1.00	Reviewing and commenting on draft Monitor's Report; corresponding with Company counsel re: various matters.

Date	TKID	Hours	Description
12/11/23	ACH	4.00	Reviewing draft notice of motion and related Court materials; email to Company counsel re: same; videoconference with client re: Meeting Order and related matters; videoconference with Company counsel and client re: Meeting Order and related matters.
12/11/23	BCA	0.20	Correspondence with Osler re: Service List.
12/11/23	BON	2.40	Attention to revised drafts of Meeting Order, Plan, Affidavit, Plan Support Agreement and Letter to Creditors; emails/discussions with A&M and Osler re: same; attend c/c with A&M re: same.
12/11/23	JMC	1.00	Review employee settlement issues.
12/11/23	WBP	7.90	Reviewing and commenting on various CCAA Plan and Court documents; reviewing updated drafts of CCAA Plan documents and Court materials; attending on discussion with Monitor re: CCAA Plan recoveries and related matters; attending on discussion with Company counsel re: same; reviewing updated Court materials; reviewing case law re: CCAA Plan matters; reviewing Landlord Settlement Agreement; discussion with Company counsel re: creditors' meeting matters.
12/12/23	ACH	2.00	Emails with client re: [REDACTED]; considering same; videoconference with the client and Company counsel re: Meeting Order and related matters; reviewing research re: landlord claims; drafting email re: same.
12/12/23	BCA	0.50	Attending claims process status update call.
12/12/23	BON	4.90	Attention to revised drafts of Plan, Affidavit, Notice of Motion, Letter to Creditors, Meeting and Monitor's Seventh Report; emails/discussions with A&M and Osler re: same; attend weekly update call with Osler; attention to final resolution of FLS CCAA Lease Claims; attention to emails/discussions re: virtual creditors meeting.
12/12/23	JMC	0.10	Correspondence with Monitor.
12/12/23	JSL	4.60	Corresponding with A. Harmes re: research; [REDACTED]
12/12/23	PDR	0.30	Exchange emails with counsel for Nordstrom Canada and consult internal team.
12/12/23	WBP	4.20	Reviewing and updating Monitor's Report; attending on discussion with Company counsel and Monitor re: CCAA matters; corresponding with Court office re: hearing matters; discussion with Company counsel re: Monitor's Report; reviewing updated CCAA Plan and Company motion materials; reviewing case law re: CCAA Plan sanction matters; corresponding with CCAA claimant re: settlement of claim.
12/13/23	BON	1.40	Attention to Monitor's Seventh Report and related matters.
12/13/23	BRM	0.50	Reviewing employee claims; correspondence with J. Conforti.
12/13/23	JMC	3.20	Prepare settlement.
12/13/23	WBP	3.80	Reviewing and updating draft Monitor's Report; corresponding with CCAA claimant; attending on discussions with Company counsel and Monitor re: CCAA Plan matters; updating draft Report; discussion with Monitor re: claim

Date	TKID	Hours	Description
			quantums and other Report matters.
12/14/23	ACH	2.00	Reviewing and revising draft Report; attending to matters re: finalizing, service and filing of same.
12/14/23	BCA	1.00	Updating service list; reviewing factoring agreements regarding proof of claims.
12/14/23	BON	3.40	Attention to draft Monitor's Seventh Report; attention to draft Factum re: Meeting Order; attend weekly update call with Osler and A&M.
12/14/23	JMC	1.00	Telephone conference with S. Rushton, Oslers re: employee claims; revise Settlement Agreement.
12/14/23	WBP	4.90	Attending on discussion with P. Ruby re: Canadian customer data; reviewing and commenting on Company factum; reviewing and commenting on Monitor's Report and corresponding with Company counsel and Monitor re: same; reviewing and commenting on employee settlement agreements; attending on update call with Company counsel and Monitor.
12/15/23	BON	0.90	Attention to emails/discussions with Osler re: TGF comments to Plan and Monitor's Report; attention to CRA matters.
12/15/23	JMC	0.30	Correspondence re: employment claims.
12/15/23	WBP	1.20	Attending on discussion with Lumi re: creditors' meeting process; reviewing and commenting on NORD; reviewing Company factum.
12/17/23	BCA	0.60	Reviewing and considering correspondence with A&M re: proof of assignment of certain claims; correspondence with A. Harmes re: same.
12/18/23	BCA	0.40	Reviewing Assignment Agreement re: claims process.
12/18/23	BON	4.20	Attention to emails/discussions re: privacy matters; attention to emails/discussions re: CRA matters; attend c/cs with Osler and CRA re: same; attention to revised Meeting Order re: CRA matters; attention to preparation for CCAA Meeting Order hearing.
12/18/23	JMC	0.20	Correspondence re: employee claim.
12/18/23	PDR	1.40	Prepare for and attend telephone conference with J. Fine concerning [REDACTED] and report to team.
12/18/23	WBP	1.40	Attending on discussion with Company counsel re: tax matters; attending on discussion with CRA; reviewing and commenting on updated form of Meeting Order; reviewing correspondence re: Canada customer data.
12/19/23	BCA	0.70	Reviewing correspondence from A&M re: claims process update; meeting with A&M, Nordstrom and Osler re: same.
12/19/23	BON	4.10	Review materials and prepare for CCAA Meeting Order hearing.
12/20/23	BCA	1.50	Drafting form of affidavit re: assignment of claims; internal correspondence re: same.
12/20/23	BON	5.60	Prepare for and attend CCAA hearing re: Meeting Order; attention to revised Meeting Order; attention to Endorsement.
12/20/23	JMC	0.80	Telephone conference with counsel re: employee claim and potential settlement; correspondence with S. Rushton.

Date	TKID	Hours	Description
12/20/23	WBP	6.20	Preparing for and attending at Court hearing re: motion for proposed Meeting Order; attending meeting with Company counsel re: revisions to form of Meeting Order; corresponding with claimant re: CCAA claim; reviewing updated form of Meeting Order.
12/21/23	BCA	0.20	Reviewing and revising form of affidavit re: assignment of claims; correspondence with A&M re: same.
12/21/23	JMC	0.10	Correspondence with S. Rushton.
12/21/23	JMC	0.30	Correspondence to counsel re: employee claim.
12/21/23	WBP	1.20	Preparing compilation of meeting materials for provision to affected creditors; corresponding with Company counsel re: same; reviewing and commenting on form of affidavit for claim assignment confirmation.
12/22/23	WBP	0.90	Corresponding with Company counsel re: service of meeting materials; preparing summary of key dates re: Meeting Order and Plan.
12/27/23	JMC	0.20	Correspondence re: settlement of employee claim.
12/28/23	ACH	0.60	Email to service list re: meeting materials; reviewing order re: employee trust termination certificate, and corresponding re: same; drafting memo to Court re: employee trust termination certificate.
12/29/23	ACH	0.30	Attending to service and filing of employee trust certificate.
01/02/24	BCA	1.80	Attending claims process update meeting with Osler, Nordstrom and A&M; reviewing assignment agreements re: assigned claims; updating Service List.
01/02/24	JSL	0.50	Reviewing precedent Monitor's Reports re: joint plan of compromise and claims process.
01/02/24	WBP	0.50	Corresponding with Monitor re: Report in respect of CCAA Plan and reviewing related matters.
01/03/24	BCA	0.10	Correspondence with A&M re: assignment agreements.
01/04/24	JSL	0.50	Reviewing precedents of joint plans of compromise.
01/04/24	WBP	0.30	Reviewing precedent for CCAA Plan report.
01/05/24	BON	0.60	Attention to emails/discussions and documents re: various Creditors' Meeting matters.
01/06/24	WBP	1.20	Reviewing and commenting on cover note to Affected Creditors; corresponding with Monitor re: noticing matters and reviewing Meeting Order re: same.
01/07/24	ACH	1.50	Drafting newspaper notice re: meeting; reviewing and revising same and corresponding re: same.
01/08/24	ACH	1.00	Videoconference with A&M and debtor counsel re: update; reviewing and revising newspaper notice and corresponding with A&M re: same; email to borrower counsel re: same.
01/08/24	BON	0.80	Attention to emails/discussions and documents re: various Creditors' Meeting matters.
01/08/24	JMC	0.40	Prepare Settlement Agreement.

Date	TKID	Hours	Description
01/08/24	WBP	1.10	Reviewing and commenting on form of newspaper notice; updating form of meeting materials cover letter and corresponding with Monitor re: same.
01/09/24	ACH	0.70	Videoconference with A&M and Company counsel re: update on various matters; reviewing and revising draft newspaper notice; email to A&M re: same.
01/09/24	JMC	0.80	Correspondence with Oslers; prepare Settlement Agreement.
01/09/24	WBP	0.90	Attending on discussion with Company counsel and Monitor re: various case matters; reviewing updated newspaper notice of Meeting Order; corresponding with counsel to CCAA claimant.
01/11/24	BON	0.50	Review A&M cash flow and claims reporting.
01/11/24	WBP	0.80	Corresponding with counsel to CCAA claimant re: Plan voting matters; attending on discussion with Company counsel re: CCAA Plan matters and discussing same with Monitor.
01/12/24	JMC	1.00	Telephone conference with Monitor, Oslers re: employee claims; review and revise Settlement Agreement.
01/12/24	WBP	0.40	Corresponding with CCAA claimants re: voting on CCAA Plan.
01/13/24	WBP	0.30	Corresponding re: settlement and voting of employee claims and reviewing Meeting Order re: same.
01/16/24	ACH	0.50	Attending meeting with client, Company and Company counsel re: meeting and claims process matters; email to S. Rushton re: next steps.
01/16/24	BON	1.30	Attention to A&M summary of voting and proxies received to date and status update regarding the claims process; c/c with A&M, Nordstrom and Company counsel re: same.
01/16/24	JMC	0.10	Correspondence with Oslers.
01/16/24	WBP	0.60	Reviewing claims and Plan voting summary and attending on discussion with Company counsel and Monitor re: same.
01/17/24	JMC	0.40	Correspondence with Oslers; revise settlement.
01/17/24	KEH	0.40	Receipt of email from solicitor for Nordstrom's with respect to surrender of subleases; review surrenders and forward same to B. Wiffen [REDACTED] and receive response from B. Wiffen.
01/17/24	MRB	0.10	[REDACTED]
01/17/24	WBP	0.30	Reviewing sublease termination agreements in connection with lease assignment transactions; corresponding with Monitor re: Plan voting matters.
01/18/24	JMC	0.40	Correspondence re: employee claims; revise settlement.
01/18/24	WBP	0.60	Attending on discussion with employee representative counsel re: Plan voting and notice matters; reviewing Meeting Order re: same.
01/19/24	BCA	0.70	Reviewing various assignment agreements re: claims process; correspondence with C. Good of A&M re: same.
01/19/24	JMC	0.50	Revise settlement re: employee claims.
01/19/24	MRB	0.30	[REDACTED]

Date	TKID	Hours	Description
			[REDACTED]
01/22/24	JMC	0.10	Review employment communication.
01/22/24	WBP	1.00	Reviewing and commenting on proposed communication to employees by employee representative counsel and corresponding with Company counsel re: same; discussion with Monitor re: convenience class election matters.
01/23/24	BON	1.40	Attention to discussions and analysis re: convenience class matters; review A&M weekly claims report; attend weekly claims call with Osler and A&M.
01/23/24	WBP	0.70	Attending on discussion with Company counsel re: claims and CCAA Plan matters; reviewing updated claims and voting reporting from Monitor.
01/25/24	BCA	1.50	Review assignment agreements re: claims process; weekly claims process meeting with A&M, Nordstrom and Osler.
01/25/24	JMC	0.50	Review background; correspondence re: employee claims.
01/26/24	JMC	0.40	Correspondence with S. Poysa; review employee claim.
01/26/24	KEH	0.20	Exchange emails with solicitor for Winners and solicitor for Nordstrom with respect to year-end adjustments.
01/29/24	BON	0.40	Attention to emails/discussions re: lease assignment transaction matters and closings.
01/29/24	JMC	0.60	Correspondence re: employee claims.
01/29/24	KEH	1.30	[REDACTED]
01/29/24	WBP	0.30	Attending on discussion with counsel to CCAA claimant re: Plan and voting matters.
01/30/24	ACH	1.00	Attending to various correspondence re: sanction hearing; reviewing and revising continuing matter hearing request form, and corresponding re: same; email to Court.
01/30/24	WBP	0.50	Attending on discussion with Company counsel and Monitor re: update on claims and CCAA Plan voting matters.
01/31/24	KEH	0.50	Attending to closing of Winners lease assignment transactions including exchange of emails with respect to adjustments among parties and telephone discussions with solicitor for Nordstrom re: same.

Total Fees

\$182,176.50

Invoice No. 808894
Our File No. XEBN 230065

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February 1, 2024

Summary of Professional Fees

TKID	Timekeeper	Billed Hours	Billed Rate	Billed Amount
BON	O'Neill, Brendan	59.40	1,207.86	70,789.00
ACH	Harmes, Andrew	25.40	768.33	19,308.50
WBP	Wiffen, Bradley	70.50	885.16	60,637.50
JMC	Conforti, Joe	13.50	1,176.40	15,837.00
KEH	Herlin, Ken	2.40	1,150.00	2,760.00
CBES	Smit, Carrie B.E.	1.10	1,400.00	1,540.00
PDR	Ruby, Peter	1.70	1,110.00	1,887.00
MRB	Blidner, Mark	0.40	1,210.00	484.00
BCA	Caldwell, Brennan	9.80	622.67	6,228.50
BRM	Brooks, Megan	0.50	650.00	325.00
JSL	Sloan, Josh	5.60	425.00	2,380.00
Total Fees				\$182,176.50

Disbursements

Description	Amount
Copies	229.75
Meals	39.01
Total Disbursements	\$268.76

Total Fees On This Invoice	\$182,176.50
ON HST @ 13.0%	\$23,682.94
Taxable Disbursements	\$268.76
Total Disbursements On This Invoice	\$268.76
ON HST @ 13.0%	\$34.94
Total On This Invoice (CAD)	\$206,163.14
Total On This Invoice (USD)	\$158,745.62

Invoice No. 808894
Our File No. XEBN 230065

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February 1, 2024

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
BON /

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 1.50% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

Remittance information:

CAD Electronic Wire Payment or EFT (not e-Transfer):

Beneficiary Bank: TD Canada Trust, 394 Bay Street, Toronto, ON M5H 2Y3
Beneficiary Account Name: Goodmans LLP
Beneficiary Address: 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7
Bank ID (for wire payments): 004 Bank ID (for EFT payments): 0004
Transit: 12162 Swift code: TDOMCATTOR
CAD account: 0552488

USD Electronic Wire Payment:

Beneficiary Bank: TD Canada Trust, 394 Bay Street, Toronto, ON M5H 2Y3
Beneficiary Account name: Goodmans LLP
Beneficiary Address: 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7
Bank ID (for wire payments): 004 Transit: 12162
USD account: 7359751 Swift code: TDOMCATTOR
Intermediary Bank: Bank of America, New York, NY, USA
ABA: 026009593 Swift code: BOFAUS3NXXX

Email payment details, including invoice #, matter # and amount paid, to: collections@goodmans.ca

Cheques or Bank draft payable to: Goodmans LLP

Send to: Goodmans LLP, 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7

Please enclose remittance copy including invoice #, matter # and amount paid.



Barristers & Solicitors

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

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

GST Registration Number R119422962

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

February 29, 2024

Our File No. XEBN 230065
Invoice No. 810317

Attention: Al Hutchens

Re: Project Great Lakes

To our professional services rendered in connection with the above noted matter:

Date	TKID	Hours	Description
02/01/24	BON	0.30	Attention to Winners lease transaction closing matters.
02/01/24	JMC	0.20	Review employee claims.
02/01/24	KEH	0.80	Attending to closing of assignment of assignment and assumption of lease by Winners and exchange emails with and telephone discussions with B. Wiffen re: same; exchange emails with client re: same.
02/01/24	MRB	0.30	[REDACTED]
02/01/24	WBP	1.60	Reviewing customs bond matters and discussion with Company counsel re: same; attending to lease assignment transaction closing matters and preparing and delivering Monitor's certificate.
02/02/24	BRM	0.50	Discussion with Monitor and Oslers re: employee matters.
02/02/24	JMC	1.70	Telephone conference with Oslers re: employment claims; correspondence re: employee claims; revise A. Rac settlement; telephone conference with counsel re: S. McKaye claim and potential settlement.
02/02/24	WBP	0.30	Reviewing employee claim settlement matters and corresponding re: same.
02/05/24	BON	0.50	Attention to emails/discussions re: late filed claims.
02/05/24	JMC	1.40	Correspondence re: settlement of employee claim; telephone conference and correspondence with ERC.
02/06/24	ACH	3.00	Drafting letter re: bond and cash collateral, and corresponding re: same; videoconference with Company, Company counsel and Monitor re: status update and next steps.

Date	TKID	Hours	Description
02/06/24	BCA	0.50	Attending claims process update meeting with A&M, Nordstrom and Osler.
02/06/24	BON	0.90	Attention to various matters re: sanction hearing preparation and discussions re: same; attention to claims process matters.
02/06/24	JMC	0.40	Revise settlement documentation.
02/06/24	WBP	3.30	Attending on discussion with Monitor re: Monitor's Report and related matters; attending on discussion with Company counsel and Monitor re: CCAA claims and voting matters; reviewing and commenting on letter to service provider; discussion with Monitor re: CCAA claims matters; attending to convenience claim election matters.
02/07/24	ACH	2.50	Reviewing and providing comments on draft plan checklist; reviewing and revising letter re: bond and return of cash collateral; attending to matters re: finalizing same.
02/07/24	BON	1.10	Attention to draft Monitor's Report for creditors meeting; attention to draft letter to Intact.
02/07/24	CBES	0.40	Telephone conference with G. Rubenstein re: employee trust issues.
02/07/24	WBP	5.40	Reviewing and commenting on NORD to CCAA claimant and reviewing proof of claim re: same; preparing Monitor's Report and reviewing materials re: same; reviewing comments on letter to supplier.
02/08/24	JMC	0.30	Correspondence with ERC.
02/08/24	WBP	0.30	Attending on discussion with Company counsel re: CCAA claims matters.
02/09/24	ACH	2.50	Reviewing and providing comments on draft plan checklist; corresponding re: same; drafting email to client re: checklist.
02/09/24	BCA	0.50	Reviewing assignment agreements with respect to proofs of claims.
02/09/24	BON	0.90	Attention to draft closing agenda and discussions re: same; attention to draft script for creditors meeting.
02/09/24	JMC	0.30	Correspondence with ERC; correspondence re: settlement of employee claim.
02/09/24	WBP	1.80	Reviewing and commenting on script for creditors' meeting.
02/12/24	JMC	0.10	Correspondence re: claim.
02/12/24	WBP	1.60	Attending on discussion with Company counsel and Monitor re: process for creditor distributions and reviewing background information re: same; reviewing comments on implementation checklist; reviewing NORD for CCAA claimant.
02/13/24	ACH	2.00	Videoconference with A&M and Company counsel re: employee matters and considerations; videoconference with A&M and Company counsel re: claims update; videoconference with A&M, Company counsel and Company re: meeting and claims matters, and update.
02/13/24	BCA	1.00	Reviewing assignment agreements relating to proofs of claims; attending claims update meeting with A&M, Nordstrom and Osler.
02/13/24	BON	2.70	Attend c/c with A&M and Osler re: claims process matters; attend c/c with Osler and M. Blidner re: realty tax appeals; review A&M update on claims process matters and status; attend weekly claims call with Nordstrom, A&M and Osler.

Date	TKID	Hours	Description
02/13/24	JMC	2.10	Correspondence with ERC; correspondence with Oslers, Monitor re: employee settlements; conference call with Oslers re: WEPPA; prepare settlements; correspondence with counsel.
02/13/24	MRB	0.50	Conference call with T. Sandler and B. O'Neill regarding assignment of [REDACTED].
02/13/24	WBP	4.40	Attending on discussion with Company counsel and Monitor re: employee claim matters; attending on discussion with Company counsel and Monitor re: CCAA claims; attending on discussion with Company re: CCAA claim and voting matters; reviewing and delivering NORD; reviewing and commenting on Monitor's Report.
02/14/24	BON	3.30	Attention to draft Eight Report of the Monitor.
02/14/24	BRM	0.30	Correspondence with J. Conforti re: employee claim.
02/14/24	JMC	1.80	Correspondence with counsel re: employee settlement; prepare settlement agreements; correspondence with Monitor; correspondence with Oslers.
02/14/24	WBP	5.30	Reviewing and commenting on Monitor's Report; reviewing Plan and motion materials re: same.
02/14/24	WPXX	0.30	Saving Monitor's Certificate on NetDocs and discussions with J. Messier for A. Harmes.
02/15/24	ACH	2.80	Reviewing and providing comments on draft report; corresponding re: same.
02/15/24	BON	1.60	Attention to draft Eighth Report of the Monitor; attention to draft Sanction Order.
02/15/24	JMC	1.20	Correspondence with Monitor, Oslers re: employment settlements; revise settlement.
02/15/24	WBP	2.80	Reviewing and commenting on Monitor's Report and corresponding with Monitor re: same; reviewing draft Sanction Order; reviewing correspondence re: employee claims settlement matters.
02/16/24	CBES	0.50	Reviewing MNP memo re: trust structure; emails to and from G. Rubenstein.
02/16/24	JMC	0.90	Correspondence with Monitor, Oslers, ERC, opposing counsel re: employee settlements.
02/20/24	ACH	1.00	Email to Intact re: response to prior letter; videoconference with Company, Company counsel and A&M re: weekly status update and meeting matters.
02/20/24	BCA	0.30	Attending claims process update meeting with Osler, Nordstrom and A&M.
02/20/24	BON	0.80	Attention to draft Eighth Report of the Monitor and Osler comments re: same.
02/20/24	JMC	0.40	Correspondence with Monitor, Oslers, opposing counsel re: employee settlement.
02/20/24	WBP	3.90	Reviewing and commenting on Monitor's Report and corresponding with Monitor and Company re: same; attending on discussion with Company counsel and Monitor; reviewing employee claims matters; corresponding with employee representative counsel.
02/21/24	ACH	0.80	Attending to various matters re: finalizing report and attending to service of same.

Date	TKID	Hours	Description
02/21/24	JMC	0.10	Correspondence with Monitor.
02/21/24	WBP	2.20	Reviewing Monitor's Report and corresponding with Monitor re: same; reviewing compiled report and coordinating service of same.
02/22/24	BON	1.10	Attention to emails/discussions re: various tax matters; attention to draft Sanction Order.
02/22/24	PDR	0.40	Exchange emails with B. Wiffen concerning data.
02/22/24	WBP	2.80	Discussion with Monitor re: tax matters; attending on discussion with Company counsel and CRA; reviewing and commenting on draft Sanction Order.
02/23/24	BCA	2.90	Reviewing assignment agreements re: claims process and correspondence with A&M re: same.
02/23/24	BON	0.50	Attention to discussions with T. Sandler and M. Blidner re: Oxford realty appeal matters.
02/23/24	MRB	0.50	Conference call with T. Sandler and B. O'Neill.
02/23/24	WBP	2.20	Reviewing and commenting on draft Sanction Order and corresponding with Company counsel re: same; reviewing and updating script for creditors' meeting and corresponding with Company counsel and LUMI re: same; corresponding with LUMI re: posting of Plan and Court documents.
02/26/24	JMC	0.90	Correspondence with S. Rushton; correspondence with claimants' counsel and ERC; revise Settlement Agreement.
02/26/24	WBP	2.20	Attending on discussion with Company counsel re: tax matters and discussion with Monitor re: same; reviewing background information re: tax matter; attending on meeting with Lumi re: preparation for creditors' meeting; reviewing claimant correspondence; discussion with Monitor re: tabulation of disputed claims.
02/27/24	ACH	1.00	Videoconference with the company, company counsel and A&M re: status update and claims and meeting matters; corresponding with Intact re: customs bond.
02/27/24	BCA	1.80	Meeting with A&M, Nordstrom and Osler re: weekly claims process update; reviewing Assignment Agreement; drafting language to claimant and internal correspondence re: same.
02/27/24	BON	1.40	Attend weekly claims call with Osler and A&M; attention to matters re: [REDACTED]
02/27/24	MRB	0.10	Correspondence re: timing of assignment.
02/27/24	WBP	1.70	Corresponding with CCAA claimant re: claim and voting matters; corresponding with ERC; attending on discussion with Company counsel and Monitor re: CCAA matters.
02/28/24	ACH	0.50	Reviewing background documentation re: double assignment of claim; reviewing and providing comments on draft response re: same.
02/28/24	BCA	0.10	Correspondence with A. Harmes and A&M re: correspondence with claimant re: Assignment Agreement.
02/28/24	JMC	0.60	Correspondence with SRC; correspondence with Monitor et al re: employee settlement.

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February 29, 2024

Date	TKID	Hours	Description
02/28/24	MRB	0.50	
02/28/24	WBP	2.30	Correspondence and discussion with counsel to CCAA claimant; discussion with Company counsel re: same; attending on discussion with ERC re: employee claims and voting matters; reviewing and updating script for creditors' meeting.

Total Fees	\$98,346.00
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Summary of Professional Fees

TKID	Timekeeper	Billed Hours	Billed Rate	Billed Amount
BON	O'Neill, Brendan	15.10	1,265.00	19,101.50
JMC	Conforti, Joe	12.40	1,210.00	15,004.00
WBP	Wiffen, Bradley	44.10	925.00	40,792.50
ACH	Harmes, Andrew	16.10	805.00	12,960.50
CBES	Smit, Carrie B.E.	0.90	1,470.00	1,323.00
PDR	Ruby, Peter	0.40	1,165.00	466.00
KEH	Herlin, Ken	0.80	1,150.00	920.00
MRB	Blidner, Mark	1.90	1,210.00	2,299.00
BCA	Caldwell, Brennan	7.10	685.00	4,863.50
BRM	Brooks, Megan	0.80	725.00	580.00
WPXX	Overtime, Word Processing	0.30	120.00	36.00

Total Fees	\$98,346.00
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Disbursements

Description	Amount
Copies	33.50
Postage	15.22
Delivery - Courier	7.33

Total Disbursements	\$56.05
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Invoice No. 810317
Our File No. XEBN 230065

Page 6
February 29, 2024

Total Fees On This Invoice	\$98,346.00
ON HST @ 13.0%	\$12,784.99
Taxable Disbursements	\$56.05
Total Disbursements On This Invoice	\$56.05
ON HST @ 13.0%	\$7.28
Total On This Invoice (CAD)	\$111,194.32
Total On This Invoice (USD)	\$85,619.63

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
BON /

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 1.50% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

Invoice No. 810317
Our File No. XEBN 230065

Page 7
February 29, 2024

Remittance information:

CAD Electronic Wire Payment or EFT (not e-Transfer):

Beneficiary Bank: TD Canada Trust, 394 Bay Street, Toronto, ON M5H 2Y3
Beneficiary Account Name: Goodmans LLP
Beneficiary Address: 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7
Bank ID (for wire payments): 004 Bank ID (for EFT payments): 0004
Transit: 12162 Swift code: TDOMCATTOR
CAD account: 0552488

USD Electronic Wire Payment:

Beneficiary Bank: TD Canada Trust, 394 Bay Street, Toronto, ON M5H 2Y3
Beneficiary Account name: Goodmans LLP
Beneficiary Address: 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7
Bank ID (for wire payments): 004 Transit: 12162
USD account: 7359751 Swift code: TDOMCATTOR
Intermediary Bank: Bank of America, New York, NY, USA
ABA: 026009593 Swift code: BOFAUS3NXXX

Email payment details, including invoice #, matter # and amount paid, to: collections@goodmans.ca

Cheques or Bank draft payable to: Goodmans LLP

Send to: Goodmans LLP, 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7
Please enclose remittance copy including invoice #, matter # and amount paid.



Barristers & Solicitors

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

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

GST Registration Number R119422962

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

March 28, 2024

Our File No. XEBN 230065
Invoice No. 811677

Attention: Al Hutchens

Re: Project Great Lakes

To our professional services rendered in connection with the above noted matter:

Date	TKID	Hours	Description
02/29/24	BON	1.90	Attention to email/discussions and analysis re: [REDACTED] realty tax appeal matters; attention to [REDACTED] contract disclaimer; attention to various emails/discussions re: creditors' meeting matters.
02/29/24	JMC	0.80	Correspondence with counsel re: employee settlement; correspondence with Monitor; revise Agreement.
02/29/24	MRB	1.20	[REDACTED] review and consider revised draft re: possible assignment of existing appeals and various correspondence T. Sandler and B. O'Neill; review and comment on further draft of Assignment of Appeals Agreement and various related correspondence.
02/29/24	WBP	1.40	Reviewing letter to service provider and disclaimer notice and commenting on same; reviewing and updating script for creditors' meeting and corresponding with Monitor re: same; reviewing employee claim settlement matters.
03/01/24	BON	1.40	Attention to emails/discussions re: creditors' meeting matters; attention to emails/discussions re: realty tax appeal matters; attention to emails/discussions re: late filed claims.
03/01/24	JMC	0.30	Correspondence with Monitor.
03/01/24	MRB	0.30	Various correspondence.
03/01/24	WBP	2.60	Preparing for and attending at creditors' meeting; correspondence with Company counsel and Monitor re: claims matters.
03/04/24	BON	2.10	Attention to draft Affidavit and Notice of Motion for Sanction Hearing; attention to draft Sanction Order.
03/04/24	JMC	0.10	Correspondence with ERC.

Date	TKID	Hours	Description
03/04/24	WBP	4.00	Reviewing and commenting on Company affidavit and form of Sanction Order; discussing same with Company counsel; discussing Monitor's Report and related matters with Monitor; reviewing and commenting on NORD.
03/05/24	BCA	0.20	Attending claims process status meeting with A&M, Nordstrom and Osler.
03/05/24	BON	2.70	Attention to revised drafts of Notice of Motion and Affidavit; attention to draft Ninth Report of the Monitor; attend weekly claims meeting with A&M, Osler and Nordstrom.
03/05/24	JMC	0.30	Correspondence with ERC.
03/05/24	WBP	2.90	Reviewing updated motion materials and corresponding with Company counsel re: same; attending on discussion with Company counsel re: motion materials; reviewing and commenting on Monitor's draft Report; attending on discussion with Company counsel and Monitor re: CCAA claims and related matters.
03/06/24	JMC	0.10	Correspondence re: settlement.
03/06/24	WBP	0.60	Updating Monitor's Report and corresponding with Monitor re: same; coordinating service of Monitor's Report.
03/07/24	CBES	0.20	Emails from Oslers re: assessments; emails to and from B. Wiffen and B. O'Neill.
03/07/24	JMC	0.10	Correspondence with ERC.
03/08/24	BCA	1.00	Reviewing assignment agreements regarding claims and correspondence with A&M re: same.
03/08/24	BON	0.30	Attention to emails/discussions re: NCH assessments.
03/08/24	CBES	0.70	Reviewing Notices of Assessment; emails to and from B. Wiffen and B. O'Neill; emails to and from Osler.
03/08/24	JMC	0.20	Correspondence with ERC, Monitor.
03/11/24	ACH	3.50	Reviewing and revising draft response to taxation authority, and corresponding re: same; reviewing correspondence from Intact and preparing for call re: same; telephone call with B. Wiffen re: approach for call; videoconference with Intact, the Monitor and Company counsel re: customs bond; drafting update email re: same.
03/11/24	BCA	0.20	Reviewing assignment agreement in connection with claims process.
03/11/24	JMC	0.10	Correspondence with Monitor.
03/11/24	MRB	0.10	Various correspondence [REDACTED] solicitor and Oslers.
03/11/24	WBP	0.30	Reviewing customs bond matters with A. Harmes.
03/12/24	BCA	0.20	Meeting with A&M, Nordstrom and Osler re: claims process.
03/12/24	BON	3.30	Attention to ERC data breach matters; attention to draft Factum for Sanction Order.
03/12/24	JMC	0.80	Correspondence with Monitor; correspondence with ERC and counsel for employee re: settlement; correspondence with Oslers and Monitor; finalize [REDACTED] settlement.

Date	TKID	Hours	Description
03/12/24	MRB	0.40	Various correspondence regarding [REDACTED].
03/12/24	WBP	0.60	Reviewing Nordstrom Canada Court materials and corresponding with Company counsel re: same.
03/13/24	ACH	1.00	Attending to matters re: customs bond; drafting email re: same.
03/13/24	BON	1.70	Attend multiple calls with ERC and Osler re: data breach matters; attention to draft correspondence to court re: same; attention to conflicts check re: same.
03/13/24	WBP	0.20	Reviewing correspondence re: custom bond matters.
03/14/24	ACH	1.00	Corresponding with the Court re: sanction hearing; corresponding with Osler re: same; drafting email to service list; corresponding with Osler re: customs bond matters.
03/14/24	BON	1.40	Attention to draft ERC correspondence re: data breach; attend update calls re: same.
03/14/24	WBP	0.40	Discussing CCAA Plan sanction matters with B. O'Neill; reviewing ERC correspondence; reviewing correspondence re: import duties and bond.
03/15/24	BON	2.90	Attention to emails/discussions re: ERC data breach matters; review case law and prepare for Sanction Hearing.
03/15/24	JMC	0.80	Correspondence with S. Poysa re: settlement; telephone conference and correspondence re: privacy issues.
03/15/24	WBP	0.30	Preparing Monitor reports for delivery to court; corresponding with counsel to CCAA claimant.
03/16/24	JMC	0.10	Correspondence with Monitor.
03/17/24	BON	3.10	Review materials and case law and prepare for Sanction Hearing; attention to ERC data breach matters; c/c with Osler re: same.
03/18/24	BCA	1.00	Reviewing assignment agreements in connection with claims process.
03/18/24	BON	4.60	Review ERC data breach materials; attend case conference re: same; attention to emails/discussions re: endorsement language re: plan releases and ERC data breaches; [REDACTED]; review materials and case law and prepare for Sanction Hearing.
03/18/24	JMC	0.50	Inter-office discussion between B. O'Neill and J. Conforti; correspondence with Monitor and Osler re: privacy issues; correspondence re: employee settlement.
03/18/24	WBP	0.80	Reviewing correspondence re: court attendance; preparing for sanction hearing.
03/19/24	BCA	0.20	Reviewing assignment agreements re: proof of claims.
03/19/24	BON	4.40	Prepare for and attend CCAA sanction hearing; attention to [REDACTED]; attention to draft Assignment Agreement re: [REDACTED] realty tax appeals.
03/19/24	JMC	0.20	Inter-office discussion between B. Wiffen and J. Conforti.
03/19/24	MRB	0.30	Review further draft [REDACTED] various related correspondence.
03/19/24	WBP	2.40	Preparing for and attending at court hearing for sanction of CCAA Plan.

Date	TKID	Hours	Description
03/20/24	ACH	0.50	Attending to various emails re: customs bond.
03/20/24	BCA	0.10	Videocall with C. Good of A&M re: assignment agreements.
03/20/24	BON	0.50	Attention to ERC draft announcements.
03/20/24	WBP	1.10	Reviewing Court endorsement for Sanction Order; arranging for posting of materials on Monitor's website; discussion with counsel to Company; reviewing and commenting on correspondence re: insured claim; corresponding with counsel to CCAA claimant re: distribution timing.
03/21/24	BON	0.50	Attention to Kroll engagement letter.
03/21/24	CBES	0.20	[REDACTED]
03/21/24	JMC	0.30	Correspondence re: employee claims.
03/21/24	MRB	0.40	Review proposed revisions to Assignment Agreement and various related correspondence re: ARB notice requirements.
03/21/24	WBP	1.00	Reviewing and commenting on Disbursing Agent Agreement.
03/22/24	CBES	0.30	Reviewing research re: fee deductibility.
03/22/24	KEH	0.20	Receipt of email from solicitor for [REDACTED] with respect to withholding tax issues; forward same to B. Wiffen and B. O'Neill for their consideration.
03/22/24	MHR	3.10	[REDACTED]
03/25/24	CBES	0.30	Telephone conference with [REDACTED].
03/25/24	JMC	0.20	Correspondence with ERC.
03/26/24	BON	1.40	Attention to emails/discussions re: ERC data breach matters; c/c with ERC and Osler re: same.
03/26/24	KEH	0.50	Receipt of email from solicitor for [REDACTED] re: status of withholding tax and registration of Nordstrom entity; follow up internal emails with solicitor for Nordstrom re: same.
03/26/24	MRB	0.10	Correspondence.
03/27/24	BON	0.60	Attention to emails/discussions re: ERC data breach matters and review materials re: same.
03/27/24	JMC	0.10	Correspondence with ERC.

Total Fees

\$80,666.50

Invoice No. 811677
Our File No. XEBN 230065

Page 5
March 28, 2024

Summary of Professional Fees

TKID	Timekeeper	Billed Hours	Billed Rate	Billed Amount
BON	O'Neill, Brendan	32.80	1,265.00	41,492.00
JMC	Conforti, Joe	5.00	1,210.00	6,050.00
WBP	Wiffen, Bradley	18.60	925.00	17,205.00
ACH	Harmes, Andrew	6.00	805.00	4,830.00
KEH	Herlin, Ken	0.70	1,150.00	805.00
CBES	Smit, Carrie B.E.	1.70	1,470.00	2,499.00
MRB	Blidner, Mark	2.80	1,210.00	3,388.00
BCA	Caldwell, Brennan	2.90	685.00	1,986.50
MHR	Hassar, Michael	3.10	770.00	2,387.00
DPS	Word Processing	0.20	120.00	24.00
Total Fees				\$80,666.50

Disbursements

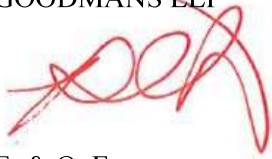
Description	Amount
Copies	117.00
Total Disbursements	\$117.00

Total Fees On This Invoice	\$80,666.50
ON HST @ 13.0%	\$10,486.65
Taxable Disbursements	\$117.00
Total Disbursements On This Invoice	\$117.00
ON HST @ 13.0%	\$15.21
Total On This Invoice (CAD)	\$91,285.36
Total On This Invoice (USD)	\$70,289.73

Invoice No. 811677
Our File No. XEBN 230065

Page 6
March 28, 2024

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GOODMANS LLP



E. & O. E.
BON /

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 1.50% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

Remittance information:

CAD Electronic Wire Payment or EFT (not e-Transfer):

Beneficiary Bank: TD Canada Trust, 394 Bay Street, Toronto, ON M5H 2Y3
Beneficiary Account Name: Goodmans LLP
Beneficiary Address: 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7
Bank ID (for wire payments): 004 Bank ID (for EFT payments): 0004
Transit: 12162 Swift code: TDOMCATTOR
CAD account: 0552488

USD Electronic Wire Payment:

Beneficiary Bank: TD Canada Trust, 394 Bay Street, Toronto, ON M5H 2Y3
Beneficiary Account name: Goodmans LLP
Beneficiary Address: 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7
Bank ID (for wire payments): 004 Transit: 12162
USD account: 7359751 Swift code: TDOMCATTOR
Intermediary Bank: Bank of America, New York, NY, USA
ABA: 026009593 Swift code: BOFAUS3NXXX

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Please enclose remittance copy including invoice #, matter # and amount paid.



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

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

GST Registration Number R119422962

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

April 23, 2024

Our File No. XEBN 230065
Invoice No. 812755

Attention: Al Hutchens

Re: Project Great Lakes

To our professional services rendered in connection with the above noted matter:

Date	TKID	Hours	Description
03/28/24	BON	0.40	Attention to emails/discussions and draft documents re: ERC data breach.
03/28/24	JMC	0.30	Correspondence with Oslers; correspondence with Monitor.
03/28/24	WBP	0.30	Reviewing Disbursement Agent Agreement.
03/31/24	BCA	0.20	Reviewing Assignment Agreement regarding proof of claim.
04/01/24	WBP	0.70	Reviewing comments on Disbursement Agent Agreement and corresponding with Company counsel re: same; reviewing correspondence re: insured claim.
04/02/24	BCA	0.70	Attending claims process update meeting; correspondence with C. Good re: Assignment Agreement.
04/02/24	BON	0.60	Attention to draft Assignment Agreement re: [REDACTED] realty tax appeals and emails/discussions re: same.
04/02/24	JMC	0.20	Correspondence re: employee claim settlement; correspondence with ERC.
04/02/24	MRB	0.60	Review revised appeal Assignment Agreement; review ARB Rules regarding format of assignment and various related correspondence.
04/03/24	JMC	0.20	Correspondence re: employee claims settlement.
04/03/24	MRB	0.60	Review updated ARB search re: [REDACTED]; various related correspondence.
04/04/24	BON	0.60	Attention to emails/discussions re: draft Kroll Disbursing Agent Agreement; attend daily update call with A&M.
04/04/24	JMC	0.10	Correspondence re: employee claims.

Date	TKID	Hours	Description
04/04/24	WBP	0.60	Reviewing updated Disbursement Agent Agreement and attending on discussion with Company counsel and Monitor re: same.
04/05/24	WBP	0.40	Reviewing correspondence and related Court documents from Company counsel re: personal injury claim and insurance and corresponding re: same.
04/08/24	ACH	0.50	Reviewing Assignment Agreement and corresponding with client re: same.
04/08/24	MRB	0.20	Review and consider further revisions to Assignment Agreement.
04/09/24	ACH	0.50	Reviewing agenda re: claims update; teleconference with A&M, Company and Company counsel re: claims update; corresponding with A&M re: Assignment Agreement.
04/09/24	BON	0.80	Attend weekly claims and closing call with A&M, Osler and Nordstrom.
04/09/24	WBP	0.90	Attending on discussion with Company counsel and Monitor re: Plan implementation; reviewing Plan implementation matters and corresponding with Monitor re: same.
04/11/24	WBP	1.20	Reviewing and commenting on supplier letter; attending on discussion with Company counsel and disbursement agent; reviewing updated Disbursement Agent Agreement and commenting on same.
04/12/24	JMC	0.20	Correspondence with S. Rushton.
04/12/24	WBP	0.40	Reviewing updated letter to service provider; reviewing correspondence from disbursing agent re: communications Plan.
04/15/24	BON	0.60	Attention to emails/discussions re: various Plan implementation matters.
04/15/24	WBP	1.20	Attending to Plan implementation matters; reviewing and commenting on implementation agreements and corresponding with Monitor re: same.
04/16/24	ACH	1.50	Videoconference with A&M, Company and Company counsel re: claims update; telephone call with S. Rushton re: same; reviewing Assignment Agreement; update call with A&M, Company and Company counsel.
04/16/24	BON	0.80	Attention to draft Nordstrom Intercompany Settlement Agreements; attention to emails/discussions re: various Plan implementation matters.
04/16/24	WBP	0.80	Reviewing Plan closing matters; attending on discussion with Company counsel and Monitor.
04/17/24	BON	0.70	Attention to emails/discussions re: Plan implementation matters.
04/17/24	WBP	1.20	Reviewing Plan implementation documents and corresponding with Company counsel and Monitor re: same; reviewing correspondence and updated agreement with disbursement agent; reviewing and corresponding re: reserve estimates.
04/18/24	BON	0.60	Attention to various Plan implementation matters.
04/18/24	JMC	0.40	Telephone conference and correspondence re: employee distributions.
04/18/24	KEH	0.20	Exchanging emails with solicitor for Company with respect to payment of withholding tax and [REDACTED].
04/18/24	WBP	1.80	Attending on discussion with employee representative counsel re: Plan implementation and distribution matters; reviewing Plan implementation documents; reviewing reserve calculation and discussion with Monitor re: same;

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Invoice No. 812755
Our File No. XEBN 230065

Page 3
April 23, 2024

Date	TKID	Hours	Description	
04/19/24	ACH	3.00	Reviewing draft Plan closing documents and providing comments re: same; corresponding re: same.	
04/19/24	JMC	0.90	Review employee claims; correspondence with ERC; correspondence with Monitor.	
04/19/24	WBP	0.60	Reviewing Plan implementation documents.	
04/20/24	WBP	0.40	Reviewing and commenting on employee communications to be delivered by employee representative counsel.	
Total Fees				\$26,421.00

Summary of Professional Fees

TKID	Timekeeper	Billed Hours	Billed Rate	Billed Amount
JMC	Conforti, Joe	2.30	1,210.00	2,783.00
ACH	Harmes, Andrew	5.50	805.00	4,427.50
WBP	Wiffen, Bradley	10.50	925.00	9,712.50
BON	O'Neill, Brendan	5.50	1,265.00	6,957.50
KEH	Herlin, Ken	0.20	1,150.00	230.00
MRB	Blidner, Mark	1.40	1,210.00	1,694.00
BCA	Caldwell, Brennan	0.90	685.00	616.50
Total Fees				\$26,421.00

Disbursements


Description	Amount
Parking/ Cab / Mileage	28.57
Meals	38.04
Total Disbursements	\$66.61

Invoice No. 812755
Our File No. XEBN 230065

Page 4
April 23, 2024

Total Fees On This Invoice	\$26,421.00
ON HST @ 13.0%	\$3,434.73
Taxable Disbursements	\$66.61
Total Disbursements On This Invoice	\$66.61
ON HST @ 13.0%	\$8.66
Total On This Invoice (CAD)	\$29,931.00
Total On This Invoice (USD)	\$23,046.87

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
BON /

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 1.50% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



Barristers & Solicitors

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

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

GST Registration Number R119422962

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

Invoice Date	Invoice #	Billed Fees	Billed Costs	Tax	Paid/Credits	Balance Due
03/28/24	811677	\$80,666.50	\$117.00	\$10,501.86	\$0.00	\$91,285.36
Total Outstanding Invoice (CAD)						\$91,285.36

Remittance information:**CAD Electronic Wire Payment or EFT (not e-Transfer):**

Beneficiary Bank: TD Canada Trust, 394 Bay Street, Toronto, ON M5H 2Y3
 Beneficiary Account Name: Goodmans LLP
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 Bank ID (for wire payments): 004 Bank ID (for EFT payments): 0004
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 CAD account: 0552488

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333 Bay Street, Suite 3400
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goodmans.ca

GST Registration Number R119422962

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

May 8, 2024

Our File No. XEBN 230065
Invoice No. 813807

Attention: Al Hutchens

Re: Project Great Lakes

To our professional services rendered in connection with the above noted matter:

Date	TKID	Hours	Description
04/18/24	BRM	0.40	Meeting with ERC, Alvarez & Marsal and Osler to discuss employee distribution.
04/22/24	ACH	0.50	Reviewing assignment agreements.
04/22/24	JMC	0.30	Correspondence with Employee Representative Counsel; correspondence with Monitor.
04/22/24	WBP	0.70	Attending on discussion with Monitor re: Plan implementation matters; corresponding with counsel to CCAA claimant re: distribution timing.
04/23/24	ACH	2.50	Telephone call with Company counsel re: Plan conditions precedent; attending to various correspondence and telephone calls re: same; videoconference with client, Company and Company counsel re: status update and next steps; reviewing and revising Monitor Plan implementation date certificate and corresponding re: same.
04/23/24	BON	0.90	Attention to emails/discussions re: various Plan implementation matters (including Flow of Funds memorandum).
04/23/24	CBES	0.40	Emails to and from B. Wiffen and A. Harmes re: Plan; reviewing Plan.
04/23/24	JMC	0.20	Correspondence with Employee Representative Counsel; correspondence with Oslers.
04/23/24	WBP	3.10	Reviewing and commenting on flow of funds memo; reviewing Plan implementation matters and corresponding re: same; attending on discussion with Company counsel and Monitor; discussion with Company counsel re: Plan implementation process; reviewing and commenting on form of communication from disbursement agent.
04/24/24	ACH	1.00	Videoconference with client and Company counsel re: Plan implementation

Date	TKID	Hours	Description
			status.
04/24/24	BON	0.90	Attention to various Plan implementation matters.
04/24/24	WBP	1.80	Attending on discussion with Company counsel re: Plan documents and Plan implementation matters; reviewing implementation agreements and corresponding with Monitor re: same.
04/25/24	ACH	1.80	Reviewing and revising draft response re: late filed claims, and corresponding re: same; reviewing closing documents; attending to matters re: Plan implementation date: attending to service and filing of Monitor's Plan implementation date certificate.
04/25/24	BON	0.60	Attention to various Plan implementation matters.
04/25/24	MRB	0.30	Review fully executed copy of the Assignment Agreement, various related correspondence and consider filing of the joint notice of assignment.
04/25/24	WBP	1.20	Reviewing correspondence re: fund transfers; attending to Plan implementation matters; discussion with Company counsel re: same.
04/29/24	WBP	0.60	Reviewing and commenting on disbursement agent communications; corresponding with Monitor and Company counsel re: same.
04/30/24	ACH	2.00	Videoconference with A&M, Company and Company counsel; reviewing records and documents re: customs bond; drafting email re: same.
04/30/24	WBP	0.50	Reviewing disbursement agent matters; attending on discussion with Company counsel and Monitor.
05/01/24	BON	0.30	Attention to emails/discussions re: CBSA customs bond matters.
05/01/24	WBP	0.40	Reviewing and commenting on correspondence to customs bond provider; reviewing correspondence from CBSA.
05/02/24	ACH	1.50	Telephone call with M. Calvaruso re: customs bond; reviewing correspondence from CBSA; reviewing records and considering and discussing next steps; corresponding with A&M re: same.
05/02/24	BON	0.40	Attention to various Plan implementation matters.
05/02/24	MRB	0.40	[REDACTED]
05/02/24	WBP	0.70	Reviewing customs bond matters and correspondence; corresponding with Monitor re: same.
05/03/24	BON	0.60	Attention to emails/discussions and documents re: Plan implementation matters.
05/03/24	MRB	0.30	Review and file notice of assignment of appeals with Assessment Review Board; various related correspondence.
05/06/24	ACH	0.50	Reviewing Assignment Agreement and corresponding with A&M re: same.
05/07/24	ACH	0.50	Teleconference with A&M, the Company and Company counsel re: claims update and related matters.
05/07/24	WBP	0.40	Corresponding with Court office and Company counsel re: scheduling of stay extension motion.

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Invoice No. 813807
Our File No. XEBN 230065

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May 8, 2024

Date TKID Hours Description

Total Fees \$24,360.00

Summary of Professional Fees

TKID	Timekeeper	Billed Hours	Billed Rate	Billed Amount
WBP	Wiffen, Bradley	9.40	925.00	8,695.00
ACH	Harmes, Andrew	10.30	805.00	8,291.50
BON	O'Neill, Brendan	3.70	1,265.00	4,680.50
CBES	Smit, Carrie B.E.	0.40	1,470.00	588.00
JMC	Conforti, Joe	0.50	1,210.00	605.00
MRB	Blidner, Mark	1.00	1,210.00	1,210.00
BRM	Brooks, Megan	0.40	725.00	290.00

Total Fees \$24,360.00

Total Fees On This Invoice \$24,360.00

ON HST @ 13.0% \$3,166.80

Total On This Invoice (CAD) \$27,526.80

Total On This Invoice (USD) \$21,195.64

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
BON /

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 may be charged at the rate of 12% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

Invoice No. 813807
Our File No. XEBN 230065

Page 4
May 8, 2024

Remittance information:

CAD Electronic Wire Payment or EFT (not e-Transfer):

Beneficiary Bank: TD Canada Trust, 394 Bay Street, Toronto, ON M5H 2Y3
Beneficiary Account Name: Goodmans LLP
Beneficiary Address: 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7
Bank ID (for wire payments): 004 Bank ID (for EFT payments): 0004
Transit: 12162 Swift code: TDOMCATTOR
CAD account: 0552488

USD Electronic Wire Payment:

Beneficiary Bank: TD Canada Trust, 394 Bay Street, Toronto, ON M5H 2Y3
Beneficiary Account name: Goodmans LLP
Beneficiary Address: 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7
Bank ID (for wire payments): 004 Transit: 12162
USD account: 7359751 Swift code: TDOMCATTOR
Intermediary Bank: Bank of America, New York, NY, USA
ABA: 026009593 Swift code: BOFAUS3NXXX

Email payment details, including invoice #, matter # and amount paid, to: collections@goodmans.ca

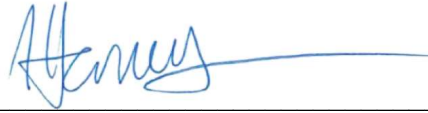
Cheques or Bank draft payable to: Goodmans LLP

Send to: Goodmans LLP, 333 Bay Street, Suite 3400, Toronto, Ontario M5H 2S7

Please enclose remittance copy including invoice #, matter # and amount paid.

Important Note on Wire Fraud - You or another party will never receive revised instructions from us regarding the transfer of funds to our accounts. If you receive any communication advising you of any purported changes in wire instructions that appear to come from us, you should contact us immediately by phone using a firm phone number consistent with those posted on www.Goodmans.ca.

THIS IS EXHIBIT "B"
TO THE AFFIDAVIT OF BRENDAN O'NEILL
SWORN BEFORE ME THIS 19TH DAY OF JUNE, 2024

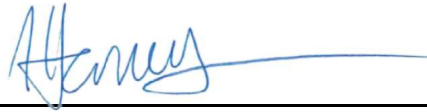
A handwritten signature in blue ink, appearing to read "Henry", with a long horizontal line extending to the right.

Commissioner for Taking Affidavits

Summary of Goodmans LLP Accounts for the Applicable Period

Date of Account	Billing Period	Fees	Costs	Taxes	Total
August 1, 2023	June 29, 2023 to July 31, 2023	231,001.00	2,505.52	30,355.85	263,862.37
August 29, 2023	July 31, 2023 to August 28, 2023	90,418.50	1,391.84	11,935.34	103,745.68
October 2, 2023	August 14, 2023 to September 29, 2023	173,377.50	304.12	22,578.61	196,260.23
November 2, 2023	October 02, 2023 to October 31, 2023	81,772.00	352.45	10,676.18	92,800.63
December 4, 2023	November 01, 2023 to November 30, 2023	85,809.50	-	11,155.24	96,964.74
February 1, 2024	November 30, 2023 to January 31, 2024	182,176.50	268.76	23,717.88	206,163.14
February 29, 2024	February 01, 2024 to February 28, 2024	98,346.00	56.05	12,792.27	111,194.32
March 28, 2024	February 29, 2024 to March 27, 2024	80,666.50	117.00	10,501.86	91,285.36
April 23, 2024	March 28, 2024 to April 20, 2024	26,421.00	66.61	3,443.39	29,931.00
May 8, 2024	April 18, 2024 to May 07, 2024	24,360.00	-	3,166.80	27,526.80
TOTAL		1,074,348.50	5,062.35	140,323.42	1,219,734.27

THIS IS EXHIBIT "C"
TO THE AFFIDAVIT OF BRENDAN O'NEILL
SWORN BEFORE ME THIS 19TH DAY OF JUNE, 2024

A handwritten signature in blue ink, appearing to read "Henry", is written over a horizontal line.

Commissioner for Taking Affidavits

Summary of Activity by Goodmans LLP Professionals

Professional	Year of Call	Average Hourly Rate	Total Hours
Wiffen, Bradley	2013	\$868.56	372.2
O'Neill, Brendan	2000	\$1,200.67	317.0
Harmes, Andrew	2017	\$768.86	124.2
Caldwell, Brennan	2021	\$616.67	76.5
Conforti, Joe	1987	\$1,175.32	60.2
Blidner, Mark	1978	\$1,158.32	54.1
Herlin, Ken	1990	\$1,101.28	35.9
Smit, Carrie B.E.	1992	\$1,407.81	26.9
Brooks, Megan	2020	\$659.18	9.8
Sloan, Josh	Articling student	\$425.00	6.0
Hassar, Michael	2020	\$770.00	3.1
Baxter, Chris	2018	\$750.00	2.1
Ruby, Peter	1996	\$1,120.48	2.1
Cosentino, Joe	1997	\$1,040.00	0.8
Total Hours			1,090.9
Average Hourly Rate (\$ Billed / Hours Billed)			984.09

<p>ONTARIO</p> <p>SUPERIOR COURT OF JUSTICE (COMMERCIAL LIST)</p> <p>Proceeding commenced at Toronto</p>
<p>AFFIDAVIT OF BRENDAN O'NEILL (Sworn June 19, 2024)</p>
<p>GOODMANS LLP Barristers & Solicitors 333 Bay Street, Suite 3400 Toronto, Canada M5H 2S7</p> <p>Brendan O'Neill LSO#: 43331J boneill@goodmans.ca</p> <p>Bradley Wiffen LSO#: 64279L bwiffen@goodmans.ca</p> <p>Andrew Harmes LSO#: 73221A aharmes@goodmans.ca</p> <p>Tel: (416) 979-2211 Fax: (416) 979-1234</p> <p>Lawyers for the Monitor</p>

**IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
NORDSTROM CANADA RETAIL, INC., NORDSTROM CANADA HOLDINGS, LLC
AND NORDSTROM CANADA HOLDINGS II, LLC**

Court File No. CV-23-00695619-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

TENTH REPORT OF THE MONITOR

GOODMANS LLP

Barristers & Solicitors

Bay Adelaide Centre

333 Bay Street, Suite 3400

Toronto, Canada M5H 2S7

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Lawyers for the Monitor