

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

**IN THE MATTER OF THE *BUSINESS CORPORATIONS ACT*,
R.S.O. 1990, c. B-16, s. 182 AS AMENDED**

- and -

**IN THE MATTER OF AN APPLICATION BY THE T. EATON COMPANY
LIMITED RELATING TO A PROPOSED ARRANGEMENT INVOLVING THE
T. EATON COMPANY LIMITED AND ITS SECURITYHOLDERS AND 1381052
ONTARIO INC.**

Applicant

**MOTION RECORD OF RSM RICHTER INC.
in its capacity as Liquidator of Distributionco Inc.
(VOLUME II OF II)**

FASKEN MARTINEAU DuMOULIN LLP
Barristers and Solicitors
PO Box 20, Suite 4200
TD Bank Tower
Toronto-Dominion Centre
Toronto, ON M5K 1N6

Edmond F. B. Lamek (LSUC No. 33338U)
Carole J. Hunter (LSUC No. 43087I)

Tel: (416) 366-8381
Fax: (416) 364-7813

Solicitors for RSM Richter Inc., in its capacity
as Liquidator of Distributionco Inc.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF THE *BUSINESS CORPORATIONS ACT*,
R.S.O. 1990, c. B-16, s. 182 AS AMENDED

- and -

IN THE MATTER OF AN APPLICATION BY THE T. EATON COMPANY
LIMITED RELATING TO A PROPOSED ARRANGEMENT INVOLVING THE
T. EATON COMPANY LIMITED AND ITS SECURITYHOLDERS AND 1381052
ONTARIO INC.

Applicant

AFFIDAVIT OF GUS TERTIGAS
(Sworn July 2, 2008)

I, GUS TERTIGAS, of the Town of Markham, in the Province of Ontario,

MAKE OATH AND SAY:

1. I am a vice-president of RSM Richter Inc. (“Richter”), the former proposal trustee, interim receiver and monitor of the T. Eaton Company Limited and the liquidator (the “Liquidator”) of Distributionco Inc. (formerly 1381052 Ontario Inc.). I am the individual at Richter’s office in Toronto with primary responsibility for the matters relating to the insolvency of Eaton’s and the liquidation of Distributionco. As such, I have knowledge of the matters hereinafter deposed to.

2. The Liquidator’s Final Report to Court dated July 2, 2008 (the “Report”) outlines Richter’s activities as the former proposal trustee, interim receiver and monitor of Eaton’s and as liquidator of Distributionco and provides information with respect to

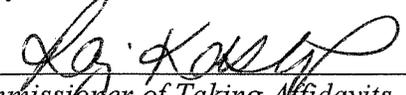
Richter's fees and its counsel's fees and disbursements. I hereby confirm that attached as Appendix "E" to the Report are true copies of Richter's accounts for the period from August 20, 1999 to May 31, 2008 and confirm that these accounts accurately reflect the services provided by Richter in this matter and the fees and disbursements claimed by it.

3. Additionally, attached as Exhibit "A" is a summary of the personnel from Richter's office in Toronto who have worked on this matter, their title, the time spent and their rates. I hereby confirm that the summary represents an accurate account of such information.

4. This Affidavit is sworn in connection with a motion by Richter to have its fees and disbursements as proposal trustee, interim receiver, monitor and liquidator and those of its counsel approved by this Honourable Court.

SWORN BEFORE ME at the
City of Toronto in the
Province of Ontario this
2nd day of July, 2008.

)
)
) 
) _____
) GUS TERTIGAS
)



A Commissioner of Taking Affidavits, etc.

Rajinder Kashyap, a Commissioner, etc.,
Province of Ontario, for **RSM Richter Inc.**,
Trustee in Bankruptcy and **RSM Richter LLP**,
Chartered Accountants.
Expires December 6, 2008.

This is Exhibit "A" referred to in the
affidavit of Gus Tertigas
sworn before me, this 2nd
day of July 2008.


A COMMISSIONER FOR TAKING AFFIDAVITS

Rajinder Kashyap, a Commissioner, etc.,
Province of Ontario, for RSM Richter Inc.,
Trustee in Bankruptcy and RSM Richter LLP.
Chartered Accountants.
Expires December 6, 2008.

**Summary of Time and Rates for RSM Richter Inc. (Toronto)
August 20, 1999 to May 31, 2008**

Name	Title	Total Time	Average Rate	Total Amount
Moore, N.	Partner	0.50	\$575.00	\$287.50
Harlang, R.	Partner	3,270.50	\$421.98	\$1,380,070.00
Cohen, J.	Partner	1.00	\$400.00	\$400.00
Rosen, B.	Partner	52.50	\$395.00	\$20,737.50
Borer, L.	Partner	120.50	\$387.10	\$46,645.00
Farkas, P.	Partner	229.00	\$385.61	\$88,305.00
Schaefer, A.	Partner	105.90	\$346.32	\$36,675.00
Kofman, R.	Partner	375.00	\$332.47	\$124,675.00

Pellarin, J.	Non-Partner	883.50	\$341.54	\$301,750.00
Tertigas, G.	Non-Partner	5,434.00	\$329.70	\$1,791,603.80
Millstein, A.	Non-Partner	193.10	\$325.00	\$62,757.50
Moore, N.	Non-Partner	170.40	\$319.01	\$54,360.00
Surkis-Eisen, H.	Non-Partner	89.00	\$300.00	\$26,700.00
Liebernez, M.	Non-Partner	56.50	\$282.30	\$15,950.00
Frexia, J.	Non-Partner	28.00	\$277.68	\$7,775.00
Chan, A.	Non-Partner	12.50	\$275.00	\$3,437.50
Collins, J.	Non-Partner	73.50	\$275.00	\$20,212.50
DeGoeas, M.	Non-Partner	8.50	\$275.00	\$2,337.50
Kreiger, J.	Non-Partner	5.00	\$275.00	\$1,375.00
Lai, A.	Non-Partner	7.50	\$275.00	\$2,062.50
Phelps, D.	Non-Partner	152.50	\$275.00	\$41,937.50
Tombs, L.	Non-Partner	8.50	\$275.00	\$2,337.50
Tugg, G.	Non-Partner	8.50	\$275.00	\$2,337.50
Un-Sang, Yoon	Non-Partner	6.50	\$275.00	\$1,787.50
Kolker, L.	Non-Partner	15.00	\$264.17	\$3,962.50
Conwath, R.	Non-Partner	98.50	\$255.96	\$25,212.50
Adjami, C.	Non-Partner	17.50	\$250.00	\$4,375.00
D'Oliveira, C.	Non-Partner	8.00	\$250.00	\$2,000.00
Manzoor, N.	Non-Partner	215.00	\$250.00	\$53,750.00
Palmer, W.	Non-Partner	136.25	\$250.00	\$34,062.50
Kim, J.	Non-Partner	521.50	\$247.51	\$129,075.00

Klass, D.	Non-Partner	105.00	\$217.62	\$22,850.00
Abraham, D.	Non-Partner	46.25	\$216.89	\$10,031.25
Glazer, J.	Non-Partner	51.20	\$214.63	\$11,040.00
Blaser, D.	Non-Partner	27.00	\$210.19	\$5,675.00
Masley, R.	Non-Partner	416.10	\$206.43	\$85,895.00
Dodick, R.	Non-Partner	2,150.50	\$200.00	\$430,100.00
Hoppe, M.	Non-Partner	5.00	\$200.00	\$1,000.00
Levine, M.	Non-Partner	57.50	\$200.00	\$11,500.00
Palachi, E.	Non-Partner	62.50	\$200.00	\$12,500.00
Poliszuk, Y.	Non-Partner	158.60	\$200.00	\$31,720.00
Sawyer, S.	Non-Partner	6.00	\$200.00	\$1,200.00
Ali, R.	Non-Partner	295.75	\$195.52	\$57,825.00
Schwartz, R.	Non-Partner	319.00	\$191.29	\$61,021.88
Vininsky, M.	Non-Partner	1,790.35	\$191.04	\$342,025.00
Yeung, H.	Non-Partner	130.00	\$182.50	\$23,725.00
Rasool, J.	Non-Partner	137.25	\$180.05	\$24,712.50
Thean, S.	Non-Partner	1,039.50	\$178.05	\$185,085.00
Bissell, J.	Non-Partner	462.75	\$176.22	\$81,543.75
Connolly, M.	Non-Partner	53.75	\$175.00	\$9,406.25
Lato, V.	Non-Partner	235.50	\$175.00	\$41,212.50
Liu, J.	Non-Partner	118.50	\$175.00	\$20,737.50
Moro, B.	Non-Partner	4.00	\$175.00	\$700.00
Sylvestre, J.	Non-Partner	62.40	\$175.00	\$10,920.00
Weeden, H.	Non-Partner	8.75	\$175.00	\$1,531.25
Tertigas, J.	Non-Partner	5,761.50	\$161.44	\$930,115.00
Wong, W.	Non-Partner	1,092.50	\$154.58	\$168,875.00
Breido, J.	Non-Partner	154.50	\$150.00	\$23,175.00
Cortes, N.	Non-Partner	19.00	\$150.00	\$2,850.00
Faissal, M.	Non-Partner	97.50	\$150.00	\$14,625.00
Gambrill, M.	Non-Partner	33.00	\$150.00	\$4,950.00
Garafalo, R.	Non-Partner	5.50	\$150.00	\$825.00
Gazi, S.	Non-Partner	3.00	\$150.00	\$450.00
Harze, C.	Non-Partner	25.00	\$150.00	\$3,750.00
Ismail, A.	Non-Partner	282.00	\$150.00	\$42,300.00
Jhurma, K.	Non-Partner	63.75	\$150.00	\$9,562.50

Keng, T.	Non-Partner	85.00	\$150.00	\$12,750.00
Lui, J.	Non-Partner	211.00	\$150.00	\$31,650.00
MacKenzie, M.	Non-Partner	5.00	\$150.00	\$750.00
Mamalias, T.	Non-Partner	152.75	\$150.00	\$22,912.50
Moeller, A.	Non-Partner	155.50	\$150.00	\$23,325.00
Moro, B.	Non-Partner	3.50	\$150.00	\$525.00
Pervais, Z.	Non-Partner	73.50	\$150.00	\$11,025.00
Rotman, J.	Non-Partner	133.00	\$150.00	\$19,950.00
Sayer, S.	Non-Partner	0.50	\$150.00	\$75.00
Sharma, N.	Non-Partner	156.50	\$150.00	\$23,475.00
Shields, J.	Non-Partner	113.50	\$150.00	\$17,025.00
Shum, K.	Non-Partner	23.50	\$150.00	\$3,525.00
Sieradzki, D.	Non-Partner	44.00	\$150.00	\$6,600.00
Steel, D.	Non-Partner	56.00	\$150.00	\$8,400.00
Tai, T.	Non-Partner	28.50	\$150.00	\$4,275.00
Tesler, S.	Non-Partner	11.50	\$150.00	\$1,725.00
Wein, J.	Non-Partner	35.00	\$150.00	\$5,250.00
Yuen, B.	Non-Partner	10.50	\$150.00	\$1,575.00
Chang, J.C.	Non-Partner	132.50	\$137.50	\$18,218.75
Chan, D.	Non-Partner	75.00	\$125.00	\$9,375.00
Day, G.	Non-Partner	192.00	\$125.00	\$24,000.00
Devlin, H.	Non-Partner	45.00	\$125.00	\$5,625.00
Evangelista, A.	Non-Partner	19.00	\$125.00	\$2,375.00
Freedman, J.	Non-Partner	9.75	\$125.00	\$1,218.75
Javier, R.	Non-Partner	30.00	\$125.00	\$3,750.00
Khan, N.	Non-Partner	78.00	\$125.00	\$9,750.00
Morresi, A.	Non-Partner	21.00	\$125.00	\$2,625.00
Rosoupolis, M.	Non-Partner	443.75	\$125.00	\$55,468.75
Rasool, J.	Non-Partner	555.75	\$124.36	\$69,112.50
Stitchman, C.	Non-Partner	8.00	\$100.00	\$800.00
Halton, A.	Non-Partner	52.50	\$100.00	\$5,250.00
Administration	Non-Partner	129.75	\$91.36	\$11,853.75
Carreiro, S.	Non-Partner	20.35	\$81.79	\$1,664.50
Kashyap, R.	Non-Partner	707.25	\$75.55	\$53,435.00
Baltezar, E.	Non-Partner	185.00	\$75.00	\$13,875.00

Chan, A.	Non-Partner	8.25	\$75.00	\$618.75
Cruise, L.	Non-Partner	3.50	\$75.00	\$262.50
Currie, Z.	Non-Partner	2.00	\$75.00	\$150.00
Jefferson, B.	Non-Partner	50.25	\$75.00	\$3,768.75
Lam, K.	Non-Partner	0.75	\$75.00	\$56.25
Magder, S.	Non-Partner	592.75	\$75.00	\$44,456.25
Quintos, L.	Non-Partner	19.50	\$75.00	\$1,462.50
Vella, L.	Non-Partner	5.50	\$75.00	\$412.50
DaSilva, S.	Non-Partner	10.50	\$60.00	\$630.00
Kraft, M.	Non-Partner	13.25	\$60.00	\$795.00

IN THE MATTER OF THE *BUSINESS CORPORATIONS ACT*, R.S.O. 1990, c. B-16, s. 182, AS AMENDED
AND IN THE MATTER OF AN APPLICATION BY THE T. EATON COMPANY LIMITED RELATING TO A PROPOSED ARRANGEMENT INVOLVING THE
T. EATON COMPANY LIMITED AND ITS SECURITYHOLDERS AND 1381052 ONTARIO INC.

Applicants

Court File No. 99-CL-3514

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceeding commenced at TORONTO

AFFIDAVIT OF GUS TERTIGAS
(Sworn July 2, 2008)

FASKEN MARTINEAU DUMOULIN LLP
Suite 4200, TD Bank Tower
Box 20, Toronto-Dominion Centre
Toronto, Ontario
M5K 1N6

Edmond F. B. Lamek [LSUC No. 33338U]
Carole J. Hunter [LSUC No. 43087I]
Tel: (416) 366 8381
Fax: (416) 364 7813

Solicitors for RSM Richter Inc., in its capacity
as Liquidator of Distributionco Inc.

**ONTARIO
SUPERIOR COURT OF JUSTICE
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T. EATON COMPANY LIMITED AND ITS SECURITYHOLDERS AND 1381052
ONTARIO INC.**

Applicant

**AFFIDAVIT OF ERIC RODIER
(Sworn July 2, 2008)**

I, ERIC RODIER, of the City of Montreal, in the Province of Quebec,

MAKE OATH AND SAY:

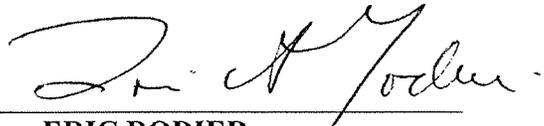
1. I am Vice-President of RSM Richter Inc. ("Richter"), the former proposal trustee, interim receiver and monitor of the T. Eaton Company Limited and the liquidator (the "Liquidator") of Distributionco Inc. (formerly 1381052 Ontario Inc.). I am the individual at Richter's office in Montreal with primary responsibility for the matters relating to the insolvency of Eaton's and the liquidation of Distributionco. As such, I have knowledge of the matters hereinafter deposed to.
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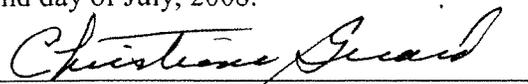
Richter's fees and its counsel's fees and disbursements. I hereby confirm that attached as Appendix "E" to the Report are true copies of Richter's accounts for the period from August 20, 1999 to May 31, 2008 and confirm that these accounts accurately reflect the services provided by Richter in this matter and the fees and disbursements claimed by it.

3. Additionally, attached as Exhibit "A" is a summary of the personnel from Richter's office in Montreal who have worked on this matter, their title, the time spent and their rates. I hereby confirm that the summary represents an accurate account of such information.

4. This Affidavit is sworn in connection with a motion by Richter to have its fees and disbursements as proposal trustee, interim receiver, monitor and liquidator and those of its counsel approved by this Honourable Court.

SWORN BEFORE ME at the)
City of Montreal in the)
Province of Quebec this)
2nd day of July, 2008.)


ERIC RODIER


Commissioner of Taking Affidavits, etc.



Summary of Time and Rates for RSM Richter Inc. (Montreal)
August 20, 1999 to May 31, 2008

<u>Name</u>	<u>Title</u>	<u>Total Time</u>	<u>Average Rate</u>	<u>Total Amount</u>
Swidler, J.	Partner	1,136.80	\$475.49	\$540,535.00
Clamen, B.	Partner	32.00	\$450.00	\$14,400.00
Rodier, E.	Partner	4,560.38	\$428.67	\$1,954,917.60
Wise, J.	Partner	351.30	\$413.66	\$145,320.50
Weiner, A.	Partner	1.00	\$400.00	\$400.00
Foreman, E.	Partner	615.30	\$398.43	\$245,192.50
Lagois, T.	Partner	3.60	\$398.06	\$1,433.00
Rosenblum, H.	Partner	30.00	\$397.50	\$11,925.00
Stein, J.	Partner	1,288.30	\$397.42	\$511,991.00
Manel, P.	Partner	262.90	\$389.03	\$102,276.50
Benchaya, G.	Partner	925.90	\$387.41	\$358,706.50
Vincent, Y.	Partner	184.00	\$385.22	\$70,880.00
Adessky, A.	Partner	192.30	\$344.83	\$66,310.00
Smith, S.	Partner	1,100.20	\$344.68	\$379,215.00

Bissonette, F.	Non-Partner	2.75	\$450.00	\$1,237.50
Gobeil, S.	Non-Partner	0.30	\$350.00	\$105.00
Adessky, A.	Non-Partner	1,205.40	\$325.00	\$391,787.50
Smith, S.	Non-Partner	874.00	\$323.41	\$282,662.50
Crawford, B.	Non-Partner	1.25	\$280.00	\$350.00
Foreman, E.	Non-Partner	15.80	\$279.91	\$4,422.50
Boubreay, C.	Non-Partner	42.25	\$275.00	\$11,618.75
Davey, L.	Non-Partner	3.50	\$250.00	\$875.00
Gagnon, P.	Non-Partner	2.70	\$250.00	\$675.00
Lee, A.	Non-Partner	11.00	\$250.00	\$2,750.00
Le, K.	Non-Partner	43.90	\$250.00	\$10,975.00
Moreno, Y.	Non-Partner	5.50	\$250.00	\$1,375.00
Nadler, P.	Non-Partner	1.30	\$250.00	\$325.00
Schoelch, C.	Non-Partner	31.40	\$250.00	\$7,850.00
Wang, J.	Non-Partner	9.70	\$250.00	\$2,425.00
Charalampopoulos, J.	Non-Partner	835.50	\$249.03	\$208,068.25
DeAngelis, V.	Non-Partner	810.70	\$225.41	\$182,743.75

Zelickovics, K.	Non-Partner	90.50	\$250.00	\$22,625.00
Boily-Cote, J.	Non-Partner	13.25	\$225.00	\$2,981.25
Yau, S.	Non-Partner	1.50	\$216.67	\$325.00
O'Donnell, C.	Non-Partner	4,758.80	\$209.82	\$998,490.00
Carroll, D.	Non-Partner	3,740.94	\$207.41	\$775,903.50
Steinberg, B.	Non-Partner	418.00	\$200.24	\$83,700.00
Bannot, P.	Non-Partner	273.50	\$200.00	\$54,700.00
Bharat, P.	Non-Partner	201.00	\$200.00	\$40,200.00
Chaer, P.	Non-Partner	33.50	\$200.00	\$6,700.00
Chan, A.	Non-Partner	8.00	\$200.00	\$1,600.00
Cohen, I.	Non-Partner	1,232.00	\$200.00	\$246,400.00
Ferdinand, J.	Non-Partner	3.00	\$200.00	\$600.00
Foreman, C.	Non-Partner	28.00	\$200.00	\$5,600.00
Paquet, M. O.	Non-Partner	8.25	\$200.00	\$1,650.00
Smith, S.	Non-Partner	134.50	\$200.00	\$26,900.00
Tafler, H.	Non-Partner	85.00	\$200.00	\$17,000.00
Travitsky, S.	Non-Partner	52.50	\$200.00	\$10,500.00
Vermette, M.	Non-Partner	152.30	\$193.02	\$29,397.50
Filipone, C.	Non-Partner	1,602.50	\$192.21	\$308,012.50
Pelletier, D.	Non-Partner	0.90	\$180.00	\$162.00
Pepin, M.	Non-Partner	0.30	\$175.00	\$52.50
Sharma, K.	Non-Partner	43.50	\$175.00	\$7,612.50
Lato, V.	Non-Partner	4,458.05	\$174.68	\$778,711.25
Coutu, J.	Non-Partner	23.65	\$169.19	\$4,001.25
Callaghan, J.	Non-Partner	473.10	\$164.26	\$77,713.00
Bevacqua, B.	Non-Partner	90.70	\$160.00	\$14,512.00
Antchipalvskia, M.	Non-Partner	65.50	\$161.83	\$10,600.00
Lareau, P.	Non-Partner	516.90	\$158.93	\$82,150.75
Perron, A.	Non-Partner	5.90	\$151.59	\$895.00
Victor, S.	Non-Partner	134.00	\$150.84	\$20,212.50
Allard	Non-Partner	2.00	\$150.00	\$300.00
Azoulay, S.	Non-Partner	9.00	\$150.00	\$1,350.00
Barry, M.	Non-Partner	34.00	\$150.00	\$5,100.00
Bajaj, J.	Non-Partner	16.00	\$150.00	\$2,400.00
Benchaya, O.	Non-Partner	37.25	\$150.00	\$5,587.50

Bercier	Non-Partner	2.75	\$150.00	\$412.50
Bergevin, A.	Non-Partner	6.00	\$150.00	\$900.00
Binns, S.	Non-Partner	3.50	\$150.00	\$525.00
Busner, C.	Non-Partner	13.50	\$150.00	\$2,025.00
Cahno, G.	Non-Partner	2.76	\$150.00	\$412.50
Christofaro, A.	Non-Partner	66.45	\$150.00	\$9,967.50
Cloutier, J.	Non-Partner	6.25	\$150.00	\$937.50
Corbier, G.	Non-Partner	10.50	\$150.00	\$1,575.00
Caulfield, M.	Non-Partner	229.75	\$150.00	\$34,462.50
Chanded, M.	Non-Partner	104.50	\$150.00	\$15,675.00
Choudhury, S.	Non-Partner	10.25	\$150.00	\$1,537.50
Ciampini, C.	Non-Partner	8.00	\$150.00	\$1,200.00
Cossette, S.	Non-Partner	15.50	\$150.00	\$2,325.00
DiMaria, G.	Non-Partner	21.00	\$150.00	\$3,150.00
Di Palma, S.	Non-Partner	17.25	\$150.00	\$2,587.50
Forgetta, V.	Non-Partner	19.50	\$150.00	\$2,925.00
Garofalo, J.	Non-Partner	74.25	\$150.00	\$11,137.50
Gravel, C.	Non-Partner	131.00	\$150.00	\$19,650.00
Guay, I.	Non-Partner	4.50	\$150.00	\$675.00
Guerriero	Non-Partner	38.00	\$150.00	\$5,700.00
Guillaud, P.	Non-Partner	1.25	\$150.00	\$187.50
Gutierrez, N.	Non-Partner	4.00	\$150.00	\$600.00
Hogan, M.	Non-Partner	16.00	\$150.00	\$2,400.00
Horner, A.	Non-Partner	15.50	\$150.00	\$2,325.00
Houle, C.	Non-Partner	10.00	\$150.00	\$1,500.00
Jamal, M.	Non-Partner	1.00	\$150.00	\$150.00
Krupka, C.	Non-Partner	89.00	\$150.00	\$13,350.00
Lachirite, G.	Non-Partner	29.00	\$150.00	\$4,350.00
Lamarche, A.	Non-Partner	77.00	\$150.00	\$11,550.00
Laport, G.	Non-Partner	58.25	\$150.00	\$8,737.50
Lincourt, S.	Non-Partner	20.00	\$150.00	\$3,000.00
MacEwan, A.	Non-Partner	357.60	\$150.00	\$53,640.00
Madejchuk, E.	Non-Partner	7.25	\$150.00	\$1,087.50
Mailloux, V.	Non-Partner	2.50	\$150.00	\$375.00
Minassian, A.	Non-Partner	44.90	\$150.00	\$6,735.00

Myette, A.	Non-Partner	10.10	\$150.00	\$1,515.00
Petrazzouli, T.	Non-Partner	13.85	\$150.00	\$2,077.50
Pare, L.	Non-Partner	24.00	\$150.00	\$3,600.00
Phan, C.	Non-Partner	3.50	\$150.00	\$525.00
Ratthe, M.A.	Non-Partner	60.20	\$150.00	\$9,030.00
Rozansky, H.	Non-Partner	9.25	\$150.00	\$1,387.50
Rozanicki, S.	Non-Partner	1.75	\$150.00	\$262.50
Ruest, J.	Non-Partner	23.00	\$150.00	\$3,450.00
Staszewski, R.	Non-Partner	18.00	\$150.00	\$2,700.00
Steinberg, M.	Non-Partner	5.00	\$150.00	\$750.00
Strelbitsky, O.	Non-Partner	5.00	\$150.00	\$750.00
Syed, B.	Non-Partner	30.25	\$150.00	\$4,537.50
Turner, J.	Non-Partner	45.00	\$150.00	\$6,750.00
Travers, J.	Non-Partner	17.10	\$150.00	\$2,565.00
Vong, A.	Non-Partner	29.50	\$150.00	\$4,425.00
Voutsis, T.	Non-Partner	0.30	\$150.00	\$50.00
Walia, A.	Non-Partner	32.00	\$150.00	\$4,800.00
Wilk, L.	Non-Partner	117.50	\$150.00	\$17,625.00
Yedid, M.	Non-Partner	62.50	\$150.00	\$9,375.00
Yeboah, A.	Non-Partner	0.50	\$150.00	\$75.00
Yoreno, Y.	Non-Partner	32.75	\$150.00	\$4,912.50
Zagury, C.	Non-Partner	5.25	\$150.00	\$787.50
Kuczynski, R.	Non-Partner	393.00	\$143.12	\$56,246.25
Stremski, A.	Non-Partner	1,879.00	\$128.13	\$240,761.00
Porepa, J.	Non-Partner	11.10	\$126.22	\$1,401.00
Ackman, J.	Non-Partner	0.75	\$125.00	\$93.75
Ali, K.	Non-Partner	48.00	\$125.00	\$6,000.00
Beauchamp, F.	Non-Partner	18.50	\$125.00	\$2,312.50
Beaudin, A.	Non-Partner	2.00	\$125.00	\$250.00
Brooks, F.	Non-Partner	8.50	\$125.00	\$1,062.50
Champagne, N.	Non-Partner	1.50	\$125.00	\$187.50
Cinquino, G.	Non-Partner	16.50	\$125.00	\$2,062.50
Duhamel, M.	Non-Partner	1.00	\$125.00	\$125.00
Fafard, L.	Non-Partner	21.50	\$125.00	\$2,687.50
Galvez, E.	Non-Partner	138.25	\$125.00	\$17,281.25

Gundy, S.	Non-Partner	13.25	\$125.00	\$1,656.25
Harrison, M.	Non-Partner	15.50	\$125.00	\$1,937.50
Kahls, C.	Non-Partner	35.50	\$125.00	\$4,437.50
Kan, W.	Non-Partner	65.75	\$125.00	\$8,218.75
King, M.	Non-Partner	38.00	\$125.00	\$4,750.00
LeSage, S.	Non-Partner	23.00	\$125.00	\$2,875.00
Madley, J.	Non-Partner	300.50	\$125.00	\$37,562.50
Marcoux, V.	Non-Partner	30.50	\$125.00	\$3,812.50
Morton, R.	Non-Partner	357.50	\$125.00	\$44,687.50
Ruedas, C.	Non-Partner	45.50	\$125.00	\$5,687.50
Vahik, S.	Non-Partner	25.50	\$125.00	\$3,187.50
Veghal, J.	Non-Partner	63.00	\$125.00	\$7,875.00
Wexler, A.	Non-Partner	20.50	\$125.00	\$2,562.50
Woloz, M.	Non-Partner	13.50	\$125.00	\$1,687.50
Lareau, P.	Non-Partner	374.80	\$111.35	\$41,734.50
Baril, P.	Non-Partner	123.70	\$110.00	\$13,607.00
English, C.	Non-Partner	129.25	\$110.00	\$14,217.50
Goldberg, D.	Non-Partner	158.00	\$100.00	\$15,800.00
Carignan, L.	Non-Partner	22.25	\$105.00	\$2,336.25
Fournier	Non-Partner	2.00	\$105.00	\$210.00
Hallit, R.	Non-Partner	6.45	\$98.26	\$633.75
Girard, C.	Non-Partner	147.95	\$92.91	\$13,746.75
Frank, H.	Non-Partner	137.75	\$90.00	\$12,397.50
Administration	Non-Partner	1,500.66	\$85.00	\$127,556.10
Beaulieu, A.M.	Non-Partner	58.35	\$85.00	\$4,959.75
Fitzpatrick, A.M.	Non-Partner	4.35	\$85.00	\$369.75
Gabba, N.	Non-Partner	28.50	\$80.53	\$2,295.00
Menard, J.	Non-Partner	26.00	\$78.27	\$2,035.00
Rudnicki, R.	Non-Partner	450.50	\$76.22	\$34,338.50
Pham, V.	Non-Partner	37.30	\$76.00	\$2,835.00
Sauro, V.	Non-Partner	25.50	\$75.88	\$1,935.00
Abichaker, R.	Non-Partner	2.00	\$75.00	\$150.00
Benedict, M.	Non-Partner	8.25	\$75.00	\$618.75
Bouille, L.	Non-Partner	249.00	\$75.00	\$18,675.00
Burak, K.	Non-Partner	9.00	\$75.00	\$675.00

Cinq-Mars, M.	Non-Partner	4.00	\$75.00	\$300.00
Girard, A.	Non-Partner	152.75	\$75.00	\$11,456.25
Gladu, D.	Non-Partner	12.00	\$75.00	\$900.00
Gobeil, N.	Non-Partner	0.50	\$75.00	\$37.50
Ivosevich, D.	Non-Partner	3.00	\$75.00	\$225.00
Larente, S.	Non-Partner	141.50	\$75.00	\$10,612.50
Leveille, I.	Non-Partner	17.50	\$75.00	\$1,312.50
Li, B.	Non-Partner	9.00	\$75.00	\$675.00
Machesseault, Y.	Non-Partner	5.00	\$75.00	\$375.00
Margalith, R.	Non-Partner	107.95	\$75.00	\$8,096.25
Monte, A.	Non-Partner	1.75	\$75.00	\$131.25
Murphy, D.	Non-Partner	350.10	\$75.00	\$26,257.50
Perciballi, A.	Non-Partner	5.75	\$75.00	\$431.25
Poulin, M.	Non-Partner	17.80	\$75.00	\$1,335.00
Raimond, L.	Non-Partner	39.50	\$75.00	\$2,962.50
Ranger, M.	Non-Partner	4.50	\$75.00	\$337.50
Roberge, M.	Non-Partner	18.80	\$75.00	\$1,410.00
Schein, R.	Non-Partner	12.25	\$75.00	\$918.75
Schnubach, R.	Non-Partner	1.00	\$75.00	\$75.00
St. Germain, J.	Non-Partner	1.25	\$75.00	\$93.75
Tarbox, K.	Non-Partner	0.20	\$75.00	\$15.00
Tourville, J.	Non-Partner	84.70	\$75.00	\$6,352.50
Zbriger, B.	Non-Partner	76.25	\$73.28	\$5,587.50
Delli Colli, J.	Non-Partner	125.50	\$66.45	\$8,340.00
Alland, A.	Non-Partner	4.50	\$60.00	\$270.00
Baldassare, L.	Non-Partner	13.00	\$60.00	\$780.00
Balta, Z.	Non-Partner	13.00	\$60.00	\$780.00
Buffone, M.	Non-Partner	13.00	\$60.00	\$780.00
Cristofano, A.	Non-Partner	22.00	\$60.00	\$1,320.00
Conforti, G.	Non-Partner	4.50	\$60.00	\$270.00
Denissov, H.	Non-Partner	13.00	\$60.00	\$780.00
Gileva, L.	Non-Partner	13.00	\$60.00	\$780.00
Huard, M.	Non-Partner	13.00	\$60.00	\$780.00
Keyani-Tari	Non-Partner	13.00	\$60.00	\$780.00
Lacroix, S.	Non-Partner	0.40	\$60.00	\$24.00

L'Ecuyer, M.	Non-Partner	13.00	\$60.00	\$780.00
Lemelin, M.	Non-Partner	5.50	\$60.00	\$330.00
Menard, J.	Non-Partner	13.00	\$60.00	\$780.00
Nardi, C.	Non-Partner	11.00	\$60.00	\$660.00
Parisi, R.	Non-Partner	2.00	\$60.00	\$120.00
Patrella, M.	Non-Partner	24.00	\$60.00	\$1,440.00
Sollazzo, L.	Non-Partner	1.00	\$60.00	\$60.00
Stelbitsky, O.	Non-Partner	5.00	\$60.00	\$300.00

IN THE MATTER OF THE *BUSINESS CORPORATIONS ACT*, R.S.O. 1990, c. B-16, s. 182, AS AMENDED
AND IN THE MATTER OF AN APPLICATION BY THE T. EATON COMPANY LIMITED RELATING TO A PROPOSED ARRANGEMENT INVOLVING THE
T. EATON COMPANY LIMITED AND ITS SECURITYHOLDERS AND 1381052 ONTARIO INC.

Applicants

Court File No. 99-CL-3514

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceeding commenced at TORONTO

AFFIDAVIT OF ERIC RODIER
(Sworn July 2, 2008)

FASKEN MARTINEAU DUMOULIN LLP

Suite 4200, TD Bank Tower
Box 20, Toronto-Dominion Centre
Toronto, Ontario
M5K 1N6

Edmond F. B. Lamek [LSUC No. 33338U]
Carole J. Hunter [LSUC No. 43087I]
Tel: (416) 366 8381
Fax: (416) 364 7813

Solicitors for RSM Richter Inc., in its capacity
as Liquidator of Distributionco Inc.

**APPENDIX "H" TO THE FINAL REPORT OF THE
LIQUIDATOR HAS BEEN BOUND SEPARATELY**

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

**IN THE MATTER OF THE *BUSINESS CORPORATIONS ACT*,
R.S.O. 1990, c. B-16, s. 182 AS AMENDED**

- and -

**IN THE MATTER OF AN APPLICATION BY THE T. EATON COMPANY
LIMITED RELATING TO A PROPOSED ARRANGEMENT INVOLVING
THE T. EATON COMPANY LIMITED AND ITS SECURITYHOLDERS AND
1381052 ONTARIO INC.**

Applicant

**AFFIDAVIT OF MAX MENDELSON
(Sworn June 27, 2008)**

I, Max Mendelsohn, of the City of Montreal, in the Province of Quebec,

MAKE OATH AND SAY:

1. I am a partner in the law firm of McMillan LLP ("McMillan") (formerly Mendelsohn Rosentzweig Shacter, Mendelsohn and McMillan Binch Mendelsohn LLP, counsel for RSM Richter Inc. (formerly Richter & Partners Inc.) in its capacity as the former proposal trustee, interim receiver and monitor (the "Proposal Trustee," the "Interim Receiver," and the "Monitor," respectively) of the T. Eaton Company Limited and as the liquidator (the "Liquidator") of Distributionco Inc. (formerly 1381052 Ontario Inc.). As such, I have knowledge of the matters hereinafter deposed to, except where stated to be on information and belief, in which case I believe the information to be true.

2. Attached hereto as Exhibit "A" are true copies of the invoices rendered by McMillan to the Proposal Trustee, the Interim Receiver, the Monitor and the Liquidator for the period from August 20, 1999 to May 31, 2008, together with a summary of such invoices on annual basis. During this period, the total fees billed were \$1,086,722.75 (including a premium with respect to one matter of approximately \$50,000.00), plus disbursements in the amount of \$60,069.60, plus applicable Goods and Services Tax and Quebec Sales Tax.

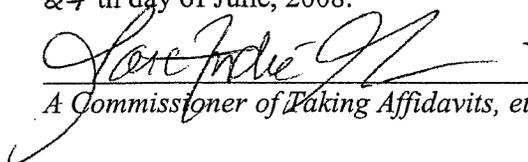
3. Certain invoices rendered by McMillan between August 20, 1999 and December 31, 1999 no longer have the docketed time summaries attached. As such, I am unable to ascertain the precise number of hours docketed during this period or to calculate the average hourly rate charged by McMillan. I can confirm that it was the ordinary business practice for professionals at McMillan to record their docketed time at or about the time the work on the file was completed and it is my recollection that this was done throughout the Eaton's matter. I can also confirm that the majority of the work done on the file during this time period was undertaken by me and Sandra Abitan, whose billing rates at the relevant times were \$450.00 per hour and \$300.00 per hour, respectively and we essentially worked on the Eaton's matter on a full time basis up to the Plan Implementation on December 31, 1999. McMillan issued its invoices during this period on a monthly basis. The total fees incurred during this period was \$545,920.00.

4. A summary of the hours billed, fees incurred and average hourly rates on an annual (or approximately annual) basis from January 1, 2000 to May 31, 2008 is as follows:

Period	Hours	Fees	Average Hourly Rate
January 1, 2000 to January 17, 2001	1,216.00	\$392,844.75	\$323.06
January 18, 2001 to June 21, 2001	64.30	\$26,690.00	\$415.09
June 22, 2001 to September 26, 2002	21.90	\$10,650.00	\$486.30
September 27, 2002 - October 31, 2003	34.70	\$10,118.00	\$291.59
November 1, 2003 - August 31, 2006	119.45	\$49,345.50	\$413.11
September 1, 2006 - March 6, 2007	0.40	\$280.00	\$700.00
TOTAL / AVERAGE	1,456.75	\$489,928.25	\$336.32

5. This Affidavit is sworn in connection with a motion by Richter to have its fees and disbursements as Proposal Trustee, the Interim Receiver, the Monitor and Liquidator and those of its counsel approved by this Honourable Court.

SWORN BEFORE ME at the
City of Montreal in the
Province of Quebec this
27th day of June, 2008.


MAX MENDELSON
 2519666
A Commissioner of Taking Affidavits, etc.

OCT-20-1999 17:50
SEP-08-99 17:21 FROM:

EATON'S CORP. ACCTG.

416 256 5031 P.06/16

MENDELSON ROSENZVEIG SHACTER

ATTORNEYS - AVOCATS
Société en nom collectif General Partnership

1000 SHERBROOKE STREET WEST - 27TH FLOOR
1000, QUÉBEC RUE SHERBROOKE - 27^E ÉTAGE
MONTREAL, QUEBEC, CANADA H3A 3G4
TÉLÉPHONE: (514) 987-5000

ACCOUNT/NOTE D'HONORAIRES

RICHTER & PARTNERS INC.
in its capacity as Interim Receiver
with respect to
The T. Eaton Company Limited
2 Place Alexis Nihon, 22th Floor
Montreal, Quebec
H3Z 3C2

This is Exhibit..... A referred to in the
affidavit of..... Max Mendelsohn
sworn before me, this.....
day of..... June 27 2008.....

[Signature] 2519666
A COMMISSIONER FOR TAKING AFFIDAVITS

ATTN: Mr. Andrew Adessky

FILE/DOSSIER 32,405(3)-1600 SA/cf

DATE September 8, 1999 PAYABLE UPON RECEIPT/PAYABLE À RÉCEPTION GST/TPS 1007190294-
GST/TPS - R 12157717S

SERVICES

INTERIM ACCOUNT FOR SERVICES RENDERED

dc P. Adessky
9/8/99

DISBURSEMENTS PAID AS AGENT/
DÉBOURS PAYÉS À TITRE DE MANDATAIRE

SERVICES	\$50,000.00
TAXABLE DISBURSEMENTS/CHARGES DÉBOURS/FRAIS TAXABLES	\$0.00
GST/TPS	\$3,500.00
GST/TPS PAID AS AGENT PAYÉ À TITRE DE MANDATAIRE	\$4,012.50 \$0.00
SLIB-TOTAL/SOUS-TOTAL	\$57,512.50
LESS: PAYMENT ON ACCOUNT MOINS: ACOMPTÉ	< \$0.00 >
<input type="checkbox"/> TRUST FIDUCIARIE <input type="checkbox"/> OTHER AUTRE	
TOTAL PAYABLE MONTANT À PAYER	\$57,512.50

PLEASE SPECIFY INVOICE NUMBER BELOW
WHEN PAYING THIS ACCOUNT

VEUILLEZ PRÉCISER LE NUMÉRO DE FACTURE
CI-DESSOUS EN PAYANT CETTE NOTE D'HONORAIRE

No. 147972

MENDELSON ROSENZVEIG SHACTER

ATTORNEYS - AVOCATS
Société en nom collectif General Partnership

1000 SHERBROOKE STREET WEST - 27TH FLOOR
1000, OUEST RUE SHERBROOKE - 27^E ÉTAGE
MONTRÉAL, QUÉBEC, CANADA H3A 3G4
TÉLÉPHONE: (514) 987-5000

ACCOUNT/NOTE D'HONORAIRES

Richter & Partners Inc., in its capacity as Interim Receiver with respect to
The T. Eaton Company Limited
2 Place Alexis Nihon
22nd Floor
Montreal, Quebec
H3Z 3C2

Attention: Messrs. John J. Swidler, FCA & Andrew Adessky, CA

FILE/DOSSIER 32,405(3)-1627 MM:vi

October 5, 1999

GST/TPS-R 121577175

DATE PAYABLE UPON RECEIPT/PAYABLE À RÉCEPTION

QST/TVQ 1007190294

SERVICES

RE: THE T. EATON COMPANY LIMITED

TO SERVICES RECORDED to September 30, 1999 subsequent those covered by our Account
No. 147972 dated September 8, 1999

DISBURSEMENTS PAID AS AGENT/
DÉBOURS PAYÉS À TITRE DE MANDATAIRE

OVERTIME

\$290.00

SERVICES	\$92,785.00
TAXABLE DISBURSEMENTS/CHARGES DÉBOURS/FRAIS TAXABLES	\$4,387.97

GST/TPS \$6,802.10

QST/TVQ \$7,798.13

PAID AS AGENT
PAYÉ À TITRE DE MANDATAIRE \$290.00

SUB-TOTAL/SOUS-TOTAL \$112,063.20

LESS: PAYMENT ON ACCOUNT
MOINS: ACOMPTE < \$0.00 >
 TRUST FIDÉICOMMIS OTHER AUTRE

TOTAL PAYABLE
MONTANT À PAYER \$112,063.20

PLEASE SPECIFY INVOICE NUMBER BELOW
WHEN PAYING THIS ACCOUNT

VEUILLEZ PRÉCISER LE NUMÉRO DE FACTURE
CI-DESSOUS EN PAYANT CETTE NOTE D'HONORAIRES

No. 160158

MENDELSON ROSENZVEIG SHACTER

ATTORNEYS - AVOCATS
Société en nom collectif General Partnership

1000 SHERBROOKE STREET WEST - 27TH FLOOR
 1000, OUEST RUE SHERBROOKE - 27^E ETAGE
 MONTRÉAL, QUÉBEC, CANADA H3A 3G4
 TÉLÉPHONE: (514) 987-5000

ACCOUNT/NOTE D'HONORAIRES

RICHTER & PARTNERS INC., in its capacity as
 Interim Receiver with respect to
 The T. Eaton Company Limited
 2 Place Alexis Nihon
 22nd Floor
 Montreal, Quebec
 H3Z 3C2

ATTN: Mr. Andrew Adessky

FILE/DOSSIER 32,405(3)-1600 SA/cf

DATE October 31, 1999 PAYABLE UPON RECEIPT/PAYABLE À RÉCEPTION **GST/TVQ 1007190294- -**
 GST/TPS -R 121577175

SERVICES

RE: THE T. EATON COMPANY LIMITED

FOR SERVICES RENDERED to October 29, 1999 subsequent to those covered by our Account No. 160158 dated October 5, 1999

DISBURSEMENTS PAID AS AGENT/
 DÉBOURS PAYÉS À TITRE DE MANDATAIRE

MISCELLANEOUS

\$400.00

SERVICES	\$168,135.00
TAXABLE DISBURSEMENTS/CHARGES DÉBOURS/FRAIS TAXABLES	12,255.05
GST/TPS	\$12,627.30
PAID AS AGENT PAYÉ À TITRE DE MANDATAIRE	\$14,476.30 \$400.00
SUB-TOTAL/SOUS-TOTAL	\$207,893.65
LESS: PAYMENT ON ACCOUNT MOINS: ACOMPTE	< \$0.00 >
<input type="checkbox"/> TRUST FIDÉICOMMIS <input type="checkbox"/> OTHER AUTRE	
TOTAL PAYABLE MONTANT À PAYER	\$207,893.65

PLEASE SPECIFY INVOICE NUMBER BELOW
 WHEN PAYING THIS ACCOUNT

VEUILLEZ PRÉCISER LE NUMÉRO DE FACTURE
 CI-DESSOUS EN PAYANT CETTE NOTE D'HONORAIRES

No. 147974

SUMMARY / RÉSUMÉ
INVOICE NO. / N° DE FACTURE 147974
RICHTER & PARTNERS
October 31, 1999
PAGE 2

SUMMARY OF TIME CHARGES

Max Mendelsohn	114.29 hours @ \$450.00/hr.	\$51,433.00
Sandra Abitan	247.81 hours @ \$300.00/hr.	\$74,345.00
Arnold Cohen	138.05 hours @ \$250.00/hr.	\$34,513.00
Sophie Crevier	29.26 hours @ \$175.00/hr.	\$5,121.00
Martin Desrosiers	7.78 hours @ \$350.00/hr.	\$2,723.00

TOTAL: \$168,135.00

ATTORNEYS · AVOCATS
Société en nom collectif / General Partnership

1000 SHERBROOKE STREET WEST - 27TH FLOOR
1000, QUÉBEC RUE SHERBROOKE - 27^E ÉTAGE
MONTREAL, QUÉBEC, CANADA H3A 3G4
TÉLÉPHONE: (514) 987-5000

ACCOUNT/NOTE D'HONORAIRES

RICHTER & PARTNERS INC., in its capacity as
Interim Receiver with respect to
The T. Eaton Company Limited
2 Place Alexis Nihon
22nd Floor
Montreal, Quebec
H3Z 3C2

ATTN: Mr. Andrew Adessky

FILE/DOSSIER 32,405(3)-1600 SA/cf

DATE November 17, 1999 PAYABLE UPON RECEIPT/PAYABLE A RÉCEPTION QST/TVQ 1007190294-
GST/TPS - R 121577175

SERVICES

RE: THE T. EATON COMPANY LIMITED

FOR SERVICES RENDERED to November 19, 1999 subsequent to those covered by our
Account No. 147974 dated October 31, 1999.

DISBURSEMENTS PAID AS AGENT/
DÉBOURS PAYÉS À TITRE DE MANDATAIRE

SERVICES	\$90,000.00
TAXABLE DISBURSEMENTS/CHARGES DÉBOURS/FRAIS TAXABLES	1,689.17
GST/TPS	\$6,418.24
PAID AS AGENT PAYÉ À TITRE DE MANDATAIRE	\$7,358.05 \$0.00
SUB-TOTAL/SOUS-TOTAL	\$105,465.46
LESS: PAYMENT ON ACCOUNT MOINS: ACOMPTE	< \$0.00 >
<input type="checkbox"/> TRUST FIDÉICOMMIS <input type="checkbox"/> OTHER AUTRE	
TOTAL PAYABLE MONTANT À PAYER	\$105,465.46

PLEASE SPECIFY INVOICE NUMBER BELOW
WHEN PAYING THIS ACCOUNT

VEUILLEZ PRÉCISER LE NUMÉRO DE FACTURE
CI-DESSOUS EN PAYANT CETTE NOTE D'HONORAIRE

No. 147974

MENDELSON ROSENTZVEIG SHACTER

ATTORNEYS - A VOCATS
Société en nom collectif General Partnership

1000 SHERBROOKE STREET WEST - 27TH FLOOR
1000, OUEST RUE SHERBROOKE - 27^E ÉTAGE
MONTRÉAL, QUÉBEC, CANADA H3A 3G4
TÉLÉPHONE: (514) 987-5000

ACCOUNT/NOTE D'HONORAIRES

RICHTER & PARTNERS INC., in its capacity as
Monitor with respect to
The T. Eaton Company Limited
2 Place Alexis Nihon
22nd Floor
Montreal, Quebec
H3Z 3C2

ATTN: Mr. Andrew Adessky

FILE/DOSSIER 32,405(3)-1600 SA/cf

DATE January 4, 2000 PAYABLE UPON RECEIPT/PAYABLE À RÉCEPTION

GST/TPS - R 121577175
QST/TVQ 1007190294- -
QST/TVQ 1007190294

SERVICES

RE: THE T. EATON COMPANY LIMITED

FOR SERVICES RENDERED to December 30, 1999 subsequent to those covered by our
Account No. 147974 dated October 31, 1999.

DISBURSEMENTS PAID AS AGENT/
DÉBOURS PAYÉS À TITRE DE MANDATAIRE

received on account (\$235,000.00
-\$90,000.00)

SERVICES \$145,000.00

TAXABLE DISBURSEMENTS/CHARGES \$10,038.83
DÉBOURS/FRAIS TAXABLES

GST/TPS

QST/TVQ \$10,852.71

QST/TVQ \$12,441.86

PAID AS AGENT \$120.00
PAYÉ À TITRE DE MANDATAIRE

SUB-TOTAL/SOUS-TOTAL \$178,453.40

\$120.00

LESS: PAYMENT ON ACCOUNT
MOINS: ACOMPTE

< \$0.00 >

TRUST FIDÉICOMMIS OTHER AUTRE

TOTAL PAYABLE MONTANT À PAYER \$178,453.40

PLEASE SPECIFY INVOICE NUMBER BELOW
WHEN PAYING THIS ACCOUNT

VEUILLEZ PRÉCISER LE NUMÉRO DE FACTURE
CI-DESSOUS EN PAYANT CETTE NOTE D'HONORAIRES

No. 160022

SUMMARY / RÉSUMÉ
INVOICE NO. / N° DE FACTURE 160022
RICHTER & PARTNERS
January 4, 2000
PAGE 2

SUMMARY OF TIME CHARGES

Max Mendelsohn	145.6 hours @ \$450.00/hr.	\$65,520.00
Sandra Abitan	235.15 hours @ \$300.00/hr.	\$70,545.00
Arnold Cohen	7.6 hours @ \$250.00/hr.	\$1,900.00
Sophie Crevier	5.0 hours @ \$175.00/hr.	\$875.00
Martin Desrosiers	0.6 hours @ \$350.00/hr.	\$210.00
Michaël Garonce	14.0 hours @ \$425.00/hr.	\$5,950.00

TOTAL: \$145,000.00

Resp. Client MENDELSON MAX
 Matter MENDELSON MAX
 3053 RICHTER & PARTNERS INC.
 600 THE T. EATON COMPANY LIMITED

MENDELSON & ASSOC.
 next #1680

Requested by ABITAN SANDRA
 30/12/99 11.24.14
 Detail Print by Matter/Period/Lawyer

	Tax	Hours	Cum.Hrs	Amount	Cumul.		Code
17Nov99	39 AC 960TH426	.30	.30	60.00	60.00	Wk on file ADMIN & ACCTG AGT	06
22Nov99	9 SA 799 H442	.40	.70	120.00	180.00	Telephone A. ADESSKY	01
22Nov99	9 SA 800 H442	.30	1.00	90.00	270.00	Telephone T. SANDLER	01
22Nov99	9 SA 801 H442	.40	1.40	120.00	390.00	Telephone E. LAMEK	01
22Nov99	9 SA 802 H442	.40	1.80	120.00	510.00	Telephone E. LAMEK	01
22Nov99	9 SA 803 H442	5.50	7.30	1,650.00	2,160.00	Review ORDERS, ETC., NRCS	07
23Nov99	9 SA 804 H442	12.00	19.30	3,600.00	5,760.00	Meeting TORONTO-MEETINGS, WORK ON FILE, BM, NRCS SUPPLIERS, LANDLORDS, CLAIM PROCESS	04
23Nov99	39 AC 962TH437	4.00	23.30	800.00	6,560.00	Meeting STEIN, RODIER, MM-ACCTG/ADMIN AGT	04
24Nov99	9 SA 805 H442	12.00	35.30	3,600.00	10,160.00	Meeting TORONTO - MEETINGS, WORK ON FILE, BM, NRCS, SUPPLIERS, LANDLORDS, CLAIM PROCESS	04
24Nov99	39 AC 965TH440	.40	35.70	100.00	10,260.00	Wk on file ACCTG & ADMIN AGT	06
25Nov99	9 SA 819 H460	.30	36.00	90.00	10,350.00	Telephone A. ADESSKY	01
25Nov99	9 SA 820 H460	.50	36.50	150.00	10,500.00	Telephone E. HAMEK	01
25Nov99	9 SA 821 H460	.50	37.00	150.00	10,650.00	Telephone SANDLER	01
25Nov99	9 SA 822 H460	6.50	43.50	1,950.00	12,600.00	Wk on file CLAIMS, NTCS, S. MEY, HILFIGER ETC.; TC TORONTO	06
25Nov99	39 AC 966TH449	.20	43.70	40.00	12,640.00	Wk on file ACCTG & ADMIN AGT	06
25Nov99	9 SA 823 H460	.50	44.20	150.00	12,790.00	Review HEENAN BLAIKIE	07

Client MENDELSON MAX
Matter MENDELSON MAX
53 RICHTER & PARTNERS INC.
00 THE T. EATON COMPANY LIMITED

MENDELSON & ASSOC.
next #1680

Requested by ABITAN SANDRA
30/12/99 11.24.14
Detail Print by Matter/Period/Lawyer

	Tax	Hours	Cum.Hrs	Amount	Cumul.		Code
01/99	9 SA 824 H460	.40	44.60	120.00	12,910.00	Telephone MITCH VENITSKY	01
01/99	9 SA 825 H460	.30	44.90	90.00	13,000.00	Telephone MITCH VENITSKY	01
01/99	9 SA 826 H460	.50	45.40	150.00	13,150.00	Telephone ELAMEK	01
01/99	9 SA 827 H460	1.00	46.40	300.00	13,450.00	Review DOCS-G HERTIGES	07
01/99	9 SA 828 H460	1.50	47.90	450.00	13,900.00	Wk on file HILFIGER DAMAGES	06
01/99	9 SA 829 H460	.40	48.30	120.00	14,020.00	Telephone ELAMEK	01
01/99	9 SA 830 H460	.40	48.70	120.00	14,140.00	Telephone A. ADESSKY	01
01/99	9 SA 831 H460	.40	49.10	120.00	14,260.00	Telephone N. PLOURDE	01
01/99	9 SA 832 H460	.30	49.40	90.00	14,350.00	Review H.N.PLOURDE	07
01/99	9 SA 833 H460	.40	49.80	120.00	14,470.00	Telephone B. NORTMAN	01
01/99	9 SA 834 H460	3.80	53.60	1,140.00	15,610.00	Wk on file CLAIMS PROCESS	06
ec99	9 SA 838 H468	.40	54.00	120.00	15,730.00	Telephone E. LAMEK	01
ec99	9 SA 839 H468	.50	54.50	150.00	15,880.00	Telephone A. ADESSKY	01
ec99	9 SA 840 H468	1.00	55.50	300.00	16,180.00	Review DOCUMENTS	07
ec99	9 SA 841 H468	.50	56.00	150.00	16,330.00	Meeting MM	04
ec99	9 SA 842 H468	2.50	58.50	750.00	17,080.00	Review FIXTURES ISSUES	07

Resp. Client MENDELSON MAX

MENDELSON & ASSOC.

Requested by ABITAN SANDRA

Matter MENDELSON MAX

30/12/99 11.24.14

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4053 RICHTER & PARTNERS INC.

next

#1680

Detail Print by Matter/Period/Lawyer

01600 THE T. EATON COMPANY LIMITED

		Tax	Hours	Cum.Hrs	Amount	Cumul.		Code
Dec99	9 SA	843 H468	.40	58.90	120.00	17,200.00	Telephone G. TERTIGAS	0'
Dec99	9 SA	844 H468	.50	59.40	150.00	17,350.00	Telephone A.ADESSKY	0'
2Dec99	9 SA	845 H468	.30	59.70	90.00	17,440.00	Telephone KAREN	0'
2Dec99	9 SA	846 H468	.50	60.20	150.00	17,590.00	Telephone S. MEY	0'
2Dec99	9 SA	847 H468	.50	60.70	150.00	17,740.00	Review DOCS-L. TURIN-QUEBEC PROPERTY	0'
2Dec99	9 SA	848 H468	.50	61.20	150.00	17,890.00	Telephone E. LAMEK	0'
Dec99	9 SA	849 H468	1.20	62.40	360.00	18,250.00	Review LANDLORD CLAIMS	0'
Dec99	9 SA	850 H468	.30	62.70	90.00	18,340.00	Telephone R. DODICK	0'
Dec99	9 SA	851 H468	.30	63.00	90.00	18,430.00	Telephone G. TERTIGAS	0'
Dec99	9 SA	852 H468	.50	63.50	150.00	18,580.00	Telephone M. ABE	0
Dec99	9 SA	853 H468	.80	64.30	240.00	18,820.00	Telephone E. LAMEK	0
3Dec99	9 SA	854 H473	.40	64.70	120.00	18,940.00	Telephone S. MEY	0
3Dec99	9 SA	855 H473	.50	65.20	150.00	19,090.00	Telephone M. ABE	0
3Dec99	9 SA	856 H473	1.50	66.70	450.00	19,540.00	Review R. DODICK FIXTURE MEMO	0
3Dec99	9 SA	857 H473	.40	67.10	120.00	19,660.00	Telephone R. DODICK	0
3Dec99	9 SA	858 H473	1.00	68.10	300.00	19,960.00	Telephone E. LAMEK	0

Client MENDELSON MAX
Matter MENDELSON MAX
RICHTER & PARTNERS INC.
THE T. EATON COMPANY LIMITED

MENDELSON & ASSOC.

next #1680

Requested by ABITAN SANDRA
30/12/99 11.24.14

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Detail Print by Matter/Period/Lawyer

	Tax	Hours	Cum.Hrs	Amount	Cumul.		Code
9 SA	859 H473	.30	68.40	90.00	20,050.00	Telephone N. PLOURDE	01
9 SA	860 H473	.80	69.20	240.00	20,290.00	Review EMPLOYMENT LETTER	07
9 SA	861 H473	.40	69.60	120.00	20,410.00	Telephone E. LAMEK RE: EMPLOYMENT LETTER	01
9 SA	862 H473	.30	69.90	90.00	20,500.00	Telephone G. TERTIGAS	01
9 SA	863 H473	.30	70.20	90.00	20,590.00	Telephone RAY	01
9 SA	864 H473	.50	70.70	150.00	20,740.00	Telephone E. LAMEK	01
9 SA	865 H473	.80	71.50	240.00	20,980.00	Telephone S. MEY	01
9 SA	866 H473	.40	71.90	120.00	21,100.00	Telephone S. MEY RE: INSURANCE CLAIMS	01
9 SA	867 H473	.40	72.30	120.00	21,220.00	Telephone G. TERTIGAS	01
9 SA	868 H473	.40	72.70	120.00	21,340.00	Telephone R. DODICK	01
9 SA	869 H473	.40	73.10	120.00	21,460.00	Telephone M. ABE	01
9 SA	870 H473	.80	73.90	240.00	21,700.00	Review CLOSING DOCS.	07
9 SA	871 H473	1.00	74.90	300.00	22,000.00	Review CANDIAC PROPERTY	07
9 SA	897 H408	11.00	85.90	3,300.00	25,300.00	Wk on file TORONTO-MEETINGS, CLAIMS PROCESS	06
9 SA	898 H408	.40	86.30	120.00	25,420.00	Telephone E. LAMEK	01
9 SA	899 H408	.40	86.70	120.00	25,540.00	Telephone A. ADESSKY	01

Resp. Client MENDELSON MAX
 Matter MENDELSON MAX
 4053 RICHTER & PARTNERS INC.
 01600 THE T. EATON COMPANY LIMITED

MENDELSON & ASSOC.
 next #1680

Requested by ABITAN SANDRA
 30/12/99 11.24.14
 Detail Print by Matter/Period/Lawyer

	Tax	Hours	Cum.Hrs	Amount	Cumul.		Cod
Dec99	9 SA	900 H408	.40	87.10	120.00	25,660.00 Telephone M. ABE	0
Dec99	9 SA	901 H408	.40	87.50	120.00	25,780.00 Telephone S. MEY	0
8Dec99	9 SA	902 H408	.50	88.00	150.00	25,930.00 Review SOUTHGATE SALE DOCUMENTS	0
9Dec99	9 SA	903 H408	12.00	100.00	3,600.00	29,530.00 Meeting TORONTO-MEETINGS, S.MEY, E. LAMEK, G. TERTIGAS, A. ADESSKY, D. LOW,J. PELLERIN, OLGA, MIZUHO, RON DODICK & AL., FIXTURES, CLAIMS, IBM,SOUTHGATE, ETC.	0
10Dec99	9 SA	904 H408					
10Dec99	9 SA	905 H408	11.00	111.00	3,300.00	32,830.00 Meeting TORONTO-MEETINGS, S. MEY,E.LEMEK, G. TERTIGAS,A. ADESSKY, D.LOW,J.PELLERIN,OLGA, MIZUHO, RON DODICK & AL., FIXTURES, CLAIMS IBM, SOUTHGATE, ETC. MEETING HAP STEPHEN, R.HEARING	0
10Dec99	9 SA	906 H408					
10Dec99	9 SA	907 H408					
13Dec99	9 SA	908 H408	.40	111.40	120.00	32,950.00 Telephone T. SANDLER	0
13Dec99	9 SA	909 H408	.40	111.80	120.00	33,070.00 Telephone A. ADESSKY	0
15Dec99	9 SA	910 H408	.30	112.10	90.00	33,160.00 Telephone S. MEY	0
15Dec99	9 SA	911 H408	.40	112.50	120.00	33,280.00 Telephone E. LAMEK/HARLANG	0
15Dec99	9 SA	912 H408	.50	113.00	150.00	33,430.00 Telephone CONFERENCE CALL - SWIDLER, HARLANG,MILNER, LAMEK,MM,MG	0
15Dec99	9 SA	913 H408	.40	113.40	120.00	33,550.00 Telephone E. LAMEK	0
15Dec99	9 SA	914 H416	12.00	125.40	3,600.00	37,150.00 Wk on file TORONTO, MEETINGS WITH S. MEY, M. ABE, LOWE, A. ADESSKY, ETC.;TRAVEL	C
15Dec99	9 SA	915 H416	11.00	136.40	3,300.00	40,450.00 Wk on file TRAVEL, MEETINGS, TELEPHONE CONFERENCES; FIRST LADY WIGS, IBM, ADJUSTMENTS, RETAINED CONTRACTS, ETC.	C
16Dec99	9 SA	916 H416					
16Dec99	9 SA	917 H416	1.00	137.40	300.00	40,750.00 Telephone A. ADESSKY, M. ABE RE: ARREARS OF K	C
16Dec99	9 SA	918 H416	.50	137.90	150.00	40,900.00 Telephone E. LAMEK	C

Client MENDELSON MAX
 Matter MENDELSON MAX
 RICHTER & PARTNERS INC.
 THE T. EATON COMPANY LIMITED

MENDELSON & ASSOC.
 next #1680

Requested by ABITAN SANDRA
 30/12/99 11.24.14
 Detail Print by Matter/Period/Lawyer.

	Tax	Hours	Cum.Hrs	Amount	Cumul.		Code
9 SA	919 H416	.50	138.40	150.00	41,050.00	Review LTR. S. MEY	07
9 SA	920 H416	.40	138.80	120.00	41,170.00	Telephone S. MEY	01
9 SA	921 H416	.40	139.20	120.00	41,290.00	Telephone A. ADESSKY	01
9 SA	932 H427	.40	139.60	120.00	41,410.00	Telephone E. LAMEK	01
9 SA	933 H427	.30	139.90	90.00	41,500.00	Telephone A.ADESSKY	01
9 SA	934 H427	.40	140.30	120.00	41,620.00	Telephone S.MEY	01
9 SA	935 H427	.40	140.70	120.00	41,740.00	Telephone M. ABE	01
9 SA	936 H427	.30	141.00	90.00	41,830.00	Telephone RAJ.	01
9 SA	937 H427	.50	141.50	150.00	41,980.00	Review NOTICE TO CREITORS	07
9 SA	938 H427	12.00	153.50	3,600.00	45,580.00	Wk on file TRAVEL, ATTENDANCE AT MEETING WITHG. TERTIGAS, E. LAMEK, 939 H427 M. ABE, S.MEY, A. ADESSKY, MITCH, KAREN & AL.; 940 H427 TELEPHONECONVERSATIONS; REVIEWING DOCUMENTS; DRAFT CORRESPONDENCE, ETC.	06
305 S.C.	944 H232	.20	153.70	27.00	45,607.00	Telephone RAJ	01
305 S.C.	945 H232	.70	154.40	94.50	45,701.50	Wk on file TRADU. NOTICE OF DISTRB./CLAIMS BAR DATE	06
305 S.C.	946 H232	.40	154.80	54.00	45,755.50	Review TRADUC.	07
305 S.C.	947 H232	.20	155.00	27.00	45,782.50	Telephone SA	01
305 S.C.	948 H232	.25	155.25	33.75	45,816.25	Review TRADUC.	07

Resp. Client MENDELSON MAX
Matter MENDELSON MAX
053 RICHTER & PARTNERS INC.
01600 THE T. EATON COMPANY LIMITED

MENDELSON & ASSOC.
next #1680

Requested by ABITAN SANDRA
30/12/99 11.24.14
Detail Print by Matter/Period/Lawyer

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	Tax	Hours	Cum.Hrs	Amount	Cumul.		Code	
20Dec99	305 S.C.	949 H232	.20	155.45	27.00	45,843.25	Wk on file FINALISER TRADUC,	06
21Dec99	9 SA	941 H427	12.00	167.45	3,600.00	49,443.25	Wk on file TRAVEL, ATTENDANCE AT MEETING WITH G. TERTIGAS,E. LAMEK, 942 H427 M. ABE S,MEY, A. ADESSKY, MITCH KAREN, & AL.; TELEPHONE CO NVERSATIONS; REVIEWING DOCUMENTS; DRAFT CORRESPONDENCE, ET	06
21Dec99	305 S.C.	950 H232	.50	167.95	67.50	49,510.75	Wk on file REVISER CHANGEM. DERNIERE, REVISION, MODIF. TRADUC., FINALISER	06
21Dec99	305 S.C.	951 H232	.30	168.25	40.50	49,551.25	Wk on file CONFIRM. D. MARTIN, REVIEW BINDER, MEMO SA	06
21Dec99	305 S.C.	952 H232	.20	168.45	27.00	49,578.25	Review INFO SA	07
22Dec99	305 S.C.	953 H232	.25	168.70	33.75	49,612.00	Review BAR DATE/DISTRIB. TRANSFERT	07
23Dec99	20 MM	957 H438	1.00	169.70	450.00	50,062.00	Telephone D. MILNER,E.RODIER, T.SWIDLER, ETC RE: SEARS TRANSACTION	01
28Dec99	9 SA	967 H439	.40	170.10	120.00	50,182.00	Review HR.Y.GOLDSTEIN	07
28Dec99	9 SA	968 H439	.40	170.50	120.00	50,302.00	Telephone E. LAMEK	01
28Dec99	9 SA	969 H439	1.40	171.90	420.00	50,722.00	Review LTR. S. MEY; TELEPHONE DISCUSSIONS	07
28Dec99	9 SA	970 H439	.50	172.40	150.00	50,872.00	Telephone Y. GOLDSTEIN	01
28Dec99	9 SA	971 H439	.30	172.70	90.00	50,962.00	Telephone R. DODICK	01
28Dec99	9 SA	972 H439	.40	173.10	120.00	51,082.00	Telephone A. ADESSKY	01
28Dec99	9 SA	973 H439	.50	173.60	150.00	51,232.00	Telephone M. ABE	01
28Dec99	9 SA	974 H439	.50	174.10	150.00	51,382.00	Review LANDLORD CLAIMS	07
28Dec99	9 SA	975 H439	.50	174.60	150.00	51,532.00	Telephone S. MEY	01

Opp. Client MENDELSON MAX
 Matter MENDELSON MAX
 4053 RICHTER & PARTNERS INC.
 1600 THE T. EATON COMPANY LIMITED

MENDELSON & ASSOC.
 next #1680

Requested by ABITAN SANDRA
 30/12/99 11.24.14
 Detail Print by Matter/Period/Lawyer

	Tax	Hours	Cum.Hrs	Amount	Cumul.		Code
099	20 MM	958 H438	.50	175.10	225.00	51,757.00 Telephone E. RODIER	01
099	9 SA	976 H439	.40	175.50	120.00	51,877.00 Telephone M. ABE	01
099	9 SA	977 H439	.40	175.90	120.00	51,997.00 Telephone S. MEY	01
099	9 SA	978 H439	.50	176.40	150.00	52,147.00 Telephone A. ADESSKY	01
099	9 SA	979 H439	.40	176.80	120.00	52,267.00 Telephone E. LAMEK	01
Dec99	9 SA	980 H439	.30	177.10	90.00	52,357.00 Telephone Y. GOLDSTEIN	01
Dec99	9 SA	981 H439	1.80	178.90	540.00	52,897.00 Review DISAFFIRMATION LETTER, VARIOUS DOCUMENTS, ETC.	07
Dec99	9 SA	982 H439	1.30	180.20	390.00	53,287.00 Wk on file HILIGER CLAIM	06
Dec99	20 MM	959 H438	1.00	181.20	450.00	53,737.00 Telephone E.RODIER/D.MILNER	01

Resp. Client MENDELSON MAX MENDELSON & ASSOC.

Requested by ABITAN SANDRA

Matter MENDELSON MAX

30/12/99 11.24.17

Page 1

253 RICHTER & PARTNERS INC. next #1680

Detail Print by Matter/Period/Lawyer

01601 THE T. EATON COMPANY LIMITED - TOMMY

HILFIGER

	Tax	Hours	Cum.Hrs	Amount	Cumul.		Code
6Nov99	91 MD	117 H278	.50	.50	150.00	150.00 Wk on file GENERAL-PROCEEDINGS	06

Resp. Client MENDELSON MAX
Matter ABITAN SANDRA
053 RICHTER & PARTNERS INC.
01611 THE T. EATON CO. LTD. -
GROUP

MENDELSON & ASSOC.

next #1680

Requested by ABITAN SANDRA
30/12/99 11.24.17
Detail Print by Matter/Period/Lawyer

Page 1

	Tax	Hours	Cum.Hrs	Amount	Cumul.		Code	
3Nov99	20 MM	24 H438	5.00	5.00	2,250.00	2,250.00	Meeting WITH RODIER, JACK STEIN	04
4Nov99	20 MM	25 H440	.40	5.40	180.00	2,430.00	Telephone WITH RODIER	01
5Nov99	20 MM	26 H446	.40	5.80	180.00	2,610.00	Telephone WITH RODIER	01
5Nov99	20 MM	27 H446	.40	6.20	180.00	2,790.00	Study Doc. DOCUMENTS	05
5Nov99	20 MM	28 H446	.60	6.80	270.00	3,060.00	Draft DRAFT AGREEMENT, CORRESPONDENCE	03
5Nov99	20 MM	29 H446	.50	7.30	225.00	3,285.00	Telephone WITH CLAIRE, STELLA ET AL	01
5Nov99	20 MM	30 H446	.30	7.60	135.00	3,420.00	Telephone WITH RODIER	01
5Nov99	20 MM	31 H446	.40	8.00	180.00	3,600.00	Telephone WITH JACK STEIN	01
5Nov99	20 MM	32 H446	.40	8.40	180.00	3,780.00	Study Doc. DOCUMENTS	05
5Nov99	20 MM	33 H446	.80	9.20	360.00	4,140.00	Study Doc. DOCUMENTS	05
26Nov99	20 MM	40 H449	.40	9.60	180.00	4,320.00	Telephone WITH RODIER	01
26Nov99	20 MM	41 H449	.60	10.20	270.00	4,590.00	Telephone WITH RODIER, CLAIRE KEENEDY	01
26Nov99	20 MM	42 H449	1.00	11.20	450.00	5,040.00	Telephone WITH RODIER, KENNEDY, PERLMAN, GASPARO	01
26Nov99	20 MM	43 H449	.50	11.70	225.00	5,265.00	Telephone WITH RODIER	01
26Nov99	20 MM	44 H449	.40	12.10	180.00	5,445.00	Telephone WITH KENNEDY	01
26Nov99	20 MM	45 H450	1.50	13.60	675.00	6,120.00	Study Doc. COMMENTS TO AGREEMENT	05

Rep. Client MENDELSON MAX
Matter ABITAN SANDRA
4053 RICHTER & PARTNERS INC.
1611 THE T. EATON CO. LTD. -
GROUP

MENDELSON & ASSOC.

Requested by ABITAN SANDRA
30/12/99 11.24.17

next #1680

Detail Print by Matter/Period/Lawyer

GORDON BROTHERS

	Tax	Hours	Cum.Hrs	Amount	Cumul.		Code
Nov 99 20 MM	46 H450	.40	14.00	180.00	6,300.00	Draft DRAFT AGREEMENT	03
Nov 99 20 MM	47 H450	.40	14.40	180.00	6,480.00	Telephone WITH RODIER	01
Nov 99 20 MM	48 H450	.60	15.00	270.00	6,750.00	Telephone WITH RODIER	01
Nov 99 20 MM	49 H450	.30	15.30	135.00	6,885.00	Telephone WITH JACK STEIN	01
Nov 99 20 MM	50 H450	.40	15.70	180.00	7,065.00	Draft CORRESPONDENCE	03
Nov 99 20 MM	51 H457	.50	16.20	225.00	7,290.00	Telephone WITH GASPARRO	01
Nov 99 20 MM	52 H457	.30	16.50	135.00	7,425.00	Telephone WITH STEIN	01
Nov 99 20 MM	53 H457	.30	16.80	135.00	7,560.00	Telephone WITH RODIER	01
Nov 99 20 MM	54 H457	.60	17.40	270.00	7,830.00	Telephone WITH GASPARRO AND KENNEDY	01
Nov 99 20 MM	55 H457	1.00	18.40	450.00	8,280.00	Draft DRAFT AGREEMENT	03
Nov 99 20 MM	56 H457	.30	18.70	135.00	8,415.00	Telephone WITH GASPARRO	01
Nov 99 20 MM	57 H457	.20	18.90	90.00	8,505.00	Telephone WITH GASPARRO AND KENNEDY	01
Nov 99 20 MM	58 H457	.30	19.20	135.00	8,640.00	Telephone WITH RODIER	01
Nov 99 20 MM	59 H457	.30	19.50	135.00	8,775.00	Telephone VARIOUS CALLS	01
Dec 99 20 MM	60 H463	.40	19.90	180.00	8,955.00	Draft AGREEMENT	03
Dec 99 20 MM	61 H463	.30	20.20	135.00	9,090.00	Telephone WITH KENNEDY	01

Resp. Client MENDELSON MAX

MENDELSON & ASSOC.

Requested by ABITAN SANDRA

Matter ABITAN SANDRA

30/12/99 11.24.17

Page 3

053 RICHTER & PARTNERS INC.

next

#1680

Detail Print by Matter/Period/Lawyer

01611 THE T. EATON CO. LTD. - GORDON BROTHERS

GROUP

	Tax	Hours	Cum.Hrs	Amount	Cumul.		Code
ec99 20 MM	62 H463	.30	20.50	135.00	9,225.00	Telephone WITH RODIER	01
ec99 20 MM	63 H463	.20	20.70	90.00	9,315.00	Meeting WITH SA	04
20ec99 20 MM	64 H463	.30	21.00	135.00	9,450.00	Telephone WITH SUSAN MAY	01
6Dec99 20 MM	78 H475	.30	21.30	135.00	9,585.00	Telephone WITH JACK STEIN AND RODIER	01
6Dec99 20 MM	79 H475	.30	21.60	135.00	9,720.00	Study Doc. MEMO	05
6Dec99 20 MM	80 H475	.20	21.80	90.00	9,810.00	Telephone WITH JACK STEIN	01
ec99 20 MM	81 H475	.20	22.00	90.00	9,900.00	Draft MEMO	03
ec99 20 MM	82 H475	.20	22.20	90.00	9,990.00	Telephone WITH RODIER	01
ec99 20 MM	90 H478	.50	22.70	225.00	10,215.00	Draft VARIOUS E-MAILS	03
ec99 20 MM	91 H478	.40	23.10	180.00	10,395.00	Telephone WITH FERULLO	01
ec99 20 MM	92 H478	.30	23.40	135.00	10,530.00	Telephone WITH GORDON BROTHERS	01
7Dec99 20 MM	93 H478	.50	23.90	225.00	10,755.00	Draft EXAMINATION OF MARK-UP	03
7Dec99 20 MM	94 H478	.30	24.20	135.00	10,890.00	Telephone WITH RODIER	01
7Dec99 20 MM	95 H478	.20	24.40	90.00	10,980.00	Telephone WITH GASPARRO	01
9Dec99 20 MM	96 H490	.60	25.00	270.00	11,250.00	Telephone WITH SUSAN MEY	01
9Dec99 20 MM	97 H490	.40	25.40	180.00	11,430.00	Draft AGREEMENT	03

Client MENDELSON MAX
Matter ABITAN SANDRA
4053 RICHTER & PARTNERS INC.
1611 THE T. EATON CO. LTD. -
GROUP

MENDELSON & ASSOC.
next #1680

Requested by ABITAN SANDRA
30/12/99 11.24.17
Detail Print by Matter/Period/Lawyer

	Tax	Hours	Cum.Hrs	Amount	Cumul.		Code
D 99 20 MM	98 H490	.30	25.70	135.00	11,565.00	Telephone WITH SUSAN MEY	01
D 99 20 MM	99 H490	.30	26.00	135.00	11,700.00	Draft CORRESPONDENCE	03
D 99 20 MM	100 H490	.40	26.40	180.00	11,880.00	Draft CORRESPONDENCE	03
D 99 20 MM	124 H406	.60	27.00	270.00	12,150.00	Telephone WITH RODIER RE DOCUMENTS, GST	01

Resp. Client MENDELSON MAX

MENDELSON & ASSOC.

Requested by ABITAN SANDRA

Matter MENDELSON MAX

30/12/99 11.24.19

53 RICHTER & PARTNERS INC.

next #1680

Detail Print by Matter/Period/Lawyer

1030 THE T. EATON CO. LTD. - CCAA PLAN

	Tax	Hours	Cum.Hrs	Amount	Cumul.		Code
Nov99 20 MM	63 H432	12.00	12.00	5,400.00	5,400.00	Meeting AT TORONTO	04
Nov99 20 MM	64 H432	12.00	24.00	5,400.00	10,800.00	Meeting AT TORONTO	04
Nov99 20 MM	65 H432	12.00	36.00	5,400.00	16,200.00	Telephone CREDITORS MEETING ETC.	01
Nov99 20 MM	66 H434	3.00	39.00	1,350.00	17,550.00	Study Doc. DOCUMENTS, TELEPHONE CONFERENCE	05
Nov99 20 MM	67 H435	1.50	40.50	675.00	18,225.00	Study Doc. DRAFTER ORDERS, MEETING SA, T-MILNER	05
Nov99 20 MM	68 H435	.70	41.20	315.00	18,540.00	Telephone WITH MILNER, MCNAUGHTON, HARLANG, SWIDLER	01
Nov99 20 MM	69 H435	.50	41.70	225.00	18,765.00	Meeting WITH RODIER	04
Nov99 20 MM	70 H440	.40	42.10	180.00	18,945.00	Telephone WITH SA	01
Nov99 20 MM	71 H440	.30	42.40	135.00	19,080.00	Telephone WITH SWIDLER	01
Nov99 20 MM	72 H446	1.00	43.40	450.00	19,530.00	Telephone WITH SWIDLER	01
Nov99 20 MM	73 H446	1.00	44.40	450.00	19,980.00	Meeting WITH SA	04
Nov99 20 MM	74 H449	.40	44.80	180.00	20,160.00	Study Doc. DOCUMENTS	05
Nov99 20 MM	75 H449	.50	45.30	225.00	20,385.00	Study Doc. MEMO	05
Nov99 20 MM	76 H450	.40	45.70	180.00	20,565.00	Telephone WITH SWIDLER	01
Nov99 20 MM	77 H457	.40	46.10	180.00	20,745.00	Telephone WITH SWIDLER	01
Nov99 20 MM	78 H457	.80	46.90	360.00	21,105.00	Study Doc. VARIOUS DOCUMENTS	05

Resp. Client MENDELSON MAX MENDELSON & ASSOC.
Matter CREVIER SOPHIE
2053 RICHTER & PARTNERS INC. next #1680
01634 THE T. EATON CO. LTD. - KOLOSTAT INC.

Requested by ABITAN SANDRA
30/12/99 11.24.20
Detail Print by Matter/Period/Lawyer

	Tax	Hours	Cum.Hrs	Amount	Cumul.		Code
16Nov99	305 S.C.	8 H459	.20	35.00	35.00	Review FILE INDEX AUX IMMEUBLES	07
16Nov99	305 S.C.	9 H459	.20	35.00	70.00	Review INDEX AUX IMMEUBLES	07

Resp. Client MENDELSON MAX MENDELSON & ASSOC.
Matter COHEN, ARNOLD J.
453 RICHTER & PARTNERS INC. next #1680
1641 EATON'S - IMPERIAL FINANCIAL SERVICES

Requested by ABITAN SANDRA
30/12/99 11.24.21
Detail Print by Matter/Period/Lawyer

	Tax	Hours	Cum.Hrs	Amount	Cumul.		Code
Nov99	39 AC	2 H437	.20	50.00	50.00	Telephone DODICK-PRELIM	01
Nov99	39 AC	3 H437	.20	50.00	100.00	Telephone ABE	01
Nov99	39 AC	4 H437	.40	100.00	200.00	Review DODICK MEMO & SCHEDULE, DODICK DRAFT SETTLEMENT LETTER	07
Nov99	39 AC	5 H437	.30	75.00	275.00	Telephone DODICK-SETTLEMENT LTR	01

Resp. Client MENDELSON MAX
 Matter ABITAN SANDRA
 # 3 RICHTER & PARTNERS INC.
 #643 EATON - LACHENAIE PROPERTY

MENDELSON & ASSOC.
 next #1680

Requested by ABITAN SANDRA
 30/12/99 11.24.21
 Detail Print by Matter/Period/Lawyer

	Tax		Hours	Cum.Hrs	Amount	Cumul.		Code
Dec99	38 MG	2 H204	.20	.20	85.00	85.00	Wk on file TURRIN-MESSAGE	06
Dec99	38 MG	3 H204	.50	.70	212.50	297.50	Wk on file REV DOCS	06
Dec99	38 MG	1 H203	1.00	1.70	425.00	722.50	Wk on file REVIEW DEED AND DOCS	06
Dec99	38 MG	4 H207	.60	2.30	255.00	977.50	Telephone TURRIN AND SULLIVAN	01
Dec99	38 MG	5 H210	.25	2.55	106.25	1,083.75	Meeting MM	04
Dec99	38 MG	6 H210	.20	2.75	85.00	1,168.75	Telephone SULLIVAN	01
Dec99	38 MG	7 H212	.30	3.05	127.50	1,296.25	Meeting CONF CALL	04
Dec99	38 MG	16 H224	.50	3.55	212.50	1,508.75	Meeting MM AND REV DOCS	04
Dec99	38 MG	17 H224	.25	3.80	106.25	1,615.00	Telephone OTHER LAWYER	01
Dec99	20 MM	10 H416	.40	4.20	180.00	1,795.00	Study Doc. DRAFT PROVISION OF CONVEYANCE	05
Dec99	20 MM	11 H416	.60	4.80	270.00	2,065.00	Draft PROVISION	03
Dec99	20 MM	12 H416	.70	5.50	315.00	2,380.00	Study Doc. DOCUMENTS	05
Dec99	20 MM	13 H416	.30	5.80	135.00	2,515.00	Meeting WITH MG	04
Dec99	20 MM	14 H416	.50	6.30	225.00	2,740.00	Telephone WITH MILNER	01
Dec99	38 MG	18 H224	.40	6.70	170.00	2,910.00	Wk on file DRAFT CLAUSE	06
Dec99	38 MG	19 H224	.40	7.10	170.00	3,080.00	Telephone JOHN SULLIVAN	01

Resp. Client MENDELSON MAX
Matter ABITAN SANDRA
324053 RICHTER & PARTNERS INC.
01643 EATON - LACHENAIE PROPERTY

MENDELSON & ASSOC.
next #1680

Requested by ABITAN SANDRA
30/12/99 11.24.21
Detail Print by Matter/Period/Lawyer

	Tax	Hours	Cum.Hrs	Amount	Cumul.		Code
1 Dec99	38 MG 20 H224	.25	7.35	106.25	3,186.25	Meeting MM	04
1 Dec99	38 MG 21 H224	.60	7.95	255.00	3,441.25	Meeting MM AND REVISE CLAUSE	04
1 Dec99	38 MG 22 H224	.40	8.35	170.00	3,611.25	Telephone TURRIN	01
1 Dec99	38 MG 23 H224	.30	8.65	127.50	3,738.75	Wk on file REVIEW DOCS	06
1 Dec99	38 MG 24 H224	.30	8.95	127.50	3,866.25	Telephone SULLIVAN	01
20 Dec99	20 MM 15 H417	.40	9.35	180.00	4,046.25	Meeting WITH MG	04
20 Dec99	38 MG 31 H226	.25	9.60	106.25	4,152.50	Meeting MM	04
20 Dec99	38 MG 32 H226	.25	9.85	106.25	4,258.75	Telephone ERIC HASSLET	01
20 Dec99	38 MG 33 H226	.25	10.10	106.25	4,365.00	Telephone TURRIN	01
2 Dec99	38 MG 34 H226	.25	10.35	106.25	4,471.25	Telephone SULLIVAN	01
2 Dec99	38 MG 35 H226	.25	10.60	106.25	4,577.50	Wk on file REV DOCS; SP TO CLT; SULLIVAN	06
2 Dec99	38 MG 36 H228	.25	10.85	106.25	4,683.75	Telephone TURRIN	01
2 Dec99	38 MG 37 H228	.50	11.35	212.50	4,896.25	Wk on file REVIEW DEED; SP TO TURRIN	06
2 Dec99	38 MG 38 H228	.40	11.75	170.00	5,066.25	Wk on file REVIEW DOCS	06

Resp. Client MENDELSON MAX MENDELSON & ASSOC.

Requested by ABITAN SANDRA

Matter MENDELSON MAX

30/12/99 11.24.22

Page 1

53 RICHTER & PARTNERS INC. next #1680

Detail Print by Matter/Period/Lawyer

1648 THE T. EATON CO.LTD-GE CAPITAL CANADA

INC.-RELEASE OF VARIOUS FUNDS

	Tax	Hours	Cum.Hrs	Amount	Cumul.		Code
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Dec99	20 MM	1 H490	1.00	450.00	450.00	Telephone WITH RODIER	01
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Resp. Client MENDELSON MAX

MENDELSON & ASSOC.

Requested by ABITAN SANDRA

Matter MENDELSON MAX

30/12/99 11.24.22

453 RICHTER & PARTNERS INC.

next #1680

Detail Print by Matter/Period/Lawyer

1649 THE T. EATON CO. LTD. - CCAA POST SANC -

TION ORDER - FOLLOW-UP MATTERS

	Tax	Hours	Cum.Hrs	Amount	Cumul.		Code
20Dec99	20 MM	1 H490	1.50	1.50	675.00	675.00 Meeting WITH SWIDLER, HARLANG, STEPHEN, RODIER ET AL	04
20Dec99	20 MM	2 H404	1.00	2.50	450.00	1,125.00 Telephone WITH SWIDLER	01
20Dec99	20 MM	3 H404	2.50	5.00	1,125.00	2,250.00 Meeting CONFERENCE CALL, FASKEN, RICHTER, MRS	04
20Dec99	20 MM	4 H404	1.00	6.00	450.00	2,700.00 Draft	03
20Dec99	20 MM	5 H404	.40	6.40	180.00	2,880.00 Meeting WITH MG	04
20Dec99	20 MM	6 H406	.50	6.90	225.00	3,105.00 Telephone WITH RODIER	01
20Dec99	20 MM	7 H406	.30	7.20	135.00	3,240.00 Meeting WITH GARONCE	04
20Dec99	20 MM	8 H406	.50	7.70	225.00	3,465.00 Telephone WITH RODIER	01
20Dec99	20 MM	9 H416	1.00	8.70	450.00	3,915.00 Telephone WITH MCNAUGHTON	01
20Dec99	20 MM	10 H416	.50	9.20	225.00	4,140.00 Telephone WITH SWIDLER	01
20Dec99	20 MM	12 H416	.60	9.80	270.00	4,410.00 Telephone WITH HARLANG, RODIER	01
20Dec99	20 MM	13 H416	.50	10.30	225.00	4,635.00 Meeting WITH SA	04
20Dec99	20 MM	11 H416	1.50	11.80	675.00	5,310.00 Study Doc. VARIOUS DOCUMENTS	05
20Dec99	20 MM	14 H417	.40	12.20	180.00	5,490.00 Study Doc. DOCUMENTS	05
20Dec99	20 MM	15 H417	.40	12.60	180.00	5,670.00 Telephone WITH SA	01
20Dec99	20 MM	16 H427	2.00	14.60	900.00	6,570.00 Study Doc. ESCROW AGREEMENT	05
20Dec99	20 MM	17 H427	.50	15.10	225.00	6,795.00 Telephone WITH MILNER	01

Resp. Client MENDELSON MAX
Matter MENDELSON MAX
433 RICHTER & PARTNERS INC. next #1680
1649 THE T. EATON CO. LTD. - CCAA POST SANC -
TION ORDER - FOLLOW-UP MATTERS

Requested by ABITAN SANDRA
30/12/99 11.24.22
Detail Print by Matter/Period/Lawyer

	Tax	Hours	Cum.Hrs	Amount	Cumul.		Code
D 99 20 MM	18 H427	.50	15.60	225.00	7,020.00	Study Doc. ADMINISTRATION AGREEMENT	05
D 99 20 MM	19 H427	.60	16.20	270.00	7,290.00	Telephone WITH SWIDLER	01
D 99 20 MM	20 H427	.40	16.60	180.00	7,470.00	Telephone WITH SWIDLER, ADESSKY	01
D 99 20 MM	21 H427	.60	17.20	270.00	7,740.00	Study Doc. AGREEMENT	05
Dec99 20 MM	22 H427	1.00	18.20	450.00	8,190.00	Study Doc. ADMINISTRATION AGREEMENT	05
Dec99 20 MM	23 H429	12.00	30.20	5,400.00	13,590.00	Meeting PRE-CLOSING	04



THE T. EATON COMPANY LIMITED
SUMMARY OF FEES OF MENDELSON ROSENTHAL SHACTER
(January 1, 2000 to January 21, 2001)

PARTNERS	DEPARTMENT	BAR ADMISSION - YEAR	HOURS	AVERAGE HOURLY RATE	AMOUNT
Max Mendelsohn	Insolvency & Restructuring	1966	189.05	\$489.18	\$92,480.00
Michael Garonce	Real Estate	1968	19.50	\$425.00	\$8,287.50
Jules Brossard	Tax	1978	1.45	\$400.00	\$580.00
Judie Jokinen	Banking and Finance	1981	0.30	\$350.00	\$105.00
Martin Desrosiers	Insolvency & Restructuring	1983	10.20	\$350.00	\$3,570.00
Sandra Abitan	Insolvency & Restructuring	1990	922.45	\$300.00	\$276,735.00
Arnold Cohen	Insolvency & Restructuring	1993	2.95	\$250.00	\$737.50
ASSOCIATES	DEPARTMENT	BAR ADMISSION - YEAR	HOURS	AVERAGE HOURLY RATE	AMOUNT
Marc Lapointe	Tax	2000	11.10	\$200.00	\$2,220.00
Sophie Crevier	Banking and Finance	1995	0.80	\$175.00	\$140.00
David Tardif-Latourelle	Insolvency & Restructuring	1999	47.35	\$115.00	\$5,445.25
Illana Perez	Banking and Finance	2001	0.50	\$75.00	\$37.50
STUDENTS			HOURS	AVERAGE HOURLY RATE	AMOUNT
Pascal Renaud	Banking and Finance	2000	10.10	\$60.00	\$606.00
PARALEGALS	DEPARTMENT		HOURS	AVERAGE HOURLY RATE	AMOUNT
Ellen Payette	Banking and Finance		0.25	\$100.00	\$25.00
TOTAL / AVERAGE			1,216.00	\$323.06	\$392,844.75

MENDELSON ROSENZVEIG SHACTER

ATTORNEYS - AVOCATS
Société en nom collectif General Partnership

1000 SHERBROOKE STREET WEST - 27TH FLOOR
1000, OUEST RUE SHERBROOKE - 27^E ÉTAGE
MONTRÉAL, QUÉBEC, CANADA H3A 3G4
TÉLÉPHONE: (514) 987-5000

ACCOUNT/NOTE D'HONORAIRES

RICHTER & PARTNERS INC., in its capacity as
Monitor with respect to The T. Eaton Company Limited
2 Place Alexis Nihon
22nd Floor
Montreal, Quebec
H3Z 3C2

Attention: Mr. Andrew Adessky

FILE/DOSSIER 324053-1600 SA/lal

February 7, 2000

GST/TPS-R 121577175

DATE

PAYABLE UPON RECEIPT/PAYABLE À RÉCEPTION

GST/TVQ 1007190294

SERVICES

RE: THE T. EATON COMPANY LIMITED

FOR SERVICES RENDERED to February 4, 2000 subsequent to those covered by our Account
No. 160022 dated January 4, 2000.

DISBURSEMENTS PAID AS AGENT/
DÉBOURS PAYÉS À TITRE DE MANDATAIRE

SERVICES	\$76,028.75
TAXABLE DISBURSEMENTS/CHARGES DÉBOURS/FRAIS TAXABLES	\$5,934.23
GST/TPS	\$5,737.40
GST/TVQ	\$6,577.52
PAID AS AGENT PAYÉ À TITRE DE MANDATAIRE	\$0.00
SUB-TOTAL/SOUS-TOTAL	\$94,277.90
LESS: PAYMENT ON ACCOUNT MOINS: ACOMPTE	< \$0.00 >
<input type="checkbox"/> TRUST FIDÉICOMMIS <input type="checkbox"/> OTHER AUTRE	
TOTAL PAYABLE MONTANT À PAYER	\$94,277.90

#337717

PLEASE SPECIFY INVOICE NUMBER BELOW
WHEN PAYING THIS ACCOUNT

VEUILLEZ PRÉCISER LE NUMÉRO DE FACTURE
CI-DESSOUS EN PAYANT CETTE NOTE D'HONORAIRES

No. 163851

FILE - FILIÈRE

SUMMARY / RÉSUMÉ
INVOICE NO. / N° DE FACTURE 163851
RICHTER & PARTNERS INC.
FEBRUARY 7, 2000
PAGE 2

SUMMARY OF TIME CHARGES

Max Mendelsohn	40.90 hours @ \$450.00/hr.	\$18,405.00
Michael Garonce	3.45 hours @ \$425.00/hr.	\$1,293.75
Martin Desrosiers	2.50 hours @ \$350.00/hr.	\$875.00
Sandra Abitan	177.50 hours @ \$300.00/hr.	\$53,250.00
Sophie Crevier	.80 hours @ \$175.00/hr.	\$140.00
Ellen Payette	.25 hours @ \$100.00/hr.	\$100.00

RICHTER & PARTNERS INC.
 RE: THE T. EATON COMPANY LIMITED
 32,405(3)-01600

Invoice #163851

DATE	LAWYER	DESCRIPTION
4 January 2000	S. Abitan	Work on file; travel to Toronto, meetings; review documentation; telephone conference
4 January 2000	M. Mendelsohn	Telephone with S. Abitan
4 January 2000	M. Mendelsohn	Draft memo
5 January 2000	S. Abitan	Work on file; travel to Montreal, meetings, drafting, review of documentation
5 January 2000	M. Mendelsohn	Telephone with S. Abitan
6 January 2000	S. Abitan	Telephone E. Lamek
6 January 2000	S. Abitan	Telephone M. Abe
6 January 2000	S. Abitan	Review IBM correspondence
6 January	S. Abitan	Review let. D. Low
6 January	S. Abitan	Telephone E. Rodier
6 January 2000	S. Abitan	Telephone M. Abe / G. Tertigas
6 January 2000	S. Abitan	Telephone R. Dodick
6 January 2000	S. Abitan	Telephone conference call M. Abe & al.
6 January 2000	S. Abitan	Review translation of notices, letters
6 January 2000	S. Crevier	Work on file, finalize revision and translation three annexes.
6 January 2000	M. Mendelsohn	Telephone with Swidler
6 January 2000	M. Mendelsohn	Telephone with Rodier

DATE	LAWYER	DESCRIPTION
6 January 2000	M. Mendelsohn	Draft memo
7 January 2000	S. Abitan	Telephone M. Abe
7 January 2000	S. Abitan	Telephone G. Tertigas
7 January 2000	S. Abitan	Telephone E. Lamek
7 January 2000	S. Abitan	Telephone E. Rodier
7 January 2000	S. Abitan	Telephone M. Abe / G. Tertigas
7 January 2000	S. Abitan	Telephone Mitch Venitsky
7 January 2000	S. Abitan	Review Plan, agreements, records
7 January 2000	M. Mendelsohn	Telephone with Bert Lafford
7 January 2000	M. Mendelsohn	Telephone with Swidler
7 January 2000	M. Mendelsohn	Meeting with S. Abitan
7 January 2000	M. Mendelsohn	Telephone with Swidler
7 January 2000	M. Mendelsohn	Meeting with S. Abitan
7 January 2000	M. Mendelsohn	Study document, Ernst & Young report
10 January 2000	S. Abitan	Review Distco letters, D. Low
10 January 2000	S. Abitan	Telephone E. Rodier
10 January 2000	S. Abitan	Telephone M. Abe
10 January 2000	S. Abitan	Draft letter Distco
10 January 2000	S. Abitan	Work on file various agreements; telephone conferences
10 January 2000	M. Mendelsohn	Telephone with Swidler
10 January 2000	M. Mendelsohn	Study document, KPMG report
10 January 2000	M. Mendelsohn	Draft memo
10 January 2000	M. Mendelsohn	Telephone with Swidler

DATE	LAWYER	DESCRIPTION
10 January 2000	M. Mendelsohn	Telephone with Lamek
10 January	M. Mendelsohn	Draft memo
11 January 2000	S. Abitan	Work on file, travel to Toronto; meetings, calls, review documents
11 January 2000	M. Mendelsohn	Study document, arbitrator decision
11 January 2000	M. Mendelsohn	Telephone with Swidler
12 January 2000	S. Abitan	Meetings in Toronto, calls
13 January 2000	S. Abitan	Work on file, attendance at meetings in Toronto, drafting of documents, travelling
13 January 2000	M. Mendelsohn	Travel to Toronto
13 January 2000	M. Mendelsohn	Telephone with Swidler
14 January 2000	S. Abitan	Telephone E. Rodier
14 January 2000	S. Abitan	Telephone A. Adessky
14 January 2000	S. Abitan	Telephone M. Abe
14 January 2000	S. Abitan	Telephone E. Lamek
14 January 2000	S. Abitan	Review letter IBM, D. Low
14 January 2000	S. Abitan	Work on file, retention issues, employment issues
14 January 2000	M. Mendelsohn	Telephone with Swidler
17 January 2000	S. Abitan	Review letter D. Low
17 January 2000	S. Abitan	Telephone E. Lamek
17 January 2000	S. Abitan	Telephone G. Tertigas
17 January 2000	S. Abitan	Telephone M. Abe
17 January 2000	S. Abitan	Telephone G. Tertigas
17 January 2000	S. Abitan	Telephone N. Plourde

DATE	LAWYER	DESCRIPTION
17 January 2000	S. Abitan	Review Cosmair Claim
17 January 2000	S. Abitan	Review Lacharité claim
17 January 2000	S. Abitan	Work on file, miscellaneous claim issues
17 January 2000	M. Mendelsohn	Draft correspondence
17 January 2000	M. Mendelsohn	Telephone with Swidler
17 January 2000	M. Mendelsohn	Study documents, credit card, license
17 January 2000	M. Mendelsohn	Meeting with M. Garonce
18 January 2000	S. Abitan	Review let. Furs by Vincenzo
18 January 2000	S. Abitan	Review contract – M. Abe
18 January 2000	S. Abitan	Telephone A. Adessky
18 January 2000	S. Abitan	Telephone G. Tertigas
18 January 2000	S. Abitan	Telephone R. Dodick
18 January 2000	S. Abitan	Telephone A. Fishman
18 January 2000	S. Abitan	Telephone E. Lamek
18 January 2000	S. Abitan	Work on file; various operations issues
18 January 2000	S. Abitan	Telephone M. Abe
18 January 2000	S. Abitan	Telephone R. Dodick
18 January 2000	M. Mendelsohn	Meeting with Rodier
19 January 2000	S. Abitan	Telephone A. Adessky
19 January 2000	S. Abitan	Telephone E. Laniek
19 January 2000	S. Abitan	Meeting M. Garonce re Ivanhoe
19 January 2000	S. Abitan	Review Y Goldstein letter, contract
19 January 2000	S. Abitan	Telephone G. Tertigas

DATE	LAWYER	DESCRIPTION
19 January 2000	S. Abitan	Review Lladro claim
19 January 2000	M. Mendelsohn	Telephone with Swidler
19 January 2000	M. Mendelsohn	Study correspondence
19 January 2000	M. Mendelsohn	Meeting with M. Garonce, S. Abitan
19 January 2000	M. Garonce	Work on file, revising documents
19 January 2000	M. Garonce	Telephone S. Abitan
20 January	S. Abitan	Telephone A. Adessky re: Furs
20 January 2000	S. Abitan	Review Plumitif, Éclairages St. Claires
20 January 2000	S. Abitan	Review OTTRC claim, letter TC EL
20 January 2000	S. Abitan	Work on file various claim issues – MG, Turin
20 January 2000	M. Mendelsohn	Study correspondence
21 January 2000	S. Abitan	Telephone E. Lamek
21 January 2000	S. Abitan	Telephone B. Jaffe
21 January 2000	S. Abitan	Telephone B. Jaffe
21 January 2000	S. Abitan	Telephone G. Tertigas
21 January 2000	S. Abitan	Review First Lady claim
21 January 2000	S. Abitan	Telephone M. Abe
21 January 2000	S. Abitan	Work on file, Louben Cantfield, T.T. Tertigas, et al.
21 January 2000	M. Garonce	Work on file, review documents
21 January 2000	E. Payette	Corporate research
24 January 2000	S. Abitan	Telephone E. Lamek
24 January 2000	S. Abitan	Work on file Furs by Vincenzo
24 January 2000	S. Abitan	Telephone T. Sandler

DATE	LAWYER	DESCRIPTION
24 January 2000	S. Abitan	Work on file, dispute notices
24 January 2000	M. Garonce	Telephone Turient
24 January 2000	M. Garonce	Telephone Turrin, Sullivan
24 January 2000	M. Mendelsohn	Study documents
25 January 2000	S. Abitan	Work on file, travel to Toronto, dispute notices
26 January 2000	S. Abitan	Work on file, travel to Toronto – legal offices,
27 January 2000	S. Abitan	Review Mrs. B. Jaffe
27 January 2000	S. Abitan	Review claim Elfe Juvenile Products, letter to Piscopo
27 January 2000	S. Abitan	Telephone A. Adessky
27 January 2000	S. Abitan	Review E. Darnell claim
27 January 2000	S. Abitan	Telephone H. Fogue
27 January 2000	S. Abitan	Review Fin-Nelli claim
27 January 2000	S. Abitan	Telephone G. Tertigas
27 January 2000	S. Abitan	Telephone E. Lamek
27 January 2000	S. Abitan	Review Siga claim
27 January 2000	S. Abitan	Work on file, Visa Classic
27 January 2000	M. Desrosiers	Work on file, Visa certificated offset
27 January 2000	M. Mendelsohn	Telephone with Jack Stein
27 January 2000	M. Mendelsohn	Telephone with Swidler
28 January 2000	S. Abitan	Work on file, dispute notices, Siga, etc., T.T. Tertigas, E. Lamek, MITQ, A. Adessky et al, Pauline, Visa
28 January 2000	M. Garonce	Work on file, review documents

DATE	LAWYER	DESCRIPTION
28 January 2000	M. Desrosiers	Work on file, proofs of claim
28 January 2000	M. Mendelsohn	Telephone with Rodier
31 January 2000	S. Abitan	Telephone E. Lamek
31 January 2000	S. Abitan	Telephone M. Abe
31 January 2000	S. Abitan	Work on file, Visa Classic II
31 January 2000	S. Abitan	Work on file, Siga International
31 January 2000	S. Abitan	Work on file, Karabus
31 January 2000	S. Abitan	Telephone G. Tertigas
31 January 2000	S. Abitan	Telephone R. Dodick
31 January 2000	M. Mendelsohn	Telephone with Swidler
1 February 2000	S. Abitan	Telephone S. Abitan
1 February 2000	S. Abitan	Telephone M. Abe (x3)
1 February 2000	S. Abitan	Telephone A. Adessky
1 February 2000	S. Abitan	Telephone R. Dodick
1 February 2000	S. Abitan	Telephone G. Tertigas – claims
1 February 2000	M. Mendelsohn	Study documents
3 February 2000	M. Garonce	Work on file, revising documents, letter
3 February 2000	M. Mendelsohn	Draft memo

MENDELSON ROSENZVEIG SHACTER

ATTORNEYS - AVOCATS
Société en nom collectif General Partnership

1000 SHERBROOKE STREET WEST - 27TH FLOOR
1000, OUEST RUE SHERBROOKE - 27^E ÉTAGE
MONTRÉAL, QUÉBEC, CANADA H3A 3G4
TÉLÉPHONE: (514) 987-5000

ACCOUNT/NOTE D'HONORAIRES

RICHTER & PARTNERS INC., in its capacity as
Monitor with respect to The T. Eaton Company Limited
2 Place Alexis Nihon
22nd Floor
Montreal, Quebec
H3Z 3C2

Attention: Mr. Andrew Adessky

FILE/DOSSIER 32,405(3)-1600 SA/db

March 8, 2000

GST/TPS-R 121577175

DATE PAYABLE UPON RECEIPT/PAYABLE À RÉCEPTION

QST/TVQ 1007190294

SERVICES

RE: THE T. EATON COMPANY LIMITED

FOR SERVICES RENDERED to February 29, 2000 subsequent to those covered by our Account No. 163851 dated February 7, 2000.

DISBURSEMENTS PAID AS AGENT/
DÉBOURS PAYÉS À TITRE DE MANDATAIRE

SERVICES	\$67,581.00
TAXABLE DISBURSEMENTS/CHARGES DÉBOURS/FRAIS TAXABLES	\$12,068.54
GST/TPS	\$5,575.46
QST/TVQ	\$6,188.77
PAID AS AGENT PAYÉ À TITRE DE MANDATAIRE	\$0.00
SUB-TOTAL/SOUS-TOTAL	\$91,413.77
LESS: PAYMENT ON ACCOUNT MOINS: ACOMPTE	< \$0.00 >
<input type="checkbox"/> TRUST <input type="checkbox"/> FIDÉICOMMIS <input type="checkbox"/> OTHER <input type="checkbox"/> AUTRE	
TOTAL PAYABLE MONTANT À PAYER	\$91,413.77

#337717

PLEASE SPECIFY INVOICE NUMBER BELOW
WHEN PAYING THIS ACCOUNT

VEUILLEZ PRÉCISER LE NUMÉRO DE FACTURE
CI-DESSOUS EN PAYANT CETTE NOTE D'HONORAIRES

No. 163575

SUMMARY / RÉSUMÉ
INVOICE NO. / N° DE FACTURE 163575
RICHTER & PARTNERS INC.
MARCH 8, 2000
PAGE 2

SUMMARY OF TIME CHARGES

Max Mendelsohn	19.10 hours @ \$500.00/hr.	\$ 9,550.00
Michael Garonce	0.30 hours @ \$425.00/hr.	\$ 127.50
Martin Desrosiers	4.25 hours @ \$350.00/hr.	\$ 1,487.50
Sandra Abitan	170.70 hours @ \$300.00/hr.	\$51,210.00
David Tardif-Latourelle	40.00 hours @ \$115.00/hr.	\$ 4,600.00
Pascal Renaud, student	10.10 hours @ \$ 60.00/hr.	\$ 606.00

RICHTER & PARTNERS INC.
RE: THE T. EATON COMPANY LIMITED
32,405(3)-01600

Invoice #163575

DATE	LAWYER	DESCRIPTION
31 January 2000	S. Abitan	Meeting with D. Tardif re: damage claims
1 February 2000	D. Tardif	Research re: claims/damages
2 February 2000	S. Abitan	Correspondence with B. Jaffe re: First Lady Coiffures
2 February 2000	S. Abitan	Telephone conversation with G. Tertigas re: claims
2 February 2000	S. Abitan	Telephone conversation with E. Lamek re: claims
2 February 2000	S. Abitan	Telephone conversation with M. Abe re: sale of drug company
2 February 2000	S. Abitan	Review form settlement letter re: claims
2 February 2000	S. Abitan	Work on file re Hilfiger claim
2 February 2000	S. Abitan	Telephone conversation with Olga Nikitovic re: Hilfiger
2 February 2000	S. Abitan	Conference call with M. Abe, A. Adessky re Fur Salon
2 February 2000	S. Abitan	Work on file re claim – Furs by Vincenzo
2 February 2000	S. Abitan	Telephone conversation with T. Sandler re: Visa Classic II
2 February 2000	D. Tardif	Research re damages
4 February 2000	D. Tardif	Research re damages
6 February 2000	D. Tardif	Research re damages

DATE	LAWYER	DESCRIPTION
7 February 2000	S. Abitan	Telephone conversation with M. Venitsky re: Visa Classic II
7 February 2000	S. Abitan	Telephone conversation with T. Sandler re: Visa Classic II
7 February 2000	S. Abitan	Conference call with T. Sandler and M. Venitsky re: Visa
7 February 2000	S. Abitan	Telephone conversation with G. Tertigas re: Hilfiger
7 February 2000	S. Abitan	Correspondence with T. Sandler re: Visa Classic II
7 February 2000	S. Abitan	Review memo – Myrna re: Hilfiger
7 February 2000	S. Abitan	Meeting with D. Tardif re: research
7 February 2000	S. Abitan	Telephone conversation with Mr. McNaughton re damage claims
7 February 2000	D. Tardif	Meeting with S. Abitan re: damage claim research
8 February 2000	S. Abitan	Telephone conversation with M. McNaughton re: status meeting
8 February 2000	S. Abitan	Telephone conversations with A. Adessky re: various issues
8 February 2000	S. Abitan	Telephone conversation with Mitch Venitsky re: Visa
8 February 2000	S. Abitan	Telephone conversation with M. Abe re: personnel issues, etc.
8 February 2000	S. Abitan	Telephone conversation with G. Tertigas re: Hilfiger claim
8 February 2000	S. Abitan	Telephone conversation with A. Fishman re: Hilfiger claim
8 February 2000	S. Abitan	Telephone conversation with E. Rodier re: Hilfiger claim

DATE	LAWYER	DESCRIPTION
8 February 2000	S. Abitan	Telephone conversation with A. Fishman re: Hilfiger claim
8 February 2000	S. Abitan	Work on file re: Hilfiger claim
9 February 2000	S. Abitan	Telephone conversation with M. Abe re: Furs by Vincenzo
9 February 2000	S. Abitan	Telephone conversation with Olga Nikitovic re: Visa Classic II
9 February 2000	S. Abitan	Telephone conversation with G. Tertigas re: Visa Classic II
9 February 2000	S. Abitan	Telephone conversation with M. McNaughton re: supplier damage claims
9 February 2000	S. Abitan	Memo re analysis of damage claims
9 February 2000	S. Abitan	Telephone conversation with A. Fishman re: Hilfiger claim
9 February 2000	S. Abitan	Telephone conversations with G. Tertigas re: dispute notices
9 February 2000	S. Abitan	Telephone conversation with M. McNaughton re: status meeting
9 February 2000	S. Abitan	Draft letter – re: Elfe Juvenile Products
9 February 2000	S. Abitan	Review Fen-Nelli, Lacharité, Louben claims, etc.
9 February 2000	M. Desrosiers	Work on file re: damage claims
10 February 2000	S. Abitan	Review agenda – meeting
10 February 2000	S. Abitan	Telephone conversations with A. Adessky re: Furs by Vincenzo, Darnell
10 February 2000	S. Abitan	Telephone conversation with G. Tertigas re: Westcliff
10 February 2000	S. Abitan	Telephone conversation with B. Landy – Westcliff

DATE	LAWYER	DESCRIPTION
10 February 2000	S. Abitan	Review letter – re: Elfe Juvenile Products
10 February 2000	S. Abitan	Work on file, Binder – Fasken – Damage claims
10 February 2000	S. Abitan	Telephone conversation with Olga Nikitovic
10 February 2000	S. Abitan	Telephone conversation with Claudio Filipone re: Hilfiger claim
10 February 2000	S. Abitan	Work on file re: Hilfiger claim
10 February 2000	S. Abitan	Telephone conversations with D. Low and M. Abe re: Ivahoe
10 February 2000	S. Abitan	Telephone conversations with M. Bolten
10 February 2000	M. Desrosiers	Work on file re: damage claims
10 February 2000	P. Renaud	Meeting – explanation of mandate
10 February 2000	P. Renaud	Research doctrine and jurisprudence (bankruptcy)
10 February 2000	M. Mendelsohn	Telephone conversation with J. Swidler
10 February 2000	M. Mendelsohn	Study documents
11 February 2000	S. Abitan	Telephone conversations with R. Dodick re: fixture claims
11 February 2000	S. Abitan	Telephone conversations with G. Tertigas
11 February 2000	S. Abitan	Telephone conversation with M. McNaughton
11 February 2000	S. Abitan	Telephone conversation with A. Fishman
11 February 2000	S. Abitan	Telephone conversation with Olga Nikitovic
11 February 2000	S. Abitan	Telephone conversation with Myrna
11 February 2000	S. Abitan	Telephone conversation with Mitch Venitsky
11 February 2000	S. Abitan	Telephone conversations with A. Adessky

DATE	LAWYER	DESCRIPTION
11 February 2000	S. Abitan	Work on file – claims resolution
11 February 2000	S. Abitan	Correspondence with R. Dodick re: Nygard
11 February 2000	P. Renaud	Research jurisprudence (bankruptcy)
11 February 2000	P. Renaud	Research jurisprudence (civil)
11 February 2000	P. Renaud	Meeting to report to D. Tardif
11 February 2000	D. Tardif	Meeting with P. Renaud re: research
11 February 2000	D. Tardif	Research damages and bankruptcy
11 February 2000	D. Tardif	Meeting with S. Abitan re: damage update
13 February 2000	D. Tardif	Review jurisprudence
13 February 2000	D. Tardif	Draft memo
14 February 2000	S. Abitan	Telephone conversation with A. Fishman – re: Hilfiger
14 February 2000	S. Abitan	Telephone conversation with Y. Goldstein re: Furs
14 February 2000	S. Abitan	Telephone conversation with E. Lamek re: claims
14 February 2000	S. Abitan	Telephone conversation with Jeff Pellarin – IBM
14 February 2000	S. Abitan	Work on file re: Phantom, Brunzack, Adidas, Karabus, Freed & Freed claims
14 February 2000	S. Abitan	Telephone conversation with G. Tertigas
14 February 2000	S. Abitan	Meeting re: claims
14 February 2000	S. Abitan	Telephone A. Adessky
14 February 2000	M. Desrosiers	Work on file re: proofs of claim – damages
14 February 2000	D. Tardif	Draft memo re: mitigation

DATE	LAWYER	DESCRIPTION
14 February 2000	D. Tardif	Review memo and additional corrections
14 February 2000	M. Mendelsohn	Telephone conversation with J. Swidler
14 February 2000	M. Mendelsohn	Meeting with S. Abitan
14 February 2000	M. Mendelsohn	Study documents
15 February 2000	S. Abitan	Travel and meetings in Toronto – Fasken, Richter re: claims, Gordon Brothers
15 February 2000	M. Mendelsohn	Telephone conversation with S. Abitan re various issues
15 February 2000	M. Mendelsohn	Study documents – jurisprudence
15 February 2000	D. Tardif	Review memo and additional corrections
15 February 2000	D. Tardif	Finalize memo and send to S. Abitan
16 February 2000	S. Abitan	Meeting in Toronto re: claims, IBM, etc.
16 February 2000	M. Mendelsohn	Telephone conversation with J. Swidler
16 February 2000	M. Mendelsohn	Telephone conversations with E. Rodier, J. Stein, M. McNaughton, Steve Davey
16 February 2000	M. Mendelsohn	Telephone conversations with J. Swidler
17 February 2000	S. Abitan	Meeting in Toronto re: claims and travel to Montreal
17 February 2000	M. Mendelsohn	Telephone conversation with J. Swidler
17 February 2000	D. Tardif	Review corrections
17 February 2000	D. Tardif	Research re: provable claims
17 February 2000	D. Tardif	Review jurisprudence
17 February 2000	M. Mendelsohn	Telephone conversation with J. Swidler
18 February 2000	S. Abitan	Work on file – dispute notices re Strandel, Jones, Phlo, Excel Luggage, etc.

DATE	LAWYER	DESCRIPTION
18 February 2000	S. Abitan	Telephone conversation with E. Lamek
18 February 2000	S. Abitan	Telephone conversation with B. Taylor re: Karabus
18 February 2000	S. Abitan	Telephone conversation with A. Adessky
18 February 2000	D. Tardif	Review jurisprudence re: insolvency
18 February 2000	D. Tardif	Research re: proof of claim
21 February 2000	S. Abitan	Telephone conversation with E. Lamek
21 February 2000	S. Abitan	Telephone conversation with G. Tertigas
21 February 2000	S. Abitan	Telephone conversation with H. Fogul re Caulfield, Darnell
21 February 2000	S. Abitan	Correspondence with H. Fogul re: Darnell
21 February 2000	S. Abitan	Work on file re Visa claim, et al.
21 February 2000	M. Mendelsohn	Telephone conversation with J. Swidler
21 February 2000	M. Desrosiers	Work on file re: proofs of claim
22 February 2000	S. Abitan	Meetings in Toronto, conference calls, review claims and supporting documentation
23 February 2000	S. Abitan	Meetings in Toronto, review claims and supporting documentation
23 February 2000	M. Desrosiers	Telephone conversations with Burt Lafford and S. Abitan
23 February 2000	D. Tardif	Research re: proof of claim
23 February 2000	D. Tardif	Update memo
24 February 2000	S. Abitan	Telephone conversation with A. Adessky re: Levy
24 February 2000	S. Abitan	Telephone conversation with Olga Nikitovic re: Visa

DATE	LAWYER	DESCRIPTION
24 February 2000	S. Abitan	Draft memo re: Visa claim
24 February 2000	S. Abitan	Review NTD Apparel, Oxfordshire, Carton, Riviera claims
24 February 2000	S. Abitan	Draft form letter re settlement of distribution claim
24 February 2000	S. Abitan	Telephone conversation with E. Lamek re: volume rebates
24 February 2000	S. Abitan	Telephone conversation with Olga Nikitovic re volume rebates
24 February 2000	S. Abitan	Work on file – jurisprudence re damages - non liquidated claims
24 February 2000	D. Tardif	Research – sale
24 February 2000	D. Tardif	Review jurisprudence
24 February 2000	D. Tardif	Update to memo
25 February 2000	S. Abitan	Telephone conversation with G. Tertigas re Hilfiger analysis, Cosmair
25 February 2000	S. Abitan	Review Royal Bank claim memo – analysis of documentation
25 February 2000	S. Abitan	Telephone conversation with A. Fishman re Hilfiger claim
25 February 2000	S. Abitan	Telephone conversation with Olga Nikitovic re Visa claim
25 February 2000	S. Abitan	Telephone conversation with E. Lamek re Elfe Juvenile Products
25 February 2000	S. Abitan	Draft model letter: resolution of disputes
25 February 2000	S. Abitan	Review Lancôme claim
25 February 2000	S. Abitan	Review damage claims re mitigation
28 February 2000	S. Abitan	Review letter to creditors R. Harlang

DATE	LAWYER	DESCRIPTION
28 February 2000	S. Abitan	Telephone conversation with H. Fogul re: Adorable Junior claim
28 February 2000	S. Abitan	Telephone conversation with B. Taylor re: negotiation of Karabus claim
28 February 2000	S. Abitan	Telephone conversation with G. Tertigas re: Excell Luggage et al.
28 February 2000	S. Abitan	Review fax re Strandel
28 February 2000	S. Abitan	Telephone conversation with E. Lamek re: Karabus
28 February 2000	S. Abitan	Drafting and reviewing memo re: Royal Visa claim
28 February 2000	S. Abitan	Research re: damage claims suppliers, review instigation jurisprudence – bankruptcy issues
28 February 2000	D. Tardif	Research re: avoidable losses
28 February 2000	D. Tardif	Draft modifications to memo
28 February 2000	M. Mendelsohn	Conference call with M. McNaughton, Darcy, Stern, E. Rodier
28 February 2000	M. Garonce	Review documents, speak to Irwin
28 February 2000	M. Mendelsohn	Study documents
29 February 2000	S. Abitan	Telephone conversation with Olga Nikitovic re Hilfiger, volume rebate claims
29 February 2000	S. Abitan	Meeting with D. Tardif re: research – supplier claims
29 February 2000	S. Abitan	Telephone conversation with E. Lamek re supplier claims
29 February 2000	M. Mendelsohn	Telephone conversation with R. Harlang, E. Rodier
29 February 2000	D. Tardif	Review corrections and add comments

DATE	LAWYER	DESCRIPTION
29 February 2000	D. Tardif	Meeting with S. Abitan
29 February 2000	M. Mendelsohn	Telephone conversation with J. Swidler
1 March 2000	S. Abitan	Telephone conversations with E. Lamek re: A.F. Carpet
1 March 2000	S. Abitan	Telephone conversation with Olga Nikitovic re volume rebate claims
1 March 2000	S. Abitan	Telephone conversation with G. Tertigas re volume rebate claims
1 March 2000	S. Abitan	Review settlement proposal re: Éditions Darnell
1 March 2000	S. Abitan	Telephone conversation with A. Adessky re: Darnell
1 March 2000	S. Abitan	Review volume rebate claims re: response of Claims Administrator
2 March 2000	D. Tardif	Draft correction to memo
2 March 2000	D. Tardif	Review jurisprudence
2 March 2000	M. Mendelsohn	Telephone conversation with J. Swidler
2 March 2000	D. Tardif	Review corrections
3 March 2000	M. Mendelsohn	Telephone conversation with J. Swidler
3 March 2000	M. Mendelsohn	Telephone conversation with E. Rodier
3 March 2000	M. Mendelsohn	Telephone conversation with E. Rodier, M. McNaughton
3 March 2000	M. Mendelsohn	Telephone conversation with J. Swidler
3 March 2000	M. Mendelsohn	Study correspondence
3 March 2000	M. Mendelsohn	Draft correspondence
3 March 2000	M. Mendelsohn	Telephone conversation with J. Swidler

DATE	LAWYER	DESCRIPTION
6 March 2000	M. Mendelsohn	Telephone conversations with E. Rodier, J. Stein, M. McNaughton
6 March 2000	M. Mendelsohn	Draft comments on proposed Creditors' Letter
6 March 2000	M. Mendelsohn	Telephone conversations with J. Swidler, R. Harlang and E. Rodier
6 March 2000	M. Mendelsohn	Draft
6 March 2000	M. Mendelsohn	Study documents
6 March 2000	M. Mendelsohn	Meeting with M. Desrosiers and S. Abitan
6 March 2000	M. Mendelsohn	Telephone conversation with M. McNaughton
6 March 2000	M. Mendelsohn	Telephone conversation with J. Swidler
6 March 2000	M. Mendelsohn	Telephone conversation with E. Rodier

MENDELSON ROSENZVEIG SHACTER

ATTORNEYS - AVOCATS
Société en nom collectif General Partnership

1000 SHERBROOKE STREET WEST - 27TH FLOOR
1000, OUEST RUE SHERBROOKE - 27^E ÉTAGE
MONTRÉAL, QUÉBEC, CANADA H3A 3G4
TÉLÉPHONE: (514) 987-5000

ACCOUNT/NOTE D'HONORAIRES

RICHTER & PARTNERS INC., in its capacity as
Monitor with respect to the T. Eaton Company Limited
2 Place Alexis Nihon
22nd Floor
Montreal, Quebec
H3Z 3C2

Attention: Mr. Andrew Adessky

FILE/DOSSIER 32,405(3)-1600 SA/bb

April 7, 2000

PAYABLE UPON RECEIPT/PAYABLE À RÉCEPTION

GST/TPS - R 121577175

SERVICES

RE: THE T. EATON COMPANY LIMITED

FOR SERVICES RENDERED to March 31, 2000 subsequent to those covered by our Account No. 163575 dated March 8, 2000.

DISBURSEMENTS PAID AS AGENT/
DÉBOURS PAYÉS À TITRE DE MANDATAIRE

SERVICES	\$62,273.75
TAXABLE DISBURSEMENTS/CHARGES DÉBOURS/FRAIS TAXABLES	\$3,356.08

GST/TPS	\$4,505.32
	\$5,017.34

PAID AS AGENT PAYÉ À TITRE DE MANDATAIRE	\$0.00
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SUB-TOTAL/SOUS-TOTAL	\$75,152.49
----------------------	-------------

LESS: PAYMENT ON ACCOUNT MOINS: ACOMPTE	<	\$0.00	>
<input type="checkbox"/> TRUST FIDÉICOMMIS			
<input type="checkbox"/> OTHER AUTRE			

TOTAL PAYABLE MONTANT À PAYER	\$75,152.49
----------------------------------	-------------

PLEASE SPECIFY INVOICE NUMBER BELOW
WHEN PAYING THIS ACCOUNT

VEUILLEZ PRÉCISER LE NUMÉRO DE FACTURE
CI-DESSOUS EN PAYANT CETTE NOTE D'HONORAIRES

No. 147979

SUMMARY / RÉSUMÉ

INVOICE NO. / N° DE FACTURE 147979

RICHTER & PARTNERS INC.

April 7, 2000

PAGE 2

SUMMARY OF TIME CHARGES

Max Mendelsohn	13.85 hours @ \$500.00/hr.	\$ 6,930.00
Martin Desrosiers	1.75 hours @ \$350.00/hr.	\$ 612.50
Sandra Abitan	179.60 hours @ \$300.00/hr.	\$53,886.00
David Tardif-Latourelle	7.35 hours @ \$115.00/hr.	\$ 845.25

RICHTER & PARTNERS INC.
RE: THE T. EATON COMPANY LIMITED
32,405(3)-01600

Invoice #147979

DATE	LAWYER	DESCRIPTION
2 March 2000	S. Abitan	Work on file: Visa Classic II claim
2 March 2000	S. Abitan	Telephone conversation with M. Abe re: status report
2 March 2000	S. Abitan	Telephone conversation with O. Nikitovic re: volume rebates
2 March 2000	S. Abitan	Telephone conversation with G. Tertigas – Strandel
2 March 2000	S. Abitan	Review Dispute Notices re: Karabus, Darnell
2 March 2000	S. Abitan	Research re: mitigation of damages
2 March 2000	S. Abitan	Telephone conversation with S. Smith re: Royal Bank
3 March 2000	S. Abitan	Telephone conversation with Sandy Smith re: debit balances
3 March 2000	S. Abitan	Telephone conversation with E. Rodier – The Royal Bank
3 March 2000	S. Abitan	Telephone conversation with G. Tertigas re: supplier claims
3 March 2000	S. Abitan	Review memo to D. Tardif – damages
3 March 2000	S. Abitan	Telephone conversation with S. Smith re: Atlantic Shopping Centre, GST re: fixtures
3 March 2000	D. Tardif	Review correction from S. Abitan
3 March 2000	D. Tardif	Draft new additions
6 March 2000	S. Abitan	Demand letter; Distco

DATE	LAWYER	DESCRIPTION
6 March 2000	S. Abitan	Review letter to creditors; Distributionco
6 March 2000	S. Abitan	Telephone conversation with A. Adesky re: Darnell
6 March 2000	S. Abitan	Telephone conversation with G. Tertigas, re: volume rebates
6 March 2000	S. Abitan	Work on file volume rebates claims
6 March 2000	S. Abitan	Telephone conversation with E. Lamek re: demands on Eaton's debtor
6 March 2000	S. Abitan	Telephone conversation with E. Rodier re: Strandel/Elfe
6 March 2000	S. Abitan	Telephone conversation with S. Smith re: debit balances
6 March 2000	S. Abitan	Review Demand Letter
6 March 2000	S. Abitan	Telephone conversation with A. Adesky re: personnel
6 March 2000	S. Abitan	Review D. Tardif memo re: suppliers
6 March 2000	S. Abitan	Work on file Hilfiger Documentation
6 March 2000	M. Desrosiers	Work on file damage claims
6 March 2000	D. Tardif	Review jurisprudence re: leases
6 March 2000	D. Tardif	Review corrections and add details
6 March 2000	D. Tardif	Work on file comments by MM and MD
6 march 2000	D. Tardif	Meeting with SA, MM and MD
7 March 2000	S. Abitan	Travel to Toronto
7 March 2000	S. Abitan	Work on file meetings G. Tertigas, E. Lamek, A. Adesky, O. Nikitovic, M. Abe and SA re: disputed claims
7 March 2000	D. Tardif	Review documents sent by SA

DATE	LAWYER	DESCRIPTION
8 March 2000	S. Abitan	Work on file meetings re: claims with E. Rodier, M. Abe, A. Adessky, M. Venitsky, C. Filipone, G. Tertigas et al.
8 March 2000	D. Tardif	Research: offre – contre offre
8 March 2000	D. Tardif	Telephone conversation with S. Abitan
9 March 2000	S. Abitan	Work on file meetings at Eaton's and Richter's – R. Hardang, G. Tertigas, A. Adessky, E. Lamek and al., review documentation, etc.
9 March 2000	S. Abitan	Travel to Montreal
9 March 2000	M. Mendelsohn	Telephone with SA
9 March 2000	M. Mendelsohn	Telephone with SA
9 March 2000	M. Mendelsohn	Telephone with SA
9 March 2000	M. Mendelsohn	Telephone conversation with J. Swidler, Rosenhek, Banking Syndicate
10 March 2000	M. Mendelsohn	Meeting with SA
10 March 2000	S. Abitan	Work on file Adorable Junior claim
10 March 2000	S. Abitan	Telephone conversation with E. Lamek re: EA Salons
10 March 2000	S. Abitan	Telephone conversation with O. Nikitovic re: Visa
10 March 2000	S. Abitan	Telephone conversation with A. Adessky
10 March 2000	S. Abitan	Work on file Sega claim
13 March 2000	S. Abitan	Telephone conversation with E. Lamek re: supplier claims
13 March 2000	S. Abitan	Telephone conversation with A. Adessky re: Ivanhoe

DATE	LAWYER	DESCRIPTION
13 March 2000	S. Abitan	Telephone conversations G. Tertigas re: supplier claims
13 March 2000	S. Abitan	Review Bruzack, NTD, Mr. Jeff, Phamtom, Siga claims re: P.D. comparison/calculation
13 March 2000	S. Abitan	Telephone conversation with B. Taylor re: Karabus Management
13 March 2000	S. Abitan	Telephone conversation with R. Dodick re: Nygard
13 March 2000	S. Abitan	Telephone conversation with A. Adessky re: Darnell and Furs by Vincenzo
13 March 2000	S. Abitan	Telephone conversation with H. Fogul re: Furs by Vincenzo
14 March 2000	S. Abitan	Meeting G. Tertigas re: supplier damage claims
14 March 2000	S. Abitan	Telephone conversation with E. Lamek – employee claim
14 March 2000	S. Abitan	Telephone conversation with B. Budin re: furs claim
14 March 2000	S. Abitan	Telephone conversation with H. Fogul re: Darnell
14 March 2000	S. Abitan	Telephone conversation with A. Adessky re: furs
14 March 2000	S. Abitan	Telephone H. Fogul/G. Tertigas re: Adorable Junior
14 March 2000	S. Abitan	Telephone conversation with R. Dodick re: Nygard
15 March 2000	S. Abitan	Telephone conversation with A. Adessky re: Darnell
15 March 2000	S. Abitan	Telephone conversation with H. Fogul re: Darnell

DATE	LAWYER	DESCRIPTION
15 March 2000	S. Abitan	Telephone conversation with L. Dodick re: Nygard/Mr. Jeff
15 March 2000	S. Abitan	Telephone conversation with E. Lamek
15 March 2000	S. Abitan	Letter to Louben re: offer of settlement
15 March 2000	S. Abitan	Telephone conversation with A. Adessky and H. Fogul re: Darnell
15 March 2000	S. Abitan	Telephone conversation with H. Fogul re: Adorable
15 March 2000	S. Abitan	Telephone conversation with A. Adessky re: Darnell claim
15 March 2000	S. Abitan	Work on file: volume rebate claims
17 March 2000	M. Mendelsohn	Telephone conference call (Richter)
27 March 2000	M. Mendelsohn	Telephone with J. Swidler
27 March 2000	M. Mendelsohn	Telephone with J. Swidler
27 March 2000	M. Mendelsohn	Meeting with SA
27 March 2000	M. Mendelsohn	Study document: correspondence
27 March 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
27 March 2000	S. Abitan	Meeting with E. Rodier re: Furs by Vincenzo
27 March 2000	S. Abitan	Telephone conversation with R. Dodick re: Nygard
27 March 2000	S. Abitan	Review memo – B. Budin re: Furs by Vincenzo
27 March 2000	S. Abitan	Telephone conversation with O. Nikitovic re: Royal Bank
27 March 2000	S. Abitan	Meeting with Y. Goldstein/A. Dalghesh

DATE	LAWYER	DESCRIPTION
27 March 2000	S. Abitan	Telephone conversation with J. Swidler re: damage claims
27 March 2000	S. Abitan	Telephone conversation with H. Fogul re: Adorable/Darnell
27 March 2000	S. Abitan	Review summary of dispute claims
27 March 2000	M. Desrosiers	Telephone conversation with Di Guglielmo re: claim
28 March 2000	S. Abitan	Travel to Toronto
28 March 2000	S. Abitan	Work on file: claims process, meetings, telephone conference etc.
29 March 2000	S. Abitan	Work on file: meetings, G. Tertigas, S. Smith, O. Nikitovic and al. re: outstanding claims
29 March 2000	S. Abitan	Travel to Montreal
30 March 2000	S. Abitan	Telephone G. Testigas re: Darnell
30 March 2000	S. Abitan	Telephone conversation with H. Fogul/G. Testigas re: Darnell
30 March 000	S. Abitan	Telephone conversation with G. Testigas/Ehanek re: Darnell
30 March 2000	S. Abitan	Letter to H. Fogul re: Darnell Editions
30 March 2000	S. Abitan	Telephone conversation with Ehanek re: Sears Agts
30 March 2000	S. Abitan	Work on file: Adorable Junior & supporting documentation
30 March 2000	S. Abitan	Work on file: Siga claim & supporting documentation
30 March 2000	M. Mendelsohn	Telephone with E. Rodier, J. Stein
30 March 2000	M. Mendelsohn	Meeting with SA
30 March 2000	M. Mendelsohn	Telephone with J. Swidler

DATE	LAWYER	DESCRIPTION
31 March 2000	M. Mendelsohn	Telephone with J. Swidler
31 March 2000	S. Abitan	Telephone conversation with D. Grieve re: Siga
31 March 2000	S. Abitan	Telephone conversation with B. Lafford – Nat. Apparel Bureau
31 March 2000	S. Abitan	Meeting with MM re: worksheets

MENDELSON ROSENZVEIG SHACTER

ATTORNEYS - AVOCATS
Société en nom collectif General Partnership

1000 SHERBROOKE STREET WEST - 27TH FLOOR
1000, OUEST RUE SHERBROOKE - 27^E ÉTAGE
MONTRÉAL, QUÉBEC, CANADA H3A 3G4
TÉLÉPHONE: (514) 987-5000

ACCOUNT/NOTE D'HONORAIRES

RICHTER & PARTNERS INC. in its capacity as
Monitor with respect to The T. Eaton Company Limited
2 Place Alexis Nihon
22nd Floor
Montreal, Quebec
H3Z 3C2

Attention: Mr. Claudio Filippone

FILE/DOSSIER 32,405(3)-1600 SA/bb

May 18, 2000

GST/TPS-R 121577175

QST/TVQ 1007190294

DATE PAYABLE UPON RECEIPT/PAYABLE À RÉCEPTION

SERVICES

RE: THE T. EATON COMPANY LIMITED

FOR SERVICES RENDERED TO MAY 4, 2000 subsequent to those covered by our account no. 147979 dated April 7, 2000

SERVICES \$53,620.00

TAXABLE DISBURSEMENTS/CHARGES DÉBOURS/FRAIS TAXABLES \$2,772.10

GST/TPS \$3,947.45

QST/TVQ \$4,512.30

DISBURSEMENTS PAID AS AGENT/ DÉBOURS PAYÉS À TITRE DE MANDATAIRE PAID AS AGENT PAYÉ À TITRE DE MANDATAIRE \$0.00

SUB-TOTAL/SOUS-TOTAL \$64,851.85

LESS: PAYMENT ON ACCOUNT MOINS : ACOMPTE < \$0.00 >
 TRUST FIDÉICOMMIS OTHER AUTRE

TOTAL PAYABLE MONTANT À PAYER \$64,850.85

PLEASE SPECIFY INVOICE NUMBER BELOW WHEN PAYING THIS ACCOUNT

VEUILLEZ PRÉCISER LE NUMÉRO DE FACTURE CI-DESSOUS EN PAYANT CETTE NOTE D'HONORAIRES

No. 160029

SUMMARY / RÉSUMÉ
INVOICE NO. / N° DE FACTURE 160029
RICHTER & PARTNERS INC.
MAY 18, 2000
PAGE 2

SUMMARY OF TIME CHARGES

Max Mendelsohn	32.2 hours @ \$500.00/hr.	\$16,100.00
Martin Desrosiers	1.2 hours @ \$350.00/hr.	\$420.00
Sandra Abitan	123.3 hours @ \$300.00/hr.	\$36,990.00
Arnold Cohen	0.45 hours @ \$250.00/hr.	\$110.00

RICHTER & PARTNERS INC.
RE: THE T. EATON COMPANY LIMITED
32,405(3)-01600

Invoice #160029

DATE	LAWYER	DESCRIPTION
3 April 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
3 April 2000	S. Abitan	Telephone conversation with E. Lamek re: supplier claims
3 April 2000	S. Abitan	Letter to H. Fogul re: settlement
3 April 2000	S. Abitan	Letter to Y. Goldstein re: Furs by Vincenzo
3 April 2000	S. Abitan	Telephone conversation with G. Tertigas – update – disputed claims
3 April 2000	S. Abitan	Work on file: Brunzack, Polo, Jones Claims – Settlement
3 April 2000	S. Abitan	Telephone conversation with B. Taylor re: Karabus
4 April 2000	S. Abitan	Travel to Toronto, Work on file: Dispute notices, meetings, telephone conferences
5 April 2000	S. Abitan	Work on file: Meetings re: claims, correspondence, review documentation, travel to Montreal
5 April 2000	M. Mendelsohn	Telephone conversation with S. Abitan
6 April 2000	S. Abitan	Telephone conversation with E. Lamek re: supplier claims
6 April 2000	S. Abitan	Telephone conversation with Y. Goldstein re: Furs by Vincenzo
6 April 2000	S. Abitan	Review letter; N. Plourde, Cosmair

DATE	LAWYER	DESCRIPTION
6 April 2000	S. Abitan	Telephone conversation with G. Tertigas re: Cosmair
6 April 2000	S. Abitan	Telephone conversation with T. Sandler re: Loeb
6 April 2000	S. Abitan	Work on file: Eaton's outstanding purchase orders re: supplier claims
6 April 2000	M. Desrosiers	Work on file: Damage claims
7 April 2000	S. Abitan	Telephone E. Rodier re: Furs by Vincenzo
7 April 2000	S. Abitan	Telephone conversation with M. McNaughton re: supplier claims
7 April 2000	S. Abitan	Telephone conversation with B. Taylor re: Karabus
7 April 2000	S. Abitan	Work on file: Furs by Vincenzo Claim
7 April 2000	M. Mendelsohn	Meeting with S. Abitan
7 April 2000	M. Mendelsohn	Telephone conversations with J. Swidler, E. Rodier, R. Harlang, M. McNaughton
7 April 2000	M. Mendelsohn	Telephone conversation with J. Swidler
10 April 2000	S. Abitan	Telephone conversation with G. Tertigas re: Adorable Junior and Karabus
10 April 2000	S. Abitan	Telephone conversation with G. Tertigas re: employee claim
10 April 2000	S. Abitan	Telephone conversation with Y. Goldstein
10 April 2000	S. Abitan	Letter – B. Taylor re: settlement Karabus
10 April 2000	S. Abitan	Letter – H. Fogul re: settlement Adorable
10 April 2000	S. Abitan	Telephone conversation with O. Nikitovic re: Visa Classic
10 April 2000	S. Abitan	Letter – S. Smith re: billing

DATE	LAWYER	DESCRIPTION
10 April 2000	S. Abitan	Telephone conversation with E. Lamek re: taxation
11 April 2000	S. Abitan	Meeting with G. Tertigas, J. Swidler re: employee claims/Hilfiger
11 April 2000	S. Abitan	Telephone D. Grieve re: Siga
11 April 2000	S. Abitan	Telephone conversation with A. Fishman re: Hilfiger
11 April 2000	S. Abitan	Telephone conversation with M. Abe re: legal files
11 April 2000	S. Abitan	Telephone conversation with G. Tertigas re: Hilfiger
12 April 2000	S. Abitan	Telephone conversation with G. Tertigas re: Hilfiger
12 April 2000	S. Abitan	Telephone conversation with A. Fishman
12 April 2000	S. Abitan	Telephone conversation with E. Lamek re: NRCS Claim
12 April 2000	S. Abitan	Telephone conversation with Y. Goldstein re: Furs by Vincenzo – financial statements
12 April 2000	M. Mendelsohn	Telephone with Mr. Wener
13 April 2000	S. Abitan	Telephone conversation with A. Fishman re: Hilfiger
13 April 2000	S. Abitan	Telephone conversation with G. Tertigas
13 April 2000	S. Abitan	Telephone conversation with Y. Goldstein re: Furs by Vincenzo
13 April 2000	S. Abitan	Telephone conversation with E. Rodier
13 April 2000	S. Abitan	Telephone conversation with O. Nikitovic re: volume rebates, claims, Visa
14 April 2000	S. Abitan	Telephone conversation with E. Lamek re: claims

DATE	LAWYER	DESCRIPTION
14 April 2000	S. Abitan	Work on file: Follow-up Karabus
14 April 2000	S. Abitan	Telephone conversation with O. Nikitovic, re: Visa
17 April 2000	S. Abitan	Telephone conversation with N. Plourde re: Lancôme
17 April 2000	S. Abitan	Telephone R. Dodick re: Lancôme
17 April 2000	S. Abitan	Review letter to B. Taylor re: Karabus
17 April 2000	S. Abitan	Letter to G. Tertigas re: Karabus
17 April 2000	S. Abitan	Work on file: Search on claim re: motion, telephone conference with J.F. Hamel, A. Rives, B. Rosen etc.
18 April 2000	S. Abitan	Telephone conversation with A. Fishman re: Hilfiger
18 April 2000	S. Abitan	Telephone G. Tertigas re: Hilfiger
24 April 2000	M. Mendelsohn	Telephone conferences
24 April 2000	M. Mendelsohn	Study documents
25 April 2000	M. Mendelsohn	Telephone conversations with J. Swidler, R. Harlang, M. McNaughton
25 April 2000	M. Mendelsohn	Study documents: Trustees' Report
27 April 2000	M. Mendelsohn	Telephone conversation with J. Swidler
27 April 2000	M. Mendelsohn	Meeting with J. Swidler
28 April 2000	M. Mendelsohn	Several telephone conversations
28 April 2000	S. Abitan	Review audited financial statements – Furs by Vincenzo
28 April 2000	S. Abitan	Letter to E. Rodier re: Furs by Vincenzo

DATE	LAWYER	DESCRIPTION
28 April 2000	S. Abitan	Meeting Tommy Hilfiger – A. Fishman, A. Abramowicz, A. Weitzman and G. Tertigas, re: claim
28 April 2000	S. Abitan	Telephone conference with J. Swidler, M. Mendelsohn, R. Harlang, G. Tertigas re: Tommy Hilfiger
1 May 2000	M. Mendelsohn	Telephone conversations with J. Swidler, E. Rodier, M. McNaughton, E. Lamek, S. Abitan
1 May 2000	M. Mendelsohn	Telephone conversations with J. Swidler, M. McNaughton, E. Lamek
1 May 2000	M. Mendelsohn	Telephone conversation with J. Swidler
1 May 2000	M. Mendelsohn	Meeting with S. Abitan
1 May 2000	S. Abitan	Review letter – A. Fishman
1 May 2000	S. Abitan	Telephone conversation with J. Swidler
1 May 2000	S. Abitan	Telephone conversation with E. Lamek
1 May 2000	S. Abitan	Telephone conference with J. Swidler, E. Rodier, M. McNaughton and E. Lamek re: NRCS/Hilfiger
1 May 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
1 May 2000	S. Abitan	Telephone conversation with J. Swidler re: claims
1 May 2000	S. Abitan	Telephone conference with J. Swidler, E. Lamek and G. Tertigas
2 May 2000	S. Abitan	Telephone conversation with P. Downard re: Siga
2 May 2000	S. Abitan	Telephone conversation with E. Lamek re: supplier claims
2 May 2000	M. Mendelsohn	Telephone conference with J. Swidler, S. Abitan, M. McNaughton

DATE	LAWYER	DESCRIPTION
2 May 2000	S. Abitan	Telephone conference with J. Swidler, M. Mendelsohn, M. McNaughton, D. Milner re: NRCS, employee claims et al.
2 May 2000	M. Mendelsohn	Meeting with S. Abitan
2 May 2000	A. Cohen	Study documents: Judgment registration and title documents.
3 May 2000	M. Mendelsohn	Telephone conversation with J. Swidler
3 May 2000	M. Mendelsohn	Meeting with S. Abitan
4 May 2000	M. Mendelsohn	Telephone with J. Swidler
4 May 2000	M. Mendelsohn	Study documents

MENDELSON ROSENZVEIG SHACTER

ATTORNEYS - AVOCATS

Société en nom collectif General Partnership

1000 SHERBROOKE STREET WEST - 27TH FLOOR
1000, OUEST RUE SHERBROOKE - 27^E ÉTAGE
MONTRÉAL, QUÉBEC, CANADA H3A 3G4
TÉLÉPHONE: (514) 987-5000

ACCOUNT/NOTE D'HONORAIRES

RICHTER & Partners Inc., in its capacity as
Monitor with respect to The T. Eaton Company Limited
2 Place Alexis Nihon
22nd Floor
Montreal, Quebec
H3Z 3C2

Attention: Mr. Eric Rodier

FILE/DOSSIER 32,405(3)-1600 SA/bb

June 21, 2000

GST/TPS-R 121577175

QST/TVQ 1007190294

DATE PAYABLE UPON RECEIPT/PAYABLE À RÉCEPTION

SERVICES

RE: THE T. EATON COMPANY LIMITED

FOR SERVICES RENDERED TO JUNE 21, 2000 subsequent to those covered by our account
no. 160029 dated May 18, 2000

DISBURSEMENTS PAID AS AGENT/
DÉBOURS PAYÉS À TITRE DE MANDATAIRE

SERVICES	\$38,561.25
TAXABLE DISBURSEMENTS/CHARGES DÉBOURS/FRAIS TAXABLES	\$2,935.89
GST/TPS	\$2,904.80
QST/TVQ	\$3,233.50
PAID AS AGENT PAYÉ À TITRE DE MANDATAIRE	\$0.00
SUB-TOTAL/SOUS-TOTAL	\$47,635.44
LESS: PAYMENT ON ACCOUNT MOINS: ACOMPTE	< \$0.00 >
<input type="checkbox"/> TRUST FIDÉICOMMIS <input type="checkbox"/> OTHER AUTRE	
TOTAL PAYABLE MONTANT À PAYER	\$47,635.44

PLEASE SPECIFY INVOICE NUMBER BELOW
WHEN PAYING THIS ACCOUNT

VEUILLEZ PRÉCISER LE NUMÉRO DE FACTURE
CI-DESSOUS EN PAYANT CETTE NOTE D'HONORAIRES

No. 160039

SUMMARY / RÉSUMÉ

INVOICE NO. / N° DE FACTURE 160039

Richter & Partners Inc.

June 21, 2000

PAGE 2

SUMMARY OF TIME CHARGES

Max Mendelsohn	14.6 hours @ \$500.00/hr.	\$7,300.00
Michael Garonce	2.25 hours @ \$425.00/hr.	\$956.25
Judie Jokinen	0.3 hour @ \$350.00/hr.	\$105.00
Martin Desrosiers	0.5 hours @ \$350.00/hr.	\$175.00
Sandra Abitan	98.0 hours @ \$300.00/hr.	\$29,400.00
Arnold Cohen	2.5 hours @ \$250.00/hr.	\$625.00

RICHTER & PARTNERS INC.
RE: THE T. EATON COMPANY LIMITED
32,405(3)-01600

Invoice #160039

DATE	LAWYER	DESCRIPTION
26 April 2000	A. Cohen	Telephone conversation with E. Rodier; review letter from E. Rodier and mainlevee documents re: Paul-Emile Jean
1 May 2000	M. Desrosiers	Work on file: agreement damages
3 May 2000	S. Abitan	Telephone conversations with A. Fishman re: Tommy Hilfiger
3 May 2000	S. Abitan	Telephone conversation with J. Swidler re: Tommy Hilfiger
3 May 2000	S. Abitan	Telephone conversation with M. Abe re: legal files
3 May 2000	S. Abitan	Telephone conversation with P. Downard re: supplier claims
3 May 2000	S. Abitan	Telephone conversation R. Dodick re: Lancôme Claim
4 May 2000	S. Abitan	Telephone conversation with P. Dodick Re: Cosmair
4 May 2000	S. Abitan	Telephone conversation with C. Filipone re: R & D. Statement
4 May 2000	S. Abitan	Telephone conversation with J. Swidler re: claims
4 May 2000	S. Abitan	Telephone conversation with P. Downard re: Louben et Al.
4 May 2000	J. Jokinen	Telephone conference with E. Rodier and FMW

DATE	LAWYER	DESCRIPTION
5 May 2000	S. Abitan	Telephone conversation with J. Swidler re: Tommy Hilfiger
5 May 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
8 May 2000	S. Abitan	Telephone conversation with E. Lamek re: Court proceedings
8 May 2000	S. Abitan	Telephone conversation with G. Tertigas re: supplier claims
8 May 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
9 May 2000	S. Abitan	Meeting Toronto, Fasken, Review Claims, legal files etc. Travel
10 May 2000	S. Abitan	Meeting Toronto, meetings re: claims
11 May 2000	S. Abitan	Meeting Toronto, travel, meetings, segregation of legal files, claims, etc.
12 May 2000	A. Cohen	Redraft mainlevee and forward to E. Rodier and Notary Langlois re: Paul-Emile Jean
15 May 2000	S. Abitan	Telephone conversation with Me Tremblay, re: La Presse claim
15 May 2000	S. Abitan	Telephone conversation with M. Darnell re: claim
15 May 2000	S. Abitan	Review letter – J. Sullivan re: Ivanhoe
15 May 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
15 May 2000	S. Abitan	Telephone conversation with J. Swidler re: Tommy Hilfiger
15 May 2000	S. Abitan	Telephone conversation with A. Adessky re: Louben

DATE	LAWYER	DESCRIPTION
15 May 2000	M. Garonce	Work on file, review documents and telephone conversation to L. Turrin of FMW re: transfer of Candiac property
15 May 2000	A. Cohen	Prepare mainlevee and forward to E. Rodier and Notary Langlois, telephone conversation with Notary Langlois, redraft mainlevee and letter to E. Rodier re: Paul-Emile Jean
16 May 2000	S. Abitan	Telephone conversation with S. Maiklovich
16 May 2000	S. Abitan	Review statement of facts re: Siga
16 May 2000	S. Abitan	Telephone conversation with E. Lamek re: Louben
17 May 2000	S. Abitan	Telephone conversation with J. Swidler re: Tommy Hilfiger
17 May 2000	S. Abitan	Telephone conversation with A. Fishman re: Tommy Hilfiger
17 May 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
17 May 2000	S. Abitan	Work on file: Furs by Vincenzo – Claim documents
17 May 2000	S. Abitan	Telephone conversation with E. Lamek re: Siga statement of facts
18 May 2000	S. Abitan	Telephone conversation with F. Tertigas
18 May 2000	S. Abitan	Review revised statement of fact
19 May 2000	S. Abitan	Telephone conversation with S. Maklovich re: Louben
19 May 2000	S. Abitan	Telephone conversation with J. Swidler re: Tommy Hilfiger
19 May 2000	S. Abitan	Review Correspondence to various claimants from P. Downard

DATE	LAWYER	DESCRIPTION
19 May 2000	S. Abitan	Telephone conversation with P. Downard re: claims process
19 May 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
19 May 2000	S. Abitan	Telephone conversation with Y. Goldstein re: Furs by Vincenzo
19 May 2000	M. Mendelsohn	Telephone conversation with Richter re: National Retail Credit Services
19 May 2000	M. Mendelsohn	Telephone conversation with E. Rodier re: National Retail Credit Services
19 May 2000	A. Cohen	Review signed mainlevee, sign attestation and telephone conversation with Notary Langlois re Paul-Emile Jean
23 May 2000	S. Abitan	Telephone conversation with A. Fishman re: Tommy Hilfiger
23 May 2000	S. Abitan	Telephone conversation with P. Downard re: Siga
23 May 2000	S. Abitan	Telephone conversation with E. Rodier
23 May 2000	M. Mendelsohn	Telephone conversation re: National Retail Credit Services claims
23 May 2000	M. Mendelsohn	Telephone conversation with J. Swidler re: National Retail Credit Services
23 May 2000	A. Cohen	Letter to Notary Langlois re mainlevee re: Paul-Emile Jean
24 May 2000	S. Abitan	Letter Y. Goldstein re: Furs by Vincenzo
24 May 2000	S. Abitan	Telephone conversation with J. Ching Ting re: Siga
24 May 2000	S. Abitan	Telephone conversation with G. Tertigas re: Siga

DATE	LAWYER	DESCRIPTION
24 May 2000	S. Abitan	Telephone conversation with E. Lamek re: Furs by Vincenzo
24 May 2000	S. Abitan	Telephone conversation with P. Downard re: Furs by Vincenzo and Siga
24 May 2000	S. Abitan	Telephone conversation with G. Tertigas re: Siga
24 May 2000	S. Abitan	Telephone conversation with Mr. Ching Ting re: Siga
25 May 2000	S. Abitan	Review letters re: NTD Apparel
25 May 2000	S. Abitan	Work on file employees claims, TT, J. Weitzman, J.F. Hamel and J. Callaghan etc.
25 May 2000	S. Abitan	Review e-mail – M. Abe
25 May 2000	S. Abitan	Telephone conversation with M. Venitsky – Ivanhoe
25 May 2000	S. Abitan	Review letter P. Downard
25 May 2000	M. Mendelsohn	Study documents re: National Retail Credit Services
25 May 2000	A. Cohen	Work on file: review letter from Notary Langlois, letter to Notary Langlois, mainlevee deeds re: Paul-Emile Jean
26 May 2000	S. Abitan	Telephone conversation with G. Tertigas re: Siga
26 May 2000	S. Abitan	Review Polo Documents re: Bar Date
26 May 2000	S. Abitan	Telephone conversation with P. Downard re: Siga
26 May 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
26 May 2000	S. Abitan	Telephone conversation with J. Sullivan re: Ivanhoe

DATE	LAWYER	DESCRIPTION
26 May 2000	S. Abitan	Review M. Abe – e-mail re: legal files at Eaton's
26 May 2000	M. Garonce	Work on file and review documents re: transfer of Candiac property
26 May 2000	M. Mendelsohn	Telephone conversation with Mr. Schrager re: national Retail Credit Services
26 May 2000	M. Mendelsohn	Telephone conversations with J. Swidler re: National Retail Credit Services
26 May 2000	A. Cohen	Letter to E. Rodier re: Paul-Emile Jean
29 May 2000	S. Abitan	Telephone conversation with E. Lamek re: supplier claims bar date
29 May 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
29 May 2000	S. Abitan	Telephone conversation with S. Smith re: Claims
29 May 2000	S. Abitan	Review various claims documents re: suppliers
29 May 2000	M. Garonce	Work on file and review documents re: transfer of Candiac property
29 May 2000	M. Mendelsohn	Meeting with S. Abitan re: National Retail Credit Services
1 June 2000	S. Abitan	Telephone conversation with E. Lamek re: Polo/Jones motion
1 June 2000	S. Abitan	Telephone conversation with J. Sullivan
1 June 2000	S. Abitan	Telephone conversation with M. Venitsky re: Visa claim
1 June 2000	S. Abitan	Draft settlement documents re: Tommy Hilfiger

DATE	LAWYER	DESCRIPTION
1 June 2000	M. Mendelsohn	Telephone conversation with M. MacNaughton of FMW re: National Retail Credit Services
1 June 2000	M. Mendelsohn	Telephone conversation with J. Swidler re: National Retail Credit Services
1 June 2000	M. Mendelsohn	Telephone conversation with E. Rodier re: National Retail Credit Services
1 June 2000	M. Mendelsohn	Meeting with S. Abitan re: National Retail Credit Services
2 June 2000	S. Abitan	Telephone conversation with Y. Goldstein re: Furs by Vincenzo
2 June 2000	S. A.	Telephone conversation with P. Downard re: Furs by Vincenzo
2 June 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
2 June 2000	S. Abitan	Review letter to A. Fishman re: Tommy Hilfiger
2 June 2000	M. Mendelsohn	Telephone conference with E. Rodier, M. MacNaughton and Mr. Harlang re: National Retail Credit Services.
3 June 2000	S. Abitan	Review fax to J. Sullivan re: Ivanhoe Property
3 June 2000	S. Abitan	Telephone conversation with E. Lamek re: September orders
3 June 2000	S. Abitan	Telephone conversation with Y. Goldstein re: referral furs file to claims officer
3 June 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
3 June 2000	S. Abitan	Work on file: taxation

DATE	LAWYER	DESCRIPTION
3 June 2000	S. Abitan	Telephone conversation with G. Tertigas re: Ivanhoe
3 June 2000	S. Abitan	Telephone conversation with E. Rodier re: Notice of Dividends
3 June 2000	S. Abitan	Telephone conversation with J. Sandler re: Stay proceedings
5 June 2000	M. Garonce	Work on file, review documents and telephone conversation with L. Turrin of FMW re: Lachenaie Property
5 June 2000	M. Garonce	Letter to L. Turrin of FMW re: Lachenaie Property
6 June 2000	S. Abitan	Telephone conversation with P. Downard Re: Furs by Vincenzo
7 June 2000	M. Mendelsohn	Meeting with S. Abitan re: National Retail Credit Services
12 June 2000	S. Abitan	Letter to E. Lamek re: Court approval – fees
12 June 2000	S. Abitan	Review Letter to P. Downard re: Thomas Cooke
12 June 2000	S. Abitan	Letter to P. Downard re: Furs by Vincenzo
12 June 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
13 June 2000	S. Abitan	Travel to Toronto; meeting with P. Downard re: Furs by Vincenzo, Siga, Thomas Cook, etc.; meeting with G. Tertigas re: review legal files
14 June 2000	S. Abitan	Meeting with E. Lamek re: taxation, pending claims, status; travel to Montreal
16 June 2000	M. Mendelsohn	Study documents re: National Retail Credit Services
19 June 2000	S. Abitan	Telephone conversation with G. Tertigas re: Tommy Hilfiger

DATE	LAWYER	DESCRIPTION
20 June 2000	S. Abitan	Telephone conversation with E. Rodier re: dividends
20 June 2000	S. Abitan	Telephone conversation with B. Landry re: Westcliff claim
20 June 2000	S. Abitan	Review memo to FMW re: Gladney
20 June 2000	S. Abitan	Telephone conversation with P. Downard re: Phantom hearing
20 June 2000	S. Abitan	Review Phantom revised claim
21 June 2000	M. Mendelsohn	Telephone conversation with J. Swidler re: National Retail Credit Services
22 June 2000	S. Abitan	Telephone conversation with E. Lamek re: Iberville
22 June 2000	S. Abitan	Review Iberville documents
22 June 2000	S. Abitan	Review letters to P. Downard re: Phantom
22 June 2000	S. Abitan	Meeting with M. Mendelsohn re: Iberville plan
22 June 2000	M. Garonce	Review documents and letter to City of Lachenaie re: Lachenaie Property
22 June 2000	M. Mendelsohn	Meeting with S. Abitan re: Iberville Development
22 June 2000	M. Mendelsohn	Work on file: review documents and meeting with J. Swidler, R. Harlang and A. Greenspoon re: Iberville Development
22 June 2000	M. Mendelson	Draft memo re: Iberville Development
26 June 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
26 June 2000	S. Abitan	Meeting with M. Meldelsohn re: Iberville claim
26 June 2000	S. Abitan	Telephone conversation with G. Tertigas re: Iberville claim

DATE	LAWYER	DESCRIPTION
27 June 2000	S. Abitan	Telephone conversation with E. Lamek re: Gladney claim
27 June 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
27 June 2000	S. Abitan	Review report to P. Downard
27 June 2000	S. Abitan	Meeting with M. Mendelsohn re: Iberville claim
27 June 2000	S. Abitan	Work on file: Iberville claim
27 June 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo

MENDELSON ROSENZVEIG SHACTER

ATTORNEYS - AVOCATS

Société en nom collectif General Partnership

1000 SHERBROOKE STREET WEST - 27TH FLOOR

1000, QUÉST RUE SHERBROOKE - 27^E ÉTAGE

MONTRÉAL, QUÉBEC, CANADA H3A 3G4

TÉLÉPHONE: (514) 987-5000

ACCOUNT/NOTE D'HONORAIRES

RICHTER & Partners Inc., in its capacity as
Monitor with respect to The T. Eaton Company Limited

2 Place Alexis Nihon

22nd Floor

Montreal, Quebec

H3Z 3C2

Attention: Mr. Eric Rodier

FILE/DOSSIER 32,405(3)-1600 SA/bb

September 7, 2000

GST/TPS-R 121577175

QST/TVQ 1007190294

DATE PAYABLE UPON RECEIPT/PAYABLE À RÉCEPTION

SERVICES

RE: THE T. EATON COMPANY LIMITED

FOR SERVICES RENDERED TO SEPTEMBER 5, 2000 subsequent to those covered by our
account no. 160039 dated June 21, 2000

DISBURSEMENTS PAID AS AGENT/
DÉBOURS PAYÉS À TITRE DE MANDATAIRE

SERVICES	\$27,525.00
TAXABLE DISBURSEMENTS/CHARGES DÉBOURS/FRAIS TAXABLES	\$312.09
GST/TPS	\$1,948.59
QST/TVQ	\$2,233.92
PAID AS AGENT PAYÉ À TITRE DE MANDATAIRE	\$0.00
SUB-TOTAL/SOUS-TOTAL	\$32,019.60
LESS: PAYMENT ON ACCOUNT MOINS: ACOMPTE	< \$0.00 >
<input type="checkbox"/> TRUST <input type="checkbox"/> FIDÉICOMMIS <input type="checkbox"/> OTHER <input type="checkbox"/> AUTRE	
TOTAL PAYABLE MONTANT À PAYER	\$32,019.60

PLEASE SPECIFY INVOICE NUMBER BELOW
WHEN PAYING THIS ACCOUNT

VEUILLEZ PRÉCISER LE NUMÉRO DE FACTURE
CI-DESSOUS EN PAYANT CETTE NOTE D'HONORAIRES

No. 166742

SUMMARY / RÉSUMÉ
INVOICE NO. / N° DE FACTURE 166742
Richter & Partners Inc.
September 7, 2000
PAGE 2

SUMMARY OF TIME CHARGES

Max Mendelsohn	17.00 hours @ \$500.00/hr.	\$8,500.00
Michael Garonce	1.60 hours @ \$425.00/hr.	\$680.00
Sandra Abitan	61.15 hours @ \$300.00/hr.	\$18,345.00

RICHTER & PARTNERS INC.
RE: THE T. EATON COMPANY LIMITED
32,405(3)-01600

Invoice #166742

DATE	LAWYER	DESCRIPTION
28 June 2000	S. Abitan	Review e-mail P. Downard re: Furs by Vincenzo
28 June 2000	M. Mendelsohn	Telephone conversation with J. Swidler re: National Retail Credit Services
29 June 2000	S. Abitan	Meeting Richter re: claims, Furs by Vincenzo
29 June 2000	S. Abitan	Telephone conversation with P. Downard re: Furs by Vincenzo
29 June 2000	S. Abitan	Telephone conversation with G. Tertigas re: claims
3 July 2000	S. Abitan	Review affidavits and supporting materials of Furs by Vincenzo
3 July 2000	M. Mendelsohn	Study documents re: National Retail Credit Services
4 July 2000	S. Abitan	Letter E. Rodier re: Furs by Vincenzo
4 July 2000	S. Abitan	Telephone conversation with E. Rodier
4 July 2000	M. Mendelsohn	Study documents re: Iberville Development
7 July 2000	S. Abitan	Telephone conversation with E. Rodier re: 174616 Canada
7 July 2000	S. Abitan	Telephone conversation with Y. Goldstein re: 174616 Canada
7 July 2000	S. Abitan	Telephone conversation with E. Lamek re: Gladney Claim
7 July 2000	S. Abitan	Telephone conversation with P. Downard re: Furs by Vincenzo

DATE	LAWYER	DESCRIPTION
7 July 2000	S. Abitan	Telephone conversation with E. Rodier re: Financials
10 July 2000	S. Abitan	Review correspondence, P. Downard re: Furs by Vincenzo
11 July 2000	S. Abitan	Review letter to. P. Downard re: Furs by Vincenzo
11 July 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
11 July 2000	S. Abitan	Telephone conversation with P. Downard re: process
13 July 2000	S. Abitan	Telephone conversation with Me Boulionne re: retainer funds
13 July 2000	S. Abitan	Telephone conversation with P. Downard re: Furs by Vincenzo
14 July 2000	S. Abitan	Review Summary of outstanding claims prepared by P. Downard
14 July 2000	S. Abitan	Telephone conversation with E. Lamek re: claims
18 July 2000	S. Abitan	Review affidavit re: B. Tassan, Furs by Vincenzo
20 July 2000	S. Abitan	Review documentation regarding claim of B. Ballantyne
21 July 2000	S. Abitan	Telephone conversation with J. Sullivan re: Ivanhoe
21 July 2000	S. Abitan	Review fax
21 July 2000	S. Abitan	Review revised Ballantyne Affidavit etc. - memo
24 July 2000	S. Abitan	Review documents re: Ivanhoe
24 July 2000	S. Abitan	Telephone conversation with A. Adessky re: Ivanhoe

DATE	LAWYER	DESCRIPTION
24 July 2000	S. Abitan	Review correspondence – Faskin – Employees/Furs by Vincenzo
26 July 2000	S. Abitan	Telephone conversation with G. Tertigas re: Furs by Vincenzo
26 July 2000	S. Abitan	Telephone conversation with E. Lamek re: Clairis proceedings
28 July 2000	S. Abitan	Review factum re: Furs by Vincenzo
28 July 2000	S. Abitan	Work on file: Ivanhoe Claim re: equipment
31 July 2000	S. Abitan	Telephone conversation with E. Rodier re: Ivanhoe
1 st August 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
1 st August 2000	S. Abitan	Work on file: Employee Claims (Ballantyne)
2 August 2000	S. Abitan	Telephone conversation with S. Smith re: Ivanhoe
2 August 2000	S. Abitan	Telephone conversation with E. Lamek re: claims officers hearings
2 August 2000	S. Abitan	Telephone conversation with J.F. Hamel
2 August 2000	S. Abitan	Telephone conversation with Me M.-C. Dufour
2 August 2000	M. Mendelsohn	Telephone conversation with E. Rodier
3 August 2000	S. Abitan	Telephone conversation with P. Downard re: Furs by Vincenzo
3 August 2000	S. Abitan	Telephone conversation with E. Lamek re: LTD – Employees
3 August 2000	S. Abitan	Telephone conversation with G. Tertigas re: status of claims
4 August 2000	S. Abitan	Telephone conversation with J. Sullivan re: Ivanhoe

DATE	LAWYER	DESCRIPTION
4 August 2000	S. Abitan	Draft Release
4 August 2000	S. Abitan	Telephone conversation with E. Rodier re: Release
4 August 2000	S. Abitan	Letter E. Rodier re: Release
7 August 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo/Ivanhoe
7 August 2000	S. Abitan	Review letter E. Rodier re: Ivanhoe
7 August 2000	M. Mendelsohn	Telephone conversation with J. Swidler re: National Retail Credit Services
8 August 2000	S. Abitan	Work on file: B. Ballantyne re: admissions
8 August 2000	S. Abitan	Telephone conversation with E. Rodier re: dividend issues
8 August 2000	M. Mendelsohn	Study documents: Harlang memo and documents re: National Retail Credit Services
9 August 2000	S. Abitan	Telephone E. Lamek / P. Downard re: Ballantyne, Furs by Vincenzo
9 August 2000	M. Mendelsohn	Telephone conversation with J. Swidler re: National Retail Credit Services
10 August 2000	S. Abitan	Telephone conversation with E. Rodier
14 August 2000	S. Abitan	Telephone conversation with E. Rodier re: Release – Ivanhoe
14 August 2000	S. Abitan	Letter to J. Sullivan re: Ivanhoe Equipment
16 August 2000	S. Abitan	Letter E. Rodier re: settlement cheque; Ivanhoe
16 August 2000	S. Abitan	Letter J. Sullivan
16 August 2000	S. Abitan	Telephone conversation with R. Dodick re: GST on claims

DATE	LAWYER	DESCRIPTION
18 august 2000	S. Abitan	Telephone conversation with E. Lamek re: claims
18 August 2000	S. Abitan	Review documentation re: Furs by Vincenzo proceedings
18 August 2000	S. Abitan	Review Ballantyne documents
25 August 2000	M. Mendelsohn	Telephone conversation with E. Rodier re: National Retail Credit Services
28 August 2000	M. Mendelsohn	Meeting with E. Rodier re: National Retail Credit Services
29 August 2000	M. Mendelsohn	Meeting with E. Rodier re: National Retail Credit Services
30 August 2000	M. Garonce	Work on file: review documents re: Lachenaie Property
30 August 2000	M. Mendelsohn	Telephone conversation with E. Rodier re: National Retail Credit Services
31 August 2000	M. Garonce	Telephone conversation with Mr. Turin re: Lachenaie Property
5 September 2000	M. Mendelsohn	Telephone conversation with E. Rodier re: report - National Retail Credit Services
5 September 2000	S. Abitan	Review faxes – P. Downard re: Ballantyne, Furs by Vincenzo
5 September 2000	S. Abitan	Review claim – P. Bélanger and supporting documentation
5 September 2000	S. Abitan	Telephone conversation with E. Lamek re: claims hearing
5 September 2000	S. Abitan	Telephone conversation with Me Whalen re: Bélanger
5 September 2000	S. Abitan	Telephone conversation with Me McConville
5 September 2000	S. Abitan	Telephone conversation with E. Lamek re: annual declaration for TECO

DATE	LAWYER	DESCRIPTION
5 September 2000	S. Abitan	Telephone conversation with G. Tertigas re: Bélanger Claim
5 September 2000	S. Abitan	Telephone conversation with G. Tertigas re: employees
5 September 2000	S. Abitan	Telephone conversation with P. Downard re: Furs by Vincenzo

MENDELSON ROSENZVEIG SHACTER

ATTORNEYS - AVOCATS
Société en nom collectif / General Partnership

1000 SHERBROOKE STREET WEST - 27TH FLOOR
1000, OUEST RUE SHERBROOKE - 27^E ÉTAGE
MONTREAL, QUÉBEC, CANADA H3A 3G4
TÉLÉPHONE: (514) 987-5000

ACCOUNT/NOTE D'HONORAIRES

RICHTER & PARTNERS INC., in its capacity as
Monitor with respect to The T. Eaton Company Limited
2 Place Alexis Nihon
22nd Floor
Montreal, Quebec
H3Z 3C2

Attention: Mr. Eric Rodier

FILE/DOSSIER 32,405(3)-1600 SA/bb

January 25, 2001

GST/TPS-R 121577175

QST/TVQ 1007190294

DATE PAYABLE UPON RECEIPT/PAYABLE À RÉCEPTION

SERVICES

RE: THE T. EATON COMPANY LIMITED

FOR SERVICES RENDERED TO JANUARY 17, 2001 subsequent to those covered by our
account no. 166742 dated September 7, 2000 (please see attached detail summary).

SERVICES \$67,255.00

TAXABLE DISBURSEMENTS/CHARGES DÉBOURS/FRAIS TAXABLES \$719.71

GST/TPS \$4,758.23

QST/TVQ \$5,454.97

DISBURSEMENTS PAID AS AGENT / DÉBOURS PAYÉS À TITRE DE MANDATAIRE PAID AS AGENT PAYÉ À TITRE DE MANDATAIRE \$27.00

SUB-TOTAL/SOUS-TOTAL \$78,214.91

REGISTRY OFFICE FEE \$27.00

LESS: PAYMENT ON ACCOUNT MOINS : ACOMPTE < \$0.00 >
 TRUST FIDÉICOMMIS OTHER AUTRE

TOTAL PAYABLE MONTANT À PAYER \$78,214.91

#424318.1

PLEASE SPECIFY INVOICE NUMBER BELOW WHEN PAYING THIS ACCOUNT

VEUILLEZ PRÉCISER LE NUMÉRO DE FACTURE CI-DESSOUS EN PAYANT CETTE NOTE D'HONORAIRES

No. 168704

SUMMARY / RÉSUMÉ
INVOICE NO. / N° DE FACTURE 168704
Richter & Partners Inc.
January 25, 2001
PAGE 2

SUMMARY OF TIME CHARGES

Max Mendelsohn	51.40 hours @ \$500.00/hr.	\$25,700.00
Michael Garonce	11.90 hours @ \$425.00/hr.	\$5,057.50
Sandra Abitan	112.20 hours @ \$300.00/hr.	\$33,660.00
Jules Brossard	1.45 hours @ \$400.00/hr.	\$580.00
Marc Lapointe	11.10 hours @ \$200.00/hr.	\$2,220.00
Illana Perez	.50 hours @ \$75.00/hr.	\$37.50

RICHTER & PARTNERS INC.
RE: THE T. EATON COMPANY LIMITED
32,405(3)-01600

Invoice #168704

DATE	LAWYER	DESCRIPTION
6 September 2000	S. Abitan	Telephone conversation with E. Rodier re: claims
6 September 2000	S. Abitan	Telephone conversation with G. Tertigas re: claims
6 September 2000	M. Mendelsohn	Meeting re: Report - National Retail Credit Services
7 September 2000	M. Mendelsohn	Study documents: report, re: National Retail Credit Services
7 September 2000	M. Mendelsohn	Telephone conversation with E. Rodier re: National Retail Credit Services
7 September 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
7 September 2000	S. Abitan	Review Report to Creditors
7 September 2000	S. Abitan	Meeting with G. Tertigas re: Reconciliation of Claims
7 September 2000	S. Abitan	Telephone conversation with G. Tertigas
7 September 2000	S. Abitan	Telephone conversation with Me Whalen re: Pascal Bélanger
7 September 2000	S. Abitan	Telephone conversation with Me McConville
7 September 2000	S. Abitan	Telephone conversation with P. Downard re: Furs by Vincenzo
7 September 2000	S. Abitan	Telephone conversation with Y. Goldstein
8 September 2000	S. Abitan	Meeting E. Rodier, G. Tertigas, C. O'Donnell re: Status Report

DATE	LAWYER	DESCRIPTION
8 September 2000	S. Abitan	Telephone conversation with C. Whalen re: Pascal Bélanger
8 September 2000	S. Abitan	Telephone conversation with Caroline Blouin
8 September 2000	S. Abitan	Work on file re: Bélanger Claim
8 September 2000	S. Abitan	Work on file: various matters, Ivanhoe, employees
11 September 2000	S. Abitan	Telephone conversation with Me McConville
11 September 2000	S. Abitan	Telephone conversation with E. Rodier re: Sears
11 September 2000	S. Abitan	Telephone conversation with Y. Goldstein re: Furs by Vincenzo
11 September 2000	S. Abitan	Telephone conversation with S. Fresina re: Sears
11 September 2000	S. Abitan	Work on file: Monitor – Report - Pending Claims, P. Downard, A. McConville
12 September 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
12 September 2000	S. Abitan	Telephone conversation with A. McConville re: Pascal Bélanger
12 September 2000	S. Abitan	Telephone conversation with Me Whalen re: Pascal Bélanger
12 September 2000	S. Abitan	Telephone conversation with E. Rodier
14 September 2000	S. Abitan	Letter Me Whalen re: Pascal Bélanger
14 September 2000	S. Abitan	Telephone conversation with A. McConville
14 September 2000	S. Abitan	Telephone conversation with S. Fresina re: Sears
14 September 2000	M. Mendelsohn	Telephone conversation with E. Rodier
14 September 2000	M. Garonce	Work on file: review documents; conversation with L. Turrin re: Lachenaie Property

DATE	LAWYER	DESCRIPTION
14 September 2000	M. Garonce	Telephone conversation re: taxes re: Lachenaie Property
14 September 2000	M. Mendelsohn	Telephone conversation with J. Swidler re: Iberville Development
15 September 2000	M. Garonce	Telephone conversation with V. Neofotistos re: Lachenaie Property
15 September 2000	S. Abitan	Telephone conversation with E. Rodier
15 September 2000	S. Abitan	Letter Me Whalen re: Bélanger
15 September 2000	S. Abitan	Letter A. McConville
15 September 2000	M. Mendelsohn	Telephone conversation with J. Swidler re: National Retail Credit Services
18 September 2000	S. Abitan	Review Letters – G. Tertigas, C. Whalen
18 September 2000	M. Mendelsohn	Telephone conversation with J. Swidler re: Iberville Development
19 September 2000	S. Abitan	Telephone conversation with E. Rodier re: Crestmore: Furs by Vincenzo
19 September 2000	S. Abitan	Review endorsement re: Furs by Vincenzo
19 September 2000	M. Garonce	Telephone conversation with L. Turrin re: Lachenaie Property
21 September 2000	S. Abitan	Meeting J. Swidler, M. Mendelsohn, R. Harlang re: Iberville Claim
21 September 2000	S. Abitan	Review agreed statement of facts re: Taxes
21 September 2000	S. Abitan	Review memo R. Harlang re: Iberville Development
21 September 2000	M. Mendelsohn	Meeting with J. Swidler re: Iberville Development
21 September 2000	M. Mendelsohn	Telephone conversation with J. Swidler, R. Harlang, S. Abitan re: Iberville Development
22 September 2000	S. Abitan	Review Ontario Ministry – notes

DATE	LAWYER	DESCRIPTION
22 September 2000	S. Abitan	Telephone conversation with Y. Goldstein re: Furs by Vincenzo
22 September 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
22 September 2000	S. Abitan	Telephone conversation with P. Downard re: Furs by Vincenzo
22 September 2000	S. Abitan	Work on file: title, taxes, valuation – property, re: Iberville Development
22 September 2000	M. Mendelsohn	Telephone conversation re: Iberville Development
22 September 2000	M. Mendelsohn	Telephone conversation with J. Swidler re: Iberville Development
25 September 2000	S. Abitan	Telephone conversation with P. Lareau
25 September 2000	S. Abitan	Draft letter to employees re: Revelstoke
25 September 2000	S. Abitan	Telephone conversation with M. Verbrugge
25 September 2000	S. Abitan	Work on file: Iberville – Litigation; proceedings; claims
25 September 2000	M. Garonce	Telephone conversation with L. Turrin re: Lachenaie Property
26 September 2000	S. Abitan	Telephone conversation with S. Fresina – Sears: Declaration
26 September 2000	M. Mendelsohn	Telephone conversation with A. Greenspoon re: Iberville Development
26 September 2000	M. Mendelsohn	Meeting with F. Carsley re: Iberville Development
26 September 2000	M. Mendelsohn	Meeting with M. Garonce re: Iberville Development
26 September 2000	M. Mendelsohn	Draft: memo re: Iberville Development

DATE	LAWYER	DESCRIPTION
28 September 2000	S. Abitan	Meeting with M. Mendelsohn re: Iberville Development
28 September 2000	S. Abitan	Review inscription – Property re: Iberville Development
28 September 2000	S. Abitan	Telephone conversation with E. Lameck re: employee - Iberville Development
28 September 2000	S. Abitan	Work on file: Quantum - Furs by Vincenzo, Meetings – E. Rodier
29 September 2000	M. Garonce	Telephone conversation with L. Turrin re: Lachenaie Property
29 September 2000	M. Garonce	Work on file: review agreement re: Lachenaie Property
2 October 2000	S. Abitan	Telephone conversation with E. Lamek
2 October 2000	S. Abitan	Letter S. Fresina
2 October 2000	S. Abitan	Telephone conversation with G. Tertigas
2 October 2000	S. Abitan	Work on file; claims outstanding; employee issues
2 October 2000	M. Mendelsohn	Study Affidavit re: Ralph Lauren/Polo
2 October 2000	M. Mendelsohn	Telephone conversation with E. Rodier re: Ralph Lauren/Polo
2 October 2000	M. Mendelsohn	Telephone conversation with E. Rodier, J. Swidler re: Ralph Lauren/Polo
3 October 2000	S. Abitan	Meeting E. Lamek, G. Tertigas
4 October 2000	S. Abitan	Meeting at Samson Bélair; S. Morin, N. Prive, Sylvie re: LTD
4 October 2000	S. Abitan	Meeting G. Tertigas, E. Lamek re: LTD Claims
4 October 2000	M. Mendelsohn	Telephone conversation with E. Rodier re: Distributionco

DATE	LAWYER	DESCRIPTION
5 October 2000	M. Garonce	Work on file: review documents; conversation with L. Turrin re: Lachenaie Property
5 October 2000	S. Abitan	Work on file: follow-up re: meeting – LTD; G. Tertigas; E. Lamek re: Iberville Property
6 October 2000	M. Garonce	Work on file: review and revise documents re: Lachenaie Property
6 October 2000	S. Abitan	Telephone E. Lamek re: Stay provisions
6 October 2000	S. Abitan	Telephone conversation with J. McDonald
10 October 2000	S. Abitan	Telephone conversation with E. Lamek re: employees
10 October 2000	S. Abitan	Telephone conversation with P. Downard
11 October 2000	S. Abitan	Telephone conversation with J. McDonald re: order
11 October 2000	S. Abitan	Telephone conversation with E. Lamek re: landlords
11 October 2000	M. Garonce	Work on file: telephone call and letter re: Lachenaie Property
12 October 2000	S. Abitan	Work on file: employee matter; telephone conversation with G. Tertigas
12 October 2000	S. Abitan	Telephone conversation with E. Rodier
13 October 2000	M. Garonce	Telephone conversation with L. Turrin re: Lachenaie property
18 October 2000	S. Abitan	Work on file: Iberville Matter – Memo
18 October 2000	S. Abitan	Meeting with M. Mendelsohn re: Iberville Development
23 October 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
23 October 2000	S. Abitan	Telephone E. Lamek re: employee claim issues

DATE	LAWYER	DESCRIPTION
24 October 2000	S. Abitan	Telephone conversation with Y. Goldstein re: Furs by Vincenzo
24 October 2000	S. Abitan	Telephone conversation with E. Rodier
24 October 2000	S. Abitan	Telephone conversation with P. Downard
24 October 2000	S. Abitan	Review Minutes – Committee of Creditors
25 October 2000	M. Garonce	Telephone conversation with L. Turrin re: Lachenaie Property
25 October 2000	M. Garonce	Telephone conversation with D. Martin re: Lachenaie Property
25 October 2000	M. Garonce	Work on file: review documents re: Lachenaie Property
26 October 2000	M. Mendelsohn	Study documents re: Lachenaie Property
26 October 2000	M. Mendelsohn	Telephone conversation with L. Turrin re: Lachenaie Property
26 October 2000	M. Garonce	Work on file: review documents; deeds; conversation with D. Martin re: Lachenaie Property
27 October 2000	M. Mendelsohn	Telephone conversation with J. Swidler re: Iberville Development
27 October 2000	M. Garonce	Work on file: review documents, conversation with L. Turrin re: Lachenaie Property
30 October 2000	M. Garonce	Letter D. Martin re: Lachenaie Property
1 November 2000	M. Mendelsohn	Study documents: correspondence
1 November 2000	M. Mendelsohn	Draft correspondence
1 November 2000	M. Garonce	Telephone conversation with L. Turrin, re: Lachenaie Property
1 November 2000	M. Garonce	Work on file: review tax documents; letter re: Lachenaie Property

DATE	LAWYER	DESCRIPTION
1 November 2000	M. Garonce	Work on file: review deed, etc. re: Lachenaie Property
2 November 2000	M. Garonce	Work on file: review documents re: Lachenaie Property
2 November 2000	M. Garonce	Telephone conversation with L. Turrin re: Lachenaie Property
2 November 2000	M. Garonce	Telephone conversation with D. Martin re: Lachenaie Property
6 November 2000	M. Garonce	Work on file: review documents; conversation with L. Turrin re: Lachenaie Property
6 November 2000	M. Garonce	Work on file: review deed, adjustments; side letter; conversation with V. Neofotistos re: Lachenaie Property
6 November 2000	I. Perez	Study documents: tax receipts re: Lachenaie Property
7 November 2000	M. Garonce	Work on file: several calls; draft documents re: Lachenaie Property
7 November 2000	M. Garonce	Work on file: review documents; draft resolution, discussions; closing re: Lachenaie Property
7 November 2000	S. Abitan	Telephone conversation with J. Swidler
7 November 2000	S. Abitan	Review Iberville documentation re: adjacent lands
7 November 2000	S. Abitan	Telephone conversation with E. Lamek re: taxation
7 November 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
8 November 2000	S. Abitan	Telephone J. Swidler
8 November 2000	S. Abitan	Telephone conversation with T. Schumacker re: Iberville Development

DATE	LAWYER	DESCRIPTION
8 November 2000	S. Abitan	Telephone conversation with J. Swidler
9 November 2000	S. Abitan	Telephone conversation with Y Goldstein re: Furs by Vincenzo
9 November 2000	S. Abitan	Telephone conversation with E. Rodier
10 November 2000	S. Abitan	Telephone conversation with J. Swidler re: Iberville Development
10 November 2000	S. Abitan	Telephone conversation with T. Schumacker re: Iberville Development
10 November 2000	S. Abitan	Telephone conversation with Y Goldstein re: Furs by Vincenzo
10 November 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
13 November 2000	S. Abitan	Telephone conversation with Y. Goldstein re: Furs by Vincenzo
13 November 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
13 November 2000	S. Abitan	Review: E-mails J. Swidler re: Iberville Development
13 November 2000	S. Abitan	Telephone conversation with E. Rodier re: taxation of amounts
13 November 2000	M. Mendelsohn	Telephone conversation with J. Swidler re: Iberville Development
13 November 2000	M. Mendelsohn	Meeting with S. Abitan re: Iberville Development
14 November 2000	S. Abitan	Telephone conversation with Y. Goldstein re: Quantum
14 November 2000	S. Abitan	Review documentation re: Quantum
14 November 2000	S. Abitan	Review Assignment Agreement; Plan; Sanction Orders re: taxation

DATE	LAWYER	DESCRIPTION
14 November 2000	M. Mendelsohn	Telephone conversation with E. Rodier
14 November 2000	M. Mendelsohn	Telephone conversation with E. Rodier, J. Wise et al. re: DAS, tax etc.
15 November 2000	M. Mendelsohn	Meeting with Messrs. Rodier, Wise, Smith and S. Abitan re: Tax matters – Distributionco
15 November 2000	M. Mendelsohn	Telephone conversation with J. Swidler re: Tax matters – Distributionco
15 November 2000	S. Abitan	Meeting J. Wise; E. Rodier; S. Smith; E. Foreman re: tax implications transfer of liabilities & assets
16 November 2000	M. Mendelsohn	Study documents: Milner memo re: Tax matters – Distributionco
16 November 2000	M. Mendelsohn	Meeting at Richter with Messrs. Rodier, Foreman, Wise, Smith Milner, Lamek and Ruby re: Tax matters – Distributionco
16 November 2000	S. Abitan	Meeting M. Mendelsohn re: tax issues
16 November 2000	S. Abitan	Work on file: Furs by Vincenzo re: tax issues
17 November 2000	M. Mendelsohn	Study documents: Employee benefits re: Tax matters – Distributionco
17 November 2000	M. Mendelsohn	Telephone conversation with E. Rodier re: Tax matters – Distributionco
17 November 2000	S. Abitan	Review DAS Issues
19 November 2000	M. Mendelsohn	Telephone conversation with E. Rodier and J. Swidler re: Tax Matters – Distributionco
20 November 2000	M. Mendelsohn	Telephone conversation with E. Rodier and J. Swidler re: Tax Matters – Distributionco
20 November 2000	S. Abitan	Telephone conversation with E. Rodier re: DAS; research

DATE	LAWYER	DESCRIPTION
20 November 2000	S. Abitan	Telephone conversation with J. Brossard re: DAS
20 November 2000	S. Abitan	Work on file: Iberville claims; issues
21 November 2000	M. Mendelsohn	Telephone conversation with E. Rodier re: Tax Matters – Distributionco
21 November 2000	M. Mendelsohn	Telephone conversation with S. Abitan re: Tax Matters – Distributionco
21 November 2000	M. Mendelsohn	Study documents: Draft ruling request re: Tax Matters – Distributionco
21 November 2000	M. Mendelsohn	Telephone conversation with E. Rodier re: Tax Matters – Distributionco
21 November 2000	M. Mendelsohn	Telephone conversation with Mr. Wise re: Tax Matters – Distributionco
21 November 2000	M. Mendelsohn	Study Documents: correspondence re: Tax Matters – Distributionco
21 November 2000	M. Lapointe	Research: legislation
21 November 2000	J. Brossard	Work on file: DAS
21 November 2000	J. Brossard	Telephone conversation with S. Abitan re: income tax issues
21 November 2000	J. Brossard	Work on file: DAS analysis
21 November 2000	J. Brossard	Meeting with Me Côté
22 November 2000	M. Mendelsohn	Telephone conversation with E. Rodier re: Tax Matters – Distributionco
22 November 2000	M. Lapointe	Study of Documents: jurisprudence
22 November 2000	M. Lapointe	Drafting : memo
22 November 2000	M. Lapointe	Review of documents
22 November 2000	M. Lapointe	Research: legislation
22 November 2000	J. Brossard	Telephone conversation with S. Abitan

DATE	LAWYER	DESCRIPTION
22 November 2000	J. Brossard	Telephone conversation with M. Lapointe
23 November 2000	M. Mendelsohn	Telephone conversation with E. Rodier re: Tax Matters – Distributionco
23 November 2000	M. Mendelsohn	Study documents, drafting re: Tax Matters – Distributionco
23 November 2000	S. Abitan	Telephone conversation with J.D. Breton
23 November 2000	S. Abitan	Review legislative provisions re: liquidation
23 November 2000	M. Lapointe	Review memo – laws
23 November 2000	M. Garonce	Letter L. Turrin re: Lachenaie Property
24 November 2000	M. Mendelsohn	Telephone conversation with E. Rodier re: Tax Matters – Distributionco
24 November 2000	M. Mendelsohn	Study documents: McNaughton memo re: Tax Matters – Distributionco
24 November 2000	M. Mendelsohn	Study documents re: Tax Matters – Distributionco
24 November 2000	M. Mendelsohn	Meeting with E. Rodier re: Tax Matters – Distributionco
24 November 2000	S. Abitan	Telephone conversation with E. Lamek re: pending proceedings
24 November 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
27 November 2000	M. Mendelsohn	Meeting re: Tax Matters – Distributionco
27 November 2000	S. Abitan	Telephone conversation with E. Rodier
27 November 2000	S. Abitan	Telephone conversation with G. Benchaya
27 November 2000	M. Mendelsohn	Study of Liquidator's Report re: Distributionco
27 November 2000	M. Mendelsohn	Telephone conversation with E. Rodier re: Distributionco
27 November 2000	M. Mendelsohn	Study of documents re: Distributionco

DATE	LAWYER	DESCRIPTION
28 November 2000	S. Abitan	Work on file: Iberville Claim
28 November 2000	M. Mendelsohn	Telephone conversation with Mr. Ruby re: Tax Matters – Distributionco
29 November 2000	M. Mendelsohn	Telephone conversation with Mr. Foreman re: Tax Matters – Distributionco
4 December 2000	M. Mendelsohn	Telephone conversation with E. Rodier re: Tax Matters – Distributionco
5 December 2000	M. Mendelsohn	Telephone conversation with J. Swidler re: Tax Matters – Distributionco
5 December 2000	M. Mendelsohn	Telephone conversation with E. Rodier
6 December 2000	M. Mendelsohn	Telephone conversation with J. Swidler re: Tax Matters – Distributionco
6 December 2000	M. Mendelsohn	Telephone conversation with E. Rodier re: Tax Matters – Distributionco
6 December 2000	M. Mendelsohn	Study documents re: Tax Matters – Distributionco
8 December 2000	M. Mendelsohn	Study documents and correspondence re: Tax Matters – Distributionco
8 December 2000	S. Abitan	Telephone conversation with P. Downard re: Furs by Vincenzo
8 December 2000	S. Abitan	Telephone conversation with Y. Goldstein
8 December 2000	S. Abitan	Review minutes, correspondence – Creditors Meetings
8 December 2000	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo, dividends
11 December 2000	S. Abitan	Telephone conversation with P. Downard
11 December 2000	S. Abitan	Telephone conversation with N. Plourde – Cosmair

DATE	LAWYER	DESCRIPTION
13 December 2000	S. Abitan	Telephone conversation with G. Tertigas re: employees
13 December 2000	S. Abitan	Telephone conversation with P. Downard re: Furs by Vincenzo
13 December 2000	S. Abitan	Telephone conversation with T. Sandler re: filings
13 December 2000	S. Abitan	Review Stay re: Landlords
15 December 2000	M. Mendelsohn	Telephone conversation with E. Rodier re: Atlantic Shipping Centres Limited – Sale of fixtures
18 December 2000	S. Abitan	Telephone conversation with E. Lamek re: meetings
18 December 2000	S. Abitan	Telephone conversation with P. Downard re: Furs by Vincenzo
18 December 2000	S. Abitan	Telephone conversation with Y. Goldstein re: Furs by Vincenzo
18 December 2000	S. Abitan	Review minute – Inspectors' Meeting
18 December 2000	S. Abitan	Review Furs Claim re: Quantum
19 December 2000	S. Abitan	Review letter J. Sullivan re: fees
19 December 2000	S. Abitan	Letter J. Sullivan re: trust funds
19 December 2000	S. Abitan	Work on file: memo re: tax issues; dividends
20 December 2000	S. Abitan	Work on file: Furs by Vincenzo Claim
3 January 2001	S. Abitan	Telephone conversation with E. Lamek re: claims
3 January 2001	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
3 January 2001	S. Abitan	Telephone conversation with Y. Goldstein
5 January 2001	S. Abitan	Work on file: dividend issues – pending claims

DATE	LAWYER	DESCRIPTION
10 January 2001	S. Abitan	Review letter to J. Sullivan
10 January 2001	S. Abitan	Telephone conversation with E. Lamek
10 January 2001	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
10 January 2001	S. Abitan	Telephone conversation with Y. Goldstein
10 January 2001	S. Abitan	Telephone conversation with E. Rodier re: Sullivan
10 January 2001	M. Mendelsohn	Meeting with S. Abitan
11 January 2001	S. Abitan	Review correspondence re: Ivanhoe, etc.
17 January 2001	M. Mendelsohn	Meeting with J. Swidler, J. Wise and E. Rodier re: Tax Matters – Distributionco



THE T. EATON COMPANY LIMITED
SUMMARY OF FEES OF MENDOLSOHN ROSENTZVEIG SHACTER
(January 22, 2001 to June 21, 2001)

PARTNERS	DEPARTMENT	BAR ADMISSION - YEAR	HOURS	AVERAGE HOURLY RATE	AMOUNT
Max Mendelsohn	Insolvency & Restructuring	1966	37.00	\$500.00	\$18,500.00
Sandra Abitan	Insolvency & Restructuring	1990	27.30	\$300.00	\$8,190.00
TOTAL / AVERAGE			64.30	\$415.09	\$26,690.00

MENDELSON ROSENTZVEIG SHACTER

ATTORNEYS - AVOCATS
Société en nom collectif General Partnership

1000 SHERBROOKE STREET WEST - 27TH FLOOR
1000, OUEST RUE SHERBROOKE - 27^E ÉTAGE
MONTRÉAL, QUÉBEC, CANADA H3A 3G4
TÉLÉPHONE: (514) 987-5000

ACCOUNT/NOTE D'HONORAIRES

RICHTER & PARTNERS INC., in its capacity as
Monitor with respect to The T. Eaton Company Limited
2 Place Alexis Nihon
22nd Floor
Montreal, Quebec
H3Z 3C2

Attention: Mr. Eric Rodier

FILE/DOSSIER 32,405(3)-1600 SA/sd

June 29, 2001

GST/TPS-R 121577175

GST/TVQ 1007190294

DATE PAYABLE UPON RECEIPT/PAYABLE À RÉCEPTION

SERVICES

RE: THE T. EATON COMPANY LIMITED

FOR SERVICES RENDERED TO JUNE 21, 2001 subsequent to those covered by our account
no. 168704 dated January 25, 2001 (please see attached detail summary)

SERVICES \$26,690.00

TAXABLE DISBURSEMENTS/CHARGES \$1,650.76
DÉBOURS/FRAIS TAXABLES

GST/TPS \$1,983.85

GST/TVQ \$2,274.34

PAID AS AGENT \$0.00
PAYÉ À TITRE DE MANDATAIRE

SUB-TOTAL/SOUS-TOTAL \$32,598.95

LESS: PAYMENT ON ACCOUNT < \$0.00 >
MOINS: ACOMPTE

TRUST OTHER
FIDÉICOMMIS AUTRE

TOTAL PAYABLE \$32,598.95
MONTANT À PAYER

DISBURSEMENTS PAID AS AGENT/
DÉBOURS PAYÉS À TITRE DE MANDATAIRE

PLEASE SPECIFY INVOICE NUMBER BELOW
WHEN PAYING THIS ACCOUNT

VEUILLEZ PRÉCISER LE NUMÉRO DE FACTURE
CI-DESSOUS EN PAYANT CETTE NOTE D'HONORAIRES

No. 172175

RICHTER & PARTNERS INC.
RE: THE T. EATON COMPANY LIMITED
32,405(3)-01600
June 29, 2001

SUMMARY OF TIME CHARGES

Max Mendelsohn	37.00 hours @ \$500.00/hr.	\$18,500.00
Sandra Abitan	27.30 hours @ \$300.00/hr.	\$8,190.00

RICHTER & PARTNERS INC.
 RE: THE T. EATON COMPANY LIMITED
 32,405(3)-01600

Invoice #172175

DATE	LAWYER	DESCRIPTION
15 January 2001	S. Abitan	Telephone conversation with Y. Goldstein
16 January 2001	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
16 January 2001	S. Abitan	Telephone conversation with A. Dalghesh re: Furs by Vincenzo
22 January 2001	S. Abitan	Telephone conversation with Y. Goldstein re: Furs by Vincenzo
22 January 2001	S. Abitan	Telephone conversation with E. Lamek re: claims
24 January 2001	S. Abitan	Work on file re: bill of costs
24 January 2001	S. Abitan	Telephone conversation with Y. Goldstein re: Furs by Vincenzo
24 January 2001	M. Mendelsohn	Telephone conversation with E. Rodier
24 January 2001	M. Mendelsohn	Study of documents re: review of correspondence drafted by E. Rodier
25 January 2001	M. Mendelsohn	Study of documents re: E. Rodier's draft letter to employees - RRSPs
25 January 2001	M. Mendelsohn	Telephone conversation with E. Rodier re: draft letter to employees - RRSPs
25 January 2001	M. Mendelsohn	Memo to file
26 January 2001	M. Mendelsohn	Meeting with S. Abitan re: tax issues
26 January 2001	M. Mendelsohn	Telephone conversation with E. Rodier re: letter to employees concerning RRSPs

DATE	LAWYER	DESCRIPTION
29 January 2001	S. Abitan	Telephone conversation with P. Downard re: quantum of claims Furs by Vincenzo
30 January 2001	S. Abitan	Telephone conversation with Y. Goldstein re: report – quantum
31 January 2001	S. Abitan	Meeting Toronto – G. Tertigas and E. Lamek re: claims process
5 February 2001	M. Mendelsohn	Telephone conversation with E. Rodier
5 February 2001	S. Abitan	Telephone conversation with Y. Goldstein
5 February 2001	S. Abitan	Telephone conversation with E. Rodier
5 February 2001	M. Mendelsohn	Meeting with S. Abitan re: bankruptcy matters
5 February 2001	M. Mendelsohn	Telephone conversation with E. Rodier re: RRSP related issues
7 February 2001	M. Mendelsohn	Telephone conversation with J. Swidler
7 February 2001	S. Abitan	Telephone conversation with G. Tertigas re: Furs by Vincenzo
7 February 2001	S. Abitan	Telephone conversation with A. Dalghesh
8 February 2001	S. Abitan	Telephone conversation with G. Tertigas re: RRQ
8 February 2001	S. Abitan	Telephone conversation with S. Cloutier re: RRQ
8 February 2001	S. Abitan	Review proceedings re: RRQ
8 February 2001	S. Abitan	Telephone conversation with C. Filipone re: IBM
8 February 2001	S. Abitan	Letter S. Cloutier re: summons
14 February 2001	M. Mendelsohn	Telephone conversation with E. Rodier re: tax matters
15 February 2001	M. Mendelsohn	Telephone conversation with J. Swidler
15 February 2001	M. Mendelsohn	Telephone conversation with J. Swidler

DATE	LAWYER	DESCRIPTION
20 February 2001	M. Mendelsohn	Telephone conversation with J. Swidler
20 February 2001	M. Mendelsohn	Telephone conversation with J. Swidler
5 March 2001	S. Abitan	Draft e-mail G. Tertigas
5 March 2001	S. Abitan	Telephone conversation with E. Rodier
5 March 2001	M. Mendelsohn	Telephone conversation with J. Swidler
6 March 2001	M. Mendelsohn	Telephone conversation with R. Harlang re: landlord's claim
6 March 2001	M. Mendelsohn	Telephone conference call with creditors' committee re: offer
6 March 2001	M. Mendelsohn	Meeting with S. Abitan
9 March 2001	S. Abitan	Telephone conversation with Y. Goldstein re: Furs by Vincenzo
12 March 2001	S. Abitan	Review minutes of committee of creditors
13 March 2001	M. Mendelsohn	Study of documents
14 March 2001	M. Mendelsohn	Telephone conversation with J. Swidler
14 March 2001	M. Mendelsohn	Draft memo
14 March 2001	M. Mendelsohn	Study of documents
14 March 2001	M. Mendelsohn	Telephone conversation with J. Swidler re: landlord claim issue
14 March 2001	M. Mendelsohn	Study minutes of Creditors' Committee
15 March 2001	M. Mendelsohn	Study of documents
15 March 2001	M. Mendelsohn	Telephone conversation with H. Rosen
20 March 2001	S. Abitan	Letter E. Rodier re: Furs by Vincenzo
20 March 2001	S. Abitan	Draft claims assessment re: Furs by Vincenzo
23 March 2001	S. Abitan	Telephone conversation with E. Rodier

DATE	LAWYER	DESCRIPTION
30 March 2001	M. Mendelsohn	Meeting re: draft opinion letter prepared by Michael MacNaughton
30 March 2001	M. Mendelsohn	Telephone conversation with R. Harlang
30 March 2001	M. Mendelsohn	Draft memo
2 April 2001	M. Mendelsohn	Study reason for judgment delay by Mr. Justice Farley
2 April 2001	M. Mendelsohn	Telephone conversation with J. Swidler
2 April 2001	M. Mendelsohn	Telephone conversation with J. Swidler
2 April 2001	M. Mendelsohn	Telephone conversation with J. Swidler and R. Harlang
2 April 2001	M. Mendelsohn	Telephone conversation with J. Swidler, R. Harlang and M. MacNaughton
2 April 2001	S. Abitan	Telephone conversation with P. Downard re: Furs by Vincenzo
3 April 2001	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
4 April 2001	M. Mendelsohn	Study of R. Harlang memo
4 April 2001	M.. Mendelsohn	Telephone conference call with Creditors' Committee
5 April 2001	M. Mendelsohn	Meeting with S. Abitan
5 April 2001	M. Mendelsohn	Telephone conversation with J. Swidler
5 April 2001	S. Abitan	Telephone conversation with E. Rodier
5 April 2001	S. Abitan	Review claims filed by Furs by Vincenzo
10 April 2001	M. Mendelsohn	Preparation for meeting
10 April 2001	M. Mendelsohn	Meeting with R. Harlang, G. Tertigas, E. Lamek, E. Rodier, J. Swidler, J. Wise, E. Foreman and J. Stein
11 April 2001	M. Mendelsohn	Meeting with S. Abitan re: April 10 th meeting

DATE	LAWYER	DESCRIPTION
11 April 2001	M. Mendelsohn	Meeting with S. Abitan
11 April 2001	S. Abitan	Review letter P. Downard re: Furs by Vincenzo
11 April 2001	S. Abitan	Telephone conversation with Y. Goldstein re: Furs by Vincenzo
11 April 2001	S. Abitan	Telephone conversation with P. Downard re: Hearing Claims Office
11 April 2001	S. Abitan	Review Roussy proceedings
11 April 2001	S. Abitan	Telephone conversation with G. Tertigas
11 April 2001	S. Abitan	Telephone conversation with Me Fréchette
12 April 2001	M. Mendelsohn	Meeting with J. Swidler re: various issues
12 April 2001	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
13 April 2001	S. Abitan	Telephone conversation with P. Downard re: Furs by Vincenzo
13 April 2001	S. Abitan	Telephone conversation with E. Lanek re: claims
13 April 2001	S. Abitan	Telephone conversation with G. Tertigas re: Roussy proceedings
17 April 2001	M. Mendelsohn	Telephone conversation with H. Cohen re: 1996 financial statements
17 April 2001	M. Mendelsohn	Draft memo
17 April 2001	M. Mendelsohn	Telephone conversation with J. Swidler
17 April 2001	M. Mendelsohn	Draft memo
17 April 2001	M. Mendelsohn	Telephone conversation with H. Cohen and J. Stein
18 April 2001	M. Mendelsohn	Telephone conversation with S. Miller
18 April 2001	M. Mendelsohn	Telephone conversation with J. Stein

DATE	LAWYER	DESCRIPTION
18 April 2001	M. Mendelsohn	Draft memo
18 April 2001	S. Abitan	Draft Me Fr�chet�te re: Roussy proceedings
19 April 2001	M. Mendelsohn	Telephone conversation with E. Rodier re: forged cheque issues
19 April 2001	S. Abitan	Telephone conversation with Y. Goldstein re: Furs by Vincenzo
20 April 2001	S. Abitan	Telephone conversation with P. Downard re: Furs by Vincenzo
20 April 2001	S. Abitan	Telephone conversation with Y. Goldstein
23 April 2001	S. Abitan	Review of letter P. Downard to B. Morris re: Furs by Vincenzo
23 April 2001	S. Abitan	Telephone conversation with E. Rodier
26 April 2001	S. Abitan	Telephone J. Quaylo re: furniture and fixtures
27 April 2001	M. Mendelsohn	Draft memo
3 May 2001	M. Mendelsohn	Telephone conversation with J. Swidler
3 May 2001	S. Abitan	Telephone conversation with E. Rodier re: fraudulent cheque
3 May 2001	S. Abitan	Review affidavit – E. Rodier
10 May 2001	S. Abitan	Telephone conversation with P. Downard re: Furs by Vincenzo
10 May 2001	S. Abitan	Telephone conversations with E. Lamek and G. Tertigas re: claims
28 May 2001	M. Mendelsohn	Telephone conversation with J. Swidler
28 May 2001	S. Abitan	Review correspondence re: Furs by Vincenzo, P. Downard
29 May 2001	S. Abitan	Telephone conversation with P. Downard re: Furs by Vincenzo
29 May 2001	S. Abitan	Telephone conversation with G. Tertigas re: disability claims follow-up

DATE	LAWYER	DESCRIPTION
4 June 2001	M. Mendelsohn	Telephone conversation with J. Swidler
5 June 2001	M. Mendelsohn	Telephone conversation with E. Rodier
8 June 2001	M. Mendelsohn	Telephone conversation with R. Harlang
12 June 2001	M. Mendelsohn	Telephone conversation with J. Swidler
14 June 2001	S. Abitan	Telephone conversation with Y. Goldtsein
18 June 2001	S. Abitan	Telephone conversation with E. Rodier re: Furs by Vincenzo
18 June 2001	S. Abitan	Telephone conversation with E. Lamek re: claims update
21 June 2001	M. Mendelsohn	Telephone conversation with J. Swidler



THE T. EATON COMPANY LIMITED
SUMMARY OF FEES OF MENDOLSOHN ROSENTZVEIG SHACTER
(June 22, 2001 to September 26, 2002)

PARTNERS	DEPARTMENT	BAR ADMISSION - YEAR	HOURS	AVERAGE HOURLY RATE	AMOUNT
Max Mendelsohn	Insolvency & Restructuring	1966	19.30	\$500.00	\$9,650.00
Sandra Abitan	Insolvency & Restructuring	1990	2.60	\$350.00	\$910.00
TOTAL / AVERAGE			21.90	\$482.19	\$10,560.00

MENDELSONN

ATTORNEYS - AVOCATS
Société en nom collectif - General Partnership

1000 SHERBROOKE STREET WEST - 27TH FLOOR
1000, OUEST RUE SHERBROOKE - 27^E ÉTAGE
MONTREAL, QUEBEC, CANADA H3A 3G4
TÉLÉPHONE: (514) 987-5000

ACCOUNT/NOTE D'HONORAIRES

Richter & Partners Inc., in its capacity as
Liquidator of DistributionCo
2 Place Alexis Nihon
22nd Floor
Montreal, Quebec
H3Z 3C2

Attention: Mr. Eric Rodier

NO/DOSSIER 32,405(3)-1600 SA/lg

October 3, 2002

GST/TPS-R 121577175

DATE PAYABLE UPON RECEIPT/PAYABLE À RÉCEPTION

QST/TVQ 1007190294

SERVICES

RE: THE T. EATON COMPANY LIMITED

For services rendered to September 26, 2002 in connection with the above-noted matter including, numerous telephone conversations and correspondence with Richter & Partners Inc., numerous telephone conversations with counsel for Eaton's re: shareholder issues, attendance at meetings re: DistributionCo., numerous telephone conversations with Trustee re: settlement of various issues with Sears, numerous telephone conversations and correspondence relating to the Iberville development, receipt and review of documentation, attendance at meetings, providing legal consultation and advice and all services ancillary thereto and relating to the foregoing.

(Please see attached detail summary)

	SERVICES	\$10,560.00
	TAXABLE DISBURSEMENTS/CHARGES DÉBOURS/FRAIS TAXABLES	\$145.69
	GST/TPS	\$749.39
	QST/TVQ	\$859.13
DISBURSEMENTS PAID AS AGENT/ DÉBOURS PAYÉS À TITRE DE MANDATAIRE	PAID AS AGENT PAYÉ À TITRE DE MANDATAIRE	\$0.00
	SUB-TOTAL/SOUS-TOTAL	\$12,314.21
	LESS: PAYMENT ON ACCOUNT MOINS: ACOMPTE	< \$0.00 >
	<input type="checkbox"/> TRUST FIDÉICOMMIS <input type="checkbox"/> OTHER AUTRE	
	TOTAL PAYABLE MONTANT À PAYER	\$12,314.21

PLEASE SPECIFY INVOICE NUMBER BELOW
WHEN PAYING THIS ACCOUNT

VEUILLEZ PRÉCISER LE NUMÉRO DE FACTURE
CI-DESSOUS EN PAYANT CETTE NOTE D'HONORAIRES

SUMMARY / RÉSUMÉ
INVOICE NO. / N° DE FACTURE 191668

Richter & Partners Inc.

October 3, 2002

PAGE 2

SUMMARY OF TIME CHARGES

Max Mendelsohn	19.30 hours @ \$500.00/hr.	\$9,650.00
Sandra Abitan	2.6 hours @ \$350.00/hr.	\$910.00

SUMMARY / RÉSUMÉ

INVOICE NO. / N° DE FACTURE 191668

Richter & Partners Inc.

October 3, 2002

PAGE 3

DATE	LAWYER	DESCRIPTION
June 19, 2001	Sandra Abitan	Telephone G. Tertigas re: Quebec Claims
July 3, 2001	M. Mendelsohn	Telephone conversation with John Swidler re: adjacent land issues
July 3, 2001	M. Mendelsohn	Telephone conversation with Robert Harlang re: Iberville adjacent land issues
July 3, 2001	M. Mendelsohn	Telephone conversation with John Swidler
July 3, 2001	M. Mendelsohn	Study file memo and documents
July 3, 2001	M. Mendelsohn	Study documents
July 4, 2001	M. Mendelsohn	Attendance at meeting with John Swidler and Albert Greenspoon re: La Capitale "adjacent lands" and Candiac lands
July 4, 2001	M. Mendelsohn	Telephone conversation with John Swidler re: preparation for meeting with Albert Greenspoon
July 5, 2001	M. Mendelsohn	Attendance at meeting with John Swidler
July 5, 2001	M. Mendelsohn	Telephone conversation with Tim Schumacher
July 5, 2001	M. Mendelsohn	Draft correspondence to Albert Greenspoon
July 5, 2001	M. Mendelsohn	Draft memo
July 5, 2001	M. Mendelsohn	Examine correspondence
July 6, 2001	M. Mendelsohn	Telephone conversation with John Swidler
July 6, 2001	M. Mendelsohn	Draft Memo

SUMMARY / RÉSUMÉ

INVOICE NO. / N° DE FACTURE 191668

Richter & Partners Inc.

October 3, 2002

PAGE 4

DATE	LAWYER	DESCRIPTION
July 12, 2001	M. Mendelsohn	Attendance at meeting with Marcel Adams, Sylvain Adams, Albert Greenspoon and John Swindler re: demand issues
July 12, 2001	M. Mendelsohn	Attendance at meeting with Marcel Adams, Sylvain Adams, Albert Greenspoon and John Swindler re: demand issues
July 13, 2001	M. Mendelsohn	Draft Memo re: July 12, 2001 meeting
October 3, 2001	M. Mendelsohn	Telephone conversation with Tracey Sandler and Rupert Chartrand re: shareholder issues
October 22, 2001	M. Mendelsohn	Telephone conversation with John Swidler
October 22, 2001	M. Mendelsohn	Telephone conversation with John Swidler
December 20, 2001	M. Mendelsohn	Attendance at meeting with Eric Rodier re: Third Party Offer
March 20, 2002	M. Mendelsohn	Telephone conversation with Eric Rodier re: settlement of various issue with Sears
May 23, 2002	Sandra Abitan	Telephone E. Rodier
May 23, 2002	Sandra Abitan	Review Notice
May 24, 2002	Sandra Abitan	Review Notice- Return Purchase Discount Claim
July 15, 2002	Sandra Abitan	Telephone conversation with Andrew Adessky
Sept. 13, 2002	M. Mendelsohn	Telephone conversation with John Swidler
Sept. 24, 2002	M. Mendelsohn	Study File; prepare for meeting

SUMMARY / RÉSUMÉ

INVOICE NO. / N° DE FACTURE 191668

Richter & Partners Inc.

October 3, 2002

PAGE 5

DATE	LAWYER	DESCRIPTION
Sept. 24, 2002	M. Mendelsohn	Draft Memo
Sept. 24, 2002	M. Mendelsohn	Conference with John Swidler; Sylvain Adams and Albert Greenspoon
Sept. 25, 2002	M. Mendelsohn	Telephone conversation with John Swidler re: Iberville Claim



THE T. EATON COMPANY LIMITED
SUMMARY OF FEES OF MENDOLSOHN ROSENTZVEIG SHACTER
(September 27, 2002 to October 31, 2003)

PARTNERS	DEPARTMENT	BAR ADMISSION - YEAR	HOURS	AVERAGE HOURLY RATE	AMOUNT
Max Mendelsohn	Insolvency & Restructuring	1966	11.90	\$591.60	\$7,040.00
ASSOCIATES	DEPARTMENT	BAR ADMISSION - YEAR	HOURS	AVERAGE HOURLY RATE	AMOUNT
Nicholas Scheib	Insolvency & Restructuring	2003	22.60	\$135.00	\$3,051.00
PARALEGALS	DEPARTMENT		HOURS	AVERAGE HOURLY RATE	AMOUNT
Ellen Payette	Corporate		0.25	\$100.00	\$25.00
TOTAL / AVERAGE			34.75	\$291.17	\$10,118.00

MENDELSON

ATTORNEYS - AVOCATS

Société en nom collectif General Partnership

1000 SHERBROOKE STREET WEST - 27TH FLOOR

1000, OUEST RUE SHERBROOKE - 27^E ÉTAGE

MONTREAL, QUEBEC, CANADA H3A 3G4

TÉLÉPHONE: (514) 987-5000

ACCOUNT/NOTE D'HONORAIRES

Richter & Partners Inc., in its capacity
as Liquidator of Distributionco Inc.

2 Place Alexis Nihon

22nd Floor

Montreal, Quebec

H3Z 3C2

Attention: Mr. Eric Rodier

FILE/DOSSIER 32,405(3)-1600 MM/db

October 31, 2003

GST/TPS-R 121577175

QST/TVQ 1007190294

DATE PAYABLE UPON RECEIPT/PAYABLE À RÉCEPTION

SERVICES

RE: THE T. EATON COMPANY LIMITED - IBERVILLE DEVELOPMENT

For services rendered to October 31, 2003 in connection with the above-noted matter, subsequent to those covered by our account No. 191668 dated October 3, 2002, including: Drafting of a Purchase and Sale Disclaimer Agreement between Richter & Partners Inc. ("LIQUIDATOR") and Les Développements Iberville Limitée ("IBERVILLE"); numerous telephone conversations and correspondence with representatives of the LIQUIDATOR and attorneys of IBERVILLE with regard thereto; providing legal consultation and advice; and all services ancillary thereto and relating to the foregoing.

(Please see the attached summary for more details)

DISBURSEMENTS PAID AS AGENT/
DÉBOURS PAYÉS À TITRE DE MANDATAIRE

SERVICES	\$10,118.00
TAXABLE DISBURSEMENTS/CHARGES DÉBOURS/FRAIS TAXABLES	\$238.31
GST/TPS	\$724.94
QST/TVQ	\$831.09
PAID AS AGENT PAYÉ À TITRE DE MANDATAIRE	\$0.00
SUB-TOTAL/SOUS-TOTAL	\$11,912.34
LESS: PAYMENT ON ACCOUNT MOINS: ACOMPTE <input type="checkbox"/> TRUST FIDÉICOMMIS <input type="checkbox"/> OTHER AUTRE	\$0.00
TOTAL PAYABLE MONTANT À PAYER	\$11,912.34

PLEASE SPECIFY INVOICE NUMBER BELOW
WHEN PAYING THIS ACCOUNT

VEUILLEZ PRÉCISER LE NUMÉRO DE FACTURE
CI-DESSOUS EN PAYANT CETTE NOTE D'HONORAIRES

#645023.01

FILE - FILIÈRE

No. 199728

SUMMARY / RÉSUMÉ
INVOICE NO. / N° DE FACTURE 199728
Richter & Partners Inc.
October 31, 2003
PAGE 2

SUMMARY OF TIME CHARGES

Max Mendelsohn	11.90 hours @ \$591.60/hr	\$7,040.00
Nicholas Scheib	22.60 hours @ \$135.00/hr	\$3,051.00
Ellen Payette, paralegal	0.20 hour @ \$135.00/hr	\$ 27.00

SUMMARY / RÉSUMÉ

INVOICE NO. / N° DE FACTURE 199728

Richter & Partners Inc.

October 31, 2003

PAGE 3

DATE	LAWYER	DESCRIPTION
November 27, 2002	Max Mendelsohn	Telephone conversation with Eric Rodier regarding GST/dividends issue.
February 7, 2003	Max Mendelsohn	Telephone conversation with Eric Rodier.
July 17, 2003	Max Mendelsohn	Telephone conversation with John Swidler and John Harlang.
July 17, 2003	Max Mendelsohn	Draft memorandum.
August 11, 2003	Nicholas Scheib	Conference with Max Mendelsohn to be briefed on the file; review documents in file; source precedents for draft agreement.
August 11, 2003	Max Mendelsohn	Conference with Nicholas Scheib to discuss draft of Purchase and Sale Disclaimer Agreement.
August 12, 2003	Ellen Payette	Corporate research – Distributionco Inc. / The T. Eaton Company Limited.
August 12, 2003	Nicholas Scheib	Review file and amended sale and waiver offer and draft Purchase and Sale Disclaimer Agreement.
August 13, 2003	Nicholas Scheib	Draft Purchase and Sale Disclaimer Agreement and review related documents in file.
August 14, 2003	Nicholas Scheib	Draft Purchase and Sale Disclaimer Agreement.
August 29, 2003	Nicholas Scheib	Draft Purchase and Sale Disclaimer Agreement.
September 2, 2003	Nicholas Scheib	Draft Purchase and Sale Disclaimer Agreement.
September 3, 2003	Nicholas Scheib	Review and make amendments to agreement.
September 3, 2003	Max Mendelsohn	Conference call.

SUMMARY / RÉSUMÉ

INVOICE NO. / N° DE FACTURE 199728

Richter & Partners Inc.

October 31, 2003

PAGE 4

DATE	LAWYER	DESCRIPTION
September 11, 2003	Max Mendelsohn	Telephone conversation with John Swidler.
September 12, 2003	Max Mendelsohn	Telephone conversation with John Swidler.
September 22, 2003	Max Mendelsohn	Telephone conversation with John Swidler..
September 22, 2003	Max Mendelsohn	Draft amendments to Purchase and Sale Disclaimer Agreement.
September 23, 2003	Nicholas Scheib	Meeting with Max Mendelsohn to review his amendments to agreement.
September 23, 2003	Max Mendelsohn	Draft additional amendments to agreement.
September 23, 2003	Max Mendelsohn	Telephone conversation with John Swidler.
September 24, 2003	Max Mendelsohn	Draft amendments to Purchase and Sale Disclaimer Agreement.
September 25, 2003	Max Mendelsohn	Telephone conversation with Albert Greenspoon.
September 29, 2003	Max Mendelsohn	Redraft Purchase and Sale Disclaimer Agreement.
September 29, 2003	Max Mendelsohn	Revise agreement.
September 30, 2003	Max Mendelsohn	Revise agreement.
October 1, 2003	Max Mendelsohn	Redraft agreement.
October 8, 2003	Max Mendelsohn	Telephone conversation with Albert Greenspoon.
October 10, 2003	Max Mendelsohn	Redraft agreement.
October 22, 2003	Max Mendelsohn	Draft remittance letter to Liquidator.



THE T. EATON COMPANY LIMITED
SUMMARY OF FEES OF MENDOLSOHN ROSENTZVEIG SHACTER
(November 1, 2003 to August 31, 2006)

PARTNERS	DEPARTMENT	BAR ADMISSION - YEAR	HOURS	AVERAGE HOURLY RATE	AMOUNT
Max Mendelsohn	Insolvency & Restructuring	1966	23.50	\$700	\$16,450.00
Michael Garonce	Real Estate	1968	1.25	\$500	\$625.00
Martin Scheim	Insolvency & Restructuring	1976	26.90	\$425.00	\$11,432.50
ASSOCIATES	DEPARTMENT	BAR ADMISSION - YEAR	HOURS	AVERAGE HOURLY RATE	AMOUNT
Nicholas Scheib	Insolvency & Restructuring	2003	66.90	\$310.00	\$20,739.00
STUDENTS			HOURS	AVERAGE HOURLY RATE	AMOUNT
Moe Liebman	Articling Student		0.90	\$110.00	\$99.00
TOTAL / AVERAGE			119.45	\$413.11	\$49,345.50

MCMILLAN BINCH MENDELSON

1000 Sherbrooke O. | W., #2700, Montréal, Québec, Canada H3A 3G4
 TEL : 514-987-5000 | www.mcmbm.com | FAX : 514-987-1213

ACCOUNT/NOTE D'HONORAIRES

RSM Richter Inc., in its capacity as Liquidator of Distributionco Inc.
 (Re: The T. Eaton Company Limited)
 2 Place Alexis Nihon
 Suite 1820
 Montreal, Quebec
 H3Z 3C2
 Attention : Mr. John Swidler, FCA
 LE/DOSSIER

324053-01695

MM/vl

GST/TPS R119428555

DATE August 31, 2006

PAYABLE UPON RECEIPT/PAYABLE À RÉCEPTION

QST/TVQ 1210248273

SERVICES

RE: LES DEVELOPPEMENTS IBERVILLE LTÉE

TO SERVICES RENDERED in the above-noted matter including examination of contractual arrangements between the Liquidator and Les Developpements Iberville Ltée ("Iberville"), examination of court records concerning relevant litigation concerning Iberville, analysis of facts disclosed in the litigation and legal issues, research concerning potential recourses, preparation of draft action, numerous discussions with Mr. Swidler and with the attorney for Iberville, negotiations resulting in settlement on the basis of a payment to the Liquidator of \$1,700,000, drafting of Settlement Agreement, telephone communications, etc.

	SERVICES	\$100,000.00
	TAXABLE DISBURSEMENTS/CHARGES DÉBOURS/FRAIS TAXABLES	\$416.84
	GST/TPS	\$6,025.01
	QST/TVQ	\$7,983.13
	PAID AS AGENT PAYÉ À TITRE DE MANDATAIRE	\$276.00
	SUB-TOTAL/SOUS-TOTAL	\$114,700.98
MISC NON-TAXABLE SERVICES	\$257.00	
GVMT FILING FEE	\$19.00	
	LESS: PAYMENT ON ACCOUNT MOINS : ACOMPTE	< \$0.00 >
	<input type="checkbox"/> TRUST FIDÉICOMMIS <input type="checkbox"/> OTHER AUTRE	
	TOTAL PAYABLE MONTANT À PAYER	\$114,700.98

PLEASE SPECIFY INVOICE NUMBER BELOW
WHEN PAYING THIS ACCOUNT

VEUILLEZ PRÉCISER LE NUMÉRO DE FACTURE
CI-DESSOUS EN PAYANT CETTE NOTE D'HONORAIRES

ORDINATEUR - COMPUTER
COMPTABILITÉ - ACCOUNTING

MCMILLAN BINCH MENDELSON S.E.N.C.R.L., S.R.L. | LLP
MONTRÉAL | AVOCATS | BARRISTERS & SOLICITORS | TORONTO

No. 217158



THE T. EATON COMPANY LIMITED
SUMMARY OF FEES OF McMILLAN BINCH MENDOLSOHN
(September 1, 2006 - March 6, 2007)

PARTNERS	DEPARTMENT	BAR ADMISSION - YEAR	HOURS	AVERAGE HOURLY RATE	AMOUNT
Max Mendelsohn	Insolvency & Restructuring	1966	0.40	\$700.00	\$280.00
TOTAL / AVERAGE			0.40	\$700.00	\$280.00

MCMILLAN BINCH MENDELSON

1000 Sherbrooke O. I.W., #2700, Montréal, Québec, Canada H3A 3G4
 TEL : 514-987-5000 | www.mcmbm.com | FAX : 514-987-1213

ACCOUNT/NOTE D'HONORAIRES

RSM Richter Inc., in its capacity as Liquidator of Distributionco Inc.
 (Re: The T. Eaton Company Limited)

Place Alexis Nihon
 Suite 1820
 Montreal, Quebec
 H3Z 3C2

Attention : Mr. John Swidler, FCA

DOSSIER

324053-01695

MM/VI

GST/TPS R119428555

QST/TVQ 1210248273

DATE March 6, 2007

PAYABLE UPON RECEIPT/PAYABLE À RÉCEPTION

SERVICES

RE: THE T. EATON COMPANY LIMITED-IBERVILLE DEVELOPMENT

FOR SERVICES RENDERED subsequent to those covered by our Account No. 217158
 dated August 31, 2006

DISBURSEMENTS PAID AS AGENT/
 DÉBOURS PAYÉS À TITRE DE MANDATAIRE

SERVICES	\$500.00
TAXABLE DISBURSEMENTS/CHARGES DÉBOURS/FRAIS TAXABLES	\$62.80
GST/TPS	\$33.76
QST/TVQ	\$44.74
PAID AS AGENT PAYÉ À TITRE DE MANDATAIRE	\$0.00
SUB-TOTAL/SOUS-TOTAL	\$641.30
LESS: PAYMENT ON ACCOUNT MOINS : ACOMPTE	\$0.00
<input type="checkbox"/> TRUST FIDÉICOMMIS <input type="checkbox"/> OTHER AUTRE	
TOTAL PAYABLE MONTANT À PAYER	\$641.30

PLEASE SPECIFY INVOICE NUMBER BELOW
WHEN PAYING THIS ACCOUNT

VEUILLEZ PRÉCISER LE NUMÉRO DE FACTURE
CI-DESSOUS EN PAYANT CETTE NOTE D'HONORAIRES

IN THE MATTER OF THE *BUSINESS CORPORATIONS ACT*, R.S.O. 1990, c. B-16, s. 182, AS AMENDED
AND IN THE MATTER OF AN APPLICATION BY THE T. EATON COMPANY LIMITED RELATING TO A PROPOSED ARRANGEMENT INVOLVING THE
T. EATON COMPANY LIMITED AND ITS SECURITYHOLDERS AND 1381052 ONTARIO INC.

Applicants

Court File No. 99-CL-3514

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceeding commenced at TORONTO

AFFIDAVIT OF MAX MENDELSON
(Sworn June 27, 2008)

FASKEN MARTINEAU DUMOULIN LLP
Suite 4200, TD Bank Tower
Box 20, Toronto-Dominion Centre
Toronto, Ontario
M5K 1N6

Edmond F. B. Lamek [LSUC No. 33338U]
Carole J. Hunter [LSUC No. 43087I]
Tel: (416) 366 8381
Fax: (416) 364 7813

Solicitors for RSM Richter Inc., in its capacity
as Liquidator of Distributionco Inc.

**APPENDIX "J" TO THE FINAL REPORT OF THE
LIQUIDATOR HAS BEEN BOUND SEPARATELY**

retirees and former employees no one else appearing although duly served, as appears from the Affidavit of Sacha Bonekamp sworn July 3, 2008,

General Provisions

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record herein be and is hereby abridged, that the Motion is properly returnable today, that all parties entitled to notice of this Motion have been duly served with notice hereof and that the method of service of this material be and is hereby approved.

2. **THIS COURT ORDERS** that any capitalized term used but not defined in this Order shall have the meaning ascribed to it in the Report.

Amendment of the Order dated May 15, 2002

3. **THIS COURT ORDERS** that the Order of this Honourable Court dated May 15, 2002 be and is hereby amended to delete paragraphs 6 and 7 thereof.

Treatment of Unclaimed Dividends from the Eighth Interim Distribution

4. **THIS COURT ORDERS** that the Class I Creditors whose first uncashed dividend cheque was in respect of the Eighth Interim Distribution (“Missing Class I Creditors”) shall be deemed to have forfeited their rights to the Eighth Interim Distribution and the Final Distribution (as defined herein) and the amounts which would have been payable to such Missing Class I Creditors in respect of the Eighth Interim

Distribution and Final Distribution shall form part of the pool of funds to be distributed to the remaining Class I Creditors (“Remaining Class I Creditors”) in the Final Distribution.

Approval of the Final Distribution

5. **THIS COURT ORDERS** that the Liquidator be and is hereby authorized and directed to issue the final distribution to the Remaining Class I Creditors in the approximate amount of approximately 1.6 cents on the dollar on account of their Class I Distribution Claims (the “Final Distribution”).

Unclaimed Dividends from the Final Distribution

6. **THIS COURT ORDERS** that any funds which remain in the Liquidator’s account which are ascribable to Final Distribution dividend cheques which are not cashed within six months of their issuance shall be paid by the Liquidator to the Public Trustee in accordance with section 234(1) of the *Business Corporations Act* (Ontario).

Destruction of Books and Records

7. **THIS COURT ORDERS** that the Liquidator be and is hereby authorized to destroy the Eaton’s Books and Records in its possession and the Estate Books and Records on July 17, 2009, or such other date or dates as may be agreed to between the Liquidator and the Canada Revenue Agency or any other relevant taxing authority.

Approval of Activities

8. **THIS COURT ORDERS** that the activities of the Liquidator as described in the Report be and are hereby approved.

Approval of Fees and Disbursements

9. **THIS COURT ORDERS** that the fees and disbursements of the Liquidator as described in the Appendix "E" to the Report, the Affidavit of Gus Tertigas sworn July 2, 2008 and attached as Appendix "F" to the Report and the Affidavit of Eric Rodier sworn July 2, 2008 and attached as Appendix "G" to the Report in the amounts of \$18,162,742.20 on account of professional fees, \$1,116,007.83 on account of disbursements and \$892,473,50 on account of Goods and Services Tax from August 20, 1999 to May 31, 2008 be and are hereby approved.

10. **THIS COURT ORDERS** that the fees and disbursements of the Liquidator's legal counsel, Fasken Martineau DuMoulin LLP ("Fasken"), as described in the affidavit of Edmond F. B. Lamek sworn June 27, 2008 and attached as Appendix "H" to the Report in the amounts of \$4,935,639.00 on account of professional fees, \$142,915.49 on account of disbursements and \$352,830.91 on account of Goods and Services Tax from August 20, 1999 to May 31, 2008 be and are hereby approved.

11. **THIS COURT ORDERS** that the fees and disbursements of the Liquidator's legal counsel, McMillan LLP, as described in the affidavit of Max Mendelsohn sworn June 27, 2008 and attached as Appendix "I" to the Report in the amounts of \$1,086,722.75 on account of professional fees, \$60,069.60 on account of disbursements and \$170,392.14 on account of Goods and Services Tax from August 20, 1999 to May 31, 2008 be and are hereby approved.

12. **THIS COURT ORDERS** that the fees and disbursements of Koskie Minsky LLP, in its capacity as representative counsel to the former employees and

retirees of Eaton's, as described in the Affidavit of Alfred Esterbauer sworn July 2, 2008 and attached as Appendix "J" to the Report in the amounts of \$3,712,486.90 on account of professional fees, \$684,623.96 on account of disbursements and \$299,172.17 on account of Goods and Services Tax from August 27, 1999 to May 31, 2008 be and are hereby approved.

13. **THIS COURT ORDERS** that the Liquidator be and is authorized to establish a reserve of \$900,000 in aggregate (the "Reserve") out of the funds in the Liquidator's account to pay the fees and disbursements (and applicable taxes) of the Liquidator, Fasken, McMillan LLP and Koskie Minsky until the date of the discharge of the Liquidator (the "Wind-up Fees").

14. **THIS COURT ORDERS** that any funds remaining in the Reserve after payment of the Wind-up Fees shall be payable to RSM Richter Inc. as a bonus, which bonus is hereby approved.

Discharge of the Liquidator

15. **THIS COURT ORDERS** that the Liquidator shall be discharged as Liquidator effective on the date on which the Liquidator completes the administration of the wind-up of Distributionco as described in paragraph 103 of the Report and files a discharge certificate with this Honourable Court substantially in the form attached hereto as Schedule "A" (the "Discharge Certificate"), provided however that notwithstanding its discharge herein (a) the Liquidator shall remain Liquidator for the performance of such incidental duties as may be required to complete the administration of the wind-up of Distributionco, and (b) the Liquidator shall continue to have the benefit of the provisions

of all Orders made in this proceeding, including all approvals, protections and stays of proceedings in favour of RSM Richter Inc. in its capacity as Liquidator.

16. **THIS COURT ORDERS** that, upon the filing of the Discharge Certificate, the Liquidator, RSM Richter Inc., and its officers, directors, employees, advisors, counsel and agents be and are hereby released and discharged of and from any and all claims, demands, causes and manners of action, liabilities and obligations whatsoever of any nature and kind howsoever arising, both at law and in equity, in respect of or relating or incidental to its appointment as Liquidator and the carrying out of its duties and responsibilities as interim receiver pursuant and incidental to the Orders of this Honourable Court or otherwise.

SCHEDULE "A"

File No. 99-CL-3514

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

**IN THE MATTER OF THE *BUSINESS CORPORATIONS ACT*,
R.S.O. 1990, c. B-16, s. 182 AS AMENDED**

- and -

**IN THE MATTER OF AN APPLICATION BY THE T. EATON COMPANY
LIMITED RELATING TO A PROPOSED ARRANGEMENT INVOLVING THE
T. EATON COMPANY LIMITED AND ITS SECURITYHOLDERS AND 1381052
ONTARIO INC.**

Applicant

DISCHARGE CERTIFICATE

RSM RICHTER INC., in its capacity as liquidator (the "Liquidator") of
Distributionco Inc. (formerly 1381052 Ontario Inc.), certifies the Liquidator has
completed the wind-up of Distributionco as outlined in paragraph 103 of the Final Report
of the Liquidator dated July 2, 2008.

Date:

RSM RICHTER INC., in its capacity
as Liquidator of Distributionco Inc.

IN THE MATTER OF THE *BUSINESS CORPORATIONS ACT*, R.S.O. 1990, c. B-16, s. 182, AS AMENDED

AND IN THE MATTER OF AN APPLICATION BY THE T. EATON COMPANY LIMITED RELATING TO A PROPOSED ARRANGEMENT INVOLVING THE T. EATON COMPANY LIMITED AND ITS SECURITYHOLDERS AND 1381052 ONTARIO INC.

Applicants

Court File No. 99-CL-3514

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceeding commenced at TORONTO

ORDER

FASKEN MARTINEAU DuMOULIN LLP
Suite 4200, TD Bank Tower
Box 20, Toronto-Dominion Centre
Toronto, Ontario
M5K 1N6

Edmond F. B. Lamek [LSUC No. 33338U]
Carole J. Hunter [LSUC No. 43087I]
Tel: (416) 366 8381
Fax: (416) 364 7813

Solicitors for RSM Richter Inc., in its capacity
as Liquidator of Distribucionco Inc.

IN THE MATTER OF THE *BUSINESS CORPORATIONS ACT*, R.S.O. 1990, c. B-16, s. 182, AS AMENDED

AND IN THE MATTER OF AN APPLICATION BY THE T. EATON COMPANY LIMITED RELATING TO A PROPOSED ARRANGEMENT INVOLVING THE T. EATON COMPANY LIMITED AND ITS SECURITYHOLDERS AND 1381052 ONTARIO INC.

Applicants

Court File No. 99-CL-3514

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

Proceeding commenced at TORONTO

**MOTION RECORD
(Returnable July 17, 2008)
(VOLUME II OF II)**

FASKEN MARTINEAU DuMOULIN LLP

Suite 4200, TD Bank Tower
Box 20, Toronto-Dominion Centre
Toronto, Ontario
M5K 1N6

Edmond F. B. Lamek [LSUC No. 33338U]
Carole J. Hunter [LSUC No. 43087I]
Tel: (416) 366 8381
Fax: (416) 364 7813

Solicitors for RSM Richter Inc., in its capacity
as Liquidator of Distributionco Inc.