

Nortel Bankruptcy Proceedings Restructuring Costs	Canada	U.S.	Total
\$ Millions	Jan. 2009 to Dec. 2010	Jan. 2009 to Nov. 2010	
Professional Fees Booked To Date	131	219	350
Estimated Professional Fees for Balance of 2010	0	12	12
2009 & 2010 Estimated Professional Fees	131	231	361

Sources: U.S. Debtor-In-Possession Monthly Operating Reports for Feb. 2009 to Nov. 2010.
Ernst & Young Canada Court Monitor Report Numbers 8, 15,16, 25, 33, 35, 43, 50, 55 and 59.
Compiled by Diane Urquhart, Independent Financial Analyst