

## Guide to Using Form B

The following two tables are to help you identify which line items may appear in your *Form B* based on your status and eligibility for a claim. However, as *Form B* has been personalized according to your specific circumstances, not all line numbers in this table are relevant for your calculation and therefore may not appear in *Form B*.

The methodology used to determine the data points that are necessary to calculate the claims that appear in *Form A* has been prepared with the input of your Court-appointed Representatives, your Court-appointed Representative Legal Counsel, counsel to CAW-Canada, and their actuarial and financial advisors.

Member Status	Line #	Additional Line # for these specific situations listed below:						
		SERP	RAP	TRA and Excess Plan and Member of Part I of the Managerial and Non-negotiated Pension Plan	Excess Plan and Member of Part II of the Managerial and Non-negotiated Pension Plan	Eligible for Post-Retirement Benefits	Severance Claim or Termination and Severance Claim Methodology	Patent Claim
Employees affected by a deal Pre-filing terminated employees with an outstanding severance claim Post-filing terminated employee	1-6, 88, 89	13-15, 40	7, 11, 13	11, 13-15, 38, 39	13-18, 39	10, 30, 49, 51-53	7, 65-84	85-87
LTD Claimants	1-6, 12, 19-29	13-15	7, 11, 13	11, 13-15	13-18	10, 30, 49, 51-53	7, 65-84	85-87

Member Status	Line #	Additional Line # for these specific situations listed below:						
		SERP	Excess and Part I Member of the Managerial and Non-negotiated Pension Plan	Excess and Part II Member of the Managerial and Non-negotiated Pension Plan	TRA/ RAP	SIB/ STB in pay or STB in accrual	Post-Retirement Benefits	Patent Claim
Survivor Beneficiaries	1-6	44	34, 35, 39	36, 37, 39	38, 41-43	46-48	30, 49, 50, 53	
Pensioner	1-6, 45, 88, 89	8, 9, 32, 40, 44	8, 9, 31, 34, 35, 39	8, 9, 31, 36, 37, 39	38, 41-43	8, 9, 46, 47	8, 9, 30, 33, 49-54	85-87
Deferred Pensioner	1-6, 88	58	55, 56	55, 57, 63, 64				
IPP	15, 59-62, 88, 89							

The following table explains what information appears on the line numbers in *Form B* and what documents can be used to correct a line number in *Form B*. The line numbers in this table correspond to the line numbers in *Form B*.

<b>Line #</b>	<b>Personal Information</b>	<b>Definition</b>	<b>Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect</b>
1	Last Canadian Employer of Record	If you were already in receipt of a benefit, or are a deferred pensioner, this is set out in your Retirement package. Otherwise, it is your last Canadian employer (or its successor) as per Nortel Canada's Records. If it is unknown, or is no longer an existing entity, Nortel Networks Limited will be used.	<ul style="list-style-type: none"> <li>• Termination Letter;</li> <li>• Pay stub from last year of employment; or</li> <li>• Retirement Package.</li> </ul>
2	Name	This is the person who will receive payments (if any) from the CCAA Proceedings. This could be the name of the Nortel Canada Employee or the name of the Survivor that is eligible for a survivor benefit.  If Claimant is deceased, see line 6.	<ul style="list-style-type: none"> <li>• Copy of any federal or provincial government issued document showing correct spelling of name.</li> <li>• Approval of legal name change</li> </ul>
3	ID	The Claimant's Nortel Canada Employee Global Identification or the beneficiary's annuitant number.	<ul style="list-style-type: none"> <li>• Any Nortel Canada communication with your employee ID;</li> <li>• Nortel Canada pay stub; or</li> <li>• Sun Life communication for your Annuitant number.</li> </ul>
4	Gender	Gender	<ul style="list-style-type: none"> <li>• Copy of any federal or provincial government issued document showing gender.</li> </ul>
5	Year of birth	Year of birth	<ul style="list-style-type: none"> <li>• Copy of any federal or provincial government issued document showing birth year</li> </ul>

Line #	Personal Information	Definition	Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect
6	Is the Claimant deceased? (If so, provide date of death)	<p>If the Claimant is deceased, any payments will be payable to the estate of the Claimant. If there is a will, or if the Claimant died intestate, the executor /estate /administrator /trustee must provide the Monitor with the appropriate documentation.</p> <p>Provide the date of death in the corrections column.</p> <p>Note: The Compensation Claim is valued based on the assumption the Claimant is alive.</p>	<ul style="list-style-type: none"> <li>• Death Certificate, Notarized copy of the Claimant's Will (including the acceptance of appointment of the executor); or</li> <li>• Certificate of appointment of the Estate Trustee with/without a will</li> </ul>
7	Name of union	<p>Benefits vary based on your union/non-union membership. If you are/were a union member, your options are:</p> <ul style="list-style-type: none"> <li>• CAW;</li> <li>• ATEs;</li> <li>• CUCW#1 (Teamsters Office and Teamsters Hourly; formerly COEU); or</li> <li>• Divested Union (you were a member of a divested union, such as CEP#9, USWA or CUCW#2, and in receipt of either STB or LTD at the time the business unit/union was divested.)</li> </ul> <p>Union local # is not required.</p>	<ul style="list-style-type: none"> <li>• Any proof of Union Membership</li> </ul>

Line #	Personal Information	Definition	Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect
8	Was the spouse at the date of your Retirement, still your spouse as of December 31, 2010 and alive as of December 31, 2010?	Based on Nortel Canada records, you elected Joint and Survivor as the pension form for your registered pension plan, excess plan or SERP plan; and/or elected Family coverage for your post retirement coverage. You must advise the Monitor if there has been either a marriage breakdown since your date of retirement or if your spouse has passed away on or before December 31, 2010.	<ul style="list-style-type: none"> <li>• No additional documents required as proof. The returned correction on your signed personal data form is sufficient.</li> </ul>
9	Spousal Year of Birth	<p>This is the year of birth for your spouse as per Nortel Canada's Records.</p> <p>If your form shows "unknown", you must correct and submit the necessary documentation to the Monitor.</p>	<ul style="list-style-type: none"> <li>• Copy of any government issued identification</li> </ul>
10	Continuous Service Date	<p>This date is used to determine post retirement benefit eligibility as per the plan documents.</p> <p>It is the Continuous Service Date ("CSD") as communicated by Nortel Canada.</p>	<ul style="list-style-type: none"> <li>• December 31, 2009 Pension Statements</li> <li>• Other documents from Nortel Canada showing CSD</li> </ul>
11	Benefit group for Pension purposes	<p>For union members, this is determined as indicated in your pension plan.</p> <p>For non-union members, this was determined by the Company based on your employment range level. This is provided for information purposes as it would not have been previously communicated.</p>	<ul style="list-style-type: none"> <li>• For union members: December 31, 2009 Pension Statement</li> <li>• For non-union members, this is based on your personal data</li> </ul>

Line #	Personal Information	Definition	Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect
12	Year commenced Short Term disability	The year in which you began short term disability.	<ul style="list-style-type: none"> <li>• Disability Year as indicated on Sun Life Statements</li> <li>• Disability claim statement</li> </ul>
13	Pensionable service	<p>The service accrued under the defined benefit registered pensions used in determining the amount of pension and retirement benefits. This calculation includes your Notice Period, with the exception of LTD Claimants.</p> <p>For LTD Claimants, this is your pensionable service as at December 31, 2010.</p> <p>For those with an International Pension Plan ("IPP") claim, this is the pensionable service accrued while employed in the Transfer Country.</p> <p>Further details on the definition of eligible service can be found in your relevant pension plan documents/benefit package.</p>	<ul style="list-style-type: none"> <li>• December 31, 2009 Pension Statement plus last pay stub or other proof of employment with Nortel Canada in 2010</li> </ul>
14	Grandfathered status at December 31, 2007 for Registered Pension purposes	<p>This criteria is as set out in the Capital Accumulation and Retirement Program ("CARP") changes that took effect January 1, 2008. You are a grandfathered Member of the Part I and Part II of the Managerial Pension Plan if, as at December 31, 2007 you were;</p> <ul style="list-style-type: none"> <li>• At least 60 years old; or</li> <li>• Had at least 28 years of pensionable service; or</li> <li>• At least age 55 with at least 70 points (age plus years of pensionable service).</li> </ul>	<p>If this is incorrect, also make appropriate correction to your year of birth (line 5) and/or pensionable service (line 13)</p>

Line #	Personal Information	Definition	Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect
		<p>For Claimants on LTD as at December 31, 2007 and never returned to active status as at December 31, 2010, you were unaffected by the CARP amendments. Therefore, you are part of the same pension plan as you were as at December 31, 2007. This field is only relevant for those who became disabled after December 31, 2007 and those that return to active status prior to December 31, 2010.</p>	
15	Final average earnings / Best average earnings	<p>Generally, 'final average earnings' is a measurement used under the Part II of the Managerial Pension Plan. It is the highest average earnings over a consecutive 3-year period in the last 10 years of service. Generally, 'best average earnings' is a measurement used under the Part I of the Managerial Pension Plan. It is the highest average earnings over a 3-year period out of all years of service.</p> <p>This calculation includes your Court-approved notice period, with the exception of LTD Claimants.</p> <p>For LTD Claimants, this is as at December 31, 2010. This also refers to your pre-disability earnings, not your LTD income.</p>	<ul style="list-style-type: none"> <li>• December 31, 2009 Pension Statement plus any adjustments for 2010 position/ salary changes; or</li> <li>• A pay stub from each of the 3 years</li> <li>• IPP communication upon termination</li> <li>• Income Tax Returns</li> </ul>

Line #	Personal Information	Definition	Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect
		<p>For those with a claim for IPP, the Best average earnings was converted into USD based on Nortel's foreign Exchange Rate Policy for IPP. For each calendar year the earnings are converted based on the arithmetic average of the foreign exchange rate on the first business day of each month. The best 36 consecutive months out of the last 60 months of employment, of the converted earnings, are used to calculate BAE.</p> <p>Further details regarding the definition of Earnings and calculation can be viewed in the pension plan documents.</p>	
16	Best average earnings at December 31, 1998	<p>Generally, 'best average earnings' is a measurement used under the Part I of the Managerial Pension Plan. It is the highest average earnings over a 3-year period out of all years of service.</p> <p>This only pertains to those who transferred from Part I to Part II of the Managerial Pension Plan, due to the plan amendment in January 1, 1999.</p> <p>For LTD beneficiaries, this is referring to your pre-disability earnings, not your LTD income.</p>	<ul style="list-style-type: none"> <li>• 1998 Pension Statement</li> <li>• 1998 Pension Estimate</li> </ul>
17	Accumulated Percentage Credits	<p>The accumulated percentage credits for the purpose of calculating the Cash Value under Part II of the Managerial Pension Plan.</p> <p>This calculation includes your Court-approved notice period, with the exception of LTD Claimants.</p> <p>For LTD Claimants, this is as at December 31, 2010.</p>	<ul style="list-style-type: none"> <li>• December 31, 2009 Pension Statement plus any adjustments for 2010</li> </ul>

Line #	Personal Information	Definition	Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect
18	Accumulated Percentage Credits at December 31, 1998	<p>The accumulated percentage credits for the purpose of calculating the Cash Value under Part II of the Managerial Pension Plan.</p> <p>This only pertains to those who transferred from Part I to Part II of the Managerial Pension Plan, due to the plan amendment in January 1, 1999.</p>	<ul style="list-style-type: none"> <li>• 1998 Pension Statement</li> <li>• 1998 Pension Estimate</li> </ul>
19	2010 monthly disability income	<p>The monthly income received directly from Sun Life, after all applicable benefit reductions, such as CPP, QPP and/or workers' compensation and before income tax deductions.</p>	<ul style="list-style-type: none"> <li>• 2010 disability claim statement; or</li> <li>• any 2010 monthly disability cheque</li> </ul>
20	2010 LTD COLA / non-COLA	<p>Certain disability income is adjusted annually for cost-of-living.</p> <p>COLA — means your income is adjusted for Cost of Living Adjustment.</p> <p>Non-COLA — means no adjustment for your income for Cost of Living Adjustment.</p> <p>For additional details, review your benefit package.</p>	<ul style="list-style-type: none"> <li>• Disability claim statement; or</li> <li>• Copy of Benefits Enrolment Confirmation</li> </ul>
21	LTD medical plan coverage option	<p>This is the level of coverage you selected under the medical plan the year you began short term disability. You could have selected:</p> <p>EE            You only</p> <p>EE+CH        You and your children and/or your spouse's children</p> <p>EE+SP        You and your spouse</p> <p>EE+SP+CH    You and your family (spouse and children, and/or spouse's children)</p> <p>N/A            No coverage; You have opted out of the medical plan</p>	<ul style="list-style-type: none"> <li>• Copy of Benefits Enrolment Confirmation</li> <li>• Copy of cheque stub from Sun Life showing a claim paid for you, your spouse and/or dependant to prove the level of coverage that you selected.</li> </ul>



Line #	Personal Information	Definition	Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect
22	LTD medical plan option	<p>The coverage that you selected under the medical plan the year you began short term disability. You could have selected:</p> <p>Non-Union:</p> <ul style="list-style-type: none"> <li>• Waived (no coverage).</li> <li>• Select</li> <li>• Plus; or</li> <li>• Comprehensive</li> </ul> <p>Union:</p> <ul style="list-style-type: none"> <li>• Waived (no coverage); or</li> <li>• Extended</li> </ul>	<ul style="list-style-type: none"> <li>• Copy of Enrolment Form</li> </ul>
23	LTD dental plan coverage option	<p>The level of coverage you selected under the dental plan (plus hearing and vision care) the year you began short term disability. You could have selected:</p> <p>EE            You only</p> <p>EE+CH      You and your children and/or your spouse's children</p> <p>EE+SP      You and your spouse</p> <p>EE+SP+CH You and your family (spouse and children, and/or spouse's children)</p> <p>N/A           No coverage; You have opted out of the dental plan</p>	<ul style="list-style-type: none"> <li>• Copy of Benefit Enrolment Confirmation</li> <li>• Copy of cheque stub from Sun Life showing a claim paid for you, your spouse and/or dependant to prove the level of coverage that you selected.</li> </ul>
24	LTD dental plan option	<p>The coverage selected under the dental plan (plus hearing and vision care) the year you began short term disability. You could have selected:</p> <p>Non-union:</p> <ul style="list-style-type: none"> <li>• Waived (no coverage);</li> <li>• Plus; or</li> <li>• Comprehensive;</li> </ul> <p>Union:</p> <ul style="list-style-type: none"> <li>• Waived (no coverage); or</li> <li>• Dental</li> </ul>	<ul style="list-style-type: none"> <li>• Copy of Benefit Enrolment Confirmation</li> </ul>

Line #	Personal Information	Definition	Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect
25	LTD basic life insurance amount	<p>The basic life insurance amount payable if a LTD member dies while still on LTD. If you are a non-union member, this is 1 x Base Earnings as defined in the Nortel Health and Group Benefit Handbook.</p> <p>If you are a union member, it is based on your Benefit group for pension purposes (line 11).</p>	<p>If this is incorrect:</p> <ul style="list-style-type: none"> <li>• Non-union members: also make appropriate corrections to your Annual Salary (line 67)</li> <li>• Union members: also make the appropriate corrections to your Benefit Group for pension purposes (line 11)</li> </ul>
26	LTD optional life insurance amount	This is the level of optional life insurance amount you selected in the year of disability.	<ul style="list-style-type: none"> <li>• Copy of Benefit Enrolment Confirmation</li> </ul>
27	LTD additional accidental death & dismemberment amount	This is the accidental death & dismemberment amount payable if a LTD member dies while still on LTD in addition to the basic life amount. For example, if your handbook indicates 2 x basic, you will see 1 amount in line 25 and the same amount line 27, totaling 2 x basic. This is an optional coverage for non-union members and standard for union members.	<ul style="list-style-type: none"> <li>• Non-union members: Copy of Benefit Enrolment Confirmation</li> <li>• Union members. If this is incorrect, make appropriate corrections to your basic life insurance (line 25)</li> </ul>
28	LTD dependent life insurance amount	This is an optional plan and the amount shown represents the dependent life insurance coverage you have selected in the year of disability.	<ul style="list-style-type: none"> <li>• Copy of Benefit Enrolment Confirmation</li> </ul>
29	LTD monthly STB amount	This is a benefit only available to certain union members and certain retired members. This is the monthly amount for which you were eligible at the date of disability, based on your benefit group at that time.	<ul style="list-style-type: none"> <li>• If this is incorrect, make appropriate corrections to your Benefit Group for pension purposes (line 11)</li> </ul>

Line #	Personal Information	Definition	Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect
30	At December 31, 2010, this is the province in which you had health care coverage	This is the Claimant's province of residence as at December 31, 2010. If you are "Out of Country", it is assumed that you have no provincial medical coverage and therefore are not eligible for medical coverage under the Nortel health care plan. As a result no claim has been calculated for you related to medical coverage.	<ul style="list-style-type: none"> <li>• 2010 December Utility, home/internet/cable bill, 2010 Notice of Assessment</li> </ul>
31	Pension form for Excess Plan Pension	When you retired, you elected the following form of pension for your Excess plan: <ul style="list-style-type: none"> <li>• JS (Joint and Survivor);</li> <li>• AC (15 year Annuity); or</li> <li>• LS (Life only)</li> </ul>	<ul style="list-style-type: none"> <li>• Copy of signed Election Form as provided in your retirement package</li> </ul>
32	Pension form for SERP Pension	When you retired, you had the following form of pension for your SERP plan: <ul style="list-style-type: none"> <li>• JS (Joint and Survivor);</li> <li>• AC (Annuity Certain); or</li> <li>• LS (Life only)</li> </ul>	<ul style="list-style-type: none"> <li>• Copy of your Election Form as provided in your retirement package</li> </ul>
33	Receiving joint and Survivor pension under the registered pension plan	When you retired, you had the following form of pension for your registered pension plan: <ul style="list-style-type: none"> <li>• JS (Joint and Survivor); or</li> <li>• LS (Life only)</li> </ul>	<ul style="list-style-type: none"> <li>• Copy of your Election form as provided in your retirement package</li> </ul>
34	Excess Plan Part I monthly pension at January 14, 2009 eligible for indexing	The monthly portion of your pension payable from the Excess Plan that is subject to post retirement adjustments under Part I of the Managerial Plan	<ul style="list-style-type: none"> <li>• Copy of your signed election form as provided in your retirement package</li> </ul>
35	Excess Plan Part I monthly pension at January 14, 2009 not eligible for indexing	The monthly portion of your pension payable from the Excess Plan that is not subject to any post retirement adjustments	<ul style="list-style-type: none"> <li>• Copy of your signed election form as provided in your retirement package</li> </ul>

<b>Line #</b>	<b>Personal Information</b>	<b>Definition</b>	<b>Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect</b>
36	Excess Plan Part II monthly pension at January 14, 2009	The monthly amount of your pension payable from the Excess Plan with respect to your service under Part II of the Managerial Pension Plan	• Copy of your signed election form as provided in your retirement package
37	Annual indexing rate on Excess Plan Part II pension	The annual rate of indexing on your Excess Plan for members of the Part II of the Managerial Pension Plan	• Retirement package
38	TRA/RAP Lump sum	As per Nortel Canada's records, you chose a lump sum option on your retirement package. This is the amount as it appears in the Retirement package that has been previously communicated.	• Retirement Package
39	EXCESS Lump sum	As per Nortel Canada's records, you chose a lump sum option on your retirement package. This is the amount as it appears in the Retirement package that has been previously communicated.	• Retirement Package
40	SERP Lump sum	As per Nortel Canada's records, you choose a lump sum option on your retirement package. This is the amount as it appears in the Retirement package that has been previously communicated.	• Retirement Package
41	Gross monthly TRA / RAP payment	The monthly payment amount under the Transitional Retiring Allowance (TRA) or the Retiring Allowance Plan (RAP) that you are already receiving.	• Retirement package, or • Monthly cheque stub.
42	TRA / RAP payment / benefit end date	The originally scheduled final payment date of the TRA / RAP monthly payment.	• Retirement package

Line #	Personal Information	Definition	Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect
43	Final month TRA / RAP residual payment	If you retired on or before July 2004, your initial payment could have been a partial payment. If this is the case, you will have a final month residual payment amount. This residual amount will not show on your Pension Statement. The residual payment payable in the final month of the TRA / RAP monthly payment, if any, as the plan intended. This does not represent the outstanding amount that is owing to you as a result of the company terminating the payments.	<ul style="list-style-type: none"> <li>• Retirement package and first payment</li> </ul>
44	Gross Monthly SERP pension	Your monthly SERP pension	<ul style="list-style-type: none"> <li>• Retirement package; or</li> <li>• Copy of payment stub</li> </ul>
45	Deceased pensioner date of death	This is the date of death of the original Nortel Canada pension plan member.	<ul style="list-style-type: none"> <li>• Death certificate</li> </ul>
46	Gross Monthly SIB / STB amount	<p>For a survivor: this is the amount that you were in receipt of, or entitled to receive, for a survivor income benefit or a survivor transition benefit amount.</p> <p>For union pensioners entitled to a survivor transition benefit: this is the amount that your survivor would be entitled to.</p>	<ul style="list-style-type: none"> <li>• Monthly benefit pay stub; or</li> <li>• Bereavement letter from Nortel Canada</li> </ul>
47	Lump-sum STB amount	The deceased member has chosen for the beneficiary to receive the Survivor Transition Benefit as a one-time lump sum rather than a monthly income benefit. The lump sum benefit is based on the deceased member's benefit group and as indicated in your CAW Benefit Booklet.	<ul style="list-style-type: none"> <li>• If this is incorrect, also make appropriate corrections to your Benefit Group for pension purposes (line 11).</li> </ul>

Line #	Personal Information	Definition	Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect
48	STB end date	The date that the monthly STB income benefit will cease. Survivor transition benefits are provided for 60 months from the first of the month following the date of death, unless there are no eligible dependants. This date is provided in your bereavement letter.	<ul style="list-style-type: none"> <li>• If this is incorrect, also make appropriate corrections to the deceased member's date of death (line 45).</li> </ul>
49	Retiree medical / dental plan	<p>In order to receive retirement medical coverage, you must have retired from Nortel Canada, have become eligible for retirement benefits by the end of your notice period or were on LTD as at December 31, 2010. The coverage is based on your pension plan enrolment, age and years of service. The retiree health care and life benefit plans are:</p> <ul style="list-style-type: none"> <li>• GF – Traditional Program – Grandfathered Employees Pensioner health care plan</li> <li>• CATA – Traditional Program Retiree health care plan members eligible for Catastrophic Medical Program in addition to the HCSA;</li> <li>• HCSA – Health Care Spending Account – Traditional Program Retiree health care plan members eligible for HCSA only; or</li> <li>• No Coverage</li> </ul>	<ul style="list-style-type: none"> <li>• Retirement Package, if received</li> <li>• Otherwise, if this is incorrect, also make appropriate corrections to your year of birth (line 5) CSD (line 10), grandfathered status for Pension purposes (line 14) and RPP (line 82)</li> </ul>

Line #	Personal Information	Definition	Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect
		<p>Some of the reasons for you to have "No Coverage" are:</p> <ul style="list-style-type: none"> <li>• You did not meet the eligibility requirements for continued medical/dental coverage under the CARP changes that were effective January 1, 2008;</li> <li>• You retired under the Investor Plan which had no retiree benefits; or</li> <li>• You were a union member and were under the Part II of the Negotiated Pension Plan which had no retiree benefits.</li> </ul> <p>For Claimants on LTD as at December 31, 2007 and never returned to active status as at December 31, 2010, you were unaffected by the CARP amendments. Therefore, you are eligible for the same retiree health care and life benefits plan available to the pension plan you were a member of as at December 31, 2007. However, if the underlying coverage of the post-retirement plans has changed over time, your claim has been valued at the current plan coverage. The determination of your eligibility for your Retiree medical/dental plan coverage is described in further detail in Appendix A of the Mercer 2011 Non-Pension Benefits Valuation.</p>	

Line #	Personal Information	Definition	Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect
50	Retiree medical / dental plan coverage option	<p>For pensioners, this is the level of coverage you enrolled to receive under the retiree medical and dental plan:</p> <ul style="list-style-type: none"> <li>• S – Single</li> <li>• F – Family; or</li> <li>• N – No Coverage. See line 49 for reasons why you may not have coverage.</li> </ul> <p>If you are receiving survivor benefits, you will be indicated as receiving single coverage as this is the only level of coverage available to survivors.</p>	<ul style="list-style-type: none"> <li>• Copy of Benefit Enrolment Confirmation; or</li> <li>• Copy of stub of benefit payment showing payment of a spousal claim</li> </ul>
51	Current retiree life insurance amount at December 31, 2010	<p>The amount of your current retiree life insurance benefit at December 31, 2010.</p> <p>If you are non-union and in line 49, you have the indicator "GF", then your life insurance coverage at retirement began at your pre-retirement coverage amount, subject to applicable annual reductions.</p> <p>If line 49 indicates CATA or HCSA - The amount shown will be \$35,000 if you chose both the life insurance and death benefit option; or \$10,000 if you chose just the death benefit option.</p> <p>For further details on the life insurance amounts and eligibilities, refer to Appendix A of the Mercer 2011 Non-Pension Benefits Valuation.</p>	<ul style="list-style-type: none"> <li>• Retirement Package/benefit enrolment forms, if applicable</li> <li>• Any documents showing confirmation of coverage</li> <li>• Otherwise, if this is incorrect, also make necessary corrections to your Retiree medical/dental plan (line 49)</li> </ul>



Line #	Personal Information	Definition	Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect
52	Ultimate retiree life insurance amount	<p>This amount is the ultimate - or lowest - amount the life insurance benefit will be, subject to applicable annual reductions. Depending on your year of retirement and pension plan, this may be equal to the current life insurance amount as shown on line 51.</p> <p>For further details on the life insurance amounts and eligibilities, refer to Appendix A of the Mercer 2011 Non-Pension Benefits Valuation.</p>	<ul style="list-style-type: none"> <li>• Retirement Package/benefit enrolment forms, if applicable</li> <li>• Any documents showing confirmation of coverage</li> <li>• Otherwise, if incorrect, also make necessary corrections to your Retiree medical/dental coverage (line 49)</li> </ul>
53	Annual retiree health spending account amount at December 31, 2010	<p>For retirees covered by the Health Care Spending Account plan, this represents the annual healthcare spending account allocation based on the number of years of service rendered at your retirement date. You would only receive this if you have been identified as having "HCSA" as your Retiree Medical/Dental plan (line 49).</p> <p>Refer to your Retiree Healthcare and Life Benefit booklet for more information.</p>	<ul style="list-style-type: none"> <li>• If this is incorrect, make appropriate corrections to Retiree medical/dental coverage (line 49)</li> </ul>
54	Additional Death Benefit Amount	<p>This coverage is not related to the death benefit that is available in various retirement plans. This refers to an additional benefit that was grandfathered from a plan for certain retired Northern Electric Company former employees.</p>	<ul style="list-style-type: none"> <li>• Pension package</li> <li>• Other documentation</li> </ul>
55	Earliest Enhanced retirement date	<p>The date you will be eligible to commence your deferred pension with no reduction or a subsidized early retirement reduction.</p>	<ul style="list-style-type: none"> <li>• Pension package</li> <li>• Pension Statement</li> </ul>

Line #	Personal Information	Definition	Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect
56	Total monthly deferred normal retirement pension under Part I of the Managerial Plan and the Excess Plan	This is only relevant for those who have indicated in their Pension Package to Mercer prior to September 30, 2010 to be a deferred pensioner under Part I of the Managerial Pension Plan. As part of your pension is indexed based on the increase in the Consumer Price Index, your pension is split into three parts, the Basic, the eligible additional and the non-eligible pension. The total Part I monthly pension payable from the Managerial Pension Plan at your normal retirement date before the application of any maximum pension cap as defined under the <i>Income Tax Act</i> . The portion of the monthly pension that cannot be paid from the Managerial Pension Plan due to the maximum pension cap would be payable from the Excess Plan	<ul style="list-style-type: none"> <li>• Pension package</li> </ul>
57	Total monthly deferred normal retirement pension under Part II of the Managerial Plan and the Excess Plan	This is only relevant for those who have indicated in their Pension Package to Mercer prior to September 30, 2010 to be a deferred pensioner under the Part II of the Managerial Pension Plan. This is the total monthly pension payable under Part II of the Managerial Pension Plan at your normal retirement date before the application of any maximum pension cap as defined under the <i>Income Tax Act</i> .	<ul style="list-style-type: none"> <li>• Pension package</li> </ul>

Line #	Personal Information	Definition	Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect
58	Monthly deferred normal retirement pension payable from SERP	This is only relevant for those who have indicated in their Pension Package to Mercer prior to September 30, 2010 to be a deferred pensioner under the SERP pension plan. The portion of your monthly SERP pension at your normal retirement date	<ul style="list-style-type: none"> <li>• Pension package</li> </ul>
59	IPP Pensionable Service	This represents the pensionable service that is eligible for the International Pension Plan ("IPP").	<ul style="list-style-type: none"> <li>• IPP Communication</li> <li>• 2007 IPP statements</li> </ul>
60	Termination Date (used for IPP BAE)	This is the date you were terminated from Nortel Canada or any affiliates. Your BAE for IPP purposes takes into consideration all years of service up to your termination date. This date may be different from the end date used to calculate your IPP pensionable service if you continue to be employed by a Nortel affiliate after leaving the Transfer Country.	<ul style="list-style-type: none"> <li>• Record of Employment or country equivalent</li> <li>• IPP Communication</li> <li>• Termination Letter</li> <li>• Termination Package</li> </ul>
61	Transfer Country	Country eligible for IPP.	<ul style="list-style-type: none"> <li>• 2007 IPP statements</li> <li>• IPP communication upon termination</li> </ul>
62	Current Value of the IPP reductions in Transfer Country	<p>This is for information purposes only.</p> <p>This amount has been calculated by the actuaries, Mercer, based on the benefits available in the Transfer Country. As per the IPP, this is the amount that reduces the gross IPP amount.</p>	<p>For information purposes only. Can refer to the following documents for comparison:</p> <ul style="list-style-type: none"> <li>• 2007 IPP statements,</li> <li>• IPP communication upon termination</li> </ul>

Line #	Personal Information	Definition	Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect
63	Annual indexing rate before age 65	The annual increase in your Part II deferred monthly pension between your termination date and your normal retirement date of age 65	<ul style="list-style-type: none"> <li>• Pension package</li> </ul>
64	Annual indexing rate after age 65	The annual increase in your Part II deferred monthly pension after your normal retirement date of age 65	<ul style="list-style-type: none"> <li>• Pension package</li> </ul>
65	Date of hire only for severance calculation purposes	<p>Based on the Court-approved Termination and Severance Claim Methodology:</p> <ul style="list-style-type: none"> <li>• Rehire Date (RHD) is used if you left, previously terminated or had a break in service from Nortel Canada each for a period greater than 3 months. Moving among Nortel entities does not, for this purpose, constitute leaving employment or a break in service;</li> <li>• Exception date as indicated in your employment contract/hire documents is used if the employment contract/hire documents specifically indicate a service date. For greater certainty, this does not preclude a Request for Correction by an Employee supported by a satisfactory evidence that establishes an exception date; otherwise</li> <li>• Continuous Service Date (CSD) is used.</li> </ul> <p>Note: Service bridging applies to vacation and benefits ONLY</p>	<ul style="list-style-type: none"> <li>• Letter of Offer or Employment Contract</li> </ul>

Line #	Personal Information	Definition	Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect
66	Date of termination of employment	<p>This is either:</p> <ul style="list-style-type: none"> <li>• Date indicated on your termination agreement/letter</li> <li>• For employees who transferred with a sale of a business unit, this is the date the transaction closed; or</li> <li>• For employees that terminated before January 14, 2009 and had a Special leave of absence prior to pension ("SPLA"), end date of your SPLA</li> <li>• For employees that were on LTD as at December 31, 2010, the termination date is December 31, 2010.</li> </ul>	<ul style="list-style-type: none"> <li>• Termination Letter</li> <li>• Copy of your SPLA Letter</li> </ul>
67	Annual salary	<p>For non-union employees: This is your annual salary at the date of your termination</p> <p>For non-union sales employees: This is your annual Targeted Total Compensation at the date of your termination</p> <p>For union employees: This is your annual salary (unadjusted for COLA) at the date of your termination</p> <p>For those on long-term disability: This is your annual salary at the date of your disability</p>	<ul style="list-style-type: none"> <li>• Bi-weekly pay stubs for the last payroll prior to termination</li> </ul>
68	Bi-Weekly Salary	<p>For employees whose Termination Letter indicated a bi-weekly amount, this is the amount as set out in your Termination Letter.</p>	<ul style="list-style-type: none"> <li>• Bi-weekly pay stubs for the last payroll prior to termination</li> <li>• Termination Letter</li> </ul>

Line #	Personal Information	Definition	Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect
69	Standard Weekly Working Hours	The standard weekly working hours at the date of your termination.	• Pay stub
70	Union Cost of Living Adjustment (COLA) for Severance Purposes	This is relevant for union members only. This is the annual COLA for the year of your termination.	• Pay stub
71	Notice Date	This pertains to those who were terminated from Nortel Canada prior to January 14, 2009 and those who were terminated after January 14, 2009 who were given working notice. This is the date that you were notified of your effective termination date.	• Termination Agreement/Letter
72	Notice Period per Termination Agreement	<p>This pertains to those who were terminated from Nortel Canada prior to January 14, 2009 and those who were terminated after January 14, 2009 who were given working notice. This is the notice period indicated in your termination letter.</p> <p>For Union members, this is the notice period as per your CBA.</p> <p>Note: The 60 day notice period is calendar days, which equates to 8.4 weeks.</p>	• Termination Agreement/Letter
73	Termination Agreement Start Date	This pertains to those who had a termination agreement prior to January 14, 2009. This is the first date of your payment as indicated in your Termination Agreement	• Termination Agreement/Letter

Line #	Personal Information	Definition	Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect
74	Termination Agreement End Date	<p>This pertains to those who had an agreement prior to January 14, 2009. This is the last date of your payment as indicated in your:</p> <ul style="list-style-type: none"> <li>• Special leave of absence prior to pension ("SPLA") Agreement;</li> <li>• Bridging Agreement; or</li> <li>• Approved Contingency Agreement</li> </ul>	<ul style="list-style-type: none"> <li>• Termination Agreement/Letter</li> </ul>
75	# of Weeks per Agreement	<p># of Weeks indicated in your:</p> <ul style="list-style-type: none"> <li>• Approved Contingency Agreement;</li> <li>• Severance Weeks as per the Court-approved Termination and Severance Claim Methodology;</li> <li>• Severance Weeks per your Termination Letter; or</li> <li>• Employment Contract.</li> </ul>	<ul style="list-style-type: none"> <li>• Documents showing Nortel Canada approval of contingency weeks</li> <li>• Termination Letter</li> <li>• Employment Contract</li> </ul>
76	Last Date of Payment	For those that were terminated before January 14, 2009, the date of the last payment period.	<ul style="list-style-type: none"> <li>• Pay stubs</li> <li>• Bank statements</li> </ul>
77	Severance Amount per your Agreement with Nortel Canada	<p>This is the severance amount that you have previously agreed, prior to January 14, 2009, as your termination/severance pay as per a:</p> <ul style="list-style-type: none"> <li>• Termination Agreement; or</li> <li>• Settlement Agreement.</li> </ul>	<ul style="list-style-type: none"> <li>• Termination Letter/ Agreement</li> </ul>

Line #	Personal Information	Definition	Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect
78	Termination payments made by Nortel Canada	<p>For employees terminated prior to January 14, 2009, the last payroll period was:</p> <ul style="list-style-type: none"> <li>• For employees on Special leave of absence prior to pension ("SPLA") or Salary continuance, January 2, 2009;</li> <li>• Otherwise, January 18, 2009.</li> </ul> <p>For employees where their Notice Period is the ESA minimum, this is the severance amount that was paid by Nortel as a result of a prior severance.</p> <p><i>(Note: This amount has already been reduced from your claim value)</i></p>	<ul style="list-style-type: none"> <li>• Pay stubs during your notice period</li> <li>• Bank statements</li> </ul>
79	Entitled statutory notice period	This is the notice period, in weeks, that you were entitled to based on your years of service, any mass termination eligibility and the act(s) in your province that relate to employment or labours standards.	<ul style="list-style-type: none"> <li>• If this is incorrect, also make appropriate corrections to your date of hire for severance purposes (line 65) and/or your Termination Date (line 66)</li> </ul>
80	Entitled <i>Employment Standards Act</i> Statutory Severance	Only for Ontario residents. This is the number of weeks required under the <i>Employment Standards Act</i> for severance pay.	<ul style="list-style-type: none"> <li>• If this is incorrect, also make appropriate corrections to your date of hire for severance purposes (line 65) and/or your Termination Date (line 66)</li> </ul>
81	Annual Vacation Entitlement	<p>Depending on your particular employment arrangement, you were entitled to either:</p> <ul style="list-style-type: none"> <li>• 15 days;</li> <li>• 20 days;</li> <li>• 25 days;</li> <li>• The amount set out in your employment agreement; or</li> <li>• The number of days as indicated in your union benefit booklet.</li> </ul> <p>Note: Service bridging applies to vacation and benefits ONLY</p>	<ul style="list-style-type: none"> <li>• Based on your years of Service with Nortel Canada and Nortel Canada's vacation policy</li> </ul>



Line #	Personal Information	Definition	Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect
82	Registered Pension Plan	<p>This data point is only required to be confirmed for those that are subject to a notice period as per the Court-approved Termination and Severance Claim Methodology. This is the plan membership as at the earlier of your termination or the date the deal closed (for those who transferred to a buyer), and September 30, 2010, whichever is earlier. Effective September 30, 2010, Nortel ceased to be plan administrator. Effective October 1, 2010 Morneau Shepell Ltd. (successor to Morneau Shepell LP) became the administrator of the pension plan.</p> <p>For all other individuals, your other data points are sufficient to re-confirm your membership in a registered pension plan.</p> <p>The pension plans are:</p> <ul style="list-style-type: none"> <li>a) "Traditional program Part I" - Grandfathered and member of the Part I of the Managerial and non-negotiated Plan</li> <li>b) "Traditional program Part II" - Grandfathered and member of the Part II of the Managerial and non-negotiated Plan</li> <li>c) "Negotiated Part I" - Member of the Part I of the Negotiated Plan</li> </ul>	<ul style="list-style-type: none"> <li>• 2009 Pension Statement</li> </ul>

Line #	Personal Information	Definition	Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect
		<p>d) "Negotiated Part II (DCPP) Member of the Part II of the Negotiated Plan</p> <p>e) "DCPP (Part III) Previously Balanced" - was a Balanced Plan member and as a result of the 2007 CARP changes, became a DCPP member</p> <p>f) "DCPP (Part III) Previously Investor"- was an Investor Plan member and as a result of the 2007 CARP changes, became a DCPP member</p> <p>g) "DCPP/Non-grandfathered Part I" - was a Traditional program Part I member and as a result of the 2007 CARP changes, became a DCPP member</p> <p>h) "DCPP/Non-grandfathered Part II" - was a Traditional program Part I member and as a result of the 2007 CARP changes, became a DCPP member</p> <p>i) "DCPP (Part III)" - a member of the Part III of the Managerial and non-negotiated Plan</p>	
83	Name of the company to which you were offered a deal as part of a transaction	This is the name of the company that you accepted employment with (or were offered employment by and declined) as a result of a transaction by Nortel Canada and the named company.	<ul style="list-style-type: none"> <li>• Paystub from new company</li> </ul>

Line #	Personal Information	Definition	Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect
84	Payment received from Termination Fund	<p>Represents the \$3,000 payment to those former employees (including those employees on LTD) who were eligible for a Termination Fund Payment. Those that are eligible have already been notified (pursuant to the eligibility requirements that can be found on the Monitor's website).</p> <p><i>(Note: This amount has already been reduced from your claim value)</i></p>	<ul style="list-style-type: none"> <li>• If you received your Termination Fund documents, and have not submitted them contact the Monitor.</li> </ul>
85	Disclosure Number for Patent Filing Awards	<p>The Disclosure Number is the unique number assigned to an invention submitted by an inventor(s) to Nortel Canada.</p> <p>This is the Disclosure Number for which the Patent Filing Award is calculated.</p>	<ul style="list-style-type: none"> <li>• Any communication from Nortel Canada with the Disclosure Number</li> </ul>
86	Disclosure Number for Patent Issuance Awards	<p>The Disclosure Number is the unique number assigned to an invention submitted by an inventor(s) to Nortel Canada.</p> <p>This is the Disclosure Number for which the Patent Issuance Award is calculated.</p>	<ul style="list-style-type: none"> <li>• Any communication from Nortel Canada with the Disclosure Number</li> </ul>
87	Cumulative Issuance Status as at December 31, 2009	<p>This is the cumulative status of all Disclosure Numbers as at December 31, 2009 for which you have received a Patent Issuance Award.</p>	<ul style="list-style-type: none"> <li>• Any communication from Nortel Canada with your cumulative status</li> </ul>

Line #	Personal Information	Definition	Documents from which this information can be found and be used for supporting documentation if data point is missing or incorrect
88	Amounts owed to Nortel Canada	<p>This amount is comprised of either:</p> <ul style="list-style-type: none"> <li>• Overpayment of an item by Nortel Canada to you through payroll; or</li> <li>• The amount of the Canadian Tax refund you were required to remit to Nortel Canada as per your agreement with Nortel Canada for tax equalization but have failed to remit payment as at July 26, 2011.</li> </ul> <p><i>(Note: This amount has already been reduced from your claim value)</i></p>	<ul style="list-style-type: none"> <li>• Copy of payment to Nortel Canada.</li> <li>• Pay stub deductions for payment</li> </ul>
89	Amounts owed to Nortel Canada (local currency)	<p>This is the amount, in the local currency indicated, which you were required to remit to Nortel Canada as per your agreement with Nortel Canada for tax equalization but have failed to remit payment as at July 26 2011.</p> <p><i>(Note: This amount will be reduced from your claim value)</i></p>	<ul style="list-style-type: none"> <li>• Copy of payment to Nortel Canada.</li> <li>• Pay stub deductions for payment</li> </ul>