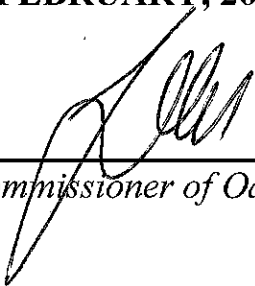


**THIS EXHIBIT "B" REFERRED TO IN  
THE AFFIDAVIT OF JOYCE E. REES  
SWORN BEFORE ME THIS 18TH DAY  
OF FEBRUARY, 2015.**



---

*A Commissioner of Oaths*

**From:** Kathrin.Menge [mailto:Kathrin.Menge@target.com]  
**Sent:** October 31, 2014 11:20 AM  
**To:** Joyce Rees; Steve Yudin  
**Subject:** RE: This weekend's study

Since the US team is paying for all of the Project Loon waves, please put the following on the invoice please:

Attn: Chris VonDohlen

I will forward the invoice on to him and he can get it paid. I don't have the PO number as they use a different system down there.

Thanks,  
Kathrin

**Kathrin Menge** | Manager Guest Insights ☉ Target Canada | 5570 Explorer Drive, Mississauga, Ontario, L4W 0C4 | Phone 289.261.0086 | [kathrin.menge@target.com](mailto:kathrin.menge@target.com)

**From:** Joyce Rees [mailto:JoyceRees@advitek.com]  
**Sent:** Friday, October 31, 2014 10:56 AM

**To:** Kathrin.Menge; Steve Yudin  
**Subject:** RE: This weekend's study

Hi Kathrin:

How are you doing? Looks pretty busy with all the things we are working on. I will let Steve continue with this project, but if you need me for anything just let me know.

I will send you an invoice for \$20,000 for the first two phases of Project Loon. That you should receive today.

Joyce

Joyce Rees  
President  
235 Yorkland Blvd, Suite 301  
Toronto, ON, M2J 4Y8

Office: 416-756-2867 x201  
Mobile: 416-573-7990



**From:** Kathrin.Menge [<mailto:Kathrin.Menge@target.com>]  
**Sent:** October 31, 2014 10:31 AM  
**To:** Steve Yudin  
**Cc:** Joyce Rees  
**Subject:** RE: This weekend's study

Thanks Steve. Please work your magic! ☺ They're actually really minor wording changes to Oakville so that I can compare the results to the Ancaster store. Pretty please?

PS. Did I tell you that the Nov.7-8 research at Ancaster & Bramalea is postponed to Nov. 22-23?

Kathrin

**From:** Steve Yudin [<mailto:SteveYudin@advitek.com>]  
**Sent:** Friday, October 31, 2014 10:27 AM  
**To:** Kathrin.Menge  
**Cc:** Joyce Rees  
**Subject:** RE: This weekend's study

Hi Kathrin,

I just sent you an email with another query and I guess our emails crossed paths!

I will review this and get back to you. I'm not sure we can make any revisions at this late stage but I will let you know shortly.

Thanks,

Steve

Steve Yudin  
Vice President  
Advitek  
Mobile: 416.573.8175  
<http://www.advitek.ca>

**From:** Kathrin.Menge [<mailto:Kathrin.Menge@target.com>]  
**Sent:** October-31-14 10:09 AM  
**To:** Steve Yudin  
**Cc:** Joyce Rees  
**Subject:** RE: This weekend's study

Hi Steve,  
Attached are photos of the Target Oakville store that I took last night.

Yes, respondents will skip to Q17. That is correct.

Yes, if a respondent saw both the front & back seasonal section then I would like them to answer for both sections please.

Ancaster will have both set up as Halloween.  
Oakville will only have back set up as Halloween.

So upon further thought, would it be possible to tweak the Oakville survey still???? If so, attached is a revised Oakville survey. The items that do NOT need to be asked in Oakville are now in red, and the items where I tweaked the language (minor tweaks) are in green.

Please let me know if this is possible.

Thanks,  
Kathrin

**Kathrin Menge** | Manager Guest Insights © Target Canada | 5570 Explorer Drive , Mississauga, Ontario, L4W 0C4 | Phone: 289.261.0086 | [kathrin.menge@target.com](mailto:kathrin.menge@target.com)

**From:** Steve Yudin [<mailto:SteveYudin@advitek.com>]  
**Sent:** Thursday, October 30, 2014 4:31 PM

**To:** Kathrin.Menge  
**Subject:** RE: This weekend's study

Hi Kathrin,

fyi, We received the incentives – thanks.

Couple of queries re the survey:

-If a respondent did not browse Seasonal at Q6, after Q7 they will skip all the way to Q17, correct?

-Would you like respondents to rate both the front and back displays if they saw both? The questionnaire states to ask Q15/16 only if they saw the 'back only'.

Thanks,

Steve

Steve Yudin  
Vice President  
Advitek  
Mobile: 416.573.8175  
<http://www.advitek.ca>

**From:** Kathrin.Menge [<mailto:Kathrin.Menge@target.com>]  
**Sent:** October-28-14 6:00 PM  
**To:** Steve Yudin  
**Subject:** RE: This weekend's study

Hi Steve,

Here is the Ancaster and Oakville Qre. It's an identical survey. Page 1 is the observation guide.  
Kathrin

**Kathrin Menge** | Manager Guest Insights @ Target Canada | 5570 Explorer Drive, Mississauga, Ontario, L4W 0C4 | Phone: 289.261.0086 | [kathrin.menge@target.com](mailto:kathrin.menge@target.com)

**From:** Steve Yudin [<mailto:SteveYudin@advitek.com>]  
**Sent:** Tuesday, October 28, 2014 3:35 PM  
**To:** Kathrin.Menge  
**Subject:** RE: This weekend's study

Just a reminder.....we'll also need the observation instructions so we can set up that form as well. Unless it's identical to last time.

Thanks,

Steve

**From:** Kathrin.Menge [<mailto:Kathrin.Menge@target.com>]  
**Sent:** October-28-14 11:53 AM  
**To:** Steve Yudin  
**Subject:** RE: This weekend's study

Yes I just received feedback from the US this morning so now I need to incorporate it in and then I can send it to you. Trouble is, I'm heading out to research now for a few hours, but I'll be back online around 4:30pm so you'll get the survey by tonight.  
Thanks for checking in!  
Kathrin

**From:** Steve Yudin [<mailto:SteveYudin@advitek.com>]  
**Sent:** Tuesday, October 28, 2014 11:31 AM  
**To:** Kathrin.Menge  
**Subject:** RE: This weekend's study

Hi Kathrin,

Hope all is well.

Do you anticipate sending the questionnaire through to us today for the upcoming study in Ancaster and Oakville this weekend? We're hoping to see it soon if at all possible.

Many thanks!

Steve

Steve Yudin  
Vice President  
Advitek  
Mobile: 416.573.8175  
<http://www.advitek.ca>

**From:** Kathrin.Menge [<mailto:Kathrin.Menge@target.com>]  
**Sent:** October-22-14 12:50 PM  
**To:** Steve Yudin  
**Subject:** RE: any update on costs?

I'll do my best.  
Kathrin

**From:** Steve Yudin [<mailto:SteveYudin@advitek.com>]  
**Sent:** Wednesday, October 22, 2014 12:08 PM  
**To:** Kathrin.Menge  
**Subject:** RE: any update on costs?

Terrific – we are putting things in place. If we can get your questionnaire by this Friday or latest Monday morning that would be great.

Thanks Kathrin!

Steve Yudin  
Vice President  
Advitek  
Mobile: 416.573.8175  
<http://www.advitek.ca>

**From:** Kathrin.Menge [<mailto:Kathrin.Menge@target.com>]  
**Sent:** October-22-14 11:57 AM  
**To:** Steve Yudin  
**Subject:** RE: any update on costs?

Hi Steve,  
Wanted to confirm that we will be moving forward with the Nov.1-2 intercepts and observations as per your quote below.

I'll work on the Qre this week.

Kathrin

**Kathrin Menge** | Manager Guest Insights ☺ Target Canada | 5570 Explorer Drive , Mississauga, Ontario, L4W 0C4 | Phone: 289.261.0086 | [kathrin.menge@target.com](mailto:kathrin.menge@target.com)

**From:** Steve Yudin [<mailto:SteveYudin@advitek.com>]  
**Sent:** Tuesday, October 21, 2014 7:01 PM  
**To:** Kathrin.Menge  
**Subject:** RE: any update on costs?

Hi Kathrin,

Specifications for the Target project 'Transition' [as the stores sell off the Halloween products]:

- n=200 T-CAPI interviews, 100 per an Oakville store and the Ancaster store.
- Plus 5 hours observations per store.
- Shared questionnaire, with minor differences by store.
- New, but same questionnaire length as the Loon project.
- Deliverables are tables and PowerPoint [including use of some slides from previous studies].

Our quote for this study is \$12,500.

Hope this works for you and please let me know when we can receive the finalized questionnaire to begin T-CAPI programming.

Please call with questions.

Best regards,

Steve

Steve Yudin  
Vice President  
416.756.2867 Ext. 202  
Mobile: 416.573.8175  
<http://www.advitek.ca>



**From:** Kathrin.Menge [<mailto:Kathrin.Menge@target.com>]  
**Sent:** October-21-14 3:09 PM  
**To:** Steve Yudin  
**Subject:** any update on costs?

Hi Steve,

If you can please send me the cost for the additional Nov. 1-2 wave of research (Ancaster & Oakville) that would be great. Any possibility of getting that today?

Thanks,  
Kathrin

**Kathrin Menge** | Manager Guest Insights @ Target Canada | 5570 Explorer Drive , Mississauga, Ontario, L4W 0C4 | Phone: 289.261.0086 | [kathrin.menge@target.com](mailto:kathrin.menge@target.com)





**From:** Steve Yudin  
**Sent:** February 17, 2015 4:55 PM  
**To:** Joyce Rees  
**Subject:** FW: Q4 exit interviews

Here is the 2<sup>nd</sup> of 2 emails. This one does explicitly define the project as part of Loon.

**From:** Steve Yudin  
**Sent:** November-12-14 4:14 PM  
**To:** 'Kathrin.Menge'  
**Cc:** Joyce Rees  
**Subject:** RE: Q4 exit interviews

Hi Kathrin,

Here also is the document you requested for the November 1 weekend study we called 'Seasonal', part of the Loon project.

The invoice will be forwarded to you later this week.

Best,

Steve

Steve Yudin  
Vice President  
Advitek  
Mobile: 416.573.8175  
<http://www.advitek.ca>

**From:** Steve Yudin  
**Sent:** November-11-14 7:04 PM  
**To:** 'Kathrin.Menge'  
**Cc:** Joyce Rees  
**Subject:** RE: Q4 exit Interviews

Hi Kathrin,

We're excited to continue to work with you for these upcoming Target projects!

Thanks for discussing the details with me yesterday and for sending us a summary of the specifications, that's been very helpful.

I have attached our cost documents for each phase of this research. The cost for the first phase, Black Friday, is unchanged from our previous quotation. The cost for the third phase, Boxing Day, has been tweaked slightly due to the adjusted sample size and scheduling requirements. Please call with any questions.

Best regards,

Steve

Steve Yudin  
Vice President  
416.756.2867 Ext. 202  
Mobile: 416.573.8175  
<http://www.advitek.ca>



**From:** Kathrin.Menge [<mailto:Kathrin.Menge@target.com>]

**Sent:** November-07-14 5:27 PM

**To:** Steve Yudin; Joyce Rees

**Subject:** Q4 exit interviews

Hi there,

I decided to write down the details of each of the Q4 projects so you have it all in writing, then absolutely, give me a call on Monday and we can chat about any questions you have. I'm free on Monday for a call between 10-11am.

**Overall comments for Advitek:**

- We would like to complete 40 exit interviews in 1 day. Assume the stores have enough traffic (which it will on these holidays). I don't really care if that means you need to have 1 or 2 interviews per store, as long as I get my 40 completes.
- Please note there are some differences in the 3 studies below. Take a read through in detail, then please provide me with costs for each study separately.
- Please see the attached store list (same stores as Aug. 2014, however I added in the holiday store hours by store, you'll see that some stores are closed on Boxing Day).

**Study title: BLACK FRIDAY**

**Field date:** Fri. Nov.28 (1 day only)

25 stores (as per attached excel list)

Sample: N=40 completes per store.

**Store Open:** 6am – 11pm. (the stores will all open at 6am on Black Friday, and we suspect that many shoppers will go before and after work, therefore busy times will be 6-10am and 4-9pm. Can you please try to spread out the 40 completes across these 2 time periods.) Note Quebec stores have different store hours.

Assume Qre will be ~ 5-7 minutes.

**Reporting:** ppt report required. Please compare results to our Aug.2014 results (our benchmark) on total. (not at a store by store level).

**Cost:** ? Please send me the cost for this study.

**Study title: HOLIDAY**

**Field dates:** Sat. Dec. 6, 13, 20. (every Saturday)

25 stores (as per attached excel list)

Sample: N=30 completes per store, each Saturday.

**Store Open:** 8am – 11pm. (different for Quebec). (Interviewing can take place during regular peak times, such as 10am – 4pm each Saturday).

Assume Qre will be ~ 5-7 minutes.

**Reporting:** ppt report required. Please compare results to our Aug.2014, and include all 3 waves of the holiday exits in 1 report after the last wave. We can discuss the template.

**Cost:** ? Please send me the cost for this study. Note the sample changed down to N=30 per store, but it's now every Saturday in December.

**Study title: BOXING DAY**

**Field date:** Fri. Dec. 26 (1 day only)

23 stores (as per attached excel list – minus Newfoundland & Sudbury which are both closed.)

**Store open:** 6am – 10pm (different for Quebec). (the stores will open at 6am on Boxing Day, and we suspect that many shoppers will go first thing in the morning to catch the good deals and the products in stock, therefore, we should start the interviewing fairly early in the morning on Boxing Day, say at 6 or 7am, then try to spread out the 40 completes across the day.)

Assume Qre will be ~ 5-7 minutes.

**Reporting:** ppt report required. Please compare results to our Aug.2014 results (our benchmark), vs. Black Friday, vs. Holiday. We can discuss the template.

**Cost:** ? Please send me the cost for this study.

**Reporting:** I think it would be a good idea for us (you) to please start an excel file with each question listed down the A column, then start tracking each wave of closed-ended results (on total, not store by store). So column B would be the Aug. 2014, column C will be the Black Friday.....etc.... If we start this now, then it will be easier to keep adding on the new wave of data. This won't be shared out with the organization, but will be a very handy tool for us in Guest Insights to be able to compare over time. Can you please start this file for me?

I think that's it for now.

Can you please schedule a weekly status call between us (send me a meeting invite), so that we have a 30 minute time in our calendars each week to review the status of our projects since we have so much going on.

Thanks and have a great weekend!

Kathrin

**Kathrin Menge** | Manager Guest Insights @ Target Canada | 5570 Explorer Drive , Mississauga, Ontario, L4W 0C4 | Phone: 289.261.0086 | [kathrin.menge@target.com](mailto:kathrin.menge@target.com)

**From:** Steve Yudin [<mailto:SteveYudin@advitek.com>]

**Sent:** Friday, November 07, 2014 12:38 PM

**To:** Kathrin.Menge; Joyce Rees

**Subject:** RE: Ancaster Target photos

Hi Kathrin,

Excellent to hear!

This aft is not ideal for us and I agree a conversation makes sense rather than you sending the details via email.

I am free early aft Monday – I have a briefing at 2, so any time between noon and 1:30.

Joyce will let you know if she is free as well. If that doesn't work then perhaps later in the day.

Many thanks,

Steve

Steve Yudin  
Vice President

Advitek  
Mobile: 416.573.8175  
<http://www.advitek.ca>

**From:** Kathrin.Menge [<mailto:Kathrin.Menge@target.com>]  
**Sent:** November-07-14 12:29 PM  
**To:** Steve Yudin; Joyce Rees  
**Subject:** RE: Ancaster Target photos

And when I come up for air.....on Monday, I have lots of information for you for our next 3 studies. If you like, we can have a phone call about it this aft (that will force me to get you the info sooner rather than later), else if you need me to craft an email, that might take me until Monday. Up to you.

In a nutshell, all 3 (BF, holiday (modified) and BD are a go! But I have details on each.

Kathrin

**From:** Steve Yudin [<mailto:SteveYudin@advitek.com>]  
**Sent:** Friday, November 07, 2014 12:26 PM  
**To:** Kathrin.Menge; Joyce Rees  
**Subject:** RE: Ancaster Target photos

Thanks Kathrin.

Steve Yudin  
Vice President  
Advitek  
Mobile: 416.573.8175  
<http://www.advitek.ca>

**From:** Kathrin.Menge [<mailto:Kathrin.Menge@target.com>]  
**Sent:** November-07-14 12:19 PM  
**To:** Steve Yudin; Joyce Rees  
**Subject:** Ancaster Target photos

Here are 2 photos from Ancaster of the clearance section for the Nov.1-2 report.

Kathrin

**Kathrin Menge** | Manager Guest Insights ☉ Target Canada | 5570 Explorer Drive , Mississauga, Ontario, L4W 0C4 | Phone: 289.261.0086 | [kathrin.menge@target.com](mailto:kathrin.menge@target.com)



**Quotation – Target 'Seasonal' Study (Part of Loon)**

To: Kathrin Menge  
Manager, Guest Insights  
Target Canada  
5570 Explorer Drive  
Mississauga, ON, L4W 0C4

From: Steve Yudin  
Vice President  
Advitek Inc.  
235 Yorkland Boulevard, Suite 301  
Toronto, ON, M2J 4Y8

Date: November 12, 2014

---

Kathrin,

Thank you again for this opportunity to work with you and Target. This document is a review of the project specifications for the study which Advitek Inc. completed data collection and data processing in early November 2014.

**Study specifications**

- Study dates: Saturday and Sunday, November 1 & 2
- Locations: 2 stores in Ontario: Oakville and Ancaster
- Sample size: n=200 T-CAPI interviews (n=100 per store).
- Qualifying respondents: All exiting Target customers, 18+ years
- Survey length: 5-7 minutes, 3 open ends; questionnaire Word docs per store were provided by Target for Advitek to program to T-CAPI
- Additional work: 5 hours of Observations per store

**Cost Estimate**

The study cost is \$13,500.

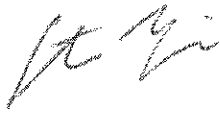
Target provided \$5 Target gift cards for respondent incentives (not included in the cost above).

**Study deliverables**

- Tables, with open ends transcribed and coded
- PowerPoint
- Excel grid of Observation results

Please let me know if you have any questions.

Best regards,

A handwritten signature in black ink, appearing to read 'Steve Yudin', written in a cursive style.

Steve Yudin  
Vice President, Advitek





**From:** Steve Yudin  
**Sent:** February 17, 2015 4:55 PM  
**To:** Joyce Rees  
**Subject:** FW: Request for new project

This is 1 of 2 of the pre-Holiday costings I sent to Kathrin – it does not mention 'Loon' as Kathrin did not define it as Loon at the time.

**From:** Steve Yudin  
**Sent:** November-13-14 2:06 PM  
**To:** 'Kathrin.Menge'  
**Cc:** Joyce Rees  
**Subject:** RE: Request for new project

Hi Kathrin,

Our cost document for this proposal is attached.

No problem for staffing. Please call with questions.

Cheers,

Steve

Steve Yudin  
Vice President  
416.756.2867 Ext. 202  
Mobile: 416.573.8175  
<http://www.advitek.ca>



**From:** Kathrin.Menge [<mailto:Kathrin.Menge@target.com>]  
**Sent:** November-12-14 4:30 PM  
**To:** Joyce Rees; Steve Yudin  
**Subject:** Request for new project

Hi Joyce & Steve,

Can you please provide me with a quote to do the following:

Target store Brampton Bramalea  
Sat. Nov. 29 & Sat. Dec. 6  
N=100 intercepts in front of the store window on each date  
Qre to be approx.. 5 questions. All closed ended.  
The reporting will only be a 1 pager that shows the pre vs. post results.

We know that the holiday exit interviews are also on Sat. Dec. 6 but those will be at the EXITS, whereas the above study will be within the mall in front of the actual store window.

Sorry for the short notice, but if you can shoot me a quote for tomorrow and see if you have staffing available for this on those 2 dates, that would be great.

Thanks,  
Kathrin

**Kathrin Menge** | Manager Guest Insights @ Target Canada | 5570 Explorer Drive, Mississauga, Ontario, L4W 0C4 | Phone: 289.261.0086 | [kathrin.menge@target.com](mailto:kathrin.menge@target.com)



### **Quotation – Target Bramalea 'Store Window' Study**

To: Kathrin Menge  
Manager, Guest Insights  
Target Canada  
5570 Explorer Drive  
Mississauga, ON, L4W 0C4

From: Steve Yudin  
Vice President  
Advitek Inc.  
235 Yorkland Boulevard, Suite 301  
Toronto, ON, M2J 4Y8

Date: November 13, 2014

---

Kathrin,

Thank you again for this opportunity to work with you and Target. Advitek Inc. will conduct data collection and data processing for this research study in one Target store in Brampton, Ontario.

#### **Study specifications**

- Study dates: Saturday, November 29 and December 6
- Location: Brampton Bramalea store, 1 level only (upper or lower TBD)
- Sample size: n=200 T-CAPI interviews (n=100 per Saturday).
- Qualifying respondents: Shoppers, 18+ years, are intercepted inside of the Mall, in front of the Target store window
- Survey length: 5 questions, no open ends, maximum length of 3-4 minutes; questionnaire Word doc to be provided by Target for Advitek to program to T-CAPI

**Cost Estimate**

The study cost is \$8,500.

Target will provide \$5 Target gift cards for respondent incentives (not included in the cost above).

**Study deliverables**

- Tables
- One page PowerPoint report comparing the pre vs. post results

Please let me know if you have any questions.

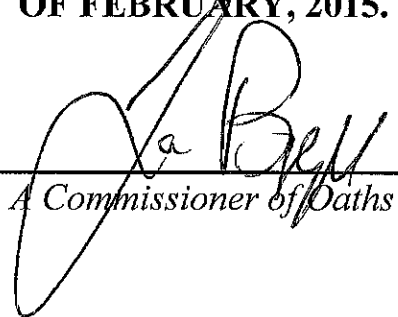
Best regards,

A handwritten signature in black ink, appearing to read 'Steve Yudin', is positioned above the printed name.

Steve Yudin  
Vice President, Advitek

# TAB C

**THIS EXHIBIT "C" REFERRED TO IN  
THE AFFIDAVIT OF JOYCE E. REES  
SWORN BEFORE ME THIS 18TH DAY  
OF FEBRUARY, 2015.**



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*A Commissioner of Oaths*

# Invoice

Date	Invoice #
10/31/2014	8862

Advitek Inc.

235 Yorkland Boulevard  
Suite 301  
Toronto, Ontario  
M2J 4Y8

Invoice To
Target Corporation US Attention: Chris Von Dohlen Enterprise Strategy

P.O. No.	Terms
	Net 30

Description		Amount
Advitek Project Number 290.002/003 Project Loon Total project estimate \$31,000 for 3 phases  Phases 1: Sept 27/28 Ancaster, Brampton Bramalea - completed Phase 2: Oct 4/5 Ancaster, Brampton Bramalea - completed  Phase 3: Nov 22/23 Ancaster, Brampton Bramalea - still to be completed  Initial invoice for Phase 1 and 2 Final invoice for Phase 3 to follow on completion  Please note this is Canadian \$		20,000.00
		<b>Total</b> CAD 20,000.00
		<b>Payments/Credits</b> CAD 0.00
		<b>Balance Due</b> CAD 20,000.00

Phone #

Phone #

416-756-2867

GST/HST No. 100064120





# Invoice

Date	Invoice #
11/17/2014	8873

**Advitek Inc.**

235 Yorkland Boulevard  
Suite 301  
Toronto, Ontario  
M2J 4Y8

Invoice To
Target Corporation US Attention: Chris Von Dohlen Enterprise Strategy

P.O. No.	Terms
	Net 30

Description	Amount
Advitek Project 290.004/5 'Seasonal' study (Part of Project Loon)	13,500.00
Ancaster and Oakville Stores, November 1 & 2  Study estimated at \$13,500	
Total	CAD 13,500.00
Payments/Credits	CAD 0.00
Balance Due	CAD 13,500.00

Phone #

416-756-2867

GST/HST No. 100064120



# Invoice

Advitek Inc.

235 Yorkland Boulevard  
Suite 301  
Toronto, Ontario  
M2J 4Y8

Date	Invoice #
11/28/2014	8875

Invoice To
Target Corporation US Attention: Chris Von Dohlen Enterprise Strategy

P.O. No.	Terms
	Net 30

Description	Amount
Advitek Project Number 290.002/003 Project Loon Total project estimate \$31,000 for 3 phases  Phases 1: Sept 27/28 Ancaster, Brampton Bramalea - completed Phase 2: Oct 4/5 Ancaster, Brampton Bramalea - completed Phase 3: Nov 22/23/24 Ancaster, Brampton Bramalea - completed  Initial invoice for Phase 1 and 2 sent for \$20,000 Final invoice for Phase 3 (\$11,000) plus additional charges for schedule changes (\$1,250)  Please note this is Canadian \$	12,250.00
<b>Total</b> CAD 12,250.00	
<b>Payments/Credits</b> CAD 0.00	
<b>Balance Due</b> CAD 12,250.00	

Phone #
---------

416-756-2867
--------------

GST/HST No. 100064120



# Invoice

Date	Invoice #
12/10/2014	8881

Advitek Inc.

235 Yorkland Boulevard  
Suite 301  
Toronto, Ontario  
M2J 4Y8

Invoice To
Target Corporation US Attention: Chris Von Dohlen Enterprise Strategy

P.O. No.	Terms
	Net 30

[illegible]


Phone #

416-756-2867

GST/HST No. 100064120

## **TAB D**

**THIS EXHIBIT "D" REFERRED TO IN  
THE AFFIDAVIT OF JOYCE E. REES  
SWORN BEFORE ME THIS 18TH DAY  
OF FEBRUARY, 2015.**

  
\_\_\_\_\_  
*A Commissioner of Oaths*



**From:** Steve Yudin <[SteveYudin@advitek.com](mailto:SteveYudin@advitek.com)>  
**Date:** January 21, 2015 at 12:12:05 PM EST  
**To:** Joyce Rees <[JoyceRees@advitek.com](mailto:JoyceRees@advitek.com)>  
**Subject:** FW: Invoice from Advitek Inc.

Here is that email.....

-----Original Message-----

From: Kathrin.Menge [<mailto:Kathrin.Menge@target.com>]  
Sent: November-18-14 11:19 AM  
To: Steve Yudin  
Subject: RE: Invoice from Advitek Inc.

It's my US team who will be paying for that study (Seasonal clearance) so there is no PO number as they have a different invoicing system than us. Can you please change the invoice so that it's addressed to:

Chris Von Dohlen  
Enterprise Strategy  
Target US

Then resend to me and I will forward it on to Chris.

Thanks,  
Kathrin

\*\*\*\*\*

-----Original Message-----

From: Steve Yudin [<mailto:SteveYudin@advitek.com>]

Sent: Tuesday, November 18, 2014 10:52 AM

To: Kathrin.Menge

Subject: FW: Invoice from Advitek Inc.

Hi Kathrin,

I am attaching the invoice for the November 1 & 2 study. I believe you usually provide a PO for this, please advise if we need one and/or need to re-issue this.

Many thanks,

Steve

Steve Yudin

Vice President

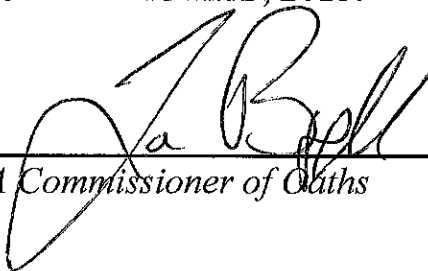
Advitek

Mobile: 416.573.8175

<http://www.advitek.ca>

# **TAB E**

**THIS EXHIBIT "E" REFERRED TO IN  
THE AFFIDAVIT OF JOYCE E. REES  
SWORN BEFORE ME THIS 18TH DAY  
OF FEBRUARY, 2015.**



---

*A Commissioner of Oaths*

**From:** Rachel.Roberts [<mailto:Rachel.Roberts@target.com>]  
**Sent:** January 9, 2015 12:41 PM  
**To:** Kathrin.Menge; Joyce Rees  
**Cc:** Accounting  
**Subject:** RE: Target Invoices

Kathrin-

I just spoke with Joyce and I think we have it straightened out. The invoices will be directed to Target Canada and she will send them over on Monday for me to process with the Accounts Payable team.

Thanks!

Rachel

**From:** Kathrin.Menge  
**Sent:** Friday, January 09, 2015 11:39 AM  
**To:** Joyce Rees; Rachel.Roberts  
**Cc:** Accounting  
**Subject:** RE: Target Invoices

Thanks Joyce. Sorry about the confusion. I was told originally by the enterprise strategy team to make the invoices payable to Chris von Dohlen in the US, which is what we did.

We'll wait for Rachel's direction on whom to make the invoices payable to. (name and address).

Thanks,

Kathrin

**Kathrin Menge** | Manager Guest Insights @ Target Canada | 5570 Explorer Drive - Mississauga, Ontario L4W 5C4 - Phone: 289.261.0086 | [kathrin.menge@target.com](mailto:kathrin.menge@target.com)

**From:** Joyce Rees [<mailto:JoyceRees@advitek.com>]

**Sent:** Friday, January 09, 2015 11:20 AM

**To:** Rachel.Roberts

**Cc:** Kathrin.Menge; Accounting

**Subject:** RE: Target Invoices

Hello Rachel;

I am sorry we were not able to speak this morning. If you can be clear and explicit as to the address to whom the invoices should be sent, I can arrange to have them revised and sent via email to you so that you have them for first thing Monday morning.

If they are sent to Target Canada I will include the Canadian HST tax.

If they are sent to an address in the US, we can omit the Canadian HST.

I have included my Canadian client contact in this communication so that she is aware of how we are modifying these invoices, and apply the same approach in future invoices.

Thank you.

Joyce Rees  
President  
235 Yorkland Blvd, Suite 301  
Toronto, ON, M2J 4Y8

Office: 416-756-2867 x201  
Mobile: 416-573-7990



**ADVITEK**  
CAPI Data Collection Specialists



**From:** Rachel.Roberts [<mailto:Rachel.Roberts@target.com>]

**Sent:** January 8, 2015 6:42 PM

**To:** Joyce Rees

**Subject:** Target Invoices

Hello-

Your team recently did some work for the Target Canada team and I am working on processing the invoices for this work. I have run into an issue with our Accounts Payable team because the invoices are invoiced to "Target Corporation US" but the work was done for "Target Corporation Canada." I will need new invoices issued (8862, 8873, 8875, 8881) so

our team can pay these invoices. Please reach out as soon as possible as we would like to pay you before our Fiscal Year End on January 31<sup>st</sup>.

Thanks!


Rachel Roberts

Rachel Roberts | Assistant to Gene Han | Enterprise Strategy | ☺Target | 612.696.5172

## **TAB F**



**THIS EXHIBIT "F" REFERRED TO IN  
THE AFFIDAVIT OF JOYCE E. REES  
SWORN BEFORE ME THIS 18TH DAY  
OF FEBRUARY, 2015.**



A Commissioner of Oaths

-----Original Message-----

From: Rachel.Roberts [<mailto:Rachel.Roberts@target.com>]

Sent: January 15, 2015 5:37 PM

To: Joyce Rees

Cc: Chris.VonDohlen

Subject: RE: Invoice from Advitek Inc. 8881

Joyce-

I have contacted our Accounts Payable team to follow up on the below. I will be in touch tomorrow.

Thanks!

Rachel

-----Original Message-----

From: Joyce Rees [<mailto:JoyceRees@advitek.com>]

Sent: Thursday, January 15, 2015 1:35 PM

To: Rachel.Roberts

Cc: Kathrin.Menge

Subject: RE: Invoice from Advitek Inc. 8881

Hi Rachel;

It was quite a shock to hear the news of the Candian Target stores today.

Can I confirm that the invoices just sent to you will still be paid as the work was done for the Enterprise group in the US?

And we had been clearly told that that was to be invoiced to the US in the first case?

Joyce Rees  
President

235 Yorkland Blvd, Suite 301  
Toronto, ON, M2J 4Y8

Office: 416-756-2867 x201  
Mobile: 416-573-7990

-----Original Message-----

From: Rachel.Roberts [<mailto:Rachel.Roberts@target.com>]  
Sent: January 12, 2015 11:14 AM  
To: Joyce Rees  
Subject: RE: Invoice from Advitek Inc. 8881

These look great- thank you! I will get sent over to the AP team this morning.

-----Original Message-----

From: Joyce Rees [<mailto:JoyceRees@advitek.com>]  
Sent: Monday, January 12, 2015 10:02 AM  
To: Rachel.Roberts  
Cc: Kathrin.Menge  
Subject: FW: Invoice from Advitek Inc. 8881

Good Morning Rachel;  
Here is the first of the 4 invoices that have been revised.

Joyce Rees  
President  
235 Yorkland Blvd, Suite 301  
Toronto, ON, M2J 4Y8

Office: 416-756-2867 x201  
Mobile: 416-573-7990

-----Original Message-----

From: Accounting  
Sent: January 12, 2015 10:59 AM  
To: Joyce Rees  
Subject: Invoice from Advitek Inc. 8881

Dear Customer :

Your invoice appears below. Please remit payment at your earliest convenience.

Thank you for your business - we appreciate it very much.

Sincerely,

Advitek Inc.

# TAB G

**THIS EXHIBIT "G" REFERRED TO IN  
THE AFFIDAVIT OF JOYCE E. REES  
SWORN BEFORE ME THIS 18TH DAY  
OF FEBRUARY, 2015.**



A Commissioner of Oaths

**To:** Kathrin.Menge <[Kathrin.Menge@target.com](mailto:Kathrin.Menge@target.com)>

**Cc:** Joyce Rees <[JoyceRees@advitek.com](mailto:JoyceRees@advitek.com)>

**Subject:** RE: One final request

Hi Kathrin-

I have been working with the Accounts Payable team to resolve this. I am going to speak to a Manager in Accounts Payable today and will get back to before the end of the work day.

Thanks,

Rachel

**From:** Kathrin.Menge

**Sent:** Thursday, January 22, 2015 10:14 AM

**To:** Bethany.Schellhorn; Chris.VonDohlen; Rachel.Roberts

**Cc:** Joyce Rees

**Subject:** One final request

Hi Bethany, Chris & Rachel,

In speaking with Joyce, at Advitek, I learned that none of the invoices below were paid for all of the Loon work that they did. From May 2014 onwards I was asked to send the invoices to Enterprise Strategy in the US, which we did. Then 2 days before the Canadian closure announcement you asked Advitek to change the invoices to Canada instead. I find this very suspicious, and I feel absolutely terrible for Advitek who is now out around \$250,000 (partly Loon projects, and partly other Canadian work they did for us).

So if you can please do your best to pay the 4 invoices below for the Loon work out of the US budget, we would all be very appreciative!

8862 \$20,000 plus HST

8873 \$13,500 plus HST

8875 \$12,250 plus HST

8881 \$8,500 plus HST

I will be losing my laptop tomorrow, so this is my last chance to try to make things right. Bethany/Chris/Rachel – anything you can do to help would be appreciated!

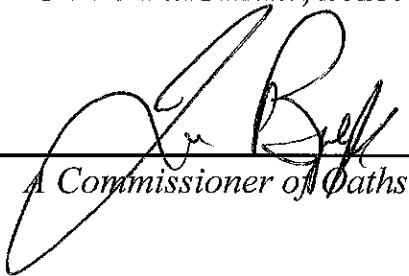
Thanks,  
Kathrin

**Kathrin Menge | Guest Insights Manager | Target Canada |**  
5570 Explorer Dr., Mississauga, ON, L4W 0C4 | [kathrin.menge@target.com](mailto:kathrin.menge@target.com) | Tel: (289) 261-0086



**TAB H**

**THIS EXHIBIT "H" REFERRED TO IN  
THE AFFIDAVIT OF JOYCE E. REES  
SWORN BEFORE ME THIS 18TH DAY  
OF FEBRUARY, 2015.**



---

*A Commissioner of Oaths*

Begin forwarded message:

**From:** Rachel.Roberts <[Rachel.Roberts@target.com](mailto:Rachel.Roberts@target.com)>  
**Date:** February 10, 2015 at 4:21:04 PM EST  
**To:** 'Joyce Rees' <[JoyceRees@advitek.com](mailto:JoyceRees@advitek.com)>  
**Subject:** RE: Vendor Set Up- Advitek

Hi Joyce-

I just contacted the Accounts Payable team and it doesn't sound like the check was issued. There was a question around where the business was conducted since I set you up as a US vendor. One of my managers has been in contact with the AP team. I will follow up with him and find out if he has more information.

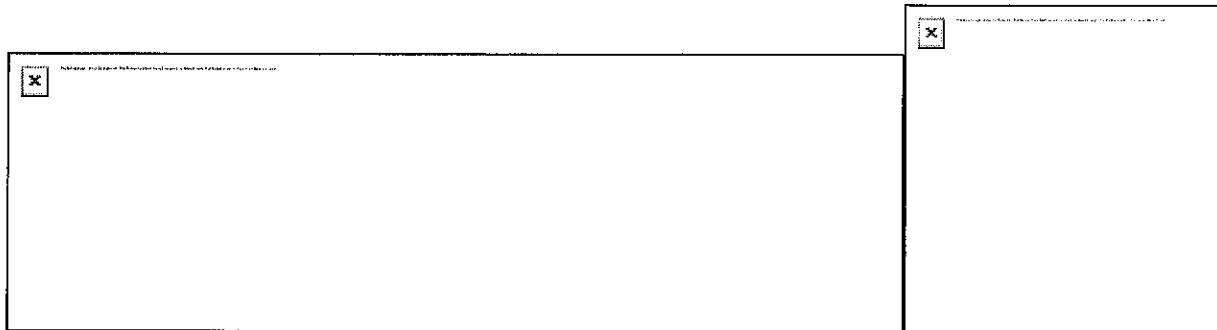
Thanks  
Rachel

**From:** Joyce Rees [<mailto:JoyceRees@advitek.com>]  
**Sent:** Tuesday, February 10, 2015 2:58 PM  
**To:** Rachel.Roberts  
**Subject:** RE: Vendor Set Up- Advitek

Hi Rachel;  
Can you let me know if a cheque has in fact been issues for the four invoices?  
Thank you.

Joyce Rees  
President  
235 Yorkland Blvd, Suite 301  
Toronto, ON, M2J 4Y8

Office: 416-756-2867 x201  
Mobile: 416-573-7990



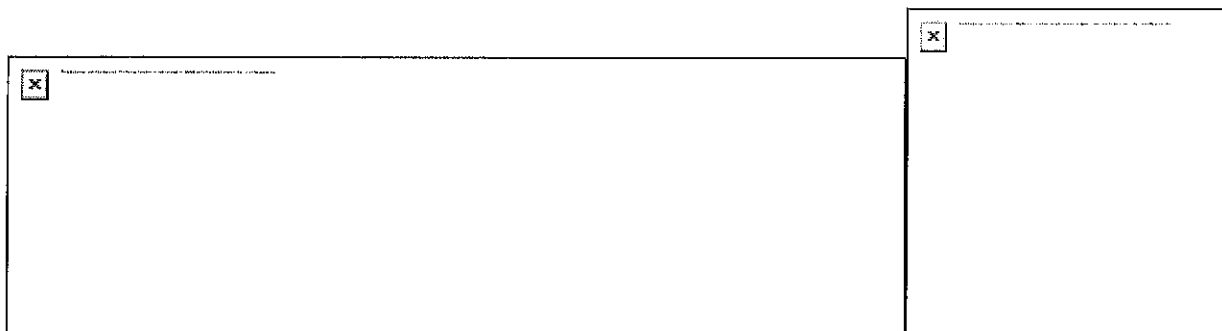
**From:** Joyce Rees  
**Sent:** February 9, 2015 1:27 PM  
**To:** 'Rachel.Roberts'  
**Subject:** RE: Vendor Set Up- Advitek

Hi Rachel;

So far I still have not received a cheque or a deposit to the account.  
Has a cheque been issued?

Joyce Rees  
President  
235 Yorkland Blvd, Suite 301  
Toronto, ON, M2J 4Y8

Office: 416-756-2867 x201  
Mobile: 416-573-7990



**From:** Rachel.Roberts [<mailto:Rachel.Roberts@target.com>]  
**Sent:** February 3, 2015 4:21 PM  
**To:** Joyce Rees  
**Subject:** RE: Vendor Set Up- Advitek

Hi Joyce-  
We are looking into this today. I will follow up when I know more.  
Thanks!  
Rachel

**From:** Joyce Rees [<mailto:JoyceRees@advitek.com>]  
**Sent:** Monday, February 02, 2015 6:28 AM  
**To:** Rachel.Roberts  
**Subject:** RE: Vendor Set Up- Advitek  
**Importance:** High

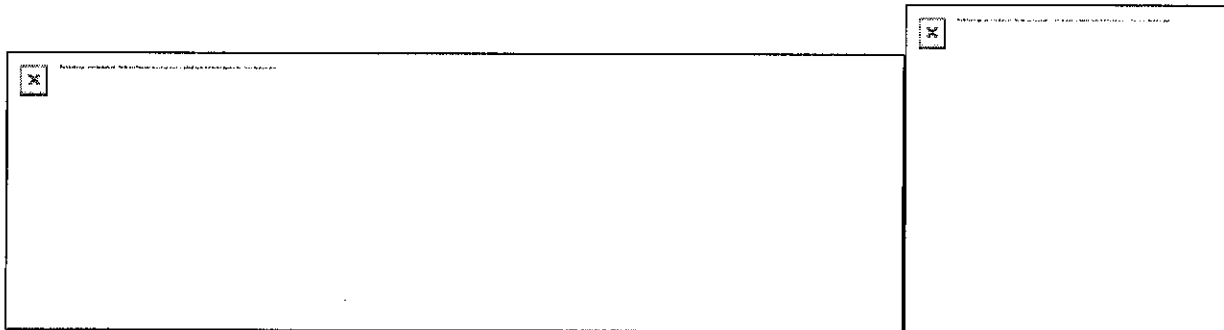
Hi Rachel

At this point I have seen nothing in either the Canadian or US account. Would you mind checking on it for me.

Thanks

Joyce Rees  
President  
235 Yorkland Blvd, Suite 301  
Toronto, ON, M2J 4Y8

Office: 416-756-2867 x201  
Mobile: 416-573-7990



**From:** Rachel.Roberts [<mailto:Rachel.Roberts@target.com>]

**Sent:** January 26, 2015 4:01 PM

**To:** Joyce Rees

**Subject:** RE: Vendor Set Up- Advitek

Hi Joyce-

For the sake of time, I am going to leave as is. I am not sure if they will be paying in US or CAD dollars but assume that it will not be an electronic payment. Please let me know when you receive payment. I am hoping it will be within one week. I will let you know if we encounter any snags on our end.

Thanks!

Rachel

**From:** Joyce Rees [<mailto:JoyceRees@advitek.com>]

**Sent:** Monday, January 26, 2015 9:59 AM

**To:** Rachel.Roberts

**Subject:** RE: Vendor Set Up- Advitek

Hi Rachel;

Thank you for doing this!

Here is the invoice revised this time to the US Target Corporation and with no HST.

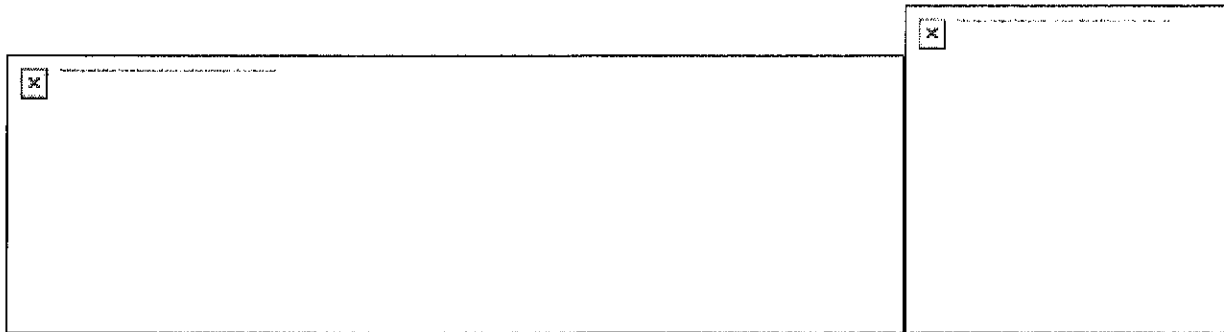
Will this be paid in US \$ or CDN \$?

Will it be an electronic payment?

The reason I ask is that if you are paying in US currency Advitek operates a US currency account and I would give you that account number instead of the Canadian account number. But if changing the details at this time is awkward or would create a delay, leave it.

Joyce Rees  
President  
235 Yorkland Blvd, Suite 301  
Toronto, ON, M2J 4Y8

Office: 416-756-2867 x201  
Mobile: 416-573-7990



**From:** Rachel.Roberts [<mailto:Rachel.Roberts@target.com>]  
**Sent:** January 26, 2015 10:42 AM  
**To:** Joyce Rees  
**Subject:** RE: Vendor Set Up- Advitek

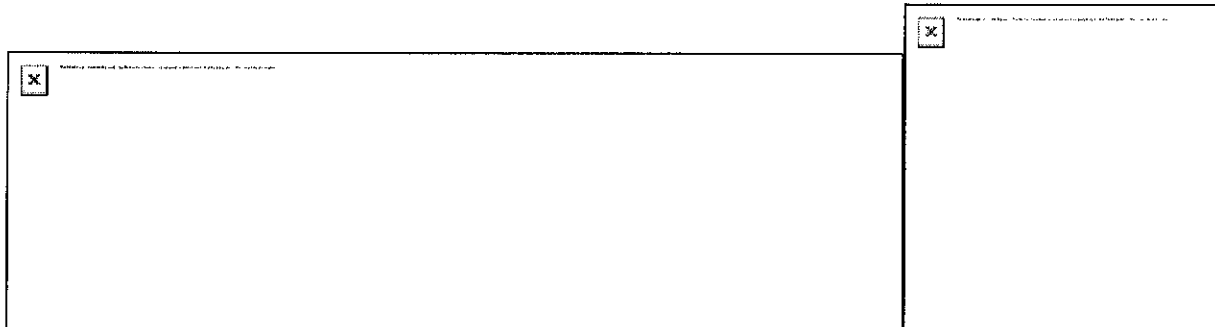
Hello-  
I attached it to the previous email. It is invoice number 8875 submitted on 11/28/14.  
Thanks!

**From:** Joyce Rees [<mailto:JoyceRees@advitek.com>]  
**Sent:** Monday, January 26, 2015 9:41 AM  
**To:** Rachel.Roberts  
**Subject:** RE: Vendor Set Up- Advitek

Hello Rachel  
Yes I can modify the one that has HST, Which one is that, if you tell me I can get it revised ASAP!  
Thank you ever so much.  
Joyce

Joyce Rees  
President  
235 Yorkland Blvd, Suite 301  
Toronto, ON, M2J 4Y8

Office: 416-756-2867 x201  
Mobile: 416-573-7990



**From:** Rachel.Roberts [<mailto:Rachel.Roberts@target.com>]

**Sent:** January 26, 2015 10:40 AM

**To:** Joyce Rees

**Subject:** RE: Vendor Set Up- Advitek

Joyce-

Good news! I was able to submit three of the invoices to accounts payable! The fourth one includes the HST tax. Are you able to remove this and resubmit today? All of our invoices for the fiscal year are due today so I want to be sure we get it taken care of right away. Thank you for your patience as we worked through this process and I am so happy it worked out the way it did.

Have a great day!

Rachel

**From:** Joyce Rees [<mailto:JoyceRees@advitek.com>]

**Sent:** Monday, January 26, 2015 8:18 AM

**To:** Rachel.Roberts

**Subject:** RE: Vendor Set Up- Advitek

Hi Rachel;

I hope you had a good weekend. I think you are about to be slammed with snow today! Good luck.

Were you able to get those transactions processed?

Joyce

Joyce Rees

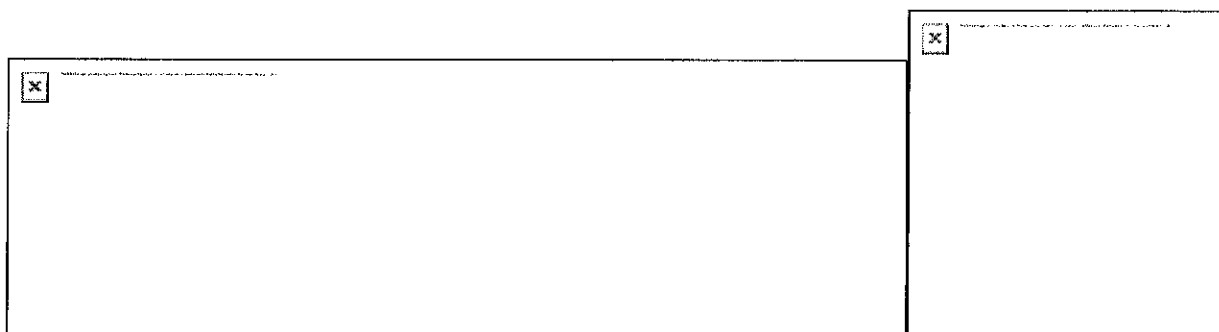
President

235 Yorkland Blvd, Suite 301

Toronto, ON, M2J 4Y8

Office: 416-756-2867 x201

Mobile: 416-573-7990



**From:** Rachel.Roberts [<mailto:Rachel.Roberts@target.com>]

**Sent:** January 23, 2015 9:43 AM

**To:** Joyce Rees

**Subject:** RE: Vendor Set Up- Advitek

Joyce-

I have edited your first page and will be sending it to the Vendor team. I hope to get these invoices processed today ☺

Thanks!

**From:** Joyce Rees [<mailto:JoyceRees@advitek.com>]

**Sent:** Friday, January 23, 2015 8:27 AM

**To:** Rachel.Roberts

**Subject:** RE: Vendor Set Up- Advitek

Hi Rachel:

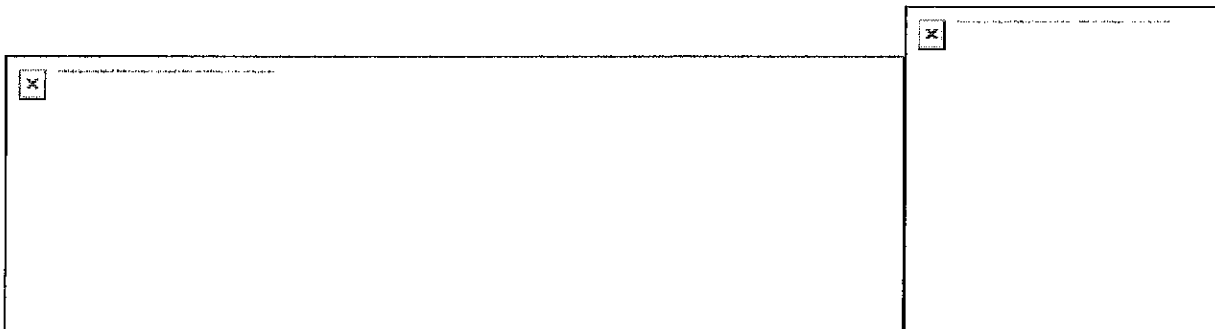
Our Tax ID with Canada Revenue Agency is 10006 4120 TR001. I assume this is the number requested. The service (market research data collection) was conducted in Canada and delivered to the US.

Thank you for attending to this issue.

Joyce Rees  
President  
235 Yorkland Blvd, Suite 301  
Toronto, ON, M2J 4Y8

Office: 416-756-2867 x201

Mobile: 416-573-7990



**From:** Rachel.Roberts [<mailto:Rachel.Roberts@target.com>]

**Sent:** January 23, 2015 9:15 AM

**To:** Joyce Rees

**Subject:** FW: Vendor Set Up- Advitek

**Importance:** High

Hello Joyce-

I received the below note from the Vendor team. Are you able to make the change?

Thanks!



**From:** Melissa.Kopp  
**Sent:** Friday, January 23, 2015 8:04 AM  
**To:** Rachel.Roberts  
**Cc:** ap.expvendorsetup; Melissa.Kopp  
**Subject:** FW: Vendor Set Up- Advitek  
**Importance:** High

Hi Rachel-

Can you please ask the vendor to update the W-8-BEN-E to enter their Foreign Tax Id?

Also, are these services being provided in Canada or the US?

Thanks,

Melissa Kopp | Accountant | Non-Merch Accounts Payable | xTarget | Finance | 7000 Target Parkway, NCC-0275 | Minneapolis, MN 55445 | 763.440-5502 | xax

For all payment status inquiries – Please contact A/P Help Desk at: [Canada.APHelpDesk@Target.com](mailto:Canada.APHelpDesk@Target.com) or [Helpdesk@target.com](mailto:Helpdesk@target.com)

**From:** ap.expvendorsetup  
**Sent:** Friday, January 23, 2015 7:41 AM  
**To:** Melissa.Kopp  
**Subject:** FW: Vendor Set Up- Advitek  
**Importance:** High

Hi Melissa,

Vendor 0032616 ADVITEK INC is a new set up.

Kindly let us know when the hold can be taken off.

Thanks,  
Sandhya.J

**From:** Rachel.Roberts  
**Sent:** Friday, January 23, 2015 1:56 AM  
**Subject:** Vendor Set Up- Advitek  
**Importance:** High

Hello-

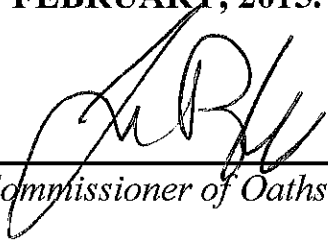
I need to set up Advitek as a Vendor ASAP as invoices need to be processed by 1/26/15. Attached is their information. Please get back to me if you have any questions.

Thanks!

Rachel Roberts

# **TAB I**

**THIS EXHIBIT "I" REFERRED TO IN  
THE AFFIDAVIT OF JOYCE E. REES  
SWORN BEFORE ME THIS 18TH DAY  
OF FEBRUARY, 2015.**



---

*A Commissioner of Oaths*

THE ORIGINAL DOCUMENT HAS A REFLECTIVE WATERMARK ON THE BACK. HOLD AT AN ANGLE TO VIEW.

TARGET CANADA CO.  
P.O. BOX 1296  
MINNEAPOLIS, MN 55440-1296

Bank of America Canada  
Toronto, Ontario M5V 3L2

1020439

Date 2015-01-13  
YYYY MM DD

Thirty-Nine Thousand Two Hundred Sixty-Seven dollars and 50 cents

\$

39,267.50

VOID AFTER 150 DAYS

TO THE  
ORDER  
OF

ADVITEK INC  
235 YORKLAND BLVD, STE 301  
TORONTO ON M2L 4Y8

AUTHORIZED SIGNATURES

*Jane Lindner*

⑈0001020439⑈ ⑆55792⑆241⑆

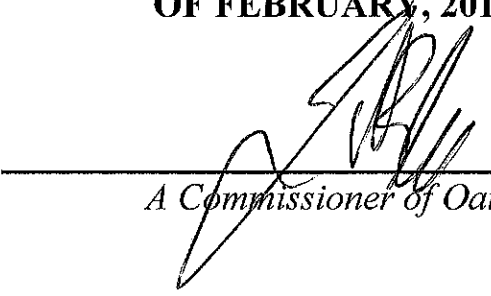
494937

⑈0003928750⑈

232,328.00  
88,710.00  
00,370.00  
00,965.00  
1,835.00  
1,697.50

# TAB J

**THIS EXHIBIT "J" REFERRED TO IN  
THE AFFIDAVIT OF JOYCE E. REES  
SWORN BEFORE ME THIS 18TH DAY  
OF FEBRUARY, 2015.**



---

*A Commissioner of Oaths*

Joyce Rees  
Steve Yudin



**Canada Trust**

YONGE & FINCH BRANCH  
8650 YONGE ST  
NORTH YORK ON M2N 4G3

**Returned Item Advice**

Date 30-Jan-2015  
Advice Number 699  
Deposit Account Number 19702-5218460

page 1 of 1

Your account has been charged today with 1 Unpaid item totaling \$39,267.50, plus a service fee of \$5.00

Reason for Return  
Insufficient Funds

ADVITEK INC.  
235 YORKLAND BLVD SUITE 301  
TORONTO ON M2J 4Y8

Drawn by  
Returning bank  
Amount

TARGET CANADA  
BK America  
\$39,267.50

19702-5218460

00000069901

2,328.00	AT DUE
232,328.00	
88,710.00	
00,570.00	
00,965.00	
1,697.50	
7,855.00	

# TAB K



**THIS EXHIBIT "K" REFERRED TO IN  
THE AFFIDAVIT OF JOYCE E. REES  
SWORN BEFORE ME THIS 18TH DAY  
OF FEBRUARY, 2015.**



---

*A Commissioner of Oaths*

# Statement

Advitek Inc.

235 Yorkland Boulevard  
Suite 301  
Toronto, Ontario  
M2J 4Y8

Date

1/19/2015

To:

Target Canada Corporation  
5570 Explorer Drive  
Mississauga, ON, L4W 0C4

				Amount Due	Amount Enc.	
				CAD 232,328.00		
Date	Description			Amount	Balance	
07/20/2012	Balance forward				0.00	
08/13/2014	INV #8848. --- Study \$0.00 --- Tax: HST On Sales @ 13.0% = 0.00			0.00	0.00	
09/30/2014	INV #8856. --- Study \$44,200.00 --- Tax: HST On Sales @ 13.0% = 5,746.00			49,946.00	49,946.00	
10/31/2014	INV #8862. --- Study \$20,000.00 --- Tax: HST On Sales @ 13.0% = 2,600.00			22,600.00	72,546.00	
11/17/2014	INV #8873. --- Study \$13,500.00 --- Tax: HST On Sales @ 13.0% = 1,755.00			15,255.00	87,801.00	
11/17/2014	PMT #1018436.			-49,946.00	37,855.00	
11/28/2014	INV #8875. --- Study \$12,250.00 --- Tax: HST On Sales @ 13.0% = 1,592.50			13,842.50	51,697.50	
12/08/2014	INV #8880. --- Study \$34,750.00 --- Tax: HST On Sales @ 13.0% = 4,517.50			39,267.50	90,965.00	
12/10/2014	INV #8881. --- Study \$8,500.00 --- Tax: HST On Sales @ 13.0% = 1,105.00			9,605.00	100,570.00	
01/06/2015	INV #8885. --- Study \$78,000.00 --- Tax: HST On Sales @ 13.0% = 10,140.00			88,140.00	188,710.00	
01/15/2015	INV #8886. --- Study \$38,600.00 --- Tax: HST On Sales @ 13.0% = 5,018.00			43,618.00	232,328.00	
CURRENT		1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
131,758.00		62,715.00	37,855.00	0.00	0.00	CAD 232,328.00

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

and

IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF  
TARGET CANADA CO. *ET AL*

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

Proceeding commenced at Toronto

**AFFIDAVIT OF JOYCE REES**

**BLANEY McMURTRY LLP**  
Barristers and Solicitors  
1500 - 2 Queen Street East  
Toronto, ON M5C 3G5

**Lou Brzezinski** (LSUC #19794M)  
Tel: (416) 593-2952  
Fax: (416) 594-5084

Lawyer for Advitek Inc.