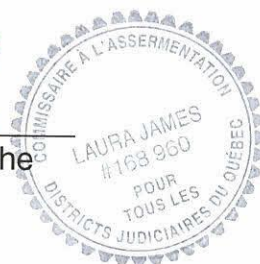


This is Exhibit "G" referred to in the
Affidavit of Shell Bern sworn
February 17, 2015


Commissioner of Oaths for the
Province of Quebec



PED250P655107 (4).txt

TrustedLink
Listing - EDI Format
6.03.01 EDIV63DTA

Page 1 Mailbox

S067DDEP 15/02/16 10:31:37

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1 ST*810*5650003

2 BIG*20150113*0170879**1101382367***DI

3 CUR*BY*CAD

4 REF*IA*0100000086

5 N1*BT**92*7300

6 N3*TARGET CANADA CO.VENDOR #0100000084*PO BOX 1320

7 N4*MINNEAPOLIS*MN*55440

8 DTM*011*20150113

9 IT1*00010*2*EA*275.95**CB*000000000010057025*UP*872318667240

10 TXI*GS*71.74*13*SP*ON****144195716RT0001

11 PID*F****ALL IN 1 NURSERY DARK ESPRESSO

12 PO4*1*****1

13 N1*MF*ISIS

14 N4*ST-LAURENT*QC*H4R 2P2*CA

15 TDS*62364

16 TXI*GS*71.74

17 ISS*2*EA*1732*LB

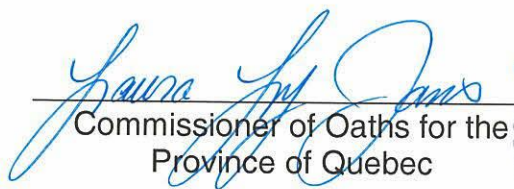
18 CTT*1

19 SE*19*5650003

* * * * * E N D O F R E P O R

T * * * * *

This is Exhibit "H" referred to in the
Affidavit of Shell Bern sworn
February 17, 2015


Commissioner of Oaths for the
Province of Quebec



PED250P655107 (5).txt

TrustedLink

Listing - EDI Format
6.03.01 EDIV63DTA

Page 1

Mailbox

S067DDEP 15/02/16 14:44:47

Mailbox number : M3901471

Mail type : Send

Record * 1 2 3 4 5 6
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 3 CUR*BY*CAD
 4 REF*IA*0100001149
 5 N1*BT**92*7301
 6 N3*TARGET CANADA CO. VENDOR#0100001147*PO BOX 1320
 7 N4*MINNEAPOLIS*MN*55440
 8 DTM*011*20141224
 9 IT1*00010*3*EA*98.87**CB*000000000010053533*UP*654582146733
 10 TXI*GS*14.83*5*SP*AB****139633481RT0001
 11 PID*F*****MASON DRESSING TABLE ESPRESSO
 12 PO4*1*****1
 13 N1*MF*ELFE JUVENILE
 14 N4*ST-LAURENT*QC*H4R 2P2*CA
 15 TDS*31144
 16 TXI*GS*14.83
 17 ISS*3*EA*96*LB
 18 CTT*1
 19 SE*19*5220001

* * * * * E N D O F R E P O R

T * * * * *

This is Exhibit "I" referred to in the
Affidavit of Shell Bern sworn
February 17, 2015


Commissioner of Oaths for the
Province of Quebec



From: Jonathan.Shaw [<mailto:Jonathan.Shaw@target.com>]

Sent: Wednesday, November 19, 2014 9:38 AM

To: Jonathan.Shaw

Cc: Gregory.Krikorian; Nicole.Tavares; Ruthann.Rocco

Subject: Baby Hard Goods late POs

Good morning vendor partners,

At Target we are continuously looking for opportunities to provide superior Guest experience. Baby Hard Goods is one of our big strategic focuses in winning with Moms and we need product on the shelves to do that. As a result, we've decided to implement fines on late deliveries that ultimately result in a poor Guest experience.

For most of you, this won't be a significant impact as you've delivered the right product in the right time. We thank you for your continued cooperation to ensure your products are well represented in our stores.

To accommodate the transition into ensuring deliveries are on time, we will be giving you a 1 week buffer on late POs before actioning fines. After a PO has been late for over 1 week, the PO will be closed and deliveries will be marked as late. Once the PO is closed it creates a lot of work for our teams to re open/create POs and accept your product. Late products sit in the middle of our DC in our problem area and causes congestion and delays the delivery of product to our stores and results in poor Guest experience.

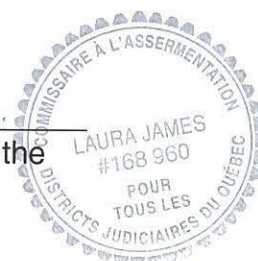
- For late deliveries (8 or more days after PO delivery date) on normal replenishment, the fine will be 7% of the PO.
- For late deliveries (8 or more days after PO delivery date) on transition orders, the fine will be 10% of the PO.
- If you are consistently undershipping and therefore impacting instocks and guest experience, we will be reviewing whether or not your products should remain in our assortment.

Please let me know if you have any questions.

Jonathan Shaw | Merchandise Planning Manager | Household, Pet, Baby |  Target, 5570 Explorer Drive, Mississauga, Ont L4W 0C4 |  289.261.1125

This is Exhibit "J" referred to in the
Affidavit of Shell Bern sworn
February 17, 2015


Commissioner of Oaths for the
Province of Quebec



From: Nicole.Tavares [<mailto:Nicole.Tavares@target.com>]

Sent: Monday, December 08, 2014 2:24 PM

To: Jean-Pierre Michaud; Joseph Gallo; Lana Lloyd; Linda Lee; Aziz Abdel Malek; Diane Fitzgerald; Amanda Gascoigne-Day

Cc: Gregory.Krikorian

Subject: Target 3 Month Forecast - December

Hello,

As promised, please see below for a forecast of units per article on a monthly basis. We are hoping this can provide you enough information in hope we can improve fill rate and on time delivery. We suggest that you leave some room for adjustments as this is not a final forecast, but rather just a guideline to give you some insight into our forecast. Again, these quantities are not to be used as final PO quantity.

Vendor Name	*Article #	Article Description	Remaining December	January	February
ISIS INC.-POINTE-CLAIRE	10094884	STAR TERRY TEETHER	234	462	390
ISIS INC.-POINTE-CLAIRE	10094886	WONDER WHEEL	180	456	348
ISIS INC.-POINTE-CLAIRE	10094889	GO GO FRIENDS	270	654	384
ISIS INC.-POINTE-CLAIRE	10094892	GO-GO BUGS	144	324	168
ISIS INC.-POINTE-CLAIRE	10094895	DEVELOPEMENTAL PLAY MAT	66	144	111
ISIS INC.-POINTE-CLAIRE	10094898	BEGINNING BITES	210	378	270
ISIS INC.-POINTE-CLAIRE	10094899	2PK LADY BUG TEETHERS	456	870	450
ISIS INC.-POINTE-CLAIRE	10094902	RING RATTLE	132	390	306
ISIS INC.-POINTE-CLAIRE	10094904	PIANO	222	258	198
ISIS INC.-POINTE-CLAIRE	10094905	FASCINATION STATION	144	308	216
ISIS INC.-POINTE-CLAIRE	10094972	2PK NIBBLER W/HYGIENIC COVR	592	424	488
ISIS INC.-POINTE-CLAIRE	10094975	1PK 8OZ 2HNDL SUPR SPOUT CUP	240	652	504
ISIS INC.-POINTE-CLAIRE	10094976	2PK 8OZ 2HNDL SUPR SPOUT CUP	322	356	330
ISIS INC.-POINTE-CLAIRE	10094978	2PK GRIPPR CUP W/SUPR SPOUT	378	456	414
ISIS INC.-POINTE-CLAIRE	10094981	2PK 10OZ SPRSTRW GRPR CP	237	204	231
ISIS INC.-POINTE-CLAIRE	10094987	ICY BITES KEYS TEETHER	318	702	312
ISIS INC.-POINTE-CLAIRE	10094990	SOFT SILICONE FISH TEETHER	248	640	448
ISIS INC.-POINTE-CLAIRE	10094995	JUST ONE YOU BLK/GRN TOTE	24	104	68
ISIS INC.-POINTE-CLAIRE	10204135	2-IN-1 BASSINET DOTSNSTRPS	17	76	74
ISIS INC.-POINTE-CLAIRE	10303352	JITTER N GO FRIENDS FRG/BEE	96	120	36
ISIS INC.-POINTE-CLAIRE	10303356	FLIP & GRIP RATTLE	378	762	474
ISIS INC.-POINTE-CLAIRE	10303357	TEETHING TAIL FISH	564	1128	870
ISIS INC.-POINTE-CLAIRE	10303359	GUITAR NB TOY	498	546	366
ISIS INC.-POINTE-CLAIRE	10303360	MY PHONE	222	264	264
ISIS INC.-POINTE-CLAIRE	10303461	XYLOPHONE	120	240	192
ISIS INC.-POINTE-CLAIRE	10303462	TUMBLING TUBES	420	618	480
ISIS INC.-POINTE-CLAIRE	10303463	SENSORY BALL SET	330	480	270
ISIS INC.-POINTE-CLAIRE	10303464	CLASSIC CRIB WALNUT	110	28	9
ISIS INC.-POINTE-CLAIRE	10303465	ECHO STROLLER TURQUOISE	7	27	25

ISIS INC.-POINTE-CLAIRE	10303466	ECHO STROLLER JADE	3	1	6
ISIS INC.-POINTE-CLAIRE	10303468	POLLY SE HIGH CHAIR VAPOR	8	13	17
ISIS INC.-POINTE-CLAIRE	10347669	6PK FUN FEEDING SPOONS	432	804	684
ISIS INC.-POINTE-CLAIRE	10347670	4PK EMBOSSED PLATES	198	162	168
ISIS INC.-POINTE-CLAIRE	10348361	4PK EMBOSSED BOWLS	354	264	243
ISIS INC.-POINTE-CLAIRE	10348362	2PK SECTION PLATE	240	288	210
ISIS INC.-POINTE-CLAIRE	10348363	SPOON, FORK AND KNIFE SET	180	276	336
ISIS INC.-POINTE-CLAIRE	10348366	2PK INSLTED CLK-IT CUP	168	144	204
ISIS INC.-POINTE-CLAIRE	10348367	CHEWBIES TEETHER	120	624	552
ISIS INC.-POINTE-CLAIRE	10348368	ICE GEL TEETHER WITH SLEEVE	174	372	258
ISIS INC.-POINTE-CLAIRE	10361180	MONKEY TOTE			8
ISIS INC.-SAINT-LAURENT	10057023	CLASSIC CRIB COTTON WHT	94	25	32
ISIS INC.-SAINT-LAURENT	10057025	ALL-IN-1 NURSERY ESPRESSO	4	14	17

0106

Using this rolling 3 month forecast we expect deliveries to be timely and in full, which is why we will be now closing any POs 3 days after the in DC date for the DC's to process. To avoid any delays please book with Ryder immediately to ensure appointment is made as no changes to POs can be made once they are generated.

In the event that deliveries are not met as specified on the POs, we will be imposing fines depending on the infraction.

Note: Any article that is being transitioned off in the spring may show up on this forecast, and based on current inventory we may adjust as needed. Also, some flyer or endcap programs may not be included as we have not adjusted all promotional program lifts (going forward promotion forecast will be communicated separately). As our vendor partners we expect that if you notice any quantity that is out of character that you please communicate that to us, as we would like to see increased ownership and accountability to improve the overall relationship between us and your businesses.

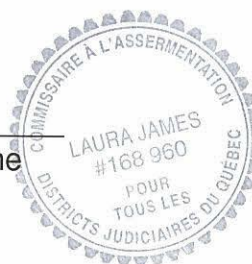
Please let me know if you have any questions.

Thanks,

Nicole Tavares | Sr. Business Analyst | Canada HQ Merchandise Planning | ☎ Target | 5570 Explorer Drive, Mississauga, Ontario L4W 0C4 | Ph: (289) 261-1432 ☎☎☎☎

This is Exhibit "K" referred to in the
Affidavit of Shell Bern sworn
February 17, 2015


Commissioner of Oaths for the
Province of Quebec



Aziz Abdel Malek

From: Gregory.Krikorian <Gregory.Krikorian@target.com>
Sent: Tuesday, December 09, 2014 8:35 AM
To: Jean-Pierre Michaud; Aziz Abdel Malek
Cc: Nicole.Tavares
Subject: Target 3 Month Forecast - December

Hello,

As promised, please see below for a forecast of units per article on a monthly basis. We are hoping this can provide you enough information in hope we can improve fill rate and on time delivery. We suggest that you leave some room for adjustments as this is not a final forecast, but rather just a guideline to give you some insight into our forecast. Again, these quantities are not to be used as final PO quantity.

Vendor Name	*Article #	Description	Remainder of	
			Dec	Jan
ELFE JUVENILE PRODUC-POINTE-CLAIRE	10034686	HIGH BKBSTRW/SURRND-DAHLIA	53	48
ELFE JUVENILE PRODUC-POINTE-CLAIRE	10034701	SCURE CVRATE DGTL MTR1 RCVR	48	202
ELFE JUVENILE PRODUC-POINTE-CLAIRE	10053526	TRAVEL LITE BASSINET W STGS	14	35
ELFE JUVENILE PRODUC-POINTE-CLAIRE	10215066	MDRN TOTE SCRIBBLES/DAKOTA	92	132
ELFE JUVENILE PRODUC-POINTE-CLAIRE	10303631	TABLEFIT HIGH CHAIR DAKOTA	5	51
ELFE JUVENILE PRODUC-POINTE-CLAIRE	10303632	SWING BY ME DAKOTA	11	41
ELFE JUVENILE PRODUC-POINTE-CLAIRE	10303634	REV. NAPPER PNP DAKOTA	3	140
ELFE JUVENILE PRODUC-POINTE-CLAIRE	10303635	DUOGLIDER STROLLER DAKOTA	8	8
ELFE JUVENILE PRODUC-POINTE-CLAIRE	10303636	FASTACTION TS DAKOTA	14	40
ELFE JUVENILE PRODUC-POINTE-CLAIRE	10303637	TATUM CRIB ESPRESSO	4	8
ELFE JUVENILE PRODUC-POINTE-CLAIRE	10345375	HB BOOSTER W/S.SURROUND	71	109
ELFE JUVENILE PRODUC-POINTE-CLAIRE	10345377	AFFIX LB BOOSTER PIERCE	140	264
ELFE JUVENILE PRODUC-POINTE-CLAIRE	10351713	NAUTILUS CAR SEAT LUXE	43	7
ELFE JUVENILE PRODUC-POINTE-CLAIRE	10053533	MASON CHANGE TABLE ESPRESSO	27	94

Using this rolling 3 month forecast we expect deliveries to be timely and in full, which is why we will be now closing any POs 3 days after the in DC date for the DC's to process. To avoid any delays please book with Ryder immediately to ensure appointment is made as no changes to POs can be made once they are generated.

In the event that deliveries are not met as specified on the POs, we will be imposing fines depending on the infraction.

Note: Any article that is being transitioned off in the spring may show up on this forecast, and based on current inventory we may adjust as needed. Also, some flyer or endcap programs may not be included as we have not adjusted all promotional program lifts (going forward promotion forecast will be communicated separately). As our vendor partners we expect that if you notice any quantity that is out of character that you please communicate that to us, as we would like to see increased ownership and accountability to improve the overall relationship between us and your businesses.

Please let me know if you have any questions.

Thanks,

Gregory Krikorian | Merchandise Planning Business Analyst, Baby Hard Goods | Canada HQ | ☺Target | 5570 Explorer Dr. | Mississauga, ON., L4W 0C4 | P: 289.261.0198

This is Exhibit "L" referred to in the
Affidavit of Shell Bern sworn
February 17, 2015


Commissioner of Oaths for the
Province of Quebec



From: Nicole.Tavares <Nicole.Tavares@target.com>
Sent: Dec-24-2014 11:46 AM
To: Tony Cacchiotti
Subject: RE: Back Orders

0111

Hi Tony,

We will not be adjusting quantities on system-generated POs.

What is the reason for this shortage?

You will be penalized for this short shipment. Do you have an ETA?

Nicole Tavares | Sr. Business Analyst | Canada HQ Merchandise Planning | Target | 5570 Explorer Drive, Mississauga, Ontario L4W 0C4 | Ph: (289) 261-1432

From: Tony Cacchiotti [<mailto:T.Cacchiotti@eibrands.com>]
Sent: Tuesday, December 23, 2014 3:20 PM
To: Nicole.Tavares
Subject: Back Orders

Hi Nicole,

Please remove the following items from the orders listed below as we are temporarily out of stock.

Item 1899177 – Article # 10303636 -

Order Number

1101349557
1101348777
1101348778

Sincerely,



Tony Cacchiotti

EDI Analyst

EI BRAND MANAGEMENT GROUP™

4500 boul. Thimens

Montréal, Qc, H4R 2P2

Tel: 514 344-3533

Fax: 514 344-9296

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This is Exhibit "M" referred to in the
Affidavit of Shell Bern sworn
February 17, 2015



Commissioner of Oaths for the
Province of Quebec



Target Canada Co.
Statement of Account

Supplier	Inv#	Invoice Date	Amount Excl tax	Tax	Amount Incl tax
ISIS Inc.	168940	2-Dec-2014	385.85	50.16	436.01
ISIS Inc.	169269	10-Dec-2014	275.95	13.80	289.75
ISIS Inc.	169270	10-Dec-2014	533.46	26.67	560.13
ISIS Inc.	169271	10-Dec-2014	376.56	48.95	425.51
ISIS Inc.	169272	10-Dec-2014	94.14	12.24	106.38
ISIS Inc.	169273	10-Dec-2014	6,708.40	872.09	7,580.49
ISIS Inc.	169274	10-Dec-2014	9,875.95	1,283.87	11,159.82
ISIS Inc.	169298	11-Dec-2014	8,423.69	421.18	8,844.87
ISIS Inc.	169449	12-Dec-2014	3,903.82	195.19	4,099.01
ISIS Inc.	169674	16-Dec-2014	7,322.64	951.94	8,274.58
ISIS Inc.	169675	16-Dec-2014	4,176.20	542.91	4,719.11
ISIS Inc.	169676	16-Dec-2014	6,540.87	850.31	7,391.18
ISIS Inc.	169677	16-Dec-2014	4,025.84	523.36	4,549.20
ISIS Inc.	169678	16-Dec-2014	1,101.40	143.18	1,244.58
ISIS Inc.	169788	17-Dec-2014	5,312.19	690.58	6,002.77
ISIS Inc.	169976	22-Dec-2014	5,103.86	255.19	5,359.05
ISIS Inc.	169977	22-Dec-2014	551.90	27.60	579.50
ISIS Inc.	169978	22-Dec-2014	3,956.40	197.82	4,154.22
ISIS Inc.	169979	22-Dec-2014	5,142.90	257.15	5,400.05
ISIS Inc.	169980	22-Dec-2014	5,947.13	773.13	6,720.26
ISIS Inc.	169981	22-Dec-2014	4,495.78	584.45	5,080.23
ISIS Inc.	169982	22-Dec-2014	1,103.80	143.49	1,247.29
ISIS Inc.	169983	22-Dec-2014	1,868.30	242.88	2,111.18
ISIS Inc.	170028	23-Dec-2014	6,059.31	787.71	6,847.02
ISIS Inc.	170075	24-Dec-2014	219.80	10.99	230.79
ISIS Inc.	170076	24-Dec-2014	275.95	13.80	289.75
ISIS Inc.	170077	24-Dec-2014	275.95	35.87	311.82
ISIS Inc.	170078	24-Dec-2014	471.65	23.58	495.23
ISIS Inc.	170117	29-Dec-2014	6,488.03	843.44	7,331.47
ISIS Inc.	170300	2-Jan-2015	11,914.89	595.74	12,510.63
ISIS Inc.	170306	2-Jan-2015	7,969.57	1,036.04	9,005.61
ISIS Inc.	170341	5-Jan-2015	2,431.98	121.60	2,553.58
ISIS Inc.	170344	5-Jan-2015	551.90	71.75	623.65
ISIS Inc.	170345	5-Jan-2015	275.95	35.87	311.82
ISIS Inc.	170346	5-Jan-2015	867.30	112.75	980.05
ISIS Inc.	170347	5-Jan-2015	769.30	38.47	807.77
ISIS Inc.	170470	6-Jan-2015	982.30	127.70	1,110.00
ISIS Inc.	170477	6-Jan-2015	14,313.25	1,860.72	16,173.97
ISIS Inc.	170678	8-Jan-2015	11,426.13	571.31	11,997.44
ISIS Inc.	170877	13-Jan-2013	827.85	107.62	935.47
ISIS Inc.	170878	13-Jan-2013	2,591.68	336.92	2,928.60
ISIS Inc.	170879	13-Jan-2013	551.90	71.75	623.65
ISIS Inc.	170884	13-Jan-2013	8,669.30	1,127.01	9,796.31
ISIS Inc.	170885	13-Jan-2013	1,103.80	55.19	1,158.99
ISIS Inc.	171001	14-Jan-2015	477.00	62.01	539.01
ISIS Inc.	171003	14-Jan-2015	477.00	62.01	539.01
Total ISIS Inc.			167,218.82	17,217.99	184,436.81

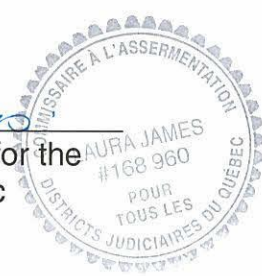
Target Canada Co.
Statement of Account - 30 Day Goods

Date prepared: 6-Feb-2015
 Prepared by: Angelo Piscopo
 Revision 4.0

Supplier	Inv#	Invoice Date	Value 30 Days Excl tax	Tax	Value 30 Days Inc tax
ISIS Inc.	169674	16-Dec-2014	7,322.64	951.94	8,274.58
ISIS Inc.	169675	16-Dec-2014	4,176.20	542.91	4,719.11
ISIS Inc.	169676	16-Dec-2014	6,540.87	850.31	7,391.18
ISIS Inc.	169677	16-Dec-2014	4,025.84	523.36	4,549.20
ISIS Inc.	169678	16-Dec-2014	1,101.40	143.18	1,244.58
ISIS Inc.	169788	17-Dec-2014	5,312.19	690.58	6,002.77
ISIS Inc.	169976	22-Dec-2014	5,103.86	255.19	5,359.05
ISIS Inc.	169977	22-Dec-2014	551.90	27.60	579.50
ISIS Inc.	169978	22-Dec-2014	3,956.40	197.82	4,154.22
ISIS Inc.	169979	22-Dec-2014	5,142.90	257.15	5,400.05
ISIS Inc.	169980	22-Dec-2014	5,947.13	773.13	6,720.26
ISIS Inc.	169981	22-Dec-2014	4,495.78	584.45	5,080.23
ISIS Inc.	169982	22-Dec-2014	1,103.80	143.49	1,247.29
ISIS Inc.	169983	22-Dec-2014	1,868.30	242.88	2,111.18
ISIS Inc.	170028	23-Dec-2014	6,059.31	787.71	6,847.02
ISIS Inc.	170075	24-Dec-2014	219.80	10.99	230.79
ISIS Inc.	170076	24-Dec-2014	275.95	13.80	289.75
ISIS Inc.	170077	24-Dec-2014	275.95	35.87	311.82
ISIS Inc.	170078	24-Dec-2014	471.65	23.58	495.23
ISIS Inc.	170117	29-Dec-2014	6,488.03	843.44	7,331.47
ISIS Inc.	170300	2-Jan-2015	11,914.89	595.74	12,510.63
ISIS Inc.	170306	2-Jan-2015	7,969.57	1,036.04	9,005.61
ISIS Inc.	170341	5-Jan-2015	2,431.98	121.60	2,553.58
ISIS Inc.	170344	5-Jan-2015	551.90	71.75	623.65
ISIS Inc.	170345	5-Jan-2015	275.95	35.87	311.82
ISIS Inc.	170346	5-Jan-2015	867.30	112.75	980.05
ISIS Inc.	170347	5-Jan-2015	769.30	38.47	807.77
ISIS Inc.	170470	6-Jan-2015	982.30	127.70	1,110.00
ISIS Inc.	170477	6-Jan-2015	14,313.25	1,860.72	16,173.97
ISSI Inc.	170678	8-Jan-2015	11,426.13	571.31	11,997.44
ISIS Inc.	170877	13-Jan-2013	827.85	107.62	935.47
ISIS Inc.	170878	13-Jan-2013	2,591.68	336.92	2,928.60
ISIS Inc.	170879	13-Jan-2013	551.90	71.75	623.65
ISIS Inc.	170884	13-Jan-2013	8,669.30	1,127.01	9,796.31
ISIS Inc.	170885	13-Jan-2013	1,103.80	55.19	1,158.99
ISIS Inc.	171001	14-Jan-2015	477.00	62.01	539.01
ISIS Inc.	171003	14-Jan-2015	477.00	62.01	539.01
Total ISIS Inc.			136,641.00	14,293.84	150,934.84

This is Exhibit "N" referred to in the
Affidavit of Shell Bern sworn
February 17, 2015


Commissioner of Oaths for the
Province of Quebec



Target Canada Co.
Statement of Account

Supplier	Inv#	Invoice Date	Amount Excl tax	Tax	Amount Incl tax
Elfe	289561	4-Dec-2014	2,388.05	310.45	2,698.50
Elfe	289562	4-Dec-2014	790.96	102.82	893.78
Elfe	289590	8-Dec-2014	7,886.59	1,025.25	8,911.84
Elfe	289595	8-Dec-2014	4,547.39	227.37	4,774.76
Elfe	289596	8-Dec-2014	1,285.31	64.27	1,349.58
Elfe	289611	9-Dec-2014	2,621.04	340.74	2,961.78
Elfe	289612	9-Dec-2014	593.22	77.12	670.34
Elfe	289758	10-Dec-2014	98.87	12.85	111.72
Elfe	289759	10-Dec-2014	395.48	51.41	446.89
Elfe	289867	12-Dec-2014	6,156.27	307.81	6,464.08
Elfe	289952	16-Dec-2014	7,156.28	930.32	8,086.60
Elfe	290048	17-Dec-2014	6,426.10	835.39	7,261.49
Elfe	290049	17-Dec-2014	692.09	89.97	782.06
Elfe	290103	18-Dec-2014	15,056.79	1,957.38	17,014.17
Elfe	290259	23-Dec-2014	5,337.98	693.94	6,031.92
Elfe	290294	24-Dec-2014	296.61	14.83	311.44
Elfe	290308	29-Dec-2014	14,643.67	732.18	15,375.85
Elfe	290309	29-Dec-2014	7,371.83	958.33	8,330.16
Elfe	290310	29-Dec-2014	11,760.80	588.04	12,348.84
Elfe	290599	5-Jan-2015	5,994.32	779.26	6,773.58
Elfe	290848	7-Jan-2015	14,894.86	1,936.34	16,831.20
Elfe	290950	9-Jan-2015	18,407.49	920.37	19,327.86
Total Elfe Juvenile Products			134,802.00	12,956.44	147,758.44

Target Canada Co.
Statement of Account - 30 Day Goods

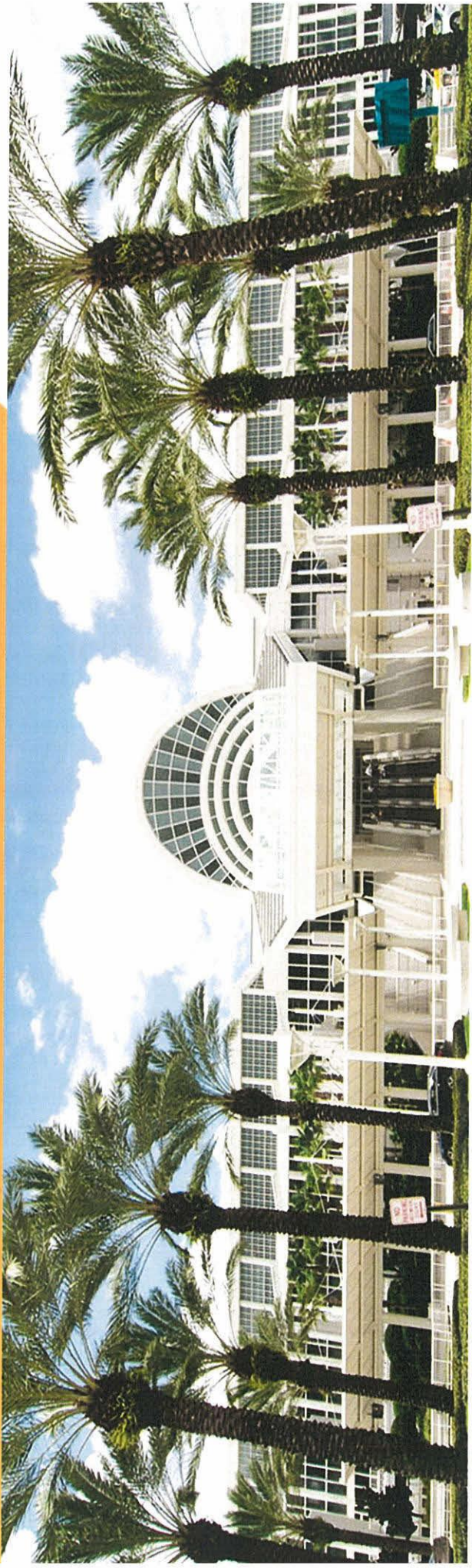
Date prepared: 6-Feb-2015
 Prepared by: Angelo Piscopo
 Revision 4.0

Supplier	Inv#	Invoice Date	Value 30 Days Excl tax	Tax	Value 30 Days Inc tax
Elfe	289952	16-Dec-2014	7,156.28	930.32	8,086.60
Elfe	290048	17-Dec-2014	6,426.10	835.39	7,261.49
Elfe	290049	17-Dec-2014	692.09	89.97	782.06
Elfe	290103	18-Dec-2014	15,056.79	1,957.38	17,014.17
Elfe	290259	23-Dec-2014	5,337.98	693.94	6,031.92
Elfe	290294	24-Dec-2014	296.61	14.83	311.44
Elfe	290308	29-Dec-2014	14,643.67	732.18	15,375.85
Elfe	290309	29-Dec-2014	7,371.83	958.33	8,330.16
Elfe	290310	29-Dec-2014	11,760.80	588.04	12,348.84
Elfe	290599	5-Jan-2015	5,994.32	779.26	6,773.58
Elfe	290848	7-Jan-2015	14,894.86	1,936.34	16,831.20
Elfe	290950	9-Jan-2015	18,407.49	920.37	19,327.86
Total Elfe Juvenile Products			108,038.82	10,436.35	118,475.17

This is Exhibit "O" referred to in the
Affidavit of Shell Bern sworn
February 17, 2015


Commissioner of Oaths for the
Province of Quebec





Target Merchant Finance & Business Analysis Leveraging SAP's Extended Retail Method of Accounting (ERMA)

Target - Sandy Koessler
SAP – Alan Newton

Session Code: 3206

Title: Target Merchant Finance & Merchant Business
Analysis Leveraging SAP's Extended Retail Method of
Accounting (ERMA)

Day and Time: Wednesday, May 15, 2013: 12:30 PM - 1:30
PM

Content Area: Retail



- Target Canada Overview
- Definition of Extended Retail Method of Accounting (ERMA)
- Target Canada Implementation of ERMA
- Project Structure & Road to Success



TARGET CANADA OVERVIEW

0122 4

- Target Corporation is an upscale discount retailer that provides high-quality, on-trend merchandise at attractive prices in clean, spacious and guest-friendly stores
- Target is the second-largest discount retailer in America
- Earlier in 2013, Target announced the opening of its first stores beyond the United States in the Canadian market
- Target expects to operate 125 – 135 stores in Canada by the end of 2014



- The entry into the Canadian market was achieved through the acquisition of leasehold interests
- Because many Target legacy systems would have required extensive customization for Canadian requirements (e.g., currency, language, unit of measure), Target announced we would use package-based solutions in Canada
- SAP was one of many package solutions selected for Target Canada

- SAP's ECC/IS Retail solution was implemented to meet Target Canada business requirements in the finance, supply chain, merchandising and pricing capabilities
- Within the finance capabilities, Target Canada inventory will be valued under the Cost Method of Accounting, combined with SAP's Extended Retail Method of Accounting (ERMA) to provide retail metrics for merchant analytics, reporting and planning



DEFINITION OF EXTENDED RETAIL METHOD OF ACCOUNTING (ERMA)

0126

8

- Cost Method of Accounting – CMA
 - Most common method
 - Inventory valued @ Cost, using Moving Average Cost, on General Ledger
- Retail Method of Accounting – RMA
 - Common in Retail Industry
 - Limited usage in SAP installations
 - Inventory valued @ estimated Cost on General Ledger via the Retail Accounting method
 - Can be used in the US Only
- Extended Retail Method of Accounting – ERMA
 - Inventory is valued @ Cost, using Moving Average Cost, on General Ledger
 - Allows GL to remain @ Cost & provide reporting using retail \$

ERMA – Extended Retail Method of Accounting

- ERMA Stock Ledger is a BW-based combined view on retail values from sales BW cubes and ERP pricing, and cost values from ERP inventory management.
- Used to manage inventory perpetually at both retail and cost values at the unit level
 - Cost of goods sold is calculated by using the moving average cost of goods movements (for example, sales, actual shrink)
 - Ending inventory at cost is calculated based on units on hand multiplied by unit cost.
- The Extended Retail Method of Accounting (ERMA) valuation is a “best of both worlds approach” that combines elements of the Cost Method of Accounting (CMA) and the Retail Method of Accounting (RMA).

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Configuration

- Target leveraged the Cost Method of Accounting in SAP
- Implemented with standard configuration providing CMA on general ledger and Retail metrics in BW/Reporting

Users

- Blend of Finance and Merchant Users
- Leveraging SAP reporting tools (BEX) & Business Process & Consolidation (BPC) for inputs into Excel

Hierarchy/Product Structures

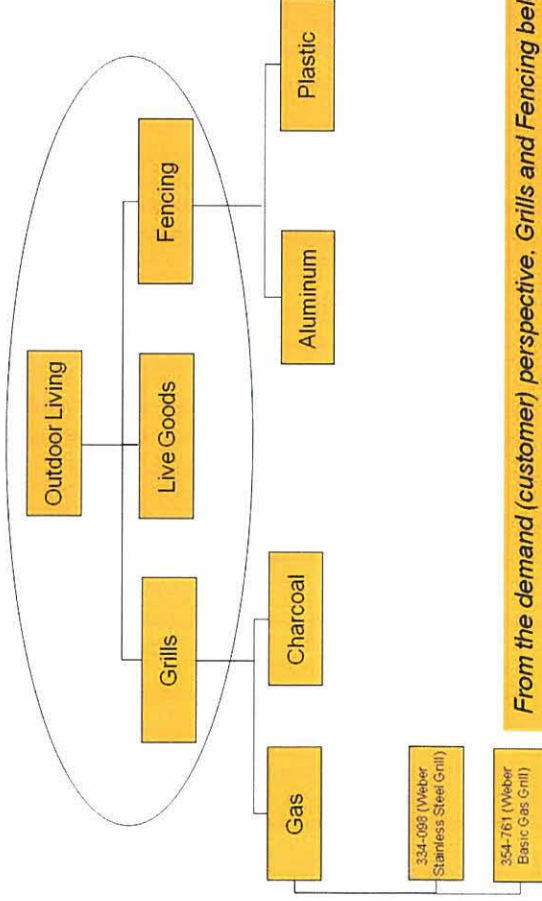
- Standard ERMA solution uses Merchandise Category Hierarchy/product structure for reporting
- Extended solution to use the Article Hierarchy/product structure for reporting

012911



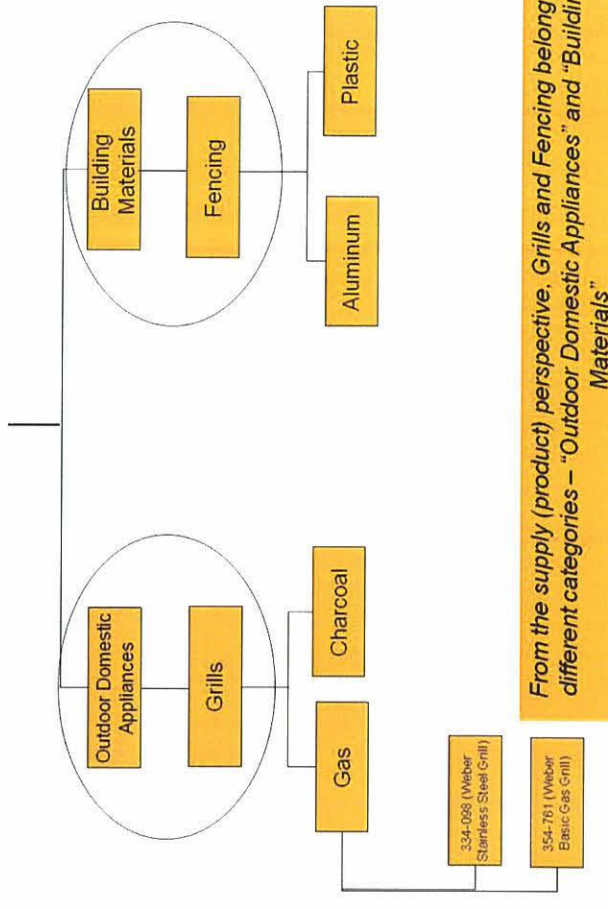
Article Hierarchy

- Consumer's view of products
- Used heavily for reporting



Merchandise Category Hierarchy

- Internal view of products
- Required to run ECC & BW ERMA



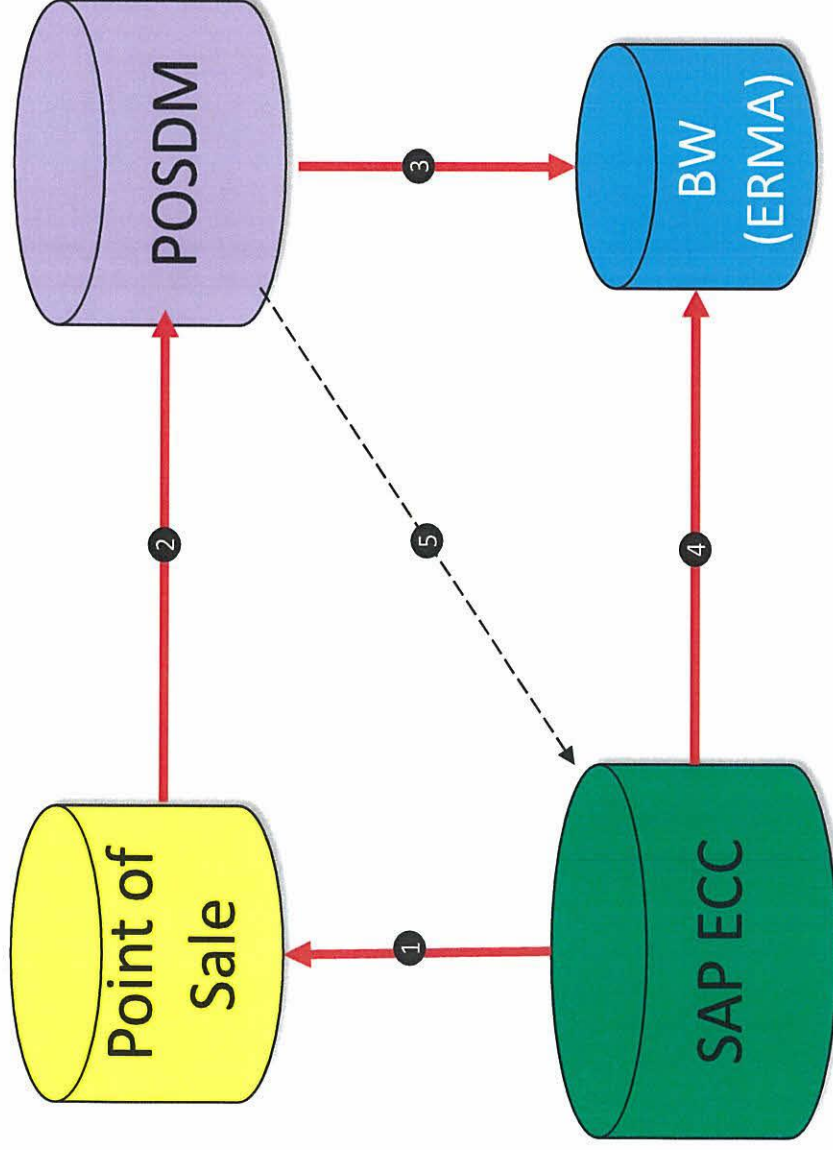
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BW ERMA Data is pulled from POSDM (Sales) and ECC (Inventory and MD)



- 1 - Basic Article Info
- Pricing/Site Level Info
- Bonus Buys/Promotions

- 2 - Transaction Level
 - Tlogs
- Real time Exclusions:
 - Cashier Statistics

- 3 - Nightly Feed
- POSDM Sales
- Discount Value
- Promotion Value

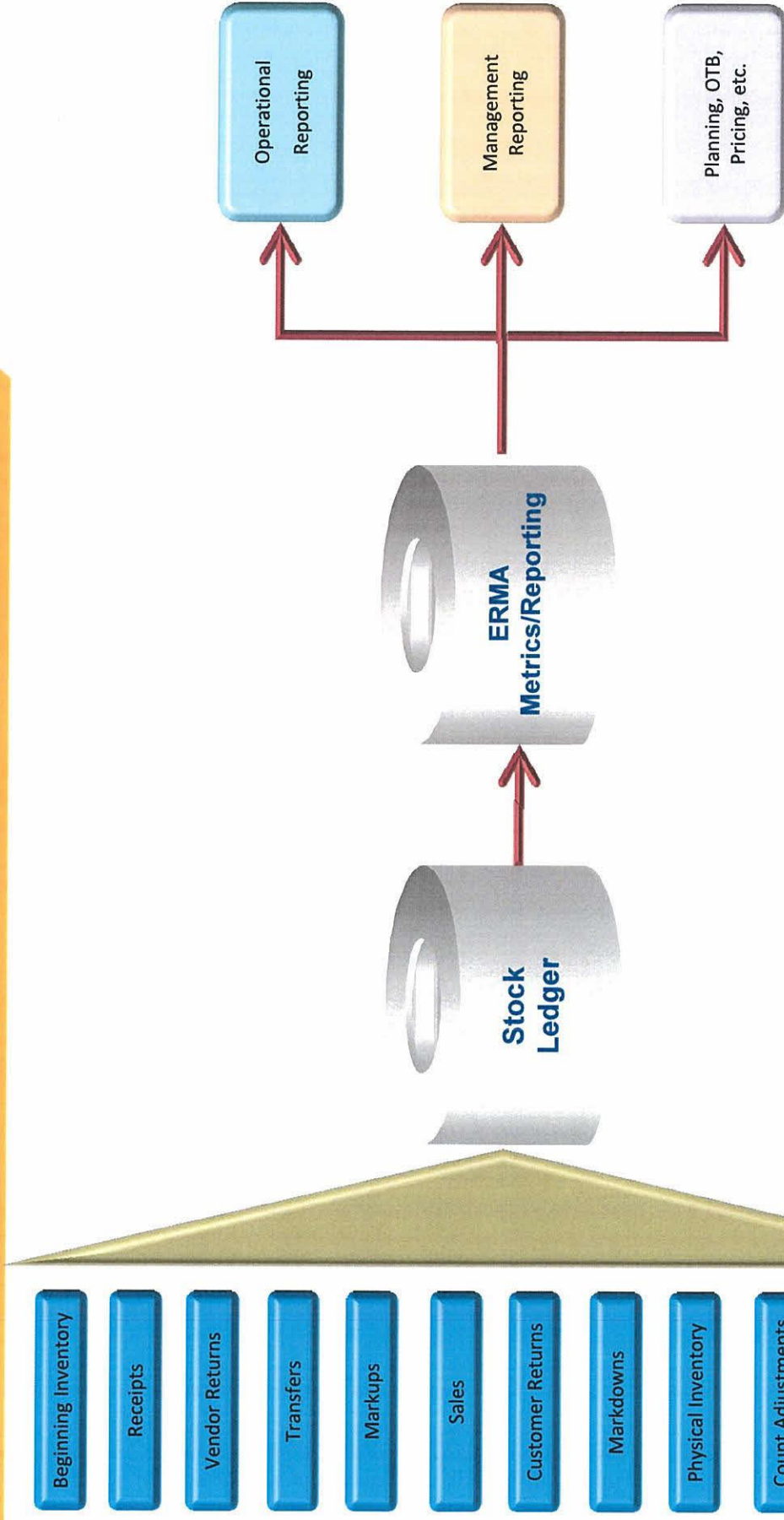
- 4 - Nightly Feed
- Master Data
- Material Movements
- Cost Revaluation
- Retail Revaluation

- 5 - 6x a day
- General Ledger

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TARGET CANADA IMPLEMENTATION OF ERMA

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- In the United States Target utilizes the Retail Method of Accounting
- Target's business, being seasonal and promotional in nature, requires insight into retail metrics to understand and forecast gross margin
- Without retail metrics Target would not have an understanding of gross margin until the product is sold
 - Indicators, like mark-up or markdown rates, are critical to understanding future trends of gross margin performance
- As Target approached the inventory accounting method decision for Target Canada, our business objective was to achieve accurate article level gross margin results through the Cost Accounting Method, while also maintaining retail metrics
- SAP's Cost Method of Accounting combined with ERMA was an ideal functional fit given these business objectives

0134

16



Business Value of the Cost Method of Accounting:

- Improved visibility
 - Item level profitability
 - Vendor profitability
 - Flexible grouping/reporting at various hierarchy levels
- One source of truth for inventory units and financials
- Compliant with IFRS

Business Value of ERMA:

- Reporting solution that provides insight into past and future performance
- Retail metrics produced by ERMA are very similar to Retail Inventory Method of Accounting providing business controls through cost-to-retail relationship
- Ability to forecast and plan leveraging mark-up and markdown trends
- Easier transition from Retail \$ world for merchant users

0135

17



- Standard ERMA met the majority of the retail metric requirements for Target Canada
- ERMA was customized to provide the Article Hierarchy view of metrics and additional detail, or “buckets” of standard delivered metrics:

Description	Definition
Article Hierarchy	Apply article hierarchy to all standard & extended ERMA metrics & reports (Standard ERMA metrics and reports are based on the Merchandise Category Hierarchy)
Markup/Markdown Mgt.	Tracking of permanent markups & markdowns by type
Promotion Markdown	Tracking of promotional markdowns by type
Inventory Shrinkage/Dispositions	Tracking of inventory shrinkage/dispositions by type (salvage, donation, etc.)
Count Adjustment Tracking	Tracking of inventory count changes (cycle counts, etc.)

- Future ERMA enhancements include using HANA to support anticipated growth/scalability

0136

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- Beginning Inventory
- Receipts
- Returns to Vendor
- Transfers In
- Transfers Out
- Price change Markups
 - Regular / Competitive
 - Clearance
- Transfer Markups
- *Available for Sale Inventory (Calculated)*
- Sales
- Customer Returns
- Permanent Markdowns
- Transfer Markdowns
- Promotional Markdowns
- Team Member Discounts
- Red Card Discounts
- Local Discounts
- Count Adjustments
- Cycle counts
- Physical Inventory
- Manual Adjustments
- Shrinkage
 - Destroy, Disaster, Donate, Salvage, etc.
- *Ending Inventory (Calculated)*

0137

19



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- Average Unit Value - Retail \$
- Average Unit Value - Cost \$
- Cost of Goods Sold (COGS)
- Gross Margin \$ & %
- Beginning Margin \$ & %
- Beginning Markup \$ & %
- Beginning Markup %
- Initial Receipt Margin \$ & %
- Cumulative Margin \$ & %
- Cumulative Markup \$ & %
- Ending Inventory Margin \$ & %
- Ending Inventory Markup \$ & %
- Average Inventory – Quantity
- Inventory Turnover (Retail) & (Cost)
- GMROI %
- Sell Through %
- Inventory to Sales %
- Permanent Markdown %
- Local Markdown %
- Promotional Markdown %
- RTV to Receipts %
- RTV to Sales %
- Sales Returns %
- Count Adjustments %
- Manual Adjustments %
- Shrinkage %



- Period Reports
- Periods-to-Date Reports
- Historical Comparison Reports
- Article Hierarchy Reports
- Report views for Buyers & Vendors



PROJECT STRUCTURE ROAD TO SUCCESS

0140

22

- **Target**
 - Provided business requirements & sign-off on functionality
 - Test cases and script ownership, execution/testing support (AT, SAT, SIT & UAT Phases)
 - Assume long-term ownership via knowledge transfer from SAP
- **Accenture**
 - Overall program management
 - Core ECC configuration ownership (Finance, Retail, HR, etc.)
 - Training & change management
 - Technical support
 - BASIS, Security, environment management, etc.
 - Test script execution (uploading to Testing Tools/Test Director, etc.)
- **SAP**
 - ERMA BW Configuration
 - ERMA ECC Configuration support to Accenture team if/as required
 - ERMA related defects corrections
 - Any SAP product issue escalations/resolutions
 - Knowledge transfer of key ERMA configurations

- Maximized Systems Integrator skills with key expertise in solution (ERMA) from SAP
- Integrated implementation plan with overall Target Canada program
- Leveraged strong Target finance business team who understood stock ledger movements and structures
- Leveraged standard extractors to limit customization
- Leveraged SAP Custom Development involvement on key enhancements enabling future SAP maintenance and support of ERMA extensions
- Rapid prototyping & validation using Target lab and configured sandbox system





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Follow the ASUGNews team of Tom Wailgum: **@twailgum** and Courtney Bjorlin: **@cbjorlin** for all things SAP.

THANK YOU FOR PARTICIPATING

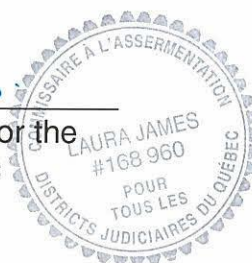
Please provide feedback on this session by completing a short survey via the event mobile application.

SESSION CODE: 3206

**For ongoing education on this area of focus,
visit www.ASUG.com**

This is Exhibit "P" referred to in the
Affidavit of Shell Bern sworn
February 17, 2015


Commissioner of Oaths for the
Province of Quebec



From: Nicole.Tavares [<mailto:Nicole.Tavares@target.com>]
Sent: Friday, November 28, 2014 3:08 PM
To: Aziz Abdel Malek
Subject: RE: DCs / stores inventory by item

Hi Aziz,

Please see the attached document for OHs at the DCs and stores by article. If you have any suggestions or recommendations, please set up a call with me.

Thanks,

Nicole Tavares | Sr. Business Analyst | Canada HQ Merchandise Planning | ☎ Target | 5570 Explorer Drive, Mississauga, Ontario L4W 0C4 | Ph: (289) 261-1432 ☎☎☎

From: Aziz Abdel Malek [<mailto:A.AbdelMalek@eibrands.com>]
Sent: Thursday, November 06, 2014 4:31 PM
To: Nicole.Tavares
Subject: FW: DCs / stores inventory by item

Hi Nicole, could you please update the attached file

Thanks....



Aziz Abdel Malek
 Senior Business Analyst/
 Analyste principale des systèmes de gestion
 EI BRAND MANAGEMENT GROUP™
 4500 boul. Timens
 Montréal, Qc, H4R 2P2
 Tel: 514 344-3533
 Fax: 514 344-9296

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From: Rizuan.Rahman [<mailto:Rizuan.Rahman@target.com>]
Sent: Friday, August 29, 2014 3:26 PM
To: Aziz Abdel Malek
Subject: RE: DCs / stores inventory by item

Hi Aziz,

I have attached a file which contains Article #, Location # (store and DC), Location description (DC/Store) and inventory on hand.

Please reach out to our MS Monica for POS. usually vendors receive them monthly.

Any questions about this attachment, please do not hesitate to reach out to me.

Thanks,

Riz

Rizuan Rahman | Senior Business Analyst – Baby Hard Goods |  Target Canada | 📞: 289-261-1374 | Fax: 289-261-1601



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From: Aziz Abdel Malek [<mailto:A.AbdelMalek@elfe.ca>]

Sent: Friday, August 29, 2014 10:35 AM

To: Rizuan.Rahman

Subject: RE: DCs / stores inventory by item

Hi Mohamed, just follow up on the below. if possible to have the report at the below format would be much appreciated.

ITEM	DC/ Str #	Name	Street Address	Province	YTD POS	DC INVENTORY	STORE OH

Thanks....

Aziz Abdel Malek
Senior Business Analyst
Elfe Juvenile Products

Telephone: (514) 344-3533 x 4546

Fax: 514.344.9296

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From: Rizuan.Rahman [<mailto:Rizuan.Rahman@target.com>]

Sent: Thursday, August 28, 2014 10:37 AM

To: Aziz Abdel Malek

Subject: RE: DCs / stores inventory by item

Hi Aziz,

I will pull total chain inventory and share it with you by EOD today.

Thanks,

Riz

Rizuan Rahman | Senior Business Analyst – Baby Hard Goods |  Target Canada | 📞: 289-261-1374 | Fax: 289-261-1601



Please consider the environment before printing this e-mail.

From: Aziz Abdel Malek [<mailto:A.AbdelMalek@elfe.ca>]

Sent: Wednesday, August 27, 2014 9:12 AM

To: Rizuan.Rahman

Subject: RE: DCs / stores inventory by item

Good morning Rizuan, just a follow up on the below, appreciate your help if you could get this info or direct me to whom I may contact to have this by today

Thanks....

Aziz Abdel Malek

Senior Business Analyst

Elfe Juvenile Products

Telephone: (514) 344-3533 x 4546

Fax: 514.344.9296

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From: Aziz Abdel Malek

Sent: Tuesday, August 26, 2014 2:54 PM

To: 'Rizuan.Rahman@target.com'

Cc: Jean-Pierre Michaud; Joseph Gallo

Subject: DCs / stores inventory by item

Importance: High

Hi Rizuan, I need your help please, could you forward DC's inventory vs. all stores inventory for our items

I appreciated it very much if I could have this info as soon you can.

Thanks....

Aziz Abdel Malek

Senior Business Analyst

Elfe Juvenile Products/ Isis in.

Telephone: (514) 344-3533 x 4546

Fax: 514.344.9296

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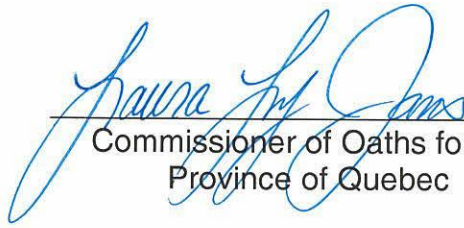
TARGET ELFE INVENTORY SAMPLE

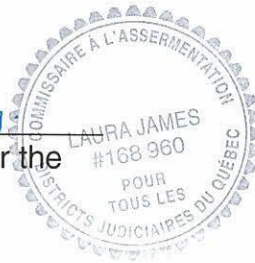
*ITEM	Descr	*LOC	Type of Loc	DESCR	OH
10034673	SNUGRIDE 22 CS-BARLOW	3505	STORE	OTTAWA BAYSHORE, ON	0
10034673	SNUGRIDE 22 CS-BARLOW	3508	STORE	CAMPBELL RIVER, BC	1
10034673	SNUGRIDE 22 CS-BARLOW	3509	STORE	NANAIMO, BC	1
10034673	SNUGRIDE 22 CS-BARLOW	3510	STORE	LONDON WESTMOUNT, ON	0
10034673	SNUGRIDE 22 CS-BARLOW	3511	STORE	KANATA, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3512	STORE	COURTENAY, BC	1
10034673	SNUGRIDE 22 CS-BARLOW	3516	STORE	SAINT-JEAN-SUR-RICHELIEU, QC	1
10034673	SNUGRIDE 22 CS-BARLOW	3519	STORE	HAMILTON S, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3524	STORE	HAMILTON E, ON	2
10034673	SNUGRIDE 22 CS-BARLOW	3530	STORE	SYDNEY, NS	1
10034673	SNUGRIDE 22 CS-BARLOW	3533	STORE	CHATHAM-KENT, ON	2
10034673	SNUGRIDE 22 CS-BARLOW	3534	STORE	RICHMOND, BC	0
10034673	SNUGRIDE 22 CS-BARLOW	3538	STORE	CALGARY FOREST LAWN, AB	0
10034673	SNUGRIDE 22 CS-BARLOW	3547	STORE	GATINEAU, QC	1
10034673	SNUGRIDE 22 CS-BARLOW	3548	STORE	VICTORIA HILLSIDE, BC	2
10034673	SNUGRIDE 22 CS-BARLOW	3550	STORE	FREDERICTON, NB	1
10034673	SNUGRIDE 22 CS-BARLOW	3552	STORE	MISSISSAUGA DUNDAS, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3557	STORE	DELTA, BC	2
10034673	SNUGRIDE 22 CS-BARLOW	3560	STORE	LINDSAY, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3564	STORE	SHERWOOD PARK, AB	2
10034673	SNUGRIDE 22 CS-BARLOW	3565	STORE	NEWMARKET, ON	0
10034673	SNUGRIDE 22 CS-BARLOW	3572	STORE	MILTON, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3574	STORE	GRANDE PRAIRIE, AB	0
10034673	SNUGRIDE 22 CS-BARLOW	3577	STORE	SASKATOON N, SK	1
10034673	SNUGRIDE 22 CS-BARLOW	3586	STORE	MAPLE RIDGE, BC	1
10034673	SNUGRIDE 22 CS-BARLOW	3590	STORE	SHERBROOKE, QC	1
10034673	SNUGRIDE 22 CS-BARLOW	3591	STORE	KINGSTON, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3595	STORE	LASALLE, QC	1
10034673	SNUGRIDE 22 CS-BARLOW	3608	STORE	CAMBRIDGE, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3609	STORE	TORONTO CENTREPOINT, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3610	STORE	POINTE-CLAIRE, QC	1
10034673	SNUGRIDE 22 CS-BARLOW	3613	STORE	RIMOUSKI, QC	1
10034673	SNUGRIDE 22 CS-BARLOW	3614	STORE	MEDICINE HAT, AB	1
10034673	SNUGRIDE 22 CS-BARLOW	3615	STORE	CRANBROOK, BC	1
10034673	SNUGRIDE 22 CS-BARLOW	3616	STORE	COQUITLAM, BC	3
10034673	SNUGRIDE 22 CS-BARLOW	3617	STORE	SURREY, BC	2
10034673	SNUGRIDE 22 CS-BARLOW	3623	STORE	BRAMPTON BRAMALEA, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3624	STORE	RED DEER, AB	2
10034673	SNUGRIDE 22 CS-BARLOW	3628	STORE	OTTAWA MEADOWLANDS, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3630	STORE	NORTH BAY, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3634	STORE	BROSSARD, QC	4
10034673	SNUGRIDE 22 CS-BARLOW	3636	STORE	MISSISSAUGA SQ ONE, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3637	STORE	CHARLOTTETOWN, PE	1
10034673	SNUGRIDE 22 CS-BARLOW	3639	STORE	AJAX, ON	0
10034673	SNUGRIDE 22 CS-BARLOW	3642	STORE	KITCHENER, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3644	STORE	WINNIPEG KILDONAN, MB	2
10034673	SNUGRIDE 22 CS-BARLOW	3645	STORE	WELLAND, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3646	STORE	MISSISSAUGA ERIN MILLS, ON	2
10034673	SNUGRIDE 22 CS-BARLOW	3648	STORE	EDMONTON W, AB	1
10034673	SNUGRIDE 22 CS-BARLOW	3650	STORE	CORNER BROOK, NL	1

10034673	SNUGRIDE 22 CS-BARLOW	3652	STORE	HALIFAX BAYERS LAKE, NS	0
10034673	SNUGRIDE 22 CS-BARLOW	3655	STORE	SAINT JOHN, NB	0
10034673	SNUGRIDE 22 CS-BARLOW	3657	STORE	SAINT-JÉRÔME, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3663	STORE	PICKERING, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3665	STORE	ORILLIA, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3666	STORE	RICHMOND HILL, ON	2
10034673	SNUGRIDE 22 CS-BARLOW	3668	STORE	BRAMPTON SW, ON	2
10034673	SNUGRIDE 22 CS-BARLOW	3669	STORE	MISSISSAUGA SHERIDAN, ON	0
10034673	SNUGRIDE 22 CS-BARLOW	3670	STORE	OAKVILLE, ON	2
10034673	SNUGRIDE 22 CS-BARLOW	3671	STORE	HAMILTON W, ON	2
10034673	SNUGRIDE 22 CS-BARLOW	3672	STORE	WATERLOO, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3677	STORE	SUDBURY, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3682	STORE	WINNIPEG SOUTHDALE, MB	2
10034673	SNUGRIDE 22 CS-BARLOW	3688	STORE	VERNON, BC	1
10034673	SNUGRIDE 22 CS-BARLOW	3690	STORE	LANGLEY, BC	1
10034673	SNUGRIDE 22 CS-BARLOW	3693	STORE	SAINT-EUSTACHE, QC	2
10034673	SNUGRIDE 22 CS-BARLOW	3694	STORE	ST. ALBERT, AB	2
10034673	SNUGRIDE 22 CS-BARLOW	3695	STORE	LAVAL SAINTE-DOROTHÉE, QC	3
10034673	SNUGRIDE 22 CS-BARLOW	3696	STORE	QUÉBEC NORD, QC	3
10034673	SNUGRIDE 22 CS-BARLOW	3697	STORE	DARTMOUTH, NS	2
10034673	SNUGRIDE 22 CS-BARLOW	3702	STORE	LONGUEUIL, QC	1
10034673	SNUGRIDE 22 CS-BARLOW	3705	STORE	MONTRÉAL VERSAILLES, QC	1
10034673	SNUGRIDE 22 CS-BARLOW	3706	STORE	LONDON MASONVILLE, ON	0
10034673	SNUGRIDE 22 CS-BARLOW	3708	STORE	WINDSOR, ON	2
10034673	SNUGRIDE 22 CS-BARLOW	3709	STORE	SAINT-BRUNO, QC	1
10034673	SNUGRIDE 22 CS-BARLOW	3710	STORE	EDMONTON CENTRAL, AB	1
10034673	SNUGRIDE 22 CS-BARLOW	3713	STORE	CALGARY SUNRIDGE, AB	1
10034673	SNUGRIDE 22 CS-BARLOW	3714	STORE	CALGARY MARKET MALL, AB	2
10034673	SNUGRIDE 22 CS-BARLOW	3715	STORE	TORONTO CLOVERDALE, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3717	STORE	BURNABY METROTOWN, BC	1
10034673	SNUGRIDE 22 CS-BARLOW	3719	STORE	PRINCE GEORGE, BC	0
10034673	SNUGRIDE 22 CS-BARLOW	3728	STORE	REGINA NORTHGATE, SK	0
10034673	SNUGRIDE 22 CS-BARLOW	3729	STORE	TORONTO DANFORTH, ON	5
10034673	SNUGRIDE 22 CS-BARLOW	3730	STORE	NIAGARA PEN CENTRE, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3731	STORE	BEDFORD, NS	1
10034673	SNUGRIDE 22 CS-BARLOW	3732	STORE	ST. JOHN'S, NL	1
10034673	SNUGRIDE 22 CS-BARLOW	3737	STORE	CALGARY SHAWNESSY, AB	2
10034673	SNUGRIDE 22 CS-BARLOW	3738	STORE	BURLINGTON CENTRAL, ON	2
10034673	SNUGRIDE 22 CS-BARLOW	3739	STORE	ABBOTSFORD, BC	3
10034673	SNUGRIDE 22 CS-BARLOW	3742	STORE	TORONTO EAST YORK, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3743	STORE	QUÉBEC FLEUR DE LYS, QC	4
10034673	SNUGRIDE 22 CS-BARLOW	3744	STORE	KAMLOOPS, BC	1
10034673	SNUGRIDE 22 CS-BARLOW	3746	STORE	OTTAWA BANK STREET, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3747	STORE	WINNIPEG S, MB	1
10034673	SNUGRIDE 22 CS-BARLOW	3749	STORE	AURORA, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3751	STORE	FERGUS, ON	2
10034673	SNUGRIDE 22 CS-BARLOW	3753	STORE	HAMILTON CENTRAL, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3754	STORE	CALGARY W, AB	1
10034673	SNUGRIDE 22 CS-BARLOW	3755	STORE	QUÉBEC SAINTE-FOY, QC	2
10034673	SNUGRIDE 22 CS-BARLOW	3757	STORE	CLARINGTON, ON	2
10034673	SNUGRIDE 22 CS-BARLOW	3759	STORE	GUELPH, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3760	STORE	SAANICH TILlicum, BC	1

10034673	SNUGRIDE 22 CS-BARLOW	3761	STORE	BURLINGTON MILLCROFT, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3762	STORE	HAMILTON WATERDOWN, ON	2
10034673	SNUGRIDE 22 CS-BARLOW	3763	STORE	BRANDON, MB	1
10034673	SNUGRIDE 22 CS-BARLOW	3764	STORE	OTTAWA ORLÉANS, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	3765	STORE	BOISBRIAND, QC	2
10034673	SNUGRIDE 22 CS-BARLOW	3766	STORE	SASKATOON E, SK	1
10034673	SNUGRIDE 22 CS-BARLOW	3767	STORE	WHITBY, ON	2
10034673	SNUGRIDE 22 CS-BARLOW	3769	STORE	SAINT-LAURENT, QC	2
10034673	SNUGRIDE 22 CS-BARLOW	3770	STORE	EDMONTON MILL WOODS, AB	1
10034673	SNUGRIDE 22 CS-BARLOW	3772	STORE	CALGARY CHINOOK, AB	2
10034673	SNUGRIDE 22 CS-BARLOW	3773	STORE	BRAMPTON TRINITY, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	7000	STORE	LAVAL CHOMEDEY, QC	1
10034673	SNUGRIDE 22 CS-BARLOW	7001	STORE	NIAGARA FALLS, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	7002	STORE	TORONTO STOCKYARDS, ON	2
10034673	SNUGRIDE 22 CS-BARLOW	7004	STORE	BARRIE, ON	1
10034673	SNUGRIDE 22 CS-BARLOW	7006	STORE	CANDIAC, QC	2
10034673	SNUGRIDE 22 CS-BARLOW	7012	STORE	WINNIPEG POLO PARK PLAZA, MB	0
10034673	SNUGRIDE 22 CS-BARLOW	7300	DC	MILTON DC	32
10034673	SNUGRIDE 22 CS-BARLOW	7301	DC	CALGARY DC	10
10034673	SNUGRIDE 22 CS-BARLOW	7302	DC	CORNWALL DC	10

This is Exhibit "Q" referred to in the
Affidavit of Shell Bern sworn
February 17, 2015


Commissioner of Oaths for the
Province of Quebec



TO SHELL BERN
 FROM AZIZ MALEK
 DATE
 SUBJECT TARGET/ ISSI NOV 28 2014 DC & STORES INVENTORY

0153

*ITEM	Descr	STORES INVENTORY	COST	DC INVENTORY	COST	TOTAL	COST
10057023	CLASSIC CRIB COTTON WHT	298	\$32,482	13	\$1,417	311	\$33,899
10057025	ALL-IN-1 NURSERY ESPRESSO	282	\$77,818	1	\$276	283	\$78,094
10094884	STAR TERRY TEETHER	622	\$1,487	36	\$86	658	\$1,573
10094886	WONDER WHEEL	830	\$4,175	6	\$30	836	\$4,205
10094889	GO GO FRIENDS	826	\$2,453	54	\$160	880	\$2,614
10094892	GO-GO BUGS	701	\$5,755	6	\$49	707	\$5,804
10094895	DEVELOPEMENTAL PLAY MAT	557	\$16,638	21	\$627	578	\$17,265
10094898	BEGINNING BITES	721	\$2,185	36	\$109	757	\$2,294
10094899	2PK LADY BUG TEETHERS	726	\$1,140	42	\$66	768	\$1,206
10094902	RING RATTLE	898	\$1,922	48	\$103	946	\$2,024
10094904	PIANO	780	\$2,067	48	\$127	828	\$2,194
10094905	FASCINATION STATION	485	\$2,362	12	\$58	497	\$2,420
10094972	2PK NIBBLER W/HYGIENIC COVR	632	\$2,319	264	\$969	896	\$3,288
10094975	1PK 8OZ 2HNDL SUPR SPOUT CUP	677	\$1,665	56	\$138	733	\$1,803
10094976	2PK 8OZ 2HNDL SUPR SPOUT CUP	439	\$2,041	10	\$47	449	\$2,088
10094978	2PK GRIPPR CUP W/SUPR SPOUT	706	\$2,930	84	\$349	790	\$3,279
10094981	2PK 10OZ SPRSTRW GRPR CP	502	\$2,083	9	\$37	511	\$2,121
10094987	ICY BITES KEYS TEETHER	720	\$2,066	288	\$827	1008	\$2,893
10094990	SOFT SILICONE FISH TEETHER	608	\$1,417	260	\$606	868	\$2,022
10094995	JUST ONE YOU BLK/GRN TOTE	579	\$12,738	84	\$1,848	663	\$14,586
10204135	2-IN-1 BASSINET DOTSNSTRPS	277	\$18,024	9	\$586	286	\$18,610
10303352	JITTER N GO FRIENDS FRG/BEE	788	\$2,837	60	\$216	848	\$3,053
10303356	FLIP & GRIP RATTLE	508	\$1,499	30	\$89	538	\$1,587
10303357	TEETHING TAIL FISH	736	\$1,494	30	\$61	766	\$1,555
10303359	GUITAR NB TOY	638	\$2,214	18	\$62	656	\$2,276
10303360	MY PHONE	536	\$1,903	114	\$405	650	\$2,308
10303461	XYLOPHONE	631	\$3,300	30	\$157	661	\$3,457
10303462	TUMBLING TUBES	561	\$4,376	30	\$234	591	\$4,610
10303463	SENSORY BALL SET	629	\$6,435	0	\$0	629	\$6,435
10303464	CLASSIC CRIB WALNUT	270	\$29,430	0	\$0	270	\$29,430
10303465	ECHO STROLLER TURQUOISE	392	\$38,067	0	\$0	392	\$38,067
10303466	ECHO STROLLER JADE	325	\$31,561	2	\$194	327	\$31,755
10303468	POLLY SE HIGH CHAIR VAPOR	235	\$28,748	0	\$0	235	\$28,748
10347669	6PK FUN FEEDING SPOONS	772	\$2,162	12	\$34	784	\$2,195
10347670	4PK EMBOSSED PLATES	548	\$1,891	0	\$0	548	\$1,891
10348361	4PK EMBOSSED BOWLS	328	\$951	21	\$61	349	\$1,012
10348362	2PK SECTION PLATE	414	\$973	0	\$0	414	\$973
10348363	SPOON, FORK AND KNIFE SET	1150	\$2,358	0	\$0	1150	\$2,358
10348366	2PK INSLTD CLK-IT CUP	667	\$3,835	0	\$0	667	\$3,835
10348367	CHEWBIES TEETHER	947	\$1,657	312	\$546	1259	\$2,203
10348368	ICE GEL TEETHER WITH SLEEVE	538	\$780	48	\$70	586	\$850
10361178	ULTRA SOFT BABY CARRIER LE	508	\$22,606	508	\$22,606	1016	\$45,212
10361179	DUFFLE BAG W/WIPES CASE	375	\$9,375	724	\$18,100	1099	\$27,475
10361180	MONKEY TOTE	338	\$3,972	648	\$7,614	986	\$11,586
10361181	ANIMAL SKIN TOTE	418	\$10,659	732	\$18,666	1150	\$29,325
Grand		26118	\$408,847	4706	\$77,628	30824	\$486,476

This is Exhibit "R" referred to in the
Affidavit of Shell Bern sworn
February 17, 2015

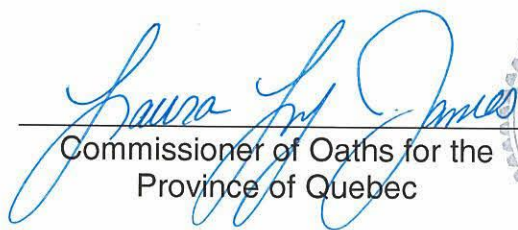

Commissioner of Oaths for the
Province of Quebec



TO SHELL BERN
 FROM AZIZ MALEK
 DATE JAN 19 2015
 SUBJECT TARGET/ Elfe Juvenile Products NOV 28 2014 DC & STORES INVENTORY

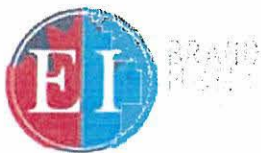
*ITEM	Descr	VENDOR	STORES INVENTORY	COST	DC INVENTORY	COST	TOTAL	COST
10034673	SNUGRIDE 22 CS-BARLOW	Elfe Juvenile Products	154	\$14,630	52	\$4,940	206	\$19,570
10034686	HIGH BKBSTRW/SURRND-DAHLIA	Elfe Juvenile Products	273	\$20,194	62	\$4,586	335	\$24,780
10034701	SCURE CVRATE DGT1 MTR1 RCVR	Elfe Juvenile Products	396	\$19,008	162	\$7,776	558	\$26,784
10053526	TRAVEL LITE BASSINET W STGS	Elfe Juvenile Products	417	\$40,303	56	\$5,412	473	\$45,715
10053533	MASON CHANGE TABLE ESPRESSO	Elfe Juvenile Products	249	\$24,619	14	\$1,384	263	\$26,003
10053535	MASON COVERT CRIB ESPRESSO	Elfe Juvenile Products	348	\$58,690	247	\$41,657	595	\$100,347
10215066	MDRN TOTE SCRIBBLES/DAKOTA	Elfe Juvenile Products	629	\$12,580	4	\$80	633	\$12,660
10303631	TABLEFIT HIGH CHAIR DAKOTA	Elfe Juvenile Products	366	\$39,400	27	\$2,907	393	\$42,306
10303632	SWING BY ME DAKOTA	Elfe Juvenile Products	412	\$30,756	197	\$14,706	609	\$45,462
10303633	LITTLE LOUNGER DAKOTA	Elfe Juvenile Products	381	\$30,480	108	\$8,640	489	\$39,120
10303634	REV. NAPPER PNP DAKOTA	Elfe Juvenile Products	390	\$37,920	195	\$18,960	585	\$56,880
10303635	DUOGLIDER STROLLER DAKOTA	Elfe Juvenile Products	321	\$44,940	35	\$4,900	356	\$49,840
10303636	FASTACTION TS DAKOTA	Elfe Juvenile Products	300	\$55,869	18	\$3,352	318	\$59,221
10303637	TATUM CRIB ESPRESSO	Elfe Juvenile Products	283	\$56,563	26	\$5,197	309	\$61,760
10345375	HB BOOSTER W/S.SURROUND	Elfe Juvenile Products	295	\$21,821	19	\$1,405	314	\$23,227
10345377	AFFIX LB BOOSTER PIERCE	Elfe Juvenile Products	322	\$11,022	8	\$274	330	\$11,296
10351713	NAUTILUS CAR SEAT LUXE	Elfe Juvenile Products	225	\$37,141	0	\$0	225	\$37,141
10373964	STYLUS TRAVEL SYSTEM FLARE	Elfe Juvenile Products	252	\$67,576	133	\$35,665	385	\$103,242
Grand			6013	\$623,512	1363	\$161,841	7376	\$785,353

This is Exhibit "S" referred to in the
Affidavit of Shell Bern sworn
February 17, 2015


Commissioner of Oaths for the
Province of Quebec



From: Jean-Pierre Michaud
Sent: Wednesday, January 07, 2015 4:23 PM
To: Joseph Gallo; Aziz Abdel Malek; Scott Inkster
Subject: FW: Target Canada Sales



Jean-Pierre Michaud
 Senior National Account Manager
 EIBRAND MANAGEMENT GROUP™
 4500 boul. Thimens
 Montréal, Qc, H4R 2P2
 Tel: 514 344-3533
 Fax: 514 344-9296

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From: Alex Ionita [<mailto:alex.ionita@munchkin.com>]
Sent: Wednesday, January 07, 2015 9:54 AM
To: Linda Lee
Cc: Jean-Pierre Michaud
Subject: Target Canada Sales

Happy New Year!

Please find attached the Target Canada POS report.

Thank you,
 Alex

Alex Ionita | Category Development Analyst
Munchkin Baby Canada, Ltd
POG Office: 385 Admiral Blvd, Unit 14, Mississauga, ON, L5T 2M8
Canada Head Office: 50 Precidio Court Unit A, Brampton, ON, L6S 6E3
 office:905-458-3736
 cell:647-981-4529
munchkin.com | facebook.com/munchkin | youtube.com/munchkin
alex.ionita@munchkin.com



		Net Sales	Net Sales	Net Sales	Net Sales	Net Sales	Net Sales	Net Sales
		Quantity	Quantity	Quantity	Quantity	Quantity	Quantity	Quantity
Article		11/28/2014	11/29/2014	11/30/2014	12/1/2014	12/2/2014	12/3/2014	12/4/2014
10094967	1PK 11OZ 3STG STANDARD BTL						-2	
10094970	PK 7OZ STD.NECK BOTTLE	1			2			
10227243	NBY 240ML WIDE NECK BOTTLE							
10227246	NBY 6PK STD NECK NIPPLES		1			7	1	1
10227248	NBY 2PK WIDE NECK NIPPLES	3		-1			1	1
10094975	1PK 8OZ 2HNDL SUPRSPOUT CUP	34	19	18	13	35	19	20
10094976	2PK 8OZ 2HNDL SUPRSPOUT CUP	29	15	10	14	11	15	17
10094978	2PK GRIPPR CUP W/SUPR SPOUT	22	15	15	20	16	12	16
10094981	2PK 10OZ SPRSTRW GRPR CP	10	7	14	10	4	12	13
10094982	1PK 8OZ NO-SPLL FLIPNSIP CP							
10348366	2PK INSLTED CLK-IT CUP	5	3	12	3	3	5	4
10348361	4PK EMBOSSED BOWLS	16	16	11	9	19	11	12
10347670	4PK EMBOSSED PLATES	11	7	6	5	10	3	9
10348362	2PK SECTION PLATE	15	18	14	10	14	8	11
10094972	2PK NIBBLER W/HYGIENIC COVR	40	28	20	19	21	29	22
10347669	6PK FUN FEEDING SPOONS	32	38	29	24	32	32	29
10348363	SPOON, FORK AND KNIFE SET	26	15	15	16	9	20	10
10094884	STAR TERRY TEETHER	40	27	19	20	17	18	23
10094898	BEGINNING BITES	34	20	16	13	6	10	17
10094899	2PK LADY BUG TEETHERS	56	37	19	35	22	32	38
10094961	6M+ PACIFIER COMBO							1
10094965	2PK 6+ MO ORTHO PACIFIER	3				2		
10094987	ICY BITES KEYS TEETHER	42	28	17	21	17	30	25
10094990	SOFT SILICONE FISH TEETHER	19	20	20	20	21	24	21
10348367	CHEWBIES TEETHER	21	23	14	25	16	28	15
10348368	ICE GEL TEETHER WITH SLEEVE	19	9	13	13	14	13	17

This is Exhibit "T" referred to in the
Affidavit of Shell Bern sworn
February 17, 2015


Commissioner of Oaths for the
Province of Quebec



TO SHELL BERN
FROM AZIZ MALEK
DATE Feb 11 2015
SUBJECT TARGET/NUBY DC & STORES EST. INVENTORY



0160

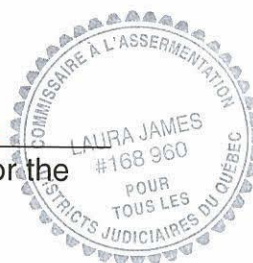
EST. JAN 5 2015 TARGET INVENTORY

*ITEM	EI BRAND #	Descr	STORES INVENTORY	STORES INVENTORY @ COST	DC INVENTORY	DC INVENTORY @ COST	TOTAL TARGET INVENTORY	TOTAL EST. INVENTORY @ COST
10094972	533652	2PK NIBBLER W/HYGIENIC COVR	467	\$1,712	195	\$715	662	\$2,428
10094975	531049	1PK 8OZ 2HNDL SUPRPOUT CUP	104	\$256	9	\$21	113	\$277
10094976	530063	2PK 8OZ 2HNDL SUPRPOUT CUP	294	\$1,368	7	\$31	301	\$1,400
10094978	538912	2PK GRIPPR CUP W/SUPR SPOUT	582	\$2,414	69	\$287	651	\$2,702
10094981	531642	2PK 10OZ SPRSTRW GRPR CP	341	\$1,415	6	\$25	347	\$1,441
10094987	530455	ICY BITES KEYS TEETHER	284	\$814	113	\$326	397	\$1,139
10094990	530620	SOFT SILICONE FISH TEETHER	148	\$344	63	\$147	211	\$491
10347669	535328	6PK FUN FEEDING SPOONS	548	\$1,535	9	\$24	557	\$1,559
10347670	5365641	4PK EMBOSSED PLATES	578	\$1,995	0	\$0	578	\$1,995
10348361	535640	4PK EMBOSSED BOWLS	409	\$1,185	26	\$76	435	\$1,261
10348362	5365666	2PK SECTION PLATE	470	\$1,105	0	\$0	470	\$1,105
10348363	535433	SPOON, FORK AND KNIFE SET	784	\$1,607	0	\$0	784	\$1,607
10348366	5310108	2PK INSLTD CLK-IT CUP	660	\$3,793	0	\$0	660	\$3,793
10348367	536422	CHEWBIES TEETHER	267	\$468	88	\$154	355	\$622
10348368	536474	ICE GEL TEETHER WITH SLEEVE	215	\$311	19	\$28	234	\$339
10094884	S80204	STAR TERRY TEETHER	89	\$213	5	\$12	94	\$225
10094898	S80028	BEGINNING BITES	169	\$512	8	\$26	177	\$537
10094899	S80018	2PK LADY BUG TEETHERS	150	\$236	9	\$14	159	\$249
10094886	S80160	WONDER WHEEL	155	\$779	1	\$6	156	\$785
10094889	S80183	GO GO FRIENDS	-68	-\$201	-4	-\$13	-72	-\$214
10094892	S80036	GO-GO BUGS	255	\$2,097	2	\$18	258	\$2,115
10094895	S80224	DEVELOPMENTAL PLAY MAT	521	\$15,573	20	\$587	541	\$16,160
10094902	S80017	RING RATTLE	606	\$1,297	32	\$69	639	\$1,367
10094904	S80102	PIANO	673	\$1,784	41	\$110	715	\$1,894
10094905	S80051	FASCINATION STATION	533	\$2,596	13	\$64	546	\$2,661
10303352	S80501	JITTER N GO FRIENDS FRG/BEE	726	\$2,614	55	\$199	781	\$2,813
10303356	S80057	FLIP & GRIP RATTLE	883	\$2,605	52	\$154	935	\$2,759
10303357	S80163	TEETHING TAIL FISH	810	\$1,645	33	\$67	843	\$1,712
10303359	S80103	GUITAR NB TOY	1092	\$3,789	31	\$107	1,123	\$3,896
10303360	S80091	MY PHONE	626	\$2,221	133	\$472	759	\$2,693
10303461	S80159	XYLOPHONE	657	\$3,437	31	\$163	688	\$3,600
10303462	S80292	TUMBLING TUBES	965	\$7,530	52	\$403	1,017	\$7,933
10303463	S80099	SENSORY BALL SET	1042	\$10,663	0	\$0	1,042	\$10,663
10361180	B811169	MONKEY TOTE	230	\$2,705	441	\$5,185	672	\$7,890
10361181	B811171	ANIMAL SKIN TOTE	399	\$10,170	698	\$17,810	1,097	\$27,980
10057023	B97526CW	CLASSIC CRIB COTTON WHT	260	\$28,304	11	\$1,235	271	\$29,539
10057025	B57667DE	ALL-IN-1 NURSERY ESPRESSO	244	\$67,369	1	\$239	245	\$67,608
10204135	B4410DMS	2-IN-1 BASSINET DOTSSTRPS	249	\$16,218	8	\$527	257	\$16,745
10303464	B97526WA	CLASSIC CRIB WALNUT	375	\$40,875	0	\$0	375	\$40,875
10361179	EB10622	DUFFLE BAG W/WIPES CASE	316	\$7,895	610	\$15,243	926	\$23,138
10303631	1899768	TABLEFIT HIGH CHAIR DAKOTA	256	\$27,570	19	\$2,034	275	\$29,604
10303635	1899238	DUOGLIDER STROLLER DAKOTA	260	\$36,356	28	\$3,964	288	\$40,320
10361178	7906005	ULTRA SOFT BABY CARRIER LE	473	\$21,030	473	\$21,030	945	\$42,060
10303465	7931441	ECHO STROLLER TURQUOISE	366	\$35,575	0	\$0	366	\$35,575
10303466	7931416	ECHO STROLLER JADE	290	\$28,183	2	\$173	292	\$28,356
10303468	7908105	POLLY SE HIGH CHAIR VAPOR	204	\$24,996	0	\$0	204	\$24,996
10094995	CA10369	JUST ONE YOU BLK/GRN TOTE	421	\$9,261	61	\$1,343	482	\$10,604
10034701	1802942	SCURE CVRATE DGTLMTR1 RCVR	236	\$11,343	97	\$4,641	333	\$15,984
10215066	GA11006	MDRN TOTE SCRIBBLES/DAKOTA	438	\$8,754	3	\$56	441	\$8,810
10034686	1857052	HIGH BKBSTRW/SURRND-DAHLIA	218	\$16,115	49	\$3,660	267	\$19,775
10053526	1857055	TRAVEL LITE BASSINET W STGS	363	\$35,105	49	\$4,714	412	\$39,820
10053533	8665435	MASON CHANGE TABLE ESPRESSO	170	\$16,818	10	\$946	180	\$17,764
10053535	1973185	MASON COVERT CRIB ESPRESSO	315	\$53,166	224	\$37,736	539	\$90,902
10303632	1899179	SWING BY ME DAKOTA	282	\$21,059	135	\$10,070	417	\$31,129
10303633	1900039	LITTLE LOUNGER DAKOTA	336	\$26,906	95	\$7,627	432	\$34,533
10303634	1899614	REV. NAPPER PNP DAKOTA	269	\$26,144	134	\$13,072	403	\$39,216
10303636	1899177	FASTACTION TS DAKOTA	172	\$32,092	10	\$1,926	183	\$34,018
10345375	1912845	HB BOOSTER W/S.SURROUND	223	\$16,470	14	\$1,061	237	\$17,531
10345377	1913710	AFFIX LB BOOSTER PIERCE	219	\$7,482	5	\$186	224	\$7,668
10351713	1910392	NAUTILUS CAR SEAT LUXE	215	\$35,490	0	\$0	215	\$35,490
10373964	1912646	STYLUS TRAVEL SYSTEM FLARE	236	\$63,364	125	\$33,442	361	\$96,806
10303637	6571221	TATUM CRIB ESPRESSO	264	\$52,719	24	\$4,843	288	\$57,563

24,336 : \$ 859,248 : 4,446 : \$ 197,054 : 28,782 : \$ 1,056,301

This is Exhibit "U" referred to in the
Affidavit of Shell Bern sworn
February 17, 2015


Commissioner of Oaths for the
Province of Quebec



TO SHELL BERN
 FROM AZIZ MALEK
 DATE Feb 11 2015
 SUBJECT TARGET/Elfe Juvenile Products DC & STORES EST. INVENTORY

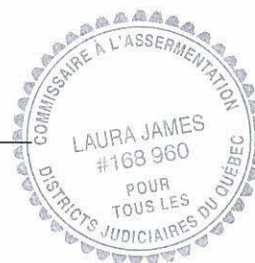


EST. JAN 5 2015 TARGET INVENTORY

*ITEM	EI BRAND #	Descr	STORES INVENTORY	STORES INVENTORY @ COST	DC INVENTORY	DC INVENTORY @ COST	TOTAL TARGET INVENTORY	TOTAL EST. INVENTORY @COST
10303631	1899768	TABLEFIT HIGH CHAIR DAKOTA	256	\$27,570	19	\$2,034	275	\$29,604
10303635	1899238	DUOGLIDER STROLLER DAKOTA	260	\$36,356	28	\$3,964	288	\$40,320
10034701	1802942	SCURE CVRATE DGTL MTR1 RCVR	236	\$11,343	97	\$4,641	333	\$15,984
10215066	GA11006	MDRN TOTE SCRIBBLES/DAKOTA	438	\$8,754	3	\$56	441	\$8,810
10034686	1857052	HIGH BKBSTRW/SURRND-DAHLIA	218	\$16,115	49	\$3,660	267	\$19,775
10053526	1857055	TRAVEL LITE BASSINET W STGS	363	\$35,105	49	\$4,714	412	\$39,820
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10053535	1973185	MASON COVERT CRIB ESPRESSO	315	\$53,166	224	\$37,736	539	\$90,902
10303632	1899179	SWING BY ME DAKOTA	282	\$21,059	135	\$10,070	417	\$31,129
10303633	1900039	LITTLE LOUNGER DAKOTA	336	\$26,906	95	\$7,627	432	\$34,533
10303634	1899614	REV. NAPPER PNP DAKOTA	269	\$26,144	134	\$13,072	403	\$39,216
10303636	1899177	FASTACTION TS DAKOTA	172	\$32,092	10	\$1,926	183	\$34,018
10345375	1912845	HB BOOSTER W/S.SURROUND	223	\$16,470	14	\$1,061	237	\$17,531
10345377	1913710	AFFIX LB BOOSTER PIERCE	219	\$7,482	5	\$186	224	\$7,668
10351713	1910392	NAUTILUS CAR SEAT LUXE	215	\$35,490	0	\$0	215	\$35,490
10373964	1912646	STYLUS TRAVEL SYSTEM FLARE	236	\$63,364	125	\$33,442	361	\$96,806
10303637	6571221	TATUM CRIB ESPRESSO	264	\$52,719	24	\$4,843	288	\$57,563
TOTAL					4,472	\$ 486,955	1,022	\$ 129,976
							5,494	\$ 616,931

This is Exhibit "V" referred to in the
Affidavit of Shell Bern sworn
February 17, 2015


Commissioner of Oaths for the
Province of Quebec



Sales to Target by Elfe and ISSI			
For Shell Bern,			
By Scott Inkster			
Feb 16, 2015 - V1			
Sales Year	Jan-Dec	Jan-Dec Average Monthly sales	Estimated Sales for 2 months
Target	2014	2014	2014
Number	Wholesale \$	Wholesale \$	Wholesale \$
	2,936,547	244,712	489,424
Elfe Juvenile Products	1,721,647	143,471	286,941
ISSI Inc.	1,214,900	101,242	202,483

This is Exhibit "W" referred to in the
Affidavit of Shell Bern sworn
February 17, 2015


Commissioner of Oaths for the
Province of Quebec



From: Arlene.Stratton [<mailto:Arlene.Stratton@target.com>]

Sent: December-12-14 5:19 PM

Cc: Jonathan.Shaw; Caitlyn.Bailey; Joe.DellaFortuna; Joseph.Parisi3; Kelly.Price; Misia.Machnowski; Rachel.Gow; Ruthann.Rocco

Subject: Looking Ahead to 2015 at Target!

All,

2014 is almost behind us and we have had a big year! As you have seen in our recent earnings release, we are making solid progress. We have great plans in place for Q4 and, if Black Friday was any indication, our best is yet to come!

In 2015 we will be focused on driving step-change to both our sales and margin through fundamentals like instock improvements, value communication and Guest experience, and through a strategic focus on Style/Seasons/Kids/Baby. Over the next couple of months, Buyers will be connecting with you about building plans together. We are looking for your best ideas to drive the business forward and your support to do it profitably. While the exact tactics and plans may vary by business, there will be some consistency across the Household, Pet and Baby division:

- 1) Driving profitable transitions – in 2014 we made great changes to our POGs to improve assortment and presentation, and Guests are responding well! The challenge is that this was often done at the expense of profit, as we struggled to deal with the financials of exiting old inventory. In 2015, the expectation is that any vendor-driven discontinuations will be fully funded, and any underperformers that need to be delisted are 50% funded.
- 2) Optimizing promotions – both Flyer and Company Space (endcaps) are critical ways for us to drive traffic and basket, but we have to be mindful of profit along the way. Develop margin-accretive plans through smart article selection. Watch competitive activity and make strong recommendations on flyer depth and frequency. Make sure your funding is sufficient to help Buyers achieve their profit targets, through adequate markdown funding and funding for space.
- 3) Fill rate and on time delivery - the key to providing a superior Guest experience is ensuring we have the right product, at the right place, at the right time. We are relying on you to hold yourselves accountable for delivering what we order for when we order it. If there are any issues with getting us the product in time, please notify us as soon as possible. In 2015, we will be closely monitoring vendor performance in these areas and leveraging fines or assortment reviews as needed.

We are still new and learning along the way, so are always open to any additional thoughts to drive more profitable sales. Please continue to bring us your great ideas to grow together!

Finally, the Buyers are working hard to close out this fiscal year and making sure we have a strong foundation in place for next year. To help them through this and avoid any last minute scrambling, can you please send them an email by **end of day Friday, December 19th** confirming that they have processed all deductions? Please reference your VITs, review recent promotions, markdown support, etc. This will ensure that they can get any remaining agreements in the system early in January and closed out by our fiscal year-end.

We look forward to another great year, thanks for your ongoing partnership!

Thanks,
Arlene

This is Exhibit "X" referred to in the
Affidavit of Shell Bern sworn
February 17, 2015


Commissioner of Oaths for the
Province of Quebec



From: Mel Solmon <msolmon@srglegal.com>
Sent: Sunday, February 15, 2015 12:08 PM
To: amark@goodmans.ca
Cc: Kussner, Francy (fkussner@goodmans.ca); Lana Kirsch; Nancy Tourgis; 'tsandler@osler.com' (tsandler@osler.com); Mel Solmon
Subject: re par 15 of the initial affidavit

Who are the senior management referred to in this paragraph?
Who are the members of the Board of TC referred to in that paragraph?
I have copied Ms. Sandler as well in case she is the one who this should be directed to.
thanx

e-mel

Melvyn L. Solmon
Solmon Rothbart Goodman LLP
375 University Avenue, Ste. 701
Toronto, Ontario M5G 2J5
Tel: (416) 947-1093
Fax: (416) 947-0079

This electronic message is directed in confidence to the person named above, and may not otherwise be distributed, copied or disclosed. The contents of this electronic message may also be subject to solicitor-client privilege and all rights to that privilege are expressly claimed and not waived. If you have received this electronic mail message in error, please notify me immediately by telephone at 416-947-1093, ext. 333 and destroy this electronic mail message, without making a copy. Thank you for your assistance. WARNING: From time to time, our spam scanners eliminate legitimate email from clients. If your email contains important instructions, please ensure that we acknowledge receipt of those instructions.

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, C.C-3, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF TARGET CANADA CO., TARGET CANADA HEALTH CO.,
TARGET CANADA MOBILE GP CO., TARGET CANADA PHARMACY (BC) CORP., TARGET CANADA PHARMACY (ONTARIO) CORP.,
TARGET CANADA PHARMACY CORP., TARGET CANADA PHARMACY (SK) CORP., and TARGET CANADA PROPERTY LLC

Applicants

Court File No. CV-15-10832-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

PROCEEDING COMMENCED AT TORONTO

AFFIDAVIT OF SHELL BERN

SOLMON ROTHBART GOODMAN LLP

Barristers

375 University Avenue, Suite 701

Toronto, Ontario M5G 2J5

Melvyn L. Solmon (LSUC# 16156J)

msolmon@srglegal.com

Tel: 416-947-1093 (Ext. 333)

Fax: 416-947-0079

Lawyers for ISSI Inc.

File Number: 17455

RCP-E 4C (July 1, 2007)

0169

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, C.C-3, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF TARGET CANADA CO., TARGET CANADA HEALTH CO.,
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TARGET CANADA PHARMACY CORP., TARGET CANADA PHARMACY (SK) CORP., and TARGET CANADA PROPERTY LLC

Applicants

Court File No. CV-15-10832-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
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PROCEEDING COMMENCED AT TORONTO

SUPPLEMENTARY MOTION RECORD OF ISSI INC.

SOLMON ROTHBART GOODMAN LLP

Barristers

375 University Avenue. Suite 701

Toronto, Ontario M5G 2J5

Melvyn L. Solmon (LSUC# 16156J)

msolmon@srglegal.com

Tel: 416-947-1093 (Ext. 333)

Fax: 416-947-0079

Lawyers for ISSI Inc.

File Number: 17455

RCP-E 4C (July 1, 2007)

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, C.C-3, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF TARGET
CANADA CO., TARGET CANADA HEALTH CO., TARGET CANADA MOBILE GP CO.,
TARGET CANADA PHARMACY (BC) CORP., TARGET CANADA PHARMACY (ONTARIO)
CORP., TARGET CANADA PHARMACY CORP., TARGET CANADA PHARMACY (SK)
CORP., and TARGET CANADA PROPERTY LLC**

Applicants

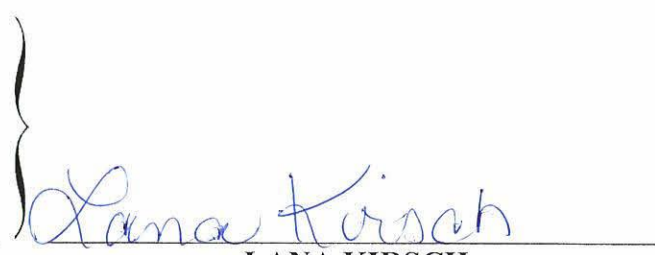
AFFIDAVIT OF LANA KIRSCH

I, Lana Kirsch, of the Town of Richmond Hill, in the Regional Municipality of York,
MAKE OATH AND SAY:

1. I am a legal assistant with the law firm of Solmon Rothbart Goodman LLP, the lawyers for the ISSI Inc., and, as such, have knowledge of the matters contained in this affidavit.
2. Attached hereto and marked as **Exhibit "A"** to this my Affidavit is a true copy of a letter sent by email from Melvyn L. Solmon to Tracy Sandler and others dated February 12, 2015. There has been no response to date.
3. I make this Affidavit for no improper purpose.

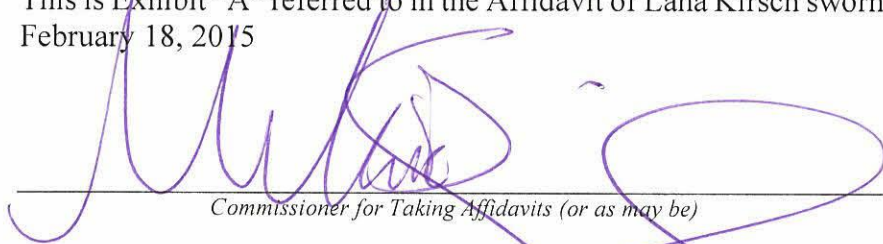
SWORN BEFORE ME at the City of
Toronto, in the Province of Ontario on
February 18, 2015


Commissioner for Taking Affidavits


LANA KIRSCH

**Melissa Dianne Eleanor Cunningham, a Commissioner,
etc., City of Toronto, for Solmon Rothbart
Goodman LLP, Barristers and Solicitors.
Expires April 17, 2017.**

This is Exhibit "A" referred to in the Affidavit of Lana Kirsch sworn
February 18, 2015



Commissioner for Taking Affidavits (or as may be)

Melissa Dianne Eleanor Cunningham, a Commissioner,
etc., City of Toronto, for Solomon Rothbart
Goodman LLP, Barristers and Solicitors.
Expires April 17, 2017.

Melvyn L. Solmon, B.A.Sc., LL.M. (Harv) **

Randall M. Rothbart, B.A., LL.B.

Mark L. Goodman, B.A., LL.B.

Avrum D. Slodovnick, LL.B.

Nancy J. Tourgis, B.Sc.H., LL.B.

James P. McReynolds, B.Comm., LL.B.

Raffaele Sparano, B.A.(Hon.), LL.B.

Matthew Valitutti, B.A., LL.B.

Cameron J. Wetmore, B.A.C.S., LL.B.

Ryan R. McKeen, B.A.(Hon.), J.D.

Eric P. Borzi, B.A.(Hon.), LL.B.

Member of the New York Bar **

February 12, 2015

SENT BY EMAIL TO: tsandler@osler.com

Osler, Hoskin & Harcourt LLP
Barristers and Solicitors
100 King Street West,
1 First Canadian Place
Suite 6100, P.O. Box 50
Toronto, Ontario M5X 1B8

Attention: Ms. Tracy Sandler

Dear Ms. Sandler:

Re: ISSI Inc. et al and Target Canada et al
Court File No.: CV-15-10832-00CL
Our File No.: 17455

Could you please advise as to when your firm was first consulted about the Target matter and potential of a restructuring/liquidation/solution to the problems of Target Canada.

Could you also please advise the date that your firm was retained by any corporation or person with regard to any of the above problems related to Target Canada.

Lastly, when did your firm first discuss with anyone a CCAA/solution on behalf of Target Canada?

Was anyone from Target Co. (USA) involved in any of those consultations/meetings, discussions, communications referred to above? If so, please provide the names.

Thank you for your prompt response.

Yours very truly,

SOLMON ROTHBART GOODMAN LLP



Melvyn L. Solmon
MLS/lk

Cc: R. Carson
J. Dacks
S. Irving
J. Carhart
L. Brzezinski

msolmon@srglegal.com

375 University Ave., Suite 701, Toronto, ON M5G 2J5
T 416 947.1093 F 416 947.0079

Lana Kirsch

From: Lana Kirsch
Sent: Thursday, February 12, 2015 3:32 PM
To: Tracy Sandler
Cc: Mel Solmon; Robert Carson; Jeremy Dacks; Shawn Irving; Jeffrey C. Carhart; lbrzezinski@blaney.com
Subject: File No: 17455 - Correspondence from Mr. Solmon
Attachments: Ltr to TSandler Feb 12.15.PDF

Dear Ms. Sandler:

Please find attached recent correspondence from Mr. Solmon to you dated February 12, 2015.

Yours very truly,

Lana Kirsch
Assistant to Melvyn L. Solmon
Solmon Rothbart Goodman LLP
Barristers
Suite 701, 375 University Avenue
Toronto, Ontario M5G 2J5

Tel: (416) 947-1093, ext. 266
Fax: (416) 947-0079

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, C.C-3, AS AMENDED

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TARGET CANADA PHARMACY CORP., TARGET CANADA PHARMACY (SK) CORP., and TARGET CANADA PROPERTY LLC

Applicants

Court File No. CV-15-10832-00CL

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AFFIDAVIT OF LANA KIRSCH

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375 University Avenue, Suite 701
Toronto, Ontario M5G 2J5

Melvyn L. Solmon (LSUC# 16156J)

msolmon@srglegal.com

Tel: 416-947-1093 (Ext. 333)

Fax: 416-947-0079

Lawyers for ISSI Inc.

File Number: 17455

RCP-E 4C (July 1, 2007)

0174