

U.S. Expatriation Tax Return - January through 1/13/15

Report is set up to pull Canada Expatriation Form members in LD location:2950 & 9450 for January accounts \$11,000 and \$11,000 (regular salary and relocation) for a specific date range (accounting month).

Source: PeopleSoft/CANADA_EXPAT_TM_PAV_DETAIL_Query

Table with columns: ID, Name, Removal for Confidentiality, MID, Co Position, Dept Date, Location, Pay Period End, Check #, Check Dt, Term End, Line Descr, Acct, GL Use, GL Exp Ctr, Amount, Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec, YTD. Contains detailed financial data for various employees.

BE U.S. Expatriate Expense Detail - January through 1/13/15

Report is set up to pull Canada Expatriate team members in LD location 2950 & 9450 for Lawson accounts 511000 and 711000 (regular salary and relocation) for a specific date range (accounting month).

Source: PeopleSoft CANADA_EXPAT_TM_PAV_DETAIL_Query

Table with columns: ID, Name, Removal for Confidentiality, MID, Co Position, Dept Date, Location, Pay Period End, Check #, Check Dt, Ems End, Line Descr, Acct, GL Loc, GL Exp Ch, Amount, Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec, Total. The table contains detailed payroll and expense data for various employees, including amounts and tax-related information.

(8d) U.S. Expat Benefit Expense Detail - January

Cross-Company Code Transaction: Overview - Display

G/L Account Document
 Overall No. 0101276735100114 Doc. Currency USD

Item PK	Account	Year	Type	Doc. Date	Pstng Date	Reference	Assignment	LC2 amount	LCurr Crncy	Amount in LC	Amount Tr.Prt Text	Cost Ctr
1001	101276735	2014	SA	01/14/2015	01/14/2015	ICL PD12	20150114	USD	USD	70,298.44-	70,298.44-	
	1 50	7021380	BENEFITS TRANSFER					70,298.44-		70,298.44-	EFR / CANADA EXPAT BEN ALLOC	90660000
	2 07	ARINI1138	COMPANY 1138					70,298.44		70,298.44	TP1138 CAN EXPAT BEN	
1138	100012588	2014	SA	01/14/2015	01/14/2015	ICL PD12	20150114	USD	CAD	USD	70,298.44	
	1 40	1180150	INTRACOMPANY INFR IC					70,298.44		84,041.79	EFR / CANADA EXPAT BEN ALLOC	
	2 37	AFINI1001	TARGET CORPORATION					70,298.44-		84,041.79-	70,298.44- TP1001 CAN EXPAT BEN	

Document Overview - Display

DocType: SA | G/L Account Document | Period: 2014
 Doc: 0101276735100114 | Currency Code: USD | Fiscal Year: 2014
 Doc Date: 01/14/2015 | Posting Date: 01/14/2015 | Period: 12
 Calculator Tax: 0
 Ref.Doc.:
 Doc. Currency: USD
 Doc. Ref Text: CAN EXPAT BEN

TJM 11/16/15
 AG 1/21/15

Item	COOD	Profit Ctr	Account	Account short text	Cost Ctr	Text	Amount Crncy	Amount in LC	LC2 amount	LC2 amount	
1	1001	9730	7021380	BENEFITS TRANSFER	9001035	EFR / CANADA EXPAT BEN ALLOC	70,298.44	USD	84,041.79	CAD	70,298.44
2	1001	9730	1180150	INTRACOMPANY INFR IC		EFR / CANADA EXPAT BEN ALLOC	70,298.44-	USD	84,041.79-	CAD	70,298.44-

(8d) U.S. Expat Benefit Expense Detail - January

Benefits Allocation

Target Canada CoCd Profit Center Cost Center Account Desc GL Amount % JE Amount
 1138 CANADA NATIONAL ALL EXEMPT PAYROLL 394,491.82 17.82% \$ 70,298.44

Expense	Allocation
December Estimate	1,051,435.03
December Actual	187,365.72
January True-up	1,032,804.89
January Estimate	(18,630.14)
January Estimate	(3,319.89)
January Total	413,121.96
	73,618.33
	394,491.82
	70,298.44

January Estimate (2 weeks) = (December Actuals (5 weeks)/5) * 2 weeks

Debit	CC	PC	Cost Center Desc.	GL Acct	Amount
Credit	1138	H221	Intercompany	1180150	\$ 70,298.44
	1001	H008	Employee Benefits	7021380	\$ (70,298.44)
SAP Canada Entry					
Debit	2001	9730	Employee Benefits	7021380	\$ 70,298.44
Credit	2001	9730	Intercompany	1180150	\$ (70,298.44)

Tucker.Halvorson

From: Diana.Nichols
 Sent: Wednesday, January 07, 2015 3:49 PM
 To: Tucker.Halvorson
 Cc: Diana.Nichols
 Subject: December Expat Actuals

Hi Tucker,

Below are the numbers for the December actuals.

HQ Expats (non-store) regular earnings: \$509,594.16
 HQ Expats (non-store) BONUS-Oth ERN Total:
 HQ Expats (non-store) accrual reversal earnings: \$126,951.03
 HQ Expats (non-store) accrual earnings: Total: \$636,545.19

Store Expats regular earnings: \$317,007.70
 Store Expats accrual reversal earnings: \$79,252.00
 Store Expats accrual earnings: Total: \$396,259.70

Please let me know if you have any questions.

Thank you!
 Diana

ΣA 1,032,804.89 (B)

(8e) U.S. Expat Benefit Expense Detail - December

Cross-Company Code Transaction: Overview - Display

Save Tax data

G/L Account Document Overall No. 0101229820100114 Doc. Currency USD

CoCd	DocumentNo	Year	Type	Doc. Date	Posting Date	Reference	Assignment	LC2 amount	Amount in LC	Amount Ir.Prt Text	Cost. Ctr
	1001	101229820	2014 SA	12/30/2014	12/30/2014	0		USD	USD		
	1 50	7021380	BENEFITS TRANSFER			20141230		181,673.26-	181,673.26-	EFR / CANADA EXPAT BEN ALLOC	90660000
	2 07	ARINT1138	COMPANY 1138					181,673.26	181,673.26	IP1138 CAN EXPAT BEN	
	1138	100011488	2014 SA	12/30/2014	12/30/2014	0		USD	CAD		
	1 40	1180150	INTRACOMPANY TNFR IC			201411		181,673.26	211,322.34	EFR / CANADA EXPAT BEN ALLOC	
	2 37	APINT1001	TARGET CORPORATION			20141230		181,673.26-	211,322.34-	IP1001 CAN EXPAT BEN	

Doc. Type: SA (G/L Account Document.) (Marked document)
 Doc. No.: 0101229820100114
 Company Code: 1001
 Posting Date: 12/30/2014
 Fiscal Year: 2014
 Document: 1138
 Document: 1138

TJK 12/30/14
 SH 1/15

Item	PK	CoCd	Benefit Ctr	Cost Ctr	Account	Account short text	Amount	LC2 amount	IR Part
1	40	1180	1180	90660000	1180150	BENEFITS TRANSFER	181,673.26	181,673.26-	EFR / CANADA EXPAT BEN ALLOC
2	40	1138	1138		1180150	INTRACOMPANY TNFR IC	181,673.26	181,673.26	IP1138 CAN EXPAT BEN

(8e) U.S. Expat Benefit Expense Detail - December

Benefits Allocation

Target Canada	CoCd 1138	Profit Center CANADA NATIONAL	Cost Center ALL	Account Desc EXEMPT PAYROLL	GL Amount 1,019,490.79	% 17.82%	JE Amount 181,673.26
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Expense	Allocation
November Estimate	155,585.04
November Actual	149,892.58
December True-up	(5,692.46)
December Estimate	187,365.72
December Total	181,673.26

December Estimate (5 weeks) = (November Actuals (4 weeks)/4) * 5 weeks

CC	PC	CC	Cost Center Desc.	GL Acct	Amount
Debit 1138	H221	90660000	Intercompany	1180150	\$ 181,673.26 (H)
Credit 1001	H008		Employee Benefits	7021380	\$ (181,673.26) (V)
SAP Canada Entry					
Debit 2001	9730	80008055	Employee Benefits	7021380	\$ 181,673.26 (H)
Credit 2001	9730		Intercompany	1180150	\$ (181,673.26) (V)

From: Diana Nichols
 To: Tucker Halvorsen
 CC: Diana Nichols
 Subject: November Expat Actuals

Hi Tucker,

Below are the numbers for the November actuals.

HQ Expats (non-store) regular earnings: 517,671.08
 HQ Expats (non-store) BONUS-Oth ERN Total:
 HQ Expats (non-store) accrual reversal earnings:
 HQ Expats (non-store) accrual earnings: Total: 517,671.08

Store Expats regular earnings: 323,476.94
 Store Expats accrual reversal earnings:
 Store Expats accrual earnings: Total: 323,476.94

Please let me know if you have any questions.

Thank you!
 Diana

\$ 323,476.94
 \$ 841,148.02

\$ 517,671.08

(9b) Treasury Entry - Osler Payment



Payment Summary:
 CAD 1,842,148.64 /7% Supported - Invoices and Wire Form Provided
 CAD 25,815.50 /7% Not Claimed (Invoice support has not been located)
 CAD 1,867,964.14 /7%
 USD Equiv 1,601,172.21 /7% Supported - Invoices and Wire Form Provided

Account	Description	Debit	Credit	Balance
11742633	TSC Law - Yellow			
	Project Yellow (12/30-1/7)			
	Deposit			
	Project Yellow (Deposit - 1/8-1/15)			
	Retainer			
	Project Yellow (Retainer - final month)			
11734896	TSC Law - Other (select section provided)			
11734895	Canadian Anti-Spam Compliance			
11734894	General Privacy Matter			
11734893	Privacy - Quebec Pricing Compliance			
11734892	Ontario Electricity Purchase Contracts			
11734952	88 Canada Pharmacy Franchise Disclosure			
11734899	General Commercial Matters			
11734897	Site Development Agreement Indemnity			



CP 2/12/15

ELECTRONIC PAYMENT - Canada

BA

Treasury Operations
 Fax: (612) 761-5508
 Phone: (612) 761-5580

Please fill in required information fields completely and obtain the authorizing signatures. Fax the completed form to Treasury Operations at the above listed fax number. Repetitive payment requests may be emailed to the TargetCorp Payments email box. Incomplete forms will be returned. Wire requests must be submitted no later than 11:00 AM (CST) on the day the payment is due. ACH requests must be submitted no later than 2:00 PM (CST) one day prior to due date.

TYPE OF PAYMENT: Wire - Accounting Only - 0 INITIATING FROM COMPANY: Target Corporation (CAOY:CA001)

SAP GENERAL LEDGER DEBIT ACCOUNT INFORMATION:						
1001	H013		100581	1019995		1,867,964.14
Co Code	Profit Center	Cost Center	Internal Order or Trading Partner	GL Account	Accounting Repeat	Amount
Co Code	Profit Center	Cost Center	Internal Order or Trading Partner	GL Account	Accounting Repeat	Amount
Co Code	Profit Center	Cost Center	Internal Order or Trading Partner	GL Account	Accounting Repeat	Amount
Co Code	Profit Center	Cost Center	Internal Order or Trading Partner	GL Account	Accounting Repeat	Amount

PAYMENT INFORMATION:
 01/12/15 Payment Effective Date
 1,867,964.14 Amount
 CAD - Canadian Dollar Currency

BENEFICIARY'S BANKING

Repeat Number (if one): _____

* Name on Bank Account: CANADA 1471

* Bank Name: Osler

Bank City/Province, State: TD Canada Trust

Toronto, ON

* Bank Account # or IBAN: _____

* SWIFT (required only for Wires): _____

* Financial Institution & Transit/Branch Code: _____

For Further Credit Account #:
 Intermediary Bank: _____
 Intermediary ABA or SWIFT: _____

Special Instructions (Non-Repeats only): _____

*Purpose of Payment (for internal use): EXPENSE/OSLER

OTHER

* Beneficiary Address: 1 First Canadian Place PO Box 50

* Beneficiary City, State, Zip: Toronto, ON M5X 1B8

Beneficiary Business Number (CRA Tax ID): 1087084341TQ001

GST/HST Number: _____

Treasury Internal Bank to Bank Transfer? Yes No

Is this for a tangible product (ex. furniture, samples, supplies, merchandise)? Yes No Both (product & service) (if yes, skip box position)

Were any service performed in the US? Yes No Both (inside US & outside US)

APPROVAL: I hereby authorize transfer of above listed dollar amount on payment effective date indicated and I have confirmed payee information and electronic payment instructions are correct.

* Internal Contact Information: Name: Melissa Kopp Phone: 0-5502

Name: _____ EFT Approver Signature Date: _____ Phone #: _____

Name: _____ EFT Approver Signature Date: _____ Phone #: _____

Approval for repetitive payments is required by one EFT Approver. Approval for non-repetitive payments is required by two EFT Approvers (one of which must be a director or above on requests greater than \$1,000; one with unlimited signing authority on requests greater than \$20 million).

Osler, Hoskin & Harcourt LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
CANADA
416.362.2111 MAIN
416.862.6666 FACSIMILE

OSLER

Target Canada Co.
5570 Explorer Drive, TCH-734
Mississauga, ON L4W 0C3
CANADA

Date: **January 8, 2015**
Client No.: 224001

GST/HST No.: 121983217 RT0001

Attention: Mark Wong

Contact: **Heather R. McKean**
Direct Dial: (416) 862-6612
E-mail: HMckean@osler.com

For professional services rendered for Project Yellow (F#1159785).

Estimated fees and disbursements incurred by Target Canada Co. from January 8, 2015 to January 15, 2015

DEPOSIT INVOICE

TOTAL (CAD):
(US):

\$500,000.00
\$434,593.65

500,000.00 CAD
434,593.65 USD

PAYMENT DUE ON OR BEFORE JANUARY 14, 2015

January 8/2015
Approved [Signature]



We are committed to protecting the environment. Please provide your email address to payments@osler.com to receive invoices and reminder statements electronically.



REMITTANCE ADVICE

Canadian Dollar EFT and Wire Payments:

TD Canada Trust
180 TD Square, 317 - 7th Avenue S.W.
Calgary, Alberta T2P 2Y9
Transit No: 80629-0004
Account No: [Redacted]
SWIFT Code: [Redacted]

Email payment details to payments@osler.com, referencing invoice number(s) being paid.

Cheque Payments:

Osler, Hoskin & Harcourt LLP
FINANCE & ACCOUNTING
(RECEIPTS)
1 First Canadian Place
PO BOX 50
Toronto, Ontario M5X 1B8
Canada

Please return remittance advice(s) with cheque.

Client No.: 224001
Amount: 500,000.00 CAD

osler.com

Osler, Hoskin & Harcourt LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
CANADA
416.362.2111 MAIN
416.862.6666 FACSIMILE

OSLER

Target Canada Co.
1000 Nicollet Mall - TPS-3155
Minneapolis, MN 55403
USA

Invoice No.: 11742633
Date: January 8, 2015
Client No.: 224001

GST/HST No.: 121983217 RT0001

Attention: Mark Wong

Contact: Heather R. McKean
Direct Dial: (416) 862-6612
E-mail: HMcKean@osler.com

For professional services rendered for Project Yellow (F#1159785).

This invoice reflects Fees and Disbursements as of January 7, 2015. Any other charge for time and disbursement posted after January 7, 2015 will be on subsequent accounts

OUR FEE HEREIN	825,998.50
ADJUSTED AS PER AGREEMENT: -10.0%	-82,599.85
REIMBURSABLE EXPENSES	1,865.63
HST @ 13%	96,884.36
TOTAL (CAD):	842,148.64
TOTAL (USD):	731,984.91

842,148.64 CAD
731,984.91 USD

PAYMENT DUE ON OR BEFORE JANUARY 14, 2015

January 8/2015
Approved *[Signature]*



We are committed to protecting the environment. Please provide your email address to payments@osler.com to receive invoices and reminder statements electronically.

REMITTANCE ADVICE

Canadian Dollar EFT and Wire Payments:
TD Canada Trust
180 TD Square, 317 - 7th Avenue S.W.
Calgary, Alberta T2P 2Y9
Transit No: 80629-0004
Account No: [Redacted]
SWIFT Code: [Redacted]

Cheque Payments:
Osler, Hoskin & Harcourt LLP
FINANCE & ACCOUNTING
(RECEIPTS)
1 First Canadian Place
PO BOX 50
Toronto, Ontario M5X 1B8
Canada

Invoice No.: 11742633
Client No.: 224001
Amount: 842,148.64 CAD

Email payment details to payments@osler.com, referencing invoice number(s) being paid.

Please return remittance advice(s) with cheque.

osler.com

Osler, Hoskin & Harcourt LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
CANADA
416.362.2111 MAIN
416.862.6666 FACSIMILE

OSLER

Target Canada Co.
5570 Explorer Drive, TCH-734
Mississauga, ON L4W 0C3
CANADA

Date: **January 8, 2015**
Client No.: 224001

GST/HST No.: 121983217 RT0001

Attention: Mark Wong

Contact: **Heather R. McKean**
Direct Dial: (416) 862-6612
E-mail: HMcKean@osler.com

For professional services rendered for Project Yellow (F#1159785).

As security for payment of invoices issued to Target Canada Co.

RETAINER INVOICE

TOTAL (CAD): **\$500,000.00**
(US): **\$434,593.65**

500,000.00 CAD
434,593.65 USD

PAYMENT DUE ON OR BEFORE JANUARY 14, 2015

*January 8/2015
Approved HJM*



We are committed to protecting the environment. Please provide your email address to payments@osler.com to receive invoices and reminder statements electronically.



REMITTANCE ADVICE

Canadian Dollar EFT and Wire Payments:

TD Canada Trust
180 TD Square, 317 - 7th Avenue S.W.
Calgary, Alberta T2P 2Y9
Transit No: 80629-0004
Account No: [REDACTED]
SWIFT Code: [REDACTED]

Email payment details to payments@osler.com, referencing invoice number(s) being paid.

Cheque Payments:

Osler, Hoskin & Harcourt LLP
FINANCE & ACCOUNTING
(RECEIPTS)
1 First Canadian Place
PO BOX 50
Toronto, Ontario M5X 1B8
Canada

Please return remittance advice(s) with cheque.

Client No.: 224001
Amount: 500,000.00 CAD

osler.com

Osler, Hoskin & Harcourt LLP
1 First Canadian Place
PO BOX 50
Toronto ON (Ontario) M5X 1B8 Canada
416.362.2111 MAIN



PAYMENT INSTRUCTIONS

Electronic Funds Transfer (EFT) or Wire Payment *

Email payments@osler.com informing us of your pending EFT or wire payment. Please reference the invoice number(s) where payment should be applied.

Send payment via one of the three bank accounts below.

Account Name for all payments: **Osler Hoskin & Harcourt LLP**

(Canadian Dollar Payments)	(US Dollar Payments)	(EURO Payments)
TD Canada Trust 180 TD Square, 317 - 7 th Avenue S.W. Calgary, Alberta T2P 2Y9 Transit No: 80629-0004 Account No: [REDACTED] Swift Code: [REDACTED]	Beneficiary Bank: TD Canada Trust Branch: 55 King St. W., Toronto, ON M5K 1A2 Transit No: 10252-0004 Account No: [REDACTED] Swift Code: [REDACTED]	TD Canada Trust 55 King St. W. Toronto, Ontario M5K 1A2 Transit No: 10252-0004 Account No: [REDACTED] Swift Code: [REDACTED]
Intermediary Bank: Bank of America, N.Y. ABA: 026009593		

Cheque Payment

Please send cheque payments together with the Remittance Form (found on the invoice) to:

Osler, Hoskin & Harcourt LLP
Finance & Accounting Department (Receipts)
1 First Canadian Place
PO BOX 50, 61st Floor
Toronto, ON (Ontario) M5X 1B8 Canada
416.362.2111 MAIN

* Please note that wire transfers may cost more than EFT

Display Document: Data Entry View

Display Currency: General Ledger View

Data Entry View

Document Number: 8500015189 Company Code: 1001 Fiscal Year: 2014
 Document Date: 01/07/2015 Posting Date: 01/07/2015 Period: 12
 Reference: Cross-Comp.No.:
 Currency: CAD Vests: Ledger Group:

Clng doc.	D	Item	PK	Cost Center	S	G/L Account	G/L account name	Amount	Curr.	Amount in LC	LCurr	LC2 amount	LCur2	Profit Center	Tr.Prt
85000151	S	1	40			1019999	TR PYMNT REQ	435,773.60	CAD	368,207.52	USD	368,207.52	USD	H013	
88017210	H	2	50			1013881	BOFA - TGT CORP CAD	435,773.60	CAD	368,207.52	USD	368,207.52	USD	H013	



ELECTRONIC PAYMENT - International

Treasury Operations
 Fax: (612) 761-5508
 Phone: (612) 761-5420

Please fill in required information fields completely and obtain the authorizing signatures. Fax the completed form to Treasury Operations at the above listed fax number. Repetitive payment requests may be emailed to the TargetCorp Payments email box. Incomplete forms will be returned. Wire requests must be submitted no later than 11:00 AM (CST) on the day the payment is due. AGH requests must be submitted no later than 2:00 PM (CST) one day prior to due date.

TYPE OF PAYMENT: International Wire INITIATING FROM COMPANY: TStore Master - M0006

SAP GENERAL LEDGER DEBIT ACCOUNT INFORMATION:

Co Code	Profit Center	Cost Center	Internal Order or Trading Partner	GL Account	Accounting Repeat	Amount
1113	H176	93525000	101507	7070220		435,773.60
				1019995		

PAYMENT INFORMATION:

01/07/15 Amount: 435,773.60 CAD Canadian Dollar Currency

BENEFICIARY'S

Repeat Number (if one): Alvarez & Marsal Canada ULC
 Name on Bank Account: Alvarez & Marsal Canada ULC
 Bank Name: TD Canada Trust
 Bank City, State: Toronto, ON
 Bank Account # or IBAN: [Redacted]
 SWIFT Code: [Redacted]
 International Routing Code: [Redacted]
 For Further Credit Account #: [Redacted]
 Intermediary Bank: [Redacted]
 Intermediary ABA or SWIFT: [Redacted]

Special Instructions (Non-Repeats only): V#23169, Invoice Proj Yellow CA-2
 *Purpose of Payment (for internal use): Services Rendered 12/1/2014 - 12/31/2014

OTHER BENEFICIARY / VENDOR INFO: (If there are questions on this section, please contact 1099Questions@target.com)

Beneficiary Address: 600 Madison Ave 8th FLR
 Beneficiary City, State, Zip: New York, NY 10022
 Beneficiary Tax ID Number: HST 83486 3367 RT 0001

Treasury Internal Bank to Bank Transfer? Yes No
 Is this for a tangible product (ex: furniture, samples, supplies, merchandise)? Yes No Both (product & service) (if yes, skip next question)
 Were any service performed in the US? Yes No Both (inside US & outside US)

APPROVAL: I hereby authorize transfer of above listed dollar amount on payment effective date indicated and I have confirmed payee information and electronic payment instructions are correct.

Internal Contact Information: Name: Kris Rininger Phone: 0-1925
 Name: Carrie Kirscht Date: 1/7/15 Phone #: 0-3039
 Title: Sr. Group Manager Merch Paya EFT Approver Signature
 Name: Melissa Norton Date: 1/7/15 Phone #: 5-0253
 Title: Director AP EFT Approver Signature

Approval for repetitive payments is required by one EFT Approver. Approval for non-repetitive payments is required by two EFT Approvers (one of which must be a director or above on requests greater than \$5,000; one with unlimited signing authority on requests greater than \$20 million).

Handwritten initials and date: 01/07/15



Alvarez & Marsal North America LLC
600 Madison Avenue, 8th Floor
New York, NY 10022
Phone: +1 212 759 4433
Fax: +1 212 759 5532

January 6, 2015

Ms. Terri K. Simard
Vice President
Target Canada Co.
1000 Nicollet Mall - TPS 3155
Minneapolis, MN 55403

Services Rendered: 12/01/14 - 12/31/14
By Alvarez & Marsal Canada ULC

Invoice #: Proj Yellow CA-2

(\$ in CAD)	Hourly Rate	Hours	Total Fees
Douglas McIntosh	\$ 795.00	153.3	\$ 121,873.50
Al Hutchens	735.00	83.0	61,005.00
Stephen Ferguson	625.00	220.3	137,687.50
Greg Karpel	525.00	107.5	56,437.50
Total Fees Charged			377,003.50
Out of Pocket Expenses			9,373.39
Plus: HST at 13% (Excludes Exempt Out-of-Pocket Expenses)			49,396.71
TOTAL DUE:			\$ 435,773.60

<u>Wire Instructions:</u>	
Bank:	TD Canada Trust
Account Name:	Alvarez & Marsal Canada ULC
Swiftcode:	
Bank Address:	55 King Street West Toronto, ON
Bank Transit Number	10202
Institution Number:	0004
Account Number:	
Reference Invoice:	Proj Yellow CA-2
HST Number:	83486 3367 RT0001

[9d] Treasury Entry - Northwest Atlantic

Subject: CAD 316,400 wire

Hi Carolyn,
Sorry for the delay on this. Here is what happened with the CAD 316,400 wire. This was supposed to be paid by Target Corporation, but my colleague paid it from our Target Canada bank account. I then had to paper it back to 1001.
Thanks
Andrew

Edit Bank Statement

Other Display Lock Printout

Statement Items

AC	Amount	Posting rule	Value date	BTC	Payment Ref	Notes	Item #
CAD	646,490.81	P20	01/09/2015	575	7114QPLG5030		01/12
CAD	621,237.04	C30	01/13/2015	495	7114AQ5613LAW		01/13
CAD	520,407.05	P20	01/07/2015	575	7114QPLG5026		01/06
CAD	307,922.55	C10	01/14/2015	495	7114AQ5613LAW		01/14
CAD	473,595.78	P20	01/13/2015	575	7114QPLG5032		01/14
CAD	401,240.86	P20	12/31/2014	575	7114QPLG5020		01/02
CAD	370,412.18	C30	01/13/2015	495	7114AQ5613LAW		01/13
CAD	316,400.00	C30	01/08/2015	495	7114AQ508LAM		01/06
CAD	244,311.99	C10	01/13/2015	460	7114AQ5613LAT		01/13

CANIM / CADIM / 201500981 / 4

Amount: 316,400.00 CAD Items: 1488

Post Day: 01/08/2015 Partner Brnk:

VALDT: 01/08/2015 Partner Acct:

Sender:

7114AQ508LAM NORTHWEST ATLANTIC (CANADA) / ENTRY-08 JAN CLG/REF 7114AQ508LAM90 V 30883

Display Note to Parse Separately

316,400.00 /9% Supported - Wire Form and Invoice Provided



ELECTRONIC PAYMENT - International

BA 3207

Treasury Operations
 Fax (612) 761-5508
 Phone (612) 761-5420

Please fill in required information fields completely and obtain the authorizing signatures. Fax the completed form to Treasury Operations at the above listed fax number. Repetitive payment requests may be emailed to the TargetCorp Payments email box. Incomplete forms will be returned. Wire requests must be submitted no later than 11:00 AM (CST) on the day the payment is due. ACH requests must be submitted no later than 2:00 PM (CST) one day prior to due date.

TYPE OF PAYMENT: International Wire INITIATING FROM COMPANY: Store Master M0006

SAP GENERAL LEDGER DEBIT ACCOUNT INFORMATION:

Co Code	Profit Center	Cost Center	Internal Order or Trading Partner	GL Account	Accounting Repeat	Amount
1001	H176	93525000	101607	7070110		316,400.00
1001	H176	93525000	101607	7070110		316,400.00
1001	H176	93525000	101607	7070110		316,400.00
1001	H176	93525000	101607	7070110		316,400.00

PAYMENT INFORMATION:

01/08/15 Payment Effective Date Amount 316,400.00 CAD Canadian Dollar Currency

BENEFICIARY'S

Repeat Number (if one): _____

Name on Bank Account: Northwest Atlantic (Canada)

Bank Name: CIBC

Bank City, State: North York, Ontario

Bank Account # or IBAN: [Redacted]

SWIFT Code: _____

International Routing Code: _____

For Further Credit Account # _____

Intermediary Bank: _____

Intermediary ABA or SWIFT: _____

Special Instructions (Non-Repeats only): v#30883, Invoice 14-2681

Purpose of Payment (for internal use): Consulting - Lease Valuation Analysis

OTHER BENEFICIARY / VENDOR INFO: (if there are questions on this section, please contact 1099Questions@target.com)

Beneficiary Address: 864 York Mills Road

Beneficiary City, State, Zip: Toronto, ON M3B 1Y4

Beneficiary Tax ID Number: GST/HST 869501551

Treasury Internal Bank to Bank Transfer? Yes No

Is this for a tangible product (ex. furniture, samples, supplies, merchandise)? Yes No

Were any service performed in the US? Yes No

APPROVAL: I hereby authorize transfer of above listed dollar amount on payment effective date indicated and I have confirmed payee information and electronic payment instructions are correct.

Internal Contact Information: Name: Kris Rininger Phone: 0-1925

Name: Lynn Prochaska EFT Approver Signature Date: 1/8/2015 Phone #: 0-2136

Name: Melissa Norton EFT Approver Signature Date: 1/8/15 Phone #: 5-0263

Approval for repetitive payments is required by one EFT Approver. Approval for non-repetitive payments is required by two EFT Approvers (one of which must be a director or above on requests greater than \$5,000, one with unlimited signing authority on requests greater than \$20 million).

Northwest-Atlantic (Canada) Inc.

864 York Mills Road
Toronto, ON M3B 1Y4

Invoice

Date	Invoice #
1/6/2015	14-2681

Invoice To
Target Canada Co. 33 South Sixth Street, Mailstop CC-1027 Minneapolis, MN 54402 Attn: Mr. Scott Nelson

Item	Description	Terms
		Due on receipt
		Amount
Consulting	Lease Valuation Analysis: 140 stores @ \$2,000.00/Store Total: \$280,000.00 This invoice is in Canadian dollars.	\$280,000.00
GST/HST Total		\$36,400.00
Total		\$316,400.00
Payments/Credits		\$0.00
Balance Due		\$316,400.00

GST/HST No 869501551

(10a) Hypo Tax Summary & Memo

Background:

Hypo Tax Memo
 Financial Reporting
 DATE: June 22, 2015
 FROM: Target Financial Reporting
 SUBJECT: Hypo Tax Explanation Hypo Tax

Hypo tax is an offset to salary expense for expat team members on assignment. It is recorded as a deduction in the payroll system and is taken out of expat's pay each period. It is a negative earnings amount and should be credited to the team member cost center to offset the cost of tax equalization. Due to system constraints, Peoplesoft cannot credit the team member cost center directly as it is classified as a deduction. The Payroll team moves the deduction manually to coincide with the salary expenses recorded (which were also moved to Canada).

In Jan FY14, Financial Reporting discovered that, although the manual transfers for hypo tax correctly offset the salary expense on Can Co, the auto-generated intercompany entries in SAP (which balance the transfers) were not hitting the correct intercompany accounts. The issue was two-fold as 1. the hypo tax entries affected the intercompany relationships between 1114/1138 and 1115/1138, but should have only affected 1001/1138 (which is the relationship involved in the expat salary transfers) 2. the hypo tax entries created a debit to the intercompany receivable on Can Co's books, whereas the Payroll salary transfers were creating a credit to the payable. Although this is acceptable for reporting the intercompany relationship on a net basis (and for the purpose of this claim), it skews the individual reporting of the receivable and payable balances.

Financial Reporting booked a series of entries before year-end to correct these intercompany impacts (support attached). Of the five entries that compose the \$2.6M (unsettled) debit balance in the payable to Target Corp (below), the first three are Financial Reporting's correction (about \$2M). The remaining two are payroll's hypo tax entries for periods 11 and 12. Again, these appear as debits to the receivable on Can Co (whereas we would have preferred to see them as debits to the payable), however, the net effect is the same.

DocumentNo	Typ	Psing Date	Dec. Date	Amount Curr.	Amt in loc:curr LCurr	Ref	Amt loc:curr LCurr2	Coll.CoCd	Profit Ctr	Document G/L	Reference Text	Period	Year	Log System Category	Revised	Notes
100012646 ZI		1/14/2015	1/14/2015	1459150 CAD	1,450,610.59 CAD	/100-10e	1,385,825.83 USD	/AB	1138 H266	ICL PD12	2016180	12	2014	PECCNTII-Hypo Tax	Secondment	
100012647 ZI		1/14/2015	1/14/2015	621465.8 USD	874,762.48 CAD	/100-10e	608,730.29 USD	/AB	1138 H266	ICL PD12	2016180	12	2014	PECCNTII-Hypo Tax	Secondment	
100012648 ZI		1/14/2015	1/14/2015	67465.33 USD	78,400.53 CAD	/100-10e	67,465.33 USD	/AB	1138 H266	ICL PD12	2016180	12	2014	PECCNTII-Hypo Tax	Secondment	
100011494 SA		12/31/2014	12/31/2014	494949.9 USD	574,636.85 CAD		494,949.91 USD	/AB	1138 H266	Dec Hypo T	1092840 PAYROLL	11	2014	PECCNTII-Hypo Tax	Secondment	
100012582 SA		1/14/2015	1/14/2015	47372.31 USD	56,633.60 CAD		47,372.31 USD	/AB	1138 H266	Payroll/Hypotax	1092840 ICL PD12	12	2014	PECCNTII-Hypo Tax	Secondment	

(10b) Hypo Tax - Financial Reporting Entry Support

Journal Entry Name: Hypo Tax Correction
 Team: Financial Reporting
 Preparer Name: [Redacted]
 Reviewer Name: [Redacted]
 Document Number: 1138, 1114, 1001, 1115
 Company Code: 12
 Fiscal Period: 12

Purpose/Description of JE: Target Canada Co currently has an I/C Receivable from TEI and TGMi due to hypo tax amounts that are transferred from the entities to Canada Co. The hypo tax is meant to offset the expat payroll expense transfers each period to Canada Co. Due to the JE set-up, the payroll transfers have been not been hitting the same I/C accounts as the offsetting hypo tax transfers. This entry is to clear the receivable with each entity against the I/C payable Canada Co has with Target Corp for the payroll expense. See correspondence with payroll team (tab 6) for further detail. Cleared amounts in each currency are based on the receivable totals.
Source/Key Inputs: SAP - ECC Balance Display, Correspondence with Payroll team

Preparer: [Redacted] Reviewer: [Redacted]
 Initial and Date

Independent Review

A review of the journal entry is conducted by an individual of an appropriate level, independent from the individual who prepared the journal entry.



Post Foreign Currency Valuation (F-05)

Company Code	1138	Doc Curr	Loc Curr	Grp Curr	Docun			
Document Date	1/14/2015	0.01	0.01	0.01	Item r			
Posting Date	1/14/2015	0.01	0.01	0.01	Item r			
Doc Type	ZI	0.00	0.00	0.00	Docun			
Currency Key	CAD	1459150.01	1450610.59	1385825.83	Item r			
Posting Period	12	1459150.01	1450610.59	1385825.83	Item r			
Ledger		0	0	0	Item r			
Header Text	ICL PD12	0.00	0.00	0.00	Item r			
		Posting Result: Document 100012646 was posted in company code 1138			Item r			
Item	Posting Key	Amount (Doc Curr)	Amount (Loc Curr)	Amount (Grp Curr)	Item Text	Cost Center	Profit Center	Trading Partner
1	40	0.01	0.01	0.01	FINRPTG/CORRECT CAN HY	82110167	H266	
2	21	1,459,150.01	1,450,610.59	1,385,825.83	FINRPTG/CORRECT CAN HYPO TAX INTERCO	H266	H266	TP1001
3	11	1,459,150.01	1,450,610.59	1,385,825.83	FINRPTG/CORRECT CAN HYPO TAX INTERCO	H266	H266	TP1114
4	50	0.01	0.01	0.01	FINRPTG/CORRECT CAN HY	82110167	H266	
5								
6								

Log Wt
 F-05 -
 1/30/2
 Mode:
 PEC-10

(10b) Hypo Tax - Financial Reporting Entry Support



Post Foreign Currency Valuation (F-05)

Company Code	1138
Document Date	1/14/2015
Posting Date	1/14/2015
Doc Type	ZI
Currency Key	USD
Posting Period	12
Ledger	
Header Text	ICL PD12

Item	Posting Key	GL Account	Amount (Doc Curr)	Amount (Loc Curr)	Amount (Grp Curr)	Item Text	Cost Center	Profit Center	Trading Partner
1	40	7192250	0.01	0.01	0.01	FINRPTG/CORRECT CAN HY	82110167	H266	
2	21	APINT1001	621,465.80	874,762.48	608,730.29	FINRPTG/CORRECT CAN HYPO TAX INTERCO	H266	H266	TP1001
3	11	ARINT1114	621,465.80	874,762.48	608,730.29	FINRPTG/CORRECT CAN HYPO TAX INTERCO	H266	H266	TP1114
4	50	7192250	0.01	0.01	0.01	FINRPTG/CORRECT CAN HY	82110167	H266	
5									
6									

Total Credits(50):
 Total Debits(40):
 Total Credits(31):
 Total Debits(21):
 Total Credits(11):
 Total Debits(01):
 Balance:

Posting Result: Document 100012647 was posted in company code 1138



Post Foreign Currency Valuation (F-05)

Company Code	1114
Document Date	1/14/2015
Posting Date	1/14/2015
Doc Type	ZI
Currency Key	CAD
Posting Period	12
Ledger	
Header Text	ICL PD12

Item	Posting Key	GL Account	Amount (Doc Curr)	Amount (Loc Curr)	Amount (Grp Curr)	Item Text	Cost Center	Profit Center	Trading Partner
1	40	7192250	0.01	0.01	0.01	FINRPTG/CORRECT CAN HY	88881114	H188	
2	21	APINT1138	1,385,825.83	1,385,825.83	1,385,825.83	FINRPTG/CORRECT CAN HYPO TAX INTERCO	H188	H188	TP1138
3	11	ARINT1001	1,385,825.83	1,385,825.83	1,385,825.83	FINRPTG/CORRECT CAN HYPO TAX INTERCO	H188	H188	TP1001
4	50	7192250	0.01	0.01	0.01	FINRPTG/CORRECT CAN HY	88881114	H188	
5									
6									
7									
8									
9									

Total Credits(50):
 Total Debits(40):
 Total Credits(31):
 Total Debits(21):
 Total Credits(11):
 Total Debits(01):
 Balance:

Posting Result: Document 100026432 was posted in company code 1114

Log Win:
 F-05 - P
 1/30/20
 Mode: V
 PEC-100

Log Win:
 F-05
 1/30/
 Mode
 PEC-3

(10b) Hypo Tax - Financial Reporting Entry Support



Post Foreign Currency Valuation (F-05)

Company Code	1001
Document Date	1/14/2015
Posting Date	1/14/2015
Doc Type	ZI
Currency Key	USD
Posting Period	12
Ledger	
Header Text	JCL PD12

Item	Posting Key	GL Account	Amount (Doc Curr)	Amount (Loc Curr)	Amount (Grp Curr)	Item Text	Cost Center	Profit Center	Trading Partner
1	40	7192250	0.01	0.01	0.01	FINRPTG/CORRECT CAN HY	88881001	H013	
2	21	APINT1114	621,465.80	608,730.29	608,730.29	FINRPTG/CORRECT CAN HYPO TAX INTERCO	H013	H013	TP1114
3	11	ARINT1138	621,465.80	608,730.29	608,730.29	FINRPTG/CORRECT CAN HYPO TAX INTERCO	H013	H013	TP1138
4	50	7192250	0.01	0.01	0.01	FINRPTG/CORRECT CAN HY	88881001	H013	

Posting Result: Document 101329401 was posted in company code 1001

Balance: 0.00

Total Credits(50): 0.01

Total Debits(40): 608,730.29

Total Credits(31): 0.00

Total Debits(21): 621,465.80

Total Credits(11): 621,465.80

Total Debits(01): 0



Post Foreign Currency Valuation (F-05)

Company Code	1138
Document Date	1/14/2015
Posting Date	1/14/2015
Doc Type	ZI
Currency Key	USD
Posting Period	12
Ledger	
Header Text	JCL PD12

Item	Posting Key	GL Account	Amount (Doc Curr)	Amount (Loc Curr)	Amount (Grp Curr)	Item Text	Cost Center	Profit Center	Trading Partner
1	40	7192250	0.01	0.01	0.01	FINRPTG/CORRECT CAN HY	82110167	H266	
2	21	APINT1001	67,465.33	78,400.53	67,465.33	FINRPTG/CORRECT CAN HYPO TAX INTERCO	H266	H266	TP1001
3	11	ARINT1115	67,465.33	78,400.53	67,465.33	FINRPTG/CORRECT CAN HYPO TAX INTERCO	H266	H266	TP1115
4	50	7192250	0.01	0.01	0.01	FINRPTG/CORRECT CAN HY	82110167	H266	

Posting Result: Document 100012648 was posted in company code 1138

Balance: 0.00

Total Credits(50): 0.01

Total Debits(40): 78,400.53

Total Credits(31): 0.00

Total Debits(21): 78,400.53

Total Credits(11): 67,465.33

Total Debits(01): 0

(10b) Hypo Tax - Financial Reporting Entry Support



Post Foreign Currency Valuation (F-05)

Company Code	1115
Document Date	1/14/2015
Posting Date	1/14/2015
Doc Type	ZI
Currency Key	USD
Posting Period	12
Ledger	
Header Text	ICL PD12

Total Credits(50):	Doc Curr	Loc Curr	Grp Curr
Total Debits(40):	0.01	0.01	0.01
Total Credits(31):	0.01	0.01	0.01
Total Debits(21):	67,465.33	67,465.33	67,465.33
Total Credits(11):	67,465.33	67,465.33	67,465.33
Total Debits(01):	0	0	0
Balance:	0.00	0.00	0.00

Item	Posting Key	GL Account	Amount (Doc Curr)	Amount (Loc Curr)	Amount (Grp Curr)	Item Text	Cost Center	Profit Center	Trading Partner
1	40	7192250	0.01	0.01	0.01	FINRPTG/CORRECT CAN HY	88881115	H190	
2	21	APINT1138	67,465.33	67,465.33	67,465.33	FINRPTG/CORRECT CAN HYPO TAX INTERCO	88881115	H190	TP1138
3	11	ARINT1001	67,465.33	67,465.33	67,465.33	FINRPTG/CORRECT CAN HYPO TAX INTERCO	88881115	H190	TP1001
4	50	7192250	0.01	0.01	0.01	FINRPTG/CORRECT CAN HY	88881115	H190	
5									
6									
7									

Posting Result: Document 100003207 was posted in company code 1115



Post Foreign Currency Valuation (F-05)

Company Code	1001
Document Date	1/14/2015
Posting Date	1/14/2015
Doc Type	ZI
Currency Key	CAD
Posting Period	12
Ledger	
Header Text	ICL PD12

Total Credits(50):	Doc Curr	Loc Curr	Grp Curr
Total Debits(40):	0.01	0.01	0.01
Total Credits(31):	0.00	0.00	0.00
Total Debits(21):	67,465.33	67,465.33	67,465.33
Total Credits(11):	67,465.33	67,465.33	67,465.33
Total Debits(01):	0	0	0
Balance:	0.00	0.00	0.00

Item	Posting Key	GL Account	Amount (Doc Curr)	Amount (Loc Curr)	Amount (Grp Curr)	Item Text	Cost Center	Profit Center	Trading Partner
1	40	7192250	0.01	0.01	0.01	FINRPTG/CORRECT CAN HY	88881001	H013	
2	21	APINT1115	67,465.33	67,465.33	67,465.33	FINRPTG/CORRECT CAN HYPO TAX INTERCO	88881001	H013	TP1115
3	11	ARINT1138	67,465.33	67,465.33	67,465.33	FINRPTG/CORRECT CAN HYPO TAX INTERCO	88881001	H013	TP1138
4	50	7192250	0.01	0.01	0.01	FINRPTG/CORRECT CAN HY	88881001	H013	
5									
6									

Posting Result: Document 101329403 was posted in company code 1001

(10c) Hypo Tax - Financial Reporting Entry Support Continued

Correction to offset Target Co Receivable with TEI for hypo tax with AR/AP for payroll (between 1001 and 1138)
See 10d for amts

1a	1138 DR 1138 CR	APINT1001 ARINT1114	Doc Curr (CAD) 1,459,150.01 -1,459,150.01	Loc Curr (CAD) 1,450,610.59 -1,450,610.59	Grp Curr (USD) 1,385,825.83 -1,385,825.83	Offsets CAD Doc Curr APINT1001 created from Payroll Transfer (see example above) Clears CAD Doc Curr Tax Receivable on 1138 (see above)
1b	1138 DR 1138 CR	APINT1001 ARINT1114	Doc Curr (USD) 621,465.80 -621,465.80	Loc Curr (CAD) 874,762.48 -874,762.48	Grp Curr (USD) 608,730.29 -608,730.29	Offsets USD Doc Curr APINT1001 created from Payroll Transfer (see example above) Clears USD Doc Curr Tax Receivable on 1138 (see above)
2a	1114 DR 1114 CR	APINT1138 ARINT1001	Doc Curr (CAD) 1,459,150.01 (1,459,150.01)	Loc Curr (USD) 1,385,825.83 (1,385,825.83)	Grp Curr (USD) 1,385,825.83 (1,385,825.83)	Clears CAD Doc Curr Tax Payable on 1114 (see above) Offsets CAD Doc Curr ARINT1001 created from Payroll Transfer (see example above)
2b	1114 DR 1114 CR	APINT1138 ARINT1001	Doc Curr (USD) 621,465.80 (621,465.80)	Loc Curr (USD) 608,730.29 (608,730.29)	Grp Curr (USD) 608,730.29 (608,730.29)	Clears USD Doc Curr Tax Payable on 1114 (see above) Offsets USD Doc Curr ARINT1001 created from Payroll Transfer (see example above)
3a	1001 DR 1001 CR	APINT1114 ARINT1138	Doc Curr (CAD) 1,459,150.01 (1,459,150.01)	Loc Curr (USD) 1,385,825.83 (1,385,825.83)	Grp Curr (USD) 1,385,825.83 (1,385,825.83)	Offsets CAD Doc Curr APINT1114 created from Payroll Transfer (see example above) Offsets CAD Doc Curr ARINT1138 created from Payroll Transfer (see example above)
3b	1001 DR 1001 CR	APINT1114 ARINT1138	Doc Curr (USD) 621,465.80 (621,465.80)	Loc Curr (USD) 608,730.29 (608,730.29)	Grp Curr (USD) 608,730.29 (608,730.29)	Offsets USD Doc Curr APINT1114 created from Payroll Transfer (see example above) Offsets USD Doc Curr ARINT1138 created from Payroll Transfer (see example above)

To offset Target Canada Co Receivable with TGMI for hypo tax with AR/AP for payroll (between 1001 and 1138):
See 10e for amts

4	1138 DR 1138 CR	APINT1001 ARINT1115	Doc Curr (USD) 67,465.33 -67,465.33	Loc Curr (CAD) 78,400.53 -78,400.53	Grp Curr (USD) 67,465.33 -67,465.33	Offsets APINT1001 created from Payroll Transfer (see example above) Clears Tax Receivable on 1138 (see above)
5	1115 DR 1115 CR	APINT1138 ARINT1001	Doc Curr (USD) 67,465.33 (67,465.33)	Loc Curr (USD) 67,465.33 (67,465.33)	Grp Curr (USD) 67,465.33 (67,465.33)	Clears Tax Payable on 1115 (see above) Offsets ARINT1001 created from Payroll Transfer (see example above)
6	1001 DR 1001 CR	APINT1115 ARINT1138	Doc Curr (USD) 67,465.33 (67,465.33)	Loc Curr (USD) 67,465.33 (67,465.33)	Grp Curr (USD) 67,465.33 (67,465.33)	Offsets APINT1115 created from Payroll Transfer (see example above) Offsets ARINT1138 created from Payroll Transfer (see example above)

FINRPTG/CORRECT CAN HYPO TAX INTERCO

Note: FX account used in order to get F-05 winshuttle to upload (it will not allow just a debit and credit to ARINT/APINT without also affecting a GL Account). Net effect s/b zero

(10e) Hypo Tax - Financial Reporting Entry Support- TGM/Can Co Interco Line Items

1092840-1138:TP1115 GL Line Items:

Account	Assignment	Document	Document	Posting Date	Document Date	Posting Key	Amount in doc. curr.	Document currency	Amount in local cur	Local Currency	Amount in loc.cd	Local currency 2	Company	Profit Cert	Segment	Text	Trading Partner
1092840	20140731	1000000003DZ	1000000003DZ	7/31/2014	7/31/2014	07	87,013.74 USD	USD	87,013.74 USD	USD	87,013.74 USD	USD	1138	H266	CADRTL	July Hypo	TP1115
1092840	20140731	1000000003DZ	1000000003DZ	1/2/2015	1/2/2015	04	62,065.41 USD	USD	62,065.41 USD	CAD	62,065.41 USD	CAD	1138	H266	CADRTL	Monthly Ch	TP1115
1092840	20141128	1400000005DZ	1400000005DZ	11/28/2014	11/28/2014	04	62,065.41 USD	USD	62,065.41 USD	CAD	62,065.41 USD	CAD	1138	H266	CADRTL	Monthly Ch	TP1115
1092840	20141128	1400000004DZ	1400000004DZ	10/31/2014	10/31/2014	04	59,506.79 USD	USD	59,506.79 USD	CAD	59,506.79 USD	CAD	1138	H266	CADRTL	Monthly Ch	TP1115
1092840	20140829	1400000003DZ	1400000003DZ	8/29/2014	8/29/2014	04	51,189.53 USD	USD	51,189.53 USD	CAD	51,189.53 USD	CAD	1138	H266	CADRTL	Monthly Ch	TP1115
1092840	20140703	100004715SA	100004715SA	7/3/2014	7/3/2014	07	6,646.17 USD	USD	6,646.17 USD	CAD	6,646.17 USD	CAD	1138	H266	CADRTL	June Hypo	TP1115
1092840	20131004	1600000000DA	1600000000DA	10/21/2013	10/4/2013	07	3,416.00 USD	USD	3,416.00 USD	CAD	3,416.00 USD	CAD	1138	H266	CADRTL	TP1115	
1092840	20130405	100001816SA	100001816SA	4/5/2013	4/5/2013	07	3,458.36 CAD	CAD	3,458.36 CAD	USD	3,416.00 USD	USD	1138	H266	CADRTL	TP1115	
1092840	20131129	1400000002DZ	1400000002DZ	11/29/2013	11/29/2013	17	-3,416.00 USD	USD	-3,416.00 USD	CAD	-3,416.00 USD	CAD	1138	H266	CADRTL	TP1115	
1092840	20131004	1400000001DZ	1400000001DZ	10/4/2013	10/4/2013	17	-3,529.41 CAD	CAD	-3,529.41 CAD	USD	-3,416.00 USD	USD	1138	H266	CADRTL	TP1115	
1092840	20140704	1400000002DZ	1400000002DZ	7/4/2014	7/4/2014	17	-6,646.17 USD	USD	-6,646.17 USD	CAD	-6,646.17 USD	CAD	1138	H266	CADRTL	TP1115	
1092840	20140829	1400000003DZ	1400000003DZ	8/29/2014	8/29/2014	17	-51,189.53 USD	USD	-51,189.53 USD	CAD	-51,189.53 USD	CAD	1138	H266	CADRTL	TP1115	
1092840	20141031	1400000004DZ	1400000004DZ	10/31/2014	10/31/2014	17	-59,506.79 USD	USD	-59,506.79 USD	CAD	-59,506.79 USD	CAD	1138	H266	CADRTL	TP1115	
1092840	20141128	1400000004DZ	1400000004DZ	11/28/2014	11/28/2014	17	-62,065.41 USD	USD	-62,065.41 USD	CAD	-62,065.41 USD	CAD	1138	H266	CADRTL	TP1115	
1092840	20150102	1400000005DZ	1400000005DZ	1/2/2015	1/2/2015	17	-62,065.41 USD	USD	-62,065.41 USD	CAD	-62,065.41 USD	CAD	1138	H266	CADRTL	TP1115	
1092840	20140801	1400000002DZ	1400000002DZ	8/1/2014	8/1/2014	17	-87,013.74 USD	USD	-87,013.74 USD	CAD	-87,013.74 USD	CAD	1138	H266	CADRTL	TP1115	
							0.00 USD	USD	0.00 USD		0.00 USD		Cleaning				
1092840	20141003	1400000003DZ	1400000003DZ	10/3/2014	10/3/2014	04	56,169.40 USD	USD	56,169.40 USD	CAD	56,169.40 USD	CAD	1138	H266	CADRTL	Monthly Ch	TP1115
1092840	20140801	1400000002DZ	1400000002DZ	8/1/2014	8/1/2014	04	39,086.07 USD	USD	39,086.07 USD	CAD	39,086.07 USD	CAD	1138	H266	CADRTL	Monthly Ch	TP1115
1092840	20140827	100006853SA	100006853SA	8/27/2014	8/27/2014	07	12,103.46 USD	USD	12,103.46 USD	CAD	12,103.46 USD	CAD	1138	H266	CADRTL	Aug Hypo	TP1115
1092840	20141002	100006369SA	100006369SA	10/2/2014	10/2/2014	07	8,988.17 USD	USD	8,988.17 USD	CAD	8,988.17 USD	CAD	1138	H266	CADRTL	Sept Hypo	TP1115
1092840	20140912	100006338SA	100006338SA	9/12/2014	9/12/2014	07	8,095.16 USD	USD	8,095.16 USD	CAD	8,095.16 USD	CAD	1138	H266	CADRTL	Aug Hypo	TP1115
1092840	20141231	100011497SA	100011497SA	12/31/2014	12/31/2014	07	4,174.93 USD	USD	4,174.93 USD	CAD	4,174.93 USD	CAD	1138	H266	CADRTL	Dec Hypo	TP1115
1092840	20141029	100006391SA	100006391SA	10/29/2014	10/29/2014	07	3,337.39 USD	USD	3,337.39 USD	CAD	3,337.39 USD	CAD	1138	H266	CADRTL	Oct Hypo	TP1115
1092840	20141126	100010439SA	100010439SA	11/26/2014	11/26/2014	07	2,558.62 USD	USD	2,558.62 USD	CAD	2,558.62 USD	CAD	1138	H266	CADRTL	Nov Hypo	TP1115
1092840	20150114	100012565SA	100012565SA	1/14/2015	1/14/2015	07	942.31 USD	USD	942.31 USD	CAD	942.31 USD	CAD	1138	H266	CADRTL	PayrollHyck	TP1115
1092840	20150114	100012608SA	100012608SA	1/14/2015	1/14/2015	07	282.68 USD	USD	282.68 USD	CAD	282.68 USD	CAD	1138	H266	CADRTL	PayrollHyck	TP1115
1092840	20141003	1400000003DZ	1400000003DZ	10/3/2014	10/3/2014	17	-68,272.86 USD	USD	-68,272.86 USD	CAD	-68,272.86 USD	CAD	1138	H266	CADRTL	TP1115	
							0.00 CAD	CAD	0.00 CAD		0.00 CAD						
							67,465.33 USD	USD	67,465.33 USD		67,465.33 USD						

(10f) Hypo Tax Summary - Intercompany Line Items between Can Co & TCSI

Background: In accordance with the Hypo Tax explanation included on (10a), the following hypo tax entries were booked by payroll and created an invalid intercompany relationship between Can Co and TCSI. These entries should be an offset to the payable from Can Co to Target Corp for salary expense. Unlike the entries shown in (10a), Financial Reporting did not book an entry to manually correct these amounts at year-end, so they must be added to the Can Co/Target Corp claim.

Cl#	Assignment	Document	N/Bu	Docu Posting Date	Document Date	Posting Amount in doc. curr.	Docur Amount in Int Local Cur.	Amount in loc. curr.2	Local cur Docst#	Company Code	Profit Cc	C Document Header Text	Reference	Test	Trading Part Account	Post Fiscal Yr	Logical System	Category			
20141231	10001485	SA		12/31/2014	12/31/2014	208,994.7	USD	208,994.70	USD	1138	H266	Dec Hypo Tax	PAYROLL	Dec-Hypo Tax	ARNT1113	11	2014	PRECLNT100	Hypo Tax		
20140501	10002452	SA		5/1/2014	5/1/2014	87,818.33	USD	87,818.33	USD	1138	H266	Apr Hypo Tax	PAYROLL	Apr-Hypo Tax	ARNT1113	3	2014	PRECLNT100	Hypo Tax		
20140403	10001402	SA		4/3/2014	4/3/2014	48,477.04	USD	48,477.04	USD	1138	H266	Mar Hypo Tax	PAYROLL	Mar-Hypo Tax	ARNT1113	2	2014	PRECLNT100	Hypo Tax		
20140228	10000396	SA		2/28/2014	2/28/2014	40,354.49	USD	40,354.49	USD	1138	H266	Feb Hypo Tax	PAYROLL	Feb-Hypo Tax	ARNT1113	5	2014	PRECLNT100	Hypo Tax		
20141126	100010437	SA		11/26/2014	11/26/2014	37,717.92	USD	37,717.92	USD	1138	H266	Nov Hypo Tax	PAYROLL	Nov-Hypo Tax	ARNT1113	1	2014	PRECLNT100	Hypo Tax		
20140731	10005813	SA		7/31/2014	7/31/2014	34,740.26	USD	34,740.26	USD	1138	H266	July Hypo Tax	PAYROLL	July-Hypo Tax	ARNT1113	10	2014	PRECLNT100	Hypo Tax		
20140529	10003582	SA		5/29/2014	5/29/2014	28,701.06	USD	28,701.06	USD	1138	H266	May Hypo Tax	PAYROLL	May-Hypo Tax	ARNT1113	6	2014	PRECLNT100	Hypo Tax		
20140912	10008366	SA		9/12/2014	9/12/2014	28,111.27	USD	28,111.27	USD	1138	H266	Aug Hypo Tax	PAYROLL	Aug-Hypo Tax	ARNT1113	4	2014	PRECLNT100	Hypo Tax		
20141002	10008367	SA		10/2/2014	10/2/2014	25,028.56	USD	25,028.56	USD	1138	H266	Sept Hypo Tax	PAYROLL	Sept-Hypo Tax	ARNT1113	8	2014	PRECLNT100	Hypo Tax		
20141009	10009389	SA		10/9/2014	10/9/2014	24,431.83	USD	24,431.83	USD	1138	H266	Oct Hypo Tax	PAYROLL	Oct-Hypo Tax	ARNT1113	9	2014	PRECLNT100	Hypo Tax		
20140131	100011242	SA		1/31/2014	1/31/2014	23,569.67	USD	23,569.67	USD	1138	H266	Jan Hypo Tax	PAYROLL	Jan-Hypo Tax	ARNT1113	12	2013	PRECLNT100	Hypo Tax		
20150114	100012583	SA		1/14/2015	1/14/2015	22,437.64	USD	22,437.64	USD	1138	H266	Payroll/hypotax	ICL PD12	Payroll/hypotax	ARNT1113	12	2014	PRECLNT100	Hypo Tax		
						18,632.24	USD	18,632.24	USD	1138	H266										
						638,815.01	USD	638,815.01	USD												

(11a) Cross Charge - Packaging

Background: Due to team resource and system limitations, Canada packaging jobs were tracked and paid for through domestic systems on a quarterly basis. The following entry was created for Q4 FY14 when Target Corp paid 565 and Periscope on behalf of Target Canada Co. Line item detail was obtained from these vendors and is included as support (11b - 11d).

Assignment	Document#	Bus#	Type	Prng Date	Doc Date	PK	Amount in DC	Curr	Amt in Locatn	Curr	Column	Amt Bkscanz	Curr	3	Tx	Cost Ctr	Profit Ctr	Inference	Test	Period	Year	Liq System	Category	Category2
20150114	100012633	54		1/14/2015	1/14/2015	37	(175,783.14) USD	USD	(210,148.74) CAD	USD		(175,783.14) USD	USD	1138	H266			PACKAGING CROSS CHARGE 04	PACKAGING	12	2014	PERCINT00	Cross Charge	Cross Charge

71B	71C	71D	71E	71F	71G	71H	71I	71J	71K	71L	71M	71N	71O	71P	71Q	71R	71S	71T	71U	71V	71W	71X	71Y	71Z	

565 - Support Included
Periscope - Support Included

NAME? AA
Difference - Not Claimed/Not Supported



(11b) Cross Charge - Packaging - SGS

Summary obtained from SGS; Provided by Mgr, Indirect Sourcing and Procurement COE

SGS-MINNESOTA

November, 2014 - January, 2015

Target Canada (including Vendor Managed)

Customer	Invoice No	AR Date	Order no	PID	Order Description	Sales	CSR	Billing Total
TARGET CORPORATION	3100405550	11/6/14	3941264-1	345418	PKG: CANADA ARCHER FARMS Mini Bagel Redesign Non-photo 4 skus	Mike Austin	Kirsten Schliep	270.00
TARGET CORPORATION	3100405551	11/6/14	3938041-1	345414	PKG: CANADA MARKET PANTRY CAN MP Mini Cake Leaves Non Photo 2 skus	Mike Austin	Jill Willie	220.00
TARGET CORPORATION	3100405552	11/6/14	3941264	345418	PKG: CANADA ARCHER FARMS Mini Bagel Redesign Non-photo 4 skus	Mike Austin	Kirsten Schliep	1,061.13
TARGET CORPORATION	3100405553	11/6/14	3938041	345414	PKG: CANADA MARKET PANTRY CAN MP Mini Cake Leaves Non Photo 2 skus	Mike Austin	Jill Willie	457.13
VI LION INC	3100420531	12/12/14	3962358	345470	PKG Up & Up D052 CAN LPU NPR Pads 1 SKU	Mike Austin	Erin King	298.38
TARGET CORPORATION	3100435665	1/21/15	3900711-1	244414	PKG: CANADA ARCHER FARMS Cereal Redesign Photo 10 skus	Mike Austin	Kirsten Blevins	195.00
TARGET CORPORATION	3100435666	1/21/15	3900711	244414	PKG: CANADA ARCHER FARMS Cereal Redesign Photo 10 skus	Mike Austin	Kirsten Blevins	5,961.49
TARGET CORPORATION	3100434306	1/16/15	4002424	345418	PKG: CANADA ARCHER FARMS Mini Bagel Rework Non-photo 1 sku	Mike Austin	Kirsten Blevins	235.07
TARGET CORPORATION	3100433490	1/15/15	3913664-1	325470	PKG: CANADA ARCHER FARMS Popped Chips Redesign Photo 4 skus	Mike Austin	Kirsten Blevins	270.00
TARGET CORPORATION	3100433492	1/15/15	3913664	325470	PKG: CANADA ARCHER FARMS Popped Chips Redesign Photo 4 skus	Mike Austin	Kirsten Blevins	2,155.50
TARGET CORPORATION	3100432928	1/13/15	3979275	345408	PKG: CANADA MARKET PANTRY CAN MP Candy Resource Non Photo 9 skus	Mike Austin	Jill Willie	2,171.07
TARGET CORPORATION	3100432926	1/13/15	3979127	574454	PKG: CANADA MARKET PANTRY CAN MP English Muffins Non Photo 1 sku	Mike Austin	Jill Willie	291.77

13,288.16 /11a

(11c) Cross Charge - Packaging - Periscope
 Summary obtained from Periscope; Provided by Migr; Indirect Sourcing and Procurement COE
 Periscope
 Packaging Canada Invoiced - Pivot based on (11d) data
 November 14, 2014 - January 15, 2015

Sum of BILLED	Column Labels	Additional Charges - 805/821415PD	Additional Charges - 812/821415EB	Additional Charges - 920/781216KE	Color - 807/821415PA	Color - 804/821415PC	Mechanical - 796/821215MA	Grand Total
Row Labels	Additional Charges	80.00	80.00	80.00	2,075.82	7,487.78	12,041.05	
PD68801	265.45	884.00		80.00		2,641.64	4,478.00	
PD68804	265.45		80.00				345.45	
PD68805	312.00		546.00			1,257.96	1,983.00	
PD68806	546.00		722.83			2,122.83	3,391.65	
PD68807	156.00		117.60			659.40	933.00	
PD68808	104.00					459.60	543.60	
PD68809						366.35	366.35	
12/17/2010	628.24	1,616.00	80.00	80.00	753.06	3,109.66	20,862.34	
PD69810						8,762.67	11,195.37	
PD69811						372.00	372.00	
PD69814						285.74	285.74	
PD69815						785.30	785.30	
PD69816	104.00					950.50	1,123.34	
PD69817	549.71		784.00	80.00	753.06	137.70	868.00	
PD69844	76.53		728.00			470.42	3,172.47	
12/17/2010	597.77	5,414.00				6,813.28	3,928.12	
PD70448	53.09					91.80	620.00	
PD70450		78.00				103.26	360.36	
PD70451	66.87		1,066.00			1,411.22	4,029.48	
PD70452		910.00				1,219.04	4,952.43	
PD70453	159.27		182.00			137.68	925.03	
PD70459		650.00				860.50	3,570.84	
PD70464		812.00				1,075.62	10,629.32	
PD70465		1,016.00				1,363.40	8,741.70	
PD70466	318.54		364.00			275.36	768.69	
PD70471		336.00				744.00	1,355.40	
12/17/2010	290.89	8,358.00	260.00	260.00	1,321.60	7,756.08	46,123.34	
PD70515						45.90	1,270.39	
PD70543		182.00				240.94	687.96	
PD70544		234.00				309.78	950.04	
PD70545		312.00				206.52	707.58	
PD70546	53.09		2,378.00			1,480.06	4,226.04	
PD70547		416.00		80.00	1,115.10	240.94	8,137.19	
PD70554		448.00				367.20	1,572.48	
PD70555	78.53		504.00			367.20	992.00	
PD70556		84.00				1,074.67	2,024.40	
PD70563		600.00		40.00	103.25	34.42	327.60	
PD70564		624.00		60.00		826.08	1,932.84	
PD70565		260.00			103.25	309.78	1,113.84	
PD70566	106.18		1,584.00	40.00		1,965.76	5,596.64	
PD70567		312.00				34.42	811.96	
PD70568		312.00				432.16	1,410.84	
PD70569	53.09		1,556.00			378.62	1,159.72	
PD70570		234.00				206.52	1,133.50	
PD70571		252.00		40.00		309.78	943.47	
PD70604						702.67	954.67	
PD70605						73.27	73.27	
PD70622						65.52	65.52	
PD70623						1,075.76	1,075.76	
PD70624						131.04	131.04	
Grand Total	1,782.35	17,390.00	420.00	420.00	2,074.66	19,884.84	121,889.38	

11a

(12a) Paragon Invoice - Paid by Corp on behalf of Target Canada Co

SAP ECC - Vendor Line Item Display showing payment by Target Corp (1001) with Check#8774538

\$ 749.19 AA

Vendor Line Item Display

Vendor: 2149
Company Code: 1001
Name: PARAGON PROTECTION LTD
City: NORTH YORK

CoCd	Account	Item	DocumentNo	Type	Doc. Date	Amount in local cur.	LCurr	Amount in doc. curr.	Curr.	Amount in loc.curr.2	LCurr2	Document Header Text	Check number	Pstng Dat
<input type="checkbox"/>	1001	2149	1909225846	KR	08/16/2014	749.19	USD	749.19	USD	749.19	USD	202862	8774538	04/17/201
<input type="checkbox"/>	1001	2149	2000197963	ZP	04/21/2015	749.19	USD	749.19	USD	749.19	USD	20150421-CHK60	8774538	04/21/201
*						0.00	USD	0.00	USD	0.00	USD			



PARAGON PROTECTION LTD.
1210 Sheppard Ave. East, Suite 488
North York, Ontario M2K 1E3
Tel: (416) 498-4000 Fax: (416) 498-1648

Security Invoice

INV. DATE	INVOICE NO.
08/16/2014	202862

BILL TO

Target Corporation
33 South Sixth Street
CC-1806
Minneapolis, MN
55402
Attn: Chris VonDohlen

SERVICE SITE

Square One - 100 City Centre Drive
TargetDisplay/ChrisVonDohlen/Target

DATE BILL	TERMS	BILLING CYCLE	SITE	PO. NO.	
08/16/2014	Due Upon Receipt	Bi-Weekly	30631		
DESCRIPTION		WEEK END	HOURS	RATE	AMOUNT
Week: 1 Security Guard		08/09/2014	26.00	25.50	663.00
				SubTotal:	663.00
Interest charges 1.50 % per month on overdue accounts outstanding for more than 30 days.			HST 104 068 259	\$86.19	
				Total	\$749.19

This invoice represents wages, your prompt payment is appreciated.

Page: 1

Printed by Safeguard 905-812-3539

(12b) ADVITEK Invoices - Target Corp Paid on Behalf of Target Canada Co

Summary

Invoice#	Invoice Date	Amount (CAD)	Amount (USD)
8862	10/31/2014	20,000.00	17,881.09
8873	11/17/2014	13,500.00	11,960.66
8875	11/28/2014	12,250.00	10,814.87
8881	12/10/2014	8,500.00	7,428.77
		/12c 54,250.00	AA 48,085.39

CAD Amount is included in Settlement Agreement (see 12c)

SAP ECC - Vendor Line Item Display showing payments by Target Corp (1001) for invoices

CoCd	Account	Item	DocumentNo	Type	Doc. Date	Amount in local cur.	LCurr	Amount in doc. curr.	Curr.	Amount in loc.curr.2	LCur2	Document Header Text	Prctng Date	Text
1001	32616		1500000179	KZ	03/10/2015	48,085.39	USD	54,250.00	CAD	48,085.39	USD	Advitek Wire	03/26/2015	Advitek W
1001	32616		1944376063	KR	10/31/2014	17,881.09	USD	20,000.00	CAD	17,881.09	USD	8862	01/30/2015	
1001	32616		1944376124	KR	11/17/2014	11,960.66	USD	13,500.00	CAD	11,960.66	USD	8873	01/30/2015	
1001	32616		1944376224	KR	12/10/2014	7,428.77	USD	8,500.00	CAD	7,428.77	USD	8881	01/30/2015	
1001	32616		1944376298	KR	11/28/2014	10,814.87	USD	12,250.00	CAD	10,814.87	USD	8875	01/30/2015	
*						0.00	USD	0.00	CAD	0.00	USD			

Invoice

Date	Invoice #
10/31/2014	8862

Advitek Inc.
 235 Yorkland Boulevard
 Suite 301
 Toronto, Ontario
 M2J 4Y8

Invoice To
Target Corporation US Attentio: Chris Von Dohlen

P.O. No.	Terms
	Net 30

Description	Amount
Advitek Project Number 290.002/003 Project Loan Total project estimate \$31,000 for 3 phases	20,000.00
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 \$	
Total	CAD 20,000.00
Payments/Credits	CAD 0.00
Balance Due	CAD 20,000.00

Phone #
416-756-2867

GST/HST No. 100064120

Chris Von Dohlen 11-3-14

(12b) ADVITEK Invoices - Target Corp Paid on Behalf of Target Canada Co

Invoice

Date	Invoice #
11/28/2014	8875

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 22/23/24 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

Total	CAD 12,250.00
Payments/Credits	CAD 0.00
Balance Due	CAD 12,250.00

Phone #
416-756-2867

GST/HST No. 100064120

(12b) ADVITEK Invoices - Target Corp Paid on Behalf of Target Canada Co



ELECTRONIC PAYMENT - International

Please fill in required information fields completely and obtain the authorizing signatures. Fax the completed form to Treasury Operations at the above listed fax number. Repetitive payment requests may be emailed to the TargetCorp.Payments email box. Incomplete forms will be returned. Wire requests must be submitted no later than 11:00 AM (CST) on the day the payment is due. ACH requests must be submitted no later than 2:00 PM (CST) one day prior to due date.

TYPE OF PAYMENT: International Wire - 3 **INITIATING FROM COMPANY:** Tstore Master - M0006

SAP GENERAL LEDGER DEBIT ACCOUNT INFORMATION:

1001	H013				1019995		54,250.00
Co Code	Profit Center	Cost Center	Internal Order or Trading Partner		GL Account	Accounting Repeat	Amount

PAYMENT INFORMATION:

03/09/15 **54,250.00** CAD - Canadian Dollar

Payment Effective Date Amount Currency

BENEFICIARY'S

* Required Field

Repeat Number (if one):

* Name on Bank Account: Blaney McMurtry LLP Mixed Trust Account

* Bank Name: TD Canada Trust

Bank City, State: _____

* Bank Account # or IBAN: _____

* SWIFT Code: _____

International Routing Code: _____

For Further Credit Account #: _____

Intermediary Bank: _____

Intermediary ABA or SWIFT: _____

SAP Planning Level
(Treasury Use Only)

*3/10/15 Invoices
already under # 32616
Advitek.
Cleared 3/26/15*

Special Instructions (Non-Repeats only): _____

*Purpose of Payment (for internal use): _____

OTHER BENEFICIARY / VENDOR INFO: (If there are questions on this section, please contact 1099Questions@target.com)

Advitek

* Beneficiary Address: 235 Yorkland Boulevard, Suite 301

* Beneficiary City, State, Zip: Toronto, Ontario M2J 4Y8

* Beneficiary Tax ID Number: 7001525080

Treasury Internal Bank to Bank Transfer? Yes No

Is this for a tangible product (ex. furniture, samples, supplies, merchandise)? Yes No Both (product & service) (if yes, skip next question)

Were any service performed in the US? Yes No Both (inside US & outside US)

APPROVAL: I hereby authorize transfer of above listed dollar amount on payment effective date indicated and I have confirmed payee information and electronic payment instructions are correct.

* Internal Contact Information: Name: Lynn Prochaska Phone: 0-2136

Name: Carrie Kirscht Date: 3/9/15 Phone #: 0-3039

Title: SGM Merchandise Payable EFT Approver Signature Date Phone #

Name: Melissa Norton Date: 3/9/15

Title: Director Accounts Payable EFT Approver Signature Date Phone #

Approval for repetitive payments is required by one EFT Approver. Approval for non-repetitive payments is required by two EFT Approvers (one of which must be a director or above on requests greater than \$5,000; one with unlimited signing authority on requests greater than \$20 million).

2. Concurrently with the execution and delivery of this Agreement, the Parties have executed and delivered the Mutual Full and Final Release attached as Schedule "A" to this Agreement (the "**Mutual Release**").
3. Without any admission of liability, in full and final settlement of the Dispute, Target US will pay Advitek, within five (5) business days of the execution of this Agreement by the Parties, the amount of Cdn.\$54,250.00 (the "**Payment**") by way of wire transfer payable to the Canadian dollar trust account of Blaney McMurtry, details of which are attached as Schedule B. The Payment shall be in full and final satisfaction of any and all obligations owed by Target US or Target Canada to Advitek in connection with the Dispute.
4. The existence and terms of this Agreement and the Mutual Release shall be kept confidential by the Parties, except as may be reasonably required to be disclosed to financial or legal advisors, or as may be required by law or court order. Notwithstanding the foregoing, this Agreement may be disclosed to Target Canada.
5. This Agreement represents the full and complete Agreement between the Parties with respect to the subject matter hereof and replaces any prior agreements, whether oral or in writing.
6. Any modification to this Agreement is without effect unless done in writing by the Parties.
7. This Agreement is governed by and interpreted in accordance with Ontario law and the laws of Canada applicable therein.
8. This Agreement can be signed in one or more counterparts with the same effect as if the Parties had signed the same document. Each of the documents taken together are deemed to be an original and constitute one and the same document.
9. This Agreement binds the Parties and their successors and assigns.

WHEREFORE, the Parties have executed this Agreement on March 4, 2015:

ADVITEK, INC.

by J. E. Rees
 Name: J. E. REES
 Title: President
~~President~~ JR
 Name:
 Title:

I/We have authority to bind the corporation.

TARGET CORPORATION

by [Signature]
 Name:
 Title:
Director, East Strategy
 Name:
 Title:

I/We have authority to bind the corporations.

Schedule A

MUTUAL FULL AND FINAL RELEASE

IN CONSIDERATION of the execution of the Settlement Agreement to which this Mutual Full and Final Release is attached as Schedule A and for other good and valuable consideration, the receipt and sufficiency of which is hereby irrevocably acknowledged, **ADVITEK, INC.** and **TARGET CORPORATION** (hereinafter referred to individually as a "**Party**" and collectively as the "**Parties**") do hereby release, remise and forever discharge, without limitation or qualification, each other and their agents, predecessors, successors, assigns, and affiliated, associated, subsidiaries or related partnerships, trusts, corporations, companies or other entities (excluding Target Canada Co. and its subsidiaries), including the respective past, present and future officers, directors, trustees, employees, servants, shareholders, agents, successors or assigns of each of the foregoing, of and from all manner of claims, potential claims, actions, causes of action, suits, proceedings, demands, debts, expenses, compensation, damages, monies, losses, complaints, awards, judgments, interest, costs (legal or otherwise) and liabilities howsoever arising, whether in law or equity, whether implied or expressed, whether currently known or unknown, which any Party may have against the other Party up to and including the date of this Mutual Full and Final Release, including any and all claims in respect of, relating to or in any way connected with the Dispute (as defined in the Settlement Agreement), including but not limited to any and all claims in respect of Project Loon and the Invoices (each as defined in the Settlement Agreement) (collectively, the "**Released Claims**").

WITHOUT LIMITING THE GENERALITY OF THE FOREGOING, the Parties declare that the intent of this Mutual Full and Final Release is to conclude all issues in respect of, relating to or arising out of the Released Claims and it is understood and agreed that this Mutual Full and Final Release is intended to cover, and does cover, not only all known injuries, losses and damages in respect of the Released Claims, but also injuries, losses and damages in respect of the Released Claims not now known or anticipated but which may later be discovered, including all the effects and consequences thereof.

IT IS FURTHER UNDERSTOOD AND AGREED that no Party shall make any claim or take any proceedings against any other person or corporation who might claim, in any manner or forum, contribution or indemnity in common law or in equity, or under the provisions of any statute or regulation, including the *Negligence Act* and the amendments thereto and/or under any successor legislation thereto, and/or under the *Rules of Civil Procedure*, from the other Party in connection with the Released Claims.

IT IS FURTHER UNDERSTOOD AND AGREED that no Party has assigned to any person, partnership, trust, corporation, company, or any other entity any of the Released Claims, nor any of the matters about which it agrees herein not to make any claim or take any proceedings.

IT IS FURTHER UNDERSTOOD AND AGREED that this Mutual Full and Final Release is entered into without any admission of liability on the part of any Party.

IT IS FURTHER UNDERSTOOD AND AGREED that the provisions hereof shall enure to the benefit of and shall be binding upon the successors and assigns of the Parties.

IT IS FURTHER UNDERSTOOD AND AGREED that if a court of competent jurisdiction would otherwise declare or hold any clause herein void or unenforceable in the circumstances, the clause(s) or offending portions of the clause(s) which would otherwise be held void or unenforceable shall, automatically and without further act, but only as regards to those matters or parties before the court, be deemed severable from all other covenants or clauses herein, and such redaction or severance shall not affect the validity or enforceability of the remaining covenants and clauses of this Mutual Full and Final Release.

AND IT IS FURTHER UNDERSTOOD AND AGREED that this Mutual Full and Final Release shall be governed by the laws of the Province of Ontario and the laws of Canada applicable therein.

AND IT IS ACKNOWLEDGED that this Mutual Full and Final Release has been read by each Party and the terms of the aforementioned agreement are fully understood by each Party, that each Party is executing this Mutual Full and Final Release freely, voluntarily and without duress after having received legal advice, and that, except as set out in this Mutual Full and Final Release, no Party has been induced to execute this Mutual Full and Final Release by reason of any representation or warranty of any nature or kind whatsoever and that there is no condition express or implied or collateral agreement affecting this Mutual Full and Final Release except as provided herein.

AND IT IS ACKNOWLEDGED that this Mutual Full and Final Release may be executed by the Parties in one or more separate counterparts, each of which when so executed shall constitute and be deemed to be an original and shall be binding upon and enure to the benefit of each of the Parties having executed this Mutual Full and Final Release or any counterpart hereof from the time of the execution and delivery thereof and all such counterparts shall together constitute one and the same document.

WHEREFORE, the Parties have executed this Agreement on March 4, 2015:

ADVITEK, INC.

by J.E. Rees
Name: J.E. REES
Title: President

Name:
Title:

I/We have authority to bind the corporation.

TARGET CORPORATION

by [Signature]
Name:
Title:
DUNSTON IGT STRATEGY

Name:
Title:

I/We have authority to bind the corporations.

Schedule B

WIRE TRANSFER INSTRUCTIONS

Bank No: 004

Transit No: 10252

CAD Trust Acct No: [REDACTED]

Beneficiary Acct Name: Blaney McMurtry LLP Mixed Trust Acct.

Swift Code: TDOMCATTOR

Reference Required: Lou Brzezinski

SCHEDULE C1



Accenture LLP
161 N. Clark St.
Chicago, IL 60601
USA
Tel: 312-693-0161

05/27/2015

INVOICE 1100021483

TARGET CORPORATION
1000 NICOLLET MALL
MINNEAPOLIS, MN 55403
USA

Customer ID: 10001288

Canada SAP Run Co-source

	Tax Rate		
Termination Fees - June 2015	0%	USD	600,000.00
May 15 roll off RRC	0%	USD	- 27,665.00
FX Adjustment - May'15	0%	USD	- 12,962.00
Total Amount		USD	559,373.00

Please remit by payment due date: 06/26/2015

Invoice Reference: 1100021483
Amount: US Dollar 559,373.00

Federal Tax Identification Number: 720542904

Please remit checks to:
Accenture LLP
P.O. Box 70629
Chicago, IL 60673-0629
Qualifier: Invoice 1100021483