

EXHIBIT “C”

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OSLER

Toronto

April 28, 2015

Joshua Hurwitz
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Our Matter Number: 1159785

Montréal

Calgary

By Courier

Ottawa

Sun Life Assurance Company of Canada
c/o Bentall Kennedy (Canada) LP
North Hill Shopping Centre
Administration Office, Suite 1665
1632 - 14th Avenue NW
Calgary, AB T2N 1M7

New York

Attention: Leasing Department

Dear Sir/Madam:

CCAA Proceedings of Target Canada Co. et al. (Court File No. CV-15-10832-00CL)

As you may be aware, Target Canada Co. and certain of its subsidiaries and affiliates (collectively, the "Target Canada Entities") filed for and were granted protection from their creditors under the Companies' Creditors Arrangement Act (Canada) (the "CCAA") pursuant to an Initial Order issued by Regional Senior Justice Morawetz of the Ontario Superior Court of Justice (Commercial List) on January 15, 2015 as amended and restated on February 11, 2015. We act for the Target Canada Entities in connection with these CCAA proceedings (the "CCAA Proceedings").

Please find enclosed a Notice by Debtor Company to Disclaim or Resiliate an Agreement which is being delivered to you in connection with the CCAA Proceedings pursuant to section 32 of the CCAA.

Yours very truly,



Joshua Hurwitz

JH:

Enclosure

c: Mark Wong & Scott Nelson, *Target Canada Co.*
Caroline Descours, *Goodmans LLP*
Alan Hutchens, *Alvarez & Marsal Canada Inc.*
Stephen Raicek, *De Grandpre Chait LLP*

FORM 4

NOTICE BY DEBTOR COMPANY TO DISCLAIM OR RESILIAE AN AGREEMENT

To: **Alvarez & Marsal Canada Inc.**, in its capacity as court-appointed Monitor, and **Sun Life Assurance Company of Canada**

Take notice that

1. Proceedings under the *Companies' Creditors Arrangement Act* ("the Act") in respect 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., Target Canada Property LLC, Target Canada Pharmacy Franchising LP, Target Canada Mobile LP and Target Canada Property LP** (the "Target Canada Entities") were commenced on the 15th day of January, 2015.
2. In accordance with subsection 32(1) of the Act, the debtor company gives you notice of its intention to disclaim or resiliate the following agreement(s):

Title of Agreement	Company	Vendor Name/Counter Party	Dated
Lease	Target Canada Co.	Sun Life Assurance Company of Canada	8/30/2006

(as assigned, amended, renewed, extended, restated, modified and/or supplemented from time to time, together with all other agreements and instruments, whether written or oral, between any of the Target Canada Entities and Sun Life Assurance Company of Canada arising out of or relating to the premises leased by Target Canada Co. at Forest Lawn Shopping Centre, in each case as assigned, amended, renewed, extended, restated, modified and/or supplemented from time to time, the "Agreement").

3. In accordance with subsection 32(2) of the Act, any party to the Agreement may, within 15 days after the day on which this notice is given and with notice to the other parties to the agreement and to the Monitor, apply to court for an order that the Agreement is not to be disclaimed or resiliated.
4. In accordance with paragraph 32(5)(a) of the Act, if no application for an order is made in accordance with subsection 32(2) of the Act, the Agreement is disclaimed or resiliated on the 28th day of May, 2015, being 30 days after the day on which this notice has been given.

Dated at Mississauga, Ontario, on April 28, 2015.



Target Canada Co.

The Monitor approves the proposed disclaimer or resiliation.

Dated at Toronto, Ontario, on April 28, 2015.



Monitor's representative
responsible for the proceedings