

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

**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

**MOTION RECORD  
VOLUME I of II  
(Motion for Advice and Directions)  
(Returnable September 13, 2017)**

September 1, 2017

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SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

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TARGET CANADA PHARMACY (ONTARIO) CORP.  
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Applicants

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# **TAB 1**

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

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

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

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR  
ARRANGEMENT OF TARGET CANADA CO., 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

**NOTICE OF MOTION**

**(Advice and Directions)**

Alvarez & Marsal Canada Inc., in its capacity as Court-appointed Monitor (in such capacity, the “**Monitor**”) of the Applicants pursuant to the *Companies Creditors’ Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”), will make a motion before a judge of the Ontario Superior Court of Justice (Commercial List) on September 13, 2017 at 11:15 a.m., or as soon after that time as the motion can be heard, at 330 University Avenue, Toronto, Ontario.

**PROPOSED METHOD OF HEARING:** The motion is to be heard orally.

**THE MOTION IS FOR:**

1. An Order providing the advice and directions of the Court regarding a request by Bell Canada (“**Bell Canada**”) and Bell Nexxia Corporation (“**Bell Nexxia**”, together with Bell



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Canada, “**Bell**”) to amend certain claims that they had filed and fully and finally resolved during the Claims Process in these CCAA proceedings (the “**Original Claims**”).

2. Specifically, the Monitor respectfully requests the guidance of the Court on the following issue: should the Monitor accept Bell’s proposed amended claims for review and consideration?

**THE GROUNDS FOR THE MOTION ARE:**

- (a) The Target Canada Entities were granted protection in the form of a stay of proceedings and other relief under the CCAA pursuant to the Initial Order dated January 15, 2015, as amended and restated as of February 11, 2015 (the “**Initial Order**”);<sup>1</sup>
- (b) Alvarez & Marsal Canada Inc. was appointed in the Initial Order to act as the Monitor in these CCAA Proceedings (the “**Monitor**”);
- (c) on June 11, 2015 the Court issued the Claims Procedure Order setting out the procedures to be followed for the filing, determination and adjudication of claims against the Target Canada Entities (as amended, the “**Claims Procedure Order**”, and the procedures set out therein, the “**Claims Process**”);
- (d) pursuant to the Claims Procedure Order, the Claims Bar Date for creditors asserting Pre-Filing Claims was August 31, 2015, and the Restructuring Period Bar Date was the later of (i) 45 days after the date on which the Monitor sent a

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<sup>1</sup> Capitalized terms used but not defined herein have the meaning given to them in the Initial Order, the Claims Procedure Order, or in prior reports of the Monitor, as applicable.

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Claims Package with respect to a Restructuring Period Claim, and (ii) August 31, 2015;

- (e) In 2015, Bell Canada and Nexxia filed the Original Claims against Target Canada Co. asserting amounts owing for the pre-filing and post-filing periods and the Monitor, in consultation with the Target Canada Entities, allowed the Original Claims in the amount Bell filed as pre-filing claims only pursuant to Notices of Revision or Disallowance dated December 15, 2015;
- (f) although there was a dispute between the Monitor and Bell as to whether the Original Claims were pre-filing or post-filing claims, the matter became resolved when Bell executed and filed Notices of Withdrawal of Dispute of Claim dated June 23, 2016 in respect of each of the Original Claims (the “**Bell Notices of Withdrawal of Dispute**”) accepting the Original Claims as pre-filing claims and in the amount set out in the Monitor’s Notices of Revision or Disallowance;
- (g) on May 25, 2016, a creditors’ meeting was held (the “**Creditors’ Meeting**”) where Affected Creditors voting or deemed to vote pursuant to the Meeting Order issued April 13, 2016 unanimously voted to approve the Applicants’ Joint Amended and Restated Plan of Compromise and Arrangement dated April 13, 2016 (the “**Plan**”);
- (h) among other things, the Plan includes broad releases in favour of the Target Canada Entities in respect of claims “in any way relating to, arising out of or in connection with the Claims...or any Claim that has been barred or extinguished by the Claims Procedure Order”;

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- (i) among other things, the Sanction and Vesting Order issued on June 2, 2016, provides that:
  - (i) the Plan, including the releases provided therein, shall become effective on the Plan Implementation Date; and
  - (ii) the determination of Proven Claims in accordance with the Claims Procedure Order and Plan shall be final and binding on the Target Canada Entities and all Affected Creditors;
- (j) the Plan Implementation Date occurred on June 28, 2016;
- (k) Bell requested amendments to the Original Claims in April 2017 (“**Bell’s Proposed Amended Claims**”) when it discovered errors in the calculation of the amount of the Original Claims, which was approximately seventeen months after the Original Claims were first submitted to the Monitor and almost one year after final resolution of the Original Claims and the granting of the Sanction and Vesting Order;
- (l) the Original Claims were determined to be Proven Claims under the Plan for the amounts set out in the Notices of Revision and Disallowance pursuant to and in accordance with the Claims Procedure Order and the Bell Notices of Withdrawal of Dispute, in which Bell agreed that the Notices of Revision and Disallowance and the amount of the Claims set out therein were deemed accepted for all purposes in the CCAA proceedings;
- (m) the Original Claims have been treated as pre-filing Proven Claims that are final and binding on the Target Canada Entities, Bell and all other Affected Creditors for all purposes in the CCAA proceedings, including distributions;

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- (n) following final resolution of the Original Claims, the Monitor has served and filed a number of reports providing updates to stakeholders and Affected Creditors on the Claims Process and estimated recovery ranges, which reports used the amount of the Bell claims as Bell agreed to and accepted;
- (o) in Bell's Proposed Amended Claims, they have claimed almost double the amount of the Original Claims, which would affect the estimated range of recoveries for the Affected Creditors;
- (p) significant time and estate resources were expended by the Monitor, with the assistance of the Target Canada Entities, to evaluate the Original Claims and validate their quantum and they became Proven Claims in accordance with the Claims Procedure Order;
- (q) the Target Canada Entities and Target Corporation, as plan sponsor, continue to express to the Monitor the need for the estate and its stakeholders to have finality and certainty;
- (r) the Claims Procedure Order;
- (s) the Sanction and Vesting Order;
- (t) the provisions of the CCAA and the equitable and inherent jurisdiction of the Court;
- (u) Rule 37 of the Ontario *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194, as amended; and

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(v) such further and other grounds as counsel may advise and this Court may permit.

**THE FOLLOWING DOCUMENTARY EVIDENCE** will be used at the hearing of this motion:

1. the Monitor's Thirty-Sixth Report dated September 1, 2017;
2. the Affidavit of Patricia Greene, Director of Finance – Bell Business Markets, Bell Canada, sworn August 16, 2017; and
3. such further materials as counsel may advise and the Court may permit.

September 1, 2017

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Lawyers for the Monitor

**TO: SERVICE LIST**

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C. 1985, c. C-36, AS AMENDED  
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF  
TARGET CANADA CO., *et al.***

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

Applicants

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

Proceeding commenced at Toronto

**NOTICE OF MOTION  
(Returnable September 13, 2017)**

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# **TAB 2**

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

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF TARGET CANADA CO., 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**

**THIRTY-SIXTH REPORT OF THE MONITOR  
ALVAREZ & MARSAL CANADA INC.**

**SEPTEMBER 1, 2017**



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Appendix B – Late Claims Order, attaching Late Claims Decision as Schedule A

Appendix C – Law Excerpts from Monitor’s Thirty-Second Report

## 1.0 INTRODUCTION

- 1.1 On January 15, 2015, Target Canada Co. (“**TCC**”) and those companies listed in **Appendix A** (collectively, the “**Applicants**”), together with the Partnerships also listed in **Appendix A** (the “**Partnerships**”, and collectively with the Applicants, the “**Target Canada Entities**”), applied for and were granted protection by the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) under the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”). Pursuant to an Order of this Court dated January 15, 2015, Alvarez & Marsal Canada Inc. (“**A&M**”) was appointed Monitor of the Target Canada Entities in the CCAA proceedings (the “**Monitor**”). The proceedings commenced by the Applicants under the CCAA are referred to herein as the “**CCAA Proceedings**”.
- 1.2 On February 11, 2015, this Court issued the “**Amended and Restated Initial Order**” (hereinafter, unless the context otherwise requires, the “**Initial Order**”), which incorporates certain changes to the Initial Order granted January 15, 2015 that were described in the Second Report of the Monitor dated February 9, 2015.
- 1.3 In connection with the CCAA Proceedings, the Monitor has provided to this Court thirty-five reports and three supplementary reports (collectively, the “**Monitor’s Reports**”). A&M has also provided to this Court the Pre-Filing Report of the Proposed Monitor (the “**Pre-Filing Report**”) dated January 14, 2015 (together with the Monitor’s Reports, the “**Prior Reports**”). The Prior Reports, the Initial Order and other Court-filed documents and notices in these CCAA Proceedings are available on the Monitor’s website at [www.alvarezandmarsal.com/targetcanada](http://www.alvarezandmarsal.com/targetcanada).

- 1.4 This Thirty-Sixth Report of the Monitor (the “**Thirty-Sixth Report**”) is filed in connection with the Monitor’s motion for advice and directions scheduled to be heard September 13, 2017, to provide this Court and Creditors with information regarding a request by Bell Canada (“**Bell Canada**”) and Bell Nexxia Corporation (“**Nexxia**”) (together, “**Bell**”) to amend certain claims that they had filed and fully and finally resolved during the Claims Process in these CCAA proceedings (the “**Original Claims**”).
- 1.5 In 2015, Bell Canada and Nexxia filed the Original Claims against TCC asserting amounts owing for the pre-filing and post-filing periods. In December 2015, the Monitor, in consultation with the Target Canada Entities, allowed the Original Claims in the amount Bell filed as pre-filing claims only pursuant to Notices of Revision or Disallowance dated December 15, 2015. Bell disputed the Original Claims as pre-filing Claims. The dispute was resolved through Bell’s execution of Notices of Withdrawal of Dispute of Claim dated June 23, 2016 in respect of each of the Original Claims (the “**Bell Notices of Withdrawal of Dispute**”) pursuant to which Bell accepted the Original Claims as pre-filing claims and in the amount set out in the Monitor’s Notices of Revision or Disallowance.
- 1.6 In support of its current request to amend its Original Claims, made notwithstanding the Bell Notices of Withdrawal of Dispute and the Plan Sanction Order, Bell has provided the Monitor with the affidavit of Patricia Greene, the Director of Finance - Bell Business Markets (the “**Greene Affidavit**”), a copy of which is attached at Tab 3 of the Monitor’s Motion Record. As described in that affidavit, Bell states that it only discovered errors in the method in which it quantified its Original Claims in April 2017, and seeks to file amended claims (“**Bell’s Proposed Amended Claims**”) to address the alleged error. By

Bell’s Proposed Amended Claims, Bell claims an additional amount of approximately \$4,100,000, almost double the Original Claims.

Claim #	Entity Name	Allowed Claim Amount	Proposed Revised Claim Amount	Proposed Increase in Claim Value
1667	Bell Canada	\$ 4,019,455.12	\$ 7,286,040.00	\$ 3,266,584.88
1356	BCE Nexxia Corporation	693,264.82	1,495,985.24	802,720.42
<b>TOTAL</b>	<b>Bell Claims</b>	<b>\$4,712,719.94</b>	<b>\$ 8,782,025.24</b>	<b>\$ 4,069,305.30</b>

1.7 On March 1, 2017, the Honourable Regional Senior Justice Morawetz released reasons for decision (the “**Late Claims Decision**”) with respect to the Monitor’s motion for advice and directions regarding whether or not certain claims filed after the granting of the Sanction and Vesting Order (which approved the Applicants’ Second Amended and Restated Joint Plan of Compromise and Arrangement) should be considered by the Monitor. By the Late Claims Decision, Justice Morawetz held, among other things, that the Monitor should not consider any further late filed claims unless a court order directing it to do so is first obtained. Although the Monitor and the Target Canada Entities are of the view that Bell’s Proposed Amended Claims are not late filed claims as contemplated by the Late Claims Decision given the circumstances surrounding the Bell claims (as described in the Greene Affidavit), the Monitor seeks the advice and directions of this Court as to whether it should consider Bell’s Proposed Amended Claims in light of, among other things, the Bell Notices of Withdrawal of Dispute and the Monitor’s and the estate’s reliance on same, the provisions of the Claims Procedure Order, the Plan and the Sanction and Vesting Order, the effect on distributions to stakeholders, the need for certainty and finality and, if applicable, the Late Claims Decision.

1.8 The Monitor has not yet evaluated Bell's Proposed Amended Claims, but will do so if it is directed by the Court to accept Bell's Proposed Amended Claims for consideration. Bell's Proposed Amended Claims, if approved, would affect the estimated range of recoveries for the Affected Creditors. Accordingly, the Monitor requests the Court's advice and direction on the following issue: should the Monitor accept Bell's Proposed Amended Claims for review and consideration?

## **2.0 TERMS OF REFERENCE AND DISCLAIMER**

2.1 In preparing this Thirty-Sixth Report, the Monitor has been provided with, and has relied upon, unaudited financial information, books and records and financial information prepared by the Target Canada Entities and Target Corporation, and discussions with management of the Target Canada Entities and Target Corporation (collectively, the "**Information**").

2.2 The Monitor has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, the Monitor has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian Auditing Standards ("**CASs**") pursuant to the *Chartered Professional Accountants Canada Handbook* and, accordingly, the Monitor expresses no opinion or other form of assurance contemplated under CASs in respect of the Information.

2.3 Unless otherwise indicated, capitalized terms not otherwise defined in this Thirty-Sixth Report are as defined in the Prior Reports, the Second Amended Plan and Restated Joint

Plan of Compromise and Arrangement dated April 6, 2016 (the “**Plan**”), and the Initial Order.

- 2.4 Unless otherwise stated, all monetary amounts contained in this Thirty-Sixth Report are expressed in Canadian dollars. In accordance with the Claims Procedure Order, claims denominated in United States dollars were converted to Canadian dollars at the Bank of Canada noon exchange rate in effect as of the Filing Date.

### **3.0 PROCEDURAL BACKGROUND**

#### **Claims Process**

- 3.1 The Court issued the Claims Procedure Order on June 11, 2015 setting out the Claims Process for the filing, determination and adjudication of claims asserted against the Target Canada Entities. The Claims Procedure Order was subsequently amended by Court orders dated September 21, October 30, and December 8, 2015.
- 3.2 In accordance with the Claims Procedure Order, the Claims Bar Date for pre-filing Claims was 5:00 pm on August 31, 2015, and the Restructuring Period Bar Date was the later of (i) 45 days after the date on which the Monitor sent a Claims Package with respect to a Restructuring Period Claim, and (ii) August 31, 2015.
- 3.3 The Claims Procedure Order, as amended, provided for the following procedures:
- (a) to revise or reject a Claim submitted in the Claims Process, the Monitor must have sent a Notice of Revision or Disallowance to the applicable Claimant by no later than December 15, 2015 unless otherwise ordered by the Court;

- (b) to dispute a Notice of Revision or Disallowance, a Claimant must have delivered a completed Notice of Dispute of Revision or Disallowance, along with the reasons for the dispute, to the Monitor by no later than twenty-eight days after the date on which the Claimant is deemed to receive the Notice of Revision or Disallowance, or such other date as may be agreed to by the Monitor in writing, with some accommodation if a Notice of Dispute would have otherwise been due in the holiday period; and
- (c) if a Claimant that received a Notice of Revision or Disallowance did not file a completed Notice of Dispute of Revision or Disallowance by the prescribed time, such Claimant's Claim was deemed to be as set out in the Notice of Revision or Disallowance and such Claimant had no further right to dispute same.

### **Plan and Sanction and Vesting Order**

- 3.4 As described more fully in the Twenty-Eighth Report of the Monitor dated May 27, 2016, Affected Creditors voting in person or by proxy (or deemed to have voted) unanimously voted in favour of the Plan, thus achieving the requisite double majority contemplated by the CCAA.
- 3.5 Article 7 of the Plan sets out the releases provided for therein, and provides that on the Plan Implementation Date, the Target Canada Entities shall be released from all claims including specifically those "in any way relating to, arising out of or in connection with the Claims...or any Claim that has been barred or extinguished by the Claims Procedure Order".



3.6 On June 2, 2016, the Court issued the Sanction and Vesting Order approving the Plan. Among other things, the Sanction and Vesting Order provides that:

- (a) the releases contemplated in the Plan are approved, shall be deemed to be implemented, and shall be binding and effective as of the Effective Time on the Plan Implementation Date (paragraph 7);
- (b) all Affected Claims shall be fully, finally, irrevocably and forever compromised, discharged and released, with prejudice, in accordance with the terms of the Plan (paragraph 9);
- (c) the determination of Proven Claims in accordance with the Claims Procedure Order and Plan shall be final and binding on the Target Canada Entities and all Affected Creditors (paragraph 10);
- (d) nothing in the Plan extends or shall be interpreted as extending or amending the Claims Bar Date or gives or shall be interpreted as giving any rights to any Person in respect of Claims that have been barred or extinguished pursuant to the Claims Procedure Order (paragraph 12); and
- (e) any claim for which a Proof of Claim has not been filed by the Claims Bar Date in accordance with the Claims Procedure Order, whether or not the holder of such claim has received personal notification of the claims process established by the Claims Procedure Order, shall be forever barred, extinguished and released with prejudice (paragraph 12).

## **Interim Distributions**

3.7 As set out in the Prior Reports, the Plan Implementation Date occurred and the following interim distributions have been made:

- (a) on June 29 and 30, 2016, the Target Canada Entities, in consultation with the Monitor, issued the Initial Distributions totalling approximately \$672.5 million. The Initial Distributions represented approximately 55.34% of then-current Affected Creditors' Proven Claims; and
- (b) on October 19 and 20, 2016, the Target Canada Entities, in consultation with the Monitor, issued a second interim distribution in the amount of approximately \$87 million (the "**Second Distribution**"). The Second Distribution represented approximately 12.65% of then-current Affected Creditors' Proven Claims.

3.8 Accordingly, as of the date of this Report, approximately 68% of Affected Creditors' Proven Claims has been distributed. As described in the Thirty-Fifth Report, the Applicants have advised that, in consultation with the Monitor, they intend to make a third interim distribution in early October totalling approximately \$63.3 million to Affected Creditors' with Proven Claims. This third distribution represents a recovery of approximately 8.95% of such Affected Creditors' Proven Claims, which would bring interim distributions to approximately 76.94% of such Affected Creditors' Proven Claims.

## Late Claims Decision

- 3.9 As described more fully in the Thirty-Second Report of the Monitor, following full publication of the Claims Bar Date and after providing notice that late-filed claims would no longer be considered or accepted, the Monitor had declined to permit the filing of late claims following the Creditors' Meeting. The Monitor had received claims from 12 putative claimants<sup>1</sup> asserting claims against the Target Canada Entities on behalf of individuals and corporations who did not file claims in the Claims Process.
- 3.10 On March 1, 2017, the Court released the Late Claims Decision, a copy of which is attached as Schedule A to Appendix B hereto. The Court also granted an Order dated the same date incorporating the provisions of the Late Claims Decision, a copy of which is attached as Appendix B (the "**Late Claims Order**"). As set out in paragraph 52 of the Late Claims Decision and paragraph 7 of the Late Claims Order, the Monitor was directed not to accept any further late filed claims without a further order of the Court.
- 3.11 The Late Claims Decision also addressed distributions to any late-filed claimants whose claims have been accepted and reviewed in accordance with the decision. Justice Morawetz held that the Late Claims then under consideration would only be able to participate in distributions from amounts held in the TCC Disputed Claims Reserve Account and without disturbing prior distributions made to the unsecured creditors. Paragraphs 49 and 53 of the decision read:

[49] Accordingly, I direct, to the extent that the claims of the late claimants are proven, that the Monitor effect distributions from this

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<sup>1</sup> Representatives of the Monitor also received inquiries from several additional putative claimants who did not provide details of the nature of their claims, and who are not reflected in this section.

reserve. The distributions to these late claimants should be made in amounts sufficient to provide them with the equivalent of the First and Second Interim Distributions. These distributions should be made prior to any further distribution being made to all unsecured creditors.

[53] Further, consistent with these reasons, any distributions already made to unsecured creditors are not to be disturbed.

### **Current Reserves**

3.12 TCC is currently holding approximately \$36.8 million in the TCC Disputed Claims Reserve Account pending the resolution of currently disputed claims. These claims include one unresolved Pharmacist Franchisee claim and the outstanding resolution of the CRA Claims. The TCC Disputed Claims Reserve also includes an amount related to Bell's Proposed Amended Claims pending the outcome of this motion for advice and directions.

### **4.0 BELL'S ORIGINAL CLAIMS**

4.1 Prior to the Claims Bar Date, Bell Canada and Nexxia each filed their Original Claims under the Claims Process. Copies of their claims are attached as Exhibits A to C and Exhibits G and H, respectively, to the Greene Affidavit.

4.2 Following receipt of the Original Claims, the Monitor, with the assistance of finance employees of Target Corporation who provided assistance to the Target Canada Entities during the course of the CCAA Proceedings through a shared services arrangement, vetted and carried out due diligence on the Original Claims over the course of several days. In carrying out that due diligence, the Monitor reviewed and relied upon the materials and contracts provided by Bell, supplemented with additional materials from

the Applicants as the Monitor thought advisable. As a result of that work, the Monitor was satisfied with the quantum of the Original Claims advanced by Bell.

4.3 At the time the Original Claims were first filed, Bell alleged that the claims were post-filing claims (which ought to be treated as Unaffected Claims and paid in full) as opposed to pre-filing claims (which would have been treated as Affected Claims and only receive a *pro rata* distribution from the Applicants' assets). The Monitor did not agree that the claims were post-filing claims, and accordingly delivered Notices of Revision or Disallowance accepting the amount of the Original Claims but as pre-filing claims. In response, Bell filed Notices of Dispute of Revision or Disallowance contesting the Monitor's characterization of the claims as pre-filing claims. Copies of the Notices of Revision or Disallowance and the Notices of Dispute are attached as Exhibits D and I and Exhibits E and J, respectively, to the Greene Affidavit.

4.4 Following the delivery of the Notices of Dispute, the Monitor and Bell engaged in discussions in an attempt to resolve the dispute as required by the Claims Procedure Order. In June, 2016, both Bell Canada and Nexxia executed and filed the Bell Notices of Withdrawal of Dispute, which state that:

1. The Claimant hereby withdraws the Notice of Dispute filed in respect of the Claim.

2. This notice confirms that the Notice of Dispute is and shall be deemed to be withdrawn and of no effect for all purposes with respect to the CCAA Proceedings, effective as of the date hereof, and the Notice of Revision or Disallowance (and the amount of the Claim set out therein as a Pre-filing Claim) is hereby deemed accepted for all purposes with respect to the CCAA Proceedings.

Copies of the Bell Notices of Withdrawal of Dispute are attached as Exhibits F and K to the Greene Affidavit.

## **5.0 BELL'S PROPOSED AMENDED CLAIMS**

- 5.1 In April 2017, almost a year after the Bell Notices of Withdrawal of Dispute, resolution of the Original Claims and granting of the Sanction and Vesting Order, Bell contacted the Monitor and advised that it wished to file Bell's Proposed Amended Claims as it believed that it had uncovered various errors in the manner in which it had previously calculated the quantum of its claims. Bell claims that these errors increase its claims by almost \$4,200,000, in effect doubling its claims.
- 5.2 In support of its position, Bell has provided the Monitor with the Greene Affidavit, which sets out how the alleged error was discovered, and the nature of the error.
- 5.3 The Greene Affidavit also indicates that following Bell's discovery and review of credit balances in the TCC accounts, it ascertained that TCC overpaid Bell certain post-filing amounts and reimbursements were owing to TCC. Accordingly, at the same time Bell filed Bell's Proposed Amended Claims, Bell Canada sent a cheque to the Monitor in the amount of \$49,846.90 representing an overpayment of post-filing obligations of TCC towards Bell, and Nexxia sent a cheque to the Monitor in the amount of US\$285,426.11 representing an overpayment of post-filing obligations of TCC towards Nexxia. The Monitor, after consultation with the Target Canada Entities, has not cashed these cheques pending resolution of this motion.

5.4 The Monitor notes that significant time and estate resources were expended by the Monitor, with the assistance of the Target Canada Entities, to evaluate the Original Claims and validate their quantum and they became Proven Claims in accordance with the Claims Procedure Order. The Monitor has not investigated or considered in detail the accuracy of Bell's position regarding the interpretation of the various contracts as described in the Greene Affidavit, and will do so only if directed by the Court.

## **6.0 CONSIDERATIONS**

6.1 The Monitor notes the following key considerations with respect to Bell's Proposed Amended Claims for the benefit of the Court and interested parties. In addition to the considerations set out in this section, the Monitor reserves its right to file responding materials after reviewing Bell's factum in support of Bell's Proposed Amended Claims.

6.2 The Monitor had previously set out what it believed to be the applicable law related to late-filed claims in Section 5.0 of the Thirty-Second Report, which excerpts are attached hereto as **Appendix C**. For reasons set out in this Report, the Monitor and the Target Canada Entities are of the view that Bell's Proposed Amended Claims are not late claims, but rather requested amendments to claims that had become Proven Claims in accordance with the Plan and the Claims Procedure Order following the Bell Notices of Withdrawal of Dispute, and therefore the applicability of such cases to Bell's Proposed Amended Claims is unclear.

6.3 Bell requested amendments to the Original Claims in April 2017 when it discovered errors in the calculation of the amount of the Original Claims. This is approximately seventeen months after the Original Claims were first submitted to the Monitor and

almost one year after final resolution of the Original Claims and the granting of the Sanction and Vesting Order.

6.4 The Original Claims were determined to be Proven Claims under the Plan for the amounts set out in the Notices of Revision and Disallowance pursuant to and in accordance with the Bell Notices of Withdrawal of Dispute, in which Bell agreed that the Notices of Revision and Disallowance and the amount of the Claims set out therein were deemed accepted for all purposes in the CCAA proceedings.

6.5 In addition to the broad releases in Article 7 of the Plan as confirmed by the Court, the Sanction and Vesting Order provides that the determination of Proven Claims in accordance with the Claims Procedure Order and the Plan shall be final and binding on the Target Canada Entities and all Affected Creditors.

6.6 Based on the Bell Notices of Withdrawal of Dispute and Bell's acceptance of the Original Claims as pre-filing claims in the amount set out in the Notices of Revision or Disallowance, as well as the provisions of the Claims Procedure Order, the Plan and the Sanction and Vesting Order, the Original Claims have been treated as pre-filing Proven Claims that are final and binding on the Target Canada Entities, Bell and all other Affected Creditors for all purposes in the CCAA proceedings, including distributions.

6.7 Bell has been on the Service List throughout these proceedings and remained on the Service List after the final resolution of the Original Claims. Following that resolution, the Monitor served and filed a number of reports providing updates to stakeholders and Affected Creditors on the Claims Process and estimated recovery ranges, which reports used the amount of the Bell claims as Bell agreed to and accepted. In Bell's Proposed



Amended Claims, they have claimed almost double the amount of the Original Claims, which would affect distributions to other Affected Creditors.

6.8 Based on the Late Claims Decision, the Monitor would only consider late claims in connection with future distributions taking into account the amount of the TCC Disputed Claim Reserve Amount and without adjustment for payments already made to other creditors, unless directed to do otherwise by the Court. As indicated above, the Monitor is currently holding approximately \$36.8 million in the TCC Disputed Claims Reserve and certain claims remain disputed and unresolved.

6.9 The Monitor has estimated the effect that allowance of Bell's Proposed Amended Claims would have on the future distributions and ultimate overall creditor recoveries in the event the same approach is taken:

(a) The Monitor provided an updated report on the estimated distributions to creditors in its Thirty-Fifth Report. In that Report, the Monitor estimated<sup>2</sup> that Affected Creditors with Proven Claims would ultimately receive aggregate distributions under the Plan in the range of approximately 82.7% to 84.3% of such Affected Creditors' Proven Claims, with the low range calculated for illustrative purposes using the full amount of Bell's Proposed Amended Claims;

(b) If Bell's Proposed Amended Claims are not accepted for consideration, the Monitor estimates<sup>3</sup> that Affected Creditors with Proven Claims would ultimately

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<sup>2</sup> Subject to the important qualifications noted therein.

<sup>3</sup> Subject to the important qualifications noted in the Thirty-Fifth Report.

receive aggregate distributions under the Plan in the range of approximately 83.2% to 84.3%; and

- (c) Bell's Proposed Amended Claims, if accepted, would affect the estimated range of recovery for the Affected Creditors. The Monitor estimates that if Bell's Proposed Amended Claims were accepted in full, they would reduce the estimated recovery range by approximately 0.45% to between 82.7% and 83.9%.

6.10 The Target Canada Entities and Target Corporation, as plan sponsor, continue to express to the Monitor the need for the estate and its stakeholders to have finality and certainty. The Monitor is also cognizant of not opening the door to further amended claims when Claims have become Proven Claims in accordance with the Plan and the Claims Procedure Order, which could reduce the recoveries of other Affected Creditors, as exemplified by the impact Bell's Proposed Amended Claims would have if they were accepted in full, and increase the costs to the estate by having to re-evaluate such claims.

## **7.0 REQUEST FOR ADVICE AND DIRECTIONS**

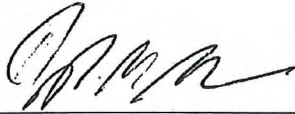
7.1 As set out above, the Monitor is applying to the Court for advice and directions with respect to whether or not it should accept Bell's Proposed Amended Claims for consideration. If the Monitor is directed to accept Bell's Proposed Amended Claims, it will then undertake a review and analysis to determine whether or not such amended claims should be allowed as proposed.

7.2 Accordingly, the Monitor respectfully requests the advice and direction of the Court regarding the following issue: should the Monitor accept Bell's Proposed Amended Claims for review and consideration?

All of which is respectfully submitted to this Court this 1st day of September, 2017.

**Alvarez & Marsal Canada Inc., in its capacity  
as Monitor of Target Canada Co., and  
the other Applicants listed on Appendix A**

Per:



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Name: Douglas R. McIntosh  
Title: President

Per:



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Name: Alan J. Hutchens  
Title: Senior Vice-President

**APPENDIX A**  
**LIST OF THE APPLICANTS AND PARTNERSHIPS**

**Applicants**

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 (SK) Corp.

Target Canada Pharmacy Corp.

Target Canada Property LLC

**Partnerships**

Target Canada Pharmacy Franchising LP

Target Canada Mobile LP

Target Canada Property LP

**APPENDIX B**

**LATE CLAIMS ORDER, ATTACHING LATE CLAIMS DECISION**

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

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

THE HONOURABLE REGIONAL	)	WEDNESDAY, THE 1 <sup>ST</sup>
	)	
SENIOR JUSTICE MORAWETZ	)	DAY OF MARCH, 2017



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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR  
ARRANGEMENT OF TARGET CANADA CO., 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 (the "**Applicants**")

**ORDER**

**(Late Claims)**

THIS MOTION, made by Alvarez & Marsal Canada Inc. ("**A&M**") in its capacity as monitor of the Applicants (in such capacity, the "**Monitor**") pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36 was heard on November 29, 2016 at 330 University Avenue, Toronto, Ontario, with reasons for decision reserved until the date hereof.

ON READING the Thirty-Second Report of the Monitor dated October 31, 2016, the written submissions of the Applicants, the affidavit of Corey Haaland sworn November 22, 2016 on behalf of Target Corporation and Target Brands, Inc., the affidavit of Jeff Klausner sworn September 23, 2016 on behalf of Capital Brands, LLC, the affidavit of Aftab Alam sworn November 26, 2016 on behalf of the claimant Shahida Abid Sindhu, the affidavit of Naser

Ghasemlou sworn November 14, 2016 on behalf of Lou Pharma Corp., the affidavit of Phil Choi sworn November 15, 2016 on behalf of Fruits & Passion Boutiques Inc., and the affidavit Beverly Sagert sworn November 17, 2016 on behalf of the claimant Kulwinder Kaur Rai, and on hearing the submissions of counsel for the Monitor, the Applicants, Target Corporation, Target Brands, Inc., Capital Brands, LLC, Shahida Abid Sindhu, Lou Pharma Corp., Fruits & Passion Boutiques Inc., and Kulwinder Kaur Rai and those other parties present, no one else appearing for any other person on the service list, although properly served as appears from the affidavit of Jesse Mighton sworn October 31, 2016, and in respect of the Endorsement of this Court dated March 1, 2017 attached hereto as Schedule “A” (the “**Late Claims Endorsement**”):

1. **THIS COURT ORDERS** that capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Late Claims Endorsement.
2. **THIS COURT ORDERS** that Capital Brands, LLC, Lou Pharma Corp., Fruits & Passion Boutiques Inc., Shahida Abid Sindhu, and Kulwinder Kaur Rai (collectively the “**Identified Claimants**”) are permitted to submit proofs of claim solely against the Applicants (or any of them) in the form prescribed in the Claims Procedure Order issued by this Court on June 11, 2015 in the within proceedings (the “**Claims Procedure Order**”) to the Monitor by no later than April 10, 2017 for determination in the Claims Process (as such term is defined in the Claims Procedure Order).
3. **THIS COURT ORDERS** that the Claims Process set out in the Claims Procedure Order shall apply to the determination of the claims of the Identified Claimants, except that the Monitor shall not be required to comply with the timeline set out at paragraph 31 thereof.

4. **THIS COURT ORDERS** that the Monitor is directed to: (a) contact Erin Wolf-Bloom (“**Wolf-Bloom**”) and Wazir Chand & Co. PVT. Ltd. (“**Wazir Chand**”) to request evidence as to why their claims as against the Applicants were not timely filed, and (b) present any information obtained in response to such request to this Court for a determination as to whether such claims will be permitted to be filed in the Claims Process. Such determination shall take into account, among other things, all notices sent to creditors respecting distributions, notice of the Monitor’s November 29, 2016 motion, and the *Blue Range* principles as set out in the Late Claims Endorsement (collectively, “**Factors for Consideration**”).

5. **THIS COURT ORDERS** that to the extent that the claims of the Identified Claimants are proven, and to the extent that the Claims of Wolf-Bloom and Wazir Chand are permitted to be filed in accordance with paragraph 4 hereof and are proven, distributions shall be made in respect of any such proven claims in amounts sufficient to provide to the claimants the equivalent of the First and Second Interim Distributions. To the extent such claims have been proven, such distributions will be made prior to any further distribution being made to all affected creditors with proven claims.

6. **THIS COURT ORDERS** and confirms that the claims of the Identified Claimants, any claims that may be filed in accordance with this Order, and all claims filed within these CCAA proceedings, are subject to the terms of the Plan and the Sanction and Vesting Order issued by this Court on June 2, 2016, and have already been fully and finally released, barred and forever extinguished as against Target Corporation and Target Brands, Inc.

7. **THIS COURT ORDERS** that, without limiting paragraphs 4 and 5 hereof, any claimant other than an Identified Claimant, Wolf-Bloom and Wazir Chand, seeking to file a late-filed proof of claim against an Applicant is required to provide evidence attesting to the reason for the



lateness of the filing of such claim, and the Monitor is directed to not accept any claim as against Target Corporation or Target Brands, Inc. The Monitor shall present such evidence to this Court for a determination as to: (a) whether such claim will be permitted to be filed for assessment in the Claims Process, which determination will take into account, among other things, the Factors for Consideration, and (b) if permitted to be filed and proven, the distributions to which such claimants are entitled to participate.



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**SCHEDULE "A"**

(see next page)

**CITATION:** Target Canada Co. (Re), 2017 ONSC 327  
**COURT FILE NO.:** CV-15-10832-00CL  
**DATE:** 2017-03-01

**SUPERIOR COURT OF JUSTICE - ONTARIO**

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR  
ARRANGEMENT OF TARGET CANADA CO., 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.

**BEFORE:** Regional Senior Justice G.B. Morawetz

**COUNSEL:** *Marco Cedrone* and *Alex Ilchenko*, for Kulwinder Rai,

*Robin B. Schwill* and *Dina Milivojevic*, for Target Corporation

*Lisa S. Corne*, for Lou Pharma Corp. and Naser Ghasemlou and Fruits & Passion  
Boutiques Inc.

*Jay Carfagnini* and *Jesse Mighton* for Alvarez & Marsal Canada Inc., Monitor

*David Ullman* and *Alexandra Teotorescu*, for Capital Brands LLC

*Jeremy Dacks*, for the Target Canada Entities

**ENDORSEMENT**

[1] Alvarez & Marsal Canada Inc., in its capacity as Court appointed Monitor (the "Monitor") of the Applicant, brought this motion for advice and directions regarding the treatment of a number of claimants who have not filed timely claims in accordance with the claims procedure order issued in these proceedings, but who now seek to have their claims admitted for determination in the claims process.

[2] The Monitor specifically requests guidance on the following issues:

- (a) Should any of the known late claimants be permitted to file proof of claims in the claims process?
- (b) If so, and if such claims are determined to be allowed (in whole or in part), which distributions are such claimants entitled to participate in?

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- (c) How is the Monitor to address any as-of-yet unknown late claims that may come forward in the future, bearing in mind the need for certainty and finality for the Estate and for all Stakeholders?

### **Background**

[3] The Target Canada Entities (the "TCE") were granted protection under the *Companies' Creditors Arrangement Act* ("CCAA") pursuant to the initial order dated January 15, 2015 (the "Initial Order"). The Initial Order appointed the Monitor.

[4] On June 11, 2015, the court issued the claims procedure order setting out the procedures to be followed for the filing and determination of claims against the TCE and their former directors and officers (the "Claims Procedure Order"), and the procedures set out therein, (the "Claims Process").

[5] Pursuant to the Claims Procedure Order, the claims bar date for creditors asserting pre-filing claims was August 31, 2015, and for claimants with restructuring period claims, the bar date was the later of:

- (i) 45 days after the date on which the Monitor sent a claims package with respect to a restructuring period claim, and
- (ii) August 31, 2015.

[6] More than 1700 proofs of claim were filed with the Monitor in accordance with the Claims Procedure Order.

[7] On May 25, 2016, a creditors' meeting was held (the "Creditors' Meeting") where Affected Creditors voting pursuant to the meeting order issued April 13, 2016 (the "Meeting Order") unanimously voted to approve Applicant's Joint Amended and Restated Plan of Compromise and Arrangement dated April 13, 2016 (the "Plan").

[8] Among other things, the Plan includes broad releases in favour of Target Corporation and Target Brands in respect of claims not filed in the Claims Process.

[9] The Sanction and Vesting Order issued June 2, 2016 provides that the Plan, including the releases provided therein, shall become effective on the Plan Implementation Date.

[10] Plan implementation occurred on June 28, 2016.

[11] The Sanction and Vesting Order specifically provides:

"Any Affected Claim (...) for which a Proof of Claim has not been filed at the Claims Bar Date in accordance with the Claims Procedure Order, whether or not the holder of such Affected Claim (...) has received personal notification of the claims process established by the Claims Procedure Order, shall be and are hereby forever barred, extinguished and released with prejudice".

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[12] In the Twenty-Seventh Report of the Monitor dated May 11, 2016, the Monitor indicated that it would no longer accept Proof of Claim filed following the Creditors' Meeting.

[13] Since the Creditors' Meeting, the Monitor has been contacted by a number of putative claimants seeking to file Proofs of Claim for adjudication under the Claims Process. In each case, the Monitor declined to permit the filing of such late claims.

[14] In September 2016, the Monitor was contacted by counsel on behalf of Capital Brands Inc., ("CBI") a former supplier of the TCE, who indicated that a motion would be brought seeking to have the court approve the late filing of a Proof of Claim.

[15] Out of fairness to other late claimants who contacted the Monitor, but whose request to file late claims was declined, the Monitor indicated that the relief sought by CBI should be addressed through a motion for advice and direction where other claimants seeking to file late claims could have an opportunity to make submissions in an orderly process.

[16] In an Endorsement dated October 18, 2016 (the "October 18 Endorsement"), I directed that the Monitor's motion for advice and directions be heard on November 29, 2016 (the "November 29 Motion").

[17] The October 18 Endorsement set out the following processes pertaining to the November 29 Motion:

- (i) The Monitor is to serve a report regarding late claims by October 31, 2016;
- (ii) CBI is to file its responding materials by November 4, 2016; and
- (iii) Any other claimant seeking to late-file a claim is to serve and file responding materials, including an evidentiary record sufficient for the CCAA court to make a determination that the allowance of such claim at this late stage is appropriate in the circumstances, prior to the November 29 Motion, in accordance with the *Rules of Civil Procedure*.

### **First and Second Interim Distribution**

[18] On June 29 and 30, 2016, the TCE, in consultation with the Monitor, issued the initial distribution totalling approximately \$672.5 million (the "Initial Distribution"). The Initial Distribution represented approximately 55.34% of affected creditors' proven claims.

[19] On October 19 and 20, 2016, the TCE, in consultation with the Monitor, issued a Second Interim Distribution in the amount of approximately \$87 million (the "Second Distribution"). The Second Distribution represented approximately 12.65% of affected creditors' proven claims. The Second Distribution was, subject to further order of the court, without prejudice to the rights of the putative late claimants in respect of this motion.

[20] As of October 31, 2016, the date of the Thirty-Second Report of the Monitor, approximately 68% of affected creditors' proven claims had been distributed.

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[21] Following the Second Distribution, approximately \$3.5 million is being held in the TCE cash pool for scheduled vendor payments. An additional amount of approximately \$97.4 million is being held in reserve in the TCE disputed claims reserve account pending the resolution of disputed claims, including, in particular, the claims of the 27 remaining unresolved pharmacist franchisees and CRA.

[22] The Monitor has reported that current reserves are sufficient to satisfy distributions to the known late claimants, should they be permitted to file their claims, and such claims are ultimately accepted as proven by the Monitor (or the Claims Officer) in the amounts known to the Monitor at this time, without materially disturbing the estimated range of the coverage to affected creditors (being approximately 78% to 82%).

[23] In determining the motion, one must also take into account the terms of the October 18 Endorsement which are set out at [17] above. Specifically, (iii) sets out the process to be followed by any claimant seeking to file a late claim. The October 18 Endorsement specifically provides that any other claimant seeking to late file a claim is to serve and file responding materials, including an evidentiary record sufficient for the CCAA court to make a determination that the allowance of such claim at this late stage is appropriate in the circumstances (emphasis added).

[24] The test to evaluate whether a court will accept creditor claims after the passing of the claims bar date is articulated in *Blue Range Resource Corp. Re*, 2000 ABCA 285 (“Blue Range”).

[25] The question put before the court in *Blue Range* (para. 5) was as follows:

“What criteria in the circumstances of these cases should the court use to exercise its discretion in deciding whether to allow late claimants to file claims which, if proven, may be recognized, notwithstanding a previous claims bar order containing a claims bar date which would otherwise bar the claim of the late claimants, and applying the criteria to each case, what is the result?”

[26] The judgment of the court in *Blue Ridge* was delivered by Wittmann J.A. (as he then was). The relevant portions read as follows:

[14] I accept that some guidance can be gained from the *BIA* approach to these types of cases but I find that some concerns remain. An inadvertence standard by itself might imply that there need be almost no explanation whatever for the failure to file a claim in time. In my view, inadvertence could be an appropriate element of the standard if parties are able to show, in addition, that they acted in good faith and were not simply trying to delay or avoid participation in CCAA proceedings. But I also take some guidance from the *US Bankruptcy Rules* Standard because I agree that the length of delay and the potential prejudice to other parties must be considered. To this extent, I accept a blended approach, taking into consideration both the *BIA* and the *US Bankruptcy Rules* approaches, bolstered by the application of some of the concepts included into other areas,

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such as late reporting in insurance claims, and delay in the prosecution of a civil action.

...

[26] Therefore, the appropriate criteria to apply to the late claimants is as follows:

1. Was the delay caused by inadvertence and if so, did the claimant act in good faith?
2. What is the effect of permitting the claim in terms of the existence and impact of any relevant prejudice caused by the delay?
3. If relevant prejudice is found, can it be alleviated by attaching appropriate conditions to an order permitting late filing?
4. If relevant prejudice is found which cannot be alleviated, are there any other considerations which may nonetheless warrant an order permitting late filing?

[27] In the context of the criteria, “inadvertent” includes carelessness, negligence, accident, and is unintentional. ...”

[27] On the subject of prejudice, the Blue Range decision is also instructive. At [40] the court stated:

“In a *CCAA* context, as in a *BIA* context, the fact that Enron and the other Creditors will receive less money if late and late amended claims are allowed is not prejudice relevant to this criterion. Re-organization under the *CCAA* involves compromise. Allowing all legitimate creditors to share in the available process is an integral part of the process. A reduction in that share cannot be characterized as prejudice: *Cohen, Re* (1956), 36 C.B.R. 21 (Alta. C.A.) at 30-31. Further, I am in agreement with the test for prejudice used by the British Columbia Court of Appeal in *312630 British Columbia Ltd.* It is: did the creditor(s) by reason of the late filings lose a realistic opportunity to do anything that they otherwise might have done? Enron and the other creditors were fully informed about the potential for late claims being permitted, and were specifically aware of the existence of the late claimants as creditors. I find, therefore, that Enron and the Creditors will not suffer any relevant prejudice should the late claims be permitted.

[28] There are certain similarities between Blue Range and Target Canada. Both entities filed under the *CCAA*, and both Blue Range and Target Canada were essentially liquidations. In addition, in both cases, the plans of arrangement had already been voted upon by the creditors and sanctioned by the court.

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[29] In accordance with the terms of the October 18 Endorsement, certain claimants have filed materials in connection with the motions. Their reasons for not having filed timely claims are summarized as follows:

- (a) Fruits & Passion Boutiques Inc. (“Fruits & Passion”): Fruits & Passions claim that it did not file a timely claim because it did not receive the Claims Package that was mailed to it in late June 2015, perhaps because Fruits & Passion moved its head office in the summer of 2015. Fruits & Passion asserted its claim within a reasonable time after receiving notice of its claim bar date.
- (b) Lou Pharma Corp. (“Lou Pharma”): Lou Pharma claims that it did not file a timely claim because Mr. Ghasemlou (Lou Pharma’s sole shareholder, officer and director) was in Iran for all of June and July 2015 and most of August 2015 and consequently was not aware of the Claims Procedure Order or Claims Bar date, did not receive the Claims Package, was not familiar with legal processes in Canada generally and has not previously had exposure to a claims process in any insolvency or restructuring proceeding.
- (c) Kulwinder Kaur Rai: Ms. Rai’s claim is for damages arising from a slip and fall at a Target Shopping Centre in Surrey, B.C. A paralegal at the law firm representing Ms. Rai claims that a timely claim was not filed because of Mr. Rai’s counsel’s view that the CCAA proceeding did not apply to Mr. Rai’s claims “because an insurer has already responded to the claim in British Columbia”.
- (d) CBI: CBI claims that it assumed it had filed a timely claim because:
  - i. It received regular offers from claims traders to purchase CBI claim against Target Canada;
  - ii. It was listed on the list of creditors posted on the Monitor’s website and it assumed, based on its understanding of U.S. bankruptcy procedure, that being listed on the list of creditors meant that its claim was deemed to be filed; and
  - iii. It was not aware of the disclaimer on the Monitor’s website about the nature of the list of creditors.

CBI also states that it is “still unsure” that the proof of claim was not filed and relies on the turnover in its accounting department to justify its ignorance with respect to the status of the proof of claim.

- (e) Mohammad Alam: Mr. Alam commenced an action for damages as a result of injuries allegedly sustained by him on August 16, 2014 while a patron/invitee at a Target Shopping Centre located in Ajax, Ontario.



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Mr. Alam retained counsel on August 21, 2014. Counsel to Mr. Alam sent a notice of claim to the defendant, Target, on August 27, 2014. The following day, August 28, 2014, Mr. Alam received a letter from Sedgwick Claims Management Services Canada Inc. advising that they had been assigned to handle the incident on behalf of Target Corporation and its insurer, ACE American Insurance Company.

On August 2, 2016, Counsel to Mr. Alam contacted the adjuster for the defendant Target Canada to inquire about the status of Target Canada.

Since the loss occurred on August 16, 2014, counsel to Mr. Alam maintains the limitation date for maintaining the claim is August 16, 2016.

On August 12, 2016, the Statement of Claim was issued against the defendants, Target Corporation, Target Canada Co. o/a Target Canada and 151516 Ontario Inc.

Mr. Alam takes the position he relied on the wording of paragraph 54 of the Claims Procedure Order which reads as follows:

“THIS COURT ORDERS that nothing in this Order shall prejudice the rights ... or prevent or bar any person from seeking recourse against or payment from the Target Canada Entities insurance .... that exists to protect or indemnify ... or other Persons, whether such recourse or payment is sought directly by the Person asserting a Claim from the insurer .... or any Target Canada Entity; provided, however, that nothing in this Order shall create any rights in favour of such Person under any policies of insurance nor shall anything in this Order limit, remove, modify or alter a defence to such Claim available to the insurer pursuant to the provisions of any insurance policy or at law; and further provided that any Claim or portion thereof for which the Person receives a payment directly from, or confirmation that she is covered by, the Target Canada Entities insurance ... or other liability insurance policy or policies that exist to protect or indemnify the Directors or Officers or other persons shall not be recoverable as against a Target Canada Entity or Director or Officer as applicable.

[30] The claims of Fruits & Passion, Lou Pharma, Kulwinder Kai Rai, CBI and Mohammed Alam were supported by uncontroverted evidence that establishes, in my view, that their failure to file timely claims was caused by inadvertence and there was no suggestion that these claimants were not acting in good faith. Further, there is no evidence to suggest that these claimants were seeking to delay or otherwise avoid participating in the CCAA process. Indeed, it would have been contrary to their interest not to participate in the CCAA process.

[31] Turning now to the effect of permitting the claims in terms of the existence and the impact of any relevant prejudice caused by the delay. The second, third and fourth factors of the Blue Range test deal with any prejudice to other creditors if late claims are admitted. In this

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case, the Monitor reports that even if the late claimants are permitted to file their claims and such claims are ultimately accepted as proven in the amounts known to the Monitor at this time, there will be no change in the estimated range of the distribution to affected creditors (being approximately 78% - 82%).

[32] A relevant question is whether other creditors lost a realistic opportunity to do anything that they otherwise might have done.

[33] From the outset, it was clear that this was a liquidation plan. Target Canada followed a court approved process to liquidate its assets. The proceeds from the liquidation were being made available to creditors in accordance with their legal priorities.

[34] Simply put, unsecured creditors are sharing *pro rata* in any assets of Target Canada available for distribution after satisfying secured creditors, preferred creditors and valid trust claims. There was no other choice available to unsecured creditors.

[35] There is, however, one significant variable that would affect the distribution to unsecured creditors. It concerns the status of the claim of the parent company, Target Corporation.

[36] Target Corporation, as Plan Sponsor (as defined in the Plan), made significant economic contributions to the CCAA proceedings and the Plan. These contributions included the following:

- a. Funding a trust established for the benefit of the employees of Target Canada in the amount of \$95 million;
- b. Making available debtor-in-possession financing to Target Canada to allow Target Canada to meet payroll and other obligations;
- c. Providing ongoing shared services to facilitate the orderly wind-down of the Applicant's operations; and
- d. Subordinating well in excess of \$3.1 billion in inter-company debt against Target Canada.

[37] Target Corporation submits that they made these contributions to the Plan and relied upon obtaining the releases provided for in the Plan. Specifically, pursuant to the Plan, Target Corporation and its subsidiaries (including Target Brands Inc.) ("Target Brands") were released from all claims (subject to certain exceptions which are not relevant for the purpose of this motion) existing or taking place on or prior to the later of the Plan Implementation Date and the date on which actions were taken to implement the Plan, that were arising out of or in connection with the Claims, the Business whether or however conducted, the Plan, the CCAA proceedings, or any Claims that were barred or extinguished by the Claims Procedure Order.

[38] Target Corporation also submits that it relied upon the anticipated recovery on its remaining unsecured claims which it did not subordinate, based on the Monitor's illustrative recovery.

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[39] Finally, Target Corporation takes the position that it would not have sponsored the Plan on the terms to which it agreed without being able to rely on the finality and enforceability of the release and discharge of claims provided for in the Sanction Order. This evidence is set out in the affidavit of Cory Haaland, sworn November 22, 2016.

[40] Target Corporation has been named as defendant in three of the late claims and Target Brands has been named as defendant in one of the late claims. Each of these late claims was initiated after the Sanction Order was granted and the Plan implementation occurred. From the standpoint of Target Corporation, each late claim against Target Corporation or Target Brands has already been released pursuant to the terms of the Plan, as approved by the Sanction Order.

[41] Given the evidence of Target Corporation that they would not have sponsored the Plan on terms to which it agreed without being able to rely on the finality and enforceability of the release and discharge of claims provided for in the Plan, as approved by the Sanction Order, I am satisfied that Target Corporation and Target Brands have established that they would be prejudiced if such late claims were permitted to be filed to the extent that such claims are being made as against Target Corporation and Target Brands. Further, I am satisfied that given the contributions of Target Corporation and the fact that the Plan has been sanctioned and distributions have already been made to creditors, the relevant prejudice to Target Corporation and Target Brands cannot be alleviated by attaching any appropriate conditions to an order permitting late filings.

[42] I conclude that Fruits & Passion, Lou Pharma, Kulwinder Kaur Rai, CBI and Mohammed Alam have satisfied the test as set out in *Blue Range*.

[43] Accordingly, an order is granted permitting Fruits & Passion, Lou Pharma, Kulwinder Kaur Rai, CBI and Mohammad Alam, to file their claims. The Monitor is directed to review and value them and, to the extent that the claims are proven, against Target Canada, these claimants are entitled to participate in a distribution.

[44] To the extent that the claims are made against Target Corporation or Target Brands, the Monitor is directed not to accept such claims. The claims as against Target Corporation and Target Brands have been barred and the release is effective.

[45] Two other claimants made submissions at the November 29 Motion, but did not file an evidentiary record.

- (a) Erin Wolf Bloom: Ms. Wolf-Bloom commenced a lawsuit against Target Canada Co. and Target Brands, Inc. as a result of injuries which Ms. Bloom alleges persist following her purchase of a Target brand shampoo known as "Up and Up".

The Statement of Claim has not been served as Ms. Bloom has been advised by the Monitor that no claims are permitted against Target-related companies.

Ms. Bloom's position is that she is not a creditor of the TCE as she has a claim against the insurer and ought to be allowed to effect service of her

- Page 10 -

Statement of Claim and to prove her claim for payment under the third-party liability insurance in place.

- (b) Wazir Chand & Co. PVT Ltd.: In response to receiving the Motion Record, Wazir Chand sent an email to the Monitor on November 3, 2016 in which they state that they are resubmitting the details of outstanding claims against Target Canada totalling U.S. \$10,747.90.

The email also references attachments of scanned copies of three invoices, respective purchase orders and the relative 3FCRs in support of their claim.

In response, on November 21, 2016 counsel to the Monitor requested further information from Wazir Chand, specifically an explanation as to why Wazir Chand did not file a proof of claim with the Monitor, noting that a claims package was sent to Wazir Chand in June 2015.

In reply, by email dated November 23, 2016, Wazir Chand indicates that they never received any communication whereby a proof of claim was required. This was the reason provided as to why Wazir Chand could not send the proof of claims earlier.

[46] The claims of Ms. Wolf Bloom and Wazir Chand have not been supported by any evidence as required by the November 18 Endorsement. The Monitor is directed to advise Ms. Wolf Bloom and Wazir Chand that if they intend to pursue their claims, they are required to file some evidence as to why they did not file a timely proof of claim with the Monitor. If and when such evidence is filed, the Monitor can request direction from the court, taking into account the reasons set out in this endorsement.

[47] The second issue is to provide the Monitor with directions with respect to distributions in which late claimants are entitled to participate. The Monitor has made two distributions, pursuant to court order. These distributions are not to be disturbed.

[48] The Monitor has approximately \$97.4 million being held in reserve. The Monitor has reported that these reserves are sufficient to satisfy distributions to the known late claimants, if these claims are ultimately accepted as proven by the Monitor.

[49] Accordingly, I direct, to the extent that the claims of the late claimants are proven, that the Monitor effect distributions from this reserve. The distributions to these late claimants should be made in amounts sufficient to provide them with the equivalent of the First and Second Interim Distributions. These distributions should be made prior to any further distribution being made to all unsecured creditors.

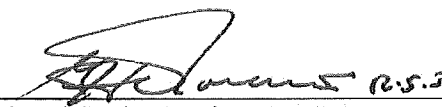
[50] Finally, the Monitor has asked for direction as to how to address any as of yet unknown claims that may come forward in the future, bearing in mind the need for certainty and finality for the Estate and for all stakeholders.

[51] Consistent with my reasons, the Monitor is directed not to accept any further claims as against Target Corporation or Target Brands.

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[52] With respect to claims as against Target Canada, the allowance of any such claims will be determined, taking into account, among other things, all notices sent to creditors respecting distributions, notice of the November 29 Motion and the *Blue Range* principles as set out above.

[53] Further, consistent with these reasons, any distributions already made to unsecured creditors are not to be disturbed.

  
Regional Senior Justice G.B. Morawetz

**Date:** March 1, 2017

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED  
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF TARGET CANADA CO., *et al*

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

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

PROCEEDING COMMENCED AT  
TORONTO

**ORDER  
(Late Claims)**

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**APPENDIX C**

**LAW EXCERPTS FROM THE MONITOR'S THIRTY-SECOND REPORT**

to the Claims Process for adjudication are required to file materials providing an evidentiary basis for such request.

## **5.0 APPLICABLE LAW**

5.1 While the Monitor is not taking a position with respect to this motion, the Monitor notes the following for the benefit of the Court and interested parties.

5.2 As set out above, in addition to other relevant provisions in the Sanction and Vesting Order, paragraph 12 thereof specifically provides:

12. Any Affected Claim [...] for which a Proof of Claim has not been filed by the Claims Bar Date in accordance with the Claims Procedure Order, whether or not the holder of such Affected Claim [...] has received personal notification of the claims process established by the Claims Procedure Order, shall be and are hereby forever barred, extinguished and released with prejudice.

5.3 The Sanction and Vesting Order is a valid exercise of the Court's jurisdiction under sections 6, 11, and 19 of the CCAA as well as the Court's inherent jurisdiction thereunder. The Sanction and Vesting Order is a final order of the Court, no appeals having been filed in respect thereof within the applicable timeframes. Accordingly, by operation of the Sanction and Vesting Order and the release provisions set out in Article 7 of the Plan, the Target Canada Entities have been released from any and all liabilities associated with any late claims, and the right to bring forward such claims has been clearly and finally extinguished.

5.4 The provisions of the CCAA do not address how claims brought forward following implementation of a plan of compromise or arrangement (and which includes releases in



favour of the debtor company and others) should be dealt with. Although the Sanction and Vesting Order provides that such late claims are barred and extinguished, and the Target Canada Entities and other Released Parties are released in respect of such late claims with prejudice, there is jurisprudential precedent under the CCAA for the Court to exercise its discretion and admit late claims for adjudication in certain circumstances.

5.5 The prevailing test for the admission of late claims is set out by the Alberta Court of Appeal in *Blue Range*,<sup>4</sup> which lists four factors a court will consider in determining whether to allow late claims to be filed:

- (a) Was the delay caused by inadvertence and if so, did the claimant act in good faith?
- (b) What is the effect of permitting the claim in terms of the existence and impact of any relevant prejudice caused by the delay?
- (c) If relevant prejudice is found can it be alleviated by attaching appropriate conditions to an order permitting late filing?
- (d) If relevant prejudice is found which cannot be alleviated, are there any other considerations which may nonetheless warrant an order permitting late filing?<sup>5</sup>

5.6 In addition to these factors, the Court in *Blue Range* also indicated that it is relevant to consider the length of the delay and the potential prejudice to other parties.<sup>6</sup> Subsequent decisions applying *Blue Range* hold that “[*Blue Range*] is clear that the timing of the late

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<sup>4</sup> *Blue Range Resource Corp., Re*, 2000 ABCA 285 at para 25 [*Blue Range*]; Monitor’s Book of Authorities, Tab 1.

<sup>5</sup> *Blue Range* at para 26; see also *Canadian Red Cross Society, Re*, [2008] OJ No 4114 at para 29 (Sup Ct J); Monitor’s Book of Authorities, Tab 2.

<sup>6</sup> *Blue Range* at para 14.

claim with respect to the stage of proceedings is a key consideration.”<sup>7</sup> The Court in *Blue Range* also determined that the fact that other creditors will receive less money if late claims are accepted is not considered prejudice relevant to the above criteria.<sup>8</sup>

5.7 Therefore, it is the Monitor’s respectful submission that if this Court determines that any of the putative late claims are to be admitted to the Claims Process for adjudication, each claimant should be required to provide evidence satisfying the *Blue Range* test in respect of its late claim.

5.8 The Monitor notes that the decision in *Blue Range* was issued subsequent to the creditors’ meeting in that case, but, it appears, prior to plan implementation. Subsequent to *Blue Range*, the Alberta Court of Queen’s Bench in *SemCanada Crude*, applying the earlier decision in *Algoma Steel v. Royal Bank*, held that, while late claims may be admitted to the claims process subsequent to plan implementation, doing so is “tantamount to amending or modifying the plan”, and the court’s discretion to do so should be “exercised sparingly and in exceptional circumstances only.”<sup>9</sup>

### **Participation in Distributions**

5.9 The provisions of the CCAA also do not address the extent to which late claimants admitted and allowed in a claims process are entitled to participate in distributions. As set out above, as of the date of this Report, the Target Canada Entities have made two interim distributions totalling approximately \$759.5 million: the First Distribution of

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<sup>7</sup> *Re SemCanada Crude Co.*, 2012 ABQB 489 at para 66 [*SemCanada Crude*]; Monitor’s Book of Authorities, Tab 3.

<sup>8</sup> *Blue Range* at para 40.

<sup>9</sup> *SemCanada Crude* at para 71, citing *Algoma Steel Corp. v Royal Bank*, [1992] OJ No 889 at para 8 (CA); Monitor’s Book of Authorities, Tab 4.

approximately \$672.5 million, representing approximately 55.34% of Creditors' Proven Claims; and the Second Distribution of approximately \$87 million, representing 12.65% of same.

5.10 In contrast to the CCAA, and perhaps of benefit to the Court by analogy, section 150 of the *Bankruptcy and Insolvency Act* (“**BIA**”) contemplates the admission of and procedures related to late-filed claims:

150. A creditor who has not proved his claim before the declaration of any dividend is entitled on proof of his claim to be paid, out of any money for the time being in the hands of the trustee, any dividend or dividends he may have failed to receive before that money is applied to the payment of any future dividend, but he is not entitled to disturb the distribution of any dividend declared before his claim was proved for the reason that he has not participated therein, except on such terms and conditions as may be ordered by the court.<sup>10</sup>

5.11 In other words, late claims that are admitted to the claims process and determined to be allowed against the debtor are able to participate in future distributions from the debtor's estate,<sup>11</sup> but are not permitted to retroactively participate in any distributions that have occurred prior to the admission of such claim.<sup>12</sup> This concept has been applied consistently in BIA cases since as far back as 1922.

5.12 Though not referenced by name in that decision, the concept embodied in section 150 of the BIA was recognized in *Blue Range*: “A late filing creditor under the BIA may only

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<sup>10</sup> *BIA*, s 150.

<sup>11</sup> *Pilot Butte Sand & Gravel Co., Re*, [1968] 11 CBR (NS) 254 at para 8 (SKQB); Monitor's Book of Authorities, Tab 5; *Macdonald Homes Inc., Re*, [2003] OJ No 5140 at para 21 (Sup Ct J.); Monitor's Book of Authorities, Tab 6; Lloyd W. Houlden, Geoffrey B. Morawetz & Janis P. Sarra, *The 2016 Annotated Bankruptcy and Insolvency Act*, (Toronto: Thomson Reuters, 2016) at 786.

<sup>12</sup> *In re Baker* (1922), 3 CBR 297 at para 1 (NBSC); Monitor's Book of Authorities, Tab 7; *Bank of Nova Scotia v Janzen (Trustee of)*, [1989] CLD 449 at para 7 and 8 (NSSC); Monitor's Book of Authorities, Tab 8.

share in undistributed assets.”<sup>13</sup> It is not apparent from *Blue Range* whether the late-filed claims under consideration in that case (all of which were permitted to be filed) were able to participate retroactively in previous distributions, or whether any distributions had been made at the time of the Court’s decision.

## **6.0 MONITOR’S CONSIDERATIONS REGARDING KNOWN LATE CLAIMS**

6.1 This section sets out the Monitor’s preliminary considerations regarding the known late claims, organized into the three categories of known late claims: (i) vendor claims for liquidated amounts; (ii) litigation claims for unliquidated damages; and (iii) a Pharmacist Franchisee claim. In addition to the considerations set out in this section, the Monitor reserves its right to file responding materials in advance of the November 29 Motion after reviewing the submissions of any late-filing claimants.

6.2 The Monitor notes that, because the below described late claimants have not been permitted to file Proofs of Claim, the Monitor’s preliminary considerations are based on information provided to the Monitor to date, and the Monitor’s assessment of such claims may change materially depending on the nature of the claims, should they be permitted to be filed.

### **Current Reserves**

6.3 Following the Second Distribution, approximately \$3.5 million is being held in the TCC Cash Pool for scheduled vendor payments.<sup>14</sup> An additional amount of approximately

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<sup>13</sup> *Blue Range* at para 7.

<sup>14</sup> These amounts are paid in the normal course to ongoing suppliers (for example, Bank of America, who continues to facilitate the Target Canada Entities’ banking requirements including with respect to the payment of distributions to creditors).

**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**

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

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

Proceeding commenced at Toronto

**THIRTY-SIXTH REPORT OF THE  
MONITOR**

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Lawyers for the Monitor

# **TAB 3**

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

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

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT  
OF TARGET CANADA CO., 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

(the "Applicants")

**AFFIDAVIT OF PATRICIA GREENE**

(Sworn August 16, 2017)

**I, PATRICIA GREENE**, of the City of Montreal, in the Province of Quebec, **MAKE OATH  
AND SAY:**

1. I am Director of Finance - Bell Business Markets, with Bell Canada ("Bell") and as such have knowledge of the matters hereinafter deposed to or where I do not possess such personal knowledge, I have stated the source of my information and in all such cases do verily believe it to be true.

**THE CCAA PROCEEDINGS**

2. Target Canada Co. ("TCC") and other Target Canada entities (together the "TCEs") were granted protection under the *Companies' Creditors Arrangement Act* ("CCAA") pursuant to an

Initial Order dated January 15, 2015 (the “**Initial Order**”). The Initial Order appointed Alvarez & Marsal Canada Inc. as the Court-appointed Monitor (the “**Monitor**”).

3. On or about June 11, 2015, the Court issued the claims procedure order setting out the procedures to be followed for the filing and determination of claims against the TCEs and their former directors and officers (the “**CPO**”).

4. Pursuant to the CPO, the claims bar date for creditors asserting pre-filing claims was August 31, 2015 (the “**Claims Bar Date**”). For claimants with restructuring period claims, the bar date was the later of:

- (i) 45 days after the date on which the Monitor sent a claims package with respect to a restructuring claim; and
- (ii) August 31, 2015.

#### **THE BELL CLAIMS**

5. On or about August 27, 2015, Bell Canada (“**Bell**”) filed a pre-filing proof of claim in the amount of CDN\$6,739.82 (the “**Bell Pre-filing Claim**”). Attached hereto and marked as **Exhibit “A”** is a copy of the Bell Pre-filing Claim.

6. On or about September 24, 2015, Bell filed an initial restructuring period proof of claim in the amount of CDN\$3,574,043.00. Only the Master Communications Agreement (Retail) (1-756887870) entered into between TCC and Bell dated July 11<sup>th</sup> and 13<sup>th</sup> 2011 (the “**MCA**”) was attached to the proof of claim. The various service schedules to the MCA were not attached to the proof of claim, but were subsequently provided to the Monitor, as appears from Exhibit “W”.



Attached hereto and marked as **Exhibit "B"** is a copy of Bell's initial restructuring period proof of claim.

7. On or about December 2, 2015, Bell filed an amended restructuring period proof of claim in the amount of CDN\$4,012,715.30 (the "**Bell Restructuring Period Claim**"). Again, only the MCA was attached to the proof of claim. The various service schedules to the MCA were not attached, but were subsequently provided to the Monitor, as appears from Exhibit "W". Attached hereto and marked as **Exhibit "C"** is a copy of the Bell Restructuring Period Claim.

8. An Addendum to the Bell Restructuring Period Claim provided that said proof of claim was being filed strictly on a without prejudice basis and subject to Bell's right to argue that the same constituted post-filing indebtedness that was fully due and owing by TCC.

9. During the second week of December 8 2015, the Monitor requested and Bell provided to the Monitor additional information and documentation in support of the Bell Restructuring Period Claim, including the quantum thereof.

10. On or about December 15, 2015, the Monitor issued a Notice of Revision or Disallowance (the "**Bell Notice of Revision**") with respect to the Bell Restructuring Period Claim, whereby the Monitor took the position that the Bell Restructuring Period Claim constituted pre-filing obligations, but allowed said claim, in its full amount, on such terms. Attached hereto and marked as **Exhibit "D"** is a copy of the Bell Notice of Revision.

11. On or about January 20, 2016, Bell filed a Notice of Dispute of Revision or Disallowance (the "**Bell Notice of Dispute**"). Attached hereto and marked as **Exhibit "E"** is a copy of the Bell Notice of Dispute, together with the cover letter and a copy of the transmission email. The

only issue raised in the Bell Notice of Dispute was the characterization of the Bell Restructuring Period Claim amount as a post-filing obligation of TCC towards Bell.

12. Following discussions with the Monitor in mid-June 2016, on or about June 23, 2016, Bell filed a Notice of Withdrawal of Dispute (the “**Bell Notice of Withdrawal**”), thereby resolving the dispute between Bell and the Monitor relating to the characterization of the Bell Restructuring Period Claim. Attached hereto and marked as **Exhibit “F”** is a copy of the Bell Notice of Withdrawal.

#### **THE NEXXIA CLAIMS**

13. On or about August 27, 2015, BCE Nexxia Corporation (“**Nexxia**”) filed a pre-filing proof of claim in the amount of USD\$6,141.39 (the “**Nexxia Pre-filing Claim**”). Attached hereto and marked as **Exhibit “G”** is a copy of the Nexxia Pre-Filing Claim.

14. On or about September 24, 2015, Nexxia filed a restructuring period proof of claim in the amount of USD\$574,871.70 (the “**Nexxia Restructuring Period Claim**” and together with the Bell Restructuring Period Claim, hereinafter collectively referred to as the “**Original Claims**”). Only the BCE Nexxia IP VPN Service Schedule to Master Communications Agreement – non-tariffed (1-756887870-37) entered into between TCC and Nexxia dated March 26<sup>th</sup>, 2012 (the “**IP VPN Service Schedule**”) was attached to the Nexxia Restructuring Period Claim. Subsequent amendments and schedules to the IP VPN Service Schedule were not attached, but were subsequently provided to the Monitor, as appears from Exhibit “W”. Attached hereto and marked as **Exhibit “H”** is a copy of the Nexxia Restructuring Period Claim.

15. An Addendum to the Nexxia Restructuring Period Claim provided that said proof of claim was filed strictly on a without prejudice basis and subject to Nexxia's right to argue that the same constituted post-filing indebtedness which was fully due and owing by TCC.

16. On or about December 15, 2015, the Monitor issued a Notice of Revision or Disallowance (the "**Nexxia Notice of Revision**") with respect to the Nexxia Restructuring Period Claim, whereby the Monitor took the position that the Nexxia Restructuring Period Claim constituted pre-filing obligations, but allowed said claim, in its full amount, on such terms. Attached hereto and marked as **Exhibit "I"** is a copy of the Nexxia Notice of Revision.

17. On or about January 20, 2016, Nexxia filed a Notice of Dispute of Revision or Disallowance (the "**Nexxia Notice of Dispute**"). Attached hereto and marked as **Exhibit "J"** is a copy of the Nexxia Notice of Dispute together with the cover letter and a copy of the transmission email. The only issue raised in the Nexxia Notice of Dispute was the characterization of the Nexxia Restructuring Period Claim amount as a post-filing obligation of TCC towards Nexxia.

18. Following discussions with the Monitor in mid-June 2016, on or about June 23, 2016, Nexxia filed a Notice of Withdrawal of Dispute (the "**Nexxia Notice of Withdrawal**"), thereby resolving the dispute between Nexxia and the Monitor relating to the characterization of the Nexxia Restructuring Period Claim. Attached hereto and marked as **Exhibit "K"** is a copy of the Nexxia Notice of Withdrawal.

#### **THE PLAN OF ARRANGEMENT AND THE MEETING OF CREDITORS**

19. On or about April 13, 2016, the Debtors filed their Amended and Restated Joint Plan of Compromise and Arrangement (the "**First Amended Plan**").

20. On or about May 11, 2016, the Monitor filed its 27<sup>th</sup> Report, wherein it presented illustrative recovery scenarios to the unsecured creditors of the TCEs. Attached hereto and marked as **Exhibit “L”** is a copy of the Monitor’s 27<sup>th</sup> Report. The illustrative scenarios contained therein were based on the information available to the Monitor at the time and were presented to the creditors prior to the vote on the First Amended Plan. At the time, the illustrative scenarios presented by the Monitor to the Affected Creditors (as defined in the First Amended Plan) indicated that, if the First Amended Plan was accepted and sanctioned, the Affected Creditors could expect to receive a dividend in the range of 71% to 80% of the Affected Creditors’ Proven Claims (as defined in the First Amended Plan).

21. On or about May 19, 2016, the Debtors filed their Second Amended and Restated Joint Plan of Compromise and Arrangement (the “**Second Amended Plan**”). Attached hereto and marked as **Exhibit “M”** is a copy of the Second Amended Plan.

22. On May 25, 2016, a creditors’ meeting was held (the “**Creditors’ Meeting**”) where Affected Creditors (as defined in the Second Amended Plan) voted and unanimously approved the Second Amended Plan.

23. The Second Amended Plan was sanctioned by the Court on June 2, 2016. Attached hereto and marked as **Exhibit “N”** is a copy of the Sanction and Vesting Order.

24. On or about June 28, 2016, the Second Amended Plan was implemented (the “**Plan Implementation Date**”).

#### **DISCOVERY OF ERRORS IN THE AMOUNTS OF THE ORIGINAL CLAIMS**

25. From the time of the Initial Order and up to August 2016, Jill Gibson, Director, Billing and Collections for Bell was in charge of the collection of amounts owed by TCC to Bell and Nexxia. Ms. Gibson had also prepared the figures in support of the Original Claims.

26. In the weeks following the granting of the Initial Order, Bell, Nexxia, TCC and the Monitor entered into a post-filing agreement dated February 19, 2015 (the “**Post Filing Agreement**”), which set forth how Bell, Nexxia, TCC and the Monitor would interact on a go forward basis with regard to prepayment for services rendered by Bell and Nexxia to TCC from the date of the Initial Order forward. Attached hereto and marked as **Exhibit “O”** is a copy of the Post-Filing Agreement.

27. From February 2015 to the end of July 2015, post-filing payments were made by TCC and received by Bell and Nexxia.

28. On December 15, 2015, the Monitor issued the Bell Notice of Revision (Exhibit “D”) and the Nexxia Notice of Revision (Exhibit “I”).

29. On January 20, 2016, Bell and Nexxia issued the Bell Notice of Dispute (Exhibit “E”) and the Nexxia Notice of Dispute (Exhibit “J”).

30. Between late January 2016 and June 23, 2016, Bell and Nexxia had discussions with respect to the characterization of the Original Claims as post-filing claims. Those negotiations ultimately culminated in the withdrawal of the Bell Notice of Dispute and the Nexxia Notice of Dispute on June 23, 2016, as evidenced by Exhibits “F” and “K”.

31. The discussions between Bell/Nexxia and the Monitor, as stated above, focused on the characterization of the claim. The Monitor had accepted the quantum of the Original Claims,

and same was not a contentious issue. As a result, Bell and Nexxia never reviewed or re-assessed the quantum of the Original Claims. Indeed, in the Bell Notice of Revision [Exhibit “D”] and the Nexxia Notice of Revision [Exhibit “T”], issued on December 15, 2015, the Monitor confirmed the acceptance of the quantum of the Original Claims, as follows :

(a) For Bell:

“Accordingly, the Monitor has disallowed your claim (for Termination Fees under the 2011 Contract) as a post filing receivable **but has allowed your claim in the amount of \$4,019,455.12 as a pre-filing obligation.**”

(my emphasis)

(b) For Nexxia:

“Accordingly, the Monitor has disallowed your claim (for Termination Fees under the 2012 Contract) as a post filing receivable **but has allowed your claim in the amount of \$581,013.09 as a pre-filing obligation.**”

(my emphasis)

32. In August 2016, Ms. Gibson retired from Bell.

33. In the early fall of 2016, I was made aware that there were credit balances in the TCC accounts for both Bell and Nexxia, although it was not clear whether these credit balances related to pre-filing or post-filing obligations of TCC.

34. In my capacity as Director of Finance - Bell Business Markets, I was tasked with performing a review of the Bell and Nexxia accounts to ascertain the exact amount and nature of the credit balances in such accounts.

35. During April 2017, new members were added to the Bell finance department and we proceeded to conduct a detailed review of the amounts paid by TCC with respect to the post-filing obligations. During the course of this review, I concluded that it was necessary to review the figures that had been provided by Bell and Nexxia to generate the Original Claims.

36. In order to fully reconcile the amount of post-filing obligations, it was necessary to individually review the numerous circuits and accounts over the entire period of claims, namely the amount of the post-filing charges and the amount of post-termination charges applicable, which represented a time consuming but necessary undertaking by Bell.

37. As a result of the aforementioned review, it became evident to Bell's finance department that amounts received as post-filing payments would need to be reimbursed and that the amounts of the Original Claims would need to be amended. The errors discovered resulted from the method used to calculate the amount of post-termination charges forming part of the Original Claims.

38. In reviewing the calculation of the termination fees relating to the Original Claims, Bell and Nexxia noticed a number of discrepancies, the two most important of which are as follows:

38.1 Error in understanding the term of the agreements:

38.1.1 The term under the MCA (Schedule A to the Bell Restructuring Period Claim, Exhibit "C" hereto and Tab 3A of Exhibit "W" hereto) and of most of the service schedules was to be calculated as follows:

"Initial Service Term. The initial service term of this Service Schedule is five (5) years ("Initial Service Term") and shall begin on March 1, 2012 and will continue for sixty (60) months

following customer acceptance of the last IPVPN circuit installed under the Initial 132 Site Commitment.”

38.1.2 Unfortunately, it appears that when the termination fees were originally calculated, the date which was sixty (60) months after the date of execution of each of the service schedules was inadvertently used as the date of termination of the service schedules, rather than the date which was sixty (60) months after the customer acceptance of the last IPVPN circuit installed under the Initial 132 Site Commitment.

38.1.3 In this respect, I make reference to the *Nexxia IPVPN Sites Schedule to Nexxia IPVPN Service Schedule* bearing agreement number 1-756887870-56 [part of Tab 3I of Exhibit “W”], executed between Target Corporation and Nexxia, whereby the parties acknowledged that TCC accepted the last circuit installed under the Initial 132 Site Commitment on November 15, 2013 and that therefore:

“The Initial Service Term of each of the Service Schedules began on March 1, 2012 and would continue until November 15, 2018.”

38.1.4 Therefore, Bell and Nexxia recalculated the amount of the termination fees up to and including November 15, 2018 (where applicable) which substantially increases the amount of the Original Claims.

38.2 The second issue of consequence is that when calculating the termination fees, a factor of 50% was erroneously applied to the revenue to be generated until the end of



the term of the agreements as mentioned above. Furthermore, 100% for amounts payable under the agreements for the first thirty (30) days after receipt of the notice of termination (in the case of Bell agreements) and ninety (90) days (in the case of Nexxia agreements) was not calculated.

39. On or about April 11, 2017, Bell and Nexxia's lawyers advised the Monitor of the above-mentioned situation and that should the difference in the Original Claims be material, Bell and Nexxia would have no other choice but to file amended claims. Attached hereto and marked as **Exhibit "P"** is a copy of the email from Bell/Nexxia's lawyers dated April 11, 2017.

40. Moreover, on May 5, 2017 Bell and Nexxia's lawyers advised the Monitor that Bell and Nexxia had completed their accounting review of the Original Claims and concluded that the Original Claims were substantially understated and, as a result, Bell and Nexxia would be filing amended Restructuring Period Claims. Attached hereto and marked as **Exhibit "Q"** is a copy of the email from Bell and Nexxia's lawyers dated May 5, 2017.

#### **BELL AND NEXXIA'S AMENDED CLAIMS**

41. On May 18, 2017, Bell and Nexxia respectively filed a Re-Amended Restructuring Period Claim (the "**Bell Re-Amended Claim**") and an Amended Restructuring Period Claim (the "**Nexxia Amended Claim**") and together with the Bell Re-Amended Claim, hereinafter collectively referred to as the "**Amended Claims**") increasing the aggregate amount of their Proven Claims (as defined in the Second Amended Plan) in the approximate amount of CAD\$4,200,000.00 (depending on the exchange rate). Attached hereto and marked as **Exhibit "R"** is a copy of Bell and Nexxia's counsel's letter to the Monitor dated May 18, 2017, as

**Exhibit “S”** is a copy of the Bell Re-Amended Claim and as **Exhibit “T”** is a copy of the Nexxia Amended Claim.

42. At the same time that it filed the Amended Claims:

42.1 Bell sent to the Monitor a cheque in the amount of CAD\$49,846.90 representing the overpayment of post-filing obligations of TCC towards Bell (the “**Bell Refund**”). Attached hereto and marked as **Exhibit “U”** is a copy of the Bell Refund cheque in the amount of CAD\$49,846.90; and

42.2 Nexxia sent to the Monitor a cheque in the amount of USD\$285,426.11 representing the overpayment of post-filing obligations of TCC towards Nexxia (the “**Nexxia Refund**”). Attached hereto and marked as **Exhibit “V”** is a copy of the Nexxia Refund cheque in the amount of USD\$285,426.11; and

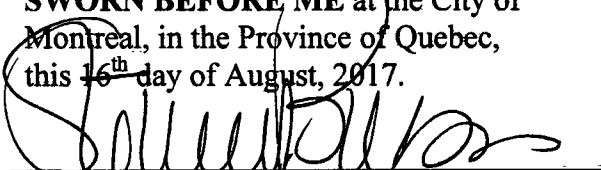
42.3 Bell and Nexxia’s counsel provided the Monitor with a copy of all relevant contracts supporting the Amended Claims. Attached hereto and marked as **Exhibit “W”** is a copy of the aforementioned contracts.

43. I am advised by François D. Gagnon, Partner at Borden Ladner Gervais LLP and lawyers for Bell and Nexxia, and do verily believe that following the filing of the Amended Claims, Bell and Nexxia’s lawyers were in regular contact with the Monitor’s lawyers regarding Bell and Nexxia’s position with respect to the Amended Claims.

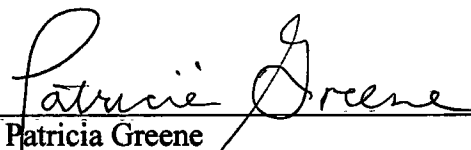
44. Bell and Nexxia’s lawyers have made every effort to move this matter forward expeditiously since the filing of the Amended Claims through regular contact with the Monitor’s lawyers.

45. This affidavit is made in respect of the Monitor's motion for advice and directions in respect of the Amended Claims and for no other or improper purpose.

SWORN BEFORE ME at the City of  
Montreal, in the Province of Quebec,  
this 16<sup>th</sup> day of August, 2017.

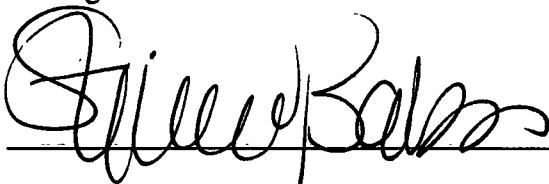
  
A Commissioner of Oaths

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Patricia Greene



This is **EXHIBIT "A"** referred to in the Affidavit of **Patricia Greene** sworn this 16<sup>th</sup> day of August 2017



Commissioner of Oaths for the Quebec



**PROOF OF CLAIM FORM FOR CLAIMS AGAINST  
THE TARGET CANADA ENTITIES<sup>1</sup>**

**1. Name of Target Canada Entity or Entities (the "Debtor"):**

Debtor: Target Canada Co.

**2(a) Original Claimant (the "Claimant")**

Legal Name of Claimant Bell Canada

Address

5115 CreekBank Road

2nd Floor (2A) Building E

City Mississauga Prov /State On

Postal/Zip Code L4W 5R1

Name of Contact Jill Gibson

Title Director Billing and Collections

Phone # (905) 614-8058

Fax # \_\_\_\_\_

email jill.gibson@bell.ca

**2(b) Assignee, if claim has been assigned**

Legal Name of Assignee \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ Prov /State \_\_\_\_\_

Postal/Zip Code \_\_\_\_\_

Name of Contact \_\_\_\_\_

Phone # \_\_\_\_\_

Fax # \_\_\_\_\_

email: \_\_\_\_\_

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<sup>1</sup> Target Canada Co., Target Canada Health Co., Target Canada Mobile GP Co., Target Canada Pharmacy (BC) 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 (collectively, the "Target Canada Entities").

### 3. Amount of Claim

The Debtor was and still is indebted to the Claimant as follows:

Currency	Amount of Claim (including interest up to and including January 14, 2015)	Unsecured Claim	Secured Claim
Canadian dollars	\$6,739.82	<input checked="" type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>

### 4. Documentation

Provide all particulars of the Claim and supporting documentation, including amount, and description of transaction(s) or agreement(s), or legal breach(es) giving rise to the Claim, including any claims assignment/transfer agreement or similar document, if applicable, and amount of invoices, particulars of all credits, discounts, etc. claimed, description of the security, if any, granted by the affected Debtor to the Claimant and estimated value of such security.

### 5. Certification

I hereby certify that:

1. I am the Claimant or authorized representative of the Claimant.
2. I have knowledge of all the circumstances connected with this Claim.
3. The Claimant asserts this Claim against the Debtor as set out above.
4. Complete documentation in support of this claim is attached.

Signature: <u>Jill Gibson</u>	Witness: <u>Suzanne Winters-Merante</u>
Name: <u>Jill Gibson</u>	(signature)
Title: <u>Director Billing and Collections</u>	<u>SUZANNE WINTERS-MERANTE</u>
	(print)
Dated at <u>Mississauga</u> this <u>27th</u> day of <u>August</u> , 2015	

### 6. Filing of Claim

This Proof of Claim must be received by the Monitor on or before 5:00 p.m. (Toronto time) on August 31, 2015 by prepaid ordinary mail, registered mail, courier, personal delivery or electronic transmission at the following address:

Alvarez & Marsal Canada Inc., Target Canada Monitor  
 Royal Bank Plaza, South Tower  
 200 Bay Street, Suite 2900, P.O. Box 22  
 Toronto, ON Canada M5J 2J1  
 Attention: Greg Karpel  
 Email: [targetcanadaclaims@alvarezandmarsal.com](mailto:targetcanadaclaims@alvarezandmarsal.com)  
 Fax No.: 416-847-5201

For more information see [www.alvarezandmarsal.com/targetcanada](http://www.alvarezandmarsal.com/targetcanada), or contact the Monitor  
 by telephone (1-844-864-9548)

**Documentation Schedule**

**Schedule A:** Master Communications Agreement (Retail) (1-756887870-M1).

**Schedule B:** Statement of account dated April 1<sup>st</sup>, 2015.

**Schedule A**

**Master Communications Agreement (Retail) (1-756887870-M1) entered into between  
Target Canada Co. and Bell Canada  
dated July 11<sup>th</sup> and 13<sup>th</sup>, 2011**





Agreement #: 1-756887870-M1

**MASTER COMMUNICATIONS AGREEMENT (RETAIL)**

This Agreement is between

Target Canada Co, a company incorporated under the laws of Canada having a place of business at 5600 Explorer Drive, Mississauga, ON, L4W 4Y2 (the "Customer")

AND

BELL CANADA, a company incorporated under the laws of Canada, having its registered office at 1050 Beaver Hall Hill, Montréal, Québec, H2Z 1S4 ("Bell").

For valuable consideration, the receipt and sufficiency of which are acknowledged, the parties agree as follows:

**1. SERVICES**

- (a) **Provision of Services:** The Customer requests and Bell shall provide to the Customer the tariffed and non-tariffed services described in each schedule (a "Service Schedule") attached to this Agreement from time to time (collectively, the "Services") on the terms and conditions set out in this Agreement and the applicable Service Schedules (collectively with any Equipment Schedule (as defined in Section 1(d)), the "Agreement"). Notwithstanding the foregoing, any Services provided to the Customer outside of Canada will be provided by an affiliate of Bell (as defined in 1(c) below), on the terms and conditions set out in this Agreement. In such cases, the affiliate of Bell shall be the Customer's supplier for such Services and shall sign the schedule(s) relevant thereto.
- (b) **Regulated Services:** Services which are subject to a Tariff, whether provided separately or as part of a bundle of services, are required to be provided and shall only be provided in compliance with and subject to all applicable tariffs, including General Tariff - 6710, Part 1, Items 10 (Terms of Service) and 25 (Payment of Charges), and all other relevant tariffs approved by the Canadian Radio-television and Telecommunications Commission (the "CRTC"), the tariff numbers of which may be listed in the applicable Service Schedule (these tariffs, together with all applicable decisions, directions and orders of the CRTC, are referred to as the "Tariffs"). Bell may amend the Tariffs, including the Fees (as defined in Section 2(a) below), from time to time with the approval of, or as required by, the CRTC, and in such case this Agreement shall be considered to be amended accordingly. The Tariffs will prevail over any provision of the main body of this Agreement or the Service Schedules. If the CRTC decides that a Service will be forborne from regulation, then until the Parties otherwise agree in writing, this Agreement, including the applicable Service Schedule, will remain in full force and effect for that Service and will be considered to incorporate all rates, charges, terms and conditions set out in the Tariffs as at the effective date of forbearance, for the remainder of the minimum contract period or then-current Service Term (as defined in Section 3), as applicable, provided however that if the the parties cannot agree to the terms and conditions of a Service Schedule for the newly forborne Service, Customer may terminate the Service without penalty or early termination charge. In addition, Bell shall provide Customer with prompt written notice in the event that any non-tariffed Service becomes subject to Tariffs, thereafter Customer shall have the option to terminate the Service, in its sole discretion, without penalty or early termination charge if the Fees for the Services will increase as a result of it becoming subject to Tariffs, provided that such termination is given before the effective date of the Service becoming tariffed. In the case of either such termination, if the termination occurs within the first six (6) months of the Service commencing, Customer shall compensate Bell for its reasonable, documented unrecoverable costs (e.g. installation costs or third party termination charges).
- (c) **Standalone Service Schedules:** The pricing, terms and conditions set out or referenced in this Agreement are not dependent on the Customer taking any Tariffed service offered by Bell or its affiliates. (For the purposes of this Agreement, the term "affiliate" has the meaning given to it in the *Canada Business Corporations Act* (Canada)). The Customer may terminate each Service Schedule under Section 4, independently of any Tariffed service the Customer receives from Bell or its affiliates.
- (d) **Equipment:** If the Customer wishes to purchase equipment or license software from Bell, that equipment, software and any related documentation (collectively, the "Purchased Equipment") shall be listed on schedule(s) attached to this Agreement from time to time entitled "Equipment Schedule" (the "Equipment Schedule"). Bell shall sell to the Customer and the Customer shall purchase from Bell the Purchased Equipment (including licenses to any software), under the terms and conditions set out on the Equipment Schedule. The terms of any Equipment Schedule shall prevail over the terms of the main body of this Agreement with respect to that sale of equipment or

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Agreement #: 1-756887870-M1

2. FEES

- (a) **Fees and Taxes:** The Customer shall pay the fees, price of Purchased Equipment, Termination Fees (as defined in Section 4(a)) (if applicable), Under-Utilization Fees (as defined in Section 2(b)) (if applicable) and capital, development or installation costs (if any) as listed in any schedule attached hereto (collectively the "Fees"). The Customer shall also pay applicable commodity taxes, including all sales, retail, use, goods and services, value-added, excise and similar taxes levied or assessed by any Government authority, as well as surcharges for foreign taxes, withholding tax, and interexchange carrier charges, if any (collectively, "Taxes"). Customer shall pay all invoices for Fees and Taxes on the invoice date. If any legislation authorizes the Customer to purchase Services or Purchased Equipment pursuant to this Agreement without payment of commodity taxes, Customer agrees to supply Bell with evidence of such authorization. Undisputed invoiced Fees and Taxes are subject to a late payment charge ("Late Payment Charge") at the rate specified in the invoice, which rate may vary from time to time, calculated from the invoice date, if not paid within 45 days of the invoice date. Customer will be responsible for payment of all costs reasonably incurred by Bell in collecting or attempting to collect any unpaid Fees or Taxes or Late Payment Charges. Except as provided elsewhere in this Agreement, all payments made by Customer will be non-refundable.
- (b) **Minimum Commitment:** The Customer agrees to the minimum commitment levels for billing, volume or usage, if any, as set out in a Service Schedule (the "Minimum Commitment"), for each month, year or other period of time specified in that Service Schedule as the period in which a Minimum Commitment applies (the "Minimum Commitment Period"). If the Customer does not meet a Minimum Commitment during the relevant Minimum Commitment Period, the Customer shall pay to Bell the under-utilization charges set out in the applicable Service Schedule (the "Under-Utilization Fees").
- (c) **No Withholding, Deduction or Set-Off:** Customer shall not be entitled to withhold or deduct undisputed amounts from, or set off undisputed amounts owed by Bell to Customer against, any amounts invoiced by Bell for Fees, Taxes or Late Payment Charges.
- (d) **Credits:** The Customer shall notify Bell within 150 days of the date of the applicable invoice, of any charges that should not have been billed or that were over-billed. If Bell confirms that those charges should not have been billed or were over-billed, Bell will credit the Customer for those charges.

3. TERM

- (a) **Term of the main body of this Agreement:** The term of the main body of this Agreement (the "Agreement Term") will begin on the later of the date it is signed by the Customer and the date it is signed by Bell. It will expire or terminate on the date that the Service Term (as defined in Section 3(d)) of the last remaining Service Schedule expires or terminates.
- (b) **Term of Each Service Schedule:** Each Service will be provided for the period set out in the relevant Service Schedule (the "Initial Service Term").
- (c) **Early Provision of Services:** If Bell begins work to provision any Service, or if Bell delivers any Service, before the start of the Agreement Term or the relevant Initial Service Term, all work and services provided by Bell before either of those dates will be considered to have been provided under all of the terms and conditions of this Agreement including the relevant Service Schedule.
- (d) **Renewal Term(s):** Unless the Customer or Bell gives a notice to the other as described in Section 3(e), each Service Schedule will automatically be renewed at the end of the Initial Service Term on the same terms and conditions for the consecutive renewal period(s) set out in that Service Schedule. If there is no renewal period set out in a Service Schedule, then that Service Schedule will expire and the Services provided under it will be terminated at the end of the Initial Service Term.

Each renewal period described above is defined as a "Service Renewal Term". The Initial Service Term and any Service Renewal Term(s) are collectively referred to as the "Service Term".

- (e) **Notice of Non-Renewal:** Either party may send to the other party a written notice, at least 30 days in advance of the expiration of the relevant Service Term, that it does not intend to renew a Service Schedule. As a result, that Service Schedule will expire and the Services provided under it will be terminated at the end of the Service Term.

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Agreement #: 1-756887870-M1

#### 4. TERMINATION

- (a) **Early Termination by Customer:** Customer may terminate a Service it has requested under a Service Schedule ("Terminated Service") at any time before the end of the relevant Service Term by giving notice of termination to Bell at least 30 days before the proposed early termination date. If Customer terminates a Service under this Section, the Customer shall pay to Bell all Fees, Taxes and Late Payment Charges due for the Terminated Service up to the date of termination. Customer shall also pay to Bell (i) 100% of the reasonable out-of-pocket expenses that Bell incurs or will incur in connection with its contractual arrangements with the Bell Providers (as defined in Section 17(a)), and (ii) the termination charges specified in the relevant Service Schedule, or if not specified, an amount equal to 50% of the remaining monthly Fees for the Terminated Service that would have been payable to the end of the Service Term (collectively, the "Termination Fees"), plus Taxes on the Termination Fees. The Termination Fees are liquidated damages and consideration for the Services, and are not a penalty. The parties acknowledge that the Termination Fees are a reasonable pre-estimate of the damage that would be anticipated to be suffered by Bell upon termination.
- (b) **Termination for Cause:** Either party may terminate this Agreement or any Service Schedule, or Bell may suspend the Services in whole or in part, by giving notice in writing to the other party, upon the occurrence of any of the following: (i) the other party materially defaults with respect to a material obligation under this Agreement or the applicable Service Schedule and does not remedy that default within 30 days after receiving written notice of the default; or (ii) the other party enters into a compulsory or voluntary liquidation, or compounds with or convenes a meeting of its creditors or has a receiver appointed over all or any part of its assets or takes or suffers any similar action in consequence of a debt, or ceases for any reason to carry on business. Bell has certain additional rights of termination as provided under this Agreement. Customer's failure to pay any invoiced Fees, Taxes or Late Payment Charges or Late Payment Charges when due is a material default with respect to a material obligation. Notwithstanding the foregoing, if Bell materially defaults with respect to a material obligation in the provision of a Service, and Bell has not remedied that default within 30 days after receiving written notice of such default, Customer shall be entitled to terminate the Agreement or any Service Schedule without penalty or early termination charges.
- (c) **Charges Payable:** On the termination of this Agreement or a Service Schedule for any reason, all payments required to be made to Bell by the Customer under the Agreement or that Service Schedule, as applicable, shall be due and payable immediately, and Bell may apply any amounts previously paid by Customer towards any other amount payable by Customer. Termination of a Service Schedule or this Agreement shall not relieve the Customer from any liability, including amounts owing, which accrued before the termination became effective. Customer will not be required to pay Termination Fees if Customer terminates this Agreement or a Service Schedule under Section 4(b).

#### 5. BELL PROPERTY

All material, equipment and software provided by Bell including any equipment or software set out in the Service Schedule(s), and any other equipment, including fibre optic cable, patch panels, transport conductors and switching equipment, used by Bell in the provision of the Services ("Collectively Bell Provided Equipment") shall at all times be and remain the exclusive property of Bell or the Bell Providers, wherever located. Customer acknowledges it has no right, title or interest in or to any IP address assigned to the Customer. Bell may, on reasonable notice to the Customer, change that IP address. Bell is not obligated to notify any other party of a change to the Customer's IP addresses. The Bell Provided Equipment does not include the Purchased Equipment.

#### 6. CUSTOMER OBLIGATIONS

- (a) **Obligations:** In addition to any other obligations of the Customer under this Agreement, the Customer shall:
- (i) not resell or remarket any Service for commercial purposes under the terms and conditions of this Agreement. If Customer wishes to resell or remarket the Services Customer shall enter into a separate written wholesale agreement with Bell;
  - (ii) be responsible for the supply (including obtaining necessary licenses and authorizations), installation and maintenance of any equipment or software other than the Bell Provided Equipment (the "Non-Bell Equipment") at each site listed in a Service Schedule, if applicable, that is necessary to receive the Services, and ensure that the Non-Bell Equipment is (A) installed, maintained and stored in a manner and an environment that conform to the manufacturer's specifications and any specifications provided by Bell, and (B) compatible with the Bell Provided Equipment;
  - (iii) provide all necessary infrastructure, including power outlets, grounding and anti-static environments required for the safe and reliable operation of the Bell Provided Equipment;
  - (iv) ensure that the Bell Provided Equipment is stored in a manner and in an environment that conform to relevant specifications provided by Bell;
  - (v) obtain and maintain all third party permissions and consents necessary to permit, and permit Bell and/or the Bell Providers prompt and safe access to Customer's premises so they can perform Bell's obligations under this Agreement and install, connect, maintain, disconnect, change, replace or remove the Bell Provided Equipment;



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Agreement #: 1-756887870-M1

- (vi) be responsible for the loss of or damage to the Bell Provided Equipment except if caused by the negligence or willful misconduct of Bell or the Bell Providers;
  - (vii) be responsible for use of the Services by any of its employees, officers, directors, agents and its end users (collectively, "End Users"), and take all necessary measures to ensure that the End Users use the Services in accordance with the terms and conditions of this Agreement;
  - (viii) comply and cause its End Users to comply with (A) the internet acceptable use policy attached to a Service Schedule (as may be amended by Bell from time to time and made available on Bell's website) for any internet-based Service if the Customer is receiving that Service; and (B) any third party software license terms and conditions for software provided to Customer by Bell and used by the Customer and/or its End Users in connection with the use of the Services;
  - (ix) not tamper with, alter or otherwise rearrange the Services;
  - (x) not use or abuse the Services, or permit or assist others to do so in any manner that interferes with the Services or the provision of them, or the networks of Bell or any Bell Provider or access to those networks by other users;
  - (xi) not use or abuse the Services, or permit or assist others to do so for any purpose or in any manner that directly or indirectly violates the terms of this Agreement, applicable laws; and
  - (xii) ensure that at all times, during the Agreement Term, Customer is a business entity duly organized and validly existing and in good standing under the laws of its jurisdiction of organization.
- (b) **Failure to Comply:**
- (i) Bell is not liable for any failure to provide the Services in accordance with this Agreement that results from Customer's failure to comply with any of the obligations set out in Section 6(a).
  - (ii) Also, if a Customer's failure to comply with any of the obligations in Section 6(a) materially adversely affects Bell's or a Bell Provider's network, the Services or other customers' ability to receive services from Bell, Bell may take all actions which it reasonably considers necessary to address that material adverse effect including the immediate suspension of or restriction on the use of the Services.

## 7. SERVICE OBLIGATIONS

- (a) **Service Commitments:** Bell shall provide each Service in accordance with this Agreement, including the relevant Service Schedule, and any service level agreements that may be specified in that Service Schedule.
- (b) **Rights and Remedies:** All of Customer's rights and remedies relating to Bell's failure to meet a service level agreement, including credits, refunds or rights of termination, are set out in the relevant Service Schedule. If there is no service level agreement for a Service, Customer shall be entitled to receive any refunds or credits that may be set out in the relevant Service Schedule for service interruptions. These rights and remedies are subject to the limitations of liability set out in Section 8 and are the only remedies for Bell's failure to meet a service level agreement or for a service interruption.
- (c) **Disclaimer:** Customer acknowledges that unless provided otherwise herein or in a Service Schedule, Bell does not warrant (i) uninterrupted or error-free Services, or (ii) the content, availability, accuracy or any other aspect of any information including all data, files and all other information or content in any form, accessible or made available to or by the Customer or End Users through the use of the Services. During a Service Term, Bell may migrate a Service to an alternative service or technology as long as the alternative service or technology provides similar functionality as the Service. The definition of "Service" includes the alternative service. Bell shall not be responsible if any changes in the Services affect the performance of equipment, hardware or software other than Bell Provided Equipment or cause it to become obsolete or require modification or attention. Bell shall provide the Customer with 60 days notice of any such change. If Customer determines, acting reasonably, that the migration will adversely impact its business requirements, then it may terminate the migrated Service upon 30 days notice prior to the effective date of migration or within 60 days thereafter without the requirement to pay termination charges for such termination. Customer acknowledges that Bell may interrupt the Services, as may be specified in the Service Schedules or in case of emergency, in order to provide maintenance in respect of the Services.
- (d) **WAIVER:** THE WARRANTIES PROVIDED IN THIS AGREEMENT REPLACE ALL OTHER WARRANTIES AND CONDITIONS. THE

## 8. LIMITATION OF LIABILITY

- (a) **LIABILITY FOR DIRECT DAMAGES:** EXCEPT AS PROVIDED IN SECTION 8(d), BELL'S AND THE BELL PROVIDERS' TOTAL CUMULATIVE LIABILITY FOR DAMAGES, EXPENSES, COSTS, LIABILITY OR LOSSES (COLLECTIVELY, "DAMAGES") ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT OR THE PROVISION OF SERVICES UNDER THIS AGREEMENT, WHETHER ARISING IN NEGLIGENCE, TORT, STATUTE, EQUITY, CONTRACT, COMMON LAW, OR ANY OTHER CAUSE OF ACTION OR

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Agreement #: 1-756887870-M1

LEGAL THEORY EVEN IF BELL OR A BELL PROVIDER HAS BEEN ADVISED OF THE POSSIBILITY OF THOSE DAMAGES, IS LIMITED TO DIRECT, ACTUAL, PROVABLE DAMAGES AND WILL IN NO EVENT EXCEED AN AMOUNT EQUAL TO THE TOTAL AGGREGATE MONTHLY FEES (LESS ALL DISCOUNTS AND CREDITS) PAID BY THE CUSTOMER FOR THE SPECIFIC SERVICE(S) THAT GAVE RISE TO THE DAMAGES DURING THE TWELVE MONTH PERIOD BEFORE THE EVENT GIVING RISE TO THE DAMAGES, LESS AMOUNTS PAID FOR PREVIOUS CLAIMS FOR SUCH SERVICE, IF ANY.

- (b) **NO LIABILITY FOR CERTAIN DAMAGES:** EXCEPT AS PROVIDED IN SECTION 8(d), NEITHER PARTY IS LIABLE FOR ANY INDIRECT, INCIDENTAL, SPECIAL OR CONSEQUENTIAL DAMAGES WHATSOEVER ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT OR THE PROVISION OF SERVICES UNDER A SERVICE SCHEDULE (INCLUDING LOST PROFITS, ANTICIPATED OR LOST REVENUE, LOSS OF DATA, LOSS OF USE OF ANY INFORMATION SYSTEM, FAILURE TO REALIZE EXPECTED SAVINGS OR ANY OTHER COMMERCIAL OR ECONOMIC LOSS, OR ANY THIRD PARTY CLAIM), WHETHER ARISING IN NEGLIGENCE, TORT, STATUTE, EQUITY, CONTRACT, COMMON LAW, OR ANY OTHER CAUSE OF ACTION OR LEGAL THEORY EVEN IF A PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF THOSE DAMAGES. BELL AND THE BELL PROVIDERS ARE NOT LIABLE FOR, AND CUSTOMER SHALL BE LIABLE FOR, (I) ALTERATION OF THE SERVICES PROVIDED BY BELL IN COMBINATION WITH SERVICES, PRODUCTS OR EQUIPMENT PROVIDED BY THE CUSTOMER OR ANY THIRD PARTIES, WHERE SUCH ALTERATION IS NOT AUTHORIZED OR CONFIRMED BY BELL; (II) THE FAILURE BY THE CUSTOMER TO PERFORM ITS OBLIGATIONS UNDER THIS AGREEMENT, OR (III) CUSTOMER'S OR ANY OF ITS END USER'S USE OF THE SERVICES OR TRANSMISSION OF CONTENT (AS DEFINED IN SECTION 10).
- (c) **FUNDAMENTAL BREACH:** SECTION 8 OF THIS AGREEMENT SHALL APPLY EVEN IF THERE IS A BREACH OF CONDITION, A BREACH OF AN ESSENTIAL OR FUNDAMENTAL TERM, OR A FUNDAMENTAL BREACH OF THIS AGREEMENT.
- (d) **UNLIMITED LIABILITY:** BELL'S LIABILITY FOR DISCLOSURE OF CUSTOMER'S INFORMATION CONTRARY TO SECTION 9 IS UNLIMITED.
- (e) **LIMITATIONS FAIR AND REASONABLE:** CUSTOMER AGREES THAT THE LIMITATIONS OF LIABILITY SET OUT IN THIS SECTION ARE FAIR AND REASONABLE IN THE COMMERCIAL CIRCUMSTANCES OF THIS AGREEMENT AND THAT BELL WOULD NOT HAVE ENTERED INTO THIS AGREEMENT BUT FOR THE CUSTOMER'S AGREEMENT TO LIMIT BELL'S AND THE BELL PROVIDERS' LIABILITY IN THE MANNER, AND TO THE EXTENT, PROVIDED FOR IN THIS SECTION.

#### 9. CONFIDENTIAL INFORMATION

- (a) **Definition:** "Bell Confidential Information" means any data, documentation or other information of a proprietary or confidential nature of Bell, or its affiliates, or which is treated as confidential by Bell or its affiliates, whether or not identified as being confidential or proprietary, which is disclosed or made available to Customer in connection with the negotiation, preparation or performance of this Agreement and the design, installation, delivery or implementation of the Services, including pricing information, service levels and network design specifications. Bell Confidential Information excludes any data, documentation or other information which is (i) in the public domain, (ii) known to the Customer prior to receipt thereof from Bell, or (iii) available to the Customer on a non-confidential basis from a source other than Bell or a Bell Provider, if that source or its source is not in breach of any obligations of confidentiality to Bell or a Bell Provider.
- (b) **Customer Obligation:** Customer agrees to take such care to protect the confidentiality of the Bell Confidential information as would be taken by a reasonable party to protect its own confidential information from disclosure and, except as required by law or to carry out its obligations or receive the Services under this Agreement, Customer agrees not to use or disclose the Bell Confidential Information without Bell's prior written consent.
- (c) **Bell Obligation:** Unless Customer provides express consent or disclosure is pursuant to a legal power, all information kept by Bell regarding the Customer, other than the Customer's name, address and listed telephone number, is confidential and may not be disclosed by Bell to anyone other than:
- (i) the Customer;
  - (ii) a person who, in the reasonable judgment of Bell, is seeking the information as an agent of the Customer;
  - (iii) another telephone company, provided the information is required for the efficient and cost effective provision of telecommunication services, and the information is disclosed on a confidential basis with the information to be used only for that purpose;
  - (v) an agent retained by Bell to evaluate the Customer's creditworthiness or to collect the Customer's account, provided the information is required for and is to be used only for, that purpose; or

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Agreement #: 1-756887870-M1

- (vi) a public authority or agent of a public authority, if in the reasonable judgment of Bell, it appears that there is imminent danger to life or property which could be avoided or minimized by disclosure of the information.
- For greater certainty, Bell shall be responsible for the use of any such information by any person or entity to whom it discloses the information in accordance with the above.
- (d) **Express Consent:** Express consent to disclose information kept by Bell regarding the Customer may be taken to be given by the Customer where the Customer provides:
- (i) written consent;
  - (ii) oral confirmation verified by an independent third party;
  - (iii) electronic confirmation through the use of a toll-free number; or
  - (iv) electronic confirmation via the Internet.
  - (v) oral consent, where an audio recording of the consent is retained by Bell; or
  - (vi) consent through other methods, as long as an objective document record of Customer consent is created by the Customer or an independent third party.
- (e) **Written Consent:** In accordance with Section 9 above, Customer consents to Bell (i) disclosing Customer's information to the Bell Providers and Bell's affiliates for the purpose of identifying Customer's communications needs and to provide Customer with relevant information, advice, and solutions; (ii) disclosing Customer information to the CRTC as required for the CRTC to approve any filings related to the Services; and (iii) disclosing Customer information as provided in Section 10.

#### 10. CONTENT

Customer acknowledges that Bell does not own or have any control over the content, availability, accuracy or any other aspect of any information, data, files, pictures or content in any form or any type (collectively, the "Content") accessible or that may be available to or by the Customer or its End Users through the use of the Services. Bell does not monitor the use of the Services by the Customer or its End Users, unless monitoring is provided as part of a Service and explicitly set out in a Service Schedule, and has no control over the Customer's, or its End Users' use of the Services. However, Bell will be entitled to electronically monitor the Services from time to time and disclose any information that is necessary to satisfy any law, regulation or lawful request or as necessary to operate the Services or to protect the rights or property of itself or others that are directly related to providing the Services.

#### 11. FORCE MAJEURE

If there is a default or delay in a party's performance of its obligations under this Agreement (except for the obligation to make any payments under this Agreement), and the default or delay is caused by circumstances beyond the reasonable control of that party including fire, flood, earthquake, elements of nature, acts of God, epidemic, explosion, power failure, war, terrorism, revolution, civil commotion, acts of public enemies, law, order, regulation, ordinance or requirement of any government or its representative or legal body having jurisdiction, or labour unrest such as strikes, slowdowns, picketing or boycotts, then that party shall not be liable for that default or delay, and shall be excused from further performance of the affected obligations on a day-by-day basis, if that party uses commercially reasonable efforts to expeditiously remove the causes of such default or delay in its performance.

12. **USE OF CUSTOMER'S FACILITIES AND SYSTEMS.** Bell shall comply with Customer's policies and rules regarding safety and security, workplace conduct and information security (including policies and rules regarding the possession of firearms and weapons, the possession or use of drugs and alcohol, inappropriate use of computers and the Internet, and inappropriate behavior, discrimination and harassment), as attached hereto as Exhibit 1.

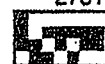
13. **RIGHT TO REVIEW RECORDS.** Customer and its authorized representatives shall have the right hereunder to audit and inspect or request a copy of Bell's business records regarding fees and Reimbursable Expenses shall include the right to review and inspect timecards and other relevant documentation and records to support the fees and Reimbursable Expenses charged by Bell.

14. **PROHIBITION ON ASSIGNMENT OF BELLSERVICES** Bell and its service providers, contractors, agents and its affiliates shall not assign, subcontract, or otherwise transfer in any way their obligations under this Agreement. Neither Bell nor its service providers, contractors, agents and its affiliates shall have the right to purchase goods or services in the name of Customer, execute or make contracts in the name of Customer or obligate Customer in any way.

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Agreement #: 1-756887870-M1

15. **IP INFRINGEMENT.** BELL SHALL DEFEND AND/OR SETTLE ANY ACTION BROUGHT AGAINST CUSTOMER BY A THIRD PARTY ALLEGING THAT CUSTOMER'S USE OF THE SERVICES AS AUTHORIZED BY THIS AGREEMENT INFRINGES SUCH THIRD PARTY'S INTELLECTUAL PROPERTY RIGHTS IN CANADA, AND PAY ANY FINAL JUDGEMENT AWARDED AGAINST CUSTOMER BY A COURT OF COMPETENT JURISDICTION IN SUCH ACTION, OR ANY SETTLEMENT OF SUCH ACTION TO WHICH BELL CONSENTS, PROVIDED THAT THE CUSTOMER GIVES BELL PROMPT WRITTEN NOTICE OF ANY SUCH ACTION, SOLE CONTROL OF ITS DEFENSE OR SETTLEMENT, AND ASSISTANCE AND INFORMATION REASONABLY REQUIRED, AT BELL'S EXPENSE. IN THE EVENT THE CUSTOMER'S USE OF THE SERVICES IS AT ANY TIME DEEMED BY BELL TO BE SUBJECT TO A CLAIM OF INFRINGEMENT, BELL MAY, AT ITS OWN EXPENSE AND OPTION, EITHER (I) OBTAIN FOR THE CUSTOMER THE RIGHT TO CONTINUE USING THE SERVICES, OR (II) REPLACE THE SERVICES WITH NON-INFRINGEMENT SERVICES OR MODIFY THEM SO THEY BECOME NON-INFRINGEMENT. BELL SHALL NOT BE LIABLE TO THE CUSTOMER UNDER ANY PROVISION OF THIS CLAUSE OR OTHERWISE IF ANY CLAIM OF INFRINGEMENT IS BASED UPON MODIFICATION OF THE SERVICES WITHOUT BELL'S AUTHORIZATION, OR THE USE OF THE SERVICES IN CONNECTION WITH PRODUCTS OR SERVICES NOT FURNISHED BY BELL OR IN A MANNER FOR WHICH THE SERVICES WERE NOT DESIGNED, OR USE BY THE CUSTOMER FOLLOWING NOTIFICATION BY BELL REQUIRING THAT THE CUSTOMER CEASE USING THE SERVICES AS A RESULT OF AN INFRINGEMENT CLAIM. THIS CLAUSE DEFINES BELL'S ENTIRE LIABILITY TO THE CUSTOMER OR OTHERS IN RESPECT OF THE INFRINGEMENT OR ALLEGED INFRINGEMENT OF ANY INTELLECTUAL PROPERTY RIGHT, AND THERE ARE NO OTHER WARRANTIES OR COVENANTS APPLICABLE THERETO, EXPRESS, IMPLIED, STATUTORY OR OTHERWISE.

16. INTENTIONALLY DELETED.

17. GENERAL PROVISIONS

- (a) **Performance of Obligations:** Bell may perform its obligations under this Agreement through its affiliates, agents, suppliers or subcontractors (the "Bell Providers"), but Bell shall not be relieved of its obligations by using the Bell Providers.
- (b) **Entire Agreement; Amendment:** This Agreement along with the individual Service Schedules constitute the the entire agreement between the Customer and Bell with respect to the subject matter, and supersedes all prior agreements, understandings, commitments, undertakings, representations, negotiations and discussions on the subject matter, whether written or oral. There are no conditions, agreements, representations, warranties or other provisions, express or implied (including through course of dealing), collateral or otherwise, relating to the subject matter of this Agreement, which induced either party to enter into this Agreement or on which either party places any reliance, other than those set forth in this Agreement. If the Customer issues a purchase order or other document for the Services, it will be considered to be for the Customer's internal use only and any provisions contained in it shall not amend or be used to interpret this Agreement. This Agreement shall not be amended other than by an instrument in writing signed by both parties and stating that the parties intend to amend this Agreement.
- (c) **Enurement:** This Agreement shall bind and enure to the benefit of Bell and the Customer and their respective successors and permitted assigns.
- (d) **Assignment:** Neither party may assign this Agreement in whole or in part, including any Service Schedule, without the prior written consent of the other party, not to be unreasonably withheld. However, without the other party's consent, a party may assign all or part of its benefits, rights or obligations under this Agreement to an entity in connection with any transaction or series of transactions pursuant to which all or a substantial part of the assigning party's business is assigned to or otherwise results in forming all or part of the business of such entity (including a present or future affiliate, whether by way of reorganization, consolidation, amalgamation, arrangement, merger, transfer, sale or otherwise, and, provided such entity, as assignee, agrees to be bound by this Agreement and assumes the obligations assigned under this Agreement pursuant to this Section 17(d), on and after the effective date of such assignment. The assignor party shall be released from all of its obligations under this Agreement in respect of the business that is so assigned or otherwise results in forming all or part of the business of the assignee to the extent such obligations arise on or after the effective date of such assignment. Notwithstanding the foregoing, an assignment by Customer shall be contingent upon Bell determining the Customer's assignee to be credit worthy and in compliance with any eligibility criteria for the Services. Bell may also assign any receivable that arises under this Agreement, any right to receive payment related to that receivable and any interest in that receivable or right to receive payment.
- (e) **Governing Law:** This Agreement shall be governed by the laws of Ontario and all laws of Canada applicable therein. Each Party submits to the exclusive jurisdiction of any Ontario courts sitting in Toronto in any action, application, reference or other proceeding arising out of or related to this Agreement, and agrees that all dispute resolution of any such action, application, reference or other proceeding shall be held in Toronto, Ontario, Canada, and shall be subject to the exclusive jurisdiction of the courts of Ontario. The parties shall not raise any objections to the venue of any such proceeding, including an objection that the proceedings have been brought in an inconvenient forum. The parties acknowledge and agree that while Customer's parent company, Target Corporation, is not a party to this Agreement and has no obligations under this Agreement, Customer is a trustee of Target Corporation for the limited purpose of holding in trust for Target Corporation the covenants expressed to be in favour of Target Corporation. Accordingly, the parties agree that Target Corporation may enforce such rights and promises in its own right (and will not be required to add Customer as a party to any proceedings for such enforcement).

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Agreement #: 1-756887870-M1

- (f) **Credit Check:** Customer consents to Bell performing credit reviews, during the Agreement Term, for the purpose of assessing Customer's creditworthiness. Bell may use information provided by the Customer, and Customer agrees to provide Bell with any further information necessary to perform such credit reviews. If a credit review reveals Customer as non-creditworthy, Bell may require Customer provide a deposit. If Customer fails to provide Bell with such a deposit, Bell may terminate the Agreement on 60-days notice. Any such deposit shall be maintained as security for Customer's performance of its obligations pursuant to this Agreement.
- (g) **Interpretation:** In this Agreement, the headings are for convenience of reference only and shall not affect its construction or interpretation. If there is any conflict between the terms of the main body of this Agreement and the Service Schedules, the terms of the main body of the Agreement shall govern unless otherwise expressly provided in writing in a Service Schedule.
- (h) **Currency:** Unless otherwise specified in a Service Schedule, all dollar amounts referred to in this Agreement are expressed in Canadian dollars.
- (i) **Waivers:** No waiver of any provision of this Agreement shall bind a party unless consented to in writing by that party. No waiver of any provision of this Agreement shall be a waiver of any other provisions, nor shall any waiver be a continuing waiver, unless otherwise expressly provided in the waiver.
- (j) **Notice:** All notices provided for shall be given in writing and delivered by personal delivery, prepaid first class registered or certified mail or by facsimile. Notices delivered by facsimile shall be considered to have been received upon the sender obtaining a bona fide confirmation of such delivery. The address for notice shall be (i) for the Customer, the address to which Bell sends the Customer's invoices; and (ii) for Bell, to the business address and attention of the Bell sales representative for the Customer. Customer shall notify Bell of a change in its billing address and any change in its corporate name or any business or trade name used in connection with the Services.
- (k) **Severability:** If any provision of this Agreement is found by a court of competent jurisdiction to be invalid, illegal or unenforceable, the other provisions of this Agreement shall not be affected or impaired, and the offending provision shall automatically be modified to the least extent necessary in order to be valid, legal and enforceable.
- (l) **Survival:** The following Sections of this Agreement shall survive termination or expiration of a Service Schedule or this Agreement: Sections 2 (Fees and Invoicing), 4(c) (Termination - Charges Payable), 5 (Bell Property), 6 (Customer Obligations), 7 (Service Obligations), 8 (Limitation of Liability), 9 (Confidential Information), and this Section 17(l).
- (m) **Counterparts:** This Agreement, including any Service Schedule or service order, signed pursuant to a Service Schedule may be signed in one or more counterparts, each of which shall be considered an original and all of which, taken together, shall constitute one and the same instrument.
- (n) **Language:** The parties have requested that this Agreement and all correspondence and all documentation relating to this Agreement be written in the English language. Les parties aux présentes ont exigé que la présente entente, de même que toute la correspondance et la documentation relative à cette entente, soient rédigées en langue anglaise.
- (o) **Third Party Beneficiaries:** Except as set out in Section 17(e) above, nothing in this Agreement, express or implied, shall or is intended to confer on any other person, firm or enterprise, any rights, benefits, remedies, obligations or liabilities of this Agreement, other than the Parties, their respective successors or permitted assigns.
- (p) **Publicity:** Bell may not use Customer's trade names, trademarks, logos, service marks, or other proprietary marks in any manner, including but not limited to advertising, publicity, user lists, or customer lists or websites, unless Bell has received prior written consent from an authorized representative of Customer to do so, which consent may be withheld in Customer's sole discretion.



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Agreement #: 1-756887870-M1

<p>TARGET CANADA CO.</p> <p>SIGNATURE: <u>[Signature]</u></p> <p>NAME: <u>Tom Buxterfeld</u></p>	<p>BELL CANADA</p> <p>SIGNATURE: <u>[Signature]</u></p> <p>NAME: <u>Richard St...</u> <u>Vice Pres...</u></p>
<p>I am authorized to enter into this Agreement on the terms and conditions of this Agreement.</p> <p>Customer acknowledges and expressly agrees to the limitations of liability set out in this Agreement.</p> <p>DATE: <u>7/14/11</u></p>	<p>I am authorized to enter into this Agreement on the terms and conditions of this Agreement.</p> <p>DATE: <u>JULY 13, 2011</u></p>



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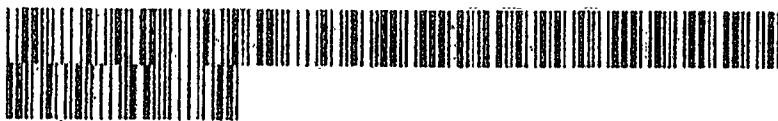
Agreement #: 1-756887870-M1

## Exhibit 1

Supplier should provide a "Target Brand" install - that means being aware that the Supplier, contractor, and/or subcontractor is in a place of business and that the work the Supplier, contractor, and/or subcontractor is doing affects the people around them. Supplier is responsible for compliance with the foregoing by its employees, agents and contractors (collectively referred to hereafter as "Techs"). Supplier shall ultimately be responsible for the fitness and performance of the Techs while performing under this Agreement. Failure to comply with any of the following shall constitute a breach of the Agreement.

- o Proper ID
  - o Install instructions and project documentation for the project you are working on. Instructions are not provided by the location.
- There is always a specific install start time. Tech should arrive at the location when expected, as there are only specific times the techs are allowed on-site.
- Tech is not allowed to make different install arrangements with the location than what is described in the install instructions. Installs begin at a certain time - the tech and the location must abide by these install times. They cannot be changed.
- Tech should come prepared with tools, equipment, and or other necessary items to complete the install. The required equipment is described in the install instructions.
- Techs are forbidden from bringing any unauthorized software into the location in any form of media.
- Techs are NEVER allowed to use the following items owned by or otherwise in the possession of Target (and must make their own arrangements if such items are needed for the install job): ladders, balers (horizontal or vertical), compactors, cart movers, forklifts, lift trucks, stock pickers, wave lifts, other lifts, and powered pallet jacks). Techs are not allowed to use any other location equipment, unless described clearly in the install instructions.
- Tech should be presentable when arriving at the location and should interact with the location personnel in a professional manner.
  - o Rudeness is not acceptable. Try to avoid speaking loudly into cell phones and/or with location personnel.
  - o Do not abuse or misuse equipment that is being used for install. Take all appropriate safety precautions when using equipment.
- Theft of any merchandise or personal property will be referred for prosecution.
- If a tech wants to purchase store merchandise to complete install, i.e. canned air, drills, - it must be paid for before it can be used.
- Tech must be aware that there may be business going on around his/her work area and should be able to complete work without disrupting the flow of business.
- Only those associated with the install (techs, second or junior techs) should be present in the location. No people outside the project are allowed in the location.
- Tech should take direction from the install instructions provided, NOT the location - unless otherwise directed before the install begins.
- Tech should leave the work area in the same or better condition than he/she found it when arriving for install.
- If the install takes place overnight:
  - o There should be personnel at the location during install.

Tech must check out upon completing the project.



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**Schedule B**

Statement of account dated April 1<sup>st</sup>, 2015

# Bell

For account inquiries call 1-877-848-2072  
or e-mail: BCENexxialnquiries@bell.ca

Account 24191  
Invoice Number 85597  
Invoice Date 01-APR-15  
Page 1

Your Account At A Glance

TARGET CANADA  
1 CARR ALEXANDER-GRAHAM-BELL E3  
VERDUN QC H3E 3B3

00000003

<b>Previous Bill</b>	\$0.00	=====
Activity through 01-APR-15		=====
Payment Received - Thank You!	0.00	=====
Dispute Allocation	0.00	=====
Late Payment Charge	0.00	
<b>Balance Forward</b>	<b>\$0.00</b>	
<b>Current Charges For All Services</b>		=====
Monthly Charges	0.00	
Other Charges and Credits	6,739.82	
Adjustments	0.00	
Data Charges	0.00	
Application Charges	0.00	
Voice Charges	0.00	
<b>Total</b>	<b>\$6,739.82</b>	
<b>Taxes And Surcharges</b>		
<b>Total</b>	<b>\$0.00</b>	
<b>Total Amount of Bill (CAD)</b>	<b>\$6,739.82</b>	

Please retain this portion for your records.

Please detach and return with your payment

# Bell

Invoice Date	Payment Due Date	Account	Amount Due
01-APR-15	01-MAY-15	24191	\$6,739.82 CAD
Invoice Id	85597	Amount Paid	

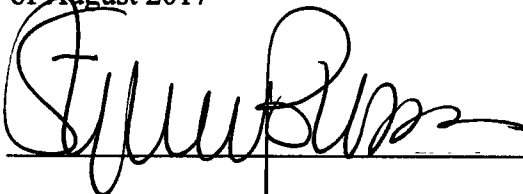
TARGET CANADA  
1 CARR ALEXANDER-GRAHAM-BELL E3  
VERDUN QC H3E 3B3

BELL CANADA  
PO BOX 46221 STN A  
TORONTO ON M5W 4K9

Current Charges are Past Due on 01-MAY-15,  
after which a 0.000% - Monthly late payment  
charge will be applied.

0000024191 9 1505010000067398215040100000085597 3

This is **EXHIBIT "B"** referred to in the Affidavit of **Patricia Greene** sworn this 16<sup>th</sup> day of August 2017



Commissioner of Oaths for the Quebec



PROOF OF CLAIM FORM FOR CLAIMS AGAINST THE TARGET CANADA ENTITIES<sup>1</sup>

1. Name of Target Canada Entity or Entities (the "Debtor"):  
Debtor: Target Canada Co. - RESTRUCTURING PERIOD CLAIM (WITHOUT PREJUDICE)

2(a) Original Claimant (the "Claimant")

Legal Name of Claimant	<u>Bell Canada</u>	Name of Contact	<u>Jill Gibson</u>
Address		Title	<u>Director Billing and Collections</u>
<u>5115 CreekBank Road</u>		Phone #	<u>(805) 614-8058</u>
<u>2nd Floor (2A) Building E</u>		Fax #	
City	<u>Mississauga</u>	Prov./State	<u>On</u>
Postal/Zip Code	<u>L4W 5R1</u>	email	<u>jill.gibson@bell.ca</u>

2(b) Assignee, if claim has been assigned

Legal Name of Assignee		Name of Contact	
Address		Phone #	
		Fax #	
City		Prov./State	
Postal/Zip Code		email	

<sup>1</sup> Target Canada Co., Target Canada Health Co., Target Canada Mobile GP Co., Target Canada Pharmacy (BC) 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 (collectively, the "Target Canada Entities").

**3. Amount of Claim**

The Debtor was and still is indebted to the Claimant as follows:

Currency	Amount of Claim (including interest up to and including January 14, 2015)	Unsecured Claim	Secured Claim
Canadian dollars	\$3,674,043.26	<input checked="" type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>

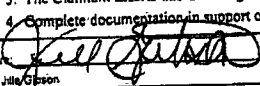
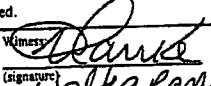
**4. Documentation**

Provide all particulars of the Claim and supporting documentation, including amount, and description of transaction(s) or agreement(s), or legal breach(es) giving rise to the Claim, including any claims assignment/transfer agreement or similar document, if applicable, and amount of invoices, particulars of all credits, discounts, etc. claimed, description of the security, if any, granted by the affected Debtor to the Claimant and estimated value of such security.

**5. Certification**

I hereby certify that:

1. I am the Claimant or authorized representative of the Claimant.
2. I have knowledge of all the circumstances connected with this Claim.
3. The Claimant asserts this Claim against the Debtor as set out above.
4. Complete documentation in support of this claim is attached.

Signature: 	Witness: 
Name: Jille Gibson	(signature) Walker Dan
Title: Director Billing and Collections	(print)
Dated at Mississauga this 24 <sup>th</sup> day of September, 2015	

**6. Filing of Claim**

This Proof of Claim must be received by the Monitor on or before 5:00 p.m. (Toronto time) on August 31, 2015 by prepaid ordinary mail, registered mail, courier, personal delivery or electronic transmission at the following address:

Alvarez & Marsal Canada Inc., Target Canada Monitor  
 Royal Bank Plaza, South Tower  
 200 Bay Street, Suite 2900, P.O. Box 22  
 Toronto, ON Canada M5J 2J1  
 Attention: Greg Karpel  
 Email: targetcanadacclaims@alvarezandmarsal.com  
 Fax No.: 416-847-5201

For more information see [www.alvarezandmarsal.com/targetcanada](http://www.alvarezandmarsal.com/targetcanada), or contact the Monitor by telephone (1-844-864-9548)

**ADDENDUM TO THE PROOF OF CLAIM - RESTRUCTURING PERIOD****IMPORTANT DISCLAIMER**

This proof of claim is filed strictly under reserve of the Claimant's (Bell Canada) rights. Bell Canada contends that the fees mentioned in Schedule "C" hereof constitute a post-filing indebtedness which is fully due and owing by the Debtor Target Canada Co. pursuant to the agreement entered into between the Claimant Bell Canada and the Debtor Target Canada Co. on February 19<sup>th</sup>, 2015, a copy of which is attached hereto as Schedule "D".



**Documentation Schedule**

- Schedule A:** Master Communications Agreement (Retail) (1-756887870-M1) entered into between Target Canada Co. and Bell Canada dated July 11<sup>th</sup> and 13<sup>th</sup>, 2011.
- Schedule B:** Termination letter.
- Schedule C:** Invoices and documents regarding the calculation of charges.
- Schedule D:** February 19<sup>th</sup>, 2015, agreement between the Claimant, Bell Canada and the Debtor, Target Canada Co.

**Schedule A**

**Master Communications Agreement (Retail) (1-756887870-M1) entered into between**

**Target Canada Co. and Bell Canada**

**Dated July 11<sup>th</sup> and 13<sup>th</sup>, 2011**



Agreement #: 1-756887870-M1

**MASTER COMMUNICATIONS AGREEMENT (RETAIL)**

This Agreement is between

Target Canada Co. a company incorporated under the laws of Canada having a place of business at 5600 Explorer Drive, Mississauga, ON, L4W 4Y2 (the "Customer")

AND

BELL CANADA, a company incorporated under the laws of Canada, having its registered office at 1050 Beaver Hall Hill, Montréal, Québec, H2Z 1S4 ("Bell").

For valuable consideration, the receipt and sufficiency of which are acknowledged, the parties agree as follows:

**1. SERVICES**

- (a) **Provision of Services:** The Customer requests and Bell shall provide to the Customer the tariffed and non-tariffed services described in each schedule (a "Service Schedule") attached to this Agreement from time to time (collectively, the "Services") on the terms and conditions set out in this Agreement and the applicable Service Schedules (collectively with any Equipment Schedule (as defined in Section 1(d)), the "Agreement"). Notwithstanding the foregoing, any Services provided to the Customer outside of Canada will be provided by an affiliate of Bell (as defined in 1(c) below), on the terms and conditions set out in this Agreement. In such cases, the affiliate of Bell shall be the Customer's supplier for such Services and shall sign the schedule(s) relevant thereto.
- (b) **Regulated Services:** Services which are subject to a Tariff, whether provided separately or as part of a bundle of services, are required to be provided and shall only be provided in compliance with and subject to all applicable tariffs, including General Tariff - 6716, Part 1, Items 10 (Terms of Service) and 25 (Payment of Charges), and all other relevant tariffs approved by the Canadian Radio-television and Telecommunications Commission (the "CRTC"), the tariff numbers of which may be listed in the applicable Service Schedule (these tariffs, together with all applicable decisions, directions and orders of the CRTC, are referred to as the "Tariffs"). Bell may amend the Tariffs, including the Fees (as defined in Section 2(a) below), from time to time with the approval of, or as required by, the CRTC, and in such case this Agreement shall be considered to be amended accordingly. The Tariffs will prevail over any provision of the main body of this Agreement or the Service Schedules. If the CRTC decides that a Service will be forborne from regulation, then until the Parties otherwise agree in writing, this Agreement, including the applicable Service Schedule, will remain in full force and effect for that Service and will be considered to incorporate all rates, charges, terms and conditions set out in the Tariffs as at the effective date of forbearance, for the remainder of the minimum contract period or then-current Service Term (as defined in Section 3), as applicable, provided however that if the parties cannot agree to the terms and conditions of a Service Schedule for the newly forborne Service, Customer may terminate the Service without penalty or early termination charge. In addition, Bell shall provide Customer with prompt written notice in the event that any non-tariffed Service becomes subject to Tariffs, thereafter Customer shall have the option to terminate the Service, in its sole discretion, without penalty or early termination charge if the Fees for the Services will increase as a result of it becoming subject to Tariffs, provided that such termination is given before the effective date of the Service becoming tariffed. In the case of either such termination, if the termination occurs within the first six (6) months of the Service commencing, Customer shall compensate Bell for its reasonable, documented unrecoverable costs (e.g. installation costs or third party termination charges).
- (c) **Standalone Service Schedules:** The pricing, terms and conditions set out or referenced in this Agreement are not dependent on the Customer taking any Tariffed service offered by Bell or its affiliates. (For the purposes of this Agreement, the term "affiliate" has the meaning given to it in the *Canada Business Corporations Act* (Canada)). The Customer may terminate each Service Schedule under Section 4, independently of any Tariffed service the Customer receives from Bell or its affiliates.
- (d) **Equipment:** If the Customer wishes to purchase equipment or license software from Bell, that equipment, software and any related documentation (collectively, the "Purchased Equipment") shall be listed on schedule(s) attached to this Agreement from time to time entitled "Equipment Schedule" (the "Equipment Schedule"). Bell shall sell to the Customer and the Customer shall purchase from Bell the Purchased Equipment (including licenses to any software), under the terms and conditions set out on the Equipment Schedule. The terms of any Equipment Schedule shall prevail over the terms of the main body of this Agreement with respect to that sale of equipment or

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## 2. FEES

- (a) **Fees and Taxes:** The Customer shall pay the fees, price of Purchased Equipment, Termination Fees (as defined in Section 4(a)) (if applicable), Under-Utilization Fees (as defined in Section 2(b)) (if applicable) and capital, development or installation costs (if any) as listed in any schedule attached hereto (collectively the "Fees"). The Customer shall also pay applicable commodity taxes, including all sales, retail, use, goods and services, value-added, excise and similar taxes levied or assessed by any Government authority, as well as surcharges for foreign taxes, withholding tax, and interexchange carrier charges, if any (collectively, "Taxes"). Customer shall pay all invoices for Fees and Taxes on the invoice date. If any legislation authorizes the Customer to purchase Services or Purchased Equipment pursuant to this Agreement without payment of commodity taxes, Customer agrees to supply Bell with evidence of such authorization. Undisputed invoiced Fees and Taxes are subject to a late payment charge ("Late Payment Charge") at the rate specified in the invoice, which rate may vary from time to time, calculated from the invoice date, if not paid within 45 days of the invoice date. Customer will be responsible for payment of all costs reasonably incurred by Bell in collecting or attempting to collect any unpaid Fees or Taxes or Late Payment Charges. Except as provided elsewhere in this Agreement, all payments made by Customer will be non-refundable.
- (b) **Minimum Commitment:** The Customer agrees to the minimum commitment levels for billing, volume or usage, if any, as set out in a Service Schedule (the "Minimum Commitment"), for each month, year or other period of time specified in that Service Schedule as the period in which a Minimum Commitment applies (the "Minimum Commitment Period"). If the Customer does not meet a Minimum Commitment during the relevant Minimum Commitment Period, the Customer shall pay to Bell the under-utilization charges set out in the applicable Service Schedule (the "Under-Utilization Fees").
- (c) **No Withholding, Deduction or Set-Off:** Customer shall not be entitled to withhold or deduct undisputed amounts from, or set off undisputed amounts owed by Bell to Customer against, any amounts invoiced by Bell for Fees, Taxes or Late Payment Charges.
- (d) **Credits:** The Customer shall notify Bell within 150 days of the date of the applicable invoice, of any charges that should not have been billed or that were over-billed. If Bell confirms that those charges should not have been billed or were over-billed, Bell will credit the Customer for those charges.

## 3. TERM

- (a) **Term of the main body of this Agreement:** The term of the main body of this Agreement (the "Agreement Term") will begin on the later of the date it is signed by the Customer and the date it is signed by Bell. It will expire or terminate on the date that the Service Term (as defined in Section 3(d)) of the last remaining Service Schedule expires or terminates.
- (b) **Term of Each Service Schedule:** Each Service will be provided for the period set out in the relevant Service Schedule (the "Initial Service Term").
- (c) **Early Provision of Services:** If Bell begins work to provision any Service, or if Bell delivers any Service, before the start of the Agreement Term or the relevant Initial Service Term, all work and services provided by Bell before either of those dates will be considered to have been provided under all of the terms and conditions of this Agreement including the relevant Service Schedule.
- (d) **Renewal Term(s):** Unless the Customer or Bell gives a notice to the other as described in Section 3(e), each Service Schedule will automatically be renewed at the end of the Initial Service Term on the same terms and conditions for the consecutive renewal period(s) set out in that Service Schedule. If there is no renewal period set out in a Service Schedule, then that Service Schedule will expire and the Services provided under it will be terminated at the end of the Initial Service Term.
- Each renewal period described above is defined as a "Service Renewal Term". The Initial Service Term and any Service Renewal Term(s) are collectively referred to as the "Service Term".
- (e) **Notice of Non-Renewal:** Either party may send to the other party a written notice, at least 30 days in advance of the expiration of the relevant Service Term, that it does not intend to renew a Service Schedule. As a result, that Service Schedule will expire and the Services provided under it will be terminated at the end of the Service Term.



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#### 4. TERMINATION

- (a) **Early Termination by Customer:** Customer may terminate a Service it has requested under a Service Schedule ("Terminated Service") at any time before the end of the relevant Service Term by giving notice of termination to Bell at least 30 days before the proposed early termination date. If Customer terminates a Service under this Section, the Customer shall pay to Bell all Fees, Taxes and Late Payment Charges due for the Terminated Service up to the date of termination. Customer shall also pay to Bell (i) 100% of the reasonable out-of-pocket expenses that Bell incurs or will incur in connection with its contractual arrangements with the Bell Providers (as defined in Section 17(a)), and (ii) the termination charges specified in the relevant Service Schedule, or if not specified, an amount equal to 50% of the remaining monthly Fees for the Terminated Service that would have been payable to the end of the Service Term (collectively, the "Termination Fees"), plus Taxes on the Termination Fees. The Termination Fees are liquidated damages and consideration for the Services, and are not a penalty. The parties acknowledge that the Termination Fees are a reasonable pre-estimate of the damage that would be anticipated to be suffered by Bell upon termination.
- (b) **Termination for Cause:** Either party may terminate this Agreement or any Service Schedule, or Bell may suspend the Services in whole or in part, by giving notice in writing to the other party, upon the occurrence of any of the following: (i) the other party materially defaults with respect to a material obligation under this Agreement or the applicable Service Schedule and does not remedy that default within 30 days after receiving written notice of the default; or (ii) the other party enters into a compulsory or voluntary liquidation, or compounds with or convenes a meeting of its creditors or has a receiver appointed over all or any part of its assets or takes or suffers any similar action in consequence of a debt, or ceases for any reason to carry on business. Bell has certain additional rights of termination as provided under this Agreement. Customer's failure to pay any Invoiced Fees, Taxes or Late Payment Charges or Late Payment Charges when due is a material default with respect to a material obligation. Notwithstanding the foregoing, if Bell materially defaults with respect to a material obligation in the provision of a Service, and Bell has not remedied that default within 30 days after receiving written notice of such default, Customer shall be entitled to terminate the Agreement or any Service Schedule without penalty or early termination charges.
- (c) **Charges Payable:** On the termination of this Agreement or a Service Schedule for any reason, all payments required to be made to Bell by the Customer under the Agreement or that Service Schedule, as applicable, shall be due and payable immediately, and Bell may apply any amounts previously paid by Customer towards any other amount payable by Customer. Termination of a Service Schedule or this Agreement shall not relieve the Customer from any liability, including amounts owing, which accrued before the termination became effective. Customer will not be required to pay Termination Fees if Customer terminates this Agreement or a Service Schedule under Section 4(b).

#### 5. BELL PROPERTY

All material, equipment and software provided by Bell including any equipment or software set out in the Service Schedule(s), and any other equipment, including fibre optic cable, patch panels, transport conductors and switching equipment, used by Bell in the provision of the Services ("Collectively Bell Provided Equipment") shall at all times be and remain the exclusive property of Bell or the Bell Providers, wherever located. Customer acknowledges it has no right, title or interest in or to any IP address assigned to the Customer. Bell may, on reasonable notice to the Customer, change that IP address. Bell is not obligated to notify any other party of a change to the Customer's IP addresses. The Bell Provided Equipment does not include the Purchased Equipment.

#### 6. CUSTOMER OBLIGATIONS

- (a) **Obligations:** In addition to any other obligations of the Customer under this Agreement, the Customer shall:
- (i) not resell or remarket any Service for commercial purposes under the terms and conditions of this Agreement. If Customer wishes to resell or remarket the Services Customer shall enter into a separate written wholesale agreement with Bell;
  - (ii) be responsible for the supply (including obtaining necessary licenses and authorizations), installation and maintenance of any equipment or software other than the Bell Provided Equipment (the "Non-Bell Equipment") at each site listed in a Service Schedule, if applicable, that is necessary to receive the Services, and ensure that the Non-Bell Equipment is (A) installed, maintained and stored in a manner and an environment that conform to the manufacturer's specifications and any specifications provided by Bell, and (B) compatible with the Bell Provided Equipment;
  - (iii) provide all necessary infrastructure, including power outlets, grounding and anti-static environments required for the safe and reliable operation of the Bell Provided Equipment;
  - (iv) ensure that all third party equipment is stored in a manner and in an environment that conform to relevant specifications provided by Bell;
  - (v) obtain and maintain all third party permissions and consents necessary to permit, and permit Bell and/or the Bell Providers prompt and safe access to Customer's premises so they can perform Bell's obligations under this Agreement and install, connect, maintain, disconnect, change, replace or remove the Bell Provided Equipment;

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- (vi) be responsible for the loss of or damage to the Bell Provided Equipment except if caused by the negligence or willful misconduct of Bell or the Bell Providers;
  - (vii) be responsible for use of the Services by any of its employees, officers, directors, agents and its end users (collectively, "End Users"), and take all necessary measures to ensure that the End Users use the Services in accordance with the terms and conditions of this Agreement;
  - (viii) comply and cause its End Users to comply with (A) the internet acceptable use policy attached to a Service Schedule (as may be amended by Bell from time to time and made available on Bell's website) for any internet-based Service if the Customer is receiving that Service; and (B) any third party software license terms and conditions for software provided to Customer by Bell and used by the Customer and/or its End Users in connection with the use of the Services;
  - (ix) not tamper with, alter or otherwise rearrange the Services;
  - (x) not use or abuse the Services, or permit or assist others to do so in any manner that interferes with the Services or the provision of them, or the networks of Bell or any Bell Provider or access to those networks by other users;
  - (xi) not use or abuse the Services, or permit or assist others to do so for any purpose or in any manner that directly or indirectly violates the terms of this Agreement, applicable laws; and
  - (xii) ensure that at all times, during the Agreement Term, Customer is a business entity duly organized and validly existing and in good standing under the laws of its jurisdiction of organization.
- (b) **Failure to Comply:**
- (i) Bell is not liable for any failure to provide the Services in accordance with this Agreement that results from Customer's failure to comply with any of the obligations set out in Section 6(a).
  - (ii) Also, if a Customer's failure to comply with any of the obligations in Section 6(a) materially adversely affects Bell's or a Bell Provider's network, the Services or other customers' ability to receive services from Bell, Bell may take all actions which it reasonably considers necessary to address that material adverse effect including the immediate suspension of or restriction on the use of the Services.

## 7. SERVICE OBLIGATIONS

- (a) **Service Commitments:** Bell shall provide each Service in accordance with this Agreement, including the relevant Service Schedule, and any service level agreements that may be specified in that Service Schedule.
- (b) **Rights and Remedies:** All of Customer's rights and remedies relating to Bell's failure to meet a service level agreement, including credits, refunds or rights of termination, are set out in the relevant Service Schedule. If there is no service level agreement for a Service, Customer shall be entitled to receive any refunds or credits that may be set out in the relevant Service Schedule for service interruptions. These rights and remedies are subject to the limitations of liability set out in Section 8 and are the only remedies for Bell's failure to meet a service level agreement or for a service interruption.
- (c) **Disclaimer:** Customer acknowledges that unless provided otherwise herein or in a Service Schedule, Bell does not warrant (i) uninterrupted or error-free Services, or (ii) the content, availability, accuracy or any other aspect of any information including all data, files and all other information or content in any form, accessible or made available to or by the Customer or End Users through the use of the Services. During a Service Term, Bell may migrate a Service to an alternative service or technology as long as the alternative service or technology provides similar functionality as the Service. The definition of "Service" includes the alternative service. Bell shall not be responsible if any changes in the Services affect the performance of equipment, hardware or software other than Bell Provided Equipment or cause it to become obsolete or require modification or attention. Bell shall provide the Customer with 60 days notice of any such change. If Customer determines, acting reasonably, that the migration will adversely impact its business requirements, then it may terminate the migrated Service upon 30 days notice prior to the effective date of migration or within 60 days thereafter without the requirement to pay termination charges for such termination. Customer acknowledges that Bell may interrupt the Services, as may be specified in the Service Schedules or in case of emergency, in order to provide maintenance in respect of the Services.
- (d) **WAIVER:** THE WARRANTIES PROVIDED IN THIS AGREEMENT REPLACE ALL OTHER WARRANTIES AND CONDITIONS. THE

## 8. LIMITATION OF LIABILITY

- (a) **LIABILITY FOR DIRECT DAMAGES:** EXCEPT AS PROVIDED IN SECTION 8(d), BELL'S AND THE BELL PROVIDERS' TOTAL CUMULATIVE LIABILITY FOR DAMAGES, EXPENSES, COSTS, LIABILITY OR LOSSES (COLLECTIVELY, "DAMAGES") ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT OR THE PROVISION OF SERVICES UNDER THIS AGREEMENT, WHETHER ARISING IN NEGLIGENCE, TORT, STATUTE, EQUITY, CONTRACT, COMMON LAW, OR ANY OTHER CAUSE OF ACTION OR

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LEGAL THEORY EVEN IF BELL OR A BELL PROVIDER HAS BEEN ADVISED OF THE POSSIBILITY OF THOSE DAMAGES, IS LIMITED TO DIRECT, ACTUAL, PROVABLE DAMAGES AND WILL IN NO EVENT EXCEED AN AMOUNT EQUAL TO THE TOTAL AGGREGATE MONTHLY FEES (LESS ALL DISCOUNTS AND CREDITS) PAID BY THE CUSTOMER FOR THE SPECIFIC SERVICE(S) THAT GAVE RISE TO THE DAMAGES DURING THE Twelve MONTH PERIOD BEFORE THE EVENT GIVING RISE TO THE DAMAGES, LESS AMOUNTS PAID FOR PREVIOUS CLAIMS FOR SUCH SERVICE, IF ANY

- (b) **NO LIABILITY FOR CERTAIN DAMAGES:** EXCEPT AS PROVIDED IN SECTION 8(d), NEITHER PARTY IS LIABLE FOR ANY INDIRECT, INCIDENTAL, SPECIAL OR CONSEQUENTIAL DAMAGES WHATSOEVER ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT OR THE PROVISION OF SERVICES UNDER A SERVICE SCHEDULE (INCLUDING LOST PROFITS, ANTICIPATED OR LOST REVENUE, LOSS OF DATA, LOSS OF USE OF ANY INFORMATION SYSTEM, FAILURE TO REALIZE EXPECTED SAVINGS OR ANY OTHER COMMERCIAL OR ECONOMIC LOSS, OR ANY THIRD PARTY CLAIM), WHETHER ARISING IN NEGLIGENCE, TORT, STATUTE, EQUITY, CONTRACT, COMMON LAW, OR ANY OTHER CAUSE OF ACTION OR LEGAL THEORY EVEN IF A PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF THOSE DAMAGES. BELL AND THE BELL PROVIDERS ARE NOT LIABLE FOR, AND CUSTOMER SHALL BE LIABLE FOR, (I) ALTERATION OF THE SERVICES PROVIDED BY BELL IN COMBINATION WITH SERVICES, PRODUCTS OR EQUIPMENT PROVIDED BY THE CUSTOMER OR ANY THIRD PARTIES, WHERE SUCH ALTERATION IS NOT AUTHORIZED OR CONFIRMED BY BELL, (II) THE FAILURE BY THE CUSTOMER TO PERFORM ITS OBLIGATIONS UNDER THIS AGREEMENT, OR (III) CUSTOMER'S OR ANY OF ITS END USER'S USE OF THE SERVICES OR TRANSMISSION OF CONTENT (AS DEFINED IN SECTION 10).
- (c) **FUNDAMENTAL BREACH:** SECTION 8 OF THIS AGREEMENT SHALL APPLY EVEN IF THERE IS A BREACH OF CONDITION, A BREACH OF AN ESSENTIAL OR FUNDAMENTAL TERM, OR A FUNDAMENTAL BREACH OF THIS AGREEMENT.
- (d) **UNLIMITED LIABILITY:** BELL'S LIABILITY FOR DISCLOSURE OF CUSTOMER'S INFORMATION CONTRARY TO SECTION 9 IS UNLIMITED.
- (e) **LIMITATIONS FAIR AND REASONABLE:** CUSTOMER AGREES THAT THE LIMITATIONS OF LIABILITY SET OUT IN THIS SECTION ARE FAIR AND REASONABLE IN THE COMMERCIAL CIRCUMSTANCES OF THIS AGREEMENT AND THAT BELL WOULD NOT HAVE ENTERED INTO THIS AGREEMENT BUT FOR THE CUSTOMER'S AGREEMENT TO LIMIT BELL'S AND THE BELL PROVIDERS' LIABILITY IN THE MANNER, AND TO THE EXTENT, PROVIDED FOR IN THIS SECTION.

#### 9. CONFIDENTIAL INFORMATION

- (a) **Definition:** "Bell Confidential Information" means any data, documentation or other information of a proprietary or confidential nature of Bell, or its affiliates, or which is treated as confidential by Bell or its affiliates, whether or not identified as being confidential or proprietary, which is disclosed or made available to Customer in connection with the negotiation, preparation or performance of this Agreement and the design, installation, delivery or implementation of the Services, including pricing information, service levels and network design specifications. Bell Confidential Information excludes any data, documentation or other information which is (i) in the public domain, (ii) known to the Customer prior to receipt thereof from Bell, or (iii) available to the Customer on a non-confidential basis from a source other than Bell or a Bell Provider, if that source or its source is not in breach of any obligations of confidentiality to Bell or a Bell Provider.
- (b) **Customer Obligation:** Customer agrees to take such care to protect the confidentiality of the Bell Confidential Information as would be taken by a reasonable party to protect its own confidential information from disclosure and, except as required by law or to carry out its obligations or receive the Services under this Agreement, Customer agrees not to use or disclose the Bell Confidential Information without Bell's prior written consent.
- (c) **Bell Obligation:** Unless Customer provides express consent or disclosure is pursuant to a legal power, all information kept by Bell regarding the Customer, other than the Customer's name, address and listed telephone number, is confidential and may not be disclosed by Bell to anyone other than:
- (i) the Customer;
  - (ii) a person who, in the reasonable judgment of Bell, is seeking the information as an agent of the Customer;
  - (iii) another telephone company, provided the information is required for the efficient and cost effective provision of telecommunications services, and the information is required for that purpose and disclosure is made on a confidential basis with the information to be used only for that purpose;
  - (v) an agent retained by Bell to evaluate the Customer's creditworthiness or to collect the Customer's account, provided the information is required for and is to be used only for, that purpose; or



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(vi) a public authority or agent of a public authority, if in the reasonable judgment of Bell, it appears that there is imminent danger to life or property which could be avoided or minimized by disclosure of the information.

For greater certainty, Bell shall be responsible for the use of any such information by any person or entity to whom it discloses the information in accordance with the above.

- (d) **Express Consent:** Express consent to disclose information kept by Bell regarding the Customer may be taken to be given by the Customer where the Customer provides:
- (i) written consent;
  - (ii) oral confirmation verified by an independent third party;
  - (iii) electronic confirmation through the use of a toll-free number; or
  - (iv) electronic confirmation via the Internet.
  - (v) oral consent, where an audio recording of the consent is retained by Bell; or
  - (vi) consent through other methods, as long as an objective document record of Customer consent is created by the Customer or an independent third party.
- (e) **Written Consent:** In accordance with Section 0 above, Customer consents to Bell (i) disclosing Customer's information to the Bell Providers and Bell's affiliates for the purpose of identifying Customer's communications needs and to provide Customer with relevant information, advice, and solutions; (ii) disclosing Customer information to the CRTC as required for the CRTC to approve any filings related to the Services; and (iii) disclosing Customer information as provided in Section 10.

#### 10. CONTENT

Customer acknowledges that Bell does not own or have any control over the content, availability, accuracy or any other aspect of any information, data, files, pictures or content in any form or any type (collectively, the "Content") accessible or that may be available to or by the Customer or its End Users through the use of the Services. Bell does not monitor the use of the Services by the Customer or its End Users, unless monitoring is provided as part of a Service and explicitly set out in a Service Schedule, and has no control over the Customer's or its End Users' use of the Services. However, Bell will be entitled to electronically monitor the Services from time to time and disclose any information that is necessary to satisfy any law, regulation or lawful request or as necessary to operate the Services or to protect the rights or property of itself or others that are directly related to providing the Services.

#### 11. FORCE MAJEURE

If there is a default or delay in a party's performance of its obligations under this Agreement (except for the obligation to make any payments under this Agreement), and the default or delay is caused by circumstances beyond the reasonable control of that party including fire, flood, earthquake, elements of nature, acts of God, epidemic, explosion, power failure, war, terrorism, revolution, civil commotion, acts of public enemies, law, order, regulation, ordinance or requirement of any government or its representative or legal body having jurisdiction, or labour unrest such as strikes, slowdowns, picketing or boycotts, then that party shall not be liable for that default or delay, and shall be excused from further performance of the affected obligations on a day-by-day basis, if that party uses commercially reasonable efforts to expeditiously remove the causes of such default or delay in its performance.

12. **USE OF CUSTOMER'S FACILITIES AND SYSTEMS:** Bell shall comply with Customer's policies and rules regarding safety and security, workplace conduct and information security (including policies and rules regarding the possession of firearms and weapons, the possession or use of drugs and alcohol, inappropriate use of computers and the Internet, and inappropriate behavior, discrimination and harassment), as attached hereto as Exhibit 1.

13. **RIGHT TO REVIEW RECORDS:** Customer and its authorized representatives shall have the right hereunder to audit and inspect or request a copy of Bell's business records regarding fees and Reimbursable Expenses shall include the right to review and inspect timecards and other relevant documentation and records to support the fees and Reimbursable Expenses charged by Bell.

14. **NEITHER PARTY SHALL BE BOUND BY THE OTHER'S TERMS AND CONDITIONS:** The terms and conditions of any agreement between the Customer and any third party shall not be binding on Bell or any of its affiliates, and Bell shall not be bound by the terms and conditions of any agreement between the Customer and any third party in any way binding on the other. Neither Bell nor any of its affiliates shall have the right to purchase goods or services in the name of Customer, execute or make contracts in the name of Customer or obligate Customer in any way.



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15. **IP INFRINGEMENT.** BELL SHALL DEFEND AND/OR SETTLE ANY ACTION BROUGHT AGAINST CUSTOMER BY A THIRD PARTY ALLEGING THAT CUSTOMER'S USE OF THE SERVICES AS AUTHORIZED BY THIS AGREEMENT INFRINGES SUCH THIRD PARTY'S INTELLECTUAL PROPERTY RIGHTS IN CANADA, AND PAY ANY FINAL JUDGEMENT AWARDED AGAINST CUSTOMER BY A COURT OF COMPETENT JURISDICTION IN SUCH ACTION, OR ANY SETTLEMENT OF SUCH ACTION TO WHICH BELL CONSENTS, PROVIDED THAT THE CUSTOMER GIVES BELL PROMPT WRITTEN NOTICE OF SUCH ACTION TO WHICH BELL CONSENTS, PROVIDED THAT THE CUSTOMER GIVES BELL PROMPT WRITTEN NOTICE OF ANY SUCH ACTION, SOLE CONTROL OF ITS DEFENSE OR SETTLEMENT, AND ASSISTANCE AND INFORMATION REASONABLY REQUIRED, AT BELL'S EXPENSE. IN THE EVENT THE CUSTOMER'S USE OF THE SERVICES IS AT ANY TIME DEEMED BY BELL TO BE SUBJECT TO A CLAIM OF INFRINGEMENT, BELL MAY, AT ITS OWN EXPENSE AND OPTION, EITHER (I) OBTAIN FOR THE CUSTOMER THE RIGHT TO CONTINUE USING THE SERVICES, OR (II) REPLACE THE SERVICES WITH NON-INFRINGEMENT SERVICES OR MODIFY THEM SO THEY BECOME NON-INFRINGEMENT. BELL SHALL NOT BE LIABLE TO THE CUSTOMER UNDER ANY PROVISION OF THIS CLAUSE OR OTHERWISE IF ANY CLAIM OF INFRINGEMENT IS BASED UPON MODIFICATION OF THE SERVICES WITHOUT BELL'S AUTHORIZATION, OR THE USE OF THE SERVICES IN CONNECTION WITH PRODUCTS OR SERVICES NOT FURNISHED BY BELL OR IN A MANNER FOR WHICH THE SERVICES WERE NOT DESIGNED, OR USE BY THE CUSTOMER FOLLOWING NOTIFICATION BY BELL REQUIRING THAT THE CUSTOMER CEASE USING THE SERVICES AS A RESULT OF AN INFRINGEMENT CLAIM. THIS CLAUSE DEFINES BELL'S ENTIRE LIABILITY TO THE CUSTOMER OR OTHERS IN RESPECT OF THE INFRINGEMENT OR ALLEGED INFRINGEMENT OF ANY INTELLECTUAL PROPERTY RIGHT, AND THERE ARE NO OTHER WARRANTIES OR COVENANTS APPLICABLE THERETO, EXPRESS, IMPLIED, STATUTORY OR OTHERWISE.
16. **INTENTIONALLY DELETED.**
17. **GENERAL PROVISIONS**
- (a) **Performance of Obligations:** Bell may perform its obligations under this Agreement through its affiliates, agents, suppliers or subcontractors (the "Bell Providers"), but Bell shall not be relieved of its obligations by using the Bell Providers.
- (b) **Entire Agreement; Amendment:** This Agreement along with the individual Service Schedules constitute the the entire agreement between the Customer and Bell with respect to the subject matter, and supersedes all prior agreements, understandings, commitments, undertakings, representations, negotiations and discussions on the subject matter, whether written or oral. There are no conditions, agreements, representations, warranties or other provisions, express or implied (including through course of dealing), collateral or otherwise, relating to the subject matter of this Agreement, which induced either party to enter into this Agreement or on which either party places any reliance, other than those set forth in this Agreement. If the Customer issues a purchase order or other document for the Services, it will be considered to be for the Customer's internal use only and any provisions contained in it shall not amend or be used to interpret this Agreement. This Agreement shall not be amended other than by an instrument in writing signed by both parties and stating that the parties intend to amend this Agreement.
- (c) **Enurement:** This Agreement shall bind and enure to the benefit of Bell and the Customer and their respective successors and permitted assigns.
- (d) **Assignment:** Neither party may assign this Agreement in whole or in part, including any Service Schedule, without the prior written consent of the other party, not to be unreasonably withheld. However, without the other party's consent, a party may assign all or part of its benefits, rights or obligations under this Agreement to an entity in connection with any transaction or series of transactions pursuant to which all or a substantial part of the assigning party's business is assigned to or otherwise results in forming all or part of the business of such entity (including a present or future affiliate, whether by way of reorganization, consolidation, amalgamation, arrangement, merger, transfer, sale or otherwise, and, provided such entity, as assignee, agrees to be bound by this Agreement and assumes the obligations assigned under this Agreement pursuant to this Section 17(c), on and after the effective date of such assignment. The assignor party shall be released from all of its obligations under this Agreement in respect of the business that is so assigned or otherwise results in forming all or part of the business of the assignee to the extent such obligations arise on or after the effective date of such assignment. Notwithstanding the foregoing, an assignment by Customer shall be contingent upon Bell determining the Customer's assignee to be credit worthy and in compliance with any eligibility criteria for the Services. Bell may also assign any receivable that arises under this Agreement, any right to receive payment related to that receivable and any interest in that receivable or right to receive payment.
- (e) **Governing Law:** This Agreement shall be governed by the laws of Ontario and all laws of Canada applicable therein. Each Party submits to the exclusive jurisdiction of any Ontario courts sitting in Toronto in any action, application, reference or other proceeding arising out of or under this Agreement and waives the right to object to any such action, application, reference or other proceeding brought in any Ontario court. The parties acknowledge and agree that while Customer's parent company, Target Corporation, is not a party to this Agreement and has no obligations under this Agreement, Customer is a trustee of Target Corporation for the limited purpose of holding in trust for Target Corporation the covenants expressed to be in favour of Target Corporation. Accordingly, the parties agree that Target Corporation may enforce such rights and promises in its own right (and will not be required to add Customer as a party to any proceedings for such enforcement).



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Agreement #: 1-756887870-M1

- (f) **Credit Check:** Customer consents to Bell performing credit reviews, during the Agreement Term, for the purpose of assessing Customer's creditworthiness. Bell may use information provided by the Customer, and Customer agrees to provide Bell with any further information necessary to perform such credit reviews. If a credit review reveals Customer as non-creditworthy, Bell may require Customer provide a deposit. If Customer fails to provide Bell with such a deposit, Bell may terminate the Agreement on 60 days notice. Any such deposit shall be maintained as security for Customer's performance of its obligations pursuant to this Agreement.
- (g) **Interpretation:** In this Agreement, the headings are for convenience of reference only and shall not affect its construction or interpretation. If there is any conflict between the terms of the main body of this Agreement and the Service Schedules, the terms of the main body of the Agreement shall govern unless otherwise expressly provided in writing in a Service Schedule.
- (h) **Currency:** Unless otherwise specified in a Service Schedule, all dollar amounts referred to in this Agreement are expressed in Canadian dollars.
- (i) **Waivers:** No waiver of any provision of this Agreement shall bind a party unless consented to in writing by that party. No waiver of any provision of this Agreement shall be a waiver of any other provisions, nor shall any waiver be a continuing waiver, unless otherwise expressly provided in the waiver.
- (j) **Notice:** All notices provided for shall be given in writing and delivered by personal delivery, prepaid first class registered or certified mail or by facsimile. Notices delivered by facsimile shall be considered to have been received upon the sender obtaining a bona fide confirmation of such delivery. The address for notice shall be (i) for the Customer, the address to which Bell sends the Customer's invoices; and (ii) for Bell, to the business address and attention of the Bell sales representative for the Customer. Customer shall notify Bell of a change in its billing address and any change in its corporate name or any business or trade name used in connection with the Services.
- (k) **Severability:** If any provision of this Agreement is found by a court of competent jurisdiction to be invalid, illegal or unenforceable, the other provisions of this Agreement shall not be affected or impaired, and the offending provision shall automatically be modified to the least extent necessary in order to be valid, legal and enforceable.
- (l) **Survival:** The following Sections of this Agreement shall survive termination or expiration of a Service Schedule or this Agreement: Sections 2 (Fees and Invoicing), 4(c) (Termination - Charges Payable), 5 (Bell Property), 6 (Customer Obligations), 7 (Service Obligations), 8 (Limitation of Liability), 9 (Confidential Information), and this Section 17(i).
- (m) **Counterparts:** This Agreement, including any Service Schedule or service order, signed pursuant to a Service Schedule may be signed in one or more counterparts, each of which shall be considered an original and all of which, taken together, shall constitute one and the same instrument.
- (n) **Language:** The parties have requested that this Agreement and all correspondence and all documentation relating to this Agreement be written in the English language. Les parties aux présentes ont exigé que la présente entente, de même que toute la correspondance et la documentation relative à cette entente, soient rédigées en langue anglaise.
- (o) **Third Party Beneficiaries:** Except as set out in Section 17(e) above, nothing in this Agreement, express or implied, shall or is intended to confer on any other person, firm or enterprise, any rights, benefits, remedies, obligations or liabilities of this Agreement, other than the Parties, their respective successors or permitted assigns.
- (p) **Publicity:** Bell may not use Customer's trade names, trademarks, logos, service marks, or other proprietary marks in any manner, including but not limited to advertising, publicity, user lists, or customer lists or websites, unless Bell has received prior written consent from an authorized representative of Customer to do so, which consent may be withheld in Customer's sole discretion.



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Agreement #: 1-756887870-M1

TARGET CANADA CO.	BELL CANADA
SIGNATURE:	SIGNATURE:
NAME: <u>TOM Butterfield</u>	NAME: <u>Richard Sh...</u> Vice President
I am authorized to sign on behalf of the above and subscribers of this Agreement.	I am authorized to sign on behalf of the above and subscribers of this Agreement.
Customer acknowledges and expressly agrees to the limitations of liability set out in this Agreement.	
DATE: <u>7/14/11</u>	DATE: <u>JULY 13, 2011</u>



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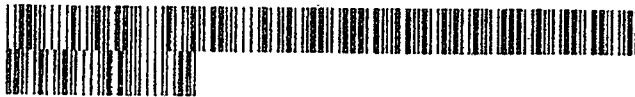


Agreement #: 1-756887870-M1

## Exhibit 1

Supplier should provide a "Target Brand" install - that means being aware that the Supplier, contractor, and/or subcontractor is in a place of business and that the work the Supplier, contractor, and/or subcontractor is doing affects the people around them. Supplier is responsible for compliance with the foregoing by its employees, agents and contractors (collectively referred to hereafter as "Techs"). Supplier shall ultimately be responsible for the fitness and performance of the Techs while performing under this Agreement. Failure to comply with any of the following shall constitute a breach of the Agreement.

- o Proper ID
        - o Install instructions and project documentation for the project you are working on. Instructions are not provided by the location.
  - There is always a specific install start time. Tech should arrive at the location when expected, as there are only specific times the techs are allowed on-site.
  - Tech is not allowed to make different install arrangements with the location than what is described in the install instructions. Installs begin at a certain time - the tech and the location must abide by these install times. They cannot be changed.
  - Tech should come prepared with tools, equipment, and or other necessary items to complete the install. The required equipment is described in the install instructions.
  - Techs are forbidden from bringing any unauthorized software into the location in any form of media.
  - Techs are NEVER allowed to use the following items owned by or otherwise in the possession of Target (and must make their own arrangements if such items are needed for the install job): ladders, balers (horizontal or vertical), compactors, cart movers, forklifts, lift trucks, stock pickers, wave lifts, other lifts, and powered pallet jacks). Techs are not allowed to use any other location equipment, unless described clearly in the install instructions.
  - Tech should be presentable when arriving at the location and should interact with the location personnel in a professional manner.
    - o Rudeness is not acceptable. Try to avoid speaking loudly into cell phones and/or with location personnel.
    - o Do not abuse or misuse equipment that is being used for install. Take all appropriate safety precautions when using equipment.
  - Theft of any merchandise or personal property will be referred for prosecution.
  - If a tech wants to purchase store merchandise to complete install, i.e. canned air, drills, - it must be paid for before it can be used.
  - Tech must be aware that there may be business going on around his/her work area and should be able to complete work without disrupting the flow of business.
  - Only those associated with the install (techs, second or junior techs) should be present in the location. No people outside the project are allowed in the location.
  - Tech should take direction from the Install Instructions provided, NOT the location - unless otherwise directed before the install begins.
  - Tech should leave the work area in the same or better condition than he/she found it when arriving for install.
  - If the install takes place overnight:
    - o There should be personnel at the location during install.
- Tech must check out upon completing the project.



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**Schedule B**

**Termination Letter**

Osler, Hoskin & Harcourt LLP  
Box 50, 1 First Canadian Place  
Toronto, Ontario, Canada M5X 1B8  
416.362.2111 MAIN  
416.862.6666 FACSIMILE

# OSLER

Toronto

August 12, 2015

Montréal

Joshua Hurwitz  
Direct Dial: 416.862.6845  
jhurwitz@osler.com  
Our Matter Number: 1159785

Calgary

Ottawa

New York

BELL CANADA  
1050 Beaver Hall Hill  
Montreal, QC H2Z 1S4

Attention: Bell Sales Representative

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

osler.com

## 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 **Bell 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 15<sup>th</sup> 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
Master Communications Agreement (Retail)	Target Canada Co.	Bell Canada	July 13, 2011

(as amended, restated, modified and/or supplemented from time to time, together with all other agreements, instruments, program agreements, purchase orders, statements of work, and other similar agreements, whether written or oral, between any of the Target Canada Entities and Bell Canada, in each case as amended, restated, modified and/or supplemented from time to time "Agreement"; provided that for greater certainty nothing herein shall affect any reference of call service arrangements made between Target Canada Co. and Bell Canada on or after January 15, 2015).

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 11<sup>th</sup> day of September, 2015, being 30 days after the day on which this notice has been given.

Dated at Mississauga, Ontario, on August 12, 2015.



Target Canada Co.

The Monitor approves the proposed disclaimer or resiliation.

Dated at Toronto, Ontario, on August 12, 2015.



Monitor's representative  
responsible for the proceedings





Alvarez & Marsal Canada Inc.  
 Royal Bank Plaza, South Tower  
 200 Bay Street, Suite 2900, P.O. Box 22  
 Toronto, ON M5J 2J1  
 Phone: +1 416 847 3200  
 Fax: +1 416 847 5201

Aug 11, 2015

As you are aware, Target Canada Co. and certain of its Canadian affiliates and subsidiary companies listed on Schedule "A" (collectively, the "Applicants") commenced proceedings under the *Companies' Creditors Arrangement Act* ("CCAA") in the Ontario Superior Court of Justice (Commercial List) (the "Court") on January 15, 2015 (these proceedings, the "CCAA Proceedings"). Pursuant to the Court's order of the same date, Alvarez & Marsal Canada Inc. was appointed as Monitor of the Applicants under the CCAA (the "Monitor").

On June 11, 2015, the Court issued the Claims Procedure Order, a copy of which is enclosed, which establishes a process for the identification of claims against the Applicants (the "Claims Process"). Capitalized terms not defined herein shall have the meanings ascribed to them in the Claims Procedure Order.

Enclosed herein, you have received a Notice of Disclaimer from the Applicants. In accordance with the Claims Procedure Order, the Monitor is hereby providing you with a Claims Package for the purpose of preparing and filing a proof of claim against the Applicants.

The enclosed Claims Package includes:

- the Notice to Claimants;
- a proof of claim form;
- an instruction letter for completing the proof of claim form;
- a Director and/or Officer proof of claim form;
- an instruction letter for completing the Director/Officer proof of claim form; and
- a copy of the Claims Procedure Order.

Please note that, in accordance with the Claims Procedure Order, **you must submit a completed proof of claim no later than 5:00pm on the Restructuring Period Claims Bar Date of September 25, 2015**, being 45 days from the date hereof on which the Monitor has sent you a Claims Package. Failure to submit a completed proof of claim by this date will result in your claim being barred and extinguished forever, in accordance with the Claims Procedure Order.

For additional information on the CCAA Proceedings or the Claims Process, please refer to the Monitor's website at: [www.alvarezandmarsal.com/targetcanada](http://www.alvarezandmarsal.com/targetcanada). Questions regarding the claims process may be submitted to [targetcanadaclaims@alvarezandmarsal.com](mailto:targetcanadaclaims@alvarezandmarsal.com).

Sincerely,

Alan J. Hutchens  
 Senior Vice President, Alvarez & Marsal Canada Inc.

**Schedule "A"**  
**List of Applicants**

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 (SK) Corp.  
Target Canada Pharmacy Corp.  
Target Canada Property LLC  
6471493



**Schedule C**

**Invoices and documents regarding the calculation of charges.**



For account inquiries call 1-877-848-2072  
or e-mail: BCENexxiaInquiries@bell.ca

Account 26230  
Invoice Number 92318  
Invoice Date 27-AUG-15  
Page 1

Your Account At A Glance

TARGET CANADA CO.  
C/O TANGOE MANAGED SERVICES  
PO BOX 3463  
MILFORD CT 06460-0943  
U.S.A.

00000002

<b>Previous Bill</b>	<b>\$0.00</b>	
Activity through 27-AUG-15		
Payment Received - Thank You!	0.00	
Dispute Allocation	0.00	
Late Payment Charge	0.00	
<b>Balance Forward</b>	<b>\$0.00</b>	
<b>Current Charges For All Services</b>		
Monthly Charges	0.00	
Other Charges and Credits	3,162,870.13	
Adjustments	0.00	
Data Charges	0.00	
Application Charges	0.00	
Voice Charges	0.00	
<b>Total</b>	<b>\$3,162,870.13</b>	
<b>Taxes And Surcharges</b>		
HST (#100458652RT)	411,173.12	
<b>Total</b>	<b>\$411,173.12</b>	
<b>Total Amount of Bill (CAD)</b>	<b>\$3,574,043.25</b>	

Please retain this portion for your records.

Please detach and return with your payment



Invoice Date	Payment Due Date	Account	Amount Due
27-AUG-15	26-SEP-15	26230	\$3,574,043.25 CAD
Invoice No.	92318	Account Ref.	

TARGET CANADA CO.  
C/O TANGOE MANAGED SERVICES  
PO BOX 3463  
MILFORD CT 06460-0943  
U.S.A.

BELL CANADA  
PO BOX 46221 STN A  
TORONTO ON M5W 4K9  
CANADA

Current Charges are Past Due on 26-SEP-15,  
after which a 0.000% - Monthly late payment  
charge will be applied.

# Bell

## Thank you for Choosing Bell Canada

### Payment Options:

#### By Mail:

Detach the bottom portion of your bill and include it along with your payment in the enclosed return envelope.

Make cheques payable to: Bell Canada

(Please do not send cash in the mail.)

### Late Payment Charges:

Payments are applied to your account on the date that we receive them. Please allow time for mailing/bank processing. In the event payment is not received by the Due Date on the front of your bill, a late payment charge of 0.000% - Monthly (0.000% per annum) will be applied.

The balance forward amount is considered to be overdue and immediate payment is required.

### Service Charges:

A \$25.00 charge may appear on your next bill for each cheque that is returned by your bank.

A reconnection fee may be charged for each service that is suspended for non-payment. Payment in full and a deposit may be required before service is reconnected.

### Questions about your Bill:

If you have any questions regarding your invoice or regarding any Bell Canada services please contact the number appearing on the front of the bill.

---

If the address on page 1 of your bill is incorrect, please provide your correct billing address.



Teller's Stamp

Street Address

City, Province/St  t  , Postal Code/ZIP

Billing Contact Name

Billing Contact Phone Number

E-mail Address



Account 26230  
 Invoice Number 92318  
 Invoice Date 27-AUG-15  
 Page 3

**Summary of Account**

**Other Charges and Credits**

Termination Damages Charge Aug 26, 15 3,162,870.13  
 Total Other Charges and Credits \$3,162,870.13

**Late Payment**

Total Late Payment \$0.00

**Taxes And Surcharges**

Harmonized Sales Tax (HST) @ 13% 411,173.12  
 Total Taxes \$411,173.12

**Total Current Charges (CAD)**

\$3,574,043.25

**Note: for information purposes only**

0.00  
 ON component of HST on Telecom - ITC restrictions may apply 0.00  
 PEI component of HST on Telecom - ITC restrictions may apply 0.00



Account 26230  
 Invoice Number 92318  
 Invoice Date 27-AUG-15  
 Page 3

**26230 Target Canada Co.**

**Service Address:**

6570 Explorer Dr  
 Mississauga ON L4W 0C4 (4746700)  
 Canada

**Detail of Account**

**Taxes And Surcharges**

HST - Ontario @ 13% Aug 26, 15 411,173.12

**Other Charges And Credits**

DATA Aug 26, 15 2,636,366.06  
 SIP Trunks Aug 26, 15 424,755.72  
 Voice IFL Aug 26, 15 94,373.35  
 Voice Megalink Aug 26, 15 4,090.19  
 Voice Ref of Call, DID's and SIP Aug 26, 15 3,284.81

Tax Subtotal \$411,173.12

Total Charges for 26230 Target Canada Co. \$3,574,043.25

Total Detail Charges (CAD) \$3,574,043.25





**Target Canada Summary of Termination and Reference of Calls**

DATA	\$ 2,636,366.06	CAD
Voice Ref of Call, DID's and SIP	\$ 1,284,811.81	CAD
Voice FL	\$ 94,733.35	CAD
Voice Megalink	\$ 4,090.19	CAD
SIP Trunks	\$ 424,755.72	CAD

**Total CAD \$ 3,162,870.13 CAD**



<u>Device</u>	<u>Order</u>	<u>Due Date</u>	<u>EBD</u>	<u>Monthly</u>	
				<u>Rate</u>	<u>Term Charges</u>
TGT-ONMISS-CE4B	6637 11-0005	Mar 27/15	Mar 11/15	\$190.00	\$2,238.84
TGT-ONMISS-CE4	6637 5-0010	Mar 27/15	Mar 11/15	\$1,134.00	\$13,362.30
TGT-ONMISS-CE2	6669 86-0009	Mar 27/15	Mar 11/15	\$2,000.00	\$23,566.67
TGT-CE-T3699P	7723 56-0003	Apr 8/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3699B	7723 57-0003	Apr 8/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3702P	7723 37-0003	Apr 8/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3702B	7723 38-0003	Apr 8/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3710P	7485 47-0003	Apr 8/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3710B	7485 48-0003	Apr 8/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3522P	7682 2-0005	Apr 9/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3522B	7682 1-0005	Apr 9/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3533P	7415 12-0003	Apr 10/15	Apr 8/15	\$1,109.00	\$12,568.67
TGT-CE-T3533B	7415 23-0003	Apr 10/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3538PF	7485 13-0004	Apr 10/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3538B	7485 14-0003	Apr 10/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3559PF	7496 7-0003	Apr 13/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3559BF	7496 11-0003	Apr 13/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3575P	7723 14-0004	Apr 13/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3575B	7723 5-0003	Apr 13/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3576P	7415 17-0003	Apr 14/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3576B	7415 40-0003	Apr 14/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3614P	7415 1-0003	Apr 14/15	Apr 8/15	\$1,109.00	\$12,568.67
TGT-CE-T3614B	7415 5-0003	Apr 14/15	Apr 8/15	\$628.00	\$7,117.34
TGT-CE-T3615P	7485 5-0003	Apr 14/15	Apr 8/15	\$4,591.16	\$52,033.15
TGT-CE-T3615B	7485 6-0003	Apr 14/15	Apr 8/15	\$1,552.29	\$17,592.62
TGT-CE-T3642P	7415 19-0002	Apr 15/15	Apr 8/15	\$1,084.00	\$12,285.34
TGT-CE-T3642B	7415 34-0002	Apr 15/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3642PF	7415 77-0006	Apr 15/15	Apr 8/15	\$819.00	\$9,282.00
TGT-CE-T3642BF	7415 78-0003	Apr 15/15	Apr 8/15	\$794.00	\$8,998.67
TGT-CE-T3682PF	7485 25-0004	Apr 15/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3682B	7485 26-0003	Apr 15/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3751P	6981 18-0003	Apr 16/15	Apr 8/15	\$872.00	\$9,882.67
TGT-CE-T3751B	6981 80-0004	Apr 16/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3761P	6981 21-0003	Apr 16/15	Apr 8/15	\$872.00	\$9,882.67
TGT-CE-T3761B	6981 83-0003	Apr 16/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T7001P	6981 160-0003	Apr 16/15	Apr 8/15	\$1,109.00	\$12,568.67
TGT-CE-T7001B	6981 161-0003	Apr 16/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3704P	7723 51-0003	Apr 9/15	Apr 9/15	\$897.00	\$10,151.05
TGT-CE-T3704B	7723 52-0003	Apr 9/15	Apr 9/15	\$603.00	\$6,823.95
TGT-CE-T3586P	7723 6-0004	Apr 17/15	Apr 13/15	\$1,109.00	\$12,476.25

TGT-CE-T3586B	7723 7-0003	Apr 17/15	Apr 13/15	\$603.00	\$6,783.75
TGT-CET3609PF	6981 6-0003	Apr 17/15	Apr 13/15	\$1,213.00	\$13,646.25
TGT-CET3609BF	6981 71-0003	Apr 17/15	Apr 13/15	\$603.00	\$6,783.75
TGT-CET3665P	6981 9-0003	Apr 17/15	Apr 13/15	\$1,113.00	\$12,521.25
TGT-CET3665B	6981 73-0003	Apr 17/15	Apr 13/15	\$603.00	\$6,783.75
TGT-CE-T3677P	7723 41-0003	Apr 20/15	Apr 13/15	\$897.00	\$10,091.25
TGT-CE-T3677B	7723 42-0003	Apr 20/15	Apr 13/15	\$872.00	\$9,810.00
TGT-CE-T3688P	7485 27-0003	Apr 20/15	Apr 13/15	\$897.00	\$10,091.25
TGT-CE-T3688B	7485 28-0003	Apr 20/15	Apr 13/15	\$603.00	\$6,783.75
TGT-CE-T3760P	7485 41-0003	Apr 20/15	Apr 13/15	\$897.00	\$10,091.25
TGT-CE-T3760B	7485 42-0003	Apr 20/15	Apr 13/15	\$603.00	\$6,783.75
TGT-CE-T3507P	7496 22-0003	Apr 21/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3507B	7496 4-0003	Apr 21/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3509P	7485 11-0003	Apr 21/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3509B	7485 12-0003	Apr 21/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3511P	7415 51-0003	Apr 21/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3511B	7415 63-0003	Apr 21/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3512P	7496 2-0003	Apr 22/15	Apr 14/15	\$819.00	\$9,200.10
TGT-CE-T3591B	7496 12-0003	Apr 22/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3547P	7415 14-0003	Apr 22/15	Apr 14/15	\$1,109.00	\$12,457.77
TGT-CE-T3547B	7415 25-0003	Apr 22/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3577P	7496 19-0003	Apr 22/15	Apr 14/15	\$1,109.00	\$12,457.77
TGT-CE-T3577B	7496 20-0003	Apr 22/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3590P	7723 8-0003	Apr 23/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3590B	7723 9-0003	Apr 23/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3595P	7723 10-0003	Apr 23/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3595B	7723 11-0003	Apr 23/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3617P	7415 18-0003	Apr 23/15	Apr 14/15	\$1,109.00	\$12,457.77
TGT-CE-T3617B	7415 49-0003	Apr 23/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3628P	7723 19-0003	Apr 24/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3628B	7723 20-0003	Apr 24/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3645P	7415 20-0003	Apr 24/15	Apr 14/15	\$1,109.00	\$12,457.77
TGT-CE-T3645B	7415 35-0003	Apr 24/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3657P	7415 54-0003	Apr 24/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3657B	7415 71-0004	Apr 24/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3663P	7415 22-0007	Apr 27/15	Apr 14/15	\$1,109.00	\$12,457.77
TGT-CE-T3663B	7415 38-0004	Apr 27/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3671P	7415 2-0003	Apr 27/15	Apr 14/15	\$1,109.00	\$12,457.77
TGT-CE-T3671B	7415 6-0004	Apr 27/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3697P	7415 55-0003	Apr 27/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3697B	7415 72-0003	Apr 27/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3705P	7415 32-0003	Apr 28/15	Apr 14/15	\$1,109.00	\$12,457.77

TGT-CE-T3705B	7415 44-0003	Apr 28/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3709P	7682 6-0003	Apr 28/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3709B	7682 5-0004	Apr 28/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3719PF	7485 35-0004	Apr 28/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3719B	7485 36-0003	Apr 28/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3746P	7415 75-0003	Apr 29/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3746B	7415 76-0003	Apr 29/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3755P	7415 59-0004	Apr 29/15	Apr 14/15	\$872.00	\$9,795.47
TGT-CE-T3755B	7415 69-0003	Apr 29/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3757P	7415 29-0003	Apr 29/15	Apr 14/15	\$1,109.00	\$12,457.77
TGT-CE-T3757B	7415 39-0003	Apr 29/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3764P	7415 60-0005	Apr 30/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3764B	7415 73-0005	Apr 30/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3769P	7415 62-0003	Apr 30/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3769B	7415 68-0004	Apr 30/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3508P	7485 1-0003	Apr 30/15	Apr 15/15	\$819.00	\$9,186.45
TGT-CE-T3508B	7485 2-0003	Apr 30/15	Apr 15/15	\$1,539.39	\$17,266.83
TGT-CE-T3516P	7723 1-0003	May 1/15	Apr 15/15	\$819.00	\$9,186.45
TGT-CE-T3516B	7723 2-0003	May 1/15	Apr 15/15	\$794.00	\$8,906.04
TGT-CE-T3519P	7496 3-0004	May 1/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3519B	7496 6-0004	May 1/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3524P	7415 9-0003	May 1/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3524B	7415 10-0003	May 1/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3530P	7415 11-0003	May 4/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3530B	7415 50-0003	May 4/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3548P	7943 5-0003	May 4/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3548B	7943 6-0003	May 4/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3564P	7485 17-0003	May 4/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3564B	7485 18-0003	May 4/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3591P	7496 8-0003	May 5/15	Apr 15/15	\$872.00	\$9,780.94
TGT-CE-T3592P	7415 52-0003	May 5/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3592B	7415 64-0003	May 5/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3613P	7682 4-0003	May 5/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3613B	7682 3-0003	May 5/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3616P	7485 19-0002	May 6/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3616B	7485 20-0002	May 6/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3634P	7682 10-0003	May 6/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3634B	7682 9-0003	May 6/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CET3639PF	6981 8-0003	May 6/15	Apr 15/15	\$872.00	\$9,780.94
TGT-CET3639BF	6981 52-0003	May 6/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3647P	7415 53-0003	May 7/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3647B	7415 65-0003	May 7/15	Apr 15/15	\$603.00	\$6,763.65

TGT-CE-T3648P	7485 23-0003	May 7/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3648B	7485 24-0003	May 7/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3652P	7415 21-0004	May 7/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3652B	7415 42-0004	May 7/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3655P	7723 3-0003	May 8/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3655B	7723 34-0003	May 8/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3658P	7943 23-0002	May 8/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3658B	7943 22-0002	May 8/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3658PT	7943 24-0003	May 8/15	Apr 15/15	\$819.00	\$9,186.45
TGT-CE-T3658BT	7943 25-0003	May 8/15	Apr 15/15	\$794.00	\$8,906.04
TGT-CE-T3670P	7415 79-0004	May 11/15	Apr 15/15	\$819.00	\$9,186.45
TGT-CE-T3670B	7415 84-0003	May 11/15	Apr 15/15	\$794.00	\$8,906.04
TGT-CE-T3693P	7415 31-0003	May 11/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3693B	7415 43-0003	May 11/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3698P	7415 3-0003	May 11/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3698B	7415 7-0003	May 11/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3706PF	6981 11-0004	May 12/15	Apr 15/15	\$872.00	\$9,780.94
TGT-CE-T3706BF	6981 75-0003	May 12/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3728PF	6981 115-0004	May 12/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3728B	6981 116-0003	May 12/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3739P	7723 17-0003	May 12/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3739B	7723 18-0003	May 12/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3743P	7682 8-0003	May 13/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3743B	7682 11-0003	May 13/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3747PT	7723 61-0003	May 13/15	Apr 15/15	\$819.00	\$9,186.45
TGT-CE-T3747BT	7723 62-0003	May 13/15	Apr 15/15	\$794.00	\$8,906.04
TGT-CE-T3749PF	6981 17-0004	May 13/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3749BF	698 111-0004	May 13/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3762P	6981 121-0003	May 14/15	Apr 15/15	\$794.00	\$8,906.04
TGT-CE-T3762B	6981 164-0003	May 14/15	Apr 15/15	\$794.00	\$8,906.04
TGT-CE-T3763F	7485 9-0003	May 14/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3763B	7485 10-0003	May 14/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3766P	7415 28-0003	May 14/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3766B	7415 37-0005	May 14/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3767PF	6981 23-0004	May 15/15	Apr 15/15	\$872.00	\$9,780.94
TGT-CE-T3767BF	6981 55-0003	May 15/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3770P	7485 43-0003	May 15/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3770B	7485 44-0003	May 15/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3510P	6981 1-0003	May 15/15	Apr 17/15	\$872.00	\$9,751.87
TGT-CE-T3510B	6981 68-0003	May 15/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3550P	7415 26-0004	May 19/15	Apr 17/15	\$1,109.00	\$12,402.32
TGT-CE-T3550B	7415 27-0005	May 19/15	Apr 17/15	\$603.00	\$6,743.55

TGT-CE-T3557PF	7485 15-0005	May 19/15	Apr 17/15	\$897.00	\$10,031.45
TGT-CE-T3557B	7485 16-0006	May 19/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3561P	7943 3-0003	May 19/15	Apr 17/15	\$897.00	\$10,031.45
TGT-CE-T3561B	7943 4-0003	May 19/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CET3565PF	6981 3-0003	May 20/15	Apr 17/15	\$897.00	\$10,031.45
TGT-CET3565BF	6981 69-0003	May 20/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3624P	7485 21-0004	May 20/15	Apr 17/15	\$897.00	\$10,031.45
TGT-CE-T3624B	7485 22-0004	May 20/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3650P	7723 27-0003	May 20/15	Apr 17/15	\$897.00	\$10,031.45
TGT-CE-T3650B	7723 28-0003	May 20/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3666P	7723 35-0003	May 21/15	Apr 17/15	\$897.00	\$10,031.45
TGT-CE-T3666B	7723 36-0003	May 21/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3695P	7496 16-0003	May 21/15	Apr 17/15	\$1,138.00	\$12,726.64
TGT-CE-T3695B	7496 18-0003	May 21/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3696P	7723 23-0003	May 21/15	Apr 17/15	\$897.00	\$10,031.45
TGT-CE-T3696B	7723 24-0003	May 21/15	Apr 17/15	\$753.00	\$8,421.05
TGT-CE-T3713P	7723 29-0003	May 22/15	Apr 17/15	\$897.00	\$10,031.45
TGT-CE-T3713B	7723 30-0003	May 22/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3718P	7415 33-0003	May 22/15	Apr 17/15	\$1,109.00	\$12,402.32
TGT-CE-T3718B	7415 45-0003	May 22/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3725P	7415 57-0003	May 22/15	Apr 17/15	\$897.00	\$10,031.45
TGT-CE-T3725B	7415 66-0003	May 22/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3729P	6981 14-0003	May 26/15	Apr 17/15	\$872.00	\$9,751.87
TGT-CE-T3729B	6981 77-0003	May 26/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3732P	7723 25-0003	May 26/15	Apr 17/15	\$897.00	\$10,031.45
TGT-CE-T3732B	7723 26-0003	May 26/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3744B	7485 40-0003	May 26/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3744PF	7485 58-0003	May 26/15	Apr 17/15	\$1,109.00	\$12,402.32
TGT-CE-T3765P	7415 61-0003	May 27/15	Apr 17/15	\$872.00	\$9,751.87
TGT-CE-T3765B	7415 70-0003	May 27/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T7000P	7723 49-0004	May 27/15	Apr 17/15	\$897.00	\$10,031.45
TGT-CE-T7000B	7723 78-0003	May 27/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3552P	7723 3-0003	May 27/15	Apr 21/15	\$1,109.00	\$12,328.39
TGT-CE-T3552B	7723 4-0003	May 27/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CET3560P	6981 120-0003	May 28/15	Apr 21/15	\$794.00	\$8,826.64
TGT-CET3560B	6981 156-0003	May 28/15	Apr 21/15	\$794.00	\$8,826.64
TGT-CE-T3566P	7415 15-0002	May 28/15	Apr 21/15	\$1,109.00	\$12,328.39
TGT-CE-T3566B	7415 47-0002	May 28/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CET3572PF	6981 4-0003	May 28/15	Apr 21/15	\$1,138.00	\$12,650.77
TGT-CET3572BF	6981 70-0003	May 28/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3574P	7485 3-0003	May 29/15	Apr 21/15	\$1,109.00	\$12,328.39
TGT-CE-T3574B	7485 4-0003	May 29/15	Apr 21/15	\$603.00	\$6,703.35

TGT-CET3608PF	6981 5-0003	May 29/15	Apr 21/15	\$897.00	\$9,971.65
TGT-CET3608BF	6981 51-0003	May 29/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3610P	7723 12-0003	May 29/15	Apr 21/15	\$1,109.00	\$12,328.39
TGT-CE-T3610B	7723 13-0003	May 29/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3623P	7496 9-0003	Jun 1/15	Apr 21/15	\$1,138.00	\$12,650.77
TGT-CE-T3623B	7496 13-0003	Jun 1/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3637P	7723 45-0003	Jun 1/15	Apr 21/15	\$897.00	\$9,971.65
TGT-CE-T3637B	7723 46-0003	Jun 1/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3646P	7943 9-0003	Jun 1/15	Apr 21/15	\$897.00	\$9,971.65
TGT-CE-T3646B	7943 12-0003	Jun 1/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3668PF	6981 131-0003	Jun 2/15	Apr 21/15	\$872.00	\$9,693.74
TGT-CE-T3668BF	6981 133-0003	Jun 2/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-TT3669P	7943 10-0003	Jun 2/15	Apr 21/15	\$897.00	\$9,971.65
TGT-CE-T3669B	7943 13-0003	Jun 2/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3672P	7723 43-0003	Jun 2/15	Apr 21/15	\$897.00	\$9,971.65
TGT-CE-T3672B	7723 44-0003	Jun 2/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3690PF	7485 29-0004	Jun 3/15	Apr 21/15	\$897.00	\$9,971.65
TGT-CE-T3690B	7485 30-0003	Jun 3/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3694PF	7485 31-0004	Jun 3/15	Apr 21/15	\$1,818.21	\$20,212.44
TGT-CE-T3694B	7485 32-0004	Jun 3/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3715PF	6981 13-0003	Jun 3/15	Apr 21/15	\$872.00	\$9,693.74
TGT-CE-T3715BF	6981 53-0003	Jun 3/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3730P	7723 21-0003	Jun 4/15	Apr 21/15	\$897.00	\$9,971.65
TGT-CE-T3730B	7723 22-0003	Jun 4/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3731P	7415 58-0003	Jun 4/15	Apr 21/15	\$897.00	\$9,971.65
TGT-CE-T3731B	7415 67-0003	Jun 4/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3738P	6981 15-0003	Jun 4/15	Apr 21/15	\$872.00	\$9,693.74
TGT-CE-T3738B	6981 78-0003	Jun 4/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3742PF	6981 16-0003	Jun 5/15	Apr 21/15	\$872.00	\$9,693.74
TGT-CE-T3742BF	6981 79-0004	Jun 5/15	Apr 21/15	\$872.00	\$9,693.74
TGT-CE-T3753PF	6981 19-0003	Jun 5/15	Apr 21/15	\$872.00	\$9,693.74
TGT-CE-T3753BF	6981 81-0003	Jun 5/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3759P	6981 20-0007	Jun 5/15	Apr 21/15	\$872.00	\$9,693.74
TGT-CE-T3759B	6981 82-0006	Jun 5/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T7004P	7943 17-0003	Jun 8/15	Apr 21/15	\$897.00	\$9,971.65
TGT-CE-T7004B	7943 18-0003	Jun 8/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T7012P	7943 19-0002	Jun 8/15	Apr 21/15	\$897.00	\$9,971.65
TGT-CE-T7012B	7943 20-0002	Jun 8/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3534P	7415 13-0003	Jun 8/15	Apr 24/15	\$1,109.00	\$12,272.94
TGT-CE-T3534B	7415 24-0003	Jun 8/15	Apr 24/15	\$603.00	\$6,673.20
TGT-CE-T3630P	7496 10-0003	Jun 9/15	Apr 24/15	\$872.00	\$9,650.14
TGT-CE-T3630B	7496 21-0003	Jun 9/15	Apr 24/15	\$603.00	\$6,673.20

TGT-CE-T3636P	6981 7-0003	Jun 9/15	Apr 24/15	\$872.00	\$9,650.14
TGT-CE-T3636B	6981 72-0003	Jun 9/15	Apr 24/15	\$603.00	\$6,673.20
TGT-CE-T3644PF	7485 7-0004	Jun 9/15	Apr 24/15	\$897.00	\$9,926.80
TGT-CE-T3644B	7485 8-0003	Jun 9/15	Apr 24/15	\$603.00	\$6,673.20
TGT-CE-T3708PF	6981 12-0003	Jun 10/15	Apr 24/15	\$897.00	\$9,926.80
TGT-CE-T3708BF	6981 108-0003	Jun 10/15	Apr 24/15	\$603.00	\$6,673.20
TGT-CE-T3714P	7485 33-0003	Jun 10/15	Apr 24/15	\$897.00	\$9,926.80
TGT-CE-T3714B	7485 34-0003	Jun 10/15	Apr 24/15	\$603.00	\$6,673.20
TGT-CE-T3717P	7723 31-0003	Jun 10/15	Apr 24/15	\$897.00	\$9,926.80
TGT-CE-T3717B	7723 32-0003	Jun 10/15	Apr 24/15	\$603.00	\$6,673.20
TGT-CE-T3772P	7485 45-0003	Jun 11/15	Apr 24/15	\$897.00	\$9,926.80
TGT-CE-T3772B	7485 46-0003	Jun 11/15	Apr 24/15	\$603.00	\$6,673.20
TGT-CE-T7002P	7943 7-0004	Jun 11/15	Apr 24/15	\$1,109.00	\$12,272.94
TGT-CE-T7002B	7943 8-0003	Jun 11/15	Apr 24/15	\$603.00	\$6,673.20
TGT-CE-T7006P	7943 1-0003	Jun 11/15	Apr 24/15	\$897.00	\$9,926.80
TGT-CE-T7006B	7943 2-0004	Jun 11/15	Apr 24/15	\$603.00	\$6,673.20
TGT-CE-T3737P	7485 37-0003	Jun 12/15	Apr 24/15	\$897.00	\$9,926.80
TGT-CE-T3737B	7485 38-0003	Jun 12/15	Apr 24/15	\$603.00	\$6,673.20
TGT-CE-T3754P	7496 15-0004	Jun 12/15	Apr 24/15	\$897.00	\$9,926.80
TGT-CE-T3754B	7496 17-0003	Jun 12/15	Apr 24/15	\$603.00	\$6,673.20
TGT-CE-T3773PF	6981 24-0003	Jun 12/15	Apr 24/15	\$872.00	\$9,650.14
TGT-CE-T3773BF	6981 85-0003	Jun 12/15	Apr 24/15	\$603.00	\$6,673.20
TGT-CE-T7325	6981 187-0003	Jun 16/15	May 9/15	\$603.00	\$6,522.45
TGT-CE-T7326	7485 55-0005	Jun 15/15	May 9/15	\$603.00	\$6,522.45
TGT-CE-T7328	7723 71-0003	Jun 15/15	May 9/15	\$603.00	\$6,522.45
TGT-ONOSH-CE1	6637 10-0005	Jun 16/15	May 9/15	\$872.00	\$9,432.14
TGT-CE-T7403B	6637 12-0005	Jun 16/15	May 9/15	\$190.00	\$2,055.17
TGT-CE-T7405P	6637 8-0008	Jun 16/15	May 9/15	\$1,084.00	\$11,725.27
TGT-CE-T7405B	6637 13-0005	Jun 16/15	May 9/15	\$190.00	\$2,055.17
TGT-CE-T7407P	6981 102-0005	Jun 15/15	May 9/15	\$1,134.00	\$12,266.10
TGT-CE-T7407B	6981 107-0007	Jun 15/15	May 9/15	\$190.00	\$2,055.17
TGT-CE-T7410P	6981 100-0005	Jun 15/15	May 9/15	\$1,113.00	\$12,038.95
TGT-CE-T7410B	6981 104-0003	Jun 15/15	May 9/15	\$190.00	\$2,055.17
TGT-CE-T7411P	6981 103-0005	Jun 16/15	May 9/15	\$1,113.00	\$12,038.95
TGT-CE-T7411B	6981 106-0006	Jun 16/15	May 9/15	\$190.00	\$2,055.17
TGT-CE-T7412P	6981 101-0004	Jun 17/15	May 9/15	\$1,213.00	\$13,120.62
TGT-CE-T7412B	6981 140-0003	Jun 17/15	May 9/15	\$603.00	\$6,522.45
TGT-CE-T7413P	6981 126-0004	Jun 17/15	May 9/15	\$1,134.00	\$12,266.10
TGT-CE-T7413B	6981 128-0003	Jun 17/15	May 9/15	\$190.00	\$2,055.17
TGT-CE-T7416P	6981 141-0003	Jun 17/15	May 9/15	\$1,113.00	\$12,038.95
TGT-CE-T7416B	6981 142-0004	Jun 17/15	May 9/15	\$190.00	\$2,055.17
TGT-CE-T7417P	6981 134-0003	Jun 18/15	May 9/15	\$1,113.00	\$12,038.95

TGT-CE-T7417B	6981 135-0004	Jun 18/15	May 9/15	\$190.00	\$2,055.17
TGT-CE-T7418P	6981 136-0003	Jun 18/15	May 9/15	\$1,113.00	\$12,038.95
TGT-CE-T7418B	6981 137-0003	Jun 18/15	May 9/15	\$190.00	\$2,055.17
<b>Total</b>					<b>\$2,536,366.06</b>



Tariffed Contract # is 1-756887870-4 bills on both voice and Data expires 2017-08-09 Non-Tariffed Contract # 1-756887870-35 bills voice only expires 2017-02-28

Voice BTN	Voice order #	Due date	Monthly rate reduction	Voice Termination charge	Data BTN	Data order #	due date	Data Monthly rate reduction	Data Termination charge	
289-261-7850	O03372-440	15-07-17	(\$827.49)	\$7,525.95	N604-5606	D4390-0081-35	15-07-17	(\$330.00)	\$4,090.19	Tariffed site
905-433-4850	O18438-730	15-07-17	(\$637.34)	\$5,303.67	N604-3715	D4390-0082-35	15-07-17	na	na	Non-Tariffed site
905-331-4310	O80903-530	15-07-17	(\$637.34)	\$5,303.67	n604-3716	D4390-0083-35	15-07-17	na	na	Non-Tariffed site
514-404-4200	O21801-210	15-07-17	(\$703.54)	\$5,858.36	Q602-0011	D4390-0086-35	15-07-07	na	na	Non-Tariffed site
418-634-3302	O57853-130	15-07-17	(\$631.54)	\$5,157.70	Q602-0010	D4390-0085-35	15-07-07	na	na	Non-Tariffed site
613-792-3160	O36820-140	15-07-17	(\$637.34)	\$5,303.67	N604-3720	D4390-0084-35	15-07-07	na	na	Non-Tariffed site
<b>Total</b>									<b>\$4,090.19</b>	

BAN	Disconnect date	termination charges	number of Trunk Groups disconnected
520783311	15-07-20	\$19,740.05	5
520783311	15-07-21	\$29,861.38	7
520783311	15-07-22	\$107,883.20	26
520783311	15-07-23	\$29,757.88	7
520783311	15-07-24	\$17,765.41	5
520783311	15-07-28	\$31,987.15	8
520783311	15-07-29	\$89,761.12	25
520783311	15-07-30	\$34,395.46	9
520783311	15-07-31	\$63,604.07	16
520783311	<del>total term charge</del>	<del>\$424,755.72</del>	108 sites

Monthly rate reduction for BAN 522783311  
effective Sept 1st 2015 billing will be  
**\$43,933.60**

BTN/BAN	Store #	number disconnected	ref of calls charge	contract termination charge	Order #	disconnect date
613-270-2000	13511	613-270-2001	\$	35.65	C81073-150	15-04-24
519-436-9612	13533	519-436-9618	\$	35.65	C92441-560	15-04-24
905-578-8600	13558	905-578-8609	\$	35.65	C98814-730	15-04-24
705-340-4130	13580	705-340-4131	\$	35.65	C91673-740	15-04-24
613-384-5731	13591	613-384-5739	\$	35.65	C92031-390	15-04-24
519-620-5630	13608	519-620-5631	\$	35.65	C31273-660	15-04-24
416-228-6765	13609	416-228-6766	\$	35.65	C55686-430	15-04-24
613-274-3600	13628	613-274-3601	\$	35.65	C49187-140	15-04-24
705-495-1004	13630	705-495-1016	\$	35.65	C58518-600	15-04-24
905-273-3550	13636	905-273-3551	\$	35.65	C88144-520	15-04-24
905-427-5680	13639	905-427-5681	\$	35.65	C01727-730	15-04-24
905-732-1106	13645	905-732-1130	\$	35.65	C74603-800	15-04-24
905-628-0340	13646	905-628-0344	\$	35.65	C89884-520	15-04-24
613-747-2600	13658	613-747-2601	\$	35.65	C50433-140	15-04-24
905-837-3300	13663	905-837-3301	\$	35.65	C01766-730	15-04-24
705-327-6580	13665	705-327-6581	\$	35.65	C20392-720	15-04-24
905-787-5700	13668	905-787-5701	\$	35.65	C95292-580	15-04-24
905-855-5895	13689	905-855-5896	\$	35.65	C89963-520	15-04-24
905-847-8058	13670	905-847-8075	\$	35.65	C80027-520	15-04-24
908-648-1207	13671	905-648-1231	\$	35.65	C81700-510	15-04-24
519-883-2910	13672	519-883-2911	\$	35.65	C92300-660	15-04-24
519-680-3100	13706	519-680-3101	\$	35.65	C12336-900	15-04-24
416-698-4520	13729	416-698-4521	\$	35.65	C01446-410	15-04-24
905-633-3910	13738	905-633-3911	\$	35.65	C30111-530	15-04-24
416-422-7210	13742	416-422-7211	\$	35.65	C01457-410	15-04-24
613-260-4130	13746	613-260-4131	\$	35.65	C50650-140	15-04-24
905-841-9460	13749	905-841-9461	\$	35.65	C02000-730	15-04-24
519-787-9460	13751	519-787-9461	\$	35.65	C46866-550	15-04-24
905-548-8030	13753	905-548-8031	\$	35.65	C30193-530	15-04-24
519-787-3980	13759	519-787-3981	\$	35.65	C46865-550	15-04-24
905-336-4180	13761	905-336-4181	\$	35.65	C30233-530	15-04-24
905-590-5980	13764	613-590-5981	\$	35.65	C82733-150	15-04-24
905-620-9460	13767	905-620-9461	\$	35.65	C96152-730	15-04-17
905-374-5077	17001	905-374-5098	\$	35.65	C74839-800	15-04-24
705-733-2030	17004	705-733-2080	\$	35.65	C20781-720	15-04-24
905-456-5030	13688	905-456-5031	\$	35.65	C83124-580	15-04-17
905-967-1379	13565	905-967-1380	\$	35.65	C95963-730	15-04-17
519-275-5030	13699	519-275-5031	\$	35.65	C46856-670	15-04-17
613-285-2800	13522	613-285-2801	\$	35.65	C82840-390	15-04-17
705-525-7486	13677	705-525-7487	\$	35.65	C04774-630	15-04-17
519-641-9636	13510	519-641-9637	\$	35.65	C88268-900	15-04-17
905-573-4330	13524	905-573-4331	\$	35.65	C58766-510	15-04-17
416-781-5630	17002	416-781-5631	\$	35.65	C36362-440	15-04-17
416-207-8400	13715	416-207-8401	\$	35.65	C38370-440	15-04-17
905-875-5871	13572	905-875-5872	\$	35.65	C83326-520	15-04-17
905-272-6060	13552	905-272-6061	\$	35.65	C83333-520	15-04-17
905-458-0006	13623	905-458-0017	\$	35.65	C83426-580	15-04-17
BW SIP	13508	778-336-9401	\$	27.70	1-3057696585	15-04-27
BW SIP	13534	604-234-2021	\$	27.70	1-3061204015	15-04-27
BW SIP	13538	403-778-0731	\$	27.70	1-3075360263	15-04-27
BW SIP	13557	604-595-2381	\$	27.70	1-3082973105	15-04-30
BW SIP	13561	780-409-3581	\$	27.70	1-3083514751	15-04-30
BW SIP	13575	778-287-0401	\$	27.70	1-3084168791	15-04-30
BW SIP	13617	604-495-9031	\$	27.70	1-3085186402	15-04-30
BW SIP	13624	403-755-6551	\$	27.70	1-3088050250	15-05-01
BW SIP	13710	780-409-3606	\$	27.70	1-3081248542	15-05-01
BW SIP	13717	604-678-6681	\$	27.70	1-3082380355	15-05-01
BW SIP	13719	250-277-8071	\$	27.70	1-3105999361	15-05-05
BW SIP	13737	403-770-5111	\$	27.70	1-3107452182	15-05-05
BW SIP	13739	604-755-1701	\$	27.70	1-3108182744	15-05-05
BW SIP	13744	250-434-7281	\$	27.70	1-3108905455	15-05-05
BW SIP	13747	204-265-3571	\$	27.70	1-3049479424	15-05-09
BW SIP	13760	250-220-0361	\$	27.70	1-3109487328	15-05-09

BW SIP	17012	204-318-3071	\$	27.70	1-3109806275	15-05-06
519-967-3660	13708	519-972-5556	\$	35.65	C16712-570	15-05-15
905-458-3830	13773	905-458-3831	\$	35.65	C49705-560	15-05-15
BW SIP	13512	778-335-9401	\$	27.70	1-3185411967	15-05-21
BW SIP	13564	780-640-9171	\$	27.70	1-3196634552	15-05-21
BW SIP	13648	780-670-2201	\$	27.70	1-3188132148	15-05-21
BW SIP	13694	780-651-5672	\$	27.70	1-3188281951	15-05-21
BW SIP	13770	780-670-2221	\$	27.70	1-3188330397	15-05-21
SIP BAN 520783311 13 sites orders issued with due date of 15-04-17 SIP DID billed at \$1.20 each contract term charge would be \$175.15				\$	175.15	
SIP BAN 520783311 34 sites (2 sites not billing) orders issued with due date of 15-04-24 SIP DID billed at \$1.20 each contract term charge would be \$426.71				\$	426.71	
SIP BAN 520783311 2 sites orders issued with a due date of 15-05-15 SIP DID billed at \$1.20 each contract term charge would be \$25.84				\$	25.84	
SIP BAN 520783311 Bell West Disconnects various due dates term charges						
	due date	qty of tr/s				
	15-04-27	3	\$	39.83		
	15-04-30	4	\$	52.87		
	15-05-01	3	\$	39.59		
	15-05-05	4	\$	52.47		
	15-05-06	3	\$	39.29		
SIP BAN 520783311 Bell West Disconnects May 21st 2015 6 SIP TN's term charges would be \$76.81				\$	76.81	

The above charges are for the Pharmacy numbers that we disconnected with agreed to 1 year ref of calls. The btr/s identify the ref of calls charge not billed. The SIP BAN references how many SIP TN's disconnected by due date and the termination charges based on SIP Contract 1-756887870-33 expiry date of SIP contract is 2017-02-28. Each SIP TN is only \$1.20 that is why termination charges are so low.

We are still waiting for the full SIP disconnect requests not yet received.

**Total charges to be billed \$3,284.81**

BTN	number of lines	Order #	Due Date	Monthly redcuton	termination charge	tariffed/forborne	notes
450-348-3176	3	O65541-970	15-06-05	(\$147.10)	\$69.37	tariffed	tariffed contract 1-756887870-1 1 year auto renew current expiry date is 2015/07/10
905-561-1498	4	O80282-510	15-06-05	(\$136.02)	\$1,125.57	forborne	forborne contract 1-756887870-36 5 year auto renew current expiry 2017/02/28
819-243-1207	5	O31527-170	15-06-05	(\$154.85)	\$1,406.96	forborne	
905-949-6769	5	O53161-520	15-06-05	(\$241.90)	\$115.62	tariffed	
905-895-5717	7	O64721-730	15-06-05	(\$210.91)	\$1,969.74	forborne	
819-346-9204	5	O42124-950	15-06-05	(\$209.75)	\$1,969.74	forborne	
514-364-4706	3	O26161-520	15-06-05	(\$99.55)	\$844.18	forborne	
613-224-7389	5	O95471-140	15-06-05	(\$163.30)	\$1,406.96	forborne	
905-273-4287	10	O54426-520	15-06-05	(\$456.90)	\$231.23	tariffed	
450-431-7290	5	O91542-320	15-06-05	(\$233.90)	\$115.62	tariffed	
905-508-7609	6	O09711-580	15-06-05	(\$243.12)	\$1,406.96	forborne	5 lines contracted 1 line monthly
519-885-0713	5	O64067-660	15-06-05	(\$163.30)	\$1,406.96	forborne	
450-765-2054	3	O42772-340	15-06-05	(\$147.10)	\$69.37	tariffed	
905-549-7150	6	O57793-530	15-06-05	(\$190.58)	\$1,688.35	forborne	
418-651-7563	6	O18776-120	15-06-05	(\$182.20)	\$1,688.35	forborne	
905-655-8170	7	O64813-730	15-06-05	(\$453.06)	\$236.93	tariffed	
450-687-9948	3	O10473-350	15-06-05	(\$99.55)	\$844.18	forborne	
705-739-0138	4	O74084-720	15-06-05	(\$178.56)	\$844.18	forborne	3 lines contracted 1 line monthly
705-739-1465	1	O74077-720	15-06-05	(\$42.75)			SNR service only monthly
905-795-8454	4	O05856-580	15-06-05	(\$126.02)	\$1,125.57	forborne	
514-633-1611	4	O40289-530	15-06-05	(\$127.62)	\$1,125.57	forborne	
905-433-0297	5	O64878-730	15-06-05	(\$146.35)	\$1,406.96	forborne	
905-331-4310	5	C57829-530	15-06-05	(\$136.40)	\$1,406.96	forborne	Megalink BTN - no order to cancel Megalink yet
514-404-4200	5	C89273-210	15-06-05	(\$138.40)	\$1,406.96	forborne	Megalink:BTN - no order to cancel Megalink yet
418-634-3302	4	C40022-130	15-06-05	(\$110.72)	\$1,125.57	forborne	Megalink:BTN - no order to cancel Megalink yet
613-792-3160	5	C95629-140	15-06-05	(\$136.40)	\$1,406.96	forborne	Megalink BTN - no order to cancel Megalink yet
613-284-1635	5	O74898-380	15-06-05	(\$255.51)	\$92.49	tariffed	4 lines contracted 1 line monthly
905-576-7789	5	O65263-730	15-06-05	(\$163.30)	\$1,406.96	forborne	
519-744-1525	4	O64596-660	15-06-05	(\$128.02)	\$1,125.57	forborne	
905-839-8952	4	O66066-730	15-06-05	(\$138.02)	\$1,125.57	forborne	
705-325-9394	6	O75215-720	15-06-05	(\$284.90)	\$138.74	tariffed	
905-456-6745	6	O07652-580	15-06-05	(\$183.63)	\$1,688.35	forborne	
519-271-7685	4	O63537-670	15-08-05	(\$138.02)	\$1,125.57	forborne	
519-969-6223	6	O28574-570	15-06-05	(\$183.76)	\$1,688.35	forborne	
519-787-2132	6	O66086-550	15-08-05	(\$295.23)	\$152.86	tariffed	
905-335-0708	7	O58396-530	15-08-05	(\$217.86)	\$1,969.74	forborne	
905-690-2709	4	O58408-530	15-06-05	(\$200.42)	\$101.90	tariffed	
905-793-0568	7	O07887-580	15-08-05	(\$217.86)	\$1,969.74	forborne	
905-358-9473	4	O05484-800	15-08-05	(\$198.90)	\$92.49	tariffed	
613-599-4650	4	O05782-150	15-08-05	(\$126.02)	\$1,125.57	forborne	
613-599-7311	1	O05785-150	15-08-05	(\$42.75)			SNR service only monthly
705-878-8107	5	O18442-740	15-06-05	(\$241.90)	\$122.89	tariffed	
819-693-0147	3	O88614-300	15-06-05	(\$99.95)	\$844.18	forborne	
519-623-9208	6	O64700-660	15-06-05	(\$190.58)	\$1,688.35	forborne	
905-793-0860	9	O08002-580	15-08-05	(\$272.42)	\$2,532.53	forborne	
450-671-4844	3	O83740-260	15-06-05	(\$99.55)	\$844.18	forborne	
905-427-1047	7	O66329-730	15-06-05	(\$217.86)	\$1,969.74	forborne	

905-788-1589	4	O05532-800	15-08-05	(\$136.02)	\$1,125.57	forborne	
450-689-4854	5	O10714-350	15-08-05	(\$233.90)	\$115.62	tariffed	
416-232-2453	5	O75451-440	15-08-05	(\$163.30)	\$1,406.96	forborne	
905-697-0732	5	O66354-730	15-08-05	(\$245.51)	\$92.49	tariffed	4 lines contracted 1 line monthly
613-841-5329	7	O05842-150	15-08-05	(\$270.40)	\$1,688.35	forborne	6 lines contracted 1 line monthly
514-745-6908	8	O89381-210	15-06-05	(\$237.30)	\$2,251.13	forborne	
613-389-4976	8	O08939-390	15-08-09	(\$370.90)	\$163.84	tariffed	
705-472-4904	5	O64609-600	15-08-09	(\$241.90)	\$108.85	tariffed	
289-261-7850	9	C74682-440	15-08-07	(\$387.00)	\$208.11	tariffed	Megalink BTN - no order to cancel Megalink yet
514-352-0844	5	O03973-240	15-08-09	(\$154.65)	\$1,398.08	forborne	
519-679-5397	9	O47973-900	15-08-09	(\$272.42)	\$2,516.55	forborne	
450-441-5957	4	O96481-460	15-08-09	(\$190.50)	\$87.08	tariffed	
519-472-7794	10	O47985-900	15-08-15	(\$299.70)	\$2,769.53	forborne	
905-574-4876	3	O82540-510	15-08-15	(\$98.74)	\$830.86	forborne	
905-823-0786	5	O59954-520	15-08-15	(\$215.84)	\$1,107.81	forborne	4 lines contracted 1 line monthly
905-469-6002	5	O59966-520	15-08-15	(\$163.30)	\$1,384.77	forborne	
905-304-9094	4	O82547-510	15-08-15	(\$136.02)	\$1,107.81	forborne	
450-974-0331	3	O14268-350	15-06-15	(\$147.70)	\$49.55	tariffed	
450-651-0699	5	O98493-460	15-08-15	(\$154.65)	\$1,384.77	forborne	
416-425-3837	9	O35758-410	15-08-15	(\$272.42)	\$2,492.58	forborne	
450-430-7646	4	O14337-350	15-08-15	(\$190.50)	\$66.07	tariffed	
416-762-1485	9	O77960-440	15-06-15	(\$324.96)	\$2,215.63	forborne	8 lines contracted 1 line monthly
705-566-7875	5	O17405-630	15-08-17	(\$241.90)	\$76.98	tariffed	
514-935-0549	6	O95208-210	15-08-17	(\$182.20)	\$1,656.39	forborne	
514-354-4154	4	O06629-240	15-08-17	(\$127.10)	\$1,104.26	forborne	
905-727-5186	7	O77430-730	15-08-17	(\$217.86)	\$1,932.46	forborne	
605-876-8610	7	O63396-520	15-08-24	(\$217.86)	\$1,211.49	forborne	new due date provided - term charges recalculated based on new due date
416-229-184	9	O84238-430	15-08-24	(\$222.42)	\$2,212.96	forborne	new due date provided - term charges recalculated based on new due date
613-740-6116	5	O05325-400	15-08-24	(\$0.55)	\$893.54	forborne	4 lines contracted 1 line monthly - new due date provided - term charges recalculated based on new due date
416-690-6640	5	O48869-210	15-08-24	(\$163.30)	\$229.42	forborne	new due date provided - term charges recalculated based on new due date
905-881-2882	5	O63573-550	15-08-24	(\$190.50)	\$1,475.81	forborne	new due date provided - term charges recalculated based on new due date
514-630-6920	3	O44950-530	15-08-19	(\$99.55)	\$828.20	forborne	
418-835-7808	6	O21932-120	15-08-19	(\$277.30)	\$83.24	tariffed	
905-682-2927	7	O10733-800	15-08-19	(\$207.86)	\$1,926.25	forborne	
418-523-8097	3	O73606-110	15-08-19	(\$99.55)	\$825.53	forborne	
613-247-1443	6	O05865-140	15-08-19	(\$190.58)	\$1,651.07	forborne	
519-783-8901	7	O70260-550	15-08-19	(\$217.86)	\$1,926.25	forborne	
450-444-5686	3	O87647-260	15-08-19	(\$140.15)	\$41.62	tariffed	
905-898-2597	9	O87447-520	15-08-24	(\$217.86)	\$1,667.08	forborne	4 lines contracted 1 line monthly - new due date provided - term charges recalculated based on new due date
				<b>Total</b>	<b>\$94,579.35</b>		

The above BTN's were for the emergency lines ie hydro, elevators, alarms and some pharmacy fax lines. They still have some pots BTN's that no orders have been placed yet

**Schedule D**

**February 19<sup>th</sup>, 2015, agreement between the Claimant, Bell Canada and the Debtor, Target  
Canada Co.**

**Bell**

February 19, 2015

Delivered by Email

Target Canada Co.  
5580 Explorer Dr.  
Suite 540 – Floor 5  
Mississauga, ON  
L4W 4Y1

Attention: Mark Wong  
General Counsel and Secretary

Dear Sir:

**RE: In the Matter of a Plan of compromise or arrangement of Target Canada Co. et als**

As you know, Bell Canada and BCE Nexxia Corp. provide various services (the "Services") to Target Canada Co. ("Target") pursuant to various contracts, including all service schedules thereto, which include but are not limited to those set out in Schedule "A" hereto (the "Target Agreements").

Pursuant to the Initial Order rendered by Mr. Justice Geoffrey B. Morawetz of the Ontario Superior Court of Justice (the "CCAA Court") dated January 15, 2015, as amended and restated on February 11, 2015 (the "Initial Order"), Target commenced proceedings under the *Companies' Creditors Arrangement Act* (the "CCAA"). Alvarez & Marsal Canada Inc. was appointed Monitor (the "Monitor") pursuant to the terms of the Initial Order.

As you know, pursuant to the CCAA and the terms of the Initial Order, Bell Canada has no obligation to extend credit in connection with the provision of the Services.

Further to our discussions with you, Bell Canada is prepared to continue to provide the Services to Target subject to the agreement of certain terms and conditions on a go-forward basis. This letter confirms the agreement (the "Agreement") amongst Bell Canada and Target relating to the provision of Services by Bell Canada to Target billed and to be billed by Bell Canada to Target pursuant to the Target Agreements from and after January 15, 2015 (the "Post-Filing Services").

Bell Canada, BCE Nexxia Corp. and Target agree to the following:





# Bell

1. For the purposes hereof:
  - i) "Monthly Run Rate" shall mean the aggregate amount of all of the invoices which were or are to be issued by Bell Canada and BCE Nexoda Corp. to Target with respect to the provision of the Services during a Contract Month, as such term is herein defined;
  - ii) "Contract Month" shall mean the period beginning on the 15<sup>th</sup> day of a month and ending on the 14<sup>th</sup> day of the following month, the first such Contract Month beginning on January 15, 2015;
  - iii) Wire Transfer Instructions shall mean the wire transfer instructions for Bell Canada and BCE Nexoda Corp.'s attorneys' Canadian Dollar trust account, namely Borden Ladner Gervais LLP, set out in Schedule "B" hereto;
2. Subject to the provisions of section 6 hereof, to cover the Monthly Run Rate from and after January 15, 2015, Target shall pay the following:
  - i) the sum of \$920,000 on Monday February 16, 2015 (the "Initial Payment") by way of wire transfer in accordance with the Wire Transfer Instructions.
  - ii) Monthly, on the fifteenth (15<sup>th</sup>) day of each month (if a week-end or holiday, the next business day) by 4:00 p.m., commencing on March 16, 2015, the sum of \$460,000 by way of wire transfer in accordance with the Wire Transfer Instructions (each, an "Advance Payment").
3. In the event the Monthly Run Rate during any Contract Month exceeds the amount of the Advance Payment received during said Contract Month, upon receipt of a written notice from Bell Canada to Target and the Monitor, indicating the amount by which Target's Monthly Run Rate exceeds the Advance Payment received during the previous Contract Month (the "Variance") Target shall pay the amount of the Variance by way of wire transfer in accordance with the Wire Transfer Instructions, (a "Variance Payment") such payment to be made at the same time as the following Advance Payment is due.
4. Likewise, in the event that the Variance is negative (i.e. the Monthly Run Rate during any Contract Month is less than the Advance Payment received during said Contract Month) five (5) business days after the receipt by Bell Canada and the Monitor of a written notice from Target, indicating the amount of the negative Variance (such negative Variance, a "Credit"), and unless Target receives a notice of dispute from Bell Canada within the said five (5) day delay, Target shall be entitled to apply such Credit against the next Advance Payment(s).
5. Confirmation of the wire transfers for the Initial Payment, each of the Advance Payments and each of the Variance Payments, if any, providing details of the electronic funds transfer, shall be provided by Target to Bell Canada by e-mail to [csg\\_ar@bell.ca](mailto:csg_ar@bell.ca), [jill.gibson@bell.ca](mailto:jill.gibson@bell.ca), [sonia.bisson@bell.ca](mailto:sonia.bisson@bell.ca), [jrondeau@big.com](mailto:jrondeau@big.com) and to [alicia.samuel@bell.ca](mailto:alicia.samuel@bell.ca), immediately upon the making of the wire transfer.

# Bell

For greater clarity, the failure to provide such confirmation shall not, on its own, constitute an Event of Default.

6. At the expiry of each period of three (3) Contract Months beginning on January 15, 2015 (a "Trimester"), Bell Canada shall calculate the average Monthly Run Rate for the previous Trimester (the "Average"). The Advance Payments shall be adjusted, by written notice from Bell Canada to Target to the higher of:

- i) the Average for the previous Trimester; and
- ii) the previous month's Monthly Run Rate.

Target shall make the Advance Payments accordingly from and after receipt of such notice from Bell Canada.

Notices given by Bell Canada pursuant to this section shall indicate i) the Average for the previous Trimester, ii) the previous month's Monthly Run Rate and iii) the new amount of the Advance Payments.

7. Upon termination of the Target Agreements, Bell Canada and BCE Nexxia Corp. shall forthwith: (i) render a final invoice to Target in respect of the Post-Filing Services (the "Final Invoice"); (ii) apply the remaining Advance Payments held by Bell Canada and/or BCE Nexxia Corp. against the Final Invoice; and (iii) return the balance of the Advance Payments, if any, after application against amounts owing by Target to Bell Canada and/or BCE Nexxia Corp. in respect of the Final Invoice to Target as directed by Target.
8. Any additional services outside the scope of the Target Agreements ordered by Target from Bell Canada or BCE Nexxia Corp. after January 15, 2015 shall be paid in advance prior to delivery/implementation of the said services;
9. The non-payment of the Initial Payment, any Advance Payment and/or any Variance Payment, if any, in accordance with the terms set forth in this Agreement shall constitute events of default (each, an "Event of Default").
10. Upon the occurrence of an Event of Default which is not remedied within three (3) business days from the receipt of a written notice of default from Bell Canada to Target and the Monitor,
- i) Bell Canada and BCE Nexxia Corp. reserve their right to bring a motion to the CCAA Court to seek any relief they are entitled to seek, including termination of the Target Agreements and this Agreement (the "Bell Motion"); and
  - ii) Target and the Monitor acknowledge and agree that Bell Canada and/or BCE Nexxia Corp. shall be entitled to bring the Bell Motion before the CCAA Court on five (5) business days' notice to Target, the Monitor and the service list in accordance with the Initial Order.

**Bell**

11. Any notice, direction or other communication given regarding the matters contemplated by this Agreement (each, a "Notice") must be in writing, sent by personal delivery, courier, facsimile or by email and addressed:

If to Bell Canada or BCE Nexia Corp.:

Bell Canada  
5025 Creebank Road, 2<sup>nd</sup> floor  
Mississauga, ON L4W 0B6

Attention:  
Email:

Jill Gibson  
Jill.Gibson@bell.ca

With a copy to:

Borden Ladner Gervais LLP / S.E.N.C.R.L.,  
S.R.L  
1000, rue De La Gauchetière Ouest  
Suite 900  
Montréal, QC H3B 5H4

Attention:  
Email:

François D. Gagnon  
fgagnon@big.com

If to Target:

Target Canada Co.  
5580 Explorer Dr.  
Suite 540 – Floor 5  
Mississauga, ON  
L4W4Y1

Attention:  
Email:

Mark Wong  
mark.wong@target.com

With a copy to:

Osler, Hoskin & Harcourt LLP  
Box 50, 1 First Canadian Place  
Toronto ON M5X 1B8

Attention:  
Email:

Tracy Sandler  
tsander@osler.com

**Bell**

If to the Monitor:

Alvarez & Marsal Canada Inc.  
Royal Bank Plaza, South Tower  
200 Bay Street, Suite 2900  
P.O. Box 22  
Toronto, ON M5J 2J1

Attention:  
Email:

Doug McIntosh  
dmcintosh@alvarezandmarsal.com

With a copy to:

Goodmans LLP  
Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto ON M5H 2S7

Attention:  
Email:

Jay Carfagnini  
jcarfagnini@goodmans.ca

A Notice is deemed to be given and received (i) if sent by personal delivery or courier, on the date of delivery if it is a business day and the delivery was made prior to 4:00 p.m. (local time in place of receipt) and otherwise on the next business day, or (ii) if sent by email, on the business day such notice was sent.

Assuming the foregoing is satisfactory, please execute this Agreement where indicated below and return a copy to the undersigned. Once executed, this Agreement will constitute a binding agreement between each of us in accordance with its terms.

[Signature page follows]

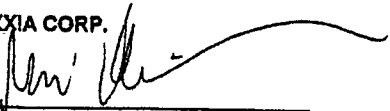
S-1



Yours truly,

**BELL CANADA**

Per: \_\_\_\_\_  
Donald Mackinnon  
Vice-President, Customer Service

**BCE NEXXIA CORP.**  
Per:   
\_\_\_\_\_  
André Beaujieu  
President, BCE NEXXIA Corp.

ACKNOWLEDGED AND AGREED TO as of this \_\_\_\_\_ day of February, 2015.

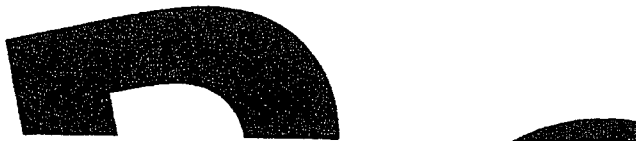
**TARGET CANADA CO.**

By: \_\_\_\_\_  
Name:  
Title:

The Monitor acknowledges the terms of this Agreement as of this \_\_\_\_\_ day of February, 2015.

**ALVAREZ & MARSAL CANADA INC.,** in its capacity as court-appointed Monitor of Target Canada Co. et als.

By: \_\_\_\_\_  
Name: Alan Hutchens  
Title:

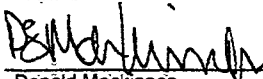


S-1



Yours truly,

BELL CANADA

Per:   
Donald Mackinnon  
Vice-President, Customer Service

BCE NEXXIA CORP.

Per: \_\_\_\_\_  
André Beaulieu  
President, BCE NEXXIA Corp.

ACKNOWLEDGED AND AGREED TO as of this \_\_\_\_\_ day of February, 2015.

TARGET CANADA CO.

By: \_\_\_\_\_  
Name:  
Title:

The Monitor acknowledges the terms of this Agreement as of this \_\_\_\_\_ day of February, 2015.

ALVAREZ & MARSAL CANADA INC., in its capacity as court-appointed Monitor of Target Canada Co. et als.

By: \_\_\_\_\_  
Name: Alan Hutchens  
Title:



**Bell**

**Schedule "A"**  
**Target Agreements**



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The table below is extremely faint and illegible due to the low contrast of the scan. It appears to be a multi-column table with several rows of data, but the specific text within the cells cannot be discerned.

# Bell

Schedule "B"

**BLG**  
Borden Ladner Gervais

**BORDEN LADNER GERVAIS S.E.N.C.R.L.**  
**BORDEN LADNER GERVAIS LLP**

**COMPTE EN FIDÉICOMMIS**  
**TRUST ACCOUNT**

**INSTRUCTIONS POUR VIREMENT – DOLLARS CANADIENS (CAD)**  
**WIRE INSTRUCTIONS – CANADIAN DOLLARS (CAD)**

<b>INSTITUTION BANK</b>	<b>Banque de Montréal Bank of Montreal</b>		
<b>SUCCURSALE BRANCH</b>	<table border="0"> <tr> <td><i>Banque de Montréal</i> 630, Boul. René-Lévesque Ouest Montréal (Québec) H3B 1S5 Téléphone : 514-877-1360</td> <td><i>Bank of Montreal</i> 630 West René-Lévesque Blvd. Montréal, Québec H3B 1S5 Telephons : 514-877-1360</td> </tr> </table>	<i>Banque de Montréal</i> 630, Boul. René-Lévesque Ouest Montréal (Québec) H3B 1S5 Téléphone : 514-877-1360	<i>Bank of Montreal</i> 630 West René-Lévesque Blvd. Montréal, Québec H3B 1S5 Telephons : 514-877-1360
<i>Banque de Montréal</i> 630, Boul. René-Lévesque Ouest Montréal (Québec) H3B 1S5 Téléphone : 514-877-1360	<i>Bank of Montreal</i> 630 West René-Lévesque Blvd. Montréal, Québec H3B 1S5 Telephons : 514-877-1360		
<b>NUMÉRO SWIFT SWIFT NUMBER</b>	<b>BOFMCAM2</b>		
<b>NUMÉRO D'INSTITUTION BANK NUMBER</b>	<b>001</b>		
<b>NUMÉRO DE SUCCURSALE BRANCH NUMBER</b>	<b>02301</b>		
<b>NUMÉRO DE COMPTE ACCOUNT NUMBER</b>	<b>1215-610</b>		
<b>RÉFÉRENCE REFERENCE</b>	<table border="0"> <tr> <td><i>Borden Ladner Gervais s.r.l.</i> 1000, rue de la Gauchetière O. Bureau 900 Montréal (Québec) H3B 5H4</td> <td><i>Borden Ladner Gervais LLP</i> 1000 West de la Gauchetière Suite 900 Montréal, Québec H3B 5H4</td> </tr> </table>	<i>Borden Ladner Gervais s.r.l.</i> 1000, rue de la Gauchetière O. Bureau 900 Montréal (Québec) H3B 5H4	<i>Borden Ladner Gervais LLP</i> 1000 West de la Gauchetière Suite 900 Montréal, Québec H3B 5H4
<i>Borden Ladner Gervais s.r.l.</i> 1000, rue de la Gauchetière O. Bureau 900 Montréal (Québec) H3B 5H4	<i>Borden Ladner Gervais LLP</i> 1000 West de la Gauchetière Suite 900 Montréal, Québec H3B 5H4		

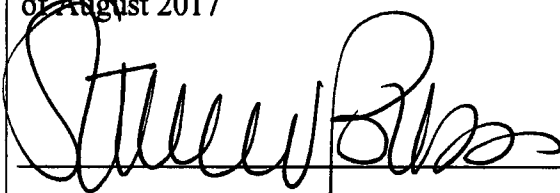
\*\*\*Please send your deposit detail via e-mail to: [jroudeau@blg.com](mailto:jroudeau@blg.com) or by fax to (514) 954-1905\*\*\*

\*\*\*S.v.p. envoyer les détails de votre dépôt par courriel à [jroudeau@blg.com](mailto:jroudeau@blg.com) ou par télécopie au (514) 954-1905.\*\*\*

MTL01: 3235712: v5



This is **EXHIBIT "C"** referred to in the Affidavit of **Patricia Greene** sworn this 16<sup>th</sup> day of August 2017



Commissioner of Oaths for the Quebec



**PROOF OF CLAIM FORM FOR CLAIMS AGAINST  
THE TARGET CANADA ENTITIES<sup>1</sup>**

**1. Name of Target Canada Entity or Entities (the "Debtor"):**

**Debtor:** Target Canada Co. – AMENDED RESTRUCTURING PERIOD CLAIM (WITHOUT PREJUDICE)

**2(a) Original Claimant (the "Claimant")**

Legal Name of Claimant Bell Canada

Address

5115 CreekBank Road

2nd Floor (2A) Building E

City Mississauga Prov /State On

Postal/Zip Code L4W 5R1

Name of Contact Jill Gibson

Title Director Billing and Collections

Phone # (905) 614-8058

Fax # \_\_\_\_\_

email jill.gibson@bell.ca

**2(b) Assignee, if claim has been assigned**

Legal Name of Assignee \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ Prov /State \_\_\_\_\_

Postal/Zip Code \_\_\_\_\_

Name of Contact \_\_\_\_\_

Phone # \_\_\_\_\_

Fax # \_\_\_\_\_

email: \_\_\_\_\_

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<sup>1</sup> Target Canada Co., Target Canada Health Co., Target Canada Mobile GP Co., Target Canada Pharmacy (BC) 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 (collectively, the "Target Canada Entities").

### 3. Amount of Claim

The Debtor was and still is indebted to the Claimant as follows:

Currency	Amount of Claim (including interest up to and including January 14, 2015)	Unsecured Claim	Secured Claim
Canadian dollars	\$4,012,715.30	<input checked="" type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>

### 4. Documentation

Provide all particulars of the Claim and supporting documentation, including amount, and description of transaction(s) or agreement(s), or legal breach(es) giving rise to the Claim, including any claims assignment/transfer agreement or similar document, if applicable, and amount of invoices, particulars of all credits, discounts, etc. claimed, description of the security, if any, granted by the affected Debtor to the Claimant and estimated value of such security.

### 5. Certification

I hereby certify that:

1. I am the Claimant or authorized representative of the Claimant.
2. I have knowledge of all the circumstances connected with this Claim.
3. The Claimant asserts this Claim against the Debtor as set out above.
4. Complete documentation in support of this claim is attached.

Signature: *Jill Gibson*

Name: Jill Gibson

Title: Director Billing and Collections

Witness: *Peter Zanin*

(signature)

(print)

Dated at Mississauga this 2 day of December, 2015

### 6. Filing of Claim

This Proof of Claim must be received by the Monitor on or before 5:00 p.m. (Toronto time) on August 31, 2015 by prepaid ordinary mail, registered mail, courier, personal delivery or electronic transmission at the following address:

Alvarez & Marsal Canada Inc., Target Canada Monitor  
 Royal Bank Plaza, South Tower  
 200 Bay Street, Suite 2900, P.O. Box 22  
 Toronto, ON Canada M5J 2J1  
 Attention: Greg Karpel  
 Email: [targetcanadaclaims@alvarezandmarsal.com](mailto:targetcanadaclaims@alvarezandmarsal.com)  
 Fax No.: 416-847-5201

For more information see [www.alvarezandmarsal.com/targetcanada](http://www.alvarezandmarsal.com/targetcanada), or contact the Monitor by telephone (1-844-864-9548)

**ADDENDUM TO THE PROOF OF CLAIM - RESTRUCTURING PERIOD****IMPORTANT DISCLAIMER**

This proof of claim is filed strictly under reserve of the Claimant's (Bell Canada) rights. Bell Canada contends that the fees mentioned in Schedule "C" hereof constitute a post-filing indebtedness which is fully due and owing by the Debtor Target Canada Co. pursuant to the agreement entered into between the Claimant Bell Canada and the Debtor Target Canada Co. on February 19<sup>th</sup>, 2015, a copy of which is attached hereto as Schedule "D".

## Documentation Schedule

- Schedule A:** Master Communications Agreement (Retail) (1-756887870-M1) entered into between Target Canada Co. and Bell Canada dated July 11<sup>th</sup> and 13<sup>th</sup>, 2011.
- Schedule B:** Termination letter.
- Schedule C:** Invoices and documents regarding the calculation of charges.
- Schedule D:** February 19<sup>th</sup>, 2015, agreement between the Claimant, Bell Canada and the Debtor, Target Canada Co.
- Schedule E:** Invoices and documents regarding the calculation of additional charges.

## Schedule A

Master Communications Agreement (Retail) (1-756887870-M1) entered into between

Target Canada Co. and Bell Canada

Dated July 11<sup>th</sup> and 13<sup>th</sup>, 2011



Agreement # 1-756887870-M1



## MASTER COMMUNICATIONS AGREEMENT (RETAIL)

This Agreement is between

Target Canada Co, a company incorporated under the laws of Canada having a place of business at 5600 Explorer Drive, Mississauga, ON, L4W 4Y2 (the "Customer")

AND

BELL CANADA, a company incorporated under the laws of Canada, having its registered office at 1050 Beaver Hall Hill, Montréal, Québec, H2Z 1S4 ("Bell")

For valuable consideration, the receipt and sufficiency of which are acknowledged, the parties agree as follows:

1 SERVICES

- (a) **Provision of Services:** The Customer requests and Bell shall provide to the Customer the tariffed and non-tariffed services described in each schedule (a "Service Schedule") attached to this Agreement from time to time (collectively, the "Services") on the terms and conditions set out in this Agreement and the applicable Service Schedules (collectively with any Equipment Schedule (as defined in Section 1(d), the "Agreement"). Notwithstanding the foregoing, any Services provided to the Customer outside of Canada will be provided by an affiliate of Bell (as defined in 1(c) below), on the terms and conditions set out in this Agreement. In such cases, the affiliate of Bell shall be the Customer's supplier for such Services and shall sign the schedule(s) relevant thereto.
- (b) **Regulated Services:** Services which are subject to a Tariff, whether provided separately or as part of a bundle of services, are required to be provided and shall only be provided in compliance with and subject to all applicable tariffs, including General Tariff - 6716, Part 1, Items 10 (Terms of Service) and 25 (Payment of Charges), and all other relevant tariffs approved by the Canadian Radio-television and Telecommunications Commission (the "CRTC"), the tariff numbers of which may be listed in the applicable Service Schedule (these tariffs, together with all applicable decisions, directions and orders of the CRTC, are referred to as the "Tariffs"). Bell may amend the Tariffs, including the Fees (as defined in Section 2(a) below), from time to time with the approval of, or as required by, the CRTC, and in such case this Agreement shall be considered to be amended accordingly. The Tariffs will prevail over any provision of the main body of this Agreement or the Service Schedules. If the CRTC decides that a Service will be forborne from regulation, then until the Parties otherwise agree in writing, this Agreement, including the applicable Service Schedule, will remain in full force and effect for that Service and will be considered to incorporate all rates, charges, terms and conditions set out in the Tariffs as at the effective date of forbearance, for the remainder of the minimum contract period or then-current Service Term (as defined in Section 3), as applicable, provided however that if the parties cannot agree to the terms and conditions of a Service Schedule for the newly forborne Service, Customer may terminate the Service without penalty or early termination charge. In addition, Bell shall provide Customer with prompt written notice in the event that any non-tariffed Service becomes subject to Tariffs, thereafter Customer shall have the option to terminate the Service, in its sole discretion, without penalty or early termination charge if the Fees for the Services will increase as a result of it becoming subject to Tariffs, provided that such termination is given before the effective date of the Service becoming tariffed. In the case of either such termination, if the termination occurs within the first six (6) months of the Service commencing, Customer shall compensate Bell for its reasonable, documented unrecoverable costs (e.g. installation costs or third party termination charges).
- (c) **Standalone Service Schedules:** The pricing, terms and conditions set out or referenced in this Agreement are not dependent on the Customer taking any Tariffed service offered by Bell or its affiliates. (For the purposes of this Agreement, the term "affiliate" has the meaning given to it in the *Canada Business Corporations Act* (Canada)). The Customer may terminate each Service Schedule under Section 4, independently of any Tariffed service the Customer receives from Bell or its affiliates.
- (d) **Equipment:** If the Customer wishes to purchase equipment or license software from Bell, that equipment, software and any related documentation (collectively, the "Purchased Equipment") shall be listed on schedule(s) attached to this Agreement from time to time entitled "Equipment Schedule" (the "Equipment Schedule"). Bell shall sell to the Customer and the Customer shall purchase from Bell the Purchased Equipment (including licenses to any software), under the terms and conditions set out on the Equipment Schedule. The terms of any Equipment Schedule shall prevail over the terms of the main body of this Agreement with respect to that sale of equipment or



\*%1%10%1-756887870-M1%6%

27517





Agreement # 1-756887870-M1

## 2 FEES

- (a) **Fees and Taxes:** The Customer shall pay the fees, price of Purchased Equipment, Termination Fees (as defined in Section 4(a)) (if applicable), Under-Utilization Fees (as defined in Section 2(b)) (if applicable) and capital, development or installation costs (if any) as listed in any schedule attached hereto (collectively the "Fees"). The Customer shall also pay applicable commodity taxes, including all sales, retail, use, goods and services, value added, excise and similar taxes levied or assessed by any Government authority, as well as surcharges for foreign taxes, withholding tax, and interexchange carrier charges, if any (collectively, "Taxes"). Customer shall pay all invoices for Fees and Taxes on the invoice date. If any legislation authorizes the Customer to purchase Services or Purchased Equipment pursuant to this Agreement without payment of commodity taxes, Customer agrees to supply Bell with evidence of such authorization. Undisputed Invoiced Fees and Taxes are subject to a late payment charge ("Late Payment Charge") at the rate specified in the invoice, which rate may vary from time to time, calculated from the invoice date, if not paid within 45 days of the invoice date. Customer will be responsible for payment of all costs reasonably incurred by Bell in collecting or attempting to collect any unpaid Fees or Taxes or Late Payment Charges. Except as provided elsewhere in this Agreement, all payments made by Customer will be non-refundable.
- (b) **Minimum Commitment:** The Customer agrees to the minimum commitment levels for billing, volume or usage, if any, as set out in a Service Schedule (the "Minimum Commitment"), for each month, year or other period of time specified in that Service Schedule as the period in which a Minimum Commitment applies (the "Minimum Commitment Period"). If the Customer does not meet a Minimum Commitment during the relevant Minimum Commitment Period, the Customer shall pay to Bell the under-utilization charges set out in the applicable Service Schedule (the "Under-Utilization Fees").
- (c) **No Withholding, Deduction or Set-Off:** Customer shall not be entitled to withhold or deduct undisputed amounts from, or set off undisputed amounts owed by Bell to Customer against, any amounts invoiced by Bell for Fees, Taxes or Late Payment Charges.
- (d) **Credits:** The Customer shall notify Bell within 150 days of the date of the applicable invoice, of any charges that should not have been billed or that were over-billed. If Bell confirms that those charges should not have been billed or were over-billed, Bell will credit the Customer for those charges.

## 3. TERM

- (a) **Term of the main body of this Agreement:** The term of the main body of this Agreement (the "Agreement Term") will begin on the later of the date it is signed by the Customer and the date it is signed by Bell. It will expire or terminate on the date that the Service Term (as defined in Section 3(d)) of the last remaining Service Schedule expires or terminates.
- (b) **Term of Each Service Schedule:** Each Service will be provided for the period set out in the relevant Service Schedule (the "Initial Service Term").
- (c) **Early Provision of Services.** If Bell begins work to provision any Service, or if Bell delivers any Service, before the start of the Agreement Term or the relevant Initial Service Term, all work and services provided by Bell before either of those dates will be considered to have been provided under all of the terms and conditions of this Agreement including the relevant Service Schedule.
- (d) **Renewal Term(s):** Unless the Customer or Bell gives a notice to the other as described in Section 3(e), each Service Schedule will automatically be renewed at the end of the Initial Service Term on the same terms and conditions for the consecutive renewal period(s) set out in that Service Schedule. If there is no renewal period set out in a Service Schedule, then that Service Schedule will expire and the Services provided under it will be terminated at the end of the Initial Service Term.
- Each renewal period described above is defined as a "Service Renewal Term". The Initial Service Term and any Service Renewal Term(s) are collectively referred to as the "Service Term".
- (e) **Notice of Non-Renewal:** Either party may send to the other party a written notice, at least 30 days in advance of the expiration of the relevant Service Term, that it does not intend to renew a Service Schedule. As a result, that Service Schedule will expire and the Services provided under it will be terminated at the end of the Service Term.



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**4. TERMINATION**

(a) **Early Termination by Customer:** Customer may terminate a Service it has requested under a Service Schedule ("Terminated Service") at any time before the end of the relevant Service Term by giving notice of termination to Bell at least 30 days before the proposed early termination date. If Customer terminates a Service under this Section, the Customer shall pay to Bell all Fees, Taxes and Late Payment Charges due for the Terminated Service up to the date of termination. Customer shall also pay to Bell (i) 100% of the resolvable out-of-pocket expenses that Bell incurs or will incur in connection with its contractual arrangements with the Bell Providers (as defined in Section 17(a)), and (ii) the termination charges specified in the relevant Service Schedule, or if not specified, an amount equal to 50% of the remaining monthly Fees for the Terminated Service that would have been payable to the end of the Service Term (collectively, the "Termination Fees"), plus Taxes on the Termination Fees. The Termination Fees are liquidated damages and consideration for the Services, and are not a penalty. The parties acknowledge that the Termination Fees are a reasonable pre-estimate of the damage that would be anticipated to be suffered by Bell upon termination.

(b) **Termination for Cause:** Either party may terminate this Agreement or any Service Schedule, or Bell may suspend the Services in whole or in part, by giving notice in writing to the other party, upon the occurrence of any of the following: (i) the other party materially defaults with respect to a material obligation under this Agreement or the applicable Service Schedule and does not remedy that default within 30 days after receiving written notice of the default; or (ii) the other party enters into a compulsory or voluntary liquidation, or compounds with or convenes a meeting of its creditors or has a receiver appointed over all or any part of its assets or fails or suffers any similar action in connection with a debt, or ceases for any reason to carry on business. Bell has certain additional rights of termination as provided under this Agreement. Customer's failure to pay any Invoiced Fees, Taxes or Late Payment Charges or Late Payment Charges as provided under this Agreement shall constitute a material obligation. Notwithstanding the foregoing, if Bell materially defaults with respect to a material obligation in the provision of a Service, and Bell has not remedied that default within 30 days after receiving written notice of such default, Customer shall be entitled to terminate the Agreement or any Service Schedule without penalty or early termination charges.

(c) **Charges Payable:** On the termination of this Agreement or a Service Schedule for any reason, all payments required to be made to Bell by the Customer under the Agreement or that Service Schedule, as applicable, shall be due and payable immediately, and Bell may apply any amounts previously paid by Customer towards any other amount payable by Customer. Termination of a Service Schedule or this Agreement shall not relieve the Customer from any liability, including amounts owing, which accrued before the termination became effective. Customer will not be required to pay Termination Fees if Customer terminates this Agreement or a Service Schedule under Section 4(b).

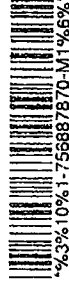
**5. BELL PROPERTY**

All material, equipment and software provided by Bell, including any equipment or software set out in the Service Schedules, and any other equipment, including fibre optic cable, patch panels, transport connectors and switching equipment, used by Bell in the provision of the Services (Collectively Bell Provided Equipment) shall at all times be and remain the exclusive property of Bell or the Bell Providers, wherever located. Customer acknowledges it has no right, title or interest in or to any IP address assigned to the Customer. Bell may, on reasonable notice to the Customer, change that IP address. Bell is not obligated to notify any other party of a change to the Customer's IP addresses. The Bell Provided Equipment does not include the Purchased Equipment.

**6. CUSTOMER OBLIGATIONS**

(a) **Obligations** In addition to any other obligations of the Customer under this Agreement, the Customer shall:

- (i) not resell or remarket any Service for commercial purposes under the terms and conditions of this Agreement. If Customer wishes to resell or remarket the Services Customer shall enter into a separate written wholesale agreement with Bell,
- (ii) be responsible for the supply (including obtaining necessary licenses and authorizations), installation and maintenance of any equipment or software other than the Bell Provided Equipment (the "Non-Bell Equipment") at each site listed in a Service Schedule, if applicable, that is necessary to receive the Services, and ensure that the Non-Bell Equipment is (A) installed, maintained and stored in a manner and an environment that conform to the manufacturer's specifications and any specifications provided by Bell, and (B) compatible with the Bell Provided Equipment,
- (iii) provide all necessary infrastructure, including power outlets, grounding and anti-static environments required for the safe and reliable operation of the Non-Bell Equipment, which is required to receive the Services, and ensure that the Non-Bell Equipment is installed, maintained and stored in a manner and an environment that conform to the manufacturer's specifications provided by Bell,
- (iv) obtain and maintain all third party permissions and consents necessary to permit, and permit Bell and/or the Bell Providers prompt and safe access to Customer's premises so they can perform Bell's obligations under this Agreement and install, connect, maintain, disconnect, change, replace or remove the Bell Provided Equipment.



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- (vi) be responsible for the loss of or damage to the Bell Provided Equipment except if caused by the negligence or willful misconduct of Bell or the Bell Providers
- (vii) be responsible for use of the Services by any of its employees, officers, directors, agents and its end users (collectively, "End Users"), and take all necessary measures to ensure that the End Users use the Services in accordance with the terms and conditions of this Agreement,
- (viii) comply and cause its End Users to comply with (A) the internet acceptable use policy attached to a Service Schedule (as may be amended by Bell from time to time and made available on Bell's website) for any internet-based Service if the Customer is receiving that Service; and (B) any third party software license terms and conditions for software provided to Customer by Bell and used by the Customer and/or its End Users in connection with the use of the Services;
- (ix) not tamper with, alter or otherwise rearrange the Services,
- (x) not use or abuse the Services, or permit or assist others to do so in any manner that interferes with the Services or the provision of them, or the networks of Bell or any Bell Provider or access to those networks by other users,
- (xi) not use or abuse the Services, or permit or assist others to do so for any purpose or in any manner that directly or indirectly violates the terms of this Agreement, applicable laws; and
- (xii) ensure that at all times, during the Agreement Term, Customer is a business entity duly organized and validly existing and in good standing under the laws of its jurisdiction of organization.

(b) Failure to Comply:

- (i) Bell is not liable for any failure to provide the Services in accordance with this Agreement that results from Customer's failure to comply with any of the obligations set out in Section 6(a).
- (ii) Also, if a Customer's failure to comply with any of the obligations in Section 6(a) materially adversely affects Bell's or a Bell Provider's network, the Services or other customers' ability to receive services from Bell, Bell may take all actions which it reasonably considers necessary to address that material adverse effect including the immediate suspension of or restriction on the use of the Services.

7. SERVICE OBLIGATIONS

- (a) Service Commitments: Bell shall provide each Service in accordance with this Agreement, including the relevant Service Schedule, and any service level agreements that may be specified in that Service Schedule.
- (b) Rights and Remedies: All of Customer's rights and remedies relating to Bell's failure to meet a service level agreement, including credits, refunds or rights of termination, are set out in the relevant Service Schedule. If there is no service level agreement for a Service, Customer shall be entitled to receive any refunds or credits that may be set out in the relevant Service Schedule for service interruptions. These rights and remedies are subject to the limitations of liability set out in Section 8 and are the only remedies for Bell's failure to meet a service level agreement or for a service interruption.
- (c) Disclaimer: Customer acknowledges that unless provided otherwise herein or in a Service Schedule, Bell does not warrant (i) uninterrupted or error-free Services, or (ii) the content, availability, accuracy or any other aspect of any information including all data, files and all other information or content in any form, accessible or made available to or by the Customer or End Users through the use of the Services. During a Service Term, Bell may migrate a Service to an alternative service or technology as long as the alternative service or technology provides similar functionality as the Service. The definition of "Service" includes the alternative service. Bell shall not be responsible if any changes in the Services affect the performance of equipment, hardware or software other than Bell Provided Equipment or cause it to become obsolete or require modification or attention. Bell shall provide the Customer with 60 days notice of any such change. If Customer determines, acting reasonably, that the migration will adversely impact its business requirements, then it may terminate the migrated Service upon 30 days notice prior to the effective date of migration or within 60 days thereafter without the requirement to pay termination charges for such termination. Customer acknowledges that Bell may interrupt the Services, as may be specified in the Service Schedules or in case of emergency, in order to provide maintenance in respect of the Services.
- (d) WAIVER: THE WARRANTIES PROVIDED IN THIS AGREEMENT REPLACE ALL OTHER WARRANTIES AND CONDITIONS. THE

8. LIMITATION OF LIABILITY

- (a) LIABILITY FOR DIRECT DAMAGES: EXCEPT AS PROVIDED IN SECTION 8(d), BELL'S AND THE BELL PROVIDERS' TOTAL CUMULATIVE LIABILITY FOR DAMAGES, EXPENSES, COSTS, LIABILITY OR LOSSES (COLLECTIVELY, "DAMAGES") ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT OR THE PROVISION OF SERVICES UNDER THIS AGREEMENT, WHETHER ARISING IN NEGLIGENCE, TORT, STATUTE, EQUITY, CONTRACT, COMMON LAW, OR ANY OTHER CAUSE OF ACTION OR



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LEGAL THEORY EVEN IF BELL OR A BELL PROVIDER HAS BEEN ADVISED OF THE POSSIBILITY OF THOSE DAMAGES, IS LIMITED TO DIRECT, ACTUAL, PROVABLE DAMAGES AND WILL IN NO EVENT EXCEED AN AMOUNT EQUAL TO THE TOTAL AGGREGATE MONTHLY FEES (LESS ALL DISCOUNTS AND CREDITS) PAID BY THE CUSTOMER FOR THE SPECIFIC SERVICE(S) THAT GAVE RISE TO THE DAMAGES DURING THE Twelve MONTH PERIOD BEFORE THE EVENT GIVING RISE TO THE DAMAGES, LESS AMOUNTS PAID FOR PREVIOUS CLAIMS FOR SUCH SERVICE, IF ANY

- (b) **NO LIABILITY FOR CERTAIN DAMAGES:** EXCEPT AS PROVIDED IN SECTION 8(d), NEITHER PARTY IS LIABLE FOR ANY INDIRECT, INCIDENTAL, SPECIAL OR CONSEQUENTIAL DAMAGES WHATSOEVER ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT OR THE PROVISION OF SERVICES UNDER A SERVICE SCHEDULE (INCLUDING LOST PROFITS, ANTICIPATED OR LOST REVENUE, LOSS OF DATA, LOSS OF USE OF ANY INFORMATION SYSTEM, FAILURE TO REALIZE EXPECTED SAVINGS OR ANY OTHER COMMERCIAL OR ECONOMIC LOSS, OR ANY THIRD PARTY CLAIM), WHETHER ARISING IN NEGLIGENCE, TORT, STATUTE, EQUITY, CONTRACT, COMMON LAW, OR ANY OTHER CAUSE OF ACTION OR LEGAL THEORY EVEN IF A PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF THOSE DAMAGES. BELL AND THE BELL PROVIDERS ARE NOT LIABLE FOR, AND CUSTOMER SHALL BE LIABLE FOR, (I) ALTERATION OF THE SERVICES PROVIDED BY BELL IN COMBINATION WITH SERVICES, PRODUCTS OR EQUIPMENT PROVIDED BY THE CUSTOMER OR ANY THIRD PARTIES, WHERE SUCH ALTERATION IS NOT AUTHORIZED OR CONFIRMED BY BELL; (II) THE FAILURE BY THE CUSTOMER TO PERFORM ITS OBLIGATIONS UNDER THIS AGREEMENT, OR (III) CUSTOMER'S OR ANY OF ITS END USER'S USE OF THE SERVICES OR TRANSMISSION OF CONTENT (AS DEFINED IN SECTION 10).
- (c) **FUNDAMENTAL BREACH:** SECTION 8 OF THIS AGREEMENT SHALL APPLY EVEN IF THERE IS A BREACH OF CONDITION, A BREACH OF AN ESSENTIAL OR FUNDAMENTAL TERM, OR A FUNDAMENTAL BREACH OF THIS AGREEMENT
- (d) **UNLIMITED LIABILITY:** BELL'S LIABILITY FOR DISCLOSURE OF CUSTOMER'S INFORMATION CONTRARY TO SECTION 9 IS UNLIMITED.
- (e) **LIMITATIONS FAIR AND REASONABLE:** CUSTOMER AGREES THAT THE LIMITATIONS OF LIABILITY SET OUT IN THIS SECTION ARE FAIR AND REASONABLE IN THE COMMERCIAL CIRCUMSTANCES OF THIS AGREEMENT AND THAT BELL WOULD NOT HAVE ENTERED INTO THIS AGREEMENT BUT FOR THE CUSTOMER'S AGREEMENT TO LIMIT BELL'S AND THE BELL PROVIDERS' LIABILITY IN THE MANNER, AND TO THE EXTENT, PROVIDED FOR IN THIS SECTION

#### 9. CONFIDENTIAL INFORMATION

- (a) **Definition:** "Bell Confidential Information" means any data, documentation or other information of a proprietary or confidential nature of Bell, or its affiliates, or which is treated as confidential by Bell or its affiliates, whether or not identified as being confidential or proprietary, which is disclosed or made available to Customer in connection with the negotiation, preparation or performance of this Agreement and the design, installation, delivery or implementation of the Services, including pricing information, service levels and network design specifications. Bell Confidential Information excludes any data, documentation or other information which is (i) in the public domain, (ii) known to the Customer prior to receipt thereof from Bell, or (iii) available to the Customer on a non-confidential basis from a source other than Bell or a Bell Provider, if that source or its source is not in breach of any obligations of confidentiality to Bell or a Bell Provider
- (b) **Customer Obligation:** Customer agrees to take such care to protect the confidentiality of the Bell Confidential Information as would be taken by a reasonable party to protect its own confidential information from disclosure and, except as required by law or to carry out its obligations or receive the Services under this Agreement, Customer agrees not to use or disclose the Bell Confidential Information without Bell's prior written consent
- (c) **Bell Obligation:** Unless Customer provides express consent or disclosure is pursuant to a legal power, all information kept by Bell regarding the Customer, other than the Customer's name, address and listed telephone number, is confidential and may not be disclosed by Bell to anyone other than:
- (i) the Customer;
  - (ii) a person who, in the reasonable judgment of Bell, is seeking the information as an agent of the Customer;
  - (iii) another telephone company, provided the information is required for the efficient and cost-effective provision of telephone service and the information is required for that purpose and disclosure is made on a confidential basis with the information to be used only for that purpose;
  - (v) an agent retained by Bell to evaluate the Customer's creditworthiness or to collect the Customer's account, provided the information is required for and is to be used only for, that purpose or

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(vi) a public authority or agent of a public authority, if in the reasonable judgment of Bell, it appears that there is imminent danger to life or property which could be avoided or minimized by disclosure of the information.

For greater certainty, Bell shall be responsible for the use of any such information by any person or entity to whom it discloses the information in accordance with the above

(d) **Express Consent:** Express consent to disclose information kept by Bell regarding the Customer may be taken to be given by the Customer where the Customer provides:

- (i) written consent;
- (ii) oral confirmation verified by an independent third party;
- (iii) electronic confirmation through the use of a toll-free number, or
- (iv) electronic confirmation via the Internet.
- (v) oral consent, where an audio recording of the consent is retained by Bell; or
- (vi) consent through other methods, as long as an objective document record of Customer consent is created by the Customer or an independent third party.

(e) **Written Consent:** In accordance with Section 9 above, Customer consents to Bell (i) disclosing Customer's information to the Bell Providers and Bell's affiliates for the purpose of identifying Customer's communications needs and to provide Customer with relevant information, advice, and solutions; (ii) disclosing Customer information to the CRTC as required for the CRTC to approve any filings related to the Services; and (iii) disclosing Customer information as provided in Section 10.

10. CONTENT

Customer acknowledges that Bell does not own or have any control over the content, availability, accuracy or any other aspect of any information, data, files, pictures or content in any form or any type (collectively, the "Content") accessible or that may be available to or by the Customer or its End Users through the use of the Services. Bell does not monitor the use of the Services by the Customer or its End Users, unless monitoring is provided as part of a Service and explicitly set out in a Service Schedule, and has no control over the Customer's or its End Users' use of the Services. However, Bell will be entitled to electronically monitor the Services from time to time and disclose any information that is necessary to satisfy any law, regulation or lawful request or as necessary to operate the Services or to protect the rights or property of itself or others that are directly related to providing the Services.

11. FORCE MAJEURE

If there is a default or delay in a party's performance of its obligations under this Agreement (except for the obligation to make any payments under this Agreement), and the default or delay is caused by circumstances beyond the reasonable control of that party including fire, flood, earthquake, elements of nature, acts of God, epidemic, explosion, power failure, war, terrorism, revolution, civil commotion, acts of public enemies, law, order, regulation, ordinance or requirement of any government or its representative or legal body having jurisdiction, or labour unrest such as strikes, slowdowns, picketing or boycotts, then that party shall not be liable for that default or delay, and shall be excused from further performance of the affected obligations on a day-by-day basis, if that party uses commercially reasonable efforts to expeditiously remove the causes of such default or delay in its performance.

12. **USE OF CUSTOMER'S FACILITIES AND SYSTEMS.** Bell shall comply with Customer's policies and rules regarding safety and security, workplace conduct and information security (including policies and rules regarding the possession of firearms and weapons, the possession or use of drugs and alcohol, inappropriate use of computers and the Internet, and inappropriate behavior, discrimination and harassment), as attached hereto as Exhibit 1.

13. **RIGHT TO REVIEW RECORDS.** Customer and its authorized representatives shall have the right hereunder to audit and inspect or request a copy of Bell's business records regarding fees and Reimbursable Expenses shall include the right to review and inspect timecards and other relevant documentation and records to support the fees and Reimbursable Expenses charged by Bell.

Neither Bell nor its authorized representatives shall have the right to purchase goods or services in the name of Customer, execute or make contracts in the name of Customer or obligate Customer in any way.



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15. **IP INFRINGEMENT.** BELL SHALL DEFEND AND/OR SETTLE ANY ACTION BROUGHT AGAINST CUSTOMER BY A THIRD PARTY ALLEGING THAT CUSTOMER'S USE OF THE SERVICES AS AUTHORIZED BY THIS AGREEMENT INFRINGES SUCH THIRD PARTY'S INTELLECTUAL PROPERTY RIGHTS IN CANADA, AND PAY ANY FINAL JUDGEMENT AWARDED AGAINST CUSTOMER BY A COURT OF COMPETENT JURISDICTION IN SUCH ACTION, OR ANY SETTLEMENT OF SUCH ACTION TO WHICH BELL CONSENTS, PROVIDED THAT THE CUSTOMER GIVES BELL PROMPT WRITTEN NOTICE OF ANY SUCH ACTION, SOLE CONTROL OF ITS DEFENSE OR SETTLEMENT, AND ASSISTANCE AND INFORMATION REASONABLY REQUIRED, AT BELL'S EXPENSE. IN THE EVENT THE CUSTOMER'S USE OF THE SERVICES IS AT ANY TIME DEEMED BY BELL TO BE SUBJECT TO A CLAIM OF INFRINGEMENT BELL MAY, AT ITS OWN EXPENSE AND OPTION, EITHER (i) OBTAIN FOR THE CUSTOMER THE RIGHT TO CONTINUE USING THE SERVICES, OR (ii) REPLACE THE SERVICES WITH NON-INFRINGING SERVICES OR MODIFY THEM SO THEY BECOME NON-INFRINGING. BELL SHALL NOT BE LIABLE TO THE CUSTOMER UNDER ANY PROVISION OF THIS CLAUSE OR OTHERWISE IF ANY CLAIM OF INFRINGEMENT IS BASED UPON MODIFICATION OF THE SERVICES WITHOUT BELL'S AUTHORIZATION, OR THE USE OF THE SERVICES IN CONNECTION WITH PRODUCTS OR SERVICES NOT FURNISHED BY BELL OR IN A MANNER FOR WHICH THE SERVICES WERE NOT DESIGNED, OR USE BY THE CUSTOMER FOLLOWING NOTIFICATION BY BELL REQUIRING THAT THE CUSTOMER CEASE USING THE SERVICES AS A RESULT OF AN INFRINGEMENT CLAIM. THIS CLAUSE DEFINES BELL'S ENTIRE LIABILITY TO THE CUSTOMER OR OTHERS IN RESPECT OF THE INFRINGEMENT OR ALLEGED INFRINGEMENT OF ANY INTELLECTUAL PROPERTY RIGHT, AND THERE ARE NO OTHER WARRANTIES OR COVENANTS APPLICABLE THERETO, EXPRESS, IMPLIED, STATUTORY OR OTHERWISE.

16. INTENTIONALLY DELETED.

17. **GENERAL PROVISIONS**

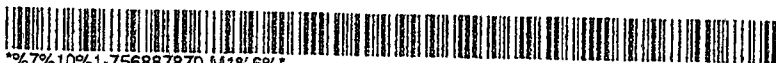
(a) **Performance of Obligations:** Bell may perform its obligations under this Agreement through its affiliates, agents, suppliers or subcontractors (the "Bell Providers"), but Bell shall not be relieved of its obligations by using the Bell Providers.

(b) **Entire Agreement; Amendment:** This Agreement along with the individual Service Schedules constitutes the the entire agreement between the Customer and Bell with respect to the subject matter, and supersedes all prior agreements, understandings, commitments, undertakings, representations, negotiations and discussions on the subject matter, whether written or oral. There are no conditions, agreements, representations, warranties or other provisions, express or implied (including through course of dealing), collateral or otherwise, relating to the subject matter of this Agreement, which induced either party to enter into this Agreement or on which either party places any reliance, other than those set forth in this Agreement. If the Customer issues a purchase order or other document for the Services, it will be considered to be for the Customer's internal use only and any provisions contained in it shall not amend or be used to interpret this Agreement. This Agreement shall not be amended other than by an instrument in writing signed by both parties and stating that the parties intend to amend this Agreement.

(c) **Enurement:** This Agreement shall bind and enure to the benefit of Bell and the Customer and their respective successors and permitted assigns.

(d) **Assignment:** Neither party may assign this Agreement in whole or in part, including any Service Schedule, without the prior written consent of the other party, not to be unreasonably withheld. However, without the other party's consent, a party may assign all or part of its benefits, rights or obligations under this Agreement to an entity in connection with any transaction or series of transactions pursuant to which all or a substantial part of the assigning party's business is assigned to or otherwise results in forming all or part of the business of such entity (including a present or future affiliate, whether by way of reorganization, consolidation, amalgamation, arrangement, merger, transfer, sale or otherwise, and, provided such entity, as assignee, agrees to be bound by this Agreement and assumes the obligations assigned under this Agreement pursuant to this Section 17(d), on and after the effective date of such assignment. The assignor party shall be released from all of its obligations under this Agreement in respect of the business that is so assigned or otherwise results in forming all or part of the business of the assignee to the extent such obligations arise on or after the effective date of such assignment. Notwithstanding the foregoing, an assignment by Customer shall be contingent upon Bell determining the Customer's assignee to be credit worthy and in compliance with any eligibility criteria for the Services. Bell may also assign any receivable that arises under this Agreement, any right to receive payment related to that receivable and any interest in that receivable or right to receive payment.

(e) **Governing Law:** This Agreement shall be governed by the laws of Ontario and all laws of Canada applicable therein. Each Party submits to the exclusive jurisdiction of any Ontario courts sitting in Toronto in any action, application, reference or other proceeding arising out of or related to this Agreement, and agrees that all such proceedings shall be held in Toronto, Ontario. The parties shall not raise any objection to the jurisdiction of the courts of Ontario. The parties shall not raise any objection to the venue of the proceedings. The parties acknowledge and agree that while Customer's parent company, Target Corporation, is not a party to this Agreement and has no obligations under this Agreement, Customer is a trustee of Target Corporation for the limited purpose of holding in trust for Target Corporation the covenants expressed to be in favour of Target Corporation. Accordingly, the parties agree that Target Corporation may enforce such rights and promises in its own right (and will not be required to add Customer as a party to any proceedings for such enforcement).



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- (f) **Credit Check:** Customer consents to Bell performing credit reviews during the Agreement Term for the purpose of assessing Customer's creditworthiness. Bell may use information provided by the Customer, and Customer agrees to provide Bell with any further information necessary to perform such credit reviews if a credit review reveals Customer as non-creditworthy. Bell may require Customer provide a deposit. If Customer fails to provide Bell with such a deposit, Bell may terminate the Agreement on 60 days notice. Any such deposit shall be maintained as security for Customer's performance of its obligations pursuant to this Agreement.
- (g) **Interpretation:** In this Agreement, the headings are for convenience of reference only and shall not affect its construction or interpretation. If there is any conflict between the terms of the main body of this Agreement and the Service Schedules, the terms of the main body of the Agreement shall govern unless otherwise expressly provided in writing in a Service Schedule.
- (h) **Currency:** Unless otherwise specified in a Service Schedule, all dollar amounts referred to in this Agreement are expressed in Canadian dollars.
- (i) **Waivers:** No waiver of any provision of this Agreement shall bind a party unless consented to in writing by that party. No waiver of any provision of this Agreement shall be a waiver of any other provisions, nor shall any waiver be a continuing waiver, unless otherwise expressly provided in the waiver.
- (j) **Notices:** All notices provided for shall be given in writing and delivered by personal delivery, prepaid first class registered or certified mail or by facsimile. Notices delivered by facsimile shall be considered to have been received upon the sender obtaining a bona fide confirmation of such delivery. The address for notice shall be (i) for the Customer, the address to which Bell sends the Customer's invoices; and (j) for Bell, to the business address and attention of the Bell sales representative for the Customer. Customer shall notify Bell of a change in its billing address and any change in its corporate name or any business or trade name used in connection with the Services.
- (k) **Severability:** If any provision of this Agreement is found by a court of competent jurisdiction to be invalid, illegal or unenforceable, the other provisions of this Agreement shall not be affected or impaired, and the offending provision shall automatically be modified to the least extent necessary in order to be valid, legal and enforceable.
- (l) **Survival:** The following Sections of this Agreement shall survive termination or expiration of a Service Schedule or this Agreement: Sections 2 (Fees and Invoicing), 4(c) (Termination - Charges Payable), 5 (Bell Property), 6 (Customer Obligations), 7 (Service Obligations), 8 (Limitation of Liability), 9 (Confidential Information), and this Section 17(f).
- (m) **Counterparts:** This Agreement, including any Service Schedule or service order, signed pursuant to a Service Schedule may be signed in one or more counterparts, each of which shall be considered an original and all of which, taken together, shall constitute one and the same instrument.
- (n) **Language:** The parties have requested that this Agreement and all correspondence and all documentation relating to this Agreement be written in the English language. Les parties aux présentes ont exigé que la présente entente, de même que toute la correspondance et la documentation relative à cette entente, soient rédigées en langue anglaise.
- (o) **Third Party Beneficiaries:** Except as set out in Section 17(e) above, nothing in this Agreement, express or implied, shall or is intended to confer on any other person, firm or enterprise, any rights, benefits, remedies, obligations or liabilities of this Agreement, other than the Parties, their respective successors or permitted assigns.
- (p) **Publicity:** Bell may not use Customer's trade names, trademarks, logos, service marks, or other proprietary marks in any manner, including but not limited to advertising, publicity, user lists, or customer lists or websites, unless Bell has received prior written consent from an authorized representative of Customer to do so, which consent may be withheld in Customer's sole discretion.



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TARGET CANADA CO.	BELL CANADA
SIGNATURE <i>[Signature]</i>	SIGNATURE <i>[Signature]</i>
NAME <i>L.M. Butterfield</i>	NAME: <i>Patricia Smith</i> <i>Vice Pres.</i>
<p>I am authorized to enter into this Agreement on behalf of the customer and I have read and understand the terms of this Agreement.</p> <p>Customer acknowledges and expressly agrees to the limitations of liability set out in this Agreement.</p>	
DATE <i>7/14/11</i>	DATE: <i>JULY 13, 2011</i>



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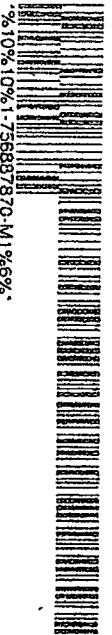
Agreement # 1-75687870-M1



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Supplier should provide a "Target Brand" install - that means being aware that the Supplier, contractor, and/or subcontractor is in a place of business and that the work the Supplier, contractor, and/or subcontractor is doing affects the people around them. Supplier is responsible for compliance with the foregoing by its employees, agents and contractors (collectively referred to hereafter as "Techs"). Supplier shall ultimately be responsible for the fitness and performance of the Techs while performing under this Agreement. Failure to comply with any of the following shall constitute a breach of

- Proper ID
- Install instructions and project documentation for the project you are working on. Instructions are not provided by the location, allowed on-site.
- There is always a specific install start time. Tech should arrive at the location when expected, as there are only specific times the techs are allowed on-site.
- Tech is not allowed to make different install arrangements with the location than what is described in the install instructions. Installs begin at a certain time - the tech and the location must abide by these install times. They cannot be changed.
- Tech should come prepared with tools, equipment, and/or other necessary items to complete the install. The required equipment is described in the install instructions.
- Techs are forbidden from bringing any unauthorized software into the location in any form of media.
- Techs are NEVER allowed to use the following items owned by or otherwise in the possession of Target (and must make their own arrangements if such items are needed for the install job): ladders, tables (horizontal or vertical), compactors, cart movers, forklifts, lift trucks, stock pickers, wave lifts, other lifts, and powered pallet jacks). Techs are not allowed to use any other location equipment, unless described clearly in the install instructions.
- Tech should be presentable when arriving at the location and should interact with the location personnel in a professional manner:
  - o Rudeness is not acceptable. Try to avoid speaking loudly into cell phones and/or with location personnel.
  - o Do not abuse or misuse equipment that is being used for install. Take all appropriate safety precautions when using equipment.
- If a tech wants to purchase store merchandise to complete install, i.e. canned air, drills, -it must be paid for before it can be used.
- Tech must be aware that there may be business going on around their work area and should be able to complete work without disrupting the flow of business.
- Only those associated with the install (techs, second or junior techs) should be present in the location. No people outside the project are allowed in the location.
- Tech should take direction from the install instructions provided, NOT the location - unless otherwise directed before the install begins.
- Tech should leave the work area in the same or better condition than he/she found it when arriving for install.
  - o If the install takes place overnight:
    - There should be personnel at the location during install.
- Tech must check out upon completing the project.



%10%10%1-75687870-M1%69%



27517





**Schedule B**

Termination Letter

Osler, Hoskin & Harcourt LLP  
 Box 50, 1 First Canadian Place  
 Toronto, Ontario, Canada M5X 1B8  
 416 362.2111 MAIN  
 416 862.6666 FACSIMILE

# OSLER

Toronto

August 12, 2015

Montréal

Calgary

Ottawa

New York

Joshua Hurwitz  
 Direct Dial: 416.862.6845  
 jhurwitz@osler.com  
 Our Matter Number: 1159785

BELL CANADA  
 1050 Beaver Hall Hill  
 Montreal, QC H2Z 1S4

Attention: Bell Sales Representative

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

osler.com

## 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 Bell 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 15<sup>th</sup> 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
Master Communications Agreement (Retail)	Target Canada Co.	Bell Canada	July 13, 2011

(as amended, restated, modified and/or supplemented from time to time, together with all other agreements, instruments, program agreements, purchase orders, statements of work, and other similar agreements, whether written or oral, between any of the Target Canada Entities and Bell Canada, in each case as amended, restated, modified and/or supplemented from time to time "Agreement"; provided that for greater certainty nothing herein shall affect any reference of call service arrangements made between Target Canada Co. and Bell Canada on or after January 15, 2015).

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 11<sup>th</sup> day of September, 2015, being 30 days after the day on which this notice has been given.

- 2 -

Dated at Mississauga, Ontario, on August 12, 2015.



Target Canada Co.

The Monitor approves the proposed disclaimer or resiliation.

Dated at Toronto, Ontario, on August 12, 2015.



Monitor's representative  
responsible for the proceedings



Alvarez & Marsal Canada Inc.  
 Royal Bank Plaza, South Tower  
 200 Bay Street, Suite 2900, P.O. Box 22  
 Toronto, ON M5J 2J1  
 Phone: +1 416 847 5200  
 Fax: +1 416 847 5201

Aug 11, 2015

As you are aware, Target Canada Co. and certain of its Canadian affiliates and subsidiary companies listed on Schedule "A" (collectively, the "Applicants") commenced proceedings under the *Companies' Creditors Arrangement Act* ("CCAA") in the Ontario Superior Court of Justice (Commercial List) (the "Court") on January 15, 2015 (these proceedings, the "CCAA Proceedings"). Pursuant to the Court's order of the same date, Alvarez & Marsal Canada Inc. was appointed as Monitor of the Applicants under the CCAA (the "Monitor").

On June 11, 2015, the Court issued the Claims Procedure Order, a copy of which is enclosed, which establishes a process for the identification of claims against the Applicants (the "Claims Process"). Capitalized terms not defined herein shall have the meanings ascribed to them in the Claims Procedure Order.

Enclosed herein, you have received a Notice of Disclaimer from the Applicants. In accordance with the Claims Procedure Order, the Monitor is hereby providing you with a Claims Package for the purpose of preparing and filing a proof of claim against the Applicants.

The enclosed Claims Package includes:

- the Notice to Claimants;
- a proof of claim form;
- an instruction letter for completing the proof of claim form;
- a Director and/or Officer proof of claim form;
- an instruction letter for completing the Director/Officer proof of claim form; and
- a copy of the Claims Procedure Order.

Please note that, in accordance with the Claims Procedure Order, **you must submit a completed proof of claim no later than 5:00pm on the Restructuring Period Claims Bar Date of September 25, 2015**, being 45 days from the date hereof on which the Monitor has sent you a Claims Package. Failure to submit a completed proof of claim by this date will result in your claim being barred and extinguished forever, in accordance with the Claims Procedure Order.

For additional information on the CCAA Proceedings or the Claims Process, please refer to the Monitor's website at: [www.alvarezandmarsal.com/targetcanada](http://www.alvarezandmarsal.com/targetcanada). Questions regarding the claims process may be submitted to [targetcanadaclaims@alvarezandmarsal.com](mailto:targetcanadaclaims@alvarezandmarsal.com).

Sincerely,

Alan J. Hutchings  
 Senior Vice President, Alvarez & Marsal Canada Inc.

**Schedule "A"**  
**List of Applicants**

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 (SK) Corp.  
Target Canada Pharmacy Corp.  
Target Canada Property LLC  
6477493



**Schedule C**

Invoices and documents regarding the calculation of charges.



For account inquiries call 1-877-848-2072  
or e-mail: BCENextInquiries@bell.ca

Account 26230  
Invoice Number 92318  
Invoice Date 27-AUG-15  
Page 1

Your Account At A Glance

TARGET CANADA CO.  
C/O TANGOE MANAGED SERVICES  
PO BOX 3463  
MILFORD CT 06460-0943  
U.S.A.

00000002

Previous Bill	\$0.00	=====
Activity through 27-AUG-15		
Payment Received - Thank You!	0.00	=====
Dispute Allocation	0.00	=====
Late Payment Charge	0.00	
Balance Forward	\$0.00	=====
<b>Current Charges For All Services</b>		
Monthly Charges	0.00	
Other Charges and Credits	3,162,870.13	
Adjustments	0.00	
Data Charges	0.00	
Application Charges	0.00	
Voice Charges	0.00	
<b>Total</b>	<b>\$3,162,870.13</b>	
<b>Taxes And Surcharges</b>		
HST (#100458652RT)	411,173.12	
<b>Total</b>	<b>\$411,173.12</b>	
<b>Total Amount of Bill (CAD)</b>	<b>\$3,574,043.25</b>	

Please retain this portion for your records.

Please detach and return with your payment



TARGET CANADA CO.  
C/O TANGOE MANAGED SERVICES  
PO BOX 3463  
MILFORD CT 06460-0943  
U.S.A.

Invoice Date	Payment Due Date	Account No.	Amount Due
27-AUG-15	26-SEP-15	26230	\$3,574,043.25 CAD
Invoice No.	92318	Amount Paid	

BELL CANADA  
PO BOX 46221 STN A  
TORONTO ON M5W 4R9  
CANADA

Current Charges are Past Due on 26-SEP-15,  
after which a 0.000% - Monthly late payment  
charge will be applied.



# Bell

## Thank you for Choosing Bell Canada

### Payment Options:

**By Mail:** Detach the bottom portion of your bill and include it along with your payment in the enclosed return envelope

Make cheques payable to: Bell Canada

(Please do not send cash in the mail.)

### Late Payment Charges:

Payments are applied to your account on the date that we receive them. Please allow time for mailing/bank processing. In the event payment is not received by the Due Date on the front of your bill, a late payment charge of 0.000% - Monthly (0.000% per annum) will be applied.

The balance forward amount is considered to be overdue and immediate payment is required.

### Service Charges:

A \$25.00 charge may appear on your next bill for each cheque that is returned by your bank

A reconnection fee may be charged for each service that is suspended for non-payment. Payment in full and a deposit may be required before service is reconnected

### Questions about your Bill:

If you have any questions regarding your invoice or regarding any Bell Canada services please contact the number appearing on the front of the bill

---

If the address on page 1 of your bill is incorrect, please provide your correct billing address.



Teller's Stamp

Street Address

City, Province/State, Postal Code/ZIP

Billing Contact Name

Billing Contact Phone Number

E-mail Address

**Bell**

Account 26230  
 Invoice Number 92318  
 Invoice Date 27-AUG-15  
 Page 3

**Summary of Account**

**Other Charges and Credits**

Termination Damages Charge Aug 26, 15 3,162,870.13

Total Other Charges and Credits \$3,162,870.13

**Late Payment**

Total Late Payment \$0.00

**Taxes And Surcharges**

Harmonized Sales Tax (HST) @ 13% 411,173.12

Total Taxes \$411,173.12

**Total Current Charges (CAD)**

\$3,574,043.25

**Note: for information purposes only.**

ON component of HST on Telecom - ITC restrictions may apply 0.00  
 PEI component of HST on Telecom - ITC restrictions may apply 0.00

**Bell**

Account 26230  
 Invoice Number 92318  
 Invoice Date 27-AUG-15  
 Page 3

**26230 Target Canada Co.**

**Service Address:**

5570 Explorer Dr  
 Mississauga ON L4W 0C4 (4746700)  
 Canada

**Detail of Account**

**Taxes And Surcharges**

HST - Ontario @ 13% Aug 26, 15 411,173.12

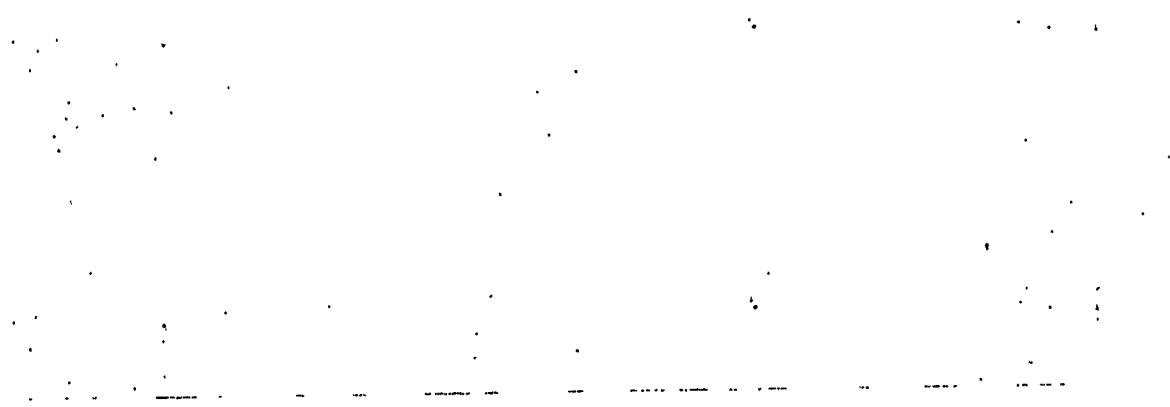
**Other Charges And Credits**

DATA Aug 26, 15 2,836,366.06  
 SIP Trunks Aug 26, 15 424,765.72  
 Voice IFL Aug 26, 15 94,373.35  
 Voice Megalink Aug 26, 15 4,090.19  
 Voice Ref of Call, DID's and SIP Aug 26, 15 3,284.81

Tax Subtotal \$411,173.12

Total Charges for 26230 Target Canada Co. \$3,574,043.25

Total Detail Charges (CAD) \$3,574,043.25



**Target Canada Summary of Termination and Reference of Calls**

DATA	\$ 2,836,366.06 CAD
Voice Ref of call DID's rd SIP	\$ 3,294.81 CAD
Voice IRL	\$ 9,373.35 CAD
Voice Megain	\$ 2,090.19 CAD
SIP Trunks	\$ 424,755.72 CAD

**Total CAD: \$ 3,162,870.13 CAD**

Device	Order	Due Date	EBD	Monthly	Term Charges
				Rate	
TGT-ONMISS-CE4B	6637 11-0005	Mar 27/15	Mar 11/15	\$190.00	\$2,238.84
TGT-ONMISS-CE4	6637 5-0010	Mar 27/15	Mar 11/15	\$1,134.00	\$13,362.30
TGT-ONMISS-CE2	6669 86-0009	Mar 27/15	Mar 11/15	\$2,000.00	\$23,566.67
TGT-CE-T3699P	7723 56-0003	Apr 8/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3699B	7723 57-0003	Apr 8/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3702P	7723 37-0003	Apr 8/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3702B	7723 38-0003	Apr 8/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3710P	7485 47-0003	Apr 8/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3710B	7485 48-0003	Apr 8/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3522P	7682 2-0005	Apr 9/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3522B	7682 1-0005	Apr 9/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3533P	7415 12-0003	Apr 10/15	Apr 8/15	\$1,109.00	\$12,568.67
TGT-CE-T3533B	7415 23-0003	Apr 10/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3538PF	7485 13-0004	Apr 10/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3538B	7485 14-0003	Apr 10/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3559PF	7496 7-0003	Apr 13/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3559BF	7496 11-0003	Apr 13/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3575P	7723 14-0004	Apr 13/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3575B	7723 5-0003	Apr 13/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3576P	7415 17-0003	Apr 14/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3576B	7415 40-0003	Apr 14/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3614P	7415 1-0003	Apr 14/15	Apr 8/15	\$1,109.00	\$12,568.67
TGT-CE-T3614B	7415 5-0003	Apr 14/15	Apr 8/15	\$628.00	\$7,117.34
TGT-CE-T3615P	7485 5-0003	Apr 14/15	Apr 8/15	\$4,591.16	\$52,033.15
TGT-CE-T3615B	7485 6-0003	Apr 14/15	Apr 8/15	\$1,552.29	\$17,592.62
TGT-CE-T3642P	7415 19-0002	Apr 15/15	Apr 8/15	\$1,084.00	\$12,285.34
TGT-CE-T3642B	7415 34-0002	Apr 15/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3642PF	7415 77-0006	Apr 15/15	Apr 8/15	\$819.00	\$9,282.00
TGT-CE-T3642BF	7415 78-0003	Apr 15/15	Apr 8/15	\$794.00	\$8,998.67
TGT-CE-T3682PF	7485 25-0004	Apr 15/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3682B	7485 26-0003	Apr 15/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3751P	6981 18-0003	Apr 16/15	Apr 8/15	\$872.00	\$9,882.67
TGT-CE-T3751B	6981 80-0004	Apr 16/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3761P	6981 21-0003	Apr 16/15	Apr 8/15	\$872.00	\$9,882.67
TGT-CE-T3761B	6981 83-0003	Apr 16/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T7001P	6981 160-0003	Apr 16/15	Apr 8/15	\$1,109.00	\$12,568.67
TGT-CE-T7001B	6981 161-0003	Apr 16/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3704P	7723 51-0003	Apr 9/15	Apr 9/15	\$897.00	\$10,151.05
TGT-CE-T3704B	7723 52-0003	Apr 9/15	Apr 9/15	\$603.00	\$6,823.95
TGT-CE-T3586P	7723 6-0004	Apr 17/15	Apr 13/15	\$1,109.00	\$12,476.25

TGT-CE-T3586B	7723 7-0003	Apr 17/15	Apr 13/15	\$603.00	\$6,783.75
TGT-CET3609PF	6981 6-0003	Apr 17/15	Apr 13/15	\$1,213.00	\$13,646.25
TGT-CET3609BF	6981 71-0003	Apr 17/15	Apr 13/15	\$603.00	\$6,783.75
TGT-CET3665P	6981 9-0003	Apr 17/15	Apr 13/15	\$1,113.00	\$12,521.25
TGT-CET3665B	6981 73-0003	Apr 17/15	Apr 13/15	\$603.00	\$6,783.75
TGT-CE-T3677P	7723 41-0003	Apr 20/15	Apr 13/15	\$897.00	\$10,091.25
TGT-CE-T3677B	7723 42-0003	Apr 20/15	Apr 13/15	\$872.00	\$9,810.00
TGT-CE-T3688P	7485 27-0003	Apr 20/15	Apr 13/15	\$897.00	\$10,091.25
TGT-CE-T3688B	7485 28-0003	Apr 20/15	Apr 13/15	\$603.00	\$6,783.75
TGT-CE-T3760P	7485 41-0003	Apr 20/15	Apr 13/15	\$897.00	\$10,091.25
TGT-CE-T3760B	7485 42-0003	Apr 20/15	Apr 13/15	\$603.00	\$6,783.75
TGT-CE-T3507P	7496 22-0003	Apr 21/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3507B	7496 4-0003	Apr 21/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3509P	7485 11-0003	Apr 21/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3509B	7485 12-0003	Apr 21/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3511P	7415 51-0003	Apr 21/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3511B	7415 63-0003	Apr 21/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3512P	7496 2-0003	Apr 22/15	Apr 14/15	\$819.00	\$9,200.10
TGT-CE-T3591B	7496 12-0003	Apr 22/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3547P	7415 14-0003	Apr 22/15	Apr 14/15	\$1,109.00	\$12,457.77
TGT-CE-T3547B	7415 25-0003	Apr 22/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3577P	7496 19-0003	Apr 22/15	Apr 14/15	\$1,109.00	\$12,457.77
TGT-CE-T3577B	7496 20-0003	Apr 22/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3590P	7723 8-0003	Apr 23/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3590B	7723 9-0003	Apr 23/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3595P	7723 10-0003	Apr 23/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3595B	7723 11-0003	Apr 23/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3617P	7415 18-0003	Apr 23/15	Apr 14/15	\$1,109.00	\$12,457.77
TGT-CE-T3617B	7415 49-0003	Apr 23/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3628P	7723 19-0003	Apr 24/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3628B	7723 20-0003	Apr 24/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3645P	7415 20-0003	Apr 24/15	Apr 14/15	\$1,109.00	\$12,457.77
TGT-CE-T3645B	7415 35-0003	Apr 24/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3657P	7415 54-0003	Apr 24/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3657B	7415 71-0004	Apr 24/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3663P	7415 22-0007	Apr 27/15	Apr 14/15	\$1,109.00	\$12,457.77
TGT-CE-T3663B	7415 38-0004	Apr 27/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3671P	7415 2-0003	Apr 27/15	Apr 14/15	\$1,109.00	\$12,457.77
TGT-CE-T3671B	7415 6-0004	Apr 27/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3697P	7415 55-0003	Apr 27/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3697B	7415 72-0003	Apr 27/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3705P	7415 32-0003	Apr 28/15	Apr 14/15	\$1,109.00	\$12,457.77

TGT-CE-T3705B	7415 44-0003	Apr 28/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3709P	7682 6-0003	Apr 28/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3709B	7682 5-0004	Apr 28/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3719PF	7485 35-0004	Apr 28/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3719B	7485 36-0003	Apr 28/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3746P	7415 75-0003	Apr 29/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3746B	7415 76-0003	Apr 29/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3755P	7415 59-0004	Apr 29/15	Apr 14/15	\$872.00	\$9,795.47
TGT-CE-T3755B	7415 69-0003	Apr 29/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3757P	7415 29-0003	Apr 29/15	Apr 14/15	\$1,109.00	\$12,457.77
TGT-CE-T3757B	7415 39-0003	Apr 29/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3764P	7415 60-0005	Apr 30/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3764B	7415 73-0005	Apr 30/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3769P	7415 62-0003	Apr 30/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3769B	7415 68-0004	Apr 30/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3508P	7485 1-0003	Apr 30/15	Apr 15/15	\$819.00	\$9,186.45
TGT-CE-T3508B	7485 2-0003	Apr 30/15	Apr 15/15	\$1,539.39	\$17,266.83
TGT-CE-T3516P	7723 1-0003	May 1/15	Apr 15/15	\$819.00	\$9,186.45
TGT-CE-T3516B	7723 2-0003	May 1/15	Apr 15/15	\$794.00	\$8,906.04
TGT-CE-T3519P	7496 3-0004	May 1/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3519B	7496 6-0004	May 1/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3524P	7415 9-0003	May 1/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3524B	7415 10-0003	May 1/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3530P	7415 11-0003	May 4/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3530B	7415 50-0003	May 4/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3548P	7943 5-0003	May 4/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3548B	7943 6-0003	May 4/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3564P	7485 17-0003	May 4/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3564B	7485 18-0003	May 4/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3591P	7496 8-0003	May 5/15	Apr 15/15	\$872.00	\$9,780.94
TGT-CE-T3592P	7415 52-0003	May 5/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3592B	7415 64-0003	May 5/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3613P	7682 4-0003	May 5/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3613B	7682 3-0003	May 5/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3616P	7485 19-0002	May 6/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3616B	7485 20-0002	May 6/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3634P	7682 10-0003	May 6/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3634B	7682 9-0003	May 6/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CET3639PF	6981 8-0003	May 6/15	Apr 15/15	\$872.00	\$9,780.94
TGT-CET3639BF	6981 52-0003	May 6/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3647P	7415 53-0003	May 7/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3647B	7415 65-0003	May 7/15	Apr 15/15	\$603.00	\$6,763.65

TGT-CE-T3648P	7485 23-0003	May 7/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3648B	7485 24-0003	May 7/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3652P	7415 21-0004	May 7/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3652B	7415 42-0004	May 7/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3655P	7723 3-0003	May 8/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3655B	7723 34-0003	May 8/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3658P	7943 23-0002	May 8/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3658B	7943 22-0002	May 8/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3658PT	7943 24-0003	May 8/15	Apr 15/15	\$819.00	\$9,186.45
TGT-CE-T3658BT	7943 25-0003	May 8/15	Apr 15/15	\$794.00	\$8,906.04
TGT-CE-T3670P	7415 79-0004	May 11/15	Apr 15/15	\$819.00	\$9,186.45
TGT-CE-T3670B	7415 84-0003	May 11/15	Apr 15/15	\$794.00	\$8,906.04
TGT-CE-T3693P	7415 31-0003	May 11/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3693B	7415 43-0003	May 11/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3698P	7415 3-0003	May 11/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3698B	7415 7-0003	May 11/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3706PF	6981 11-0004	May 12/15	Apr 15/15	\$872.00	\$9,780.94
TGT-CE-T3706BF	6981 75-0003	May 12/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3728PF	6981 115-0004	May 12/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3728B	6981 116-0003	May 12/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3739P	7723 17-0003	May 12/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3739B	7723 18-0003	May 12/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3743P	7682 8-0003	May 13/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3743B	7682 11-0003	May 13/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3747PT	7723 61-0003	May 13/15	Apr 15/15	\$819.00	\$9,186.45
TGT-CE-T3747BT	7723 62-0003	May 13/15	Apr 15/15	\$794.00	\$8,906.04
TGT-CE-T3749PF	6981 17-0004	May 13/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3749BF	698 111-0004	May 13/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3762P	6981 121-0003	May 14/15	Apr 15/15	\$794.00	\$8,906.04
TGT-CE-T3762B	6981 164-0003	May 14/15	Apr 15/15	\$794.00	\$8,906.04
TGT-CE-T3763F	7485 9-0003	May 14/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3763B	7485 10-0003	May 14/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3766P	7415 28-0003	May 14/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3766B	7415 37-0005	May 14/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3767PF	6981 23-0004	May 15/15	Apr 15/15	\$872.00	\$9,780.94
TGT-CE-T3767BF	6981 55-0003	May 15/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3770P	7485 43-0003	May 15/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3770B	7485 44-0003	May 15/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3510P	6981 1-0003	May 15/15	Apr 17/15	\$872.00	\$9,751.87
TGT-CE-T3510B	6981 68-0003	May 15/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3550P	7415 26-0004	May 19/15	Apr 17/15	\$1,109.00	\$12,402.32
TGT-CE-T3550B	7415 27-0005	May 19/15	Apr 17/15	\$603.00	\$6,743.55



TGT-CE-T3557PF	7485 15-0005	May 19/15	Apr 17/15	\$897.00	\$10,031.45
TGT-CE-T3557B	7485 16-0006	May 19/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3561P	7943 3-0003	May 19/15	Apr 17/15	\$897.00	\$10,031.45
TGT-CE-T3561B	7943 4-0003	May 19/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CET3565PF	6981 3-0003	May 20/15	Apr 17/15	\$897.00	\$10,031.45
TGT-CET3565BF	6981 69-0003	May 20/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3624P	7485 21-0004	May 20/15	Apr 17/15	\$897.00	\$10,031.45
TGT-CE-T3624B	7485 22-0004	May 20/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3650P	7723 27-0003	May 20/15	Apr 17/15	\$897.00	\$10,031.45
TGT-CE-T3650B	7723 28-0003	May 20/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3666P	7723 35-0003	May 21/15	Apr 17/15	\$897.00	\$10,031.45
TGT-CE-T3666B	7723 36-0003	May 21/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3695P	7496 16-0003	May 21/15	Apr 17/15	\$1,138.00	\$12,726.64
TGT-CE-T3695B	7496 18-0003	May 21/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3696P	7723 23-0003	May 21/15	Apr 17/15	\$897.00	\$10,031.45
TGT-CE-T3696B	7723 24-0003	May 21/15	Apr 17/15	\$753.00	\$8,421.05
TGT-CE-T3713P	7723 29-0003	May 22/15	Apr 17/15	\$897.00	\$10,031.45
TGT-CE-T3713B	7723 30-0003	May 22/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3718P	7415 33-0003	May 22/15	Apr 17/15	\$1,109.00	\$12,402.32
TGT-CE-T3718B	7415 45-0003	May 22/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3725P	7415 57-0003	May 22/15	Apr 17/15	\$897.00	\$10,031.45
TGT-CE-T3725B	7415 66-0003	May 22/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3729P	6981 14-0003	May 26/15	Apr 17/15	\$872.00	\$9,751.87
TGT-CE-T3729B	6981 77-0003	May 26/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3732P	7723 25-0003	May 26/15	Apr 17/15	\$897.00	\$10,031.45
TGT-CE-T3732B	7723 26-0003	May 26/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3744B	7485 40-0003	May 26/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3744PF	7485 58-0003	May 26/15	Apr 17/15	\$1,109.00	\$12,402.32
TGT-CE-T3765P	7415 61-0003	May 27/15	Apr 17/15	\$872.00	\$9,751.87
TGT-CE-T3765B	7415 70-0003	May 27/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T7000P	7723 49-0004	May 27/15	Apr 17/15	\$897.00	\$10,031.45
TGT-CE-T7000B	7723 78-0003	May 27/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3552P	7723 3-0003	May 27/15	Apr 21/15	\$1,109.00	\$12,328.39
TGT-CE-T3552B	7723 4-0003	May 27/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CET3560P	6981 120-0003	May 28/15	Apr 21/15	\$794.00	\$8,826.64
TGT-CET3560B	6981 156-0003	May 28/15	Apr 21/15	\$794.00	\$8,826.64
TGT-CE-T3566P	7415 15-0002	May 28/15	Apr 21/15	\$1,109.00	\$12,328.39
TGT-CE-T3566B	7415 47-0002	May 28/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CET3572PF	6981 4-0003	May 28/15	Apr 21/15	\$1,138.00	\$12,650.77
TGT-CET3572BF	6981 70-0003	May 28/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3574P	7485 3-0003	May 29/15	Apr 21/15	\$1,109.00	\$12,328.39
TGT-CE-T3574B	7485 4-0003	May 29/15	Apr 21/15	\$603.00	\$6,703.35

TGT-CET3608PF	6981 5-0003	May 29/15	Apr 21/15	\$897.00	\$9,971.65
TGT-CET3608BF	6981 51-0003	May 29/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3610P	7723 12-0003	May 29/15	Apr 21/15	\$1,109.00	\$12,328.39
TGT-CE-T3610B	7723 13-0003	May 29/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3623P	7496 9-0003	Jun 1/15	Apr 21/15	\$1,138.00	\$12,650.77
TGT-CE-T3623B	7496 13-0003	Jun 1/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3637P	7723 45-0003	Jun 1/15	Apr 21/15	\$897.00	\$9,971.65
TGT-CE-T3637B	7723 46-0003	Jun 1/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3646P	7943 9-0003	Jun 1/15	Apr 21/15	\$897.00	\$9,971.65
TGT-CE-T3646B	7943 12-0003	Jun 1/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3668PF	6981 131-0003	Jun 2/15	Apr 21/15	\$872.00	\$9,693.74
TGT-CE-T3668BF	6981 133-0003	Jun 2/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-TT3669P	7943 10-0003	Jun 2/15	Apr 21/15	\$897.00	\$9,971.65
TGT-CE-T3669B	7943 13-0003	Jun 2/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3672P	7723 43-0003	Jun 2/15	Apr 21/15	\$897.00	\$9,971.65
TGT-CE-T3672B	7723 44-0003	Jun 2/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3690PF	7485 29-0004	Jun 3/15	Apr 21/15	\$897.00	\$9,971.65
TGT-CE-T3690B	7485 30-0003	Jun 3/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3694PF	7485 31-0004	Jun 3/15	Apr 21/15	\$1,818.21	\$20,212.44
TGT-CE-T3694B	7485 32-0004	Jun 3/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3715PF	6981 13-0003	Jun 3/15	Apr 21/15	\$872.00	\$9,693.74
TGT-CE-T3715BF	6981 53-0003	Jun 3/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3730P	7723 21-0003	Jun 4/15	Apr 21/15	\$897.00	\$9,971.65
TGT-CE-T3730B	7723 22-0003	Jun 4/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3731P	7415 58-0003	Jun 4/15	Apr 21/15	\$897.00	\$9,971.65
TGT-CE-T3731B	7415 67-0003	Jun 4/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3738P	6981 15-0003	Jun 4/15	Apr 21/15	\$872.00	\$9,693.74
TGT-CE-T3738B	6981 78-0003	Jun 4/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3742PF	6981 16-0003	Jun 5/15	Apr 21/15	\$872.00	\$9,693.74
TGT-CE-T3742BF	6981 79-0004	Jun 5/15	Apr 21/15	\$872.00	\$9,693.74
TGT-CE-T3753PF	6981 19-0003	Jun 5/15	Apr 21/15	\$872.00	\$9,693.74
TGT-CE-T3753BF	6981 81-0003	Jun 5/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3759P	6981 20-0007	Jun 5/15	Apr 21/15	\$872.00	\$9,693.74
TGT-CE-T3759B	6981 82-0006	Jun 5/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T7004P	7943 17-0003	Jun 8/15	Apr 21/15	\$897.00	\$9,971.65
TGT-CE-T7004B	7943 18-0003	Jun 8/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T7012P	7943 19-0002	Jun 8/15	Apr 21/15	\$897.00	\$9,971.65
TGT-CE-T7012B	7943 20-0002	Jun 8/15	Apr 21/15	\$603.00	\$6,703.35
TGT-CE-T3534P	7415 13-0003	Jun 8/15	Apr 24/15	\$1,109.00	\$12,272.94
TGT-CE-T3534B	7415 24-0003	Jun 8/15	Apr 24/15	\$603.00	\$6,673.20
TGT-CE-T3630P	7496 10-0003	Jun 9/15	Apr 24/15	\$872.00	\$9,650.14
TGT-CE-T3630B	7496 21-0003	Jun 9/15	Apr 24/15	\$603.00	\$6,673.20

TGT-CE-T3636P	6981 7-0003	Jun 9/15	Apr 24/15	\$872.00	\$9,650.14
TGT-CE-T3636B	6981 72-0003	Jun 9/15	Apr 24/15	\$603.00	\$6,673.20
TGT-CE-T3644PF	7485 7-0004	Jun 9/15	Apr 24/15	\$897.00	\$9,926.80
TGT-CE-T3644B	7485 8-0003	Jun 9/15	Apr 24/15	\$603.00	\$6,673.20
TGT-CE-T3708PF	6981 12-0003	Jun 10/15	Apr 24/15	\$897.00	\$9,926.80
TGT-CE-T3708BF	6981 108-0003	Jun 10/15	Apr 24/15	\$603.00	\$6,673.20
TGT-CE-T3714P	7485 33-0003	Jun 10/15	Apr 24/15	\$897.00	\$9,926.80
TGT-CE-T3714B	7485 34-0003	Jun 10/15	Apr 24/15	\$603.00	\$6,673.20
TGT-CE-T3717P	7723 31-0003	Jun 10/15	Apr 24/15	\$897.00	\$9,926.80
TGT-CE-T3717B	7723 32-0003	Jun 10/15	Apr 24/15	\$603.00	\$6,673.20
TGT-CE-T3772P	7485 45-0003	Jun 11/15	Apr 24/15	\$897.00	\$9,926.80
TGT-CE-T3772B	7485 46-0003	Jun 11/15	Apr 24/15	\$603.00	\$6,673.20
TGT-CE-T7002P	7943 7-0004	Jun 11/15	Apr 24/15	\$1,109.00	\$12,272.94
TGT-CE-T7002B	7943 8-0003	Jun 11/15	Apr 24/15	\$603.00	\$6,673.20
TGT-CE-T7006P	7943 1-0003	Jun 11/15	Apr 24/15	\$897.00	\$9,926.80
TGT-CE-T7006B	7943 2-0004	Jun 11/15	Apr 24/15	\$603.00	\$6,673.20
TGT-CE-T3737P	7485 37-0003	Jun 12/15	Apr 24/15	\$897.00	\$9,926.80
TGT-CE-T3737B	7485 38-0003	Jun 12/15	Apr 24/15	\$603.00	\$6,673.20
TGT-CE-T3754P	7496 15-0004	Jun 12/15	Apr 24/15	\$897.00	\$9,926.80
TGT-CE-T3754B	7496 17-0003	Jun 12/15	Apr 24/15	\$603.00	\$6,673.20
TGT-CE-T3773PF	6981 24-0003	Jun 12/15	Apr 24/15	\$872.00	\$9,650.14
TGT-CE-T3773BF	6981 85-0003	Jun 12/15	Apr 24/15	\$603.00	\$6,673.20
TGT-CE-T7325	6981 187-0003	Jun 16/15	May 9/15	\$603.00	\$6,522.45
TGT-CE-T7326	7485 55-0005	Jun 15/15	May 9/15	\$603.00	\$6,522.45
TGT-CE-T7328	7723 71-0003	Jun 15/15	May 9/15	\$603.00	\$6,522.45
TGT-ONOSH-CE1	6637 10-0005	Jun 16/15	May 9/15	\$872.00	\$9,432.14
TGT-CE-T7403B	6637 12-0005	Jun 16/15	May 9/15	\$190.00	\$2,055.17
TGT-CE-T7405P	6637 8-0008	Jun 16/15	May 9/15	\$1,084.00	\$11,725.27
TGT-CE-T7405B	6637 13-0005	Jun 16/15	May 9/15	\$190.00	\$2,055.17
TGT-CE-T7407P	6981 102-0005	Jun 15/15	May 9/15	\$1,134.00	\$12,266.10
TGT-CE-T7407B	6981 107-0007	Jun 15/15	May 9/15	\$190.00	\$2,055.17
TGT-CE-T7410P	6981 100-0005	Jun 15/15	May 9/15	\$1,113.00	\$12,038.95
TGT-CE-T7410B	6981 104-0003	Jun 15/15	May 9/15	\$190.00	\$2,055.17
TGT-CE-T7411P	6981 103-0005	Jun 16/15	May 9/15	\$1,113.00	\$12,038.95
TGT-CE-T7411B	6981 106-0006	Jun 16/15	May 9/15	\$190.00	\$2,055.17
TGT-CE-T7412P	6981 101-0004	Jun 17/15	May 9/15	\$1,213.00	\$13,120.62
TGT-CE-T7412B	6981 140-0003	Jun 17/15	May 9/15	\$603.00	\$6,522.45
TGT-CE-T7413P	6981 126-0004	Jun 17/15	May 9/15	\$1,134.00	\$12,266.10
TGT-CE-T7413B	6981 128-0003	Jun 17/15	May 9/15	\$190.00	\$2,055.17
TGT-CE-T7416P	6981 141-0003	Jun 17/15	May 9/15	\$1,113.00	\$12,038.95
TGT-CE-T7416B	6981 142-0004	Jun 17/15	May 9/15	\$190.00	\$2,055.17
TGT-CE-T7417P	6981 134-0003	Jun 18/15	May 9/15	\$1,113.00	\$12,038.95

TGT-CE-T7417B	6981 135-0004	Jun 18/15	May 9/15	\$190.00	\$2,055.17
TGT-CE-T7418P	6981 136-0003	Jun 18/15	May 9/15	\$1,113.00	\$12,038.95
TGT-CE-T7418B	6981 137-0003	Jun 18/15	May 9/15	\$190.00	\$2,055.17
Total					\$2,636,366.06

Tariffed Contract # is 1-756887870-4 bills on both voice and Data expires 2017-08-09 Non-Tariffed Contract # 1-756887870-35 bills voice only expires 2017-02-28

Voice BTN	Voice order #	Due date	Monthly rate reduction	Voice Termination charge	Data BTN	Data order #	due date	Data Monthly rate reduction	Data Termination charge	
289-261-7850	O03372-440	15-07-17	(\$827.49)	\$7,525.95	N604-5606	D4390-0081-35	15-07-17	(\$330.00)	\$4,090.19	Tariffed site
905-433-4850	O18438-730	15-07-17	(\$637.34)	\$5,303.67	N604-3715	D4390-0082-35	15-07-17	na	na	Non-Tariffed site
905-331-4310	O80903-530	15-07-17	(\$637.34)	\$5,303.67	n604-3716	D4390-0083-35	15-07-17	na	na	Non-Tariffed site
514-404-4200	O21801-210	15-07-17	(\$703.54)	\$5,858.36	Q802-0011	D4390-0086-35	15-07-07	na	na	Non-Tariffed site
418-634-3302	O57853-130	15-07-17	(\$631.54)	\$5,157.70	Q602-0010	D4390-0085-35	15-07-07	na	na	Non-Tariffed site
613-792-3160	O36620-140	15-07-17	(\$637.34)	\$5,303.67	N604-3720	D4390-0084-35	15-07-07	na	na	Non-Tariffed site
<b>Total:</b>									<b>\$4,090.19</b>	

BAN	Disconnect date	termination charges	number of Trunk Groups disconnected	
520783311	15-07-20	\$19,740.05	5	Monthly rate reduction for BAN 522783311 effective Sept 1st 2015 billing will be \$43,933.60
520783311	15-07-21	\$29,861.38	7	
520783311	15-07-22	\$107,883.20	26	
520783311	15-07-23	\$29,757.88	7	
520783311	15-07-24	\$17,765.41	5	
520783311	15-07-28	\$31,987.15	8	
520783311	15-07-29	\$89,761.12	25	
520783311	15-07-30	\$34,395.46	9	
520783311	15-07-31	\$63,604.07	16	
520783311	total term charges	\$424,755.72	108 sites	

BTM/BAN	Store #	number disconnected	ref of calls charge	contract termination charge	Order #	disconnect date
613-270-2000	13511	613-270-2001	\$ 35.65		C61073-150	15-04-24
519-438-9612	13533	519-438-9618	\$ 35.65		C92441-560	15-04-24
905-578-8600	13560	905-578-8609	\$ 35.65		C99614-730	15-04-24
705-340-4130	13591	705-340-4131	\$ 35.65		C91873-740	15-04-24
513-384-5739	13606	513-384-5739	\$ 35.65		C92051-390	15-04-24
418-226-8786	13609	418-226-8786	\$ 35.65		C31273-680	15-04-24
519-670-5931	13628	519-670-5931	\$ 35.65		C55686-430	15-04-24
613-274-3901	13630	613-274-3901	\$ 35.65		C49187-140	15-04-24
705-495-1016	13635	705-495-1016	\$ 35.65		C58518-600	15-04-24
905-273-3551	13638	905-273-3551	\$ 35.65		C28144-520	15-04-24
905-427-5681	13645	905-427-5681	\$ 35.65		C91727-730	15-04-24
905-732-1130	13646	905-732-1130	\$ 35.65		C74603-800	15-04-24
905-828-0344	13648	905-828-0344	\$ 35.65		C98984-520	15-04-24
613-747-2691	13653	613-747-2691	\$ 35.65		C56433-140	15-04-24
905-837-3301	13655	905-837-3301	\$ 35.65		C01168-730	15-04-24
705-327-6581	13665	705-327-6581	\$ 35.65		C76032-720	15-04-24
905-855-5966	13666	905-855-5966	\$ 35.65		C56282-580	15-04-24
905-947-8075	13670	905-947-8075	\$ 35.65		C69663-520	15-04-24
905-648-1231	13671	905-648-1231	\$ 35.65		C90207-520	15-04-24
519-863-2611	13705	519-863-2611	\$ 35.65		C81700-510	15-04-24
519-660-3101	13706	519-660-3101	\$ 35.65		C32300-660	15-04-24
418-698-4521	13729	418-698-4521	\$ 35.65		C91468-410	15-04-24
905-633-3911	13738	905-633-3911	\$ 35.65		C90111-530	15-04-24
418-422-7211	13742	418-422-7211	\$ 35.65		C01437-410	15-04-24
905-650-4131	13745	905-650-4131	\$ 35.65		C59650-140	15-04-24
905-861-1691	13749	905-861-1691	\$ 35.65		C42000-730	15-04-24
519-787-6491	13751	519-787-6491	\$ 35.65		C46668-550	15-04-24
905-549-8031	13753	905-549-8031	\$ 35.65		C80153-330	15-04-24
519-787-3391	13759	519-787-3391	\$ 35.65		C46668-550	15-04-24
905-338-4181	13761	905-338-4181	\$ 35.65		C46668-550	15-04-24
613-590-5981	13764	613-590-5981	\$ 35.65		C93723-150	15-04-24
905-620-9461	13767	905-620-9461	\$ 35.65		C96152-730	15-04-17
905-374-5098	17001	905-374-5098	\$ 35.65		C74451-080	15-04-24
705-733-2030	17004	705-733-2030	\$ 35.65		C74451-080	15-04-24
905-456-5031	13668	905-456-5031	\$ 35.65		C91781-720	15-04-17
905-967-1380	13669	905-967-1380	\$ 35.65		C95963-720	15-04-17
518-275-5091	13699	518-275-5091	\$ 35.65		C8124-560	15-04-17
518-285-2891	13522	518-285-2891	\$ 35.65		C48856-670	15-04-17
705-525-7487	13677	705-525-7487	\$ 35.65		C92840-300	15-04-17
519-641-9637	13510	519-641-9637	\$ 35.65		C94774-630	15-04-17
418-761-5631	13524	418-761-5631	\$ 35.65		C99258-800	15-04-17
905-573-4330	17602	905-573-4330	\$ 35.65		C59756-510	15-04-17
416-207-8400	13715	416-207-8400	\$ 35.65		C36370-440	15-04-17
905-875-5871	13572	905-875-5871	\$ 35.65		C36362-440	15-04-17
905-272-0060	13552	905-272-0060	\$ 35.65		C83325-520	15-04-17
905-456-0006	13823	905-456-0006	\$ 35.65		C83332-520	15-04-17
613-274-3901	13508	613-274-3901	\$ 27.70		C83476-580	15-04-17
604-234-2021	13534	604-234-2021	\$ 27.70		1-3057896593	15-04-27
604-776-9731	13538	604-776-9731	\$ 27.70		1-3081204015	15-04-27
604-595-2381	13575	604-595-2381	\$ 27.70		1-3075360263	15-04-27
778-287-9401	13561	778-287-9401	\$ 27.70		1-3082973105	15-04-30
604-485-9031	13624	604-485-9031	\$ 27.70		1-3083514751	15-04-30
780-408-3581	13571	780-408-3581	\$ 27.70		1-3084188791	15-04-30
403-755-6531	13624	403-755-6531	\$ 27.70		1-3085166402	15-05-01
780-408-3606	13710	780-408-3606	\$ 27.70		1-3086062500	15-05-01
604-678-6661	13717	604-678-6661	\$ 27.70		1-3081248542	15-05-01
250-277-8071	13719	250-277-8071	\$ 27.70		1-3092360356	15-05-01
403-770-5111	13737	403-770-5111	\$ 27.70		1-3105960261	15-05-05
604-765-1701	13739	604-765-1701	\$ 27.70		1-3107452182	15-05-05
204-285-3571	13744	204-285-3571	\$ 27.70		1-3108182744	15-05-05
250-220-0081	13760	250-220-0081	\$ 27.70		1-3108905456	15-05-05
					1-3109478424	15-05-05
					1-3109467328	15-05-05

Due date	Qty of hrs	Rate	Total	Description
17012		\$	27 70	204-318-2071
518-987-3680		\$	35 65	518-972-5588
13708		\$	35 65	908-458-2831
13773		\$	27 70	778-335-9401
BWV SIP		\$	27 70	780-640-9171
BWV SIP		\$	27 70	780-670-2201
13584		\$	27 70	780-670-2201
BWV SIP		\$	27 70	780-651-5872
BWV SIP		\$	27 70	780-670-2221
13770		\$	27 70	1-3188330397
15-05-21		\$	27 70	1-3188281951
15-05-21		\$	27 70	1-3188132146
15-05-21		\$	27 70	1-318834532
15-05-21		\$	27 70	1-3185411887
15-05-15		\$	35 65	C49705-580
15-05-15		\$	35 65	C16712-570
15-05-06		\$	27 70	1-318980275
		\$	175 15	
		\$	426 71	
		\$	25 84	
		\$	38 83	
		\$	52 87	
		\$	38 59	
		\$	52 47	
		\$	38 29	
		\$	78 81	

The above charges are for the Pharmacy numbers that we disconnected with agreed to 1 year rat of calls. The hrs Identify the rat of calls charge not billed. The SIP BAN references how many SIP TN's disconnected by due date and the termination charges based on SIP Contract 1-756887870-33. The SIP BAN contract is 2017-02-28. Each SIP TN is only \$1 20 that is why termination charges are so low.

We are still waiting for the full SIP disconnect requests not yet received.

Total: \$3,284.81



BTN	number of lines	Order #	Due Date	Monthly reduction	termination charge	tariffed/forborne	notes
450-348-3176	3	O65541-970	15-06-05	(\$147.10)	\$69.37	tariffed	tariffed contract 1-756887870-1 1 year auto renew current expiry date is 2015/07/10 forborne contract 1-756887870-36 5 year auto renew current expiry 2017/02/28
905-561-1498	4	O80282-510	15-06-05	(\$136.02)	\$1,125.57	forborne	
819-243-1207	5	O31527-170	15-06-05	(\$154.65)	\$1,406.96	forborne	
905-649-6769	5	O53161-520	15-06-05	(\$241.90)	\$115.62	tariffed	
905-895-5717	7	O64721-730	15-06-05	(\$210.91)	\$1,969.74	forborne	
819-346-9204	5	O42124-950	15-06-05	(\$209.75)	\$1,969.74	forborne	
514-364-4708	3	O26161-520	15-06-05	(\$99.55)	\$844.18	forborne	
613-224-7389	5	O95471-140	15-06-05	(\$163.30)	\$1,406.96	forborne	
905-273-4267	10	O54426-520	15-06-05	(\$456.90)	\$231.23	tariffed	
450-431-7290	5	O91542-320	15-06-05	(\$233.90)	\$115.62	tariffed	
905-508-7609	6	O05711-580	15-06-05	(\$243.12)	\$1,406.96	forborne	5 lines contracted 1 line monthly
519-885-0713	5	O64067-660	15-06-05	(\$163.30)	\$1,406.96	forborne	
450-755-2054	3	O42772-340	15-06-05	(\$147.10)	\$69.37	tariffed	
905-549-7150	6	O57793-530	15-06-05	(\$190.58)	\$1,688.35	forborne	
418-651-7563	6	O18776-120	15-06-05	(\$182.20)	\$1,688.35	forborne	
905-655-8170	7	O84813-730	15-06-05	(\$453.06)	\$238.93	tariffed	
450-687-9948	3	O10473-350	15-06-05	(\$99.55)	\$844.18	forborne	
705-739-0138	4	O74084-720	15-06-05	(\$178.56)	\$844.18	forborne	3 lines contracted 1 line monthly
705-739-1465	1	O74077-720	15-06-05	(\$42.76)			SNR service only monthly
905-795-8454	4	O05856-580	15-06-05	(\$126.02)	\$1,125.57	forborne	
514-633-1611	4	O40289-530	15-06-05	(\$127.62)	\$1,125.57	forborne	
905-433-0297	5	O64875-730	15-06-05	(\$148.35)	\$1,406.96	forborne	
905-331-4310	5	C57829-530	15-06-05	(\$136.40)	\$1,406.96	forborne	Megalink BTN - no order to cancel Megalink yet
514-404-4200	5	C89273-210	15-06-05	(\$136.40)	\$1,406.96	forborne	Megalink BTN - no order to cancel Megalink yet
418-634-3302	4	C40022-130	15-06-05	(\$110.72)	\$1,125.57	forborne	Megalink BTN - no order to cancel Megalink yet
613-792-3160	5	C95629-140	15-06-05	(\$136.40)	\$1,406.96	forborne	Megalink BTN - no order to cancel Megalink yet
613-284-1635	5	O74898-380	15-06-05	(\$255.51)	\$92.49	tariffed	4 lines contracted 1 line monthly
905-576-7789	5	O65263-730	15-06-05	(\$163.30)	\$1,406.96	forborne	
519-744-1525	4	O64596-660	15-06-05	(\$126.02)	\$1,125.57	forborne	
905-839-8952	4	O66066-730	15-06-05	(\$136.02)	\$1,125.57	forborne	
705-325-9394	6	O75215-720	15-06-05	(\$284.90)	\$138.74	tariffed	
905-456-6745	6	O07652-580	15-06-05	(\$183.63)	\$1,688.35	forborne	
519-271-7595	4	O53537-670	15-06-05	(\$138.02)	\$1,125.57	forborne	
519-969-6223	6	O28574-570	15-06-05	(\$183.76)	\$1,688.35	forborne	
519-787-2132	6	O66086-550	15-06-05	(\$295.23)	\$152.88	tariffed	
905-335-0708	7	O58396-630	15-06-05	(\$217.86)	\$1,969.74	forborne	
905-690-2709	4	O58408-630	15-06-05	(\$200.42)	\$101.90	tariffed	
905-793-0568	7	O07887-580	15-06-05	(\$217.86)	\$1,969.74	forborne	
905-358-9473	4	O05484-800	16-06-05	(\$198.90)	\$92.49	tariffed	
613-599-4650	4	O05782-150	15-06-05	(\$126.02)	\$1,125.57	forborne	
613-599-7311	1	O05785-160	15-06-05	(\$42.75)			SNR service only monthly
705-878-8107	5	O18442-740	15-06-05	(\$241.90)	\$122.89	tariffed	
819-693-0147	3	O88614-300	15-06-05	(\$99.95)	\$844.18	forborne	
519-623-9208	6	O64700-660	15-06-05	(\$190.58)	\$1,688.35	forborne	
905-793-0860	9	O08002-580	15-06-05	(\$272.42)	\$2,532.53	forborne	
450-671-4844	3	O83740-260	15-06-05	(\$99.55)	\$844.18	forborne	
905-427-1047	7	O66329-730	15-06-05	(\$217.86)	\$1,969.74	forborne	

905-788-1589	4	O05532-800	15-06-05	(\$136.02)	\$1,125.57	forborne	
450-689-4854	5	O10714-350	15-06-05	(\$233.90)	\$115.62	tariffed	
416-232-2453	5	O75451-440	15-06-05	(\$163.30)	\$1,406.96	forborne	
905-697-0732	5	O66354-730	15-06-05	(\$245.51)	\$92.49	tariffed	4 lines contracted 1 line monthly
613-841-5329	7	O05842-150	15-06-05	(\$270.40)	\$1,688.35	forborne	6 lines contracted 1 line monthly
514-745-6908	8	O89381-210	15-06-05	(\$237.30)	\$2,251.13	forborne	
613-389-4976	8	O08939-390	15-06-09	(\$370.90)	\$163.84	tariffed	
705-472-4904	5	O64609-600	15-06-09	(\$241.90)	\$108.85	tariffed	
289-261-7850	9	C74682-440	15-06-07	(\$387.00)	\$208.11	tariffed	Megalink BTN - no order to cancel Megalink yet
514-352-0844	5	O03973-240	15-06-09	(\$154.65)	\$1,388.08	forborne	
519-679-5397	9	O47973-900	15-06-09	(\$272.42)	\$2,516.55	forborne	
450-441-5957	4	O96481-460	15-06-09	(\$190.50)	\$87.08	tariffed	
519-472-7794	10	O47985-900	15-06-15	(\$299.70)	\$2,769.53	forborne	
905-574-4876	3	O82540-510	15-06-15	(\$88.74)	\$830.86	forborne	
905-823-0786	5	O59954-520	15-06-15	(\$215.84)	\$1,107.81	forborne	4 lines contracted 1 line monthly
905-469-6002	5	O59966-520	15-06-15	(\$163.30)	\$1,384.77	forborne	
905-304-8094	4	O82547-510	15-06-15	(\$138.02)	\$1,107.81	forborne	
450-974-0331	3	O14268-350	15-06-15	(\$147.70)	\$49.55	tariffed	
450-661-0699	5	O96493-460	15-06-15	(\$154.65)	\$1,384.77	forborne	
416-425-3837	9	O35758-410	15-06-15	(\$272.42)	\$2,492.58	forborne	
450-430-7646	4	O14337-350	15-06-15	(\$190.50)	\$66.07	tariffed	
416-762-1485	9	O77960-440	15-06-15	(\$324.86)	\$2,215.63	forborne	8 lines contracted 1 line monthly
705-566-7875	5	O17405-630	15-06-17	(\$241.90)	\$75.98	tariffed	
514-935-0549	6	O95208-210	15-06-17	(\$182.20)	\$1,656.39	forborne	
514-364-4154	4	O06629-240	15-06-17	(\$127.10)	\$1,104.26	forborne	
905-727-5186	7	O77430-730	15-06-17	(\$217.86)	\$1,932.46	forborne	
905-876-3816	7	O66336-520	15-06-24	(\$277.86)	\$1,224.00	forborne	new due date provided - term charges recalculated based on new due date
416-222-8763	9	O87289-490	15-06-24	(\$277.86)	\$772.96	forborne	new due date provided - term charges recalculated based on new due date
610-746-6106	5	O05325-400	15-06-24	(\$215.84)	\$993.57	forborne	4 lines contracted 1 line monthly - new due date provided - term charges recalculated based on new due date
416-688-6478	6	O38892-410	15-06-24	(\$163.30)	\$1,295.42	forborne	new due date provided - term charges recalculated based on new due date
905-581-2382	6	O53675-500	15-06-24	(\$199.88)	\$1,475.93	forborne	new due date provided - term charges recalculated based on new due date
514-630-6920	3	O44950-530	15-08-19	(\$99.55)	\$828.20	forborne	
418-835-7808	6	O21932-120	15-08-19	(\$277.30)	\$83.24	tariffed	
905-682-2927	7	O10733-800	15-06-19	(\$207.86)	\$1,826.25	forborne	
418-523-8097	3	O73606-110	15-08-19	(\$99.55)	\$825.53	forborne	
613-247-1443	6	O05865-140	15-08-19	(\$190.58)	\$1,651.07	forborne	
519-763-8901	7	O70260-550	15-08-19	(\$217.86)	\$1,926.25	forborne	
450-444-5686	3	O87647-260	15-08-19	(\$140.15)	\$41.62	tariffed	
905-828-2597	10	O67447-520	15-08-24	(\$224.56)	\$1,367.68	forborne	8 lines contracted 2 line monthly - new due date provided - term charges recalculated based on new due date
				<b>Total</b>	<b>\$94,379.36</b>		

The above BTN's were for the emergency lines ie hydro, elevators, alarms and some pharmacy fax lines. They still have some pots BTN's that no orders have been placed yet

**Schedule D**

February 19<sup>th</sup>, 2015, agreement between the Claimant, Bell Canada and the Debtor, Target  
Canada Co.

**Bell**

February 19, 2015

Delivered by Email

Target Canada Co.  
5580 Explorer Dr.  
Suite 540 – Floor 5  
Mississauga, ON  
L4W 4Y1

Attention: Mark Wong  
General Counsel and Secretary

Dear Sir:

**RE: In the Matter of a Plan of compromise or arrangement of Target Canada Co. et als**

As you know, Bell Canada and BCE Nexxia Corp. provide various services (the "Services") to Target Canada Co. ("Target") pursuant to various contracts, including all service schedules thereto, which include but are not limited to those set out in Schedule "A" hereto (the "Target Agreements").

Pursuant to the Initial Order rendered by Mr. Justice Geoffrey B. Morawetz of the Ontario Superior Court of Justice (the "CCAA Court") dated January 15, 2015, as amended and restated on February 11, 2015 (the "Initial Order"), Target commenced proceedings under the *Companies' Creditors Arrangement Act* (the "CCAA"). Alvarez & Marsal Canada Inc. was appointed Monitor (the "Monitor") pursuant to the terms of the Initial Order.

As you know, pursuant to the CCAA and the terms of the Initial Order, Bell Canada has no obligation to extend credit in connection with the provision of the Services.

Further to our discussions with you, Bell Canada is prepared to continue to provide the Services to Target subject to the agreement of certain terms and conditions on a go-forward basis. This letter confirms the agreement (the "Agreement") amongst Bell Canada and Target relating to the provision of Services by Bell Canada to Target billed and to be billed by Bell Canada to Target pursuant to the Target Agreements from and after January 15, 2015 (the "Post-Filing Services").

Bell Canada, BCE Nexxia Corp. and Target agree to the following:



**Bell**

- 1 For the purposes hereof:
  - i) "Monthly Run Rate" shall mean the aggregate amount of all of the invoices which were or are to be issued by Bell Canada and BCE Nexxia Corp. to Target with respect to the provision of the Services during a Contract Month, as such term is herein defined;
  - ii) "Contract Month" shall mean the period beginning on the 15<sup>th</sup> day of a month and ending on the 14<sup>th</sup> day of the following month, the first such Contract Month beginning on January 15, 2015;
  - iii) Wire Transfer Instructions shall mean the wire transfer instructions for Bell Canada and BCE Nexxia Corp.'s attorneys' Canadian Dollar trust account, namely Borden Ladner Gervais LLP, set out in Schedule "B" hereto;
2. Subject to the provisions of section 6 hereof, to cover the Monthly Run Rate from and after January 15, 2015, Target shall pay the following:
  - i) the sum of \$920,000 on Monday February 16, 2015 (the "Initial Payment") by way of wire transfer in accordance with the Wire Transfer Instructions.
  - ii) Monthly, on the fifteenth (15<sup>th</sup>) day of each month (if a week-end or holiday, the next business day) by 4:00 p.m., commencing on March 16, 2015, the sum of \$460,000 by way of wire transfer in accordance with the Wire Transfer Instructions (each, an "Advance Payment").
3. In the event the Monthly Run Rate during any Contract Month exceeds the amount of the Advance Payment received during said Contract Month, upon receipt of a written notice from Bell Canada to Target and the Monitor, indicating the amount by which Target's Monthly Run Rate exceeds the Advance Payment received during the previous Contract Month (the "Variance") Target shall pay the amount of the Variance by way of wire transfer in accordance with the Wire Transfer Instructions, (a "Variance Payment") such payment to be made at the same time as the following Advance Payment is due.
4. Likewise, in the event that the Variance is negative (i.e. the Monthly Run Rate during any Contract Month is less than the Advance Payment received during said Contract Month) five (5) business days after the receipt by Bell Canada and the Monitor of a written notice from Target, indicating the amount of the negative Variance (such negative Variance, a "Credit"), and unless Target receives a notice of dispute from Bell Canada within the said five (5) day delay, Target shall be entitled to apply such Credit against the next Advance Payment(s).
5. Confirmation of the wire transfers for the Initial Payment, each of the Advance Payments and each of the Variance Payments, if any, providing details of the electronic funds transfer, shall be provided by Target to Bell Canada by e-mail to [csq\\_ar@bell.ca](mailto:csq_ar@bell.ca), [jill.gibson@bell.ca](mailto:jill.gibson@bell.ca), [sonia.bisson@bell.ca](mailto:sonia.bisson@bell.ca), [jrondeau@blg.com](mailto:jrondeau@blg.com) and to [alicia.samuel@bell.ca](mailto:alicia.samuel@bell.ca), immediately upon the making of the wire transfer



For greater clarity, the failure to provide such confirmation shall not, on its own, constitute an Event of Default.

6. At the expiry of each period of three (3) Contract Months beginning on January 15, 2015 (a "Trimester"), Bell Canada shall calculate the average Monthly Run Rate for the previous Trimester (the "Average"). The Advance Payments shall be adjusted, by written notice from Bell Canada to Target to the higher of:
- i) the Average for the previous Trimester; and
  - ii) the previous month's Monthly Run Rate.

Target shall make the Advance Payments accordingly from and after receipt of such notice from Bell Canada.

Notices given by Bell Canada pursuant to this section shall indicate i) the Average for the previous Trimester, ii) the previous month's Monthly Run Rate and iii) the new amount of the Advance Payments.

7. Upon termination of the Target Agreements, Bell Canada and BCE Nexxia Corp. shall forthwith: (i) render a final invoice to Target in respect of the Post-Filing Services (the "Final Invoice"); (ii) apply the remaining Advance Payments held by Bell Canada and/or BCE Nexxia Corp. against the Final Invoice; and (iii) return the balance of the Advance Payments, if any, after application against amounts owing by Target to Bell Canada and/or BCE Nexxia Corp. in respect of the Final Invoice to Target as directed by Target.
8. Any additional services outside the scope of the Target Agreements ordered by Target from Bell Canada or BCE Nexxia Corp. after January 15, 2015 shall be paid in advance prior to delivery/implementation of the said services;
9. The non-payment of the Initial Payment, any Advance Payment and/or any Variance Payment, if any, in accordance with the terms set forth in this Agreement shall constitute events of default (each, an "Event of Default").
10. Upon the occurrence of an Event of Default which is not remedied within three (3) business days from the receipt of a written notice of default from Bell Canada to Target and the Monitor,
- i) Bell Canada and BCE Nexxia Corp. reserve their right to bring a motion to the CCAA Court to seek any relief they are entitled to seek, including termination of the Target Agreements and this Agreement (the "Bell Motion"); and
  - ii) Target and the Monitor acknowledge and agree that Bell Canada and/or BCE Nexxia Corp. shall be entitled to bring the Bell Motion before the CCAA Court on five (5) business days' notice to Target, the Monitor and the service list in accordance with the Initial Order.

-4-

**Bell**

11. Any notice, direction or other communication given regarding the matters contemplated by this Agreement (each, a "Notice") must be in writing, sent by personal delivery, courier, facsimile or by email and addressed.

If to Bell Canada or BCE Nexxia Corp.:

Bell Canada  
5025 Creekbank Road, 2<sup>nd</sup> floor  
Mississauga, ON L4W 0B6

Attention:  
Email:

Jill Gibson  
Jill.Gibson@bell.ca

With a copy to:

Borden Ladner Gervais LLP / S.E.N.C.R.L.,  
S.R.L.  
1000, rue De La Gauchetière Ouest  
Suite 900  
Montréal, QC H3B 6H4

Attention:  
Email:

François D. Gagnon  
fgagnon@big.com

If to Target:

Target Canada Co.  
5580 Explorer Dr.  
Suite 540 – Floor 5  
Mississauga, ON  
L4W4Y1

Attention:  
Email:

Mark Wong  
mark.wong@target.com

With a copy to:

Osler, Hoskin & Harcourt LLP  
Box 50, 1 First Canadian Place  
Toronto ON M5X 1B8

Attention:  
Email:

Tracy Sandler  
tsander@osler.com



**Bell**

If to the Monitor:

Alvarez & Marsal Canada Inc.  
Royal Bank Plaza, South Tower  
200 Bay Street, Suite 2900  
P.O. Box 22  
Toronto, ON M5J 2J1

Attention:  
Email:

Doug McIntosh  
dmcintosh@alvarezandmarsal.com

With a copy to:

Goodmans LLP  
Bay Adelaide Centre  
333 Bay Street, Suite 3400  
Toronto ON M5H 2S7


Attention:  
Email:

Jay Carfagnini  
jcarfagnini@goodmans.ca

A Notice is deemed to be given and received (i) if sent by personal delivery or courier, on the date of delivery if it is a business day and the delivery was made prior to 4:00 p.m. (local time in place of receipt) and otherwise on the next business day, or (ii) if sent by email, on the business day such notice was sent.

Assuming the foregoing is satisfactory, please execute this Agreement where indicated below and return a copy to the undersigned. Once executed, this Agreement will constitute a binding agreement between each of us in accordance with its terms.

[Signature page follows]



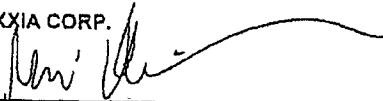


S-1



Yours truly,  
BELL CANADA

Per: \_\_\_\_\_  
Donald Mackinnon  
Vice-President, Customer Service

BCE NEXXIA CORP.  
Per:   
André Beaulieu  
President, BCE NEXXIA Corp.

ACKNOWLEDGED AND AGREED TO as of this \_\_\_\_\_ day of February, 2015.

TARGET CANADA CO.

By: \_\_\_\_\_  
Name:  
Title:

The Monitor acknowledges the terms of this Agreement as of this \_\_\_\_\_ day of February, 2015.

ALVAREZ & MARSAL CANADA INC., in its capacity as court-appointed Monitor of Target Canada Co. et als

By: \_\_\_\_\_  
Name: Alan Hutchens  
Title:

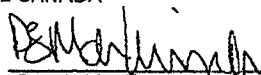


S-1



Yours truly,

BELL CANADA

Per.   
Donald Mackinnon  
Vice-President, Customer Service

BCE NEXXIA CORP.

Per. \_\_\_\_\_  
André Beaulieu  
President, BCE NEXXIA Corp

ACKNOWLEDGED AND AGREED TO as of this \_\_\_\_\_ day of February, 2015.

TARGET CANADA CO.

By \_\_\_\_\_  
Name:  
Title:

The Monitor acknowledges the terms of this Agreement as of this \_\_\_\_\_ day of February, 2015

ALVAREZ & MARSAL CANADA INC., in its capacity as court-appointed Monitor of Target Canada Co et als.

By: \_\_\_\_\_  
Name: Alan Hutchens  
Title



**Bell**

Schedule "A"  
Target Agreements





Schedule "B"


  
Borden Ladner Gervais

**BORDEN LADNER GERVAIS S.E.N.C.R.L.**  
**BORDEN LADNER GERVAIS LLP**

**COMPTE EN FIDÉICOMMIS**  
**TRUST ACCOUNT**

**INSTRUCTIONS POUR VIREMENT - DOLLARS CANADIENS (CAD)**  
**WIRE INSTRUCTIONS - CANADIAN DOLLARS (CAD)**

<b>INSTITUTION BANK</b>	<b>Banque de Montréal Bank of Montreal</b>
<b>SUCCURSALE BRANCH</b>	<b>Banque de Montréal 630, Blvd. René-Lévesque Ouest Montréal (Québec) H3B 1S6 Téléphone : 514-877-1360</b> <b>Bank of Montreal 630 West René-Lévesque Blvd. Montréal, Québec H3B 1S6 Telephone : 514-877-1360</b>
<b>NUMÉRO SWIFT SWIFT NUMBER</b>	<b>BOFMCAM2</b>
<b>NUMÉRO D'INSTITUTION BANK NUMBER</b>	<b>001</b>
<b>NUMÉRO DE SUCCURSALE BRANCH NUMBER</b>	<b>02301</b>
<b>NUMÉRO DE COMPTE ACCOUNT NUMBER</b>	<b>1215-610</b>
<b>RÉFÉRENCE REFERENCE</b>	<b>Borden Ladner Gervais s.r.l. 1000, rue de la Gauchetière O. Bureau 900 Montréal (Québec) H3B 5H4</b> <b>Borden Ladner Gervais LLP 1000 West de la Gauchetière Suite 900 Montréal, Québec H3B 5H4</b>

\*\*\*Please send your deposit detail via e-mail to: [jrondeau@blg.com](mailto:jrondeau@blg.com) or by fax to (514) 954-1905\*\*\*  
\*\*\*S.v.p. envoyer les détails de votre dépôt par courriel à [jrondeau@blg.com](mailto:jrondeau@blg.com) ou par télécopie au (514) 954-1905.\*\*\*

MTL01 3235712: v5

**Schedule E**

Invoices and documents regarding the calculation of additional charges.

**NM1 Custom Account Number 521190409**

**\$24,152.64 Monthly Pre-Tax**

**Agreement #: 1-756887870-41**

Markham and St Laurent Hosted Internet Solution for Data Centre

\* More details of solution lines 42-72 below

Agreement period- Sept 1 2012 to June 30, 2018

Stop bill date: EBD Oct 30 2015

	Total Pre Tax	Taxes	Total incl Tax
Termination fees:	\$ 384,842.24	\$ 53,829.81	\$ 438,672.05

**Internal Accounts or groups:**

Managed Services for the HW/Mtce	Contract # 92825612 MTXA703TXA912 Start Date 2012/12/15 End Date 2017/12/31
NHS (hosting)	N/A
IPVPN connectivity	518958820
BID connectivity	521156760
BID SNMP	521156760
EIP connectivity	521162090
MSS- Karla Fanning Senior Manager Commercial Services Managed Services Security Operations (MSSO) Bell Business Markets Office: 613-785-0448	N/A- Security Services
MISN	521310334

Markham Data Centre	Subscriber ID	Monthly rate	Remaining mo	Rate of Term Fee	Total term fee	Taxes
Managed Services for the HW/Mtce Contract # 92825612 MTXA703TXA912 Start Date 2012/12/15 End Date 2017/12/31	HW/MTCE	\$ 1,652.50	32	50%	\$ 26,440.00	\$ 3,437.20
NHS (hosting) 20 MBPs	HOSTING	\$ 1,440.00	32	50%	\$ 23,040.00	\$ 2,995.20
IPVPN connectivity TGT-HOSMAR-CE1 50MBPS	IPVPN	\$ 1,468.00	32	50%	\$ 23,488.00	\$ 3,053.44
BID connectivity	BID	\$ 3,872.00	32	50%	\$ 61,952.00	\$ 8,053.76
BID SNMP	BID-SNMP-MARKHAM	\$ 50.00	32		\$ -	\$ -
EIP connectivity	EIP	\$ 1,003.82	32	50%	\$ 16,061.12	\$ 2,087.95
MSS Network Protection - Managed Firewall	MSS	\$ 2,340.00	32	50%	\$ 37,440.00	\$ 4,867.20
MISN: TGT-CAONMRHM-DC001-SWT01- DIS TGT-CAONMRHM-DC001-RTR01-BCE	MISN	\$ 250.00	32	50%	\$ 4,000.00	\$ 520.00

<b>St.Laurent Data Centre</b>							
Managed Services for the HWMtce: Contract # 92825612 MTXA703TXA912 Start Date 2012/12/15 End Date 2017/12/31	HWM/TCE-QC	\$ 1,652.50	32	50%	\$ 26,440.00	\$ 3,959.39	
NHS (hosting) 20 MBPs	HOSTING-QC	\$ 1,440.00	32	50%	\$ 23,040.00	\$ 3,450.24	
IPVPN connectivity TGT-HOSMON-CE1 50 Mbps	IPVPN-QC	\$ 1,468.00	32	50%	\$ 23,488.00	\$ 3,517.33	
BID connectivity	BID-QC	\$ 3,872.00	32	50%	\$ 61,952.00	\$ 9,277.31	
BID SNMP	BID-QC-SNMP	\$ 50.00	32		\$ -	\$ -	
EIP connectivity	EIP-QC	\$ 1,003.82	32	50%	\$ 16,061.12	\$ 2,405.15	
MSS: Network Protection – Managed Firewall	MSS-QC	\$ 2,340.00	32	50%	\$ 37,440.00	\$ 5,606.64	
MISN: TGT-CAQC SLRM-DC001-SWT01- DIS TGT-CAQC SLRM-DC001-RTR01-BCE	MISN-QC	\$ 250.00	32	50%	\$ 4,000.00	\$ 599.00	
					\$ 384,842.24	\$ 53,829.81	\$ 438,672.05

Description of the Services: Bell agrees to provide to Customer and Customer agrees to procure from Bell the services described in this Service Schedule. The Hosted Internet Solution provides Customer with the following services as described within their respective appended Service Schedules:

- Bell will own 2 Fortigate 1240B Firewalls, a single FortiAnalyzer 400c and 2 Cisco 3750X switches, which will be hosted within a full 2000VA cabinet with redundant power in each of Bell's Markham and St. Laurent Data Centres
- Managed ITM Security Services to manage the 2 Fortigate firewalls
- Managed Infrastructure Services Network - NetControl to manage the 2 Cisco 3750X switches
- A single 20Mb IPVPN access into each data centre
- A single 20 Mbps BID OE access into each data centre
- 32 IP addresses with each BID circuit; additional 96 IP addresses to give Customer 25 subnet
- A single 100Mb Ethernet Internetworking Priority circuit between the 2 data centres
- Bell Project Management to oversee the solution's implementation
- Bell Professional Services to install, configure, test the network

Master Agreement #: 1-756887870-M1  
Agreement #: 1-756887870-41

Markham data centre is the primary data path for internet service, and St.Laurent is the secondary or redundant path. The default route from the Internet will be learnt by both the BID routers at Markham and Montreal, these BID routers will run OSPF with Fortigate firewalls and will redistribute into BGP. The firewalls will then run I-BGP to MPLS routers and distribute the default route to MPLS router's, the routes will now be tagged with a community and sent to the MPLS- PE routers. The PE routers will then identify the community TAGS, and attaches a local pref value of 140 at Markham and local pref of 130 at Montreal. So a default route within the Vendor and Guest VRF will have two routes.

The MPLS cloud will prefer 140 and follows Markham path for internet. Now the same happens at BID router, where all the 150 public IP addresses are learnt via OSPF from FNV and these routes will be tagged with a community and Bell Canada Internet router in the cloud will attach local pref values of 140 at Markham and 130 at Montreal. All the 150 routes back to NA Ted Target MPLS networks, in the internet will have two paths.

Firewalls will be running in High Availability (HA) mode, so even though physically separate, logically it is one unit. I-BGP will be running between FORTIGATE and Markham MPLS router, Vis-a-vis, FORTIGATE and Montreal MPLS router. Each MPLS router will have two default routes for internet with their next hop to firewall. MPLS routers and FNV's will be on same VLAN for IGP synchronization. The EIP link between the two data centres will be used for both firewalls keep alive/heartbeats, and also for the traffic in backup situation.

<u>Device</u>	<u>Order</u>	<u>Due Date</u>	<u>EBD</u>	<u>Monthly</u>	<u>Term Charges</u>
				<u>Rate</u>	
TGT-ONMISS-CE4B	6637 11-0005	Mar 27/15	Mar 11/15	\$190.00	\$2,238.84
TGT-ONMISS-CE4	6637 5-0010	Mar 27/15	Mar 11/15	\$1,134.00	\$13,362.30
TGT-ONMISS-CE2	6669 86-0009	Mar 27/15	Mar 11/15	\$2,000.00	\$23,566.67
TGT-CE-T3699P	7723 56-0003	Apr 8/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3699B	7723 57-0003	Apr 8/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3702P	7723 37-0003	Apr 8/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3702B	7723 38-0003	Apr 8/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3710P	7485 47-0003	Apr 8/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3710B	7485 48-0003	Apr 8/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3522P	7682 2-0005	Apr 9/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3522B	7682 1-0005	Apr 9/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3533P	7415 12-0003	Apr 10/15	Apr 8/15	\$1,109.00	\$12,568.67
TGT-CE-T3533B	7415 23-0003	Apr 10/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3538PF	7485 13-0004	Apr 10/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3538B	7485 14-0003	Apr 10/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3559PF	7496 7-0003	Apr 13/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3559BF	7496 11-0003	Apr 13/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3575P	7723 14-0004	Apr 13/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3575B	7723 5-0003	Apr 13/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3576P	7415 17-0003	Apr 14/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3576B	7415 40-0003	Apr 14/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3614P	7415 1-0003	Apr 14/15	Apr 8/15	\$1,109.00	\$12,568.67
TGT-CE-T3614B	7415 5-0003	Apr 14/15	Apr 8/15	\$628.00	\$7,117.34
TGT-CE-T3615P	7485 5-0003	Apr 14/15	Apr 8/15	\$4,591.16	\$52,033.15
TGT-CE-T3615B	7485 6-0003	Apr 14/15	Apr 8/15	\$1,552.29	\$17,592.62
TGT-CE-T3642P	7415 19-0002	Apr 15/15	Apr 8/15	\$1,084.00	\$12,285.34
TGT-CE-T3642B	7415 34-0002	Apr 15/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3642PF	7415 77-0006	Apr 15/15	Apr 8/15	\$819.00	\$9,282.00
TGT-CE-T3642BF	7415 78-0003	Apr 15/15	Apr 8/15	\$794.00	\$8,998.67
TGT-CE-T3682PF	7485 25-0004	Apr 15/15	Apr 8/15	\$897.00	\$10,166.00
TGT-CE-T3682B	7485 26-0003	Apr 15/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3751P	6981 18-0003	Apr 16/15	Apr 8/15	\$872.00	\$9,882.67
TGT-CE-T3751B	6981 80-0004	Apr 16/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3761P	6981 21-0003	Apr 16/15	Apr 8/15	\$872.00	\$9,882.67
TGT-CE-T3761B	6981 83-0003	Apr 16/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T7001P	6981 160-0003	Apr 16/15	Apr 8/15	\$1,109.00	\$12,568.67
TGT-CE-T7001B	6981 161-0003	Apr 16/15	Apr 8/15	\$603.00	\$6,834.00
TGT-CE-T3704P	7723 51-0003	Apr 9/15	Apr 9/15	\$897.00	\$10,151.05
TGT-CE-T3704B	7723 52-0003	Apr 9/15	Apr 9/15	\$603.00	\$6,823.95
TGT-CE-T3586P	7723 6-0004	Apr 17/15	Apr 13/15	\$1,109.00	\$12,476.25



TGT-CE-T3586B	7723 7-0003	Apr 17/15	Apr 13/15	\$603.00	\$6,783.75
TGT-CET3609PF	6981 6-0003	Apr 17/15	Apr 13/15	\$1,213.00	\$13,646.25
TGT-CET3609BF	6981 71-0003	Apr 17/15	Apr 13/15	\$603.00	\$6,783.75
TGT-CET3665P	6981 9-0003	Apr 17/15	Apr 13/15	\$1,113.00	\$12,521.25
TGT-CET3665B	6981 73-0003	Apr 17/15	Apr 13/15	\$603.00	\$6,783.75
TGT-CE-T3677P	7723 41-0003	Apr 20/15	Apr 13/15	\$897.00	\$10,091.25
TGT-CE-T3677B	7723 42-0003	Apr 20/15	Apr 13/15	\$872.00	\$9,810.00
TGT-CE-T3688P	7485 27-0003	Apr 20/15	Apr 13/15	\$897.00	\$10,091.25
TGT-CE-T3688B	7485 28-0003	Apr 20/15	Apr 13/15	\$603.00	\$6,783.75
TGT-CE-T3760P	7485 41-0003	Apr 20/15	Apr 13/15	\$897.00	\$10,091.25
TGT-CE-T3760B	7485 42-0003	Apr 20/15	Apr 13/15	\$603.00	\$6,783.75
TGT-CE-T3507P	7496 22-0003	Apr 21/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3507B	7496 4-0003	Apr 21/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3509P	7485 11-0003	Apr 21/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3509B	7485 12-0003	Apr 21/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3511P	7415 51-0003	Apr 21/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3511B	7415 63-0003	Apr 21/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3512P	7496 2-0003	Apr 22/15	Apr 14/15	\$819.00	\$9,200.10
TGT-CE-T3591B	7496 12-0003	Apr 22/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3547P	7415 14-0003	Apr 22/15	Apr 14/15	\$1,109.00	\$12,457.77
TGT-CE-T3547B	7415 25-0003	Apr 22/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3577P	7496 19-0003	Apr 22/15	Apr 14/15	\$1,109.00	\$12,457.77
TGT-CE-T3577B	7496 20-0003	Apr 22/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3590P	7723 8-0003	Apr 23/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3590B	7723 9-0003	Apr 23/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3595P	7723 10-0003	Apr 23/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3595B	7723 11-0003	Apr 23/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3617P	7415 18-0003	Apr 23/15	Apr 14/15	\$1,109.00	\$12,457.77
TGT-CE-T3617B	7415 49-0003	Apr 23/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3628P	7723 19-0003	Apr 24/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3628B	7723 20-0003	Apr 24/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3645P	7415 20-0003	Apr 24/15	Apr 14/15	\$1,109.00	\$12,457.77
TGT-CE-T3645B	7415 35-0003	Apr 24/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3657P	7415 54-0003	Apr 24/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3657B	7415 71-0004	Apr 24/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3663P	7415 22-0007	Apr 27/15	Apr 14/15	\$1,109.00	\$12,457.77
TGT-CE-T3663B	7415 38-0004	Apr 27/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3671P	7415 2-0003	Apr 27/15	Apr 14/15	\$1,109.00	\$12,457.77
TGT-CE-T3671B	7415 6-0004	Apr 27/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3697P	7415 55-0003	Apr 27/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3697B	7415 72-0003	Apr 27/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3705P	7415 32-0003	Apr 28/15	Apr 14/15	\$1,109.00	\$12,457.77

TGT-CE-T3705B	7415 44-0003	Apr 28/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3709P	7682 6-0003	Apr 28/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3709B	7682 5-0004	Apr 28/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3719PF	7485 35-0004	Apr 28/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3719B	7485 36-0003	Apr 28/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3746P	7415 75-0003	Apr 29/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3746B	7415 76-0003	Apr 29/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3755P	7415 59-0004	Apr 29/15	Apr 14/15	\$872.00	\$9,795.47
TGT-CE-T3755B	7415 69-0003	Apr 29/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3757P	7415 29-0003	Apr 29/15	Apr 14/15	\$1,109.00	\$12,457.77
TGT-CE-T3757B	7415 39-0003	Apr 29/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3764P	7415 60-0005	Apr 30/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3764B	7415 73-0005	Apr 30/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3769P	7415 62-0003	Apr 30/15	Apr 14/15	\$897.00	\$10,076.30
TGT-CE-T3769B	7415 68-0004	Apr 30/15	Apr 14/15	\$603.00	\$6,773.70
TGT-CE-T3508P	7485 1-0003	Apr 30/15	Apr 15/15	\$819.00	\$9,186.45
TGT-CE-T3508B	7485 2-0003	Apr 30/15	Apr 15/15	\$1,539.39	\$17,266.83
TGT-CE-T3516P	7723 1-0003	May 1/15	Apr 15/15	\$819.00	\$9,186.45
TGT-CE-T3516B	7723 2-0003	May 1/15	Apr 15/15	\$794.00	\$8,906.04
TGT-CE-T3519P	7496 3-0004	May 1/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3519B	7496 6-0004	May 1/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3524P	7415 9-0003	May 1/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3524B	7415 10-0003	May 1/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3530P	7415 11-0003	May 4/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3530B	7415 50-0003	May 4/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3548P	7943 5-0003	May 4/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3548B	7943 6-0003	May 4/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3564P	7485 17-0003	May 4/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3564B	7485 18-0003	May 4/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3591P	7496 8-0003	May 5/15	Apr 15/15	\$872.00	\$9,780.94
TGT-CE-T3592P	7415 52-0003	May 5/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3592B	7415 64-0003	May 5/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3613P	7682 4-0003	May 5/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3613B	7682 3-0003	May 5/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3616P	7485 19-0002	May 6/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3616B	7485 20-0002	May 6/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3634P	7682 10-0003	May 6/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3634B	7682 9-0003	May 6/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CET3639PF	6981 8-0003	May 6/15	Apr 15/15	\$872.00	\$9,780.94
TGT-CET3639BF	6981 52-0003	May 6/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3647P	7415 53-0003	May 7/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3647B	7415 65-0003	May 7/15	Apr 15/15	\$603.00	\$6,763.65

TGT-CE-T3648P	7485 23-0003	May 7/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3648B	7485 24-0003	May 7/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3652P	7415 21-0004	May 7/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3652B	7415 42-0004	May 7/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3655P	7723 3-0003	May 8/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3655B	7723 34-0003	May 8/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3658P	7943 23-0002	May 8/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3658B	7943 22-0002	May 8/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3658PT	7943 24-0003	May 8/15	Apr 15/15	\$819.00	\$9,186.45
TGT-CE-T3658BT	7943 25-0003	May 8/15	Apr 15/15	\$794.00	\$8,906.04
TGT-CE-T3670P	7415 79-0004	May 11/15	Apr 15/15	\$819.00	\$9,186.45
TGT-CE-T3670B	7415 84-0003	May 11/15	Apr 15/15	\$794.00	\$8,906.04
TGT-CE-T3693P	7415 31-0003	May 11/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3693B	7415 43-0003	May 11/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3698P	7415 3-0003	May 11/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3698B	7415 7-0003	May 11/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3706PF	6981 11-0004	May 12/15	Apr 15/15	\$872.00	\$9,780.94
TGT-CE-T3706BF	6981 75-0003	May 12/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3728PF	6981 115-0004	May 12/15	Apr 15/15	\$1,109.00	\$12,439.29
TGT-CE-T3728B	6981 116-0003	May 12/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3739P	7723 17-0003	May 12/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3739B	7723 18-0003	May 12/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3743P	7682 8-0003	May 13/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3743B	7682 11-0003	May 13/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3747PT	7723 61-0003	May 13/15	Apr 15/15	\$819.00	\$9,186.45
TGT-CE-T3747BT	7723 62-0003	May 13/15	Apr 15/15	\$794.00	\$8,906.04
TGT-CE-T3749PF	6981 17-0004	May 13/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3749BF	698 111-0004	May 13/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3762P	6981 121-0003	May 14/15	Apr 15/15	\$794.00	\$8,906.04
TGT-CE-T3762B	6981 164-0003	May 14/15	Apr 15/15	\$794.00	\$8,906.04
TGT-CE-T3763F	7485 9-0003	May 14/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3763B	7485 10-0003	May 14/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3766P	7415 28-0003	May 14/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3766B	7415 37-0005	May 14/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3767PF	6981 23-0004	May 15/15	Apr 15/15	\$872.00	\$9,780.94
TGT-CE-T3767BF	6981 55-0003	May 15/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3770P	7485 43-0003	May 15/15	Apr 15/15	\$897.00	\$10,061.35
TGT-CE-T3770B	7485 44-0003	May 15/15	Apr 15/15	\$603.00	\$6,763.65
TGT-CE-T3510P	6981 1-0003	May 15/15	Apr 17/15	\$872.00	\$9,751.87
TGT-CE-T3510B	6981 68-0003	May 15/15	Apr 17/15	\$603.00	\$6,743.55
TGT-CE-T3550P	7415 26-0004	May 19/15	Apr 17/15	\$1,109.00	\$12,402.32
TGT-CE-T3550B	7415 27-0005	May 19/15	Apr 17/15	\$603.00	\$6,743.55