



## **Report on Investigation of Alleged Overtime Fraud and Theft of Gift Cards**

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*September 11, 2019*

NOTE: The names of certain individuals have been redacted from this report pursuant to Massachusetts General Laws, Chapter 4, Section 7 (26)(c).

## Background

At the request of the City Solicitor for the City of Springfield (COS), the Office of Internal Audit (OIA) conducted a review to obtain evidence to support the Springfield Public School's (SPS) allegation of timecard fraud and the theft of gift cards by [REDACTED]. [REDACTED] worked with the City 3/20/2006 through 1/15/2019. [REDACTED] worked in the Guidance division within the SPS Department as an Administrative Assistant. Her last direct supervisor was [REDACTED] who also works within the Guidance division. The SPS previously researched the potential timecard fraud issue which resulted in the voluntary termination of [REDACTED]. The SPS subsequently reviewed [REDACTED] other job related transactions which led to the discovery of potential gift card theft. The SPS provided the OIA with copies of the documents that they compiled and that were also provided to the Springfield Police Department.

## Objective

The objectives of this review were as follows:

- to determine whether credible evidence exists to suggest that payroll entries were falsified within the Guidance division of the SPS Department by [REDACTED] and
- to determine whether gift cards issued by the City to the Springfield to the Springfield Public Schools were stolen by [REDACTED].

## Scope

Our review covered approximately the seven (7) years prior to [REDACTED] last paycheck date. In general, we analyzed data from 01/01/2012 through 01/25/2019 for transactions related to the Guidance division of the Springfield Public School Department. One aspect of our testing also included transactions going back to 07/18/2011.

There was a scope limitation regarding Internet Protocol (IP) addresses on Kronos payroll transactions. The identification of the workstations associated with IP addresses attached to Kronos transactions during our review period were unavailable from the SPS. Only one IP address was identified by the SPS IT Department at the time the issue was discovered. Other history or logs of IP addresses and their associated workstations are not maintained by the SPS.

## Methodology

To accomplish our objectives, we performed the following procedures:

- Interviewed employees to gain an understanding of the operational processes and procedures.
- Obtained and reviewed payroll transactional data from the City's time and attendance application, KRONOS, and the City's accounting system, MUNIS.
- Obtained transactional data and video related to purchases on unauthorized Big Y gift cards.
- Obtained witness statements and reviewed supporting documentation to verify accuracy.
- Performed other tests deemed as necessary.

## Summary

The following are our summarized conclusions and potential monetary impact to the City of Springfield:

1. There is credible evidence to support that [REDACTED] intentionally caused unauthorized payments by the City to herself and also attempted to conceal the fraudulent overtime scheme. The monetary impact

is **\$16,526.46**, and the issues warrant further investigation by law enforcement. This amount is calculated as follows:

- OT during peak period between check dates 9/15/2017 – 1/25/2019 \$15,850.72
  - Less: The only OT amount actually approved per [REDACTED] for 5/12/2018 (\$131.99)
  - Less: OT on check date 9/15/2017 for (\$16.91)
  - Add: Erroneous vacation time \$645.14
  - Add: Erroneous incentive pay \$179.50
2. There is credible evidence to support that [REDACTED] intentionally took unauthorized Big Y gift cards from the City and used them for personal gain. The monetary impact is **\$7,500.00**, and the issues warrant further investigation by law enforcement.

Our specific findings and details from our review are listed below:

### **Update**

In November 2020, [REDACTED] agreed to forfeit [REDACTED] retirement account in the amount of \$44,950.21, which consisted of unauthorized payments of \$24,026.46 and the City's cost of investigation of \$20,923.75. The Springfield Retirement Board accepted the forfeiture.

Finding Number	Finding	Finding Description	Quantified Results/Notes
<b>Overtime</b>			
1.	Overtime amounts paid to [REDACTED] significantly increased in later years, and [REDACTED] supervisor, [REDACTED], stated that she did not approve those payments.	<p>1) We analyzed the trends in overtime payments to [REDACTED]. Overtime payments sharply increased between September 2017 through December 2018. <b>[Exhibit 1-1]</b></p> <p>2) During the time period analyzed, [REDACTED] received overtime pay under three different job classes. The amount of overtime received by [REDACTED] as compared to the overtime received by other COS employees under those same job classes was analyzed. In the earlier years the trend starts out in the middle of the other employee's overtime amounts. In the latest job class [REDACTED] received overtime amounts well in excess of the other employees within those classes. The classes and dates analyzed are as follows:</p> <ul style="list-style-type: none"> <li>a. Job Class 5816 from 07/18/2011 – 03/13/2013</li> <li>b. Job Class 5600 from 03/13/2013 – 12/31/2015</li> <li>c. Job Class 6314 from 12/31/2015 – 01/25/2019</li> </ul> <p><b>[Exhibit 1-2]</b></p> <p>3) Overtime amounts were paid to [REDACTED] as a result of management approvals within Kronos. Although not required, the management approvals for overtime amounts between December 2012 to July 2016 had comments entered into Kronos describing the justification. These comments were entered by Bonnie Laporte and Paula Pepin. The lesser overtime amounts during those years, 2012 through 2016 as illustrated in <b>Exhibit 1-1</b>, along with management comments entered add to the authenticity of the earlier amounts of overtime paid to [REDACTED].</p> <p>4) Overtime pay was not budgeted by the SPS for the account codes used to pay overtime to [REDACTED] for fiscal years 2018 and 2019 which led to the SPS</p>	<p>Payroll data from the City's accounting system, MUNIS, shows total overtime paid to [REDACTED] from her original date of hire 3/20/2006 through her termination date 1/15/2019 was \$18,257.02. We assume that the overtime amounts prior to 2017 were properly authorized.</p> <p>Total overtime paid during the odd peaks shown in Exhibit 1-1 between check dates 9/15/2017 – 1/25/2019 totaled \$15,850.72, or 87% of her cumulative overtime payments.</p> <p>Per [REDACTED] only 3.75 hours on 5/12/2018 or \$131.99 was authorized leaving \$15,718.73 as unauthorized overtime. <i>(See Finding 3 for an additional adjustment to this total amount.)</i></p>

Finding Number	Finding	Finding Description	Quantified Results/Notes
		<p>subsequently discovering the unauthorized overtime payments.</p> <p>5) 91% of [REDACTED] paychecks paid on or after 9/15/2017, which included overtime pay, had [REDACTED] employee number as the manager approval user code. However, [REDACTED] stated that she did not approve Kronos overtime hours for [REDACTED] except for one instance on 5/12/2018 for 3.75 hours.</p> <p>6) [REDACTED] stated that she shared her credentials with [REDACTED] thus compromising those credentials and creating the ability for [REDACTED] to manipulate payroll transactions and management approvals.</p>	
2.	<p>The quantity of [REDACTED] payroll transactions with her own employee number as the User number significantly decreased in later years; the transactions were entered under [REDACTED] number instead.</p>	<p>1) [REDACTED] was an hourly employee who was setup in Kronos to enter her time by punching in and punching out.</p> <p>2) We analyzed the number of “Add Punch” transactions in Kronos where [REDACTED] employee number was in the audit records as the User number. After averaging 430 entries per year in calendar years 2012 to 2016, the entries significantly decreased. [REDACTED] user number was used to punch in only five (5) times in calendar year 2017 and only eight (8) times in 2018 and 2019. <b>[Exhibit 2-1]</b></p> <p>3) With only a few exceptions, the “Add Punch” entries in 2017 through 2019 were made with [REDACTED] employee number as the User number. There were 887 such instances in calendar years 2017-2019. <b>[Exhibit 2-1]</b></p> <p>4) [REDACTED] stated that she did not enter added punch transactions on behalf of [REDACTED] with the exception of vacation and sick days.</p>	<p>We would not expect to see the majority of an employee’s transactions entered under someone else’s User number. However, given that [REDACTED] admitted to sharing her credentials with [REDACTED] this potentially explains how nearly all of the added punch transactions were under [REDACTED] user number without her authorization.</p>
3.	<p>There is a pattern where</p>	<p>1) When analyzing detailed Kronos transactions for the peak period of overtime mentioned in Finding 1 (i.e.</p>	<p>There is credible evidence to support that there is a consistent pattern where [REDACTED]</p>

Finding Number	Finding	Finding Description	Quantified Results/Notes
	<p>management approvals were removed, overtime transactions were then entered, and another subsequent management approval was entered which generated overtime pay for [REDACTED]</p>	<p>check dates 9/15/2017 to 1/25/2019), we observed a pattern where times were first entered each day that conformed to normal working hours and a management approval was entered. That management approval was later removed, the initial time entries were changed to add more time to them (overtime), and an additional management approval was then entered [see <b>Exhibit 3-1</b> for an example of this pattern]. Some weeks did not have the management approval removed/replaced but did still have changed time entries that resulted in overtime hours.</p> <p>2) We also observed a pattern with the IP addresses for those weeks where time records were edited to add overtime hours and which also had more than one manager approval. The pattern shows that the IP address for the initial manager approval was different from the edited transactions and the subsequent second manager approval. Additionally, the edits and second management approval were entered under the same IP address. [See example on <b>Exhibit 3-1</b>]</p> <p>3) We found one of the overtime approvals was a manager approval made on a Saturday, 9/8/2018, five (5) minutes after [REDACTED] accessed the building. Additional time entries were also made on that day resulting in 13.5 overtime hours paid to [REDACTED] for that week.</p> <p>4) We were not able to obtain the specific identity of all workstations used for each Kronos transaction. However, during the course of the SPS's review, IP address 10.29.100.20 was positively identified by the SPS IT Department as belonging to workstation 5CG7411B98 assigned to [REDACTED]. This IP address was used on 1/7/2019 to change previously entered times entered on 1/2/2019, 1/3/2019, and 1/4/2019. The changes were made to increase time by 707</p>	<p>user number was used to enter unauthorized overtime hours for [REDACTED] resulting in fraudulent overtime payments to [REDACTED]</p> <p>As mentioned in Finding 1, total overtime paid from 9/15/2017 to 1/25/2019 to [REDACTED] was \$15,850.72. We did not observe any odd transactions related to the .5 hours of overtime on check date 9/15/2017 for \$16.91. However, there were 43 instances where overtime hours were added as edited times after initial time punches were made totaling \$15,833.81. As mentioned in Finding 1 [REDACTED] approved 3.75 hours of overtime or \$131.99 for 5/12/2018 leaving \$15,701.80 of unauthorized overtime paid to [REDACTED] [\$15,850.72 - \$16.91 - \$131.99 = \$15,701.80].</p>

Finding Number	Finding	Finding Description	Quantified Results/Notes
		<p>minutes or approximately twelve (12) hours of overtime. The overtime was able to be reversed by the SPS payroll Department before it was paid out.</p> <p>5) There were forty-four (44) weeks that had overtime pay during the peak time period:</p> <ul style="list-style-type: none"> <li>a) with only one exception, all of those weeks had edited time transactions entered after the initial time entries were entered,</li> <li>b) 66% had the initial management approval removed,</li> <li>c) and 70% had additional time transactions added after the first management approval.</li> </ul> <p>6) Overtime pay weeks that also had two (2) management approvals had the following results: 93% had differing IP addresses for the first and second management approval (7% had the same IP address) and 100% had the same IP address for the time changes and for the second management approval.</p>	
4.	Kronos transactions for [REDACTED] were made with [REDACTED] employee number as the User number on days where Ms. Johnson was not in the office.	<p>1) We isolated the entry dates where [REDACTED] Kronos transactions were entered with [REDACTED] employee number as the user. These dates were compared to Yolanda Johnson’s Kronos records to determine if any of the entries were made on days where Ms. Johnson was out of the office. We found seventy-six (76) instances where [REDACTED] was out of the office for a full day but her employee number was listed as the User number in the audit records of [REDACTED] Kronos transactions.</p> <p>2) We obtained [REDACTED] calendar which corroborates the Kronos entries made for her days off.</p>	We would not expect to see any Kronos entries made using [REDACTED] User number on days where [REDACTED] was out of the office. However, given that [REDACTED] admitted to sharing her credentials with [REDACTED] this potentially explains how these transactions were under [REDACTED] user number without her authorization.
5.	Kronos transactions entered as Vacation and Sick time for [REDACTED] were	1) While analyzing [REDACTED] Kronos transactions we observed that there were several pay codes that were deleted. Upon further review we observed that in seven (7) instances vacation and sick time was originally entered, later deleted, and additional time transactions (including overtime) were entered instead.	We calculated an overpayment of vacation pay to [REDACTED] of \$645.14. This is a result of [REDACTED] being paid for the workday but the vacation time was not deducted from her accrual balance and was erroneously paid out upon termination.

Finding Number	Finding	Finding Description	Quantified Results/Notes
	later deleted and replaced with time punches instead.	<p>2) We obtained building access records from the SPS which were compared to the seven (7) instances. For the three (3) instances where a full vacation day was originally entered, the building access records have zero uses logged with [REDACTED] access card. The other four (4) instances were partially worked days which did have access card uses but they did not span the full day which matched the original entered hours for those days. Therefore, there is credible evidence to show that the time transactions entered into Kronos for those days were not actually worked as they did not match employee access records into the buildings on those days.</p> <p>3) These instances resulted in vacation time taken but not removed from the employee's accrual balance; this caused a monetary impact because the vacation accrual balance was paid out upon [REDACTED] termination and the balance paid was erroneously overstated.</p> <p>4) There was also unauthorized overtime pay made as a results of these entries. The amounts have already been included in the calculations in Finding 3.</p> <p>5) There was also sick time taken but not removed from the employee's accrual balance; this in itself did not have a monetary impact because the sick accrual balance was not paid out upon termination. However, it did result in an erroneous incentive day payment made as a result of these entries.</p> <p>6) [REDACTED] stated that she did not change any of [REDACTED] vacation or sick days to work day time punches.</p>	<p>Unauthorized overtime payments were \$687.38. However, this amount is already included in the total unauthorized overtime amount of \$15,833.81, in Finding 3.</p> <p>Total erroneous incentive pay is \$179.50.</p>



Finding Number	Finding	Finding Description	Quantified Results/Notes
6.	When asked by Yolanda Johnson for copies of her latest paystubs, [REDACTED] provided altered documents.	<ol style="list-style-type: none"> <li>1) Per [REDACTED], [REDACTED] was asked by [REDACTED] Assistant Superintendent, if [REDACTED] had been paid overtime to which [REDACTED] replied, "No." [REDACTED] then asked [REDACTED] for copies of her recent pay stubs.</li> <li>2) [REDACTED] provided three (3) pay stubs for the weeks ending 12/29/2018, 12/22/2018, and 12/15/2018. [REDACTED] stated that [REDACTED] said she could not produce more because of a Business Office issue with Employee Self Service, the City's application used for printing paycheck images.</li> <li>3) The three (3) pay stubs provided did not show overtime pay which [REDACTED] stated caused her to be relieved because the documents led her to confirm her belief that no overtime had been paid to [REDACTED]</li> <li>4) [REDACTED] met with Tom Tedford, Senior Administrator of Payroll, who compared one of the paystubs provided by [REDACTED] to one that was printed directly from MUNIS. Mr. Tedford determined that the paystub provided by [REDACTED] had been altered.</li> <li>5) The OIA printed original paycheck images for those three (3) pay periods and compared them to the paystubs that were provided by [REDACTED] to [REDACTED]. We concur that the images have been altered. On the paystubs provided by [REDACTED] the overtime amounts have been removed, and the net pay amounts were changed. The remaining numbers are mathematically incorrect such as year to date earnings totals, Medicare, and Retirement. Amounts do not line up correctly on the paystubs, and the fonts differ on the top right Advice Amount which should be in a box with a black border [see example in <b>Exhibit 6-1</b>].</li> </ol>	We believe this is additional credible evidence of [REDACTED] attempting to conceal the unauthorized and fraudulent paid overtime.

Finding Number	Finding	Finding Description	Quantified Results/Notes
<b>Big Y Gift Cards</b>			
7.	There is credible evidence that [REDACTED] stole Big Y gift cards issued to the SPS.	<p>We were able to substantiate that [REDACTED] stole Big Y gift cards issued to the Springfield Public Schools (SPS) from November 2017 to December 2018. In particular, we found that [REDACTED] misappropriated two (2) batches of Big Y gift cards – one from Purchase Order (PO) 19003867 and the other from PO 18005012.</p> <p><u>PO 19003867</u></p> <p>In September 2019, [REDACTED] requisitioned eighteen (18) Big Y gift cards with values ranging from \$150.00 to \$250.00, totaling \$4,150.00. The description for the purchase was entered by [REDACTED] as “Professional Development Seminar.” Purchase Order 19003867 for this requisition was generated on which Yolanda and [REDACTED] were specified as the delivery reference [Exhibit 7-1]. Of the eighteen (18) gift cards, eight (8) gift cards were earmarked for certain individuals as listed on the purchase order, totaling \$1,650.00, and ten (10) gift cards of \$250.00 each, totaling \$2,500.00, were designated for [REDACTED]. According to the Acknowledgment Form signed by [REDACTED] [REDACTED] picked up all eighteen (18) Big Y gift cards on 10/4/18 [Exhibit 7-2]. Eight (8) of the Big Y gift cards, totaling \$1,650.00, were picked up by individuals as listed on the gift card sign-off form on 10/22/18 and 12/10/18 [Exhibit 7-3]. When interviewed by the OIA on 8/15/19, [REDACTED] indicated the following:</p> <ul style="list-style-type: none"> <li>• [REDACTED] admitted that her username and password to Kronos, the City’s time keeping system, and MUNIS, the City’s accounting system, were shared with [REDACTED]</li> <li>• [REDACTED] did not approve the requisition for PO 19003867 even though [REDACTED] was listed as the</li> </ul>	<p>The monetary impact is \$2,500.00.</p> <p>We believe the signed Acknowledgement form by [REDACTED], together with the signed gift card form by individuals, is credible evidence of the misappropriation of the Big Y gift cards.</p> <p>The sharing of [REDACTED] user credentials with [REDACTED] compromised those credentials and created an opportunity for [REDACTED] to manipulate time entry and purchase transactions and workflow approvals. [REDACTED] unauthorized approval of the requisition also probably deceived others into</p>

Finding Number	Finding	Finding Description	Quantified Results/Notes
		<p>approver in MUNIS. That sign off was performed by [REDACTED] using [REDACTED] credentials.</p> <ul style="list-style-type: none"> <li>• [REDACTED] was aware of the Big Y gift expenditures for those individuals who were assigned to receive them.</li> <li>• [REDACTED] was unaware that ten (10) additional Big Y gift cards for \$2,500.00 were ordered.</li> </ul> <p>The OIA obtained the detailed transaction receipts associated with each of the ten (10) Big Y gift cards designated for [REDACTED] from the Big Y Company (through the Springfield Public Schools) and noted the following:</p> <ul style="list-style-type: none"> <li>• The ten (10) Big Y Cards were used by Big Y Club account number 40096665349 [Exhibit 7-5]. The Big Y Company indicated that the Big Y Club account 40096665349 is registered to [REDACTED] [Exhibit 7-4].</li> <li>• Big Y gift card expenditures totaled \$2,472.99. Transaction dates ranged from 10/5/18 to 2/9/19. Of the total amount expended, \$1,148.71, or 46%, in purchases occurred during the Holiday season (November and December) [See Exhibit 7-5].</li> <li>• The OIA obtained surveillance video from 2/9/19 at Big Y store 1, where a Big Y gift card ending in 9021 was used under [REDACTED] Big Y club card. The detailed receipt for the 2/9/19 transaction was generated at 5:05 p.m. [Exhibit 7-6]. The surveillance video shows a women walking out of the store at 17:07, or 5:07 p.m. [Exhibit 7-7]. The OIA showed this video to [REDACTED] on August 15, 2019, and [REDACTED] identified the woman as [REDACTED]</li> <li>• Purchases were made on the Big Y gift cards to buy food, totaling \$1,269.40 [Exhibit 7-5].</li> </ul>	<p>assuming that [REDACTED] actually authorized the purchase leading them to approve the requisition and purchase order.</p> <p>We believe the unauthorized use of the ten (10) Big Y gift cards by [REDACTED] Big Y club card account is credible evidence of the misappropriation of the Big Y gift cards.</p> <p>We noted that the misappropriation of the two (2) batches of the Big Y gift cards occurred during the Holiday season, and the financial pressures of the Holiday season may have been motive for the theft.</p> <p>We believe the video surveillance of [REDACTED] from 2/9/19 at Big Y store 1 at the time of the unauthorized Big Y gift card use is credible evidence of the misappropriation of the Big Y gift cards.</p>

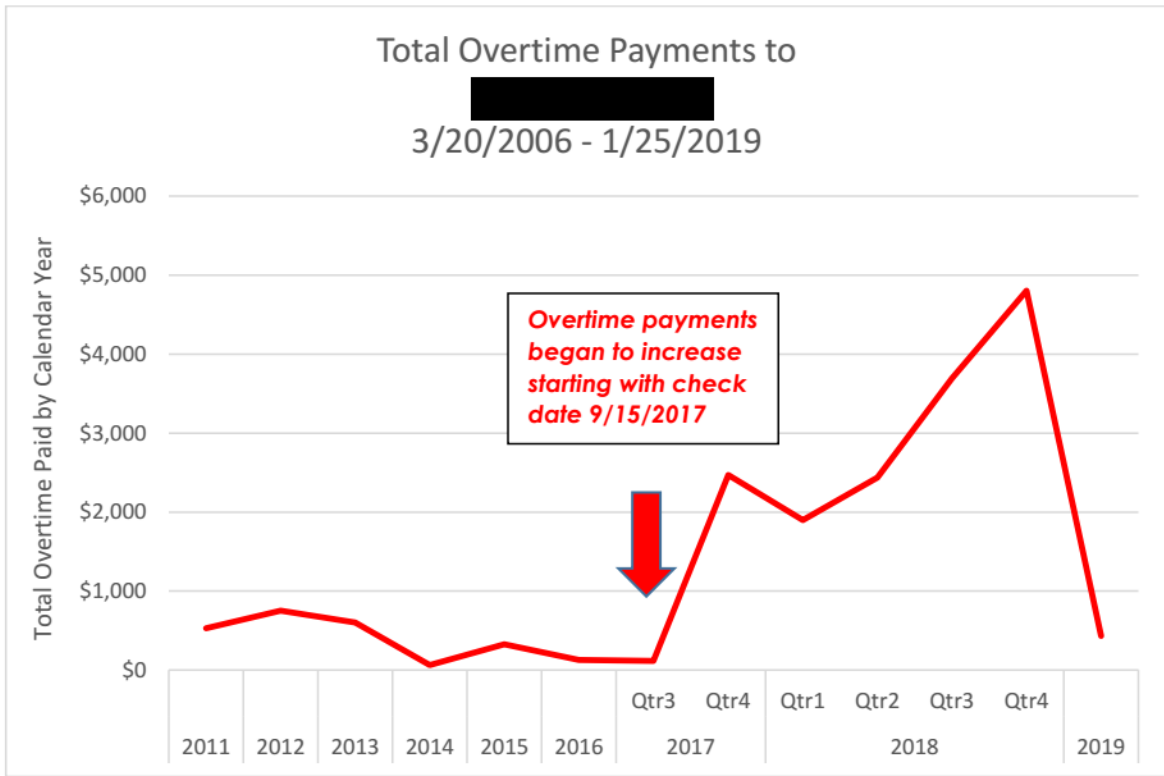
Finding Number	Finding	Finding Description	Quantified Results/Notes
		<ul style="list-style-type: none"> <li>• Purchases were made on the Big Y gift cards to buy other gift cards, such as Amazon, Irving Oil, Best Buy, Nike, totaling \$825.00. <b>[Exhibit 7-5]</b>.</li> <li>• Purchases were made on the Big Y gift cards to buy personal hygiene products and other items, such as shampoo, razors, deodorant, and perfume, totaling \$378.59 <b>[Exhibit 7-5]</b>.</li> <li>• Most of the Big Y gift card expenditures occurred at Big Y stores near ██████████ work and home. Approximately 57% of the Big Y gift card expenditures were made at Big Y store 3 (Memorial Ave, West Springfield) <b>[Exhibit 7-5]</b> and 32% at Big Y store 1 (St. James Ave, Springfield, MA) <b>[Exhibit 7-5]</b>. ██████████ worked at 1550 Main St, Springfield, MA, which is 1.2 miles from Store 3 <b>[Exhibit 7-8]</b>. Also, ██████████ lives 0.5 miles from Big Y store 1 <b>[Exhibit 7-9]</b>.</li> <li>• On 11/27/18, a Big Y gift card ending in 9088 had expenditures of \$22.96 and was made with Big Y Club card 40097257855 <b>[Exhibit 7-10]</b>. The Big Y Company indicated that the club card is registered to ██████████ <b>[Exhibit 7-11]</b>. The OIA noted that ██████████ was a former Springfield School Department employee – Lunch Supervisor. He was employed by the SPS from 3/21/16 to 5/13/16.</li> <li>• On 10/19/18, purchases were made at Big Y store 1 with a Big Club Card associated with ██████████, totaling \$58.09 of which \$41.65 was paid with a Big Y gift card ending in 9062 and \$16.44 was paid with a debit card: 512829*****7210 <b>[Exhibit 7-12]</b>.</li> <li>• On 12/15/19, purchases were made at Big Y store 3 with a Big Club Card associated with ██████████, totaling \$168.34 of which \$144.52 was paid with a Big Y gift card ending in 9047 and \$23.82 paid with the same debit card number 512829*****7210 <b>[Exhibit 7-13]</b>.</li> </ul>	

Finding Number	Finding	Finding Description	Quantified Results/Notes
		<p><u>PO 18005012</u></p> <p>In November 2017, ██████████ requisitioned ten (10) Big Y gift cards with a value of \$500.00 each, totaling \$5,000.00. Purchase Order 18005012 for this requisition was generated on which ██████████ was specified as the delivery reference. The description for the purchase was entered by ██████████ as “FAFSA Fellows and Guidance Coaches.” However, these individuals were not listed on the purchase order (the OIA noted that other purchase orders for Big Y gift cards had the end users listed). Rather, ██████████ was the only person designated for the cards as stated on the purchase order [Exhibit 7-14]. When interviewed by the OIA on 8/15/19, ██████████ indicated that ██████████ neither approved the requisition related to PO 18005012, nor was ██████████ aware of the purchase order.</p> <p>The SPS requires that recipients of Big Y gift cards sign an Acknowledgement Form and provide it to the SPS at the time of pickup. In accordance with this policy, ██████████ picked up all ten (10) Big Y gift cards for \$500.00 each dated 11/16/2017 as evidenced by her signature [Exhibit 7-15].</p> <p>According to the SPS policy, a gift card sign-off form at the respective Department should be used to document the recipient’s signature of gift cards when Big Y gift cards are picked up, and the gift card sign-off form should be provided to the SPS Business Office. Neither the SPS Business Office nor ██████████ said they have a record of the gift card log related to PO 18005012.</p> <p>The OIA obtained the detailed transaction receipts associated with each Big Y gift card related to PO 18005012 from the Big Y Company and noted the following:</p>	<p>The monetary impact is \$5,000.00.</p> <p>We believe the signed Acknowledgement form by ██████████, together with ██████████ statement that she neither approved of the Big Y gift card purchase nor has any records of the proper distribution of the gift cards, is credible evidence of the misappropriation of the Big Y gift cards.</p>

Finding Number	Finding	Finding Description	Quantified Results/Notes
		<ul style="list-style-type: none"> <li>• The ten (10) Big Y Cards were used by Big Y Club account number 40096665349 [Exhibit 7-16]. The Big Y Company indicated that the Big Y Club account 40096665349 is registered to [REDACTED] [Exhibits 7-4].</li> <li>• Big Y gift card expenditures totaled \$4,734.23. Transaction dates ranged from 11/16/2017 to 2/7/2018 [Exhibit 7-16]. Of the total amount expended, \$4,396.71, or 93%, in purchases occurred during the Holiday season (November and December) [See Exhibit 7-16].</li> <li>• Purchases were made on the Big Y gift cards to buy food, totaling \$856.12 [Exhibit 7-16].</li> <li>• Purchases were made on the Big Y gift cards to buy other gift cards, such as Amazon, Irving Oil, Best Buy, Nike, totaling \$3,564.00, or 75% of the total Big Y gift card expenditures [Exhibit 7-16].</li> <li>• Purchases were made on the Big Y gift cards to buy personal hygiene products and other items, such as shampoo, razors, deodorant, perfume, wood spatula, cooking knife, and fry pan, totaling \$314.11 [Exhibit 7-16].</li> <li>• Most of the expenditures occurred at Big Y stores near [REDACTED] work and home. Approximately 65% of the Big Y gift card expenditures were made at Big Y store 1 (St. James Ave, Springfield, MA) [Exhibit 7-16] and 19% at Big Y store 3 (Memorial Ave, West Springfield) [Exhibit 7-16]. [REDACTED] worked at 1550 Main St, Springfield, MA, which is 1.2 miles from Store 3 [Exhibit 8]. Also, [REDACTED] lives 0.5 miles from Big Y store 1 [Exhibit 7-9].</li> </ul>	<p>We believe the unauthorized use of the ten (10) Big Y gift cards by [REDACTED] Big Y club card account is credible evidence of the misappropriation of the Big Y gift cards.</p> <p>We noted that the misappropriation of the two (2) batches of the Big Y gift cards occurred during the Holiday season, and the financial pressures of the Holiday season may have been motive for the theft.</p>

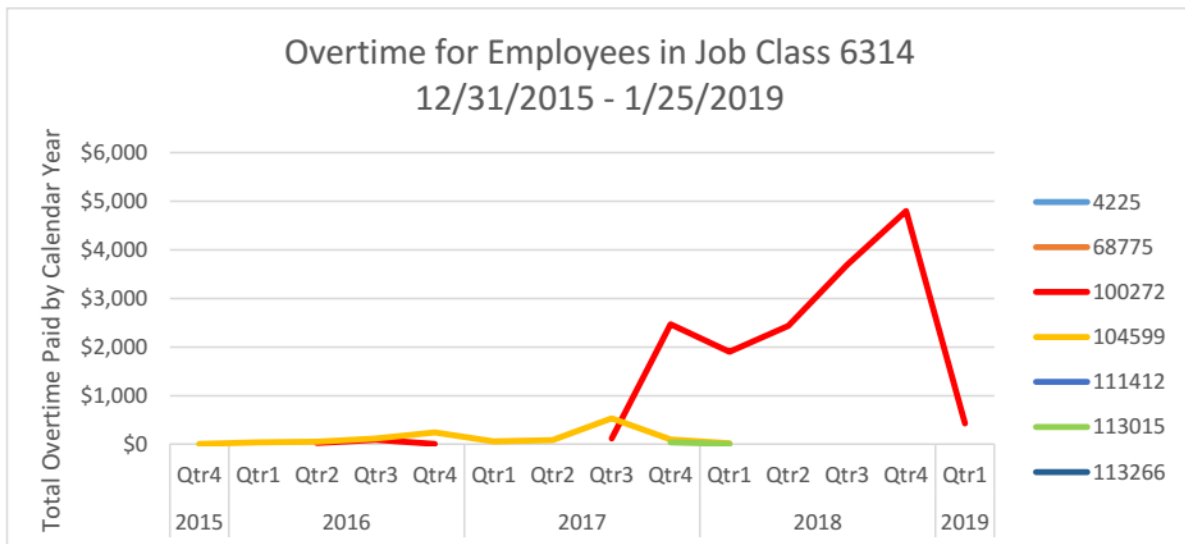
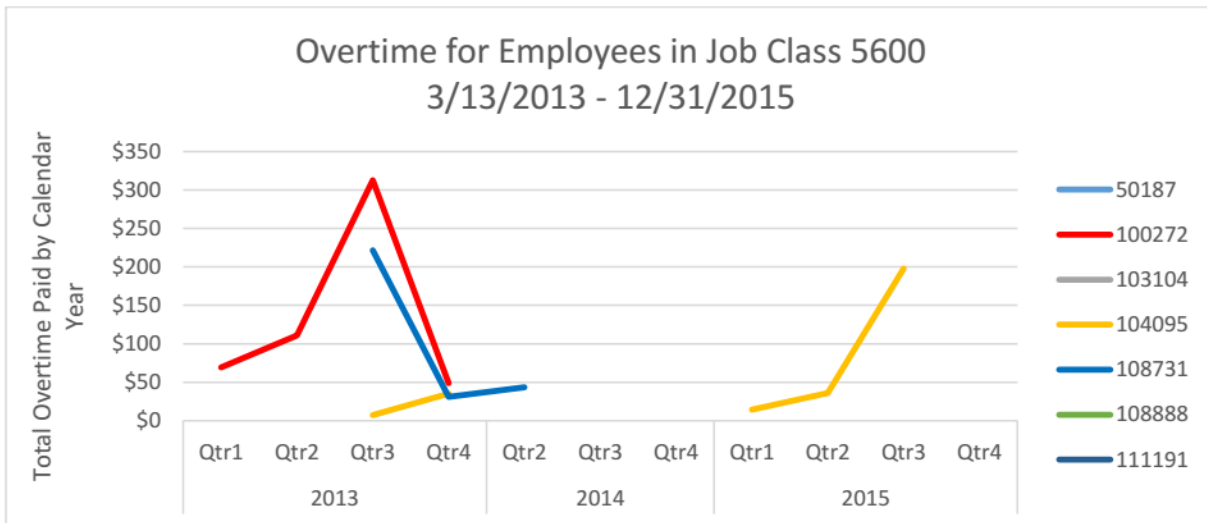
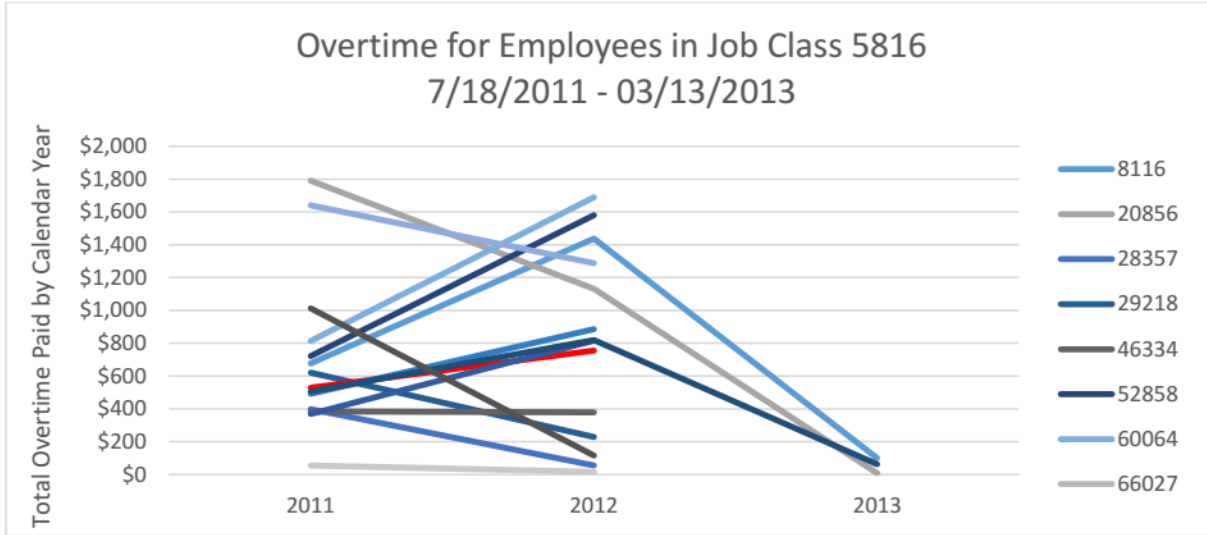
**Exhibit 1-1**

**Overtime Trendline**



**Exhibit 1-2  
Overtime by Class Number**

**Note: Transactions for [REDACTED] are illustrated by a red line for employee 100272**

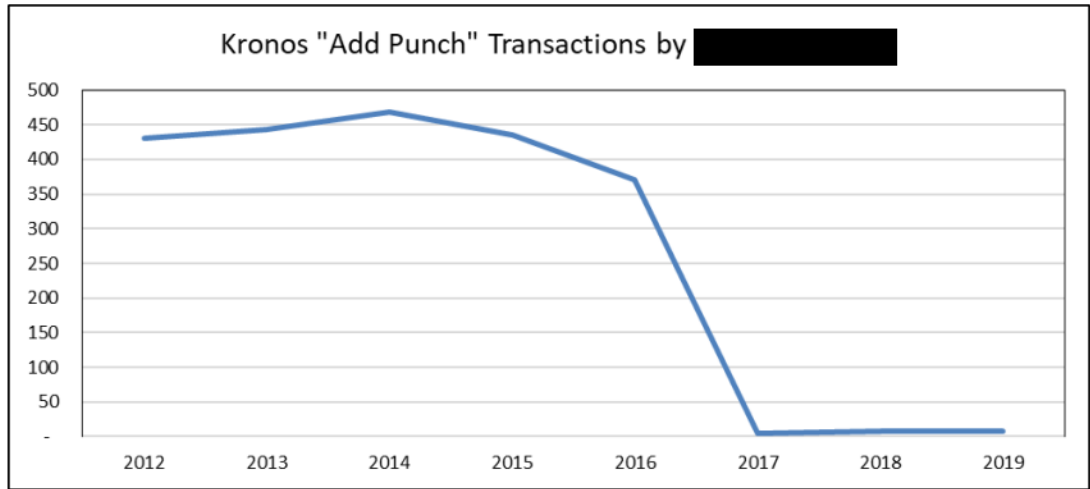




**Exhibit 2-1**

**Number of Kronos Transactions by Calendar Year by User**

<b>Kronos "Add Punch" Transactions by [REDACTED]</b>	
<b>Calendar Year</b>	<b>Number of transactions</b>
2012	431
2013	444
2014	469
2015	435
2016	370
2017	5
2018	8
2019	8
<b>Total</b>	<b>2,170</b>



<b>Kronos "Add Punch" entries made for [REDACTED] by User</b>										
<b>Calendar Year</b>	[REDACTED]							<b>Total by Calendar Year</b>		
2012		4			5		48	2	59	
2013		1					35		36	
2014		1					41		42	
2015		23					8		31	
2016	5		17	7			79		108	
2017			8				432		440	
2018							448	1	449	
2019							7	1	8	
<b>Total by User</b>	<b>5</b>	<b>29</b>	<b>25</b>	<b>7</b>	<b>5</b>	<b>5</b>	<b>966</b>	<b>132</b>	<b>4</b>	<b>1,173</b>

Note: [REDACTED] last date of employment was 1/15/2019

Employee	Payroll Date	Payroll Day of the Week	Entry Type	Entry Date/Time	Entry Day of the Week	Approval Start Date	Approval End Date	Original Punch Time	Changed Punch Time	OIA field: Difference	User	First Name	Last Name	Client	
	8/13/2018	Monday	Add Punch	8/13/2018 8:33	Mon			7:58:00 AM		0	35042			10.55.100.24	
	8/13/2018	Monday	Add Punch	8/14/2018 15:20	Tue			4:37:00 PM		0	35042			10.55.100.24	
	8/14/2018	Tuesday	Add Punch	8/14/2018 15:20	Tue			7:59:00 AM		0	35042			10.55.100.24	
	8/14/2018	Tuesday	Add Punch	8/14/2018 15:20	Tue			4:27:00 PM		0	35042			10.55.100.24	
	8/15/2018	Wednesday	Add Punch	8/16/2018 8:24	Thu			7:58:00 AM		0	35042			10.55.100.24	(a)
	8/15/2018	Wednesday	Add Punch	8/16/2018 8:24	Thu			4:30:00 PM		0	35042			10.55.100.24	
	8/16/2018	Thursday	Add Punch	8/16/2018 8:24	Thu			8:03:00 AM		0	35042			10.55.100.24	
	8/16/2018	Thursday	Add Punch	8/16/2018 16:32	Thu			4:34:00 PM		0	35042			10.55.100.24	
	8/17/2018	Friday	Add Punch	8/17/2018 12:03	Fri			7:58:00 AM		0	35042			10.55.100.24	
	8/17/2018	Friday	Add Punch	8/17/2018 15:47	Fri			4:30:00 PM		0	35042			10.55.100.41	
	8/12/2018	Sunday	Timecard Approval by Manager	8/17/2018 15:54	Fri	8/12/2018	8/18/2018			0	35042			10.55.100.41	(b)
	8/12/2018	Sunday	Timecard Approval Removed by Manager	8/20/2018 8:21	Mon	8/12/2018	8/18/2018			0	35042			10.29.100.17	(c)
	8/13/2018	Monday	Edit Punch	8/20/2018 8:22	Mon			7:58:00 AM	6:05:00 AM	113	35042			10.29.100.17	
	8/13/2018	Monday	Edit Punch	8/20/2018 8:22	Mon			4:37:00 PM	5:37:00 PM	60	35042			10.29.100.17	
	8/14/2018	Tuesday	Edit Punch	8/20/2018 8:22	Mon			7:59:00 AM	6:03:00 AM	116	35042			10.29.100.17	
	8/14/2018	Tuesday	Edit Punch	8/20/2018 8:22	Mon			4:27:00 PM	5:27:00 PM	60	35042			10.29.100.17	(d)
	8/15/2018	Wednesday	Edit Punch	8/20/2018 8:22	Mon			7:58:00 AM	6:01:00 AM	117	35042			10.29.100.17	
	8/15/2018	Wednesday	Edit Punch	8/20/2018 8:22	Mon			4:30:00 PM	5:29:00 PM	59	35042			10.29.100.17	
	8/16/2018	Thursday	Edit Punch	8/20/2018 8:22	Mon			8:03:00 AM	6:03:00 AM	120	35042			10.29.100.17	
	8/16/2018	Thursday	Edit Punch	8/20/2018 8:22	Mon			4:34:00 PM	5:34:00 PM	60	35042			10.29.100.17	
	8/17/2018	Friday	Edit Punch	8/20/2018 8:22	Mon			7:58:00 AM	6:02:00 AM	116	35042			10.29.100.17	
	8/12/2018	Sunday	Timecard Approval by Manager	8/20/2018 8:23	Mon	8/12/2018	8/18/2018			0	35042			10.29.100.17	(e)

- (a) Added punched time for the week, Monday through Friday were entered as approximately 8:00 a.m. to 4:30 p.m.
- (b) The payroll for the week was given management approval Friday, 8/17/2018 under IP address 10.55.100.41
- (c) The management approval was removed Monday, 8/20/2018 under IP address 10.29.100.17 and additional entries were made that same day as follows:
- (d) Edits were made adding additional time to the original punch times. The edits were all made one minute after the management approval removal under that same IP address.  
For example: Monday, 8/13/2018 had an original punch in time of 7:58 a.m. but was changed to 6:05 a.m. which added 113 minutes, or approximately two hours of overtime.
- (e) The adjusted payroll was given management approval one minute later under that same IP address.

Example of Observed Pattern for Adding Fraudulent Overtime

Exhibit 3-1

Exhibit 6-1

Comparison of Payroll Check Stub Provided by [REDACTED] vs. Actual

Excerpt from copy provided by [REDACTED] to [REDACTED] obtained by the OIA from [REDACTED]

City of Springfield, MA

Emp No	Employee Name	Dept.	Advice Date	Week Ending	Type	Advice No.
100272		3932	12/21/2018	12/15/2018	SPS-WEEKLY	1652739
				Advice Amount	615.48	
REG	23.9333	37.50	897.50	38,615.46	MCARE SCH	22.70
SICK			165.89	12,258.62	*HEALTH SPS	28.97
VAC			2,617.41	165.89	*HEALTH SPS	1.06
INCENT			534.98	2,617.41	*DENTAL SPS	1.49
LGBSLV			415.31	534.98	*PARKING COL	19.62
HOL			2,308.86	415.31	FED WH	231.47
M-S TO			662.85	2,308.86	MA TAX WH	79.84
EX HRS			46.93	662.85	*RET 2% CITY	6.41
				46.93	*RET 9% CITY	80.78
					CLERICAL	10.00
DEPOSITS:						
NET DD						
FREEDOM CREDIT UNION						
				615.48	615.48	

Difference:

- No overtime amounts on the first image

Differences:

- Deductions that are calculated as a percentage of earnings did not change even though the earnings did [e.g. Medicare and Retirement].

Differences:

- Current Net amount and Year to Date amount are the same on the first image
- On the first image the amounts do not line up with the amounts above it

Differences:

- Advice amount: 615.48 vs. 1,134.22
- Difference in font on the first image
- No dollar sign in front of the 615.48 on the first image
- No outlined box around the 615.48

Excerpt from original image obtained from MUNIS by the OIA:

City of Springfield, MA

Emp No	Employee Name	Dept.	Advice Date	Week Ending	Type	Advice No.
100272		3932	12/21/2018	12/15/2018	SPS-WEEKLY	1652739
				Advice Amount	\$1,134.22	
Earnings	Rate	Days/Hrs.	Current	YTD	Deductions	Current
REG	23.9333	37.50	897.50	38,615.46	MCARE SCH	22.70
OT 1.5	35.9000	20.00	718.00	12,258.62	*HEALTH SPS	28.97
SICK			165.89	165.89	*HEALTH SPS	1.06
VAC			2,617.41	2,617.41	*DENTAL SPS	1.49
INCENT			534.98	534.98	*PARKING COL	19.62
LGBSLV			415.31	415.31	FED WH	231.47
HOL			2,308.86	2,308.86	MA TAX WH	79.84
M-S TO			662.85	662.85	*RET 2% CITY	6.41
EX HRS			46.93	46.93	*RET 9% CITY	80.78
					CLERICAL	10.00
DEPOSITS:						
NET DD						
FREEDOM CREDIT UNION						
				1,134.22	40,082.11	



# Purchase Order

City of Springfield Office of Procurement

Purchase Copy

Fiscal Year 2019 Page 1 of 1

Revisions 000

Expiration Date

THIS NUMBER MUST APPEAR ON ALL INVOICES, PACKAGES AND SHIPPING PAPERS.

Purchase Order # **19003867-000**

Delivery must be made within doors of specified destination.

INVOICE TO

SPRINGFIELD SCHOOL DEPT  
ATTN: ACCOUNTS PAYABLE  
PO BOX 1410-1550 MAIN STREET  
SPRINGFIELD, MA 01101

VENDOR

BIG Y FOODS INC  
2145 ROOSEVELT AVE  
SPRINGFIELD, MA 01102

SHIP TO

3932  
SPFLD PUB SCH-GUIDANCE  
1550 MAIN STREET 2ND & 3RD FL  
SPRINGFIELD, MA 01103

The City of Springfield is exempt from payment of state sales tax. Do not include this tax in your invoice.

Vendor Phone Number	Vendor Fax Number	Requisition Number	Delivery Reference			
413-504-4205	94135046533	19004627	[REDACTED] AND [REDACTED]			
Date Ordered	Vendor Number	Date Required	Freight Method/Terms		Department/Location	
09/28/2018	9966				GUIDANCE	
Item#	Bid No.	Description/Part No.	Qty	UOM	Unit Price	Extended Price
		PO Requisitioner Name: [REDACTED]				
1		[REDACTED]	1	EACH	\$250.00	\$250.00
2		[REDACTED]	1	EACH	\$250.00	\$250.00
3		[REDACTED]	1	EACH	\$250.00	\$250.00
4		[REDACTED]	1	EACH	\$150.00	\$150.00
5		[REDACTED]	1	EACH	\$150.00	\$150.00
6		[REDACTED]	1	EACH	\$150.00	\$150.00
7		[REDACTED]	1	EACH	\$200.00	\$200.00
8		[REDACTED]	1	EACH	\$250.00	\$250.00
9		CENTRAL OFFICE [REDACTED]	10	EACH	\$250.00	\$2,500.00
		PROFESSIONAL DEVELOPMENT SEMINAR				

Unassigned gift cards about which [REDACTED] was unaware.

IMPORTANT: Read Terms and Conditions provided as part of this purchase order.

Purchase Order Total  
**\$4,150.00**

By *Domenic J. Sarno*  
Mayor

By *Lauren Stakilo*  
Chief Procurement Officer

By *Patricia A. Bruce*  
City Comptroller

## BIG Y POLICY ACKNOWLEDGEMENT FORM

I, the undersigned, acknowledge that I have received and read the BIG Y Policy and will adhere to the procedures set forth in this policy. I have had an opportunity to clarify any questions, which I may have concerning the provisions of this policy.

School: SPFLD PUBSCH-GUIDANCE ([REDACTED] / [REDACTED])

Big Y card number (last four): 9005, 8999, 8981, 8973, 8965, 8957, 8940, 8932, 9013, 9021, 9039, 9047, 9054, 9062, 9070, 9088, 9096, 9104

unknown annotation  
Gift cards numbers (last four digits) match those used on Exhibit 7-5.

Purchase Order #: 19003867

\$ Amount: 4,150.00

Name: [REDACTED] \_\_\_\_\_  
(printed)

Name: [REDACTED] \_\_\_\_\_ Date: 10-4-18  
(signature)



## Springfield Public Schools BIG Y Purchasing Procedures

### BIG Y Prepaid Card School Processing Guidelines:

- Schools will continue to enter a requisition with BIG Y as the vendor (#9966).
- The requisition should include the contact name and telephone # in the description line item, as well as the description for the purchase.
- The maximum Prepaid Card will be \$500.00. If a purchase order exceeds \$500.00, you will be issued additional Prepaid Cards to fulfill your purchase order.
- All Prepaid Cards will have the purchase order # and the City's tax id listed on the card.
- The Accounts Payable Department will receive all Prepaid Cards for the district.
- An email will be sent to the school when the Prepaid Card is available.
- Schools will have to report to Central Office/Business Office 2<sup>nd</sup> Floor for pick up.
- Prepaid Cards will be distributed to the end user listed on the purchase order. Pick up will be at Central Office, 1550 Main Street and coordinated with Ophelia Morgan or Amanda Marciano in Accounts Payable. The end user are required to sign for his/her Prepaid Card to ensure that he/she is aware of the procedures and guidelines.

### Procedures for Purchasing Big Y Prepaid Card Items:

- School end users do not need to report to the courtesy desk and can shop at the BIG Y of their choice within Massachusetts.
- Student Incentive gift card purchases are allowed at \$25.00 or below in any combination or any retail vendor card (except for VISA, VISA gift card purchases are not allowed).
- To receive tax exempt status, school end users will need their school ID and MUST inform the cashier upon checking out. No tax refund is allowed after purchase.
- **All receipts MUST be forward to the Accounts Payable department with your name and school written on them within 7 days of purchase, along with the last 4 digits of the Prepaid Card.**
- Purchasing privileges will be suspended if Accounts Payable does not receive your receipts. Questionable purchases may result in revocation of your card and possible disciplinary action.
- There will no longer be a limit on how much employees can spend on the Prepaid Card in one visit.

Please safeguard your card as it is like cash. You can check the available balance on your card by going to: [www.bigy.com/Services/Prepaidcards](http://www.bigy.com/Services/Prepaidcards) and entering your card number.

**Should you lose your Prepaid Card immediately contact Accounts Payable.**

**Ophelia Morgan ext. 55225 [morgano@springfieldpublicschools.com](mailto:morgano@springfieldpublicschools.com) or Amanda Marciano ext. 55223 [marcianoa@springfieldpublicschools.com](mailto:marcianoa@springfieldpublicschools.com) .**

Signed: 



# Springfield Public Schools

## Gift Card Sign-Off Sheet

PO #	Gift Card #	Amount	Success Coach	Signature	Date
19003867	6034119416338932	250	[Redacted]	[Redacted]	10/22/18
19003867	6034119416338940	250	[Redacted]	[Redacted]	12/10/18
19003867	6034119416338957	250	[Redacted]	[Redacted]	10/22/18
19003867	6034119416338981	\$150.	[Redacted]	[Redacted]	10/22/18
19003867	6034119416338973	150	[Redacted]	[Redacted]	10/22/18
19003867	6034119416338965	\$150	[Redacted]	[Redacted]	10/22/18
19003867	6034119416338999	\$200.	[Redacted]	[Redacted]	12/10/18
19003867	6034119416339005	250 x 2	Commerce	[Redacted]	10/22/18

Unknown annotation

The OIA noted that only one gift card was distributed, not 2.

unknown annotation Exhibit 7-4  
Big Y Club Card Registered to [REDACTED]

Search View Card More Information Help



Customer Information [Get Information](#) [Memos \(Exists\)](#) [Signature Capture](#)

Title [ ] First Name [REDACTED] MI [M] Last Name [REDACTED] Suffix [ ]

Primary Address Street [REDACTED] City [SPRINGFIELD] State [MA] ZIP [01104] Country [United States]

Secondary Address Street [ ] City [ ] State [ ] ZIP [ ] Country [United States]

Home Phone [REDACTED] Cell Phone [ ] Birth Date [02-Apr-1985] E-Mail [REDACTED]

Enrollment Store [066 COOLEY ST] Date [07-Sep-2005] Employer Name [ ] Phone [ ] Is An Employee [ ] Check Rating [6 Savings Only] Points [ ]

No Mail  No Representation  No Representation Fees No Text

Memo [ ]

Customer List [Customer IDs](#) [Check Transactions](#) [Post Transactions](#) [Returned Checks\(O\)](#) [Demographics](#) [Additional Info](#)

[New ID](#) [Edit ID](#) [Remove ID](#)

ID Type	ID Number	Status	Date Issued	Linked	Positive	PIN on File	Date Expired
Internal ID	*****			Yes	Yes		
Personal Checking Account	[REDACTED]			Yes	Yes		
Drivers License	[REDACTED]			Yes	Yes		
Preferred Shoppers Card	[REDACTED]	Lost	22-Sep-2008	No	No	No	
Preferred Shoppers Card	[REDACTED]		09-Jan-2012	Yes	Yes	No	
Preferred Shoppers Card	40098665349		04-Mar-2017	Yes	Yes	No	
Old SSN on file	[REDACTED]			Yes	Yes		

SearchComplete

User: harder

Add

Update

0.2.26

Exit

Last Update: 22-Feb-2018 01:50:15 PM

Updated By: APiGoThink

Last Check: 04-Mar-2017 06:07:17 PM



Big Y gift cards (last four digits) match those on Exhibit 7-2.

Big Y club card registered to [REDACTED] See Exhibit 7-4.

Exhibit 7-5

Analysis of Big Y Gift Card Expenditures Related to PO 19003867

(Note: Some columns are hidden for presentation purposes. Original report available upon request.)

SOURCE: The Big Y Company

CardNumber	SaleDate	Store No	ExpressCard	UpcDescription	GrossSale	DiscountAr	NetSales	OIA Field: Other Gift Cards	OIA Field: Personal Hygiene & Other	OIA Field: Food	OIA Field: Purchases During Holiday Season	OIA Field: Purchases at Store 3	OIA Field: Purchases at Store 1
00006034110000009096	10/5/2018	3	40096665349	AMAZON.COM VAR (25-500)	100.00		100.00	100.00				100.00	
00006034110000009096	10/5/2018	3	40096665349	IRVING OIL \$25	50.00		50.00	50.00				50.00	
00006034110000009096	10/5/2018	3	40096665349	SHELL	50.00		50.00	50.00				50.00	
00006034110000009104	10/5/2018	3	40096665349	NIKE VAR (25-500)	100.00		100.00	100.00				100.00	
00006034110000009104	10/5/2018	3	40096665349	AMAZON.COM VAR (25-500)	100.00		100.00	100.00				100.00	
00006034110000009096	10/13/2018	1	40096665349	94% Lean Ground Turkey	5.58		5.58			5.58			5.58
00006034110000009104	10/13/2018	1	40096665349	94% Lean Ground Turkey	5.58		5.58			5.58			5.58
00006034110000009096	10/13/2018	1	40096665349	Italian Bread	3.78		3.78			3.78			3.78
00006034110000009104	10/13/2018	1	40096665349	Italian Bread	3.78		3.78			3.78			3.78
00006034110000009096	10/13/2018	1	40096665349	Natural Boneless, Skinless Chicken Breast	29.52		29.52			29.52			29.52
00006034110000009104	10/13/2018	1	40096665349	Natural Boneless, Skinless Chicken Breast	29.52		29.52			29.52			29.52
00006034110000009096	10/13/2018	1	40096665349	Harvest Kisses	9.98		9.98			9.98			9.98
00006034110000009104	10/13/2018	1	40096665349	Harvest Kisses	9.98		9.98			9.98			9.98
00006034110000009096	10/13/2018	1	40096665349	Miniatures	9.98		9.98			9.98			9.98
00006034110000009104	10/13/2018	1	40096665349	Miniatures	9.98		9.98			9.98			9.98
00006034110000009096	10/13/2018	1	40096665349	Cookies n Creme Snack Size Candy Bars	8.78		8.78			8.78			8.78
00006034110000009104	10/13/2018	1	40096665349	Cookies n Creme Snack Size Candy Bars	8.78		8.78			8.78			8.78
00006034110000009096	10/13/2018	1	40096665349	Velveeta	19.98		19.98			19.98			19.98
00006034110000009104	10/13/2018	1	40096665349	Velveeta	19.98		19.98			19.98			19.98
00006034110000009096	10/13/2018	1	40096665349	Sweet Heat Fun Size	8.98	(0.80)	8.18			8.18			8.18
00006034110000009104	10/13/2018	1	40096665349	Sweet Heat Fun Size	8.98	(0.80)	8.18			8.18			8.18
00006034110000009096	10/13/2018	1	40096665349	Fun Size Skittles	7.98	(7.98)	-			-			-
00006034110000009104	10/13/2018	1	40096665349	Fun Size Skittles	7.98	(7.98)	-			-			-
00006034110000009096	10/13/2018	1	40096665349	Milk Chocolate Glow in the Dark Snack Size	8.78	(8.78)	-			-			-
00006034110000009104	10/13/2018	1	40096665349	Milk Chocolate Glow in the Dark Snack Size	8.78	(8.78)	-			-			-
00006034110000009096	10/13/2018	1	40096665349	Old Fashioned Sandwich Bread	3.58	(0.40)	3.18			3.18			3.18
00006034110000009104	10/13/2018	1	40096665349	Old Fashioned Sandwich Bread	3.58	(0.40)	3.18			3.18			3.18
00006034110000009096	10/13/2018	1	40096665349	Sliced Mozzarella	7.38	(4.76)	2.62			2.62			2.62
00006034110000009104	10/13/2018	1	40096665349	Sliced Mozzarella	7.38	(4.76)	2.62			2.62			2.62
00006034110000009096	10/13/2018	1	40096665349	Whole Milk Mozzarella	11.18	(8.40)	2.78			2.78			2.78
00006034110000009104	10/13/2018	1	40096665349	Whole Milk Mozzarella	11.18	(8.40)	2.78			2.78			2.78
00006034110000009096	10/13/2018	1	40096665349	Boneless Petite Ham Steaks	21.54	(28.72)	(7.18)			(7.18)			(7.18)
00006034110000009104	10/13/2018	1	40096665349	Boneless Petite Ham Steaks	21.54	(28.72)	(7.18)			(7.18)			(7.18)
00006034110000009096	10/13/2018	1	40096665349	Sliced Pepperjack Cheese	7.38	(4.76)	2.62			2.62			2.62
00006034110000009104	10/13/2018	1	40096665349	Sliced Pepperjack Cheese	7.38	(4.76)	2.62			2.62			2.62
00006034110000009062	10/15/2018	3	40096665349	Dum Dum Pops	7.99		7.99			7.99		7.99	7.99
00006034110000009062	10/15/2018	3	40096665349	SHELL	50.00		50.00	50.00				50.00	50.00
00006034110000009062	10/15/2018	3	40096665349	\$25.00 AMAZON GIFT ACRD	25.00		25.00	25.00				25.00	25.00
00006034110000009062	10/17/2018	1	40096665349	Mini Bagels	3.99		3.99			3.99			3.99
00006034110000009062	10/17/2018	1	40096665349	Fried Chicken Breast (1 Each)	8.00		8.00			8.00			8.00

Big Y gift cards (last four digits) match those on Exhibit 7-2.

Big Y club card registered to [REDACTED] See Exhibit 7-4.

Exhibit 7-5 (Continued)

Analysis of Big Y Gift Card Expenditures Related to PO 19003867

(Note: Some columns are hidden for presentation purposes. Original report available upon request.)

SOURCE: The Big Y Company

CardNumber	SaleDate	Store No	ExpressCard	UpcDescription	GrossSale:	DiscountAr	NetSales	OIA Field: Other Gift Cards	OIA Field: Personal Hygiene & Other	OIA Field: Food	OIA Field: Purchases During Holiday Season	OIA Field: Purchases at Store 3	OIA Field: Purchases at Store 1
00006034110000009062	10/17/2018	1	40096665349	Whipped Cream Cheese	3.79		3.79			3.79			3.79
00006034110000009062	10/17/2018	1	40096665349	Soft Garden Vegetable Cream Cheese	3.79		3.79			3.79			3.79
00006034110000009062	10/17/2018	1	40096665349	Red Seedless Grapes	8.69	(3.48)	5.21			5.21			5.21
00006034110000009062	10/17/2018	1	40096665349	Purely Pampering Body Wash	7.69	(3.44)	4.25		4.25				4.25
00006034110000009062	10/17/2018	1	40096665349	Double Zipper Storage Bags	5.99	(2.00)	3.99			3.99			3.99
00006034110000009062	10/17/2018	1	40096665349	Zipper Sandwich Bags Super Size	2.49	(1.00)	1.49			1.49			1.49
00006034110000009062	10/17/2018	1	40096665349	Mechanical Pencils	3.99	(1.28)	2.71			2.71			2.71
00006034110000009062	10/17/2018	1	40096665349	SHARPENED #2 PENCILS 12CT	1.99	(0.64)	1.35			1.35			1.35
00006034110000009062	10/17/2018	1	40096665349	Southern Style Corn Bread	4.99	(1.98)	3.01		3.01				3.01
00006034110000009062	10/17/2018	1	40096665349	GARNIER WHOLE BLENDS ILLMNTNG CD	4.49	(2.00)	2.49		2.49				2.49
00006034110000009062	10/17/2018	1	40096665349	GARNIER WHOLE BLEND ILLMNTNG SH	4.49	(2.00)	2.49		2.49				2.49
00006034110000009062	10/17/2018	1	40096665349	Garn Wholeblends Smoth Cd	6.99	(3.00)	3.99		3.99				3.99
00006034110000009062	10/17/2018	1	40096665349	Garnier wholeblends Shmp-COCO	6.99	(3.00)	3.99		3.99				3.99
00006034110000009062	10/17/2018	1	40096665349	Oatmeal and Shea Butter Body Wash	3.29	(1.58)	1.71		1.71				1.71
00006034110000009062	10/17/2018	1	40096665349	DEEP BRONZED BROWN 45	10.39	(2.80)	7.59		7.59				7.59
00006034110000009062	10/18/2018	1	40096665349	Cleaning Wipes	5.99		5.99		5.99				5.99
00006034110000009062	10/18/2018	1	40096665349	Glass Wipes	5.99		5.99		5.99				5.99
00006034110000009062	10/18/2018	1	40096665349	Leather Wipes	5.99		5.99		5.99				5.99
00006034110000009062	10/18/2018	1	40096665349	Black Ice	2.99		2.99		2.99				2.99
00006034110000009062	10/18/2018	1	40096665349	Windshield De-Icer Spray	3.99		3.99		3.99				3.99
00006034110000009062	10/18/2018	1	40096665349	Un Stopables Fresh Fabric Refresher	7.39		7.39		7.39				7.39
00006034110000009062	10/18/2018	1	40096665349	Hawaiian Aloha Vent Clip Air Freshener	3.99		3.99		3.99				3.99
00006034110000009062	10/18/2018	1	40096665349	Purely Pampering Body Wash	7.69	(5.40)	2.29		2.29				2.29
00006034110000009062	10/19/2018	1	40096665349	Feminine Wash	6.99		6.99		6.99				6.99
00006034110000009062	10/19/2018	1	40096665349	BOTTLE DEPOSIT	0.60		0.60			0.60			0.60
00006034110000009062	10/19/2018	1	40096665349	BOTTLE DEPOSIT	0.05		0.05			0.05			0.05
00006034110000009062	10/19/2018	1	40096665349	TT PEDIATRIC ELECTROLYTE STRWBRY	4.59		4.59		4.59				4.59
00006034110000009062	10/19/2018	1	40096665349	Intimate + Body Cleansing Wash Coconut Milk	4.99		4.99		4.99				4.99
00006034110000009062	10/19/2018	1	40096665349	Baby Powder Deodorant Spray	4.39		4.39		4.39				4.39
00006034110000009062	10/19/2018	1	40096665349	ISLAND TWIN PACK DOUCHE	2.99		2.99		2.99				2.99
00006034110000009062	10/19/2018	1	40096665349	Mineral Bath Tranquil	2.99	(0.98)	2.01		2.01				2.01
00006034110000009062	10/19/2018	1	40096665349	Mineral Bath Lavender	2.99	(0.98)	2.01		2.01				2.01
00006034110000009062	10/19/2018	1	40096665349	Vanilla Ice Cream	5.99	(4.00)	1.99			1.99			1.99
00006034110000009062	10/19/2018	1	40096665349	Ginger Ale	2.19	(0.38)	1.81			1.81			1.81
00006034110000009062	10/19/2018	1	40096665349	COLG MAX FRSH CLEAN MNT	3.99	(2.04)	1.95		1.95				1.95
00006034110000009062	10/19/2018	1	40096665349	CHILDRENS PAIN RELIEF MULTI SYMPTON ORAL SU	5.99	(10.14)	(4.15)		(4.15)				(4.15)
00006034110000009062	10/19/2018	1	40096665349	Children's Berry Oral Suspension	6.49	(4.43)	2.06		2.06				2.06
00006034110000009062	10/19/2018	1	40096665349	KIDS DIG THERMOMETER	5.99	(1.72)	4.27		4.27				4.27
00006034110000009062	10/19/2018	1	40096665349	Simply Clean Fragrance Free Baby Wipes	2.69	(2.38)	0.31		0.31				0.31
00006034110000009062	10/19/2018	1	40096665349	DISPOSABLE PROBE COVERS	2.49	(0.71)	1.78		1.78				1.78

Big Y gift cards (last four digits) match those on Exhibit 7-2.

Big Y club card registered to [REDACTED] See Exhibit 7-4.

Exhibit 7-5 (Continued)

Analysis of Big Y Gift Card Expenditures Related to PO 19003867

(Note: Some columns are hidden for presentation purposes. Original report available upon request.)

SOURCE: The Big Y Company

CardNumber	SaleDate	Store No	ExpressCard	UpcDescription	GrossSale:	DiscountAr	NetSales	OIA Field: Other Gift Cards	OIA Field: Personal Hygiene & Other	OIA Field: Food	OIA Field: Purchases During Holiday Season	OIA Field: Purchases at Store 3	OIA Field: Purchases at Store 1
00006034110000009062	10/19/2018	1	40096665349	Cream Soda	3.99	(2.00)	1.99			1.99			1.99
00006034110000009104	10/20/2018	1	40096665349	Radiant Overnight Pads	4.99		4.99		4.99				4.99
00006034110000009104	10/20/2018	1	40096665349	Nutri Grain Strawberry Cereal Bar	3.49		3.49			3.49			3.49
00006034110000009104	10/20/2018	1	40096665349	Cinnamon Toast Waffles	2.99	(0.98)	2.01			2.01			2.01
00006034110000009104	10/20/2018	1	40096665349	Cinnamon Toaster Sticks	2.99	(0.98)	2.01			2.01			2.01
00006034110000009104	10/20/2018	1	40096665349	Shopkins Fruit Snacks	2.99	(1.00)	1.99			1.99			1.99
00006034110000009104	10/20/2018	1	40096665349	Scoops Tortilla Chips	8.58	(8.58)	-			-			-
00006034110000009104	10/20/2018	1	40096665349	Lowfat Oatmeal Raisin Chewy Granola Bars	3.49	(2.98)	0.51			0.51			0.51
00006034110000009104	10/20/2018	1	40096665349	BIG Chewy Chocolate Chip Granola Bars	3.49	(2.98)	0.51			0.51			0.51
00006034110000009104	10/20/2018	1	40096665349	Solid Pack White Tuna in Water	7.50	(5.00)	2.50			2.50			2.50
00006034110000009104	10/20/2018	1	40096665349	ABC's With Meatballs	1.19	(0.38)	0.81			0.81			0.81
00006034110000009104	10/20/2018	1	40096665349	Beef Ravioli	2.38	(0.76)	1.62			1.62			1.62
00006034110000009104	10/20/2018	1	40096665349	Mini Beef Ravioli with Meatballs	1.19	(0.38)	0.81			0.81			0.81
00006034110000009104	10/20/2018	1	40096665349	Mini Bites Spaghetti Rings With Meatballs	2.38	(0.76)	1.62			1.62			1.62
00006034110000009070	10/25/2018	1	40096665349	Strawberry Kiwi	3.19		3.19			3.19			3.19
00006034110000009070	10/25/2018	1	40096665349	8pc Fried Drums & Thighs Hot	6.49		6.49			6.49			6.49
00006034110000009070	10/25/2018	1	40096665349	Clementines	6.99		6.99			6.99			6.99
00006034110000009070	10/25/2018	1	40096665349	BOTTLE DEPOSIT	0.60		0.60			0.60			0.60
00006034110000009070	10/25/2018	1	40096665349	Birthday Cakes	2.19		2.19			2.19			2.19
00006034110000009070	10/25/2018	1	40096665349	Old English Spread	4.29	(2.60)	1.69			1.69			1.69
00006034110000009070	10/25/2018	1	40096665349	Chicken Patties	7.99	(7.99)	-			-			-
00006034110000009070	10/25/2018	1	40096665349	Crispy Strips	7.99	(7.99)	-			-			-
00006034110000009070	10/25/2018	1	40096665349	Red Seedless Grapes	8.90	(10.20)	(1.30)			(1.30)			(1.30)
00006034110000009070	10/25/2018	1	40096665349	Lasagna with Meat Sauce	3.29	(1.58)	1.71			1.71			1.71
00006034110000009070	10/25/2018	1	40096665349	Cream Soda	3.99	(1.30)	2.69			2.69			2.69
00006034110000009070	10/25/2018	1	40096665349	Whole Milk	7.98	(1.98)	6.00			6.00			6.00
00006034110000009070	10/25/2018	1	40096665349	Niblets Corn In Butter Sauce	1.99	(1.98)	0.01			0.01			0.01
00006034110000009070	10/25/2018	1	40096665349	Broccoli In Three Cheese Sauce	3.98	(3.96)	0.02			0.02			0.02
00006034110000009070	10/25/2018	1	40096665349	Organic Cheddar Cheese Bites	1.79	(0.58)	1.21			1.21			1.21
00006034110000009070	10/25/2018	1	40096665349	ALO EXPOSED ORIG	1.99	(1.20)	0.79			0.79			0.79
00006034110000009070	10/25/2018	1	40096665349	Allure w/ Mango	1.99	(0.30)	1.69			1.69			1.69
00006034110000009070	10/25/2018	1	40096665349	Comfort w/ Watermelon	1.99	(0.30)	1.69			1.69			1.69
00006034110000009070	10/25/2018	1	40096665349	Southern Style Corn Bread	4.99	(1.98)	3.01			3.01			3.01
00006034110000009070	10/25/2018	1	40096665349	Beef Ravioli	2.38	(0.76)	1.62			1.62			1.62
00006034110000009070	10/25/2018	1	40096665349	ABC's With Meatballs	2.38	(0.76)	1.62			1.62			1.62
00006034110000009070	10/25/2018	1	40096665349	Deep Dish Singles 4 Cheese Pizza	8.38	(6.76)	1.62			1.62			1.62
00006034110000009070	10/25/2018	1	40096665349	Beefaroni	3.57	(1.14)	2.43			2.43			2.43
00006034110000009070	10/25/2018	1	40096665349	Mini Bites Spaghetti Rings With Meatballs	3.57	(1.14)	2.43			2.43			2.43
00006034110000009070	10/25/2018	1	40096665349	G Frost Glacier Cherry	4.99	(2.00)	2.99			2.99			2.99
00006034110000009070	10/25/2018	1	40096665349	G2 Perform Berry	4.99	(2.00)	2.99			2.99			2.99

Big Y gift cards (last four digits) match those on Exhibit 7-2.

Big Y club card registered to [REDACTED] See Exhibit 7-4.

Exhibit 7-5 (Continued)

Analysis of Big Y Gift Card Expenditures Related to PO 19003867

(Note: Some columns are hidden for presentation purposes. Original report available upon request.)

SOURCE: The Big Y Company

CardNumber	SaleDate	Store No	ExpressCard	UpcDescription	GrossSale:	DiscountAr	NetSales	OIA Field: Other Gift Cards	OIA Field: Personal Hygiene & Other	OIA Field: Food	OIA Field: Purchases During Holiday Season	OIA Field: Purchases at Store 3	OIA Field: Purchases at Store 1
00006034110000009070	10/25/2018	1	40096665349	Boneless Fried Chicken	3.69	(0.38)	3.31			3.31			3.31
00006034110000009070	10/25/2018	1	40096665349	Strawberry Lemonade	2.19	(0.40)	1.79			1.79			1.79
00006034110000009070	10/25/2018	1	40096665349	Chips Ahoy! Chewy Chocolate Chip	3.99	(4.00)	(0.01)			(0.01)			(0.01)
00006034110000009054	10/28/2018	66	40096665349	AMAZON.COM VAR (25-500)	100.00		100.00	100.00					
00006034110000009054	10/28/2018	66	40096665349	NIKE VAR (25-500)	50.00		50.00	50.00					
00006034110000009054	10/28/2018	66	40096665349	IRVING OIL \$25	50.00		50.00	50.00					
00006034110000009054	10/28/2018	66	40096665349	SHELL	50.00		50.00	50.00					
00006034110000009070	10/28/2018	66	40096665349	Pure Premium Original Orange Juice	6.29		6.29			6.29			
00006034110000009070	10/28/2018	66	40096665349	Classic	6.69		6.69			6.69			
00006034110000009070	10/28/2018	66	40096665349	Strawberry Kiwi Juice	7.99		7.99			7.99			
00006034110000009070	10/28/2018	66	40096665349	Spiderman Spinbrush	6.99		6.99	6.99					
00006034110000009070	10/28/2018	66	40096665349	SPINBRUSH MARVEL CARTOONS	6.99		6.99	6.99					
00006034110000009070	10/28/2018	66	40096665349	A&H ELENA OF AVALOR	6.99		6.99	6.99					
00006034110000009070	10/28/2018	66	40096665349	Sugar Free Wild Cherry	1.89		1.89			1.89			
00006034110000009070	10/28/2018	66	40096665349	Organic Chocolate Milk	1.39		1.39			1.39			
00006034110000009070	10/28/2018	66	40096665349	BOTTLE DEPOSIT	1.80		1.80			1.80			
00006034110000009070	10/28/2018	66	40096665349	SCHOOL GLUE	4.38		4.38			4.38			
00006034110000009070	10/28/2018	66	40096665349	Himalayan Sea Salt Chips	1.99		1.99			1.99			
00006034110000009070	10/28/2018	66	40096665349	Jumbo Push Pop	5.37		5.37			5.37			
00006034110000009070	10/28/2018	66	40096665349	Light & Fit Vanilla Yogurt	2.69	(1.38)	1.31			1.31			
00006034110000009070	10/28/2018	66	40096665349	Women's Razor Six-Blade Shaving Systeem	7.99	(3.95)	4.04		4.04				
00006034110000009070	10/28/2018	66	40096665349	Women's Four-Blade Disposable Razor	3.99	(2.83)	1.16		1.16				
00006034110000009070	10/28/2018	66	40096665349	CHILDRENS PAIN RELIEF MULTI SYMPTON ORAL SU	11.98	(15.22)	(3.24)		(3.24)				
00006034110000009070	10/28/2018	66	40096665349	Danimals Strawberry & Incrediberry Smoothie	5.99	(1.00)	4.99			4.99			
00006034110000009070	10/28/2018	66	40096665349	Salt & Vinegar Chips	3.49	(2.48)	1.01			1.01			
00006034110000009070	10/28/2018	66	40096665349	Plastic Party Bowls	5.98	(3.96)	2.02			2.02			
00006034110000009070	10/28/2018	66	40096665349	STAR WARS LIGHT SABER TBRUSH	8.38	(2.00)	6.38		6.38				
00006034110000009070	10/28/2018	66	40096665349	HELLO KITTY TB W/SUCTION	3.99	(0.60)	3.39		3.39				
00006034110000009070	10/28/2018	66	40096665349	Garnier WB repair Honey	6.99	(3.00)	3.99		3.99				
00006034110000009070	10/28/2018	66	40096665349	Garnier Wholeblends Sh	6.99	(3.00)	3.99		3.99				
00006034110000009070	10/28/2018	66	40096665349	Ginger Ale	6.69	(6.69)	-			-			
00006034110000009070	10/28/2018	66	40096665349	Chocolate Chip Cookies	4.79	(3.60)	1.19			1.19			
00006034110000009070	10/28/2018	66	40096665349	Lemon Lime Soda	6.69	(6.69)	-			-			
00006034110000009070	10/28/2018	66	40096665349	2% Reduced Fat Milk	3.39	(2.20)	1.19			1.19			
00006034110000009070	10/28/2018	66	40096665349	Cocoa Butter Lotion	3.59	(0.80)	2.79		2.79				
00006034110000009070	10/28/2018	66	40096665349	Triple Butters Intensely Hydrating Body Wash	3.29	(1.58)	1.71		1.71				
00006034110000009070	10/28/2018	66	40096665349	SUAVE IS COC KISS	2.79	(1.00)	1.79		1.79				
00006034110000009070	10/28/2018	66	40096665349	Invisible Solid Powder	5.58	(2.00)	3.58			3.58			
00006034110000009070	10/28/2018	66	40096665349	with Stainlifters Free & Clear Detergent	5.49	(5.00)	0.49		0.49				
00006034110000009039	11/5/2018	1	40096665349	Strawberry Kiwi	3.19		3.19			3.19	3.19		3.19

Big Y gift cards (last four digits) match those on Exhibit 7-2.

Big Y club card registered to [REDACTED] See Exhibit 7-4.

Exhibit 7-5 (Continued)

Analysis of Big Y Gift Card Expenditures Related to PO 19003867

(Note: Some columns are hidden for presentation purposes. Original report available upon request.)

SOURCE: The Big Y Company

CardNumber	SaleDate	Store No	ExpressCard	UpcDescription	GrossSale:	DiscountAr	NetSales	OIA Field: Other Gift Cards	OIA Field: Personal Hygiene & Other	OIA Field: Food	OIA Field: Purchases During Holiday Season	OIA Field: Purchases at Store 3	OIA Field: Purchases at Store 1
00006034110000009039	11/5/2018	1	40096665349	Plantain Chips	2.49		2.49			2.49	2.49		2.49
00006034110000009039	11/5/2018	1	40096665349	Sazon	1.59		1.59			1.59	1.59		1.59
00006034110000009039	11/5/2018	1	40096665349	SALAD VEGETABLE SEASONING	1.99		1.99			1.99	1.99		1.99
00006034110000009039	11/5/2018	1	40096665349	Grape Jelly	3.59		3.59			3.59	3.59		3.59
00006034110000009039	11/5/2018	1	40096665349	Gluten Free Chicken Nuggets	7.99		7.99			7.99	7.99		7.99
00006034110000009039	11/5/2018	1	40096665349	BOTTLE DEPOSIT	1.20		1.20			1.20	1.20		1.20
00006034110000009039	11/5/2018	1	40096665349	BOTTLE DEPOSIT	0.05		0.05			0.05	0.05		0.05
00006034110000009039	11/5/2018	1	40096665349	BOTTLE DEPOSIT	0.50		0.50			0.50	0.50		0.50
00006034110000009039	11/5/2018	1	40096665349	Broccoli In Three Cheese Sauce	2.19		2.19			2.19	2.19		2.19
00006034110000009039	11/5/2018	1	40096665349	Cauliflower In Cheese Sauce	2.19		2.19			2.19	2.19		2.19
00006034110000009039	11/5/2018	1	40096665349	Spinach	2.19		2.19			2.19	2.19		2.19
00006034110000009039	11/5/2018	1	40096665349	Large White Eggs	1.99		1.99			1.99	1.99		1.99
00006034110000009039	11/5/2018	1	40096665349	Wild Cherry	2.19		2.19			2.19	2.19		2.19
00006034110000009039	11/5/2018	1	40096665349	Garlic Powder	3.89		3.89			3.89	3.89		3.89
00006034110000009039	11/5/2018	1	40096665349	Ground Cumin	0.99		0.99			0.99	0.99		0.99
00006034110000009039	11/5/2018	1	40096665349	Whole Bay Leaf	1.98		1.98			1.98	1.98		1.98
00006034110000009039	11/5/2018	1	40096665349	Cello Paprika	0.99		0.99			0.99	0.99		0.99
00006034110000009039	11/5/2018	1	40096665349	Red Ground Cayenne Pepper	1.99		1.99			1.99	1.99		1.99
00006034110000009039	11/5/2018	1	40096665349	Chipotle	4.99		4.99			4.99	4.99		4.99
00006034110000009039	11/5/2018	1	40096665349	Ground Black Pepper	3.29		3.29			3.29	3.29		3.29
00006034110000009039	11/5/2018	1	40096665349	Himalayan Salt	4.49		4.49			4.49	4.49		4.49
00006034110000009039	11/5/2018	1	40096665349	Lemon Pepper	4.39		4.39			4.39	4.39		4.39
00006034110000009039	11/5/2018	1	40096665349	Niblets Corn In Butter Sauce	2.19		2.19			2.19	2.19		2.19
00006034110000009039	11/5/2018	1	40096665349	Avena With Cinnamon Oats	3.59		3.59		3.59		3.59		3.59
00006034110000009039	11/5/2018	1	40096665349	Classic Alfredo Sauce	2.99	(2.00)	0.99			0.99	0.99		0.99
00006034110000009039	11/5/2018	1	40096665349	Roasted Garlic Alfredo Sauce	2.99	(2.00)	0.99			0.99	0.99		0.99
00006034110000009039	11/5/2018	1	40096665349	Deep Dish Single Cheese Pizza	4.19	(0.80)	3.39			3.39	3.39		3.39
00006034110000009039	11/5/2018	1	40096665349	Mini Bites Spaghetti Rings With Meatballs	2.38	(0.76)	1.62			1.62	1.62		1.62
00006034110000009039	11/5/2018	1	40096665349	Beef Ravioli	2.38	(0.76)	1.62			1.62	1.62		1.62
00006034110000009039	11/5/2018	1	40096665349	Spaghetti	1.79	(1.58)	0.21			0.21	0.21		0.21
00006034110000009039	11/5/2018	1	40096665349	Small Rigatoni	1.79	(1.58)	0.21			0.21	0.21		0.21
00006034110000009039	11/5/2018	1	40096665349	Tricolor Penne #54	1.79	(1.58)	0.21			0.21	0.21		0.21
00006034110000009039	11/5/2018	1	40096665349	Pure Premium No Pulp Orange Juice	4.19	(1.40)	2.79			2.79	2.79		2.79
00006034110000009039	11/5/2018	1	40096665349	Beefaroni	2.38	(0.76)	1.62			1.62	1.62		1.62
00006034110000009039	11/5/2018	1	40096665349	Mini Ravioli	2.38	(0.76)	1.62			1.62	1.62		1.62
00006034110000009039	11/5/2018	1	40096665349	Adobo With Pepper	1.99	(0.98)	1.01			1.01	1.01		1.01
00006034110000009039	11/5/2018	1	40096665349	Soda Crackers	5.39	(2.80)	2.59			2.59	2.59		2.59
00006034110000009039	11/5/2018	1	40096665349	Tomato Sauce	0.80	(0.20)	0.60			0.60	0.60		0.60
00006034110000009039	11/5/2018	1	40096665349	Malta	5.99	(2.20)	3.79			3.79	3.79		3.79
00006034110000009039	11/5/2018	1	40096665349	Fine Corn Meal	1.99	(0.98)	1.01			1.01	1.01		1.01

Big Y gift cards (last four digits) match those on Exhibit 7-2.

Big Y club card registered to [REDACTED] See Exhibit 7-4.

Exhibit 7-5 (Continued)

Analysis of Big Y Gift Card Expenditures Related to PO 19003867

(Note: Some columns are hidden for presentation purposes. Original report available upon request.)

SOURCE: The Big Y Company

CardNumber	SaleDate	Store No	ExpressCard	UpcDescription	GrossSale:	DiscountAr	NetSales	OIA Field: Other Gift Cards	OIA Field: Personal Hygiene & Other	OIA Field: Food	OIA Field: Purchases During Holiday Season	OIA Field: Purchases at Store 3	OIA Field: Purchases at Store 1
00006034110000009039	11/5/2018	1	40096665349	Stand'n Stuff Taco Shells	3.59	(1.20)	2.39			2.39	2.39		2.39
00006034110000009039	11/5/2018	1	40096665349	Foam Plates	5.99	(1.00)	4.99			4.99	4.99		4.99
00006034110000009039	11/5/2018	1	40096665349	Foam Cups	1.69	(0.60)	1.09			1.09	1.09		1.09
00006034110000009039	11/5/2018	1	40096665349	Shredded Part Skim Mozzarella	2.99	(2.40)	0.59			0.59	0.59		0.59
00006034110000009039	11/5/2018	1	40096665349	Mozzarella String Cheese	3.49	(1.00)	2.49			2.49	2.49		2.49
00006034110000009039	11/5/2018	1	40096665349	Old Fashioned Sandwich Bread	1.79	(0.20)	1.59			1.59	1.59		1.59
00006034110000009039	11/5/2018	1	40096665349	100% Pure Corn Oil	4.69	(1.40)	3.29			3.29	3.29		3.29
00006034110000009039	11/5/2018	1	40096665349	Extra Light Olive Oil	7.69	(3.40)	4.29			4.29	4.29		4.29
00006034110000009039	11/5/2018	1	40096665349	Whole Kernel Corn	2.58	(1.96)	0.62			0.62	0.62		0.62
00006034110000009039	11/5/2018	1	40096665349	Solid Pack White Tuna in Water	7.50	(5.00)	2.50			2.50	2.50		2.50
00006034110000009039	11/5/2018	1	40096665349	Cream Soda	3.99	(1.30)	2.69			2.69	2.69		2.69
00006034110000009039	11/5/2018	1	40096665349	Lemon Lime Soda	3.99	(1.32)	2.67			2.67	2.67		2.67
00006034110000009039	11/5/2018	1	40096665349	Country Crock With Calcium & Vitamins	4.99	(1.00)	3.99			3.99	3.99		3.99
00006034110000009039	11/5/2018	1	40096665349	Easy Mac Movie Theme Shapes Cups	8.38	(0.80)	7.58			7.58	7.58		7.58
00006034110000009039	11/5/2018	1	40096665349	Whole Oregano	2.59	(1.20)	1.39			1.39	1.39		1.39
00006034110000009039	11/5/2018	1	40096665349	Baked Beans	1.49	(0.98)	0.51			0.51	0.51		0.51
00006034110000009039	11/5/2018	1	40096665349	Light & Fit Strawberry Yogurt	2.69	(1.38)	1.31			1.31	1.31		1.31
00006034110000009039	11/5/2018	1	40096665349	Light & Fit Vanilla Yogurt	2.69	(1.38)	1.31			1.31	1.31		1.31
00006034110000009039	11/5/2018	1	40096665349	Danimals Strawberry & Straw/Kiwi Smoothie	5.99	(1.00)	4.99			4.99	4.99		4.99
00006034110000009039	11/5/2018	1	40096665349	Old World Style Sauce	2.69	(0.38)	2.31			2.31	2.31		2.31
00006034110000009039	11/5/2018	3	40096665349	Juicy Drop Pop	10.74		10.74			10.74	10.74	10.74	
00006034110000009047	11/5/2018	3	40096665349	Juicy Drop Pop	10.74		10.74			10.74	10.74	10.74	
00006034110000009039	11/5/2018	3	40096665349	Fancy Blue Rose Rice	11.98		11.98			11.98	11.98	11.98	
00006034110000009047	11/5/2018	3	40096665349	Fancy Blue Rose Rice	11.98		11.98			11.98	11.98	11.98	
00006034110000009039	11/5/2018	3	40096665349	Crunchy Roll SP	17.98		17.98			17.98	17.98	17.98	
00006034110000009047	11/5/2018	3	40096665349	Crunchy Roll SP	17.98		17.98			17.98	17.98	17.98	
00006034110000009039	11/5/2018	3	40096665349	NFL Patriots Slider Gallon	7.98		7.98			7.98	7.98	7.98	
00006034110000009047	11/5/2018	3	40096665349	NFL Patriots Slider Gallon	7.98		7.98			7.98	7.98	7.98	
00006034110000009039	11/5/2018	3	40096665349	100% Beef Patties	15.18		15.18			15.18	15.18	15.18	
00006034110000009047	11/5/2018	3	40096665349	100% Beef Patties	15.18		15.18			15.18	15.18	15.18	
00006034110000009039	11/5/2018	3	40096665349	BOTTLE DEPOSIT	1.00		1.00			1.00	1.00	1.00	
00006034110000009047	11/5/2018	3	40096665349	BOTTLE DEPOSIT	1.00		1.00			1.00	1.00	1.00	
00006034110000009039	11/5/2018	3	40096665349	DOLOMITE SALT&PEPPER	12.00		12.00			12.00	12.00	12.00	
00006034110000009047	11/5/2018	3	40096665349	DOLOMITE SALT&PEPPER	12.00		12.00			12.00	12.00	12.00	
00006034110000009039	11/5/2018	3	40096665349	CAPPUCCINO MUG WITH FACE	9.00		9.00		9.00		9.00	9.00	
00006034110000009047	11/5/2018	3	40096665349	CAPPUCCINO MUG WITH FACE	9.00		9.00		9.00		9.00	9.00	
00006034110000009039	11/5/2018	3	40096665349	KIDS DINNERWARE CUPS	5.94		5.94		5.94		5.94	5.94	
00006034110000009047	11/5/2018	3	40096665349	KIDS DINNERWARE CUPS	5.94		5.94		5.94		5.94	5.94	
00006034110000009039	11/5/2018	3	40096665349	KIDS DINNERWARE PLATES ELVES	3.96		3.96		3.96		3.96	3.96	
00006034110000009047	11/5/2018	3	40096665349	KIDS DINNERWARE PLATES ELVES	3.96		3.96		3.96		3.96	3.96	

Big Y gift cards (last four digits) match those on Exhibit 7-2.

Big Y club card registered to [REDACTED] See Exhibit 7-4.

Exhibit 7-5 (Continued)

Analysis of Big Y Gift Card Expenditures Related to PO 19003867

(Note: Some columns are hidden for presentation purposes. Original report available upon request.)

SOURCE: The Big Y Company

CardNumber	SaleDate	Store No	ExpressCard	UpcDescription	GrossSale:	DiscountAr	NetSales	OIA Field: Other Gift Cards	OIA Field: Personal Hygiene & Other	OIA Field: Food	OIA Field: Purchases During Holiday Season	OIA Field: Purchases at Store 3	OIA Field: Purchases at Store 1
00006034110000009039	11/5/2018	3	40096665349	KIDS DINNERWARE PLATES ELVES	1.98		1.98		1.98		1.98	1.98	
00006034110000009047	11/5/2018	3	40096665349	KIDS DINNERWARE PLATES ELVES	1.98		1.98		1.98		1.98	1.98	
00006034110000009039	11/5/2018	3	40096665349	Boneless Chicken Breast	15.56		15.56			15.56	15.56	15.56	
00006034110000009047	11/5/2018	3	40096665349	Boneless Chicken Breast	15.56		15.56			15.56	15.56	15.56	
00006034110000009039	11/5/2018	3	40096665349	Clementines	11.98		11.98			11.98	11.98	11.98	
00006034110000009047	11/5/2018	3	40096665349	Clementines	11.98		11.98			11.98	11.98	11.98	
00006034110000009039	11/5/2018	3	40096665349	Classic Mini Cans	7.98		7.98			7.98	7.98	7.98	
00006034110000009047	11/5/2018	3	40096665349	Classic Mini Cans	7.98		7.98			7.98	7.98	7.98	
00006034110000009039	11/5/2018	3	40096665349	85% Lean 15%Fat Ground Beef	10.98		10.98			10.98	10.98	10.98	
00006034110000009047	11/5/2018	3	40096665349	85% Lean 15%Fat Ground Beef	10.98		10.98			10.98	10.98	10.98	
00006034110000009039	11/5/2018	3	40096665349	HONEY BBQ POTATO CHIP	8.58	(7.16)	1.42			1.42	1.42	1.42	
00006034110000009047	11/5/2018	3	40096665349	HONEY BBQ POTATO CHIP	8.58	(7.16)	1.42			1.42	1.42	1.42	
00006034110000009039	11/5/2018	3	40096665349	Scoops Tortilla Chips	8.58	(7.16)	1.42			1.42	1.42	1.42	
00006034110000009047	11/5/2018	3	40096665349	Scoops Tortilla Chips	8.58	(7.16)	1.42			1.42	1.42	1.42	
00006034110000009039	11/5/2018	3	40096665349	Strawberry Snack Pack Juice Gels	2.38	(0.76)	1.62			1.62	1.62	1.62	
00006034110000009047	11/5/2018	3	40096665349	Strawberry Snack Pack Juice Gels	2.38	(0.76)	1.62			1.62	1.62	1.62	
00006034110000009039	11/5/2018	3	40096665349	Plain Salt	2.58	(0.80)	1.78			1.78	1.78	1.78	
00006034110000009047	11/5/2018	3	40096665349	Plain Salt	2.58	(0.80)	1.78			1.78	1.78	1.78	
00006034110000009039	11/5/2018	3	40096665349	Mayonnaise	7.58	(3.64)	3.94			3.94	3.94	3.94	
00006034110000009047	11/5/2018	3	40096665349	Mayonnaise	7.58	(3.64)	3.94			3.94	3.94	3.94	
00006034110000009039	11/5/2018	3	40096665349	Alkaline Batteries AA	11.98	(12.00)	(0.02)			(0.02)	(0.02)	(0.02)	
00006034110000009047	11/5/2018	3	40096665349	Alkaline Batteries AA	11.98	(12.00)	(0.02)			(0.02)	(0.02)	(0.02)	
00006034110000009039	11/5/2018	3	40096665349	Alkaline Batteries AAA	11.98	(4.00)	7.98			7.98	7.98	7.98	
00006034110000009047	11/5/2018	3	40096665349	Alkaline Batteries AAA	11.98	(4.00)	7.98			7.98	7.98	7.98	
00006034110000009039	11/5/2018	3	40096665349	Red Seedless Grapes	17.18	(6.92)	10.26			10.26	10.26	10.26	
00006034110000009047	11/5/2018	3	40096665349	Red Seedless Grapes	17.18	(6.92)	10.26			10.26	10.26	10.26	
00006034110000009039	11/5/2018	3	40096665349	GRINNER ORANGE GHOUL W/GOLD TOOTH MED	19.98	(20.00)	(0.02)		(0.02)		(0.02)	(0.02)	
00006034110000009047	11/5/2018	3	40096665349	GRINNER ORANGE GHOUL W/GOLD TOOTH MED	19.98	(20.00)	(0.02)		(0.02)		(0.02)	(0.02)	
00006034110000009039	11/5/2018	3	40096665349	Pasta in Tomato Sauce Paw Patrol Microwave Cup	2.38	(0.76)	1.62			1.62	1.62	1.62	
00006034110000009047	11/5/2018	3	40096665349	Pasta in Tomato Sauce Paw Patrol Microwave Cup	2.38	(0.76)	1.62			1.62	1.62	1.62	
00006034110000009039	11/5/2018	3	40096665349	Basket Coffee Filter	4.98	(3.96)	1.02			1.02	1.02	1.02	
00006034110000009047	11/5/2018	3	40096665349	Basket Coffee Filter	4.98	(3.96)	1.02			1.02	1.02	1.02	
00006034110000009039	11/5/2018	3	40096665349	Sugar	5.98	(1.96)	4.02			4.02	4.02	4.02	
00006034110000009047	11/5/2018	3	40096665349	Sugar	5.98	(1.96)	4.02			4.02	4.02	4.02	
00006034110000009039	11/5/2018	3	40096665349	Ground Turkey	7.98	(1.96)	6.02			6.02	6.02	6.02	
00006034110000009047	11/5/2018	3	40096665349	Ground Turkey	7.98	(1.96)	6.02			6.02	6.02	6.02	
00006034110000009039	11/5/2018	3	40096665349	All Natural Chicken Breast Tenders	20.56	(8.24)	12.32			12.32	12.32	12.32	
00006034110000009047	11/5/2018	3	40096665349	All Natural Chicken Breast Tenders	20.56	(8.24)	12.32			12.32	12.32	12.32	
00006034110000009039	11/5/2018	3	40096665349	Strawberries	9.98	(4.00)	5.98			5.98	5.98	5.98	
00006034110000009047	11/5/2018	3	40096665349	Strawberries	9.98	(4.00)	5.98			5.98	5.98	5.98	

Big Y gift cards (last four digits) match those on Exhibit 7-2.

Big Y club card registered to [REDACTED] See Exhibit 7-4.

Exhibit 7-5 (Continued)

Analysis of Big Y Gift Card Expenditures Related to PO 19003867

(Note: Some columns are hidden for presentation purposes. Original report available upon request.)

SOURCE: The Big Y Company

CardNumber	SaleDate	Store No	ExpressCard	UpcDescription	GrossSale:	DiscountAr	NetSales	OIA Field: Other Gift Cards	OIA Field: Personal Hygiene & Other	OIA Field: Food	OIA Field: Purchases During Holiday Season	OIA Field: Purchases at Store 3	OIA Field: Purchases at Store 1
00006034110000009047	11/17/2018	3	40096665349	TOUCH CORK PULLER	7.99		7.99		7.99		7.99	7.99	
00006034110000009047	11/17/2018	3	40096665349	Medium Cookie Pan	7.99	(2.00)	5.99			5.99	5.99	5.99	
00006034110000009047	11/17/2018	3	40096665349	Chocolate Chip Cookie Dough	3.99	(2.00)	1.99			1.99	1.99	1.99	
00006034110000009047	11/17/2018	3	40096665349	Light & Fit Strawberry Yogurt	2.69	(1.38)	1.31			1.31	1.31	1.31	
00006034110000009047	11/17/2018	3	40096665349	Light & Fit Vanilla Yogurt	2.69	(1.38)	1.31			1.31	1.31	1.31	
00006034110000009088	11/21/2018	3	40096665349	Extra Large Special Dark Bar	2.49		2.49			2.49	2.49	2.49	
00006034110000009088	11/21/2018	3	40096665349	Extra Large Cookies & Cream Bar	2.49		2.49			2.49	2.49	2.49	
00006034110000009088	11/21/2018	3	40096665349	Garlic Spread	3.49		3.49			3.49	3.49	3.49	
00006034110000009088	11/21/2018	3	40096665349	Wild Cherry Soda	6.99		6.99			6.99	6.99	6.99	
00006034110000009088	11/21/2018	3	40096665349	Root Beer	6.99		6.99			6.99	6.99	6.99	
00006034110000009088	11/21/2018	3	40096665349	Butterscotch	1.00		1.00			1.00	1.00	1.00	
00006034110000009088	11/21/2018	3	40096665349	BOTTLE DEPOSIT	2.40		2.40			2.40	2.40	2.40	
00006034110000009088	11/21/2018	3	40096665349	18OCT DRINKING STRAW	0.99		0.99			0.99	0.99	0.99	
00006034110000009088	11/21/2018	3	40096665349	ROUND DINNER PLATE G	8.00		8.00	8.00			8.00	8.00	
00006034110000009088	11/21/2018	3	40096665349	Vitamin E Nail & Cuticle Oil	6.99		6.99	6.99			6.99	6.99	
00006034110000009088	11/21/2018	3	40096665349	GC OBLONG BAKING DISH 2.5QT	15.99		15.99	15.99			15.99	15.99	
00006034110000009088	11/21/2018	3	40096665349	Witch Hazel Astringent	3.99		3.99	3.99			3.99	3.99	
00006034110000009088	11/21/2018	3	40096665349	Minced Garlic	2.79		2.79			2.79	2.79	2.79	
00006034110000009088	11/21/2018	3	40096665349	Mini Bites Spaghetti Rings With Meatballs	3.57	(1.14)	2.43			2.43	2.43	2.43	
00006034110000009088	11/21/2018	3	40096665349	Beefaroni	1.19	(0.38)	0.81			0.81	0.81	0.81	
00006034110000009088	11/21/2018	3	40096665349	Pastry Brush Set	3.99	(4.00)	(0.01)			(0.01)	(0.01)	(0.01)	
00006034110000009088	11/21/2018	3	40096665349	Orange Soda	6.99	(6.99)	-			-	-	-	
00006034110000009088	11/21/2018	3	40096665349	Balsamic Vinaigrette	2.99	(1.98)	1.01			1.01	1.01	1.01	
00006034110000009088	11/21/2018	3	40096665349	Fat Free Balsamic Vinaigrette	2.99	(1.98)	1.01			1.01	1.01	1.01	
00006034110000009088	11/21/2018	3	40096665349	Original Mini Bag	3.39	(5.54)	(2.15)			(2.15)	(2.15)	(2.15)	
00006034110000009088	11/21/2018	3	40096665349	PYREX SPLY STORE 4C PENG	6.99	(2.00)	4.99	4.99			4.99	4.99	
00006034110000009088	11/21/2018	3	40096665349	Breakfast For One-Buttermilk Pancakes	4.39	(2.80)	1.59			1.59	1.59	1.59	
00006034110000009088	11/21/2018	3	40096665349	Southern Style Corn Bread	9.98	(9.98)	-			-	-	-	
00006034110000009088	11/21/2018	3	40096665349	Decor Print Paper Towels Simple Size Select Giant F	2.99	(1.00)	1.99			1.99	1.99	1.99	
00006034110000009088	11/21/2018	3	40096665349	Dry Oil Moisture Body Wash	7.69	(3.44)	4.25	4.25			4.25	4.25	
00006034110000009088	11/21/2018	3	40096665349	Red Seedless Grapes	8.83	(3.54)	5.29			5.29	5.29	5.29	
00006034110000009088	11/21/2018	3	40096665349	Elbow Macaroni	2.58	(1.20)	1.38			1.38	1.38	1.38	
00006034110000009088	11/21/2018	3	40096665349	Fat Free Evaporated Milk	2.58	(1.20)	1.38			1.38	1.38	1.38	
00006034110000009088	11/21/2018	3	40096665349	Caffeine Free Pepsi	6.99	(20.97)	(13.98)			(13.98)	(13.98)	(13.98)	
00006034110000009088	11/21/2018	3	40096665349	Banana Nut Muffin Mix	1.39	(0.38)	1.01			1.01	1.01	1.01	
00006034110000009088	11/21/2018	3	40096665349	Co-Co Crunch Cereal	5.18	(2.36)	2.82			2.82	2.82	2.82	
00006034110000009088	11/21/2018	3	40096665349	Sliced Pepperjack Cheese	3.69	(2.38)	1.31			1.31	1.31	1.31	
00006034110000009088	11/21/2018	3	40096665349	Double Cheddar Sharp & Mild Shredded Cheese	2.99	(1.60)	1.39			1.39	1.39	1.39	
00006034110000009088	11/21/2018	3	40096665349	Shredded Yellow Cheddar Cheese	2.99	(1.60)	1.39			1.39	1.39	1.39	
00006034110000009088	11/21/2018	3	40096665349	Buttermilk Pancake Mix	3.39	(1.78)	1.61			1.61	1.61	1.61	



Big Y gift cards (last four digits) match those on Exhibit 7-2.

Big Y club card registered to [REDACTED] See Exhibit 7-4.

Exhibit 7-5 (Continued)

Analysis of Big Y Gift Card Expenditures Related to PO 19003867

(Note: Some columns are hidden for presentation purposes. Original report available upon request.)

SOURCE: The Big Y Company

CardNumber	SaleDate	Store No	ExpressCard	UpcDescription	GrossSale:	DiscountAr	NetSales	OIA Field: Other Gift Cards	OIA Field: Personal Hygiene & Other	OIA Field: Food	OIA Field: Purchases During Holiday Season	OIA Field: Purchases at Store 3	OIA Field: Purchases at Store 1
00006034110000009088	11/21/2018	3	40096665349	Mixed Fruit Fruit Snacks	2.99	(0.98)	2.01			2.01	2.01	2.01	
00006034110000009088	11/21/2018	3	40096665349	Berry Fruit Rolls	2.99	(0.98)	2.01			2.01	2.01	2.01	
00006034110000009088	11/21/2018	3	40096665349	TRI-ANTIBIOTIC CREAM&PAIN RELIEF	4.99	(1.61)	3.38		3.38		3.38	3.38	
00006034110000009088	11/21/2018	3	40096665349	Deluxe Nail Clipper With File	2.19	(0.71)	1.48		1.48		1.48	1.48	
00006034110000009088	11/21/2018	3	40096665349	Toenail Clipper With File	2.85	(5.92)	(3.07)		(3.07)		(3.07)	(3.07)	
00006034110000009088	11/21/2018	3	40096665349	Cuticle Nipper	9.99	(3.22)	6.77		6.77		6.77	6.77	
00006034110000009088	11/21/2018	3	40096665349	Pastel Cotten Swabs	1.59	(0.60)	0.99		0.99		0.99	0.99	
00006034110000009088	11/21/2018	3	40096665349	Fruit Chews	3.99	(2.98)	1.01			1.01	1.01	1.01	
00006034110000009088	11/21/2018	3	40096665349	Snickers Bars	1.29	(0.58)	0.71			0.71	0.71	0.71	
00006034110000009088	11/21/2018	3	40096665349	Sensitive Bath Tissue	8.99	(4.00)	4.99		4.99		4.99	4.99	
00006034110000009088	11/21/2018	3	40096665349	Peroxide Spray	1.99	(0.64)	1.35		1.35		1.35	1.35	
00006034110000009088	11/21/2018	3	40096665349	Childrens' Ibuprofen	9.99	(9.90)	0.09		0.09		0.09	0.09	
00006034110000009088	11/21/2018	3	40096665349	Solid Powder Fresh Deodorant	5.98	(1.96)	4.02		4.02		4.02	4.02	
00006034110000009047	11/26/2018	1	40096665349	Juicy Drop Pop	1.79		1.79			1.79	1.79		1.79
00006034110000009047	11/26/2018	1	40096665349	BBQ SAUCE CUP	0.58		0.58		0.58		0.58		0.58
00006034110000009047	11/26/2018	1	40096665349	Crunchy Roll SP	8.99		8.99		8.99		8.99		8.99
00006034110000009047	11/26/2018	1	40096665349	2.5inch Orchid in Ceramic	4.99		4.99		4.99		4.99		4.99
00006034110000009047	11/26/2018	1	40096665349	FLORAL PICS	0.49		0.49		0.49		0.49		0.49
00006034110000009047	11/26/2018	1	40096665349	8pc Fried Drums & Thighs Hot	6.49		6.49		6.49		6.49		6.49
00006034110000009047	11/26/2018	1	40096665349	Chips Ahoy! Chewy Chocolate Chip	3.99	(1.40)	2.59		2.59		2.59		2.59
00006034110000009047	11/26/2018	1	40096665349	Rose & Gerbera Bouquet	10.99	(2.00)	8.99		8.99		8.99		8.99
00006034110000009013	12/2/2018	3	40096665349	Mango Chunks	3.00		3.00			3.00	3.00	3.00	
00006034110000009013	12/2/2018	3	40096665349	Gummies 5 Flavor	2.79		2.79			2.79	2.79	2.79	
00006034110000009013	12/2/2018	3	40096665349	Whole Milk	3.99		3.99			3.99	3.99	3.99	
00006034110000009013	12/2/2018	3	40096665349	Bananas	1.87		1.87			1.87	1.87	1.87	
00006034110000009013	12/2/2018	3	40096665349	Rolls	0.89		0.89			0.89	0.89	0.89	
00006034110000009013	12/2/2018	3	40096665349	Microwave Egg & Sandwich Maker	5.99		5.99			5.99	5.99	5.99	
00006034110000009013	12/2/2018	3	40096665349	BOTTLE DEPOSIT	1.80		1.80			1.80	1.80	1.80	
00006034110000009013	12/2/2018	3	40096665349	RND RIBBED STONEWARE RAMEKIN	2.97		2.97		2.97		2.97	2.97	
00006034110000009013	12/2/2018	3	40096665349	CAPPUCCINO MUG WITH FACE	1.50		1.50			1.50	1.50	1.50	
00006034110000009013	12/2/2018	3	40096665349	ELMERS WSHBLE CLR SCH GL	3.49		3.49			3.49	3.49	3.49	
00006034110000009013	12/2/2018	3	40096665349	Bottle Soda Straws	3.49		3.49			3.49	3.49	3.49	
00006034110000009013	12/2/2018	3	40096665349	Single Candy Bar	1.25		1.25			1.25	1.25	1.25	
00006034110000009013	12/2/2018	3	40096665349	Simply Oxi Refreshing Breeze 24 Load	4.69		4.69			4.69	4.69	4.69	
00006034110000009013	12/2/2018	3	40096665349	Pancake Minis	3.19		3.19			3.19	3.19	3.19	
00006034110000009013	12/2/2018	3	40096665349	MODEL MAGIC PRIMARY COLORS 6PK	11.58		11.58			11.58	11.58	11.58	
00006034110000009013	12/2/2018	3	40096665349	MODEL MAGIC SECONDARY COLORS 6PK	5.79		5.79			5.79	5.79	5.79	
00006034110000009013	12/2/2018	3	40096665349	3-in-1 Can Opener	3.99		3.99			3.99	3.99	3.99	
00006034110000009013	12/2/2018	3	40096665349	Oyster Crackers	4.89		4.89			4.89	4.89	4.89	
00006034110000009013	12/2/2018	3	40096665349	White American Cheese	2.52		2.52			2.52	2.52	2.52	

Big Y gift cards (last four digits) match those on Exhibit 7-2.

Big Y club card registered to [REDACTED]. See Exhibit 7-4.

Exhibit 7-5 (Continued)

Analysis of Big Y Gift Card Expenditures Related to PO 19003867

(Note: Some columns are hidden for presentation purposes. Original report available upon request.)

SOURCE: The Big Y Company

CardNumber	SaleDate	Store No	ExpressCard	UpcDescription	GrossSale:	DiscountAr	NetSales	OIA Field: Other Gift Cards	OIA Field: Personal Hygiene & Other	OIA Field: Food	OIA Field: Purchases During Holiday Season	OIA Field: Purchases at Store 3	OIA Field: Purchases at Store 1
00006034110000009013	12/2/2018	3	40096665349	Cherrywood Smoked Sweet Ham	5.27	(2.64)	2.63			2.63	2.63	2.63	
00006034110000009013	12/2/2018	3	40096665349	Le Petit Ecolier Milk Chocolate Biscuits	7.78	(3.56)	4.22			4.22	4.22	4.22	
00006034110000009013	12/2/2018	3	40096665349	Beef Ravioli	2.38	(0.76)	1.62			1.62	1.62	1.62	
00006034110000009013	12/2/2018	3	40096665349	ABC's With Meatballs	2.38	(0.76)	1.62			1.62	1.62	1.62	
00006034110000009013	12/2/2018	3	40096665349	Chips Ahoy! Chewy	4.99	(2.00)	2.99			2.99	2.99	2.99	
00006034110000009013	12/2/2018	3	40096665349	Beefaroni	3.57	(1.14)	2.43			2.43	2.43	2.43	
00006034110000009013	12/2/2018	3	40096665349	Mini Bites Spaghetti Rings With Meatballs	3.57	(1.14)	2.43			2.43	2.43	2.43	
00006034110000009013	12/2/2018	3	40096665349	Go-Pack Mini Chips Ahoy!	1.39	(0.78)	0.61			0.61	0.61	0.61	
00006034110000009013	12/2/2018	3	40096665349	Pure Premium No Pulp Orange Juice	4.19	(2.40)	1.79			1.79	1.79	1.79	
00006034110000009013	12/2/2018	3	40096665349	Chocolate Chip Waffles	2.99	(0.40)	2.59			2.59	2.59	2.59	
00006034110000009013	12/2/2018	3	40096665349	Cottonelle Clean Care Bath Tissue 6 Mega Roll Pack	7.99	(1.00)	6.99		6.99		6.99	6.99	
00006034110000009013	12/2/2018	3	40096665349	Fudge Stripe Go Cup	1.39	(0.78)	0.61			0.61	0.61	0.61	
00006034110000009013	12/2/2018	3	40096665349	Sundaes To Go Celebration	1.99	(1.48)	0.51			0.51	0.51	0.51	
00006034110000009013	12/2/2018	3	40096665349	Chocolate Almond Chip Ice Cream	12.98	(19.47)	(6.49)			(6.49)	(6.49)	(6.49)	
00006034110000009013	12/2/2018	3	40096665349	Double Chocolate Chip Cookie Dough Ice Cream	6.49	(6.49)	-			-	-	-	
00006034110000009013	12/2/2018	3	40096665349	To Go Cup	1.39	(0.78)	0.61			0.61	0.61	0.61	
00006034110000009013	12/2/2018	3	40096665349	2 SL White Toaster	15.99	(6.00)	9.99		9.99		9.99	9.99	
00006034110000009013	12/2/2018	3	40096665349	5 SPEED EASY MIX HAND MIXER	14.99	(4.00)	10.99		10.99		10.99	10.99	
00006034110000009013	12/2/2018	3	40096665349	Snap and Store Container Variety Pack	5.99	(2.40)	3.59			3.59	3.59	3.59	
00006034110000009013	12/2/2018	3	40096665349	Plastic Party Bowls	5.98	(2.40)	3.58		3.58		3.58	3.58	
00006034110000009013	12/2/2018	3	40096665349	Multi Purpose White Glue	2.99	(1.20)	1.79		1.79		1.79	1.79	
00006034110000009013	12/2/2018	3	40096665349	Ultra Strong Simple Size Select Huge Roll Towel	5.99	(2.40)	3.59			3.59	3.59	3.59	
00006034110000009013	12/2/2018	3	40096665349	Donuts	2.67	(2.34)	0.33			0.33	0.33	0.33	
00006034110000009013	12/2/2018	3	40096665349	Authentic New York Style Bagels	0.89	(0.78)	0.11			0.11	0.11	0.11	
00006034110000009013	12/2/2018	3	40096665349	Cream Soda	3.99	(1.31)	2.68			2.68	2.68	2.68	
00006034110000009013	12/2/2018	3	40096665349	Root Beer	3.99	(1.31)	2.68			2.68	2.68	2.68	
00006034110000009013	12/2/2018	3	40096665349	Lemon Lime Soda	3.99	(1.32)	2.67			2.67	2.67	2.67	
00006034110000009013	12/2/2018	3	40096665349	Giant White Bread	1.79	(1.58)	0.21			0.21	0.21	0.21	
00006034110000009013	12/2/2018	3	40096665349	Microwave Butter Crazy Popcorn	5.79	(6.90)	(1.11)			(1.11)	(1.11)	(1.11)	
00006034110000009013	12/2/2018	3	40096665349	Pineapple Chunks	2.50	(0.42)	2.08			2.08	2.08	2.08	
00006034110000009013	12/2/2018	3	40096665349	Microwave Kettle Popcorn	5.79	(2.30)	3.49			3.49	3.49	3.49	
00006034110000009013	12/2/2018	3	40096665349	Whipped Topping	1.79	(0.58)	1.21			1.21	1.21	1.21	
00006034110000009047	12/15/2018	3	40096665349	Princess Goldfish	2.49		2.49			2.49	2.49	2.49	
00006034110000009047	12/15/2018	3	40096665349	Flavor Blasted Goldfish Grahams	2.49		2.49			2.49	2.49	2.49	
00006034110000009047	12/15/2018	3	40096665349	Whipped Cream Cheese Spread	3.99		3.99			3.99	3.99	3.99	
00006034110000009047	12/15/2018	3	40096665349	Bananas	2.29		2.29			2.29	2.29	2.29	
00006034110000009047	12/15/2018	3	40096665349	BOTTLE DEPOSIT	0.15		0.15			0.15	0.15	0.15	
00006034110000009047	12/15/2018	3	40096665349	BOTTLE DEPOSIT	1.20		1.20			1.20	1.20	1.20	
00006034110000009047	12/15/2018	3	40096665349	Crunchy Cheese Snacks	3.79		3.79			3.79	3.79	3.79	
00006034110000009047	12/15/2018	3	40096665349	Wet Cloth Refills 24 Count	9.99		9.99		9.99		9.99	9.99	

Big Y gift cards (last four digits) match those on Exhibit 7-2.

Big Y club card registered to [REDACTED] See Exhibit 7-4.

Exhibit 7-5 (Continued)

Analysis of Big Y Gift Card Expenditures Related to PO 19003867

(Note: Some columns are hidden for presentation purposes. Original report available upon request.)

SOURCE: The Big Y Company

CardNumber	SaleDate	Store No	ExpressCard	UpcDescription	GrossSale:	DiscountAr	NetSales	OIA Field: Other Gift Cards	OIA Field: Personal Hygiene & Other	OIA Field: Food	OIA Field: Purchases During Holiday Season	OIA Field: Purchases at Store 3	OIA Field: Purchases at Store 1
00006034110000009047	12/15/2018	3	40096665349	9 Slice Cheese Pizza	3.39		3.39			3.39	3.39	3.39	
00006034110000009047	12/15/2018	3	40096665349	Loose Malta	2.67		2.67			2.67	2.67	2.67	
00006034110000009047	12/15/2018	3	40096665349	Lavender & Peach Blossoms PlugIns Scented Oil Rfl	5.99		5.99		5.99		5.99	5.99	
00006034110000009047	12/15/2018	3	40096665349	PlugIns Scented Oil Holder	1.99		1.99		1.99		1.99	1.99	
00006034110000009047	12/15/2018	3	40096665349	Asrt Christmas Dispensers	4.17		4.17		4.17		4.17	4.17	
00006034110000009047	12/15/2018	3	40096665349	Candy Rolls	1.39		1.39			1.39	1.39	1.39	
00006034110000009047	12/15/2018	3	40096665349	DECOR TROP GETAWAY G	2.99		2.99		2.99		2.99	2.99	
00006034110000009047	12/15/2018	3	40096665349	Peppermint Solid Air Freshener	4.99	(2.00)	2.99		2.99		2.99	2.99	
00006034110000009047	12/15/2018	3	40096665349	Fall Into Xmas Solid Air Freshener	4.99	(2.00)	2.99		2.99		2.99	2.99	
00006034110000009047	12/15/2018	3	40096665349	Strawberry Kiwi	3.19	(0.40)	2.79			2.79	2.79	2.79	
00006034110000009047	12/15/2018	3	40096665349	Oreo Multipack	3.59	(3.18)	0.41			0.41	0.41	0.41	
00006034110000009047	12/15/2018	3	40096665349	M&M Multipack	7.18	(6.36)	0.82			0.82	0.82	0.82	
00006034110000009047	12/15/2018	3	40096665349	Vanilla Egg Nog	3.99	(1.00)	2.99			2.99	2.99	2.99	
00006034110000009047	12/15/2018	3	40096665349	Lunchables Extra Cheesy Pizza	2.29	(1.24)	1.05			1.05	1.05	1.05	
00006034110000009047	12/15/2018	3	40096665349	Lunchables Turkey and American Cheese Cracker S	6.87	(3.74)	3.13			3.13	3.13	3.13	
00006034110000009047	12/15/2018	3	40096665349	Lunchables Nachos Cheese Dip + Salsa	4.58	(2.50)	2.08			2.08	2.08	2.08	
00006034110000009047	12/15/2018	3	40096665349	Real Mayonnaise	4.79	(3.60)	1.19			1.19	1.19	1.19	
00006034110000009047	12/15/2018	3	40096665349	Ultra Plush Mega Roll	9.99	(6.40)	3.59		3.59		3.59	3.59	
00006034110000009047	12/15/2018	3	40096665349	Frosted Flakes Cereal pp2.29	2.29	(0.60)	1.69			1.69	1.69	1.69	
00006034110000009047	12/15/2018	3	40096665349	Crispy Potato Puffs	3.99	(1.00)	2.99			2.99	2.99	2.99	
00006034110000009047	12/15/2018	3	40096665349	Ritz Crackers	3.99	(0.40)	3.59			3.59	3.59	3.59	
00006034110000009047	12/15/2018	3	40096665349	Baked Beans	2.98	(1.96)	1.02			1.02	1.02	1.02	
00006034110000009047	12/15/2018	3	40096665349	Chocolate Chip Waffles	5.98	(3.96)	2.02			2.02	2.02	2.02	
00006034110000009047	12/15/2018	3	40096665349	Mixed Fruit Fruit Snacks Value Pack	5.99	(2.00)	3.99			3.99	3.99	3.99	
00006034110000009047	12/15/2018	3	40096665349	Cookies and Crackers Variety Pack	5.39	(3.00)	2.39			2.39	2.39	2.39	
00006034110000009047	12/15/2018	3	40096665349	Toasted Buttercrisp Crackers	3.99	(2.00)	1.99			1.99	1.99	1.99	
00006034110000009047	12/15/2018	3	40096665349	Original Cheez Whiz	5.99	(2.00)	3.99			3.99	3.99	3.99	
00006034110000009047	12/15/2018	3	40096665349	Berry Punch	1.99	(0.40)	1.59			1.59	1.59	1.59	
00006034110000009047	12/15/2018	3	40096665349	Sloppy Joe Sauce	2.19	(0.80)	1.39			1.39	1.39	1.39	
00006034110000009047	12/15/2018	3	40096665349	Smartfood White Cheddar Popcorn Snack Packs	4.99	(0.98)	4.01			4.01	4.01	4.01	
00006034110000009047	12/15/2018	3	40096665349	Crunchy Cheetos Snack Packs	4.99	(0.98)	4.01			4.01	4.01	4.01	
00006034110000009047	12/15/2018	3	40096665349	Scoops Tortilla Chips	4.29	(1.58)	2.71			2.71	2.71	2.71	
00006034110000009047	12/15/2018	3	40096665349	Regular Pork Rlnds	0.99	(0.22)	0.77			0.77	0.77	0.77	
00006034110000009047	12/15/2018	3	40096665349	Decor Print Paper Towels Simple Size Select Giant F	2.99	(0.40)	2.59			2.59	2.59	2.59	
00006034110000009047	12/15/2018	3	40096665349	Strawberry Applesauce	1.99	(0.64)	1.35			1.35	1.35	1.35	
00006034110000009047	12/15/2018	3	40096665349	Steamfresh Super Sweet Corn	4.38	(4.76)	(0.38)			(0.38)	(0.38)	(0.38)	
00006034110000009047	12/15/2018	3	40096665349	Root Beer	6.99	(2.48)	4.51			4.51	4.51	4.51	
00006034110000009047	12/15/2018	3	40096665349	Caffeine Free Pepsi	6.99	(2.48)	4.51			4.51	4.51	4.51	
00006034110000009047	12/15/2018	3	40096665349	Toasted Oats Cereal	2.99	(2.00)	0.99			0.99	0.99	0.99	
00006034110000009047	12/15/2018	3	40096665349	Shredded Part Skim Mozzarella	5.98	(1.96)	4.02			4.02	4.02	4.02	

Big Y gift cards (last four digits) match those on Exhibit 7-2.

Big Y club card registered to [REDACTED] See Exhibit 7-4.

Exhibit 7-5 (Continued)

Analysis of Big Y Gift Card Expenditures Related to PO 19003867

(Note: Some columns are hidden for presentation purposes. Original report available upon request.)

SOURCE: The Big Y Company

CardNumber	SaleDate	Store No	ExpressCard	UpcDescription	GrossSale:	DiscountAr	NetSales	OIA Field: Other Gift Cards	OIA Field: Personal Hygiene & Other	OIA Field: Food	OIA Field: Purchases During Holiday Season	OIA Field: Purchases at Store 3	OIA Field: Purchases at Store 1
00006034110000009047	12/15/2018	3	40096665349	THIN MINT	1.50	(1.00)	0.50			0.50	0.50	0.50	
00006034110000009047	12/15/2018	3	40096665349	Mandarin Oranges Snack Bowls	2.99	(2.64)	0.35			0.35	0.35	0.35	
00006034110000009013	12/17/2018	3	40096665349	1% Low Fat Chocolate Milk	0.99		0.99			0.99	0.99	0.99	
00006034110000009013	12/17/2018	3	40096665349	Lunchables Turkey and American Cracker Stackers	2.99		2.99			2.99	2.99	2.99	
00006034110000009013	12/19/2018	1	40096665349	8 Piece Fried Chicken Hot	7.49		7.49			7.49	7.49		7.49
00006034110000009013	12/19/2018	1	40096665349	MILK CHOC SNOWMAN SUB	11.97		11.97			11.97	11.97		11.97
00006034110000009013	12/19/2018	1	40096665349	CHRISTMAS WHIMSICAL WRAP	0.99		0.99			0.99	0.99		0.99
00006034110000009013	12/19/2018	1	40096665349	Loose Muffins	2.78		2.78			2.78	2.78		2.78
00006034110000009013	12/19/2018	1	40096665349	Pineapple Chunks	2.50	(0.42)	2.08			2.08	2.08		2.08
00006034110000009013	12/19/2018	1	40096665349	Milk Chocolate Santa	7.98	(2.00)	5.98			5.98	5.98		5.98
00006034110000009013	12/19/2018	1	40096665349	Milk Choclote Snowman	15.96	(4.00)	11.96			11.96	11.96		11.96
00006034110000009021	12/19/2018	3	40096665349	SONY PLAYSTATION \$25	25.00		25.00	25.00			25.00	25.00	
00006034110000009021	12/19/2018	3	40096665349	XBOX MICROSOFT CASH \$25.00	25.00		25.00	25.00			25.00	25.00	
00006034110000009021	12/19/2018	3	40096665349	\$25.00 AMAZON GIFT ACRD	50.00		50.00	50.00			50.00	50.00	
00006034110000009021	12/19/2018	3	40096665349	SMALL GIFT BAG	0.79		0.79		0.79		0.79		0.79
00006034110000009021	12/19/2018	3	40096665349	PENNY PINK PENGUIN	4.99		4.99		4.99		4.99		4.99
00006034110000009021	12/19/2018	3	40096665349	CANDY CANE UNICORN CLIP	3.49		3.49		3.49		3.49		3.49
00006034110000009021	12/19/2018	3	40096665349	Milk Chocolate Santa	3.99	(1.00)	2.99			2.99	2.99		2.99
00006034110000009021	12/19/2018	3	40096665349	Milk Chocolate Bar With Minis	2.09	(1.18)	0.91			0.91	0.91		0.91
00006034110000009021	12/19/2018	3	40096665349	Peanut Milk Chocolate Bar With Minis	2.09	(1.18)	0.91			0.91	0.91		0.91
00006034110000009021	12/19/2018	3	40096665349	Crispy Milk Chocolate Bar With Minis	2.09	(1.18)	0.91			0.91	0.91		0.91
00006034110000009021	12/19/2018	3	40096665349	Jumbo Push Pop	5.37	(4.74)	0.63			0.63	0.63		0.63
00006034110000009021	1/3/2019	1	40096665349	BOTTLE DEPOSIT	2.40		2.40			2.40			2.40
00006034110000009021	1/3/2019	1	40096665349	WING BAR	2.56		2.56			2.56			2.56
00006034110000009021	1/3/2019	1	40096665349	Decor Print Paper Towels Simple Size Select Giant F	2.99		2.99		2.99				2.99
00006034110000009021	1/3/2019	1	40096665349	English Muffins	4.49		4.49			4.49			4.49
00006034110000009021	1/3/2019	1	40096665349	Classic CF	6.99		6.99			6.99			6.99
00006034110000009021	1/3/2019	1	40096665349	White American Cheese	3.01		3.01			3.01			3.01
00006034110000009021	1/3/2019	1	40096665349	Imported Ham	4.26		4.26			4.26			4.26
00006034110000009021	1/3/2019	1	40096665349	Vanilla	13.98	(13.98)	-			-			-
00006034110000009021	1/3/2019	1	40096665349	Lemon Lime Soda	6.99	(6.99)	-			-			-
00006034110000009021	1/3/2019	1	40096665349	Classic Hot Dogs	2.99	(2.00)	0.99			0.99			0.99
00006034110000009021	1/3/2019	1	40096665349	ComfortPlus	5.98	(4.00)	1.98			1.98			1.98
00006034110000009021	1/3/2019	1	40096665349	Cinnamon Raisin English Muffins	4.49	(13.47)	(8.98)			(8.98)			(8.98)
00006034110000009021	1/3/2019	1	40096665349	Sandwich Sized English Muffins	4.49	(4.49)	-			-			-
00006034110000009021	1/3/2019	1	40096665349	M&M Multipack	10.77	(9.54)	1.23			1.23			1.23
00006034110000009021	1/3/2019	1	40096665349	Strawberry Kiwi	3.19	(2.38)	0.81			0.81			0.81
00006034110000009021	1/3/2019	1	40096665349	Chocolate Chip Cookies	8.78	(4.39)	4.39			4.39			4.39
00006034110000009021	1/3/2019	1	40096665349	Soft Baked Milk Chocolate Chip Cookies	4.39	(13.17)	(8.78)			(8.78)			(8.78)
00006034110000009021	1/3/2019	1	40096665349	NE Style Hot Dog Rolls	2.29	(2.60)	(0.31)			(0.31)			(0.31)

Big Y gift cards (last four digits) match those on Exhibit 7-2.

Big Y club card registered to [REDACTED] See Exhibit 7-4.

Exhibit 7-5 (Continued)

Analysis of Big Y Gift Card Expenditures Related to PO 19003867

(Note: Some columns are hidden for presentation purposes. Original report available upon request.)

SOURCE: The Big Y Company

CardNumber
00006034110000009021
00006034110000009021
00006034110000009021
00006034110000009021
00006034110000009021
00006034110000009021
00006034110000009021
00006034110000009021
00006034110000009021
00006034110000009021

ExpressCard
40096665349
40096665349
40096665349
40096665349
40096665349
40096665349
40096665349
40096665349
40096665349
40096665349

CardNumber	SaleDate	Store No	ExpressCard	UpcDescription	GrossSale:	DiscountAr	NetSales
00006034110000009021	1/3/2019	1	40096665349	Mozzarella String Cheese	3.49	(1.00)	2.49
00006034110000009021	1/3/2019	1	40096665349	Whole Milk	7.98	(1.98)	6.00
00006034110000009021	1/3/2019	1	40096665349	Berries'n Cherries Fruit Snacks	2.99	(0.98)	2.01
00006034110000009021	1/24/2019	1	40096665349	Haddock Family Fish Fry	22.99		22.99
00006034110000009021	2/9/2019	1	40096665349	Disney Pullover Bib	1.99		1.99
00006034110000009021	2/9/2019	1	40096665349	Regular	2.19		2.19
00006034110000009021	2/9/2019	1	40096665349	BOTTLE DEPOSIT	0.05		0.05
00006034110000009021	2/9/2019	1	40096665349	Snug & Dry Diapers	9.99	(2.00)	7.99
00006034110000009021	2/9/2019	1	40096665349	Sensitive Baby Wipes	2.99	(1.00)	1.99

Total

\$ 2,472.99

OIA Field: Other Gift Cards	OIA Field: Personal Hygiene & Other	OIA Field: Food	OIA Field: Purchases During Holiday Season	OIA Field: Purchases at Store 3	OIA Field: Purchases at Store 1
		2.49			2.49
		6.00			6.00
		2.01			2.01
		22.99			22.99
	1.99				1.99
		2.19			2.19
		0.05			0.05
	7.99				7.99
	1.99				1.99
<b>\$ 825.00</b>	<b>\$ 378.59</b>	<b>\$ 1,269.40</b>	<b>\$ 1,148.71</b>	<b>\$ 1,410.56</b>	<b>\$ 794.88</b>
<b>33%</b>	<b>15%</b>	<b>51%</b>	<b>46%</b>	<b>57%</b>	<b>32%</b>

Saturday, February 09, 2019 05:05 PM

Silver Savings Card: 40096665349 unknown annotation

Big Y club card  
registered to [REDACTED]  
See  
Exhibit 7-4.

Price without Card      Item Description      un      You Pay

GENERAL MERCHANDISE

1.99      BK DISNEY BIB PULLOV

1.99

N

GROCERY

9.99      HUGGS SNUG&DRY JMB 2

8.99

N

2.99      EMERS SNSTVE WIPES

2.49

T N

2.19      PEPSI 20OZ

2.19

TOTAL BOTTLE DEPOSITS

0.05      BOTTLE DEPOSIT

0.05

Total Bottle Deposits :      \$0.05

S U M M A R Y

Total w/o Card	Savings with Card	Sub Total
\$17.21	\$1.50	\$15.71

Total Before Tax:\$15.71

STATE TAX:\$0.16

Balance Due:\$15.87

GIFT CARDS :15.87

Auth #G38000 Ref #049947

Ending GC Bal.      \$16.55

Ending GC Bal.      \$16.55

Change Due:      \$0.00

CONGRATULATIONS!

YOU SAVED 9 %!

Total number of items purchased = 4

Value of Taxable Items

STATE TAX VALUE:\$2.49

Cashier: 4641 Rania

Store:0001 Lane:004 Transaction:7209

WIN A \$250

SHOPPING SPREE

Tell us about this visit to Big Y

Complete our Survey

to enter a monthly drawing to Win \$250

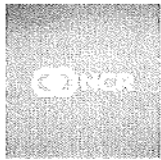
Visit:

<https://www.bigy.com/survey>

Winner posted by end of

the following month

1090 ST. JAMES AVENUE  
SPRINGFIELD, MA 01104



CONNECTED PAYMENTS

Big Y Foods - Transaction Details  
8/1/2019 3:54:28 PM

Transaction Information

Company #: 107193  
 Company Name: Big Y Foods  
 Store #: 1  
 Store Name: Big Y 01 St. James  
 Lane: 04  
 Sequence #: 49947  
 Original Sequence #:  
 POS Transaction #: 0001004720990209170646

Local Time: 2/9/2019 5:06:47 PM unknown annotation  
 UTC: 2/9/2019 10:06:50 PM  
 Business Date: 2/9/2019

Card Type: Gift Card Generic  
 Account #: 603411...9021  
 Tender: Gift Card  
 Transaction: Purchase  
 Program Code:  
 Void: No  
 Voided: No  
 Reversal: No

Host Type: RBSLynk  
 Host Response Code: 000  
 Host Response: APPROVED  
 Auth Code: G38000  
 Local Auth Code:  
 Settled: Yes

Amount: \$15.87  
 Approved: \$15.87  
 Cash Back: \$0.00  
 Approved Cash Back: \$0.00

Approved: Yes  
 Override: No  
 Offline: No  
 CVV2: No

Department:  
 User:  
 Cashier: 4641  
 Pin Pad Serial #: 81391347

Data Center: 11  
 Transaction Id: 102423526555  
 Client IP: 10.1.9.216

Transaction Receipt

Receipt not on File.

Big Y gift card number (last four digits) matches the one on Exhibit 7-2.

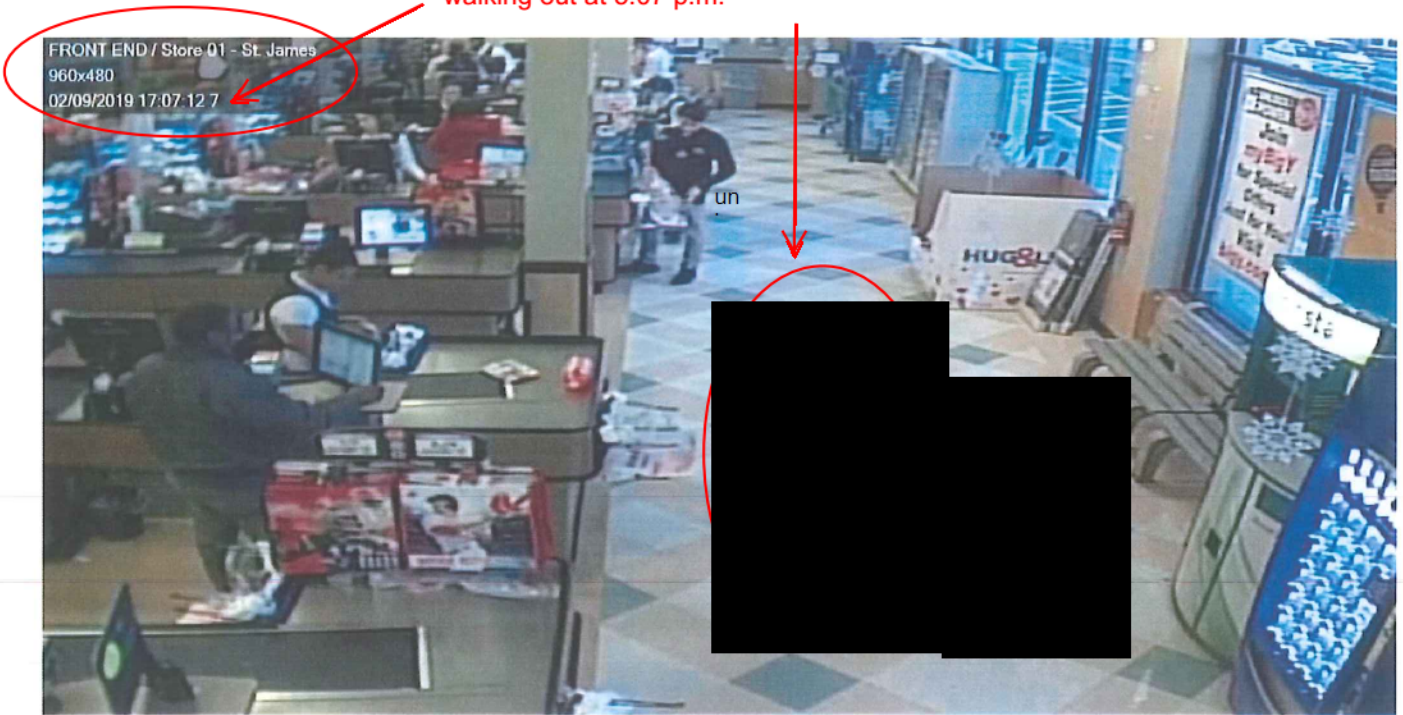
Transaction Velocity Information

Transaction Comments

© 2019 MITA Inc. All rights reserved. 2/9/2019

Pictures from Surveillance Video on 2/9/19  
Source: The Big Y Company. Full footage available upon request.

An unknown woman was identified as walking out at 5:07 p.m. by [REDACTED]



Note: Pictures of children have been redacted.



A woman was identified as [redacted] by [redacted], walking out at 5:07 p.m.



Note: Pictures of children have been redacted.

# Distance from SPS to Big Y Store 3

unknown annotation



## Big Y World Class Market to 1550 Main Street, Springfield, MA

Drive 1.2 miles, 6 min



Map data ©2019 1000 ft

via Memorial Ave and Memorial Bridge **6 min**  
 1.2 miles  
 Fastest route, despite the usual traffic

### Explore 1550 Main St

- Restaurants
- Hotels
- Gas stations
- Parking Lots
- More

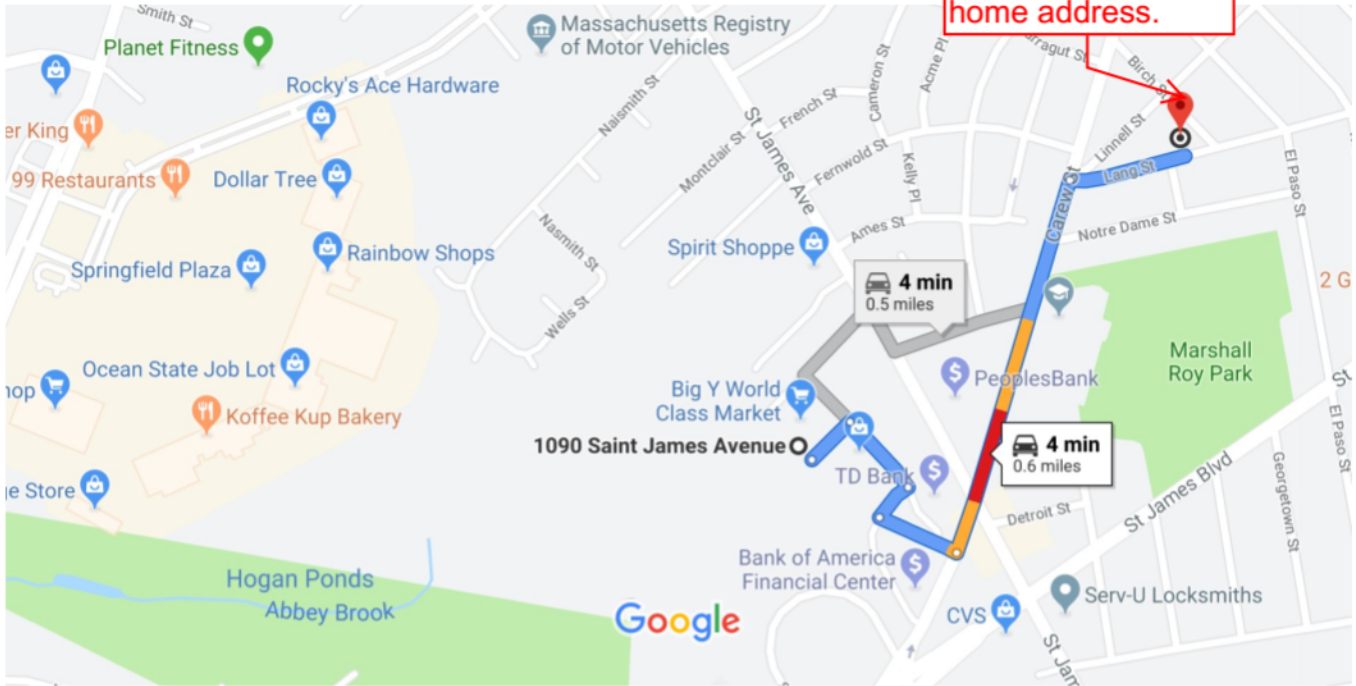
Distance from [redacted] Home to Big Y Store 1

Google Maps

1090 St James Ave, Springfield, MA to [redacted]  
[redacted] St, Springfield, MA 01104

Drive 0.6 mile, 4 min

[redacted] home address.



Map data ©2019 500 ft

via Carew St	4 min
Best route	0.6 mile

via Hobart St	4 min
	0.5 mile

Explore [redacted]

Restaurants Hotels Gas stations Parking Lots More



Exhibit 7-10  
Purchases Made by [redacted]

9088

SOURCE: The Springfield Public Schools.

DATE: 11/27/2018  
TIME: 5:28 PM  
REGISTER: 9  
TRANSACTION: 4027  
STORE: 003  
EMPLOYEE: 000089349  
Cashier Number: 4261

Big Y Store Club Card registered to [redacted] according to the Big Y Company. See Exhibit 7-11.

Club Card  
40097257855

LT N'FLUFFY NDLS - X WIDE..... \$2.19  
You Pay: \$1.99  
New Price - LIGHT N FLUFFY NOODL (\$0.20)  
LT N'FLUFFY NDLS - X WIDE..... \$2.19  
You Pay: \$1.99  
New Price - LIGHT N FLUFFY NOODL (\$0.20)  
BIG Y BULK HOT SAUSAGE..... \$4.29  
You Pay: \$4.00  
New Price Per Quantity - BIG Y S (\$0.29)  
BIG Y BULK SWEET SAUSAGE..... \$4.29  
You Pay: \$4.00  
New Price Per Quantity - BIG Y S (\$0.29)  
PLSBRY GRANDS FLAKY BSCTS..... \$2.99  
PLSBRY GRANDS FLAKY BSCTS..... \$2.99  
CLASSICO ALFREDO-DI ROMA..... \$3.79  
You Pay: \$2.50  
New Price Per Quantity - CLASSIC (\$1.29)  
CLASSICO ALFREDO-DI ROMA..... \$3.79  
You Pay: \$2.50  
New Price Per Quantity - CLASSIC (\$1.29)  
Subtotal..... \$22.96  
Tax..... \$0.00  
Total..... \$22.96  
Gift Cards..... \$22.96

603411\*\*\*\*\*9088

unknown annotation

Big Y gift card (last four digits) matches the one on Exhibit 7-2.

Authorization: A22300  
Reference Number: 95127

# Paul Lumpkin's Big Y Club Card Account

Cardholder Identity for requested cards (with other possible card numbers):

CustomerId	ExpressCard	FirstName	MiddleInitial	LastName
4832510	40096665349	[REDACTED]	[REDACTED]	[REDACTED]
5937570	40096999003	STORE 003	NULL	SSC CARD
5239850	40097257855	[REDACTED]	[REDACTED]	[REDACTED]

un un

Unknown annotation  
**SOURCE:** The Big Y Company



unknown annotation

Exhibit 7-12

Debit Card Number Use on 10/19/18

Source: The Springfield Public Schools

9062

unknown annotation

DATE: 10/19/2018  
TIME: 3:39 PM

REGISTER: 5  
TRANSACTION: 3578  
STORE: 001  
EMPLOYEE: 000072473  
Cashier Number: 4381

unknown annotation

Big Y club card registered to [redacted] See Exhibit 7-4.

Club Card  
40096665349

BIG Y CREAM SODA 12PK CANS..... \$3.99  
You Pay: \$2.99  
BY SODA 12PK \$2.99..... (\$1.00)  
BOTTLE DEPOSIT..... \$0.60  
TT PEDIATRIC ELECTROLYTE STRAW.. \$4.59  
FDS INT+BODY WASH COCONUT MILK.. \$4.99  
SMRS EVE DCH TWIN ISLND SPL..... \$2.99  
VAGISIL WASH LGHT & CLN..... \$6.99  
SUMMERS EVE SPRAY BABY POWDER... \$4.39  
COLG MAX FRSH CLEAN MNT..... \$3.99  
You Pay: \$2.97  
New Price - COLG MAX FRSH CLEAN (\$1.02)  
TC KIDS FLEX TIP DIGITAL THERM.. \$5.99  
You Pay: \$4.27  
TopCare-Full Circle HBC Spend \$1 (\$1.72)  
TC DISP PROBE CVRS DIG TH..... \$2.49  
You Pay: \$1.78  
TopCare-Full Circle HBC Spend \$1 (\$0.71)  
TC CHLD ORAL SUSPNSN BRY..... \$6.49  
You Pay: \$3.56  
TopCare-Full Circle HBC Spend \$1 (\$1.43)  
New Price - TC CHILDRENS 4 OZ OR (\$1.50)  
TC CHILD MULTI SYMP..... \$5.99  
You Pay: \$2.85  
TopCare-Full Circle HBC Spend \$1 (\$1.14)  
New Price - TC CHILD MULTI SYMP. (\$2.00)  
A/C MINERAL BATH TRANQUIL..... \$2.99  
You Pay: \$2.50  
New Price Per Quantity - A/C FOA (\$0.49)  
A/C LVNDR HRVST MIN BATH..... \$2.99  
You Pay: \$2.50  
New Price Per Quantity - A/C FOA (\$0.49)  
HGGS BBY WPS-SIMPLY CLN FF SFT.. \$2.69  
You Pay: \$1.50  
New Price Per Quantity - HUGGIES (\$1.19)  
HAAGEN DAZ VANILLA..... \$5.99  
You Pay: \$3.99  
NC 3.99-HAAGAN DAZ ICE CREAM ALL (\$2.00)  
SCHW GINGER ALE 2 LITER..... \$2.19  
You Pay: \$2.00  
PEPSI 2L 2/\$4..... (\$0.19)  
BOTTLE DEPOSIT..... \$0.05

Exhibit 7-12 (continued)

Debit Card Number Use on 10/19/18

Subtotal.....	\$55.51
Tax.....	\$2.58
Total.....	\$58.09
Gift Cards.....	\$41.65

unknown annotation

603411\*\*\*\*\*9062

Authorization: A16221

Reference Number: 51631

Debit Card..... \$16.44

512829\*\*\*\*\*7210

Authorization: 606235

Reference Number: 51632

Big Y gift card (last four digits) matches the one on Exhibit 7-2.



unknown annotation

unknown annotation

Exhibit 7-13

Debit Card Number Use on 12/15/18

Source: The Springfield Public Schools

9047

DATE: 12/15/2018  
TIME: 11:02 AM  
REGISTER: 7  
TRANSACTION: 3888  
STORE: 003

EMPLOYEE: 000002455  
Cashier Number: 4792

unknown annotation

Big Y club card  
registered to [redacted]  
[redacted] See  
Exhibit 7-4.

Club Card  
40096665349

Item Not On File: 71752411107  
MANWICH SLOPPY JOE SAUCE..... \$2.19  
You Pay: \$1.79  
x30/102 MANWICH MIX 15oz \$1.79 L (\$0.40)  
EGGO CHOC CHIP WFFLE 10CT..... \$2.99  
You Pay: \$2.00  
New Price Per Quantity - EGGO PA (\$0.99)  
EGGO CHOC CHIP WFFLE 10CT..... \$2.99  
You Pay: \$2.00  
New Price Per Quantity - EGGO PA (\$0.99)  
GROWN IN IDAHO CRISPY POTATO P.. \$3.99  
You Pay: \$3.49  
NC 3.49- GROWN IN IDAHO..... (\$0.50)  
WELCH'S MIXED FRUIT SNACKS..... \$5.99  
You Pay: \$4.99  
New Price - WELCH'S MIXED FRUIT (\$1.00)  
1 @ 2 / \$3.00  
BIG Y ORIGINAL THIN MINT..... \$1.50  
You Pay: \$1.00  
New Price - ZACHARY MINTS..... (\$0.50)  
HOOD VANILLA EGGNOG..... \$3.99  
You Pay: \$3.49  
\$3.49 - HOOD EGG NOG QUARTS ALL (\$0.50)  
TSTD BTRCRISP CRKR-32292..... \$3.99  
You Pay: \$2.99  
KEEBLER TOASTED CRACKERS \$2.99 L (\$1.00)  
12 SACK SMARTFOOD..... \$4.99  
You Pay: \$4.50  
New Price Per Quantity - 12 SACK (\$0.49)  
CHEETOS SNOWFLAKES..... \$3.79  
VALU TIME PORK RINDS REG..... \$0.99  
You Pay: \$0.88  
New Price - VALU TIME PORK RINDS (\$0.11)  
BY FRT BOWL-MAND ORNG 4PK..... \$2.99  
You Pay: \$1.67  
New Price Per Quantity - BIG Y F (\$1.32)  
KEEBLER ASSORTED MINI 12CT..... \$5.39  
You Pay: \$3.89  
KEEBLER MULTI/FAM CHEEZ IT \$3.89 (\$1.50)  
TOSTITOS SCOOPS..... \$4.29  
You Pay: \$3.50  
New Price Per Quantity - TOST 13 (\$0.79)



MALTOMEAL FROSTED FLAKES PP2.2.. \$2.29  
 You Pay: \$1.99  
 New Price - MOM PP TOOT FRT/GLDN (\$0.30)  
 BIG Y SHRED PART SKIM MOZZAREL.. \$2.99  
 You Pay: \$2.50  
 New Price Per Quantity - BIGY BA (\$0.49)  
 BIG Y SHRED PART SKIM MOZZAREL.. \$2.99  
 You Pay: \$2.50  
 New Price Per Quantity - BIGY BA (\$0.49)  
 2.31 lbs @ \$0.99 / 1 lb  
 ORG. BANANAS..... \$2.29  
 12 SACK CRUNCHY CHE..... \$4.99  
 You Pay: \$4.50  
 New Price Per Quantity - 12 SACK (\$0.49)  
 BE STEAMFRESH SWEET CORN..... \$2.19  
 You Pay: \$1.00  
 New Price Per Quantity - BIRDSEY (\$1.19)  
 BE STEAMFRESH SWEET CORN..... \$2.19  
 You Pay: \$1.00  
 New Price Per Quantity - BIRDSEY (\$1.19)  
 OM LUNCHABLE CHEESE PIZZA..... \$2.29  
 You Pay: \$1.67  
 New Price Per Quantity - OSCAR M (\$0.62)  
 OM LUNCHABLE NACHO..... \$2.29  
 You Pay: \$1.67  
 New Price Per Quantity - OSCAR M (\$0.62)  
 OM LUNCHABLE NACHO..... \$2.29  
 You Pay: \$1.66  
 New Price Per Quantity - OSCAR M (\$0.63)  
 PEZ ASST CHRISTMAS..... \$1.39  
 PEZ ASST CHRISTMAS..... \$1.39  
 PEZ ASST CHRISTMAS..... \$1.39  
 OM LUNCHABLE TRKY/AMRCN W TREA.. \$2.29  
 You Pay: \$1.67  
 New Price Per Quantity - OSCAR M (\$0.62)  
 OM LUNCHABLE TRKY/AMRCN W TREA.. \$2.29  
 You Pay: \$1.66  
 New Price Per Quantity - OSCAR M (\$0.63)  
 OM LUNCHABLE TRKY/AMRCN W TREA.. \$2.29  
 You Pay: \$1.67  
 New Price Per Quantity - OSCAR M (\$0.62)  
 BIG Y 6PK APPLESAUCE-STRW..... \$1.99  
 You Pay: \$1.67  
 New Price Per Quantity - BIG Y 6 (\$0.32)  
 PF FLAVOR BLAST GRAHAMS XTR CH.. \$2.49  
 PF PRINCESS GOLDFISH..... \$2.49  
 BIG Y TOASTED OATS CEREAL..... \$2.99  
 You Pay: \$1.99  
 New Price - BIG Y TOASTED OATS C (\$1.00)  
 GOYA LOOSE MALTA..... \$0.89  
 BOTTLE DEPOSIT..... \$0.05  
 GOYA LOOSE MALTA..... \$0.89  
 BOTTLE DEPOSIT..... \$0.05  
 GOYA LOOSE MALTA..... \$0.89  
 BOTTLE DEPOSIT..... \$0.05  
 HELLMANN'S REAL MAYONNAISE..... \$4.79  
 You Pay: \$2.99

unknown annotation

Exhibit 7-13 (continued)

Debit Card Number Use on 12/15/18

New Price - 02759:HELLMANN'S MAY (\$1.80)  
 ELLIO'S 9 SLCS CHS PIZZA..... \$3.39  
 YO CRUNCH OREO MULTI PK..... \$3.59  
 You Pay: \$2.00  
 New Price Per Quantity - YO CRUN (\$1.59)  
 CITRUS MAGIC FALL INTO XMAS SO.. \$4.99  
 You Pay: \$3.99  
 New Price - CITRUS MGC PPRMNT SO (\$1.00)  
 CITRUS MGC PPRMNT SOLID AIR FR.. \$4.99  
 You Pay: \$3.99  
 New Price - CITRUS MGC PPRMNT SO (\$1.00)  
 BUSH'S BKD BEANS-ORIGINAL 8.30.. \$1.49  
 You Pay: \$1.00  
 New Price Per Quantity - BUSH'S (\$0.49)  
 BUSH'S BKD BEANS-ORIGINAL 8.30.. \$1.49  
 You Pay: \$1.00  
 New Price Per Quantity - BUSH'S (\$0.49)  
 BIGY WHIP CREAM CHEESE..... \$3.99  
 PEZ CANDY ROLLS- 6PK..... \$1.39  
 GLADE PLGIN SCT OIL HLDR..... \$1.99  
 KRAFT CHEEZ WHIZ ORIGINAL..... \$5.99  
 You Pay: \$4.99  
 New Price - KRAFT CHEEZ WHIZ ORI (\$1.00)  
 SWIFFER WET CLOTHS 24CT..... \$9.99  
 VC MINI GLASS VOTIVE TROP GETA.. \$2.99  
 CAPRI SUN STRAW/KIWI 10PK..... \$3.19  
 You Pay: \$2.99  
 New Price - CAPRI SUN FLVRD DRNK (\$0.20)  
 MIN MAID BERRY PUNCH 59OZ..... \$1.99  
 You Pay: \$1.79  
 NC - MINUTE MAID FRUIT PUNCH OR (\$0.20)  
 YO CRUNCH M&M MULTI..... \$3.59  
 You Pay: \$2.00  
 New Price Per Quantity - YO CRUN (\$1.59)  
 YO CRUNCH M&M MULTI..... \$3.59  
 You Pay: \$2.00  
 New Price Per Quantity - YO CRUN (\$1.59)  
 GLDE PISO RFL-LVN&PCH/2PK..... \$5.99  
 Q/NRTHRN ULT PLSH MEGA ROLL 6P.. \$9.99  
 You Pay: \$6.79  
 New Price - Q/NRTHRN MEGA ROLL 6 (\$3.20)  
 SD PAPER TOWELS SAS DECOR GIAN.. \$2.99  
 You Pay: \$2.79  
 New Price - SD PAPER TOWELS SAS (\$0.20)  
 RITZ ORIGINAL CRACKERS..... \$3.99  
 You Pay: \$3.79  
 x30/102 RITZ CRACKERS \$3.79..... (\$0.20)  
 PEPSI CF 12PK 12OZ CANS..... \$6.99  
 You Pay: \$5.75  
 PEPSI 12PK/8PK 2/\$11.50..... (\$1.24)  
 BOTTLE DEPOSIT..... \$0.60  
 MUG ROOT BEER 12PK 12OZ CANS.... \$6.99  
 You Pay: \$5.75  
 PEPSI 12PK/8PK 2/\$11.50..... (\$1.24)  
 BOTTLE DEPOSIT..... \$0.60  
 Subtotal..... \$165.93  
 Tax..... \$2.41

Total..... \$168.34

Gift Cards..... \$144.52

603411\*\*\*\*\*9047 ← unknown annotation

Authorization: A98483

Reference Number: 73220

Debit Card..... \$23.82

512829\*\*\*\*\*7210

Authorization: 746525

Reference Number: 73221

unknown annotation **Exhibit 7-13 (continued)**

**Debit Card Number Use on 12/15/18**

Big Y gift card (last four digits) matches the one on Exhibit 7-2.

# Purchase Order

Purchase Copy

City of Springfield Office of Procurement

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Fiscal Year 2018

Page 1 of 1

Revisions 000

THIS NUMBER MUST APPEAR ON ALL INVOICES, PACKAGES AND SHIPPING PAPERS.

Purchase Order # **18005012-000**

Expiration Date

Delivery must be made within doors of specified destination.



INVOICE TO

SPRINGFIELD SCHOOL DEPT  
ATTN: ACCOUNTS PAYABLE  
PO BOX 1410-1550 MAIN STREET  
SPRINGFIELD, MA 01101

VENDOR

BIG Y FOODS INC  
2145 ROOSEVELT AVE  
SPRINGFIELD, MA 01102-3050

SHIP TO

3932  
SPFLD PUB SCH-GUIDANCE  
1550 MAIN STREET 2ND & 3RD FL  
SPRINGFIELD, MA 01103

The City of Springfield is exempt from payment of state sales tax. Do not include this tax in your invoice.

Vendor Phone Number 413-504-4205		Vendor Fax Number 94135046533		Requisition Number 18005884		Delivery Reference [REDACTED]	
Date Ordered 11/13/2017		Vendor Number 9966		Date Required		Freight Method/Terms	
						Department/Location GUIDANCE	
Item#	Bid No.	Description/Part No.		Qty	UOM	Unit Price	Extended Price
1		PO Requisitioner Name: [REDACTED] \$500 GIFT CARD EACH FOR THE FAFSA FELLOWS AND GUIDNACE COACHES FOR OUR HIGH SCHOOLS. USED TO PURCHASE SUPPLIES THAT ARE NEEDED WHILE RE-ENGAGEMENT MEETINGS AND FOLLOW UPS ARE DONE WITH STUDENTS. THEY ARE ALSO USED BY THE FAFSA FELLOWS TO PURCHASE SUPPLIES AND MATERIALS NEEDED FOR FUNCTIONS THAT ARE HELD WITH PARENTS AND STUDENTS WHEN SEMINARS AND MEETINGS REGARDING FINANCIAL AID FOR STUDENTS. GIFT CARDS ARE ALOS USED WHEN MEETING WITH STUDENTS AFTER SCHOOL TO CONTINUE WORKING ON COLLEGE CAREER FOCUSED MEETINGS WITH STUDENTS. [REDACTED] WILL BE THE PERSON DESIGNATED FOR THE CARDS BIG Y GIFT CARDS, FOR AFTER SCHOOL SUPPLIES THAT ARE NEEDED DURING STUDENT ACTIVITIES GEARED FOR COLLEGE READINESS AND FASFA RELATED ACTIVITIES [REDACTED] WILL BE THE PERSON DESIGNATED FOR THE CARDS		10	EACH	\$500.00	\$5,000.00

IMPORTANT: Read Terms and Conditions provided as part of this purchase order.

Purchase Order Total  
**\$5,000.00**

By *Domenic J. Seno*  
Mayor

By *Lauren Stabile*  
Chief Procurement Officer

By *Patricia A. Bree*  
City Comptroller

# BIG Y POLICY ACKNOWLEDGEMENT FORM

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I, the undersigned, acknowledge that I have received and read the BIG Y Policy and will adhere to the procedures set forth in this policy. I have had an opportunity to clarify any questions, which I may have concerning the provisions of this policy.

School: SPFLD PUB SCH-GUIDANCE [REDACTED]

Big Y card number (last four): 6593, 6601, 6619, 6627, 6635, 6650, 6668, 6676, 6684, 6643

unknown annotation

Purchase Order #: 18005012

Big Y gift cards (last four digits) match those used on Exhibit 7-16.

\$ Amount: 5,000.00

Name: [REDACTED]  
(printed)

Name: [REDACTED] Date: 11-16-17  
(signature)



## Springfield Public Schools BIG Y Purchasing Procedures

### BIG Y Prepaid Card School Processing Guidelines:

- Schools will continue to enter a requisition with BIG Y as the vendor (#9966).
- The requisition should include the contact name and telephone # in the description line item and the total amount requested.
- The maximum Prepaid Card will be \$500.00. If a purchase order exceeds \$500.00, you will be issued additional Prepaid Cards to fulfill your purchase order.
- All Prepaid Cards will have the purchase order # and the City's tax id listed on the card.
- The Accounts Payable Department will receive all Prepaid Cards for the district.
- An email will be sent to the school when the Prepaid Card is available.
- Prepaid Cards will be distributed to the end user listed on the purchase order. Pick up will be at Central Office, 1550 Main Street and coordinated with Jennifer Willard or Judy Benoit in Accounts Payable. The end user is required to sign for his/her Prepaid Card to ensure that he/she is aware of the procedures and guidelines.

### Procedures for Purchasing Big Y Prepaid Card Items:

- **ONLY** gift card purchases for student/parent incentives are allowed at \$25.00 or below in any combination or any retail vendor available at BIG Y (except for: MC, VISA & AMEX gift card purchases. These are **not allowed**) and **MUST** fill out the gift card sign off sheet and send to Accounts Payable as completed.
- School end users do not need to report to the courtesy desk and can shop at the BIG Y of their choice within Massachusetts.
- To receive tax exempt status, school end users will need their school ID and **MUST** inform the cashier upon checking out. No tax refund is allowed after purchase.
- All receipts **MUST** be forward to the Accounts Payable department with your name and school written on them within 7 days of purchase, along with the last 4 digits of the Prepaid Card. You **MUST** include the detail portion of your receipts.
- Purchasing privileges will be suspended if Accounts Payable does not receive your receipts.
- Questionable purchases may result in revocation of your card and possible disciplinary action.
- There is no limit on how much employees can spend on the Prepaid Card in one visit.

Please safeguard your card as it is like cash. You can check the available balance on your card by going to: [www.bigy.com/Services/Prepaidcards](http://www.bigy.com/Services/Prepaidcards) and entering your card number.

Should you lose your Prepaid Card immediately contact Accounts Payable; Jennifer Willard 886-5494 [willardj@sps.springfield.ma.us](mailto:willardj@sps.springfield.ma.us) or Judy Benoit 787-7190

[benoitj@sps.springfield.ma.us](mailto:benoitj@sps.springfield.ma.us)

Signed: \_\_\_\_\_

Unknown annotation  
 Big Y gift cards (last four digits) match those on Exhibit 7-15.

Unknown annotation  
 Big Y club card registered to [REDACTED] See Exhibit 7-4.

**Exhibit 7-16**  
**Analysis of Big Y Gift Card Expenditures Related to PO 18005012**  
 (Note: Some columns are hidden for presentation purposes. Original report available upon request.)  
 SOURCE: The Big Y Company

GiftCardNumber	SaleDate	Store No	ExpressCard	UpcDescription	GrossSales	DiscountA	NetSales
6034119386826590	11/16/2017	1	40096665349	Bananas	\$1.55		\$1.55
6034119386826590	11/16/2017	1	40096665349	Empire Apple Tote	\$6.79		\$6.79
6034119386826590	11/16/2017	1	40096665349	BOTTLE DEPOSIT	\$0.05		\$0.05
6034119386826590	11/16/2017	1	40096665349	BOTTLE DEPOSIT	\$2.40		\$2.40
6034119386826590	11/16/2017	1	40096665349	LEEANN PINK LEMUR CLIP	\$3.49		\$3.49
6034119386826590	11/16/2017	1	40096665349	ARCTIC POLAR BEAR REG	\$4.99		\$4.99
6034119386826590	11/16/2017	1	40096665349	CHRISTMAS WOODEN SPATULA	\$5.97		\$5.97
6034119386826590	11/16/2017	1	40096665349	Root Beer	\$6.29		\$6.29
6034119386826590	11/16/2017	1	40096665349	Cheerios Cereal	\$3.79		\$3.79
6034119386826590	11/16/2017	1	40096665349	Whole Milk	\$2.99		\$2.99
6034119386826590	11/16/2017	1	40096665349	Yellow American Singles	\$3.79		\$3.79
6034119386826590	11/16/2017	1	40096665349	Mozzarella String Cheese	\$3.49		\$3.49
6034119386826590	11/16/2017	1	40096665349	Baby Spinach	\$2.99		\$2.99
6034119386826590	11/16/2017	1	40096665349	Harvest Cheddar Multigrain Snacks	\$3.29		\$3.29
6034119386826590	11/16/2017	1	40096665349	Oat Life Cereal	\$3.49		\$3.49
6034119386826590	11/16/2017	1	40096665349	All Star Chicken Nuggets	\$6.57		\$6.57
6034119386826590	11/16/2017	1	40096665349	Popcorn Chicken	\$2.19		\$2.19
6034119386826590	11/16/2017	1	40096665349	Satin Sleep Shade	\$5.98		\$5.98
6034119386826590	11/16/2017	1	40096665349	Powder Fresh Wide Solid	\$1.79		\$1.79
6034119386826590	11/16/2017	1	40096665349	Cocoa Krispies	\$4.19		\$4.19
6034119386826590	11/16/2017	1	40096665349	Uno Lunchable Dirt Cake	\$2.94		\$2.94
6034119386826590	11/16/2017	1	40096665349	Un crustable Peanut Butter & Grape Jelly Sandwich	\$3.99		\$3.99
6034119386826590	11/16/2017	1	40096665349	Un crustable Peanut Butter & Strawberry Jelly Sandwich	\$3.99		\$3.99
6034119386826590	11/16/2017	1	40096665349	Stove Top Butter Popcorn	\$1.79		\$1.79
6034119386826590	11/16/2017	1	40096665349	Duncan Imperial Yoyo Assorted	\$5.98		\$5.98
6034119386826590	11/16/2017	1	40096665349	Potato Long Rolls	\$3.69		\$3.69
6034119386826590	11/16/2017	1	40096665349	Putty	\$2.99		\$2.99
6034119386826590	11/16/2017	1	40096665349	ITALIAN BREAD	\$1.79		\$1.79
6034119386826590	11/16/2017	1	40096665349	Blueberry Pie	\$5.99		\$5.99
6034119386826590	11/16/2017	1	40096665349	Sweet Corn	\$4.99		\$4.99
6034119386826600	11/16/2017	1	40096665349	Mastercard Gift Card	\$300.00		\$300.00
6034119386826600	11/16/2017	1	40096665349	\$100.00 MASTERCARD FEE	\$17.85		\$17.85
6034119386826590	11/16/2017	1	40096665349	Red Seedless Grapes	\$7.01	-\$4.02	\$2.99
6034119386826590	11/16/2017	1	40096665349	Gourmet Milk Chocolate Thanksgiving Turkey	\$4.98	-\$2.00	\$2.98
6034119386826590	11/16/2017	1	40096665349	Sweet Potatoes or Yams	\$3.61	-\$4.48	-\$0.87
6034119386826590	11/16/2017	1	40096665349	Reduced Fat Cinnamon Rolls	\$6.78	-\$3.60	\$3.18
6034119386826590	11/16/2017	1	40096665349	Caffeine Free Pepsi	\$12.58	-\$18.87	-\$6.29
6034119386826590	11/16/2017	1	40096665349	CREEPER PURPLE SPIDER REG	\$4.99	-\$5.00	-\$0.01
6034119386826590	11/16/2017	1	40096665349	Deep Moisture Body Wash	\$7.69	-\$3.44	\$4.25
6034119386826590	11/16/2017	1	40096665349	Microwave Butter Crazy Popcorn	\$5.79	-\$3.60	\$2.19

OIA Field: Other Gift Cards	OIA Field: Personal Hygiene & Other	OIA Field: Food	OIA Field: Purchases During Holiday Season	OIA Field: Purchases at Store 3	OIA Field: Purchases at Store 1
		1.55	1.55		1.55
		6.79	6.79		6.79
		0.05	0.05		0.05
		2.4	2.4		2.4
		3.49	3.49		3.49
		4.99	4.99		4.99
	5.97		5.97		5.97
		6.29	6.29		6.29
		3.79	3.79		3.79
		2.99	2.99		2.99
		3.79	3.79		3.79
		3.49	3.49		3.49
		2.99	2.99		2.99
		3.29	3.29		3.29
		3.49	3.49		3.49
		6.57	6.57		6.57
		2.19	2.19		2.19
	5.98		5.98		5.98
		1.79	1.79		1.79
		4.19	4.19		4.19
		2.94	2.94		2.94
		3.99	3.99		3.99
		3.99	3.99		3.99
		1.79	1.79		1.79
		5.98	5.98		5.98
		3.69	3.69		3.69
		2.99	2.99		2.99
		1.79	1.79		1.79
		5.99	5.99		5.99
		4.99	4.99		4.99
300			300		300
17.85			17.85		17.85
		2.99	2.99		2.99
		2.98	2.98		2.98
		-0.87	-0.87		-0.87
		3.18	3.18		3.18
		-6.29	-6.29		-6.29
		-0.01	-0.01		-0.01
	4.25		4.25		4.25
		2.19	2.19		2.19

unknown annotation  
**Big Y gift cards (last four digits) match those on Exhibit 7-15.**

unknown annotation  
**Big Y club card registered to [REDACTED] See Exhibit 7-4.**

**Exhibit 7-16 (Continued)**

**Analysis of Big Y Gift Card Expenditures Related to PO 18005012**

(Note: Some columns are hidden for presentation purposes. Original report available upon request.)

SOURCE: The Big Y Company

GiftCardNumber	SaleDate	Store No	ExpressCard	UpcDescription	GrossSales	DiscountA	NetSales
6034119386826590	11/16/2017	1	40096665349	Easy Mac Original Cups	\$3.89	-\$0.40	\$3.49
6034119386826590	11/16/2017	1	40096665349	Easy Mac Movie Theme Shapes Cups	\$3.89	-\$0.40	\$3.49
6034119386826590	11/16/2017	1	40096665349	Chocolate Milk	\$1.99	-\$0.98	\$1.01
6034119386826590	11/16/2017	1	40096665349	French Toast Bread	\$2.69	-\$1.38	\$1.31
6034119386826590	11/16/2017	1	40096665349	English Muffins	\$1.99	-\$2.00	-\$0.01
6034119386826590	11/16/2017	1	40096665349	Hot Roll Mix	\$2.99	-\$2.40	\$0.59
6034119386826590	11/16/2017	1	40096665349	KERATIN OIL SHAMPOO	\$6.29	-\$2.60	\$3.69
6034119386826590	11/16/2017	1	40096665349	KERATIN OIL COND	\$6.29	-\$2.60	\$3.69
6034119386826590	11/16/2017	1	40096665349	Pasta in Tomato Sauce Paw Patrol Microwave Cup	\$1.19	-\$0.38	\$0.81
6034119386826590	11/16/2017	1	40096665349	Mini Bites Spaghetti Rings With Meatballs	\$1.19	-\$0.38	\$0.81
6034119386826590	11/16/2017	1	40096665349	Mini Bites Beef Ravioli	\$1.19	-\$0.38	\$0.81
6034119386826590	11/16/2017	1	40096665349	M&M Multipack	\$3.59	-\$1.20	\$2.39
6034119386826590	11/16/2017	1	40096665349	Pure Premium Original Orange Juice	\$4.19	-\$2.38	\$1.81
6034119386826590	11/16/2017	1	40096665349	Lemon Lime Soda	\$1.39	-\$0.78	\$0.61
6034119386826590	11/16/2017	1	40096665349	Classic Hot Dogs	\$8.97	-\$11.96	-\$2.99
6034119386826590	11/16/2017	1	40096665349	Light Spread Bowl	\$3.39	-\$0.20	\$3.19
6034119386826590	11/16/2017	1	40096665349	CHILDRENS PAIN RELIEF MULTI SYMPTON ORAL SUSPEN	\$4.99	-\$2.00	\$2.99
6034119386826590	11/16/2017	1	40096665349	Children's Berry Oral Suspension	\$5.99	-\$4.00	\$1.99
6034119386826590	11/16/2017	1	40096665349	Sparkling Apple Cider	\$3.79	-\$1.60	\$2.19
6034119386826590	11/16/2017	1	40096665349	Deluxe French Dressing	\$3.59	-\$3.18	\$0.41
6034119386826590	11/16/2017	1	40096665349	Cheese Balls	\$6.99	-\$2.00	\$4.99
6034119386826590	11/16/2017	1	40096665349	All Purpose Cream	\$3.99	-\$2.00	\$1.99
6034119386826590	11/16/2017	1	40096665349	Turkey Lunch Uploaded Lunchable	\$3.69	-\$0.38	\$3.31
6034119386826590	11/16/2017	1	40096665349	Deep Dish Pizza Uploaded Lunchable	\$3.69	-\$0.38	\$3.31
6034119386826590	11/16/2017	1	40096665349	Chicken Dunks Uploaded Lunchable	\$3.69	-\$0.38	\$3.31
6034119386826590	11/16/2017	1	40096665349	Cran-Grape Juice Drink	\$3.19	-\$2.38	\$0.81
6034119386826590	11/16/2017	1	40096665349	Danimals Rockin Raspberry	\$3.59	-\$1.20	\$2.39
6034119386826590	11/16/2017	1	40096665349	Ultra Thin Overnight Maxi Pads With Wings	\$2.99	-\$0.98	\$2.01
6034119386826590	11/16/2017	1	40096665349	DORITOS COOL RANCH	\$4.29	-\$3.24	\$1.05
6034119386826590	11/16/2017	1	40096665349	Deep Dish Mini Cheese Pizza	\$8.38	-\$2.80	\$5.58
6034119386826590	11/16/2017	1	40096665349	Orange Soda	\$6.29	-\$6.29	\$0.00
6034119386826590	11/16/2017	1	40096665349	Classic Devil's Food Cake Mix	\$2.49	-\$2.98	-\$0.49
6034119386826590	11/16/2017	1	40096665349	Vermont Sharp White Cracker Cuts	\$3.99	-\$2.98	\$1.01
6034119386826590	11/16/2017	1	40096665349	Pepper Jack Cracker Cuts	\$3.99	-\$2.98	\$1.01
6034119386826590	11/16/2017	1	40096665349	AXE DARK TEMPTATION	\$4.59	-\$3.20	\$1.39
6034119386826590	11/16/2017	1	40096665349	Invisible Solid Powder AntiPerspirant Deodorant	\$3.79	-\$1.58	\$2.21
6034119386826590	11/16/2017	1	40096665349	Essence Invisible Solid	\$4.59	-\$3.20	\$1.39
6034119386826590	11/16/2017	1	40096665349	Solid White Albacore Tuna	\$3.78	-\$1.56	\$2.22
6034119386826590	11/16/2017	1	40096665349	FULL & STRONG SHAMPOO	\$4.45	-\$0.92	\$3.53
6034119386826590	11/16/2017	1	40096665349	FULL & STRONG CONDITIONER	\$4.45	-\$0.92	\$3.53

OIA Field: Other Gift Cards	OIA Field: Personal Hygiene & Other	OIA Field: Food	OIA Field: Purchases During Holiday Season	OIA Field: Purchases at Store 3	OIA Field: Purchases at Store 1
		3.49	3.49		3.49
		3.49	3.49		3.49
		1.01	1.01		1.01
		1.31	1.31		1.31
		-0.01	-0.01		-0.01
		0.59	0.59		0.59
	3.69		3.69		3.69
	3.69		3.69		3.69
		0.81	0.81		0.81
		0.81	0.81		0.81
		0.81	0.81		0.81
		2.39	2.39		2.39
		1.81	1.81		1.81
		0.61	0.61		0.61
		-2.99	-2.99		-2.99
		3.19	3.19		3.19
		2.99	2.99		2.99
		1.99	1.99		1.99
		2.19	2.19		2.19
		0.41	0.41		0.41
		4.99	4.99		4.99
		1.99	1.99		1.99
		3.31	3.31		3.31
		3.31	3.31		3.31
		3.31	3.31		3.31
		0.81	0.81		0.81
		2.39	2.39		2.39
		2.01	2.01		2.01
		1.05	1.05		1.05
		5.58	5.58		5.58
		0	0		0
		-0.49	-0.49		-0.49
		1.01	1.01		1.01
		1.01	1.01		1.01
	1.39		1.39		1.39
	2.21		2.21		2.21
	1.39		1.39		1.39
		2.22	2.22		2.22
	3.53		3.53		3.53
	3.53		3.53		3.53



Unknown annotation  
 Big Y gift cards (last four digits) match those on Exhibit 7-15.

Unknown annotation  
 Big Y club card registered to [REDACTED] See Exhibit 7-4.

Exhibit 7-16 (Continued)

Analysis of Big Y Gift Card Expenditures Related to PO 18005012

(Note: Some columns are hidden for presentation purposes. Original report available upon request.)

SOURCE: The Big Y Company

GiftCardNumber	SaleDate	Store No	ExpressCard	UpcDescription	GrossSales	DiscountA	NetSales
6034119386826590	11/16/2017	1	40096665349	Good & Go! Organic Cheddar Cheese w/Fruit & Nuts	\$2.49	-\$0.98	\$1.51
6034119386826600	11/19/2017	1	40096665349	VISA BHN GIFT CARD \$100	\$100.00		\$100.00
6034119386826600	11/19/2017	1	40096665349	VISA CARD \$5.95 FEE	\$5.95		\$5.95
6034119386826610	11/19/2017	1	40096665349	VISA CARD \$5.95 FEE	\$11.90		\$11.90
6034119386826610	11/19/2017	1	40096665349	\$100.00 MASTERCARD FEE	\$11.90		\$11.90
6034119386826610	11/19/2017	1	40096665349	VISA BHN GIFT CARD \$100	\$200.00		\$200.00
6034119386826610	11/19/2017	1	40096665349	Mastercard Gift Card	\$200.00		\$200.00
6034119386826600	11/19/2017	1	40096665349	Oven Bags Turkey	\$3.29	-\$2.58	\$0.71
6034119386826600	11/19/2017	1	40096665349	MEN'S 6-BLADE RAZOR W/TRIMMER	\$7.99	-\$5.00	\$2.99
6034119386826620	11/22/2017	86	40096665349	AMEX FEE	\$11.90		\$11.90
6034119386826620	11/22/2017	86	40096665349	VISA CARD \$5.95 FEE	\$11.90		\$11.90
6034119386826620	11/22/2017	86	40096665349	TARGET	\$25.00		\$25.00
6034119386826620	11/22/2017	86	40096665349	American Express	\$200.00		\$200.00
6034119386826620	11/22/2017	86	40096665349	VISA BHN GIFT CARD \$100	\$200.00		\$200.00
6034119386826620	11/22/2017	86	40096665349	Mini Mum	\$20.97	-\$27.96	-\$6.99
6034119386826610	11/24/2017	1	40096665349	Drumsticks	\$4.39		\$4.39
6034119386826610	11/24/2017	1	40096665349	Steamin Easy Broccoli Florets	\$1.79		\$1.79
6034119386826610	11/24/2017	1	40096665349	Cream Cheese	\$2.19		\$2.19
6034119386826610	11/24/2017	1	40096665349	Heavy Cream	\$3.79		\$3.79
6034119386826610	11/24/2017	1	40096665349	Fat Free Milk	\$1.99		\$1.99
6034119386826630	11/24/2017	1	40096665349	VISA CARD \$5.95 FEE	\$17.85		\$17.85
6034119386826630	11/24/2017	1	40096665349	\$100.00 MASTERCARD FEE	\$5.95		\$5.95
6034119386826630	11/24/2017	1	40096665349	VISA BHN GIFT CARD \$100	\$300.00		\$300.00
6034119386826630	11/24/2017	1	40096665349	Mastercard Gift Card	\$100.00		\$100.00
6034119386826610	11/24/2017	1	40096665349	Original Strawberry Yogurt	\$0.80	-\$0.60	\$0.20
6034119386826610	11/24/2017	1	40096665349	Original French Vanilla Yogurt	\$1.60	-\$1.20	\$0.40
6034119386826610	11/24/2017	1	40096665349	Bananas	\$1.67	-\$1.46	\$0.21
6034119386826610	11/24/2017	1	40096665349	Powdered Sugar	\$2.39	-\$1.24	\$1.15
6034119386826610	11/24/2017	1	40096665349	Whole Unsweetened Strawberries	\$4.29	-\$3.58	\$0.71
6034119386826610	11/24/2017	1	40096665349	Strawberry Snack Pack Juice Gels	\$3.18	-\$2.36	\$0.82
6034119386826610	11/24/2017	1	40096665349	Pancake Syrup	\$2.79	-\$0.58	\$2.21
6034119386826610	11/24/2017	1	40096665349	Microwave Butter Crazy Popcorn	\$5.79	-\$3.60	\$2.19
6034119386826610	11/24/2017	1	40096665349	Vanilla Egg Nog	\$3.99	-\$1.00	\$2.99
6034119386826610	11/24/2017	1	40096665349	Harvest Cheddar Multigrain Snacks	\$6.58	-\$3.16	\$3.42
6034119386826610	11/24/2017	1	40096665349	Oreo Multipack	\$3.59	-\$3.20	\$0.39
6034119386826610	11/24/2017	1	40096665349	M&M Multipack	\$3.59	-\$3.20	\$0.39
6034119386826590	11/25/2017	3	40096665349	GLTT VNS SHWR&SHV CR VAN	\$4.99		\$4.99
6034119386826590	11/25/2017	3	40096665349	Pure Premium Original Orange Juice	\$4.19		\$4.19
6034119386826590	11/25/2017	3	40096665349	Easy Writer	\$4.79		\$4.79
6034119386826590	11/25/2017	3	40096665349	Candy Eyeballs	\$4.19		\$4.19

OIA Field: Other Gift Cards	OIA Field: Personal Hygiene & Other	OIA Field: Food	OIA Field: Purchases During Holiday Season	OIA Field: Purchases at Store 3	OIA Field: Purchases at Store 1
		1.51	1.51		1.51
100			100		100
5.95			5.95		5.95
11.9			11.9		11.9
11.9			11.9		11.9
200			200		200
200			200		200
		0.71	0.71		0.71
	2.99		2.99		2.99
11.9			11.9		11.9
11.9			11.9		11.9
25			25		25
200			200		200
200			200		200
		-6.99	-6.99		
		4.39	4.39		4.39
		1.79	1.79		1.79
		2.19	2.19		2.19
		3.79	3.79		3.79
		1.99	1.99		1.99
		17.85	17.85		17.85
5.95			5.95		5.95
300			300		300.00
100			100		100.00
		0.2	0.2		0.20
		0.4	0.4		0.40
		0.21	0.21		0.21
		1.15	1.15		1.15
		0.71	0.71		0.71
		0.82	0.82		0.82
		2.21	2.21		2.21
		2.19	2.19		2.19
		2.99	2.99		2.99
		3.42	3.42		3.42
		0.39	0.39		0.39
		0.39	0.39		0.39
	4.99		4.99		4.99
	4.19		4.19		4.19
	4.79		4.79		4.79
		4.19	4.19		4.19

unknown annotation  
 Big Y gift cards (last four digits) match those on Exhibit 7-15.

unknown annotation  
 Big Y club card registered to [redacted] See Exhibit 7-4.

Exhibit 7-16 (Continued)

Analysis of Big Y Gift Card Expenditures Related to PO 18005012

(Note: Some columns are hidden for presentation purposes. Original report available upon request.)

SOURCE: The Big Y Company

GiftCardNumber	SaleDate	Store No	ExpressCard	UpcDescription	GrossSales	DiscountA	NetSales
6034119386826590	11/25/2017	3	40096665349	Pretty In Pink Candles	\$3.19		\$3.19
6034119386826590	11/25/2017	3	40096665349	Red Crystals	\$2.79		\$2.79
6034119386826590	11/25/2017	3	40096665349	Green Crystals	\$2.79		\$2.79
6034119386826590	11/25/2017	3	40096665349	Pink Decors	\$2.79		\$2.79
6034119386826590	11/25/2017	3	40096665349	Blue Decors	\$2.79		\$2.79
6034119386826590	11/25/2017	3	40096665349	Whole Milk	\$3.99		\$3.99
6034119386826590	11/25/2017	3	40096665349	Jerry Tourist Minion	\$4.99		\$4.99
6034119386826590	11/25/2017	3	40096665349	ROSIE PURPLE ROSE TURTLE REG	\$4.99		\$4.99
6034119386826590	11/25/2017	3	40096665349	Folding Handle Dryer	\$25.99		\$25.99
6034119386826650	11/25/2017	3	40096665349	Mastercard Gift Card	\$300.00		\$300.00
6034119386826650	11/25/2017	3	40096665349	\$100.00 MASTERCARD FEE	\$17.85		\$17.85
6034119386826590	11/25/2017	3	40096665349	DART BOO BAT MED	\$9.99	-\$10.00	-\$0.01
6034119386826590	11/25/2017	3	40096665349	17X11 Cookie Sheet	\$12.99	-\$8.58	\$4.41
6034119386826590	11/25/2017	3	40096665349	Creation 12 Cup Muffin Pan	\$9.99	-\$6.60	\$3.39
6034119386826590	11/25/2017	3	40096665349	Creations Mini Muffin Pan 12Cup	\$7.99	-\$5.28	\$2.71
6034119386826590	11/25/2017	3	40096665349	Paper Baking Cups	\$0.99	-\$0.40	\$0.59
6034119386826590	11/25/2017	3	40096665349	Cornbread and Muffin Mix	\$0.69	-\$0.38	\$0.31
6034119386826590	11/25/2017	3	40096665349	Blueberry Muffin Mix	\$1.39	-\$0.78	\$0.61
6034119386826590	11/25/2017	3	40096665349	Banana Nut Muffin Mix	\$1.39	-\$0.78	\$0.61
6034119386826590	11/25/2017	3	40096665349	Chocolate Chip Muffin Mix	\$1.39	-\$0.78	\$0.61
6034119386826590	11/25/2017	3	40096665349	Sugar Cookie Mix	\$2.99	-\$1.98	\$1.01
6034119386826590	11/25/2017	3	40096665349	Cantaloupe Chunks	\$2.50	-\$0.42	\$2.08
6034119386826590	11/25/2017	3	40096665349	Watermelon Chunks	\$2.50	-\$0.42	\$2.08
6034119386826590	11/25/2017	3	40096665349	Morocan Argon Oil	\$7.29	-\$2.60	\$4.69
6034119386826590	11/25/2017	3	40096665349	Blue Cookie Icing	\$3.99	-\$2.98	\$1.01
6034119386826590	11/25/2017	3	40096665349	Red Cookie Icing	\$3.99	-\$2.98	\$1.01
6034119386826590	11/25/2017	3	40096665349	White Cookie Icing	\$3.99	-\$2.98	\$1.01
6034119386826590	11/25/2017	3	40096665349	Green Cookie Icing	\$3.99	-\$2.98	\$1.01
6034119386826590	11/25/2017	3	40096665349	Oreo Multipack	\$7.18	-\$6.40	\$0.78
6034119386826590	11/25/2017	3	40096665349	M&M Multipack	\$7.18	-\$6.40	\$0.78
6034119386826590	11/25/2017	3	40096665349	Sensitive Skin Shave Gel	\$3.39	-\$1.78	\$1.61
6034119386826590	11/25/2017	3	40096665349	Sensitive Skin Shaving Gel	\$3.39	-\$1.40	\$1.99
6034119386826590	11/25/2017	3	40096665349	Sensitive Toothpaste	\$5.39	-\$2.80	\$2.59
6034119386826590	11/25/2017	3	40096665349	CLGT OPTIC WHT TB & WHT PEN MED	\$16.49	-\$7.00	\$9.49
6034119386826590	11/25/2017	3	40096665349	INVISIBLE SOLID POWDER FRESH Deodorant	\$5.98	-\$1.96	\$4.02
6034119386826590	11/25/2017	3	40096665349	MEN'S 6-BLADE RAZOR W/TRIMMER	\$7.99	-\$5.00	\$2.99
6034119386826590	11/25/2017	3	40096665349	Solid White Tuna	\$15.90	-\$11.80	\$4.10
6034119386826590	11/25/2017	3	40096665349	CLASSIC NAVY 32OZ	\$12.99	-\$6.00	\$6.99
6034119386826660	11/27/2017	3	40096665349	XMAS WHIMSICAL WRAP	\$1.00		\$1.00
6034119386826660	11/27/2017	3	40096665349	Mastercard Gift Card	\$400.00		\$400.00

OIA Field: Other Gift Cards	OIA Field: Personal Hygiene & Other	OIA Field: Food	OIA Field: Purchases During Holiday Season	OIA Field: Purchases at Store 3	OIA Field: Purchases at Store 1
	3.19		3.19	3.19	
	2.79		2.79	2.79	
	2.79		2.79	2.79	
	2.79		2.79	2.79	
	2.79		2.79	2.79	
		3.99	3.99	3.99	
	4.99		4.99	4.99	
	4.99		4.99	4.99	
	25.99		25.99	25.99	
300			300	300	
17.85			17.85	17.85	
	-0.01		-0.01	-0.01	
	4.41		4.41	4.41	
	3.39		3.39	3.39	
	2.71		2.71	2.71	
	0.59		0.59	0.59	
		0.31	0.31	0.31	
		0.61	0.61	0.61	
		0.61	0.61	0.61	
		0.61	0.61	0.61	
		1.01	1.01	1.01	
		2.08	2.08	2.08	
		4.69	4.69	4.69	
		1.01	1.01	1.01	
		1.01	1.01	1.01	
		1.01	1.01	1.01	
		0.78	0.78	0.78	
		0.78	0.78	0.78	
	1.61		1.61	1.61	
	1.99		1.99	1.99	
	2.59		2.59	2.59	
	9.49		9.49	9.49	
	4.02		4.02	4.02	
	2.99		2.99	2.99	
		4.1	4.1	4.1	
	6.99		6.99	6.99	
	1		1	1	
400			400	400	

unknown annotation  
**Big Y gift cards (last four digits) match those on Exhibit 7-15.**

unknown annotation  
**Big Y club card registered to [REDACTED] See Exhibit 7-4.**

**Exhibit 7-16 (Continued)**

**Analysis of Big Y Gift Card Expenditures Related to PO 18005012**

(Note: Some columns are hidden for presentation purposes. Original report available upon request.)

SOURCE: The Big Y Company

GiftCardNumber	SaleDate	Store No	ExpressCard	UpcDescription	GrossSales	DiscountA	NetSales
6034119386826660	11/27/2017	3	40096665349	Breaded Chicken Breast Nuggets	\$2.49		\$2.49
6034119386826660	11/27/2017	3	40096665349	Spicy Roll	\$7.49		\$7.49
6034119386826660	11/27/2017	3	40096665349	\$100.00 MASTERCARD FEE	\$23.80		\$23.80
6034119386826660	11/27/2017	3	40096665349	ROOT TOUCH UP LIGHT GOLDEN BROWN	\$7.79	-\$2.60	\$5.19
6034119386826660	11/27/2017	3	40096665349	LTST BRN BLONDE	\$8.99	-\$2.00	\$6.99
6034119386826600	11/28/2017	1	40096665349	ITALIAN BREAD	\$1.79		\$1.79
6034119386826600	11/28/2017	1	40096665349	Water 1.5 Liter Bottles	\$1.29		\$1.29
6034119386826600	11/28/2017	1	40096665349	BOTTLE DEPOSIT	\$1.20		\$1.20
6034119386826600	11/28/2017	1	40096665349	Fat Free Milk	\$2.99		\$2.99
6034119386826600	11/28/2017	1	40096665349	Whole Milk	\$2.99		\$2.99
6034119386826600	11/28/2017	1	40096665349	Pepsi	\$9.98	-\$14.94	-\$4.96
6034119386826600	11/28/2017	1	40096665349	Heavy Duty Paper Bowls	\$7.58	-\$5.16	\$2.42
6034119386826600	11/28/2017	1	40096665349	M&M Multipack	\$7.18	-\$6.40	\$0.78
6034119386826600	11/28/2017	1	40096665349	Oreo Multipack	\$7.18	-\$6.40	\$0.78
6034119386826600	11/28/2017	1	40096665349	Uncrustables Peanut Butter & Grape Jelly Sandwich	\$7.99	-\$1.40	\$6.59
6034119386826600	11/28/2017	1	40096665349	Creamy Peanut Butter 2 Go	\$2.69	-\$0.40	\$2.29
6034119386826600	11/28/2017	1	40096665349	Deep Dish Mini Cheese Pizza	\$12.57	-\$4.20	\$8.37
6034119386826600	11/28/2017	1	40096665349	Orange Crush	\$9.98	-\$4.98	\$5.00
6034119386826600	12/4/2017	1	40096665349	Lip Therapy Cocoa Butter	\$7.96		\$7.96
6034119386826650	12/4/2017	1	40096665349	Lip Therapy Cocoa Butter	\$7.96		\$7.96
6034119386826600	12/4/2017	1	40096665349	12 Pack, 12 oz Cans	\$12.98		\$12.98
6034119386826650	12/4/2017	1	40096665349	12 Pack, 12 oz Cans	\$12.98		\$12.98
6034119386826600	12/4/2017	1	40096665349	Harvest Cheddar Multigrain Snacks	\$13.16		\$13.16
6034119386826650	12/4/2017	1	40096665349	Harvest Cheddar Multigrain Snacks	\$13.16		\$13.16
6034119386826600	12/4/2017	1	40096665349	BOTTLE DEPOSIT	\$3.60		\$3.60
6034119386826650	12/4/2017	1	40096665349	BOTTLE DEPOSIT	\$3.60		\$3.60
6034119386826600	12/4/2017	1	40096665349	Wint-O-Green	\$7.18		\$7.18
6034119386826650	12/4/2017	1	40096665349	Wint-O-Green	\$7.18		\$7.18
6034119386826600	12/4/2017	1	40096665349	Christmas Tree Cakes	\$4.38	-\$0.76	\$3.62
6034119386826650	12/4/2017	1	40096665349	Christmas Tree Cakes	\$4.38	-\$0.76	\$3.62
6034119386826600	12/4/2017	1	40096665349	Tree Cakes	\$4.38	-\$0.76	\$3.62
6034119386826650	12/4/2017	1	40096665349	Tree Cakes	\$4.38	-\$0.76	\$3.62
6034119386826600	12/4/2017	1	40096665349	Co-Co Crunch Cereal	\$10.36	-\$4.72	\$5.64
6034119386826650	12/4/2017	1	40096665349	Co-Co Crunch Cereal	\$10.36	-\$4.72	\$5.64
6034119386826600	12/4/2017	1	40096665349	Cool Ranch Doritos	\$9.98	-\$1.96	\$8.02
6034119386826650	12/4/2017	1	40096665349	Cool Ranch Doritos	\$9.98	-\$1.96	\$8.02
6034119386826600	12/4/2017	1	40096665349	Classic Caffeine Free	\$25.96	-\$25.96	\$0.00
6034119386826650	12/4/2017	1	40096665349	Classic Caffeine Free	\$25.96	-\$25.96	\$0.00
6034119386826600	12/4/2017	1	40096665349	Deep Dish Mini Cheese Pizza	\$25.14	-\$8.40	\$16.74
6034119386826650	12/4/2017	1	40096665349	Deep Dish Mini Cheese Pizza	\$25.14	-\$8.40	\$16.74

OIA Field: Other Gift Cards	OIA Field: Personal Hygiene & Other	OIA Field: Food	OIA Field: Purchases During Holiday Season	OIA Field: Purchases at Store 3	OIA Field: Purchases at Store 1
		2.49	2.49	2.49	
		7.49	7.49	7.49	
23.8			23.8	23.8	
	5.19		5.19	5.19	
	6.99		6.99	6.99	
		1.79	1.79		1.79
		1.29	1.29		1.29
		1.2	1.2		1.20
		2.99	2.99		2.99
		2.99	2.99		2.99
		-4.96	-4.96		(4.96)
	2.42		2.42		2.42
		0.78	0.78		0.78
		0.78	0.78		0.78
		6.59	6.59		6.59
		2.29	2.29		2.29
		8.37	8.37		8.37
		5	5		5.00
	7.96		7.96		7.96
	7.96		7.96		7.96
		12.98	12.98		12.98
		12.98	12.98		12.98
		13.16	13.16		13.16
		13.16	13.16		13.16
		3.6	3.6		3.60
		3.6	3.6		3.60
	7.18		7.18		7.18
	7.18		7.18		7.18
		3.62	3.62		3.62
		3.62	3.62		3.62
		3.62	3.62		3.62
		3.62	3.62		3.62
		5.64	5.64		5.64
		5.64	5.64		5.64
		8.02	8.02		8.02
		8.02	8.02		8.02
		0	0		-
		0	0		-
		16.74	16.74		16.74
		16.74	16.74		16.74

Big Y gift cards match those on Exhibit 7-15 - Signed Acknowledgment Form by [redacted]

Big Y club card registered to [redacted] See Exhibit 7-4.

Exhibit 7-16 (Continued)

Analysis of Big Y Gift Card Expenditures Related to PO 18005012

(Note: Some columns are hidden for presentation purposes. Original report available upon request.)

SOURCE: The Big Y Company

GiftCardNumber	SaleDate	Store No	ExpressCard	UpcDescription	GrossSales	DiscountA	NetSales
6034119386826650	12/8/2017	1	40096665349	EPICURE CHEF KNIFE W/GUARD	\$5.99		\$5.99
6034119386826650	12/8/2017	1	40096665349	9.5 Inch Cast Iron Fry Pan	\$21.99		\$21.99
6034119386826650	12/8/2017	1	40096665349	POLAR PACK SLEDDING	\$11.97		\$11.97
6034119386826650	12/8/2017	1	40096665349	Oat Life Cereal	\$4.19		\$4.19
6034119386826650	12/8/2017	1	40096665349	All Star Chicken Nuggets	\$8.76		\$8.76
6034119386826650	12/8/2017	1	40096665349	Cocoa Krispies	\$4.19		\$4.19
6034119386826650	12/8/2017	1	40096665349	Soft Peppermints	\$1.00		\$1.00
6034119386826650	12/8/2017	1	40096665349	Hubba Bubba Bubble Tape	\$2.97		\$2.97
6034119386826650	12/8/2017	1	40096665349	Chocolate Milk	\$1.99	-\$0.98	\$1.01
6034119386826650	12/8/2017	1	40096665349	Easy Mac Original Cups	\$3.89	-\$0.40	\$3.49
6034119386826650	12/8/2017	1	40096665349	Easy Mac Movie Theme Shapes Cups	\$3.89	-\$0.40	\$3.49
6034119386826650	12/8/2017	1	40096665349	Cheerios	\$4.59	-\$1.20	\$3.39
6034119386826650	12/8/2017	1	40096665349	Shredded Yellow Cheddar Cheese	\$2.69	-\$1.38	\$1.31
6034119386826650	12/8/2017	1	40096665349	Shredded Part Skim Mozzarella	\$2.69	-\$1.38	\$1.31
6034119386826650	12/8/2017	1	40096665349	English Muffins	\$2.50	-\$1.44	\$1.06
6034119386826650	12/8/2017	1	40096665349	Plain Bagels	\$3.39	-\$4.80	-\$1.41
6034119386826650	12/8/2017	1	40096665349	Cinnamon Raisin Bagels	\$3.39	-\$4.80	-\$1.41
6034119386826650	12/8/2017	1	40096665349	Lunchables Nachos Cheese Dip and Salsa	\$2.99	-\$0.98	\$2.01
6034119386826650	12/8/2017	1	40096665349	Chicken Dunks Fun Pack Lunchables	\$5.98	-\$1.96	\$4.02
6034119386826650	12/8/2017	1	40096665349	Cookies N' Creme Bar	\$1.25	-\$1.12	\$0.13
6034119386826650	12/8/2017	1	40096665349	Gold Standard Bar	\$3.75	-\$3.36	\$0.39
6034119386826650	12/8/2017	1	40096665349	Lunchables Pizza with Pepperoni	\$2.99	-\$0.98	\$2.01
6034119386826650	12/8/2017	1	40096665349	Cheese Filled Coffee Cake	\$6.89	-\$5.89	\$1.00
6034119386826650	12/8/2017	1	40096665349	Chesse Danish Twist	\$6.89	-\$7.89	-\$1.00
6034119386826650	12/8/2017	1	40096665349	Cinnamon Swirl Buns	\$6.89	-\$5.89	\$1.00
6034119386826650	12/8/2017	1	40096665349	Assorted Softee Donuts	\$5.89	-\$5.89	\$0.00
6034119386826650	12/8/2017	1	40096665349	Rolling Pin	\$6.99	-\$2.00	\$4.99
6034119386826650	12/8/2017	1	40096665349	Strawberry Preserves	\$3.99	-\$2.98	\$1.01
6034119386826650	12/8/2017	1	40096665349	Deep Dish Mini Cheese Pizza	\$8.38	-\$2.80	\$5.58
6034119386826670	12/14/2017	66	40096665349	ZAPPOS VAR \$25-500	\$50.00		\$50.00
6034119386826670	12/14/2017	66	40096665349	\$25.00 AMAZON GIFT ACRD	\$250.00		\$250.00
6034119386826670	12/21/2017	1	40096665349	Putty	\$2.99		\$2.99
6034119386826670	12/21/2017	1	40096665349	SILLY PUTTY	\$1.29		\$1.29
6034119386826670	12/21/2017	1	40096665349	HW BATMAN VEH ASST'D	\$21.98		\$21.98
6034119386826670	12/21/2017	1	40096665349	XMAS JUVY WRAP	\$4.99		\$4.99
6034119386826670	12/21/2017	1	40096665349	LIFE MAGNETIC	\$8.99		\$8.99
6034119386826670	12/21/2017	1	40096665349	COLGATE 360 SRND TB 2PK	\$13.98		\$13.98
6034119386826670	12/21/2017	1	40096665349	Brown Sugar Hickory Baked Beans	\$2.59		\$2.59
6034119386826670	12/21/2017	1	40096665349	M&M'S SINGLE GIFT MUG	\$7.99		\$7.99
6034119386826670	12/21/2017	1	40096665349	BOTTLE DEPOSIT	\$2.40		\$2.40

OIA Field: Other Gift Cards	OIA Field: Personal Hygiene & Other	OIA Field: Food	OIA Field: Purchases During Holiday Season	OIA Field: Purchases at Store 3	OIA Field: Purchases at Store 1
	5.99		5.99		5.99
	21.99		21.99		21.99
		11.97	11.97		11.97
		4.19	4.19		4.19
		8.76	8.76		8.76
		4.19	4.19		4.19
		1	1		1.00
		2.97	2.97		2.97
		1.01	1.01		1.01
		3.49	3.49		3.49
		3.49	3.49		3.49
		3.39	3.39		3.39
		1.31	1.31		1.31
		1.31	1.31		1.31
		1.06	1.06		1.06
		-1.41	-1.41		(1.41)
		-1.41	-1.41		(1.41)
		2.01	2.01		2.01
		4.02	4.02		4.02
		0.13	0.13		0.13
		0.39	0.39		0.39
		2.01	2.01		2.01
		1	1		1.00
		-1	-1		(1.00)
		1	1		1.00
		0	0		-
		4.99	4.99		4.99
		1.01	1.01		1.01
		5.58	5.58		5.58
50			50		
250			250		
		2.99	2.99		2.99
		1.29	1.29		1.29
		21.98	21.98		21.98
	4.99		4.99		4.99
	8.99		8.99		8.99
	13.98		13.98		13.98
		2.59	2.59		2.59
	7.99		7.99		7.99
		2.4	2.4		2.40

Big Y gift cards (last four digits) match those on Exhibit 7-15.

Big Y club card registered to [redacted] See Exhibit 7-4.

Exhibit 7-16 (Continued)

Analysis of Big Y Gift Card Expenditures Related to PO 18005012

(Note: Some columns are hidden for presentation purposes. Original report available upon request.)

SOURCE: The Big Y Company

GiftCardNumber	SaleDate	Store No	ExpressCard	UpcDescription	GrossSales	DiscountA	NetSales
6034119386826670	12/21/2017	1	40096665349	KEY CLIP	\$3.49		\$3.49
6034119386826670	12/21/2017	1	40096665349	PONGO PENGUIN CLIP	\$6.98		\$6.98
6034119386826670	12/21/2017	1	40096665349	TUNDRA WHITE TIGER CLIP	\$3.49		\$3.49
6034119386826670	12/21/2017	1	40096665349	DARLA DRAGON PINK CLIP	\$3.49		\$3.49
6034119386826670	12/21/2017	1	40096665349	Deep Moisture Body Wash	\$7.69	-\$5.40	\$2.29
6034119386826670	12/21/2017	1	40096665349	Fine Hazelnut Chocolates	\$9.98	-\$6.00	\$3.98
6034119386826670	12/21/2017	1	40096665349	Orange Mints	\$2.99	-\$1.00	\$1.99
6034119386826670	12/21/2017	1	40096665349	Easy Mac Macaroni & Cheese Cup	\$2.38	-\$0.76	\$1.62
6034119386826670	12/21/2017	1	40096665349	Holiday Freezer Bags Quart	\$5.79	-\$2.00	\$3.79
6034119386826670	12/21/2017	1	40096665349	Holiday Storage Bags Quart	\$5.79	-\$2.00	\$3.79
6034119386826670	12/21/2017	1	40096665349	Sparkling Apple Cider	\$3.79	-\$1.60	\$2.19
6034119386826670	12/21/2017	1	40096665349	Milk Chocolate Gold Reindeer	\$23.94	-\$6.00	\$17.94
6034119386826670	12/21/2017	1	40096665349	OPTic 360 White Medium Toothbrush	\$4.99	-\$3.20	\$1.79
6034119386826670	12/21/2017	1	40096665349	CLGT OPTIC WHT TB & WHT PEN MED	\$16.49	-\$7.00	\$9.49
6034119386826670	12/21/2017	1	40096665349	SPANGLER CANDY CANES	\$3.75	-\$1.56	\$2.19
6034119386826670	12/21/2017	1	40096665349	Sensitive Toothpaste	\$5.39	-\$2.80	\$2.59
6034119386826670	12/21/2017	1	40096665349	Pasta in Tomato Sauce Paw Patrol Microwave Cup	\$1.19	-\$0.38	\$0.81
6034119386826670	12/21/2017	1	40096665349	CINNAMON SPICE CANDLE 16 OZ	\$19.98	-\$29.97	-\$9.99
6034119386826670	12/21/2017	1	40096665349	GRAHAM CRACKERS & MILK CANDLE	\$9.99	-\$9.99	\$0.00
6034119386826670	12/21/2017	1	40096665349	Classic Caffeine Free	\$12.98	-\$12.98	\$0.00
6034119386826670	12/21/2017	1	40096665349	Root Beer	\$6.49	-\$6.49	\$0.00
6034119386826670	12/21/2017	1	40096665349	Orange Soda	\$6.49	-\$6.49	\$0.00
6034119386826670	12/21/2017	1	40096665349	Sampler	\$10.74	-\$3.48	\$7.26
6034119386826640	12/22/2017	1	40096665349	\$25.00 APPLEBEE	\$50.00		\$50.00
6034119386826640	12/22/2017	1	40096665349	\$25.00 AMAZON GIFT ACRD	\$250.00		\$250.00
6034119386826680	12/27/2017	1	40096665349	BEST BUY \$20-500	\$400.00		\$400.00
6034119386826680	12/27/2017	1	40096665349	FOOT LOCKER \$25-500	\$100.00		\$100.00
6034119386826660	12/31/2017	1	40096665349	90% Extra Lean Ground Beef	\$4.79		\$4.79
6034119386826660	12/31/2017	1	40096665349	Bites	\$1.59		\$1.59
6034119386826660	12/31/2017	1	40096665349	Crunchy CA Roll SP	\$6.99		\$6.99
6034119386826660	12/31/2017	1	40096665349	Oven Bags Turkey	\$3.29		\$3.29
6034119386826660	12/31/2017	1	40096665349	Limes	\$0.50		\$0.50
6034119386826660	12/31/2017	1	40096665349	Sandwich Zipper Bags Disney Frozen	\$3.99	-\$4.00	-\$0.01
6034119386826660	12/31/2017	1	40096665349	Sandwich Zipper Bags Star Wars	\$3.99	-\$4.00	-\$0.01
6034119386826660	12/31/2017	1	40096665349	Medium Salsa	\$3.59	-\$2.18	\$1.41
6034119386826660	12/31/2017	1	40096665349	Con Queso Dip	\$3.99	-\$1.30	\$2.69
6034119386826660	12/31/2017	1	40096665349	Soft Taco Flour Tortillas	\$3.79	-\$2.58	\$1.21
6034119386826610	1/6/2018	1	40096665349	Orange Peppers	\$1.92		\$1.92
6034119386826610	1/6/2018	1	40096665349	Fancy Blue Rose Rice	\$5.99		\$5.99
6034119386826610	1/6/2018	1	40096665349	SALAD VEGETABLE SEASONING	\$6.36		\$6.36

OIA Field: Other Gift Cards	OIA Field: Personal Hygiene & Other	OIA Field: Food	OIA Field: Purchases During Holiday Season	OIA Field: Purchases at Store 3	OIA Field: Purchases at Store 1
	3.49		3.49		3.49
	6.98		6.98		6.98
	3.49		3.49		3.49
	3.49		3.49		3.49
	2.29		2.29		2.29
		3.98	3.98		3.98
		1.99	1.99		1.99
		1.62	1.62		1.62
	3.79		3.79		3.79
	3.79		3.79		3.79
		2.19	2.19		2.19
		17.94	17.94		17.94
	1.79		1.79		1.79
	9.49		9.49		9.49
		2.19	2.19		2.19
	2.59		2.59		2.59
	0.81		0.81		0.81
		-9.99	-9.99		(9.99)
	0		0		-
		0	0		-
		0	0		-
		7.26	7.26		7.26
50			50		50.00
250			250		250.00
400			400		400.00
100			100		100.00
		4.79	4.79		4.79
		1.59	1.59		1.59
		6.99	6.99		6.99
	3.29		3.29		3.29
		0.5	0.5		0.50
	-0.01		-0.01		(0.01)
	-0.01		-0.01		(0.01)
		1.41	1.41		1.41
		2.69	2.69		2.69
		1.21	1.21		1.21
		1.92	1.92		1.92
		5.99	5.99		5.99
		6.36	6.36		6.36

Big Y gift cards (last four digits) match those on Exhibit 7-15.

Big Y gift card registered to [redacted] See Exhibit 7-4.

Exhibit 7-16 (Continued)

Analysis of Big Y Gift Card Expenditures Related to PO 18005012

(Note: Some columns are hidden for presentation purposes. Original report available upon request.)

SOURCE: The Big Y Company

GiftCardNumber	SaleDate	Store No	ExpressCard	UpcDescription	GrossSales	DiscountA	NetSales
6034119386826610	1/6/2018	1	40096665349	Chunk Light Tuna	\$7.74	-\$3.48	\$4.26
6034119386826610	1/6/2018	1	40096665349	Small Early Peas	\$1.19	-\$0.88	\$0.31
6034119386826610	1/6/2018	1	40096665349	Elbow Macaroni	\$2.58	-\$1.60	\$0.98
6034119386826610	1/6/2018	1	40096665349	Boneless Petite Ham Steaks	\$10.77	-\$14.36	-\$3.59
6034119386826630	1/21/2018	1	40096665349	TY SUGAR PINK ELEPHANT REG	\$4.99		\$4.99
6034119386826630	1/21/2018	1	40096665349	Expressions Card	\$5.59		\$5.59
6034119386826630	1/21/2018	1	40096665349	ABC BOOK	\$5.49		\$5.49
6034119386826630	1/21/2018	1	40096665349	BAG LG BIRTHDAY GIRL	\$3.99		\$3.99
6034119386826630	1/21/2018	1	40096665349	TISSUE 8SHT SOL DARK PNK	\$1.99		\$1.99
6034119386826590	1/28/2018	1	40096665349	Suzy Q's	\$3.99		\$3.99
6034119386826590	1/28/2018	1	40096665349	Glow Silly Putty	\$1.49		\$1.49
6034119386826590	1/28/2018	1	40096665349	Whole Milk	\$3.49		\$3.49
6034119386826590	1/28/2018	1	40096665349	Crunchy CA Roll SP Brown Rice	\$7.49		\$7.49
6034119386826590	1/28/2018	1	40096665349	Instant Fortified	\$2.99		\$2.99
6034119386826590	1/28/2018	1	40096665349	Spaghetti O's Disney Princesses	\$1.19	-\$0.38	\$0.81
6034119386826590	1/28/2018	1	40096665349	Beefaroni	\$1.19	-\$0.38	\$0.81
6034119386826590	1/28/2018	1	40096665349	Valentine Ding Dongs	\$3.99	-\$7.98	-\$3.99
6034119386826610	2/2/2018	1	40096665349	Whole Milk	\$6.98		\$6.98
6034119386826650	2/2/2018	1	40096665349	Whole Milk	\$6.98		\$6.98
6034119386826610	2/2/2018	1	40096665349	Sno-Caps Theater Box	\$3.00	-\$2.00	\$1.00
6034119386826650	2/2/2018	1	40096665349	Sno-Caps Theater Box	\$3.00	-\$2.00	\$1.00
6034119386826610	2/2/2018	1	40096665349	S'more Adventure Goldfish Grahams	\$4.98	-\$1.96	\$3.02
6034119386826650	2/2/2018	1	40096665349	S'more Adventure Goldfish Grahams	\$4.98	-\$1.96	\$3.02
6034119386826610	2/2/2018	1	40096665349	Assorted Softee Donuts	\$23.56	-\$23.12	\$0.44
6034119386826650	2/2/2018	1	40096665349	Assorted Softee Donuts	\$23.56	-\$23.12	\$0.44
6034119386826610	2/2/2018	1	40096665349	Munchies Mix	\$9.98	-\$1.96	\$8.02
6034119386826650	2/2/2018	1	40096665349	Munchies Mix	\$9.98	-\$1.96	\$8.02
6034119386826610	2/2/2018	1	40096665349	Original	\$3.38	-\$0.76	\$2.62
6034119386826650	2/2/2018	1	40096665349	Original	\$3.38	-\$0.76	\$2.62
6034119386826610	2/2/2018	1	40096665349	Original Mini Bag	\$6.78	-\$3.56	\$3.22
6034119386826650	2/2/2018	1	40096665349	Original Mini Bag	\$6.78	-\$3.56	\$3.22
6034119386826640	2/4/2018	1	40096665349	CHEWY Fruit Mints	\$1.29		\$1.29
6034119386826640	2/4/2018	1	40096665349	GAMESTOP \$15-500	\$20.00		\$20.00
6034119386826640	2/4/2018	1	40096665349	Expressions Card	\$0.99		\$0.99
6034119386826640	2/4/2018	1	40096665349	Extra Classic Bubble Gum	\$1.39		\$1.39
6034119386826640	2/4/2018	1	40096665349	Spring Water	\$2.97		\$2.97
6034119386826640	2/5/2018	1	40096665349	Whole Milk	\$6.98		\$6.98
6034119386826630	2/5/2018	1	40096665349	Whole Milk	\$6.98		\$6.98
6034119386826640	2/5/2018	1	40096665349	Bananas	\$3.24		\$3.24
6034119386826630	2/5/2018	1	40096665349	Bananas	\$3.24		\$3.24

OIA Field: Other Gift Cards	OIA Field: Personal Hygiene & Other	OIA Field: Food	OIA Field: Purchases During Holiday Season	OIA Field: Purchases at Store 3	OIA Field: Purchases at Store 1
		4.26			4.26
		0.31			0.31
		0.98			0.98
		-3.59			(3.59)
		4.99			4.99
	5.59				5.59
	5.49				5.49
	3.99				3.99
	1.99				1.99
		3.99			3.99
	1.49				1.49
		3.49			3.49
		7.49			7.49
		2.99			2.99
		0.81			0.81
		0.81			0.81
		-3.99			(3.99)
		6.98			6.98
		6.98			6.98
		1			1.00
		1			1.00
		3.02			3.02
		3.02			3.02
		0.44			0.44
		0.44			0.44
		8.02			8.02
		8.02			8.02
		2.62			2.62
		2.62			2.62
		3.22			3.22
		3.22			3.22
		1.29			1.29
20					20.00
	0.99				0.99
		1.39			1.39
		2.97			2.97
		6.98			6.98
		6.98			6.98
		3.24			3.24
		3.24			3.24

Big Y gift cards (last four digits) match those on Exhibit 7-15.

Big Y club card registered to [REDACTED] See Exhibit 7-4.

Exhibit 7-16 (Continued)

Analysis of Big Y Gift Card Expenditures Related to PO 18005012

(Note: Some columns are hidden for presentation purposes. Original report available upon request.)

SOURCE: The Big Y Company

GiftCardNumber	SaleDate	Store No	ExpressCard	UpcDescription	GrossSales	DiscountA	NetSales
6034119386826640	2/5/2018	1	40096665349	BOTTLE DEPOSIT	\$0.30		\$0.30
6034119386826630	2/5/2018	1	40096665349	BOTTLE DEPOSIT	\$0.30		\$0.30
6034119386826640	2/5/2018	1	40096665349	All Star Chicken Nuggets	\$13.14		\$13.14
6034119386826630	2/5/2018	1	40096665349	All Star Chicken Nuggets	\$13.14		\$13.14
6034119386826640	2/5/2018	1	40096665349	Baby Bottle Pop	\$9.54		\$9.54
6034119386826630	2/5/2018	1	40096665349	Baby Bottle Pop	\$9.54		\$9.54
6034119386826640	2/5/2018	1	40096665349	Apple Jacks	\$10.38		\$10.38
6034119386826630	2/5/2018	1	40096665349	Apple Jacks	\$10.38		\$10.38
6034119386826640	2/5/2018	1	40096665349	80% Lean Ground Beef	\$8.18		\$8.18
6034119386826630	2/5/2018	1	40096665349	80% Lean Ground Beef	\$8.18		\$8.18
6034119386826640	2/5/2018	1	40096665349	Hawaiian Sweet Rolls	\$5.98		\$5.98
6034119386826630	2/5/2018	1	40096665349	Hawaiian Sweet Rolls	\$5.98		\$5.98
6034119386826640	2/5/2018	1	40096665349	POPCORN CAKES CARAMEL	\$5.98	-\$3.96	\$2.02
6034119386826630	2/5/2018	1	40096665349	POPCORN CAKES CARAMEL	\$5.98	-\$3.96	\$2.02
6034119386826640	2/5/2018	1	40096665349	Original	\$3.38	-\$0.76	\$2.62
6034119386826630	2/5/2018	1	40096665349	Original	\$3.38	-\$0.76	\$2.62
6034119386826640	2/5/2018	1	40096665349	Oat Life Cereal	\$20.94	-\$21.80	-\$0.86
6034119386826630	2/5/2018	1	40096665349	Oat Life Cereal	\$20.94	-\$21.80	-\$0.86
6034119386826640	2/5/2018	1	40096665349	Buttermilk Pancake Mix	\$6.58	-\$4.40	\$2.18
6034119386826630	2/5/2018	1	40096665349	Buttermilk Pancake Mix	\$6.58	-\$4.40	\$2.18
6034119386826640	2/5/2018	1	40096665349	Pancake Syrup	\$6.98	-\$5.20	\$1.78
6034119386826630	2/5/2018	1	40096665349	Pancake Syrup	\$6.98	-\$5.20	\$1.78
6034119386826640	2/5/2018	1	40096665349	Deep Dish Single Cheese Pizza	\$8.38	-\$1.60	\$6.78
6034119386826630	2/5/2018	1	40096665349	Deep Dish Single Cheese Pizza	\$8.38	-\$1.60	\$6.78
6034119386826640	2/5/2018	1	40096665349	Deep Dish Mini Cheese Pizza	\$16.76	-\$3.20	\$13.56
6034119386826630	2/5/2018	1	40096665349	Deep Dish Mini Cheese Pizza	\$16.76	-\$3.20	\$13.56
6034119386826640	2/5/2018	1	40096665349	Cream Soda	\$5.16	-\$2.58	\$2.58
6034119386826630	2/5/2018	1	40096665349	Cream Soda	\$5.16	-\$2.58	\$2.58
6034119386826640	2/5/2018	1	40096665349	Root Beer	\$2.58	-\$7.74	-\$5.16
6034119386826630	2/5/2018	1	40096665349	Root Beer	\$2.58	-\$7.74	-\$5.16
6034119386826640	2/5/2018	1	40096665349	Classic Hot Dogs	\$17.94	-\$23.92	-\$5.98
6034119386826630	2/5/2018	1	40096665349	Classic Hot Dogs	\$17.94	-\$23.92	-\$5.98
6034119386826640	2/5/2018	1	40096665349	M&M Multipack	\$7.18	-\$6.36	\$0.82
6034119386826630	2/5/2018	1	40096665349	M&M Multipack	\$7.18	-\$6.36	\$0.82
6034119386826640	2/5/2018	1	40096665349	Oreo Multipack	\$7.18	-\$6.36	\$0.82
6034119386826630	2/5/2018	1	40096665349	Oreo Multipack	\$7.18	-\$6.36	\$0.82
6034119386826640	2/5/2018	1	40096665349	Donuts	\$5.10	-\$1.20	\$3.90
6034119386826630	2/5/2018	1	40096665349	Donuts	\$5.10	-\$1.20	\$3.90
6034119386826640	2/5/2018	1	40096665349	Giant White Bread	\$3.38	-\$2.80	\$0.58
6034119386826630	2/5/2018	1	40096665349	Giant White Bread	\$3.38	-\$2.80	\$0.58

OIA Field: Other Gift Cards	OIA Field: Personal Hygiene & Other	OIA Field: Food	OIA Field: Purchases During Holiday Season	OIA Field: Purchases at Store 3	OIA Field: Purchases at Store 1
		0.3			0.30
		0.3			0.30
		13.14			13.14
		13.14			13.14
		9.54			9.54
		9.54			9.54
		10.38			10.38
		10.38			10.38
		8.18			8.18
		8.18			8.18
		5.98			5.98
		5.98			5.98
		2.02			2.02
		2.02			2.02
		2.62			2.62
		2.62			2.62
		-0.86			(0.86)
		-0.86			(0.86)
		2.18			2.18
		2.18			2.18
		1.78			1.78
		1.78			1.78
		6.78			6.78
		6.78			6.78
		13.56			13.56
		13.56			13.56
		2.58			2.58
		2.58			2.58
		-5.16			(5.16)
		-5.16			(5.16)
		-5.98			(5.98)
		-5.98			(5.98)
		0.82			0.82
		0.82			0.82
		0.82			0.82
		0.82			0.82
		3.9			3.90
		3.9			3.90
		0.58			0.58
		0.58			0.58

Big Y gift cards (last four digits) match those on Exhibit 7-15..

Big Y club card registered to [redacted] See Exhibit 7-4.

Exhibit 7-16 (Continued)

Analysis of Big Y Gift Card Expenditures Related to PO 18005012

(Note: Some columns are hidden for presentation purposes. Original report available upon request.)

SOURCE: The Big Y Company

GiftCardNumber	SaleDate	Store No	ExpressCard	UpcDescription	GrossSales	DiscountA	NetSales
6034119386826640	2/5/2018	1	40096665349	Chicken Nuggets	\$15.98	-\$18.60	-\$2.62
6034119386826630	2/5/2018	1	40096665349	Chicken Nuggets	\$15.98	-\$18.60	-\$2.62
6034119386826640	2/5/2018	1	40096665349	Co-Co Crunch Cereal	\$5.18	-\$2.36	\$2.82
6034119386826630	2/5/2018	1	40096665349	Co-Co Crunch Cereal	\$5.18	-\$2.36	\$2.82
6034119386826640	2/5/2018	1	40096665349	Animal Cookies	\$3.58	-\$3.16	\$0.42
6034119386826630	2/5/2018	1	40096665349	Animal Cookies	\$3.58	-\$3.16	\$0.42
6034119386826640	2/5/2018	1	40096665349	Hamburger Rolls	\$3.98	-\$4.00	-\$0.02
6034119386826630	2/5/2018	1	40096665349	Hamburger Rolls	\$3.98	-\$4.00	-\$0.02
6034119386826640	2/5/2018	1	40096665349	Hot Dog Rolls	\$3.98	-\$4.00	-\$0.02
6034119386826630	2/5/2018	1	40096665349	Hot Dog Rolls	\$3.98	-\$4.00	-\$0.02
6034119386826640	2/5/2018	1	40096665349	Plain Mini Bagels	\$5.98	-\$1.96	\$4.02
6034119386826630	2/5/2018	1	40096665349	Plain Mini Bagels	\$5.98	-\$1.96	\$4.02
6034119386826640	2/5/2018	1	40096665349	English Muffins	\$3.98	-\$1.96	\$2.02
6034119386826630	2/5/2018	1	40096665349	English Muffins	\$3.98	-\$1.96	\$2.02
6034119386826630	2/7/2018	1	40096665349	Ginger Root	\$0.56		\$0.56
6034119386826630	2/7/2018	1	40096665349	Premium Domestic Ham	\$4.13		\$4.13
6034119386826630	2/7/2018	1	40096665349	2% Milk White American Singles	\$4.99	-\$4.00	\$0.99
6034119386826630	2/7/2018	1	40096665349	Microwave Butter Crazy Popcorn	\$5.79	-\$3.60	\$2.19
6034119386826630	2/7/2018	1	40096665349	Simply Naked Pita Chips	\$5.99	-\$0.40	\$5.59
6034119386826630	2/7/2018	1	40096665349	Ice Cream Bar	\$4.99	-\$2.00	\$2.99
6034119386826630	2/7/2018	1	40096665349	Rainbow Chips Deluxe Cookies	\$3.89	-\$1.80	\$2.09
6034119386826630	2/7/2018	1	40096665349	Children's Cough And Cold Elixer	\$2.99	-\$1.00	\$1.99
6034119386826630	2/7/2018	1	40096665349	Deli Select Dry Salami	\$4.79	-\$0.40	\$4.39
<b>Total</b>							<b>\$4,734.23</b>

OIA Field: Other Gift Cards	OIA Field: Personal Hygiene & Other	OIA Field: Food	OIA Field: Purchases During Holiday Season	OIA Field: Purchases at Store 3	OIA Field: Purchases at Store 1
		-2.62			(2.62)
		-2.62			(2.62)
		2.82			2.82
		2.82			2.82
		0.42			0.42
		0.42			0.42
		-0.02			(0.02)
		-0.02			(0.02)
		-0.02			(0.02)
		-0.02			(0.02)
		4.02			4.02
		4.02			4.02
		2.02			2.02
		2.02			2.02
		0.56			0.56
		4.13			4.13
		0.99			0.99
		2.19			2.19
		5.59			5.59
		2.99			2.99
		2.09			2.09
		1.99			1.99
		4.39			4.39
<b>\$ 3,564.00</b>	<b>\$ 314.11</b>	<b>\$ 856.12</b>	<b>\$ 4,396.71</b>	<b>\$ 899.75</b>	<b>\$ 3,092.67</b>
75%	7%	18%	93%	19%	65%