

THE  
**KESTER LAW FIRM**

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August 9, 2011

OTC Markets Group, Inc.  
304 Hudson Street  
Third Floor  
New York, New York 10013

Re: Our Client: Target Development Group, Inc.  
Matter: Letter With Respect to Adequate Current Information

Ladies and Gentlemen:

In our capacity as outside counsel to Target Development Group, Inc. ("Issuer") we have been requested to provide certain information and assurances in connection with Issuer's posting of certain information on a website or websites maintained, administered or controlled by the OTC Markets Group, Inc. ("OTC"). Specifically, this letter (the "Letter") is provided to OTC with respect to adequate current information in regard to the securities issued by the Issuer (the "Securities"). We have acted as legal counsel to Issuer in connection with review of the posting of the Information on the OTC News Service ([www.otcmarkets.com](http://www.otcmarkets.com)). Our client is not requesting this Letter for the purpose of currently issuing securities, and seeks to make additional information available to the public with this Letter.

Pursuant to the requirements established by OTC, we hereby confirm the following, specifically subject to the following limitations, exceptions, qualifications, and assumptions:

1. OTC is entitled to rely on this letter in determining whether the Issuer has made current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933 (the "Act").

2. The undersigned is a United States resident and has been retained by Issuer for the purpose of rendering this letter and all matters addressed herein. This law firm serves as outside counsel to Issuer. The undersigned is not and has not ever been a member of the Board of Directors of Issuer.

3. We have made such legal and factual examinations and inquiries as we have deemed advisable or necessary for the purpose of rendering this letter. In addition, we have examined, among other things, originals or copies of such corporate records and documents of Issuer, certificates of public officials, and such other documents and questions of law that we considered necessary, advisable, or appropriate for the purpose of rendering this letter.

4. The undersigned is a member of the Bar of the State of Arkansas. We express no opinion as to the laws of any jurisdiction other than corporate laws of the State of Arkansas; laws of the State of Wyoming only where specifically referenced or where there is an issue related to conducting business in the State of Wyoming; and the federal laws of the United States of America. We express no opinion with respect to the effect or application of any other laws. Special rulings of authorities administering any of such laws or opinions of other counsel have not been sought or obtained by us in connection with rendering this letter.

5. The undersigned is permitted to practice before the Securities and Exchange Commission (the "SEC") and has not been prohibited from practice thereunder.

6. In conducting our examination in connection with the delivery of this Letter, as to matters of fact we have relied upon information obtained from public officials, officers of Issuer, and other sources. We confirm that all such sources were believed to be reliable. We further assumed without investigation (i) the genuineness of all signatures on original documents; (ii) the authenticity and completeness of all documents submitted to us as originals; (iii) the conformity to original documents of all documents submitted to us as copies; (iv) the legal capacity of all natural persons executing any documents; (v) the due authorization, execution, and delivery of all documents by parties other than Issuer and the legal, valid, and binding effect of all documents on all parties other than Issuer; and, (vi) the truth, accuracy, and completeness of the Information, factual matters, representations, and warranties contained in the information we received from public officials, officers of Issuer, and other sources.

7. The following documents have been reviewed by the undersigned in connection with the delivery of this letter (the "Information"). The applicable date for this letter is deemed to be 31 December 2010. Except in instances of confidentiality or for items and issues of a proprietary nature, the Information reviewed is publicly available through the OTC News Service with the date each respective document was posted on the OTC News Service noted below. Additional documents reviewed by the undersigned that may or may not be publicly available through the OTC News Service are listed as well. The information referenced is as follows:

	Description	Period Ending	Date Posted
a	Management Discussion and Analysis- Board of Directors Meeting & Additional Disclosure Compliance	9-Aug-11	9-Aug-11
b	Management Discussion and Analysis- Updated - Disclosure Posting for Compliance Requirements	5-Aug-11	5-Aug-11
c	Annual Report - Supplemental Information- True and correct copy of TPI / HH Stock Purchase Agreement (effective 1-1-2010)	31-Dec-09	2-Aug-11
d	Annual Report- Required Disclosure for Full Reporting Compliance	31-Dec-09	2-Aug-11
e	Corporate Bylaws- Articles of Incorporation & By-Laws / Disclosure Compliance Docs	31-Dec-10	1-Aug-11
f	Quarterly Report- Q1 Report and Management Comments	30-Jun-11	30-Jun-11
g	Management Discussion and Analysis- General Update on Issues, Projects & Opportunities	31-May-11	31-May-11
h	Management Discussion and Analysis- Update on current projects, issues and financing	19-Apr-11	19-Apr-11
i	Annual Report- Supplemental Information: Film Library Valuation Report	31-Dec-10	18-Mar-11
j	Management Discussion and Analysis- Board Resolutions & Agenda Items of March 11, 2011	11-Mar-11	11-Mar-11
k	Management Discussion and Analysis- Board approval regarding potential acquisition of Blockbuster, Inc.	4-Mar-11	4-Mar-11

l	Management Discussion and Analysis- Board Approval of Corporate Financing Venture Key Terms	1-Mar-11	1-Mar-11
m	Supplemental Information- Minutes of Board of Directors Meeting of Jan. 16, 2011	31-Dec-10	21-Jan-11
n	Supplemental Information- Agenda Summary for Shareholders Meeting of Jan. 15, 2011	31-Dec-10	17-Jan-11
o	Annual Report- Financial Summary for P/E 12-31-2010	31-Dec-10	17-Jan-11
p	Quarterly Report- Consolidated Financials for P/E Sept. 30, 2010	30-Sep-10	12-Jan-11
q	Supplemental Information- Notice of Annual Shareholder's Meeting / Formal Date & Location	22-Dec-10	22-Dec-10
r	Quarterly Report- Consolidated Statement of Income & Expenses, June 30, 2010	30-Jun-10	10-Sep-10
s	Management Discussion and Analysis- Board of Director's Minutes of August 14, 2010	14-Aug-10	16-Aug-10
t	Quarterly Report- Q1, 2010 Financials (Revised / Corrected)	31-Mar-10	17-Jun-10
u	Management Discussion and Analysis- Board Meeting Discussion of Activities	20-May-10	17-Jun-10
v	Management Discussion and Analysis- Update on Release Activities, PR Firms and Website URL	31-Mar-10	27-Apr-10
w	Management Discussion and Analysis- Minutes of Board Of Directors Mtng., March 5, 2010	5-Mar-10	20-Mar-10
x	Annual Report - Supplemental Information- Board Of Directors - Minutes of Meeting 12-18-2009	31-Dec-09	13-Feb-10

y	Annual Report- Target Development Group, Inc. Consolidated Y/E 12-31-09	31-Dec-09	13-Feb-10
z	Management Discussion and Analysis	15-Jan-10	18-Jan-10
aa	Initial Company Information and Disclosure Statement- Disclosure Regarding Acquisition of Hannover House	1-Dec-09	14-Dec-09

Additional Documents Reviewed:

- a Issuer's Articles of Incorporation (Target Development Group, Inc. and Truman Press, Inc, d/b/a "Hannover House")
- b Amendments to Issuer's Articles of Incorporation (1)
- c Letters of Intent between Target Development Group, Inc. and Truman Press, Inc., d/b/a "Hannover House"
- d Corporate Merger Agreement between Fotis Georgardis d/b/a Bedrock Ventures, Inc. and Target Development Group, Inc.
- e Office Lease (Target Development Group, Inc. home office)
- f Corporate Financing / Debt Conversion Agreements Between Target Development Group, Inc. and Graham Financial Services, Inc.
- g Internal memo from D. Frederick Shefte/Re: Request For Fiscal Information of Bedrock Ventures, Inc.
- h Fiscal information from Target Development Group, Inc.; Consisting of Quarterly Financial reports from 2010-2011, Annual Financial Report for 2010 Year End, and Library Valuation and Analysis Report of Szwak Consulting Group
- i Resume of Eduardo Suarez-Moreno, CPA

8. To our knowledge, the Information as of the date covered by Issuer's various disclosures and filings: (i) constitutes "adequate current public information" concerning the Securities and the Issuer and "is available" within the meaning of Rule 144(c)(2) under the Securities Act; (ii) includes all of the information that a broker-dealer would be required to obtain from the Issuer to publish a quotation for the Securities under Rule 15c2-11 under the Securities Exchange Act of 1934 (the "Exchange Act") with the exception of financial statements for the Issuer for the two preceding fiscal years; (iii) complies as to form with the OTC Guidelines for Providing Adequate Current Information (v.10.0, dated January 14, 2011); and, (iv) has been posted in the OTC News Service.

9. With regard to the Financial Statements contained in and constituting part of the information:

- (a) The persons responsible for the preparation for the Financial Statements were D. Frederick Shefte, Eric Parkinson and Eduardo Suarez-Moreno, each of whom can be located at the company headquarters, 1428 Chester Street, Springdale, AR 72764;
- (b) Mr. Eduardo Suarez-Moreno received a Bachelor of Science Degree from LaSalle University, Mexico City, Mexico in 1983. He received his CPA in 1983 in Mexico, and is currently serving as the in-house Controller for Target Development Group, Inc. He has performed work for Chapman Tax & Bookkeeping, LLC, since 2005. Mr. Suarez-Moreno has accounting experience applicable to the entertainment field, having worked for Virgin Television de Mexico (UK Subsidiary) as the financial and administrative manager from December 1997 through August 2002, as well as having worked for EDS Mexico (US Subsidiary) as an accountant.
- (c) The financials are not audited at this time, but have been submitted to Hogan-Taylor, LLC, on or about June 20, 2011, for audit;
- (d) The Issuer employs Ms. Lisa Higgins, CPA, as their local Certified Public Accountant. Ms. Higgins is licensed and registered with the Arkansas Board of Accountancy, and her office is located in and operates out of Fayetteville, Arkansas.

10. With regard to Issuer's transfer agent:

- (a) Issuer's transfer agent is Standard Registrar & Transfer Company And Transfer Company, Inc., 12528 South 1840 East, Draper, UT 84020;

(b) Issuer's transfer agent is registered with the SEC.

(c) In confirming the number of outstanding shares set forth in the Information, the undersigned relied upon data provided directly by the Issuer's transfer agent with respect to shareholders of record and total shares issued as stated in the posted information described in Paragraph 7, *above*.

11. The undersigned hereby confirms that the undersigned has undertaken each of the following in connection with the delivery of this Letter: (i) personally met the management and directors of the Issuer; (ii) reviewed the Information, as amended, published by the Issuer on the OTC News Service; and, (iii) discussed the Information with management and a majority of the directors of the Issuer.

12. To the best knowledge of the undersigned, after inquiry of management and the directors of the Issuer, as of the date covered by the Initial Disclosure Statement neither (i) the Issuer of the Securities; (ii) any five percent (5%) holder; nor, (iii) counsel to the Issuer was under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

13. This opinion is rendered solely to OTC for its benefit as of the date of this Letter, though it applies to all facts and circumstances as of 31 December 2010. As such, it may not be relied upon by any other person without our prior written consent, and may not be used for any other purpose. However, OTC is granted full and complete permission and right to publish a copy of this letter in the OTC News Service for viewing by the public and regulators.

14. The following is a list, and a pertinent information for each respective person, of each (i) executive officer, directors, general partner, and other control person of the Issuer; and, (ii) promoter, finder, consultant, or any other advisor of the Issuer that assisted, prepared, or provided information with respect to the Issuer's disclosure or who received securities as consideration for services rendered to the Issuer:

- (a) D. Frederick Shefte: President of Issuer, as well as a licensed attorney (State of California), former banker and business entrepreneur;
- (b) Eric Parkinson: C.E.O. of Issuer, and a 27-year veteran of the home video and filmed entertainment production and distribution industries;
- (c) Eduardo Suarez-Moreno: Financial Controller of Issuer, as well as having an education background and experience as a C.P.A. with extensive entertainment

industry accounting experience (Virgin Television de Mexico (U.K. Subsidiary), additional experience with EDS Mexico (U.S. Subsidiary));

- (d) Charles M. Kester, Esq.: The Issuer's outside counsel assisted with the preparation of the Information. The undersigned did not own any shares of stock of the Issuer as of the date covered by this letter, does not now own, nor ever has owned any shares of stock of the Issuer;

15. The undersigned hereby confirms that he has made specific inquiry of (i) each of the persons listed in Paragraph 14, above; (ii) persons engaged in promotional activities regarding the Issuer; and, (iii) persons owning more than ten percent (10%) of the Securities (collectively, the "Insiders"), and based upon such inquiries and other information available to the undersigned, confirms that the client is not requesting this Letter for the purpose of currently issuing securities, and seeks to make additional information available to the public with this Letter. Further, based upon such inquiries and other information available to the undersigned, any sales of Securities by Insiders within the twelve-month period prior to this Letter have been made in compliance with Rule 144, including, without limitation, any required filings of Form 144, and nothing has come to the attention of the undersigned indicating that any of the Insiders is in possession of any material non-public information regarding the Issuer or Securities that would prohibit any of them from buying or selling Securities at the time this Letter has been composed and executed under Rules 10b-5 or 10b5-1 under the Exchange Act.

As used in this Letter, the expression "to our knowledge" refers to the current actual knowledge of the attorneys of this firm who have worked on matters for Issuer (whether or not solely in connection with the delivery of this Letter or the preparation of the Information), and without any independent investigation of any underlying facts or situations. This Letter is expressly limited to the matters expressly stated herein and no other opinions are implied by, or are to be inferred from, this letter. Without limiting the prior sentence, we express no opinion as to any documents or matters except the Information as provided for herein. This Letter is further limited to questions arising under the law of the State of Arkansas, the State of Wyoming (where identified), and the federal laws of the United States of America (where identified). Accordingly, we express no opinion as to matters governed by the law of any other jurisdiction. This Letter is based upon the law in effect on the date hereof, and we assume no obligation to revise or supplement it should such law be changed by the legislative action, judicial decision, or otherwise. We further disclaim any obligation to update this Letter or to advise OTC or anyone else of facts, circumstances, events, or developments which hereafter may be brought to our attention and which may alter, affect, or modify this Letter.



On behalf of the Issuer, we appreciate your assistance. Please feel free to contact the undersigned should you have any comments or questions in regard to the information or any of the matters addressed herein.

Sincerely,



THE KESTER LAW FIRM  
By: Charles M. Kester

Cc: Client  
File