

BEFORE THE
UNITED STATES JUDICIAL PANEL ON
MULTIDISTRICT LITIGATION

IN RE: TARGET TARIFF LITIGATION

MDL No. _____

MEMORANDUM IN SUPPORT OF MOTION FOR TRANSFER AND
CENTRALIZATION PURSUANT TO 28 U.S.C. §1407

Pursuant to 28 U.S.C. §1407 and Panel Rule 6.1 of the Rules of Procedure of the Judicial Panel of Multidistrict Litigation (“Panel”), Movant Zuania Martinez, Plaintiff in *Zuania Martinez v. Target Corp.*, No. 3:26-cv-01807 (M.D. Fla.) respectfully submits this Memorandum in Support of her Motion for Transfer and Centralization of all federal cases listed in the Schedule of Actions attached hereto, and any subsequent filed “tag-along” actions, to the United States District Court for the Southern District of New York, for coordinated and consolidated pretrial proceedings.¹

I. INTRODUCTION

There are currently seven related class action lawsuits (“Actions”)² pending in seven jurisdictions against Defendant Target Corporation (“Target”) alleging that, while tariffs imposed by the Trump administration under the International Emergency Economic Powers Act (“IEEPA”), 50 U.S.C. § 1701 *et seq.*, were in effect, Target collected millions of dollars from consumers by raising prices on imported goods and domestically-sourced goods.

The Actions allege that Target stands to be paid twice for the same tariff. For thirteen months Target advanced duties to U.S. Customs and Border Protection (“CBP”) on merchandise it imported, and for thirteen months it recovered (in full or in part) those duties from its customers at both its brick-and-mortar and online points of sale through price increases on both imported and domestically-sourced goods. The Supreme Court has since held that the duties were never lawfully owed and directed the federal government to refund those duties. *Learning Resources, Inc. v. Trump*, 607 U.S. 229, 254-55 (2026). Because Target is the importer of record (“IOR”), Target alone may seek refunds from federal government; the consumers who funded the payments who

¹ This motion is submitted in the event the Panel declines to centralize all retailer cases.

² *Zuania Martinez, et al. v. Target Corp.*, No. 3:26-cv-01807 (M.D. Fla.); *Cavallaro, et al. v. Target Corp.*, No. 7:26-cv-06165 (S.D.N.Y.); *Browne, et al. v. Target Corp.*, No. 1:26-cv-04959 (E.D.N.Y.); *Sun, et al. v. Target Corp.*, No. 2:26-cv-06391 (E.D. Pa.); *Camacho, et al. v. Target Corp.*, No. 3:26-cv-08704 (N.D. Ca.); *Schavrien, et al. v. Target Corp.*, No. 5:26-cv-05427 (C.D.Ca.); and *Bernardo Lising et al. Target Corp.*, No. 0:26-cv-04142 (D. Minn.).

are the real parties in interest, may not. Seven federal courts are now being asked, separately, whether Target may keep both the increased prices it charged its customers and the refunded tariffs from the CBP.

These courts should not be asked to decide separately. Each pending case is a putative nationwide class action against one defendant. Each pleads a class period running from February 4, 2025 to February 20, 2026. Most divide that class into the same two subclasses—consumers who bought imported goods that carried the tariffs, and consumers who bought domestic goods that never did but whose prices rose anyway. Each rests on the same public admissions by the same Target executives, the same Target securities filings, the same Target earnings calls, and the same body of published economics literature on tariff pass-through. Each pleads unjust enrichment and money had and received alongside a state consumer protection count.

The consequence of leaving these cases in separate federal courts creates inefficiency at the margins. Seven judges would supervise identical document productions from the same custodians, entertain identical motions to dismiss, referee identical expert disputes over a single pass-through methodology, and — the point of greatest consequence — rule independently on seven motions to certify classes that are, member for member, the same class. Whichever way those rulings come out, they could not all be given effect.

Centralization is warranted, and New York is where the Actions belong. Two of the seven suits are already pending in New York districts, litigated by firms with offices in the District. The Southern District of New York can consolidate those two cases immediately and absorb the others with no meaningful inconvenience to any party.

II. BACKGROUND

Beginning on February 4, 2025, President Trump imposed tariffs by executive order under the International Emergency Economic Powers Act, 50 U.S.C. §1701 et seq. (“IEEPA”), citing

declared emergencies concerning narcotics trafficking and the trade deficit.³ The program expanded through the spring of 2025 to reach most U.S. trading partners. Am. Compl. *Zuania Martinez v. Target Corp.*, 3:26-cv-1807, ¶ 21.

Target announced its pricing response on the day the initial tariffs took effect—tariff costs were to be passed on to its customers through price increases on both imported products subject to the IEEPA tariffs and U.S.-sourced products not subject to the IEEPA tariffs. On March 4, 2025, then-CEO Brian Cornell said that consumers “will likely see price increases over the next couple of days,” and that “[i]f there’s a 25% tariff, those prices will go up.”⁴ The same day, Target described recovering tariff costs from products that carried no tariff. Explaining that it did not want a \$3 ornament to become a \$3.60 ornament, Target said it would “think about margin elsewhere,” and might “take pricing up a little bit on stockings.” *Id.* Movant alleges that these statements “confirm that Target’s price-recovery strategy burdened consumers across categories regardless of whether the specific goods they purchased were themselves subject to tariffs.” Am. Compl. ¶ 40.

Independent evidence supports the same conclusion. The Federal Reserve found tariff pass-through to consumers on Chinese-origin goods of at least 24 percent between April and December 2025.⁵ The Harvard Business School Pricing Lab, using daily pricing data across roughly 350,000 goods, estimated retail tariff pass-through of 20 percent and found spillover onto domestic goods.⁶ As to Target specifically, an analysis of roughly 16,000 continuously tracked items found that

³ *Trump launches trade war with tariffs on Mexico, Canada and China*, Andrea Shalal, Reuters, <https://www.reuters.com/business/trump-readies-order-steep-tariffs-goods-mexico-canada-china-2025-02-01/>.

⁴ *Trump’s Mexico Tariffs Could Raise Produce Prices in the Next Few Days, Target CEO Says*, Gabrielle Fonrouge and Jacob Pramuk, CNBC, March 4, 2025.

⁵ *The Slow Climb: How Tariffs Gradually Raised Retail Prices in 2025*, Sinem Hacıoğlu-Hoke, Sarojini Malladi, and Leo Feler, Bd. of Governors of the Fed. Reserve Sys., FEDS Notes, Mar. 5, 2026. <https://www.federalreserve.gov/econres/notes/feds-notes/the-slow-climb-how-tariffs-gradually-raised-retail-prices-in-2025-20260305.html#fn1>

⁶ *Tracking the Short-Run Price Impact of U.S. Tariffs*. Cavallo, Alberto, Paola Llamas, and Franco Vazquez. NBER Working Paper Series, No. 34496, October 2025. P. 1. January 30, 2026. See also *Are Tariffs Raising U.S. Retail Prices?*, Econofact. December 5, 2025. <https://www.federalreserve.gov/econres/notes/feds-notes/the-slow-climb-how-tariffs-gradually-raised-retail-prices-in-2025-20260305.html#>.

Target's prices rose 1.7 percent between the start of 2025 and the end of September 2025, and apparel prices rose 3.3 percent.⁷

On February 20, 2026, the Supreme Court held that the IEEPA confers no tariff authority and that the duties collected under it were invalid *ab initio*. *Learning Res., Inc. v. Trump*, 607 U.S. ___, 146 S. Ct. 628 (2026) (slip op. at 20). Two weeks later, the Court of International Trade ("CIT") ordered CBP to liquidate and reliquidate the affected entries without regard to the IEEPA duties, confirming that the ruling applies to "[a]ll importers of record." *Atmus Filtration, Inc. v. United States*, No. 1:26-cv-01259-RKE (Ct. Int'l Trade Mar. 5, 2026). Target has confirmed its status as importer of record for merchandise subject to the tariffs. "Target is the importer of record for certain merchandise that was previously subject to such tariffs under IEEPA."⁸ As of August 19, 2026, Target has received \$994 million in IEEPA tariff refunds.⁹

The established refund process only allows for the IEEPA refunds to be procured by the importer of record and no one else. As such, a consumer who paid a tariff-inflated shelf price has no claim in the CIT and no standing to seek a refund from CBP. That gap between who bore the cost and who may recover it is the premise of all Actions. Absent an obligation to disgorge, Target stands to recover the identical tariff twice: once from consumers who paid the cost of the tariffs at the point of sale through price increases, and a second time from the government in the form of refunds and statutory interest. Such a result would confer a windfall upon Target to which they have no equitable entitlement, permitting them to retain sums extracted from consumers who bore the economic burden of the tariffs and who would otherwise be left without recourse.

A. Plaintiffs

⁷ *Retailers Are Raising Prices to Meet Tariffs; Amazon Is Hiking More Than Others*, Courtney Reagan, CNBC. November 5, 2025. <https://www.cnbc.com/2025/11/05/amazon-target-walmart-raising-prices-tariffs.html>

⁸ *Form 10-K, Annual Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934. For the fiscal year ended January 31, 2026*. P. 72. Target Corporation

⁹ *US Retail Giant Receives \$1bn Boost from Tariff Refunds*. Michael Race, BBC. August 19, 2026. <https://www.bbc.com/news/articles/c78gp4y8d3eo>

Movant, along with the plaintiffs in the other Actions, filed class actions arising from illegal IEEPA tariffs and Target's pass-through of those tariffs to its customers by inflated prices. Each plaintiff paid tariff-inflated prices to Target and seeks to ensure that Target is not unjustly enriched at consumers' expense—whether by retaining tariff refunds or retaining profits from inflated prices on goods that were never subject to IEEPA tariffs. The Actions are being pursued on behalf of similar classes of consumers, present a common core of similar facts, and allege the same misconduct.

As such, seven substantially similar putative class actions have been filed against Target:

Case	District Court	Case No.	Filed
<i>Martinez, et al. v. Target Corp.</i>	M.D. Fla.	3:26-cv-01807	8/3/2026
<i>Cavallaro, et al. v. Target Corp.</i>	S.D.N.Y.	7:26-cv-06165	7/21/2026
<i>Browne, et al. v. Target Corp.</i>	E.D.N.Y.	1:26-cv-04959	8/13/2026
<i>Sun, et al. v. Target Corp.</i>	E.D. Pa.	2:26-cv-06391	8/27/2026
<i>Camacho, et al. v. Target Corp.</i>	N.D. Ca.	3:26-cv-08704	8/20/2026
<i>Schavrien, et al. v. Target Corp.</i>	C.D.Ca.	5:26-cv-05427	9/17/2026
<i>Bernardo Lising et al. Target Corp.</i>	D. Minn.	0:26-cv-04142	9/25/2026

B. Defendant

Target is a Minnesota corporation with its principal executive offices at 1000 Nicollet Mall, Minneapolis, Minnesota 55403. Target is one of the largest retailers in the United States, reporting net sales of \$104.8 billion for fiscal year 2025.¹⁰ As of January 31, 2026, it operated 1,995 retail stores comprising approximately 250.5 million retail square feet, located in all fifty States and the District of Columbia.¹¹ Approximately one-half of the merchandise Target offers “is sourced from outside the United States, with China representing the largest country of origin for imported

¹⁰ Form 10-K, Annual Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934. For the fiscal year ended January 31, 2026. P. 28. Target Corporation.

¹¹ *Id.* at 23.

goods.”¹² Target “serve[s] as the importer of record for most owned and exclusive, and certain national brand merchandise,” and in that capacity is “responsible for customs compliance, including but not limited to, classification, import valuation, and payment of all applicable duties and fees.”¹³

C. Status of the Actions

Undersigned counsel anticipates that additional class actions will be filed in other federal courts alleging similar claims against Target.

Each of the Actions named Target as the defendant, contains similar causes of action, including claims for unjust enrichment and violations of state consumer protection laws, and alleges substantially similar damages. Further, each of the Actions is a putative class action, and each is filed on behalf of classes of consumers who either: (1) purchased a product or good from the Defendant that was subject to the IEEPA tariffs at an inflated price; or (2) purchased a product or good from the Defendant that was not subject to the IEEPA tariffs, but nonetheless at an inflated price.

Finally, each of the Actions is in its infancy and, upon information and belief, no discovery has commenced in any Action.

III. ARGUMENT

A. The Actions and Any Tag-Along Actions Are Appropriate for Transfer and Centralization Pursuant to 28 U.S.C. § 1407(a)

The Actions should be transferred to the Southern District of New York for pretrial proceedings because they share a common core of factual issues: the Defendant collected the cost of the unlawful IEEPA tariffs from consumers through higher prices, (including on products never

¹² *Id.* at 5.

¹³ *Id.*

subject to the tariffs) and, following *Learning Resources*, now stands to retain the resulting tariff refunds as a windfall rather than returning that money to the consumers who bore it. Pursuant to 28 U.S.C. §1407(a), the Panel may transfer and consolidate cases that meet three requirements: (1) the cases “involve[e] one or more common questions of fact”; (2) transfer and consolidation or coordination will further “the convenience of parties and witnesses”; and (3) transfer and consolidation or coordination “will promote the just and efficient conduct of [the] actions.” 28 U.S.C. §1407(a).

“The objective of transfer is to eliminate duplication in discovery, avoid conflicting rulings and schedules, reduce litigation cost, and save the time and effort of the parties, the attorneys, the witnesses, and the courts.” *Manual for Complex Litig.* §20.131 (4th ed. 2004). Transfer and centralization of the Actions for pretrial proceedings would achieve those objectives here.

1. The Actions Involve Common Questions of Fact

Centralization under §1407(a) turns on whether the actions share one or more common questions of fact. That standard is satisfied here. Each complaint advances consistent core allegations against the same defendant (Target) stemming from the same types of transactions and events – complex overlapping allegations that will require voluminous discovery and advanced econometric analysis to unravel. *See, e.g., In re Costar Group*, 2026 U.S. Dist. Lexis 184244; F.Supp.3d, 3-4 (J.P.M.L. 2026) (finding centralization appropriate “[a]lthough there are currently just three related actions pending, [because] the alleged scheme is complex and centers on a key aspect of the commercial real estate industry.”)

Further, centralization under §1407(a) is necessary and appropriate because the overlapping pending class actions will determine the amounts owed to Target consumers nationwide, potentially impairing the recovery rights of competing nation-wide classes. The tariff refunds ultimately allocated to Target by CBP constitute a finite, quantifiable fund that should be

distributed proportionally among all qualified Target customers. The existence of competing class actions means that absent centralization, an undetermined portion of class members are at risk of not receiving their fair share. *See, e.g., In re Air Fare Litig.*, 322 F. Supp. 1015 (J.P.M.L. 1971) (finding centralization appropriate where, in the context of a refund to airline passengers, “[t]he class action will be used not only to establish the defendant’s liability to the class but also to establish the total damage to the class, the existence of conflicting and overlapping class action claims raises substantial common questions of fact which justify transfer under Section 1407”); *see also In re UnumProvident Corp. Sec., Deriv. & “ERISA” Litig.*, 280 F. Supp. 2d 1377, 1379 (J.P.M.L. 2003) (finding centralization appropriate where “all actions [could] be expected to focus on a significant number of common events, defendants, and/or witnesses”).

In this case, the *common questions of fact* requirement is indisputably satisfied. Every Action, including virtually identical class definitions, seeks to hold Target responsible for the same course of action: shifting the economic burden of the IEEPA tariffs onto the consumers by means of price increases, and then retaining both the resulting overcharges and the CBP refunds now owed on those invalidated tariffs. Because Target is a single corporate enterprise with a single centralized importing, pricing, and merchandising function, the factual overlap among the Actions is not merely substantial, it is nearly total. The same documents, custodians, pricing data, and corporate witnesses will be at the center of each case, no matter which district it was filed in. Common questions, which will present a significant and complex effort to answer¹⁴, include, without limitation:

- Whether Target increased retail prices on imported goods that were subject to IEEPA tariffs;

¹⁴ Target states that it “move[s] millions of unique items through [its] supply chain and stores daily...” <https://corporate.target.com/about/products-services>.

- Whether Target increased retail prices on U.S.-sourced goods that were never subject to any IEEPA tariff;
- Whether Target’s pass-through rate varied across product categories, SKUs, geographic regions, sales channels (brick-and-mortar vs. online sales channels), or customer segments – and if so, what accounts for that variation;
- To what degree Target’s prices fluctuated during the relevant period;
- What portion of price fluctuations reflect tariff pass-through as opposed to concurrent inflationary pressures, transportation cost changes, supplier renegotiations, or independent pricing decisions;
- Which Target entity was the importer of record for the goods Plaintiffs purchased;
- Whether Target has filed for, received, or preserved refunds of the IEEPA tariffs, and in what amounts;
- Whether Target used pricing algorithms or automated pricing models to distribute tariff expense across products, and how that allocation can be identified among millions of items for sale nationwide;
- What portion of the IEEPA tariffs burden Target absorbed as importer of record, what portion it passed through to consumers, and what portion it recovered by negotiating price concessions from suppliers in the relevant countries of origin; and
- Which specific SKUs were subject to the IEEPA tariffs.

These common questions of fact warrant centralization of the Actions for the sake of efficiency and to avoid inconsistent rulings. *See, e.g., Toys “R” Us-Delaware, Inc. Fair and Accurate Credit Transactions Act Litig.*, 581 F. Supp. 2d, 1337, (J.P.M.L. 2008) (centralizing actions “[a]lthough only two actions are now pending, they are brought on behalf of nearly identical putative nationwide classes, and there is a risk of inconsistent rulings on class certification”). The *Toys “R” Us* MDL was transferred with only two pending actions against the national retailer who faced allegations of printing more than the last five digits of customer’s credit cards on their receipts—a fact pattern far less complex than the tariff refund fact pattern we present, but with a similar concern that inconsistent rulings and findings could hinder the rights of putative

nationwide class members.

2. Centralization Serves the Convenience of the Parties and Witnesses

Given the overlapping factual allegations, centralization of the Actions will *serve the convenience of the parties and witnesses* by reducing litigation expenses through centralized document collection, document production, and other discovery obligations. This will also minimize disruption of Target's business operations from key employees', officers', and directors' participation in depositions and other discovery. In *In Re Wireless Tel. Fed. Cost Recovery Fees Litig.*, 293 F. Supp. 2d 1378, 1379 this Panel held that:

All five actions present common, complex legal and factual questions concerning the disclosure and/or propriety of line-item fees charged by wireless telephone service providers to customers for recovering the costs of complying with one or more federally mandated telecommunication programs. Plaintiffs challenge essentially the same billing conduct and seek relief on behalf of frequently commonly defined (if sometimes geographically separate) plaintiff classes. Centralization under Section 1407 with respect to these actions is thus necessary in order to eliminate duplicative discovery, prevent inconsistent pretrial rulings (especially with respect to overlapping class certifications), and conserve the resources of the parties, their counsel and the judiciary.

Since each Action arises from a common core of factual issues involving the overcharging of consumers based on the exact same IEEPA tariffs, counsel in all of the Actions will seek the same essential testimony, documents, and other information from Target and third parties, including: (a) internal communications regarding decisions to raise prices, including on products not subject to IEEPA tariffs; (b) documents and testimony regarding Target's status as an IOR; (c) documents and testimony regarding the Target's entitlement to refunds from the federal government; (d) documents and structured data illustrating the amount of overcharges for consumer products both subject to and not subject to IEEPA tariffs; and (e) testimony from experts—all of whom will be the same across the Actions. Therefore, centralization of the Actions for consolidated or coordinated pretrial proceedings into a single MDL is appropriate to accommodate the convenience of parties and witnesses.

3. Centralization Will Promote the Just and Efficient Conduct of the Actions

A. Competing or Overlapping Classes

All Actions include—amongst others—claims for unjust enrichment. In unjust enrichment actions, while damages are measured by a plaintiff’s loss or injury, restitution is measured by a defendant’s gain or benefit. 1 Dobbs, Law of Remedies § 3.1, at 280; *LaRocca v. Borden, Inc.*, 276 F.3d 22, 28 (1st Cir. 2002). Hence, the Actions involve five competing putative nation-wide classes who—for purposes of their concurrent unjust enrichment claims—seek to recover from Target the same finite pool of damages and restitution: the amount paid by consumers in tariff pass-through price increases and Target’s gain or benefit attributable to that amount.

The Panel has expressly recognized that the existence of competing interests on finite funds is a concern that represents independent grounds for centralization. *See, e.g., In re Gerova Fin. Group, Ltd*, 816 F. Supp. 2d, 1382, (J.P.M.L. 2011) (finding centralization appropriate “[s]ince it also appears that this litigation may involve a limited fund, centralization is appropriate to avoid unnecessarily depleting this fund to the detriment of the investors”); *In re Reserve Fund Sec. & Derivative Litig.*, 598 F. Supp. 2d, 1371, (J.P.M.L. 2011) (finding centralization appropriate since “[l]iquidation of the Primary Fund is underway and it is important to have all interested parties in this docket before one judge who can address the competing interests of the parties to this depleting fund.”)

The same rationale applies with equal force here. The CBP tariff refunds, to which Target is entitled, constitute a defined, finite fund. Plaintiffs’ unjust enrichment recovery is capped at that fund. Multiple competing putative nationwide classes cannot each recover the same restitutionary amount from the same defendant without depleting the fund and leaving later-filed class members with nothing. Only a single transferee court can address the competing interests of all consumer class members with claims to the same finite pool.

The Panel has recognized that the presence of overlapping claimants across parallel actions independently favors centralization. *See, e.g., In re Air Crash Into the Java Sea*, 669 F. Supp. 3d, 669 F. Supp. 3d, 1368, 1371 (J.P.M.L. 2023) (finding centralization appropriate since “[w]e also observe that competing plaintiffs’ firms are seeking damages on behalf of some of the same decedents in both districts . . . Centralizing all actions before a single court will ensure consistent proceedings with respect to the claims pertaining to decedents involved in multiple actions.”). The pending Actions represent an amplification of this same issue. The putative classes in the Actions are not merely overlapping; they are substantially coextensive, each purporting to represent every U.S. consumer who purchased goods from Target during the relevant period—a self-swallowing structure in which every plaintiff is inside every class, and every class contains every plaintiff.

Consolidation will not only promote the just and efficient conduct of these Actions; it will also prevent inconsistent pretrial rulings on many central issues, which would present significant problems due to the substantial consistency in factual and legal allegations among all Actions. *See, e.g., In re Marriott Int’l, Inc., Customer Data Sec. Breach Litig.*, 363 F. Supp. 3d 1372, 1374 (J.P.M.L. 2019) (observing that centralization would “prevent inconsistent pretrial rulings on class certification and other issues”).

B. State-Law Variation Is a Matter for the Transferee Judge

The only noteworthy difference among the Actions is that they plead state consumer protection statutes. That is a feature of nearly every nationwide consumer MDL, and the Panel has not treated the presence of state law claims as an impediment for centralization. *See, e.g., In re Air Crash Disaster at John F. Kennedy Int’l Airport*, 407 F. Supp. 244, 246-247, (J.P.M.L. 1976) (stating that “it is within the very nature of coordinated or consolidated pretrial proceedings in multidistrict litigation for the transferee judge to be called upon to apply the law of more than one

state.”) Here the variation is narrower than usual. It concerns the statutory counts alone, leaving the equitable claims, the class definitions, and the entire factual record common.

Finally, the Panel considers “the likelihood of potential tag-along actions” in assessing whether centralization is warranted. *In re Natrol, Inc., Glucosamine/Chondroitin Mktg. & Sales Pracs. Litig.*, 26 F. Supp. 3d 1392, 1393 (J.P.M.L. 2014). It recently centralized on that basis, declining to treat informal coordination as an efficient alternative, reasoning that “given that at least 3.4 million individuals were affected . . . it is likely additional actions will be filed.” *In re Cognizant Tech. Solutions Corp. & TriZetto Provider Solutions, LLC, Data Sec. Breach Litig.*, MDL No. 3185, Transfer Order at 2 (J.P.M.L. June 5, 2026). The class here is not 3.4 million people but every Target customer over thirteen months—tens of millions—and the Actions were filed within weeks of one another, before any refund had been paid. That this is a developing national litigation rather than an isolated cluster is confirmed by the Panel’s own docket, which already carries two other petitions arising from IEEPA tariff pass-throughs. *See In re FedEx Corp. Tariffs & Related Fees Litig.*, MDL No. 3184 (filed Mar. 10, 2026); *In re Amazon Tariff Litig.*, MDL No. 3197 (filed Aug. 1, 2026).

B. The United States District Court for the Southern District of New York Is an Appropriate Transferee Forum

In selecting the appropriate transferee forum, the Panel weighs several key factors: (i) the district in which the largest number of cases is pending; (ii) the location where the common facts arose; (iii) the district best positioned to minimize cost and inconvenience for the parties and witnesses; and (iv) the experience, skill, and caseloads of the available judges. *Manual for Complex Litigation* § 20.131 (4th ed. 2004). Each of these factors points to the Southern District of New York as the appropriate transferee forum for the Actions.

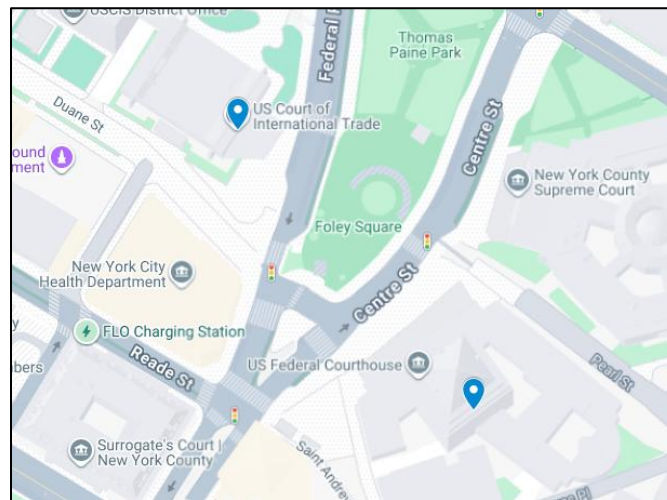
Although the Actions have been filed throughout the United States, the actions skew

heavily towards the East Coast:

Case	District Court	Case No.	Filed
<i>Martinez, et al. v. Target Corp.</i>	M.D. Fla.	3:26-cv-01807	8/3/2026
<i>Cavallaro, et al. v. Target Corp.</i>	S.D.N.Y.	7:26-cv-06165	7/21/2026
<i>Browne, et al. v. Target Corp.</i>	E.D.N.Y.	1:26-cv-04959	8/13/2026
<i>Sun, et al. v. Target Corp.</i>	E.D. Pa.	2:26-cv-06391	8/27/2026
<i>Camacho, et al. v. Target Corp.</i>	N.D. Ca.	3:26-cv-08704	8/20/2026
<i>Schavrien, et al. v. Target Corp.</i>	C.D.Ca.	5:26-cv-05427	9/17/2026
<i>Bernardo Lising et al. Target Corp.</i>	D. Minn.	0:26-cv-04142	9/25/2026

The Panel ordinarily follows where the constituent cases cluster. *See, e.g., In re Methyl Methacrylate Antitrust Litig.*, 435 F. Supp. 2d 1345, 1347, (J.P.M.L. 2006) (stating that “...the district is where the first filed and largest number of actions are already pending; iii) the district is an accessible location that will be geographically convenient for many of this docket’s litigants, witnesses and counsel...”)

An additional consideration favors New York uniquely. The refund entitlement at the center of these Actions arises from proceedings in the CIT, which sits at One Federal Plaza in New York City, adjacent to the Thurgood Marshall United States Courthouse—the venue at which Southern District of New York cases are heard.



Retrieved from Google Maps on October 1st, 2026.

The scope, timing, and administration of the IEEPA duty refunds, including which entries are eligible under CBP's phased refund process and how finally liquidated entries are treated, are being resolved by the CIT. To the extent the transferee judge and the CIT find it desirable to coordinate on matters of overlapping concern, such coordination is likely easier if the centralized Actions are in New York.

The Panel has selected a transferee district on precisely this ground. *See, e.g., In re Norada Entities Sec. Litig.*, MDL No. 3189, 2026 U.S. Dist. LEXIS 184243, at 5 (J.P.M.L. Aug. 7, 2026) (selecting the transferee district to “facilitate coordination between the MDL and the disgorgement and restitution proceedings” pending with the U.S. Securities and Exchange Commission, in parallel actions against the same defendant); *In re Long-Distance Tel. Serv. Fed. Excise Tax Refund Litig.*, 469 F. Supp. 2d 1348, 1350 (J.P.M.L. 2006) (declining to decide whether Section 1407 reaches a Court of Federal Claims action, but centralizing in the District of Columbia because “coordination is likely easier if all actions are in the District of Columbia”). The Panel routinely selects a transferee district to enable coordination with a related proceeding that will shape the litigation. *See In re SunEdison, Inc., Sec. Litig.*, 214 F. Supp. 3d 1350, 1353 (J.P.M.L. 2016) (selecting the Southern District of New York because the defendant's bankruptcy proceeding was pending there and centralization “[would] facilitate coordination with the bankruptcy court”); *In re HSBC Bank USA, N.A., Debit Card Overdraft Fee Litig.*, 949 F. Supp. 2d 1358, 1359 (J.P.M.L. 2013) (stating that centralization in the Eastern District of New York “may facilitate coordination with the state action, if necessary”).

The Panel has repeatedly selected the Southern District of New York as the transferee forum for consumer marketing and sales practices dockets of this size. *See, e.g., In re PepsiCo, Inc., Bottled Water Mktg. & Sales Practices Litig.*, 560 F. Supp. 2d 1348, 1349 (J.P.M.L. 2008) (centralizing the four pending actions in the S.D.N.Y.).

Finally, counsel representing Target—as well as counsel for many plaintiffs—have offices in New York.¹⁵ The Actions are in their infancy. All seven were filed between July 21st, 2026 and September 25th, 2026, no discovery has been served or exchanged, and no Action has been the subject of a motion to dismiss or a motion for class certification.

C. The Panel Should Assign This Litigation to the Honorable Judge Kenneth M. Karas

Judge Kenneth M. Karas, who presides over the first-filed Action (*Cavallaro*), is particularly well suited to preside over this litigation, because he has managed a docket similar to this one before. In *In re Ford Fusion & C-Max Fuel Economy Litigation*, 949 F. Supp. 2d 1368, 1369 (J.P.M.L. 2013) (“*In re Ford Fusion*”), the Panel centralized putative nationwide and statewide consumer class actions against a single national company. Plaintiffs there alleged that Ford Motor Company advertised fuel-economy figures for its hybrid vehicles that the vehicles did not achieve. The movants sought centralization in the Central District of California. The Panel instead chose the Southern District of New York, observing that “[t]his litigation as a whole is in its relatively early stages, and any number of the suggested districts could serve ably as the transferee district for this litigation involving automobiles marketed throughout the nation.” *Id.* at 1369. This transfer was done despite Ford’s headquarters being in Dearborn, Michigan at the time.¹⁶ The Panel assigned the docket to Judge Kenneth M. Karas, who presided over two actions there, and found the district to be “a readily accessible and convenient transferee forum.” *Id.*

The parallels are direct. *In re Ford Fusion*, like this litigation, involved consumer class actions against one national seller, arising from that seller’s pricing and marketing of goods sold

¹⁵ See, e.g., **Plaintiffs’ Firms:** Robbins Geller Rudman & Dowd LLP, <https://www.rgrdlaw.com/contact.html>; Napoli Shkolnik PLLC, <https://www.napolilaw.com/napoli-location/new-york-city>; Messing & Spector LLP, <https://www.messingspector.com/contact>; Levi & Korsinsky, LLP, <https://zlk.com/about-us> **Defense Firm:** Skadden, Arps, Slate, Meagher & Flom LLP and Affiliates, <https://www.skadden.com/locations/americas/new-york>.

¹⁶ *Annual report pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934*, Ford Motor Company. Retrieved from: <https://www.sec.gov/Archives/edgar/data/37996/000003799614000010/f1231201310k.htm>

in every state. The putative classes were nationwide and statewide and pleaded multiple states' consumer protection statutes. The Panel centralized specifically to prevent inconsistent pretrial rulings, including with respect to class certification. *Id.* That is the same risk the coextensive classes present here. Judge Karas has already similar issues in a single centralized proceeding, including the application of multiple states' consumer protection laws to a common course of conduct. *See, In re Ford Fusion & C-MAX Fuel Econ. Litig.*, No. 13-MD-2450 (KMK), 2017 U.S. Dist. LEXIS 115066, at *1 (S.D.N.Y. July 24, 2017).

Judge Karas is also available to take this docket. To the best of Movant's knowledge, he is not currently presiding over any MDL. He sits in White Plains, where *Cavallaro* – the first-filed case – is pending and assigned to him. The Panel routinely assigns centralized litigation to the transferee-district judge already presiding over a constituent action, as it did in *In re Ford Fusion* itself with Judge Karas. The Panel can be confident that Judge Karas will steer this litigation on a prudent and expeditious course and should transfer the actions to Judge Karas.

IV. CONCLUSION

Should the Panel decline to centralize all retailer cases, it should transfer these Actions, and any tag-along actions, to the Southern District of New York for coordinated or consolidated pretrial proceedings.

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Respectfully submitted,

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