

KROME USA INC. TERMS , CONDITIONS AND LIMITED WARRANTY OF SALE

This document sets forth the terms and conditions pursuant to which the purchaser ("Purchaser") will purchase and Krome usa inc. ("Seller") will sell the products, accessories and attachments (collectively the "Products") ordered by Purchaser. These terms and conditions shall govern and apply to the sale of Seller's Products to Purchaser, regardless of any terms and conditions appearing on any purchase order or other forms submitted by Purchases to Seller or the inconsistency of any terms therein and herein.

GENERAL

- Seller reserves the right at all times to reject any and all orders for any reason.
- Orders for other than standard items or standard lengths, may not be cancelled after purchase has been committed, production scheduled or any other costs incurred.

2. PRICE

- All prices set forth on any purchase order or other document are F.O.B. Sellers' facility or distribution point, as may be determined by Seller ("F.O.B Point"). All prices are exclusive of any and all taxes, including, but not limited to, excise, sales, use, property or transportation taxes related to the sale or use of the Products, now or hereafter imposed, together with all penalties and expenses. Purchaser shall be responsible for collecting and/or paying any and all such taxes, whether or not they are stated in any invoice for the Products. Unless otherwise specified herein, all prices are exclusive of inland transportation, freight, insurance and other costs and expenses relating to the shipment of the Products from the F.O.B point to Purchaser's facility. Any prepayment by Seller of freight insurance and other costs shall be for the account of Purchaser and shall be repaid to Seller.

3. PAYMENT TERMS

Payment terms are as follows:

- x Seller reserves the right to alter payment items .
- x Seller reserves the right to hold shipments against past due accounts.
- x Only 30 days period allowed for the payment of overdue invoices, failing which interest will be charged.
- x All past due accounts are subject to a late payment charge of 1.5% per month, or maximum allowed by law if different, along with the expenses incidental to collection including reasonable attorney's fees and costs.

4. FREIGHT TERMS

All shipments will be made F.O.B shipping point as designated in these Terms & Conditions, and title shall pass at the F.O.B. point. Delivery to the initial common carrier shall constitute delivery to the Purchaser. Any claims for loss or damage during shipment are to be filed with carrier by the Purchaser. Seller will not assume responsibility for the performance of the carrier.

- x All shipments will be made F.O.B. shipping point. Delivery to the initial common carrier shall constitute delivery to the buyer. Any claims for loss or damage to shipment are to be filed with carrier by the buyer. Krome usa inc. will not assume responsibility for the performance of the carrier.
- x Orders with different numbers and dates may not be combined to make freight allowance.
- x Backorders will be shipped in the most practical fashion with charges consistent with our freight policy established with the original order.

5. UPS SHIPMENTS

- x A handling charge, in accordance with current UPS regulations, will apply to any article that is not fully encased in an outside shipping container. Minimum charge for a package measuring over 84-inches in length and girth combined will be equal to the charge of a package weighting 30 lbs. plus the handling charge. This applies to all UPS air and surface transportation.

6. DELIVERY, DAMAGES, SHORTAGES

- x Seller shall use reasonable efforts to attempt to cause the Products to be delivered as provided for in these Terms & Conditions. Delivery to the initial common carrier shall constitute the delivery to the Purchaser. Seller's responsibility, insofar as transportation risks are concerned ceases upon the delivery of the Products in good condition to such carrier at the F.O.B. point and all the Products shall be shipped at the purchaser's risk. Seller shall not be responsible or liable for any loss or damage whatsoever, including loss of income and/or profits, or incidental, special, consequential damages resulting from Seller's delayed performance in shipment and delivery.

7. RETURN OF DEFECTIVE PRODUCTS

Defective or failed material shall be held at the Purchaser's premises until Return material (RMA) has been granted by Seller to return or return of Products. Products that are to be returned for final inspection must be returned Freight Prepaid in the most economical way. Credit will be issued for the material found to be defective upon Seller's inspection based on prices at time of purchase.

8. PRODUCTS ORDERED IN ERROR

Standard package Products only may be returned, provided that claim is made and Seller is notified within 7 days of receipt of Products, and the Products are in the original buyer's possession not more than 30 days prior to return, subject to Seller's approval. If Products are accepted for return, they must be Freight Prepaid, and buyer will be charged a minimum of 15% rehandling charge, plus a chargeback for outbound freight charges if the original order was shipped prepaid. Returns are not accepted for any Products that are specially manufactured to meet the buyer's requirement of either specifications or large quantity.

9. PRODUCTS SHIPPED IN ERROR

Purchaser must notify within 7 days of receipt of Products any shipped in error. Upon notification, Products are to be returned to Seller either via truck on a Freight Collect basis or via UPS on a Freight Prepaid basis. Purchaser will be reimbursed for costs of Products, plus any additional freight which may have been incurred due to shipping error.

10. SECURITY INTEREST

Purchaser hereby grants to Seller and Seller hereby retains a continuing purchase money security interest in the Products sold and delivered by Seller to Purchaser, whether presently in the possession of Purchaser or hereafter acquired, and all spare parts and components therefore, together with any and all proceeds of sale or other disposition of the Products, including but not limited to, cash, accounts, contract rights and chattel paper. Purchaser shall keep the Products free from any adverse lien, security interest or encumbrance and will not store the Products or any part thereof or use the Products in violation of any statute or ordinance. In the event Purchaser shall be in default under these terms and conditions. Seller shall have the remedies of a secured party under the Uniform Commercial Code in force in the state where the Products are located.

11. CAUTIONARY STATEMENT

All Products are in the nature of commodities and they are sold by published specifications and not for particular purposes, uses or applications. Purchaser shall first determine their suitability for the intended purposes, uses or applications and shall either conduct its own engineering studies or tests, or retain qualified engineers, consultants or testing laboratories and consult with them before determining the proper use, suitability or propriety of the merchandise or Products for the intended purposes, uses or applications.

Seller does not recommend the merchandise or Products for any particular purpose, use or application, and the Purchaser or user thereof shall assume full responsibility for the suitability, propriety, use and application of the merchandise or Products. Purchaser shall follow all instructions contained in Seller's catalogs, brochures, technical bulletins and other documents regarding the product. The merchandise or Products, including but not limited to, hose, tubing or couplings, may fail due to the use or conveyance of substances at elevated or lowered temperatures or at excessive pressure, the conveyance of abrasive, injurious, flammable, explosive or damaging substances. Valves manufacturing and designed only for beer kegs / containers, must not be used for any other purpose valves should be replaced, adjusted or re-tightened for the avoidance of leakage, for the prevention of injuries or damages, and for general safety purposes. Except as indicated in its Limited Warranty, Seller shall not be liable or responsible for direct or indirect injuries or damages caused by or attributed to the failure of malfunction of any merchandise or Products sold or distributed by it. Purchasers or users of the Products should frequently and consistently undertake inspections and protective measures with respect to the use and application of Products, which should include the examination of tube and cover, conditions of the hose or tubing, and the identification, repair or replacement of sections showing cracking, blistering, separations, internal and external abrasions, leaking or slipped couplings or connections and make proper proof tests.

12. LIMITED WARRANTY

The merchandise or Products sold or distributed by Seller are warranted to its customers to be free from defects in material and workmanship at the time of shipment by us, subject to the following provisions.

ALL WARRANTY CLAIMS SHALL BE MADE WITH IN 1 YEAR AFTER SELLER SHIPPED THE PRODUCTS. SELLER'S LIABILITY HEREUNDER IS LIMITED AT SELLER'S EXCLUSIVE DISCRETION. TO 1) THE PURCHASE PRICE OF ANY PRODUCTS PROVIDING DEFECTIVE. 2) REPAIR OF ANY DEFECTIVE PRODUCT OR PART THEREOF, OR 3) REPLACEMENT OF ANY DEFECTIVE PRODUCT OR PART UPON ITS AUTHORIZED RETURN TO SELLER. THIS WARRANTY IS IN LIEU OF AND EXCLUDES ALL OTHER WARRANTIES, EXPRESSED, IMPLIED, STATORY, OR OTHERWISE CREATED UNDER APPLICABLE LAW INCLUDING BUT NOT LIMITED TO, THE WARRANTY OF MERCHANTABILITY AND THE WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE. IN NO EVENT SHALL SELLER OR THE MANUFACTURER OF THE PRODUCTS BE LIABLE FOR SPECIAL, INCIDENTAL, OR CONSEQUENTIAL DAMAGE, INCLUDING LOSS OF PRODUCTS, WHETHER OR NOT CAUSED BY OR RESULTING FROM THE NEGLIGENCE OF SELLER AND/OR THE MANUFACTURER OF THE PRODUCT. UNLESS SPECIFICALLY PROVIDED HEREIN, IN ADDITION, THIS WARRANTY SHALL NOT APPLY TO ANY PRODUCTS OR PORTIONS THEREOF WHICH HAVE BEEN SUBJECT TO ABUSE, MISUSE, IMPROPER INSTALLATION, MAINTENANCE, OR OPERATION, ELECTRICAL FAILURE OR ABNORMAL CONDITIONS, AND TO PRODUCTS WHICH HAVE BEEN TAMPERED WITH ALTERED, MODIFIED, REPAIRED, REWORKED BY ANYONE NOT APPROVED BY SELLER, OR USED IN ANY MANNER INCONSISTENT WITH PROVISIONS OF THE "CAUTIONARY STATEMENT" ABOVE OR ANY INSTRUCTIONS OR SPECIFICATIONS PROVIDED WITH OR FOR THE PRODUCT. OTHER WARRANTY CONDITIONS APPLY AS PER OUR WEB SITE

13. FORCE MAJEURE

Seller's obligation hereunder are subject to, and Seller shall not be held responsible for, any delay or failure to make delivery of all or any part of the Product due to labor difficulties, fires, casualties, accident, acts of the elements, acts of God, transportation difficulties, delay by a common carrier inability to obtain Product, materials or components or qualified labor sufficient to timely perform part of or all of the obligations contained in these terms and conditions, governmental regulations or actions, strikes, damaged in or destruction in whole or part of manufacturing plant, riots, terrorist attacks or incidents, civil commotions, warlike conditions, flood, tidal waves, typhoon, hurricane, earthquake, lightning, explosion or any other causes, contingencies, or circumstances within or without the United States not subject to the Seller's control which prevent or hinder the manufacture or delivery of the Products or make the fulfillment of these terms and conditions impracticable. In the event of the occurrence of any of the foregoing, at the option of Seller, Seller shall be excused from the performance under these Terms and Conditions, or the performance of the Seller shall be correspondingly extended.

14. GOVERNING LAW, JURISDICTION, VENUE AND WAIVER OF TRIAL BY JURY

Except for the perfection of any security interest or lien in any other state, and except as otherwise provided herein, these terms and conditions will be governed and construed in all respect by the Internal laws and decisions, other than any conflict of laws provisions, of the State of Georgia, including without limitation, all matters of construction, validity, enforceability, and performance. PURCHASER (I) CONSENTS AT SELLER'S ELECTION AND WITHOUT LIMITING SELLER'S RIGHT TO COMMENCE AN ACTION IN ANY OTHER JURISDICTION, TO THE EXCLUSIVE JURISDICTION AND VENUE OF ANY COURT (FEDERAL, STATE, OR LOCAL) SITUATED IN THE STATE OF MICHIGAN (II) WAIVES ANY OBJECTION TO IMPROPER VENUE AND FORUM NON-CONVENIENS; AND (III) CONSENTS TO SERVICE OF PROCESS BY CERTIFIED MAIL, POSTAGE PREPAID, ADDRESSED TO PURCHASER AT ITS ADDRESS AS SET FORTH HEREIN. PURCHASER HEREBY WAIVES TRIAL BY JURY. Purchaser shall bring any action arising out of the sale of Products by Seller only in the federal or state courts in the State of Michigan. In the event Purchaser institutes any action in any court other than a court located in the State of Michigan, Purchaser shall assume all of Seller's costs in transferring said proceeding to a court located in the State of Michigan, including, without limitation, reasonable attorneys' fees.

15. MISCELLANEOUS

- (a) These terms and conditions constitute the entire agreement between Seller and Purchaser as it relates to terms and conditions of sale, and supersedes any and all prior oral or written agreements, correspondence, quotations, or understandings heretofore in force between the parties relating to the subject matter hereof. There are no agreements between Seller and Purchaser with respect to the Product herein except those specifically set forth in and made part of these terms and conditions. Any additional terms, conditions and/or prices are rejected by Seller
- (b) These terms and conditions may be modified, canceled or rescinded only by a written agreement of both parties executed by their duly authorized agents.

16. RESTOCKING FEES

- 20% restocking fees or minimum \$15 will be charge on order, fulfilled correctly. Restocking fees or minimum restocking charges also applies to refusal of orders which have already left the facility.

Signature: _____

Printed Name: _____

Date: _____

KROME USA INC.

KROME USA INC TERMS, CONDITIONS AND LIMITED WARRANTY OF SALE

Expanded Print for Review only – DO NOT Sign

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GENERAL

- Seller reserves the right at all times to reject any and all orders for any reason.
- Orders for other than standard items or standard lengths, may not be cancelled after purchase has been committed, production scheduled or any other costs incurred.

PRICE

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- Orders with different numbers and dates may not be combined to make freight allowance.
- Backorders will be shipped in the most practical fashion with charges consists with our freight policy establish with the original order

UPS SHIPMENTS

- A handling charge, in accordance with current UPS regulations, will apply to any article that is not fully encased in an outside shipping container. Minimum charge for a package measuring over 84- inches in length and girth combined will be equal to the charge of a package weighting 30 lbs. plus the handling charge. This applies to all UPS air and surface transportation.

6. DELIVERY, DAMAGES, SHORTAGES

- Seller shall use reasonable efforts to attempt to cause the Products to be delivered as provided for in these Terms & Conditions. Delivery to the initial common carrier shall constitute the delivery to the Purchaser. Seller's responsibility, insofar as transportation risks are concerned ceases upon the delivery of the Products in good condition to such carrier at the F.O.B. point and all the Products shall be shipped at the purchaser's risk. Seller shall not be responsible or liable for any loss or damage whatsoever, including loss of income and/or profits, or incidental, special, consequential damages resulting from Seller's delayed performance in shipment and delivery.

7. RETURN OF DEFECTIVE PRODUCTS

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10. SECURITY INTEREST

- Purchaser hereby grants to Seller and Seller hereby retains a continuing purchase money security interest in the Products sold and delivered by Seller to Purchaser, whether presently in the possession of Purchaser or hereafter acquired, and all spare parts and components therefore, together with any and all proceeds of sale or other disposition of the Products, including but not limited to , cash, accounts, contract rights and chattel paper. Purchaser shall keep the Products free from any adverse lien, security interest or encumbrance and will not store the Products or any part thereof or use the Products in violation of any statute or ordinance. In the event Purchaser shall be in default under these terms and conditions. Seller shall have the remedies of a secured party under the Uniform Commercial Code in force in the state where the Products are located.

11. CAUTIONARY STATEMENT

- All Products are in the nature of commodities and they are sold by published specifications and not for particular purposes, uses or applications. Purchaser shall first determine their suitability for the intended purposes, uses or applications and shall either conduct its own engineering studies or tests, or retain qualified engineers, consultants or testing laboratories and consult with them before determining the proper use, suitability or propriety of the merchandise or Products for the intended purposes, uses or applications. Seller does not recommend the merchandise or Products for any particular purpose, use or application, and the Purchaser or user thereof shall assume full responsibility for the suitability, propriety, use and application of the merchandise or Products,. Purchaser shall follow all instructions contained in Seller's catalogs, brochures, technical bulletins and other documents regarding the product. The merchandise or Products, including but not limited to, hose, tubing or couplings, may fail due to the use or conveyance of substances at elevated or lowered temperatures or at excessive pressure, the conveyance of abrasive, injurious, flammable, explosive or damaging substances. Valves manufactured and designed only for beer Kegs /containers must not be used for any other purpose.

Valves should be replaced, adjusted or re-tightened for the avoidance of leakage, for the prevention of injuries or damages, and for general safety purposes. Except as indicated in its Limited Warranty, Seller shall not be liable or responsible for direct or indirect injuries or damages caused by or attributed to the failure of malfunction of any merchandise or Products sold or distributed by it.

Purchasers or users of the Products should frequently and consistently undertake inspections and protective measures with respect to the use and application of Products, which should include the examination of tube and cover, conditions of the hose or tubing, and the identification, repair or replacement of sections showing cracking, blistering, separations, internal and external abrasions, leaking or slipped couplings or connections and make proper proof tests.

12. LIMITED WARRANTY

- The merchandise or Products sold or distributed by Seller are warranted to its customers to be free from defects in material and workmanship at the time of shipment by us, subject to the following provisions. ALL WARRANTY CLAIMS SHALL BE MADE WITHIN 1 YEAR AFTER SELLER SHIPPED THE PRODUCTS. SELLER'S LIABILITY HEREUNDER IS LIMITED AT SELLER'S EXCLUSIVE DISCRETION. TO 1) THE PURCHASE PRICE OF ANY PRODUCTS PROVIDING DEFECTIVE. 2) REPAIR OF ANY DEFECTIVE PRODUCT OR PART THEREOF, OR 3) REPLACEMENT OF ANY DEFECTIVE PRODUCT OR PART UPON ITS AUTHORIZED RETURN TO SELLER. THIS WARRANTY IS IN LIEU OF AND EXCLUDES ALL OTHER WARRANTIES, EXPRESSED, IMPLIED, STATORY,, OR OTHERWISE CREATED UNDER APPLICABLE LAW

INCLUDING BUT NOT LIMITED TO, THE WARRANTY OF MERCHANTABILITY AND THE WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE. IN NO EVENT SHALL SELLER OR THE MANUFACTURER OF THE PRODUCTS BE LIABLE FOR SPECIAL, INCIDENTAL, OR CONSEQUENTIAL DAMAGE, INCLUDING LOSS OF PRODUCTS, WHETHER OR NOT CAUSED BY OR RESULTING FROM THE NEGLIGENCE OF SELLER AND/OR THE MANUFACTURER OF THE PRODUCT. UNLESS SPECIFICALLY PROVIDED HEREIN, IN ADDITION, THIS WARRANTY SHALL NOT APPLY TO ANY PRODUCTS OR PORTIONS THEREOF WHICH HAVE BEEN SUBJECTED TO ABUSE, MISUSE, IMPROPER INSTALLATION, MAINTENANCE, OR OPERATION, ELECTRICAL FAILURE OR ABNORMAL CONDITIONS, AND TO PRODUCTS WHICH HAVE BEEN TAMPERED WITH ALTERED, MODIFIED, REPAIRED, REWORKED BY ANYONE NOT APPROVED BY SELLER, OR USED IN ANY MANNER INCONSISTENT WITH PROVISIONS OF THE "CAUTIONARY STATEMENT" ABOVE OR ANY INSTRUCTIONS OR SPECIFICATIONS PROVIDED WITH OR FOR THE PRODUCT. OTHER WARRANTY CONDITIONS APPLY AS PER OUR WEB SITE.

13. FORCE MAJEURE

- Seller's obligation hereunder are subject to, and Seller shall not be held responsible for, any delay or failure to make delivery of all or any part of the Product due to labor difficulties, fires, casualties, accident, acts of the elements, acts of God, transportation difficulties, delay by a common carrier inability to obtain Product, materials or components or qualified labor sufficient to timely perform part of or all of the obligations contained in these terms and conditions, governmental regulations or actions, strikes, damaged in or destruction in whole or part of manufacturing plant, riots, terrorist attacks or incidents, civil commotions, warlike conditions, flood, tidal waves, typhoon, hurricane, earthquake, lightning, explosion or any other causes, contingencies, or circumstances within or without the United States not subject to the Seller's control which prevent or hinder the manufacture or delivery of the Products or make the fulfillment of these terms and conditions impracticable. In the event of the occurrence of any of the foregoing, at the option of Seller, Seller shall be excused from the performance under these Terms and Conditions, or the performance of the Seller shall be correspondingly extended

14. GOVERNING LAW, JURISDICTION, VENUE AND WAIVER OF TRIAL BY JURY

- Except for the perfection of any security interest or lien in any other state, and except as otherwise provided herein, these terms and conditions will be governed and construed in all respect by the Internal laws and decisions, other than any conflict of laws provisions, of the State of Georgia, including without limitation, all matters of construction, validity, enforceability, and performance. PURCHASER (I) CONSENTS AT SELLER'S ELECTION AND WITHOUT LIMITING SELLER'S RIGHT TO COMMENCE AN ACTION IN ANY OTHER JURISDICTION, TO THE EXCLUSIVE JURISDICTION AND VENUE OF ANY COURT (FEDERAL, STATE, OR LOCAL) SITUATED IN THE STATE OF MICHIGAN (II) WAIVES ANY OBJECTION TO IMPROPER VENUE AND FORUM NON-CONVENIENS: AND (III) CONSENTS TO SERVICE OF PROCESS BY CERTIFIED MAIL, POSTAGE PREPAID, ADDRESSED TO PURCHASER AT ITS ADDRESS AS SET FORTH HEREIN. PURCHASER HEREBY WAIVES TRIAL BY JURY. Purchaser shall bring any action arising out of the sale of Products by Seller only in the federal or state courts in the State of Michigan. In the event Purchaser institutes any action in any court other than a court located in the State of Michigan, Purchaser shall assume all of Seller's costs in transferring said proceeding to a court located in the State of Michigan, including, without limitation, reasonable attorneys' fees.

15. MISCELLANEOUS

(a) These terms and conditions constitute the entire agreement between Seller and Purchaser as it relates to terms and conditions of sale, and supersedes any and all prior oral or written agreements, correspondence, quotations, or understandings heretofore in force between the parties relating to the subject matter hereof. There are no agreements between Seller and Purchaser with respect to the Product herein except those specifically set forth in and made part of these terms and conditions. Any additional terms, conditions and/or prices are rejected by Seller

(b) These terms and conditions may be modified, canceled or rescinded only by a written agreement of both parties executed by their duly authorized agents.

16. RESTOCKING FEES

- 20% Restocking fees or minimum \$ 15% will be charged on orders fulfilled correctly. Restocking fees or minimum restocking charges also applies to refusal of orders which have already left the facility.

UNIFORM SALES & USE TAX CERTIFICATE—MULTIJURISDICTION

The below-listed states have indicated that this form of certificate is acceptable, subject to the notes on pages 2-4. The issuer and the recipient have the responsibility of determining the proper use of this certificate under applicable laws in each state, as these may change from time to time.

KROME USA INC

Issued to Seller
3069 MCCALL DRIVE, SUITE 7 ATLANTA, GA 303

I certify that:
 Name of Firm (Buyer): _____
 Address: _____

is engaged as a registered
 Wholesaler
 Retailer
 Manufacturer
 Seller (California)
 Lessor (see notes on pages 2-4)
 Other (Specify) _____

and is registered with the below listed states and cities within which your firm would deliver purchases to us and that any such purchases are for wholesale, resale, ingredients or components of a new product or service¹ to be resold, leased, or rented in the normal course of business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) the following:

Description of Business: _____

General description of tangible property or taxable services to be purchased from the seller: _____

State	State Registration, Seller's Permit, or ID Number of Purchaser	State	State Registration, Seller's Permit, or ID Number of Purchaser
AL ¹	_____	MO ¹⁶	_____
AR	_____	NE ¹⁷	_____
AZ ²	_____	NV	_____
CA ³	_____	NJ	_____
CO ⁴	_____	NM ^{4,18}	_____
CT ⁵	_____	NC ¹⁹	_____
DC ⁶	_____	ND	_____
FL ⁷	_____	OH ²⁰	_____
GA ⁸	_____	OK ²¹	_____
HI ^{4,9}	_____	PA ²²	_____
ID	_____	RI ²³	_____
IL ^{4,10}	_____	SC	_____
IA	_____	SD ²⁴	_____
KS	_____	TN	_____
KY ¹¹	_____	TX ²⁵	_____
ME ¹²	_____	UT	_____
MD ¹³	_____	VT	_____
MI ¹⁴	_____	WA ²⁶	_____
MN ¹⁵	_____	WI ²⁷	_____

I further certify that if any property or service so purchased tax free is used or consumed by the firm as to make it subject to a Sales or use Tax we will pay the tax due directly to the proper taxing authority when state law so provides or inform the seller for added tax billing. This certificate shall be a part of each order which we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us in writing or revoked by the city or state.

Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.

Authorized Signature: _____
(Owner, Partner or Corporate Officer)

Title: _____

Date: _____

INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX CERTIFICATE

To Seller's Customers:

In order to comply with the majority of state and local sales tax law requirements, the seller must have in its files a properly executed exemption certificate from all of its customers who claim a sales tax exemption. If the seller does not have this certificate, it is obliged to collect the tax for the state in which the property or service is delivered.

If the buyer is entitled to sales tax exemption, the buyer should complete the certificate and send it to the seller at its earliest convenience. If the buyer purchases tax free for a reason for which this form does not provide, the buyer should send the seller its special certificate or statement.

Caution to Seller:

In order for the certificate to be accepted in good faith by the seller, seller must exercise care that the property or service being sold is of a type normally sold wholesale, resold, leased, rented or incorporated as a ingredient or component part of a product manufactured by buyer and then resold in the usual course of its business. A seller failing to exercise due care could be held liable for the sales tax due in some states or cities. Misuse of this certificate by seller, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue certificate in some states or cities.

Notes:

1. Alabama: Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.
2. Arizona: This certificate may be used only when making purchases of tangible personal property for resale in the ordinary course of business, and not for any other statutory deduction or exemption. It is valid as a resale certificate only if it contains the purchaser's name, address, signature, and Arizona transaction privilege tax (or other state sales tax) license number, as required by Arizona Revised Statutes § 42-5022, *Burden of proving sales not at retail*.
3. California:
 - A. This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Title 18, California Code of Regulations, Section 1668 (Sales and Use Tax Regulation 1668, Resale Certificate).
 - B. By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component part of an item manufactured for resale in the regular course of business.
 - C. When the applicable tax would be sales tax, it is the seller who owes that tax unless the seller takes a timely and valid resale certificate in good faith.
 - D. A valid resale certificate is effective until the issuer revokes the certificate.

4. The state of Colorado, Hawaii, Illinois, and New Mexico do not permit the use of this certificate to claim a resale exemption for the purchase of a taxable service for resale.
5. Connecticut: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to Conn. Gen. State §§12-410(5) and 12-411(14) and an regulations and administrative pronouncements pertaining to resale certificates.
6. District of Columbia: This certificate is not valid as an exemption certificate. It is not valid as a resale certificate unless it contains the purchaser's D.C. sales and use tax registration number.
7. Florida: The Department will allow purchasers to use the Multistate Tax Commission's Uniform Sales and Use Tax Certificate-Multijurisdiction. However, the use of this uniform certificate must be used in conjunction with the telephonic or electronic authorization number method described in paragraph (3)(b) or (c) of rule SUT FAC 12A-1.039..
8. Georgia: the purchaser's state of registration number will be accepted in lieu of Georgia's registration number when the purchaser is located outside Georgia, does not have nexus with Georgia, and the tangible personal property is delivered by drop shipment to the purchaser's customer located in Georgia.
9. Hawaii allows this certificate to be used by the seller to claim a lower general excise tax rate or no general excise tax, rather than the buyer claiming an exemption. The no tax situation occurs when the purchaser of imported goods certifies to the seller, who originally imported the goods into Hawaii, that the purchaser will resell the imported goods at wholesale. If the lower rate or no tax does not in fact apply to the sale, the purchaser is liable to pay the seller the additional tax imposed. See Hawaii Dept. of Taxation Tax Information Release No. 93-5, November 10, 1993, and Tax Information Release No. 98-8, October 30, 1998.
10. Use of this certificate in Illinois is subject to the provisions of 86 Ill. Adm. Code Ch.I, Sec. 130.1405. Illinois does not have an exemption on sales of property for subsequent lease or rental, nor does the use of this certificate for claiming resale purchases of services have any application in Illinois.

The registration number to be supplied next to Illinois on page 1 of this certificate must be the Illinois registration or resale number; no other state's registration number is acceptable.

"Good faith" is not the standard of care to be exercised by a retailer in Illinois. A retailer in Illinois is not required to determine if the purchaser actually intends to resell the item. Instead, a retailer must confirm that the purchaser has a valid registration or resale number at the time of purchase. If a purchaser fails to provide a certificate of resale at the time of sale in Illinois, the seller must charge the purchaser tax.

While there is no statutory requirement that blanket certificates of resale be renewed at certain intervals, blanket certificates should be updated periodically, and no less frequently than every three years

11. Kentucky:
 1. Kentucky does not permit the use of this certificate to claim a resale exclusion for the purchase of a taxable service.
 2. This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Kentucky Revised Statute 139.270 (Good Faith).

3. The use of this certificate by the purchaser constitutes the issuance of a blanket certificate in accordance with Kentucky Administrative Regulation 103 KAR 31:111.

12. Maine does not have an exemption on sales of property for subsequent lease or rental.
13. Maryland: This certificate is not valid as an exemption certificate. However, vendors may accept resale certificates that bear the exemption number issued to a religious organization. Exemption certifications issued to religious organizations consist of 8 digits, the first two of which are always "29". Maryland registration, exemption and direct pay numbers may be verified on the website of the Comptroller of the Treasury at www.marylandtaxes.com.
14. Michigan: Effective for a period of three years unless a lesser period is mutually agreed t and stated on this certificate. Covers all exempt transfers when accepted by the seller in "good faith" as defined by Michigan statute.
15. Minnesota:
 - A. Does not allow a resale certificate for purchases of taxable services for resale in most situations.
 - B. Allows an exemption for items used only once during production and not used again.
16. Missouri:
 - A. Purchases who improperly purchase property or services sales tax free using this certificate may be required to pay the tax, interest, additions to tax or penalty.
 - B. Even if property is delivered outside Missouri, facts and circumstances may subject it to Missouri tax, contrary to the second sentence of the first paragraph of the above instructions.
17. Nebraska: A blanket certificate is valid 3 years from the date of issuance.
18. New Mexico: For transactions occurring on or after July 1, 1998, New Mexico will accept this certificate in lieu of a New Mexico nontaxable transaction certificate and as evidence of the deductibility of a sale tangible personal property provided:
 - a) this certificate was not issued by the State of New Mexico;
 - b) the buyer is not required to be registered in New Mexico; and
 - c) the buyer is purchasing tangible personal property for resale or incorporations as an ingredient or component part into a manufactured product.
19. North Carolina: This certificate is not valid as an exemption certificate or if signed by a person such as a contractor who intends to use the property. Its use is subject to G.S. 105-164.28 and any administrative rules or directives pertaining to resale certificates.
20. Ohio:
 - A. The buyer must specify which one of the reasons for exemption on the certificate applies. This may be done by circling or underlining the appropriate reason or writing it on the form above the state registration section. Failure to specify the exemption reason will, on audit, result in disallowance of the certificate.
 - B. In order to be valid, the buyer must sign and deliver the certificate to the seller before or during the period for filing the return.

21. Oklahoma would allow this certificate in lieu of a copy of the purchaser's sales tax permit as one of the elements of "properly completed documents" which is one of the three requirements which must be met prior to the vendor being relieved of liability. The other two requirements are that the vendor must have the certificate in his possession at the time the sale is made and must accept the documentation in good faith. The specific documentation required under OAC 710-65-7-6 is:

A) Sales tax permit information may consist of:

- (i) A copy of the purchaser's sales tax permit; or
- (ii) In lieu of a copy of the permit, obtain the following: (I) Sales tax permit number; and

(II) The name and address of the purchaser;

B) A statement that the purchaser is engaged in the business of reselling the articles purchased; C) A statement that the articles purchased are purchased for resale;

D) The signature of the purchaser or a person authorized to legally bind the purchaser; and

E) Certification on the face of the invoice, bill or sales slip or on separate letter that said purchaser is engaged in reselling the articles purchased.

Absent strict compliance with these requirements, Oklahoma holds a seller liable for sales tax due on sales where the claimed exemption is found to be invalid, for whatever reason, unless the Tax Commission determines that purchaser should be pursued for collection of the tax resulting from improper presentation of a certificate.

22. Pennsylvania: This certificate is not valid as an exemption certificate. It is valid as a resale certificate only if it contains the purchaser's Pennsylvania Sales and Use Tax eight-digit license number, subject to the provisions of 61 PA Code §32.3.

23. Rhode Island allows this certificate to be used to claim a resale exemption only when the item will be resold in the same form. They do not permit this certificate to be used to claim any other type of exemption.

24. South Dakota: Services which are purchased by a service provider and delivered to a current customer in conjunction with the services contracted to be provided to the customer are claimed to be for resale. Receipts from the sale of a service for resale by the purchaser are not subject to sales tax if the purchaser furnishes a resale certificate which the seller accepts in good faith. In order for the transaction to be a sale for resale, the following conditions must be present:

- (1) The service is purchased for or on behalf of a current customer;
- (2) The purchaser of the service does not use the service in any manner; and
- (3) The service is delivered or resold to the customer without any alteration or change.

25. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories and possessions.

26. Washington: Resale certificates will be replaced by reseller permits issued by Department of Revenue, effective January 1, 2010.

27. Wisconsin allows this certificate to be used to claim a resale exemption only. It does not permit this certificate to be used to claim any other type of exemption.