CANADA UNIFORM SALE & USE TAX CERTIFICATION MULTI-PROVINCE PURCHASE EXEMPTION CERTIFICATE (PEC)

Canadian manufacturers or resellers may be exempt from PST/ QST by completing this form.

The below-listed provinces have indicated that this form of certificate is acceptable for PST exemption. 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.

| Address/Auction: | |
|--|-----------------------|
| Date of Purchase: | |
| I certify that: [Name of Firm (Buyer)] at [Addr | cess] |
| is engaged as a registered | |
| WholesalerRetailerManufacturerSeller | |
| and is registered with the below listed provinces and cities within which your firm would deliver pethat any such purchases are for wholesale, resale, ingredients or components of a new product or 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/Reason of Exemption: | |
| List of Items or services purchased from the seller: | |
| Registration ID Number of Purchaser (Vendor Permit #): | |
| I further certify that if any property or service so purchased tax free is used or consumed by the fast subject to a Sales or Use Tax we will pay the tax due directly to the proper taxing authority when or inform the seller for added tax billing. This certificate shall be a part of each order that we may unless otherwise specified, and shall be valid until | state law so provides |
| 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 matter. | as to every material |
| Authorized Signature:(Owner, Partner or Corporate Officer) | |
| (Owner, Partner or Corporate Officer) | |
| Title: Date: | |

Please Note: This form is applicable to Canadian buyers for Multi-Province Tax Exemption only. Canadian manufacturers or Canadian resellers are exempt by filling out this form.