PRICES: Prices are subject to change without notice. Invoices will be billed at prevailing prices at the time of shipment. Prices are subject to all federal, state and local taxes which shall be at the customer's expense.

TERMS: Payment terms are subject to mutually agreed upon terms and conditions of sale. Payment must be received by IPG within the days allowed. Past due accounts are subject to a service charge on the unpaid balance. Terms are subject to change by IPG. Customer agrees to pay all reasonable costs of collection, including attorney fees in connection with the collection of a "past due" account, together with all court costs.

MINIMUM ORDERS: Minimum order requirement is \$10,000.00. All orders are ExWORKS. Certain products are available only in full pallets of same size and color. All products must be ordered in full cases or equivalent.

TITLE OF GOODS AND SHORTAGE OR DAMAGE: The delivery of goods or material is determined by the agreed upon Incoterms between IPG and the Customer. Risks of loss or damage shall be determined in accordance with the shipping terms agreed by the parties as defined by the INCOTERMS 2000 published by the International Chamber of Commerce. In the event any shortage or damage of material is detected by the Customer which is the responsibility of IPG, Customer must notify IPG within 14 days of delivery of the Product. Product must be retained and made available for inspection by IPG or an agent nominated by IPG, or IPG shall have no further responsibility.

ORDERS: All orders are subject to acceptance by IPG. IPG reserves the right to over ship or under ship by 10% of order quantity on all "made to order" products. All items are subject to minimum order requirements and current lead times. All orders are confirmed by emailing or faxing copies of order acknowledgments. The order acknowledgment includes our expected available date. This date is given to the best knowledge at time of order confirmation but cannot be considered a "guaranteed date". Amendments or revisions to orders must be presented to IPG in writing within 3 working days.

TAX ON SALES: All prices are exclusive of sales, use, and other excise taxes. All such taxes, and any other taxes measured, in whole or part, by gross receipts applicable to a transaction are to be borne by Customer. All export, import and other duties, tariffs and customs shall be paid by Customer. If exemption is claimed by Customer, Customer shall furnish satisfactory proof of such exemption to IPG. Any taxes that IPG may be required to pay or collect, under any existing or future law, upon or with respect to the sale, purchase, delivery, storage, processing, use or consumption of any of the material purchased, including taxes upon or measured by the receipts from the sale thereof, shall be for the account of the Customer, who shall promptly pay the amount thereof to IPG upon demand.

COMPLAINTS: Any complaints should be filed in writing within 6 months of invoice date and require a report stating invoice number, lot numbers, quantity and nature of complaint. Samples of defective material have to be sent in for evaluation. Distributor should receive a written claim report within 4 weeks of receipt of samples.

WARRANTY: IPG products are warranted to meet their published specifications. Certain products may have specific written warranties, the terms of which are incorporated herein. THIS WARRANTY AND THE OBLIGATION OF IPG HEREUNDER IS IN LIEU OF ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY OR (WITHOUT LIMITATION) AS TO FITNESS FOR ANY PARTICULAR USE OR PURPOSE AND ANY IMPLIED WARRANTY ARISING OUT OF A COURSE OF DEALING, A CUSTOM OR USAGE OF TRADE AND IPG SHALL NOT BE LIABLE FOR ANY LOSS OR DAMAGE, DIRECTLY OR INDIRECTLY, ARISING FROM THE USE OF SUCH MERCHANDISE OR FOR CONSEQUENTIAL DAMAGES.

LIMITATION OF LIABILITY: Damages for any claim, including a warranty claim, made on any basis are limited to the purchase price of the product for which damages are claimed.

OVERRIDE: IPG reserves the right to adjust all terms and conditions based on specific Customer issues. All values are represented in U.S. funds.

ENTIRE AGREEMENT:

These Terms & Conditions are understood to be incorporated into any contract of sale entered between IPG and Customer and Customer agrees to be bound thereby. All quotations on orders for goods or material provided by IPG are subject to these Terms & Conditions. These Terms & Conditions apply to all orders, including telephone, fax and EDI orders, unless modified in writing and signed by a duly elected officer of IPG. IPG shall be excused for any delay in performance due to acts of God, war, riot, embargoes, acts of civil or military authorities, fires, floods, accidents, quarantine restrictions, mill conditions, strikes, lockouts, differences with workmen, delays in transportation, shortage of cars, fuel, labor or materials, inability to obtain materials or shipping space, breakdowns, governmental acts and regulations or any circumstances or cause beyond the control of IPG in the reasonable conduct of its business. Except in the particulars specified by Customer and expressly agreed to in writing by IPG, all goods or material shall be produced in accordance with IPG's standard practices. All goods or material, including that produced to meet an exact specification, shall be subject to tolerances and variations consistent with usages of the trade and regular mill practices concerning: dimension, weight, straightness, section, composition and mechanical properties; normal variations in surface, internal conditions and quality; and deviations from tolerances and variations consistent with practical testing and inspection methods. If Customer's order form is used, it is expressly understood and agreed that these Terms & Conditions shall prevail insofar as the same may in any way conflict with the terms and conditions. Waiver by IPG of a breach of any of these Terms & Conditions shall not be construed as a waiver of any other breach. These Terms & Conditions shall be governed by, construed, enforced and

regulated under and in accordance with the laws of the State of Florida. Venue and exclusive jurisdiction for any legal action authorized hereunder shall be in the appropriate federal or state court located in Orlando, Florida. ORLDOCS 10959340 1