



TAUBER-ARONS, INC.

Industrial Auctioneers & Liquidators since 1892

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TPCG, INC. AUCTION TERMS AND CONDITIONS

LOTS BEGIN CLOSING: Tuesday, February 27th @ 11:00AM PDT

THIS SALE IS ONLINE ONLY. REGISTER AT WWW.AUCTIONHQ.COM

*****All sales in U.S. dollars only!!*****

*All descriptions are believed to be correct, but no guarantees or warranties are made by auctioneer as to nomenclature or age. Everything sold on an "as is" basis.

*Please remember that a bid is a verbal contract; once you become the successful bidder, you must pay for your items. If you find that the riggers you contact are charging you high fees, that doesn't mean that you can abandon your items. Once you win, you are responsible for paying.

***FULL AND FINAL PAYMENT MUST BE MADE IN CASH, CASHIER'S CHECK, WIRE TRANSFER ONLY. *** PAYMENT MUST BE MADE, OR WIRE INITIATED, BY CLOSE OF BUSINESS THE DAY AFTER THE SALE.

*BUYERS PREMIUM IS 18% OF HAMMER PRICE.

SALES TAX

ALL SALES WILL BE SUBJECT TO LOCAL SALES TAX

Moreno Valley, CA Sales Tax: 7.75%

*For those doing business in California: The only way to be exempt from sales tax is to furnish us with a copy of your resale license. Simply telling us your resale number is not sufficient; you must provide an actual copy for our records. We do not keep resale licenses on file at the office. In addition, your resale license must have current information, including the name of your company and address. If the name and address on your resale license don't match the name and address you register with, that license is unacceptable.

If your business card and/or business name don't explicitly state that you are in the business of buying and selling the type of machinery you are buying from us, we may choose to refuse your resale license. In other words, if you are in the business

of wood working and you buy office furniture at our auction, do not expect to have your resale license accepted. You may want to provide us with a copy of an ad for your company, demonstrating that you are in the business of buying and selling the type of equipment you are purchasing from us, as proof. We reserve the right to deny any resale license that appears questionable.

*For those doing business outside of California: The only way to be exempt from sales tax is to furnish us with a copy of your Bill of Lading, demonstrating that the items purchased at auction have crossed state lines. Do not fax us a copy of your state resale license; California doesn't accept resale licenses from other states. Also, moving the items across a state border yourself doesn't count. You must have a common carrier move the items, and then give you a Bill of Lading which you then send us a copy of.

IMPORTANTIn ALL cases, without exception, if you cannot furnish us with the required tax exemption proof BEFORE payment is made, then you MUST pay the tax. If you can furnish us with the required documentation after payment is made, but within 21 days of the sale, a refund will be promptly issued. There are NO exceptions to this. If you make a wire transfer to us, or obtain a cashiers' check, without including the tax and before giving us the required documents, you will not be allowed to remove any equipment until the situation is corrected. Obviously, if you are relying on a Bill of Lading for tax exemption, you will not be able to provide copies of documents until after the items are moved, and so please be aware of this rule when making payment. Also, we remit the sales tax we collect to the Board of Equalization on a monthly basis, so if you take longer than 21 days to get tax exemption proof to us, it will be too late: we will not take steps to try and retrieve your sales tax from the Board of Equalization once the taxes are turned in.

If we have any doubts as to the veracity of tax exemption claims, we reserve the right to refuse tax exemption status.

ADDITIONAL INFO FOR THOSE BUYING VEHICLES: as of 10/2012, we are required to collect sales tax on vehicles except when a buyer has a DMV-issued vehicle dealers' license. A regular CA SBOE issued resale permit will not remove the sales tax from vehicle purchases.

LOT REMOVAL

REMOVAL DATES ANNOUNCED CLOSER TO SALE DATE.

SALE LOCATION: 14461 Commerce Center Dr., Moreno Valley, CA 92553

Removal of lots is entirely the responsibility of the bidder. We do not package, load or ship. There will be no equipment, like forklifts, onsite to facilitate your lot removal. It is up to you to hire a rigger or otherwise provide for the removal of your items.

Additionally, if you are moving items out of the country, please understand that we do not act as customs brokers. You will have to facilitate any and all paperwork involved with removing your items across borders.

While we do not work with or endorse any riggers, we can provide you with contact information for riggers who have requested that we do so:

Advanced Riggers & Millwrights
Frankie Cherry - 951-361-9187

Red Line Machinery Movers
Bernie Crist - [323-888-8772](tel:323-888-8772)

AAM Logistics Machinery Movers
Arturo Hernandez - [323-540-6779](tel:323-540-6779)

Beltran Machinery Moving
Gabriel Beltran - [888-815-0079](tel:888-815-0079)

D&J Machinery Movers
Darrin Nadolski -- [626-252-1553](tel:626-252-1553)

M&M Machinery Moving Inc.
Mike Ortega - [213-494-7581](tel:213-494-7581)

Santa Fe Machinery Movers
Carlos Sanchez: [562-927-0020](tel:562-927-0020)

Intersea Transport
Ken Park: 714-717-1318

ABBA Freight Systems LLC
Gary Glosser: 541-690-3472

IMPORTANT: Due to buyers being lax about removing their items in a timely fashion, we are implementing a \$500 per day fee for entry into the facility every day past the time allotted for check out.

GOOD LUCK AND HAPPY BIDDING!