



THE GILL CORPORATION

SUPPLEMENTAL TERMS & CONDITIONS FOR CASH IN ADVANCE CUSTOMERS

In addition to The Gill Corporation Terms and Conditions of Sale ("Ts & Cs"), the following Supplemental Terms & Conditions shall apply to customers of The Gill Corporation or any of its divisions and subsidiaries ("TGC") placing Orders subject to cash in advance ("CIA") payment terms.

Buyer understands and agrees that:

1. CIA Orders shall initially be entered by TGC into its records for administrative purposes only and that such entry into TGC's records system shall not constitute commencement of TGC's performance under such Order.
2. any quoted lead time for Products that are the subject of any CIA Order may be revised by TGC prior to confirmation of the Order at the time payment is received by TGC for such CIA Order. Confirmed lead time for a CIA Order shall be calculated from the date that payment is received by TGC.
3. as a courtesy to buyer, TGC shall issue a *pro forma* invoice to facilitate payment of any CIA Order. Payment from buyer of such *pro forma invoice* shall be due immediately. Buyer understands and acknowledges that any delay in payment of such *pro forma* invoice shall result in the delay of the processing of the CIA Order and delay delivery of the Products subject to such Order.
4. a *pro forma* invoice for a CIA Order that has not been paid by buyer ninety (90) days after TGC's issuance of such invoice shall give TGC the right to cancel the CIA Order related to such invoice. In the event of such cancellation, Buyer shall be liable for any costs or expenses incurred by TGC as a result of such cancellation.