

Exhibit C- TERMS AND CONDITIONS OF SALE

1. **Governing Provisions.** These Terms and Conditions of Sale apply to all sales by Textured Coatings of America, Inc. ("SELLER"), and constitute the complete and final agreement between SELLER and any buyer with respect thereto. SELLER's acceptance of any order is conditional upon the buyer's assent to these Terms and Conditions of Sale. No additional or different terms or conditions, including any such contained in any buyer's Purchase Order, Acknowledgment or other form or correspondence will be of any force or effect; and SELLER hereby objects to any such additional or different terms or conditions. **THE SALE OF THE PRODUCTS COVERED BY THIS ORDER SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF FLORIDA (WITHOUT REFERENCE TO CONFLICTS OF LAWS).**

No accepted offer may be cancelled or altered by buyer except upon terms and conditions accepted by Seller in writing; and no changes to this document will be binding unless set forth in writing and manually signed by SELLER. This offer may be revoked by SELLER at any time before it is accepted by buyer, and shall automatically expire 30 calendar days after its date if buyer has not accepted it before then. Neither buyer's acceptance of this offer nor any conduct by SELLER (including but not limited to shipment of goods) shall oblige SELLER to sell to buyer any quantity of goods in excess of the quantity that buyer has committed to purchase from SELLER at the time of such acceptance or conduct.

2. **Prices; Payment.** Payment is due thirty (30) days after the date of SELLER's invoice, unless SELLER requires payment in advance. Past due amounts are subject to maximum finance charges allowed by law. The invoice amount will include a cash discount of 3%; payment by a method other than cash or check will not be eligible for this cash discount. SELLER may withhold or cancel scheduled shipments at any time that any portion of buyer's account with SELLER is overdue.

3. **Credit.** All payment terms set forth in this document are subject to SELLER's approval of buyer's credit, in SELLER's discretion; and if such approval is withheld, payment shall be due in advance of SELLER's performance.

4. **Delivery, Claims and Force Majeure.** Delivery of goods to a carrier at SELLER's plant or other loading point shall constitute delivery to buyer. Regardless of shipping terms or freight payment, all risk of loss or damage in transit shall be borne by buyer. SELLER may make delivery in installments. All installments shall be separately invoiced and paid for when due per invoice, without regard to subsequent deliveries. Claims for shortages or other errors in delivery or product condition must be made in writing within 24 hours after receipt of a shipment. Failure to give notice constitutes unqualified acceptance and a waiver of all such claims by buyer. Claims for loss or damage to goods in transit must be made to the carrier, and not to SELLER.

All delivery dates are approximate. Further, SELLER shall not be liable for any damage as a result of any delay or failure to deliver due to any cause beyond SELLER's reasonable control, including (but not limited to) any act of God, act of the buyer, embargo or other governmental act, regulation or request, fire, accident, strike, lowdown, war, riot, delay in transportation or delays by SELLER's suppliers.

5. **Taxes and Other Charges.** Any manufacturer's tax, occupation tax, use tax, sales tax, excise tax, value added tax, duty, custom, inspection or testing fee, or any other tax, fee or charge or any nature whatsoever imposed by any governmental authority on or measured by the transaction between SELLER and buyer, excluding business income or franchise taxes imposed on SELLER, shall be paid by the buyer in addition to the prices quoted or invoiced. In the event

SELLER is required to pay any such tax, fee or charge, the buyer shall reimburse SELLER therefore.

6. **Changes.** SELLER may, without notice or other obligation to buyer, at any time make such changes in formulation or ingredients of product as SELLER deems appropriate. SELLER may furnish suitable substitutes for materials unobtainable because of priorities or regulations established by governmental authority or nonavailability of materials from suppliers. SELLER may also at any time, upon notice but otherwise without obligation to buyer, discontinue manufacture of any product ordered.

7. **Warranties.** SELLER's products are sold **AS IS**, unless you have received, with this document or otherwise, a written warranty that applies to your product. SELLER shall not be bound by any promises or guarantees made by any sales representative, contractor and/or applicator, and buyer acknowledges that no such person is an agent or employee of SELLER and has no authority to expand or modify any of SELLER's written warranties.

SELLER EXPRESSLY DISCLAIMS AND EXCLUDES ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR PARTICULAR PURPOSE, AND ANY WARRANTIES ARISING FROM COURSE OF DEALING OR USAGE OF TRADE.

8. **Returns.** No products shipped hereunder may be returned without SELLER's prior written approval or without a receipt. Specialty colors may not be returned. SELLER will charge a 25% service charge on all returned merchandise. Returns must be made within 60 days of the invoice date.

9. **Consequential Damages and Other Liability; Indemnity.** SELLER's liability with respect to the products sold hereunder that are covered by a written warranty shall be limited to the remedies described in the applicable warranty. With respect to other products, and other breaches of contracts, buyer's damages shall be limited to the contract price.

SELLER SHALL NOT BE LIABLE FOR ANY CONSEQUENTIAL, INCIDENTAL OR CONTINGENT DAMAGES WHATSOEVER, WHETHER ARISING OUT OF BREACH OF CONTRACT, WARRANTY, TORT (INCLUDING NEGLIGENCE AND STRICT LIABILITY) OR OTHER THEORIES OF LAW, WITH RESPECT TO PRODUCTS SOLD BY SELLER, OR ANY UNDERTAKINGS, ACTS OR OMISSIONS RELATING THERETO. Without limiting the generality of the foregoing, SELLER shall have no liability for property or personal injury damages, penalties, special or punitive damages, damage for lost profits or revenues, loss of use of products or any associated equipment, cost of capital, cost of substitute products, facilities or services, costs of repair, or for any other types of economic loss, or for claims of buyer's customers or any third party for any such damages.

Buyer shall indemnify and hold harmless SELLER from and against any and all losses, liabilities, damages and expenses (including but not limited to attorneys' fees and other costs of defense) that Seller may incur as a result of any claim by buyer or by any third party arising out of or in connection with the goods sold hereunder, including but not limited to any such claim based upon the negligence of SELLER in designing, manufacturing, and/or selling such goods, unless such losses, liabilities, damages or expenses are ultimately determined to be attributable solely to the willful misconduct of SELLER.

10. **Collection Costs.** In the event SELLER or its assigns files suit against buyer to collect any amounts due and outstanding as a result of buyer's order, buyer agrees to pay SELLER's reasonable attorneys' fees, including those incurred on appeal, and all other reasonable and necessary collection costs.