



Luxottica of America
12 Harbor Park Drive
Port Washington, NY 11050

Dear Future Customer,

We thank you for your interest in becoming an authorized retailer of Luxottica eyewear. Our goal is to provide a unique customer experience, offering first class customer service through both our sales team and our customer service department in New York. Our authorized retailer network is critical to reaching consumers – ensuring that our products are featured in the best environments, the stories behind our quality products are communicated to consumers, and our products are backed by top tier sales and service.

In order to become an authorized retailer, you will need to:

1. Get approved by your Sales Consultant to carry our brand(s) and place an opening order. Note that requirements for opening orders will vary by brand; please check with your Sales Consultant.
2. Complete and sign all of the enclosed documents, convert them to PDF and submit these to either your Sales Consultant or to both your Sales Consultant and our credit department at CreditDept@us.luxottica.com
 - Account Profile
 - Authorized Retailer Agreement (ARA)
 - Credit Application
 - Tax Resale Certificate or Taxability Template

Upon completion of the above mentioned order and documents we will begin the credit review processes. Please note that both our Ray-Ban and Oakley eyewear brands are under a Minimum Advertised Price (MAP) policy, a copy of which will be provided by your Sales Consultant.

Thank you again for your interest in joining the Luxottica family and we look forward to working with the best partners.

Thank you,
Luxottica of America LLC



TERMS AND CONDITIONS
(Effective as of May 13, 2019)

PAYMENT TERMS

All amounts are due 2/10 e.o.m. (statement balance is due at the end of the month with an option for a 2% discount if payment is made by check prior to the 10th the current of the month), unless otherwise noted. All prices quoted are F.O.B. point of origin and are subject to change without notice.

RETURN POLICY (Promotional items not eligible for credit)

Only items purchased from Luxottica are eligible for return. The following terms apply:

Commercial Claim	Definition	Claim Limit
Order Discrepancy	Any misalignment with your order (example: wrong product, overage)	7 Days upon delivery
Shipment Damage	Product is damaged during shipment, not a defect. If a Product is damaged during shipment, the Retailer must note such damage on the carrier delivery record	7 Days upon delivery
Commercial Exchange	Return approved by a Luxottica Sales Consultant	24 Months from the time of invoice

In any of the above circumstances, Luxottica will issue a Return Authorization (RA) and credit.

In order to be eligible for credit, you must return the product in resalable condition with the original case along with any other original packaging (if appropriate), free of personal markings and a properly issued RA. Shipping costs for returns will not be covered by Luxottica unless otherwise approved by Luxottica. Please note that an RA remains valid for thirty (30) days after issuing. Any possible inquiry should be reported no later than 30 days after the credit has been posted; Luxottica does not issue blanket RA. For your protection, Luxottica recommends that you record all items being returned, fully insure all shipments and document all tracking information. All returns should be sent to:

Luxottica of America Inc Wholesale Returns Department
100 Greenwood Industrial Pkwy, Suite 480
McDonough, GA 30253

or

Luxottica After Sales Canada
2660 Rue Diab
Saint-Laurent, QC H4S 1E8

If a product is returned with a valid RA and is in resalable condition with the original case and packaging- then Luxottica will issue a full credit for the price paid (less any applicable discounts received).

If a product is returned without a valid RA, or if Luxottica determines in its sole discretion that it is not in resalable condition, Luxottica will return the product to you, and you will not receive any credit for such product.

If product is returned without the original case and or packaging, then the cost of that missing item will be deducted from your Credit.

LUXOTTICA RETAILERS LIMITED WARRANTY POLICY

All warranty claims must be reported and managed through my.luxottica.com platform or via our customer service.

No RA is required.

The following terms apply:

Warranty Claim	Definition	Claim Limit
Functional defect	Are defects in material or workmanship of the Product, including but not limited to: missing components, delamination and/or peeling of sun lens coating, bubbles or imperfections in lens coating, premature flaking or deterioration of frame coating, soldering defects of temple hinges and/or barrels, and sun lenses popping out of the frame	36 Months from the date of receipt of the shipment

To view the complete policy please download it from my.luxottica.com or request a copy from our customer service.

Luxottica of America Inc. Call Center
1-800-422-2020 (US) or 1-800-267-3937 (Canada) Mon-Fri 8am – 8pm ET

This warranty policy applies to products still owned by the wholesale customers or sold to a final consumer of their practice. For consumers that are claiming defects on products bought from a different practice, please refer to the Luxottica Consumer Limited Warranty.

Please note that this policy doesn't replace the limited warranty that Luxottica offers to end consumers (Luxottica Consumer Limited Warranty); details of the latter are in the certificate of guarantee accompanying each product.

BRAND PROTECTION

Purchasers of Luxottica products cannot advertise using product images or the respective trade name, logos or related trademarks of such products without prior written authorization. Authorized point-of-purchase materials or any other promotional materials can be used only in the form provided, for the period indicated and only for point-of-purchase purposes.

Luxottica products may not be advertised and/or sold over the internet without Luxottica's written permission. Luxottica reserves the right to determine to whom it will sell or continue to sell its product. Luxottica products may be resold only to consumers. Luxottica will not sell to accounts who divert, or who participate in any arrangement which results in the diversion of Luxottica products to other retailers, distributors or any other suppliers. Luxottica further reserves the right to take all appropriate legal action against accounts who fail to comply with this non-diversion policy.

IMPORTANT

These terms and conditions are subject to revision at any time, without notice, solely at Luxottica of America Inc. discretion.

These Terms and Conditions can be found on my.luxottica.com.

Luxottica of America

12 HARBOR DRIVE
PORT WASHINGTON, NY 11050

DATE:

<u>Account Profile</u>	
LUXOTTICA ACCOUNT NAME	
WEBSITE URL	
EMAIL ADDRESS	
CHANNEL OF TRADE	
PREFERRED SHIP VIA	

<u>POS TYPE</u>	
STORE FRONT	<input type="checkbox"/>
MALL RETAIL LOCATION	<input type="checkbox"/>
WEBSITE	<input type="checkbox"/>
DISTRIBUTION CENTER	<input type="checkbox"/>
MEDICAL / OFFICE BUILDING	<input type="checkbox"/>
AIRPORT	<input type="checkbox"/>

<u>SEASONALITY</u>	
SEASONAL	<input type="checkbox"/>
NON-SEASONAL	<input type="checkbox"/>

<u>CATEGORIES OF MERCHANDISE</u>	
SUN	<input type="checkbox"/>
OPTICAL	<input type="checkbox"/>
APPAREL	<input type="checkbox"/>
FOOTWEAR	<input type="checkbox"/>
ACCESSORIES	<input type="checkbox"/>
GOGGLES	<input type="checkbox"/>

LUXOTTICA AUTHORIZED RETAILER AGREEMENT ROW

PARTIES	
LUXOTTICA	
Company Name	
Registered Address	
Email address	

RETAILER	
Company Name	<input type="checkbox"/>
Registered Address	<input type="checkbox"/>
Email address	<input type="checkbox"/>
I hereby certify the above information is correct and that I am authorized on behalf of Retailer to execute the following Authorized Retailer Agreement	

EXECUTION DATE

This authorized retailer agreement ("**Agreement**") is entered into by and between _____ ("**Luxottica**") and _____ ("**Retailer**").

1. APPOINTMENT. Luxottica appoints Retailer, and Retailer accepts such appointment, as an authorized non-exclusive retailer of eyewear, sunglasses and related accessories bearing those trademark(s), name(s) and/or logo(s) listed in **Appendix A** as from time to time agreed between the parties ("**Luxottica Product**"). Luxottica may amend or supplement Appendix A, and any such amendments or supplements will be effective as of the date Luxottica notifies Retailer thereof. Retailer undertakes to purchase Luxottica Product exclusively from Luxottica and is authorized to sell Luxottica Product only to end-users at the locations which shall be agreed between the parties in writing ("**Authorized Locations**") within the territories listed under **Appendix B** (the "**Territory**"), or through internet websites agreed and approved in writing between the parties provided that they are directed towards consumers in the Territory and comply with the provisions of this Agreement and the Qualitative Criteria (as hereinafter defined) and that have been approved in writing in advance by Luxottica ("**Authorized Websites**", and together with Authorized Locations "**Approved Locations**"). Luxottica shall notify Retailer of those brands of Luxottica Product it is authorized to sell at each Approved Location.

2. DISTRIBUTION POLICY. (a) Retailer acknowledges that Luxottica Products enjoys worldwide recognition and prestige from both industry professionals and consumers due to the superior quality of the products bearing those trademarks and logos and the strict quality controls under which those products are manufactured and sold. In this context, Retailer shall market, promote, and sell Luxottica Product through Approved Locations only and in strict compliance with the qualitative criteria set out in **Appendix C** ("**Qualitative Criteria**"), the quality standards set out in **Appendix D** ("**Product Quality Standards Policy**"), applicable laws and this Agreement. In addition to the Qualitative Criteria, Luxottica and its licensors may from time to time adopt, amend or supplement the Qualitative Criteria with respect to Luxottica Products in order to ensure the compliance of the Approved Locations with the equity and prestige of the Trademark (the "**Additional Criteria**"). The compliance with the Additional Criteria shall be required to the Retailer in order to promote or sale Luxottica Product. Luxottica shall notify Retailer of such changes in the manner specified in art. 15 (g), and Retailer shall have a 60 (sixty) days period of time to adjust the Approved Locations in compliance with the Additional Criteria provided by Luxottica. (b) Retailer shall maintain the upscale, prestigious and exclusive brand image of Luxottica Product, and will not take any action or make any omission that is likely to have an adverse effect on the image of Luxottica Product in accordance with the promotional guidelines issued from time to time by Luxottica ("**Promotional Guidelines**"). (c) If Retailer or any Approved Location fails to comply with the Qualitative Criteria then Luxottica may, by written notice to Retailer: (i) partially terminate this Agreement with respect to one or more Luxottica Product brands or one or more of the Approved Locations with immediate effect; or (ii) terminate this Agreement in accordance with Article 12. (d) Luxottica may differentiate the assortment of Luxottica Product ("**Assortment**") supplied to the Authorised Locations and Authorised Websites which will be grouped accordingly into different segments ("**Segments**"). The timing of the supply of the Assortment may vary depending on the relevant Segments. The detailed parameters used to differentiate the Assortment will be promptly communicated to Retailer upon request. The compliance of each Authorised Location and Authorised Website with the above parameters will be constantly monitored. Luxottica may adjust the Assortment supplied to each Authorised Location and Authorised Website and the members of the Segments based on the results of the monitoring activity.

3. INTERNET SALES. Any promotion or sale of Luxottica Product by Retailer over the internet is only permitted from Authorized Websites provided that: (a) such use does not adversely affect the reputation or image of Luxottica, Luxottica Group S.p.A or the Trademarks (as defined in Article 5 below); and (b) such promotion or sale is carried out (i) in full compliance with applicable laws and (ii) in accordance with Article IV of Appendix C of the Agreement. The Retailer is not permitted to promote or sell Luxottica Product through a third-party internet platform which is not an Authorized Website of Luxottica.

4. RESALE POLICY. (a) Retailer shall guarantee that its Approved Locations undertake to (i) purchase Luxottica Products exclusively from the Retailer and/or Luxottica; (ii) sell Luxottica Products only to end users at Approved Locations (iii) comply with the general terms and conditions of this Agreement and in particular with the Qualitative Criteria. (b) Retailer shall not sell or otherwise divert Luxottica Product to any other entity or individual it knows or reasonably believes will resell such product and specifically no Luxottica Product shall be diverted to any swap meet, flea market, Internet site, or other retailer for resale or exhibition, nor may Luxottica Product be sold in mass quantity, including by lots or bins. Retailer agrees that it will educate its employees regarding this provision. In the event that any Luxottica Product is sold in breach of this Agreement, Luxottica reserves the right to terminate this Agreement in whole or in part and Retailer agrees (without prejudice to any other rights or remedies of Luxottica under this Agreement or otherwise) to reimburse Luxottica for the repurchase or recovery by Luxottica of any such Luxottica Product sold in breach of this Agreement. Luxottica reserves the right to implement and utilize a product traceability system. Luxottica ensures that any information obtained through the product traceability system is handled sensitively, securely and in accordance with the applicable laws.

5. USE OF TRADEMARK Luxottica hereby grants Retailer a non-exclusive, non-transferrable, limited right and license to use the name(s), trademark(s) and logo(s) for which Retailer is authorized to sell at the Approved Locations ("**Trademark(s)**") solely for the purpose of advertising and promoting the sale of such Luxottica Product in connection with the applicable Approved Location in accordance with this Agreement and/or any other advertising policies that may be communicated by Luxottica to Retailer in writing in the manner specified in Article 15 (g). Retailer shall not be entitled to use any of the Trademarks as part of its corporate and/or commercial name or as part of any URL. All rights in and to the Trademarks not expressly granted herein are reserved by Luxottica, its affiliates and their licensors. The Retailer shall not do, or omit to do, or permit to be done, any act that will or may weaken, damage or be detrimental to the Trademarks or the reputation or goodwill associated with the Trademarks or Luxottica.

6. POINT OF SALE MATERIALS, PROMOTION AND ADVERTISING; PROMOTIONAL GUIDELINES. (a) Luxottica may supply to Retailer point of sale materials for Luxottica Product at no charge. These materials may include, without limitation, window displays, posters, counter cards, promotional materials and the like, in physical and/or digital format ("**POS Materials**"). Luxottica hereby grants Retailer a non-exclusive, revocable, limited right and license to publicly display and distribute the POS Materials within Approved Locations and for the time period indicated on the POS Materials in accordance with this Agreement. Luxottica may also provide Retailer with branded installations, furniture and/or permanent structure for use in Authorized Locations. All rights not expressly granted herein are reserved. (b) Retailer undertakes to comply with the Promotional Guidelines provided by Luxottica from time to time as per Article 2(b). Such guidelines shall be made available in writing by Luxottica, including, but not limited to, through "My Luxottica" web portal. Luxottica will notify Retailer with a reasonable advance notice of the changes, if any, to the Promotional Guidelines, and the effective date of such changes. Retailer acknowledges that the Promotional Guidelines form part of this Agreement. In the case of non-compliance with all or part of what is provided in the Promotional Guidelines, Luxottica shall have the right to terminate this Agreement with immediate effect. (c) Luxottica may furnish Retailer with training materials from time to time. Retailer undertakes to comply with

all restrictions, disclaimers and notifications that may accompany such materials or may otherwise be provided by Luxottica in writing. ; Unless otherwise specified by Luxottica, the Promotional Guidelines and the training material are confidential, proprietary and Luxottica reserves all rights on the same.

7. PACKAGING. Retailer agrees that it will not modify the packaging of Luxottica Product in any respect, including by adding, altering or removing any bar code or other markings, without the prior written consent of Luxottica.

8. PERIODICAL CHECKS. Luxottica and/or their representatives may (i) with prior notification in writing; (ii) during the working hours of the Approved Locations and (iii) with presence of Retailer's representative, visit the Approved Locations to determine Retailer's compliance with the terms and conditions of this Agreement. The Parties mutually agree that the inspection shall not disrupt Retailer's business.

9. TERMS AND CONDITIONS OF SHIPMENTS, DELIVERY, PRICES AND PAYMENTS. Luxottica shall deliver the Luxottica Product in accordance with the shipping method and terms of shipment as indicated by Luxottica from time to time. All such additional terms and conditions are incorporated herein by reference.

10. RETURNS AND/OR EXCHANGES. (a) Retailer will provide customers with the information notes and/or leaflets, if any, delivered with Luxottica Product they have purchased. Retailer will provide good-quality after-sale service and maintenance expeditiously. **(b)** Retailer will respect and observe the warranty policies in effect with respect to Luxottica Product, as may be revised from time to time and notified in writing to Retailer. Such Policies shall be made available in writing by Luxottica, including, but not limited to, through "My Luxottica" web portal. **(c)** Retailer will cooperate fully and promptly with Luxottica in case of a general recall procedure of defective Luxottica Product.

11. TERM. This Agreement shall remain in effect for one (1) year, commencing on the date Retailer executes this Agreement. This Agreement will automatically renew for successive one (1) year periods unless either party provides written notice by letter, fax or e-mail to the other of its intention not to renew this Agreement at least thirty (30) days prior to the beginning of any such renewal period.

12. TERMINATION. (a) Luxottica may terminate this Agreement, in whole or in part (e.g. in respect of specific Luxottica Product), immediately if any of the following occurs ("**termination for cause**"): (i) Retailer ceases to do business as a going concern, or if proceedings in bankruptcy, arrangement, reorganization or for the appointment of a receiver or any analogous event under any jurisdiction is commenced or filed by or against Retailer; (ii) Retailer makes an assignment for the benefit of creditors or any other unauthorized assignment; (iii) the death or mental or physical incapacity of Retailer's principals or shareholders; (iv) the commission by Retailer, its employees, contractors or agents of any criminal act committed during working hours or which should impact on Luxottica and/or Trademark reputation; (v) any marketing or advertising or sale of Luxottica Product is carried out by Retailer that does not comply with this Agreement; (vi) Retailer sells counterfeit products; (vii) Retailer sells Luxottica Product not in accordance with Article 4 (Resale Policy); or (viii) Retailer fails or ceases to act in compliance with this Agreement (including without limitation any failure to comply with the Qualitative Criteria, or Article 15 (Code of Ethics)). To the extent the termination for cause is based on a breach which can be remedied, Luxottica will first send a written warning and grant a reasonable grace period to the Retailer to remedy the breach. In case the breach is not remedied in the grace period Luxottica may terminate the Agreement. **(b)** The Parties shall have the right to withdraw from this Agreement ("**termination for convenience**") at any time by giving the other party 30 (thirty) days prior written notice (without the need to commence any legal or judicial proceedings or obtain any court ruling or judgment).

13. POST-TERMINATION OR EXPIRATION. Upon any termination (in whole or in part) or expiration of this Agreement, Retailer shall within thirty (30) days after termination or expiration of this Agreement (i) remove from the applicable Approved Locations the POS Materials, all Trademarks, all other branding (including logos, signage and plaques) and materials relating to the applicable Luxottica Product (i.e. catalogues and brochures) or any other material provided by virtue of this Agreement as required by Luxottica; (ii) cease to use or display the same and (iii) Luxottica reserves the right to buy Luxottica Products back. Retailer confirms that its commercial benefits from the performance of the Agreement shall constitute fair and sufficient consideration for the Retailer contribution to the generation of clientele for the Luxottica Products.

14. LIMITATION OF LIABILITY.

14.1 IN NO EVENT SHALL LUXOTTICA BE LIABLE TO RETAILER FOR ANY INDIRECT, INCIDENTAL, SPECIAL OR CONSEQUENTIAL DAMAGES OF ANY NATURE OR KIND WHATSOEVER INCLUDING, BUT NOT LIMITED TO, LOST PROFITS OR OTHER ECONOMIC LOSS IN CONNECTION WITH OR ARISING OUT OF THIS AGREEMENT. MOREOVER, RETAILER HEREBY ACKNOWLEDGES AND AGREES THAT IN THE EVENT IT IS ULTIMATELY DETERMINED BY A COURT OR ARBITRATOR OF COMPETENT JURISDICTION THAT LUXOTTICA HAS COMMITTED A BREACH OF THIS AGREEMENT, THE DAMAGE, IF ANY, CAUSED THEREBY WILL NOT BE IRREPARABLE OR OTHERWISE SUFFICIENT TO ENTITLE RETAILER TO OBTAIN INJUNCTIVE OR OTHER EQUITABLE RELIEF, AND THAT RETAILER'S SOLE REMEDY WITH RESPECT TO ANY CLAIMS MADE ARISING OUT OF OR RELATED TO THIS AGREEMENT (REGARDLESS OF THE FORM OF ACTION, WHETHER STATUTORY, OR IN CONTRACT, TORT OR OTHERWISE) SHALL BE LIMITED TO MONEY DAMAGES.

14.2 IN NO EVENT SHALL LUXOTTICA BE LIABLE TO RETAILER FOR ANY SPECIAL, INCIDENTAL, INDIRECT, CONSEQUENTIAL, EXEMPLARY OR PUNITIVE DAMAGES (INCLUDING, WITHOUT LIMITATION, ANY DAMAGES FOR LOST PROFITS, LOSS OF BUSINESS OR THE LIKE), ARISING OUT OF OR RELATING TO THIS AGREEMENT REGARDLESS OF THE CAUSE OR THE FORM OF ACTION, WHETHER BASED IN CONTRACT, TORT, NEGLIGENCE, STRICT LIABILITY, WARRANTY OR OTHERWISE, EVEN IF COMPANY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

14.3 NOTWITHSTANDING THE FOREGOING, THE MAXIMUM AGGREGATE LIABILITY OF LUXOTTICA UNDER THIS AGREEMENT SHALL (TO THE FULLEST EXTENT PERMITTED BY THE LAW) NOT EXCEED THE TOTAL VALUE OF THE LUXOTTICA PRODUCTS PROVIDED TO RETAILER IN THE TWELVE (12) MONTH PERIOD PRECEDING THE DATE ON WHICH THE EVENT GIVING RISE TO THE APPLICABLE CLAIM OCCURS, LESS ANY APPLICABLE DISCOUNT AND REBATES. THE FOREGOING LIMITATIONS SHALL APPLY REGARDLESS OF THE CAUSE OR THE FORM OF ACTION, WHETHER BASED IN CONTRACT, TORT, NEGLIGENCE, STRICT LIABILITY, WARRANTY OR OTHERWISE EVEN IF LUXOTTICA HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

14.4 RETAILER SHALL TAKE ALL REASONABLE MEASURES TO AVERT AND REDUCE DAMAGES.

15. CODE OF ETHICS. Retailer undertakes to comply with (and shall procure that any employee, contractor or agent engaged by the Retailer to perform any of the activities contemplated by this Agreement complies with) the Code of Ethics of the Luxottica Group, published online at www.luxottica.com. By entering into this Agreement, Retailer represents that it has read that Code of Ethics (and warrants that Retailer shall procure that any employee, contractor or agent engaged by the Retailer to perform any of the activities contemplated by this Agreement shall promptly read it) and the parties agree that the Code of Ethics forms part of this Agreement. In the case of non-compliance with what is provided in this Article 15, Luxottica shall have the right to terminate this Agreement with immediate effect. Retailer is exclusively responsible for any civil or other penalties that result from Retailer's breach of and/or non-compliance with this Article 15.

16. MISCELLANEOUS. (a) Amendments. This Agreement may only be amended in a writing signed by both Luxottica and Retailer. **(b) Waiver.** The failure by a party to exercise or enforce any rights conferred by this Agreement shall not be deemed to be a waiver of any such rights not to operate so as to bar the exercise or the enforcement thereof at any time thereafter. **(c) Assignment.** Retailer may not sell, transfer, assign or otherwise transfer this Agreement or any rights arising under it to any third party without the prior written consent of Luxottica. **(d) Severability.** If any provision of this Agreement is deemed invalid, illegal or unenforceable, it shall be deemed modified to the minimum extent necessary to make it valid, legal and enforceable (or if not possible, it shall be deemed deleted). Any such modification or deletion shall not affect the validity and enforceability of the rest of this Agreement. **(e) Conflict.** In the event that any term of this Agreement that is incorporated by reference conflicts with the terms and conditions agreed by the parties herein, the terms and conditions of this Agreement shall prevail. All Retailer standard terms and conditions are hereby excluded. **(f) Survival.** Those terms which by their nature should survive shall survive termination or expiration of this Agreement, including Articles **8, 10, 13, 14, 16, 17, 18, and 19.** **(g) Notices.** All notices given under this Agreement must be in writing and sent by post or delivered by letter, fax or e-mail. All notices will be effective upon receipt.

17. GOVERNING LAW AND JURISDICTION. This Agreement and any dispute or claim arising out of or in connection with it shall be governed by, and construed in accordance with, the laws of the State of New York without regard to its conflicts of law principles. The parties hereby irrevocably and unconditionally, for themselves and their property, submit to the exclusive jurisdiction of the state or federal courts of the State of New York, county of New York in any proceeding arising out of or relating to this Agreement to settle any dispute or claim arising out of or in connection with this Agreement.

18. CONFIDENTIALITY. The parties mutually agree to keep confidential and not disclose to any third party (i) the terms of this Agreement; (ii) any confidential information regarding Luxottica Product and (iii) any other confidential information furnished to each of the Party except as otherwise required by law.

18. LANGUAGE. This agreement is drafted in the English language. If this agreement is translated into any other language, the English language version shall prevail. Any notice given under or in connection with this agreement shall be in the English language. All other documents provided under or in connection with this agreement shall be in the English language, or accompanied by a certified English translation. If such document is translated into any other language, the English language version shall prevail unless the document is a constitutional, statutory or other official document.

19. ENTIRE AGREEMENT. This Agreement contains all the terms agreed between the parties regarding the subject matter and supersedes and replaces any prior agreement, understanding or arrangement between the parties, whether oral or in writing. No representation, undertaking or promise shall be taken to have been given or implied from anything said or written in negotiations between the parties prior to this Agreement except as expressly stated in this Agreement. Neither party shall have any remedy in respect of an untrue statement made by the other upon which that party relied in entering into this Agreement. Without prejudice to the foregoing, the only remedy available to a party in respect of a breach of any representation which is incorporated into this Agreement shall be for breach of contract.

Appendix A

Luxottica Products

[Note: Retailer must receive a prior written authorization from Luxottica for the sale of certain Luxottica Product through Internet. To be clarified in each agreement.]

1. Luxury

- Bulgari
- Dolce & Gabbana
- Giorgio Armani
- Miu Miu
- Persol
- Prada
- Prada Linea Rossa
- Starck Eyes
- Tiffany
- Valentino

2. Premium Fashion

- Brooks Brothers
- Burberry
- Coach
- Emporio Armani
- Michael Kors
- Polo
- Ralph Lauren
- Tory Burch
- Versace

3. Fast Fashion

- Armani Exchange
- Arnette
- Ralph
- Vogue

4. Oakley

- Oakley

5. Ray-Ban

- Ray-Ban

6. Oliver Peoples /Alain Mikli

- Oliver Peoples
- Alain Mikli

7. Costa / Native

- Costa
- Native

Appendix B

Territory

- United States
- Canada

Appendix C

Qualitative Criteria

Qualitative Criteria to be complied with by the Retailer

I PROFESSIONAL QUALIFICATIONS

Retailer must employ a sufficient number of employees to cover each Authorized Location, the number of brands in each Authorized Location, the Trademark and the quantity of products present in order to be able to offer the best presentation services and the best advice. The retailer's sales staff must understand and effectively communicate the technical features and standards of Luxottica Eyewear and must be capable of providing technical support to the customers, including after-sale services for defective or damaged product and information on the relevant warranty policy.

II THE VENUE

The sign, state and atmosphere inside and outside each Authorized Location, together with the products sold therein, must match the prestige and notoriety of the Trademark(s) at all times.

A. Sign

Store signage for each Authorized Location must not be depreciative or offensive to the Trademark(s). A sign whose image is consistent with the low quality of the decoration or presentation of the articles and/or services sold in and offered at an Authorized Location will be considered to do so. Retailer may not use the Trademark(s) in any part of the sign.

B. State and Atmosphere of each Authorized Location

1. External atmosphere

The atmosphere outside each Authorized Location will be evaluated for compliance with these Qualitative Criteria based on the following criteria:

- a) quality of the venue;
- b) absence of elements that are depreciative to the Trademark(s).

2. Internal Atmosphere

If one or several activities in addition to the sale of glasses and sunglasses are carried out inside an Authorized Location, Luxottica will take the following elements into consideration in order to determine compliance with these Qualitative Criteria:

- a) Luxottica Products shall be presented clearly separate from other activities carried in the Authorized Location;
- b) the internal/external presentation of this/these activity/activities;
- c) the nature and presentation of the assortment of articles, other than the optical products, that are marketed in close proximity to the optical products;
- d) the absence or presence of elements that are depreciative to the Trademark(s).

C. Overall Quality of each Authorized Location

The overall quality of each Authorized Location will be evaluated to determine compliance with these Qualitative Criteria based on specific qualitative criteria determined by Luxottica, including, but not limited to:

- a) its general appearance and accessibility;
- b) the quality of the external atmosphere as defined in point 1) above;
- c) the quality of the internal atmosphere as defined in point 2) above;
- d) the quality of the presentation of the products;

- e) the quality and attention paid to the construction, layout, decoration and maintenance of the Authorized Location;
- f) the quality of the display area and the shelving of the Authorized Location;
- g) the quality, obsolescence and cleaning of the fixtures and decorative elements (floors, walls, ceilings, lighting, windows and PV elements);
- h) the quality and assortment of the eyewear, which shall include the main collection of at least (i) four of the brands listed in Appendix C bis for Oliver Peoples and Alain Mikli Products and (ii) three of the brands listed in Appendix C bis/ Luxury or Premium, respectively for the relevant Luxury or Premium Product.

III SALES METHODS

The sales and marketing techniques of Retailer's sales personnel and their personal appearance and demeanor shall be in accordance with Luxottica standards and in line with the prestige of the Trademarks. Retailer agrees to require sales personnel to be familiar with Luxottica Products and to participate in product education clinics provided from time to time by authorized Luxottica representatives.

IV INTERNET SALES

It is required that Authorized Websites comply with the following criteria:

- 1) The technical characteristics and content of each Authorized Website must respect applicable laws regarding privacy and secure payments.
- 2) Unless prior different authorization is given in writing by Luxottica, each Authorized Website must be an autonomous and independent entity, be directly accessible and not accessed through other sites identified with the name or a logo of third parties, and be free from other sites and shopping networks. Authorized Websites cannot be structured or linked to sales platforms that use auctions.
- 3) Retailer cannot use the Trademark in any part of its domain name nor add links within an Authorized Website to the site of the owner of the Trademark.
- 4) The information on the Trademark and the catalogue of Luxottica Products must be immediately accessible from the homepage or be reached directly using the Authorized Website search box.
- 5) The Authorized Website shall be construed in accordance with the following parameters:

5.1) **Images:** Images of Luxottica Products ("**Images**") reproduced in the catalogue page of the Authorized Website shall be provided by Luxottica, or, if realized by Authorized Retailer, shall be in compliance with the following criteria:

- a) Images must be of Luxottica Products only, and not the eyewear in or near an eyewear case, and not showing Trademarks tags;
- b) The image of Luxottica Products shall be presented on a pure white background only;
- c) Main image should be at a three-quarters view;
- d) Images uploaded must be at least 920px on the longest size;
- e) Images must be in color, not black and white;
- f) Images must show the entire frame, be tightly cropped;
- g) Images should not be visibly marked with watermarks, borders, color palettes, other decorations or text (except for copyright);
- h) Images cannot be presented as a sketch or digitally created;
- i) Images shall solely represent the Luxottica Products the final consumer is willing to purchase without any other products, items, or accessories that are not part of the listing with the exception of the "tried on" pictures;
- j) Images shall not contain any promotional text such as "sale" or "free ship"

5.2) the Authorized Website shall not have second hand or even slightly used products;

- 5.3) Luxottica Prod must be listed using **(i)** Luxottica UPC code, if any, or, alternatively, **(ii)** model/caliber/color details;
 - 5.4) Authorised Website shall not sell products that are not in compliance with the prestige of the Luxottica Products (e.g weapons).
-
- 6) Retailer must not fill, add, send, share, save or make the content of any Authorized Website available using methods that could constitute, encourage or provide instructions that give rise to criminal offences, or result in violation of the rights of any person, or that could give rise to liability or a violation of any provision of national or international law.
 - 7) Retailer will ensure that, as the result of any searches using the keywords containing the Trademark, the Authorized Website is identified with a clear reference to the corporate name of the Retailer and does not generate any confusion with the owner of the Trademark.
 - 8) The majority of the merchandise sold on the website have to belong to product categories consistent with Luxottica Product and in line with the prestige of the Trademark. Product categories consistent with Luxottica Products include the following: apparel, fashion accessories, sport equipment. If a website sells several product categories, Luxottica Product must be sold through a separately identified category.
 - 9) The Retailer shall ensure the integrity of storage and logistic services;
 - 10) The Retailer is not permitted to promote or sell Luxottica Eyewear through a third-party internet platform which is not an Authorized Website of Luxottica. The Retailer shall communicate to Luxottica all the information (e.g. seller name) used to sell the products on third party platform;
 - 11) The Authorised Website shall provide only products ordered at least once in the last 12 months rolling;
 - 12) The Retailer shall offer for sale on the Authorized Website an assortment of eyewear, which shall include the main collection of at least (i) four of the brands listed in Appendix C bis for Oliver Peoples and Alain Mikli Products and (ii) three of the brands listed in Appendix C bis/ Luxury or Premium, respectively for the relevant Luxury or Premium Product.

Appendix C bis

Brand Adjacencies

1. Luxury

BRAND ADJACENCIES ONLINE

- Barton Perreira
- Bottega Veneta
- Cartier
- Celine
- Chloé
- Dior
- Dita
- Face a Face
- Fendi
- Gucci
- IC Berlin
- Illesteva
- Louis Vuitton
- Tom Ford
- Saint Laurent

BRAND ADJACENCIES BRICK AND MORTAR

- Barton Perreira
- Bottega Veneta
- Bulgari
- Cartier
- Celine
- Chanel
- Chloé
- Dior
- Dita
- Dolce & Gabbana
- Face a Face
- Fendi
- Giorgio Armani
- Gucci
- IC Berlin
- Illesteva
- Louis Vuitton
- Miu Miu
- Oliver Peoples
- Persol
- Prada
- Prada Linea Rossa
- Tiffany
- Tom Ford
- Saint Laurent
- Valentino

2. Premium Fashion

BRAND ADJACENCIES ONLINE

- Alexander McQueen
- Calvin Klein
- Culter and Gross
- Diesel
- Dsquared
- Etnia
- Ferragamo
- Hugo Boss
- Italia Independent
- Kate Spade
- Linda Farrow
- Lindberg
- Marc Jacobs
- Mykita
- Roberto Cavalli
- Stella McCartney
- Tommy Hilfiger
- Carolina Herrera
- Tous
- Marco Polo
- Rodenstock
- Liu Jo
- Ted Baker
- Guess
- Paul & Joe
- Facconable
- Carven
- William Morris
- Fleye
- Sensays
- Furla
- Marimekko
- Max Mara
- Serengeti
- Carrera
- Lacoste
- G-Star Raw

BRAND ADJACENCIES BRICK AND MORTAR

- Alexander McQueen
- Calvin Klein
- Culter and Gross
- Diesel
- Dsquared
- Etnia
- Ferragamo
- Hugo Boss
- Italia Independent
- Kate Spade
- Linda Farrow
- Lindberg
- Marc Jacobs

- Mykita
- Roberto Cavalli
- Stella McCartney
- Tommy Hilfiger
- Carolina Herrera
- Tous
- Marco Polo
- Rodenstock
- Liu Jo
- Ted Baker
- Guess
- Paul & Joe
- Facconable
- Carven
- William Morris
- Fleye
- Sensays
- Furla
- Marimekko
- Max Mara
- Serengeti
- Carrera
- Lacoste
- G-Star Raw
- Polo Ralph Lauren
- Tory Burch
- Burberry
- Versace
- Michael Kors
- Emporio Armani

3. Oliver Peoples /Alain Mikli

- DITA
- EYEVAN
- THIERRY LASRY
- MYKITA
- IC! BERLIN
- ANNE ET VALENTIN
- THEO
- PETER AND MAY
- THOM BROWNE
- LGR
- LA EYEWORKS
- MOSCOT
- DIOR FASHION TEAM
- MATSUDA

Appendix D

Product Quality Standards Policy

- I. Product Quality Standards:** Retailers will be required to abide by the following quality standards ("Product Quality Standards") for Luxottica's products ("Products")
- a. Store Products in accordance with the storage and handling guidelines provided by Luxottica for each product.
 - b. Visually inspect Products for damage, defect, or other nonconformance ("Defective Products"); do not sell any Defective Products; and report (and return, as applicable per Luxottica's return policy) the Defective Products to Luxottica.
 - c. Retailers must protect the integrity and quality of their inventory by not pooling with other resellers or using third-party services who pool inventory from multiple resellers.
 - d. Retailers should not repackage or bundle Products.
- II. Customer Service Quality Standards:** Retailers will be required to abide by the following quality controls relating to customer service (collectively referred to as the "Customer Service Standards"):
- a. Promptly respond to inquiries from customers regarding the Products.
 - b. Obtain sufficient product knowledge to advise customers on the selection and safe use of Products via Luxottica Academy.
 - c. Report any customer complaints regarding a Product to Luxottica and report any information related to safety or potential hazards associated with a Product (regardless of the source).
 - d. Collaborate with Luxottica with respect to any Product recall or other consumer safety information dissemination efforts.
 - e. Represent the Products in a professional and ethical manner.
 - f. Make only warranties or representations regarding the Products as authorized by Luxottica.
 - g. Follow all laws, regulations, and policies related to the advertising, handling, and sale of the Products.
- III. Online Quality Standards:** Retailers reselling Luxottica Products on online websites and marketplaces will be required to abide by the following quality standards relating to the representation of Products on online websites and marketplaces (collectively referred to as the "Marketplace Quality Standards"):
- a. Do not create new marketplace listings without the prior review and approval of Luxottica, in order to verify the accuracy of product information, correct option configurations, and other attributes important to the accurate representation of Products.
 - b. Upon request from Luxottica, Retailers must remove or correct marketplace listings that either inaccurately represent the Product or duplicate Luxottica-approved listings.
 - c. Retailers should not market non-Luxottica products (such as cases, cleaning accessories, replacement lenses, etc.) in a manner that would create the impression that the non-Luxottica products are made by, endorsed by, or associated with Luxottica.
 - d. Do not create new UPC, EAN or SKU codes for any product associated with Luxottica.
 - e. Retailers must utilize the following UPC/EAN column restrictions for any 3rd party Amazon listing set-up.
 - i. Ray-Ban – "EAN" Preferred (Restricted to 13 digits), use "UPC" if "EAN" is 12 digits or less.
 - ii. Oakley – "UPC" Preferred (Restricted to 12 digits), use "EAN" if "UPC" is 13 digits or more.
 - iii. Other Brands - "UPC" Preferred (Restricted to 12 digits), use "EAN" if "UPC" is 13 digits or more.

CREDIT APPLICATION *CONFIDENTIAL***Luxottica of America**

12 Harbor Park Drive
 Port Washington, NY 11050 ATTN: CREDIT DEPT
 Telephone: (800) 422-2020
 Fax: (516) 918-3173

New Account? YES NO

IF NO ACCT #

Requesting Credit Limit Increase? YES NO

Direct Billing? YES NO

If No, Buying Group Name

Buying Group ACCT #

Today's Date

ACCOUNT PROFILE

BUSINESS NAME D. B. A NAME

LEGAL OWNER (RESPONSIBLE PARTY) STREET ADDRESS

CITY STATE ZIP TELEPHONE

TYPE OF OWNERSHIP (Inc., LLC, Partnership etc.) E-MAIL FAX NUMBER

HAVE YOU EVER HAD OWNERSHIP IN ANOTHER ACCOUNT SERVICED BY LUXOTTICA? NO IF YES--ACCOUNT # _____

Please provide your customer # if you are currently doing business with:

OAKLEY SPORT OLIVER PEOPLES LUXOTTICA GROUP

SUBSIDIARY (NAME OF PARENT COMPANY) ADDRESS (OF PARENT COMPANY)

TYPE OF BUSINESS DUNS# NUMBER OF YEARS IN BUSINESS

PRINCIPLE TITLE SOCIAL SECURITY #

HOME ADDRESS TELEPHONE FAX NUMBER

EIN#/FED ID RESALE #

BANK REFERENCE

BANK NAME STREET ADDRESS CITY STATE ZIP

CONTACT NAME CHECKING ACCOUNT # TELEPHONE

TRADE REFERENCES

NAME/CONTACT PERSON ADDRESS TELEPHONE ACCT#

NAME/CONTACT PERSON ADDRESS TELEPHONE ACCT#

ATTACH FINANCIAL STATEMENTS

HAS YOUR BUSINESS EVER FILED BANKRUPTCY YES NO

Should credit availability be granted all decisions with respect to the extension or continuation shall be the sole discretion of Luxottica of America. Luxottica of America may terminate any credit availability within its sole discretion. NOTICE: The Federal Equal Credit Opportunity Act prohibits creditors from discriminating against credit applicants on the basis of race, religion, color, national origin, sex, marital status, age, (provided that the applicant has the capacity to enter into a binding contract); because all or part of the applicant's income derives from any public assistance program; or because the application has in good faith exercised any right under the consumer Credit Protection Act. We certify that the statements made on this application are true and correct. We further declare that We have authority to apply for credit on behalf of the herein business or individuals that hereby authorize the above named references to release credit information to Luxottica of America. Any action arising out of this Agreement must be brought in the State of New York, and governed by the law of that local, exclusive of the choice of the law rules of any jurisdiction, and the customer consents to the jurisdiction of such courts.

OWNERS SIGNATURE X Date:

NAME (Please Print)

SALES CONSULTANT Date:

Personal Guarantee: In consideration for the credit extended by Luxottica of America, the undersigned guarantor shall be liable for the principal owed and if the debt is placed with an attorney and/ or a collection agency, an additional 25% of the balance owed shall be added to the principal as a collection fee when allowed by law.

GUARANTOR SIGNATURE X Date:

Sign up for On Line Payment Options Email

Sign up for Electronic Statements Email

Sign Up for Electronic Invoices/Credits Email

UNIFORM SALES & USE TAX EXEMPTION/RESALE CERTIFICATE — MULTIJURISDICTION

The below-listed states have indicated that this certificate is acceptable as a resale/exemption certificate for sales and use tax, subject to the notes on pages 2–4. The issuer and the recipient have the responsibility to determine the proper use of this certificate under applicable laws in each state, as these may change from time to time.

Issued to Seller: _____

Address: _____

I certify that:

Name of Firm (Buyer): _____

Address: _____

is engaged as a registered

Wholesaler

Retailer

Manufacturer

Seller (California)

Lessor (see notes on pages 2–4)

Other (Specify) _____

and is registered with the below-listed states and cities within which your firm would deliver purchases to us and that any such purchases are for wholesale, resale, or ingredients or components of a new product or service to be resold, leased, or rented in the normal course of business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) selling (California) the following:

Description of Business: _____

General description of tangible property or taxable services to be purchased from the Seller: _____

State	State Registration, Seller's Permit, or ID Number of Purchaser	State	State Registration, Seller's Permit, or ID Number of Purchaser
AL ¹		MO ¹⁶	
AR		NE ¹⁷	
AZ ²		NV	
CA ³		NJ	
CO ⁴		NM ^{4,18}	
CT ⁵		NC ¹⁹	
DC ⁶		ND	
FL ⁷		OH ²⁰	
GA ⁸		OK ²¹	
HI ^{4,9}		PA ²²	
ID		RI ²³	
IL ^{4,10}		SC	
IA		SD ²⁴	
KS		TN	
KY ¹¹		TX ²⁵	
ME ¹²		UT	
MD ¹³		VT	
MI ¹⁴		WA ²⁶	
MN ¹⁵		WI ²⁷	

I further certify that if any property or service so purchased tax free is used or consumed as to make it subject to a Sales or Use Tax we will pay the tax due directly to the proper taxing authority when state law so provides or inform the Seller for added tax billing. This certificate shall be a part of each order that we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us in writing or revoked by thee city or state.

Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.

Authorized Signature: _____

(Owner, Partner, or Corporate Officer, or other authorized signer)

Title: _____

Date: _____

INSTRUCTIONS REGARDING UNIFORM SALES & USE TAX EXEMPTION CERTIFICATE

To Seller's Customers:

In order to comply with most state and local sales tax law requirements, the Seller must have in its files a properly executed exemption certificate from all of its customers (Buyers) who claim a sales/use tax exemption. If the Seller does not have this certificate, it is obliged to collect the tax for the state in which the property or service is delivered.

If the Buyer is entitled to a sales tax exemption, the Buyer should complete the certificate and send it to the Seller at its earliest convenience. If the Buyer purchases tax free for a reason for which this form does not provide, the Buyer should send the Seller its special certificate or statement.

Caution to Seller:

In order for the certificate to be accepted in good faith by the Seller, Seller must exercise care that the property or service being sold is of a type normally sold wholesale, resold, leased, rented, or incorporated as an ingredient or component of a product manufactured by Buyer and then resold in the usual course of its business. A Seller failing to exercise care could be held liable for the sales tax due in some states or cities. Misuse of this certificate by Seller, lessee, or the representative thereof may be punishable by fine, imprisonment or loss of right to issue a certificate in some states or cities.

Notes:

1. Alabama: Each retailer shall be responsible for determining the validity of a purchaser's claim for exemption.
2. Arizona: This certificate may be used only when making purchases of tangible personal property for resale in the ordinary course of business, and not for any other statutory deduction or exemption. It is valid as a resale certificate only if it contains the purchaser's name, address, signature, and Arizona transaction privilege tax (or other state sales tax) license number, as required by Arizona Revised Statutes § 42-5022, *Burden of proving sales not at retail*.
3. California:
 - a) This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Title 18, California Code of Regulations, Section 1668 (Sales and Use Tax Regulation 1668, Resale Certificate).
 - b) By use of this certificate, the purchaser certifies that the property is purchased for resale in the regular course of business in the form of tangible personal property, which includes property incorporated as an ingredient or component of an item manufactured for resale in the regular course of business.
 - c) When the applicable tax would be sales tax, it is the Seller who owes that tax unless the Seller takes a timely and valid resale certificate in good faith.
 - d) A valid resale certificate is effective until the issuer revokes the certificate.
4. Colorado, Hawaii, Illinois, and New Mexico: these states do not permit the use of this certificate to claim a resale exemption for the purchase of a taxable service for resale.
5. Connecticut: This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to Conn. Gen. State §§12-410(5) and 12-411(14) and regulations and administrative pronouncements pertaining to resale certificates.
6. As of November 1, 2017 the District of Columbia has not accepted the Multistate Tax Commission's Uniform Sales and Use Tax Exemption/Resale Certificate – Multijurisdictional for tax-exempt purchases for resale.
7. Florida: Allows the Multistate Tax Commission's Uniform Sales and Use Tax Exemption/Resale Certificate – Multijurisdictional for tax-exempt purchases for resale; however, the selling dealer must also obtain a resale authorization number from the Florida Department of Revenue at floridarevenue.com/taxes/certificates, or by calling 877-357-3725, and entering the purchaser's Florida *Annual Resale Certificate* number.
8. Georgia: The purchaser's state-of-registration number will be accepted in lieu of Georgia's registration number when the purchaser is located outside Georgia, does not have nexus with Georgia, and the tangible personal property is delivered by drop shipment to the purchaser's customer located in Georgia.

9. Hawaii: allows this certificate to be used by the seller to claim a lower general excise tax rate or no general excise tax, rather than the buyer claiming an exemption. The no tax situation occurs when the purchaser of imported goods certifies to the seller, who originally imported the goods into Hawaii, that the purchaser will resell the imported goods at wholesale. If the lower rate or no-tax does not in fact apply to the sale, the purchaser is liable to pay the seller the additional tax imposed. See Hawaii Dept. of Taxation Tax Information Release No. 93-5, November 10, 1993, and Tax Information Release No. 98-8, October 30, 1998.
10. Illinois: Use of this certificate in Illinois is subject to the provisions of 86 Ill. Adm. Code Ch.I, Sec. 130.1405. Illinois does not have an exemption for sales of property for subsequent lease or rental, nor does the use of this certificate for claiming resale purchases of services have any application in Illinois.

The registration number to be supplied next to Illinois on page 1 of this certificate must be the Illinois registration or resale number; no other state's registration number is acceptable.

"Good faith" is not the standard of care to be exercised by a retailer in Illinois. A retailer in Illinois is not required to determine whether the purchaser actually intends to resell the item. Instead, a retailer must confirm that the purchaser has a valid registration or resale number at the time of purchase. If a purchaser fails to provide a certificate of resale at the time of sale in Illinois, the seller must charge the purchaser tax.

While there is no statutory requirement that blanket certificates of resale be renewed at certain intervals, blanket certificates should be updated periodically, and no less frequently than every three years.

11. Kentucky: a) Kentucky does not permit the use of this certificate to claim resale exclusion for the purchase of a taxable service.
b) This certificate is not valid as an exemption certificate. Its use is limited to use as a resale certificate subject to the provisions of Kentucky Revised Statute 139.270 (Good Faith).
c) The use of this certificate by the purchaser constitutes the issuance of a blanket certificate in accordance with Kentucky Administrative Regulation 103 KAR 31:111.
12. Maine: This state does not have an exemption for sales of property for subsequent lease or rental.
13. Maryland: This certificate is not valid as an exemption certificate. However, vendors may accept resale certificates that bear the exemption number issued to a religious organization. Exemption certifications issued to religious organizations consist of 8 digits, the first two of which are always "29". Maryland registration, exemption, and direct pay numbers may be verified on the website of the Comptroller of the Treasury at www.marylandtaxes.com.
14. Michigan: This certificate is effective for a period of four years unless a lesser period is mutually agreed to and stated on this certificate. It covers all exempt transfers when accepted by the seller in "good faith" as defined by Michigan statute.
15. Minnesota: a) Minnesota does not allow a resale certificate for purchases of taxable services for resale in most situations.
b) Minnesota allows an exemption for items used only once during production and not used again.
16. Missouri: a) Purchasers who improperly purchase property or services sales-tax free using this certificate may be required to pay the tax, interest, additions to tax, or penalty.
b) Even if property is delivered outside Missouri, facts and circumstances may subject it to Missouri tax, contrary to the second sentence of the first paragraph of the above instructions.
17. Nebraska: A blanket certificate is valid for 3 years from the date of issuance.
18. New Mexico: For transactions occurring on or after July 1, 1998, New Mexico will accept this certificate in lieu of a New Mexico nontaxable transaction certificate and as evidence of the deductibility of a sale of tangible personal property provided:
a) this certificate was not issued by the State of New Mexico;
b) the buyer is not required to be registered in New Mexico; and
c) the buyer is purchasing tangible personal property for resale or incorporation as an ingredient or component of a manufactured product.
19. North Carolina: This certificate is not valid as an exemption certificate if signed by a person such as a contractor who intends to use the property. Its use is subject to G.S. 105-164.28 and any administrative rules or directives pertaining to resale certificates.

20. Ohio: a) The buyer must specify which one of the reasons for exemption on the certificate applies. This may be done by circling or underlining the appropriate reason or writing it on the form above the state registration section. Failure to specify the exemption reason will, on audit, result in disallowance of the certificate.
- b) In order to be valid, the buyer must sign and deliver the certificate to the seller before or during the period for filing the return.
21. Oklahoma: Oklahoma would allow this certificate in lieu of a copy of the purchaser's sales tax permit as one of the elements of "properly completed documents" which is one of the three requirements which must be met prior to the vendor being relieved of liability. The other two requirements are that the vendor must have the certificate in his possession at the time the sale is made and must accept the documentation in good faith. The specific documentation required under OAC 710-:65-7-6 is:
- a) Sales tax permit information may consist of:
- (i) A copy of the purchaser's sales tax permit; or
 - (ii) In lieu of a copy of the permit, obtain the following:
 - * Sales tax permit number; and
 - * The name and address of the purchaser;
- b) A statement that the purchaser is engaged in the business of reselling the articles purchased;
- c) A statement that the articles purchased is purchased for resale;
- d) The signature of the purchaser or a person authorized to legally bind the purchaser; and
- e) Certification on the face of the invoice, bill, or sales slip, or on separate letter, that said purchaser is engaged in reselling the articles purchased.
- Absent strict compliance with these requirements, Oklahoma holds a seller liable for sales tax due on sales where the claimed exemption is found to be invalid, for whatever reason, unless the Tax Commission determines that purchaser should be pursued for collection of the tax resulting from improper presentation of a certificate.
22. Pennsylvania: This certificate is not valid as an exemption certificate. It is valid as a resale certificate only if it contains the purchaser's Pennsylvania Sales and Use Tax eight-digit license number, subject to the provisions of 61 PA Code §32.3.
23. Rhode Island: Rhode Island allows this certificate to be used to claim a resale exemption only when the item will be resold in the same form. It does not permit this certificate to be used to claim any other type of exemption.
24. South Dakota: Services which are purchased by a service provider and delivered to a current customer in conjunction with the services contracted to be provided to the customer are claimed to be for resale. Receipts from the sale of a service for resale by the purchaser are not subject to sales tax if the purchaser furnishes a resale certificate which the seller accepts in good faith. In order for the transaction to be a sale for resale, the following conditions must be present:
- (a) The service is purchased for or on behalf of a current customer;
 - (b) The purchaser of the service does not use the service in any manner; and
 - (c) The service is delivered or resold to the customer without any alteration or change.
25. Texas: Items purchased for resale must be for resale within the geographical limits of the United States, its territories, and possessions.
26. Washington: a) Blanket resale certificates must be renewed at intervals not to exceed four years;
- b) This certificate may be used to document exempt sales of "chemicals to be used in processing an article to be produced for sale."
- c) Buyer acknowledges that the misuse of the tax due, in addition to the tax, interest, and any other penalties imposed by law.
27. Wisconsin: Wisconsin allows this certificate to be used to claim a resale exemption only. It does not permit this certificate to be used to claim any other type of exemption.

Frequently Asked Questions Uniform Sales and Use Tax Certificate – Multijurisdictional

- **To whom do I give this certificate?**
- **Can I register for multiple states simultaneously?**
- **I have received this certificate from my customer. What do I do with it?**
- **Am I the Buyer or the Seller?**
- **What is the purpose of this certificate?**
- **How do I fill out the certificate?**
- **What information goes on the line next to each state abbreviation?**
- **What if I don't have an ID number for any (or some) state(s)?**
- **Who should use this certificate?**
- **Can I use this certificate?**
- **Which states accept the certificate?**
- **I am based in, buying from, or selling into Maine. Can I use this certificate?**
- **I am a drop shipper. Can I use this certificate?**
- **Do I have to fill this certificate out for every purchase?**
- **Can this certificate be used as a blanket certificate?**
- **Who determines whether this certificate will be accepted?**
- **I have been asked to accept this certificate. How do I know whether I should accept it?**
- **Is there a more recent version of this certificate?**
- **To whom should I talk to for more information?**

To whom do I give this certificate?

If you are purchasing goods for resale, you will give this certificate to your vendor, so that your vendor will not charge you sales tax.

If you are selling goods for resale, and you have received this certificate from your buyer, you will keep the certificate on file.

Can I register for multiple states simultaneously?

Click on the link for more information: www.sstregister.org

I have received this certificate from my customer. What do I do with it?

Once you have examined the certificate and you have accepted it in good faith, you will keep it on file as prescribed by applicable state laws. The relevant state will generally be the state where you are located, or the state where the sales transaction took place.

Am I the Buyer or the Seller?

If you are purchasing goods for resale, you are the Buyer. If you are selling goods to a buyer who is purchasing them for resale, you are the Seller.

What is the purpose of this certificate?

This certificate is to be used as supporting documentation that the Seller should not collect sales tax because the good or service sold, or the Buyer, is exempt from the tax.

How do I fill out the certificate?

The individual filling out the certificate is referred to as the Buyer. The first two lines, “Issued to Seller” and “Address”, should be filled in with the name and address of the Seller. The rest of the information refers to the Buyer (name and address of Buyer, business engaged in, description of business, property or services to be purchased). The line next to each state abbreviation should be filled out with the relevant state ID number.

What information goes on the line next to each state abbreviation?

The line next to each state abbreviation should be filled in with the relevant state ID number. This will be an identification number issued by the state (see next FAQ for an exception). For example, on the line next to AL, provide the ID number issued by Alabama.) The relevant ID number may be given various names in the various states. Some of the terms for this ID number are State Registration, Seller’s Permit, or ID Number. Regardless of the name, this will be a number that has been issued by the state to the Buyer (see next FAQ for an exception). This number is generally associated with the reseller’s authority to collect and remit sales tax.

What if I don’t have an ID number for any (or some) state(s)?

The states vary in their rules regarding requirements for a reseller exemption. Some states require that the reseller (Buyer) be registered to collect sales tax in the state where the reseller makes its purchase. Other states will accept the certificate if an ID number is provided for some other state (e.g., the home state of the Buyer). You should check with the relevant state to determine whether you meet the requirements of that state.

Who should use this certificate?

A Buyer who is a reseller of tangible property or taxable services from a Seller located in one of the states listed may be able to use this certificate for sales tax exemption. States vary in their policies for use of this certificate. Questions regarding your specific eligibility to use this certificate should be addressed to the revenue department of the relevant state.

Can I use this certificate?

The states vary in their rules for use of this certificate. You should check with the relevant state to determine whether you can use this certificate. The relevant state may be the state where the Seller is located, where the transaction takes place, or where the Buyer is located. The footnotes to the certificate provide some guidance; however, the Multistate Tax Commission cannot guarantee that any state will accept this certificate. States may change their policies without informing the Multistate Tax Commission.

Which states accept the certificate?

States listed on the certificate accepted this certificate as of July, 2000. States may change their policies for acceptance of the certificate without notifying the Multistate Tax Commission. You may check with the relevant state to determine the current status of the state’s acceptance policy. See next FAQ.

I am based in, buying from, or selling into Maine. Can I use this certificate?

Please contact Maine Revenue Services. See: www.maine.gov/revenue/salesuse/GIB94.pdf (External pdf)

I am a drop shipper. Can I use this certificate?

If you are the Buyer and your Seller ships directly to your customers, you may be able to use this certificate because you are a reseller. However, your Seller may be unwilling to accept this certificate if you are not registered to collect sales tax in the state(s) where your customers are located.

If you are the Seller, and you have nexus with the state(s) into which you are shipping to your Buyer’s customers, you may be required by that state(s) to remit sales tax on those sales if your Buyer is not registered to collect sales tax.

Do I have to fill this certificate out for every purchase?

In many cases, this certificate can be used as a blanket certificate, so that you will only need to fill it out once for each of your Sellers. Some states require periodic replacement with a fresh certificate (see notes on certificate). To make filling out the certificate easier, you should fill out your information and all information that does not change, then make photocopies, and then fill out the information that is specific to the transaction.

Can this certificate be used as a blanket certificate?

In many states this certificate can be used as a blanket certificate. You should verify this with the applicable state. A blanket certificate is one that can be kept on file for multiple transactions between a specific Buyer and specific Seller.

Who determines whether this certificate will be accepted?

The Seller will determine whether it will accept the certificate from the Buyer generally according to a good faith standard. The applicable state will determine whether a certificate is acceptable for the purpose of demonstrating that sales tax was properly exempted. The applicable state will generally be the state where the Seller is located or the state where the sales transaction took place, or where the Buyer is located. The Multistate Tax Commission does not determine whether this certificate will be accepted either by the Seller or the applicable state.

I have been asked to accept this certificate. How do I know whether I should accept it?

You should contact your state revenue department if you are not familiar with the policies regarding acceptance of resale exemption certificates.

In order for the certificate to be accepted in good faith by the Seller, Seller must exercise care that the property or service being sold is of a type normally sold wholesale, resold, leased, rented or incorporated as an ingredient or component of a product manufactured by Buyer and then resold in the usual course of its business. A Seller failing to exercise care could be held liable for the sales tax due in some states.

Is there a more recent version of this certificate?

No. The most recent version is posted on our website. You may have seen a version that has been modified in an unauthorized manner. You should not use any version other than the one available on our website.

Whom should I talk to for more information?

For information regarding whether the certificate will be accepted in the applicable state, you should talk to the revenue department of that state. The Multistate Tax Commission's [Member States](#) webpage has links to revenue department websites. For other questions that have not been addressed by these FAQs, you may contact [Elliott Dubin](#) at the Multistate Tax Commission, 202-650-0300



RE: Taxation of Ophthalmic Frame and / or Sun Frames Purchases

To our valued customers,

Please review the information below to ensure that your account receives proper tax treatment and is compliant with state sales tax regulations.

The taxability of ophthalmic frames and sun frames varies greatly and by state and we ask that you contact your tax professional if you have any questions on whether or not this notification applies to you.

- If you are subject to tax regulations and are required to register, collect, and remit sales tax, we will need a copy of your sale certificate and sales tax permit ID # (see below)
- If you are not subject to sales tax regulations and do not need to register, collect and remit sales tax, you will not need to provide a resale certificate

Please indicate your status by selecting one of the two options below and acknowledge by signing and dating.

_____ I hereby acknowledge that I am **NOT the holder of a valid sales tax permit** and that the ophthalmic frames are to be purchased and resold to an individual consumer as a complete pair of prescription eyeglasses. **NO TAX is charged to the individual consumer per applicable state law.**

Acknowledge by: _____ Date: _____

_____ I hereby acknowledge that **I am the holder of a valid sales tax permit or license.** I do sell Non-Ophthalmic sun frames to my customer and my business does charge applicable sales tax.

*I am attaching my resale certificate and my Sales Tax Permit Identification Number is: _____

Acknowledge by: _____ Date: _____

If you do not submit this form with your credit application, your account may be charged tax until you do so.

If you have any questions, please contact us at Salestax@us.luxottica.com. We appreciate your cooperation.

Regards,

Luxottica Sales Tax Compliance.