

## EXHIBIT B

CLARK EUROPE GMBH  
Neckarstrasse 37  
45478 Mülheim a.d.Ruhr / Germany

### TERMS AND CONDITIONS FOR SALE OF PRODUCTS

#### I. Contract Terms and Conditions

1. All sales of the PRODUCTS between CLARK and DEALER are governed by these terms and conditions; conflicting purchase terms and conditions of DEALER are hereby explicitly rejected.
2. Quotations and offers are not binding unless specified otherwise. Illustrations, drawings, measurements, etc. are approximate and binding only if specified as binding.
3. DEALER shall issue purchase orders for PRODUCTS duly signed by an authorized representative. Any provisions of any purchase order placed by DEALER which is inconsistent with or in addition to these terms and conditions shall be null and void unless expressly accepted by CMHEU in writing. Purchase orders shall not bind CMHEU unless accepted in writing. The purchase order and acceptance thereto by CMHEU shall together constitute a "Sales Contract".
4. Special covenants, promises, representations and warranties as to specific characteristics or purposes of the PRODUCTS sold shall not be binding unless confirmed in writing.
5. If one or more of this terms and conditions for sale should be held invalid, all other provisions hereof shall remain in full force and effect.
6. Any sales to DEALER is subject to credit approval. CMHEU may, depending upon the credit standing of DEALER, at any time prior to shipment of the PRODUCTS, modify the payment terms.

#### II. Prices

1. The prices of the PRODUCTS shall be determined at the time of the order acceptance by CMHEU.

#### III. Delivery Time

1. All indications as to delivery date and shipment are approximate unless specifically indicated as binding.
2. In case of binding delivery time, the delivery time shall be calculated from the date of the order acceptance or, if payment by letter of credit has been agreed upon, from the date of notification by CHMA's bank that the letter of credit has been opened and complies with the conditions stipulated. However, the delivery time shall not commence prior to CMHEU's receiving all necessary technical data from DEALER, nor does it commence before the parties shall have reached full agreement on all the features of the PRODUCTS and the attachments therefor.
3. CMHEU shall not be liable for delays in delivery resulting from acts of God (force majeure), government orders, strikes and labour unrest, lockouts, insurrections, delay in delivery of important raw materials or of any other circumstances beyond our control. Neither of the aforementioned events shall entitle DEALER to cancel the Sales Contract; the delivery time shall be extended accordingly.

#### IV. Shipment

1. If shipments are delayed upon DEALER's request or as a result of DEALER's delayed payment or insufficient or late shipping information, DEALER shall be charged storage costs incurred to CMHEU for every week after notice that the PRODUCTS ordered are ready for shipment and, if the PRODUCTS are stored in CMHEU's plant, the storage charges shall amount to no less than 0.3 % of the invoice price for every week.
2. DEALER has to accept the PRODUCTS delivered to it regardless of whether they arrive damaged, or incomplete, notwithstanding, however, DEALER's rights under section VII.

#### V. Risk

The risk of damage to and loss of the PRODUCTS shall pass to DEALER no later than the date of shipment.

#### VI. Claims and Notice of Defects

1. Claims regarding incomplete or incorrect delivery or notices of defects must be submitted in writing without delay, not later than 14 days after arrival of the PRODUCTS at the place of destination, and must be sufficiently evidenced.
2. If complaints and notices are not submitted timely, the PRODUCTS delivered are deemed to be approved.

#### VII. Warranty

1. CMHEU warrants each new product to be free from defects in material and workmanship.
2. CMHEU's sole obligation under this warranty shall be limited to repairing, furnishing replacement parts or allowing credit for any part of the product, which under normal and proper use and maintenance (as per operator instructions manual) proves defective in material or workmanship within 12 months or within 2000 actual hours of use, whichever occurs first from the date of delivery to the first end user. Notwithstanding the preceding sentence, the warranty will start automatically after a PRODUCT has been in DEALER's inventory for consecutive 6 months.
3. This warranty is conditional upon:
  - a) Submission to CMHEU of the installation report in accordance with CMHEU procedure.
  - b) Prompt notification of the defects supported by sufficient evidence (photos, rough drawings, description of damage, etc.) in accordance with CMHEU procedures.
  - c) Return to CMHEU of the defective part with the transportation charges pre-paid.
  - d) Recognition of the warranty claim as justified.
4. This warranty does not apply with respect to damage to any product, accessory or attachment thereof caused by overloading or other misuse, neglect or accident, climatic influences, improper storage or lack of safety equipment (such as driver's overhead guards or load backrest), nor does this warranty apply to any product, accessory, or attachment thereof which shall have been repaired or altered in any way which, in CMHEU's sole judgement affects the performance, stability, or purpose for which it was manufactured.
5. Parts and accessories in/on PRODUCTS are, to the extent that they are supplied by independent manufacturer, and installed by

CMHEU, subject to the warranty terms of the respective manufacturer (which are listed in CMHEU Service Policy & Procedure Manual).

6. This warranty is in lieu of all other warranties express or implied and states CMHEU's entire obligation with respect to defects (patent or latent) in the PRODUCTS sold by CMHEU. In no event shall CHMA be liable for any indirect, special, incidental, or consequential damages, (including without limitation loss of profits or loss of business), whether by virtue of an agreement, or tort (including negligence) or any other legal principle, and irrespective of whether CHMA has had advanced notice or awareness of the possibility of such damages or not or could reasonably foresee the likelihood of such damages occurring.
7. Unsettled warranty claims shall not entitle DEALER to withhold or to abate payments.

### VIII. Retention of Title

1. CMHEU herewith reserves the title of the PRODUCTS sold as long as any indebtedness (invoice amount, default interest, damages, etc.), including debts originating from CMHEU's business relations with DEALER, is unsettled, irrespective of whether a payment made by DEALER is intended to discharge a specific debt.
2. CMHEU shall pass the title to DEALER when payment of all debts outstanding has been received at CMHEU's bank or, in case of assignment of the debt (see section X.) at the assignee's bank.
3. CMHEU allows PRODUCTS to be sold in the ordinary course of DEALER's business, provided, however, that any PRODUCTS, for which there are overdue payments, cannot be sold without CMHEU's explicit consent.

In case of the sale of a PRODUCT subject to retention-of-title, DEALER herewith assigns to the full extent (until settlement of all debts due to CMHEU or the assignee, respectively) all receivables and proceeds resulting from the sale of the PRODUCTS to a third party. DEALER is authorised to collect the assigned receivables as long as it is not defaulting on the payment of its debts owed to CMHEU, an assignee or to other creditors. Upon CMHEU's instructions DEALER has to notify its customers of the assignment.

4. Upon DEALER's request CMHEU shall release the security (obtained pursuant to this section VIII.) to the extent that such security should exceed by more than 20 % the total amount of the debt we are owed.
5. DEALER may not encumber the PRODUCTS sold under retention of title or transfer title to the PRODUCTS for any security purposes to a third party. DEALER shall immediately notify CMHEU if a third party should attempt to attach the PRODUCTS subject to retention of title or should attempt to attach the receivables assigned to us pursuant to sub-section 3.
6. As long as CMHEU retains the title to the PRODUCTS, DEALER shall have to insure the PRODUCTS against the risks of fire, theft, water, and damage. Upon request, DEALER shall assign to CMHEU all rights under the insurance.
7. If the retention of title or assignments is not recognised under the law of the country where the PRODUCTS are located, a security (lien or other security interest) equivalent to the retention of title or assignment shall apply, and, if this requires DEALER's co-operation, DEALER agrees to take all necessary steps to obtain such security.

### IX. Payments

1. Standard terms of payment shall be irrevocable letter of credit payable at 60 days after shipment. Any deviation from such standard terms shall be subject to credit approval and to written agreement with respect to the terms of any credit or deferred payment.
2. In case of late payment CMHEU shall be entitled to charge default interest at an amount equal to 10 % per annum.
3. If prior or after shipment DEALER's financial situation is, in CMHEU's judgement, deteriorating, CMHEU shall be entitled to demand adequate security and/or, if DEALER does not meet such demand, CMHEU may cancel the Sales Contracts.
4. DEALER alleging a counter-claim may withhold payment or offset against payment owing to CMHEU only if DEALER's counter-claim is undisputed by CMHEU or adjudicated by a final court decision.
5. In the event of an installment sale, if DEALER fails to pay an installment payment within eight (8) days after the due date, the outstanding aggregate balance shall be accelerated and full payment is due immediately (except an installment sales contract entered into provides otherwise).
6. Drafts (bill of exchange) shall be accepted in lieu of payment; they constitute payment only when they are honoured by DEALER. Fees and taxes incurred in connection with a draft or a protest, shall be borne by DEALER. CMHEU shall accept drafts only if they can be re-discounted at the German Banks.

In case a draft is protested or turns out not to be re-discountable, CMHEU may return all drafts and demand immediate cash payment.

7. CMHEU reserves the right to allocate payments made by DEALER against any amount due resulting from CMHEU's business relations with DEALER, irrespective of the purpose of the payment specified by DEALER.

### X. Assignment

CMHEU may assign any Sales Contract or any individual right thereunder to a third party without DEALER's consent.

### XI. Place of Performance

The place of performance with regard to all rights and claims resulting from any Sales Contract shall be, both for CMHEU and DEALER, CMHEU's corporate seat.

### XII. Jurisdiction

1. All disputes arising out of any Sales Contract shall be subject to the exclusive jurisdiction of the District Court Duisburg, Germany and the parties agree and submit to the personal and exclusive jurisdiction and venue of this court. However, at CMHEU's sole discretion, CMHEU may bring an action before the courts at DEALER's corporate seat.
2. The validity, interpretation and performance of any Sales Contract and the rights of the parties hereunder shall be governed by and construed according to the laws of the Federal Republic of Germany, without giving effect to the UN Convention On Contracts for The International Sale Of Goods and the conflicts of law principles thereof.