

1. APPLICABLE TERMS

All Proposals by Survive-a-Storm ("Survive-a-Storm"), all acceptances by Survive-a-Storm of Purchaser's orders ("Acceptance"), and all performance of services by Survive-a-Storm are submitted or made subject to these Standard Terms and Conditions for Sale of Equipment ("Terms and Conditions") and all specific terms and conditions set forth in the Proposal issued by Survive-a-Storm (the "Proposal"). "Equipment" is defined as all goods, including any Building and associated equipment, supplied by Survive-a-Storm. Technical advice or field services may also be provided by Survive-a-Storm, as described in the Proposal or separately; any technical advice or field services provided will be subject to these Terms and Conditions. In the event of any conflict between the Terms and Conditions and the specific terms and conditions or the Proposal, the specific terms and conditions of the Proposal will control. Purchaser by submission of a Purchase Order, acceptance of the Proposal, submission of initial payment required by the Proposal, or any other act in furtherance of requesting Survive-a-Storm to act in accordance with the Proposal, accepts and agrees to these Terms and Conditions, and waives any conflicting or additional provisions contained in Purchaser's forms. Any provision, printed or otherwise, contained in any order, acceptance, confirmation, or acknowledgement issued by Purchaser that is inconsistent with, different from, or in addition to these Terms and Conditions is hereby expressly rejected by Survive-a-Storm and will not be considered as part of the agreement between Purchaser and Survive-a-Storm. All references to "Purchaser" include the ultimate owner, if a different entity. All Purchase Orders are subject to review and Acceptance by Survive-a-Storm prior to performing any work.

2. REPRESENTATIONS OF PURCHASER

Purchaser represents and warrants to Survive-a-Storm, which representations Survive-a-Storm may rely upon, that (a) Purchaser's acceptance of the Survive-a-Storm Proposal is authorized by appropriate act of Purchaser and is executed by an individual authorized to bind Purchaser; (b) Purchaser intends to use the Equipment for a use permitted by law and as represented to Survive-a-Storm; (c) Purchaser is financially able to complete its obligations of payment of the full order price; and (d) Purchaser will adhere to recommendations and directions made by Survive-a-Storm for the storage, installation, maintenance, and use of the Equipment. NOTICE: The Equipment, technical data, and/or software included in the Proposal and Purchase Order will be provided in compliance with the laws and regulations of the United States. Purchaser is responsible for obtaining all licenses, permits, or other approvals that may be necessary under the laws of the United States before any distribution, sale, transfer, or re-export of such items and correspondingly for ensuring that the end-user and end use of the Equipment, technical data, and/or software are permitted under United States law. Re-export, diversion, transshipment, or use contrary to United States law is prohibited and is cause for cancellation of the Purchase Order.

3. PAYMENTS

Survive-a-Storm will invoice Purchaser and Purchaser will make all payments in accordance with the schedule set forth in the Proposal or as set forth in this Paragraph 3, whichever applies. Where a specific date for payment is set, payment must be made on or before that date. Payment in full for each invoiced amount is a condition precedent to the performance of any further work by Survive-a-Storm. Should Purchaser fail to make any payment as required, Survive-a-Storm, at its sole option, and without incurring any liability, may suspend its performance until such time as the overdue payment is made or Survive-a-Storm receives adequate assurances of performance from Purchaser. All payments not made when due will bear interest at One and one-half percent (1.5%) per month, Eighteen percent (18%) per annum (or the highest rate permitted by law, if lower) beginning thirty (30) days after the date payment was due until paid. Title to the Equipment will not be conveyed to Purchaser until Survive-a-Storm receives payment in full. All risk of loss of or damage to the Equipment will transfer to Purchaser at the time the Equipment is delivered to the carrier in accordance with the delivery terms stated in the Proposal.

4. ADDITIONAL COSTS

If Purchaser requests certain changes to the scope of supply set forth in the Proposal or in the case of any unforeseen compliance requirements that are not set forth in the Proposal which cause additional cost to Survive-a-Storm, such costs will be added to the price and invoiced to Purchaser. Should the changes to the contracted scope of supply or compliance requirements result in a delay, the originally agreed upon date of completion or readiness for shipment date will be extended accordingly.

Evaluation of requested changes will be paid for by Purchaser. Survive-a-Storm will advise Purchaser of the time required for the evaluation of requested change(s). Upon issuance of a change order request, Purchaser will advise Survive-a-Storm whether work in accordance with the Purchase Order will be suspended or continued during the change evaluation period. Purchaser will pay Survive-a-Storm for such actual additional costs, including the Survive-a-Storm mark-up for overhead costs and profit. One and a half (1.5) hours of detention time is included in proposal transportation quote. Any time spent on site after that time period will be billed at \$125/half hour/truck.

5. SUSPENSIONS

In the event Purchaser suspends the performance of Survive-a-Storm or Survive-a-Storm suspends the performance due to Purchaser's failure to fulfill its obligations (including by way of example only, Purchaser's failure to timely return any documents submitted for its approval or for failure to make any payment when due), the completion date or ready to ship date and Purchase Order price will be equitably extended and increased taking into account the delay and costs resulting from such suspension. Purchaser will promptly pay

Survive-a-Storm for all costs, including costs related to removing Equipment from fabrication, storage, rescheduling, reconditioning, and restoring Equipment to fabrication, and related engineering, drafting, and overhead costs arising from such suspension. Survive-a-Storm assumes no responsibility whatsoever for any delay or consequences related to or arising from restoring Equipment to fabrication. Equipment held for Purchaser because of any suspension will be at Purchaser's sole risk and expense. Regardless of the reason for the suspension, if the suspension continues for one hundred twenty (120) days or more, then Survive-a-Storm has the right, at its sole option and discretion, to cancel the Purchase Order, and collect a cancellation fee which will include, but not be limited to, the costs of all Survive-a-Storm in-house services up to the point of cancellation, the costs of all buyouts committed by Survive-a-Storm up to the point of cancellation, overhead, and prorated profit based on percentage of job completed at the time of cancellation.

6. PROPOSAL PRICE LIMITATIONS

All prices quoted, unless otherwise specified in the Proposal, do not include transportation charges, any federal, state, or local taxes (including, for example, sales or use taxes, VAT, GST, or transfer tax) or other governmental charges on labor or the production, shipment, importation, exportation, sale, installation, or use of the Equipment covered by the Proposal. All such charges, whether or not paid by Survive-a-Storm, will be for the account of Purchaser and Purchaser agrees to pay all such charges. All crating, packaging, and freight charges are to be paid by Purchaser unless otherwise specified in the Proposal. All price quotes expire thirty (30) days from the Proposal date, unless otherwise specified in the Proposal, and may be withdrawn or modified by Survive-a-Storm at any time before acceptance by Purchaser.

7. SCHEDULE OF WORK

Placement of an acceptable Purchase Order and payment of the first installment by Purchaser will release Survive-a-Storm to begin execution of the work in accordance with the Proposal. The quoted price contemplates the continuous prosecution of the work required. Purchaser will pay for all additional costs incurred by Survive-a-Storm resulting from Purchaser's delays, including, for example, failure to approve drawings promptly or to the necessary releases to purchase materials, and to proceed with fabrication or shipment. All delivery and completion dates, as specified in the Proposal are of critical importance; however, time will not be construed to be "of the essence". In the event that a building(s) is completed and Purchaser delays delivery or in the event production is stopped by the Purchaser or the Purchaser's representative a storage fee will be charged in addition to the total sum of the building(s). A storage fee of \$125/day/module will be assessed; the storage fee does not include transit wrap which will be added to the cost if the building will be stored outside. Should delivery be delayed by Purchaser, Risk of Loss shall transfer to Purchaser upon notification of readiness to ship per date specified on the Purchase Order. Survive-a-Storm agrees to take reasonable precautions to protect buildings if required to store at Survive-a-Storm facility.

8. FORCE MAJEURE

In the event of any act, delay, or failure to act by a federal, state, or local government, war conditions, civil unrest or political disturbances, fire, flood, severe weather, high winds, or other natural disaster, labor troubles, strikes, lockouts, governmental action, inaction, delay, or restriction, or act of terrorism, or any other circumstances beyond the control of Survive-a-Storm, should prevent, curtail or delay the performance by Survive-a-Storm, then such non-performance or delay will not be considered a breach, and Survive-a-Storm will be excused while such condition or circumstances and its consequences prevail, and the time for Survive-a-Storm to perform hereunder will be extended accordingly.

9. CANCELLATION

After placement of an acceptable Purchase Order, the Purchaser may cancel the order only upon written notice to Survive-a-Storm, which notice will be effective only upon actual receipt by Survive-a-Storm, and upon payment to Survive-a-Storm reasonable cancellation charges to be specified by Survive-a-Storm, including but not limited to the cost to close out all purchase orders issued to subcontractors and vendors of Survive-a-Storm for materials and services, the value of all engineering and drafting services rendered by Survive-a-Storm at its billable rates in effect at the time of cancellation, including time associated with proposal preparation and close out of the job, and overhead expenses of Survive-a-Storm, and profit prorated based on the percent of job completion at time of cancellation. Where Purchaser has cancelled an order for convenience any and all payments made to Survive-a-Storm up until the effective cancellation date shall not be required to be returned to Purchaser.

10. WARRANTIES OF SURVIVE-A-STORM

a. Materials and Workmanship: Survive-a-Storm warrants the Equipment to be supplied will be free from defects in workmanship and material at the time the Equipment is ready for shipment. Should any failure to conform to this warranty be discovered within one year from the date of initial operation, or within 18 months from the date of Survive-a-Storm's documented readiness for shipment notification, whichever occurs first, Survive-a-Storm will, upon prompt notification thereof and provided the Equipment has been stored, installed, maintained, and operated in accordance with good industry practice and any specific recommendations and directions of Survive-a-Storm, correct such non-conformity by repair or replacement, at its sole option and discretion, of such defective item. Survive-a-Storm will not be responsible for costs of removal or installation of any item not supplied by Survive-a-Storm nor will Survive-a-Storm be responsible for any transportation costs or charges for any work performed by others without its prior written consent. If repairs or replacements under this warranty are performed on an overtime or multiple shift basis at the request of Purchaser, the cost of overtime premium pay, shift

differential, related payroll burden and overhead, and non-productive manhours associated with such overtime or multiple shift work will be paid by Purchaser. Purchaser will further provide reasonable access to the Equipment at no charge to Survive-a-Storm. Fabricating methods will be to Survive-a-Storm standards unless deviations are clearly covered by Purchaser specifications provided at the time of inquiry and prior to the issuance of the Proposal, and such specifications are expressly accepted by Survive-a-Storm as stated in the Proposal. Purchaser inspection procedures or requirements, if any, must be included in the inquiry received from Purchaser to be fully considered and included in the Proposal. With regard to Equipment to be supplied hereunder, commodity goods such as, for example, rotating equipment, manual valves, and instruments, Survive-a-Storm will obtain the manufacturer's warranty, will pass the warranty through to Purchaser, and will use reasonable commercial efforts (excluding litigation) to assist Purchaser in requiring the manufacturer to fulfill the obligations of its warranty. All rights under the manufacturer's warranty will be assigned to Purchaser to facilitate Purchaser's direct contact with the manufacturer. Purchaser may assert and enforce at Purchaser's own expense any and all rights and claims it may have against the manufacturer.

b. Performance: No performance warranty will be given on the Equipment unless expressly stated in the Proposal. Compliance with the performance warranty, if applicable, will be determined and confirmed by Purchaser in the presence of representatives of Survive-a-Storm in accordance with the Performance Test Protocol specified in the Proposal. Unless otherwise expressly stated in the Proposal, if the Equipment fails to meet the performance warranty, Purchaser's sole and exclusive remedy will be for Survive-a-Storm to make such alterations to the Equipment, as necessary, to meet the performance warranty. The performance warranty, if applicable, will expire on its own terms if a Performance Test is not conducted within one hundred twenty (120) days of installation or six (6) months after the documented ready to ship date, whichever occurs first. Once the Equipment meets the requirements of the Performance Test, the performance warranty will be fulfilled and met, notwithstanding any subsequent non-performance, and Survive-a-Storm will have no further obligation to Purchaser regarding the performance warranty.

c. A separate Survive-a-Storm Buildings Warranty may be provided and attached to these Terms and Conditions which will be applicable to any Building purchased from Survive-a-Storm. The separate Survive-a-Storm Building Warranty will override the warranty provided in these Terms and Conditions.

d. The foregoing warranties are void if Purchaser performs any repair or modifications to the Equipment without the prior written consent or approval of Survive-a-Storm.

e. Correction of any non-conformance, in the manner provided above, will satisfy all obligations of Survive-a-Storm under this warranty with respect to the Equipment.

11. LIMITATION OF LIABILITY

a. EXCLUSION OF WARRANTIES: EXCEPT FOR THE EXPRESS WARRANTY PROVIDED HEREIN, SURVIVE-A-STORM DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, WITH RESPECT TO THE EQUIPMENT, AND ANY RELATED TECHNICAL ADVICE OR FIELD SERVICES PROVIDED, INCLUDING ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE.

b. EXCLUSION OF CONSEQUENTIAL DAMAGES: IN NO EVENT, WILL SURVIVE-A-STORM BE RESPONSIBLE FOR ANY LOST PROFITS OR OTHER ECONOMIC LOSS, INDIRECT, INCIDENTAL, OR CONSEQUENTIAL DAMAGES OF ANY KIND, WHETHER ARISING UNDER WARRANTY, CONTRACT, NEGLIGENCE, GROSS NEGLIGENCE, STRICT LIABILITY, INDEMNIFICATION, OR ANY OTHER CAUSE OR COMBINATION OF CAUSES WHATSOEVER.

c. Dollar Limitation: Any liability of Survive-a-Storm OR its SUBCONTRACTORS OR VENDORS with respect to any contract, or anything done in connection HERewith, or from the MANUFACTURE, SALE, DELIVERY, RESALE, INSTALLATION, technical advice or field services regarding the storage, installation, commissioning, start-up assistance, optimization, operation, use, maintenance, repair OR REPLACEMENT of any equipment, whether ARISING UNDER WARRANTY, contract, negligence, GROSS NEGLIGENCE, strict liability, INDEMNIFICATION, or ANY OTHER CAUSE OR COMBINATION OF CAUSES WHATSOEVER, WILL not exceed ONE HUNDRED PERCENT (100%) of THE purchase ORDER price.

d. Exclusive Remedy: The remedies of Purchaser are exclusive. THESE LIMITATIONS WILL APPLY NOTWITHSTANDING ANY FUNDAMENTAL BREACH OR FAILURE OF ESSENTIAL PURPOSE OF ANY LIMITED REMEDY. Purchaser's remedies are limited to the remedies stated herein and these remedies shall not fail OF their essential purpose because PURCHASER is limited to the exclusive remedies provided herein.

e. Provisions applicable to Owner: In the event Purchaser and Owner are different parties, the following will apply: (1) Purchaser will obtain from Owner, in favor of Survive-a-Storm, an agreement that Owner will be bound by the remedies extended herein; if Purchaser does not do so, Purchaser, will indemnify Survive-a-Storm from and against all liability, damages, costs, losses, or expenses, including reasonable attorney fees, in excess of those remedies provided for herein. (2) Purchaser will obtain from Owner, in favor of Survive-a-Storm, its subcontractors and vendors, a release from consequential damages to the extent stated herein; or if Purchaser does not do so, Purchaser will indemnify and hold harmless Survive-a-Storm from and against all liability, damages, costs, losses and expenses, including reasonable attorney fees, resulting from Owner's consequential losses of any nature.

f. Subrogation Rights: Purchaser and Owner/User hereby waive the subrogation rights of their respective property damage and business interruption/extra expenses insurers in favor of Survive-a-Storm and its subcontractors. All liability of Survive-a-Storm and its subcontractors for damage to the property of Purchaser will be subject to the limitations herein and limited to occurrences prior to the expiration of the warranty period.

12. PATENT DEFENSE AND NON-LIABILITY: PURCHASER INDEMNITY

a. Survive-a-Storm will defend, using counsel of its own choosing and having sole discretion and control over the conduct of such defense, and indemnify any suit instituted against Purchaser for infringement of a United States patent issued prior to the date of the Proposal, relating to any Equipment provided by Survive-a-Storm, provided the alleged infringement arises only from the use of such Equipment by itself and not in combination with other devices, and provided Purchaser gives Survive-a-Storm immediate notice in writing of any claim of the infringement or institution of any suit, permits Survive-a-Storm to defend such suit and furnishes all needed information, assistance, and authority to enable Survive-a-Storm to do so. In case of a final award of damages in any such suit Survive-a-Storm will pay such award but will not be responsible for any settlement by Purchaser made without Survive-a-Storm's written consent. Notwithstanding the foregoing, Survive-a-Storm will have the right to cure any alleged infringement at its option by (i) acquiring a nonexclusive license for Purchaser to continue to use the Equipment, (ii) supplying a modified designs, additional or alternate Equipment parts for the modification of the infringing Equipment to avoid infringement, (iii) refunding that portion of the price received by Survive-a-Storm for the infringing Equipment and abandoning the infringing Equipment, or (iv) taking such other action that permits Purchaser to continue to use the Equipment. Survive-a-Storm will not be liable for any other out-of-pocket or other expenses of Purchaser in connection with the defense of a patent infringement claim or with the cessation of use of the design. This indemnification does not apply to any liability for infringement (x) of any method patent where the Equipment is used with other devices or required by Purchaser or any third party for carrying out a process resulting in a combination of steps which is deemed to infringe a method patent or patent directed to a combination of steps, (y) the Equipment is modified by Purchaser, or (z) the Equipment is used in a manner different than the use communicated to and understood by Survive-a-Storm at the time the Equipment was sold and such use constitutes infringement.

b. Purchaser will indemnify and hold harmless Survive-a-Storm, any subsidiary or affiliated entities, their officers, directors, agents and employees from all claims, suits, loss, liability or expense, including reasonable attorney fees and disbursements, arising out of or in connection with any claim of infringement made by others with respect to Equipment manufactured in accordance with designs or specifications furnished or required by Purchaser. Purchaser will indemnify Survive-a-Storm from any suit or proceeding brought against Survive-a-Storm by any third party based on claims resulting from exceptions (x), (y), and (z) as stated in Section 12(a) above.

13. GENERAL INDEMNITY

Purchaser will indemnify and hold harmless Survive-a-Storm from and against all liability, damages, costs, losses, and expenses, including reasonable attorney fees, of any kind claimed by any third party (including employees of Purchaser), including liability, damages, costs, losses, and expenses attributable in part to the negligence of Survive-a-Storm, and which arise out of or relate to the storage, installation, commissioning, start-up, optimization, operation, use, maintenance, repair or replacement of the Equipment following shipment, except to the extent caused by the sole negligence of Survive-a-Storm.

14. PROJECT DOCUMENTS

Any drawings, sketches, or other documents furnished by Survive-a-Storm, including the Proposal, are strictly for the stated one time use of Purchaser and/or Owner as stated in the Proposal. The Proposal and all information contained in such documents are proprietary to Survive-a-Storm. Purchaser will keep all information relating to the Equipment in strictest confidence. Neither Purchaser nor Owner may copy, publish, or otherwise disseminate the Proposal or any drawings, sketches, or other documents furnished by Survive-a-Storm or their contents nor provide any other information relating to the Equipment or the Proposal to any other party without the prior written permission of Survive-a-Storm.

15. INTELLECTUAL PROPERTY

Purchaser acknowledges that any and all inventions, discoveries, improvements, or creations which Survive-a-Storm or its subcontractors may conceive of or make in the performance of the Purchase Order, whether individually or jointly with others, shall be the sole and exclusive property of Survive-a-Storm. Except for the storage, installation, use, operation, maintenance, and inspection of the Equipment, Purchaser may not copy, publish, or otherwise disseminate the proposal or any drawings, sketches, or other documents or their contents, or provide any other information relating to the Equipment or the Proposal to any other party without the prior written permission of Survive-a-Storm. Purchaser may not use the drawings, sketches, or other documents furnished by Supplier to replicate, manufacture, or have fabricated any of the Equipment. Replicate, manufacture, and fabricate in the context of this paragraph relates to installation of additional, identical goods outside of the application and site for which a Purchase Order is issued. The information contained in the Proposal is proprietary to Survive-a-Storm and shall not be reproduced or disclosed in whole or in part or used for any purpose except when such user possesses direct written authorization from Survive-a-Storm.

16. CHOICE OF LAW

All disputes concerning validity, interpretation, and application of these Terms and Conditions, will be governed by, interpreted under, and construed and enforced in accordance with the laws of the State of Kansas, applicable to agreements made and to be performed wholly within the State of Kansas, without regard to other principles and choice of law, except to the extent the laws of United States shall apply. The parties disclaim any applicability of the United Nations Convention on the International Sale of Goods. In the event any dispute, controversy, claim, or disagreement arising out of or relating to the Purchase Order issued by Purchaser, or the breach thereof by either

party, the parties will use their reasonable commercial efforts to resolve the matter as quickly as possible. To this effect, they will consult and negotiate with each other in good faith and, recognizing their mutual interests, attempt to reach a just and equitable solution satisfactory to both parties. If the parties do not reach a solution within thirty (30) days, then upon written notice by either party to the other, the dispute, controversy, claim, or disagreement will be resolved and settled by arbitration administered by the American Arbitration Association in accordance with its Commercial Arbitration Rules (including the Optional Rules for Emergency Measures of Protection). One arbitrator will be appointed by the parties in accordance with the American Arbitration Association's rules. A reasoned written award will be required and will be made within nine months of the filing of the notice to arbitrate and the arbitrator will agree to comply with this schedule before accepting appointment. The arbitrator will have no authority to award consequential damages (as disclaimed in Section 11) or punitive damages to either party but will have the authority to award the payment of attorney fees and costs to the prevailing party. Judgment on the award rendered by the arbitrator may be entered in any court having jurisdiction thereof. The arbitration will be conducted in English language in Wichita, Kansas, in accordance with the United States Arbitration Act.

Any notice of dispute, controversy, claim, or disagreement or the submission of such dispute, controversy, claim, or disagreement to arbitration may be served upon the parties by delivering or mailing the same, via registered or certified mail, addressed to the party at the address provided herein for notices. Delivery by mail service will have the same force and effect as personal service within the State of Kansas.

17. DEFAULT AND REMEDIES

A default by Purchaser includes, for example, Purchaser's failure to make any payment on time, failure to act in a reasonable time to approve Survive-a-Storm's submission or to make such information, documents or other aspect available as required by Survive-a-Storm, breach of any provision of the Proposal, or Purchaser enters bankruptcy or receivership. Upon default by Purchaser, the obligations of Survive-a-Storm will terminate completely and automatically. All amounts due Survive-a-Storm under the Proposal will be immediately due and payable. In addition, Purchaser will be responsible for all costs and expenses incurred by Survive-a-Storm as a result of exercising its rights, including reasonable attorney fees, court costs, and collection costs.

18. NON-ASSIGNABILITY

Neither party may assign their rights and obligations under any Purchase Order issued by Purchaser without the prior written consent of the other party.

19. NOTICES

Any consent, agreement, or notice required or permitted to be given or made by one of the parties hereto to other party will be in writing and in the English language and will be delivered in person, United States Postal Service, email, or by Federal Express (or other recognized international courier service requiring signature upon receipt), and receipt is verified. Such notice will be effective upon receipt. Addresses and designated contact names will be set forth in the Purchase Order and such addresses and designated contact names may be modified from time to time, by written notice to the other party, given in the aforesaid manner.

20. SEVERABILITY

It is intended that each provision of these Terms and Conditions will be viewed as separate and divisible, and that in the event any provision is held to be invalid, the remaining provisions will continue in full force and effect.

21. BINDING UPON SUCCESSORS

These Terms and Conditions will be binding upon and inure to the benefit of the parties hereto and their heirs, successors, administrators, and assigns as herein provided. No third party is nor will be construed as a beneficiary of any provision of the Proposal, the Purchase Order, or these Terms and Conditions, or any Equipment provided by Survive-a-Storm.

22. MODIFICATION AND WAIVER

No change, modification, or waiver to any terms or scope of any order will be binding and valid unless it is accepted in writing and signed by an authorized representative of Survive-a-Storm. No waiver of any of the provisions of the Purchase Order, the Terms and Conditions, or the Proposal will be deemed or constitute, waiver of any other provision, whether or not similar, nor will any waiver constitute a continuing waiver.

23. PRIOR AGREEMENTS

These Terms and Conditions supersede and replace all prior agreements, representations and warranties (including without limitation, implied warranties of merchantability or fitness for a particular purpose), written or oral, with respect to the Equipment to be provided by Survive-a-Storm.

24. CAPTIONS

The captions set forth herein are for convenience only and have no binding effect nor will they be considered in interpreting these provisions.