| Ship To: 1000018 JCP JC Penney's XYZ 01023 USA | Credit Memo | 90011087 | Page Credit Memo Date Payment Terms Purchase Order | 1 / 2 07/26/2013 Letter of Credit (0 days) 4564541212311 |
|--|-------------|--------------|---|---|
| Bill To: JCP | | | Remit To: New Era Cap Co., | Inc, |

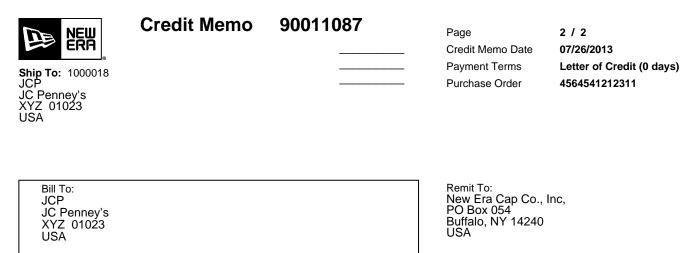
JCP JC Penney's XYZ 01023 USA New Era Cap Co., Inc PO Box 054 Buffalo, NY 14240 USA

Customer Number: 1000018

Amount Credited 8,347.50- USD

For billing questions, please call : 1-877-NEC-5950

| Line | Material | Description | Unit Price | Qty | UoM | Value |
|-------------------------|---------------|---|------------|-----|-----|---------------------|
| Sales Order Delivery | | 60000826 84000209 | | | | |
| 11 | y 10015561 | FLAW FLAG MOROCCO SCR/GRN PP6U | 10.50 | 150 | P6 | 1,575.00- |
| 12 | 10015561 | 885895002944 FLAW FLAG MOROCCO SCR/GRN PP6G | 10.50 | 50 | P6 | 525.00- |
| 13 | 10015561 | 885895002942 FLAW FLAG MOROCCO SCR/GRN PP6L | 10.50 | 10 | P6 | 105.00- |
| 21 | 10000218 | 885895002943 950 CHIBULHC BLACK NBA HARDWOOD CLASSIC7 1/4 | 9.45 | 450 | EA | 4,252.50- |
| 22 | 10000218 | 886612019728 950 CHIBULHC BLACK NBA HARDWOOD CLASSIC7 3/8 | 9.45 | 150 | EA | 1,417.50- |
| 23 | 10000218 | 886612019759 950 CHIBULHC BLACK NBA HARDWOOD CLASSIC7 5/8 | 9.45 | 50 | EA | 472.50- |
| | | 886612019766 | | | | |
| | | Freight | | | | 0.00- |
| | | Net Amount | | | | 8,347.50- |
| | | VAT Amount Total Amount Credited | | | | 0.00- 8,347.50 - |
| | | Total Quantity | | | | 8,347.30 - 860 |
| | | | | | | 000 |



Customer Number: 1000018

Amount Credited 8,347.50- USD

For billing questions, please call : 1-877-NEC-5950

Please see reverse for important Terms and Conditions:

- * ISSUANCE OF THIS CREDIT MEMO SHALL NOT BE DEEMED AN ADMISSION OF ANY FAULT ON THE PART OF NEW ERA
- ISSUANCE OF THIS CREDIT MEMO, which covers part of or all the AMOUNT owned by Customer, SHALL NOT WAIVE New Era's right to recover unpaid amounts or apply penalties to Customer
- * NO CHARGEBACKS or DEDUCTIONS may be taken off remittance WITHOUT prior WRITTEN AUTHORIZATION from New Era.
- NO RETURNS, FOR ANY REASON, accepted without PRIOR WRITTEN AUTHORIZATION from New Era
- * Requests for RETURNS (defects, return to stock, or other items) must be made within THIRTY (30) days of SHIPMENT
- * ALL RETURNS must have a New Era Return Authorization Number clearly marked on all cartons
- * CANCELLATION OR RETURN OF CUSTOM PRODUCT SUBJECT TO A 50% PENALTY
- * OTHER REFUSED ITEMS and UNAUTHORIZED RETURNS subject to A FIFTEEN (15%) restocking CHARGE and OTHER PENALITIES outlined in New Era's CANCELLATION, REFUSAL AND UNAUTHORIZED RETURNS POLICY
- * INVOICE for applicable FREIGHT, DUTY and TAXED to follow under SEPARATE COVER
- * NEW ERA WILL NOT BE LIABLE FOR ANY LOSS OF PROFIT, INTERRUPTION OF BUSINESS OR ANY OTHER SPECIAL, CONSEQENTIAL OR INCIDENTAL DAMAGES SUFFERED OR SUSTAINED BY CUSTOMER