

## GENERAL TERMS AND CONDITIONS OF SALE

1. **ENTIRE AGREEMENT.** These terms and conditions (the "Terms"), any supply agreement to which these Terms may be attached, and any documents incorporated by reference therein (collectively, the "Agreement"), bind GP Pine Solutions LLC ("GP" or "Seller") and its customer ("Buyer", and together with GP, the "Parties") with regards to the sale and purchase of all goods (the "Products"). Buyer accepts and agrees that all GP sales of Product are expressly limited to and conditioned upon acceptance of these Terms, regardless of the manner in which purchases are made or documented. Unless expressly agreed to by the Parties in a mutually signed writing, any additional or conflicting terms and conditions contained on, attached to, or referenced by any Buyer purchase-related documentation or other prior communication will have no effect on the purchase of any such Product.

2. **QUANTITY, WEIGHTS AND MEASURES.** Unless otherwise stated in a signed writing between Seller and Buyer, with respect to the volume of Products to be sold by Seller and purchased by Buyer, the abbreviation "MT" means metric ton or one thousand (1,000) kilograms of weight, and "ST" means short ton or two thousand (2,000) pounds of weight. GP's weights and quantities (as applicable) will govern unless established to be incorrect.

3. **TITLE AND RISK OF LOSS.** Unless otherwise agreed in writing by GP and Buyer, title to the Product and risk of loss, damage and contamination of the Product passes to Buyer when the Product is loaded onto the common carrier and the Product will be deemed "delivered" at such time.

4. **PRICES.** The invoice price for the Products shall be as specified in writing agreed to by both Parties. Unless otherwise agreed in writing, all Product prices are exclusive of taxes, customs, duties, transportation, and insurance.

5. **FURTHER HANDLING AND USE.** GP is not and will not be liable for, and Buyer, to the full extent permitted by law, shall indemnify, defend and hold harmless GP, its affiliates, and their respective officers, directors, employees, representatives, and agents ("Indemnitees") from and against, any and all claims, losses, liabilities, costs and expenses (including attorneys' fees) ("Claims") arising out of or resulting from Buyer's handling, use, manufacture, processing, alteration, distribution, sale, or marketing of Product, or any other action or inaction with regard to the Product (for the avoidance of doubt, including, but not limited to, Buyer's negligence), in each case after the delivery thereof to Buyer; provided, however, that Buyer shall not be obligated to indemnify GP to the extent a Claim is for damages directly caused by the sole negligence or willful misconduct of GP. Buyer's obligations under this Section 5 survive the termination, cancellation, or expiration of all orders delivered under these Terms and the cessation of any business transactions between GP and Buyer.

6. **DELIVERIES.** (a) Buyer shall give reasonable prior notice as to quantities and scheduling desired. All shipping dates are approximate and not guaranteed, and are based upon Seller's prompt receipt of all necessary information from Buyer to properly process the order. Seller reserves the right to make partial shipments. Buyer acknowledges and agrees that shipments may be a part of cargo and that any vessel chartered by GP (the "Vessel") may proceed to other ports before calling at the discharge port. Buyer shall unload Product and return all transportation equipment promptly so that no demurrage or other expense or loss resulting from delay shall be incurred and Buyer shall comply with all instructions, if any, that GP, its Vessel, the carrier, or their agents may give for return of such equipment. GP, its Vessel, or their agents or affiliates may refuse to load/unload, transfer, or handle any Product under any conditions either deems, in their sole discretion, unsafe, including, but not limited to, conditions caused by drivers, personnel, equipment, procedures, and/or weather conditions.

(b) Buyer warrants that any Vessel for delivering Product can safely enter, lie at, and depart from the discharge port. Buyer further warrants that its discharge port and/or terminal will allow Vessel to discharge immediately upon arrival. If Vessel exceeds its allowed laytime at the discharge port specified in the charter party of the Vessel and thereby incurs demurrage, Buyer shall pay and/or reimburse GP for the same, calculated per day, pro rata at the charter party demurrage rate. GP shall file any demurrage claim within 90 days from the date of unloading, and Buyer shall make payment within 30 calendar days of receiving GP's demurrage claim.

(c) Buyer shall receive and unload, and shall make all arrangements to receive and unload, Product at the discharge port or terminal, including, but not limited to: (i) arranging for or furnishing hoses and hose connections, and connecting and disconnecting same to and from Vessel; and (ii) arranging for any necessary lighterage. Buyer shall pay all costs or expenses, including terminal or port charges, related to receipt or unloading of Product at the discharge port, and Buyer shall make payment within 30 calendar days of receiving written demand (including an invoice) from GP.



7. **INSURANCE**: Unless otherwise agreed in writing, Buyer shall hold commercial liability insurance for the receipt of the delivery of the Product at Buyer's cost.

8. **EXPORT CONTROL REGULATIONS.** All Product sold by GP to Buyer is subject to the export control laws of the United States of America and neither Party shall divert or resell the Product contrary to such laws. If any license or consent of any government or other authority is required for the acquisition, carriage, or use of the Product by Buyer, Buyer shall obtain the same at its expense and provide evidence of the same to GP on request. Failure to do so will entitle GP to withhold or delay shipment, but failure to do so will not entitle Buyer to withhold or delay payment of the price therefor. Buyer shall pay any expenses or charges incurred by GP resulting from such failure within ten (10) days of receipt of GP's written request.

9. ANTICORRUPTION. The Parties shall comply with all applicable anti-bribery and anti-corruption laws, regulations, rules, and requirements, including, but not limited to, the United States Foreign Corrupt Practices Act ("FCPA"), and any other applicable laws, regulations, rules, and requirements. Buyer represents that it and each of its owners, directors, officers, employees, and every other person acting on its behalf, has not and shall not, in connection with any business transactions involving GP or its Products, directly or indirectly, (1) offer, promise, authorize, or make any payments of money or anything of value to any "Government Official" (as defined below) or to any agent or intermediary for further payment to any Government Official, (i) to influence the acts or decisions of such Government Official, (ii) to induce the Government Official to do or omit to do any act in violation of a lawful duty, (iii) to obtain any improper advantage, or (iv) to induce the Government Official to use his or her influence in order to affect any government act or decision, in order to obtain, retain, or direct business to any person or entity; or (2) otherwise offer, promise, authorize or pay any illegal bribe, kickback, or other payment in violation of any applicable law; this prohibition includes, but is not limited to, facilitation payments. For purposes of these Terms, a Government Official includes any appointed, elected, or honorary official or any career or other employee of any U.S. or non-U.S. national, regional, or local government or of a public international organization; any U.S. or non-U.S. political party or party official; or any candidate for U.S. or non-U.S. political office, in any country. The "government" includes any agency, department, embassy, or other government entity or instrumentality. It also includes any company or other entity owned or controlled by the government, in whole or in part. A person does not cease to be a Government Official by purporting to act in a private capacity or by the fact that he or she serves without compensation. Should GP believe that there may have been a breach of any representation or warranty of this Section of the Terms, the Parties shall cooperate in good faith to determine whether such a breach has occurred. If GP determines in its sole and absolute discretion that there has been a breach of any such representation or warranty, GP may unilaterally terminate all sales immediately and/or take other appropriate action in accordance with these Terms.

10. **COMPLIANCE WITH LAWS.** "Laws" shall mean all applicable laws, treaties, conventions, directives, statutes, ordinances, rules, regulations, licensing requirements, orders, writs, judgments, injunctions or decrees of any governmental authority having jurisdiction pertaining to these Terms.

(a) Buyer shall comply with all applicable Laws, including, but not limited to, the export control laws of the U.S.A., and GP may withhold or delay shipment if Buyer fails to do so.

(b) If any license or consent of any government or other authority is required for the acquisition, carriage, or use of Product by Buyer, Buyer shall obtain the same at its expense and provide evidence of same to GP on request. If Buyer breaches this provision, GP may withhold or delay shipment, but Buyer shall not withhold or delay payment of the price therefor. Buyer shall pay any expenses or charges incurred by GP resulting from Buyer's breach of this provision within ten days of GP's written request.

(c) Except as permitted under U.S. Laws, Buyer shall not sell, supply, divert, or deliver Product directly or indirectly contrary to U.S.A. export laws or to any party or destination that, at the time of such sale, supply or delivery, is declared an embargoed/restricted party or destination by the government of the United States of America or by the United Nations. Within two (2) days after GP's request, Buyer shall provide GP with appropriate documentation to verify the final destination country of any Product delivered hereunder.

(d) Notwithstanding anything herein to the contrary, GP and Buyer expressly exclude application of the Federal Acquisition Regulation, Defense Federal Acquisition Regulation Supplement, and any related regulations, laws, or flow-down provisions or obligations whatsoever (collectively, "<u>FAR Clauses</u>") to this Agreement and the sale of Product by GP to Buyer. Buyer agrees and acknowledges that GP, by selling Product to Buyer, does not consent to be a sub-contractor or vendor to any federal contract or to the application of or compliance with any FAR Clauses.

11. **INSPECTION.** Immediately upon Product receipt, Buyer shall, at its sole cost and expense, inspect, test, and evaluate the Product to ensure that Product meets all requirements to which GP and Buyer agreed in writing and



otherwise set forth herein. No later than five (5) days after Buyer's receipt of Product and before the use, disposition, processing, or other change from the original condition of any part of the Product ("<u>Use</u>" or as a verb "<u>Used</u>"), whichever occurs first, Buyer shall notify GP in writing if Product is found deficient, defective, or short in any respect. Buyer's failure to give timely written notice to GP of any deficiency, defect, or shortage within such five (5) day period will constitute an unqualified acceptance of the Product and a waiver by Buyer of all claims with respect thereto.

12. **LIMITED WARRANTY.** GP warrants only, at the time of delivery, that: (i) Product will conform to the specification to which GP and Buyer agreed in writing, or if no written agreement as to specification, GP's then-current specifications for the specific Product sold hereunder; and (ii) GP will deliver good title to the Product and that the Product will be delivered free of liens or encumbrances. Buyer, having the expertise and knowledge in the intended Use of Product sold hereunder and any Use or other product or material made therefrom, assumes all risk and liability for results obtained by the Use of Product, whether Used singly or in combination with other substances or in any process. EXCEPT AS SET FORTH IN THIS SECTION, GP SPECIFICALLY DISCLAIMS ALL WARRANTIES, WHETHER EXPRESS OR IMPLIED, WHETHER ARISING BY OPERATION OF LAW OR OTHERWISE, INCLUDING WITHOUT LIMITATION, ANY WARRANTIES OF MERCHANTABILITY OR FITNESS OF THE PRODUCT FOR A PARTICULAR PURPOSE, CONDITION OR QUALITY OF THE PRODUCT, ANY TRADE USAGE OR DEALING, OR NONINFRINGEMENT OF THIRD-PARTY INTELLECTUAL PROPERTY RIGHTS. ANY DETERMINATION OF THE SUITABILITY OF THE PRODUCT FOR THE USE CONTEMPLATED BY BUYER IS BUYER'S SOLE RESPONSIBILITY.

13. LIMITATION OF LIABILITY AND LIMITED REMEDIES. NOTWITHSTANDING ANYTHING HEREIN TO THE CONTRARY, IN NO EVENT WILL GP BE LIABLE TO BUYER FOR ANY LOST OR PROSPECTIVE PROFITS, INDIRECT, INCIDENTAL, CONSEQUENTIAL, SPECIAL, EXEMPLARY OR PUNITIVE DAMAGES, INCLUDING, WITHOUT LIMITATION, LOST EARNINGS, OR BUSINESS INTERRUPTION, WHETHER OR NOT BASED UPON A PARTY'S NEGLIGENCE, BREACH OF WARRANTY, STRICT LIABILITY, IN TORT OR ANY OTHER CAUSE OF ACTION. FOR THE SAKE OF CLARITY, THE PRECEDING SENTENCE INCLUDES THOSE INCIDENTAL AND CONSEQUENTIAL DAMAGES REFERENCED IN § 2-715 OF THE DELAWARE UCC. The term "consequential damages" shall include, but shall not be limited to, loss of anticipated profits, loss of use, loss of revenue, and cost of capital. Buyer's exclusive remedy vis-à-vis GP for any cause of action under the Agreement, including for failure to deliver or late delivery, is, at GP's option, limited to (i) replacement of the non-conforming Product or (ii) refund to Buyer of the portion of the purchase price attributable to such non-conforming Product. In no event will GP's cumulative liability exceed the price of Product sold which was the direct cause of the alleged loss, damage, or injury. IN ANY EVENT, BUYER AGREES THAT THE RETURN OF THE FULL SALES PRICE FOR THAT PRODUCT SOLD WHICH WAS THE CAUSE OF THE ALLEGED LOSS, DAMAGE, OR INJURY WILL PREVENT THE FOREGOING REMEDIES FROM FAILING OF THEIR ESSENTIAL PURPOSE, AND THAT SUCH REMEDY IS FAIR AND ADEQUATE.

14. **PAYMENT TERMS/CREDIT.** (a) Buyer shall pay all invoices, without deduction, in US currency. Buyer shall pay interest at a rate of one and a half percent (1½%) per month compounded monthly (19.6% per annum), or the maximum rate allowed by Law, whichever is less, on the outstanding amount of any unpaid invoice beginning on the day after the payment due date.

(b) Seller reserves the right, at any time and from time to time, to require payment against an irrevocable letter of credit or to require establishment of a standby letter of credit, in which case Buyer, at or prior to the time of order placement, shall establish in Seller's favor an irrevocable letter of credit confirmed by one or more banks acceptable to Seller and in a form and on terms satisfactory to Seller. All bank charges, interest and other costs associated with the establishment and maintenance of the letter of credit shall be for the account of Buyer, except to the extent expressly agreed by Seller. If a letter of credit has been required by Seller, Seller shall not be obligated to produce, ship, or deliver any orders, and may suspend and/or terminate shipments in process, if a letter of credit acceptable to Seller is not then in full force and effect.

(c) GP makes no assurance or guarantee regarding any amount of credit or the continuation of such credit to Buyer. If GP provides Buyer with a line of credit to facilitate purchases of Product, such credit line may be amended, decreased, or terminated at any time at GP's sole and absolute discretion. In the event that Seller determines, at any time in its sole and absolute discretion, that the credit of Buyer or of any person or entity providing credit support for Buyer's obligations under this or any other agreement with Seller or with any of Seller's affiliates is or becomes impaired, or there is any reason to doubt the enforceability or sufficiency of any agreement, instrument or document supporting Buyer's obligations under this or any other agreement with Seller or with any of Seller's affiliates (regardless of whether previously accepted by Seller or such affiliate), Seller shall have the right, among any other



rights provided by applicable law, to declare immediately due and payable any and all amounts owed by Buyer to Seller or any of its affiliates, whether under this Agreement or otherwise, and to suspend and/or terminate further production, shipment, and delivery to Buyer of any order, whether under this Agreement or otherwise, until credit arrangements satisfactory to Seller in its sole judgment have been established.

(d) GP reserves the right at any time to Set-off against any amount that GP and/or its affiliates owe to Buyer and/or its affiliates under any agreement. "Set-off" means set-off, offset, combination of accounts, netting of dollar amounts of monetary obligations, right of retention, or withholding or similar action exercised by GP.

15. DEFAULT. Any failure to make any payment when due not cured within three (3) days of written notice of failure or other default by Buyer under this Agreement not cured within ten (10) days of written notice shall constitute a default by Buyer under this Agreement and a default under all other agreements that Buyer and/or Buyer's affiliates may have with Seller and/or any of Seller's affiliates. Any failure by any of Buyer's affiliates to make any payment when due not cured within three (3) days of written notice of failure or other default by any of Buyer's affiliates under any agreement with Seller or Seller's affiliates shall constitute a default by Buyer under this Agreement. The occurrence of any Bankruptcy Event shall also constitute a default under this Agreement. In the event of Buyer's default, Seller and Seller's affiliates shall have the right to suspend and/or terminate further production, shipment and delivery to Buyer and Buyer's affiliates, under this Agreement or otherwise, in addition to any other rights and remedies available under applicable law. In addition, GP will be entitled to recover from Buyer all court costs, attorneys' fees and expenses incurred by GP in connection with Buyer's default, and interest on past due amounts at the rate specified in Section 14 hereof. "Bankruptcy Event" means the occurrence of any of the following events with respect to Buyer or any performance assurance provider for Buyer (including, without limitation, guarantors): (i) filing of a petition or otherwise commencing, authorizing, or acquiescing in the commencement of a proceeding or cause of action under any bankruptcy, insolvency, reorganization, or similar Law; (ii) making of an assignment or any general arrangement for the benefit of creditors; (iii) having a bankruptcy petition filed against it and such petition is not withdrawn or dismissed within thirty (30) days after such filing; (iv) otherwise becoming bankrupt or insolvent (however evidenced); (v) having a liquidator, administrator, custodian, receiver, trustee, conservator, or similar official appointed with respect to it or any substantial portion of its property or assets; or (vi) being generally unable to pay its debts as they fall due.

16. EXCUSED PERFORMANCE. A "Force Majeure Condition" means any circumstance which prevents or delays a Party from performing its obligations under this Agreement (except inability to pay any amount due and payable hereunder) that is beyond the reasonable control of the Party seeking excuse from performance, which circumstances could not be reasonably foreseen, including for example acts of God, fire, explosion, flood, unusually severe or abnormal weather, accident, riots or other civil disturbances, wars, acts of terrorism, actions of governments, voluntary or involuntary compliance with any Law or request of any governmental authority, labor trouble (including labor strikes and controversies), failure of usual sources of raw materials or other sources of supply, failure of computer systems to operate properly, destruction or loss of electronic records or data, failure of carriers to transport or to furnish facilities for transportation, any vessel breakdown or delay, unavailability of supply chain assets to permit shipment of Product to the delivery port or terminal, failure of mechanical or chemical function or equipment normally used by GP for manufacturing, handling, or delivering of Product, or internally produced intermediates used in manufacture of any of the Product, plant or equipment shutdowns or slowbacks preventing or reducing production of the Product (not including ordinary course planned maintenance), any necessity to not operate or to reduce operation of equipment to protect the safety of people or to protect the environment preventing production of the Product, unavailability or scarcity of materials or components from normal or reasonable alternate sources of supply (for example, wood scarcity due to hurricanes), breakage or accident to machinery (whether foreseeable or unforeseen regardless of the cause), or any other circumstances beyond the reasonable control of the Party seeking excuse from performance. A Party will be excused from performance hereunder upon written notice of such Force Majeure Condition and only to the extent such performance is prevented or delayed by the Force Majeure Condition. Promptly after a Party determines a Force Majeure Condition exists, that Party will notify the other of the circumstances and consequences claimed and will use reasonable means to remove the cause(s) in question. GP may apportion any reduced quantity of Product among itself and its customers and affiliates at its sole discretion. Under no circumstances will GP be obligated to ship product from alternate facilities or obtain Product for delivery hereunder other than from its designated source(s) of supply, or if none is so designated by GP, from its usual, customary, and/or most recent source(s) of supply.

17. **CONFIDENTIALITY.** Buyer shall treat as confidential all information supplied by Seller, and not in the public domain, in connection with the Agreement, including, but not limited to: price, commercial terms, force majeure allocations, specifications, and other technical, business, or sales data, or statements of work (collectively referred to as the "Confidential Information"). During the Term of this Agreement and for a period of one year thereafter,



Buyer shall (i) limit use of aforementioned Confidential Information only to the performance of the Agreement, and (ii) limit the disclosure of the Confidential Information to those of its employees necessary for the performance of the Agreement, unless prior written consent has been granted by Seller to permit other use or disclosure. Buyer shall, upon request or upon expiration, termination or cancellation of the Agreement, promptly return all documents previously supplied, destroy any and all copies that were reproduced, and send written confirmation to Seller certifying such destruction. Unless otherwise agreed in writing, neither Buyer nor anyone acting at its direction or under its control shall reverse engineer or otherwise analyze the composition of the Product or any product in which the Product has been incorporated, and Buyer shall not supply any portion of Product samples to any person or entity for such purpose. In addition to all rights and remedies, Seller may terminate the Agreement for breach of the confidentiality obligations provided herein.

18. **TRADEMARKS.** Except as may be contained in a separate trademark license, the sale of any Product (even if accompanied by documents using a trademark or trade name) does not convey a license, express or implied, to use any trademark or trade name and Buyer shall not use a trademark or trade name of Seller or its affiliates in connection with the Product.

19. **GOVERNING LAW; CONSENT TO JURISDICTION AND VENUE**. This Agreement is formed and shall be construed, performed and enforced under the laws of the state of Delaware, USA (notwithstanding conflicts of laws principles). The 1980 United Nations Convention on Contracts for the International Sale of Goods does not apply to this Agreement. Any controversy arising under this Agreement shall be determined by a court of competent jurisdiction in Wilmington, Delaware. BUYER HEREBY CONSENTS TO JURISDICTION, PERSONAL AND OTHERWISE, OF SUCH COURTS, AND HEREBY WAIVES ANY OBJECTIONS OF ANY NATURE TO VENUE IN SUCH COURTS. BUYER AND GP EACH WAIVE, TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW, ANY RIGHT TO A TRIAL BY JURY IN RESPECT OF ANY SUIT, ACTION, CLAIM, OR PROCEEDING RELATING TO ALL PRODUCT SALES BETWEEN THE PARTIES.

20. **AMENDMENT.** All technical advice, services, and recommendations by GP and its affiliates are intended for use by persons having skill and know-how, and are accepted by Buyer at its own risk, and neither GP nor its affiliates assume responsibility for results obtained or damages incurred from their use. No statements or agreements, oral or written, not contained in the Agreement or in a future amendment hereto executed by both Parties will vary or modify the terms hereof. Neither Party shall claim any amendment, modification, or release of any provisions hereof unless the same is in writing and such writing: (i) specifically refers to these Terms; (ii) specifically identifies the term amended; and (iii) is signed by duly authorized representatives of GP and Buyer.

21. **ASSIGNMENT.** Neither Party shall assign any of its rights or delegate any of its duties or obligations under this Agreement without the prior written consent of the other Party; <u>provided</u>, <u>however</u>, that GP may assign this Agreement, in whole or in part, without consent but with notice to Buyer, to any affiliate of GP or to any person or entity that acquires GP or a GP facility.

22. **NOTICES.** All notices to Seller required under the Agreement must be in writing and will be deemed received on the day of delivery if delivered by hand or by nationally recognized overnight courier; or within seven (7) business days if mailed by United States mail as certified or registered mail with return receipt, postage prepaid.

Notices to GP shall be addressed as follows: With a copy to:

| GP Pine Solutions LLC                  | Georgia-Pacific LLC – Law Department    |
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| 133 Peachtree Street                   | 133 Peachtree Street                    |
| Atlanta, Georgia 30303                 | Atlanta, Georgia 30303                  |
| Attn: Senior Director – Pine Solutions | Attn: Division Counsel – Pine Solutions |

23. **INDEPENDENT CONTRACTORS.** GP and Buyer are independent contractors only and are not partners, master/servant, principal/agent, or involved herein as parties to any other similar legal relationship with respect to the transactions contemplated hereunder or otherwise, and no fiduciary, trust, or advisor relationship, nor any other relationship, imposing vicarious liability will exist between the Parties.

24. **BENEFICIARIES.** These Terms are solely for the benefit of GP and its affiliates, the Indemnitees, and Buyer, and will not be deemed to confer upon or give to any other party any right, claim, cause of action, or interest herein.

25. **TERMINATION**. Any agreement between the Parties to sell Product may be terminated prior to expiration thereof by prior written notice as follows:



(a) by GP upon 60 days' prior written notice if any person or entity acquires GP or a GP facility or GP permanently shutters a GP facility or other asset used to perform under such agreement; or

(b) by GP effective immediately if Buyer should attempt to sell, assign, delegate, or transfer any of its rights and obligations hereunder without having obtained GP's prior written consent, or if there should occur any material change in the ownership, control, or financial condition of Buyer.

26. **MISCELLANEOUS.** The captions and section headings set forth in these Terms are for convenience only and shall not be used in defining or construing any of the terms and conditions herein. Waiver by either Party of any breach of the terms and conditions contained herein will not be construed as a waiver of any other or continuing breach. The invalidity or unenforceability of any provision hereunder shall not affect the validity or enforceability of its other provisions. No course of dealing, course of performance, or usage of trade shall be considered in the interpretation or enforcement of these Terms. As used in these terms and conditions, "affiliate" means, with respect to any person, any other person that, directly or indirectly through one or more intermediaries, controls, or is controlled by, or is under common control with, such person, and the term "control" (including the terms "controlled by" and "under common control with") means the possession, directly or indirectly, of the power to direct or cause the direction of the management policies of such person, whether through ownership of voting securities, by contract or otherwise. As used in these terms and conditions, "person" means any individual, corporation, partnership, limited liability company, firm, joint venture, association, joint-stock company, trust, unincorporated organization, governmental body or other entity.