



October 1, 2020

Dear Seller,

LiveAuctioneers LLC is registered as a marketplace facilitator with the North Dakota Taxation and Revenue Department, Effective October 1, 2020. LiveAuctioneers will collect and remit sales taxes as required on transactions into North Dakota on your behalf.

LiveAuctioneers ND Registration Number: S00186513

For additional information about the State's marketplace guidelines, please visit: <https://www.nd.gov/tax/>

Sincerely,
Samantha Ponsrock