

Exhibit B

JOINT ELECTION OF AUCTIONEER AND VEHICLE OWNER

In order to sell vehicles through OPENLANE and in accordance with Canada Revenue Agency's regulation, OPENLANE requires the vehicle owner (principal) to complete this form. Through this joint election, the seller agrees to be responsible for remitting the GST/HST tax on sales of vehicles sold through OPENLANE online auctions.

Part A – Identification of principal (Vehicle Owner) (must be a GST/HST registrant)	
Legal name: DBA/Trading name:	Business Number R T
Part B – Identification of auctioneer (must be a GST/HST registrant)	
Legal name OPENLANE Canada Inc.	Business Number 8 6 4 8 6 7 4 3 7 R T 0 0 0 1
Part C – Eligibility	
Describe the property to which this election applies (Any additional information can be attached on a separate sheet.) Sales of used vehicles owned by Seller through the OPENLANE.ca online wholesale auction.	
<p>Answer the two questions below by ticking the appropriate box.</p> <p>1. Is the property described above prescribed property? _X_ Yes</p> <p>2. Would the sale of the property described above be taxable if it was made by the vehicle owner? _X_ Yes</p> <p>We answered yes to both questions, and we jointly elect for the vehicle seller to account for the GST/HST on taxable sales of used vehicles described above instead of the auctioneer. We understand that the election is in effect for each day of the duration we indicate below that 90% or more of the proceeds from the auctioneer's sales on the vehicle owner's behalf are attributable to sales of used vehicles to which this election applies. If there is a day during the duration that this 90% test, or any of the other requirements of Part C, is not satisfied, the election does not apply for that day.</p> <p>Indicate the duration of this election (tick one box only):</p> <p><input type="checkbox"/> One day: Date: _____</p> <p><input checked="" type="checkbox"/> Indefinite period: From: The date of execution below</p> <p><input type="checkbox"/> Specified period: From: _____ to _____</p>	
Part D – Certification of election by principal (vehicle owner)	
I, _____, certify that the information given on this form and in any attached documents is, to the best of my (PRINT FULL LEGAL NAME OF VEHICLE OWNER) knowledge, true, correct, and complete in every respect, and that I am the vehicle owner or that I am authorized to sign on behalf of the vehicle owner.	
Signature of vehicle owner or authorized person	Year Month Day
Part E – Certification of election by auctioneer	
I, _____, certify that the information given on this form and in any attached documents is, to the best of my (print) knowledge, true, correct, and complete in every respect, and that I am the auctioneer or that I am authorized to sign on behalf of the auctioneer.	
Signature of auctioneer or authorized person	Year Month Day