



Vendor Information Guide

Trades – Direct Purchases

Revision Date: July 2022

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Please pass this booklet to the appropriate people in your organization.

LOWE'S COMPANIES, INC. AND SUBSIDIARIES

STATEMENT OF BUSINESS ETHICS

LOWE'S POLICY STATEMENT: All employees of Lowe's are expected to be honest and act in good faith, and to conduct themselves in such a manner to avoid any situation in which his or her interest or the interest of his or her family might adversely affect the best interests of the Company. The following statements support this policy. ***All vendors and suppliers are also expected to support and comply with these policies. Failure to do so may result in discontinuance of business relationships.***

1. BUSINESS INTERESTS - Employees and their immediate family are prohibited from having any personal financial dealings with any individual or business organization furnishing or seeking to furnish merchandise, supplies, property or services to Lowe's, other than ownership of a small minority equity interest in a publicly traded company. Additionally, Employees should not act on behalf of Lowe's in any transaction with another organization in which their immediate family member has a material financial interest or by which an immediate family member is employed in a management or sales and marketing position. Immediate family includes parents, children, spouses, siblings, in-laws and anyone (other than a domestic employee) who shares an Employee's home.

2. ACCEPTANCE OF GIFTS OR OTHER BENEFITS - Lowe's has a policy on conflicts of interest that is part of Lowe's Code of Business Conduct and Ethics that provides, in general, that Employees and members of their immediate families should not request or accept gifts or other personal benefits from any of Lowe's vendors or service providers. For information regarding this policy, persons doing business or seeking to do business with Lowe's should consult the Code of Business Conduct and Ethics that is posted on Lowe's corporate website.

<http://phx.corporate-ir.net/phoenix.zhtml?c=95223&p=irol-govconduct>.

3. CORPORATE FUNDS - Lowe's employees are prohibited from maintaining or authorizing disbursements of Company funds that are not recorded on its books and records. Any Lowe's liability to the supplier is to be satisfied only by submission of an appropriately detailed invoice to Lowe's.

4. CORPORATE SOURCING POLICY - It is corporate policy that Lowe's only purchase products and services from vendors whose labor force is made up of employees with a minimum age of no less than 16 years, and that its vendors' or suppliers' labor in producing the goods is not furnished, wholly or in part, by convicts or prisoners, except convicts or prisoners on parole, supervised release, or probation, or in any penal or reformatory institution.

All vendors and suppliers are expected to comply with all applicable laws and regulations in the conduct of their business with Lowe's.

If you are subjected to or are aware of a violation of this policy, please report it by contacting our independent business abuse information clearinghouse at 1-800-784-9592 or www.ethicspoint.com.

Contacts

Area of Responsibility	Contact	Telephone #/Email
Allowance Programs <ul style="list-style-type: none"> • Advertising • New Store • Rebate • Sustained Growth Incentive • Store Service Request for allowance program debit memo backup or copies not located on LowesLink®	Krystal Clonch (Home Décor, Building Maintenance – Millwork, Lumber and Building Materials) Rebecca Ridenhour (Seasonal, Building Maintenance – Tools and Hardware, Rough Plumbing and Electrical) Gregg Garrison (Vendor Funds Recovery and Reporting)	704-758-2654 704-758-4211 704-758-2986 704-757-0663 – fax PAVENINQ@Lowe.com
AP Audit	AP Audit Department	704-757-2201 Audit@Lowe.com
Credit (Vendor Debit) Collections	Finance Resource Center	DebitBalance@Lowe.com
Electronic Data Interchange Rejections	Finance Resource Center	Gateway Vendor – Use Ticketing System Non-Gateway Vendors - email Vendor.Inquiry@Lowe.com
Electronic Data Interchange, Electronic Funds Transfer, and LowesLink® Registration	EDI Quick Reference	http://www.LowesLink.com/llmain/pubdocuments/EDI_QUICK_REFERENCE.pdf
Expense Payables / Spend Management • Self Service Invoices (SSI PeopleSoft)	Finance Resource Center	336-658-2121, Option 3, Option 3 ExpenseSSI@Lowe.com
Corporate Freight Payment and Carrier Claims: • TL Freight Payment • LTL Freight Payment • Freight Claims	Finance Resource Center	Freight@Lowe.com
Freight Audit	Finance Resource Center	FreightAudit@Lowe.com
Import Administration	Finance Resource Center	Import.Admin@Lowe.com
Installed Sales	Finance Resource Center	InstalledSalesAccount@lowes.com

Point of Sale	Transactional Accounting Administration	CPrecons&Reporting@Lowes.com
Area of Responsibility	Contact	Telephone #/Email
Price Discrepancies	Merchant	855-658-2700
Recovery AP and Freight Recovery AP	Recovery AP Department	704-930-0839 (Cotiviti) RecoveryAP@Lowes.com FreightRecovery@Lowes.com
Return to Manufacturer (RTM)	Finance Resource Center	Gateway Vendor – Use Ticketing System Non-Gateway Vendors - email Vendor.Inquiry@Lowes.com
Sales Tax Exemption Certificate	Finance Resource Center	336-658-2121, Option 7
Special Order Sales (SOS)	Finance Resource Center	Gateway Vendor – Use Ticketing System Non-Gateway Vendors - email Vendor.Inquiry@Lowes.com
Supply Chain Financing	Traci Golden	336-658-4820
Vendor Set Up & Maintenance Vendor Terms	Vendor Set Up & Maintenance	Vendor.Maintenance@Lowes.com
Vendor Funds Recovery	Gregg Garrison	704-758-2986 PAVENINQ@Lowes.com
Vendor Inquiry <ul style="list-style-type: none"> • Invoice Status • Deduction Chargebacks • LowesLink® Vendor Inquiry • LowesLink® Vendor Financial Information • Sales Tax Exemption Certificates 	Finance Resource Center	Gateway Vendor – Use Ticketing System Non-Gateway Vendors - email Vendor.Inquiry@Lowes.com
Vendor Solutions	Finance Resource Center	Gateway Vendor – Use Ticketing System Non-Gateway Vendors - email Vendor.Inquiry@Lowes.com

Finance Resource Center

Gateway Vendor – Use Ticketing System

Non-Gateway Vendors - email

Vendor.Inquiry@Lowes.com

Please allow up to three business days for a response.

Installer Insurance: Email VendorInsurance@Lowes.com

Billing Requirements

Lowe's Transactional Accounting department has automated systems in place to promptly and accurately process invoices that meet our billing requirements (Note: There are [additional requirements](#) to support shipments that cross borders where LGS or Lowe's Canada is the importer of record). Invoices that do not meet the requirements fall out of the automated stream and run the risk of delayed payment or being returned to the vendor.

Lowe's Billing Requirements:

- Vendor name and remittance address on all invoices.
- Terms consistent with our buyers' purchase agreement or stores' expectations.
- One invoice per purchase order; one purchase order per invoice.
- No back orders – only one shipment per purchase order.
- Vendor number assigned to you by Lowe's on all invoices.
- Lowe's store name, store number, and address on invoice.
- Lowe's purchase order number on invoice – no names please.
- F.O.B. (free on board) terms stated (collect or prepaid).
- Bill only for merchandise shipped.
- Bill and ship in the same unit of measure as ordered.
- Provide Lowe's item numbers on invoice in the same sequence as ordered.
- Include applicable allowances or charges in line item prices unless otherwise advised.
- Compute and provide applicable discounts on the invoice.
- Credit memos must reference Lowe's store name, number and address, purchase order number or return material report number, rebates, allowances, debit memo number, original invoice number, etc., and should be on company stationery inclusive of vendor's letterhead.
- Notify the Merchandiser of any price discrepancies on the purchase order prior to shipping and invoicing.

For shipments originating either in the United States or Canada, invoices are required to be submitted electronically either through the Lowe's provided invoice webforms or through traditional Electronic Data Interchange (see Electronic Data Interchange in this guide for requirements). Webforms are an alternative to paper invoicing which allow vendors that are not Electronic Data Interchange (EDI) capable to use a web browser to interact with our EDI system and submit invoices electronically over the internet. Note: There are [additional requirements](#) to support shipments that cross borders where LGS or Lowe's Canada is the importer of record. In addition, Lowe's expects all Electronic Commerce vendors to receive payments via Electronic Funds Transfer (EFT).

If you are instructed by the Lowe's Transactional Accounting team to send paper invoices for a special situation, please submit the original invoice only and mail to the address below:

Lowe's Companies, Inc.
Attn: Transactional Accounting (APS)
1000 Lowes Blvd
 Mooresville, North Carolina 28117

Payment Information

Invoices that cannot be processed for failure to comply with any of the above requirements may be returned for rebilling. Applicable discounts are taken when delays are caused by billing non-compliance. Vendors with recurring billing problems are subject to a processing/handling charge per transaction.

- **Payment Terms:** Lowe's is diligent in honoring all agreed and properly approved payment terms that are billed within billing requirements. All payment terms must be negotiated and approved by Lowe's Merchandising and communicated in writing (email preferred) with the approval of both parties and with effective dating prior to the submission of invoices with the agreed terms. Unapproved payment terms that result in loss of payment days/use of funds (when compared to properly documented and approved payment terms) will be subject to a pro-rated fee of 1% per month (12% per annum) of the amount paid early. Unapproved changes that result in a loss of payment discount will be subject to a fee equal to the discount + 1%.
- **Discounts:** Any adjustment used to calculate the discount amount must be stated on the invoice. Unless specifically noted on the Vendor Information Sheet, the calculation basis for cash discounts will be gross purchases. Any adjustment used to calculate the discount amount must be stated on the invoice. Explicitly show the due date and/or the net due date.
- **Due Date:** Invoice due date is calculated by adding the number of agreed payment terms days to the product receipt date or invoice receipt date whichever is later. Payment is considered to have been made on time if payment is created (on average) by the due date. Float will be added to all EFT payments unless other arrangements have been agreed and coordinated with Lowe's Transactional Accounting, Lowe's Merchandising, and Vendor. Float will naturally occur with paper checks due to handling, mail time, and bank processing.
- **Debit Balances:** Due to changing business relationships or seasonal business, we sometimes find a vendor in a debit balance position (vendor owes Lowe's). If this occurs and Lowe's determines there are not sufficient outstanding orders to offset the balance, the vendor will be contacted and given 15 days to remit payment by check to cover the balance. Lowe's will also not lose any applicable cash discounts on invoice payments delayed due to debit balances.
- **Pricing Exceptions:** Disputed pricing discrepancies deducted for **stock** product should be returned to Lowe's and will be forwarded to your Merchandising representative for review. Please review disputed pricing discrepancies for **special order sales (SOS)** product with the store. Obtain a signed copy of the SOS Work Order Sheet from the store and send the copy in with the deduction letter mailed to you from Lowe's.
- **Statements:** Lowe's pays by invoice and not statement. Do not attach invoices to monthly statements. Vendor statements are reviewed on a periodic basis.

Payment Information

- **Account Inquiries:** Payment history and rejected invoice information are available on www.LoweLink.com. To begin using this valuable reconciliation tool, go to www.LoweLink.com and select the "Getting Started" link and follow the steps to sign up for Vendor Inquiry Access. If you have questions related to registration, please contact our EDI Team at LoweLink@lowes.com. If you have questions related to the Vendor Inquiry Application, please call 336-658-2121 then select option 3 for LoweLink® then option 1 for Vendor Inquiry.
- **Third Party Inquiries:** Lowe's does not provide information to a third party unless the vendor being represented provides a signed document indicating approval for Lowe's to discuss their account with their merchant. Third parties, including but not limited to factoring companies and collection agencies, are not authorized to access LoweLink® unless the vendor provides Lowe's written approval. Otherwise the vendor is required to access LoweLink® and provide the third party with the desired information. Vendors are responsible for ensuring the confidentiality of information supplied to their third-party representatives and designees, as required by the vendor's contracts with Lowe's, Lowe's Vendor Code of Conduct, and applicable law. Lowe's may, in its sole discretion, restrict or deny third party access.
- **Supporting Documentation:** Please do not send paper documents unless requested by someone in Transactional Accounting. Requested back up paper documents for Vendor Inquiries should be emailed to: Vendor.Inquiry@lowes.com.
- **Remit to Address Changes:** Requests to change remit to address information must be submitted in writing on letterhead to the Vendor Maintenance team by an authorized representative of vendor. Request may be submitted by email (letterhead image must be included to VendorMaintenance@Lowe.com (which is the preferred method), or mail (to the address below).

Lowe's Companies, Inc.
Attn: Vendor Maintenance (APS)
1000 Lowes Blvd Road
 Mooresville, NC 28117

- **Register for Electronic Funds Transfer (EFT) or Change EFT Payment Information:** Refer to the section "LoweLink® Vendor Financial Information (VFI)" of the Vendor Information Guide for detailed instructions on registering for Electronic Funds Transfer.

Receipt Discrepancies & Liability Guidelines

Lowe's Companies, Inc. realize the importance of liability properly being applied during the collection of receipt discrepancies (shortages, damages, and overages). All Lowe's locations are instructed to verify at the point of receipt the amount tendered to Lowe's by the delivering carrier (i.e. pieces, pallets, or sealed trailer) and note any discrepancies to the quantity. With this in mind, the following guidelines have been developed to document Lowe's position and commitment to our vendor/carrier partners on how the liability of receipt discrepancies is applied.

- Receipt discrepancies found on trailers sealed prior to leaving a vendor's location (both prepaid and collect) and arriving at Lowe's with the seal intact will be the liability of the shipping vendor.
- Receipt discrepancies found on "wrap intact" pallets will be the liability of the shipping vendor.
- Receipt discrepancies found on collect shipments tendered as a piece count will be the liability of the delivering carrier, unless the carrier can prove that liability was passed in some other manner (i.e. shipper load and count and said to contain).
- Receipt discrepancies found within a master carton after the initial point of receipt will be the liability of the shipping vendor.
- Visible damages discovered at the point of receipt for prepaid shipments will be the liability of the shipping vendor.
- Visible damages discovered at the point of receipt for collect shipments will be the liability of the delivering carrier, with the exception of sealed trailers.
- Concealed damages discovered and reported within 15 days of the initial date of receipt (unless a longer time period has been established) will be communicated to the delivering carrier and/or shipping vendor. These damages will be the liability of the shipping vendor for prepaid shipment or the delivering carrier for collect shipments, with the exception of sealed trailers and wrap intact pallets. Concealed damages discovered on sealed trailers and/or wrap intact pallets will be the liability of the shipping vendor.
- Discrepancies discovered on collect shipments that were not routed through a Lowe's preferred carrier will be the liability of the shipping vendor.
- Vendor must provide proof-of-pick up when requested on collect shipments.

Please remember that all chargebacks must be submitted through LowesLink® Vendor Inquiry. Please do not mail, email or fax supporting documents. These must be uploaded as an attachment on LowesLink® Vendor Inquiry when the chargeback is submitted. Lowe's reserves the right to impose cost recovery penalties for the actions of vendors and carriers that contribute to excessive administrative cost.

Electronic Data Interchange (EDI)

When it comes to invoicing, www.LowesLink.com is your “link to information.” If you are transacting via EDI with Lowe’s, the specifications and business examples can be found under the EDI tab on the home page. These guides are listed by vendor type. As an added bonus, Lowe’s also offers a web-based solution called Webforms. Go to www.LowesLink.com, and click Webforms for information to get started and the Webforms Vendor Registration form. Please note vendors shipping product through the Lowe’s distribution centers may be required to use traditional EDI instead of Webforms to support ASN requirements.

All vendors should register for Vendor Inquiry via LowesLink®. This tool will provide the capability to view invoice status (including EDI 810 Rejections), aid in resolution of discrepant invoices, and disputed deductions. It takes two business days for the invoices to appear in our payables system. This is a great tool to ensure your invoice is in our payables system awaiting payment. Always check this screen for invoice status. If you receive a rejection on your 810 (invoice), please reference the 810 FAQ under the EDI tab. If your error message is not contained within that document, please contact Lowe’s Finance Resource Center at 336-658-2121 option 6 or email Vendor.Inquiry@Lowes.com.

EDI information for Indirect spend is located at [Spend Management Expense Vendor Information](#).

Note: Vendors not in compliance with policy are subject to a processing penalty.

LowesLink® Vendor Inquiry

Website Hours of Availability: 6:00 AM – 1:00 AM EDT

Payment information for US and Canada Lowe’s locations is readily available for self-service by vendors using the Vendor Inquiry application.

Eligible vendors include Product Remit, Installer Remit, Expense Remit, and Freight Remit. Spend Management vendors; see [Spend Management Expense Vendor Information](#).

- Check remittance and invoice information are available for two years.
- Problem invoices are available until resolution or up to sixty days (Direct only).
- EDI 810 Rejections are available for up to sixty days (Direct only).
- Deduction details are available for thirteen months from date of last activity (Direct only).
- RTM details are available up to six months (Direct only).

The Vendor Inquiry data on LowesLink® can be saved to various software applications allowing your company to download the data to your current systems.

To obtain access to LowesLink®, your company must register online (follow the steps under the “Getting Started – Register Here” at www.LowesLink.com).

Below are the training documents for LowesLink® Vendor Inquiry located at “Transactional Accounting > Vendor Inquiry Application Resources”.

[LowesLink® Vendor Inquiry – Application Overview](#)

[LowesLink® Vendor Inquiry – Steps to Obtain Access](#)

[LowesLink® Vendor Inquiry – Login Steps](#)

[LowesLink® Vendor Inquiry - Check Search](#)

[LowesLink® Vendor Inquiry - Invoice Search – Paid & Setup](#)

[LowesLink® Vendor Inquiry - Invoice Search – Problem](#)

[LowesLink® Vendor Inquiry – EDI 810 Rejections](#)

[LowesLink® Vendor Inquiry - Deduction Search](#)

[LowesLink® Vendor Inquiry - Deduction Search – AD](#)

[LowesLink® Vendor Inquiry - Deduction Search – RTM](#)

[LowesLink® Vendor Inquiry - RTM Search](#)

[LowesLink® Vendor Inquiry - Attachments](#)

Invoice - Problem Code Descriptions

Problem Code	Description	Action
ACT	VENDOR PROFILE UNDER REVIEW	Vendor action required only if requested in correspondence instructions.
ADM	PENDING AUTO DEDUCTION - PRICING AND QUANTITY	Verify invoiced price/quantity and re-transmit invoice if incorrect. No further vendor action is necessary at this time if vendor invoice is correct.
ADP	PENDING AUTO DEDUCTION - PRICING	Verify invoiced price with your Lowe's Merchandising representative. Re-transmit invoice if vendor pricing is incorrect. No further vendor action is necessary at this time if vendor pricing is correct.
ADQ	PENDING AUTO DEDUCTION - QUANTITY	Verify invoiced quantity with POD. Re-transmit invoice if vendor quantity is incorrect. No further vendor action is necessary at this time if vendor quantity is correct.
ADU	PENDING AUTO DEDUCTION - UNMATCHED ITEMS	Verify invoiced item numbers match PO. Re-transmit invoice if incorrect. No further vendor action is necessary at this time if vendor invoice is correct.
ANC	ANTICIPATED ALLOWANCE NOT PROVIDED ON INVOICE	Check merchant agreement, contact Lowe's Merchandising representative, and re-transmit invoice if necessary.
APP	INVOICE AWAITING LOWE'S APPROVAL FOR DELETION OR PAYMENT	Vendor action required only if requested in correspondence instructions.
CCC	QUANTITY AND/OR PRICING DISCREPANCY BETWEEN INVOICE AND RECEIPT AND/OR PURCHASE ORDER	Vendor action required only if requested in correspondence instructions.
CRE	VENDOR CREDIT	Vendor action required only if requested in correspondence instructions.
DSP	DISPLAY INVOICE	Vendor action required only if requested in correspondence instructions.
DTC	VENDOR PROFILE UNDER REVIEW	Vendor action required only if requested in correspondence instructions.
DUP	DUPLICATE INVOICE NUMBER	Internal Lowe's code, no action necessary. Duplicate will be deleted.
ECT	ELECTRONIC ORDER WITH QUANTITY AND/OR PRICING DISCREPANCY BETWEEN INVOICE AND RECEIPT AMOUNT.	Verify invoiced price/quantity and re-transmit invoice if incorrect. No further vendor action is necessary at this time if vendor invoice is correct.
EDI	VENDOR PROFILE UNDER REVIEW	Vendor action required only if requested in correspondence instructions.
EST	FREIGHT ESTIMATE MISSING	Vendor action required only if requested in correspondence instructions.
FCR	FREIGHT CLAIM REVIEW	Vendor action required only if requested in correspondence instructions.
FRT	INVOICE FREIGHT TYPE DOES NOT MATCH LOWE'S PO FREIGHT TYPE	Vendor action required only if requested in correspondence instructions.
IMP	IMPORT PURCHASE ORDER NUMBER	Vendor action required only if requested in correspondence instructions.
MCT	ELECTRONIC ORDER WITH QUANTITY AND/OR PRICING DISCREPANCY BETWEEN INVOICE AND RECEIPT AMOUNT.	Vendor action required only if requested in correspondence instructions.
MIS	REPLACEMENT/EXPENSE PART OR OUT-FOR-REPAIR INVOICE.	Vendor action required only if requested in correspondence instructions.
MIX	PURCHASE ORDER CONTAINS BOTH DISPLAY AND STOCK PRODUCT	Vendor action required only if requested in correspondence instructions.

Problem Code	Description	Action
MRR	MULTIPLE RECEIVING REPORTS PROCESSED FOR A GIVEN STORE/PURCHASE ORDER	Internal Lowe's code, no action necessary. Lowe's will manually match to correct receiver.
NCT	ELECTRONIC ORDER WITH QUANTITY AND/OR PRICING DISCREPANCY BETWEEN INVOICE AND RECEIPT AMOUNT	Vendor action required only if requested in correspondence instructions.
OPN	RECEIPT OF PRODUCT NOT ACKNOWLEDGED BY LOWE'S LOCATION	Vendor action required only if requested in correspondence instructions.
PRC	PRICING DISCREPANCY BETWEEN INVOICE AND PURCHASE ORDER	Verify price with Lowe's merchandising representative. Re-transmit invoice if vendor pricing is incorrect. No further vendor action is necessary at this time if vendor pricing is correct.
PVR	MULTIPLE INVOICES RECEIVED FOR LOCATION/PURCHASE ORDER COMBINATION - REFER TO BILLING REQUIREMENTS	For all invoices billed for this location/PO combination, provide signed proof of delivery (POD) and bill of lading for prepaid shipments or proof of pickup (POPU) and bill of lading for collect shipments. ASN also required for crossdock shipments.
QTY	QUANTITY DISCREPANCY BETWEEN INVOICE AND RECEIPT BY LOWE'S LOCATION	Vendor action required only if requested in correspondence instructions.
RAP	INVOICE AWAITING LOWE'S APPROVAL FOR DELETION OR PAYMENT	Vendor action required only if requested in correspondence instructions.
RNF	LOCATION AND PURCHASE ORDER NUMBER COMBINATION NOT FOUND IN LOWE'S SYSTEM	Re-transmit EDI invoice or submit response with updated information. If location/PO is correct, provide bill of lading and signed POD for prepaid shipments/proof of pickup for collect shipments. ASN also required for crossdock shipments.
RPS	REPLACEMENT PARTS	Vendor action required only if requested in correspondence instructions.
TOL	INVOICE OUT OF BALANCE TO PURCHASE ORDER	Internal Lowe's code, no action necessary.
TWO	MULTIPLE INVOICES RECEIVED FOR LOCATION/PURCHASE ORDER COMBINATION - REFER TO BILLING REQUIREMENTS	Vendor action required only if requested in correspondence instructions. To expedite payment of future invoices, submit one invoice per location/PO combination. Refer to Lowe's billing requirements.
UAB	INVOICE CONTAINS CHARGE(S) BEING RESEARCHED BY LOWE'S	Vendor action required only if requested in correspondence instructions.
VOD	PURCHASE ORDER CANCELLED/VOIDED	Please provide a signed proof of delivery (POD) and bill of lading for prepaid shipments or a proof of pickup (POPU) and bill of lading for collect shipments. ASN also required for crossdock shipments.
WRO	QUANTITY AND/OR PRICING DISCREPANCY BETWEEN INVOICE AND RECEIPT AND/OR PURCHASE ORDER	Vendor action required only if requested in correspondence instructions.
XXX	SYSTEM CODE	Vendor action required only if requested in correspondence instructions.

Deduction – Source Code Descriptions

DM# Sequence	Example	Location #	Purchase Order #	Source Code	DM Description	Contact Information
AD+6digits	AD329339	Various	Various		Issued by Transactional Accounting for invoice discrepancies	Gateway Vendor – Use Ticketing System Non-Gateway Vendors - email Vendor.Inquiry@Lowe.com
CA+5digits CC+5digits CF+5digits CZ+5digits	CA12321 CC12345 CF67891 CZ98765	998	Various	CAP	Issued by Recovery AP Department	RecoveryAP@Lowe.com FreightRecovery@Lowe.com
DM+AL & Vendor Not = 1000 - 9999	DM1234AL	998	00000	RTM	Issued by RTM Automated System (RTMs "allowance" deduction detail– available on LowesLink®)	Gateway Vendor – Use Ticketing System Non-Gateway Vendors - email PAVENINQ@Lowe.com
DM+AL & Vendor = 1000 – 9999	DM1234AL	998	00000	RTM	Issued by RTM Automated System (RTMs "Buyback" deduction detail– available on LowesLink®)	Gateway Vendor – Use Ticketing System Non-Gateway Vendors - email RTMVendor@Lowe.com
DM+4digits DM+4digits+P	DM5354 DM5354P	Various	Various		This style of debit could be issued by any area in Lowe's	Contact name on deduction
DM+4digits+DA	DM7874DA	998	00000	RTM	Issued by RTM Automated System (RTMs consolidated on composition list – available on LowesLink®)	Gateway Vendor – Use Ticketing System Non-Gateway Vendors - email Vendor.Inquiry@Lowe.com
DM+5digits	DM62774	Various	RTM Number	RTM	RTM Manual System (single RTM involving quantity or price adjustments)	Gateway Vendor – Use Ticketing System Non-Gateway Vendors - email Vendor.Inquiry@Lowe.com
DM+5digits DM+6digits	DM98703 DM987022	Various	Various	FPD	Issued by Freight Payables for various Lowe's Routing Guide violations	Gateway Vendor – Use Ticketing System Non-Gateway Vendors - email FreightAP@Lowe.com
DM+6digits	DM135790	Various	Various	DST	Issued by Distribution Center for Extra Labor Charges incurred	Contact DC Location indicated on deduction
DM+6digits	DM456789	Various	Various	PMT	Issued by Payment Audit for discount discrepancies	Gateway Vendor – Use Ticketing System Non-Gateway Vendors - email Vendor.Inquiry@Lowe.com
DM+6digits	DM123456	998/912	00000	STI	Issued at request of Legal department for Legal fees	Legal@Lowe.com
DM+6digits+P (first digit will not be a 0)	DM982364P	998	Various	6NO, AWY, CPG, M20, PAC, REC	Issued by Product Accounting for vendor funded programs/ allowances Vendor Funds Recovery	Gateway Vendor – Use Ticketing System Non-Gateway Vendors - email PAVENINQ@Lowe.com
DME+4digits	DME3289	998	00001		Issued by EDI section	Contact name on deduction
DMH+5digits DM+6digits	DMH24978 DM002694	Various	Various Various	DT	Issued by Transactional Accounting due to pricing, receipt, or SOS issues	Contact name on deduction
DML+5digits+P	DML12345P	998	Various	VLS	Issued by Logistics for vendor fines and penalties	Contact name on deduction
DMS+5digits	DMS35864	Various	Various		Issued by shrinkage control area of Inventory Control, authorized by Merchant	Contact name on deduction

DN+6digits	DN123456	Various	Various		Issued by Transactional Accounting for invoice discrepancies	Gateway Vendor – Use Ticketing System Non-Gateway Vendors - email Vendor.Inquiry@Lowe.com
EC+6digits	EC123456	Various	Various	SOS	Issued by Transactional Accounting for invoice discrepancies on electronically ordered purchase orders	EcatVendor@Lowe.com
F+5digits FR+5digits F+6digits	F31840 FR31840	998	Various	AUD	Issued by AP Audit Department	Audit@Lowe.com
TR+5digits	TR67279	998	Various	TRF	Issued by Traffic department for loading detention	Contact name on deduction Accessorials@lowes.com

Note: Lowe’s reserves the right to charge an administrative fee for excessive debit memo copy requests.

Auto Deduction

Lowe’s strives to improve processes by automating manual tasks where applicable. Lowe’s has the ability to provide our EDI Trading Partners with more precise and descriptive information regarding receipt and pricing deductions due to discrepancies as we have automated the process. This automation eliminates keying errors and provides a more timely response to billing discrepancies.

Auto Deduction Process Flow:

- The EDI information you provide is systemically compared to our Lowe’s purchase order. If the invoice matches, it clears for payment.
- If the information does not match, the problem is systemically identified. Reference the [LowesLink® Vendor Inquiry - Invoice Search - Problem](#) section for additional information.
- Deductions are systematically taken for the discrepancy. Refer to the [LowesLink® Vendor Inquiry - Deduction Search - AD](#) for additional information.

Electronic Catalog (EC) Deduction

SOS electronic catalog (e-catalog) vendors are subject to an automatic e-catalog deduction when the invoice amount is greater than the purchase order received amount. The invoice will be short paid for the received amount. The vendor will receive notification of the short pay and the check remittance will show the deduction amount above the invoice paid via LowesLink®.

Refer to the [LowesLink® Vendor Inquiry - Deduction Search](#) for additional information.

Special Order Sales

INVOICING / BILLING REQUIREMENTS: Lowe's invoice payment process will be based on the cost data contained in our Electronic Catalog. Lowe's will pay the Electronic Catalog or invoice cost, whichever is lower. Lowe's will also enforce a zero tolerance for pricing exceptions. In the event of an Electronic Catalog system cost and Vendor invoice mismatch, the system data will predominate – unless the Vendor invoice is less. For Special Orders, vendors will submit one invoice per order, with no backorders being allowed by Lowe's. Invoicing should be initiated on the day of shipment completion and not before. The negotiated cost must include freight charges. Freight bills for Special Order merchandise tendered as collect will be debited against your account. All Electronic Catalog / EDI vendors will be required to transmit all invoices for payment for special order product electronically to Lowe's. In addition, all Special Order vendors submitting more than 100 invoices to Lowe's will also be required to transmit all invoices electronically. For vendors who are required to transmit their invoices electronically, paper invoices will no longer be accepted for processing.

PRICE CHANGES: Price changes to your Lowe's Special Order program must be submitted in writing to your respective Lowe's Merchandiser 90 days prior to implementation. If the price changes are accepted, CADMUS will coordinate the release of new catalogs along with new price sheets. No price changes will be accepted if the supporting catalogs, price sheets and literature are not changed to reflect those changes. Emergency pricing releases are available, should they be necessary. The determination governing this release will be made by the respective Lowe's Merchandiser.

DISPLAYS: Lowe's does not pay for Special Order displays or associated signage, banners or backer cards. All display components must be to promote product sales and are to be provided at no charge to Lowe's. All displays must be approved by your respective Lowe's Merchandiser, their SOS group representative and must comply with all of Lowe's Visual Standards guidelines. Displays must not be installed in any Lowe's store without prior approval. Unapproved displays will be removed and discarded.

Special Order Sales

FREIGHT CHARGES: Lowe's will not accept separate freight bills or extra line item charges of any kind for Special Order products. Delivered merchandise costs must be negotiated with the Lowe's Merchandiser and all freight costs must be included in the cost furnished to Lowe's for all Special Order transactions, regardless of store location. Additional freight charges and carrier freight bills tendered as collect will be deducted from the invoice payment or debited against the vendor's account.

Exceptional freight charges, specifically customer requested and paid for next day or otherwise expedited delivery may be applied. These exceptional freight charges will only be paid if the Special Order item numbers designated for this purpose are used. Any other freight charges will be considered unapproved and will be deducted from the invoice prior to payment or debited against the Vendor's account.

Exceptional 'shipping and handling' charges may be applied as deemed necessary and approved by Lowe's Merchandising. These exceptional charges will only be accepted if the Special Order item numbers specifically designated for that purpose are used. Any other shipping and handling charges will be considered unapproved and will be deducted from the invoice prior to payment or debited against the Vendor's account.

DIRECT DELIVERY TO THE CUSTOMER: As part of our enhanced customer service focus, stores will request from time to time that a special order be shipped directly to the customer's home. Lowe's will not pay additional surcharges for this service unless it has been negotiated with the Lowe's Merchandiser and the appropriate shipping and/or handling item number designations have been used. It is the vendor's responsibility to ensure the products arrive on time and in excellent condition at the customer's home. All orders shipped directly to a customer must be shipped prepaid.

Return to Manufacturer

The report detailing consolidated Return to Manufacturer (RTM) deductions is available to our vendor partners through the Vendor Inquiry application on LowesLink®. Lowe's issues RTM deductions and the supporting documentation is available through the RTM Search option in the application. RTM deductions can easily be identified on check remittances (4-digit number plus "DA" – example: DM1234DA). The RTM Search offers an option to download the item level detail to Excel by selecting "Download RTM Item Details" from the "Return to Manufacturer (RTM) Detail" screen.

Lowe's Companies, Inc. issues debit memos against vendors' payables accounts for RTM's generated by our stores involving product (defectives, buybacks, etc.) and customer complaints (including monetary reimbursement settlements). Defective and buyback product RTM's result from agreements between Lowe's Merchandising Team and our Vendor Partners (Note: Receipt of stock product into our stores' inventory is a prerequisite to the generation of a stock product RTM). Customer complaint labor RTM's are identifiable by Lowe's item numbers 99401 or 88970.

Explanation of Debit Memo Pricing: Unless otherwise specified, Lowe's RTM Debit Memo Pricing will be on Lowe's valuation method for inventory. Lowe's basis for the valuation of inventory includes all costs for placing inventory in a saleable position within our stores. This includes, but is not limited to, inbound freight charges and distribution or warehousing costs incurred within the distribution center/store. If vendor allowance programs exist for the vendor and the items were originally purchased from the vendor, Lowe's will include an add-on percentage to offset any reduction in inventory valuation related to vendor allowance programs. Additionally, add-ons will be assessed for those policies requiring Lowe's to provide return authorizations or prepaid freight to the vendor.

Purchase Orders (PO): Lowe's system does not track stock product RTM's to a PO. Only Special Order Sales (SOS) RTM's will have the original PO available on the report.

Chargebacks: RTM chargebacks must be submitted through Vendor Inquiry Deduction Search under LowesLink® applications. Discrepancies should be reported within **60** days of deduction date.

Requests for Proof of Delivery (POD): Requests for POD will be denied for returns shipped collect or picked up by the vendor. Please contact your internal Freight Payables Department for POD. Requests for POD on prepaid shipments will be fulfilled; however, Lowe's reserves the right to discontinue research on repetitive requests after a representative sample has been provided.

Restocking: Payment requests for restocking will be denied for all defective RTM's. Either the Lowe's merchant or store must approve other circumstances in writing.

Note to Defective Allowance Vendors: Supporting documentation for amount posted to the account is also available (recognized by 4-digit number plus "AL" – example: DM1234AL). Please note that vendors with defective allowances which are insufficient to cover the actual defective return rate for the year will be responsible for funding these excess defective items.

Sales Tax Exemption Certificate Requests

Vendors may request a Resale Sales Tax Exemption Certificate from Lowe's by email to TESQ@lowes.com.

Include the following information:

1. Business Name and Address
2. Remit Vendor Number assigned by Lowe's
3. Specific items being purchased for resale
4. The state or states for which the resale certificate(s) will be needed
5. Contact information including name, phone number, e-mail, and fax
6. Preferred method for receiving the resale certificate

Audit Confirmation Requests from Vendor Accounting Firms

Lowe's Companies, Inc. no longer accepts audit confirmation requests from vendor accounting firms (submitted via US Mail or by email). To receive a response to an audit confirmation request, submit the request in the Accounts Receivable Section at www.confirmation.com. For more information about Confirmation.com, please visit their website or call 1-888-716-3577.

Note the following information regarding audit confirmation requests:

- Lowe's will not confirm account or statement balances.
- Lowe's will not provide statements or other documentation.
- Lowe's will verify a maximum of 20 specific invoices per vendor.

Canada Disclaimers

Lowe's processes for Canada locations are the same as US locations with the following exceptions:

- Lowe's must have a valid GST/HST Registration Number on file, if applicable.
- All applicable taxes must be broken out separately from the merchandise amount.
- All SOS and Installed Sales must be billed in CAD Currency.
- Transaction currency must be noted on all paper invoices.
- Paper checks are issued weekly. All vendors are encouraged to receive payments electronically via EFT.

Paper Invoices: Mail the original invoice to the address below.

Lowe's Companies, Canada, ULC
Attention: Transactional Accounting (APS)
1000 Lowes Blvd
 Mooresville, North Carolina 28117