



Taylor & Martin, LLC

AUCTIONEERS

Exclusively dedicated to the truck industry, Taylor and Martin is nation's leader in over-the-road trucking equipment remarketing and appraisals.

Speaker Bio



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- Director of Appraisal Services, Taylor and Martin
- 15 years supporting equipment valuation and auction services
- Career path: Lot Operations → Auction Sales representative (6 years) → Appraisal Leadership (since 2019)
- Oversees valuation engagements for lenders, corporations, and bankruptcy matters nationwide
- Accredited Senior Appraiser (ASA)



WHO IS TAYLOR & MARTIN

Founded in 1935, Taylor & Martin has been **dedicated** to the trucking industry for **60+ years**. Taylor & Martin **pioneered** the over-the-road tractor and trailer remarketing industry and is regarded as the **benchmark for the industry**.



17k+

Taylor & Martin sells 17k+ units annually across the US.

\$350m+

Taylor & Martin sells \$350m+ in sales every year.

60+

Number of auctions planned in 2026.


12

Auction sites across the US and expanding!



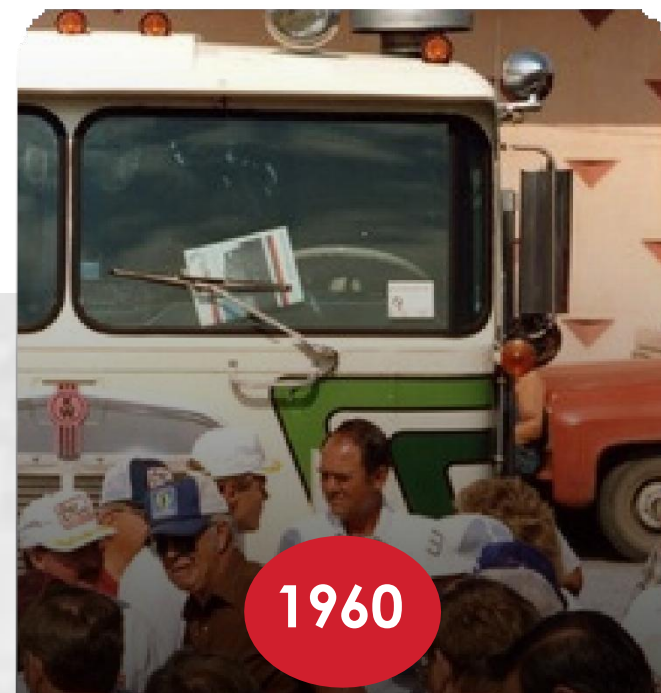
WHERE IT ALL STARTED

From a small household good auctions to over-the-road equipment, Taylor & Martin has built a reputation for **honesty and professionalism**. Over the last **90 years**, we didn't just build a business—we built a standard of how to do business.




1935

T&M is Founded
Auctioneers Charlie Taylor and Rob Martin began conducting miscellaneous goods auctions in the Midwest.



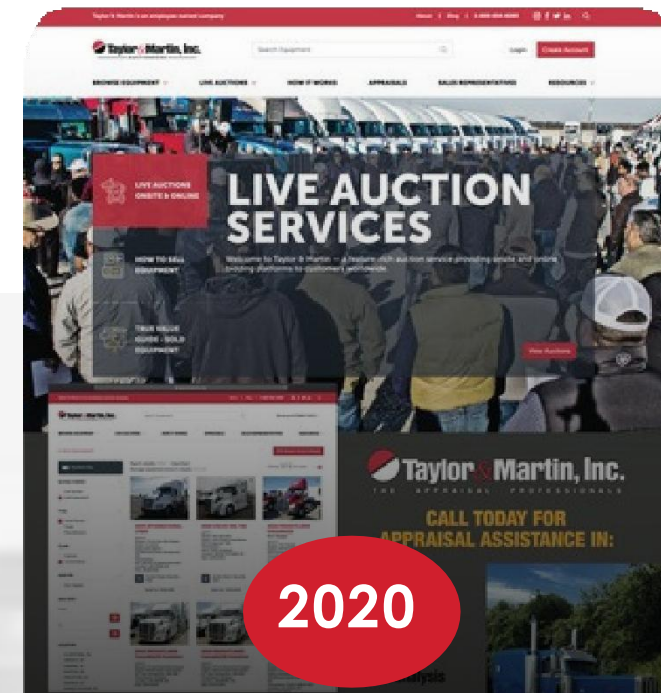
1960

T&M Sells Trucks
Taylor & Martin begins specializing in transportation equipment.




2014

ESOP
Taylor & Martin transitions from privately held ownership to an ESOP model.



2020

T&M Online
Taylor & Martin shifts from the on-site live auction model to online broadcasting of LIVE auctions.



2024

Acquired by Mitsui & Co.
Taylor & Martin was acquired by Mitsui & Co.—a global company and Penske Group Shareholder—strengthening future growth.



WHAT WE MOVE



Your Equipment.

Our Network. Proven Results.

Every Taylor & Martin auction features hundreds of **quality units**. Sellers and buyers know that we're selling excellent, and sometimes unique, over-the-road equipment at **fair market value**. Our auctions are not just sales, they are **can't miss events**.



TRACTORS

8.6 k+ Units Sold

\$30 k Average Price



TRAILERS

7.7 k+ Units Sold

\$11k Average Price



MEDIUM & LIGHT-DUTY TRUCKS

700+ Units Sold

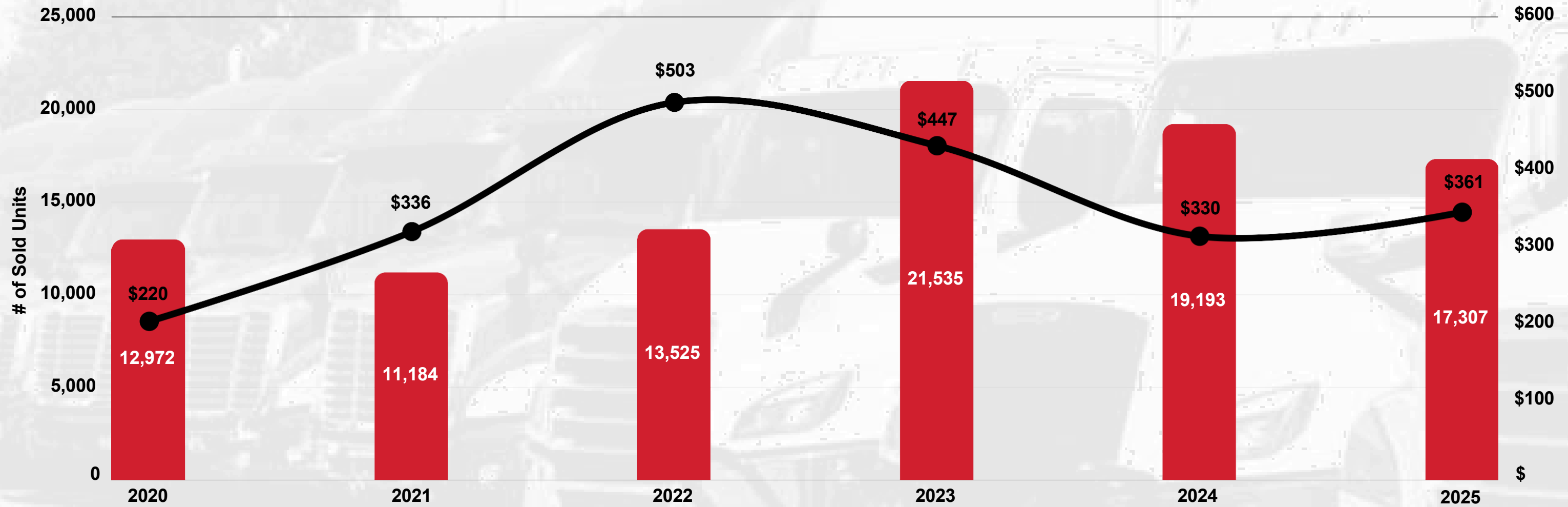
\$14k Average Price

*based on 2025 data



PERFORMANCE TRACK RECORD

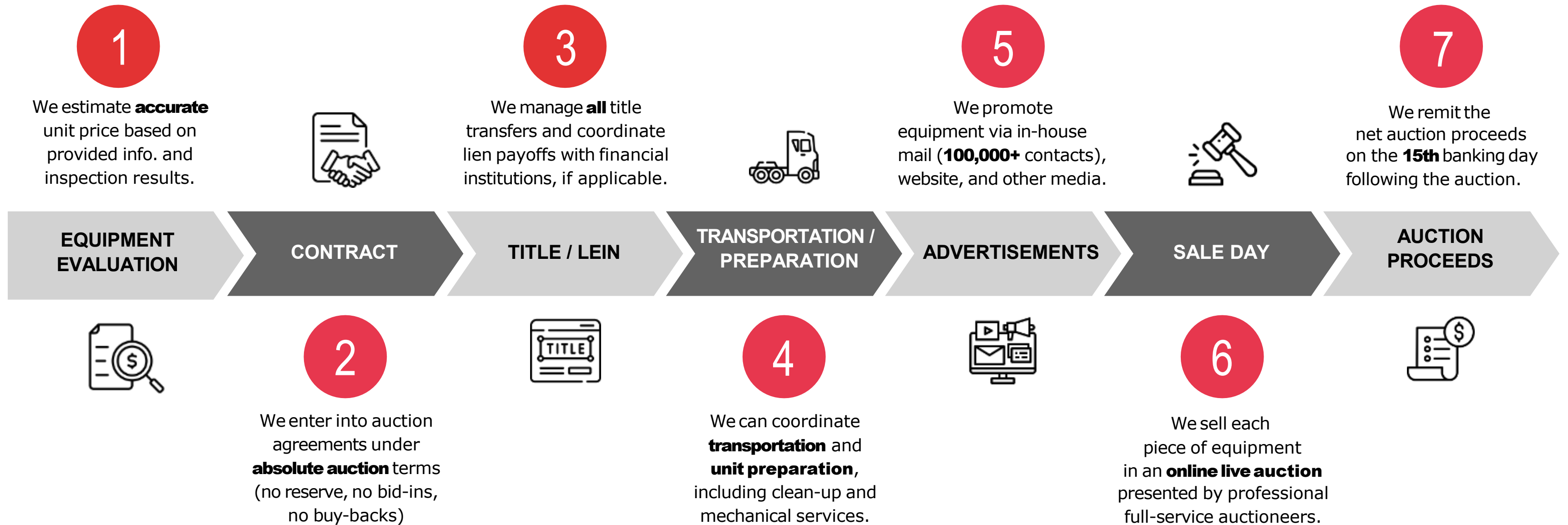
Historical Sales Volume and Auction Proceeds (in \$million)



Year	Quote Accuracy
2020	114%
2021	126%
2022	105%
2023	97%
2024	102%
2025	100%

AUCTION SERVICES

Taylor & Martin provides a complete “turn-key” operation from start to finish.



WHY YOU SHOULD SELL WITH US



TRUST



- Decades of **industry leading experience** in valuation and remarketing
- Strong **buyer loyalty** driven by Absolute Public Auctions (No buybacks, no minimums, no reserve)
- **Trusted partner** for major national fleets and financial institutions

COST-EFFECTIVENESS



- Competitive commission structure designed to **maximize net return**
- **High bid prices** supported by high end-user penetration, 70%+ (over 2,800 unique buyers annually)
- Weekly auctions across **12 nationwide locations** to support sales volume

CUSTOMER SUPPORT



- Nationwide **one-stop service** with consulting and execution handled by dedicated sales representatives
- **Flexible consignment programs** aligned with client goals

WHY WE WIN



CAPACITY



Weekly Auctions in

12

Nationwide Locations

60+

Auctions per Year

EASE



One of

26

Sales Representatives handles your remarketing process from start to finish.

VOLUME



200-500
Units per On-line Auction

17k

Units Sold per Year

MARKET



550+

Registered Buyers

70%

Being End-user Buyers

Auction RESULTS

Avg. sale price:

\$30k

Tractors

Avg. sale price:

\$11k

Trailers

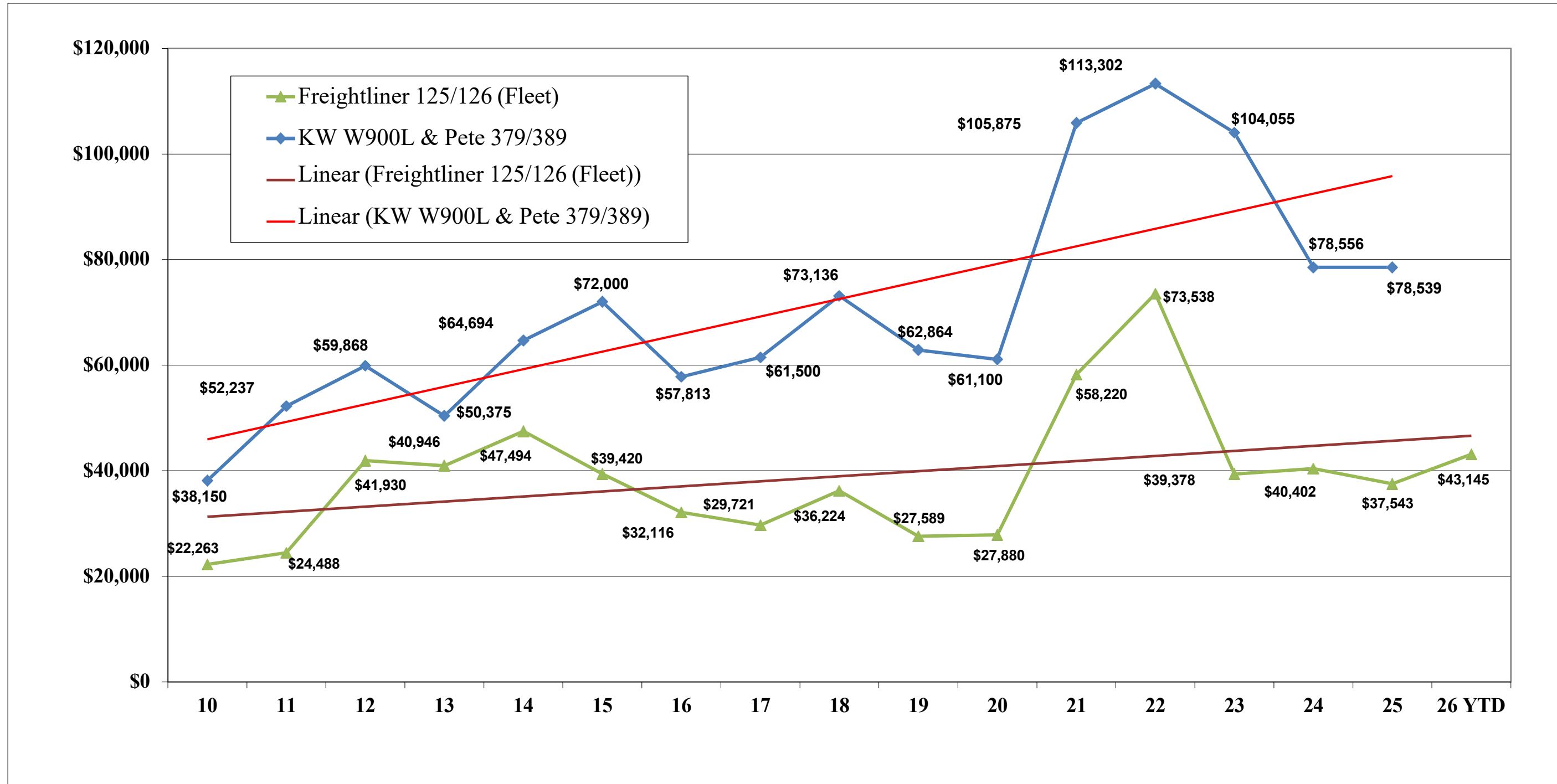
Avg. sale price:

\$14k

Light - Medium Duty



T&M Sales: Prices of 4-year-old Sleeper Tractors e.g. 2026 Sales: 2022 Model Year



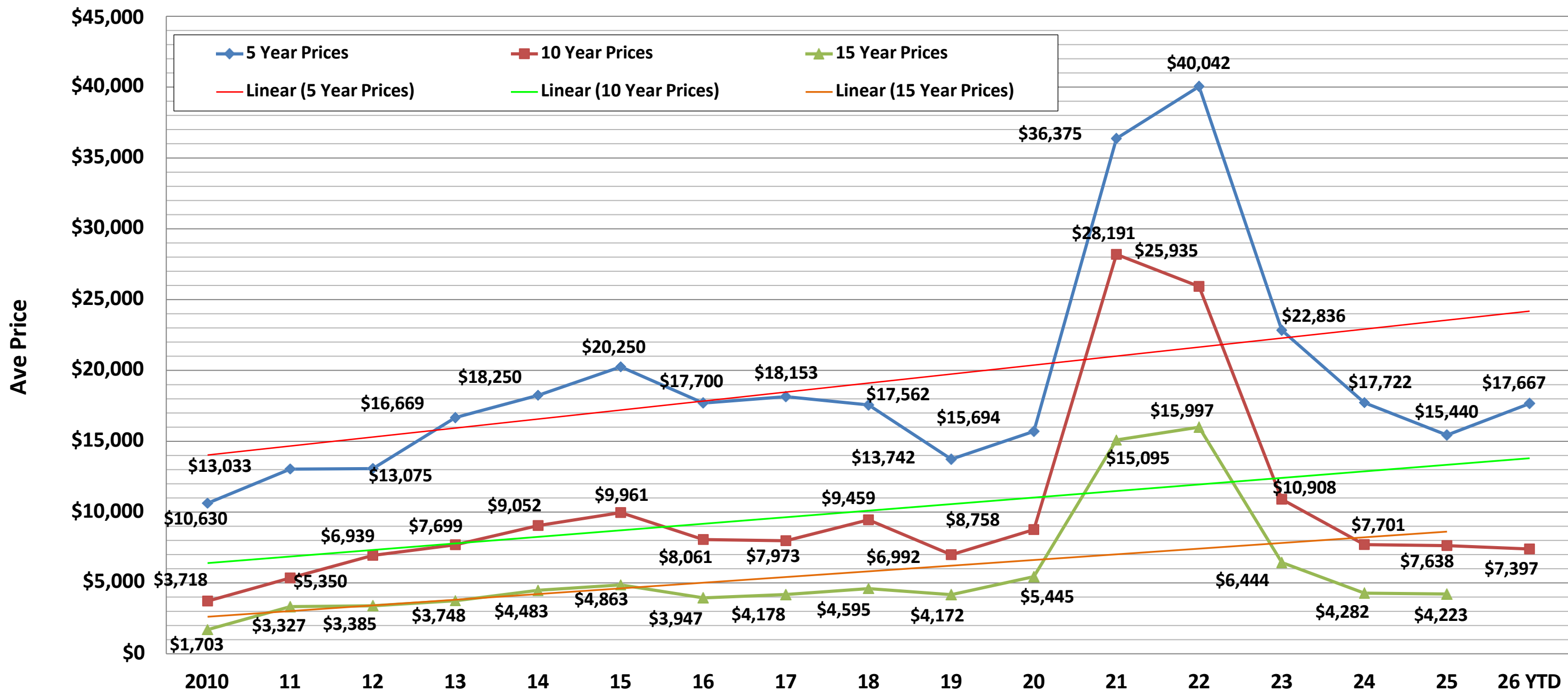
- Above are T&M Sales by average annual prices. (Combined are the Peterbilt 379/389 and Kenworth W900L tractors since both are generally considered to be spec'd as Owner-Operator (O/O) tractors.)
- We have not seen much change in the O/O tractors.
- The trends (red and purple lines) over time have been higher, but the price declines are clear (2001-2003 & 2008-2011 & 2015-2017 & 2019 and 2020).
- RCN is up (from material costs, EPA requirements, technology and safety/comfort improvements); additionally, inflation is included in the sale prices, thus the upward trendline.



T&M Auction Results: Tracking 5 Yr, 10 Yr & 15 Yr Old A/R

Dry Vans

Valuations for 5- and 10-year-old vans held steady, while 15-year-old units experienced a modest decline. The broader van market has stabilized, albeit at the lower end of the range. We anticipate gradual improvement in residual values through 2026; however, a full recovery to historical trend-line levels is unlikely within the next 12 months.





Key fleet benchmark: 4-year-old Cascadia sleepers represent the most widely traded fleet equipment in the auction market.

Cycle sensitivity: This age point shows extreme value volatility, making it a strong indicator of broader market shifts.

Clean signal: Full-year average pricing removes outliers and reflects true market behavior.

Risk & residual insight: Year-over-year changes highlight periods of stress and recovery critical to valuation and risk management.

2026 outlook gauge: Sustaining values above ~115% would confirm improving fundamentals throughout the year

<u>Freightliner 125/126 (Fleet)</u>				
Sale Year	Model Year	Quantity	Average	
99	1995	146	\$21,949	
00	1996	116	\$17,228	78.49%
01	1997	174	\$17,932	104.09%
02	1998	100	\$18,868	105.22%
03	1999	34	\$22,191	117.61%
04	2000	83	\$23,015	103.71%
05	2001	89	\$23,815	103.48%
06	2002	12	\$24,146	101.39%
07	2003	13	\$25,635	106.17%
08	2004	67	\$22,780	88.86%
09	2005	147	\$17,930	78.71%
10	2006	160	\$22,263	124.17%
11	2007	127	\$24,488	109.99%
12	2008	25	\$41,930	171.23%
13	2009	178	\$40,946	97.65%
14	2010	135	\$47,494	115.99%
15	2011	179	\$39,420	83.00%
16	2012	127	\$32,116	81.47%
17	2013	293	\$29,721	92.54%
18	2014	158	\$36,224	121.88%
19	2015	272	\$27,589	76.16%
20	2016	876	\$27,880	101.05%
21	2017	75	\$58,220	208.82%
22	2018	229	\$73,538	126.31%
23	2019	427	\$39,378	53.55%
24	2020	765	\$40,402	102.60%
25	2021	254	\$37,543	92.92%
26 YTD	2022	31	\$43,145	114.92%