

FLASH CARGO, Inc.

160-51 Rockaway Blvd., Suite 201, Jamaica, NY 11434



TEL: (718) 276-9300
FAX: (718) 276-9449

URGENT

01 January 2009

Dear Importer,

Flash Cargo, Inc. Customs Filer Code: **CFU**

In response to a recent quarterly U.S. Customs and Border Protection customs brokers meeting, we take this opportunity to renew and update the required customs Power of Attorney.

U.S. Customs & Border Protection require the licensed customs broker to obtain and maintain a current signed Power of Attorney from the owner/ Importer of Record before acting as your customs broker for customs clearance. U.S. Customs & Border Protection prefers notarized signatures and may require additional information to validate the identity of the signatory. Please follow the enclosed instructions for completing Customs Power of Attorney and return the original signed forms to our office as soon as possible for review upon demand by U. S Customs & Border Protection.

If the Customs Powers of Attorney is executed on behalf of the donor, U.S. Customs & Border Protection requires completion of the Corporate Certification by a corporate officer other than the one who executes the power of attorney. Please include a copy of the resolution that said Power of Attorney was duly signed and attested for in behalf of said corporation by authority of its governing body as the same appears in a resolution of the Board of Directors in accordance with the articles of incorporation and bylaws of said corporation.

We request you complete and return the enclosed Customs Form CF5106 Importer ID to our office so we can verify and/or register your importer information with U.S. Customs. The customs CF 5106 record should match your customs continuous bond record if you have one on file. If you do not have a customs continuous bond on file, we have also enclosed the continuous bond application. For more information on the advantages of importing under a customs continuous bond instead of a customs single entry bond, please contact our office or visit the customs website.

In signing the Customs Power of Attorney, grantor hereby acknowledges receipt of the enclosed Flash Cargo, Inc. Terms and Conditions of Service.

To ensure uninterrupted service, please return the original completed signed copies to our office as soon as possible. Please fax or Email draft copies for our review before mailing the originals.

If you have any questions or need assistance in completing the forms, please do not hesitate to contact our office.

Sincerely yours,

Thomas F. Hegyi, CHB
Vice-President for
Flash Cargo, Inc.
tom@flashcargo.com

cc: Kurt J. Tarnok, Corporate Secretary for Flash Cargo, Inc.
kurt@flashcargo.com

Instructions for Completing Customs Power of Attorney

STEP ONE:	Identify the type of Power of Attorney.
(1)	In the upper right-hand corner, check (or click on) the appropriate box: LLC, Individual, General Partnership, Limited Partnership, Corporation, or Sole Proprietorship. If none of those apply, please contact your Flash Cargo, Inc. representative.
STEP TWO:	Provide certain Grantor information.
(2)	State the Employer Identification Number, also known as the federal tax identification number, of the Grantor. If an individual, state the Social Security Number.
(3)	Print (or type) the name of the Grantor. It must be the full legal name associated with the registered Employer Identification or Social Security.
(4)	List the state or, if a foreign Grantor, the country and province in which the Grantor is doing business.
(5)	If other than a Corporation, list either LLC, Individual, General Partnership, Limited Partnership, or Sole Proprietorship. If none of those apply, please contact your Flash Cargo, Inc. representative.
(6)	If other than a Corporation, list any "Doing Business As" names that exist. If none, leave blank.
(7)	Provide complete business address where the Grantor resides or has its principal place of business.
STEP THREE:	Sign and date the Power of Attorney.
(8)	Signature of a duly authorized person of the company. Note: The form must be signed by a duly authorized representative of the Grantor (e.g., If a Corporation, the President, Treasurer, Vice President, Secretary, CEO, CFO, CIO, or COO or, if another organization, the Partner, Member, Director, or Owner). U.S. Corporations: If the Grantor is a Corporation and the signatory is not the President, Treasurer, Vice President, Secretary, CEO, CFO, CIO, or COO, the attached "Corporate Certification" must be completed and returned attesting to the authority of the signatory to sign the Power of Attorney. If a "Corporation Certification" is not provided, a letter from duly authorized officer of the corporation is required and the letter must certify that the signatory is authorized to sign the Power of Attorney by resolution of the Board of Directors, consistent with the articles of incorporation and bylaws of the Corporation. Signature of a duly authorized person of the company. U.S. Partnerships, LLC's, and Sole Proprietorships: If the Grantor is a general or limited Partnership or LLC, the Grantor shall state on a separate addendum the names of all Partners, Members, or Directors who have authority to execute the Power of Attorney on behalf of the Partnership or LLC. If the Grantor is a Limited Partnership, the Grantor shall also provide a copy of the Limited Partnership Agreement with the Power of Attorney in order to certify the names of the Partners who are authorized to execute the Power of Attorney. If the signatory is not a Partner, Member, or Director of the Partnership or LLC, or an Owner of the Sole Proprietorship, a letter from the Partnership, LLC, or Owner must be provided certifying that the signatory is authorized to sign the Power of Attorney under the terms of the Partnership or LLC Agreement, or the Sole Proprietorship. Foreign Grantors: Except for foreign grantors that are Individuals, all foreign Grantors that are not qualified to conduct business in the United States must complete the attached "Corporate certification" or provide other written evidence establishing the authority of the signatory to execute the Power of Attorney on behalf of the Grantor. Such written evidence must be consistent with the laws of the foreign country (and any applicable province).
(9)	The capacity of the signatory (title). (President, Treasurer, Vice President, Secretary, CEO, CIO, COO, Partner, Member, Director, Owner or other Duly Authorized Representative).
(10)	Write the date on which the signatory signed the Power of Attorney.
STEP FOUR:	Read the DUTY PAYMENT ADVISORY STATEMENT
	(If you are the importer of record, payment to the broker will not relieve you of liability for U.S. Customs charges (duties, taxes or other debts owed Customs) in the event the charges are not paid by the broker. Therefore, if you pay by check, Customs charges may be paid with a separate check payable to the "U.S. Customs Service" which shall be delivered to Customs by the broker. Importers who wish to utilize this procedure must contact our office in advance to arrange timely receipt of duty checks.)

**CUSTOMS POWER OF ATTORNEY
and
DESIGNATION OF EXPORT FORWARDING AGENT**

Copyright 1995, National Customs Brokers and Forwarders Association of America, Inc.

Check appropriate box:

Individual
Partnership
Corporation
Sole Proprietorship

KNOW ALL MEN BY THESE PRESENTS: That, _____ doing
(print full legal name of person, partnership, corporation, or sole proprietorship) (Identify)
business as a _____ under the laws of the State of _____,
(corporation, individual, sole proprietorship, partnership) (insert one)
residing or having a principal place of business at _____
(full street address, state, zip code)

_____, hereby constitutes and appoints **FLASH CARGO, INC.**, its officers, employees,
and/or specifically authorized agents, to act for and on its behalf as a true and lawful agent and attorney of the grantor for and in the name, place and
stead of said grantor, from this date, in the United States (the "territory") either in writing, electronically, or by other authorized means, to:

Make, endorse, sign, declare, or swear to any customs entry, withdrawal, declaration, certificate, bill of lading, carnet or any other documents
required by law or regulation in connection with the importation, exportation, transportation, of any merchandise in or through the customs territory,
shipped or consigned by or to said grantor;

Perform any act or condition which may be required by law or regulation in connection with such merchandise deliverable to said grantor; to receive
any merchandise;

Make endorsements on bills of lading conferring authority to transfer title; make entry or collect drawback; and to make, sign, declare, or swear to
any statement or certificate required by law or regulation for drawback purposes, regardless of whether such document is intended for filing with
Customs;

Sign, seal, and deliver for and as the act of said grantor any bond required by law or regulation in connection with the entry or withdrawal of
imported merchandise or merchandise exported with or without benefit of drawback, or in connection with the entry, clearance, lading, unloading or
navigation of any vessel or other means of conveyance owned or operated by said grantor, and any and all bonds which may be voluntarily given and
accepted under applicable laws and regulations, consignee's and owner's declarations provided for in section 485, Tariff Act of 1930, as amended, or
affidavits or statements in connection with the entry of merchandise.

Sign and swear to any document and to perform any act that may be necessary or required by law or regulation in connection with the entering,
clearing, lading, unloading, or operation of any vessel or other means of conveyance owned or operated by said grantor;

Authorize other Customs Brokers duly licensed within the territory to act as grantor's agent; to receive endorse and collect checks issued for Customs
duty refunds in grantor's name drawn on the Treasurer of the United States; if the grantor is a nonresident of the United States, to accept service of
process on behalf of the grantor;

And generally to transact Customs business, including filing of claims or protests under section 514 of the Tariff Act of 1930, or pursuant to other
laws of the territories, in which said grantor is or may be concerned or interested and which may properly be transacted or performed by an agent and
attorney;

Giving to said agent and attorney full power and authority to do anything whatever requisite necessary to be done in the premises as fully as said
grantor could do if present and acting, hereby ratifying and confirming all that the said agent and attorney shall lawfully do by virtue of these
presents;

This power of attorney to remain full force and effect until the _____ day of _____ 20____, or until notice of revocation in
writing is duly given to and received by grantee (if the donor of this power of attorney is a partnership, the said power shall in no case have any force
or effect in the United States after the expiration 2 years from the dates of its execution);

Appointment as Forwarding Agent: Grantor authorizes the above grantee to act within the territory as lawful agent and sign or endorse export
documents (i.e., commercial invoices, bills of lading, insurance certificates, drafts and any other document) necessary for the completion of an export
on grantor's behalf as may be required under law and regulation in the territory and to appoint forwarding agent's on grantor's behalf;

Grantor hereby acknowledges receipt of **FLASH CARGO, INC.** terms and conditions.

IN WITNESS WHEREOF, the said _____ (SSN or EIN): _____
(Full legal name of company)

caused these presents to be sealed and signed: (Signature in **blue ink**) _____

(Capacity) _____ Date: _____

Witness: _____

If you are the importer of record, payment to the broker will not relieve you of liability for U.S. Customs charges (duties, taxes or other debts owed
Customs) in the event the charges are not paid by the broker. Therefore, if you pay by check, Customs charges may be paid with a separate check
payable to the "U.S. Customs & Border Protection" which shall be delivered to Customs by the broker. Importers who wish to utilize this procedure
must contact our office in advance to arrange timely receipt of duty checks.)

(To be filled out for LLC only)

Addendum

* Please note that this document is not valid to certify a Limited Partnership Customs Power of Attorney. A copy of the Limited Partnership Agreement as filed with the province and/or state office will be required to certify a Customs Power of Attorney valid for any and all Limited Partnerships.

I, _____ (name) hereby certify that the following persons and all/or companies are the partners, members, and/or directors with full authority to execute the instrument of Customs Power of Attorney on behalf of said _____ (company), a Limited Liability Company or General Partnership organized within the country of _____ as follows;

Name	Capacity	Importer Tax I.D. #
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

(You may list additional partners, members, and/or directors on a separate sheet if needed.)

Signature: _____

Capacity: _____

Contact Info: _____

Tax I.D. #: _____

INDIVIDUAL OR PARTNERSHIP CERTIFICATION

CITY: _____

Importer Tax I.D. #: _____

COUNTY: _____

STATE: _____

On this ____ day of _____, 20____, personally appeared before me _____ residing at _____ personally known or sufficiently identified to me, who certifies that _____ (is) (are) the individual (s) who executed the foregoing instrument and acknowledge it to be _____ free act and deed.

S.S. (Sworn Statement):

(Notary Public)

Note: The form must be signed by a duly authorized representative of the grantor (e.g. If a Corporation, the President, Treasurer, Vice President, Secretary, CEO, CFO, CIO, or COO or, if another organization, the Partner, Member, Director, or Owner).

U.S. Corporations: If the Grantor is a Corporation and the signatory is not the President, Treasurer, Vice President, Secretary, CEO, CFO, CIO, or COO, the attached "Corporate Certification" must be completed and returned attesting to the authority of the signatory to sign the Power of Attorney. If a "Corporate Certification" is not provided, a letter from a duly authorized officer of the corporation is required and the letter must certify that the signatory is authorized to sign the Power of Attorney by resolution of the Board of Directors, consistent with the articles of incorporation and bylaws of the Corporation.

CORPORATE CERTIFICATION

(To be made by an officer of other than the one who executes the power of attorney)

I, _____, certify that I am the _____ of _____, organized under the laws of the State of _____ that _____, who signed this power of attorney on behalf of the donor, is the _____ of said corporation; and that said power of attorney was duly signed, and attested for and in behalf of said corporation by authority of its governing body as the same appears in a resolution of the Board of Directors passed at a regular meeting held on the _____ day of _____, 20____, now in my possession or custody. I further certify that the resolution is in accordance with the articles of incorporation and bylaws of said corporation and was executed in accordance with the laws of the State or Country of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said corporation, at the City of this _____ day of _____, 20_____.

Corporate Importer Tax I.D. # (EIN#): _____

(Signature) _____ (Date) _____

**IMPORTER ID
INPUT RECORD**

19 CFR 24.5

1. TYPE OF ACTION (Mark all applicable)

- Notification of importer's number Change of address*
- Change of name* Check here if you also want your address updated in the Fines, Penalties, and Forfeitures Office

*NOTE--If a continuous bond is on file, a rider must accompany this change document.

2. IMPORTER NUMBER (Fill in one format):--

2A. I.R.S. Number

2B. Social Security Number

2C. Check here if requesting a CBP-assigned number and indicate reason(s). (Check all that apply.) I have no IRS No. I have no Social Security No. I have not applied for either number. I am not a U.S. resident

2D. CBP-Assigned Number

3. Importer Name

4. DIV/AKA/DBA 5. DIV/AKA/DBA Name

DIV AKA DBA

6. Type

Corporation Partnership Sole Proprietorship Individual U.S. Government State/Local Governments Foreign Governments

7. Importer Mailing Address (2 32-character lines maximum)

8. City 9. State Code 10. ZIP

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11. Country ISO Code (Non-U.S. Only)

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12. Importer Physical Location Address (2 32-character lines maximum, see instructions)

13. City 14. State Code 15. ZIP

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16. Country ISO Code (Non-U.S. Only)

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17a. Has importer ever been assigned a CBP Importer Number using the same name as in Block 3? 17b. Has importer ever been assigned a CBP Importer Number using a name different from that in Block 3?

No Yes (List number(s) and/or name(s) in Block 17c.) No Yes (List number(s) and/or name(s) in Block 17c.)

17c. If "Yes" to 17a and/or 17b, list number(s) and/or name(s)

I CERTIFY: That the information presented herein is correct; that if my Social Security Number is used it is because I have no IRS Employer Number, that if my CBP-assigned number is used it is because I have neither a Social Security Number nor an IRS Employer Number, that if none of these numbers is used, it is because I have none, and my signature constitutes a request for assignment of a number by CBP.

18. Printed or Typed Name and Title	19. Telephone No. Including Area Code
20. Signature X	21. Date

22. Broker Use Only

Paperwork Reduction Act Notice: We need this information to establish the Importer's name, address, and importer number. We will use this information as basis for establishing bond coverage, release and entry of merchandise, liquidation, issuance of bills and refunds, and processing of drawback and FP&F actions. Your response is mandatory. The estimated average burden associated with this collection of information is 6 minutes per respondent or recordkeeper depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to Bureau of Customs and Border Protection, Information Services Branch, Washington, DC 20229 and to the Office of Management and Budget, Paperwork Reduction Project (1651-0064) Washington, DC 20503.

PRIVACY ACT STATEMENT: Pursuant to the requirements of Public Law 93-579 (Privacy Act of 1974, notice is hereby given that 19 CFR 24.5 authorizes the disclosure of Social Security numbers (SSN) on the CBP Form 5106. The principal purpose for disclosure of the Social Security number is to assure maintenance of records that have a high degree of usefulness in regulatory investigations or proceedings. The information collected may be provided to those officers and employees of the CBP and any constituent unit of the Department of the Homeland Security who have a need for the records in the performance of their duties. The records may be referred to any department or agency of the federal government upon the request of the head of such department or agency. The authority to collect the SSN is 31 CFR 103.25. The SSN will be used to identify the individuals conducting business with the CBP.

BLOCK 1 - TYPE OF ACTION

- Notification of Importer's Number - Check this box if you are a first time importer, using an importer number for the first time, or if you have not engaged in CBP business within the last year.*
- Change of Name - Check this box if this importer number is on file but there is a change in the name on file.*
- Change of Address - Check this box if this importer number is on file but there is a change in the address on file.*

BLOCK 2 - IMPORTER

- 2A -IRS Number -** Complete this block if you are assigned an Internal Revenue Service employer identification number.
- 2B -Social Security Number -** Complete this block if no Internal Revenue Service employer identification number has been assigned. The Social Security number should belong to the principal or owner of the company or the individual who represents the importer of record.
- 2C -Requesting a CBP-assigned Number -** Complete this block if no Internal Revenue Service employer identification number has been assigned, or no Social Security number has been assigned. If this box is checked, all corresponding boxes in 2C must also be marked.
PLEASE NOTE. A CBP-Assigned Number is for CBP use only and does not replace a Social Security number or Internal Revenue Service employer identification number. In general, a CBP Assigned Number will only be issued to foreign businesses or individuals, provided no IRS or Social Security number exists for the applicant. If Block 2C is completed, this form must be submitted in duplicate. CBP will issue an Assigned Number and return a copy of the completed form with the Assigned Number to the requester. This identification number will be used for all future CBP transactions when an importer number is required. If an Internal Revenue Service employer identification number and/or a Social Security number are obtained after an importer number has been assigned by CBP, the importer will continue to use the assigned number unless otherwise instructed.

- 2D -CBP-Assigned Number -** Complete this block if you are assigned a Static CBP-Assigned Number but there is an Action change (Block 1).

BLOCK 3 - IMPORTER NAME

If the name is an individual, input the last name first, first name, and middle initial. Business names should be input first name first.

BLOCK 4 - DIV/AKA/DBA

Complete this block if an importer is a division of another company (DIV), is also known under another name (AKA), or conducts business under another name (DBA).

BLOCK 5 - DIV/AKA/DBA NAME

Complete this block only if Block 4 is used.

BLOCK 6 - TYPE OF COMPANY

Check applicable box. *Please Note:* Place an *X* after U.S. Gov't **only** for a U.S. federal government department, agency, bureau or office. All federal agencies are assigned I.R.S. numbers which should be used for any CBP transactions by that agency.

BLOCK 7 - IMPORTER MAILING ADDRESS

This block must always be completed. It may or may not be the importer's business address. Insert a post office box number, or a street number representing the first line of the importer's mailing address (up to 32 characters). For a U.S. or Canadian mailing address, additional mailing address information may be inserted (up to 32 characters). If a P.O. box number is given for the mailing address, a second address (physical location) must be provided in Block 12.

BLOCK 8 - CITY

Insert the city name of the importees mailing address.

BLOCK 9 - STATE

For a U.S. mailing address, insert a valid 2-position alphabetic U.S. state postal code (see list below). For a Canadian mailing address, insert a 2-character alphabetic code representing the province of the importer's mailing address (see list below).

BLOCK 10 - ZIP CODE

For a U.S. mailing address, insert a 5 or 9 digit numeric ZIP code as established by the U.S. Postal Service. For a Canadian mailing address, insert a Canadian postal routing code. For a Mexican mailing address, leave blank. For all other foreign mailing addresses, a postal routing code may be inserted.

BLOCK 11 -COUNTRY ISO CODE

For a U.S. mailing address, leave blank. For any foreign mailing address, including Canada and Mexico, insert a 2 character alphabetic International Standards Organization (ISO) code representing the country. Please Note: Valid ISO codes may be found in Annex B of the Harmonized Tariff Schedule of the United States; Customs Directive 099 5610-002, "Standard Guidelines for the Input of Names and Addresses into ACS Files"; or CBP Form 7501 Instructions".

BLOCK 12 - SECOND IMPORTER ADDRESS

If the importer's place of business is the same as the mailing address, leave blank. If different from the mailing address, insert the importer's business address in this space. A second address representing the importer's place of business is to be provided if the mailing address is a post office box or drawer.

BLOCK 13 - CITY

Insert the city name for the importer's business address.

BLOCK 14 - STATE

For a U.S. address, insert a 2 character alphabetic U.S. state postal code (see list below). For a Canadian address, insert a 2 character alphabetic code representing the province of the importer's business address (see list below).

BLOCK 15 - ZIP CODE

For a U.S. business address, insert a 5 or 9 digit numeric ZIP code as established by the U.S. Postal Service. For a Canadian address, insert a Canadian postal routing code. For a Mexican address, leave blank. For all other foreign addresses, postal routing code may be inserted.

BLOCK 16 - COUNTRY ISO CODE

For a U.S. address, leave blank. For any foreign address, including Canada and Mexico, insert a 2 character alphabetic ISO code representing the country.

BLOCK 17 - PREVIOUSLY ASSIGNED CUSTOMS IMPORTER

NUMBER Indicate whether or not importer has previously been assigned a CBP Importer Number under the same name or a different name. If "Yes" to either question, list name(s) and/or number(s) in Block 17c.

OFFICIAL UNITED STATES POSTAL SERVICE
TWO-LETTER STATE AND POSSESSION ABBREVIATIONS

AL	Alabama	MT	Montana
AK	Alaska	NE	Nebraska
AZ	Arizona	NV	Nevada
AR	Arkansas	NH	New Hampshire
AS	American Samoa	NJ	New Jersey
CA	California	NM	New Mexico
CO	Colorado	NY	New York
CT	Connecticut	NC	North Carolina
DE	Delaware	ND	North Dakota
DC	Distric of Columbia	MP	Northern Mariana Islands
FM	Federated States of Micronesia	OH	Ohio
FL	Florida	OK	Oklahoma
GA	Georgia	OR	Oregon
GU	Guam	PW	Palau
HI	Hawaii	PA	Pennsylvania
ID	Idaho	PR	Puerto Rico
IL	Illinois	RI	Rhode Island
IN	Indiana	SC	South Carolina
IA	Iowa	SD	South Dakota
KS	Kansas	TN	Tennessee
KY	Kentucky	TX	Texas
LA	Louisiana	UT	Utah
ME	Maine	VT	Vermont
MH	Marshall Islands	VA	Virginia
MD	Maryland	VI	Virgin Islands
MA	Massachusetts	WA	Washington
MI	Michigan	WV	West Virginia
MN	Minnesota	WI	Wisconsin
MS	Mississippi	WY	Wyoming
MO	Missouri		

OFFICIAL TWO-LETTER CANADIAN PROVINCE CODES

AB	Alberta	NS	Nova Scotia
BC	British Columbia	ON	Ontario
MB	Manitoba	PE	Prince Edward Island
NB	New Brunswick	QC	Quebec
NL	Newfoundland (Incl. Labrador)	SK	Saskatchewan
NT	Northwest Territories	YT	Yukon Territory

TERMS AND CONDITIONS OF SERVICE

(Please Read Carefully)

All shipments to or from the Customer, which term shall include the exporter, importer, sender, receiver, owner, consignor, consignee, transferor or transferee of the shipments, will be handled by Flash Cargo, Inc. (hereinafter called the "Company") on the following terms and conditions:

1. **Services by Third Parties.** Unless the Company carries, stores, or otherwise physically handles the shipment, and loss, damage, expense or delay occurs during such activity, the Company assumes no liability as a carrier and is not to be held responsible for any loss, damage, expense or delay to the goods to be forwarded or imported except as provided in paragraph 8 and subject to the limitations of paragraph 9 below, but undertakes only to use reasonable care in the selection of carriers, truckmen, lightermen, forwarders, customs brokers, agents, warehousemen and others to whom it may entrust the goods for transportation, cartage, handling and/or delivery and/or storage or otherwise. When the Company carries, stores or otherwise physically handles the shipment, it does so subject to the limitation of liability set forth in paragraph 8 below unless a separate bill of lading, air waybill or other contract of carriage is issued by the Company, in which event the terms thereof shall govern.

2. **Liability Limitations of Third Parties.** The Company is authorized to select and engage carriers, truckmen, lightermen, forwarders, customs brokers, agents, warehousemen and others, as required, to transport, store, deal with and deliver the goods, all of whom shall be considered as the agents of the Customer, and the goods may be entrusted to such agencies subject to all conditions as to limitation of liability for loss, damage, expense or delay and to all rules, regulations, requirements and conditions, whether printed, written or stamped, appearing in bills of lading, receipts or tariffs issued by such carriers, truckmen, lightermen, forwarders, customs brokers, agents, warehousemen and others. The Company shall under no circumstances be liable for any loss, damage, expense or delay to the goods for any reason whatsoever when said goods are in custody, possession or control of third parties selected by the Company to forward, enter and clear, transport or render other services with respect to such goods.

3. **Choosing Routes or Agents.** Unless express instructions in writing are received from the Customer, the Company has complete freedom in choosing the means, route and procedure to be followed in the handling, transportation and delivery of the goods. Advice by the Company to the Customer that a particular person or firm has been selected to render services with respect to the goods shall not be construed to mean that the Company warrants or represents that such person or firm will render such services.

4. **Quotations Not Binding.** Quotations as to fees, rates of duty, freight charges, insurance premiums or other charges given by the Company to the Customer are for informational purposes only and are subject to change without notice and shall not under any circumstances be binding upon the Company unless the Company in writing specifically undertakes the handling or transportation of the shipment at a specific rate.

5. **Duty to Furnish Information.** (a) On an import at a reasonable time prior to entering of the goods for U.S. Customs, the Customer shall furnish to the Company invoices in proper form and other documents necessary or useful in the preparation of the U.S. Customs entry and, also, such further information as may be sufficient to establish, *inter alia*, the dutiable value, the classification, the country of origin, the genuineness of the merchandise and any mark or symbol associated with it, the Customer's right to import and/or distribute the merchandise, and the merchandise's admissibility, pursuant to U.S. law or regulation. If the Customer fails in a timely manner to furnish such information or documents, in whole or in part, as may be required to complete U.S. Customs entry or comply with U.S. laws or regulations, or if the information or documents furnished are inaccurate or incomplete, the Company shall be obligated only to use its best judgment in connection with the shipment and in no instance shall be charged with knowledge by the Customer of the true circumstances to which such inaccurate, incomplete, or omitted information or document pertains. Where a bond is required by U.S. Customs to be given for the production of any document or the performance of any act, the Customer shall be deemed bound by the terms of the bond notwithstanding the fact that the bond has been executed by the Company as principal, it being understood that the Company entered into such undertaking at the instance and on behalf of the Customer, and the Customer shall indemnify and hold the Company harmless for the consequences of any breach of the terms of the bond. (b) On an export at a reasonable time prior to the exportation of the shipment the Customer shall furnish to the Company the commercial invoice in proper form and number, a proper consular declaration, weights, measures, values and other information in the language of and as may be required by the laws and regulations of the U.S. and the country of destination of the goods. (c) On an export or import the Company shall not in any way be responsible

or liable for increased duty, penalty, fine or expense unless caused by the negligence or other fault of the Company, in which event its liability to the Customer shall be governed by the provisions of paragraphs 8–10 below. The Customer shall be bound by and warrant the accuracy of all invoices, documents and information furnished to the Company by the Customer or its agent for export, entry or other purposes and the Customer agrees to indemnify and hold harmless the Company against any increased duty, penalty, fine or expense including attorneys' fees, resulting from any inaccuracy, incomplete statement, omission or any failure to make timely presentation, even if not due to any negligence of the Customer.

6. Declaring Higher Valuation. Inasmuch as truckers, carriers, warehousemen and others to whom the goods are entrusted usually limit their liability for loss or damage unless a higher value is declared and a charge based on such higher value is agreed to by said truckers, etc., the Company must receive specific written instructions from the Customer to pay such higher charge based on valuation and the trucker, etc., must accept such higher declared value; otherwise the valuation placed by the Customs on the goods shall be considered solely for export or customs purposes and the goods will be delivered to the truckers, etc., subject to the limitation of liability set forth herein in paragraphs 8–10 below with respect to any claim against the Company and subject to the provisions of paragraph 2 above.

7. Insurance. The Company will make reasonable efforts to effect marine, fire, theft and other insurance upon the goods only after specific written instructions have been received by the Company in sufficient time prior to shipment from point of origin, and the Customer at the same time states specifically the kind and amount of insurance to be placed. The Company does not undertake or warrant that such insurance can or will be placed. Unless the Customer has its own open marine policy and instructs the Company to effect insurance under such policy, insurance is to be effected with one or more insurance companies or other underwriters to be selected by the Company. Any insurance placed shall be governed by the certificate or policy issued and will only be effective when accepted by such insurance companies or underwriters. Should an insurer dispute its liability for any reason, the insured shall have recourse against the insurer only and the Company shall not be under any responsibility of liability in relation thereto, notwithstanding that the premium upon the policy may not be at the same rates as that charged or paid to the Company by the Customer, or that the shipment was insured under a policy in the name of the Company. Insurance premiums and the charge of the Company for arranging the same shall be at the Customer's expense. If for any reason the goods are held in warehouse, or elsewhere, the same will not be covered by an insurance, unless the Company receives written instructions from the Customer.; Unless specifically agreed in writing, the Company assumes no responsibility to effect insurance on any export or import shipment which it does not handle.

8. Limitation of Liability for Loss, etc. (a) The Customer agrees that the Company shall only be liable for any loss, damage expense or delay to the goods resulting from the negligence or other fault of the Company; such liability shall be limited to an amount equal to the lesser of fifty dollars (\$50.00) per entry or shipment or the fee(s) charged for services, provided that, in the case of partial loss, such amount will be adjusted, *pro rate*;

(b) Where the Company issues its own bill of lading and receives freight charges as its compensation, Customer has the option of paying a special compensation and increasing the limit of Company's liability up to the shipment's actual value; however, such option must be exercised by written agreement, entered into prior to any covered transaction(s), setting forth the limit of the Company's liability and the compensation received;

(c) In instances other than in (b) above, unless the Customer makes specific written arrangements with the Company to pay special compensation and declare a higher value and Company agrees in writing, liability is limited to the amount set forth in (a) above;

(d) Customer agrees that the Company shall, in no event, be liable for consequential, punitive, statutory or special damages in excess of the monetary limit provided for above.

9. Presenting Claims. Company shall not be liable under paragraph 8 for any claims not presented to it in writing within 10 days of either the date of loss or incident giving rise to the claim; no suit to recover for any claim or demand hereunder shall be maintained against the Company unless instituted within six (6) months after the presentation of the said claim or such longer period provided for under statute(s) of the State having jurisdiction of the matter.

10. Liability of Company. It is agreed that any claim or demand for loss, damage, expense or delay shall be only against the carriers, truckmen, lightermen, forwarders, customs brokers, agents, warehousemen or others in whose actual custody or control the goods may be at the time of such loss, damage, expense or delay, and that the Company shall not be liable or responsible for any claim or demand from any cause whatsoever, unless in each case the goods were in actual custody or control of the Company and the damages alleged to have been suffered be proven to be caused by the negligence or other fault of the Company, its officers or employees, in which event the limitation of liability set forth in

paragraph 8 herein shall apply. The Company shall not in any circumstances be liable for consequential or punitive damages or damages arising from loss of profit and shall not be liable to the Customer for actual or statutory damages unless it is first proven that the company actually had knowledge of the circumstances giving rise to such claims and that the Company directly contributed to the act(s) allegedly causing such damages.

11. Advancing Money. The Company shall not be obliged to incur any expense, guarantee payment or advance any money in connection with the importing, forwarding, transporting, insuring, storing or cooperating of the goods, unless the same is previously provided to the Company by the Customer on demand. The Company shall be under no obligation to advance freight charges, customs duties or taxes on any shipment, nor shall any advance by the Company be construed as a waiver of the provisions hereof.

12. Indemnification for Freight, Duties. In the event that a carrier, other person or any governmental agency makes a claim or institutes legal action against the Company for ocean or other freight, duties, fines, penalties, liquidated damages or other money due arising from a shipment of goods of the Customer, the Customer agrees to indemnify and hold harmless the Company for any amount the Company may be required to pay such carrier, other person or governmental agency together with reasonable expenses, including attorneys' fees, incurred by the Company in connection with defending such claim or legal action and obtaining reimbursement from the Customer. The confiscation or detention of the goods by any governmental authority shall not affect or diminish the liability of the Customer to the Company to pay all charges or other money due promptly on demand.

13. C.O.D. Shipments. Goods received with Customer's or other person's instructions to "Collect on Delivery" (C.O.D.) by drafts or otherwise, or to collect on any specified terms by time drafts or otherwise, are accepted by the Company only upon the express understanding that it will exercise reasonable care in the selection of a bank, correspondent, carrier or agent to whom it will send such item for collection, and the company will not be responsible for any act, omission, default, suspension, insolvency or want of care, negligence, or fault of such bank, correspondent, carrier or agent, nor for any delay in remittance lost in exchange, or loss during transmission, or while in the course of collection.

14. General Lien on Any Property. The Company shall have a general lien on any and all property (and documents relating thereto) of the Customer, in its possession, custody or control or en route, for all claims for charges, expenses or advances incurred by the Company in connection with any shipments of the Customer and if such claim remains unsatisfied for thirty (30) days after demand for its payment is made, the Company may sell at public auction or private sale, upon ten (10) days written notice registered mail (R.R.R.), to the Customer, the goods, wares and/or merchandise, or so much thereof as may be necessary to satisfy such lien, and apply the net proceeds of such sale to the payment of the amount due to the Company. Any surplus from such sale shall be transmitted to the Customer, and the Customer shall be liable for any deficiency in the sale.

15. Compensation of Company. The compensation of the Company for its services shall be included with and is in addition to the rates and charges of all carriers and other agencies selected by the Company to transport and deal with the goods and such compensation shall be exclusive of any brokerage, commissions, dividends or other revenue received by the Company from carriers, insurers and others in connection with the shipment. On ocean exports, upon request, the Company shall provide a detailed breakout of the components of all charges assessed and a true copy of each pertinent document relating to these charges. In any referral for collection or action against the Customer for monies due to the Company, upon recovery by the Company, the Customer shall pay the expenses of collection and/or litigation, including a reasonable attorney fee.

16. No Responsibility For Governmental Requirements. It is the responsibility of the Customer to know and comply with the marking requirements of the U.S. Customs Service, the regulations of the U.S. Food and Drug Administration, and all other requirements, including regulations of Federal, state and/or local agencies pertaining to the merchandise. The Company shall not be responsible for action taken or fines or penalties assessed by any governmental agency against the shipment because of the failure of the Customer to comply with the law or the requirements or regulations of any governmental agency or with a notification issued to the Customer by any such agency.

17. Indemnity Against Liability Arising From The Importation of Merchandise. The Customer agrees to indemnify and hold the Company harmless from any claims and/or liability arising from the importation of merchandise which violates any Federal, state and/or other laws or regulations and further agrees to indemnify and hold the Company harmless against any and all liability, loss, damages, costs, claims and/or expenses, including but not limited attorney's fees, which the company may hereafter incur, suffer or be required to pay by reason of claims by any government agency or private

party. In the event that any action, suit or proceeding is brought against the Company by any government agency or any private party, the Company shall give notice in writing to the Customer by mail at its address on file with the Company. Upon receipt of such notice, the Customer at its own expense shall defend against such action and take all steps as may be necessary or proper to prevent the occurring of a judgment and/or order against the Company.

18. Loss, Damage or Expense Due To Delay. Unless the services to be performed by the Company on behalf of the Customer are delayed by reason of the negligence or other fault of the Company, the company shall not be responsible for any loss, damage or expense incurred by the Customer because of such delay. In the event the Company is at fault, as aforesaid, its liability is limited in accordance with the provisions of paragraphs 8–9 above.

19. Construction of Terms and Venue. The foregoing terms and conditions shall be construed according to the laws of the State of New York. Unless otherwise consented to in writing by the company. No legal proceeding against the Company may be instituted by the Customer, its assigns, or subrogee except in the City of New York.

20. Except for Customs entries and duties, we are independent contractors.

21. The submission of incomplete or inaccurate information related to an import entry, including descriptions, quantities, weights, purchase prices, discounts, commissions, changed selling prices at time of exportation, assists, country of origin, etc., makes you liable to severe governmental penalties or sanctions. In the event the information forwarded to us, or which accompanied the shipment does not accurately reflect the entire transaction, it is essential that you immediately notify us so that we can take corrective action.

22. The Company does not extend credit. As a convenience for certain clients and upon pre-approval, however, the Company may elect to advance funds for such items as duty, freight or other out of pocket expenditures. The Company may require payment of a deposit before undertaking or continuing any services or advances, or may at any time refuse to undertake or continue to perform services or make advances without prior payment. Client agrees to pay the total amount shown on the Company's invoice upon receipt by the client or within terms as pre-approved in writing by the Company. Unpaid balances will be deemed delinquent seven (7) days after invoice date or upon expiration of pre-approved terms and subject to a bank charge of 2% of the total invoice amount or \$10.00, whichever is greater, all due and payable immediately. Invoice balances remaining unpaid beyond 15 days will be subject to an additional and compounding bank charge of an annual rate of from 18% to the highest rate permitted by law, computed and invoiced monthly thereafter until full remittance, including bank charges, are received by the Company.

23. Client agrees to pay for the Company's services, and anticipated advances, prior to the Company performing services or advancing funds unless client has established terms as stated in item 22.

24. If payment is not timely made as provided, any other unpaid accounts with the Company may, at its option, be declared and become fully due and payable immediately.

25. In the event of any default in payment due from client, client agrees to pay all collection costs and in the event the account is referred to any attorney for enforcement of collection, to pay all attorney's fees and costs, whether or not suit is commenced, plus interest.

26. Client grants the Company a security interest in any property of client which is, has been, or will be in the Company's possession or control, until full payment is made on any unpaid balance client owes the Company, and authorizes the Company to retain the property, or stop it in transit, to secure full payment.

27. This agreement shall be a continuing agreement, but may be terminated at any time by client or the Company upon the giving of 30 days written notice.

28. Client agrees to pay the Company a charge of \$25.00 for any check returned unpaid by client's bank.

Approved by the National Customs Brokers & Forwarders Association of America, Inc., and affiliated local associations.
(Rev. 6/94)