



INSTRUCTIONS

U.S. Customs and Border Protection (“CBP”) requires documentary evidence that the person who signed the POA has the capacity stated, i.e., as President, Vice-President, Secretary, or Treasurer. A business card or other corporate documentation, such as the articles of incorporation or a corporate resolution, that sets forth the person’s capacity is acceptable. The indicated capacity must match that set forth in the POA.

- 1) Insert Federal identification Number (IRS) for Corporations or Social Security numbers for individuals.
- 2) Identify and check the type of organization (Corporation, Partnership, LLC, etc).
- 3) Insert Legal Company or individual name (including a d/b/a).
- 4) Insert Company address: must be a physical address.
- 5) Insert state of incorporation.
- 6) Insert Company name **same as # 3 above**.
- 7) Printed name of corporate officer (Officers only; under CBP regulations, managers and supervisors are not authorized to grant powers of attorney).
- 8) Title of signer: **must be a corporate officer for corporate power of attorney** (Pres, V.P ,Sec/ Tres).
- 9) Signature.
- 10) Date.
- 11) WITNESS.

If you are not on file with CBP, CBP requires documentary evidence that the IRS number on the POA is for the company named on the POA. Acceptable documents are an IRS form SS-4, copy of last year’s tax return, or other official documentation **FROM** the IRS on **IRS letterhead**.



CUSTOMS BROKER SERVICES CONTRACT

Phone: () _____

Fax: () _____

1 Tax Identification number: _____

2 Check box: Partnership Corporation Limited Liability Company Individual Sole Proprietorship

This CUSTOMS BROKER CONTRACT (the "CONTRACT") is entered into by

3 _____, the importer of record and/or principal party in interest ("Customer" or "Grantor"), and T. Customs Broker, Inc., a customs broker, its employees, subsidiaries, related companies, authorized agents and/or representatives (collectively, "Company," or "Grantee"). All services that the Company provides are subject to the terms of Company's Customer Information Sheet, invoice, quotes, and Terms and Conditions of Service, all of which are incorporated herein by reference.¹ The Terms and Conditions of Service are posted on the Internet at www.tcustoms.com. This CONTRACT is a legally binding contract between Company and Customer.

SCOPE OF SERVICES

Company, as a customs broker, shall perform U.S. Customs and Border Protection ("CBP") broker services on behalf of Customer as the importer of record, and shall file CBP entries and related data and documents with government agencies on behalf of Customer based on the information, data, and documents that the Customer shall provide. CBP requires Customer to exercise reasonable care. See 19 C.F.R. section 141. CBP recommends that Customer obtain a binding ruling concerning classification, valuation, or any scheme that Customer may propose or utilize to avoid, reduce, or defer duties and/or taxes. Upon written request, Company can provide entry and/or shipment audits and/or consulting services based on a quoted fee. Customer should review www.cbp.gov for additional information on informed compliance and the exercise of reasonable care. Company is not an attorney and does not provide legal advice.

CBP POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That Grantor is an entity presently living or doing business at 4 _____ under the laws of the State of 5 _____ and hereby constitutes, appoints, and authorizes the Grantee to act for and on its behalf as a true and lawful agent and attorney of Grantor for and in the name, place, and stead of Grantor, from this date, in the United States and in any foreign country, either by writing, electronically, or by other authorized means, to:

Make, endorse, sign, declare, or swear to any CBP entry, withdrawal, declaration, certificate, bill of lading, carnet, Importer Security Filing ("ISF"), or any other documents required by law or regulation in connection with the importation of any merchandise in or through the CBP territory, shipped or consigned by or to said Grantor; appoint Grantee or a third party selected by Grantee to file Grantor's ISFs; Grantor agrees to defend, indemnify, and hold harmless Grantee and its affiliates and all of their respective members, managers, officers, directors, employees, and agents and any third parties from and against any claim, liability, or expense, including, without limitation, reasonable attorneys' fees arising out of or in any way connected to Grantee's ISF filings;

Perform any act or condition that may be required by law or regulation in connection with such merchandise; to receive any merchandise on Grantor's behalf; Make endorsements on bills of lading conferring authority to transfer title; make, sign, declare, or swear to any statement or certificate required by law or regulation for drawback or export purposes, regardless of whether such document is intended for filing with CBP;

Sign, seal, and deliver for and as the act of said Grantor any bond required by law or regulation in connection with the entry of or withdrawal of any imported merchandise, 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 that 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 declarations, affidavits, or statements in connection with the entry or export 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 entering, clearing, lading, unloading, or operation of any vessel or other means of conveyance owned or operated by said Grantor or other means of conveyance; appoint Grantee or a third party selected by Grantee to file Grantor's ISFs; Grantor agrees to defend, indemnify, and hold harmless Grantee and its affiliates and all of their respective members, managers, officers, directors, employees, and agents and any third parties from and against any claim, liability, or expense, including, without limitation, reasonable attorneys' fees arising out of or in any way connected to Grantee's ISF filings;

¹LIMITATION OF LIABILITY, OPPORTUNITY TO AVOID LIMITATION: Company has established and offered alternative rates for services and the Customer acknowledges that it has made an election between those alternative rates, between (A) the Company's regular/lower service rates with a \$50 limit or liability, and (B) ad valorem rates not so limited, which rates are dependent on the increased limit or liability requested by the Customer. Unless the Customer elects to pay the higher rate prior to the shipment or entry, the Customer knowingly and willingly elects the Company's regular/lower rates, the consequence of which is that in no event shall the Company or its servants and/or agents be or become liable for any services, loss of or damage to or in connection with the shipment or entry exceeding \$50

Authorize other CBP brokers and freight forwarders duly licensed within the territory to act as Grantor's agent; to receive, endorse and collect checks issued for CBP duty refunds in Grantor's name drawn on the Treasury of the United States; if the Grantor is a nonresident of the United States, to accept service of process on behalf of the Grantor;

Select another CBP broker to make CBP entry on the Grantor's behalf and execute a power of attorney as required by 19 C.F.R. section 141.46, and apply for and obtain a CBP bond on Grantor's behalf, as the bond principal, under 19 C.F.R. section 113;

Authorize, in a case of merger or acquisition of Grantee, the transfer and/or assignment of any rights and privileges from Grantee to the acquiring and/or successor entity without requiring the execution of a new power of attorney. Grantor waives any requirement to receive a copy of Grantee's charges and fees under 19 C.F.R. section 111.36. At Grantee's discretion, any fees and costs due to Grantee may be consolidated on another CBP broker's or freight forwarder's invoice for the convenience of Grantor. The Grantor acknowledges that as the importer of record, the payment of duties, both regular and additional, under 19. C.F.R. section 141.1 are the personal debt of importer that can be discharged only by payment in full of all duties legally accruing, unless relieved by law or regulation. In consideration of the services provided, the officers of the Grantor personally and individually guarantee the full payment of all unpaid past and future invoices and that in the event of default by Grantor, that they will defend, hold harmless, and indemnify Grantee against any and all claims, suits, losses, damages, or liability of any kind, including attorneys' fees, costs, and interest incurred in the enforcement of this CONTRACT;

And generally to transact CBP business, including filing of claims or protests, upon written request, 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 requisite and 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.

Unless other specific arrangements have been made in advance, each invoice is due and payable upon presentation. Past due invoices are subject to an interest charge of 1.5% per month. Subsequent payments will be applied first against such interest charges and second against past due invoices. Regardless of the terms of any credit agreement to between Grantee and the Grantor, Grantee reserves the right to modify the Grantor's status without prior notice. As a condition precedent to any credit agreement, Grantor agrees that it shall report to Grantee any material change in financial information or solvency by facsimile or e-mail within 24 hours of acquiring such status. Grantor agrees to reimburse Grantee for freight charges paid without setoff. Grantor agrees that all shipments are subject to Grantee's general lien and Grantee has the right to sell Grantor's property to recover any unpaid charges.

This power of attorney to remain in full force and effect until 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 of 2 years from the dates of its execution; if the Grantor is a limited liability company, the signatory certifies that he/she has full authority to execute this power on behalf of the Grantor.

IN WITNESS WHEREOF, 6 _____ has read the CONTRACT and caused

CUSTOMER NAME

these presents to be sealed and signed:

7 _____ 8 _____
NAME OF SIGNER TITLE

9 _____ 10 DATED _____
SIGNATURE

11 WITNESS _____ WITNESS NAME _____

NOTE: Per CODE OF FEDERAL REGULATIONS (CFR) Title19-1-111.29(b): "If you are the importer of record, payment to the broker will not relieve you of liability for Customs Charges (duties, taxes, or other debts owed to Customs) in the event that 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 and Border Protection", which shall be delivered to Customs by the broker." If you wish to make your check payable directly to U.S. Customs and Border Protection, arrangements must be made with T Customs Broker, Inc. prior to time of entry to arrange timely receipt of your duty check. When payments are made to T Customs Broker, Inc., T Customs Broker, Inc. may undertake any means of payment to Customs available to them unde current laws and regulation.

TERMS AND CONDITIONS

These terms and conditions of service constitute a legally binding contract between the "Company" and the "Customer". In the event the Company renders services and issues a document containing Terms and Conditions governing such services, the Terms and Conditions set forth in such other document(s) shall govern those services.

1. Definitions.

(a) "Company" shall mean T. Customs Broker, Inc., its subsidiaries, related companies, agents and/or representatives;

(b) "Customer" shall mean the person for which the Company is rendering service, as well as its agents and/or representatives, including, but not limited to, shippers, importers, exporters, carriers, secured parties, warehousemen, buyers and/or sellers, shipper's agents, insurers and underwriters, break-bulk agents, consignees, etc. It is the responsibility of the Customer to provide notice and copy(s) of these terms and conditions of service to all such agents or representatives;

(c) "Documentation" shall mean all information received directly or indirectly from Customer, whether in paper or electronic form;

(d) "Ocean Transportation Intermediaries" ("OTI") shall include an "ocean freight forwarder" and a "non-vessel operating carrier";

(e) "Third parties" shall include, but not be limited to, the following: "carriers, truckmen, cartmen, lightermen, forwarders, OTIs, customs brokers, agents, warehousemen and others to which the goods are entrusted for transportation, cartage, handling and/or delivery and/or storage or otherwise".

2. Company as agent. The Company acts as the "agent" of the Customer for the purpose of performing duties in connection with the entry and release of goods, post entry services, the securing of export licenses, the filing of export and security documentation on behalf of the Customer and other dealings with Government Agencies; as to all other services, Company acts as an independent contractor.

3. Limitation of Actions.

(a) Unless subject to a specific statute or international convention, all claims against the Company for a potential or actual loss, must be made in writing and received by the Company, within (45) days of the event giving rise to claim; the failure to give the Company timely notice shall be a complete defense to any suit or action commenced by Customer.

(b) All suits against Company, whether in contract, tort or indemnity must be filed and properly served on Company as follows:

(i) For claims arising out of ocean transportation, within 1 year from the date of the loss;

(ii) For claims arising out of air transportation, within 2 years from the date of the loss;

(iii) For claims arising out of the preparation and/or submission of an import entry(s), within 45 days from the date of liquidation of the entry(s);

(iv) For any and all other claims of any other type, within 1 year from the date of the loss or damage.

4. No Liability For The Selection or Services of Third Parties and/or Routes. Unless services are performed by persons or firms engaged pursuant to express written instructions from the Customer, Company shall use reasonable care in its selection of third parties, or in selecting the means, route and procedure to be followed in the handling, transportation, clearance and delivery of the shipment; advice by the Company 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 nor does Company assume responsibility or liability for any actions(s) and/or inaction(s) of such third parties and/or its agents, and shall not be liable for any delay or loss of any kind, which occurs while a shipment is in the custody or control of a third party or the agent of a third party; all claims in connection with the Act of a third party shall be brought solely against such party and/or its agents; in connection with any such claim, the Company shall reasonably cooperate with the Customer, which shall be liable for any charges or costs incurred by the Company.

5. 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; no quotation shall be binding upon the Company unless the Company in writing agrees to undertake the handling or transportation of the shipment at a specific rate or amount set forth in the quotation and payment arrangements are agreed to between the Company and the Customer.

6. Reliance On Information Furnished.

(a) Customer acknowledges that it is required to review all documents and declarations prepared and/or filed with U.S. Customs and Border Protection, other Government Agency and/or third parties, and will immediately advise the Company of any errors, discrepancies, incorrect statements, or omissions on any declaration or other submission filed on Customer's behalf;

(b) In preparing and submitting customs entries, export declarations, applications, security filings, documentation and/or other required data, the Company relies on the correctness of all documentation, whether in written or electronic format, and all information furnished by Customer; Customer shall use reasonable care to ensure the correctness of all such information and shall indemnify and hold the Company harmless from any and all claims asserted and/or liability or losses suffered by reason of the Customer's failure to disclose information or any incorrect, incomplete or

false statement by the Customer or its agent, representative or contractor upon which the Company reasonably relied. The Customer agrees that the Customer has an affirmative non-delegable duty to disclose any and all information required to import, export or enter the goods.

(c) Customer acknowledges that it is required to exercise reasonable care under the Customs Modernization Act.

7. Declaring Higher Value To Third Parties. Third parties to whom the goods are entrusted may limit liability for loss or damage; the Company will request excess valuation coverage only upon specific written instructions from the Customer, which must agree to pay any charges therefore; in the absence of written instructions or the refusal of the third party to agree to a higher declared value, at Company's discretion, the goods may be tendered to the third party, subject to the terms of the third party's limitations of liability and/or terms and conditions of service.

8. Insurance. Unless requested to do so in writing and confirmed to Customer in writing, Company is under no obligation to procure insurance on Customer's behalf; in all cases, Customer shall pay all premiums and costs in connection with procuring requested insurance.

9. Disclaimers; Limitation of Liability.

(a) Except as specifically set forth herein, Company makes no express or implied warranties in connection with its services;

(b) In connection with all services performed by the Company, Customer may obtain additional liability coverage, up to the actual or declared value of the shipment or transaction, by requesting such coverage and agreeing to make payment therefore, which request must be confirmed in writing by the Company prior to rendering services for the covered transaction(s).

(c) In the absence of additional coverage under (b) above, the Company's liability shall be limited to the following:

(i) where the claim arises from activities other than those relating to customs business, \$50 per shipment or transaction, or

(ii) where the claim arises from activities relating to "Customs business," \$50 per entry or the amount of brokerage fees paid to Company for the entry, whichever is less;

(d) In no event shall Company be liable or responsible for consequential, indirect, incidental, statutory or punitive damages even if it has been put on notice of the possibility of such damages.

(e) Customer agrees that U.S. Customs and Border Protection, not the Company, determines the classification, rate of duty, and regulations applicable to the Customer's merchandise unless Customer obtains a binding ruling in advance of entry.

10. Advancing Money. All charges must be paid by Customer in advance unless the Company agrees in writing to extend credit to customer; the granting of credit to a Customer in connection with a particular transaction shall not be considered a waiver of this provision by the Company.

11. Indemnification/Hold Harmless. The Customer agrees to indemnify, defend, and hold the Company harmless from any claims and/or liability, fines, penalties and/or attorneys' fees arising from the importation or exportation of Customers' merchandise and/or any conduct of the Customer, including but not limited to the inaccuracy of entry, export or security data supplied by Customer or its agent or representative, which violates any Federal, State and/or other laws, and further agrees to indemnify and hold the Company harmless against any and all liability, loss, damages, costs, claims, penalties, fines and/or expenses, including but not limited to reasonable attorneys' fees, which the Company may hereafter incur, suffer or be required to pay by reason of such claims; in the event that any claim, suit or proceeding is brought against the Company, it shall give notice in writing to the Customer by mail at its address on file with the Company.

12. C.O.D. or Cash Collect Shipments. Company shall use reasonable care regarding written instructions relating to "Cash/Collect on Deliver (C.O.D.)" shipments, bank drafts, cashier's and/or certified checks, letter(s) of credit and other similar payment documents and/or instructions regarding collection of monies but shall not have liability if the bank or consignee refuses to pay for the shipment.

13. Costs of Collection. In any dispute involving monies owed to Company, the Company shall be entitled to all costs of collection, including reasonable attorneys' fees including but not limited to a 33% contingency fee and interest at 15% per annum or the highest rate allowed by law, whichever is less, unless a lower amount is agreed to by Company.²

14. General Lien and Right To Sell Customer's Property.

(a) Company shall have a general and continuing lien on any and all property of Customer coming into Company's actual or constructive possession or control for monies owed to Company with regard to the shipment on which the lien is claimed, a prior shipment(s) and/or both;

(b) Company shall provide written notice to Customer of its intent to exercise such lien, the exact amount of monies due and owing, as well as any on-going storage or other charges; Customer shall notify all parties having an interest in its shipment(s) of Company's rights and/or the exercise of such lien.

(c) Unless, within thirty days of receiving notice of lien, Customer posts cash or letter of credit at sight, or, if the amount due is in dispute, an acceptable bond equal to 110% of the value of the total amount due, in favor of Company, guaranteeing payment of the monies owed, plus all storage charges accrued or to be accrued, Company shall have the right to sell such shipment(s) at public or private sale or auction and any net proceeds remaining thereafter shall be refunded to Customer.

15. No Duty To Maintain Records For Customer. Customer acknowledges that pursuant to Sections 508 and 509 of the Tariff Act, as amended, (19 USC §1508 and 1509) it has the duty and is solely liable for maintaining all records required under the U.S. Customs and Border Protection and/or other Laws and Regulations of the United States; unless otherwise agreed to in writing, the Company shall only keep such records that it is required to maintain by Statute(s) and/or Regulation(s), but not act as a "record keeper" or "record keeping agent" for Customer.

² AUTHORIZATION TO DEDUCT COMPANIES INVOICE CHARGES FROM CUSTOMER'S BANK ACCOUNT: Customer has established a bank account for the payment of customs duties, taxes and Companies service fees. If Customer does not dispute Companies fees and charges in writing within thirty days of the date of Company's invoice, Customer authorizes Company to debit Customers account using the automated clearing house debit system in an amount equal to Company's invoice.

16. Obtaining Binding Rulings, Filing Protests, etc. Unless requested by Customer in writing and agreed to by Company in writing, Company shall be under no obligation to undertake any pre- or post CBP release action, including, but not limited to, obtaining binding rulings, advising of liquidations, filing of petition(s) and/or protests, etc.

17. Preparation and Issuance of Bills of Lading. Where Company prepares and/or issues a bill of lading, Company shall be under no obligation to specify thereon the number of pieces, packages and/or cartons, etc.; unless specifically requested to do so in writing by Customer or its agent and Customer agrees to pay for same, Company shall rely upon and use the cargo weight supplied by Customer.

18. No Modification or Amendment Unless Written. These terms and conditions of service may only be modified, altered or amended in writing signed by both Customer and Company; any attempt to unilaterally modify, alter or amend same shall be null and void.

19. 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 the Company, upon recovery by the Company, the Customer shall pay the expenses of collection and/or litigation, including a reasonable attorneys' fee.

20. Severability. In the event any Paragraph(s) and/or portion(s) hereof is found to be invalid and/or unenforceable, then in such event the remainder hereof shall remain in full force and effect. Company's decision to waive any provision herein, either by conduct or otherwise, shall not be deemed to be a further or continuing waiver of such provision or to otherwise waive or invalidate any other provision herein.

21. Governing Law; Consent to Jurisdiction and Venue. These terms and conditions of service and the relationship of the parties shall be construed according to the laws of the State of California without giving consideration to principals of conflict of law.
Customer and Company

- (a) irrevocably consent to the jurisdiction of the United States District Court and the State courts of California;
- (b) agree that any action relating to the services performed by Company, shall only be brought in said courts;
- (c) consent to the exercise of *in personam* jurisdiction by said courts over it, and
- (d) further agree that any action to enforce a judgment may be instituted in any jurisdiction.