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Customs Import Power of Attorney

FORM AND INSTRUCTIONS

Plus the Terms and Conditions of Service

Revision Date: Jan 2004

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Power of Attorney Instructions

US Customs Regulations Section 141.46 states, "Before transacting customs business in the name of his principal, a Customhouse broker is required to obtain a valid Power of Attorney to do so." Therefore, in order to handle importations through US Customs in your name, we must have on file your Power of Attorney . This Power of Attorney is limited to "US Customs matters only".

Attached is a blank Power of Attorney form in the preferred format, Customs Form 5291. Please follow the instructions carefully. To assist you in completing the form, we have numbered each item to match the corresponding instruction.

- If you are a Corporation, complete items 1, 2, 6, 7, 8, 9, 10, 11
- If you are an individual, Partnership, or Sole Proprietorship, or Unincorporated Association, complete items 1, 3, 4, 5, 6, 7, 8, 9, 10 & 11.

CUSTOMS FORM 5291:

1. Full, legal name of Individual, Partners, Corporation, or Owner (of sole proprietorship). If you are importing for your own personal account, fill in your full name. If the Power of Attorney is for a partnership, fill in the full, legal names of each partner (if more space is required, attach a rider listing the names. If you attach a rider, so indicate on the Power of Attorney in the appropriate item). If you are a corporation, fill in the full legal name of the corporation. If you are sole proprietor, fill in the full, legal name of the owner.
2. Indicate the name of the State under whose laws you are incorporated (if a corporation – otherwise leave blank).
3. Indicate if individual, partnership, or sole proprietor (if corporation or unincorporated association, leave blank).
4. Enter the assumed name under which you do business (if applicable – otherwise leave blank).
5. Enter your residence address for the individual, each partner or the owner of a sole proprietorship (if more room is needed, see instructions for rider in item 1).
6. Enter your business address.
7. Enter the date you want the Power of Attorney to expire, if you wish to limit it. If not limited, the document is valid until revoked by written notification to the District Director of Customs in the district where it is filed. Partnership powers of attorney automatically expire 2 years from date of issue.
8. Enter name that appears in item 1.
9. Signature of authorizing individual:
 - For Individual, him/herself
 - For Partnership, one partner
 - For Corporation, **officer** of the corporation (e.g. President, Vice President, Secretary/Treasurer of the Corporation, Chief Financial Officer)
 - For Sole Proprietorship, the owner.
10. Enter name and title of capacity of the signer.
11. Enter date the document is signed.

SPECIAL REQUIREMENTS FOR FOREIGN CORPORATION:

A "Foreign Corporation" completing this form must also provide documentation establishing the authority of the grantor designated to execute the Power Attorney on behalf of the corporation. This can take the form of a letter on corporate letterhead signed by a second corporate officer in which he states that the person signing the actual Power of Attorney is authorized to do so by the corporation.

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Import Power of Attorney

Department of the Treasury
U.S. Customs Service
141.32 CFR 19

IRS# /SSN #: _____ Mark the appropriate box: () Individual
() Partnership
() Corporation
() Sole Proprietorship
() Limited Liability Co.

KNOWN ALL MEN BY THESE PRESENTS THAT (1) _____
_____ a corporation doing business under the laws of the
State of (2) _____ or a (3) _____
doing business as (4) _____, residing at (5) _____
and having an office and place of business at (6) _____

hereby appoints **FORWARD LOGISTICS GROUP**, ITS HEIRS AND ASSIGNS, AND ANY OF THEIR WHOLLY OWNED SUBSIDIARIES, THROUGH ANY OF THEIR LICENSED OFFICERS AND DULY EMPOWERED EMPLOYEES, AND/OR SPECIFICALLY AUTHORIZED AGENTS, TO ACT FOR SUCH CORPORATION BY POWER OF ATTORNEY FILED BY THE CORPORATION WITH THE DISTRICT DIRECTOR OF CUSTOMS,*

as a true and lawful agent and attorney of the grantor named above for and in the name, place and stead of said grantor from this date and in all Customs District(s) and in no other name to make, endorse, sign, declare, or swear to any Customs entry, withdrawal, declaration, certificate, bill of lading, carnet or other documents required by law or regulation in connection with the importation, transportation, or exportation of any merchandise shipped or consigned by or to said grantor; to perform any act or condition which may be required by law or regulation in connections with such merchandise; to receive any merchandise deliverable to said grantor.

To make endorsements on bills of lading, conferring authority to make entry and collect drawback, and to make, sign, declare, or swear to any statement, supplemental statement, schedule, supplemental schedule, certificate of delivery, certificate of manufacture, certificate of manufacture and delivery, abstract of manufacturing records, declaration of proprietor of drawback entry, declaration of exporter on drawback entry, or any other affidavit or document which may be required by law or regulation for drawback purposes, regardless whether such bill of lading, sworn statement, schedule, certificate, abstract, declaration, or other affidavit or document is intended for filing in any said district or in any other customs district.

To 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, unlading 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 provide for in section 485, Tariff Act of 1930, as amended or affidavits in connection with entry of merchandise.

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To 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, unlading or operation of any vessel or other means of conveyance owned or operated by said grantor.

And generally to transact customs business, including marking, signing and filing of protest under section 514 of the Tariff Act of 1930, 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: the foregoing power of attorney to remain in full force and effect until the (7) _____ day of _____, _____, 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 after expiration of 2 years from the date of its receipt in the office of the District Director of Customs of the said district(s).

* With power to 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.

If grantor is a Limited Liability Company, the signatory certifies that he/she has full authority to execute this power on behalf of the Grantor.

Section 111.29 (b) (1) CFR 19

If you are the importer of record, payment to the broker will not relieve you of liability for Customs charges (duties, taxes or other debt owed U.S. Customs) in the event the broker are not paid by the broker. Therefore, if you pay by check, Customs charges may be paid with a separate check payable to "U.S. Customs" which can be deliver 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.

I have read all of the above in addition to Forward Logistics Group "Terms and Condition of Service", and fully understand and assure that all terms and conditions will be met.

IN WITNESS HEREOF, THE SAID (8) _____

Has caused these presents to be sealed and signed: [signature] (9) _____

[Capacity] (10) _____ Date: (11) _____

NOTE: The original P.O.A., which has been signed in BLUE ink, should be sent to the FLG office for their files.

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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, transfer or transferee of the shipments, will be handled by (herein call the "Company") on the following terms and conditions:

- 1. Services by Third Parties.** Unless the Company carriers, 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 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, warehouse and others, as required to transport, store, deal with and deliver the goods, all of whom shall be considered as the agents for 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 to entering of the goods for US Customs, the Customer shall furnish to the Company invoices in proper form and other documents necessary or useful in the preparation of the US 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 US law or regulation. If the Customer fails in a timely manner to furnish such information or documents, in whole or part, as may be required to complete US Customs entry or comply with US 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 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 documentation pertains. Where a bond is required by US Customs to be given for production of any document or the performance of an 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 US and the country of destination of the goods. (c) On 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,

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- 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 attorney's fees, resulting from any inaccuracy, incomplete statement, omission or any failure to make timely presentation, even if not due to an 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 Customer 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 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 and 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 or 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 any 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 rata; (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 90 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 State having jurisdiction of the matter.
 10. **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 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, custom's duties or taxes on any shipment, nor shall any advance by the Company be construed as a waiver of the provisions hereof.
 11. **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, 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 attorney's 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 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.
 12. **COD Shipments.** Goods received with Customer's or other person's instructions to "Collect on Delivery" (COD) by drafts or otherwise, or to collect any special 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,

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- 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 during transmission, or while in the course of collection.
13. **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 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 (RRR), 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.
 14. **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 attorney fee.
 15. **No Responsibility for Governmental Requirements.** It is the responsibility of the Customer to know and comply with the marking requirements of the US Customs Service, the regulations of the US 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 of the requirements or regulations of any governmental agency or with a notification issued to the Customer by any such agency.
 16. **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 to 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 obtaining of a judgment and/or order against the Company.
 17. **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.
 18. **Construction of Terms and Venue.** The forgoing terms and conditions shall be construed according to the laws of the State of Florida. Unless otherwise consented to in writing by the Company, the Customer, its assigns, or subrogee except in the City of Orlando may institute no legal proceeding against the Company.

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