

ACB Import Services, Inc.
dba
Arizona Customs Brokers
2153 E. Jones Avenue
Phoenix, Arizona 85040
Phone: (602)273-0912 Fax: (602)273-1842

POWER OF ATTORNEY

The U.S. Customs regulations, CFR Title 19, section 141, subpart C requires a customs broker to retain a signed power of attorney for all active clients. This document grants us specific authority to conduct customs transactions on behalf of the grantor.

A power of attorney may only be signed by an officer of the company. Partnerships must have signatures of at least two partners. A power of attorney executed by a partnership is valid for a duration of two years and must be renewed. All others are valid until the grantor revokes the power of attorney by sending a letter to the U.S. Customs Service stating such. The signature(s) need not be witnessed or notarized, nor does the corporate certification need completion. You may complete these at your discretion.

Please return the completed form to our office by fax. We will send you an original power of attorney form in the mail which you may send back to us at your convenience. Original copies must be retained by the broker pursuant to U.S. Customs regulations. It is important that you show either your Federal Tax I.D. or Social Security number, this will become your importer or record number with the U.S. Customs Service.

CUSTOMS POWER OF ATTORNEY
and
Acknowledgement of Terms and Conditions of Service

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(Revised 07/04)

✓ appropriate box:

- Individual
- Partnership
- Corporation
- Sole Proprietorship
- Limited Liability Company

KNOW ALL MEN BY THESE PRESENTS: That, ✓ _____ doing
(Full name of individual, partnership, corporation, sole proprietorship, or limited liability company) (Identify)
business as a ✓ _____ under the laws of the State of _____,
(Individual, partnership, corporation, sole proprietorship, or limited liability company) (insert one)
residing or having a principal place of business at ✓ _____, hereby constitutes and
appoints ✓ **ACB Import Services, Inc.**, its officers, employees, and/or specifically authorized agents, to act for and
(Grantor's Name)
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 U.S. Customs and Border Protection;

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 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, unlading, 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 CBP 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 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);

Grantor acknowledges receipt of ✓ _____ Terms and Conditions of Service governing all transactions between the Parties.
(Grantee's Name)

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, the said ✓ _____
(Full name of company)

caused these presents to be sealed and signed: (Signature) ✓ _____

(Capacity) ✓ _____ Date: _____

Witness: (if required) _____

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

Arizona Customs Brokers
Account Information

Date _____

Individual or Company Name _____

Aka, Dba, or Division _____

Physical Address (complete) _____

City/State/Zip _____

Mailing Address (complete) _____

City/State/Zip _____

Phone Number () _____

Fax Number () _____

Contact Person _____ Ext# _____

C-TPAT # _____

Corporate Federal Tax Number _____

Social Security Number (Sole proprietor, Individual, or Non-corp.) _____

Continuous Bond Information: Surety Code _____ Amount _____

Any relationship to the foreign shipper? (Division of...etc.) _____

Bank Reference:

Name on Account _____

Account Number _____

Branch Name/Location _____

Telephone Number _____

**ALL INFORMATION SUPPLIED IS HELD CONFIDENTIAL PER
U.S. CUSTOMS REGULATIONS.**

ARIZONA CUSTOMS BROKERS TERMS AND CONDITIONS OF SERVICE

All shipments to or from the Customer, which term shall include the exporter, importer, sender, receiver, owner, consignee, consignee, transferor or transferee of the shipments, will be handled by the forwarder and/or custom broker handling this shipment (hereinafter called the "Company") on the following terms and conditions except if lawfully prohibited by 19 CFR part 11144.

1. Services by Third Parties. Unless the Company carries, stores, or otherwise physically handles the shipment, and the 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 10 and subject to the limitations of paragraph 8 below, but undertakes only to use reasonable care in the selection of carriers, truckmen, lightermen, forwarders, customhouse brokers, agents, warehousemen and others to whom it may entrust the goods for transportation, cartage, handling, and/or delivery and/or storage 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, customhouse 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, customhouse 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 the dutiable value, the classification and 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 if the information or documents furnished is inaccurate or incomplete, the Company shall be obligated only to use its best judgment in connection with the shipment. 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 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 paragraph 8. 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 or 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 Customer on the goods shall be considered solely for export or customs purposes and the goods will be delivered to the trucker, etc., subject to the limitation of liability set forth herein in paragraph 8 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 other 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 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 which it does not handle.

8. Limitation of \$50 Per Shipment. The Customer agrees that the Company shall in no event be liable for any loss, damage, expense, or delay to the goods resulting from the negligence or other fault of the Company for any amount in excess of \$50.00 per shipment (or the invoice value, if less) and any partial loss or damage for which the Company may be liable shall be adjusted pro rata on the basis of such valuation. The Customer has the option of paying a special compensation to increase the liability of the Company in excess of \$50 per shipment in case of any loss, damage, expense, or delay from causes which would make the Company liable, but such option can be exercised only by specific written agreement made with the Company prior to shipment, which agreement shall indicate the limit of the Company's liability and the special compensation for the added liability by it to be assumed.

9. Presenting Claims. In no event shall the Company be liable for any act, omission, or default by it in connection with an exportation or importation, unless a claim therefore shall be presented to it at its office within one hundred eighty (180) days from date of exportation or importation of the goods in a written statement to which sworn proof of claim shall be attached. No suit to recover for any claim or demand hereunder shall in any event be maintained against the Company unless instituted within six (6) months after presentation of the said claim as above provided. No agent or employee of the Company shall have authority to alter or waive any of the provisions of this clause.

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, customhouse 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 the 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 damages arising from loss of profit.

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 government 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 expense, including attorney 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. Sale of Perishable Goods. Perishable goods or live animals to be exported or which are cleared through customs concerning which no instructions for disposition are furnished by the Customer may be sold or otherwise disposed of without any notice to the Customer, owner, or consignee of the goods, and payment or tender of the net proceeds of any sale after deduction of charges shall be equivalent to delivery. In the event that any shipment is refused or remains unclaimed at destination or any transshipping point in the course of transit or is returned for any reason, the Customer shall nevertheless pay the Company for all charges and expenses in connection therewith. Nothing herein contained shall obligate the Company to forward or enter or clear the goods or arrange for their disposal.

14. 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.

15. 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.

16. 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. 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.

17. Picking Up Shipments of Samples. The Company shall not itself be obligated to pick up a shipment from a carrier or a sample from U.S. Customs. Should the Company render such a service for and on behalf of the Customer, the Company shall not be responsible for loss or damage to the shipment unless it is in the actual custody and control of the Company or its employee and the loss or damage is caused by the negligence or other fault of the Company or its employee, in which event the limitation of liability set forth in paragraph 8 herein shall apply.

18. No Responsibility for Governmental Requirements. It is the responsibility of the Customer to know and comply with the marking requirements of U.S. Customs, the regulations of the U.S. Food and Drug Administration, and all other requirements of law or official regulations. 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 requirements of any governmental agency or with a notification issued to the Customer by any such agency.

19. Loss, Damage, or Expense Due To Delay. Unless the services to be performed by the Company on behalf of the Customer are unduly 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 paragraph 8 above.

20. 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 New York City.

21. Except for Customs entries and duties we are independent contractors.

22. 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.

Arizona Customs Brokers has a policy against payment, solicitation, or receipt of any rebate, directly or indirectly, which would be unlawful under the United States Shipping Act, 1984.