Power of Attorney

(Importers of Record and US Principal Parties In Interest)

Legal status of issuing party <u>Check appropriate box</u> [] Individual, []	Partnership, [] Corporation,	[] Sole Proprietorship [] LLC /Other
IRS Account Number or Social Security Number: [1]		
KNOW ALL MEN BY THESE PRESENTS, that: [2]		
doing business as a/an [3] ur residing or having a principal place of business at [5] hereby constitutes and appoints L.E.Coppersmith, Inc., a California corp and assigns, to act for and on its behalf as a true and lawful agent and atto	rney of the grantor for and in the	e name, place and stead of said grantor from
this date and in (the United States (the "territory") either in writing, electronic Make endorse sign, declare, or swear to any customs entry, withdrawal, dby law or regulation in connection with the importation, exportation, transpronsigned by or to said grantor;	eclaration, certificate, bill of ladi	ng, carnet or any other documents required
Perform any act or condition, which may be required by law or regulation any merchandise; Make endorsements on bills of lading conferring auth declare, or swear to any statement or certificate required by law or regulation for filing with Customs;	nority to transfer title; make ent	ry to collect drawback; and to make, sign,
Sign, seal and deliver for and as the act of said grantor any bond required merchandise or merchandise exported with or without benefit of drawback any vessel or other means of conveyance owned or operated by said grantor applicable laws and regulations, consignee's and owner's declaration connection with the entry of merchandise;	, or in connection with the entry antor, and any and all bonds w	clearance, lading, unlading, or navigation of hich may be voluntarily given and accepted
Sign and swear to any document and to perform any act that may be n clearing, lading, unlading, or operation of any vessel or other means of con	ecessary or required by law or veyance owned or operated by	regulation in connection with the entering, said grantor;
Authorize other Customs Brokers duly licensed within the territory to act as duty refunds in grantor's name drawn on the Treasurer of the United Stat process on behalf of the grantor;	grantor's agent; to receive, ences; if the grantor is a nonreside	lorse and collect checks issued for Customs nt of the United States, to accept service of
And generally to transact Customs business, including filing of claims or proof the territories, in which said grantor is or may be concerned or interested attorney. Giving to said agent and attorney full power and authority to do at fully as to said grantor could so if present and acting, hereby ratify and conf presents; and when L.E. Coppersmith, Inc. is employed for the transact power of attorney knowingly and specifically waives direct transmittal of lnc.	and which may properly be tran nything whatever requisite and r irming all that the said agent and tion of Customs business by a	sacted or performed by an agent and necessary to be done in the premises as d attorney shall lawfully do by virtue of these n unlicensed entity, the grantor of this
This power of attorney to remain in full force and effect until revocation in attorney is a partnership or LLC, the said power shall in no case have any the date of its execution); If the grantor is a Limited Liability Company, the behalf of the Grantor. Appointment as Forwarding Agent: Grantor authorisendorse export documents (i.e., commercial invoices, bill of lading, insurar other document) necessary for the completion of an export on grantor's appoint forwarding agents on grantor's behalf; all as may be required by Industry and Security and any other Government agency. The USF documentation and provided the grantee relating to the exportation will b imposed for making false or fraudulent statements or violation of any US later.	force or effect in the United State signatory certifies that he/shazes the above Grantee to act was ce certificates, drafts, transmit behalf as may be required und US Census Bureau, Bureau of PI herby certifies that all state true and correct and understate	ttes after the expiration of two (2) years from the has full authority to execute this power on ithin the territory as lawful agent and sign or (EEI) Electronic Export Information, and any er law and regulation in the territory and to Customs and Border Protection, Bureau of tements and information contained in the land that criminal and civil penalties may be
The undersigned represents that all information contained herein is Coppersmith, Inc. Terms and Conditions of Service governing all tran IN WITNESS WHEREOF, the said, [6]	sactions between Parties.	
(Signature) [7]		
NOTE: Per CODE OF FEDERAL REGULATIONS (CFR) Title19-1-111.29(b): "If you a charges (duties, taxes, or other debts owed to Customs) in the event that the charges with a separate check payable to the "U.S. Customs Service", which shall be deliven Customs Service, arrangements must be made with Coppersmith, Inc. prior to time Coppersmith Inc., Coppersmith Inc. may undertake any means of payment to Customs	re the importer of record, payment to are not paid by the broker. Therefore, ed to Customs by the broker." If you of entry to arrange timely receipt o	the broker will not relieve you of liability for Customs if you pay by check, Customs charges may be paid wish to make your check payable directly to U.S. f your duty check. When payments are made to

- Instructions for Completing Form: * Mandatory for POA to be valid [1] Federal Tax ID number or Social Security number for individuals or sole proprietors.
- *[2] Full legal name of individual, partnership, corporation, sole proprietorship LLC, LLP or other entity (partnerships list full name of all partners followed by dba name, sole proprietors list full name of proprietor followed by dba name, limited partnerships attach list of all general partners)
- [3] Restate legal status checked above
- [4] State where legal business entity established for tax purposes
- [5] Complete address (residence for individuals or principal business address)*please include Suite #'s and zip code
- [6] Name in item [2] above
- *[7] Authorized Signature (Corporations require corporate officer signature)
- *[8] Title of signor
- *[9] Date executed

TERMS AND CONDITIONS OF SERVICE

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 L.E. COPPERSMITH, 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 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 ninety (90) 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 must be filed and properly served on Company as follows:
 - (i) For claims arising out of ocean transportation, within one (1) year from the date of the loss;
 - (ii) For claims arising out of air transportation, within two (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 seventy- five (75) days from the date of liquidation of the entry(s);
 - (iv) For any and all other claims of any other type, within two (2) years 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 the Customs Service, other Government Agency and/or third parties, and will immediately advise the Company of any errors, discrepancies, incorrect statements, or omissions on any declaration filed on Customers behalf;
- (b) In preparing and submitting customs entries, export declarations, applications, documentation and/or export data to the United States and/or a third party, 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 insure 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 or false statement by the Customer 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.
- 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) Subject to (c) below, Customer agrees that in connection with any and all services performed by the Company, the Company shall only be liable for its negligent acts, which are the direct and proximate cause of any injury to Customer, including loss or damage to Customer's goods, and the Company shall in no event be liable for the acts of third parties; (c) 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).

- (d) 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 brokerage, \$50.00 per shipment or transaction, or
 - (ii) where the claim arises from activities relating to "Customs business," \$50.00 per entry or the amount of brokerage fees paid to Company for the entry, whichever is less;
- (e) 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.
- 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 arising from the importation or exportation of customers merchandise and/or any conduct of the Customer, 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 and/or expenses, including but not limited to reasonable attorney's 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 have not 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 attorney's fees and interest at a monthly rate of 2% from the date of the invoice, unless a lower amount is agreed to by Company in writing. If Customer breaches the promise to pay Company in a timely fashion, then the resulting damages would be impracticable or extremely difficult to determine, because of the state of the economy and rapidly fluctuating interest rates. Because of the difficulty in determining the damages resulting from the Customer's failure to pay Company in a timely fashion, the parties agree that, in the event of such a breach, Customer shall pay the sum of two percent per month for all sums due to Company as liquidated damages. In the event, the legal interest rate in the state in which Customer is domiciled is higher, the interest rate in that state shall govern.

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 Customs 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.
- 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 Customs 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 attorney 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.
- 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 County of Los Angeles, 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 Los Angeles county 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.

		Approved by the National Customs Brokers and Forwarders Association of America (Revised 01/00) 01-01-07 LEC		
Accepted:	Date:	Title:	Signature:	