

CUSTOMS POWER OF ATTORNEY (POA)

* Power of attorney to be signed by an Officer of the Company

Department of Treasury
U.S. Customs Service
141. 32. C.R.

IRS/SSN: _____

Phone : (_____) _____

Fax : (_____) _____

Check appropriate box:

- Individual
- Partnership
- Corporation
- Sole Proprietorship
- LLC

KNOW ALL MEN BY THESE PRESENTS: That _____ doing business as _____ "Customer" under the laws of the State of _____ residing or having a principal place of business at _____, hereby constitutes and appoints each of the following persons **MP Custom Brokers, Inc. "Company" its officers, employees, and or/specially authorized agents, to act for and on its behalf**

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 Customs Port: ALL U.S. Customs Ports, and in no other name, to make, endorse, sign, declare, or swear to any entry, withdrawal, declaration, certificate, bill of lading, , Shippers export declaration, Automated Export system manifest, carnet, or other document required by law 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 connection 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 on drawback entry, declaration of exporter of drawback entry, or any other affidavit or document which may be required by law or regulation for drawback purposes, regardless of whether such bill of lading, sworn statement, schedule certificate, abstract, declaration, or other affidavit or document is intended for filing in 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 and 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 in connection with the entry of merchandise

Grantor acknowledges receipt and acceptance of MP Custom Brokers, Inc.'s Terms and Conditions of Service governing all transactions between the parties and that such terms may be subsequently modified upon written notice or as posted on grantees website

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 b said grantor:

To authorize other Customs brokers 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.

And generally to transact at the customhouses in said district any and all customs business, including making, signing, and filling of protests 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 whatever 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 b virtue of these presents: the foregoing power of attorney to remain in full force and effect until notice of revocation in writing is duly given to and received by the District Director of Customs of the district aforesaid. If the donor of this power of attorney is a partnership that the names of all members of the partnership be provided as an addendum to the power of attorney relating to a general partnership. With regards to limited partnerships, the regulation specifies that the names of the general partners be provided together with a copy of the limited partnership agreement.

Our company realizes that our broker, MP Custom Brokers, Inc. has an ongoing relationship with our freight forwarder _____. Should this be the case we prefer to use consolidating billing for our shipments and pay all charges through our forwarder. Pursuant to 19 CFR111.36 (c)(2)(i), Grantor also expressly waives the requirement that MP Custom Brokers, Inc. transmit directly to it, as importer, a true copy of the brokerage charges if the fees and charges are to be collected by or through our freight forwarder. Grantor also expressly waives 19 CFR 111.24 confidentiality requirements and hereby provides written consent allowing MP Custom Brokers, Inc. to share confidential entry information, including statement of charges, fees and duties, as well as import and related documents, with our freight forwarder

IN WITNESS WHEREOF, the said _____
(Full name of company)

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

(Capacity) _____ (Date) _____

Continuous (annual) Customs bond? yes _____ no _____

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

INDIVIDUAL OR PARTNERSHIP CERTIFICATION

City: _____
County: _____
SSN: _____
State: _____

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

(Notary Public)

CORPORATE CERTIFICATION

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

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

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

(Signature)

(Date)

Along with the Power of Attorney, Customs now requires a physical back up form validating the importer's federal tax ID.

A copy is fine of **ONE of the following documents...**

IRS 1120 U.S. Corporation income tax return

IRS 1470 Letter from IRS - EIN previously assigned

IRS 1040 Individual tax return

IRS Z362 Master file entity change

IRS 941 Employer's record of tax liability

IRS 554 Application for employer ID number

IRS 1085 U.S. Return of partnership income

IRS 8100 Federal tax deposit coupon

IRS 7004 Application for automatic extension of time to file corporate income tax return

IRS 355ES Ordering federal tax forms

IRS 1095 Annual summary and transmittal of U.S. information return.

Handwritten forms will not be accepted, must be in pre-printed format.

For your privacy, please white-out any monetary information.

Post Entry Audit:

It is legally the importer's responsibility to review all Customs declarations made in their name and to ascertain that the declaration properly and completely reflects the import transaction. The burden of accuracy of declarations made at the time of the entry falls on the importer. While MP Custom Brokers, Inc. takes responsibility for properly entering your merchandise based upon information provided to us, it is important that the entry information be reviewed by your staff. Entry summaries are generally prepared at the time of the cargo release and can be reviewed or revised within 10 working days from the date of release. Any discrepancies brought to our attention within this time frame can usually be addressed prior to duty payment. Discrepancies brought to our attention after 10 days of cargo release when the duty has already been paid in, must be address through the Customs protest procedures at the Importer's cost.

Initial _____

MP Custom Brokers, Inc. Terms & 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 MP Custom Brokers, Inc., its subsidiaries, related companies, agents and/or representatives;

(b) "Customer" _____ shall mean the person, company, Sole Proprietorship, Partnership, LLC, Corporation for which the Company is rendering service, as well as its principals, 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 5 calendar 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) Unless subject to a specific statute or international convention, all suits against Company 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; from the date of this document is signed

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

(iii) For claims arising out of the preparation and/or submission of an import entry(s), within 5 calendar 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; 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. Customer acknowledges that it is required to review all documents and declarations prepared and/or filed with U.S. Customs & 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 Customers behalf; 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.

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 therefor, 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, \$ 0.00 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;

(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, or for the acts of third parties.

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 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 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 attorney's fees and interest at 9% per annum or the highest rate allowed by law, in the State of Illinois whichever is less unless a lower amount is agreed to by Company.

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 "recordkeeper" or "recordkeeping 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. Compensation to Company must be within 10 calendar days from date of invoice. Should this not be received there will be late fees of \$35 or 10% of the invoice whichever is higher.

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 Illinois 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 Illinois;

(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.

Title _____
(by an officer of the company)

Title _____
(by an officer of the company)

Print Name _____

Print Name _____

Signature _____

Signature _____

Company Name _____

Company Name _____

Date _____

Date _____

