

**GENERAL AGENCY AGREEMENT and POWER OF ATTORNEY
with POWER TO APPOINT A SUB-AGENT**

KNOW ALL MEN BY THESE PRESENTS that

I / We (legal name of company) _____ (dba if applicable) _____
(business number) _____ of (address) _____

do hereby constitute and appoint **All Ways Custom Brokers Inc. of 6424A Danville Road, Mississauga, ON L5T 2S6;**
business number 123855652RM0001, a Customs Broker licensed under the Customs Act, my true and lawful attorney to transact business on my
behalf in all matters relating to the import and export of goods, including by not limited to:

- i) the release of and accounting for goods, document and data preparation, payment of, and refund, of all government duties, taxes, and levies in respect of imported and exported goods released or to be released;
- ii) the transportation, warehousing, and distribution of such goods.

And I do hereby engage All Ways Custom Brokers Inc. to perform such services.

AND IN CONNECTION THEREWITH:

- (a) to obtain, sign, seal, endorse and deliver for me all bonds, entries, permits, bills of lading, bills of exchange, declarations, claims of any nature, or other means of payment or collateral security which comes into his possession and to use same, including drawbacks and claims of any nature for reimbursement of duties, taxes, levies and the like;
- (b) to receive all such payments and sums of money as are now due or may hereafter become due and payable to me in respect of the foregoing; and to endorse on my behalf as my attorney and to deposit to and for his own account, all such payments.

I acknowledge that my duties, charges or other amounts paid on my behalf or to my account by my attorney or sub-agent shall be a debt due by me to my attorney or sub-agent and any refund, rebate or remission of such duties, charges or other amounts shall be the property of my attorney or sub-agent and I direct and authorize any government agencies collecting same to deliver such rebate, refund or remission to my attorney or sub-agent.

I hereby certify that to the best of my knowledge, all documents and/or information that will be provided to my aforesaid attorney myself or on my behalf, in connection with this mandate, will be true, accurate and complete.

I further grant my attorney full power and authority to appoint any other person to whom a license to transact business as a Customs Broker has been issued under the Customs Act as a sub-agent to transact the aforesaid business on my behalf and to revoke any such appointment and to appoint any other person who holds such a license as a sub-agent in the place of any sub-agent whose appointment has been revoked, as he, my attorney, shall from time to time think fit.

I hereby agree that this Agency Agreement and Power of Attorney and all transactions hereunder shall be governed by All Ways Custom Broker's Standard Trading Conditions which are attached hereof and which have been read by the undersigned.

I hereby ratify and confirm and agree to ratify and confirm all that my said attorney may do by virtue hereof. This Agency Agreement and Power of Attorney shall be and remain in full force and effect, until due notice of its revocation shall have been given to my aforementioned attorney, in writing and subject to article 8 of the Standard Trading Conditions.

In witness whereof (Corporate Name) _____ has caused these presents to be sealed with the corporate seal, attested to by the signature of its duly authorized officials at (municipality) _____ in (province/state and country) _____ this _____ day of _____, 20 ____.

Signature _____ Name/Office Held _____
I have the authority to bind the Corporation (Please Print)

Operations Contact _____ Email _____ Tel: _____ Fax: _____

Accounting Contact _____ Email _____ Tel: _____ Fax: _____

ALL WAYS
Customs Brokers

A member of C.S.C.B.

6424A Danville Road
Mississauga, ON L5T 2S6
TEL: 905 564 1511 FAX: 905 564 1578
After Hours: 416 889 7571

Accepted by

Signature _____

Name/Office Held _____

for All Ways Custom Brokers Inc. Date _____

All Ways Custom Brokers Inc. - Standard Trading Conditions

These are the Standard Trading Conditions which govern the business practices of All Ways Custom Brokers Inc. Both the Client and the Customs Broker agree to be bound by the Agency Agreement and Power of Attorney including the Standard Trading Conditions unless or until one of the parties advises the other in writing to the contrary subject to the provisions of paragraph 10 of the Standard Trading Conditions.

1. Definitions:

Canada Customs" means the Department of National Revenue, any other Department or Agency, and any other successor Department or Agency of the Government of Canada or any Province thereof having jurisdiction over imports and exports.

"Client" is any person, firm, association or corporation at whose request or on whose behalf, either directly or indirectly, the Customs Broker undertakes any business or provides advice, information or services;

"Customs Broker" is the person, firm or corporation licensed by the Department of National Revenue, or other authorized body, to engage in the business of a Customs Broker.

"Customs Duties" means any duties, taxes and levies on imported goods under the Customs Act, the Customs Tariff, the Excise Act, the Excise Tax Act, the Special Import Measures Act or any other law relating to customs, excluding any penalties, interest or fines imposed under any of the aforesaid acts or any other law relating to customs.

"Disbursements" means any payment made by the Customs Broker, on behalf of the client, for any product or service rendered in connection with the facilitation of the import and export of goods but not limited to Customs Duties, taxes, freight, storage, penalties, interest and fines and any other payments, including payments for goods on C O D shipments made by the Customs Broker on behalf of the Client.

"Services" shall mean those customs brokers services which are agreed to by the Client and the Customs Broker.

2. Fees and Disbursements: (a) The fees for Services shall be in accordance with the fee schedule as agreed upon between the Client and the Customs Broker as amended from time to time; (b) The Client shall pay to the Customs Broker all fees charged for the Services rendered by the Customs Broker to the Client; (c) Disbursements incurred by the Customs Broker on behalf of the Client shall be reimbursed to the Customs Broker by the Client.

3. Invoicing and Payment: (a) The Customs Broker Shall issue invoices to the Client for all fees and Disbursements pertaining to Services rendered to and on behalf of the Client; (b) All such invoices shall be payable upon receipt, or as otherwise agreed, by the Client; (c) Interest on all late payments shall be paid at the rate 2% per month/ 24% per annum, as amended from time to time, upon which interest shall be charged commencing 14 days after the invoice date or as otherwise agreed; (d) In the event of default of payment by the Client, the Customs Broker, in addition to any other legal rights and remedies shall have the right to retain, in its possession, and all goods of the Client which may, in the future, come into its possession. The right of possession shall include the right to sell the goods by public auction in the event that such default shall continue for a period of 45 days.

4. Advancement of Funds: (a) upon request by the Customs Broker, the Client shall provide to the Customs Broker, prior to the release of a shipment of the goods imported by the client, sufficient funds to enable the Customs Broker to pay on behalf of the Client all Disbursements that are estimated by the Customs Broker or Canada Customs determines that additional funds are required with respect to goods imported by the Client, the Client shall upon demand advance such additional funds to the Customs Broker; (c) If after payment of Disbursements by the Customs Brokers concerning the goods imported by the Client any balance of funds remains outstanding to the credit of the Client, the Customs Broker shall return to the Client, unless instructed by the Client to the contrary, any remaining balance of funds; (d) If the Client fails to advance funds to the Customs Broker upon request by the Customs Brokers as aforesaid, the Customs Brokers Shall have no obligation with respect to rendering Services concerning the goods for which advance funds had been requested by the Customs Broker.

5. Duties and Responsibilities of the Client; (a) The Client shall:

(i) provide to the Customs Broker all information necessary for the Customs Broker to provide the Services set out herein, including all information required to complete Canada Customs documentation and/or data requirements.

(ii) Promptly review all documentation and/or data and notify the Customs Broker of any inaccuracies, errors or omissions found therein and advise the Customs Broker promptly and within the time periods set out in paragraph 7 hereof;

(iii) reimburse, indemnify and save harmless the Customs Broker with respect to any of the matters

(c) hereof; (iv) set out in subparagraph indemnify and save harmless the Customs Broker against any and all actions, claims, suits or demands of any nature

whatsoever arising from third party claims which result from inaccuracies, mistakes or omissions in the information and documentation provided to the Customs Broker by the Client or its agents and relied upon by the Customs Broker.

(b) The Client warrants that it is the importer, exporter, or owner of the goods for which it has retained the Customs Broker; that it has full power and authority to retain, appoint as attorney and instruct the Customs Broker; and that all information provided to the Customs Broker shall be complete, true and accurate and acknowledges that the Customs Broker shall be relying on such information to provide the services set out herein;

(c) The Client shall be solely liable for (i) any and all Disbursements made by the Customs Broker on behalf of the Client; (ii) any Customs duties, fines, penalties, interest or other levies imposed by Canada Customs or other Government Departments with respect to the goods imported or to be imported into Canada, or exported or to be exported from Canada, by the Client; (iii) any loss or damage incurred or sustained by the Customs Broker in relation to the provision of services to the Client herein.

6. Duties and Responsibilities of the Broker;

(a) The Customs Broker shall at all times provide Services in a timely and professional manner in accordance with the generally accepted standards of the Canadian Customs Brokerage industry and in compliance with all applicable laws and regulations of Canada and any Province or Territory thereof;

(b) All information pertaining to the Client shall be kept confidential by the Customs Broker and his sub-agent, if applicable, and shall only be released to Canada Customs as required by law, subject to instructions from the Client to the Customs Broker to release the information to third parties;

(c) The Customs Broker shall take all reasonable steps to provide Services in accordance with the instructions from the Client, provided however, that should the Customs Brokers reasonably consider that it is in the interest of the Client to depart from the Client's instructions, the Customs Broker shall have the authority to do so and shall be indemnified and saved harmless by the Client in respect of each transaction made on the Client's behalf a copy of the accounting documents and/or data pertaining thereto; (d) The Custom Brokers shall promptly account to the Client for funds received to the extent that these funds are: (i) for the credit of the Client from the Receiver General for Canada, or (ii) from the Client by way of advances provided in paragraph 4 hereof in excess of the Disbursements payable in respect to the Client's business with Canada Customs or other Government Departments; (e) The Customs Broker shall not be liable for any error in judgement or for anything which it may do or refrain from doing or for any resulting or consequential damage or loss caused by the negligence of the Customs Broker or by an act of God or other act or cause beyond the reasonable control of the Customs Broker. The Customs Broker shall not be liable for any failure to provide the Services which is a result of the operation of the applicable laws of Canada or any other country of a change in the policies of Canada Customs.

7. Errors and Omissions; any errors or omissions on Canada Customs documents and/or data transmissions must be reported in writing to the Customs Broker by the Client as soon as possible but in any event within 10 days of receipt of the documents and/or data. The Customs Broker shall not be responsible for any errors or omissions unless the same are reported to the Customs Broker within the said 10 day period.

8. Termination: In the event that the Agency Agreement and Power of Attorney is terminated and there are any outstanding matters pertaining to the Client and for which the Customs Broker remains liable, the Agency Agreement and Power of Attorney shall continue in force with respect to such matters until such matters are concluded and payment by the Client to the Customs Broker of such funds as may be required to satisfy all outstanding payment liabilities of the Customs Brokers to Canada Customs and others (including all fees and Disbursements) has been made by the Client.

9. Governing Law: These conditions shall be governed by the laws of the Province within Canada, or Territory, within which the Customs Broker has its principal place of business and the Client hereby irrevocably attorns to the Courts of such Province or Territory. The General Agency Agreement and these conditions shall enure to the benefit of and be binding upon the parties and their respective executors, administrators, successors and assigns.

10. Severability: Each of the clauses of these Standard Trading Conditions is and shall be deemed to be separate and severable and if any provision or part of these conditions is held for any reason to be unenforceable, the remainder of these Standard Trading Conditions shall remain in full force and effect.

Client's Initial: _____.

ALL WAYS
Customs Brokers

A member of C.S.C.B.

6424A Danville Road
Mississauga, ON L5T 2S6
TEL: 905 564 1511 FAX: 905 564 1578
After Hours: 416 889 7571

**To clients providing a GST letter to Canada Border Services
Agency through All Ways Custom Brokers Inc.**

Please read the attached GST letter concerning your payment responsibilities.

Note that once this letter has been submitted and appointed by Canada Border Services Agency you are then responsible to pay the GST on all imported goods released during the current period, the cut-off being the 25th of the month. A cheque must be issued payable to the Receiver General for Canada by the last business day of the month and received in our office no later than 11:00 a.m. on that day.

On the 25th or 26th of each month a report will be faxed to you detailing what goods were released during the month. This is called a K84 Report. The accounting period for this K84 is from the 25th of one month to the 24th of the following month.

Should you not wish to pay your GST outlay directly to the Receiver General but would rather pay direct to All Ways Custom Brokers Inc., then please complete both the attached GST Letter and the supplied supplemental letter. Our firm will then pay your GST & duty (if any) obligations to CBSA on your behalf directly.

If you should have any further questions please do not hesitate to contact us.

Yours truly,



Richard Spooner
President

GST AGREEMENT

_____ (Legal Name & Operating Name)

_____ (Address)

_____ (City, Province, Postal Code)

TO: All Ways Custom Brokers Inc.
6424A Danville Road
Mississauga, ON L5T 2S6

_____ Date

This will confirm our arrangement with respect to the payment of the taxes levied under the Excise Tax Act (GST) on imported goods, which you will clear through Canada Border Services Agency on our behalf using your release prior to payment privileges.

We agree to provide you with separate payment by cheque for the full amount of the GST owing on these goods. The cheque will be made payable to the Receiver General for Canada and will be available for remittance to Canada Border Services Agency, through you, by the last business day of the month to which the billing period applies.

This will acknowledge that under this arrangement, failure to provide such payment by the due date will result in the assessment of interest on the outstanding amount. We accept full responsibility and liability for the payment of interest assessed in this way.

We further acknowledge that non-payment of any and all amounts may result in the loss of this option for the release of future importations on our behalf, whether prior to payment of duties and taxes or otherwise, until all debts including interest charges have been paid in full to Canada Border Services Agency.

In the event that payment is not provided within the required time limits, Canada Border

Services Agency may contact: _____
(Contact Person)

at _____ or by fax at _____
(Phone Number) (Fax Number)

Our Business Number is _____ RM - _____

Print Name: _____ Signature: _____

Title: _____ Date: _____

GST AGREEMENT - Supplemental

Date: _____

AGREEMENT BETWEEN:

(Name of Importer) AND

All Ways Custom Brokers Inc.
6424A Danville Road
Mississauga, ON L5T 2S6

(Street Address)

(City, Province & Postal Code)

This agreement is supplemental to the GST Agreement attached regarding business number

_____ .

I acknowledge that **All Ways Custom Brokers Inc.** has made available both options - paying the GST directly to Canada Border Services Agency (CBSA) on the last business day of the month, or remitting payment to **All Ways Custom Brokers Inc.** to be paid on our behalf.

As the importer of record, I have read the GST Agreement in full, and prefer to pay the GST directly to **All Ways Custom Brokers Inc.**, rather than CBSA as outlined in the GST Agreement.

I am an authorized officer of the company indicated above.

(Company Name)

All Ways Custom Brokers Inc.

(Signature)

(Signature)

(Name)

(Name)

(Title/Position)

(Title/Position)



ALL WAYS
Custom Brokers

A member of C.S.C.B.

CREDIT APPLICATION

6424A DANVILLE ROAD, ON TEL: 905 564 1511 FAX: 905 564 1578

APPLICANT COMPANY INFORMATION:

Date of Application: _____ Credit Level Requested: _____

Full Legal Business Name: _____

“Doing Business As” Name: _____

Address: _____
Street City, Province or State Postal/Zip Code

Telephone Number: _____ Fax Number: _____

URL: _____ Date Business Started: _____ # of Employees _____

PARENT COMPANY INFORMATION (If a Subsidiary):

Full Legal Business Name: _____

Address: _____
Street City, Province or State Postal/Zip Code

Telephone Number: _____ Fax Number: _____

URL: _____ Date Business Started: _____

PRIMARY CONTACT INFORMATION:

Purchasing Contact: _____ Phone: _____ Email: _____

A/P Contact: _____ Phone: _____ Email: _____

PRINCIPALS/OFFICERS:

Full Name: _____ Title: _____

Full Name: _____ Title: _____

Full Name: _____ Title: _____

BANK INFORMATION:

Bank Name: _____

Address: _____
Street City, Province or State Postal/Zip Code

Contact: _____ Phone: _____ Fax#: _____

Savings Account Number: _____ Chequing Account Number: _____

Loans: Type: _____ Account No: _____ High Credit: _____ Balance: _____

TRADE REFERENCES:

Name _____ Phone # _____ Fax # _____

Address _____ Contact Name _____

Account # _____ High Credit _____

Name _____ Phone # _____ Fax # _____

Address _____ Contact Name _____

Account # _____ High Credit _____

Name _____ Phone # _____ Fax # _____

Address _____ Contact Name _____

Account # _____ High Credit _____

CREDIT REVIEW - TERMS & CONDITIONS

I/we hereby state that the information contained in this application is, to the best of my/our knowledge, true and correct. I/we authorize All Ways Custom Brokers Inc. to verify credit with third parties regarding any of the information concerning me/us submitted in this application. I/we understand that All Ways Custom Brokers Inc. is relying upon this information for the purpose of granting credit terms. In connection with this review of this application, All Ways Custom Brokers Inc. intends to obtain and verify from the individuals and companies listed as bank and trade references, and its discretion contact others in this regard.

I/we further agree to supply such additional information, security agreements or documentation as may be required by All Ways Custom Brokers Inc. to warrant the further extensions of credit or to enable All Ways Custom Brokers Inc. to perfect security interests, as required.

Unless otherwise agreed, Applicant will comply with standard payment terms and all other terms as provided in the attached All Ways Custom Brokers Inc. Standard Trading Conditions.

APPLICANT SIGNATURE:

I/we have the authority to bind the corporation.

By: _____

Name: _____

Title: _____

By: _____

Name: _____

Title: _____