

These Willson International Limited Standard Trading Conditions are based on those which govern the business practices of members of the Canadian Society of Customs Brokers. Both the client and the Customs Broker agree to be bound by the Agency Agreement and Power of Attorney, including the Willson International 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 these Willson International Standard Trading Conditions.

1. DEFINITIONS:

"*Canada Customs*" means the Canada Border Services Agency, any other Department or Agency, Department of National Revenue, Customs and Excise and any other Successor Department or agency of the Government of Canada or any Province thereof having jurisdiction over imports and exports, including, but not restricted to, the Department of External Affairs, Department of Regional and Industrial Expansion and the Department of Agriculture.

"*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 Willson International Limited, related companies, affiliates, agents and/or representatives; "*Customs Duties*" means any duties or taxes and levies on imported goods under the Customs Act, the Customs Tariff, the Excise 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 laws relating to Customs.

"*Disbursements*" means any payment made by the Customs Broker, on behalf of the Client, for any products 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*" means the services set out in Paragraph 3 hereof, which are agreed to by the client and the Customs Broker.

2. POWER OF ATTORNEY – GENERAL AGENCY AGREEMENT:

The Client shall appoint the Customs Broker as its lawful attorney (with power to appoint subagents) to transact business on behalf of the Client with respect to all matters relating to Canada Customs and covenants and agrees to execute any and all requisite Canada Customs Powers of Attorney as may be required to appoint the Customs Broker as the Client's attorney.

3. CUSTOMS BROKER SERVICES:

The Customs Broker may provide to the Client the following Customs Brokerage Services and Consulting Services when requested by the Customer and accepted by the Customs Broker:

(a) Customs Brokerage Services:

(i) preparation or assistance to the Client in preparation of documents required by Canada Customs with respect to the importation of goods into Canada by the Client;

(ii) presentation of documentation on behalf of the Client to Canada Customs at Canada Customs Offices required to clear the Client's goods through Canada Customs, including documentation as may be required at a frontier point for in-bond transportation within Canada to the ultimate Canada Customs Office of entry in Canada;

(iii) enter and clear through Canada Customs the goods imported by the Client and to effect payment of requisite Customs Duties by or on behalf of the Client and to obtain release of the goods from Canada Customs;

(iv) advise Client of status of shipment of goods;

(v) make arrangements for delivery of the goods in accordance with the Client's instructions; preparation or assistance to the Client in preparation of documentation with respect to the export of goods from Canada and the instructions for presentation of such documentation to Canada Customs at the time and office of export;

(vi) any other matters necessary and incidental to the provision of the foregoing Customs Brokerage Services

(b) Consulting Services:

(i) information and advice concerning the relevant laws and regulations pertaining to the import into and the export from Canada of Client's goods;

(ii) advice on tariff classification and value for duty of Client's goods so as to minimize duties payable in accordance with applicable laws and regulations;

(iii) advice on federal sales tax implications and payment requirements concerning Client's imported goods;

(iv) advice concerning Customs Duties refunds, Drawback and remissions, as well as appeals of tariff Classification or value for duty decisions of Canada Customs Officers;

(v) filing and processing Customs Duties refunds, Drawback and remission claims, as well as appeals of decisions of Canada Customs Officials concerning tariff classification or value for duty, all the foregoing at the instructions of and on behalf of the Client;

(vi) advice and assistance to Clients on matters pertaining to seizure, detention and forfeiture of goods;

(vii) advice and assistance on all other matters necessary and incidental to the foregoing Consulting Services.

4. 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 and 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.

5. 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 set by the Customs Broker, 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, the Customs Broker, in addition to any other legal rights and remedies shall have the right to retain, in its possession, all goods of the client which are currently 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 for the recovery of any Customs Duties outstanding.

6. 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 a Client at a Customs Office of entry, sufficient funds to enable a Customs Broker to pay on behalf of the Client all Disbursements that are estimated by the Customs Broker to be payable on such shipment;

(b) All funds advanced to the Customs Broker shall be held by the Customs Broker and applied only to goods imported by the Client, unless otherwise directed by the Client.

(c) If, at any time, the Customs Broker or Canada Customs determines that additional funds are required with respect to the goods imported by the Client, the Client will advance to the Customs Broker upon demand such additional funds;

(d) If, after payment by the Customs Broker of Disbursements 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

any remaining balance for subsequent Disbursements on behalf of the client or to pay the fees and Disbursements of the Customs Broker payable by the Client to the Customs Broker after issuance of an invoice therefore by the Customs Broker to the Client;

(e) If the Client fails to advance funds to the Customs Broker upon request by the Customs Broker as aforesaid, the Customs Broker shall have no obligation with respect to rendering Services concerning the goods for which advance funds had been requested by the Customs Broker.

7. 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) review all documentation promptly and notify the Customs Broker of any inaccuracies, errors or omissions found therein and advise the Customs Broker promptly of any corrections or additions to be made on such documents within the time periods set out in paragraph 9 hereof;

(iii) reimburse, 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 pertaining to the Services herein or the Client's goods which result from inaccuracies, mistakes or omissions in the information and documentation provided to the Customs Broker by the Client 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 or interest or other levies imposed by Canada Customs or other Government Departments with respect to the Client's 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;

8. DUTIES AND RESPONSIBILITIES OF THE BROKER:

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

(b) All information and documentation 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 and documentation to third parties;

(c) The Customs Broker shall take all reasonable steps to provide the Services in accordance with the instructions from the Client, provided however, that should the Customs Broker 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 for so doing;

(d) The Customs Broker shall provide to the Client, in respect to each transaction or summary accounting made on the Client's behalf, a copy of the relevant accounting documents and/or data pertaining thereto;

(e) The Customs Broker 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;

(f) The Customs Broker shall not be liable in any manner whatsoever for any failure by the Customs Broker to provide the Services in the event such failure to provide the Services arises

(i) as a result of the operation of the applicable laws of Canada or any other country or competent jurisdiction of Canada,

(ii) a change in the policies of Canada Customs,

(iii) a closure of Canada Customs offices, or

(iv) 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 loss or claim resulting from its provision of the Services, except to the extent such loss or claim results from the gross negligence or willful misconduct of the Customs Broker.

9. 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 45 days of release of the goods from Canada Customs. The Customs Broker shall not be responsible for any errors or omissions unless the same are reported to the Customs Broker within the 45 day period hereinbefore provided.

10. TERMINATION:

In the event that the Agency Agreement and Power of Attorney is terminated and there are any outstanding matters pertaining to the Client for which the Customs Broker has been engaged by the Client and for which the Customs Broker remains liable, the General Agency Agreement and Power of Attorney shall continue to enforce 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 Broker to Canada Customs and all Fees and Disbursements have been made by the Client.

11. 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.

12. 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 any provision 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.