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DATE _____

Customs Rules on Discharge of Importer's Liability for Duties

The U.S. Customs Service has issued a final amendment of the regulations to provide an alternative procedure for an importer record to pay duties on imported merchandise through a licensed customhouse broker. Present rules provide for the payment of duties to Customs by a broker on behalf of the importer. Under the alternative procedure, the importer may elect to submit to the broker a separate check or bank draft for the duties, payable to the "U.S. Customs Service". The broker would then deliver the importer's check or bank draft to Customs. The new rule also requires brokers to provide written Notification to their clients, advising that if the client is an importer of record, payment to the broker will not relieve the client of liability for Customs Charges in the event that the broker does not pay the charges. Brokers will be required to provide this notification to all active clients annually. Additionally, brokers will be required to provide such information on a power of attorney executed on or after the effective date of the new rule. These Amendments are effective as of September 27, 1982.

FILL IN APPROPRIATE NUMBERS:
 IRS Employer Tax ID Number*

FOR CUSTOMS USE ONLY

____ - ____ - ____ - ____ - ____ - ____
 *Do not use suffixes o, z, i Suffix

____ - ____ - ____ - ____ - ____ - ____
 Customs Serial Number

CHECK APPROPRIATE BOX:

- INDIVIDUAL
- PARTNERSHIP
- CORPORATION
- SOLE PROPRIETORSHIP

OR IF NO EMPLOYER NUMBER/Social Security no.
 ____ - ____ - ____ - ____ - ____ - ____

POWER OF ATTORNEY

Know all men by these presents: That _____
 (full name of person, partnership, or corporation, or sole proprietorship (identify))

a corporation doing business under the laws of the State of _____ or a _____
 doing business as _____ residing at _____
 having an office and place of business at _____ hereby constitutes and appoints each of the following persons.

TRANSWORLD LOGISTICS GROUP INC. through it officers and designated employees and other brokers as agents in those customs districts where TRANSWORLD LOGISTICS GROUP INC. is not a licensed customs broker,

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 all Customs Districts, and in no other name, to make, endorse, sign, declare or swear to any entry, withdrawal, declaration, certificate, bill of lading, carnet or other document required by law or 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 transfer title, make entry or collect drawback 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 on 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 any 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, unloading 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 in connection with the entry of merchandise; 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, unloading, or operation of any vessel or other means of conveyance owned or operated by said grantor: To authorize other Custom 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; if the grantor is a nonresident of the United States, to accept service of process on behalf of the grantor; and generally to transact at the customhouses in any 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 by virtue of these presents; the foregoing power of attorney, to remain in full force and effect until the ____ day of ____, 19____, or until notice of revocation in writing is duly given to and received by a District Director of Customs. If the donor of this power of attorney is a partnership, the said power shall in no case have any force or effect after the expiration of 2 years from the date of its execution.

IN WITNESS WHEREOF, the said _____
 has caused these presents to be sealed and signed (Signature) _____
 (Capacity) _____ (Date) _____

WITNESS _____

(Corporate seal)