

Circle Appropriate Selection:

Individual Corporation General Partnership Limited Partnership
Sole Proprietorship Limited Liability Company Non-Resident of U.S.A.

POWER OF ATTORNEY

IRS#/CUSTOMS I.D.#: _____

KNOW ALL MEN BY THESE PRESENTS: That 1 _____
a corporation incorporated under the laws of the State of 2 _____ or a 3 _____
doing business as 4 _____ residing at 5 _____
having an office and place of business at 5 _____, hereby constitutes and
appoints:

UPS Supply Chain Solutions, Inc., a wholly owned subsidiary of United Parcel
Service, Inc., its successors or assigns, through their officers, employees, and/or
specifically authorized agents specifically authorized to act for such corporation by
power of attorney 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 day and in all Customs
Districts and in no other name, whether as customs broker, forwarding agent or for
any other related activity, to make, (either in writing, electronically, or by other
authorized means) endorse, sign, declare, or swear to any entry, withdrawal,
declaration, certificate, bill of lading, or other document required by law, regulation
or commercial practice in connection with such merchandise; to receive any
merchandise deliverable to said grantor;

To make endorsement 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 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 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 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,
unlading, or operation of any vessel or other means of conveyance owned or
operated by said grantor;

To share records referred to in 19 C.F.R., Part 111, including any documents,
data, or information pertaining to the business of the grantor, with any or all of the
subsidiaries and/or divisions of United Parcel Service, Inc.;

To issue Powers of Attorney on behalf of the grantor of this Power of Attorney to
other customs house brokers to transact Customs business on behalf of the grantor;

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
non-resident 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 filing 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 earlier of
the _____ day of _____, 20____, or the date 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 the execution of this document, it is expressly understood that payment to
the grantee, if a broker, does not relieve the grantor of liability for Customs
charges (duties, taxes, or other debts owed Customs) in the event the charges are
not paid by the broker. Therefore, if payment is by check, Customs charges may
be paid with a separate check payable to "U.S. Customs Service", which shall be
delivered to Customs by the broker.

If the grantor is a Principal Party In Interest ("PPI") in an export transaction
then the grantor/PPI hereby certifies that all statements and information
contained in the documentation provided to UPS Supply Chain Solutions, Inc.
relating to exportation are true and correct. Furthermore, the grantor/PPI
understands that civil and criminal penalties, may be imposed for making false
or fraudulent statements or for the violation of any United States laws or
regulations on exportation. If the grantor/PPI in an export transaction is a
foreign entity, then the grantor/PPI undertakes to determine any export license
requirements, to obtain, for export purposes, any export License or other official
authorization, and to carry out any Customs' formalities for the exportation of
the goods.

In the execution of this document, it is expressly understood UPS Supply
Chain Solutions, Inc. as well as its successors and assigns, limit their liability to
the extent provided for under law and in accordance with UPS Supply Chain
Solutions, Inc. Terms and Conditions of Service; a written copy which grantor
hereby acknowledges having received.

If the grantor is a Limited Liability Company, the signatory certifies that
he/she has full authority to execute this instrument on behalf of the grantor.

IN WITNESS WHEREOF, the said 6 _____

Has caused these presents to be sealed and signed: (Signature) 7 _____

Capacity: 8 _____ Date 9 _____

Witness: 10 _____

Witness: 10 _____

INDIVIDUAL OR PARTNERSHIP CERTIFICATION REQUIRED OF NON-RESIDENTS OF U.S.A.

(Optional for U.S. parties, to be determined by the law of the state where this instrument is signed.)

CITY _____

COUNTY _____

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 REQUIRED OF NON-RESIDENTS OF U.S.A.

(*To be made by an officer other than the one who executes the power of attorney on Page 1)

I, * _____, certify that I am the * _____ of _____, organized under the laws of the State or Province 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, sealed, 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)

(Corporate Seal)

If the corporation has no corporate seal, the fact shall be stated, in which case a scroll or adhesive shall appear in the appropriate, designated place. Customs powers of attorney of residents (including resident corporations) shall be without power of substitution except for the purpose of shipper's export declarations.

Instructions for Page 1:

- ① Full legal name of grantor (person, all partners, limited partnership, corporation, sole ,etc., as circled in upper right)
- ② If a corporation, insert the name of the State or Province or country in which incorporated
- ③ If not a corporation, insert appropriate type of firm as circled above (individual, sole proprietorship, partnership, limited liability company, etc)
- ④ Show fictitious name, if applicable
- ⑤ If an individual, show residence address; otherwise show business address of grantor
- ⑥ Full legal name of grantor; same as shown on line ①
- ⑦ Signature of authorized person representing grantor
- ⑧ Indicate title of signor on line ⑦; if a corporation, *must* be a corporate officer or person specifically authorized to execute a power of attorney
- ⑨ Date of issue *must* appear; also becomes effective date for bestowed authorities
- ⑩ If not a corporation, provide signatures, legible names and complete physical addresses of two (2) witnesses OR have grantor's signature notarized

NATIONAL CUSTOMS BROKERS AND FREIGHT FORWARDERS ASSOCIATION OF AMERICA, INC.

UPS SUPPLY CHAIN SOLUTIONS, INC. 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 UPS Supply Chain Solutions, Inc., its subsidiaries, successors or assigns, 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 common carrier"; (e) "Third parties" shall include, but not be limited to, the following: "carriers, truckmen, cartmen, lightermen, forwarders, OTI's, 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 those claims arising from 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 action(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 any incorrect or false statement 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 therefor; 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 (d) 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 therefor, 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 (c) 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 Customer's 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 no 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 15% per annum or the highest rate allowed by law, 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 use the 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 other in connection with the shipment. On ocean exports, and 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 the 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 State of Georgia, 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 Georgia; (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.

[Revised 12/05/01]