

Jonathan & Associates CHB Services, Inc

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POWER OF ATTORNEY

Department of the Treasury
U.S. Customs Service
19 CFR 141.32

IRS/SS# (1)
(This number is used by Customs for identification purposes
Customs can assign a number if you do not have one.)

(2) Check appropriate line/box:
Individual (DOB)
Partnership
Corporation or LLC
Sole Proprietorship (DOB)

KNOWN BY ALL MEN THESE PRESENTS: That (3-1)
a grantor doing business under the laws of State of (4) or (3-2)
doing business as (5) residing at (6)
having an office and place of business at (7)

hereby constitutes and appoints and authorizes the Grantee, JONATHAN & ASSOCIATES CHB SERVICES, INC and its licensed officers and employees to act for and on its behalf as a true and lawful agent and attorney of Grantor for and in the name, place, and stead of Grantor, from this date, in the United States and in any foreign country, either by writing, electronically, or by other authorized means, to:

Make, endorse, sign, declare, or swear to any CBP entry, withdrawal, declaration, certificate, bill of lading, carnet, Importer Security Filing ("ISF"), or any other documents required by law or regulation in connection with the importation of any merchandise in or through the CBP territory, shipped or consigned by or to said Grantor; appoint Grantee or a third party selected by Grantee to file Grantor's ISFs; Grantor agrees to defend, indemnify, and hold harmless Grantee and its affiliates and all of their respective members, managers, officers, directors, employees, and agents and any third parties from and against any claim, liability, or expense, including, without limitation, reasonable attorneys' fees arising out of or in any way connected to Grantee's ISF filings;

Perform any act or condition that may be required by law or regulation in connection with such merchandise; to receive any merchandise on Grantor's behalf; Make endorsements on bills of lading conferring authority to transfer title; make, sign, declare, or swear to any statement or certificate required by law or regulation for drawback or export purposes, regardless of whether such document is intended for filing with CBP;

Sign, seal, and deliver for and as the act of said Grantor any bond required by law or regulation in connection with the entry of or withdrawal of any imported merchandise, 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 that 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 declarations, affidavits, or statements in connection with the entry or export of merchandise;

Sign and swear to any document and to perform any act that may be necessary or required by law or regulation in connection with entering, clearing, lading, unlading, or operation of any vessel or other means of conveyance owned or operated by said Grantor or other means of conveyance; appoint Grantee or a third party selected by Grantee to file Grantor's ISFs; Grantor agrees to defend, indemnify, and hold harmless Grantee and its affiliates and all of their respective members, managers, officers, directors, employees, and agents and any third parties from and against any claim, liability, or expense, including, without limitation, reasonable attorneys' fees arising out of or in any way connected to Grantee's ISF filings;

Authorize other CBP brokers and freight forwarders duly licensed within the territory to act as Grantor's agent; to receive, endorse and collect checks issued for CBP duty refunds in Grantor's name drawn on the Treasury of the United States; if the Grantor is a nonresident of the United States, to accept service of process on behalf of the Grantor;

Select another CBP broker to make CBP entry on the Grantor's behalf and execute a power of attorney as required by 19 C.F.R. section 141.46, and apply for and obtain a CBP bond on Grantor's behalf, as the bond principal, under 19 C.F.R. section 113;

Authorize, in a case of merger or acquisition of Grantee, the transfer and/or assignment of any rights and privileges from Grantee to the acquiring and/or successor entity without requiring the execution of a new power of attorney. Grantor waives any requirement to receive a copy of Grantee's charges and fees under 19 C.F.R. section 111.36. At Grantee's discretion, any fees and costs due to Grantee may be consolidated on another CBP broker's or freight forwarder's invoice for the convenience of Grantor. The Grantor acknowledges that as the importer of record, the payment of duties, both regular and additional, under 19. C.F.R. section 141.1 are the personal debt of importer that can be discharged only by payment in full of all duties legally accruing, unless relieved by law or regulation. In consideration of the services provided, the officers of the Grantor personally and individually guarantee the full payment of all unpaid past and future invoices and that in the event of default by Grantor, that they will defend, hold harmless, and indemnify Grantee against any and all claims, suits, losses, damages, or liability of any kind, including attorneys' fees, costs, and interest incurred in the enforcement of this contract;

And generally to transact CBP business, including filing of claims or protests, upon written request, under section 514 of the Tariff Act of 1930, or pursuant to other laws of the territories, 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 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.

Unless other specific arrangements have been made in advance, each invoice is due and payable upon presentation. Past due invoices are subject to an interest charge of 1.5% per month. Subsequent payments will be applied first against such interest charges and second against past due invoices. Regardless of the terms of any credit agreement to between Grantee and the Grantor, Grantee reserves the right to modify the Grantor's status without prior notice. As a condition precedent to any credit agreement, Grantor agrees that it shall report to Grantee any material change in financial information or solvency by facsimile or e-mail within 24 hours of acquiring such status. Grantor agrees to reimburse Grantee for freight charges paid without setoff. Grantor agrees that all shipments are subject to Grantee's general lien and Grantee has the right to sell Grantor's property to recover any unpaid charges.

This power of attorney to remain in full force and effect until revocation in writing is duly given to and received by Grantee; if the donor of this power of attorney is a partnership, the said power shall in no case have any force or effect in the United States after the expiration of 2 years from the dates of its execution; if the Grantor is a limited liability company, the signatory certifies that he/she has full authority to execute this power on behalf of the Grantor.

SERVICE AND PAYMENT AGREEMENT

Jonathan & Associates CHB Services, Inc, agrees to provide Grantor (identified above) with transportation, customs brokerage and other services subject to the Company's TERMS AND CONDITIONS OF SERVICE, which the Customer acknowledges receipt of. Customer agrees to pay the Grantee (Company) for these services and any monies advanced, in accordance with Jonathan & Associates CHB Services, Inc's normal payment terms, and accepts and agrees to comply with these Terms and Conditions of Service.

IN WITNESS WHEREOF, the said (8)
(Full Name of Partnership, Corporation, LLC, Sole Proprietorship or Individual)

Has caused these presents to be sealed and signed (Signature): (9)
(Must be an officer of Corporation, Owner of Partnership or Sole Proprietorship, Individual)

(Print Name):(10) Capacity: (11)
(If Corporation, Corporate officer including President, V.P., C.E.O., Director, Treasurer or Secretary)

Date: (12) Signer's Phone# (13) e-mail: (14)

Witness: (15) Witness: (16)

CUSTOMS RULES ON DISCHARGE OF IMPORTER'S LIABILITY FOR PAYMENT OF DUTIES

If you are the importer of record, payment to the broker will not relieve you of liability for Customs charges (duties, taxes, or other debts owed to customs) in the even 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 "United States Customs Service" which shall be delivered to Customs by the broker.

TERMS AND CONDITIONS OF SERVICE

(Please read carefully)

These terms and conditions of service constitute a legally binding contract between the "Company or Grantee" and the "Customer or Grantor". 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 *Jonathan J. Park dba. J&A Customs Service*, its subsidiaries, 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 the 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 documentation on behalf of the Customer and the dealings with Government Agencies: as to all other services, Company acts as an independent contractor.

3. Limitations 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 claims arising out of 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 of 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 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 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 third party, the Company relies in 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 the Customer's failure to disclose information or any incorrect or false statement by the Customer 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 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 (c) 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 therefore, 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 (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 brokerage, \$150.00 per shipment or transaction, or

(ii) where the claim arises from activities relating to "Customs business," \$150.00 per entry or the amount of brokerage fees paid to the 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 Customers 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 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 1.5% per month or the highest rate allowed by law, whichever is less, unless a lower amount is agreed to by the 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 "record-keeper" or "record-keeping 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. 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.

20. Governing Law; Consent to Jurisdiction and Venue. These terms and conditions of service and relationship of the parties shall be construed according to the laws of the State of *California* 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 *California*;

(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 judgement may be instituted in any jurisdiction

INSTRUCTIONS

U.S. Customs and Border Protection (“CBP”) requires documentary evidence that the person who signed the POA has the capacity stated, i.e., as President, Vice-President, Secretary, or Treasurer. A business card or other corporate documentation, such as the articles of incorporation or a corporate resolution that sets forth the person’s capacity is acceptable. The indicated capacity must match that set forth in the POA.

- 1) Insert Federal identification Number (IRS) for Corporations or Social Security numbers for individuals.
- 2) Identify and check the type of organization (Corporation, Partnership, LLC, etc).
- 3) Insert Legal Company or individual name
- 4) Insert name of the State doing business (or state of incorporation)
- 5) Insert any d/b/a, if any
- 6) Insert the address of individual
- 7) Insert the address of Partnership, Corporation, LLC, Sole Proprietorship)
- 8) Insert Company or Individual name *same as # 3 above*.
- 9) Signature of authorized person (officer of corporate officer, owner of Partnership, Sole proprietorship, Individual)
- 10) Printed name of corporate officer (Officers only; under CBP regulations, managers and supervisors are not authorized to grant powers of attorney).
- 11) Title of signer: must be a corporate officer for corporate power of attorney (Pres, V.P ,Sec/ Tres).
- 12) Date.
- 13) Phone Number
- 14) e-mail address
- 15 & 16) WITNESS.

If you are not on file with CBP, CBP requires documentary evidence that the IRS number on the POA is for the company named on the POA. Acceptable documents are an IRS form SS-4, copy of last year’s tax return, or other official documentation **FROM** the IRS on **IRS letterhead**.

CUSTOMS BROKER SERVICES CONTRACT

SCOPE OF SERVICES

Company, as a customs broker, shall perform U.S. Customs and Border Protection (“CBP”) broker services on behalf of Customer as the importer of record, and shall file CBP entries and related data and documents with government agencies on behalf of Customer based on the information, data, and documents that the Customer shall provide. CBP requires Customer to exercise reasonable care. *See* 19 C.F.R. section 141. CBP recommends that Customer obtain a binding ruling concerning classification, valuation, or any scheme that Customer may propose or utilize to avoid, reduce, or defer duties and/or taxes. Upon written request, Company can provide entry and/or shipment audits and/or consulting services based on a quoted fee. Customer should review www.cbp.gov for additional information on informed compliance and the exercise of reasonable care. Company is not an attorney and does not provide legal advice.