FORWARD INTEGRATION

Contest for Young International Freight Forwarder of the Year 2007

Bridging Commerce in the Global Village, Proud to be an Architect of Transport

– A Freight Forwarder

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SHIPPING DOCUMENTS FOR BANK

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Appendix – 34 : Shipper's Declaration of Dangerous Goods

1. Introduction

As an architect of transport, a freight forwarder not only designs the transportation solution, but also works hand in hand with the shippers and consignees to achieve their commercial competitiveness through effective execution of their trade logistics. Not merely acting as an intermediary between the carriers and the shippers, a true Freight Forwarder acts as a knowledgeable consultant to their clients, to guide the steps in transportation and add value to their businesses.

World Freight Inc. is a freight forwarding company created in this dissertation, which offers services to the exporters "Canadian Furniture Ltd" and "Maple Leaf Fire Systems", Both Shippers are located in the port city of Halifax, Canada and they have two different consignments (Metal Frame chairs and Smoke Detectors respectively) that must be exported to "World-Mart Stores" in Baltimore, USA.

With regard to the shipment of metal frame chairs, this dissertation explains the implications for temporary import of raw Material from various countries into Canada and the subsequent export of fully assembled chairs to USA. Also discussed are the import duty applicability for Canadian manufacturer and the import duty applicability for the USA importer since both USA & Canada are members of the North American Free Trade Agreement, a trade bloc in the geographic region.

Second consignment is a replacement shipment of ionization smoke detectors, a product that contains a very small amount of class 7 radio active substance called "Americium 241". This dissertation goes into the details of IMDG code and applies the code for the safe handling of shipment.

Due to the geographical proximity of Halifax and Baltimore, both port cities, ocean mode of transportation proved to be a big advantage.

Welcome to the borderless world.

2. Shipment of Metal Frame Chairs

Canadian Furniture Limited, a medium scale furniture manufacturing company based in Halifax has recently obtained a contract from World-Mart Stores, one of the largest multiple chain stores in the United States. Canadian Furniture has recently entered into export market and has requested me to assist in analyzing the shipment requirement and offer a transportation solution. As part of the World-Mart's supplier RFID support program, shipper Canadian Furniture has already received the EPC (Electronic Product Code) Gen.2 RFID chips to be affixed to all chairs being supplied to the stores.

2.1 Understanding Client Needs :

Canadian supplier is now looking for services in proper export packaging and transport of 144 metal frame chairs from their Halifax facility door to Baltimore port on CIF basis. Supplier's primary task is to minimize cost. This is due to the competition from low cost countries.

This shipment must be moved on CIF Baltimore port basis, under confirmed and irrevocable letter of credit and hence zero errors are expected in documentation. The shipper & their bank confirmed that they will accept NVOCC issued ORIGINAL bills of lading. (Negotiable Bill of Lading is in Appendix 1). Also, commercial documents must be legalized. Canadian shipper is also looking at leveraging on Import duty relief on imported material since the final product will be subsequently exported out of Canada.

2.2 Temporary Import of Parts & Material :

There are two inter-linked aspects to discuss about this shipment. One is the material / parts imported from Mexico (Moulded Plastic), Malaysia (Rubber Feet) and Germany (Lacquer). Second, the subsequent export of finished product of 144 chairs to the United States. In order to maintain focus on the implications of temporary import and subsequent export from Canada, I have briefly mentioned the shipping & handling details of imported material in Appendix 17. In this regard, the amount of raw material imported into Canada plays a crucial role since it not only determines the status of certificate of origin, but also determines the status of the Canadian import duty on material imported by manufacturer in Canada. These details are further discussed in the paragraph below.

2.2.1 NAFTA & The Certificate of Origin : It is essential to look into details of NAFTA (North American Free Trade Agreement) since the exporting country is Canada and the importing county is the United States. As a consequence both parties in the shipment would have implications. NAFTA is a trade bloc consisting of Canada, United States & Mexico. All 3 nations support each other in trade, by way of zero import duties (on most commodities) or applying preferential tariff treatment on goods that originate among member nations. In general, every exporter and importer in North America would want a NAFTA certificate of origin while exporting or importing with-in North America.

It is the responsibility of exporter to find out if they can issue a NAFTA certificate of origin or not, as a good forwarder, I have taken the initiative to evaluate the shipment details (material / parts used) and provide right advice to shipper.

The rules are simple as long as the material used to manufacture an export item in Canada are fully grown and produced in Canada. Otherwise, one has to look into the specific "rules of origin" to determine if the cargo would be qualified as NAFTA originated goods. While the specific rules of origin are mentioned in NAFTA Annex 401, issues related to "Regional Value Content" are stated in Chapter 4 of NAFTA (Article 402). Once the Regional Value Content is determined, I would know if the shipper is eligible to offer a NAFTA certificate of origin for this export shipment from Canada to USA. (Appendix – 18)

2.2.2 Implications to Canadian Exporter : Canadian Government, like many other nations, help support the Canadian exporters to maintain competitive pricing in the global market place by eliminating or reducing import duties on raw material imported and further processed or assembled for export from Canada. "Duty relief" and "Duty Drawback" are 2 of the several programs offered in Canada.

I have recommended Canadian Furniture to apply for duty relief (Customs form K90) wherein imported goods from Germany & Malaysia are relieved from duties since there is further value addition to the cargo before subsequent export. (Cargo imported from Mexico is duty free). However, since the final product is exported to USA, A NAFTA member, the amount of relief may get affected.

2.2.3 Implications to USA Importer : The documentation provided by Canadian shipper would determine the import duties payable by consignee in USA. End result would be the landing cost per chair at buyer's premises in USA. Like any good forwarder, I have verified the accuracy of documents to the extent of my knowledge on this cargo. Based on my calculation (Appendix – 18), I have suggested Canadian shipper to issue a NAFTA Certificate of origin, that would help US importer pay lesser import duties in USA.

2.3 Evaluation of Costs & Transportation Mode :

Air, Ocean or Truck Transport ? When it is time to evaluate the most ECONOMICAL mode of transport, the usual answer is all water mode. (subject to transit time limitations). However, the situation in North America is a little different in the sense that for the majority of finished cargo (especially when it is in smaller quantities like few pallets), the preferred mode of transport is trucking. However, this mode has its own limitations. COST !

I would like mention that although it's too early to state that short sea shipping for containerized cargo is growing well in the East coast of North America, options do exist for FCL consolidations, especially between the port cities.

Another requirement of Letter of Credit is a "Clean On Board Bill of Lading" or "Airline issued airway bill" which means that the cargo must be transported via Airfreight mode or Ocean mode. The details in the table below add to the decision of choosing most economical option, **L**ess than **C**ontainer **L**oad (LCL).

Cost Evaluation for Metal Frame Chairs, with specific reference from Halifax Door, Canada to Baltimore Port, USA					
Total Pcs : 9 Skids (144 Chairs) **Dimensions : in Inches 30L x 23W x 77H per Skid** **Total Weight : 900 kgs**					
	Origin Local Cartage	**Documentation, Handling & Terminal Costs**	**Main Voyage (Including surcharges)**	**Total Cost**	**Total Transit Time**
Marine Mode - LCL (W/m = 7.840cbm)	USD 150	USD 170	USD 275 (At USD 35w/m)	USD 595	3 Days
Air Mode (Chargeable weight is 1306kgs)	USD 150	USD 125	USD 1633 (At USD1.25/kg)	USD 1908	1 Day
Line Haul Truck Mode (Chargeable weight is 2767lbs)	Included in main Voyage	Included in main Voyage	USD 1520 (Lump sum)	USD 1520	2 Days

2.4 Checking Potential Risks & Handling Export process :

I have tried to identify potential risks which are highly unlikely to occur, but there is a minute chance. While it takes only a few minutes to verify these details, it may save a great deal of time by ensuring that the shipment flows through smoothly till the final destination. Risks in terms of terrorism are not mentioned in this dissertation since the shipper and consignee are considered to be well known parties to us.

2.4.1 Packaging - Since the client requested support with the packaging of cargo, I have taken the individual product details into consideration. These are light weight chairs that are stackable. But the pallets are not stackable. This is a voluminous cargo and so I have recommended increasing the packaging height per pallet. This is to ensure we optimize vertical space in the ocean container. Although a 40' high cube container (inside safe height 102 inches) is used for ocean transport, I recommended the maximum height per pallet be less than 80 inches to ensure there are no issues with inland truck transport in Canada & US Side. Further details of packaging are explained in Appendix-15.

2.4.2 Documentation – This is one area where extra attention is required. Banks are usually very strict with information on the shipping documents when it comes to Letter of Credit and so in order to honor the negotiable documents; they demand that the information on the documents be exactly as per the letter of credit. So I have requested Canadian Furniture to provide me with a copy of the letter of credit which is shown in Appendix- 16. The common documents to look for from the shipper are Commercial Invoice, Packing list, Certificate of Origin and Shipper's

Letter of Instructions. I have also requested the client to provide a clean certification regarding the "Lacquer", a dangerous chemical that was applied to the metal frame of chairs to stop discoloration. Once I have the required documents from shipper, I have prepared the Bills of Lading in accordance with the letter of credit. In order to legalize the commercial documents, I have sent the commercial invoice, Packing List and NAFTA certificate of origin to the local chamber of commerce where the documents are stamped by the chamber and the commissioner of taking oaths. To obtain maximum risk coverage, I have also taken marine insurance on the shipment under ICC (Institute Cargo Clause) A; plus ICC War & Strike clauses.

2.4.3 Hazardous Material Verification - It is imperative on my part to check the hazardous nature of this cargo since Lacquer imported from Germany is applied to the metal frame to stop discoloration. In this regard, I have requested client to provide me with a clean certification from a Dangerous Goods expert. This is requested to protect the interests of all parties involved with this shipment. From Appendix – 20, it is understood that the chairs can be treated as general cargo since the lacquer applied is properly vaporized by way of further processing of metal frame. However, I have obtained the Material Safety Data Sheet (MSDS) for this lacquer during the time of import from Germany. Appendix 19 shows the MSDS

2.4.4 Consolidation & Co-Loading Factor - World Freight Inc has weekly consolidation service from Halifax, Canada to Baltimore, USA. We move 1 x 40' High cube container consisting of "general cargo only" with sailing every Friday and arriving Baltimore port on Sunday. Advantage to the USA importer is that, cargo is de-stuffed from the container and is readily available in our Baltimore in-bond

warehouse by Monday morning. Since the finished metal Frame Chairs are treated as general cargo, there are no specific product restrictions for co-loading.

2.5. Synchronizing the Flow of Goods, Information & Funds :

With an aim of focusing all energies on serving the customer, I have organized the shipment process to align all the three flows. At World Freight Inc, we understand that the concept of synchronization is critical in International Trade. Hence the movement of goods from the time of pick up in Halifax to delivery in Baltimore are well documented all through the chain while the information is accurately & sufficiently passed to all relevant parties involved in handling the cargo and also to the parties who are interested in the cargo (shipper, consignee & banks). The flow of funds is in synchronization with the above as long as the documents are accurately fed by the freight forwarder; into the loop of shipper – shipper's bank – consignee's bank and consignee.

3. Shipment of Smoke Detectors

At the time of handling the shipment of metal frame chairs in Halifax, consignee World-Mart Stores in USA has contacted World Freight Inc, asking to handle another shipment ready to be moved from Halifax, Canada to Baltimore port, United States. This is a shipment of ionization smoke detectors that has to be moved from Maple Leaf Fire Systems Inc, a medium scale manufacturer of fire safety and security equipment. In subsequent sections, I have evaluated the details of smoke detectors for the purpose of shipping and have explained the shipment process while keeping in mind, the freight forwarder's obligations.

3.1 Understanding Client Needs :

In this shipment, there are 200 units of ionization type smoke detectors (for domestic use). Maple Leaf Fire systems has already packaged and palletized this cargo into one single pallet. (Details in Appendix – 32). Primary need of the client is "transit time" since this shipment is a replacement shipment for the previous one that was damaged during transit. Since it is peak demand time for this product, this shipment has become time sensitive and must be moved with lowest possible transit time, subject to the condition that costs are justified for the commercial value of goods.

Just as the metal frame chairs shipment, this shipment too is under confirmed and irrevocable letter of credit and so maximum caution needs to be observed in documentation. Also, commercial documents must be legalized.

3.2 Caution ! Radio Active Substance :

It was during my telephone conversation with the shipping manager at Maple Leaf Fire Systems that I realized ionization type smoke detectors contain small amount of radio active substance in each unit. The actual purpose of my call to the shipper in Halifax was to find out if there are batteries included in each unit. While the smoke detectors currently being shipped are 120 volt AC powered units, we continued our discussion to next statement about other potential risks associated with cargo. At World Freight Inc, we have a policy of double checking the nature of cargo before picking up the freight.

All manufacturers of ionization smoke detectors in Canada will have to meet the statutory requirements of "Nuclear Substances and Radiation Devices Regulations" (Under Nuclear Safety & Control Act).

3.2.1 Brief description on nature of smoke detectors - As a responsible citizen of the transportation community, it is well worth investigating few more details into the nature of cargo. There are two most common types of smoke detectors. The first is photoelectric detectors (based on light beam to detect smoke particles) and the second is ionization detectors (based on radiation source to detect smoke or heat). In the transportation world, we are more concerned about the ionization type detector since it contains a substance called Americium -241. A typical detector contains 0.9 microcurie of Americium-241. This is very small amount, say 1/5000th of a gram (<35kBq) in a sealed chamber, that emits alpha particles and low energy gamma rays.

3.2.2 How hazardous is the Radio Active substance in a smoke detector ?

According to Australian Radiation Protection and Nuclear Safety Agency (ARPANSA), Nuclear issues briefing paper 35, the radiation dose to the occupants of a house from a typical domestic smoke detector is essentially zero. According to United States Nuclear Regulatory commission, 500mRem is the maximum permissible dose. Under the most improbable and hypothetical conditions, a person located 1 meter from a detector, for 1 year, that max exposure dose would be approx 0.022 mRem/year.

As far as shipping is concerned, one needs to follow the International Maritime Organization's Dangerous Goods code to assess the acceptability for ocean shipping & the correct shipping procedures.

3.2.3 IMO DG Code reference - This product is Class 7, with number UN2911 (RADIOACTIVE MATERIAL, EXCEPTED PACKAGE – INSTRUMENTS OR ARTICLES). My first step was to refer the Dangerous Goods List (Chapter 3.2) of IMDG Code. Also referred were the Special Provisions 290 and Special Packing Provisions for Class 7 as available in section 4.1.9 of IMDG Code. It was also quite useful to understand the activity limits for excepted packages (instruments or articles) in 2.7.7.1.2.1. This section has given clear "item limits" and package limits" for the physical state of contents, which in this case of shipment is Gases form (Americium 241 is in oxide state inside smoke detector). Another notable part of IMDG is chapter 3.4, which has given details regarding packing, marking, labeling and documentation regarding the limited quantities of dangerous goods for personal & household use (suitably packed for sale through retail agencies). To sum up, "Transportation schedule 2" of chapter 3.5 gives combined details of material properties, observations to follow, marking,

labeling etc with specific reference to UN2911. I have prepared the table below to compare the shipment with IMDG specifications.

Analyzing Radiation Activity Limit		
	Per Item	**Per Package**
IMDG Limit for UN2911 *(Source : IMDG Code 2002, Calculated from tables 2.7.7.1.2.1 Gases-Other forms and 2.7.7.2.1, Americium-241)*	0.000001 TBq (Equal to 27 microcurie)	0.00001 TBq (Equal to 270 microcurie)
Smoke Detectors *(Source : Smoke Detector manuals & manufacturers websites)*	0.000000037 TBq (Equal to 1 microcurie)	0.0000074 (Equal to 200 microcurie, since we have 200 units in one pallet)
Percentage of Maximum limit (100% means touched the limit)	3.70%	74%

NOTE :
1) TBq means "Terabecquerel". M*Ci means "Microcurie". Both are units of measure for radiation activity (not exposure).*
2) Unit conversion is done at www.unitconversion.org/unit_converter/radiation-activity.html

3.2.4 Respective country regulations on Local Transport - Apart from IMDG Code for ocean transportation, it is important to check the inland transport regulations (for transporting UN2911) in country of origin and country of destination. Although these regulations vary between countries in North America, Europe, Asia or Australia, in Canada they are formulated and governed by Transport Canada under Transportation of Dangerous goods act. In the United States, these regulations are issued by the Department of Transportation (DOT) in Title 49 of the Code of Federal Regulations (CFR) in Transportation. Parts 171-178, contain the specific requirements for the packaging and shipment of RAM (Radio Active Material). However, for sealed sources and limited quantities (like smoke detectors), the rules are fairly simple in both countries.

3.3 Evaluation of Costs & Transportation Mode :

Due to the requirement of letter of credit, I planned to be move the cargo through Ocean mode (LCL). Although the most important factor for this shipment is shorter transit time due to peak market demand, the cost of moving by air freight mode may not justify the commercial value of the cargo. Even trucking from Halifax to Baltimore may turn out to be expensive for a UN2911 shipment. Due to the geographical proximity of Halifax to Baltimore, the transit time difference for any mode of transportation is not much significant. Below are the estimated charges and transit times.

Cost & Transit time estimation for Smoke Detectors shipment (UN2911)					
Total Pcs : 1 Skid (200 units) **Dimensions : in Inches 48L x 40W x 60H** **Total Weight : 177 kgs**					
	Origin Local Cartage	**Documentation , Handling & Terminal Costs**	**Main Voyage (Including surcharges)**	**Total Cost**	**Total Transit Time**
Marine Mode - LCL (W/m = 1.887cbm)	USD 50	USD 110	USD 70 (At USD 70w/m)	USD 230	3 Days
Air Mode (Chargeable weight is 315kgs	USD 50	USD 100	USD 488 (At USD1.55/kg)	USD 638	1 Day
Line Haul Truck Mode (Chargeable weight is 667lbs)	Included in main Voyage	Included in main Voyage	USD 550 (Lump sum)	USD 550	2 Days

3.4 Checking Potential Risks & Handling Export process :

Risks in terms of terrorism are not mentioned in this dissertation since the shipper, consignee and the parties who came in contact with the cargo are considered to be well known parties, with clear records with us and the government. Export process nd other areas of potential hazards as far as cargo is concerned are discussed below.

3.4.1 Packaging & Labeling - In this case, manufacturer Maple Leaf Fire Systems has made the pallet ready for shipment as per the prior requests with regard to correct packaging and labeling as prescribed by IMDG Code. Sections, 4.1.9, 5.2.1.5.1, 5.2.1.5.2, 2.7.9.4, 5.2.1.5.3, 5.1.5.3.3 of IMDG code explains the packaging & labeling requirement for UN2911. According to these sections, radio active material - excepted packages of instruments and articles need not show the proper shipping name or a class 7 radio active label on the outer packaging, provided certain criteria is met as per the radiation levels as discussed before. However, the UN number UN2911 must appear in the diamond, labeled out side the packaging. Also the packages must bear the marking "RADIOACTIVE" on an internal surface in such a manner that a warning of the presence of radio active material is visible on opening the packaging.

3.4.2 Documentation – Unlike the shipment of metal frame chairs, there are two points to be noted differently with regard to this shipment. Firstly it's the mentioning of UN2911 on shipping documents. Secondly this is a replacement shipment and so the commercial documents would show a notation called "Replacement shipment. Value declared is for customs purpose only". While commercial Invoice, packing list & certificate of Origin are a must for this shipment, atleast a shipper's declaration on dangerous goods is required (Appendix- 34). There is no prescribed standard document for DG Transport. However IMDG does require certain basic info to be provided on the documentation. Once I got the required documents from shipper, I have prepared the ORIGINAL bills of lading in accordance with the shipper's letter of instructions. The commercial documents, including NAFTA certificate of origin, were legalized by the chamber of commerce and the commissioner of taking oaths. To

obtain maximum risk coverage, I have also taken marine insurance on the shipment under ICC (Institute Cargo Clause) A; plus ICC War & Strike clauses. Thanks to marine insurance. The previous shipment damaged in transit was well covered by the previous insurance cover.

3.4.3 Consolidation & Co-Loading Factor - According to IMDG Code chapter 3.5, item 4.2, there are no specific provisions with regard to co-loading this cargo with any other product. However, as a general pre-caution, this cargo may not be co-loaded with any food products or material / ingredients associated with food products. In any case, due to the class 7 nature (even if its Limited Quantity / excepted package), World Freight Inc will not load this cargo along with the other general cargo in our weekly consolidation service to Baltimore, USA. Instead, we have shipped this cargo in another container that carries exclusively DG cargo from Halifax, Canada to Baltimore, USA. (Considering the compatibility of other DG cargo)

3.5 Synchronizing the Flow of Goods, Information & Funds :

As synchronization is the most crucial part of the supply chain process, we have observed maximum pre-caution not only in preparation of documents and arranging to forward the cargo, but also ensured that the flow of accurate information was in line with the flow of cargo. Similar to the shipment of metal frame chairs, this shipment of smoke detectors too was handled with an aim of focusing all energies on serving the customer. Hence the movement of goods from the time of pick up in Halifax to delivery in Baltimore is well documented all through the chain. Since the shipment is under letter of credit, negotiable copies of shipping documents are handed over to the shipper to ensure the synchronization of funds in line with rest of the shipment process.

4. Conclusion

Freight Forwarders can add excellent value to their clients in International Trade by means of providing support with minute details that may play a crucial role in an international business transaction. Verifying correct documentation & providing valuable information may result in bringing competitive edge to clients.

While zero errors with documentation and establishment of the correct shipment process is important, there are various other areas that a freight forwarder can add value. As in the case of metal frame chairs, the Canadian exporter is well dependent on the narrow margins in re-export of "Value Addition" to the United States.

With regard to the smoke detectors shipment, it was transit time sensitivity combined with challenges in cost of shipping that seeks the accurate skills of a freight forwarder. A good freight forwarder is one who keeps himself / herself equipped with multi-dimensional skills, which in this case is the analysis of the dangerous nature of cargo and execution of the shipment in accordance with IMDG code.

Research is the key in freight forwarding and it is essential to keep ourselves updated of business related knowledge. This would help keep our clients competitive in the global market place. The title "*Forward Integration*" signifies expansion of business services to similar areas in order to more directly fulfill the customer's needs; not just to high light the definition of this business strategy.

5. Bibliography & References

Primary Reference Books :

Title : International Maritime Dangerous Goods Code
Publisher / Date : International Maritime Organisation, London UK, 2002

Title : FIATA Legal Hand Book on Forwarding, Third Edition
Author : Peter Jones
Publisher / Date : Peter Jones, Toronto, Canada, 2001

Title : Directory of International Trade, 3rd Edition
Author : Edward G Hinkelman
Publisher / Date : World Trade Press, Novato, California, USA, 1999

Title : CIFFA Professional Education Books (Module I & II)
Publisher / Date : Canadian International Freight Forwarders Association, 2006

Primary Internet Sources :

http://www.rfidjournal.com/

http://www.nafta-sec-alena.org/DefaultSite/index.html

http://www.dot.gov

http://www.infosource.gc.ca/inst/csn/fed05_e.asp

http://canadagazette.gc.ca/index-e.html

http://www.arpansa.gov.au/is_smkdt.htm

http://www.sice.oas.org/trade/nafta/Anx401a1.asp

http://www.worldtradelaw.net

http://www.cbsa-asfc.gc.ca/E/pbg/cf/b232

http://www.export911.com/e911/ship/versusBL.htm

http://www.bfpsa.org.uk/Html/Publications (ionisation_chamber_smoke_detectors)

http://www.howstuffworks.com/framed.htm?parent=smoke.htm

http://www.iem-inc.com/prmtrns.html

http://www.answers.com/topic/becquerel-1

http://www.unece.org/trans/main/dgdb/dgcomm/ac10doc/1998/9822ac10.pdf

http://ecfr.gpoaccess.gov (Title 49 – Transportation)

http://www.rstp.uwaterloo.ca/manual/sealed/sealed_source_manual.pdf

http://en.wikipedia.org

Appendices

HOUSE BILL OF LADING (NEGOTIABLE)

WORLD FREIGHT INC.

SHIPPER :
Canadian Furniture Ltd.
5543 Lobster Street
Halifax NS, B3K 1Z7
Canada

BILL OF LADING NUMBER
WFI/HFX/BWI/1234-45

CUSTOMER REF NUMBER
WMS / CFL / TR-001

Forwarding Agent
WORLD FREIGHT INC., HALIFAX
1215 Marginal Road
Halifax, Nova Scotia B3H 4P8, CANADA
Tel: +1-902-426-8222, Fax: +1-902-426-7335

CONSIGNEE :
TO ORDER OF
Bank of America,
International Trade Division,
9 Thomas Jefferson Street, Baltimore, MD, USA

DESTINATION AGENT DETAILS
World Freight (USA) Inc,
4359 Jeffrey Street,
Baltimore, USA
Tel : +1-201-547-7439; Fax : +1-201-644-7539
Contact : Ocean Imports Team

NOTIFY :
World-Mart Stores (USA) Inc,
2399 N Point Blvd, Baltimore, MD 21222, USA
Tel : +1-410-284-1584, Fax : +1-410-284-1586
Attn : Sabrina Kuehne (Receiving Dept)

PLACE OF RECEIPT
Halifax, Canada

FREIGHT TERMS
PRE-PAID (CIF, Baltimore)

VESSEL & VOYAGE
Liberty Coastal V.127 S

PORT OF LOADING
HALIFAX, CANADA

PORT OF DISCHARGE
BALTIMORE, USA

PLACE OF FINAL DELIEVRY
Baltimore, USA

CONTAINER NUMBER
CPXU 1234567

SEAL NUMBER
9876

MARKS & NUMBERS	NO. OF PKGS	DESCRIPTION OF PACKAGES & GOODS	WEIGHT	MEASUREMENT
World-Mart USA **1/9 TO 9/9**	**9 SKIDS**	**SAID TO CONTAIN** **144 PCS OF METAL FRAME CHAIRS** **DOCUMENTARY CREDIT NUMBER** **41 2360927-209** **SHIPPER'S LOAD AND COUNT** **LOADED CLEAN ON BOARD** **"Liberty Coastal V.127S" ON 9TH** **MARCH 2007 AT HALIFAX, NS** **FREIGHT PREPAID**	**900KGS**	**7.840cbm** **(30 X 23 X 77 INCHES PER PALLET)**
TOTAL NO. OF PKGS : 9				

No. of Original BLs
THREE

FOR EXCESS AD VOLERUM VALUE SEE CLAUSE 19 ON REVERSE

DETAILS OF CHARGES

DESC. OF CHARGE	RATE	PREPAID	COLLECT

RECEIVED FOR SHIPMENT FROM THE MERCHANT IN APPARENT GOOD ORDER AND CONDITION UNLESS OTHERWISE STATED HEREIN, THE GOODS MENTIONED ABOVE TO BE TRANSPORTED AS PROVIDED HEREIN, BY ANY MODE OF TRANSPORTFOR ALL OR ANY PART OF THE CARRIAGE, SUBJCT TO ALL TERMS & CONDITIONS APPEARING ON THE FACE & BACK HEREOF ND IN THE CARRIER'S APPLICABLE TARIFF AND ARE AVAILABLE ELECTRONICALL, TO WHICH THE MERCHANY AGREES BY ACCEPTING THIS BILL OF LADING

WORLD FREIGHT INC., HALIFAX

Date : **9th Mar 2007**

Sign : **-SIGNED-**

APPENDIX - 2

COMMERCIAL INVOICE

SELLER/SHIPPER (Name, Full Address, Country)

Canadian Furniture Ltd.
5543 Lobster Street
Halifax NS, B3K 1Z7
CANADA
Tel : +1-902-426-3337
Businesss # 123456789RM0001

Invoice Date and Number
7th Mar 2007
Invoice # 2345

Customer Order Number
WMS / CFL / TR-001

Certification :
It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.

Chamber of Commerce
Dated, Stamped & Signed
Halifax, Canada, 7th Mar 2007

Place, Date, Signature & Stamp of Certifying Authority

CONSIGNEE (Name, Full Address, Country)

World-Mart Stores (USA) Inc,
2399 N Point Blvd, Baltimore, MD 21222, USA,
Tel : +1-410-284-1584, Fax : +1-410-284-1586
Attn : Sabrina Kuehne (Receiving Dept)
Importer Tax Id. : 161570188 (Federal Tax id.)

Port of Lading	Port of Discharge
Halifax, Canada	**Baltimore, USA**
Final Destination	Exporting Carrier
Baltimore, USA	**World Freight Inc.**

Terms and Conditions of Delivery and Payment (Incoterms)
CIF, Baltimore, USA

Currency of Sale : Canadian Dollars

Marks and Numbers	Total Number of Packages	Total Gross Weight (kg)	Cubic Meters
World-Mart USA	**9 Skids**	**900 kgs**	**7.840 cbm**

Complete Commodity Description and Country of Manufacture	Quantity/	Unit of Measure	Unit Value	Amount
1) Metal Frame Chairs (Stackable Type) **HS Code : 9403.10.00** **Country of Origin : Canada**	**144**	**Pcs**	**100.00**	**14400.00**
TOTALS	**144**			**$14,400.00**

Dated, Signed & Stamped by Commissionaire of Taking Oaths in Halifax, Canada

Commissionaire for Taking Oaths
Date, Stamp & Signature

I certify that this invoice shows the actual price of the goods described, that no other invoice has or will be issued, and that all particulars are true and correct.

-Signed-

Andrew Mathews
Manager - Exports

7th Mar 2007
Date

Commissions	
Other Transportation Costs	
Handling	
Duties and Taxes	
Assists	
Additional Fees	
Miscellaneous	
Total Invoice Value	**$14,400.00**

Page 1 of 1

PACKING LIST

SELLER/SHIPPER (Name, Full Address, Country)

Canadian Furniture Ltd.
5543 Lobster Street
Halifax NS, B3K 1Z7
CANADA
Tel : +1-902-426-3337

Packing List Date and Number
7th Mar 2007
Packing List # 2345PL

Customer Order Number
WMS / CFL / TR-001

Certification :
It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.

Chamber of Commerce
Dated, Stamped & Signed
Halifax, Canada, 7th Mar 2007

Place, Date, Signature & Stamp of Certifying Authority

CONSIGNEE (Name, Full Address, Country)

World-Mart Stores (USA) Inc,
2399 N Point Blvd, Baltimore, MD 21222, USA,
Tel : +1-410-284-1584, Fax : +1-410-284-1586
Attn : Sabrina Kuehne (Receiving Dept)

Port of Lading	Port of Discharge	Terms and Conditions of Delivery and Payment (Incoterms)
Halifax, Canada	**Baltimore, USA**	**CIF, Baltimore, USA**
Final Destination	Exporting Carrier	
Baltimore, USA	**World Freight Inc.**	**Currency of Sale : Canadian Dollars**

Marks and Numbers	Total Number of Packages	Total Gross Weight (kg)	Cubic Meters
World-Mart USA	**9 Skids**	**900 kgs**	**7.840 cbm**

Complete Commodity Description and Country of Manufacture	Quantity/	Unit of Measure	Weight in Lbs	Weight in Kgs
1) Metal Frame Chairs (Stackable Type)	**144**	**Pcs**	**11**	**5**

Dated, Signed & Stamped by Commissionaire of Taking Oaths in Halifax, Canada

Commissionaire for Taking Oaths
Date, Stamp & Signature

I certify that all particulars are true and correct.

-Signed-

Andrew Mathews
Manager - Exports

7th Mar 2007
Date

Total Number of Units	**: 144**
Total Number of Skids	**: 9 Skids**
Dimensions per Skid (Inches)	**: 30 x 23 x 77**
Weight per Skid	**: 100 kgs**
Total Net Weight	**: 720 kgs**
Total Gross Weight	**: 900 kgs**

Page 1 of 1

Canada Border Services Agency | Agence des services frontaliers du Canada

PROTECTED (When Completed)

NORTH AMERICAN FREE TRADE AGREEMENT

CERTIFICATE OF ORIGIN

(Instructions Attached)

APPENDIX – 4

Please print or type

1 Exporter's Name and Address:

CANADIAN FURNITURE LIMITED
5543 LOBSTER STREET
HALIFAX, NS, B3K 1Z7
CANADA

Tax Identification Number: ▶ 123456789

2 Blanket Period:

From DD-MM-YY 01-03-07 To DD-MM-YY 01-06-07

3 Producer's Name and Address:

SAME AS EXPORTER

Tax Identification Number: ▶

4 Importer's Name and Address:

WORLD-MART STORES (USA) INC.
2399 N POINT BLVD, BALTIMORE, MD 21222
UNITED STATES

Tax Identification Number: ▶ 161570188

5 Description of Good(s)	6 HS tariff Classification Number	7 Preference Criterion	8 Producer	9 Net Cost	10 Country of Origin
METAL FRAME CHAIRS (STACKABLE TYPE)	9403.10.00	D	YES	NO	CA
DATED, SIGNED & STAMPED BY CHAMBER OF COMMERCE IN HALIFAX & COMMISSIONER OF TAKING OATHS					

11 **I certify that:**

- **the information on this document is true and accurate and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document;**
- **I agree to maintain, and present upon request, documentation necessary to support this Certificate, and to inform, in writing, all persons to whom the Certificate was given of any changes that would affect the accuracy or validity of this Certificate;**
- **the goods originated in the territory of one or more of the Parties, and comply with the origin requirements specified for those goods in the North American Free Trade Agreement, and unless specifically exempted in Article 411 or Annex 401, there has been no further production or any other operation outside the territories of the Parties; and**
- **this Certificate consists of 1 pages, including all attachments.**

Authorized Signature:		Company: CANDIAN FURNITURE LIMTED
Name: ANDREW MATHEWS		Title: MANAGER - EXPORTS
Date (dd-mm-yy) 7th Mar 07	Telephone: +1-902-426-3337	Fax: +1-902-426-3339

B232 E (05)
Printed in Canada

Canada

CNA

CERTIFICATE OF INSURANCE

Page 1 OF 1

Policy Number 123456	Certificate No. OMM 1350596
Issued Date: 9 – MAR – 2007	Shipment Date: 9 – MAR – 2007
Place of Issuance: HALIFAX, CANADA	Client Reference: WMS / CFL / TR-001

This certifies that the Assured is insured under and subject to the conditions of the Open Policy and in this Certificate.

Assured:
CANADIAN FURNITURE LTD., 5543 LOBSTER STREET,
HALIFAX NS, B3K 1Z7, CANADA

Upon surrender of this Certificate, which conveys the right of collecting any such loss as fully as if the property were covered by a special policy direct to the holder hereof, and free from any liability for unpaid premiums. This Certificate is subject to all the terms of the Open Policy, provided, however, that the right of a bona fide holder of this Certificate for value shall not be prejudiced by any terms of the Open Policy which are in conflict with the terms of this Certificate.

CNA Canada
250 Yonge Street, Suite 1500
Toronto, Ontario, M5B 2L7

www.cnacanada.ca

Conveyance LIBERTY COASTAL V.127 S

Additional Carrier Information

Insured Value
16688.27 CAD
SIXTEEN THOUSAND SIX HUNDRED EIGHTY EIGHT AND 27/100 CANADIAN DOLLARS

Place of Origin HALIFAX, CANADA

Port of Loading HALIFAX, CANADA

Final Destination BALTIMORE, USA

Port of Discharge BALTIMORE, USA

Description of Goods
METAL FRAME CHAIRS

Marks & Numbers
WORLD-MART USA

Pieces and Weights
9 SKIDS AT 900 KGS

THIS CERTIFICATE OF INSURANCE IS FOR EDUCATIONAL PURPOSE ONLY

Unless otherwise indicated in this box: This insurance covers against all risk of physical loss or damage from any external cause irrespective of percentage, excluding the risks excepted by the F.C.&S. (Free of Capture and Seizure) Warranty and the S.R.&C.C. (Strikes, Riots and Civil Commotions) Warranty incorporated herein.

Subject to the Cutting Clause

Subject to the Labels Clause

Including the risks of War, Strikes, Riots and Civil Commotions in accordance with American Institute clause current on date of issuance of this certificate.

Subject to the Brands Clause

Each claim for partial loss or damage recoverable under this policy, resulting from one accident, is subject to a US$250.00 deductible

Please see supplemental page(s) for additional clauses.

CONDITIONS : This insurance, in addition to the foregoing, is also subject to the following American Institute Cargo Clauses (Feb. 1949, except as indicated):

Warehouse to Warehouse	Labels	Inchmaree
Marine Extension Clauses (April, 1943)	Machinery	Both To Blame
Craft, Etc.	General Average	Constructive Total Loss
Deviation	Explosion	Carrier
Warehousing & Forwarding	Shore	Nuclear Exclusion (Storage Risks) (April, 1961)
Packages Totally Lost Loading	Bill of Lading, Etc.	South American Endorsement (Dec, 1948)

PARAMOUNT WARRANTIES: The following warranties shall be paramount and shall not be modified or superseded by any other provision included herein or stamped or endorsed hereon unless such other provision refers specifically to the risk excluded by these warranties and expressly assumes the said risks.
F.C.&S. Warranty S.R.&C.C. Warranty Delay Clause

These clauses are included in the Open Cargo Policy and are also accessible at www.cnacargo.com.

SUBROGATION AND IMPAIRMENT OF RECOVERY: It is a condition of this Insurance that upon payment of any loss the Company shall be subrogated to all rights and claims against third parties arising out of such loss. In case of any agreement or act or omission by the Assured, prior or subsequent hereto, whereby any right of recovery of the Assured for loss of or damage to any property insured hereunder, against any Carrier or Bailee, is released, impaired or lost, which would on acceptance of abandonment or payment of a loss by this Company have inured to its benefit but for such agreement or act of omission, this Company shall not be bound to pay any loss, but its right to retain or recover the premium shall not be affected.

SUIT: No suit or action for the recovery of any claim arising under this Certificate shall be maintainable in any Court unless such suit or action shall have been commenced within two years from the date of the happening of the loss out of which the said claim arose; provided, however, that if, by the laws of State within which this Certificate is issued such limitation is invalid, then any such claim shall be void unless action is commenced within the shortest limit of time permitted by the laws of such State.

Secretary

Chairman of the Board

Dated 9 – MAR – 2007

Signed

This Certificate is not valid unless countersigned by the Assured or Company.

ORIGINAL

UCVN 1001394

WORLD FREIGHT INC.
BORDERLESS WORLD

1215 Marginal Road
Halifax, Nova Scotia B3H 4P8
CANADA
Tel: +1-902-426-8222
Fax: +1-902-426-7335

FREIGHT QUOTATION Date : 6th Mar 2007

To
Canadian Furniture Ltd.
5543 Lobster Street
Halifax NS, B3K 1Z7
Canada

Dear Mr.Peter Kelly,

Sub : Quotation for transport of Chairs to Baltimore, USA
Quote Ref : WFI/CFL/OE/001Q

Many thanks for giving us an opportunity to quote. With regard to the discussion we had yesterday, please find below our detailed quotation.

Origin	: Halifax, Canada
Destination	: Baltimore Port, USA
Commodity	: Metal Frame Chairs (Stackable, Non-Wood)
Mode	: Ocean - LCL
Terms	: CIF, Baltimore
Service	: Origin Door to Destination Port
Total Pcs	: 9 Skids (144 Chairs)
Dimensions	: in Inches 30L x 23W x 77H per Skid
Total Weight	: 900 kgs
Total Volume	: 7.840 cbm
Commercial Value	: CAD 14,400 (CIF, Baltimore)

Details of Charges

	Description	Charges	Total
1)	Palletising Charges	CAD 15 per pallet	$135.00
2)	Pickup Charges in Montreal	CAD 150 per 9 skids	$150.00
3)	Customs Declaration & Export Formalities	CAD 75 per shipment	$75.00
4)	Export Documentation & Handling Fee	CAD 50 per shipment	$50.00
5)	Origin Terminal Charges	CAD 5 per skid	$45.00
6)	Ocean Freight including Fuel, Security sur. & CAF	CAD 35 w/m	$274.40
7)	Marine Insurance Premium (ICC Clause A – All Risk)	CAD 0.29 per $100	$41.76
	ESTIMATED GRAND TOTAL		**CAD 771.16**

Terms & Conditions applicable for this shipment are mentioned in Page - 2

WORLD FREIGHT INC.
BORDERLESS WORLD

Page - 2 of Quote Ref # WFI/SFL/OE/001Q

Terms & Conditions

1) All shipments are subject to Standard Trading Conditions of Canadian International Freight Forwarders Association (CIFFA), copy of which is available on request.

2) Truck waiting time at pickup point is one hour for loading. Additional charges may apply for waiting beyond one hour (at CAD 35 per hour)

3) **As per your confirmation that NVOCC issued House Bills of Lading are acceptable under the L/C Terms, we would be issuing our Original HBLs for this shipment.**

4) Marine insurance would be covered under our open cargo policy. Claims if any, are payable directly by insurance company. However, we would be glad to provide you with what ever information or support applicable from our end. Shipments are not automatically covered unless an instruction is received from you in writing.

5) Insurance Premium quoted is for ICC A Clause insurance. Complete details of coverage and exclusions can be provided upon request.

6) Grand total is an estimation based on the cargo details provided. Actual charges may differ if there is any deviation in cargo details.

7) Charges mentioned does not include destination terminal fee, Import duties, taxes, customs clearance charges or any charges after cargo arrival in USA terminal.

8) **Quotation given is for general cargo and these charges DO NOT apply for Dangerous Goods.**

For any further clarifications, please feel free to revert back to us. Kindly sign & stamp this quotation (both pages) and fax back to us to confirm your acceptance.

Thank You & Warm Regards

-Signed-
John Wall
Manager – Ocean Freight
World Freight Inc. – Halifax Branch

Direct Tel : +1-902-426-8242
Mobile : +1-902-222-5336
Email : john.wall@worldfreight.net

APPENDIX – 7

WORLD FREIGHT INC.
BORDERLESS WORLD

1215 Marginal Road
Halifax, Nova Scotia B3H 4P8
CANADA
Tel: +1- 902-426-8222
Fax: +1-902-426-7335

BOOKING CONFIRMATION Date : 7th Mar 2007

To
Canadian Furniture Ltd.
5543 Lobster Street
Halifax NS, B3K 1Z7
Canada

Dear Mr.Peter Kelly,

Sub : Booking Confirmation for transport of Chairs to Baltimore, USA
Confirmation # WFI/CFL/OE/001BC

Thank you for giving us an opportunity to serve you. We are pleased to provide you with the following booking details.

Pickup Location	: Canadian Furniture Ltd, 5543, Lobster Street, Halifax, NS B3K 1Z7
Pickup Date	: 8th Mar 2007
Port of Discharge	: Baltimore, MD, USA
Commodity	: Metal Frame Chairs as per our Quote # WFI/CFL/OE/001Q
Mode	: Ocean - LCL
Cargo Details	: 9 Skids (144 Chairs) / 30L x 23W x 77H / 900kgs / 7.840 cbm
Vessel Name	: Liberty Coastal V.127 S
ETD Halifax	: 9th Mar 2007 (Friday)
ETA Baltimore	: 11th Mar 2007 (Sunday)

In case you have any further questions, we would be glad to assist you.

Thank You & Warm Regards
John Wall
Manager – Ocean Freight
World Freight Inc. – Halifax Branch

Direct Tel	: +1-902-426-8242
Mobile	: +1-902-222-5336
Email	: john.wall@worldfreight.net

THIS IS SYSTEM GENERATED AND DO NOT REQUIRE SIGNATURE

Canada Border Services Agency / Agence des services frontaliers du Canada

EXPORT DECLARATION
DÉCLARATION D'EXPORTATION

PROTECTED (WHEN COMPLETED) / PROTÉGÉ (UNE FOIS REMPLI) **C**

☑ Original ☐ Amended - Modifié ☐ Void - Nul ☐ Copy - Copie 1 of - de 3

Page 1 of - de 1

▶ **See completion instructions — PLEASE PRINT - Voir la façon de remplir le formulaire — EN LETTRES MOULÉES S.V.P.**

1. Business no. / N° d'entreprise: 123456789 | R | M 0001

2. Export permit/licence no. (if applicable) - N° du permis/de la licence d'exportation (s'il y a lieu): Not Applicable

3. Exporter information (includes non-resident) - Renseignements sur l'exportateur (y compris les non-résidents)
Name - Nom: CANADIAN FURNITURE LIMITED
No. and street - N° et rue: 5543 LOBSTER STREET
City - Ville: HALIFAX
Province/state, country - Province/État, pays: NOVA SCOTIA
Postal/Zip code - Code postal/ZIP: B3K 1Z7

4. Ultimate consignee information - Renseignements sur le destinataire final
Name - Nom: WORLD-MART STORES (USA) INC.,
No. and street - N° et rue: 2399 N POINT BLVD
City - Ville: BALTIMORE
Province/state, country - Province/État, pays: MARYLAND
Postal/Zip code - Code postal/ZIP: 21222

5. Country of final destination - Pays de destination finale: UNITED STATES

6. Name of exporting carrier, freight forwarder or consolidator - Nom du transporteur, du transitaire ou du groupeur de marchandises à exporter: WORLD FREIGHT INC., HALIFAX, CANADA

7. Transportation document no. - N° du document de transport: WFI/HFX/BWI/1234-45

8. Mode of transport from place of exit - Mode de transport à partir du bureau de sortie
☐ Highway / Routier ☐ Rail / Ferroviaire ☑ Marine / Maritime ☐ Air / Aérien
☐ Other (specify) / Autre (précisez)

9(a) Customs proof of report no. - N° de la preuve de déclaration des douanes
STAMP / TIMBRE
yyyy/mm/dd., time - 24hr., export reporting office code, reference no.
aaaa/mm/jj., heure - 24h, code du bureau de déclaration d'exportation, n° de référence

9(b) Goods inspected by customs - Marchandises inspectées par les douanes
FOR CUSTOMS USE ONLY - RÉSERVÉ AUX DOUANES ☐ Yes / Oui

10. Vessel name (if applicable) - Nom du bateau (s'il y a lieu): LIBERTY COASTAL V.127S

11. Date of export (yyyy/mm/dd) - Date d'exportation (aaaa/mm/jj): 2007-03-07

12. Number of packages - Nbre de colis: 9
Type of packages - Genre de colis: SKIDS

13. Place of exit - Bureau de sortie: HALIFAX, CANADA

Container no. - N° de conteneur: CPXU 1234567

14. Exporter reference no. (if applicable) - N° de référence de l'exportateur (s'il y a lieu): WMS/CFL/TR-001

15. Conveyance identification no. (if applicable) - N° d'identification du moyen de transport (s'il y a lieu): -NOT APPLICABLE-

16. Origin - Origine: Country / Pays	Province	17. Item description - Description d'article	18. HS Commodity Code / Code de marchandise du SH	19. Qty. and unit of measure / Qté et unité de mesure	20. Value F.O.B place of exit / Valeur f.à.b. bureau de sortie
CA	NS	METAL FRAME CHAIRS	9403.10.00	144 Pcs	$14084

21. Currency used for declared value - Devise de la valeur déclarée: CANADIAN DOLLARS

22. Gross weight - Poids brut: 900Kgs

23. Total value F.O.B. place of exit - Valeur totale f.à.b. bureau de sortie: CAD 14086

24. Freight charges to place of exit, estimated if unknown (included in field 20) - Frais de transport jusqu'au bureau de sortie, estimatifs si inconnus (compris dans le champ 20): CAD 455

25. If goods are not sold, state reason for export (if applicable). If a lease or rental, state period - Si les marchandises ne sont pas vendues, motivez l'exportation (s'il y a lieu). S'il s'agit d'une location ou d'un bail, précisez la période.
NOT APPLICABLE

26. Customs service provider information (if applicable) - Renseignements sur le fournisseur de services douaniers (s'il y a lieu)
Name - Nom: WORLD FREIGHT INC
Area code and tel. no. / Indicatif régional et n° de tél.: (902) 426 - 8222
No. and street - N° et rue: 1215 MARGINAL ROAD
City - Ville: HALIFAX
Province/state, country - Province/État, pays: NOVA SCOTIA
Postal/Zip code - Code postal/ZIP: B3H 4P8

27. I hereby certify that the information given above and on the continuation sheet(s), if any, is true and complete.
Je certifie que les renseignements inscrits ci-dessus et sur les feuilles supplémentaires, s'il en est, sont exacts et complets.
Name of person responsible for completion - Nom de la personne responsable de remplir le formulaire: JOHN WALL
Company name - Nom de l'entreprise: WORLD FREIGHT INC.
No. and street - N° et rue: 1215 MARGINAL ROAD
City - Ville: HALIFAX
Province/state - Province/État: NOVA SCOTIA
Postal/Zip code - Code postal/ZIP: B3H 4P8
28. Status - Statut: ☐ Exporter / Exportateur ☑ Other / Autre
Area code and tel. no. / Indicatif régional et n° de tél.: (902) 426 - 8222
Signature: -SIGNED-
Date: 7th Mar 2007

B13A (06)

Canada

MASTER BILL OF LADING (NON NEGOTIABLE)

American Coastal Shipping Inc.

SHIPPER / EXPORTER (COMPLETE NAME & ADDRESS)	BILL OF LADING NUMBER	CUSTOMER REF NUMBER
World Freight Inc. **1215 Marginal Road,** **Halifax, Nova Scotia B3H 4P8,** **Canada**	**854012345**	**WF FCL Consol # 357**
	Forwarding Agent	

CONSIGNEE (Name & Full Address)	DESTINATION AGENT DETAILS
World Freight America Inc, **4359 Jeffrey Street,** **Baltimore, USA** **Tel : +1-201-547-7439; Fax : +1-201-644-7539** **Contact : Ocean Imports Team**	**Amercan Coastal Shipping** **Baltimore, USA** **Tel : +1-201-643-7500**

PLACE OF RECEIPT		FREIGHT TERMS
Halifax, Canada		**PRE-PAID**
VESSEL & VOYAGE	PORT OF LOADING	
Liberty Coastal V.127 S	**HALIFAX**	

PORT OF DISCHARGE	PLACE OF FINAL DELIEVRY	CONTAINER NUMBER	SEAL NUMBER
BALTIMORE	**BALTIMORE**	**CPXU 1234567**	**9876**

MARKS & NUMBERS	NO. OF PKGS	DESCRIPTION OF PACKAGES & GOODS	WEIGHT	MEASUREMENT
CPXU1234567 **Seal : 9876**	**1**	**1 x 40' HIGH CUBE CONTAINER** **SAID TO CONTAIN** **FURNITURE, MACHINE CASTINGS, ELECTRONICS** **(NON-HAZARDOUS CONSOLIDATED CARGO)** **SHIPPER'S LOAD, STOW & COUNT** **LOADED ON BOARD "Liberty Coastal V127S" ON 9TH MAR 2007 AT HALIFAX** **FREIGHT PREPAID** **EXPRESS RELEASE**	**18200KGS**	
TOTAL NO. OF PKGS : 1				

No. of Original BLs
ZERO

FOR EXCESS AD VOLERUM VALUE SEE CLAUSE 19 ON REVERSE

DETAILS OF CHARGES

DESC. OF CHARGE	RATE	PREPAID	COLLECT

RECEIVED FOR SHIPMENT FROM THE MERCHANT IN APPARENT GOOD ORDER AND CONDITION UNLESS OTHERWISE STATED HEREIN, THE GOODS MENTIONED ABOVE TO BE TRANSPORTED AS PROVIDED HEREIN, BY ANY MODE OF TRANSPORTFOR ALL OR ANY PART OF THE CARRIAGE, SUBJCT TO ALL TERMS & CONDITIONS APPEARING ON THE FACE & BACK HEREOF ND IN THE CARRIER'S APPLICABLE TARIFF AND ARE AVAILABLE ELECTRONICALL, TO WHICH THE MERCHANY AGREES BY ACCEPTING THIS BILL OF LADING

American Coastal Shipping Inc.

Date : **9th Mar 2007** | Sign :

WORLD FREIGHT INC.
HALIFAX, CANADA

Ocean Cargo Manifest

CONSOL #	Carrier	Vessel Details	MBL Shipper	MBL Consignee
357	**American Coastal**	**Liberty Coastal V.739 S**	**World Freight Inc. 1215 Marginal Road, Halifax, Nova Scotia B3H 4P8, Canada**	**World Freight America Inc, 4359 Jeffrey Street, Baltimore, USA Tel : +1-201-547-7439; Fax : +1-201-644-7539 Contact : Ocean Imports Team**
Container # **CPXU1234567**	Port of Loading **Halifax**	ETD **9th Mar 2007**		
Seal # **9876**	Discharge Port **Baltimore**	ETA **11th Mar 2007**		
Container Type **1 x 40' HC**	Carrier MBL # **854012345**			

HBL Number	HBL Shipper	HBL Consignee	Final Destination	Pcs. & Packaging	Weight	Dims & Total Vol.	Cargo Description	Marks & Nos	Terms
WFI/HFX/BWI/1234-45	**CANADIAN FURNITURE LIMITED 5543 LOBSTER STREET, HALIFAX, NS, B3K 1Z7 CANADA**	**BANK OF AMERICA INTERNATIONAL TRADE DIVISION 4764 THOMAS JEFFERSON STREET WASHINGTON DC, USA TEL : 202-654-8640 LETTER OF CREDIT NUMBER : 41 2360927-209**	**BALTIMORE, MD, USA**	**9 Pallets**	**900kgs**	**30 x 23 x 77 inches per pallet; (7.840cbm)**	**Metal Frame Chairs**	**World-Mart USA**	**CIF, Baltimore basis**
WFI/HFX/BWI/1234-45	ABC Canada LTD	STU USA Inc	BALTIMORE, MD, USA	10	7,300kgs	48 x 40 x 70 inches/pallet	Electronics	STU USA	FOB, Halifax
WFI/HFX/BWI/1234-45	EFG Canada Ltd	XYZ USA Inc	BALTIMORE, MD, USA	10	10,000kgs	30 x 50 x 50 inches/pallet	Machine Castings	XYZ USA	CIF, Baltimore
Total 3 HBLs				**Total 29 Pallets**	**Total 18,200kgs**	**Total 42.14cbm**			

WORLD FREIGHT INC. AUTOMATED MANIFEST

APPENDIX – 11

Bar Coded Cargo Label

VDA 4902 Label generated with TFORMer Runtime V4.5 by TEC-IT Datenverarbeitung GmbH, Steyr/Austria - http://www.tec-it.com

(1) Warenempfaenger
WORLD-MART STORES (USA) INC.
2399 N Point Blvd, Baltimore,
MD 21222, UNITED STATES

(2) Abladestelle - Lagerort - Verwendungsschluessel
BALTIMORE PORT, USA

(3) Lieferschein-Nr (N)
IA0146943

(4) Lieferantenanschrift (Kurzname, Werk, PLZ, Ort)
CANADIAN FURNITURE LIMITED, HALIFAX, CANADA

(5) Gewicht netto	(6) Gewicht brutto	(7) Anzahl Packstuecke
720	**900**	**9**

(8) Sach-Nr Kunde (P)
WORLD-MART STORES

(9) Fuellmenge (Q)
144 PC

(10) Bezeichnung Lieferung, Leistung
METAL FRAME CHAIRS

(11) Sach-Nr Lieferant (30S)
123456789

(12) Lieferanten-Nr (V)
57349611

(13) Datum
9TH MARCH

(14) Aenderungsstand Konstruktion

(15) Packstueck-Nr (S)
440010300010340

(16) Chargen-Nr (H)
1481781001

(17) CANADIAN FURNITURE LIMITED, HALIFAX, CANADA

Warenanhaenger VDA 4902, Version 4

Free use of this form for testing purposes granted.

APPENDIX - 12

INTER-OFFICE AUTOMATED PRE-ALERT

WORLD FREIGHT INC.
BORDERLESS WORLD

Pre-Alert Date : 9th Mar 2007

From
Ocean Exports Team
World Freight Inc., Halifax Branch, NS, Canada

To
Ocean Imports Team
World Freight USA Inc, Baltimore Branch, USA

World Freight File Ref: **WFI/CFL/OE/001 (Part of FCL Consol # 357)**

Shipper	: Canadian Furniture Ltd., 5543 Lobster Street Halifax, Nova Scotia B3K 1Z7, Canada
Consignee	: World-Mart Stores (USA) Inc, 2399 N Point Blvd, Baltimore, MD, 21222, USA, Tel : +1-410-284-1584, Fax : +1-410-284-1586
Date picked up	: 8th Mar 2007
Port of Loading	: Halifax, NS, Canada
Port of Discharge	: Baltimore, MD, USA
Final Destination	: Baltimore, MD, USA
Commodity	: Metal Frame Chairs
Mode	: Ocean
Cargo Details	: 9 Skids (144 Chairs) / 30L x 23W x 77H / 900kgs / 7.840 cbm
Vessel Name	: Liberty Coastal V.127 S
ETD Montreal	: 9th Mar 2007
ETA Baltimore	: 11th Mar 2007
HBL NO	: WFI/HFX/BWI/1234-45
MBL NO	: 854012345

Kindly Pre-Alert the consignee with cargo details and coordinate accordingly.

World Freight Inc. – Halifax Branch
Ocean Exports Tel : +1-902-426-8242
Ocean Exports Fax : +1-902-426-7335
Email : OE.Operations@worldfreight.net

END OF PRE-ALERT

SHIPPER`S LETTER OF INSTRUCTIONS

EXPORTER (Name and address including Postal code)

Canadian Furniture Ltd.
5543 Lobster Street
Halifax NS, B3K 1Z7
Canada

EXPORTER ID No.. : 123456789RM0001

SHIPPER: PLEASE BE SURE TO COMPLETE ALL SHADED AREAS.

CONSIGNEE

World-Mart Stores (USA) Inc,
2399 N Point Blvd, Baltimore, MD 21222, USA,
Tel : +1-410-284-1584, Fax : +1-410-284-1586
Attn : Sabrina Kuehne (Receiving Dept)

Importer Tax Id. : 161570188 (Federal Tax id.)

WORLD FREIGHT INC.
1215 Marginal Road
Halifax, Nova Scotia B3H 4P8
CANADA
Tel: +902-426-8222, Fax: +1-902-426-7335

Notify Party

PLEASE SEE LETTER OF CREDIT FOR DETAILS

COUNTRY OF ULTIMATE DESTINATION: **UNITED STATES**

PORT OF EXPORT	**Halifax**
LOADING PORT	**Halifax, Canada**
PORT OF UNLOADING	**Baltimore, MD, USA**

SHIPPER REQUESTS INSURANCE ☐ No ☐ Yes **CAD 14,400**

SHIPPER MUST CHECK

☑ PREPAID ☐ COLLECT C.O.D. $ _____

☐ AIR ☑ OCEAN

☑ CONSOLIDATE ☐ DIRECT

☐ HAZ-MAT CARGO ☑ GENERAL CARGO

MARKS, NOS., AND KINDS OF PACKAGES

COMMODITY DESCRIPTION

➢ **{World-Mart USA}**
9 Skids
Palletised & Stretch Wrapped

SHIPPER'S REF. №.	DATE
Invoice NO. 2345	**8th Mar 2007**

VALUE (Selling price or cost if not sold)

	Description		HS CODE	QUANTITY
1	**Metal Frame Chairs**		**9403.10.00**	**144**

SHIPPERS NOTE:
IF YOU ARE UNCERTAIN OF THE HS CODE NO. DO NOT TYPE IT IN – WE WILL COMPLETE WHEN PROCESSING

CAD 14,400

EXPORT LICENCE NUMBER, IF APPLICABLE **-Not Applicable -**

PLEASE SIGN & STAMP DECLARATION IN THIS BOX

-Signed & Stamped by Shipper-

DOCUMENTS ENCLOSED:
1) **Commercial Invoice & Packing List**
2) **NAFTA Certificate of Origin**
3) **Declaration confirming Non-Hazardous Material**
4) **Copy of Letter of Credit**

DATE	AUTHENTICATION (When required)
8th Mar 2007	**- Nil -**

SPECIAL INSTRUCTIONS, IF ANY:

Light Weight Cargo.
Please handle with care while using fork lift

NOTE: The shipper or his Authorized Agent hereby authorizes the above named Company, in his name and on behalf, to prepare any export documents, to sign and accept any documents relating to said shipment and forward this shipment in accordance with the conditions of carriage and the tariffs of the carriers employed. The shipper guarantees payment of all collect charges in the event the consignee refuses payment. Hereunder the sole responsibility of the Company is to use reasonable care in the selection of carriers, forwarders, agents and others to whom it may entrust the shipment.

Metal Frame Chairs - Product Details

Product Name : **Virtuoso Articulating Back Stack Chairs**

Dimensions Per Chair: **(in Inches) 21.25 Length, 20.50 Width, 33.75 Height**

Total No. of Chairs : **144 chairs to be Exported**

Weight per Chair : **5 kgs**

Material Used in Making The Chair:

- Stainless Steel Tubing Frame manufactured in Canada
  (Steel material fully produced in Canada)
- Moulded Plastic Seat & Back rest imported from Mexico
  (Plastic material fully produced in Mexico)
- Rubber feet imported from Malaysia
  (Rubber material fully grown and produced in Malaysia)
- Lacquer - imported material listed in IMDG Code (Class 3)
  (Corrosive Inhibitor, material fully produced in Germany)

 This chair is designed by internationally renowned sculptor Charles Perry. It features a patented articulating back mechanism. Its tubular steel frame, buttressed by 7/16" solid steel rods and two under seat cross braces, makes it a tough chair for meeting halls, auditoriums, offices and educational settings

Chairs - Packaging and Cargo Details

I have considered the maximum allowed inside dimensions for transportation in an ocean container. Since the pallets are not stackable, I have optimized the height by increasing height of the pallet.

Chairs are angled and stacked in such a way that each stack sits on an iron base, specially designed for transportation of stacked chairs.

Stacked Chairs

Half-Size Plastic Pallet

Palletised & Shrink Wrapped

Material Used in Packaging :

All packaging material is fully produced in Canada. Iron base tightly fixed to plastic pallets at the bottom to hold the stack, Plastic wraps all around to protect from dust & humidity, One inch thick thermocole sheets as inner and heavy duty large cardboard sheets as outer packaging.

Table showing Cargo Packaging Details :

	Details per Chair	Details per Chair After Angle	Details per Stacking (16 chairs)	Details after palletizing
Length in inches	22"	28"	28"	30"
Width in inches	21"	21"	21"	23"
Height in inches	34"	28"	73"	77"
Weight	5kgs	5kgs	80kgs	100kgs

Total Number of Pallets : 9 Pallets
Total Weight : 900 kgs
Total Volume : 7.840 cbm

Documentary Letter of Credit

Req. by : MTL AUTOLCT In : AUT PRT 2/2/07 8:50 Page : 1
INC CA 911030-00830-000 Que : CA TOR LCT ADMR Pri : 150 Dup : N
Msg Type : Received Pos Dup : Pri : Time Created : 2/2/07 02:44

Completion : Message Active Exception :

Sender: Bank of America, 9 Thomas Jefferson Street, Baltimore
United States of America

Receiver: Canadian Imperial Bank of Commerce
5 Moonlight Blvd.
Halifax, B3K 1Z9
Canada

NUR: SB-87654 Banking priority: H

20 : Documentary credit number
41 2360927-209

23 : Issuing bank's reference
SBRE-777

31C : Date of Issue
Feb. 2/07

31D : Date and place of expiry
Mar. 26/07 Halifax, Canada

32B : Currency code amount
Fourteen Thousand Four Hundred Canadian Dollars (CAD 14,400.00)

39B : Maximum credit amount
Not exceeding Fourteen Thousand Four Hundred Canadian Dollars (CAD 14,400.00)

40A : Form of documentary credit
Irrevocable

41D : Available with ... by ...
ANY BANK BY NEGOTIATION

42C : Drafts at
At sight for full invoice value

42D : Drawee - Name and Address
Canadian Imperial Bank of Commerce, 5 Moonlight Blvd., Montreal, H4S 1S3, Canada

43P : Partial shipments
Prohibited

43T : Transhipments
Prohibited

44A : On board/disp/taking charge
Halifax Port, Canada

44B : For transportation to
Baltimore Port, United States of America

44C : Latest date of shipment
March 19, 2007

45A : Description of goods and services
Metal Frame Chairs, (Stackable Type), CIF Baltimore Port

46A : Documents required

1. Signed commercial invoice in five (5) copies indicating the buyer's Purchase Order No. WMS/CFL/TR-001dated January 31, 2007.
2. Packing list in five (5) copies.
3. Full set 3/3 clean on board ocean bill of lading, plus two (2) non-negotiable copies, issued to order of Bank of America, International Trade Division, 9 Thomas Jefferson Street, Baltimore, MD, USA, notify the above accountee, marked "Freight Prepaid", dated latest March 19, 2007, and showing documentary credit number.
4. Insurance policy in duplicate for 110% CIF value covering Institute Cargo Clauses (A), Institute War and Strike Clauses, evidencing that claims are payable in USA.

47A : Additional conditions
This credit is subject to the Uniform Customs and Practice for Documentary Credits, 1994 Revision, International Chamber of Commerce Publication No. 500.

48 : Period of presentation
Documents must be presented for payment within 15 days after the date of shipment.

49 : Confirmation instructions
Without

50 : Applicant
World-Mart Stores (USA) Inc., 2399 N Point Blvd, Baltimore, MD, 21222 USA

52A : Issuing bank
Bank of America, 9 Thomas Jefferson Street, Baltimore, USA

57D : Advise through bank
Canadian Imperial Bank of Commerce, 5 Moonlight Blvd., Halifax, B3K 1Z9
Canada

59 : Beneficiary
Canadian Furniture Ltd., 5543 Lobster Street, Halifax NS, B3K 1Z7, Canada

71B : Charges
All charges outside the United States are on beneficiary's account

72 : Sender to receiver information
This is an operative instrument, no mail confirmation to follow

78 : Instruction to pay/accept/negot. bank
Documents to be forwarded to us in one lot by courier

MAC : AUTHENTICATOR RESULT / ABCD1234

SAC : AUTHENTICATION SUCCESSFUL CURRENT KEY

APPENDIX - 17

Details of Imported Material into Canada

(Material Used in Manufacturing of Metal Frame Chairs in Halifax, Canada)

Moulded Plastic

Commodity : Plastic Seat & Back Rest
Country of Origin : Mexico
HS Code : 9403.90.90.91
Transaction Value : CAD 2160 (Commercial Value, as adjusted)
Date of importation : 15th Jan 2007
Importer of Record : Canadian Furniture Ltd., Halifax, Nova Scotia, Canada
Qty Imported : 144 pairs / 2 pallets / 500kgs
Quantity consumed to manufacture 144 chairs : 144 Pairs

Rubber Feet

Commodity : Rubber Feet
Country of Origin : Malaysia
HS Code : 8480.79.00.10
Transaction Value : CAD 800 (Commercial Value, as adjusted)
Date of importation : 12th Feb 2007
Importer of Record : Canadian Furniture Ltd., Halifax, Nova Scotia, Canada
Qty Imported : 576 Pcs / 4 cartons / 75 kgs
Quantity consumed to manufacture 144 chairs : 576 Pcs

Lacquer

Commodity : Lacquer Metal Polish
Country of Origin : Germany
HS Code : 3209.10.00.10
Commercial Value : CAD 1500
Date of importation : 18th Jan 2007
Importer of Record : Canadian Furniture Ltd., Halifax, Nova Scotia, Canada
Qty : 20 liters
Quantity consumed to manufacture 144 chairs : 20 liters

APPENDIX - 18

Calculation of Regional Value Content

- As per NAFTA (North American Free Trade Agreement) Rules of Origin

Objective of this Calculation :

For metal frame chairs shipment, can Canadian exporter issue a NAFTA Certificate of origin ? Because the finished chairs consist of material & parts imported from different countries out side NAFTA trade bloc.

How to calculate ? And what are the implications ?

NAFTA Rules of origin says that if the "regional value content" is higher than 60%, then NAFTA certificate of origin can be issued. Meaning, if the cost of finished product consists of 60% or more of the value originating in Canada, then NAFTA certificate of origin can be issued by the Canadian exporter for shipment going into USA. Advantage to USA importer is that US customs would NOT impose import duties on this shipment. There are several ways to calculate. But for the purpose of this dissertation, the calculation is made on "Transaction Value" basis.

Formula as given by NAFTA Rules of Origin :

RVC = (TV – VNM) / TV x 100

where

RVC **:** is regional value content, expressed as a percentage;
TV : is transaction value of the goods, as adjusted to a F.O.B. basis; and
VNM : is value of non-originating material used by producer in production of goods.

In the given shipment, figures are calculated to determine the Regional Value Content. Freight Quotation & Commercial Invoice as per Appendix 6 and 2 can help in arriving at the FOB value of this shipment. (TV = $14084). Details of imported material as per Appendix 17 can help in determining the total value of non-originating materials used by the Canadian importer in production of chairs. (VNM = $4460)

RVC = (14084 – 4460) / 28168 x 100

RVC = (9624) / 14084 x 100

RVC = 0.6833 x 100

RVC = 68.33%

From the above calculation, we can determine that the RVC is higher than 60% and so the goods can be qualified as a NAFTA originated cargo.

Material Safety Data Sheet
– For Lacquer imported from Germany

Prod. No. 892 Wenol Metal Polish
Issue Date (02-06)

Section 1 : Product and Company Identification
Product Name : Wenol metal polish
Chemical Family : Solvent detergents
Company Name : Ted Pella, Inc. and PELCO International, 3. Stock , Zimmer 318 – 324
85356 München, Germany
Tel : ++49.89.975.944.90 / Fax : ++49.89.975.944.96
Chemtrec Emergency Number ++49.89.876.944.21 24 hrs a day.

Section 2 Physical Data:
Boiling Point: NA / Melting Point: NA
Relative Vapor Density: NA / Density (20°C): 1.1 - 1.2 g/ml
Solubility in water: miscible (at 20°C) mg/l
Appearance and Odor: Pink paste, ammonia like odor

Section 3 Hazardous Ingredients Data:

Hazardous Ingredients	CAS No	Concentration
hydrocarbons	NA	>5
fatty acid amide	NA	1-20
aluminum oxide	1344-28-1	>5
ammonia	7664-41-7	0,1-3

Hazards information, Health and Safety: none
Toxicological Information Experienced on Man: No toxicological information available

Section 4 Emergency First Aid Procedures:
General Information: Good laboratory hygiene practices should be observed.
Inhalation: Remove from exposure to fresh air. In the event of symptoms refer for medical treatment.
Skin contact: Wash well with soap and plenty of water.

Ingestion: Wash out mouth with plenty of water. Give water to drink. Do not induce vomiting. Seek medical attention.

Section 5 Reactivity Data:
Stability: Stable. / Incompatibilities (materials to avoid): Possibility of violent reactions in contact with strong oxidizing agents and acids. / Conditions to Avoid: excess of heat, greater than 45°C / Hazardous Polymerization: Will not occur / Hazardous Decomposition Products: None when used as directed.

Section 6 Exposure Control and Limits/ Personal Protection
Protective Gloves: Resistant gloves recommended
Protective Glasses: Goggles or face shield recommended
Protective Clothes: Not applicable

Section 7 Waste Disposal:
Product and packing must be disposed of in accordance with local and national regulations after consultation of the competent local authorities and the disposal company in a suitable and licensed facility.

Section 8 Handling and Storage Precautions:
Handling: Instructions on Safe Handling: Keep containers tightly closed. Avoid creating dust.
Information on Fire and Explosion Protection: No special requirements.
Storage: Requirements for Storage Areas and Containers: Solvent-proof floor. Store away from acids and oxidizing agents in a well-ventilated area.

Section 9 Instructions for Transport
Overland Transport : None required.
Shipment by Sea : UN No. sea: 1263
IMDG.GGVSee-Code : Class 3.3
EmS-No. : 3-05
MFAG : 310
Marine pollutant: No
packing group : III
Correct technical name / Proper shipping name:
PAINT FLAMMABLE LIQUID

Air Transport: UN-/ID-No.: 1263
ICAO/IATA-Class: 3
packing group: III
Correct technical name / Proper shipping name: PAINT FLAMMABLE LIQUID
packing instructions, Cargo: 310 Passenger: 309

APPENDIX – 20

Fumigation & HazMat Analysers Inc.
2785 Arctic Seal Boulevard, Halifax, NS B3H 6P9, CANADA,
Tel : +1- 902-426-8222, Fax : +1-902-426-7335

Hazardous Material Verification Certificate

Certificate No : CFL/HAZMAT/030607/003

TO WHOM IT MAY CONCERN :

Shipper : Canadian Furniture Ltd., 5543 Lobster Street, Halifax, NS B3K 1Z7, Canada

Consignee : World-Mart Stores (USA) Inc, 2399 N Point Blvd, Baltimore, MD 21222, USA

Product : 144 Metal Frame chairs (Packed in 9 skids / 900kgs)

Shipper's Invoice No : 2345 dated 7th Mar 2007

This is to confirm that we have physically examined and have conducted chemical test on the above mentioned final product manufactured at shipper's facility. As per the shipper's production records, following Lacquer is used

UN No. : 1263
Class : 3.3
Commodity : Lacquer, Corrosion Inhibitor
Shipping Name : PAINT (Liquid Lacquer base)
Packing Group : III

However, the steel frame of chair is further processed and polished at shipper's facility before the assembly of final product and so there are no traces of the chemical. As per the IMO DG Specifications, this cargo is free of any dangerous nature and can be transported safely under the category of Non-Dangerous goods.

A detailed chemical analysis & report is in our records and can be made available upon request.

Regards

-SIGNED-
Yuriy Ostapyak
Technical Inspector

HOUSE BILL OF LADING (NEGOTIABLE)

WORLD FREIGHT INC.

SHIPPER :
Maple Leaf Fire Systems Ltd.
234 Polar Bear Avenue
Halifax, NS B3K 3Y6
Canada

BILL OF LADING NUMBER
WFI/HFX/BWI/3456-36

CUSTOMER REF NUMBER
WMS / MLF / Home-369

Forwarding Agent
WORLD FREIGHT INC., HALIFAX
1215 Marginal Road
Halifax, Nova Scotia B3H 4P8, CANADA
Tel: +1-902-426-8222, Fax: +1-902-426-7335

CONSIGNEE :
TO ORDER OF
Bank of America,
International Trade Division,
9 Thomas Jefferson Street, Baltimore, MD, USA

DESTINATION AGENT DETAILS
World Freight (USA) Inc,
4359 Jeffrey Street,
Baltimore, USA
Tel : +1-201-547-7439; Fax : +1-201-644-7539
Contact : Ocean Imports Team

NOTIFY :
World-Mart Stores (USA) Inc,
2399 N Point Blvd, Baltimore, MD 21222, USA
Tel : +1-410-284-1584, Fax : +1-410-284-1586
Attn : Sabrina Kuehne (Receiving Dept)

PLACE OF RECEIPT
Halifax, Canada

FREIGHT TERMS
PRE-PAID (CIF, Baltimore)

VESSEL & VOYAGE
Liberty Coastal V.127 S

PORT OF LOADING
HALIFAX, CANADA

PORT OF DISCHARGE
BALTIMORE, USA

PLACE OF FINAL DELIEVRY
Baltimore, USA

CONTAINER NUMBER
TRIU 3456789

SEAL NUMBER
IN-6537

MARKS & NUMBERS	NO. OF PKGS	DESCRIPTION OF PACKAGES & GOODS	WEIGHT	MEASUREMENT
World-Mart USA **UN2911**	**1 SKID**	**SAID TO CONTAIN** **UN 2911** **200 UNITS OF SMOKE DETECTORS** **DOCUMENTARY CREDIT NUMBER** **52 3471038-310** **SHIPPER'S LOAD AND COUNT** **LOADED CLEAN ON BOARD** **"Liberty Coastal V.127S" ON 9TH** **MARCH 2007 AT HALIFAX, NS** **FREIGHT PREPAID**	**177KGS**	**1.887cbm** **(48 x 40 x 60 INCHES)**
TOTAL NO. OF PKGS : 1				

No. of Original BLs
THREE

FOR EXCESS AD VOLERUM VALUE SEE CLAUSE 19 ON REVERSE

DETAILS OF CHARGES

DESC. OF CHARGE	RATE	PREPAID	COLLECT

RECEIVED FOR SHIPMENT FROM THE MERCHANT IN APPARENT GOOD ORDER AND CONDITION UNLESS OTHERWISE STATED HEREIN, THE GOODS MENTIONED ABOVE TO BE TRANSPORTED AS PROVIDED HEREIN, BY ANY MODE OF TRANSPORTFOR ALL OR ANY PART OF THE CARRIAGE, SUBJCT TO ALL TERMS & CONDITIONS APPEARING ON THE FACE & BACK HEREOF ND IN THE CARRIER'S APPLICABLE TARIFF AND ARE AVAILABLE ELECTRONICALL, TO WHICH THE MERCHAN AGREES BY ACCEPTING THIS BILL OF LADING

WORLD FREIGHT INC., HALIFAX

Date : **9th Mar 2007**

Sign : **-SIGNED-**

COMMERCIAL INVOICE

SHIPPER (Name, Full Address, Country)

Maple Leaf Fire Systems Ltd.
234 Polar Bear Avenue
Halifax, NS B3K 3Y6
Canada

EXPORTER ID No.. : 987654321RM0001

Invoice Date and Number
8th Mar 2007
Invoice # 6789

Customer Order Number
WMS / MLF / Home-369

Certification :
It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.

Chamber of Commerce
Dated, Stamped & Signed
Halifax, Canada, 8th Mar 2007

Place, Date, Signature & Stamp of Certifying Authority

CONSIGNEE (Name, Full Address, Country)

World-Mart Stores (USA) Inc,
2399 N Point Blvd, Baltimore, MD 21222, USA,
Tel : +1-410-284-1584, Fax : +1-410-284-1586
Attn : Sabrina Kuehne (Receiving Dept)
Importer Federal Tax Id. : 161570188

Port of Lading	Port of Discharge
Halifax, Canada	**Baltimore, USA**
Final Destination	Exporting Carrier
Baltimore, USA	**World Freight Inc.**

Terms and Conditions of Delivery and Payment (Incoterms)
CIF, Baltimore, USA

Currency of Sale : US Dollars

Marks and Numbers	Total Number of Packages	Total Gross Weight (kg)	Cubic Meters
World-Mart USA	**1 Skid**	**117 kgs**	**1.887 cbm**

Complete Commodity Description and Country of Manufacture	Quantity/	Unit of Measure	Unit Value	Amount
Maple Leaf Smoke Detectors **Country of Manufacture : Canada** **HS Code : 8531.10.00** **REPLACEMENT SHIPMENT FOR** **INVOICE # 3456 DATED 1st MAR 2007.** **VALUE DECLARED IS FOR CUSTOMS PURPOSE ONLY**	**200**	**Units**	**15.00**	**3000.00**
TOTALS	**200**			**$3,000.00**

Dated, Signed & Stamped by Commissionaire of Taking Oaths in Halifax, Canada

Commissionaire for Taking Oaths
Date, Stamp & Signature

I certify that this invoice shows the actual price of the goods described, that no other invoice has or will be issued, and that all particulars are true and correct.

-Signed-
Morgan Knipe
Home Security Equipment

8th Mar 2007
Date

Other Charges

Total Invoice Value **$3,000.00**

PACKING LIST

SELLER/SHIPPER (Name, Full Address, Country)

Maple Leaf Fire Systems Ltd.
234 Polar Bear Avenue
Halifax, NS B3K 3Y6
Canada

Packing List Date and Number
8th Mar 2007
Packing List # 6789

Customer Order Number
WMS / MLF / Home 369

Certification :
It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.

Chamber of Commerce
Dated, Stamped & Signed
Halifax, Canada, 8th Mar 2007

Place, Date, Signature & Stamp of Certifying Authority

CONSIGNEE (Name, Full Address, Country)

World-Mart Stores (USA) Inc,
2399 N Point Blvd, Baltimore, MD 21222, USA,
Tel : +1-410-284-1584, Fax : +1-410-284-1586
Attn : Sabrina Kuehne (Receiving Dept)

Port of Lading	Port of Discharge	Terms and Conditions of Delivery and Payment (Incoterms)
Halifax, Canada	**Baltimore, USA**	**CIF, Baltimore, USA**
Final Destination	Exporting Carrier	
Baltimore, USA	**World Freight Inc.**	

Marks and Numbers	Total Number of Packages	Total Gross Weight (kg)	Cubic Meters
World-Mart USA	**1 Skid**	**117 kgs**	**1.887 cbm**

Complete Commodity Description and Country of Manufacture	Quantity/	Unit of Measure	Weight in Lbs	Weight in Kgs
Maple Leaf Smoke Detectors	**200**	**Units**	**0.88**	**0.39**

Dated, Signed & Stamped by Commissionaire of Taking Oaths in Halifax, Canada

Commissionaire for Taking Oaths
Date, Stamp & Signature

I certify that all particulars are true and correct.

-Signed-

Morgan Knipe
Home Security Equipment

8th Mar 2007
Date

Total Number of Units	**: 200**
Total Number of Skids	**: 1 Skid**
Dimensions per Skid (Inches)	**: 48 x 40 x 60**
Weight per Skid	**: 117 kgs**
Total Net Weight	**: 78 kgs**
Total Gross Weight	**: 117 kgs**

Canada Border Services Agency | Agence des services frontaliers du Canada

PROTECTED (When Completed)

NORTH AMERICAN FREE TRADE AGREEMENT

CERTIFICATE OF ORIGIN

(Instructions Attached)

APPENDIX – 24

Please print or type

1 Exporter's Name and Address:

MAPLE LEAF FIRE SYSTEMS LTD.
234 POLAR BEAR AVENUE
HALIFAX, NS B3K 3Y6
CANADA

Tax Identification Number: ▶ 987654321

2 Blanket Period:

From DD-MM-YY 01-02-07 To DD-MM-YY 31-07-07

3 Producer's Name and Address:

SAME AS EXPORTER

Tax Identification Number: ▶

4 Importer's Name and Address:

WORLD-MART STORES (USA) INC.
2399 N POINT BLVD,
BALTIMORE, MD 21222
UNITED STATES

Tax Identification Number: ▶ 161570188

5 Description of Good(s)	6 HS tariff Classification Number	7 Preference Criterion	8 Producer	9 Net Cost	10 Country of Origin
SMOKE DETECTORS (IONISATION TYPE)	8531.10.00	D	YES	NO	CA
REPLACEMENT SHIPMENT FOR INVOICE # 3456 DATED 1st MARCH 2007 VALUE DECLARED ON COMMERCIAL INVOICE IS FOR CUSTOMS PURPOSE ONLY					
DATED, SIGNED & STAMPED BY					
CHAMBER OF COMMERCE IN HALIFAX & COMMISSIONER OF TAKING OATHS					

11 I certify that:

- the information on this document is true and accurate and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document;
- I agree to maintain, and present upon request, documentation necessary to support this Certificate, and to inform, in writing, all persons to whom the Certificate was given of any changes that would affect the accuracy or validity of this Certificate;
- the goods originated in the territory of one or more of the Parties, and comply with the origin requirements specified for those goods in the North American Free Trade Agreement, and unless specifically exempted in Article 411 or Annex 401, there has been no further production or any other operation outside the territories of the Parties; and
- this Certificate consists of 1 pages, including all attachments.

Authorized Signature: -SIGNED-		Company: MAPLE LEAF FIRE SYSTEMS LIMTED
Name: MORGAN KNIPE		Title: MANAGER - HOME SECURITY EQUIPMENT
Date (dd-mm-yy) 08-03-07	Telephone: +1-902-537-4448	Fax: +1-902-537-4440

B232 E (05)
Printed in Canada

Canada

CNA

CERTIFICATE OF INSURANCE

Page 1 OF 1

Policy Number 123456	Certificate No. OMM 1350678
Issued Date: 9 – MAR – 2007	Shipment Date: 9 – MAR – 2007
Place of Issuance: HALIFAX, CANADA	Client Reference: WFI/HFX/BWI/3456-36

This certifies that the Assured is insured under and subject to the conditions of the Open Policy and in this Certificate.

Assured:

MAPLE LEAF FIRE SYSTEMS LTD, 234 POLAR BEAR STREET
HALIFAX NS, B3K 3Y6, CANADA

Upon surrender of this Certificate, which conveys the right of collecting any such loss as fully as if the property were covered by a special policy direct to the holder hereof, and free from any liability for unpaid premiums. This Certificate is subject to all the terms of the Open Policy, provided, however, that the right of a bona fide holder of this Certificate for value shall not be prejudiced by any terms of the Open Policy which are in conflict with the terms of this Certificate.

CNA Canada
250 Yonge Street, Suite 1500
Toronto, Ontario, M5B 2L7

www.cnacanada.ca

Conveyance LIBERTY COASTAL V.127 S

Additional Carrier Information

Insured Value
3597.00 USD
THREE THOUSAND FIVE HUNDRED NINTY SEVEN AND 00/100 UNITED STATES DOLLARS

Place of Origin HALIFAX, CANADA

Port of Loading HALIFAX, CANADA

Final Destination BALTIMORE, USA

Port of Discharge BALTIMORE, USA

Description of Goods
SMOKE DETECTORS

Marks & Numbers
WORLD-MART USA

THIS CERTIFICATE OF INSURANCE IS FOR EDUCATIONAL PURPOSE ONLY

Pieces and Weights
1 SKID AT 177 KGS

Unless otherwise indicated in this box: This insurance covers against all risk of physical loss or damage from any external cause irrespective of percentage, excluding the risks excepted by the F.C.&S. (Free of Capture and Seizure) Warranty and the S.R.&C.C. (Strikes, Riots and Civil Commotions) Warranty incorporated herein.

Subject to the Cutting Clause

Subject to the Labels Clause

Including the risks of War, Strikes, Riots and Civil Commotions in accordance with American Institute clause current on date of issuance of this certificate.

Subject to the Brands Clause

Each claim for partial loss or damage recoverable under this policy, resulting from one accident, is subject to a US$250.00 deductible

Please see supplemental page(s) for additional clauses.

CONDITIONS : This insurance, in addition to the foregoing, is also subject to the following American Institute Cargo Clauses (Feb. 1949, except as indicated):

Warehouse to Warehouse	Labels	Inchmaree
Marine Extension Clauses (April, 1943)	Machinery	Both To Blame
Craft, Etc.	General Average	Constructive Total Loss
Deviation	Explosion	Carrier
Warehousing & Forwarding	Shore	Nuclear Exclusion (Storage Risks) (April, 1961)
Packages Totally Lost Loading	Bill of Lading, Etc.	South American Endorsement (Dec, 1948)

PARAMOUNT WARRANTIES: The following warranties shall be paramount and shall not be modified or superseded by any other provision included herein or stamped or endorsed hereon unless such other provision refers specifically to the risk excluded by these warranties and expressly assumes the said risks.
F.C.&S. Warranty S.R.&C.C. Warranty Delay Clause

These clauses are included in the Open Cargo Policy and are also accessible at www.cnacargo.com.

SUBROGATION AND IMPAIRMENT OF RECOVERY: It is a condition of this Insurance that upon payment of any loss the Company shall be subrogated to all rights and claims against third parties arising out of such loss. In case of any agreement or act or omission by the Assured, prior or subsequent hereto, whereby any right of recovery of the Assured for loss of or damage to any property insured hereunder, against any Carrier or Bailee, is released, impaired or lost, which would on acceptance of abandonment or payment of a loss by this Company have inured to its benefit but for such agreement or act of omission, this Company shall not be bound to pay any loss, but its right to retain or recover the premium shall not be affected.

SUIT: No suit or action for the recovery of any claim arising under this Certificate shall be maintainable in any Court unless such suit or action shall have been commenced within two years from the date of the happening of the loss out of which the said claim arose; provided, however, that if, by the laws of State within which this Certificate is issued such limitation is invalid, then any such claim shall be void unless action is commenced within the shortest limit of time permitted by the laws of such State.

Secretary

Chairman of the Board

Dated 9 – MAR – 2007

Signed

This Certificate is not valid unless countersigned by the Assured or Company.

ORIGINAL

UCVN 1001394

APPENDIX – 26

WORLD FREIGHT INC.
BORDERLESS WORLD

1215 Marginal Road
Halifax, Nova Scotia B3H 4P8
Tel: +1- 902-426-8222
Fax: +1-902-426-7335

BOOKING CONFIRMATION Date : 8th Mar 2007

To
Maple Leaf Fire Systems Ltd.
234 Polar Bear Avenue
Halifax, NS B3K 3Y6
Canada

Dear Wendy Dutirrio,

Sub : Booking Confirmation for transport of Smoke Detectors to Baltimore
Confirmation # WFI/MLF/OE/018BC

Thank you for giving us an opportunity to serve you. We are pleased to provide you with the following booking details.

Pickup Location	: Maple Leaf Fire Systems, 234 Polar Bear Avenue, Halifax, B3K 3Y6
Pickup Date	: 8th Mar 2007
Port of Discharge	: Baltimore, MD, USA
Commodity	: Smoke Detectors, Ionisation Type, UN2911
Mode	: Ocean - LCL
Cargo Details	: 1 Skid (200 Pcs) / 48L x 40W x 60H / 117kgs / 1.887 cbm
Vessel Name	: Liberty Coastal V.127 S
ETD Halifax	: 9th Mar 2007 (Friday)
ETA Baltimore	: 11th Mar 2007 (Sunday)

SPECIAL NOTE : Kindly mark outside pallet as “UN2911”

In case you have any further questions, we would be glad to assist you.

Thank You & Warm Regards
John Wall
Manager – Ocean Freight
World Freight Inc. – Halifax Branch

Direct Tel : +1-902-426-8242
Mobile : +1-902-222-5336
Email : john.wall@worldfreight.net

THIS IS SYSTEM GENERATED AND DO NOT REQUIRE SIGNATURE

Canada Border Services Agency / Agence des services frontaliers du Canada

EXPORT DECLARATION
DÉCLARATION D'EXPORTATION

PROTECTED (WHEN COMPLETED) / PROTÉGÉ (UNE FOIS REMPLI) **C**

☐ Original ☑ Amended - Modifié ☐ Void - Nul ☐ Copy - Copie 1 of - de 3

Page 1 of - de 1

▶ **See completion instructions — PLEASE PRINT - Voir la façon de remplir le formulaire — EN LETTRES MOULÉES S.V.P.**

1. Business no. / N° d'entreprise: 987654321 | R | M 0001

2. Export permit/licence no. (if applicable) - N° du permis/de la licence d'exportation (s'il y a lieu): Not Applicable

3. Exporter information (includes non-resident) - Renseignements sur l'exportateur (y compris les non-résidents)

Name - Nom: MAPLE LEAF FIRE SYSTEMS LIMITED

No. and street - N° et rue	City - Ville	Province/state, country - Province/État, pays	Postal/Zip code - Code postal/ZIP
234 POLAR BEAR ROAD	HALIFAX	NOVA SCOTIA	B3K 3Y6

4. Ultimate consignee information - Renseignements sur le destinataire final

Name - Nom: WORLD-MART STORES (USA) INC.,

No. and street - N° et rue: 2399 N POINT BLVD

City - Ville	Province/state, country - Province/État, pays	Postal/Zip code - Code postal/ZIP
BALTIMORE	MARYLAND	21222

5. Country of final destination - Pays de destination finale: UNITED STATES

6. Name of exporting carrier, freight forwarder or consolidator - Nom du transporteur, du transitaire ou du groupeur de marchandises à exporter: WORLD FREIGHT INC., HALIFAX, CANADA

7. Transportation document no. - N° du document de transport: WFI/HFX/BWI/3456-36

8. Mode of transport from place of exit - Mode de transport à partir du bureau de sortie

☐ Highway / Routier ☐ Rail / Ferroviaire ☑ Marine / Maritime ☐ Air / Aérien ☐ Other (specify) / Autre (précisez)

9(a) Customs proof of report no. - N° de la preuve de déclaration des douanes

STAMP / TIMBRE

yyyy/mm/dd., time - 24hr., export reporting office code, reference no.
aaaa/mm/jj., heure - 24h, code du bureau de déclaration d'exportation, n° de référence

9(b) Goods inspected by customs - Marchandises inspectées par les douanes

FOR CUSTOMS USE ONLY / RÉSERVÉ AUX DOUANES ☐ Yes / Oui

10. Vessel name (if applicable) - Nom du bateau (s'il y a lieu): LIBERTY COASTAL V.127S

11. Date of export (yyyy/mm/dd) - Date d'exportation (aaaa/mm/jj): 2007-03-08

12. Number of packages - Nbre de colis: 9

Type of packages - Genre de colis: SKIDS

13. Place of exit - Bureau de sortie: HALIFAX, CANADA

Container no. - N° de conteneur: TRIU 3456789

14. Exporter reference no. (if applicable) - N° de référence de l'exportateur (s'il y a lieu): WMS/MLF/Home-369

15. Conveyance identification no. (if applicable) - N° d'identification du moyen de transport (s'il y a lieu): -NOT APPLICABLE-

16. Origin - Origine: Country / Pays	Province	17. Item description - Description d'article	18. HS Commodity Code / Code de marchandise du SH	19. Qty. and unit of measure / Qté et unité de mesure	20. Value F.O.B place of exit / Valeur f.à.b. bureau de sortie
CA	NS	SMOKE DETECTORS	8531.10.00	200 Pcs	$2690.40

21. Currency used for declared value - Devise de la valeur déclarée: CANADIAN DOLLARS

22. Gross weight - Poids brut: 117Kgs

23. Total value F.O.B. place of exit - Valeur totale f.à.b. bureau de sortie: CAD 2690

24. Freight charges to place of exit, estimated if unknown (included in field 20) - Frais de transport jusqu'au bureau de sortie, estimatifs si inconnus (compris dans le champ 20): CAD 310

25. If goods are not sold, state reason for export (if applicable). If a lease or rental, state period - Si les marchandises ne sont pas vendues, motivez l'exportation (s'il y a lieu). S'il s'agit d'une location ou d'un bail, précisez la période.: NOT APPLICABLE

26. Customs service provider information (if applicable) - Renseignements sur le fournisseur de services douaniers (s'il y a lieu)

Name - Nom: WORLD FREIGHT INC

Area code and tel. no. / Indicatif régional et n° de tél.: (902) 426 | - | 8222

No. and street - N° et rue	City - Ville	Province/state, country - Province/État, pays	Postal/Zip code - Code postal/ZIP
1215 MARGINAL ROAD	HALIFAX	NOVA SCOTIA	B3H 4P8

27. I hereby certify that the information given above and on the continuation sheet(s), if any, is true and complete.
Je certifie que les renseignements inscrits ci-dessus et sur les feuilles supplémentaires, s'il en est, sont exacts et complets.

Name of person responsible for completion - Nom de la personne responsable de remplir le formulaire: JOHN WALL

Company name - Nom de l'entreprise: WORLD FREIGHT INC.

No. and street - N° et rue	City - Ville	Province/state - Province/État	Postal/Zip code - Code postal/ZIP	28. Status - Statut
1215 MARGINAL ROAD	HALIFAX	NOVA SCOTIA	B3H 4P8	☐ Exporter / Exportateur ☑ Other / Autre

Area code and tel. no. / Indicatif régional et n° de tél.: (902) 426 | - | 8222

Signature: -SIGNED-

Date: 8th Mar 2007

B13A (06)

Canada

MASTER BILL OF LADING (NON NEGOTIABLE)

North East LCL Consolidations Ltd, Halifax, Canada

SHIPPER / EXPORTER (COMPLETE NAME & ADDRESS)	BILL OF LADING NUMBER	CUSTOMER REF NUMBER
World Freight Inc. 1215 Marginal Road, Halifax, Nova Scotia B3H 4P8, Canada	NELCS/HFX/BWI/546-DGR	WMS / MLF / Home-369
	Forwarding Agent	

CONSIGNEE (Name & Full Address)	DESTINATION AGENT DETAILS
World Freight USA Inc, 4359 Jeffrey Street, Baltimore, USA Tel : +1-201-547-7439; Fax : +1-201-644-7539 Contact : Ocean Imports Team	North East Consol (USA) Inc 6547, Unit 5-9, Terminal Road, Baltimore, USA Tel : +1-201-654-6499

PLACE OF RECEIPT		FREIGHT TERMS
Halifax, Canada		PRE-PAID
VESSEL & VOYAGE	PORT OF LOADING	
Liberty Coastal V.127 S	HALIFAX	

PORT OF DISCHARGE	PLACE OF FINAL DELIEVRY	CONTAINER NUMBER	SEAL NUMBER
BALTIMORE	BALTIMORE	TRIU 3456789	IN-6537

MARKS & NUMBERS	NO OF PKGS	DESCRIPTION OF PACKAGES & GOODS	WEIGHT	MEASUREMENT
World-Mart USA UN2911	1 SKID	SAID TO CONTAIN UN2911 200 UNITS OF SMOKE DETECTORS SHIPPER'S LOAD & COUNT LOADED ON BOARD "Liberty Coastal V127s" ON 9TH MAR 2007 FREIGHT PREPAID EXPRESS RELEASE	117KGS	1.887 CBM (48 X 40 X 60 INCHES)
TOTAL NO. OF PKGS : 1				

FOR EXCESS AD VOLERUM VALUE SEE CLAUSE 19 ON REVERSE

No. of Original BLs
ZERO

DETAILS OF CHARGES

DESC. OF CHARGE	RATE	PREPAID	COLLECT

RECEIVED FOR SHIPMENT FROM THE MERCHANT IN APPARENT GOOD ORDER AND CONDITION UNLESS OTHERWISE STATED HEREIN, THE GOODS MENTIONED ABOVE TO BE TRANSPORTED AS PROVIDED HEREIN, BY ANY MODE OF TRANSPORTFOR ALL OR ANY PART OF THE CARRIAGE, SUBJCT TO ALL TERMS & CONDITIONS APPEARING ON THE FACE & BACK HEREOF ND IN THE CARRIER'S APPLICABLE TARIFF AND ARE AVAILABLE ELECTRONICALL, TO WHICH THE MERCHANT AGREES BY ACCEPTING THIS BILL OF LADING

NORTH EAST LCL CONSOLIDATIONS, HALIFAX

Date : 9th Mar 2007 | Sign :

WORLD FREIGHT INC.
HALIFAX, CANADA

Ocean Cargo Manifest

CONSOL #		Carrier	Vessel Details	MBL Shipper	MBL Consignee
		North East LCL	Liberty Coastal V.739 S	World Freight Inc. 1215 Marginal Road, Halifax, Nova Scotia B3H 4P8, Canada	World Freight America Inc, 4359 Jeffrey Street, Baltimore, USA Tel : +1-201-547-7439; Fax : +1-201-644-7539 Contact : Ocean Imports Team
Container # TRIU 3456789		Port of Loading Halifax	ETD 9th Mar 2007		
Seal # IN-6537		Discharge Port Baltimore	ETA 11th Mar 2007		
Container Type (LCL Co-Load)		Carrier MBL # NELCS/HFX/BWI/546-DGR			

HBL Number	HBL Shipper	HBL Consignee	Final Destination	Pcs. & Packaging	Weight	Dims & Total Vol.	Cargo Description	Marks & Nos	Terms
WFI/HFX/BWI/3456-36	MAPLE LEAF FIRE SYSTEMS LIMITED 234 Polar Bear Avenue, HALIFAX, NS, B3K 3Y6 CANADA	BANK OF AMERICA INTERNATIONAL TRADE DIVISION 4764 THOMAS JEFFERSON STREET WASHINGTON DC, USA TEL : 202-654-8640 LETTER OF CREDIT NUMBER : 52 3471038-310	BALTIMORE, MD, USA	1 Pallet	177kgs	48 x 40 x 60 inches per pallet; (1.887cbm)	Smoke Detectors	World-Mart USA UN2911	CIF, Baltimore basis
Total 1 HBL				Total 1 Pallet	Total 177kgs	Total 1.887cbm			

WORLD FREIGHT INC. AUTOMATED MANIFEST

APPENDIX – 30

Bar Coded Cargo Label
(For Smoke Detectors Shipment)

VDA 4902 Label generated with TFORMer Runtime V4.5 by TEC-IT Datenverarbeitung GmbH, Steyr/Austria - http://www.tec-it.com

(1) Warenempfaenger
WORLD-MART STORES (USA) INC.
2399 N Point Blvd, Baltimore
MD 21222, UNITED STATES

(2) Abladestelle - Lagerort - Verwendungsschluessel
BALTIMORE, USA

(3) Lieferschein Nr (N)
IA0146943

(4) Lieferantenanschrift (Kurzname, Werk, PLZ, Ort)
MAPLE LEAF FIRE SYSTEMS LTD., HALIFAX, CANADA

(5) Gewicht netto: 78
(6) Gewicht brutto: 117
(7) Anzahl Packstuecke: 1

(8) Sach-Nr Kunde (P)
WORLD-MART STORES -

(9) Fuellmenge (Q)
200 PC

(10) Bezeichnung Lieferung, Leistung
SMOKE DETECTORS - (IONISATION)

(11) Sach-Nr Lieferant (30S)
987654321

(12) Lieferanten-Nr (V)
5734456

(13) Datum
9th MAR 07

(14) Aenderungsstand Konstruktion

(15) Packstueck-Nr (S)
560010300563426

(16) Chargen-Nr (H)
754648

(17) MAPLE LEAF FIRE SYSTEMS LTD., HALIFAX, CANADA

Warenanhaenger VDA 4902, Version 4

Free use of this form for testing purposes granted.

APPENDIX – 31

INTER-OFFICE AUTOMATED PRE-ALERT

WORLD FREIGHT INC.
BORDERLESS WORLD

Pre-Alert Date : 9th Mar 2007

From
Ocean Exports Team
World Freight Inc., Halifax Branch, NS, Canada

To
Ocean Imports Team
World Freight USA Inc, Baltimore Branch, USA

World Freight File Ref: WFI/MLF/OE/018BC

Shipper	: Maple Leaf Fire Systems Ltd., 234 Polar Bear Avenue, Halifax, NS B3K 3Y6, Canada
Consignee	: World-Mart Stores (USA) Inc, 2399 N Point Blvd, Baltimore, MD, 21222, USA, Tel : +1-410-284-1584, Fax : +1-410-284-1586
Date picked up	: 8th Mar 2007
Port of Loading	: Halifax, NS, Canada
Port of Discharge	: Baltimore, MD, USA
Final Destination	: Baltimore, MD, USA
Commodity	: Smoke Detectors (Ionization Type)
Mode	: Ocean - LCL
Cargo Details	: 1 Skid (200 Units) / 48L x 40W x 60H / 117kgs / 1.887 cbm
Vessel Name	: Liberty Coastal V.127 S
ETD Montreal	: 9th Mar 2007
ETA Baltimore	: 11th Mar 2007
HBL NO	: WFI/HFX/BWI/3456-36
MBL NO	: NELCS/HFX/BWI/546-DGR
SPECIAL NOTE	: **CRITICAL SHIPMENT. DO NOT DELAY**

Kindly Pre-Alert the consignee with cargo details and coordinate accordingly.

Ocean Exports Tel	: +1-902-426-8242
Ocean Exports Fax	: +1-902-426-7335
Email	: OE.Operations@worldfreight.net

END OF PRE-ALERT

Smoke Detector - Cargo Details

Product Name : Maple Leaf Smoke Detector

Product Type : Ionisation Type - Domestic Smoke Detector

Total Number : 200 pieces for shipment

Picture of Smoke Detector

Ionisation Chamber –
Inside a Smoke Detector

Total Number of Pallets : 1 Pallet

Total Weight : 117 kgs

Dimensions of Pallet : 48 Length x 40 Width x 60 Height (in Inches)

Total Volume : 1.887 cbm

Must show **"UN2911"** on Pallet.

SHIPPER`S LETTER OF INSTRUCTIONS

EXPORTER (Name and address including Postal code)

Maple Leaf Fire Systems Ltd.
234 Polar Bear Avenue
Halifax, NS B3K 3Y6
Canada

EXPORTER ID No.. : 987654321RM0001

SHIPPER: PLEASE BE SURE TO COMPLETE ALL SHADED AREAS.

CONSIGNEE

TO ORDER OF
Bank of America,
International Trade Division,
9 Thomas Jefferson Street, Baltimore MD, USA

WORLD FREIGHT INC.
1215 Marginal Road,
Halifax, Nova Scotia B3H 4P8
CANADA
Tel: +1-902-426-8222, Fax: +1-902-426-7335

Notify Party

World-Mart Stores (USA) Inc,
2399 N Point Blvd, Baltimore, MD 21222, USA,
Tel : +1-410-284-1584, Fax : +1-410-284-1586
Attn : Sabrina Kuehne (Receiving Dept)
Importer Tax Id : 161570188 (Federal Tax id.)

COUNTRY OF ULTIMATE DESTINATION	***USA***

PORT OF EXPORT	***Halifax***
LOADING PORT	***Halifax, Canada***
PORT OF UNLOADING	***Baltimore, USA***

SHIPPER MUST CHECK

☑ PREPAID ☐ COLLECT C.O.D. $ _____

☐ AIR ☑ OCEAN

☑ CONSOLIDATE ☐ DIRECT

☐ HAZ-MAT CARGO ☐ GENERAL CARGO

SHIPPER REQUESTS INSURANCE ☐ No ☐ Yes ***USD 3000***
-Take Insurance for 110%-

MARKS, NOS., AND KINDS OF PACKAGES ➢ ***World-Mart USA***
1 Skid

COMMODITY DESCRIPTION

	Description		HS CODE	QUANTITY
	Smoke Detectors		***8531.10.00***	***200***

SHIPPER'S REF. №.	DATE	VALUE (Selling price or cost if not sold)
Invoice NO. 6789	***8th Mar 2007***	

SHIPPERS NOTE:
IF YOU ARE UNCERTAIN OF THE HS CODE NO. DO NOT TYPE IT IN - WE WILL COMPLETE WHEN PROCESSING

USD 3,000

EXPORT LICENCE NUMBER, IF APPLICABLE **-Not Applicable -**

PLEASE SIGN & STAMP DECLARATION IN THIS BOX

-Signed & Stamped by Shipper-

DOCUMENTS ENCLOSED:
1) ***Commercial Invoice***
2) ***Packing List***
3) ***NAFTA Certificate of Origin***

DATE	AUTHENTICATION (When required)
8th Mar 2007	***- Nil -***

SPECIAL INSTRUCTIONS, IF ANY:

Critical Shipment. Do not delay. On BL, show Letter of Credit Number as 52 3471038-310

NOTE: The shipper or his Authorized Agent hereby authorizes the above named Company, in his name and on behalf, to prepare any export documents, to sign and accept any documents relating to said shipment and forward this shipment in accordance with the conditions of carriage and the tariffs of the carriers employed. The shipper guarantees payment of all collect charges in the event the consignee refuses payment. Hereunder the sole responsibility of the Company is to use reasonable care in the selection of carriers, forwarders, agents and others to whom it may entrust the shipment.

SMOKE DETECTORS
Shipper's Declaration of Dangerous Cargo

CARGO CANNOT BE ACCEPTED UNTIL DECLARATION IS FULLY COMPLETED BY THE SHIPPER IN ACCORDANCE WITH THE APPLICABLE I.M.D.G. CODE/TRANSPORT CANADA REGULATIONS

1. BOOKING NO.: WFI/MLF/OE/018BC VESSEL/VOY: Liberty Coastal V.127 S
2. SHIPPER (CO. NAME): Maple Leaf Fire Systems Ltd, Halifax, Canada.
3. AGENT OR BROKER: World Freight Inc. (+1- 902-426-8222)
4. 24 HOUR EMERGENCY RESPONSE PHONE NO: +1-813-248-0585
5. EMERGENCY RESPONSE CONTACT: Chemtel Inc.
6. PROPER SHIPPING NAME: RADIO ACTIVE MATERIAL, EXCEPTED PACKAGE - INSTRUMENTS

   TECHNICAL NAME (IF N.O.S.) N/A
7. HAZARDOUS CLASS 7 UN Number # 2911 PACKING GROUP N/A
8. SUBSIDIARY CLASS OR DIVISION: N/A FLASH POINT: N/A C/F
9. PLACARD: NOT REQUIRED MARINE POLLUTANT: NO
10. NUMBER & DESCRIPTION OF PACKAGES: 1 Pallet / 200 UNITS
11. GROSS WEIGHT: 177 kgs Est. CUBIC FEET: _____
12. EMERGENCY RESPONSE NUMBER: (1-800-255-3924)
13. CONTAINER NUMBER _____ Seal #
14. REMARKS: _____

"I hereby declare that the contents of this consignment are fully and accurately described above by proper shipping name and are classified, packed, marked and labeled, and are in all respects in proper condition for transport by water according to the applicable international and national government regulations."

"It is declared that the packing of the container has been carried out in accordance with the provision of the IMDG Code."

For Maple Leaf Fire Systems Ltd, Halifax
Name: Morgan Knipe (Home Security Equipment)

Signature: -SIGNED-
Date: 08-March-2007