

**GENERAL AGENCY AGREEMENT
APPOINTING A CUSTOMS BROKER
POWER OF ATTORNEY
WITH POWER TO APPOINT A SUB-AGENT**
KNOW ALL MEN BY THESE PRESENTS THAT

I/We, _____ of _____ do hereby constitute and appoint
Indigo Freight Services of East Garafraxa, Ontario, Canada L9W6B4 my true and lawful attorney to transact
business on my behalf in all matters relating to:

- (i) Customs that may be transacted by a Customs Broker licensed under the Customs Act; and
- (ii) Excise under the Excise Act and federal sales tax under the Excise Tax Act; including all matters relating to the accounting for and payment and refund of customs and/or excise duties, excise and federal sales taxes in respect of imported goods released under such legislation, at the customs office located in **Toronto, Ontario, and across Canada.**

AND IN CONNECTION THEREWITH:

(a) to execute, sign, seal, deliver and endorse for me and in my name all bonds, entries, bills of lading bills of exchange, warehouse receipts or other means of payment or collateral security which comes into his possession and to use same, including draw-backs and claims of any nature for reimbursement of customs duties, federal sales and excise taxes and the like;

(b) to receive all such payments and sums of money as are now due or may hereafter become due and payable to me by way of rebate, refund or remission on the order of the Department of National Revenue of Canada relative to the foregoing; and to endorse on my behalf and as my attorney and to deposit to and for his own account all such payments from the Government of Canada.

I/We acknowledge that any duties, charges or other amounts paid on my behalf or to my account by my attorney or sub-agent shall be a debt due by me to my attorney or sub-agent and any refund, rebate or remission of such duties, charge or other amounts shall be the property of my attorney or sub-agent.

I/We, the said _____ hereby certify that, to the best of my knowledge, all documents and/or information that will be provided to the aforesaid by myself or on my behalf, in connection with this mandate, will be true, accurate and complete.

I/We further grant my attorney full power and authority to appoint any other person to whom a license to transact business as a Customs Broker has been issued under the Customs Act as a sub-agent to transact the aforesaid business on my behalf at any of the aforementioned Customs offices, and to revoke any such appointment and to appoint any other person who holds such a license as a sub-agent in the place of any sub-agent whose appointment has been revoked, as he, my attorney, shall from time to time think fit.

I/We, the said _____ hereby agree that all transactions hereunder shall be governed by the Standard Trading Conditions of the Canadian Association of Customs Brokers which are on the reverse side hereof and which have been read by the undersigned.

I/We hereby ratify and confirm and agree to ratify and confirm all that my said attorney may do by virtue hereof. This Power of Attorney shall be and remain in full force and effect, until due notice of its revocation shall be given to my aforesaid attorney in writing by registered mail.

IN WITNESS WHEREOF _____ has caused these presents to be sealed with its corporate seal, attested to by the by the signature of its duly authorized officials at
in _____ this _____ day of _____

Business Number:
Signature: _____

Title: _____
(Corporate Seal)

Accepted by: Guy Chopping, President

Indigo Freight Services

Signature: _____

Reasonable Care

The legal responsibility for assuring that your conduct of Customs business is fully correct and compliant has shifted from the Customs Service to you, the importer.

You are now required to exercise "reasonable care" in the conduct of your Customs business. Reasonable care means taking the necessary steps to ensure that your Customs-related business is conducted accurately and correctly. Inadvertence, good-faith belief and ignorance are no longer defensible positions. Failure to meet the standard of "reasonable care" may result in severe penalties or seizures.

You may work toward satisfying the "reasonable care" standard in a variety of ways including, but not limited to:

Knowledge of suppliers, products, values, and countries of origin,

Maintenance of a full and complete record keeping system where information is easily verifiable,

Identification of Customs tariff classifications, duty rates, and values for duty,

Assuring proper country of origin marking

Proper use of NAFTA or other special programs

Accurate declaration and full disclosure of goods to Canada Customs at the time of importation

Seeking of Customs rulings

Your ability to demonstrate that you have taken "reasonable care" can help to limit both corporate and individual liabilities. We are concerned that our clients are aware of their responsibilities and we ask you to confirm that you are informed of this notice. Please sign and date this form and return with the Power of Attorney.

Signature: _____ Date: _____

Print Name: _____ Title: _____

Company Name: _____

For the complete regulations regarding importation of commercial and personal goods please refer to the Canada Customs website at <http://www.ccr.a.adrc.gc> or your Customs Broker.