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
ACKNOWLEDGEMENTS

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Table of Contents

1. **INTRODUCTION** ..............................................................................................................................................6

2. **SHIPMENT OF METAL STACK CHAIRS (1874 words)** .................................................................................7
   2.1 UNDERSTANDING CLIENT NEEDS ..............................................................................................................7
   2.2 TEMPORARY IMPORT OF PARTS & MATERIAL ..............................................................................................8
      2.2.1 NAFTA & The Certificate of origin ........................................................................................................8
      2.2.2 Implications to Canadian Exporter .........................................................................................................9
      2.2.3 Implications to USA Importer ................................................................................................................9
   2.3 EVALUATION OF COSTS & TRANSPORT MODES .....................................................................................10
   2.4 CHECKING POTENTIAL RISKS & HANDLING EXPORT PROCESS .......................................................11
      2.4.1 Packaging ...........................................................................................................................................11
      2.4.2 Documentation ..................................................................................................................................11
      2.4.3 Hazardous Material Verification .......................................................................................................12
      2.4.4 Consolidation & Co-Loading Factor ...................................................................................................12
   2.5 SYNCHRONISING THE FLOW OF GOODS, INFORMATION & FUNDS ..................................................13

3. **SHIPMENT OF SMOKE DETECTORS (1893 words)** .....................................................................................14
   3.1 UNDERSTANDING CLIENT NEEDS ..............................................................................................................14
   3.2 CAUTION ! RADIO ACTIVE SUBSTANCE ....................................................................................................15
      3.2.1 Brief Description on Nature of Smoke Detectors .................................................................................15
      3.2.2 How Hazardous is Radio Active substance in a smoke detector .....................................................16
      3.2.3 IMDG Code Reference .......................................................................................................................16
      3.2.4 Country Regulations on Local Transport of UN2911 .........................................................................17
   3.3 EVALUATION OF COSTS & TRANSPORT MODES ..................................................................................18
   3.4 CHECKING POTENTIAL RISKS & HANDLING EXPORT PROCESS ....................................................18
      3.4.1 Packaging & Labeling .........................................................................................................................18
      3.4.2 Documentation ..................................................................................................................................19
      3.4.3 Consolidation & Co-Loading Factor ...................................................................................................19
   3.5 SYNCHRONISING THE FLOW OF GOODS, INFORMATION & FUNDS ..................................................20

4  **CONCLUSION (228 words)** .............................................................................................................................21

5  **BIBLIOGRAPHY & REFERENCES** ....................................................................................................................22
6 APPENDICES
SHIPMENT OF METAL FRAME CHAIRS (Appendix – 1 to Appendix – 20)

SHIPPING DOCUMENTS FOR BANK
Appendix – 1 : House Bill of Lading (Negotiable)
Appendix – 2 : Commercial Invoice (Legalised format)
Appendix – 3 : Packing List (Legalised format)
Appendix – 4 : NAFTA Certificate of Origin (Legalised format)
Appendix – 5 : Marine Insurance Certificate

OTHER DOCUMENTS GENERATED DURING EXPORT PROCESS
Appendix – 6 : Freight Quotation
Appendix – 7 : Booking Confirmation
Appendix – 8 : Export Declaration (Non-Mandatory for exports to USA)
Appendix – 9 : Master Bill of Lading (Non-Negotiable)
Appendix – 10 : Cargo Manifest (Combined manifest for FCL Consolidation)
Appendix – 11 : Bar Coded Cargo Label
Appendix – 12 : Automated Pre-Alert

OTHER IMPORTANT INFORMATION OR DOCUMENTS
Appendix – 13 : Shipper’s Letter of Instructions
Appendix – 14 : Metal Frame Chair – Product Details
Appendix – 15 : Chairs – Packaging & Cargo Details
Appendix – 16 : Letter of Credit
Appendix – 17 : Details of Imported material into Canada
Appendix – 18 : Calculation of Regional Value Content (for NAFTA)
Appendix – 19 : Material Safety Data Sheet (for Lacquer from Germany)
Appendix – 20 : Hazardous Material Verification Certificate

SHIPMENT OF SMOKE DETECTORS (Appendix – 21 to Appendix – 34)

SHIPPING DOCUMENTS FOR BANK
Appendix – 21 : House Bill of Lading (Negotiable)
Appendix – 22 : Commercial Invoice (Legalised format)
Appendix – 23 : Packing List (Legalised format)
Appendix – 24 : NAFTA Certificate of Origin (Legalised format)
Appendix – 25 : Marine Insurance Certificate

OTHER DOCUMENTS GENERATED DURING EXPORT PROCESS
Appendix – 26 : Booking Confirmation for the replacement shipment
Appendix – 27 : Export Declaration
Appendix – 28 : Master Bill of Lading (Non-Negotiable)
Appendix – 29 : Cargo Manifest
Appendix – 30 : Bar Coded Label
Appendix – 31 : Automated Pre-Alert

OTHER IMPORTANT INFORMATION OR DOCUMENTS
Appendix – 32 : Smoke Detectors – Product & Cargo Details
Appendix – 33 : Shipper’s Letter of Instructions
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, Less than Container Load (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** | USD 150 | **Documentation, Handling & Terminal Costs** | USD 170 | **Main Voyage (Including surcharges)** | USD 275 (At USD 35w/m) |
| **Total Cost** | USD 595 | **Total Transit Time** | 3 Days | **Marine Mode - LCL** (W/m = 7.840cbm) | |
| **Air Mode (Chargeable weight is 1306kgs)** | USD 150 | **Main Voyage (Including surcharges)** | USD 1633 (At USD1.25/kg) | **Total Cost** | USD 1908 |
| **Total Transit Time** | 1 Day | **Line Haul Truck Mode (Chargeable weight is 2767lbs)** | Included in main Voyage | **Total Cost** | USD 1520 |
| **Total Transit Time** | 2 Days | **USI 1520 (Lump sum)** | Included in main Voyage | **Total Transit Time** | }
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 $1/5000^{th}$ 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.

<table>
<thead>
<tr>
<th>Analyzing Radiation Activity Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>IMDG Limit for UN2911</strong></td>
</tr>
<tr>
<td><em>(Source : IMDG Code 2002, Calculated from tables 2.7.7.1.2.1 Gases-Other forms and 2.7.7.2.1, Americium-241)</em></td>
</tr>
<tr>
<td>Per Item</td>
</tr>
<tr>
<td>0.0000001 TBq (Equal to 27 microcurie)</td>
</tr>
<tr>
<td>Per Package</td>
</tr>
<tr>
<td>0.00001 TBq (Equal to 270 microcurie)</td>
</tr>
<tr>
<td><strong>Smoke Detectors</strong></td>
</tr>
<tr>
<td><em>(Source : Smoke Detector manuals &amp; manufacturers websites)</em></td>
</tr>
<tr>
<td>Per Item</td>
</tr>
<tr>
<td>0.000000037 TBq (Equal to 1 microcurie)</td>
</tr>
<tr>
<td>Per Package</td>
</tr>
<tr>
<td>0.0000074 (Equal to 200 microcurie, since we have 200 units in one pallet)</td>
</tr>
<tr>
<td><strong>Percentage of Maximum limit</strong></td>
</tr>
<tr>
<td><em>(100% means touched the limit)</em></td>
</tr>
<tr>
<td>3.70%</td>
</tr>
<tr>
<td>74%</td>
</tr>
</tbody>
</table>

**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 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.

<table>
<thead>
<tr>
<th>Cost &amp; Transit time estimation for Smoke Detectors shipment (UN2911)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Pcs</strong></td>
</tr>
<tr>
<td><strong>Dimensions</strong></td>
</tr>
<tr>
<td><strong>Total Weight</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Origin Local Cartage</th>
<th>Documentation, Handling &amp; Terminal Costs</th>
<th>Main Voyage (Including surcharges)</th>
<th>Total Cost</th>
<th>Total Transit Time</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Marine Mode - LCL (W/m = 1.887cbm)</strong></td>
<td>USD 50</td>
<td>USD 110</td>
<td>USD 70 (At USD 70w/m)</td>
<td>USD 230</td>
<td>3 Days</td>
</tr>
<tr>
<td><strong>Air Mode (Chargeable weight is 315kgs)</strong></td>
<td>USD 50</td>
<td>USD 100</td>
<td>USD 488 (At USD1.55/kg)</td>
<td>USD 638</td>
<td>1 Day</td>
</tr>
<tr>
<td><strong>Line Haul Truck Mode (Chargeable weight is 667lbs)</strong></td>
<td>Included in main Voyage</td>
<td>Included in main Voyage</td>
<td>USD 550 (Lump sum)</td>
<td>USD 550</td>
<td>2 Days</td>
</tr>
</tbody>
</table>

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 and 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, radioactive 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 :

<table>
<thead>
<tr>
<th>Title</th>
<th>Title</th>
<th>Publisher / Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>FIATA Legal Hand Book on Forwarding, Third Edition</td>
<td>Peter Jones</td>
<td>Peter Jones, Toronto, Canada, 2001</td>
</tr>
<tr>
<td></td>
<td>CIFFA Professional Education Books (Module I &amp; II)</td>
<td>Canadian International Freight Forwarders Association, 2006</td>
</tr>
</tbody>
</table>

Primary Internet Sources :

http://www.rfidjournal.com/
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.export911.com/e911/ship/versusBL.htm
http://www.bfpsa.org.uk/Html/Publications (ionisation_chamber_smoke_detectors)
http://www.jem-inc.com/prmtrns.html
http://www.answers.com/topic/becquerel-1
http://ecfr.gpoaccess.gov (Title 49 – Transportation)
http://en.wikipedia.org
Appendices
# HOUSE BILL OF LADING (NEGOTIABLE)

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

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

**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

**VESSEL & VOYAGE:**
Liberty Coastal V.127 S
HALIFAX, CANADA

**PORT OF DISCHARGE:**
Baltimore, USA
PLACE OF FINAL DELIVERY
Baltimore, USA

**CONTAINER NUMBER:**
CPXU 1234567
**SEAL NUMBER:**
9876

<table>
<thead>
<tr>
<th>MARKS &amp; NUMBERS</th>
<th>NO. OF PKGS</th>
<th>DESCRIPTION OF PACKAGES &amp; GOODS</th>
<th>WEIGHT</th>
<th>MEASUREMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>World-Mart USA 1/9 TO 9/9</td>
<td>9 SKIDS</td>
<td>SAID TO CONTAIN 144 PCS OF METAL FRAME CHAIRS</td>
<td>900KGS</td>
<td>7.840cbm</td>
</tr>
</tbody>
</table>

**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**

**TOTAL NO. OF PKGS:** 9

**FOR EXCESS AD VOLERUM VALUE SEE CLAUSE 19 ON REVERSE**

**DETAILS OF CHARGES**

**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 TRANSPORT FOR ALL OR ANY PART OF THE CARRIAGE, SUBJECT TO ALL TERMS & CONDITIONS APPEARING ON THE FACE & BACK HEREOF NO IN THE CARRIER'S APPLICABLE TARIFF AND ARE AVAILABLE ELECTRONICALLY, TO WHICH THE MERCHANT AGREES BY ACCEPTING THIS BILL OF LADING.**

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

**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

**FREIGHT TERMS**
PRE-PAID (CIF, Baltimore)

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

**CUSTOMER REF NUMBER**
WMS / CFL / TR-001

**Forwarding Agent**

**APPENDIX - 1**

Page 24 of 60
# COMMERCIAL INVOICE

**SELLERSHIPPER** (Name, Full Address, Country)

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

**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 Loading**
Halifax, Canada

**Port of Discharge**
Baltimore, USA

**Final Destination**
Exporting Carrier
Baltimore, USA
World Freight Inc.

**Marks and Numbers**

| World-Mart USA | 9 Skids |

**Number of Packages**

| 144 |

**Currency of Sale**: Canadian Dollars

<table>
<thead>
<tr>
<th>Total Gross Weight (kg)</th>
<th>900 Kgs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cubic Meters</td>
<td>7.840 cbm</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Complete Commodity Description and Country of Manufacture</th>
<th>Quantity</th>
<th>Unit of Measure</th>
<th>Unit Value</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Metal Frame Chairs (Stackable Type)</td>
<td>144</td>
<td>Pcs</td>
<td>100.00</td>
<td>14400.00</td>
</tr>
</tbody>
</table>

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

Commissionaire for Taking Oaths
Date, Stamp & Signature

144

**TOTALS**

144

$14,400.00

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

**Terms and Conditions of Delivery and Payment (Incoterms)**

CIF, Baltimore, USA

**Chamber of Commerce**

Dated, Stamped & Signed
Halifax, Canada, 7th Mar 2007

Place, Date, Signature & Stamp of Certifying Authority

**Total Invoice Value**

$14,400.00
# PACKING LIST

<table>
<thead>
<tr>
<th>Seller/Shipper</th>
<th>Packing List Date and Number</th>
<th>Customer Order Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Canadian Furniture Ltd.</td>
<td>7th Mar 2007</td>
<td>WMS / CFL / TR-001</td>
</tr>
<tr>
<td>5543 Lobster Street</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Halifax NS, B3K 1Z7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CANADA</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tel: +1-902-426-3337</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Consignee               |                              |                       |
|-------------------------|------------------------------|                       |
| World-Mart Stores (USA) |                              | Chamber of Commerce    |
| Inc, 2399 N Point Blvd, |                              | Dated, Stamped & Signed |
| Baltimore, MD 21222,    |                              | Halifax, Canada, 7th   |
| USA, Tel: +1-410-284-1584, Fax: +1-410-284-1586 | 2007                   |
| Attn: Sabrina Kuehne    |                              |                       |
| (Receiving Dept)        |                              |                       |

<table>
<thead>
<tr>
<th>Port of Loading</th>
<th>Port of Discharge</th>
<th>Terms and Conditions of Delivery and Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Halifax, Canada</td>
<td>Baltimore, USA</td>
<td>CIF, Baltimore, USA</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Final Destination</th>
<th>Exporting Carrier</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Baltimore, USA</td>
<td>World Freight Inc.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Marks and Numbers</th>
<th>Total Number of Packages</th>
<th>Currency of Sale: Canadian Dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>World-Mart USA</td>
<td>9 Skids</td>
<td></td>
</tr>
</tbody>
</table>

| Complete Commodity       | Quantity | Unit of Weight | Weight in Lbs | Weight in Kgs |
| Description and Country  |          |               |               |               |
| of Manufacture           |          |               |               |               |

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  

<table>
<thead>
<tr>
<th>Total Number of Units</th>
<th>: 144</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Number of Skids</td>
<td>: 9 Skids</td>
</tr>
<tr>
<td>Dimensions per Skid (Inches)</td>
<td>: 30 x 23 x 77</td>
</tr>
<tr>
<td>Weight per Skid</td>
<td>: 100 kgs</td>
</tr>
<tr>
<td>Total Net Weight</td>
<td>: 720 kgs</td>
</tr>
<tr>
<td>Total Gross Weight</td>
<td>: 900 kgs</td>
</tr>
</tbody>
</table>

Page 1 of 1
### NORTH AMERICAN FREE TRADE AGREEMENT

**CERTIFICATE OF ORIGIN**

(Instructions Attached)

**APPENDIX - 4**

<table>
<thead>
<tr>
<th>1</th>
<th>Exporter's Name and Address:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CANADIAN FURNITURE LIMITED</strong></td>
<td></td>
</tr>
<tr>
<td><strong>5543 LOBSTER STREET</strong></td>
<td></td>
</tr>
<tr>
<td><strong>HALIFAX, NS, B3K 1Z7</strong></td>
<td></td>
</tr>
<tr>
<td><strong>CANADA</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Tax Identification Number:</strong> [123456789]</td>
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<table>
<thead>
<tr>
<th>2</th>
<th>Blanket Period:</th>
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<tbody>
<tr>
<td><strong>From:</strong> [01-03-07]</td>
<td></td>
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<tr>
<td><strong>To:</strong> [01-06-07]</td>
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</table>

<table>
<thead>
<tr>
<th>3</th>
<th>Producer's Name and Address:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SAME AS EXPORTER</strong></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>4</th>
<th>Importer's Name and Address:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>WORLD-MART STORES (USA) INC.</strong></td>
<td></td>
</tr>
<tr>
<td><strong>2399 N POINT BLVD, BALTIMORE, MD 21222</strong></td>
<td></td>
</tr>
<tr>
<td><strong>UNITED STATES</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Tax Identification Number:</strong> [161570188]</td>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>5</th>
<th>Description of Good(s)</th>
<th>6</th>
<th>HS tariff Classification Number</th>
<th>7</th>
<th>Preference Criterion</th>
<th>8</th>
<th>Producer</th>
<th>9</th>
<th>Net Cost</th>
<th>10</th>
<th>Country of Origin</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>METAL FRAME CHAIRS (STACKABLE TYPE)</strong></td>
<td><strong>9403.10.00</strong></td>
<td><strong>D</strong></td>
<td><strong>YES</strong></td>
<td><strong>NO</strong></td>
<td><strong>CA</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**DATED, SIGNED & STAMPED BY**

**CHAMBER OF COMMERCE IN HALIFAX & COMMISSIONER OF TAKING OATHS**

---

**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:** CANADIAN FURNITURE LIMITED

**Name:** ANDREW MATHEWS

**Title:** MANAGER - EXPORTS

**Date (dd-mm-yy):** 7th Mar 07

**Telephone:** +1-902-426-3337

**Fax:** +1-902-426-3339

Printed in Canada
CERTIFICATE OF INSURANCE

This certificate 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.

Conveyance: LIBERTY COASTAL V.127 S
Additional Carrier Information

Place of Origin: HALIFAX, CANADA

Port of Loading: HALIFAX, CANADA

Port of Discharge: BALTIMORE, USA

Final Destination: BALTIMORE, USA

Description of Goods
METAL FRAME CHAIRS

Marks & Numbers
WORLD-MART USA

Pieces and Weights
9 SKIDS AT 900 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.A. (Free of Capture and Seizure) Warranty and the S.R.C.C. (Strikes, Riots and Civil Communotions) Warranty incorporated herein.

Subject to the Cutting Clause
Subject to the Labels Clause

Including the risks of War, Strikes, Riots and Civil Communotions 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):

<table>
<thead>
<tr>
<th>Clauses</th>
<th>Exclusions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Warehouse to Warehouse</td>
<td>Incurrence</td>
</tr>
<tr>
<td>Marine Extension Clauses (Apr. 1949)</td>
<td>Machinery</td>
</tr>
<tr>
<td>Loss, etc.</td>
<td>Total Loss</td>
</tr>
<tr>
<td>Deviation</td>
<td>Consequential Loss</td>
</tr>
<tr>
<td>Warehousing &amp; Forwarding</td>
<td>Amounts</td>
</tr>
<tr>
<td>Packages Total Loss: Loading</td>
<td>Hulls</td>
</tr>
</tbody>
</table>

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 heron unless such other provision refers specifically to the risk excluded by these warranties and expressly assumes the said risk.

F.C.S.A. Warranty
S.R.C.C. Warranty
S.R.C.C. Warranty

These clauses are included in the Open Cargo Policy and are also accessible at www.cnacanada.ca

SUBROGATION AND IMPAIRMENT OF RECOVERY: It is a condition of this Insurance that upon payment of any losses 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 or damage to any property insured hereunder, against any Carrier or Banker, is released, impeded or lost, which would or acceptance of abandonment or payment of a loss by the Company have inured to its benefit but for such agreement or Act of omission, the 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 or 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 time of time permitted by the laws of each State.

Signed: 9 - MAR - 2007

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

ORIGINAL

UCVN 1001394
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

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

ESTIMATED GRAND TOTAL : CAD 771.16

Terms & Conditions applicable for this shipment are mentioned in Page - 2
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 whatever 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
BOOKING CONFIRMATION
Date: 7th March 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 March 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 March 2007 (Friday)
ETA Baltimore: 11th March 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
### APPENDIX - 8

**EXPORT DECLARATION**

**DECLARATION D'EXPÉDITION**

1. **Business no.**
   - N° d'entreprise
   - 123456789 R M 0001

2. **Exporter information (includes non-resident)**
   - Renseignements sur l'exportateur (y compris les non-résidents)
   - CANADIAN FURNITURE LIMITED

3. **Country of final destination**
   - Pays de destination finale
   - UNITED STATES

4. **Name of consignee**
   - Nom du destinataire final
   - WORLD-MART STORES (USA) INC.

5. **Number of packages**
   - Nbre de colis
   - 9

6. **Type of packages**
   - Genre de colis
   - SKIDS

7. **Transport document no.**
   - N° du document de transport
   - WFHF/BW/1234-45

8. **Mode of transport**
   - Mode de transport
     - Air

9. **Customs proof of report no.**
   - N° de la preuve de déclaration des douanes
   - STAMPED

10. **Vessel name**
    - Nom du bateau
    - LIBERTY COASTAL V.1275

11. **Date of export**
    - Date d'exportation
    - 2007-03-07

12. **Origin**
    - Origine
    - CA

13. **Item description**
    - Description de l'article
    - METAL FRAME CHAIRS

14. **HS Commodity Code**
    - Code de marchandises du SH
    - 9403.10.00

15. **Quantity and unit of measure**
    - Qte et unite de mesure
    - 144 Pcs

16. **Value F.O.B. place of exit**
    - Valeur F.O.B. bureau de sortie
    - $14084

**PROTECTED WHEN COMPLETED**

**PROTEGE LE FICHIER APRÈS LA COMPLÉTATION**

---

**Canada**

---

**B13A (06)**
### MASTER BILL OF LADING (NON NEGOTIABLE)

**American Coastal Shipping Inc.**

**SHIPPER / EXPORTER (COMPLETE NAME & ADDRESS):**
World Freight Inc.
1215 Marginal Road,
Halifax, Nova Scotia B3H 4P8,
Canada

**BILL OF LADING NUMBER:**
854012345

**CUSTOMER REF NUMBER:**
WF FCL Consol # 357

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

**DESTINATION AGENT DETAILS:**
American Coastal Shipping
Baltimore, USA
Tel : +1-201-643-7500

**PLACE OF RECEIPT:**
Halifax, Canada

**VEssel & VOYAGE:**
Liberty Coastal V.127 S

**PORT OF LOADING:**
HALIFAX

**PLACE OF FINAL DELIVERY:**
Baltimore

**CONTAINER NUMBER:**
CPXU 1234567

**SEAL NUMBER:**
9876

<table>
<thead>
<tr>
<th>MARKS &amp; NUMBERS</th>
<th>NO. OF PKGS</th>
<th>DESCRIPTION OF PACKAGES &amp; GOODS</th>
<th>WEIGHT</th>
<th>MEASUREMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>CPXU1234567</td>
<td>1</td>
<td>1 x 40' HIGH CUBE CONTAINER</td>
<td>18200KGS</td>
<td></td>
</tr>
<tr>
<td>Seal : 9876</td>
<td></td>
<td>SAID TO CONTAIN</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>FURNITURE, MACHINE CASTINGS, ELECTRONICS (NON-HAZARDOUS CONSOLIDATED CARGO)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**SHIPPERS LOAD, STOW & COUNT:***
LOADED ON BOARD "Liberty Coastal V127S" ON 9TH MAR 2007 AT HALIFAX

**FREIGHT PREPAID EXPRESS RELEASE:**

**TOTAL NO. OF PKGS:**
1

**FOR EXCESS AD VALOREM VALUE SEE CLAUSE 19 ON REVERSE:**
ZERO

**DETAILS OF CHARGES:**
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 TRANSPORT FOR ALL OR ANY PART OF THE CARRIAGE, SUBJECT TO ALL TERMS & CONDITIONS APPEARING ON THE FACE & BACK HEREOF NO IN THE CARRIER's APPLICABLE TARIFF AND ARE AVAILABLE ELECTRONICALLY TO WHICH THE MERCHANT AGREES BY ACCEPTING THIS BILL OF LADING.

American Coastal Shipping Inc.

**Date:** 9th Mar 2007

**Sign:**

---

Page 33 of 60
<table>
<thead>
<tr>
<th>Terms</th>
<th>Description</th>
<th>Nature of Goods</th>
<th>Final Destination</th>
<th>Pcs x Dim x Wgt</th>
<th>HBL Conf</th>
<th>HBL Snr</th>
<th>Container Type</th>
<th>Container Size</th>
<th>Seel</th>
<th>Cont #</th>
<th>Container #</th>
<th>Discharging Port</th>
<th>ETA</th>
<th>ETD</th>
<th>Vessel Details</th>
<th>MBL Details</th>
<th>MBL Conf</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contract:</td>
<td>Ocean Imports Team</td>
<td>Canada</td>
<td>Halifax, Nova</td>
<td>16 x 9.5 x 7.5,</td>
<td>39' HC</td>
<td></td>
<td></td>
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<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Scotia</td>
<td>40' HC</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
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</tr>
</tbody>
</table>

**APPENDIX - 10**
**APPENDIX - 11**

Bar Coded Cargo Label

<table>
<thead>
<tr>
<th>Field</th>
<th>Content</th>
</tr>
</thead>
<tbody>
<tr>
<td>ID</td>
<td>IA0146943</td>
</tr>
<tr>
<td>Cargo</td>
<td>WORLD-MART STORES</td>
</tr>
<tr>
<td>Quant</td>
<td>144</td>
</tr>
<tr>
<td>Description</td>
<td>METAL FRAME CHAIRS</td>
</tr>
<tr>
<td>CC</td>
<td>123456789</td>
</tr>
<tr>
<td>Date</td>
<td>9TH MARCH</td>
</tr>
<tr>
<td>Location</td>
<td>BALTIMORE PORT, USA</td>
</tr>
<tr>
<td>Location</td>
<td>HALIFAX, CANADA</td>
</tr>
</tbody>
</table>

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**

**EXPERTE**

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

**EXPERTE ID No.** 123456789RM0001

**CONSINGEE**

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.)

Chinese Party

**PLEASE SEE LETTER OF CREDIT FOR DETAILS**

**PORT OF EXPORT** Halifax

**LOADING PORT** Halifax, Canada

**PORT OF UNLOADING** Baltimore, MD, USA

**SHIPPER REQUESTS INSURANCE**

- No
- Yes CAD 14,400

**MARKS, NOS., AND KINDS OF PACKAGES**

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

**COMMODITY DESCRIPTION**

<table>
<thead>
<tr>
<th>Description</th>
<th>HS CODE</th>
<th>QUANTITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Metal Frame Chairs</td>
<td>9403.10.00</td>
<td>144</td>
</tr>
</tbody>
</table>

**SHIPPER’S REF. NO.** Invoice NO. 2345

**DATE** 8th Mar 2007

**VALUE** (Selling price or cost if not sold)

**CAD 14,400**

**COUNTRY OF ULTIMATE DESTINATION** UNITED STATES

**SHIPPER MUST CHECK**

- □ Prepaid
- □ Collect C.O.D. $
- □ Air
- □ Ocean
- □ Consolidate
- □ Direct
- □ HAZ-MAT CARGO
- □ GENERAL CARGO

**SHIPPERS NOTE:**

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

**DMPLOCUMENTS ENCLOSED:**

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

**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:

<table>
<thead>
<tr>
<th></th>
<th>Details per Chair</th>
<th>Details per Chair After Angle</th>
<th>Details per Stacking (16 chairs)</th>
<th>Details after palletizing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Length in inches</td>
<td>22&quot;</td>
<td>28&quot;</td>
<td>28&quot;</td>
<td>30&quot;</td>
</tr>
<tr>
<td>Width in inches</td>
<td>21&quot;</td>
<td>21&quot;</td>
<td>21&quot;</td>
<td>23&quot;</td>
</tr>
<tr>
<td>Height in inches</td>
<td>34&quot;</td>
<td>28&quot;</td>
<td>73&quot;</td>
<td>77&quot;</td>
</tr>
<tr>
<td>Weight</td>
<td>5kgs</td>
<td>5kgs</td>
<td>80kgs</td>
<td>100kgs</td>
</tr>
</tbody>
</table>

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

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

APPENDIX – 16
(Page 2 of 2)

44C : Latest date of shipment
March 19, 2007

44A : Description of goods and services
Metal Frame Chairs, (Stackable Type), CIF Baltimore Port

46A : Documents required
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
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
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 outside 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:
\[
RVC = \frac{(TV - VNM)}{TV} \times 100
\]

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. \((VNM = $4460)\)

\[
RVC = \frac{(14084 - 4460)}{28168} \times 100
\]
\[
RVC = \frac{9624}{14084} \times 100
\]
\[
RVC = 0.6833 \times 100
\]
\[
RVC = 68.33\%
\]

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
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:

<table>
<thead>
<tr>
<th>Hazardous Ingredients</th>
<th>CAS No</th>
<th>Concentration</th>
</tr>
</thead>
<tbody>
<tr>
<td>hydrocarbons</td>
<td>NA</td>
<td>&gt;5</td>
</tr>
<tr>
<td>fatty acid amide</td>
<td>NA</td>
<td>1-20</td>
</tr>
<tr>
<td>aluminum oxide</td>
<td>1344-28-1</td>
<td>&gt;5</td>
</tr>
<tr>
<td>ammonia</td>
<td>7664-41-7</td>
<td>0,1-3</td>
</tr>
</tbody>
</table>

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
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)

**SHIPPER:**
Maple Leaf Fire Systems Ltd.
234 Polar Bear Avenue
Halifax, NS B3K 3V6
Canada

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

**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

**VESSEL & VOYAGE:**
Liberty Coastal V.127 S

**PORT OF LOADING:**
HALIFAX, CANADA

**PORT OF DISCHARGE:**
Baltimore, USA

**PLACE OF FINAL DELIVERY:**
Baltimore, USA

**CONTAINER NUMBER:**
TRIU 3456789

**SEAL NUMBER:**
IN-6537

**MARKS & NUMBERS:**
World-Mart USA
UN2911

**NO. OF PKGS:**
1 SKID

**DESCRIPTION OF PACKAGES & GOODS:**
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

**WEIGHT:**
177KGS

**MEASUREMENT:**
1.887cbm

**TOTAL NO. OF PKGS:**
1

**FOR EXCESS AD VOLERUM VALUE SEE CLAUSE 19 ON REVERSE**

**DETAILS OF CHARGES**

<table>
<thead>
<tr>
<th>DESC. OF CHARGE</th>
<th>RATE</th>
<th>PREPAID</th>
<th>COLLECT</th>
</tr>
</thead>
<tbody>
<tr>
<td>RECEIVED FOR SHIPMENT FROM THE MERCHANT IN APPARENT GOOD ORDER AND CONDITION UNLESS OTHERWISE STATED HEREBIN, THE GOODS MENTIONED ABOVE TO BE TRANSPORTED AS PROVIDED HEREBIN, BY ANY MODE OF TRANSPORT FOR ALL OR ANY PART OF THE CARRIAGE, SUBJECT TO ALL TERMS &amp; CONDITIONS APPEARING ON THE FACE &amp; BACK HEREOF, NO IN THE CARRIER'S APPLICABLE TARIFF AND ARE AVAILABLE ELECTRONICALLY, TO WHICH THE MERCHANT AGREES BY ACCEPTING THIS BILL OF LADING</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

**WORLD FREIGHT INC., HALIFAX**
4359 Jeffrey Street,
Baltimore, USA
Tel: +1-201-547-7439, Fax: +1-201-644-7539
Contact: Ocean Imports Team

**No. of Original BLs:**
THREE

**DATE:**
9th Mar 2007

**SIGN:**
-SIGNED-
## COMMERCIAL INVOICE

**SHIIPPER (Name, Full Address, Country):**
Maple Leaf Fire Systems Ltd.
234 Polar Bear Avenue
Halifax, NS B3K 3Y6
Canada

**EXPORTER ID No.:** 987654321RM0001

**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

**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:**

<table>
<thead>
<tr>
<th>Port of Loading</th>
<th>Port of Discharge</th>
<th>Terms and Conditions of Delivery and Payment (Incoterms)</th>
<th>Country of Sale:</th>
<th>US Dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>Halifax, Canada</td>
<td>Baltimore, USA</td>
<td>CIF, Baltimore, USA</td>
<td>Total Gross Weight (kg)</td>
<td>117 kgs</td>
</tr>
<tr>
<td>Final Destination</td>
<td>Exporting Carrier</td>
<td>World Freight Inc.</td>
<td>Cubic Meters</td>
<td>1.887 cbm</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Marks and Numbers</th>
<th>Total Number of Packages</th>
<th>Complete Commodity Description and Country of Manufacture</th>
<th>Quantity</th>
<th>Description</th>
<th>Unit Value</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>World-Mart USA</td>
<td>1 Skid</td>
<td>Maple Leaf Smoke Detectors</td>
<td>200</td>
<td>Units</td>
<td>15.00</td>
<td>3000.00</td>
</tr>
</tbody>
</table>

**REPLACEMENT SHIPMENT FOR**
**INVOICE # 3456 DATED 1st MAR 2007**
**VALUE DECLARED IS FOR CUSTOMS PURPOSE ONLY**

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

Commissionaire for Taking Oaths
Date, Stamp & Signature

**TOTALS**

<table>
<thead>
<tr>
<th>Quantity</th>
<th>$3,000.00</th>
</tr>
</thead>
</table>

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

**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

**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**
Halifax, Canada

**Port of Discharge**
Baltimore, USA

**Final Destination**
World Freight Inc.

<table>
<thead>
<tr>
<th>Marks and Numbers</th>
<th>Total Number of Packages</th>
<th>Total Gross Weight (kg)</th>
<th>Cubic Meters</th>
</tr>
</thead>
<tbody>
<tr>
<td>World-Mart USA</td>
<td>1 Skid</td>
<td>117 kgs</td>
<td>1.887 cbm</td>
</tr>
</tbody>
</table>

Complete Commodity Description and Country of Manufacture:

Maple Leaf Smoke Detectors

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Units</th>
<th>Weight in Lbs</th>
<th>Weight at Kgs</th>
</tr>
</thead>
<tbody>
<tr>
<td>200</td>
<td></td>
<td>0.88</td>
<td>0.39</td>
</tr>
</tbody>
</table>

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

Commissionaire for Taking Oaths
Date, Stamp & Signature

---

I certify that all particulars are true and correct.

---

-Morgan Knife
Home Security Equipment

**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

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

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
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

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

4 Importer's Name and Address:
WORLD-MART STORES (USA) INC.
2399 N POINT BLVD,
BALTIMORE, MD 21222
UNITED STATES

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)

8531.16.00 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 TAXING 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 415 or Annex 405, 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 LIMITED

Name: MORGAN KNIFE
Title: MANAGER - HOME SECURITY EQUIPMENT

Date (whereby) 08-03-07 Telephone: +1-902-537-4448
Fax: +1-902-537-4440

Canada

Page 50 of 60
CERTIFICATE OF INSURANCE

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

CNA Canada
250 Yonge Street, Suite 1500
Toronto, Ontario, M5B 2L7
www.cnacanada.ca

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.

Conveyance
LIBERTY COASTAL V.127 S
Additional Carrier Information

Place of Origin
HALIFAX, CANADA

Port of Loading
HALIFAX, CANADA

Port of Discharge
HALIFAX, CANADA

Final Destination
BALTIMORE, USA

Description of Goods
SMOKE DETECTOR

Marks & Numbers
WORLD-MART USA

Pieces and Weights
1 SKID AT 177 KGS

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

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.K.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 $50 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
- Marine Extension Clauses (April, 1943)
- War
- Deviation
- Warehouse & Forwarding
- Packages Totally Lost or Damaged
- 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 relates specifically to the risk excluded by these warranties and expressly attaches the said risks.

F.C.K.S. Warranty
S.R.&C.C. Warranty

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 of omission by the Assured, prior or subsequent thereto, whereby any right of recovery of the Assured for loss or damage to any property insured hereunder, against any Carrier orfailure, is released, impaired or lost, which would on acceptance of abandonment or payment of a loss by the Company have accrued 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.

Signed: No suit or action for the recovery of any claim arising under this Certificate shall be maintainable in any Court until 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 arises; 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 limited time permitted by the laws of such State.

Dated
9 – MAR – 2007

Signed

This Certificate is valid unless countersigned by the Assured or Company.

ORIGINAL

UCVN
1001394
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
### APPENDIX - 27

#### EXPORT DECLARATION DÉCLARATION D'EXPORTATION

1. **Business no.**
   - **No.** 987654321 (R M 0001)

2. **Exporter information:**
   - **Company name:** MAPLE LEAF FIRE SYSTEMS LIMITED
   - **Address:** 234 POLAR BEAR ROAD, HALIFAX, NOVA SCOTIA, B3K 3Y6
   - **City:** HALIFAX
   - **Province/country:** NOVA SCOTIA

3. **Ultimate consignee information:**
   - **Company name:** WORLD-MART STORES (USA) INC.
   - **Address:** 2399 N POINT BLVD, BALTIMORE, MARYLAND, 21222

4. **Country of final destination:**
   - **Country:** UNITED STATES

5. **Mode of transport:**
   - **Transportation document number:** WFHFX/BWI/3456-36

6. **Vessel name:** LIBERTY COASTAL V.127S

7. **Number of packages:** 9

8. **Commodity description:**
   - **Description:** SMOKE DETECTORS
   - **HS Number:** 8531.10.00
   - **Quantity and unit of measure:** 200 Pcs
   - **Value:** $2690.40

9. **Currency used for declared value:** CANADIAN DOLLARS

10. **Consignment note:**
    - **Annotations:**
      - **Status:** NOT APPLICABLE

11. **Additional information:**
    - **Signature:**
      - **Name:** JOHN WALL
      - **Date:** 8th Mar 2007
# MASTER BILL OF LADING (NON NEGOTIABLE)

**North East LCL Consolidations Ltd, Halifax, Canada**

**SHIPPER / EXPORTER (COMPLETE NAME & ADDRESS)**
World Freight Inc.
1215 Marginal Road,
Halifax, Nova Scotia B3H 4P8,
Canada

**BILL OF LADING NUMBER**
NELCS/HFX/BWI/546-DGR

**CUSTOMER REF NUMBER**
WMS / MLF / Home-369

**Forwarding Agent**

**CONSIGNEE (Name & Full Address)**
World Freight USA Inc,
4359 Jeffrey Street,
Baltimore, USA
Tel : +1-201-547-7439; Fax : +1-201-644-7539
Contact : Ocean Imports Team

**DESTINATION AGENT DETAILS**
North East Consol (USA) Inc
6547, Unit 5-9, Terminal Road,
Baltimore, USA
Tel : +1-201-654-6499

**PLACE OF RECEIPT**
Halifax, Canada

**FREIGHT TERMS**
PRE-PAID

**VESSEL & VOYAGE**
Liberty Coastal V127 S

**PORT OF LOADING**
HALIFAX

**PORT OF DISCHARGE**
Baltimore

**PLACE OF FINAL DELIVERY**
Baltimore

**CONTAINER NUMBER**
TRIU 3456789

**SEAL NUMBER**
IN-6537

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<tr>
<th>MARKS &amp; NUMBERS</th>
<th>NO. OF PKGS</th>
<th>DESCRIPTION OF PACKAGES &amp; GOODS</th>
<th>WEIGHT</th>
<th>MEASUREMENT</th>
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<tr>
<td>World-Mart USA UN2911</td>
<td>1 SKID</td>
<td>SAID TO CONTAIN UN2911 200 UNITS OF SMOKE DETECTORS SHIPPER'S LOAD &amp; COUNT LOADED ON BOARD &quot;Liberty Coastal V127s&quot; ON 9TH MAR 2007 FREIGHT PREPAID EXPRESS RELEASE</td>
<td>117KGS</td>
<td>1.887 CBM</td>
</tr>
</tbody>
</table>

**TOTAL NO. OF PKGS : 1**

**No. of Original BLs**
ZERO

**FOR EXCESS AD VOLERUM VALUE SEE CLAUSE 19 ON REVERSE**

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<tr>
<th>DESC. OF CHARGE</th>
<th>RATE</th>
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**DETAILS OF CHARGES**

**NORTHERN EAST LCL CONSOLIDATIONS, HALIFAX**

Date : 9th Mar 2007
Sign :
<table>
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<th>Terms</th>
<th>NOS</th>
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**APPENDIX - 29**

Ocean Cargo Manifest

HALIFAX, CANADA

WORLD FREIGHT INC.
APPENDIX - 30

Bar Coded Cargo Label
(For Smoke Detectors Shipment)
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**

**EXSPORTER**
- **Name and address including Postal code:** Maple Leaf Fire Systems Ltd.
- **Address:** 234 Polar Bear Avenue, Halifax, NS B3K 3Y6, Canada
- **Exporter ID No.:** 987654321RM0001

**CONSIGNEE**
- **To Order Of:** Bank of America, International Trade Division, 9 Thomas Jefferson Street, Baltimore MD, USA

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

**PORT OF EXPORT**
- Halifax, Canada

**PORT OF UNLOADING**
- Baltimore, USA

**SHIPPER REQUESTS INSURANCE**
- **REQUESTED:** Yes
- **Insurance Coverage:** USD 3000
- **Take Insurance for 110%**

**MARKS, NOS., AND KINDS OF PACKAGES**
- **Commodity Description:** World-Mart USA
- **Type:** 1 Skid

**COMMODITY DESCRIPTION**
- **Description:** Smoke Detectors
- **HS Code:** 8531.10.00
- **Quantity:** 200

**SHIPPERS NOTE:**
- **If you are uncertain of the HS code, do not type it in - we will complete processing when preparing for shipment.

**VALUE**
- **Selling price or cost if not sold:** USD 3,000

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

**SHIPPERS REF. NO.**
- Invoice No. 6789
- Date: 8th Mar 2007

**SHIPPER'S LETTER OF INSTRUCTIONS**
- **Please be sure to complete all shaded areas.**

**COUNTRY OF ULTIMATE DESTINATION**
- USA

**SHIPPER MUST CHECK**
- **Repaid**
- **Collect C.O.D.**
- **Air**
- **Ocean**
- **Consolidate**
- **Direct**
- **HAZ-MAT Cargo**
- **General Cargo**

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

**PLEASE SIGN & STAMP DECLARATION IN THIS BOX**
- **Signed & Stamped by Shipper**

**DATE**
- **8th Mar 2007**

**AUTHENTICATION**
- **(When required)**
- **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.

Page 59 of 60
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