THE NUTS AND BOLTS OF INTERNATIONAL FREIGHT FORWARDING
ACKNOWLEDGEMENTS

I would like to acknowledge with thanks the contributions of Ms. Marlene Devereaux, Mrs. Wendy Trudeau, Mr. Doug Burek, Mr. Zul Ladha and Mr. Fiorevante Romano. I would also like to thank my family and friends who have supported and encouraged me.
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INTRODUCTION

THE NUTS AND BOLTS OF INTERNATIONAL FREIGHT FORWARDING.

As you go about your daily routine, having your morning cup of coffee, driving in your automobile, using your computer, you have been touched by Express Logistics’ teams and solutions to ensure you have the choice this changing world demands.

For the purpose of my dissertation, I have created an International Freight Forwarding company called Express Logistics Canada. With an experienced international team, we are able to take care of all aspects of merchandise transportation.

We are also able to provide estimates of transportation costs and globally monitor freight through web-enabled tracking. Selecting suitable carriers, negotiating all arrangements with the carriers involved, preparing documentation, providing advice on packaging, labeling and markings are just some of the specialized services our reputable establishment offers. A successful freight forwarding professional is committed to enhancing their professional development through continued educational programs. Our experienced staff of freight specialists evaluates customer requirements and uses their expertise to ensure cargo arrives safely and as expeditiously as possible, while maintaining costs.

Our client, Sterling Products Inc., who is the manufacturer and also the seller, is located in Mississauga, Ontario, Canada, which is situated about seventy (70)
kilometres from Toronto (Pearson) International Airport and one hundred kilometres (100) away from the port of Toronto.

Express Logistics Canada (ELC) is pleased to be given the challenge of participating and developing the following business opportunities on three trial shipments for export:-

**Shipment # 1: Fresh Cut Flowers**, 300 Cardboard boxes 12.5 Kgs. ea.,

( 102 cm x 28 cm x 20 cm ) **CIF** any small city 1,000 – 2,000 km from the company headquarters’ but within our region.

Ex works price US$ 6,500.00 per tonne.

**Shipment # 2: Vanadium Nuts and Bolts**, 300,000 tonnes per annum in lots of 5,000 – 7,500 tonnes per week. **CFR** any port that is at least 6,000 km from the company headquarters and outside our region.

Ex works price US$ 300.00 per tonne.

**Shipment # 3: Tetrahydrofurfurylamine**, 144 drums - 90 cm x 60 cm x 60 cm. ea.

Gross 224 Kg, Net 200 Kg. **DDP** to a major city anywhere but where at least two country borders will be crossed during the journey.

Ex works price US$ 12,000.00 per tonne.
THE CARRIAGE OF CUTTINGS

At Sterling Products Inc. their overriding mission is to deliver, not just ship, flower orders within a forty-eight hour window, to anywhere in the world. The name of their game is product freshness and almost all of their plant inventory must be turned around on a daily basis. The time sensitive nature of their product does not allow storage of them and makes it imperative to facilitate movement of these products to their customers. Express Logistics Canada (ELC) has a full range of time critical delivery services which speeds up product movement and gives Sterling Products the flexibility to adapt to changing requirements. ELC’s skilled and motivated people have become specialists in handling perishable consignments. We can assist Sterling Products Inc. in maintaining their logistics goal of having world class customer service with an emphasis on high quality fresher products.

Rosemary & Thymes’ Greenhouse, is located 1,125 kilometres away from Sterling Products, in Bowling Green, Kentucky, U.S.A. (see Diagram A – a map showing the modes of transportation from Toronto to Bowling Green). Our goal is to deliver fresh cut daffodils under the CIF term to Bowling Green, Kentucky, U.S.A. The United States is the world’s largest and richest national market. Our Canadian laws and customs are similar to the United States. Today with the Free Trade Agreement and the North American Free Trade, we have access to the best trade opportunities in the world.
The **North American Free Trade Agreement (NAFTA)**, which came into force January 1, 1994, establishes one of the largest free trade areas in the world. The overall objective of this Agreement is to extend the trade and investment enhancing provisions of the Canada-United States **Free Trade Agreement (FTA)** to Mexico. Under NAFTA, Canada, the United States and Mexico will accord “national treatment” to imports of each other’s goods and services to investors, meaning that each country will treat the goods and services of the other two partners as if they were domestically produced and treat foreign investors as if they were national. ¹

**CIF (named place of destination)** means that the seller delivers when the goods pass the ship’s rail, in the port of shipment. The seller must pay the cost and freight necessary to bring the goods to the named port of destination BUT the risk of loss of or damage to the goods, as well as any additional costs due to events occurring after the time of delivery, are transferred from the seller to the buyer. However, in **CIF** the seller also has to procure marine insurance against the buyers’ risk of loss of or damage to the goods during the carriage. Consequently, the seller contracts for insurance and pays the insurance premium. The buyer should note that under the **CIF** term the seller is required to obtain insurance only on minimum cover. The **CIF** term requires the seller to clear goods for export. This term can be used only for sea and waterway inland transport. If the parties do not intend to deliver the goods, across the ship’s rail, the **CIP** term should be used.²

¹ Ontario Exports - Opening Doors Worldwide 2000. Pg. 11
Since we will not be using ocean or inland water transportation, I would recommend that my client change the incoterm to **CIP Bowling Green, Kentucky**, as we can only transport this perishable commodity either by air freight or by inland cartage.

The contract of sale is thus revised and agreed upon between Sterling Products, the seller and Rosemary & Thymes’ Greenhouse, the buyer. The **CIP** term is valid for any form of transportation including multimodal. ³

**Carriage and Insurance Paid to.....(named place of destination)** means that the seller delivers the goods to the carrier nominated by him but the seller must in addition pay the cost of carriage necessary to bring the goods to the named place of destination. This means that the buyer bears all risks and any additional costs occurring after the goods have been so delivered. The buyer should note that under the **CIP** term the seller is required to obtain insurance only on minimum cover. If subsequent carriers are used for the carriage to the agreed destination, the risk passes when the goods have been delivered to the first carrier. ⁴ The insurance shall be contracted with underwriters or an insurance company of good repute and failing express agreement to the contrary be in accordance with minimum cover of the Institute Cargo Clauses (Institute of London Underwriters) or any similar set of clauses. ⁵

Cuttings should be carefully wrapped in strong plastic sheets and

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³ Dictionary of International Trade, Sixth Edition, pg. 270

⁴ Incoterms 2000, International Chamber of Commerce 1999. Pg.81

⁵ Incoterms 2000, International Chamber of Commerce 1999. Pg.82
packaged in cardboard boxes or can be placed in plastic bins with lids that are sealed tight when shut. This will prevent water vapour from escaping and causing plants to dehydrate.

If freight is required the same day, I would recommend transportation via air freight as the transit time is about six hours, however it is very costly. At the sellers’ location the flowers are packaged in envirotainers, where a certain temperature range (between +3 to +8 degrees Celsius) is maintained to keep the flower cuttings alive and fresh. Envirotainers are containers for shipments of temperature sensitive products. (see Figure #1—picture of an Envirotainer). These containers are controlled to keep interior temperatures constant throughout transit. Temperature control in an envirotainer, must be maintained otherwise it will be detrimental to the cuttings. Most airlines usually require at least 48 hours notice for reserving envirotainers and can not be made at the time of booking. There is no other way to maintain the temperature during flight other than the Envirotainer system. The flowers are then cleared for export, transported to the airport and loaded onto an aircraft destined for Bowling Green, Kentucky. Sterling Products is responsible for the costs of export documentation, any applicable duties and taxes, export licenses, the packaging of this perishable commodity, any necessary labels including orientation labels, the insuring of the goods to the named place of destination and transporting the goods to the airport for furtherance to Bowling Green, Kentucky, U.S.A. I would suggest that the shipper obtains the minimum insurance required. Once the goods have arrived in Bowling Green, Kentucky the sellers’ responsibility ends. The buyer, Rosemary & Thymes’ Greenhouse is responsible for obtaining and paying for the costs of all import licences/formalities, taking delivery of the goods from the carrier at Bowling
If freight is required the next day and the freight cost must be reduced (ten times less than by air freight), then we can use the services of a refrigerated truck from Mississauga to Bowling Green. It is also a safe mode of transportation. The transit time is less than eighteen hours with a team of drivers. The seller is responsible for the preparation of export documentation (see Figure #2 – commercial invoice) and providing the appropriate packaging and markings. Since we are exporting to the U.S.A., a NAFTA certificate (see Figure #3 – an example of a NAFTA certificate) is required but a B-13A, export declaration is not required. The freight is then loaded on a refrigerated truck (see Figure #4 – a Reefer Truck Bill of Lading). The high humidity refrigerated environment and service is second to none. I would suggest that Sterling Products has the documents faxed or emailed in advance to the broker at the border so the shipment can be cleared immediately upon the drivers’ arrival at the Buffalo border. The buyer is responsible for importation and his/her broker will be advised of the shipment for clearance at the Buffalo border crossing. If there are any viruses and quarantine problems in connection with the transportation of plant material from Canada to the U.S. the buyer is responsible. However, ELC has researched this type of plant material (which is free of soil) and it does not require a phyto-sanitary certificate for U.S. customs. Once freight has arrived in Bowling Green, the buyer is then responsible for offloading and maintaining the temperature of the cuttings.
Based on the commodity and weight of goods I would strongly recommend to my client to transport these goods by reefer truck as it is much more economical (see Figure #5 – *a quotation for flower cuttings*). An LD9 envirotainer would be at least USD$ 20,000.00 compared to an exclusive refer truck of USD$ 1,500.00. I would also advise Sterling Products to obtain the minimum insurance coverage that’s required. Payment options would depend on the relationship between Sterling Products and the buyer, Rosemary & Thymes’ Greenhouse. If there is no trust between them then a letter of credit can be used. If there is significant trust and the buyer and the seller have been working together for many months or a number of years, then 30 days credit (from the date of purchase) can also be established.
THE CARRIAGE OF NUTS AND BOLTS

A bolt is a term used for a threaded fastener, with a head designed to be used in conjunction with a nut. A nut is a small block with a hole to be screwed onto a bolt. Vanadium, V₂O₅, is a chemical element commonly used industrially as an additive to improve steel and for making rust resistant nuts and bolts. It protects them from the effects of oxidization. In general, the rate of corrosion is reduced but not eliminated.

Sterling Products Inc. is North America’s leading manufacturer and distributor of vanadium nuts and bolts. They must deliver 300,000 tonnes per annum in lots of 5,000 - 7,500 tonnes per week of nuts and bolts to the port of Hong Kong, China under the **CFR** term to a buyer called Soong Industries Ltd., located in Hong Kong, China (see Diagram B – map of routing from Toronto to Hong Kong). China has already become a tremendous growth market for Canadian exporters. China’s emergence as a major trading nation provides far more opportunity for the people of Canada.

**Cost and Freight** means that the seller delivers when the goods pass the ship’s rail in the port of shipment. The seller must pay the costs and freight necessary to bring the goods to the named port of destination BUT the risks of or loss of damage to the goods, as well as, any additional cost due to events accruing after the time of delivery, are transferred from the seller to the buyer. The **CFR** term requires the seller to clear the goods for export. This term can be used only for sea and inland waterway transport. If the parties do not intend to deliver the goods across the ship’s rail, the **CPT** term should be
The nuts and bolts are packaged securely in cardboard boxes, placed on wooden skids and then shrink wrapped. A wood packaging declaration certificate is required for all wooden components used in the manufacture of packaging material being exported to China (see Figure #6 – Wood Packaging Declaration).

Sterling Products Inc. clears the goods for export and is responsible for delivering the goods past the ships’ rail at the port of shipment, in Vancouver, British Columbia, Canada. Sterling Products is also responsible for paying for the costs associated with transport of the goods to the port of destination, Hong Kong, China. They must also pay for costs relating to export documentation preparation, taxes and customs formalities (see Figure #7 – House Ocean Freight Bill of Lading, Figure #8 – Certificate of Origin, Figure #9 – commercial invoice, Figure #10 – export declaration) and for costs associated with checking the quality and quantity of the goods, any packaging and marking. However, once the goods pass the ships’ rail at the port of shipment, Vancouver, British Columbia, Canada, the buyer, Soong Industries Ltd., assumes responsibility for risk of loss or damage as well as any additional transport costs, including unloading, lighterage and wharfage at the port of destination. Soong Industries must pay all costs relating to import formalities including duties, taxes and other charges including transshipment. Total transit time is twenty eight days from Mississauga to the port of Hong Kong and the total distance is 12,614 kilometres.

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Sterling Products pays for the inland cartage of the goods from Mississauga to the appropriate rail yard. Since freight is considered dense cargo it will require high stressed containers for the journey. Container weight limitations for road and rail are met and containers are railed from the east, in Toronto to the west, in Vancouver. Once goods have passed over the ship’s rail at the port of Vancouver the risk is then transferred to the buyer, Soong Industries. While my client is not legally responsible for the goods once they pass the ship’s rail in the port of Vancouver, he/she may have “insurable interest” during the voyage. I would recommend to Sterling Products that it may be wise to obtain insurance; for this portion of the journey, the incoterm would then read **CIF port of Hong Kong, China.*** *(Figure #11 – an example of an insurance certificate)*

Express Logistics Canada has relationships with several carriers, domestically, regionally and globally. In exchange for ELC’s concentration of mass and long term relationships with these particular carriers, ELC is afforded preferred pricing as well as blocked space allocations on most major lane segments. Sterling Products has the option of using either 20’ containers or 40’ containers. The risk of pilferage is reduced when containers are used and they may also provide ease of transportation of this type of bulk commodity. When using 20’ containers between 181 to 272 containers are loaded per week and when using 40’ containers, 153 to 230 are loaded per week. The 20’ containers are more economical. *(see Figure #12 – quotation for the movement of nuts & bolts)*.
Payment term options can be cash in advance, open account and letters of credit. A Letter of Credit is an undertaking, issued by a bank on behalf of the importer, to pay the exporter for the merchandise. Specified terms and conditions must be met between both the buyer and the seller. (See Figure #13 – an example of a Letter of Credit) The seller has an option of presenting the Letter of Credit to the advising bank.

Express Logistics offers the best blend of service and pricing with the well developed relationships we have established to create improved value in our client’s supply chain. Another option for the movement of this type and quantity of commodity would involve a part ship charter.
THE CARRIAGE OF TETRAHYDROFURFURYLAMINE

*Tetrahydrofurfurylamine* is used as a photographic agent for developing pictures and is also used as a catalyst for vulcanizing rubber or plastic. Sterling Products must transport this commodity to a company in Austria, with which they have been actively conducting business for many years. Austria with a population of over 8 million is one of the world’s richest nations with excellent trade opportunities. Located in the centre of Europe, Austria is a member of the European Union EU, thus the Austrian custom regime is based on the TARIC (integrated tariff of the EU), determined in Brussels.

**Delivered Duty Paid (named place of destination)** means that the seller delivers the goods to the buyer, cleared for import and not unloaded from any arriving means of transport at the named place of destination. The seller has to bear all the costs and risks involved in bringing the goods thereto including, where applicable, any “duty” (which terms includes the responsibility for and the risk of carrying out of customs formalities and the payment of formalities, customs duties, taxes and other charges) for import in the country of destination.  

**DPP Guter Chemicals Gmbh, Vienna, Austria** means that Sterling Products Inc., arranges and pays for the carriage of the goods from, their door, in Canada to Guter Chemicals’ door, in Vienna, Austria. The total distance from origin to destination is 6933 kilometres (*see Diagram C – map showing routing from Toronto to*).

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Vienna). My client, Sterling Products is responsible for the cost of export documentation preparation and any customs formalities/licenses involved in the export clearance. The buyer, Guter Chemicals Gmbh, is responsible for the costs of any pre-shipment inspection, if required.

The seller and the buyer are both under no obligation to purchase insurance. However, this term represents maximum obligation for Sterling Products Inc., until delivery of goods at the named place of destination (i.e. Guter Chemicals, Vienna, Austria). Thus the seller should consider insuring the goods. I would advise my client to purchase insurance as goods are worth over US $380,000.00. Cargo insurance is for the actual loss of or external physical damage to goods and, not other risks that can occur in the transport. 8

The transfer of risk occurs from Sterling Products to Guter Chemicals, when the goods have been delivered to Guter Chemicals door. The buyer, Guter Chemicals is under no obligation to assist the seller in providing any documentation required for import clearance in Austria. If Sterling Products is not able to obtain an import license I would suggest that this incoterm is not used. I would recommend that the seller specifies in the contract between the buyer that the incoterm should be DDP excluding duties and taxes or DDP VAT Unpaid, or changed entirely to DDU Vienna, Austria, since Europe has a 20 % VAT (Value Added Tax) which the consignee (the buyer) who is also the importer of record, can claim but my client, the Canadian seller, who is the non resident importer can not claim.

Since *tetrahydrofurfurylamine* is considered dangerous goods (UN 2943, Class 3, Packing Group III, flammable liquid), I would advise Sterling Products, that this can be sent by air or ocean freight. The **DDP** term can be used for any mode of transport. ⁹ The goods are securely packaged in sealed-tight drums, with the correct labels, DG placards (*see Figure #14*), Material Safety Data Sheet (*see Figure #15*), commercial invoices, certificate of origin (*see Figure #16*), packing slips, Bill of Lading/Air Waybill and the IATA (International Air Transportation Association) Shipper’s Declaration for Dangerous Goods form, containing Emergency contact information (*see Figure #17*). As a safety concern and requirement, I would recommend that the wooden skids used for packaging are EU compliant and the individual drums be steel strapped onto the wooden skids, this would prevent them from moving or even falling while in transit. As of March 1ˢᵗ 2005, the wooden packaging material used for goods being exported from Canada to Europe MUST be EU complaint (*see Figure #18*). As another option, the drums can also be loaded into the containers without wooden skids and other types of dunnage material can be used. Since the value of the goods are greater than $2,000.00 Canadian dollars, a B-13A, Canadian Export declaration is required (*see Figure #19*).

If cargo is required on an urgent basis, I would recommend that the goods be sent by airfreight, even though this would cost a great deal more than transporting via ocean freight. Due to the quantity and type of hazardous material, this freight will be sent on a cargo aircraft only. My client would have to pay for the inland transportation (while in transit the Transportation laws of Ontario and Canada for dangerous goods are met) of the goods from his/her door to the airport in Toronto, where the goods would be loaded.

onto a freighter and flown to the airport in Frankfurt, Germany and trucked to Vienna, Austria. Documentation preparation and air transportation concerning these goods are in compliance with the IATA Dangerous Goods Regulations. In Vienna, Sterling Products is responsible for all of the customs formalities involved in customs clearance and any applicable duties and taxes. Once freight is customs released, Sterling Products must pay any import fees and arrange inland transportation (in compliance with the Austrian law) of these dangerous goods to Guter Chemicals’ door. When the goods have been made available to the buyer, Sterling Products’ obligations end. The buyer now bears all risks of loss of or damage to the goods from this time.

If cost is a factor and the freight is not required on an urgent basis, the skids can be shipper loaded into three 20’ containers (doubled stacked) or two 40’ containers (double stacked). Of course a 20’ container would be more economical than using a 40’ container and in both cases the weight restrictions are met. The risk of pilferage is reduced when containers are used. Once goods in Toronto are shipper-loaded, the containers sealed, they will be trucked to the closest rail yard (which may vary depending on the shipping line being used) and railed to Montreal, the port of exit. In Hamburg, Germany, the port of arrival, the container will be off loaded and railed to Vienna, Austria. Sterling Products is responsible for the inland transportation costs and the customs clearance and any applicable customs duties/taxes in Austria. Once customs released; the container is then trucked to Guter Chemicals’ door; at this time Sterling Products’ responsibilities are terminated. The buyer’s responsibilities hereafter thus commences.
All forms of payment are used in DDP transactions. Most export sales agreement, stipulate, in some manner that, certain collection documents must be submitted in advance by the exporter to the buyer or its banks in order to generate payment once the goods have been received. The main methods of payment are Letter of Credit, Cash In Advance, Open Accounts, Documentary Collections and Consignments. If Sterling Products has significant trust and has had past business transactions with the buyer, I would advise my client to stipulate in the sale contract that payment is required 15 days after delivery to the buyer. If there is no trust then I would recommend that a Letter of Credit is used.

In conclusion, I would strongly recommend that these goods are sent via ocean freight where there are less time restraints and goods are given a transit time of fourteen (14) days for the entire journey. It will be more economical for Sterling Products if these goods were sent by ocean freight. I would also advise Sterling Products, to negotiate payment within 15 days of delivery, since they have had to bear all costs and risks involved and have had to trust the buyer entirely. If some of the goods are required in a specified time, the minimum amount (in this case we will use 5 drums as an example) of material required for production can be sent via air freight (see Figure #20 – an example of a House Air Waybill, Figure #21 – an example of a Master Air Waybill and Figure #22 – an air freight quotation) and the rest can be sent via ocean freight (see Figure #23 – House Bill of Lading, Figure #24 – Export Declaration). Thus significantly reducing costs and no penalties develop as raw materials are available for production.

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CONCLUSION

In this fast-paced and increasingly challenging industry, we must possess a wide range of skills, knowledge and experience, which can be demonstrated through, our renowned international firm, Express Logistics Canada. On behalf of Express Logistics Canada (ELC), I would like to thank Sterling Products Inc., for the opportunity to participate in the business development of international export freight services to various destination centres. Our expertise in contract logistics and freight management supported by consultancy and focused solution sets for perishable freight, dangerous goods and bulk cargo means that ELC will be able to offer Sterling Products a tailored blend of skills and experience. We believe in working in close partnership to face every unique challenge. We go beyond traditional logistics to deliver significant cost reductions and efficiencies across the supply chain.

Incoterms, when used correctly are quite useful as they establish basic terms of transport and delivery; however they do not apply to contracts for services and define contractual rights and obligations other than for delivery. They do not protect a party from his/her own risk of loss. There is no great mystery about the transportation of various commodities; it takes research, innovative processes and absolute care. We can unlock economic profit and in doing so create value that is beneficial to all involved. The nuts and bolts of international freight forwarding are by no means, simple.
BIBLIOGRAPHY

BOOKS


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WEBSITES

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www.iata.org

www.cbsc.org

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www.chemexper.ethz.ch

www.austriantrade.org

www.portfocus.com/china/hong_kong/

www.onlineconversion.com
APPENDICES
Diagram A: Shipment #1 - Map of Routing from Toronto to Bowling Green.
Envirotainer®

RKN and RAP container with temperature control

Operations manual

This manual is valid for:
RKN containers version 120005R
RAP containers version 140007R

Doc No. OM-101
Version 1.3: Apr. 04, 2003

Manufacturer:
Envirotainer AB
Lagga, Marma
S-741 93 Knivsta
SWEDEN
Telephone: +46 18 34 73 00
Telefax: +46 18 38 40 33
# COMMERCIAL INVOICE

**SHIPPER/EXPORTER**
Sterling Products Inc.
96 Saddletree Trail,
Mississauga, Ontario.
Canada L9X 4N2

**INVOICE NO.**
605

**DATE**
1-Jun-05

**CUSTOMER PURCHASE ORDER NO.**
2443

**BILL OF LADING/AD WAIT NO.**
YTO02-30501

**EXPORT LICENSE NO.**

**LETTER OF CREDIT NO.**
N/A

**CONSIGNEE**
Rosemary & Thymes’ Greenhouse
115 Avondale Boulevard,
Bowling Green, Kentucky,
11842 U.S.A.

**TERMS OF PAYMENT**
30 DAYS

**TERMS OF SALE**
CIP Bowling Green

**CURRENCY**
USD

**PAYMENT DUE**
30 DAYS FROM ORDER DATE

**DATE OF SHIPMENT**
2-Jun-05

**COUNTRY OF ORIGIN**
Canada

**MODE OF SHIPMENT**
Reefer Truck/Transborder

**NOTIFY PARTY/INTERMEDIATE CONSIGNEE**
MRS. HYACINTH BULB
TEL: 1-270-762-0880
FAX: 1-270-762-0000

**SPECIAL INSTRUCTIONS**
PERISHABLE - KEEP BETWEEN +3 to +8 degrees Celsius.

**PORT OF SHIPMENT**
Toronto

**PORT OF DESTINATION**
Bowling Green, Kentucky

**FORWARDING AGENT**
Express Logistics Canada

**EXPORT CARRIER**

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**VALUE FOR CUSTOMS PURPOSES ONLY.**

**MARKS AND NUMBERS**

**ADDITIONAL CHARGES** (Packing, Insurance, Documentation, etc.)

**300 CARDBOARD BOXES**

**TOTAL INVOICE VALUE** $ 24,375.00

**CERTIFICATIONS/DECLARATIONS:**

M. Gibson
Authorized Signature

M. Gibson/Manager
(Print name and title)
**North American Free Trade Agreement**  
**CERTIFICATE OF ORIGIN**

1. **Exporter Name and Address:**  
   Sterling Products Inc.  
   96 Saddle Tree Trail,  
   Mississauga, Ontario, Canada L6X 4N2

2. **Blanket Period:**  
   From: 2-Jun-2005  
   To: 2-Jun-2006

3. **Producer Name and Address:**  
   SAME AS ABOVE

4. **Importer Name and Address:**  
   Rosemary & Thymes’ Greenhouse  
   115 Avondale Blvd.,  
   Bowling Green, Kentucky, U.S.A. 11342

5. **Description of Goods:**  
   Daffodil Flower Cuttings

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

**Authorized Signature:**  
Malcolm Y / PRODUCTION MANAGER

**Company Name and Address:**  
Sterling Products Inc.,  
96 Saddle Tree Trail,  
Mississauga, Ontario, Canada L6X 4N2

**Date:** 2-Jun-2005  
**Telephone:** (905) 796-8156  
**Fax:** (905) 796-4884

**PROTECTED (when completed)**
**Bill Of Lading**

YT002~30501

- **P.U. Date:** 02 JUNE 05
- **Del. Date:** 03 JUNE 05
- **Carrier:** COLD FREIGHT
- **Customs:** FLOWERLAND CUSTOMS BROKERS

<table>
<thead>
<tr>
<th>Code</th>
<th>Ord. No.</th>
<th>Wgt (lb)</th>
<th>Skids</th>
<th>Pieces</th>
<th>Feet</th>
<th>Order Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECXEX</td>
<td>505</td>
<td>8267.25</td>
<td>34</td>
<td>300</td>
<td>1467 cft</td>
<td>Daffodil Flower Cuttings</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Action</th>
<th>Company Information</th>
<th>Location</th>
<th>Reference / Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>PICKUP</td>
<td>Sterling Products Inc.</td>
<td>Mississauga, Ontario</td>
<td>300 Boxes</td>
</tr>
<tr>
<td></td>
<td>96 Saddletree Trail,</td>
<td>16X 4N2/TEL# 905-796-8156</td>
<td></td>
</tr>
<tr>
<td>DELIVER</td>
<td>Rosemary &amp; Thymes' Greenhouse</td>
<td>Bowling Green, Kentucky</td>
<td>30,000 cuttings</td>
</tr>
<tr>
<td></td>
<td>115 Avondale Blvd.</td>
<td>USA 11342 TEL# 270-782-0800</td>
<td></td>
</tr>
</tbody>
</table>

**Notes:**
- Reefer Truck required
- Temperature maintained bet. 3 to 8 degrees Celsius
- Must deliver by noon on 03 JUNE 05
- Any delays/problems call 647-555-0001

**Custom Notes:**
- Clearing at Buffalo border
- Importer of Record: Rosemary & Thymes’ Greenhouse
- NAFTA certificate attached

Refer to the Terms & Conditions on page 2.

- PrePaid
- Collect
- Third Party

**Hazardous Material:** NO

**UN:**  
**Pkg Grp:**  
**Class:**  

---

**Shipper**

- **Name**
- **Signature**
- **Date**
- **Time**

Received in apparent good order except as noted

**Carrier**

- **Name**
- **Signature**
- **Date**
- **Time**

**Consignee**

- **Name**
- **Signature**
- **Date**
- **Time**

---

Page 1 of 2
TERMS AND CONDITIONS

1. All goods are carried by EXPRESS LOGISTICS CANADA (hereafter called "The Company") on behalf of the owner, consignee, recipient or consignor (hereafter called "The Customer") subject to the following terms and conditions.

LIMITATION OF LIABILITY

2. The Company shall not be liable or responsible for any claim or damage from any cause whatsoever, unless in each case, the damages alleged to have been suffered be proven to be caused directly by the negligence of the Company, its officers or employees, in which latter event, the liability of the Company shall not exceed $4.41 per kilogram or less, if the actual value of the package is less than $4.41 per kilogram. And if a higher value, in excess of $4.41 per kilogram, has been declared on the face of the bill of lading by the Customer and an additional charge has been agreed upon, the liability of the Company shall be limited to the value declared, or if less, to the actual value of the package.

3. The Company is not required to inspect the condition of the goods on receipt thereof.

NOTICE OF CLAIM

4. a) No carrier is liable for loss, damage or delay to any goods carried under the bill of lading unless notice thereof setting out particulars of the origin, destination and date of dispatch of the goods and the estimated amount claimed in respect of such loss, damage or delay is given in writing to the originating carrier or to the delivering carrier within sixty (60) days after the delivery of the goods or, in the case of failure to make delivery, within nine (9) months from the date of the shipment.

   b) The final statement of the claim must be filled within nine (9) months from the date of shipment together with a copy of the paid freight bill.

APPLICABLE LAW

5. The contract for the carriage of goods listed in this bill of lading shall be deemed to include and be subject to the terms and conditions prescribed by law of the jurisdiction where the goods originate, which if Newfoundland, Nova Scotia, New Brunswick, Prince Edward Island, Saskatchewan and British Columbia, the Regulations made pursuant to the Motor Carrier Act of each Province; Quebec the bill of lading form and terms and conditions approved by the Quebec Transport Commission; Ontario, The Public Commercial Vehicle Act and Regulations thereto; Manitoba, The Highway Traffic Act and Regulation thereto; Alberta, The Motor Transport Act and Regulations thereto.

PARTIAL INVALIDITY

6. Any provision hereof prohibited by law shall to the extent prohibited be ineffective without invalidating any other provision thereof.

MODIFICATION OF CONTRACT

7. This bill of lading constitutes the entire contract between the carrier and the shipper, and no agent, servant or representative of the carrier has authority to alter, modify or waive any provision of this contract.

8. This bill of lading is governed by the stipulations, conditions and restrictions set forth on schedule "A" of the regulation respecting the requirements applicable to contracts and bill of lading (L.R.Q., C.T.-12, r6).

TERMES ET CONDITIONS

1. Toute la marchandise est transportée par LOGISTIQUE MONDIALE EXPRESS LOGISTICS (ci-après appelée "La Compagnie") pour le compte du propriétaire consignataire, receveur ou consignataire (ci-après appelé "Le Client") sujet aux conditions ci-après énumérées.

LIMITATION DE RESPONSABILITÉ

2. La Compagnie ne sera pas responsable de toute réclamation ou dommage pour quelque cause que ce soit, à moins que dans chaque cas, il soit établi et prouvé que le dommage réclamé a été causé directement par la négligence de La Compagnie ne devra pas excéder 4.41$ par kilogramme, ou moins si la valeur réelle du colis est inférieure à 4.41$ le kilogramme. Toutefois, si une valeur supérieure excédant 4.41$ le kilogramme a été déclarée sur le reçu de l'expédition par Le Client et qu'une charge additionnelle a été convenue, La Compagnie sera limitée à la valeur déclarée, ou si moins à la valeur réelle du colis.

3. La Compagnie n'est aucunement tenue de vérifier l'état de la marchandise au moment ou celle-ci est remise.

AVIS DE RÉCLAMATION

4. a) Le transporteur n'est pas responsable de pertes, de dommages ou de retards aux marchandises transportées qui sont décrites au congé dessai, qu'à la condition qu'un avis écrit précisant l'origine des marchandises, leur destination, leur date de l'expédition et le montant approximatif réclamé en réparation de la perte, des dommages ou du retard ne soit signifié au transporteur initial ou au transporteur de destination, dans les soixante (60) jours suivant la date de livraison des marchandises; ou dans les cas de non-livraison, dans un délai de neuf (9) mois suivant la date de l'expédition.

    b) La présentation de la réclamation finale accompagnée d'une preuve du paiement des frais de transport doit être soumise au transporteur dans un délai de neuf (9) mois suivant la date de l'expédition.

LOI APPLICABLE

5. Le contrat pour le transport des marchandises décrites dans ce congé dispositions est présumé conclu et il est suivi des termes et conditions prescrits par la loi du lieu d'expédition qui, dans le cas de Terre-Neuve, de la Nouvelle-Écosse, du Nouveau-Brunswick, de l'Ile-du-Prince-Édouard, Saskatchewan et de la Colombie-Britannique est la réglementation adoptée sous la "Motor Carrier Act" (Loi sur le transport par véhicule motorisé) de l'une ou l'autre province dans le cas du Québec, la formule ainsi que les termes et conditions prescrits par la Commission des Transports du Québec, dans le cas de l'Ontario, le Public Commercial Vehicle Act (Loi sur les véhicules publics commerciaux) et la réglementation adoptée sous son empire, dans le cas du Manitoba, The Highway Traffic Act (Loi concernant le transport sur les chemins publics) et de la réglementation adoptée sous son empire dans le cas de l'Alberta, The Motor Transport Act (Loi sur le transport par véhicule motorisé) et de la réglementation adoptée sous son empire.

ANNULATION PARTIELLE

6. Toute disposition contenue au présent congé dispositions qui serait prohibée par la loi ou les réglementations sera sans effet dans la mesure ou elle est prohibée sans toutefois invalider quel'Autre disposition contenue au présent congé dispositions.

MODIFICATION AU CONTRAT

7. Ce congé dispositions comprend la totalité du contrat entre le transporteur et l'expédition, et aucun agent, employé ou représentant du transporteur n'a le pouvoir d'altérer, modifier ou écarter toute disposition stipulée au présent congé dispositions.

8. Ce congé dispositions est soumis aux stipulations, conditions et restrictions prévues à l'annexe "A" du règlement sur les exigences applicables aux contrats et congé dispositions (L.R.Q., C.T.-12, r6).
FIGURE #5

Express Logistics Canada
1825 Freight Drive
Toronto Ontario M1S 4L5

Tel: 905-405-4111
Cell: 647-555-0001
Fax: 905-405-9111
Cc: Alicia Chin
Email: alicia.chin@elc.com

Express Logistics Canada.

FREIGHT QUOTATION

<table>
<thead>
<tr>
<th>Attn:</th>
<th>Mrs. Toddy Lattif</th>
</tr>
</thead>
<tbody>
<tr>
<td>Company:</td>
<td>Sterling Products Inc.</td>
</tr>
<tr>
<td></td>
<td>Mississauga, ON Canada</td>
</tr>
<tr>
<td>Acct. I/D:</td>
<td>1900007</td>
</tr>
<tr>
<td>From:</td>
<td>Door Mississauga, Canada</td>
</tr>
<tr>
<td>Terms:</td>
<td>CIP Bowling Green, Kentucky, U.S.A.</td>
</tr>
<tr>
<td>Date:</td>
<td>30th May 2005</td>
</tr>
<tr>
<td>Ref.:</td>
<td>AC/TE/0205/049</td>
</tr>
<tr>
<td>Via:</td>
<td>Reefer truck</td>
</tr>
<tr>
<td>Mode:</td>
<td>Export</td>
</tr>
<tr>
<td>To:</td>
<td>Bowling Green, Kentucky, U.S.A.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Charges</th>
<th>Cur</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Reefer truck</td>
<td>USD</td>
<td>$1,500.00</td>
</tr>
<tr>
<td>Fuel surcharge 12 %</td>
<td></td>
<td>$187.80</td>
</tr>
<tr>
<td>Handling Fee</td>
<td></td>
<td>$50.00</td>
</tr>
<tr>
<td>Documentation</td>
<td></td>
<td>$75.00</td>
</tr>
<tr>
<td>NAFTA Certificate</td>
<td></td>
<td>$20.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Destination</th>
<th>N/A</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Insurance</th>
<th>USD</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$75.00 0.75/per $100.00 value</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Remarks:</th>
<th>Volume Ratio(W/M): 1 m³ = 1000 kgs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Truck rate quoted Door to Bowling Green, Kentucky, U.S.A. including Insurance, and excluding all destination charges.</td>
</tr>
<tr>
<td></td>
<td>Transit time of 12 hours</td>
</tr>
</tbody>
</table>

THIS QUOTATION IS BASED ON ACTUAL TARIFFS AND CURRENCY EXCHANGE RATES PRESENTLY IN FORCE AND IS SUBJECT TO CHANGE WITH OR WITHOUT NOTICE. THIS QUOTATION IS VALID FOR 30 DAYS. CONSOLIDATION SERVICES ARE SUBJECT TO THE COMPANY’S CONDITIONS OF CONTRACT ON THE REVERSE OF THE COMPANY’S INTERNATIONAL HOUSE AIRWAYBILL IF BY AIR OR THE COMPANY’S BILL OF LADING IF BY SEA. ANY OTHER SERVICE IS SUBJECT TO THE CANADIAN INTERNATIONAL FREIGHT FORWARDER’S ASSOCIATION INC. STANDARD TRADING CONDITIONS. COPIES AVAILABLE ON REQUEST. ALL SERVICES NOT LISTED WILL BE CHARGED ACCORDING TO OUR REGULAR RATE SCHEDULE. ALL QUOTES ARE SUBJECT TO THE TERMS AND CONDITIONS ON OUR ORIGINAL CLIENT PROFILE.
Diagram B: Shipment #2 – Map of Routing from Toronto to Hong Kong.
WOOD PACKAGING DECLARATION

REFERENCE: State Administration for Entry-Exit Inspection and Quarantine (SAIQ) of the People's Republic of China

LETTER OF CREDIT #  LC3154040515A
PURCHASE ORDER#  2743
SALES ORDER #  6020

THE SUPPLIER HEREBY CERTIFIES THAT ALL LUMBER (WOOD) COMPONENTS USED IN THE MANUFACTURE OF THE PACKAGING FOR IS HEAT TREATED BY AN APPROVED FACILITY AND MEETS THE SAIQ PHYTOSANITARY REQUIREMENTS OF 56 DEGREES CELSIUS MINIMUM WOOD CORE TEMPERATURE FOR AT LEAST 30 MINUTES.

Authorized Signatory to this declaration, on behalf of CPI Canada Inc. is identified below:

Signature: 

Date: 05/MAY/05

PAULA MARTIN

TITLE: QUALITY ASSURANCE MANAGER

ADDRESS: 96 SADDLETREE TRAIL, MISSISSAUGA, ONTARIO, CANADA L6X 4N2.
FIGURE 7

Shipped:
Sterling Products Inc.,
96 Saddletree Trail,
Mississauga, Ontario, Canada L6X 4N2

Consigned to order of:
To The Order of Everglow Bank
Hong Kong, China

Notify Address:
Soong Industries Ltd.,
Hi mm Square,
Hong Kong, China.

Place of Receipt (applicable only when this document is used as a Combined Transport Bill of Lading):
Toronto

Ocean Vessel (apparent ocean vessel when this document is used as a Combined Transport Bill of Lading):
Orient Express V.801

Port of Loading (apparent port of loading when this document is used as a Combined Transport Bill of Lading):
Vancouver

Port of Discharge (apparent port of discharge when this document is used as a Combined Transport Bill of Lading):
Hong Kong, China

Final Destination (apparent final destination when this document is used as a Combined Transport Bill of Lading):
Hong Kong, China

Shipping marks and container numbers:

<table>
<thead>
<tr>
<th>Number &amp; kind of packages</th>
<th>Description of Goods</th>
<th>Gross Weight</th>
<th>Measurement</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 X 20' CONTAINER</td>
<td></td>
<td>24,940 KGS.</td>
<td>30 CBM</td>
</tr>
<tr>
<td>ELCU 1302564</td>
<td>78 SKIDS, S.T.C. Vanadium Nuts &amp; Bolts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SN#: 007614</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

SHIPPERS LOAD, STOW AND COUNT
FREIGHT PREPAID

DOCUMENTARY CREDIT No. LC3154040515A
ISSUED BY EVERGLOW BANK, HONG KONG, CHINA
LOADED ON BOARD VESSEL ORIENT EXPRESS V.801
AT VANCOUVER, BC PORT, ON 05th May, 2005.

COPY
NON-NEGOTIABLE

Particulars Declared by Shipper

<table>
<thead>
<tr>
<th>Number of Containers/Packages:</th>
<th>The goods and instructions are accepted and dealt with subject to the terms and conditions printed overleaf. Taken in charge in apparent good order and condition, unless otherwise noted herein, at the place of receipt or (where this is a port to port shipment) at the port of loading for transport and delivery as mentioned above. One of these Bills of Lading must be surrendered duly endorsed in exchange for the goods. In witness whereof the original Bills of Lading all of this tenor and date have been signed in the number stated below, one of which being accomplished the other(s) to be void.</th>
</tr>
</thead>
<tbody>
<tr>
<td>78 SKIDS</td>
<td></td>
</tr>
</tbody>
</table>

Declared Value (See Clause 6.4):

For delivery of goods please apply to:
EXpress Logistics Hong Kong Ltd.,
7, Chun Wan Road, KOWLOON,
HONG KONG, CHINA.

Freight payable at:

Place and date of issue:
TORONTO/ONTARIO 05/MAY/05

Signature:

Number of Bills of Lading issued:
3 originals
6 copies
FIGURE #8

EXPORTER
Sterling Products Inc.
96 Saddletree Trail,
Mississauga, Ontario,
Canada L6X 4N2

REFERENCE NUMBERS
SALES ORDER NO: 6020
House Bill of Lading #: YTO02-30475

CONSIGNEE
Soong Industries Ltd.,
Hai men Square
Hong Kong, China.
Contact: Alice Lu Shue
TEL: 852-289-4033
FAX: 852-288-8664

CERTIFICATE
OF
ORIGIN

PARTICULARS OF TRANSPORT (where required)
Ocean Freight Prepaid

MARKS & NUMBERS: NUMBER & KIND OF PACKAGES: DESCRIPTION OF THE GOODS

AS ADDRESSED 78 SKIDS Vanadium Nuts and Bolts

L/C#: LC3154040515A, SALES CONTRACT NO. 2743

H.S. CODE 7318.16.00.90 / 7318.15.00.49

COUNTRY OF ORIGIN: CANADA

Sworn to me this 05th May, 2005

Signature
Name of Authorized Trade Association

The Toronto Board of Trade

It is hereby certified that the above mentioned goods Originate in:

Place: TORONTO, ONTARIO, CANADA
Date: May, 05, 2005

Authorized Signature

supplied by: EXPRESS LOGISTICS CANADA, 1325 ALESTEP DRIVE, TORONTO, ON, M1S 4L5, FAX: 905 405 9111
# FIGURE #9

## COMMERCIAL INVOICE

<table>
<thead>
<tr>
<th>SHIPPER/EXPORTER</th>
<th>INVOICE NO.</th>
<th>DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sterling Products Inc.</td>
<td>805</td>
<td>5-May-95</td>
</tr>
<tr>
<td>99 Saddletree Trail, Mississauga, Ontario, Canada L6X 4N2</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CUSTOMER PURCHASE ORDER NO.</th>
<th>BILL OF LADING/ WAYBILL NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td>2743</td>
<td>YTOO2-30475</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPORT LICENSE NO.</th>
<th>LETTER OF CREDIT NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>LC3154040515A</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CONSIGNEE</th>
<th>TERMS OF PAYMENT</th>
<th>TERMS OF SALE</th>
<th>CURRENCY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Soong Industries Ltd., Hai man Square, Hong Kong, China</td>
<td>CFR</td>
<td>USD</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PAYMENT DUE</th>
<th>DATE OF SHIPMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>5-May-95</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>COUNTRY OF ORIGIN</th>
<th>MODE OF SHIPMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>CANADA</td>
<td>OCEAN</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NOTIFY PARTY</th>
<th>INTERMEDIATE CONSIGNEE</th>
</tr>
</thead>
<tbody>
<tr>
<td>ALICE LU SHUE</td>
<td>@ 852-289-40-33</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SPECIAL INSTRUCTIONS</th>
<th>FORWARDING AGENT</th>
<th>EXPORT CARRIER</th>
</tr>
</thead>
<tbody>
<tr>
<td>HEAVY CONTAINER</td>
<td>EXPRESS LOGISTICS CANADA</td>
<td>VANCOUVER</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PORT OF SHIPMENT</th>
<th>PORT OF DESTINATION</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>HONG KONG, CHINA</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>QUANTITY</th>
<th>DESCRIPTION</th>
<th>UNIT</th>
<th>NET WEIGHT</th>
<th>GROSS WEIGHT</th>
<th>UNIT PRICE</th>
<th>TOTAL PRICE</th>
</tr>
</thead>
<tbody>
<tr>
<td>78 SKIDS</td>
<td>Vanadium nuts and bolts</td>
<td>KGS</td>
<td>24,940</td>
<td></td>
<td></td>
<td>$7,482,000.00</td>
</tr>
</tbody>
</table>

This Invoice is payable under Documentary Credit No. LC3154040515A Sales Contract No. 2743

VALUE FOR CUSTOMS PURPOSES ONLY.

<table>
<thead>
<tr>
<th>MARKS AND NUMBERS</th>
<th>ADDITIONAL CHARGES (Shipping, Insurance, Documentation, etc.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>76 SKIDS</td>
<td></td>
</tr>
</tbody>
</table>

| TOTAL INVOICE VALUE | $7,482,000.00 |

CERTIFICATIONS/DECLARATIONS:

AUTHORIZED SIGNATURE

M. GIBSON/MANAGER

(PRINT NAME AND TITLE)
Canada Border Services Agency

**EXPORT DECLARATION DÉCLARATION D'EXPORTATION**

1. Business no. No d'affaire: **00055444** R M 0001

3. Exporter information (Includes non-residents) - Renseignements sur l'exportateur (y compris les non-résidents)
   - Name - Nom: Sterling Products Inc.
   - No. and street - N° et rue: 96 Saddletree Trail, Mississauga
   - City - Ville: Province/State, country - Province/État, pays: Ontario, Canada
   - Postal/Zip code - Code postal/ZIP: L6X 4N2

5. Consignee information - Renseignements sur le destinataire
   - Name - Nom: Scong Industries Ltd.
   - No. and street - N° et rue: Hai Men Square
   - City - Ville: Hong Kong
   - Province/State, country - Province/État, pays: Hong Kong, China
   - Postal/Zip code - Code postal/ZIP: 

7. Mode of transport from place of exit - Mode de transport à partir du bureau de sortie
   - No. and street - N° et rue: No Staff
   - City - Ville: Vancouver Maritime Operations
   - Type of transport - Type de transport: SKIDS

10. Container no. - Numéro de conteneur:
   - 1 x 20' CNTR - ELCU 1302564

11. Date of export (yy/mm/dd) - Date d'exportation (aaaa/mm/dd): 2005-05-05

14. Conveyance identification no. (if applicable) - N° d'identification du moyen de transport (si y a lieu):
   - HOBI#: YT002-30475

15. 16. 17. 18. 19. 20.

16. Origin - Origine
   - Country - Pays: Canada
   - Province: Ontario
   - Item description - Description d'article: Vanadium Nuts & Vanadium Bolts.
   - HS Commodity Code - Code de marchandise du SH: 7316.16.00.90
   - Weight: 12,470 KGS.

22. Gross weight - Poids brut: 24,940 KGS.

23. Total value F.O.B. place of exit - Valeur totale FOB bureau de sortie:

26. Customs service provider information (if applicable) - Renseignements sur le fournisseur de services douaniers (s'il y a lieu)
   - EXPRESS LOGISTICS CANADA
   - No. and street - N° et rue: 1825 FREIGHT DRIVE
   - City - Ville: Toronto
   - Province/State, country - Province/État, pays: Ontario
   - Postal/Zip code - Code postal/ZIP: M1S 4L5

28. Status - Statut: Exporter - Expérateur

**PROTECTED (WHEN COMPLETED) PROTÉGÉE (UNIL FOIS REMPLI)**
FIGURE # 11
CERTIFICATE OF INSURANCE (Not valid unless countersigned as per below)

i) AIR WAYBILL No. ......................................................... Dated. ......................................................... EXPRESS LOGISTICS

or

ii) BILL OF LADING No. YTO02-30475 .................................. Dated. 05th May, 2005 ......................................................... # 8001

Royal & Sun Alliance.
Leadenhall Court, 1 Leadenhall Street, London EC3V 1PF

This is to certify that Royal & Sun Alliance Insurance plc (hereinafter called the Company) has insured under Policy No. 9K503800 (in consideration of premium as agreed and subject to the terms and conditions detailed below) the goods described in the attached Airway Bill and/or Bill of Lading for the voyage and value stated on behalf of ELC and/or Subsidiary Companies as agents for whom they have received instructions to insure.

Loss, if any, payable to the Assured or order.

Insured Value $7,482,000.00 Currency USD

Valued at sum insured (including all charges and 10%)

Conditions:

i) Where the principal Conveyance is Airfreight:

All Risks of physical loss or damage to subject matter insured subject to:

- Institute Cargo Clauses (Air) CL-259 dated 1.1.82
- Institute War Clauses (Air Cargo) CL-258 dated 1.1.82
- Institute Strikes Clauses (Air Cargo) CL-260 dated 1.1.82
- Institute Replacement Clause
- Institute Extended Radioactive Contamination Exclusion Clause CL-356A dated 1.1.2002
- Institute Chemical Biological Bio Chemical Electromagnetic Weapons and Cyber Attack Exclusion Clause CL-365 dated 1.1.2002
- Excluding Mechanical and Electrical Derangement unless caused by external damage to the item concerned
- Excluding damage to property hereby insured which may be sustained whilst same is under any process and directly resulting therefrom

However, in the event that part or all of transit is by sea or land, the clauses detailed in ii) shall apply

ii) Where the principal Conveyance is Sea Freight and/or Land:

All Risks of physical loss or damage to subject matter insured subject to:

- Institute Cargo Clauses (A) CL-252 dated 1.1.82
- Institute War Clauses (Cargo) CL-255 dated 1.1.82 as far as applicable
- Institute Strikes Clauses (Cargo) CL-256 dated 1.1.82
- Institute Replacement Clause
- Institute Extended Radioactive Contamination Exclusion Clause CL-356A dated 1.1.2002
- Institute Chemical Biological Bio Chemical Electromagnetic Weapons and Cyber Attack Exclusion Clause CL-365 dated 1.1.2002
- Excluding Mechanical and Electrical Derangement unless caused by external damage to the item concerned
- Excluding Rusting, Oxidisation, Discolouring and Corruption on items not packed in fully enclosed cases, crates or cartons
- Excluding damage to property hereby insured which may be sustained whilst same is under any process and directly resulting therefrom

Special Letter of Credit Requirements:

THIS CERTIFICATE OF INSURANCE COVERS FOR 110 PERCENT OF THE VALUE OF SHIPPED GOODS.

As per Letter of Credit No. 1C31540405150

Countersigned
Express Logistics plc and/or
Subsidiary Companies

Alicia Chin/Express Logistics Canada
Dated. 05th May, 2005
IT IS AGREED that all claims for loss or damage under this Certificate shall be submitted to an office of the Company or one of the Agents or Representatives, as per list below, to whom immediate notice of any casualty must be given.

It is the duty of the Assured and/or their Agents, in all cases, to take such measures as may be reasonable for the purpose of averting or minimising a loss and to ensure that all rights against Carriers, Bailees or other third parties are properly preserved and exercised.

NOTE TO CONSIGNEES: Please note, this document may require to be stamped within a given period in order to conform with the Laws of the Country of Destination. Holders are therefore advised to ascertain the amount of stamp duty, if any, that is required.

IMPORTANT - IN EVENT OF LOSS OR DAMAGE BELIEVED COVERED BY THIS CERTIFICATE, ASSURED MUST IMMEDIATELY:

1. Report loss to and arrange for survey with Company's nearest Claims or Settling Agent, or if none nearby, to nearest Lloyd's Agent. (Survey fee is customarily paid by claimant and included in valid claim against insurer).
2. Request carrier's representative to attend survey.
3. Preserve container and contents in condition received until survey is held, unless further damage would result.
4. Make immediate written claim on carrier and/or other custodian of cargo for loss or damage discovered or, in respect of loss or damage not apparent when taking delivery, submit claim to those parties within three days of taking delivery, and present a copy thereof with any claim under this certificate.
5. Give clean receipt for damaged shipment only under written protest.

COMPANY'S AGENT WILL BE PLEASED TO ASSIST YOU IN PRESENTING PROPER CLAIMS FOR PAYMENT UNDER THE CERTIFICATE.

PRINCIPAL MARINE CLAIMS OFFICES

UK: Royal & Sun Alliance. Marine Claims Department, 17 York Street Stuyvesant House, 3rd Floor, London WC1H 9SG. Tel: 0161 235 3162. Fax: 0161 235 9193

IRELAND: Royal & Sun Alliance Group, 13-17 Dawson Street, Dublin 2. Tel: 353 1 671753. Fax: 353 1 6712063

BELGIUM: Royal & Sun Alliance S.A., Marine Department, Boulevard de la Woluwe 64, 1200 Brussels. Tel: 322 775 01 11. Fax: 322 775 03 83

NETHERLANDS: De Vos & Zonen, P.O. Box 2182, 1180 AD Amstelveen. Tel: 31 20 20 135. Fax: 31 20 201 1392

FRANCE: Royal & Sun Alliance Assurances S.A., 10 bis, rue de la Victoire, 75009 Paris. Tel: 33 45 852 3566. Fax: 33 45 852 3592

GERMANY: Bremerhavener, Bucerius & Co., Täuschplatz 1, 20021 Hamburg. Tel: 49 40 27 606 1. Fax: 49 40 27 606 148

ITALY: Generali International S.H., Centre Dialmauris - Milano 5, Palazzo P. 5700093. Tel: 39 02 33100310

SPAIN: Royal & Sun Alliances C/Barcelona 3, 28014 Madrid. Tel: 34 91 391 70 60. Fax: 34 91 391 70 62

PORTUGAL: Royal & Sun Alliances Avenida de Avila no 141-2, Edificio Giraldo 10 500 Lisboa. Tel: 35 1 631 3800. Fax: 35 1 631 4172

DENMARK: A/S Forsikringstælling Globus, Copenhagen 2500. Tel: 45 53 31333. Fax: 45 53 12285

SWEDEN: Corona Marine, PO Box 610, SE-171 24 Solna. Tel: 46 8 515 200 00. Fax: 46 8 515 200 01

NORWAY: Commercial Union S.A., 47 50 0070 30. Fax: 47 50 008 46

FINLAND: G.A. Lius Oy, Kontula 100, 01130 Helsingin. Tel: 358 9 490341. Fax: 358 9 490899

HUNGARY: All-Angus Alliances Palatinus Rt., PO Box 18-1813, Budapest 101. Tel: 36 1 214 0552. Fax: 36 1 214 0725

USA: Royal & Sun Alliance, Marine Division, Wel Street Plant, 28 W Essex Street, Newark, New York, NY 10012. Tel: 212 510 2200. Fax: 212 510 2280

CANADA: Royal Insurance Co. of Canada, Regency Marine Center, 1901 Blvd. De Maisonneuve Wt, Montreal, Quebec H3A 3C8. Tel: 514 844 1116. Fax: 514 844 7765

MEXICO: Montemex, Mexico & Kathy J. Incorporated No 306, 3 Piso, Col. Chapultepec Mexico, Mexico D.F., CM 11790. Tel: 52 5 251 98 19. Fax: 52 5 253 63 79

BRAZIL: Royal & Sun Alliances Seguros SA, Edificio Sao Paulo, 2004 - 24th Floor, 28014. Sao Paulo, Brazil. Tel: 55 21 271 1313. Fax: 55 21 271 1322. Note: All claims must be made under the policy.

CHILE: Compañia de Seguros la Republica, P.O. Box 178-2, la Republica st. Tendeleur 177, Santiago. Telephone 245920 inq cl. Fax: 562 2459425

SINGAPORE: Royal & Sun Alliance Insurance. 77 Robinson Road, #14-00 SIM building, Singapore 068811. Tel: 65 335 1521. Fax: 65 335 0655

MALAYSIA: Royal & Sun Alliance Insurance (Malaysia) Berhad, Jalan 13/2, J 13, Plaza Setia, UOA Business Park, 60000 Klang, Selangor. Tel: 03 556 7697. Fax: 03 556 7695

THAILAND: Royal & Sun Alliance Insurance (Thailand) Ltd., 5th Floor, Central Asoke Tower, 1550 New Phetchaburi Road, Bangkok 10310. Tel: 66 2 377 0266. Fax: 66 2 377 0275

TAYLAN: Royal Insurance Company of America, Trabzon BOC Eth, 13th Floor, Sherwood Business Center, 15th Trabzon. Tel: 90 22 278 4857. Fax: 90 22 278 4849

JAPAN: Royal & Sun Alliance Insurance Company, Marunouchi Mist Building, 5-5-2 Marunouchi, Chiyoda-ku, Tokyo 100-8005. Tel: 81 3 3226 5664. Fax: 81 3 3226 5663

KOREA: The Oriental Fire & Marine Insurance Co. Ltd., P.O. Box 18308 2200-24, Yuldo-dong, Yangpyeong-po, Su, Korea (P.227848) 570-081


NEW ZEALAND: International Marine Insurance Agency Ltd. P.O. Box 1759, Level 4, 5a Shortland Street, Auckland 1. Tel: 64 9 357 9609. Fax: 64 9 357 9609

UAE: Royal International Insurance Holdings Ltd., P.O. Box 947, Dubai. Tel: 02 547654. Fax: 02 547654

INDIA: Tata Ltd. P.O. Box 75, Standard Chartered Bank, Hingoli, Mumbai 422 004. Tel: 91 22 220 1698. Fax: 91 22 220 1764


NEW ZEALAND: International Marine Insurance Agency Ltd. P.O. Box 1759, Level 4, 5a Shortland Street, Auckland 1. Tel: 64 9 357 9609. Fax: 64 9 357 9609

UAE: Royal International Insurance Holdings Ltd., P.O. Box 947, Dubai. Tel: 02 547654. Fax: 02 547654

INDIA: Tata Ltd. P.O. Box 75, Standard Chartered Bank, Hingoli, Mumbai 422 004. Tel: 91 22 220 1698. Fax: 91 22 220 1764
# FReight QuotAtion

**Attn:** Mrs. Teddy Latif  
**Company:** Sterling Products Inc.  
Mississauga, ON Canada  
**Acct. I/D:** 1900007  
**From:** Door Mississauga, Canada  
**Terms:** C&F Hong Kong, China  
**Date:** 30th April 2005  
**Ref.:** AC/OE/0205/049  
**Via:** Ocean  
**Mode:** Export  
**To:** Port of Hong Kong, China

<table>
<thead>
<tr>
<th>Charges</th>
<th>Curr.</th>
<th>LCL</th>
<th>20'</th>
<th>40'</th>
<th>40' HC</th>
<th>45'</th>
</tr>
</thead>
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<tr>
<td>Ocean freight/20' C</td>
<td>USD</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fuel Adjustment Factor</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Surcharge for Heavy CNTR (over 50,000 Lbs)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Origin</td>
<td>USD</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Container Pick Up (2 hrs. loading time free)</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Fuel Surcharge 12%</td>
<td></td>
<td>$ 125.00</td>
<td></td>
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<tr>
<td>Handling Fee</td>
<td></td>
<td>$ 50.00</td>
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<tr>
<td>B13 Export Declaration Fee</td>
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<td>$ 20.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Overseas Courier</td>
<td></td>
<td>$ 45.00</td>
<td></td>
<td></td>
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</table>

**Insurance (Covers voyage ONLY)**  
USD  
MIN $ 35.00 or 0.45/$100.00 value

**Remarks:**  
Volume Ratio(W/M): 1 m³ = 1000 kgs

Ocean freight rate quoted Door to port and EXCLUDES all destination charges.  
Transit time of 28 days from sailing Ex Vancouver.  
Insurance covered for the voyage ONLY.

---

**This quotation is based on actual tariffs and currency exchange rates presently in force and is subject to change with or without notice. This quotation is valid for 30 days. Consolidation services are subject to the company's conditions of contract on the reverse of the company's international house airwaybill if by air or the company's bill of lading if by sea. Any other service is subject to the Canadian International Freight Forwarder's Association Inc. standard trading conditions. Copies available on request. All services not listed will be charged according to our regular rate schedule. All quotes are subject to the terms and conditions on our original client profile.**
**FIGURE # 13 - Letter of Credit**

**INCOMING SWIFT MESSAGE**  
**OPER ORG: 03125 INTL TRADE CENTER - ONTARIO**  
**050505 07:44**  
**ICN: 050434-0924103-000**  
**BESS SEQ NO: 0037 PAGE: 1**

<table>
<thead>
<tr>
<th>SENDER</th>
<th>RECEIVER</th>
<th>MSG</th>
<th>UC</th>
<th>DOC TRACK</th>
<th>STATUS</th>
<th>ERROR</th>
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<tbody>
<tr>
<td>SWIFT ADDRESS</td>
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<td>TYPE</td>
<td>ID</td>
<td>ID</td>
<td>ID</td>
<td>ID</td>
</tr>
<tr>
<td>EVERGRBJ</td>
<td>SH1</td>
<td>ROYKKAT4</td>
<td>700</td>
<td>000000002050296</td>
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<td>NO</td>
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**SENDER CID: 0510328**  
**CHINA EVERGLOW BK,**  
**205 FOO TONG GOH ROAD**

<table>
<thead>
<tr>
<th>HONG KONG</th>
<th>CHINA</th>
</tr>
</thead>
<tbody>
<tr>
<td>.27</td>
<td>SEQUENCE OF TOTAL</td>
</tr>
<tr>
<td>.20A</td>
<td>FORM OF DOCUMENTARY CREDIT</td>
</tr>
<tr>
<td>.20</td>
<td>DOCUMENTARY CREDIT NUMBER</td>
</tr>
<tr>
<td>.31C</td>
<td>DATE OF ISSUE</td>
</tr>
<tr>
<td>.31D</td>
<td>DATE AND PLACE OF EXPIRY</td>
</tr>
<tr>
<td>.50</td>
<td>APPLICANT</td>
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<tr>
<td>.59</td>
<td>BENEFICIARY</td>
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<tr>
<td>.32B</td>
<td>CURRENCY CODE, AMOUNT</td>
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<tr>
<td>.41D</td>
<td>AVAILABLE WITH .....BY.....</td>
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<tr>
<td>.42C</td>
<td>DRAFTS AT.....</td>
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<tr>
<td>.42D</td>
<td>DRAWEE</td>
</tr>
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<td>.43P</td>
<td>ISSUING BANK</td>
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<td>.43P</td>
<td>PARTIAL SHIPMENTS</td>
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<td>.43P</td>
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<td>SENDER</td>
<td>RECEIVER</td>
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<tr>
<td>----------</td>
<td>------------</td>
</tr>
<tr>
<td>EVERGRBJ</td>
<td>SH1</td>
</tr>
</tbody>
</table>

**SENDER CID: 0510326**  
CHINA EVERGLOW BK,  
205 FOO TONG GOH ROAD  
HONG KONG  
CHINA

- **43T**: TRANSHIPMENT  
  - ALLOWED
- **44A**: LOADING ON BOARD/DISPATCH/TAKING IN CHARGE AT/FROM....  
  - CANADIAN PORT
- **44B**: FOR TRANSPORTATION TO....  
  - THE PORT OF HONG KONG, CHINA
- **44C**: LATEST DATE OF SHIPMENT  
  - 05/05/30
- **45C**: DESCRIPTION OF GOODS AND/OR SERVICES  
  1. VANADIUM NUTS AND BOLTS  
  - TOTAL AMOUNT: USD 7,482,000.00 CFR HONG KONG PORT, CHINA
- **46A**: DOCUMENTS REQUIRED  
  + SIGNED COMMERCIAL INVOICE IN 3 ORIGINALS INDICATING LC NO.  
  + FULL SET CLEAN ON BOARD OCEAN BILLS OF LADING MADE OUT TO THE ORDER OF EVERGLOW BANK OF HONG KONG SHOWING FREIGHT PREPAID  
  AND NOTIFY THE APPLICANT WITHIN 2 DAYS AFTER SHIPMENT HAS BEEN LOADED ON BOARD VESSEL  
  + INSURANCE POLICY OR CERTIFICATE IN DUPLICATE FOR 110 PERCENT OF INVOICE COST COVERING ALL RISKS.
- **47A**: ADDITIONAL CONDITIONS  
  BENEFICIARY'S CERTIFICATE CONFIRMING THEIR ACCEPTANCE AND/OR NON-ACCEPTANCE OF ALL THE AMENDMENTS MADE UNDER THIS CREDIT QUOTING THE RELEVANT AMENDMENT NO....IF THIS CREDIT HAS NOT BEEN AMENDED, SUCH CERTIFICATE IS NOT REQUIRED.  
  A DISCREPANCY FEE OF USD50.00 OR EQUIVALENT WILL BE DEDUCTED FROM THE PROCEEDS FOR EACH SET OF DOCUMENTS PRESENTED WITH DISCREPANCY (IES).
INCOMING SWIFT MESSAGE  OPER ORG: 03125 INT'L TRADE CENTER – ONTARIO
05/05/05 07:44  ICN: 050434-0924103-000  BSS SEQ NO: 0037 PAGE: 3

<table>
<thead>
<tr>
<th>SENDER</th>
<th>RECEIVER</th>
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<th>TYPE</th>
<th>LC</th>
<th>DOC TRACK</th>
<th>ERROR</th>
</tr>
</thead>
<tbody>
<tr>
<td>EVERGRBJ</td>
<td>SH1</td>
<td>ROYKKAT4</td>
<td>700</td>
<td></td>
<td>00000002050296</td>
<td>UPL</td>
</tr>
</tbody>
</table>

SENDER CID: 0510326
CHINA EVERGLOW BK.
205 FOO TONG GOH ROAD
HONG KONG     CHINA

IF DOCUMENTS PRESENTED UNDER THIS CREDIT ARE FOUND TO BE DISCREPANT, WE SHALL GIVE NOTICE OF REFUSAL AND SHALL HOLD DOCUMENTS AT YOUR DISPOSAL SUBJECT TO THE FOLLOWING CONDITION: IF WE HAVE NOT RECEIVED YOUR DISPOSAL INSTRUCTIONS FOR THE DISCREPANT DOCUMENTS PRIOR TO RECEIPT OF THE APPLICANT'S WAIVER OF DISCREPANCIES, WE MAY RELEASE THE DOCUMENTS TO THE APPLICANT WITHOUT NOTICE TO YOU.

CHARGES
ALL BANKING CHARGES OUTSIDE THE ISSUING BANK ARE FOR BENEFICIARY'S ACCOUNT.

PERIOD FOR PRESENTATION
DOCUMENTS TO BE PRESENTED WITHIN 20 DAYS AFTER SHIPMENT DATE BUT WITHIN VALIDITY OF THIS CREDIT

CONFIRMATION INSTRUCTIONS
WITHOUT

INSTRUCTIONS TO THE PAYING/ACCEPTING/NEGOTIATING BANK
ALL DOCUMENTS ARE TO BE FORWARDED IN ONE LOT BY COURIER SERVICE TO:
CHINA EVERGLOW BANK HONG KONG BRANCH
NO. 205 FOO TONG GOH ROAD,
P.R. CHINA
WITHOUT

EACH DRAWING MUST BE NOTED ON THE REVERSE SIDE OF THE CREDIT BY THE BANK WHERE THE CREDIT IS AVAILABLE.
UPON RECEIPT OF THE DOCUMENTS IN COMPLIANCE WITH THE TERMS AND CONDITIONS OF THIS CREDIT, WE SHALL REIMBURSE YOU ACCORDING TO YOUR INSTRUCTIONS.

SENDER TO RECEIVER INFORMATION
THIS L/C IS SUBJECT TO UCP500 (1993 REVISION).

*************** END OF MESSAGE ***************
Diagram C: Shipment # 3 – Map of Routing from Toronto to Vienna.
Figure #14 — Labeled Drum

Tetrahydrofurfurylamine, UN2943
Net Qty: 220 L

**Shipper:** Sterling Products Inc. 96 Saddletree Trail, Toronto, ON. L6X 4N2, Canada.

**Consignee:** Guter Chemicals GmbH Concorde Business Park E14,A-2330 Vienna, Austria.
MSDS for Tetrahydrofurfurylamine, 97%

**** MATERIAL SAFETY DATA SHEET ****

Tetrahydrofurfurylamine, 97%

**** SECTION 1 - CHEMICAL PRODUCT AND COMPANY IDENTIFICATION ****

MSDS Name: Tetrahydrofurfurylamine, 97%
Catalog Numbers: 15782-0000, 15782-0050, 15782-1000, 15782-5000
Synonyms: 2-(Aminomethyl)tetrahydrofuran
Company Identification (Europe): Acros Organics BVBA
Janssen Pharmaceuticala 3a
2440 Geel, Belgium

Company Identification (USA): Acros Organics
One Reagent Lane
Fairlawn, NJ 07410

For information in North America, call: 800-ACROS-01
For information in Europe, call: 0032(D) 14575211
For emergencies in the US, call CHEMTREC: 800-424-9300
For emergencies in Europe, call: 0032(D) 14575299

**** SECTION 2 - COMPOSITION, INFORMATION ON INGREDIENTS ****

<table>
<thead>
<tr>
<th>CAS#</th>
<th>Chemical Name</th>
<th>%</th>
<th>EINECS#</th>
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</thead>
<tbody>
<tr>
<td>4795-29-3</td>
<td>Tetrahydrofurfurylamine</td>
<td>97</td>
<td>225-351-9</td>
</tr>
</tbody>
</table>

Hazard Symbols: XI
Risk Phrases: 10 36/37/38

**** SECTION 3 - HAZARDS IDENTIFICATION ****

EMERGENCY OVERVIEW
Flammable. Irritating to eyes, respiratory system and skin. Hygroscopic. Air sensitive.

Potential Health Effects
Eye:
Causes eye irritation.

Skin:
Causes skin irritation. May be harmful if absorbed through the skin.

Ingestion:
May cause irritation of the digestive tract. May be harmful if swallowed.

Inhalation:
Causes respiratory tract irritation. Inhalation of vapor may cause severe respiratory tract irritation.

Chronic:
Not available.

**** SECTION 4 - FIRST AID MEASURES ****

Eyes:
Flush eyes with plenty of water for at least 15 minutes, occasionally lifting the upper and lower eyelids. Get medical aid.
Follow the OSHA respirator regulations found in 29CFR 1910.134 or European Standard EN 149. Always use a NIOSH or European Standard EN 149 approved respirator when necessary.

**** SECTION 9 - PHYSICAL AND CHEMICAL PROPERTIES ****

<table>
<thead>
<tr>
<th>Property</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Physical State</td>
<td>Clear liquid</td>
</tr>
<tr>
<td>Appearance</td>
<td>colourless - light yellow</td>
</tr>
<tr>
<td>Odor</td>
<td>amine-like</td>
</tr>
<tr>
<td>pH</td>
<td>Not available</td>
</tr>
<tr>
<td>Vapor Pressure</td>
<td>Not available</td>
</tr>
<tr>
<td>Viscosity</td>
<td>5 mPa.s@20 deg C</td>
</tr>
<tr>
<td>Boiling Point</td>
<td>153 - 154 deg C 744mmHg</td>
</tr>
<tr>
<td>Freezing/Melting Point</td>
<td>Not available</td>
</tr>
<tr>
<td>Autoignition Temperature</td>
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<tr>
<td>Flash Point</td>
<td>45 deg C (113.00 deg F)</td>
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<tr>
<td>Explosion Limits, lower</td>
<td>Not available</td>
</tr>
<tr>
<td>Explosion Limits, upper</td>
<td>Not available</td>
</tr>
<tr>
<td>Decomposition Temperature</td>
<td></td>
</tr>
<tr>
<td>Solubility in water</td>
<td>Miscible</td>
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<tr>
<td>Specific Gravity/Density</td>
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<tr>
<td>Molecular Formula</td>
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<tr>
<td>Molecular Weight</td>
<td>101.15</td>
</tr>
</tbody>
</table>

**** SECTION 10 - STABILITY AND REACTIVITY ****

Chemical Stability:
Stable under normal temperatures and pressures.

Conditions to Avoid:
Incompatible materials, ignition sources, exposure to air, exposure to moist air or water.

Incompatibilities with Other Materials:
Strong oxidizing agents, acids, carbon dioxide, acid anhydrides, acid chlorides.

Hazardous Decomposition Products:
Nitrogen oxides, carbon monoxide, carbon dioxide, ammonia.

Hazardous Polymerization: Has not been reported

**** SECTION 11 - TOXICOLOGICAL INFORMATION ****

RTECS#:
- CAS# 4795-29-3: LV0175000

LD50/LC50:
Not available.

Carcinogenicity:
Tetrahydrofururylamine -
Not listed by ACGIH, IARC, NIOSH, NTP, or OSHA.
See actual entry in RTECS for complete information.

**** SECTION 12 - ECOLOGICAL INFORMATION ****

**** SECTION 13 - DISPOSAL CONSIDERATIONS ****

Dispose of in a manner consistent with federal, state, and local regulations.

**** SECTION 14 - TRANSPORT INFORMATION ****

http://chemexpert.ethz.ch/physical?tg=29&search=(field29.9=1003964+or+field29.4=4795... 2/24/2005
Skin:
Get medical aid. Flush skin with plenty of soap and water for at least 15 minutes while removing contaminated clothing and shoes.

Ingestion:
Get medical aid. Wash mouth out with water.

Inhalation:
Remove from exposure to fresh air immediately. If not breathing, give artificial respiration. If breathing is difficult, give oxygen. Get medical aid.

Notes to Physician:
Treat symptomatically and supportively.

**** SECTION 5 - FIRE FIGHTING MEASURES ****

General Information:
As in any fire, wear a self-contained breathing apparatus in pressure-demand, MSHA/NIOSH (approved or equivalent), and full protective gear. Will burn if involved in a fire. Flammable liquid and vapor.

Extinguishing Media:
Use water spray, dry chemical, carbon dioxide, or chemical foam.

**** SECTION 6 - ACCIDENTAL RELEASE MEASURES ****

General Information: Use proper personal protective equipment as indicated in Section 8.

Spills/Leaks:
Absorb spill with inert material (e.g. vermiculite, sand or earth), then place in suitable container. Remove all sources of ignition. Use a spark-proof tool.

**** SECTION 7 - HANDLING and STORAGE ****

Handling:
Use spark-proof tools and explosion proof equipment. Avoid breathing dust, vapor, mist, or gas. Avoid contact with skin and eyes. Take precautionary measures against static discharges. Use and store under nitrogen.

Storage:
Keep away from heat, sparks, and flame. Store in a cool, dry place. Store in a tightly closed container. Flammables-area.

**** SECTION 8 - EXPOSURE CONTROLS, PERSONAL PROTECTION ****

Engineering Controls:
Facilities storing or utilizing this material should be equipped with an eyewash facility and a safety shower. Use adequate general or local explosion-proof ventilation to keep airborne levels to acceptable levels.

Personal Protective Equipment

Eyes:
Wear chemical goggles.

Skin:
Wear appropriate protective gloves to prevent skin exposure.

Clothing:
Wear appropriate protective clothing to prevent skin exposure.

Respirators:

http://chemexper.ethz.ch/physical?tg=29&search=(field29.9=1003964+or+field29.4=4795... 2/24/2005
MSDS

**IATA**
Shipping Name: TETRAHYDROFURFURYLAMINE  
Hazard Class: 3  
UN Number: 2943  
Packing Group: III

**IMO**
Shipping Name: TETRAHYDROFURFURYLAMINE  
Hazard Class: 3  
UN Number: 2943  
Packing Group: III

**RID/ADR**
Shipping Name: TETRAHYDROFURFURYLAMINE  
Hazard Class: 3  
UN Number: 2943  
Packing Group: III

**** SECTION 15 – REGULATORY INFORMATION ****

European/International Regulations
European Labeling in Accordance with EC Directives  
Hazard Symbols: XI  
Risk Phrases:  
R 10 Flammable.  
R 36/37/38 Irritating to eyes, respiratory system and skin.
Safety Phrases:  
S 16 Keep away from sources of ignition – No smoking.  
S 26 In case of contact with eyes, rinse immediately with plenty of water and seek medical advice.  
S 37/39 Wear suitable gloves and eye/face protection.

WGK (Water Danger/Protection)  
CAS# 4795-29-3: No information available.

United Kingdom Occupational Exposure limits

Canada
CAS# 4795-29-3 is listed on Canada's NDSL List.  
CAS# 4795-29-3 is not listed on Canada's Ingredient Disclosure List.

Exposure Limits

**US FEDERAL**
**TSCA**
CAS# 4795-29-3 is listed on the TSCA inventory.

**** SECTION 16 – ADDITIONAL INFORMATION ****

MSDS Creation Date: 7/16/1996, Revision Date: 11/08/2000

The information above is believed to be accurate and represents the best information currently available to us. However, we make no warranty of merchantability or any other warranty, express or implied, with respect to such information, and we assume no liability resulting from its use. Users should make their own investigations to determine the suitability of the information for their particular purposes. In no way shall the company be liable for any claims, losses, or damages of any third party or for lost profits or any special, indirect, incidental, consequential or exemplary damages, however arising, even if the company has been advised of the possibility of such damages.

http://chemexpert.ethz.ch/physical?tg=29&search=(field29.9=1003964+or+field29.4=4795...  2/24/2005
**FIGURE #16**

<table>
<thead>
<tr>
<th>EXPORTER</th>
<th>RECIPIENT</th>
<th>REFERENCE NUMBERS</th>
</tr>
</thead>
</table>
| Sterling Products Inc.  
96 Saddletree Trail,  
Mississauga, Ontario,  
Canada L6X 4N2 | Guter Chemicals GmbH  
Concorde Business Park E14,  
A-2220 Vienna, Austria.  
Mr. Arnold S.  
TEL: 011-43-1-70-798-70  
FAX: 011-43-1-70-798-80 | SALES ORDER NO: 2843  
HAWB#: YTO02-30508 |

**PARTICULARS OF TRANSPORT (where required)**

- Air Freight Prepaid

**MARKS & NUMBERS: NUMBER & KIND OF PACKAGES: DESCRIPTION OF THE GOODS**

| AS ADDRESSED | 5 Drums Tetrahydrofurfurylamine  
UN2943, Class 3, Packing Group 111 | QUANTITY | GROSS WEIGHT |
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>224 KGS</td>
<td>1120 KGS</td>
<td></td>
</tr>
</tbody>
</table>

**H.S. CODE**: 3932.19.00

**COUNTRY OF ORIGIN**: CANADA

---

Sworn to this  
05th April 2005

Signature

Name of Authorized  
Trade Association

The Toronto Board of Trade

The undersigned has examined the Manufacturer’s Invoice or Shippers Affidavit concerning the origin of the merchandise and according to the best of his knowledge and belief finds that the products originated in:

CANADA

Authorized Signature

It is hereby certified that the above mentioned goods Originate in:

CANADA

Place: TORONTO, ONTARIO, CANADA  
Date: April 05, 2005

Authorized Signature

---

Supplied by: EXPRESS LOGISTICS CANADA, 1825 ALSTEP DRIVE, TORONTO, ONT. M1S4L5  
FAX: 905 403 9111
SHIPPER’S DECLARATION FOR DANGEROUS GOODS

Shipper
Sterling Products Inc.,
96 Saddletree Trail,
Toronto, ON, Canada L6X 4N2

Air Waybill No. 014-2374 0096
Page 1 of 1 Pages
Shipper’s Reference Number YTO02-30508

Consignee
Guter Chemicals Gmbh
Concorde Business Park E14,
A-2320 Vienna, Austria

Two completed and signed copies of this Declaration must be handed to the operator.

WARNING: Failure to comply in all respects with the applicable Dangerous Goods Regulations may be in breach of the applicable law, subject to legal penalties.

TRANSPORTATION DETAILS
This shipment is within the limitations prescribed for: (delete non-applicable)

PASSENGER CARGO AND CARGO AIRCRAFT

AIRCRAFT ONLY

Airport of Departure:
Toronto

Airport of Destination:
Vienna

Shipment type (delete non-applicable):
NON-RADIOACTIVE RADIOACTIVE

NATURE AND QUANTITY OF DANGEROUS GOODS

Dangerous Goods Identification

<table>
<thead>
<tr>
<th>UN or ID No.</th>
<th>Proper Shipping Name</th>
<th>Class or Division (Subsidiary Risk)</th>
<th>Packing Group</th>
<th>Quantity and type of Packing</th>
<th>Packing Inst.</th>
<th>Author-ization</th>
</tr>
</thead>
<tbody>
<tr>
<td>UN 2943</td>
<td>Tetrahydrofurfurylamine</td>
<td>3 III</td>
<td>5 Drums x 220 L</td>
<td>310</td>
<td>-</td>
<td></td>
</tr>
</tbody>
</table>

Additional Handling Information: 24-Hour Number: +1-905-796-8156.
PREPARED IN ACCORDANCE WITH ICAO/IATA

I hereby declare that the contents of this consignment are fully and accurately described above by the proper shipping name and are classified, packaged, marked and labeled/placarded, and are in all respects in the proper condition for transport according to the applicable international and national governmental regulations. I declare that all of the applicable air transport requirements have been met.

Name/Title of Signatory: M. Gibson, Shipper
Place and Date: Toronto, Apr. 5, 2005
Signature: M Gibson
Canadian Wood Packaging Certification Program for exports to the European Union

CWPCP Notification System (LISTSERV) - Please register your e-mail address to receive program updates and Industry Notices on the Canadian Wood Packaging Certification Program (CWPCP).

On October 1, 2001 the European Union (EU) implemented new entry requirements for the import of pallets, skids, crates, boxes and other wood packaging materials constructed of coniferous wood (pine, spruce, fir etc.) and used for the transportation of other commodities. The import conditions under the new EU requirements do not change the current import requirements for coniferous dunnage.

Canadian product exporters who use wood packaging, must use certified coniferous wood packaging or wood species and products that are either exempt or not subject to the new EU requirements.

On September 4, 2001 the Canadian Food Inspection Agency launched a new export program, the Canadian Wood Packaging Certification Program, to certify Canadian wood packaging producers and Canadian wood packaging treatment facilities to meet the EU requirements.

Approved producers and treatment facilities will certify coniferous wood packaging to meet the EU requirements and mark their products with an approved wood packaging certification stamp.

In the near future, the CWPCP will expand to include the use of chemically (impregnated) treated coniferous wood to construct wood packaging.
# FIGURE # 19

**Canada Border Services Agency**

**EXPORT DECLARATION**

**DECLARATION D'EXPORTATION**

---

| 1. | Business no. | 000555444 | R | M | 0001 |

---

| 2. | Export permit/license no. (if applicable) - N° du permis de l'exportation (si y a lieu) |

---

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

---

| No. and street - N° et no. | 96 Saddlebree Trail, Mississauga, Ontario, Canada |

---

| 4. | Consignee information - Renseignements sur le destinataire |

---

| Name - Nom | Sterling Products Inc. |

---

| City - Ville | Mississauga, Ontario, Canada |

---

| 5. | Country of final destination - Pays de destination finale |

---

| Austria | Vienna, Austria |

---

| 6. | Name of exporting carrier, freight forwarder, or consignor - Nom du transporteur, du provisionnaire ou du fournisseur du marchandises à l'exportation |

---

| Express Logistics Canada | |

---

| 7. | Transportation document no. - N° du document de transport |

---

| true | |

---

| 8. | Mode of transport from place of origin - Mode de transport à partir du lieu d'origine |

---

| Highway | Rail | Road | Air |

---

| Other (specify) | |

---

| 9. | Vessel name (if applicable) - Nom du bateau (si y a lieu) |

---

| 014-2374 C09E | |

---

| 10. | Vessel box no. (if applicable) - N° de boîte du bateau (si y a lieu) |

---

| 11. | Date of export (yyyy/mm/dd) - Date d'exportation (année/mois/jour) |

---

| 2005-04-08 | |

---

| 12. | No. of packages - N° de colis |

---

| 5 | DRUMS |

---

| 13. | Container no. - N° de conteneur |

---

| 14. | Exporter reference no. (if applicable) - N° de référence de l'exportateur (si y a lieu) |

---

| 15. | Conveyance identification no. (if applicable) - N° d'identification du moyen de transport (si y a lieu) |

---

| 16. | Origin - Origine |

---

| Country | Province |

---

| Canada | Ontario |

---

| 17. | Item description - Description de l'article |

---

| Tetrahydrofurfurylamine | Flammable liquid, UN2943, Class 3 |

---

| 18. | HS Commodity Code Code de marchandises du SH |

---

| 19. | Qty & unit of measure - Quantité & unité de mesure |

---

| 20. | Value F.O.B. place of exit - Valeur F.A.S. bureau de sortie |

---

| 21. | Currency used for declared value - Devise de la valeur déclarée |

---

| USD | |

---

| 22. | Gross weight - Poids brut |

---

| 23. | Total value F.O.B. place of exit - Valeur total F.A.S. |

---

| 24. | Freight charges to place of exit, if unknown (included in field 20) - Frais de transport jusqu'au bureau de sortie, si inconnus (comptés à la zone 20) |

---

| 25. | Item of service provided (if applicable) - Renseignements sur le fournisseur de services douaniers (si y a lieu) |

---

| EXPRESS LOGISTICS CANADA |

---

| No. and street - N° et no. | 1825 FREIGHT DRIVE, TORONTO, ONTARIO, Canada |

---

| 26. | Name or name of company and title |

---

| Alessa Ciri | 405-4111 |

---

| Date | 2005/04/08 |
**FIGURE # 20**

**Shippers’ Name and Address:**
Sterling Products Inc.
96 Saddletree Trail,
Mississauga, Ontario,
Canada L6X 4N2

**Air Waybill:**
EXPRESS LOGISTICS CANADA

**Guter Chemicals GmbH**
Concorde Business Park E14
A-2300 Vienna, Austria.

**Shipper’s Account Number:**
9000

**Consignee’s Account Number:**
0

**Air Waybill Letter of Transport:**
issued by:
Express Logistics Canada

**Shipper’s Name and Address:**
96 Saddletree Trail,
Mississauga, Ontario,
Canada L6X 4N2

**Air Waybill Letter of Transport:**
issued by:
Express Logistics Canada

**Consignment Address:**
Guter Chemicals GmbH
Concorde Business Park E14
A-2300 Vienna, Austria.

**Shippers’ and Consignee’s Names:**
Sterling Products Inc.
Guter Chemicals GmbH

**Shippers’ and Consignee’s Addresses:**
96 Saddletree Trail,
Mississauga, Ontario,
Canada L6X 4N2

**Credit Card Details:**

<table>
<thead>
<tr>
<th>Credit Card</th>
<th>Number of copies</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Air Waybill:**
EXPRESS LOGISTICS CANADA

**Consignment Details:**

<table>
<thead>
<tr>
<th>Consignment</th>
<th>Description</th>
<th>Quantity</th>
<th>Weight (kg)</th>
<th>Value (CAD)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>1,120</td>
<td>1,120</td>
<td>2,240.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5</td>
<td>1,120</td>
<td>2,240.00</td>
</tr>
</tbody>
</table>

**Toro Pearson International:**

<table>
<thead>
<tr>
<th>Flight Number</th>
<th>Departure</th>
<th>Destination</th>
</tr>
</thead>
<tbody>
<tr>
<td>FRA</td>
<td>VIE</td>
<td></td>
</tr>
</tbody>
</table>

**Reference Number:**
014-2374 0096

**Shipment Instructions:**

- **Dedicated to:**
  - Guter Chemicals GmbH, Vienna, Austria.
  - MAD: 014-2374 0096
- **DDP excluding V.A.T.**
- **Toro Pearson International**

**Harmonized Tariff Code:**
- UN2943, Class 3
- Packing Group III

**DIMS:**
- 60 x 60 x 90 cm - 5

**Other Charges/Fees:**

- FSE = 515.20, SHE = 235.20, NAVCAN = 78.40, DG fee = 55.00
- HNDG = 45.00, PUP = 189.80, EXP DEC = 25.00

**PLEASE NOTIFY ARNOLD S. @ TEL: 011-43-1-70-798-70 UPON ARRIVAL.**

**Signature:**
Express Logistics Canada for Sterling Products Inc.

**Air Waybill:**
EXPRESS LOGISTICS CANADA
**Figure # 21**

**Shipper**: EXPRESS LOGISTICS CANADA

**Address**: 1825 FREIGHT DRIVE, TORONTO, ONTARIO, CANADA M1S 4L5

**Customer's Name and Address**: EXPRESS LOGISTICS AUSTRIA, CARGO BUILDING 250, A-1300 VIENNA AIRPORT, AUSTRIA.

**Air Waybill**: AIR CANADA

**Carrier**: EXPRESS LOGISTICS CANADA, TORONTO, CANADA.

**Agent's Name and Address**: EXPRESS LOGISTICS CANADA, TORONTO, CANADA.

**Account No.**: 0062-1008

**Reference Number**: VIC1898/06APR (AC06455/06APR)

**Amount Of Despatch**: 5 X 1,120 KG DANGEROUS GOODS AS PER ATTACHED SHIPPER'S DECLARATION - CARGO AIRCRAFT ONLY

**Dangerous Goods**: TETRAHYDROFURYLAMINE (UN2943, CLASS 3, PACKING GROUP III)

**DIMS**: 60 X 60 X 90 cm - 5

**DG Fee**: $40.00

**Fuel Surcharge**: $89.60

**Security Fee**: $78.40

**Total**: $3,427.20

**Other Charges/Total**: $168.00

**Total**: $3,595.20

**Shipper's Signature**: Chin/Express Logistics.

**Date**: [Handwritten date]

**Shipment Description**: [Handwritten entry]
FIGURE # 22

Express Logistics Canada.

RANGE QUOTATION

Attn: Mrs. Toddy Lattif
Company: Sterling Products Inc.
Mississauga ON Canada

Acct. I/D: 1900007
From: Door Mississauga, Canada
Terms: DDP excl. VAT Guter Chemicals, Vienna, Austria

<table>
<thead>
<tr>
<th># of pieces</th>
<th>Length (CM)</th>
<th>Width (CM)</th>
<th>Height (CM)</th>
<th>Actual Weight (Kg)</th>
<th>Volume Weight (Kg)</th>
</tr>
</thead>
<tbody>
<tr>
<td>5 DRUMS</td>
<td>60.00</td>
<td>60.00</td>
<td>90.00</td>
<td>200.00</td>
<td>224.00</td>
</tr>
</tbody>
</table>

Total Actual Weight (Kg): 1000
Total Volume Weight (Kg): 1120

Description | $/kg | Currency | Total
Airfreight   | 2.00 | CAD      | 2240.00
Fuel Surcharge| 0.46 | CAD      | 515.20
Security Fee | 0.21 | CAD      | 235.20
Navcan Fee   | 0.07 | CAD      | 78.40
Handling Fee | FF   | CAD      | 45.00
Pick Up      | 33.00+0.14 | CAD      | 189.80
B13          |      | CAD      | 25.00
Dangerous Goods fee |      | | 55.00

Destination Charges
- Customs Clearance: Euro 65.00
- Each additional Customs Item: Euro 5.00
- Delivery: Euro 370.00
- Atlas Fee (Customs-Network-Fee): Euro 8.00
- Customs Inspection: Euro 25.00 per 1/2 hour

Excluding Local Duties and Taxes
Insurance available upon request

Remarks: Volume Ratio: 1 kg = 6000 cm³

- Airfreight rates quoted Door to Door, excluding Insurance, and local Duties and Taxes.
- Based on information provided.
- Transit time of 2 days

Express reserves the right to adjust its charges to customers, with or without prior notice, to reflect any changes to third party expenses or other regulatory surcharges beyond its control.

This quotation is based on actual tariffs and currency exchange rates presently in force and is subject to change with or without notice. This quotation is valid for 30 days. Compensation and subcontracting services are subject to the company's conditions of contract on the reverse of the company's international order. If by air or the company's bill of lading if by sea, any other service is subject to the Canadian International Freight Forwarders Association Inc. standards of Trading Conditions. Copies available on request. All services not listed will be charged according to our regular rate schedule. All quotes are subject to the terms and conditions on our original client profile.
Shipper: Sterling Products Inc.,
96 Saddletree Trail,
Mississauga, Ontario, Canada L6X 4N2

Notify Address:
Express Logistics Austria
Cargo Building 250,
A-1300 Vienna Airport, Austria.

Place of Receipt (applicable only where this document is used as a Combined Transport Bill of Lading):

TORONTO
Ocean Vessel (or intended ocean vessel when this document is used as a Combined Transport Bill of Lading):
SOUND OF MUSIC
Port of Loading (or intended port of loading when this document is used as a Combined Transport Bill of Lading):
MONTREAL
Port of Discharge (or intended port of discharge when this document is used as a Combined Transport Bill of Lading):
VIENNA
Final Destination (or intended final destination when this document is used as a Combined Transport Bill of Lading):

Shipping marks and container numbers:

<table>
<thead>
<tr>
<th>Number &amp; kind of packages:</th>
<th>Description of Goods:</th>
<th>Gross Weight:</th>
<th>Measurement:</th>
</tr>
</thead>
</table>
| 1 x 20' container         | TEXU 200543
STC 54 DRUMS of Tetrahydrofurfurylamine | 12,096 KGS | 30 CM |

SHIPPERS LOAD, STOW & COUNT
FREIGHT PREPAID

COPY
NON-NEGOTIABLE

Particulars Declared by Shipper

Number of Containers/Packages:
54 DRUMS

Declared Value (See Clause B.4):
The goods and instructions are accepted and dealt with subject to the terms and conditions printed overleaf. Taken in charge in apparent good order and condition, unless otherwise noted herein, at the place of receipt or (where this is a port to port shipment) at the port of loading for transport and delivery as mentioned above. One of these Bills of Lading must be surrendered duly endorsed in exchange for the goods. In witness whereof the original Bill of Lading all of this tenor and date have been signed in the number stated below, one of which being accomplished the other(s) to be void.

For delivery of goods please apply to:
EXPRESS LOGISTICS AUSTRIA
Cargo Building 250,
A-1300 Vienna Airport, Austria.

Freight payable at:
ORIGIN
Place and date of issue:
TORONTO, ONTARIO/03APR06

Number of Bills of Lading issued:

Signature:
EXTRACTION # 24

Canada Border Services Agency

EXPORT DECLARATION
Déclaration d'exportation

1. Business no. 000555444 R/M 0001

2. Exporter Information (Includes non-resident) - Renseignements sur l'exportateur (y compris les non-résidents)

Name - Nom Sterling Products Inc.

No. and street - N° et rue 96 Saddletree Trail

City - Ville City - Ville

Province/state - country - Province/Etat, pays Ontario, Canada

Postal code - Code postal ZIP L0X 4N2

3. Consignee information - Renseignements sur le destinataire

Name - Nom Guter ChemiealS GmbH

No. and street - N° et rue Concorde Business Park E14

City - Ville Vienna

Province/state - country - Province/Etat, pays Vienna, Austria

Postal code - Code postal ZIP A-2320

4. Country of final destination - Pays du destination finale

Austria

5. Name of exporting carrier, height forwarder, or consolidator - Nom du transporteur, du transitaire ou du groupateur des marchandises à expédier

Express Logistics Canada

6. Mode of transport - Mode de transport

Highway [ ] Rail [ ] Air [ ]

Other (specify) [ ]

7. Transport document no. - N° du document de transport

8. Name of consignee, if applicable - Nom du consignataire, si applicable

9. Country of origin - Pays d'origine

10. Suffix name (if applicable) - Suffixe de nom, si applicable

11. Date of export - Date d'exportation

12. No. of packages - N° de colis

13. Place of exit - Bureau de sortie

14. Exporter reference no. (if applicable) - N° de référence de l'exportateur, si applicable

15. Conveyance identification no. (if applicable) - N° d'identification du moyen de transport, si applicable

16. Origin country - Pays d'origine

17. Item description - Description de l'article

Tetrahydrofurfurylamine

18. HS Commodity Code - Code de marchandise du SH

2932.19.00

19. Qty. & unit of measure - Quantité & unité de mesure

20. Value F.O.B. place of exit - Valeur F.O.B. bureau de sortie

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

USD

22. Gross weight - Poids brutt.

23. Total value F.O.B. place of exit - Valeur F.O.B. bureau de sortie

24. Freight charges to place of exit, if unknown (includé in Decl no) - Frais de transport au bureau de sortie, s'il est inconnu (compris à la zone 20)

25. If goods are not sold, state reason for export (if applicable) - Si les marchandises ne sont pas vendues, indiquer la raison de l'exportation, si applicable

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

Name - Nom EXPRESS LOGISTICS CANADA

No. and street - N° et rue 1825 FREIGHT DRIVE

City - Ville City - Ville

Province/state - country - Province/Etat, pays TORONTO, ONTARIO, CANADA

Postal code - Code postal ZIP M1S 4L5

27. I hereby certify that the information given above and on the continuation sheet(s), if any, is true and complete.

Je certifie que les renseignements inscrits ci-dessus et sur les feuilles supplémentaires, s'il en est, sont exacts et complets.

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

Athina Chiu

28. Status - Statut 000555444 R/M 0001

Signature

Date 2005/04/05

B10A (O4)