

KNOW ALL MEN BY THESE PRESENTS that _____
(Full Legal Name of Client)

Of _____
(Address of Client) (Business Number of Client)

(hereinafter referred to as the "Client") does hereby constitute and appoint, on the date signed by Client herein ("Effective Date"),
Cole International Inc. 1111 49 Avenue NE, Calgary, Alberta, T2E 8V2 with business number 132679119, a Customs Broker licensed under
(Cole International's Address) (Business Number)

the *Customs Act* (hereinafter referred to as the "Customs Broker") of **Calgary, Alberta, Canada**, its true and lawful agent and attorney to transact business on the Client's behalf in all matters relating to the import and export of goods, including but not restricted to:

- (i) customs activities that may be transacted by a customs broker licensed under the *Customs Act* of Canada, including by delegating authority to Customs Broker in any electronic portal or system set up and administrated by Canada Border Services Agency ("CBSA") from time to time, including the electronic client portal for CBSA's Assessment and Revenue Management system ("**CARM Client Portal**"), and which Services may include each of the following:
- (ii) set up Client's CARM Client Portal business account within the CARM Client Portal, and/or manage and administer Client's CARM Client Portal business account within the CARM Client Portal, with the degree of visibility, sharing and provision of information that Customs Broker requires Client to select, authorize, share and provide in order to perform the Services;
- (iii) advance data filing for admissibility purposes, the release of and accounting for goods, document and data preparation, payment of, and receipt of refunds of, all government duties, taxes, penalties, interest, fines and/or other charges or amounts in respect of imported and exported goods reported or released or to be reported or released or otherwise related to the import or export of goods ("**Government Charges**");
- (iv) the transportation, warehousing and distribution of such goods, and/or the arrangement thereof;
- (v) excise activities under the *Excise Act* of Canada and any tax or levies payable under the *Excise Tax Act* of Canada; and
- (vi) activities under such other legislation as may be promulgated from time to time respecting import and export of goods to and from Canada and any related taxes including all matters relating to the accounting for and payment and refund of customs and excise duties, excise tax, sales tax and goods and services tax or any other like taxes or duties in respect of imported goods released or to be released under such legislation, at the Canada Customs office(s) located in;

ALL PORTS IN CANADA

(Location of Port)

and Client hereby engages Customs Broker to perform such services.

AND IN CONNECTION THEREWITH:

- a) obtain, sign, seal, endorse and deliver for Client all bonds, entries, permits, bills of lading, bills of exchange, declarations, claims of any nature, or other means of payment or collateral security which comes into Customs Broker's possession and to use same, including drawbacks and claims of any nature, for reimbursement of any Government Charges;
- b) receive all such payments and sums of money as are now due or may hereafter become due and payable to Client relative to the foregoing; and to endorse on Client's behalf and as Client's agent and attorney and to deposit to and for Customs Broker's own account all such payments; and
- c) obtain from the Canada Border Services Agency ("**CBSA**") and review Client's CBSA importer profile and other data related to Client's import and export transactions.

Client acknowledges and agrees that by virtue of this Agency Agreement and Power of Attorney (a) the authority delegated by Client to Customs Broker in the CARM Client Portal ("**Specific Authority**") may change from time to time, without affecting, amending or requiring any amendment to this Agency Agreement and Power of Attorney; (b) Client must execute and deliver this Agency Agreement and Power of Attorney to and in favour of Customs Broker to give Customs Broker authority to act for Client, including under the CARM Client Portal; merely delegating Specific Authority to Customs Broker in the CARM Client Portal without also signing this Agency Agreement and Power of Attorney is not sufficient for Customs Broker to act upon such authority; (c) if Client signs this Agency Agreement and Power of Attorney to give Customs Broker authority to act for Client, but Client does not delegate Specific Authority to Customs Broker under the CARM Client Portal, then Customs Broker will not be able to perform for Client those Services for which a delegation of authority under the CARM Client Portal is required (such as the filing of Commercial Accounting Declarations, corrections and adjustments), and Customs Broker will only be able to provide to Client those Services for which a delegation of authority under the CARM Client Portal is not required (such as the release of shipments, consulting, warehousing, transport arrangements and export reporting); Client must delegate the required Specific Authority to Customs Broker under the CARM Client Portal to ensure Customs Broker has the authority to perform Services for Client; and (d) Client must (i) fully understand the CARM Client Portal, (ii) correctly, and on a timely basis, select and delegate thereunder the Specific Authority to Customs Broker that Customs Broker requires to perform the Services, (iii) agree to, and comply with, the terms and conditions of the CARM Client Portal, as amended from time to time, to ensure that CBSA does not suspend or revoke access to the CARM Client Portal, and (iv) ensure that neither its CARM Client Portal business account for the CARM Client Portal nor the Specific Authority delegated to Customs Broker therein expires; otherwise, in each of the foregoing events, Customs Broker will not be able to perform Services on behalf of or for Client, and Customs Broker will not in any way be liable for any of the foregoing or for Client's failure to comply with the terms of this Agency Agreement and Power of Attorney.

Client undertakes and covenants (a) to select and delegate to Customs Broker full visibility, user access and privileges, including in each section and all components of each section, in the CARM Client Portal to ensure Customs Broker has access to the necessary authority and information, and full authority, to perform the Services; (b) whether under, within or outside of the CARM Client Portal, to promptly provide to Customs Broker all of the account, profile, data, rulings, reports, documents, declarations and information, and any other materials, documents and/or information requested by Customs Broker; and to otherwise cooperate with and assist Customs Broker to ensure that Customs Broker is able to accurately and fully complete accounting declarations, adjustments, documents and reports required by any Government Authority, respond to notices and notifications (both formal and informal) from any Government Authority regarding any imported or exported goods and/or any Services provided hereunder; and (c) that, to the best of Client's knowledge, all of the account, profile, data, rulings, reports, documents, declarations and/or information, including those relating to classification, origin and valuation, provided to Customs Broker, as Client's agent and attorney, by Client or on Client's behalf in

Client Initials: _____

connection with the Services, will be true, accurate and complete. Client acknowledges and agrees that Customs Broker is relying upon the truth, accuracy and completeness of all materials, documents and information provided to Customs Broker to be able to perform and provide the Services. Client further grants Customs Broker, as Client's agent and attorney, full power and authority to appoint any other person to whom a license to transact business as a customs broker has been issued under the Customs Act as a sub-agent to transact the aforesaid business on Client's behalf and to revoke any such appointment and to appoint any other person who holds such a license as a sub-agent in the place of any sub-agent whose appointment has been revoked, as Customs Broker, as Client's agent and attorney, shall from time to time think fit.

Client acknowledges that any Government Charges paid on Client's behalf or to Client's account by Customs Broker, as Client's agent and attorney, or by sub-agent, shall be a debt due by Client to Customs Broker as Client's agent and attorney, or to the sub-agent, and any refund, rebate or remission of any Government Charges shall be the property of Customs Broker, as Client's agent and attorney, or of the sub-agent, and Client directs and authorizes any governmental agencies collecting same to deliver such rebate, refund or remission to Customs Broker, as Client's agent and attorney, or to the sub-agent, as and if directed by Customs Broker. Client hereby undertakes that, to the best of Client's knowledge, all documents and/or information that will be provided to Customs Broker, as Client's agent and attorney, by Client or on Client's behalf, in connection with this mandate, will be true, accurate and complete.

The Client agrees to:

- (i) on demand, reimburse the Customs Broker for all monies properly expended by the Customs Broker or by any Sub-Agent including the payment of any duty and taxes, or posting of any surety bond deposited as security with any Canada Customs office; and
- (ii) to provide such security for such reimbursement or make such other arrangements for such reimbursement as the parties hereto may otherwise agree.

The Client agrees and covenants for itself, its heirs, executors, administrators, successors and assigns to ratify and confirm all that the Customs Broker and any Sub-Agent shall lawfully do on the Client's behalf by virtue of these presents.

Client acknowledges and agrees that (a) this Agency Agreement and Power of Attorney, and all transactions hereunder and/or conducted in the CARM Client Portal, are governed by the Cole International Inc.'s Terms and Conditions

Client hereby ratifies and confirms, and agrees to ratify and confirm, all that Customs Broker, as Client's agent and attorney, may do, or has done, by virtue hereof and under the authority of this Agency Agreement and Power of Attorney and/or as authorized and directed in Client's CARM Client Portal business account, including in the CARM Client Portal.

This Power of Attorney and Agreement shall be and remain in full force and effect until due notice of its revocation shall be given to the Customs Broker, in writing, by registered mail. An executed copy of this Power of Attorney and Agreement may be delivered by facsimile transmission and in such case, the transmitting party will concurrently deliver an originally executed copy of this document to the other party.

By signing this Power of Attorney, Client agrees to Cole International Inc.'s Terms and Conditions. These conditions apply to all business between the Client and the Customs Broker.

In Witness Whereof _____ has caused these presents
(Name of Client)

to be signed at _____ in _____ this _____ day of _____, 20____.
(Name of Municipality) (Name of Province/State) (Day) (Month)

SIGNED, SEALED IN THE PRESENCE OF:

 Signature of Witness

FOR THE CLIENT: (Signature indicates you have read and understood Cole International Inc.'s Terms and Conditions as constituted on Page 2 of this transmission)

 Signature (Seal)

 Print Name Title

 Signature

 Print Name Title

The following to be completed by Cole International Inc.

I, Cole International Inc. of Calgary, Alberta, Canada hereby consent to act as the attorney pursuant to the aforementioned agreement, dated this _____ day of _____, 20____.

Cole International Inc.

*Witness required if signatory is an individual proprietor or partnership.

Per: _____

Client Initials: _____