



Rubicon Logistics, Inc
14277 S.W. Greenfield Drive
Portland, Oregon 97224
www.rubiconlogistics.com

Toll Free: (877) 326-8821 Office: (503) 746-549
Fax: (503) 914-1879 Cellular: (562) 400-0899

Customs Rules on Discharge of Importer's Liability for Duties

The U.S. Customs Service has issued a final amendment of the regulations to provide an alternative procedure for an importer record to pay duties on imported merchandise through a licensed customhouse broker. Present rules provide for the payment of duties to Customs by a broker on behalf of the importer. Under the alternative procedure, the importer may elect to submit to the broker a separate check or bank draft for the duties, payable to the "U.S. Customs Service". The broker would then deliver the importer's check or bank draft to Customs. The new rule also requires brokers to provide written Notification to their clients, advising that if the client is an importer of record, payment to the broker will not relieve the client of liability for Customs Charges in the event that the broker does not pay the charges. Brokers will be required to provide this notification to all active clients annually. Additionally, brokers will be required to provide such information on a power of attorney executed on or after the effective date of the new rule. These Amendments are effective as of September 27, 1982.

FILL IN APPROPRIATE NUMBERS:

IRS Employer Number*

FOR CUSTOMS USE ONLY

CHECK APPROPRIATE BOX:

____ - ____ - ____ - ____ - ____ - ____ - ____ - ____ - ____ - ____
*Do not use suffixes o, z, i Suffix

____ - ____ - ____ - ____ - ____ - ____ - ____ - ____ - ____ - ____
Customs Serial Number

- ____ INDIVIDUAL
____ PARTNERSHIP
____ CORPORATION
____ SOLE PROPRIETORSHIP

OR IF NO EMPLOYER NUMBER

____ - ____ - ____ - ____ - ____ - ____ - ____ - ____ - ____ - ____

POWER OF ATTORNEY

Know all men by these presents: That _____
(full name of person, partnership, or corporation, or sole proprietorship (identify)

a corporation doing business under the laws of the State of _____ or a _____
doing business as _____ residing at _____

having an office and place of business at _____ hereby constitutes and appoints each of the
following persons. RUBICON LOGISTICS GROUP INC. through it officers and designated employees and other brokers as agents in
those customs districts where RUBICON LOGISTICS GROUP INC. is not a licensed customs broker,

as a true and lawful agent and attorney of the grantor named above for and in the
name, place, and stead of said grantor from this date and in all Customs Districts,
and in no other name, to make, endorse, sign, declare or swear to any entry,
withdrawal, declaration, certificate, bill of lading, carnet or other document required
by law or regulation in connection with the importation, transportation, or exportation
of any merchandise shipped or operation of any vessel or other means of
conveyance owned or operated by consigned by or to said grantor; to perform any
act or condition which may be required by law or regulation in connection with such
merchandise; to receive any merchandise deliverable to said grantor; To make
endorsements on bills of lading conferring authority to transfer title, make entry or
collect drawback to make, sign, declare, or swear to any statement, supplemental
statement, schedule, supplemental schedule, Certificate of delivery, certificate of
manufacture, certificate of manufacture and delivery, abstract of manufacturing
records, declaration of proprietor on drawback entry, declaration of exporter on
drawback entry, or any other affidavit or document which may be required by law or
regulation for drawback purposes, regardless of whether such bill of lading, sworn
statement, schedule, certificate, abstract, declaration, or other affidavit or document
is intended for filing in any customs district: To sign, seal, and deliver for and as the
act of said grantor any bond required by law or regulation in connection with the
entry or withdrawal of imported Merchandise or merchandise exported with or
without benefit of drawback, or in connection with the entry, clearance, lading,
unlading or navigation of any vessel or other means of conveyance owned or
operated By said grantor, and any and all bonds which may be voluntarily given and

accepted under applicable laws and regulations, consignee's and owner's declarations
provided for in section 485, Tariff Act of 1930, as amended, or affidavits in connection
with the entry of merchandise; To sign and swear to any document and to perform any
act that may be necessary or required by law or regulation in connection with the
entering, clearing, lading, unlading, or operation of any vessel or other means of
conveyance owned or operated by said grantor: To authorize other Custom Brokers to
act as grantor's agent to receive, endorse and collect checks issued for Customs duty
refunds in grantor's name drawn on the Treasurer of the United States; if the grantor is
a nonresident of the United States, to accept service of process on behalf of the
grantor; and generally to transact at the customhouses in any district any and all
customs business, including making, signing and filling of protests under section 514
of the Tariff Act of 1930, in which said grantor is or may be concerned or interested and
which may properly be transacted or performed by an agent and attorney, giving to
said agent and attorney full power and authority to do anything whatever requisite and
necessary to be done in the premises as fully as said grantor could do if present and
acting, hereby ratifying and confirming all that the said agent and attorney shall lawfully
do by virtue of these presents; the foregoing power of attorney, to remain in full force
and effect until the ____ day of ____, 19____, or until notice of revocation in writing is
duly given to and received by a District Director of Customs. If the donor of this power
of attorney is a partnership, the said power shall in no case have any force or effect
after the expiration of 2 years from the date of its execution.

IN WITNESS WHEREOF, the said _____
has caused these presents to be sealed and signed (Signature) _____
(Capacity) _____ (Date) _____

(Corporate seal)

WITNESS _____