

Instructions for Customs Power of Attorney and Acceptance of Terms & Conditions

Packet includes Power of Attorney, Terms and Conditions, and Reasonable Care Checklist. As a client requesting the services of Page & Jones, Inc. (P&J) to act on your behalf as a broker/forwarder you must:

- 1) Complete the Power of Attorney, which authorizes P&J to handle both Import and Export transactions;
- 2) Sign the Power of Attorney agreeing to P&J Terms & Conditions and receipt of CBP “Reasonable Care Checklist”;
- 3) Sign the ISF Acknowledgement and Release form, indicating either agreement or decline of ISF filing services by P&J on your behalf (required for Import transactions only);
- 4) Return the signed documents by email to your Page & Jones Client Representative.

INSTRUCTIONS FOR COMPLETING A CUSTOMS POWER OF ATTORNEY (below numbers referenced on POA form)

- 1) If grantor is a partnership, corporation, LLC, or LLP, the Federal IRS number must be entered. For a sole proprietorship, this will be either a Federal IRS number or Social Security Number. An individual should provide their Social Security Number. If grantor is a non-U.S. company, leave this number blank.
- 2) Check the box which is most appropriate:
 - Individual** – a person acting in a non-business capacity
 - Partnership** – two or more individuals operating a business
 - Corporation** – a business authorized by state statute with limited liability
 - Sole Proprietorship** – a business owned by an individual
 - Limited Liability Company** – an entity, which is neither a corporation nor a partnership, that is managed by its members or a manager who is empowered to handle the affairs of the company
- 3) Full name:
 - Corporations, Limited Liability Companies** – full legal name
 - General Partnerships** – full names of all partners
 - Limited Partnership** – full names of general partners
 - Individuals, Sole Proprietorships** – full personal name
- 4) Insert the same as chosen in 2).
- 5) Name the State or Province under whose laws the business is conducted (for example, a corporation should enter the state or province in which it is incorporated).
- 6) Insert the grantor’s complete address (including zip/postal code) where conducting business.
- 7) Insert the same as shown in 3).
- 8) Must be signed as follows:
 - Corporation** – **MUST BE SIGNED BY AN OFFICER SUCH AS THE PRESIDENT, VICE PRESIDENT, SECRETARY, TREASURER, ETC.** Any other person signing must be authorized by resolution of the Board of Directors and the POA must include a letter from the corporate secretary certifying to that effect. If additional signatures are required you must complete the Corporate Certification form included in this packet.
 - Partnership** – any of the general partners may execute the POA
 - Individual and Sole Proprietorship** – must be signed by individual
 - Limited Liability Company** – if grantor is an LLC, the signatory certifies that he/she has full authority to execute
- 9) Title of person signing (**must be an officer if signing for a corporation**). (Accompanied by letterhead verifying officer’s name and title by any other officer).
- 10) Effective date
- 11) Witness is not required unless specifically requested.

**CUSTOMS POWER OF ATTORNEY /
DESIGNATION AS FORWARDING AGENT
and Acknowledgement of Terms of Conditions**

(1) # _____

2) Check Appropriate box: Individual
Partnership
Corporation
Sole Proprietorship
Limited Liability Company

KNOW ALL MEN BY THESE PRESENTS: That (3) _____, doing business
as a (4) _____ under the laws of the State of (5) _____ residing or having an office and place

of business at (6) _____ (“Grantor”) hereby constitutes and appoints Page
& Jones, Inc., its officers, employees and/or specifically authorized agents to act for and on its behalf as a true and lawful agent and attorney of the grantor for and in
the name, place, and stead of said grantor from this date in the United States (“the territory”) either in writing, electronically, or by other authorized means to:

Make, endorse, sign declare, or swear to a customs entry, withdrawal, declaration, certificate, bill of lading, carnet or any other document required by law or regulation
in connection with the importation, exportation, transportation of any merchandise in or through the customs territory, shipped or consigned by or to said grantor;

Perform any act or condition which may be required by law or regulation in connection with Merchandise deliverable to said grantor; to receive any merchandise;

Make endorsements to bills of lading conferring authority to transfer title, make or collect drawback; and to make, sign, declare, or swear to any statement or certificate
supplemental statement, schedule, supplemental schedule, certificate of delivery, certificate of manufacture, certificate of manufacture and delivery, abstract of
manufacturing records, declarations of proprietor on drawback entry, declaration of exporter on drawback, 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 with Customs;

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 and operated by said grantor, and any and all bonds which may be voluntary given and accepted under applicable laws and regulation, consignee’s
and owner’s declarations provided for in section 485, *Tariff Act of 1930*, as amended, or affidavits in connection with entry of merchandise;

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;

Authorize other Customs 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 non-resident of the United States, to accept service of process on behalf of the grantor;

And generally to transact Customs business, including filing of claims or protests under section 514 of the *Tariff Act of 1930*, or pursuant to other laws of the territories,
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;

This power of attorney to remain in full force and effect until revocation in writing is duly given to and received by the grantee (if the donor of this power of attorney is
a partnership, the said power shall in no case have any force or effect in the United States after the expiration of 2 years from the dates of its execution);

Appointment as Forwarding Agent, grantor authorizes the above grantee to act within the territory as lawful agent and sign or endorse export documents (*i.e.*,
commercial invoices, bill of lading, insurance certificates, drafts and any other documents) necessary for the completion of an export on grantor’s behalf as may be
required under law and regulation in the territory and to appoint forwarding agents on grantor’s behalf;

Grantor acknowledges receipt and agrees to Page & Jones, Inc.’s "Terms and Conditions of Service" governing all transactions between the Parties.

Grantor acknowledges receipt of U.S. Customs and Border Protection "Reasonable Care Checklist", An Informed Compliance Publication.

If the Grantor is a Limited Liability Company, the signatory certifies that he/she has fully authorized to execute this power on behalf of the grantor.

IN WITNESS WHEREOF, the said (7) _____ (full name of company)

has caused these presents to be sealed and signed: (Signature) (8) _____

(Capacity) (9) _____ Date: (10) _____

Witness (if required) (11) _____

If you are the importer of record, payment to broker will not relieve you of liability of U.S. Customs charges (duties, taxes, or other debts owed Customs) if the charges
are not paid by the broker. Therefore, if you pay by check, Customs charges may be paid with a separate check payable to the “US Customs Service”, which shall be
delivered to Customs by the broker. Importers who wish to utilize this procedure must contact our office in advance to arrange timely receipt of duty checks.

INDIVIDUAL OR PARTNERSHIP CERTIFICATION

CITY _____

COUNTY _____ SS _____

STATE _____

On this _____ day of _____, 20____, personally appeared before me

residing at _____, personally known or sufficiently identified to me, who

certifies that _____ (is) (are) the individual (s) who executed the foregoing instrument and acknowledge

it to be _____ free act and deed.

(Notary Public).

CORPORATE CERTIFICATION

(To be made by an officer of other than the one who executes the power of attorney)

I, _____, certify that I am the _____

of _____, organized under the laws of the State of

_____ that _____, who

signed this power of attorney on behalf of the donor, is the _____ of said corporation; and that said power of attorney was duly signed, and attested for and in behalf of said corporation by authority of its governing body as the same appears in a resolution of the Board of Directors passed at a regular meeting held on the

_____ day of _____, 20____, now in my possession or custody. I further certify that the resolution is in accordance with the articles of incorporation and bylaws of said corporation and was executed in accordance with the laws of the State or Country of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said corporation, at the

City of _____ this ____ day of _____, 20____.

(Signature)

(date)

Terms and Conditions of Service

These terms and conditions of service constitute a legally binding contract between the "Company" and the "Customer". In the event the Company renders services and issues a document containing Terms and Conditions governing such services, the Terms and Conditions set forth in such other document(s) shall govern those services.

1. Definitions

- (a) "Company" shall mean **Page & Jones, Inc.**, its subsidiaries, related companies, agents and/or representatives;
- (b) "Customer" shall mean the person for which the Company is rendering service, as well as its principals, agents and/or representatives, including, but not limited to, shippers, importers, exporters, carriers, secured parties, warehousemen, buyers and/or sellers, shipper's agents, insurers and underwriters, break-bulk agents, consignees, etc. It is the responsibility of the Customer to provide notice and copy(s) of these terms and conditions of service to all such agents or representatives;
- (c) "Documentation" shall mean all information received directly or indirectly from Customer, whether in paper or electronic form;
- (d) "Ocean Transportation Intermediaries" ("OTI") shall include an "ocean freight forwarder" and a "non-vessel operating carrier";
- (e) "Third parties" shall include, but not be limited to, the following: "carriers, truckmen, cartmen, lightermen, forwarders, OTIs, customs brokers, agents, warehousemen and others to which the goods are entrusted for transportation, cartage, handling and/or delivery and/or storage or otherwise".

2. Company as agent. The Company acts as the "agent" of the Customer for the purpose of performing duties in connection with the entry and release of goods, post entry services, the securing of export licenses, the filing of export and security documentation on behalf of the Customer and other dealings with Government Agencies: as to all other services, Company acts as an independent contractor.

3. Limitation of Actions.

(a) Unless subject to a specific statute or international convention, all claims against the Company for a potential or actual loss, must be made in writing and received by the Company, within forty-five (45) days of the event giving rise to claim; the failure to give the Company timely notice

shall be a complete defense to any suit or action commenced by Customer.

(b) All suits against Company must be filed and properly served on Company as follows:

- (i) For claims arising out of ocean transportation, within one (1) year from the date of the loss;
- (ii) For claims arising out of air transportation, within two (2) years from the date of the loss;
- (iii) For claims arising out of the preparation and/or submission of an import entry(s), within thirty (30) days from the date of liquidation of the entry(s);
- (iv) For any and all other claims of any other type, within two (2) years from the date of the loss or damage.

4. No Liability For The Selection or Services of Third Parties and/or Routes. Unless services are performed by persons or firms engaged pursuant to express written instructions from the Customer, Company shall use reasonable care in its selection of third parties, or in selecting the means, route and procedure to be followed in the handling, transportation, clearance and delivery of the shipment; advice by the Company that a particular person or firm has been selected to render services with respect to the goods, shall not be construed to mean that the Company warrants or represents that such person or firm will render such services nor does Company assume responsibility or liability for any actions(s) and/or inaction(s) of such third parties and/or its agents, and shall not be liable for any delay or loss of any kind, which occurs while a shipment is in the custody or control of a third party or the agent of a third party; all claims in connection with the Act of a third party shall be brought solely against such party and/or its agents; in connection with any such claim, the Company shall reasonably cooperate with the Customer, which shall be liable for any charges or costs incurred by the Company.

5. Quotations Not Binding. Quotations as to fees, rates of duty, freight charges, insurance premiums or other charges given by the Company to the Customer are for informational purposes only and are subject to change without notice; no quotation shall be binding upon the Company unless the Company in writing agrees to undertake the handling or transportation of the shipment at a specific rate or amount set forth in the quotation and payment arrangements are agreed to between the Company and the Customer.

6. Reliance On Information Furnished.

- (a) Customer acknowledges that it is required to review all documents and declarations prepared and/or filed with U.S. Customs & Border Protection, other Government Agency and/or third parties, and will immediately advise the Company of any errors, discrepancies, incorrect statements, or omissions on any declaration or other submission filed on Customers behalf;
- (b) In preparing and submitting customs entries, export declarations, applications, security filings, documentation and/or other required data, the Company relies on the correctness of all documentation, whether in written or electronic format, and all information furnished by Customer; Customer shall use reasonable care to ensure the correctness of all such information and shall indemnify and hold the Company harmless from any and all claims asserted and/or liability or losses suffered by reason of the Customer's failure to disclose information or any incorrect, incomplete or false statement by the Customer or its agent, representative or contractor upon which the Company reasonably relied. The Customer agrees that the Customer has an affirmative non-delegable duty to disclose any and all information required to import, export or enter the goods.

7. Declaring Higher Value To Third Parties. Third parties to whom the goods are entrusted may limit liability for loss or damage; the Company will request excess valuation coverage only upon specific written instructions from the Customer, which must agree to pay any charges therefore; in the absence of written instructions or the refusal of the third party to agree to a higher declared value, at Company's discretion, the goods may be tendered to the third party, subject to the terms of the third party's limitations of liability and/or terms and conditions of service.

8. Insurance. Unless requested to do so in writing and confirmed to Customer in writing, Company is under no obligation to procure insurance on Customer's behalf; in all cases, Customer shall pay all premiums and costs in connection with procuring requested insurance.

9. Disclaimers; Limitation of Liability.

- (a) Except as specifically set forth herein, Company makes no express or implied warranties in connection with its services;
- (b) In connection with all services performed by the Company, Customer may obtain additional liability coverage, up to the actual or declared value of the shipment or transaction, by requesting such coverage and agreeing to make payment therefor, which request must be confirmed in writing by the Company prior to rendering services for the covered transaction(s).

- (c) In the absence of additional coverage under (b) above, the Company's liability shall be limited to the following:
- (i) Where the claim arises from activities other than those relating to customs business, \$50.00 USD per shipment or transaction, or
 - (ii) Where the claim arises from activities relating to "Customs business," \$50.00 USD per entry or the amount of brokerage fees paid to Company for the entry, whichever is less;
- (d) In no event shall Company be liable or responsible for consequential, indirect, incidental, statutory or punitive damages, even if it has been put on notice of the possibility of such damages, or for the acts of third parties.

10. Advancing Money. All charges must be paid by Customer in advance unless the Company agrees in writing to extend credit to customer; the granting of credit to a Customer in connection with a particular transaction shall not be considered a waiver of this provision by the Company.

11. Indemnification/Hold Harmless. The Customer agrees to indemnify, defend, and hold the Company harmless from any claims and/or liability, fines, penalties and/or attorneys' fees arising from the importation or exportation of customers merchandise and/or any conduct of the Customer, including but not limited to the inaccuracy of entry, export or security data supplied by Customer or its agent or representative, which violates any Federal, State and/or other laws, and further agrees to indemnify and hold the Company harmless against any and all liability, loss, damages, costs, claims, penalties, fines and/or expenses, including but not limited to reasonable attorney's fees, which the Company may hereafter incur, suffer or be required to pay by reason of such claims; in the event that any claim, suit or proceeding is brought against the Company, it shall give notice in writing to the Customer by mail at its address on file with the Company.

12. C.O.D. or Cash Collect Shipments. Company shall use reasonable care regarding written instructions relating to "Cash/Collect on Deliver (C.O.D.)" shipments, bank drafts, cashier's and/or certified checks, letter(s) of credit and other similar payment documents and/or instructions regarding collection of monies but shall not have liability if the bank or consignee refuses to pay for the shipment.

13. Costs of Collection. In any dispute involving monies owed to Company, the Company shall be entitled to all costs of collection, including reasonable attorney's fees and interest at 15% per annum or the highest rate allowed by law, whichever is less unless a lower amount is agreed to by Company.

14. General Lien and Right To Sell Customer's Property.

- (a) Company shall have a general and continuing lien on any and all property of Customer coming into Company's actual or constructive possession or control for monies owed to Company with regard to the shipment on which the lien is claimed, a prior shipment(s) and/or both;
- (b) Company shall provide written notice to Customer of its intent to exercise such lien, the exact amount of monies due and owing, as well as any on-going storage or other charges; Customer shall notify all parties having an interest in its shipment(s) of Company's rights and/or the exercise of such lien.
- (c) Unless, within thirty (30) days of receiving notice of lien, Customer posts cash or letter of credit at sight, or, if the amount due is in dispute, an acceptable bond equal to 110% of the value of the total amount due, in favor of Company, guaranteeing payment of the monies owed, plus all storage charges accrued or to be accrued, Company shall have the right to sell such shipment(s) at public or private sale or auction and any net proceeds remaining thereafter shall be refunded to Customer.

15. No Duty To Maintain Records For Customer. Customer acknowledges that pursuant to Sections 508 and 509 of the Tariff Act, as amended, (19 USC §1508 and 1509) it has the duty and is solely liable for maintaining all records required under the Customs and/or other Laws and Regulations of the United States; unless otherwise agreed to in writing, the Company shall only keep such records that it is required to maintain by Statute(s) and/or Regulation(s), but not act as a "recordkeeper" or "recordkeeping agent" for Customer.

16. Obtaining Binding Rulings, Filing Protests, etc. Unless requested by Customer in writing and agreed to by Company in writing, Company shall be under no obligation to undertake any pre- or post Customs release action, including, but not limited to, obtaining binding rulings, advising of liquidations, filing of petition(s) and/or protests, etc.

17. Preparation and Issuance of Bills of Lading. Where Company prepares and/or issues a bill of lading, Company shall be under no obligation to specify thereon the number of pieces, packages and/or cartons, etc.; unless specifically requested to do so in writing by Customer or its agent and Customer agrees to pay for same, Company shall rely upon and use the cargo weight supplied by Customer.

18. No Modification or Amendment Unless Written. These terms and conditions of service may only be modified, altered or amended in writing and signed by both Customer and Company; any attempt to unilaterally modify, alter or amend same shall be null and void.

19. Compensation of Company. The compensation of the Company for its services shall be included with and is in addition to the rates and charges of all carriers and other agencies selected by the Company to transport and deal with the goods and such compensation shall be exclusive of any brokerage, commissions, dividends, or other revenue received by the Company from carriers, insurers and others in connection with the shipment. On ocean exports, upon request, the Company shall provide a detailed breakout of the components of all charges assessed and a true copy of each pertinent document relating to these charges. In any referral for collection or action against the Customer for monies due the Company, upon recovery by the Company, the Customer shall pay the expenses of collection and/or litigation, including a reasonable attorney fee.

20. Severability. In the event any Paragraph(s) and/or portion(s) hereof is found to be invalid and/or unenforceable, then in such event the remainder hereof shall remain in Full force and effect. Company's decision to waive any provision herein, either by conduct or otherwise, shall not be deemed to be a further or continuing waiver of such provision or to otherwise waive or invalidate any other provision herein.

21. Governing Law; Consent to Jurisdiction and Venue. These terms and conditions of service and the relationship of the parties shall be construed according to the laws of the State of Alabama without giving consideration to principals of conflict of law. Customer and Company

- (a) irrevocably consent to the jurisdiction of the United States District Court and the State courts of Alabama;
- (b) agree that any action relating to the services performed by Company, shall only be brought in said courts;
- (c) consent to the exercise of *in personam* jurisdiction by said courts over it, and,
- (d) further agree that any action to enforce a judgment may be instituted in any jurisdiction.

©Approved by the *National Customs Brokers and Forwarders Association of America, Inc.* (Revised 07/09)

Arbitration Clause. Any controversy or claim arising out of or relating to the business transactions between Company and Customer, including any contractual provisions, or breach thereof, shall be settled by arbitration conducted in the County of Mobile, State of Alabama, in accordance with the Commercial Arbitration Rules of the American Arbitration Association. The arbitration decision shall be binding on the parties hereto, and a judgment upon the award rendered by such arbitrators may be entered in any court having jurisdiction of the controversy of claims.

IMPORTER SECURITY FILING ACKNOWLEDGMENT AND RELEASE

Page & Jones, Inc. (P&J) provides services as agent for importers and other international traders to facilitate their Importer Security Filing (ISF services).

P&J agrees to provide these ISF services Monday – Friday from 06:30 to 17:30 Central Time Zone and requires complete and accurate information at least four (4) working days prior to vessel sailing.

By signing where indicated below, Customer agrees to P&J Terms and Conditions of Services and also authorizes P&J to perform ISF filing services on its behalf.

“Company” shall mean Page & Jones, Inc. its subsidiaries, related companies, agents, and/or representatives. In addition to the terms and conditions stated below, usage of these ISF services shall be subject to the NCBFAA terms and conditions of service, including its provisions regarding jurisdiction, venue and limits of liability.

“Customer” shall mean all users of these ISF services along with all their customers, as well as Customer’s subsidiaries, related companies, agents and/or representatives.

Company will make commercially reasonable efforts to accurately transmit, or to cause a third party to accurately transmit, the information received from or on behalf of Customer in a timely manner, consistent with industry standards and subject to (i) delays related to force majeure events as customarily defined in the United States customs brokerage/freight forwarding and United States shipping/transportation industries and (ii) any and all technological failures or constraints that may occur or arise.

Company will rely on the accuracy of all information received from or on behalf of Customer, and shall not be responsible for verifying the accuracy of any such information. Company assumes no responsibility to file corrections to any data previously filed except upon the express instructions of Customer. Customer shall ensure the accuracy of all such information, and shall indemnify, defend, and hold Company harmless from any and all claims asserted and all liabilities and/or losses suffered by Company, including without limitation any and all costs, penalties, fines, fees, expenses and/or damages, including attorneys fees and costs, as well as punitive, indirect, incidental, special, statutory, consequential or exemplary damages, including without limitation damages for loss of profits, goodwill, or other intangible losses.

Company, in its absolute discretion, may elect to provide Customer with reports, which may be submitted daily, weekly, or on any other schedule as Company selects. It is up to Customer to inspect each such filing for accuracy and completeness and to promptly notify P&J in the event an amendment is necessary and further to provide the correct and complete details for any such amendment. Further, it is Company’s responsibility to insure that ISF has been filed for each of its shipments and finding any shipments which have been dispatched without a complete and accurate ISF filing, it is Customer’s responsibility to promptly notify P&J of same, unless Customer elects to file its own ISF or amendment, in which case, Customer shall prepare and transmit its own ISF filings and amendments.

EXCEPT AS SPECIFICALLY SET FORTH HEREIN, COMPANY MAKES NO EXPRESS OR IMPLIED WARRANTIES IN CONNECTION WITH ITS SERVICES OR ANY SERVICES

PROVIDED BY ANY THIRD PARTY. COMPANY EXPRESSLY DISCLAIMS ALL EXPRESS OR IMPLIED WARRANTIES, INCLUDING WITHOUT LIMITATION THE IMPLIED WARRANTIES OF TITLE, MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND NON-INFRINGEMENT. COMPANY MAKES NO WARRANTY THAT COMPANY'S SERVICES WILL MEET CUSTOMER REQUIREMENTS; THAT COMPANY'S SERVICES WILL BE UNINTERRUPTED, TIMELY, SECURE AND/OR ERROR FREE; OR THAT THE QUALITY OF COMPANY'S SERVICES WILL MEET CUSTOMER EXPECTATIONS.

No agent, employee, or representative of Company has any authority to bind Company to any affirmation, representation or warranty concerning the services provided under this contract, and unless an affirmation, representation, or warranty is specifically included within this contract, it shall not be enforceable by Customer.

Customer's exclusive and sole remedy against Company under this contract shall be the refund of any money paid to Company by Customer for the specific services from which Customer's claim(s) arose.

IN NO EVENT WILL COMPANY BE LIABLE TO CUSTOMER OR TO ANY THIRD PARTY FOR THE ACTS OF ANY THIRD PARTY OR FOR ANY PUNITIVE, INDIRECT, INCIDENTAL, SPECIAL, STATUTORY, CONSEQUENTIAL, OR EXEMPLARY DAMAGES, INCLUDING WITHOUT LIMITATION DAMAGES FOR LOSS OF PROFITS, GOODWILL, OR OTHER INTANGIBLE LOSSES, EVEN IF COMPANY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

AGREED TO: DECLINE:

DATED: _____

FULL CUSTOMER NAME: _____

SIGNATURE: _____

TITLE: _____

*What Every Member of the
Trade Community Should Know About:*

Reasonable Care

(A Checklist for Compliance)



AN INFORMED COMPLIANCE PUBLICATION

FEBRUARY 2004

U.S. CUSTOMS and BORDER PROTECTION

NOTICE:

This publication is intended to provide guidance and information to the trade community. It reflects the position on or interpretation of the applicable laws or regulations by U.S. Customs and Border Protection (CBP) as of the date of publication, which is shown on the front cover. It does not in any way replace or supersede those laws or regulations. Only the latest official version of the laws or regulations is authoritative.

Publication History

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PRINTING NOTE:

This publication was designed for electronic distribution via the CBP website (<http://www.cbp.gov>) and is being distributed in a variety of formats. It was originally set up in Microsoft Word97[®]. Pagination and margins in downloaded versions may vary depending upon which word processor or printer you use. If you wish to maintain the original settings, you may wish to download the .pdf version, which can then be printed using the freely available Adobe Acrobat Reader[®].

PREFACE

On December 8, 1993, Title VI of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), also known as the Customs Modernization or “Mod” Act, became effective. These provisions amended many sections of the Tariff Act of 1930 and related laws.

Two new concepts that emerge from the Mod Act are “*informed compliance*” and “*shared responsibility*,” which are premised on the idea that in order to maximize voluntary compliance with laws and regulations of U.S. Customs and Border Protection, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the Mod Act imposes a greater obligation on CBP to provide the public with improved information concerning the trade community’s rights and responsibilities under customs regulations and related laws. In addition, both the trade and U.S. Customs and Border Protection share responsibility for carrying out these requirements. For example, under Section 484 of the Tariff Act, as amended (19 U.S.C. 1484), the importer of record is responsible for using reasonable care to enter, classify and determine the value of imported merchandise and to provide any other information necessary to enable U.S. Customs and Border Protection to properly assess duties, collect accurate statistics, and determine whether other applicable legal requirements, if any, have been met. CBP is then responsible for fixing the final classification and value of the merchandise. An importer of record’s failure to exercise reasonable care could delay release of the merchandise and, in some cases, could result in the imposition of penalties.

The Office of Regulations and Rulings (ORR) has been given a major role in meeting the informed compliance responsibilities of U.S. Customs and Border Protection. In order to provide information to the public, CBP has issued a series of informed compliance publications, and videos, on new or revised requirements, regulations or procedures, and a variety of classification and valuation issues.

This publication, prepared by the International Trade Compliance Division, ORR, is a Reasonable Care checklist. “Reasonable Care (A Checklist for Compliance)” is part of a series of informed compliance publications advising the public of Customs regulations and procedures. We sincerely hope that this material, together with seminars and increased access to rulings of U.S. Customs and Border Protection, will help the trade community to improve voluntary compliance with customs laws and to understand the relevant administrative processes.

The material in this publication is provided for general information purposes only. Because many complicated factors can be involved in customs issues, an importer may wish to obtain a ruling under Regulations of U.S. Customs and Border Protection, 19 C.F.R. Part 177, or to obtain advice from an expert who specializes in customs matters, for example, a licensed customs broker, attorney or consultant.

Comments and suggestions are welcomed and should be addressed to the Assistant Commissioner at the Office of Regulations and Rulings, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue, NW, (Mint Annex), Washington, D.C. 20229.

Michael T. Schmitz,
Assistant Commissioner
Office of Regulations and Rulings

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REASONABLE CARE CHECKLIST

INTRODUCTION

One of the most significant effects of the Customs Modernization Act is the establishment of the clear requirement that parties exercise reasonable care in importing into the United States. Section 484 of the Tariff Act, as amended, requires an importer of record using reasonable care to make entry by filing such information as is necessary to enable U.S. Customs and Border Protection to determine whether the merchandise may be released from Customs custody, and using reasonable care, complete the entry by filing with U.S. Customs and Border Protection the declared value, classification and rate of duty and such other documentation or information as is necessary to enable U.S. Customs and Border Protection to properly assess duties, collect accurate statistics, and determine whether any other applicable requirement of law is met. Despite the seemingly simple connotation of the term reasonable care, this explicit responsibility defies easy explanation. The facts and circumstances surrounding every import transaction differ--from the experience of the importer to the nature of the imported articles. Consequently, neither U.S. Customs and Border Protection nor the importing community can develop a foolproof reasonable care checklist which would cover every import transaction. On the other hand, in keeping with the Modernization Act's theme of informed compliance, U.S. Customs and Border Protection would like to take this opportunity to recommend that the importing community examine the list of questions below. In U.S. Customs and Border Protection's view, the list of questions may prompt or suggest a program, framework or methodology which importers may find useful in avoiding compliance problems and meeting reasonable care responsibilities.

Obviously, the questions below cannot be exhaustive or encyclopedic - ordinarily, every import transaction is different. For the same reason, it cannot be overemphasized that although the following information is provided to promote enhanced compliance with the Customs laws and regulations, it has no legal, binding or precedential effect on U.S. Customs and Border Protection or the importing community. In this regard, U.S. Customs and Border Protection notes that the checklist is not an attempt to create a presumption of negligence, but rather, an attempt to educate, inform and provide guidance to the importing community. Consequently, U.S. Customs and Border Protection believes that the following information may be helpful to the importing community and hopes that this document will facilitate and encourage importers to develop their own unique compliance measurement plans, reliable procedures and reasonable care programs.

As a convenience to the public, the checklist also includes the text of a checklist previously published in the Federal Register for use in certain textile and apparel importations. The full document was published in 62 FR 48340 (September 15, 1997).

As a final reminder, it should be noted that to further assist the importing community, U.S. Customs and Border Protection issues rulings and informed compliance publications on a variety of technical subjects and processes. It is strongly recommended that importers always make sure that they are using the latest versions of these publications.

**ASKING AND ANSWERING THE FOLLOWING QUESTIONS MAY BE
HELPFUL IN ASSISTING IMPORTERS IN THE EXERCISE OF
REASONABLE CARE:**

GENERAL QUESTIONS FOR ALL TRANSACTIONS:

1. If you have not retained an expert to assist you in complying with Customs requirements, do you have access to the Customs Regulations (Title 19 of the Code of Federal Regulations), the Harmonized Tariff Schedule of the United States, and the GPO publication Customs Bulletin and Decisions? Do you have access to the Customs Internet Website, Customs Bulletin Board or other research service to permit you to establish reliable procedures and facilitate compliance with Customs laws and regulations?
2. Has a responsible and knowledgeable individual within your organization reviewed the Customs documentation prepared by you or your expert to ensure that it is full, complete and accurate? If that documentation was prepared outside your own organization, do you have a reliable system in place to insure that you receive copies of the information as submitted to U.S. Customs and Border Protection; that it is reviewed for accuracy; and that U.S. Customs and Border Protection is timely apprised of any needed corrections?
3. If you use an expert to assist you in complying with Customs requirements, have you discussed your importations in advance with that person and have you provided that person with full, complete and accurate information about the import transactions?
4. Are identical transactions or merchandise handled differently at different ports or U.S. Customs and Border Protection offices within the same port? If so, have you brought this to the attention of the appropriate U.S. Customs and Border Protection officials?

QUESTIONS ARRANGED BY TOPIC:

Merchandise Description & Tariff Classification

Basic Question: Do you know or have you established a reliable procedure or program to ensure that you know what you ordered, where it was made and what it is made of?

1. Have you provided or established reliable procedures to ensure you provide a complete and accurate description of your merchandise to U.S. Customs and Border Protection in accordance with 19 U.S.C. 1481? (Also, see 19 CFR 141.87 and 19 CFR 141.89 for special merchandise description requirements.)
2. Have you provided or established reliable procedures to ensure you provide a correct tariff classification of your merchandise to U.S. Customs and Border Protection in accordance with 19 U.S.C. 1484?

3. Have you obtained a Customs "ruling" regarding the description of the merchandise or its tariff classification (See 19 CFR Part 177), and if so, have you established reliable procedures to ensure that you have followed the ruling and brought it to U.S. Customs and Border Protection's attention?
4. Where merchandise description or tariff classification information is not immediately available, have you established a reliable procedure for providing that information, and is the procedure being followed?
5. Have you participated in a Customs pre-classification of your merchandise relating to proper merchandise description and classification?
6. Have you consulted the tariff schedules, Customs informed compliance publications, court cases and/or Customs rulings to assist you in describing and classifying the merchandise?
7. Have you consulted with a Customs "expert" (e.g., lawyer, Customs broker, accountant, or Customs consultant) to assist in the description and/or classification of the merchandise?
8. If you are claiming a conditionally free or special tariff classification/provision for your merchandise (e.g., GSP, HTS Item 9802, NAFTA, etc.), How have you verified that the merchandise qualifies for such status? Have you obtained or developed reliable procedures to obtain any required or necessary documentation to support the claim? If making a NAFTA preference claim, do you already have a NAFTA certificate of origin in your possession?
9. Is the nature of your merchandise such that a laboratory analysis or other specialized procedure is suggested to assist in proper description and classification?
10. Have you developed a reliable program or procedure to maintain and produce any required Customs entry documentation and supporting information?

Valuation

Basic Questions: Do you know or have you established reliable procedures to know the price actually paid or payable for your merchandise? Do you know the terms of sale; whether there will be rebates, tie-ins, indirect costs, additional payments; whether assists were provided, commissions or royalties paid? Are amounts actual or estimated? Are you and the supplier related parties?

1. Have you provided or established reliable procedures to provide U.S. Customs and Border Protection with a proper declared value for your merchandise in accordance with 19 U.S.C. 1484 and 19 U.S.C. 1401a?
2. Have you obtained a Customs "ruling" regarding the valuation of the merchandise (See 19 CFR Part 177), and if so, have you established reliable procedures to ensure that you have followed the ruling and brought it to U.S. Customs and Border Protection attention?

3. Have you consulted the Customs valuation laws and regulations, Customs Valuation Encyclopedia, Customs informed compliance publications, court cases and Customs rulings to assist you in valuing merchandise?
4. Have you consulted with a Customs "expert" (e.g., lawyer, accountant, Customs broker, Customs consultant) to assist in the valuation of the merchandise?
5. If you purchased the merchandise from a "related" seller, have you established procedures to ensure that you have reported that fact upon entry and taken measures or established reliable procedures to ensure that value reported to U.S. Customs and Border Protection meets one of the "related party" tests?
6. Have you taken measures or established reliable procedures to ensure that all of the legally required costs or payments associated with the imported merchandise have been reported to U.S. Customs and Border Protection (e.g., assists, all commissions, indirect payments or rebates, royalties, etc.)?
7. If you are declaring a value based on a transaction in which you were/are not the buyer, have you substantiated that the transaction is a bona fide sale at arm's length and that the merchandise was clearly destined to the United States at the time of sale?
8. If you are claiming a conditionally free or special tariff classification/provision for your merchandise (e.g., GSP, HTS Item 9802, NAFTA, etc.), have you established a reliable system or program to ensure that you reported the required value information and obtained any required or necessary documentation to support the claim?
9. Have you established a reliable program or procedure to produce any required entry documentation and supporting information?

Country of Origin/Marking/Quota

Basic Question: Have you taken reliable measures to ascertain the correct country of origin for the imported merchandise?

1. Have you established reliable procedures to ensure that you report the correct country of origin on Customs entry documents?
2. Have you established reliable procedures to verify or ensure that the merchandise is properly marked upon entry with the correct country of origin (if required) in accordance with 19 U.S.C. 1304 and any other applicable special marking requirement (watches, gold, textile labeling, etc.)?
3. Have you obtained a Customs "ruling" regarding the proper marking and country of origin of the merchandise (See 19 CFR Part 177), and if so, have you established reliable procedures to

ensure that you followed the ruling and brought it to U.S. Customs and Border Protection's attention?

4. Have you consulted with a Customs "expert" (e.g., lawyer, accountant, Customs broker, Customs consultant) regarding the correct country of origin/proper marking of your merchandise?

5. Have you taken reliable and adequate measures to communicate Customs country of origin marking requirements to your foreign supplier prior to importation of your merchandise?

6. If you are claiming a change in the origin of the merchandise or claiming that the goods are of U.S. origin, have you taken required measures to substantiate your claim (e.g. Do you have U.S. milling certificates or manufacturer's affidavits attesting to the production in the U.S.)?

7. If you are importing textiles or apparel, have you developed reliable procedures to ensure that you have ascertained the correct country of origin in accordance with 19 U.S.C. 3592 (Section 334, Pub. Law 103-465) and assured yourself that no illegal transshipment or false or fraudulent practices were involved?

8. Do you know how your goods are made from raw materials to finished goods, by whom and where?

9. Have you checked with U.S. Customs and Border Protection and developed a reliable procedure or system to ensure that the quota category is correct?

10. Have you checked or developed reliable procedures to check the Status Report on Current Import Quotas (Restraint Levels) issued by U.S. Customs and Border Protection to determine if your goods are subject to a quota category which has part categories?

11. Have you taken reliable measures to ensure that you have obtained the correct visas for your goods if they are subject to visa categories?

12. In the case of textile articles, have you prepared or developed a reliable program to prepare the proper country declaration for each entry, i.e., a single country declaration (if wholly obtained/produced) or a multi-country declaration (if raw materials from one country were produced into goods in a second)?

13. Have you established a reliable maintenance program or procedure to ensure you can produce any required entry documentation and supporting information, including any required certificates of origin?

Intellectual Property Rights

Basic Question: Have you determined or established a reliable procedure to permit you to determine whether your merchandise or its packaging bear or use any trademarks or copyrighted

matter or are patented and, if so, that you have a legal right to import those items into, and/or use those items in, the U.S.?

1. If you are importing goods or packaging bearing a trademark registered in the U.S., have you checked or established a reliable procedure to ensure that it is genuine and not restricted from importation under the gray-market or parallel import requirements of U.S. law (see 19 CFR 133.21), or that you have permission from the trademark holder to import such merchandise?
2. If you are importing goods or packaging which consist of, or contain registered copyrighted material, have you checked or established a reliable procedure to ensure that it is authorized and genuine? If you are importing sound recordings of live performances, were the recordings authorized?
3. Have you checked or developed a reliable procedure to see if your merchandise is subject to an International Trade Commission or court ordered exclusion order?
4. Have you established a reliable procedure to ensure that you maintain and can produce any required entry documentation and supporting information?

Miscellaneous Questions

1. Have you taken measures or developed reliable procedures to ensure that your merchandise complies with other agency requirements (e.g., FDA, EPA/DOT, CPSC, FTC, Agriculture, etc.) prior to or upon entry, including the procurement of any necessary licenses or permits?
2. Have you taken measures or developed reliable procedures to check to see if your goods are subject to a Commerce Department dumping or countervailing duty investigation or determination, and if so, have you complied or developed reliable procedures to ensure compliance with Customs reporting requirements upon entry (e.g., 19 CFR 141.61)?
3. Is your merchandise subject to quota/visa requirements, and if so, have you provided or developed a reliable procedure to provide a correct visa for the goods upon entry?
4. Have you taken reliable measures to ensure and verify that you are filing the correct type of Customs entry (e.g., TIB, T&E, consumption entry, mail entry, etc.), as well as ensure that you have the right to make entry under the Customs Regulations?

Additional Questions for Textile and Apparel Importers

Note: Section 333 of the Uruguay Round Implementation Act (19 U.S.C. 1592a) authorizes the Secretary of the Treasury to publish a list of foreign producers, manufacturers, suppliers, sellers, exporters, or other foreign persons who have been found to have violated 19 U.S.C. 1592 by using certain false, fraudulent or counterfeit documentation, labeling, or prohibited transshipment practices in connection with textiles and apparel products. Section 1592a also requires any importer of record entering, introducing, or attempting to introduce into the

commerce of the United States textile or apparel products that were either directly or indirectly produced, manufactured, supplied, sold, exported, or transported by such named person to show, to the satisfaction of the Secretary, that such importer has exercised reasonable care to ensure that the textile or apparel products are accompanied by documentation, packaging, and labeling that are accurate as to its origin. Under section 1592a, reliance solely upon information regarding the imported product from a person named on the list does not constitute the exercise of reasonable care. Textile and apparel importers who have some commercial relationship with one or more of the listed parties must exercise a degree of reasonable care in ensuring that the documentation covering the imported merchandise, as well as its packaging and labeling, is accurate as to the country of origin of the merchandise. This degree of reasonable care must rely on more than information supplied by the named party.

In meeting the reasonable care standard when importing textile or apparel products and when dealing with a party named on the list published pursuant to section 592A an importer should consider the following questions in attempting to ensure that the documentation, packaging, and labeling is accurate as to the country of origin of the imported merchandise. The list of questions is not exhaustive but is illustrative.

1. Has the importer had a prior relationship with the named party?
2. Has the importer had any detentions and/or seizures of textile or apparel products that were directly or indirectly produced, supplied, or transported by the named party?
3. Has the importer visited the company's premises and ascertained that the company has the capacity to produce the merchandise?
4. Where a claim of an origin conferring process is made in accordance with 19 CFR 102.21, has the importer ascertained that the named party actually performed the required process?
5. Is the named party operating from the same country as is represented by that party on the documentation, packaging or labeling?
6. Have quotas for the imported merchandise closed or are they nearing closing from the main producer countries for this commodity?
7. What is the history of this country regarding this commodity?
8. Have you asked questions of your supplier regarding the origin of the product?

9. Where the importation is accompanied by a visa, permit, or license, has the importer verified with the supplier or manufacturer that the visa, permit, and/or license is both valid and accurate as to its origin? Has the importer scrutinized the visa, permit or license as to any irregularities that would call its authenticity into question?

ADDITIONAL INFORMATION

The Internet

The home page of U.S. Customs and Border Protection on the Internet's World Wide Web, provides the trade community with current, relevant information regarding CBP operations and items of special interest. The site posts information -- which includes proposed regulations, news releases, publications and notices, etc. -- that can be searched, read on-line, printed or downloaded to your personal computer. The web site was established as a trade-friendly mechanism to assist the importing and exporting community. The web site also links to the home pages of many other agencies whose importing or exporting regulations that U.S. Customs and Border Protection helps to enforce. The web site also contains a wealth of information of interest to a broader public than the trade community. For instance, on June 20, 2001, CBP launched the "Know Before You Go" publication and traveler awareness campaign designed to help educate international travelers.

The web address of U.S. Customs and Border Protection is <http://www.cbp.gov>

Customs Regulations

The current edition of *Customs Regulations of the United States* is a loose-leaf, subscription publication available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402; telephone (202) 512-1800. A bound, 2003 edition of Title 19, *Code of Federal Regulations*, which incorporates all changes to the Regulations as of April 1, 2003, is also available for sale from the same address. All proposed and final regulations are published in the *Federal Register*, which is published daily by the Office of the Federal Register, National Archives and Records Administration, and distributed by the Superintendent of Documents. Information about on-line access to the *Federal Register* may be obtained by calling (202) 512-1530 between 7 a.m. and 5 p.m. Eastern time. These notices are also published in the weekly *Customs Bulletin* described below.

Customs Bulletin

The *Customs Bulletin and Decisions* ("Customs Bulletin") is a weekly publication that contains decisions, rulings, regulatory proposals, notices and other information of interest to the trade community. It also contains decisions issued by the U.S. Court of International Trade, as well as customs-related decisions of the U.S. Court of Appeals for the Federal Circuit. Each year, the Government Printing Office publishes bound volumes of the *Customs Bulletin*. Subscriptions may be purchased from the Superintendent of Documents at the address and phone number listed above.

Importing Into the United States

This publication provides an overview of the importing process and contains general information about import requirements. The February 2002 edition of *Importing Into the United States* contains much new and revised material brought about pursuant to the Customs Modernization Act ("Mod Act"). The Mod Act has fundamentally altered the relationship between importers and U.S. Customs and Border Protection by shifting to the importer the legal responsibility for declaring the value, classification, and rate of duty applicable to entered merchandise.

The February 2002 edition contains a section entitled "Informed Compliance." A key component of informed compliance is the shared responsibility between U.S. Customs and Border Protection and the import community, wherein CBP communicates its requirements to the importer, and the importer, in turn, uses reasonable care to assure that CBP is provided accurate and timely data pertaining to his or her importation.

Single copies may be obtained from local offices of U.S. Customs and Border Protection, or from the Office of Public Affairs, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue NW, Washington, DC 20229. An on-line version is available at the CBP web site. *Importing Into the United States* is also available for sale, in single copies or bulk orders, from the Superintendent of Documents by calling (202) 512-1800, or by mail from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7054.

Informed Compliance Publications

U.S. Customs and Border Protection has prepared a number of Informed Compliance publications in the "*What Every Member of the Trade Community Should Know About:...*" series. Check the Internet web site <http://www.cbp.gov> for current publications.

Value Publications

Customs Valuation under the Trade Agreements Act of 1979 is a 96-page book containing a detailed narrative description of the customs valuation system, the customs valuation title of the Trade Agreements Act (§402 of the Tariff Act of 1930, as amended by the Trade Agreements Act of 1979 (19 U.S.C. §1401a)), the Statement of Administrative Action which was sent to the U.S. Congress in conjunction with the TAA, regulations (19 C.F.R. §§152.000-152.108) implementing the valuation system (a few sections of the regulations have been amended subsequent to the publication of the book) and questions and answers concerning the valuation system. A copy may be obtained from U.S. Customs and Border Protection, Office of Regulations and Rulings, Value Branch, 1300 Pennsylvania Avenue, NW, (Mint Annex), Washington, D.C. 20229.

Customs Valuation Encyclopedia (with updates) is comprised of relevant statutory provisions, CBP Regulations implementing the statute, portions of the Customs Valuation Code, judicial precedent, and administrative rulings involving application of valuation law. A copy may be purchased for a nominal charge from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7054. This publication is also available on the Internet web site of U.S. Customs and Border Protection.

The information provided in this publication is for general information purposes only. Recognizing that many complicated factors may be involved in customs issues, an importer may wish to obtain a ruling under CBP Regulations, 19 C.F.R. Part 177, or obtain advice from an expert (such as a licensed Customs Broker, attorney or consultant) who specializes in customs matters. Reliance solely on the general information in this pamphlet may not be considered reasonable care.

Additional information may also be obtained from U.S. Customs and Border Protection ports of entry. Please consult your telephone directory for an office near you. The listing will be found under U.S. Government, Department of Homeland Security.

“Your Comments are Important”

The Small Business and Regulatory Enforcement Ombudsman and 10 regional Fairness Boards were established to receive comments from small businesses about Federal agency enforcement activities and rate each agency’s responsiveness to small business. If you wish to comment on the enforcement actions of U.S. Customs and Border Protection, call 1-888-REG-FAIR (1-888-734-3247).

REPORT SMUGGLING 1-800-BE-ALERT OR 1-800-NO-DROGA



Visit our Internet web site: <http://www.cbp.gov>



CREDIT APPLICATION

BUSINESS NAME: _____

ADDRESS: _____

CITY: _____ **STATE:** _____ **ZIP CODE:** _____

CONTACT NAME: _____

PHONE: _____ **FAX:** _____ **CELL:** _____

EMAIL ADDRESS: _____ **WEBSITE:** _____

BUSINESS TYPE: CORP _____ PARTNERSHIP _____ PROPRIETORSHIP _____

FEDERAL ID#: _____

YEARS IN BUSINESS: _____

NAME OF BANK: _____

ADDRESS: _____

CITY: _____ **STATE:** _____ **ZIP CODE:** _____

BANK CONTACT: _____

PHONE NUMBER: _____

ACCOUNT NUMBER: _____

TRADE REFERENCES:

#1 _____ **PHONE:** _____

_____ **FAX:** _____

#2 _____ **PHONE:** _____

_____ **FAX:** _____

SIGNED BY: _____

Remit Signed Copy to: PAGE & JONES, INC.
P.O. BOX 2167
MOBILE, AL 36652-2167
ATTN: Accounting Dept

Phone: 251-432-1646
Fax: 251-433-1402