

To the company:

JOSEF LEX & Co
Internationale Speditions- und Lagerhausgesellschaft m.b.H
Branch Office
Ladestraße 1 / Hard 100
A-9586 Fürnitz



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Company register: FN66137k Commercial Court, Graz
Registered office: Hauptplatz 15, 8430 Leibnitz
VAT ID number: ATU 29588808

The contractual basis, in each case, are the "General Austrian Freight Forwarders' Terms and Conditions" (AÖSp) currently in effect -- Agreed place of jurisdiction: Leibnitz, Austria
Our position: Contact person: Place and date

CUSTOMS CLEARANCE ORDER and POWER OF ATTORNEY (Page 1 of 3)

I / we hereby engage and authorize, until revocation, the company

JOSEF LEX & CO Internationale Speditions – und Lagerhausgesellschaft m.b.H.
Hauptplatz 15
A-8430 Leibnitz,
"and all of its subsidiaries / branch offices"

to clear import items for me / us through customs, submit customs declarations and sign on my / our behalf.

This Power of Attorney applies also to the signing and submission of customs-value declarations, appeals and refund applications as well as disburse the import duties prescribed to us such as customs duties and excise duties and to receive refund amounts.

I am / we are also making the declarations shown below:

Our company data is as follows /

Company name and legal form of the company:

Address:

ZIP or post code / City:

VAT ID number:

!EORI number!:

Tel.:

Fax:

Contact:

E-mail:

I am / we are the buyer (s) of the goods declared.

With respect to the import items, I am / we are entitled to the full input tax deduction.

I am / we are retailers / wholesalers / commercial end-customers / end-customers/
other level of trade

I / we have undergone an external audit (customs) that was last performed on:
_____ or I / we have not yet undergone an external audit (customs).

The clearing services shall be performed during the fiscal import duty process.
In this type of clearing, there is no payment of import turnover tax – as we will report
it to our responsible tax authority as part of our acquisition VAT report, a flow of cash
is therefore not necessary here.

WE WILL HANDLE THE NECESSARY INTRASTAT REPORTING OURSELVES.

We hereby confirm that

a.) we do NOT have an Austrian VAT ID number,

b.) we report the import items as a taxable intra-Community acquisition of goods and
execute the INTRASTAT REPORT at our responsible Federal Statistical Office.

This Power of Attorney does not result in the appointing of a fiscal representative
within the meaning of Section 27 (7) in conjunction with article 27 (4) of the VAT Act
(USTG).

If we so choose, we will also engage you to take care of the necessary INTRASTAT
report, if necessary, by way of a separate order.

We will present the following documents, which are required for the fiscal import duty
process:

Commercial invoice

Preference document (EUR1 or declaration of origin)

For your company: VAT ID number notification / EORI number

notification

Original delivery receipt (after clearing has taken place)

We are aware that an amendment to the Austrian VAT Act (UstG) Section 2 BGBl.
401/1994 has been in effect since 25 November 2008

which states that fiscal customs clearances (tax-free intra-Community deliveries) are
only valid when there are original receipts to prove the goods were received outside
of the EU.

It is **not** intended that the reported goods remain directly in Austria. After the goods are released for free circulation, the goods may only be stored temporarily for a short period of time, that is, a maximum of 14 days, for **transport-related reasons**. We are also aware that after they are cleared, the goods may not remain in / be used in Austria.

In each case, **within five working days of the customs clearance date, you will receive the original delivery confirmations** (e.g. **CMR**), each of which will bear the original company stamp and original signature as well as the exact date the goods were accepted.

Our company will bear all expenditures incurred and will inform you in good time of any changes prior to submitting the declaration of goods.

If, despite this commitment, we do not supply you with original confirmations, we agree that you will invoice us for the respective 20% import VAT incurred plus 3% delinquency interest.

We accept full liability to the freight forwarder **JOSEF LEX & CO** for the completeness and accuracy of all of the following particulars that are necessary for implementing the customs clearance orders.

Moreover, I am / we undertake to fulfill my / our obligations under VAT and tax laws, particularly subsequent to the importing for release for free circulation, with tax-exempt delivery.

I am / we are aware that imports based on this Power of Attorney are subject to recapitulative statements or the furnishing of import VAT in the destination country.

Yours sincerely

.....
Legal signature (Company stamp with address) / **duly signed by**

.....
(Place and Date, Using capital letters, repeat name shown above)

Enclosures: VAT ID number notification / EORI number notification