



General Agency Agreement Appointing BGL BROKERAGE LTD.

FORM E-404

With Power to Appoint a Sub-Agent

KNOW ALL MEN BY THESE PRESENTS that I

_____ Name of Importer
of _____ Address of Importer

do hereby constitute and appoint BGL BROKERAGE LTD. of 300 St. Sacrement Street, Suite 525, Montreal, Province of Quebec (Head Office) my true and lawful attorney to transact business on my behalf in all matters relating to Customs that may be transacted by a Customs Broker licensed under the Customs Act:

- (i) Customs that may be transacted by a customs broker licensed under the Customs Act; and
- (ii) Excise under the Excise Act and any tax or levies under the Excise Tax Act;

including all matters relating to the accounting for and payment and refund of customs and/or excise duties, excise tax, sales tax and goods and services tax in respect of imported goods released or to be released under such legislation, at the customs office(s) located

in _____ in Canada
State the geographical location of the Customs office(s)

AND IN CONNECTION THEREWITH:

- (a) to execute, sign, seal, deliver and endorse for me and in my name, all bonds, entries, bills of lading, bills of exchange, warehouse receipts or other means of payment or collateral security which comes into his possession and to use same, including drawbacks and claims of any nature for reimbursement of Customs duties, federal sale and excise taxes and the like, and generally to use our name with full binding effect whenever and wherever it may be deemed appropriate or expedient for the purpose of any such business as aforesaid; and
- (b) to receive all such payments and sums of money as are now due or may hereafter become due and payable to me by way of rebate, refund or remission on the order of Revenue Canada, Customs, Excise and Taxation relative to the foregoing; and to endorse on my behalf and as my attorney and to deposit to and for his own account all such payments from the Government of Canada.

I acknowledge that any duties, charges or other amounts paid on my behalf or to my account by my attorney or sub-agent shall be a debt due by me to my attorney or sub-agent and any refund, rebate or remission of such duties, charge or other amounts shall be the property of my attorney or sub-agent and I direct and authorize any governmental agencies collecting same to deliver such rebate, refund or remission to my attorney or sub-agent.

I, the said _____, hereby
Name of Importer

grant my attorney full power and authority to appoint any other person to whom a licence to transact business as a Customs Broker has been issued under the Customs Act as a sub-agent to transact the aforesaid business on my behalf at any of the aforementioned Customs offices, and to revoke any such appointment and to appoint any other person who holds such a licence as a sub-agent in the place of any sub-agent whose appointment has been revoked, as he, my attorney, shall from time to time think fit.

I, the said _____, hereby
Name of Importer

agree that all transactions hereunder shall be governed by the Standard Trading Conditions of the Canadian Society of Customs Brokers which are on the reverse side hereof and which have been read by the undersigned, and certify that, to the best of my knowledge, all documents and/or information that will be provided to my aforesaid attorney by myself or on my behalf, in connection with this mandate, will be true, accurate and complete.

I, the said _____, hereby
Name of Importer

agree and covenant for myself, my heirs, executors and administrators to ratify and confirm all that my attorney and any sub-agent appointed by him shall lawfully do on my behalf by virtue of these presents.

This Power of Attorney shall be and remain in full force and effect, until due notice of its revocation shall have been given to my aforesaid attorney, in writing by registered mail.

IN WITNESS WHEREOF _____ has
Name of Importer

caused these presents to be sealed with its corporate seal, attested to by the signature of its duly authorized officials (if importer is a corporation) / has hereunto set his hand and seal (if importer is an individual) at

_____ in _____
Name of Municipality Name of Province

this _____ day of _____, 19 _____

SIGNED, SEALED IN THE PRESENCE OF

_____	Corporate seal of importer who is a corporation
Signature and title of duly authorized official	

Signature and title of duly authorized official	

OR

_____ Seal
Witness to individual importer's signature Importer (individual)

Address of Witness

Accepted by _____ Date _____

Signature and title of duly authorized official for:

BGL BROKERAGE LTD.