ISMB 2006

SHIPPING INSTRUCTIONS

August 4th to 10th, 2006

CENTRO DE CONVENÇÕES DO CEARÁ

FORTALEZA, CE - Brazil
INTRODUCTION

São Paulo, April, 2006

Dear Customer,

WTB is proud to introduce to the new design of its Shipping Instructions. You will notice we have worked hard to make them easy and even fun to use. Our aim is to help you in the tiring task of documents preparation.

The instructions contains a list of the services which we will make available. They also provides the information you will need regarding dates, documentation, general procedures and regulations determined by the Brazilian Authorities, as well as general advice regarding Brazil.

SERVICES WE WILL PROVIDE

1) Transportation from entry point to Bonded Warehouse and to show site;
2) Preparation of the Import Declaration;
3) Payment of applicable fees and dock charges at port or airport;
4) Payment of storage, import duties, taxes and customs charges;
5) Loading, off-loading and uncrating up to final delivery to the booth;
6) On-site supervision during the event;
7) Removal and storage of empties and materials;
8) Preparation of documents for return of exhibits;
9) Storage in Bonded Warehouse after the show;
10) Return shipment to the destination indicated by your company.

We hope you like the experience and welcome your feedback with any comments or suggestions to make our instructions an even better tool to help with your preparations for the show.

Sincerely,

WTB Team
1 DEADLINES FOR ARRIVAL IN BRAZIL

A - CARGO ARRIVAL

Deadline for exhibit arrival by sea, land and air:

- **FCL** July 5th, 2006
- **LCL** June 20th, 2006
- **July 14th, 2006**
- **July 14th, 2006**

B - DOCUMENT ARRIVAL

Deadlines for document arrival at WTB office:

- 5 days before vessel arrival
- 5 days before truck arrival
- one original and one copy of all documents must be attached to the Air Waybill pouch.

**IMPORTANT:** All documents **must** be sent by fax before you ship the goods.

**DO NOT SHIP WITHOUT OUR GREEN LIGHT!**

- Cargo arriving after the deadline may be subject to additional costs.
- Under Brazilian laws, exhibits arriving after the opening of the show cannot be cleared through customs and must return to origin at the shipper's expenses.
- If possible, avoid shipping air cargo to arrive on Fridays or weekends.

**NOTE**
2 COMPLETING THE OCEAN BILL OF LADING (B/L)

Like the PROFORMA INVOICES, certain fields of the B/L must be completed in accordance with the following guidelines. Please see more details in the diagram on the next page:

1 Shipper: name and address of the exhibiting company.
2 Consignee: WTB's full name, address and Customs Code (CNPJ).
3 Notify: WTB's full name, telephone and fax numbers.
4 Vessel's name: name of the ship that is carrying your goods.
5 Port of loading: name of the Port (city) from which your goods will be shipped.
6 Port of discharge: always Santos Port (STS).
7 Declaration: words to the effect that goods are for exhibition at a trade show.
8 Agent: name, address and phone number of the Brazilian maritime agent's office.
9 Freight payable at: ALWAYS PREPAID!

IMPORTANT!

Each of the following classes of merchandise requires a separate BILL OF LADING:

1) Temporary imports;
2) Consumer goods: give-aways, catalogs, folders etc;
3) Beverages and edibles;
4) Goods for different exhibitors;
5) Dangerous goods (DGR).

• Consumer goods, give-aways, catalogs, beverages and edibles may be subject to heavy import duties.
• Our authorities may request official Health Certificates for beverages and edibles.
• Live animals cannot be brought in without previous approval from “IBAMA”.

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Development: ElectronicMinds Business Solutions - www.embs.com.br
2.1 Completing the Ocean Bill of Lading (B/L)

1. **Shipper**
   - Exhibitor’s name & address

2. **Consignee**
   - WTB Worldwide Trade Business
   - R. Itamarati, 55 - Pacaembu
   - 01234-030 - São Paulo - SP - Brazil
   - CNPJ: 02.292.223/0001-03

3. **Notify**: WTB Worldwide Trade Business
   - Tel.: (+55 11) 3873 0990
   - Fax: (+55 11) 3873 0821

4. **Invoice**
   - Belatrix

5. **Port of Loading**: Hamburg

6. **Port of Discharge**: Santos

7. **Instrução Normativa (I.N.) NR. 47/94**
   - “Goods to be exhibited at ISMB 2006 At CENTRO DE CONVÊNÇÕES DO CEARÁ from August 4th to 10th, 2006 Returning to the origin after the event.”

8. **For delivery of the goods apply to**
   - Shipping company agents in Brazil

9. **Freight Prepaid**
   - August 4th to 10th, 2006
Like the BILL OF LADING, certain fields of the AWB must be completed in accordance with the following guidelines. Please see more details in the diagram on the next page:

1. **Shipper**: name and address of the exhibiting company.

2. **Consignee**: WTB’s full name, address and Customs Code (CNPJ).

3. **Notify**: WTB’s full name, telephone and fax numbers.

4. **Currency**: convertible currency used to issue the AWB. Never declare value of goods in this fields of the AWB.

5. **Airport of departure**: Airport code.

6. **Airport of destination**: always GRU or VCP.

7. **Declaration**: words to the effect that goods are for exhibition at a trade show.

8. **Freight**: **ALWAYS PREPAID!**

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**IMPORTANT!**

Each of the following classes of merchandise requires a separate BILL OF LADING:

1) Temporary imports;
2) Consumer goods: give-aways, catalogs, folders etc;
3) Beverages and edibles;
4) Goods for different exhibitors;
5) Dangerous goods (DGR).

- Consumer goods, give-aways, catalogs, beverages and edibles may be subject to heavy import duties.
- Our authorities may request official Health Certificates for beverages and edibles.
- Live animals cannot be brought in without previous approval from “IBAMA”.

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**IMPORTANT!**

Do not mix temporary and permanent items in the same shipment. If you intend to ship give-aways and exhibits by air, for instance, issue two separate invoices and two AWBs. Brazilian Customs do not accept permanent and temporary items under the same import declaration.
3.1 COMPLETING THE AIR WAYBILL

| Exhibitor's name & address | WTB Worldwide Trade Business  
|                           | R. Itamarati, 55 - Pacaembu  
|                           | 01234-030 - São Paulo - SP - Brazil  
|                           | CNPJ: 02.292.223/0001-03  

| NOTIFY:  
| WTB Worldwide Trade Business  
| Tel.: (+55 11) 3873 0990  
| Fax: (+55 11) 3873 0821  

| USD | NDV | NDV  
|---|---|---

| Instrução Normativa (I.N.) NR. 47/94  
| "Goods to be exhibited at ISMB 2006 at CENTRO DE CONVENÇÕES DO CEARÁ from August 4th to 10th, 2006 Returning to the origin after the event."  

• Values must be shown in number.  
• AS AGREED is not allowed.
4 COMPLETING THE PROFORMA INVOICE

Proforma Invoices must be on original company forms, with values in US Dollars. Every item of the invoice must have a unit price and show the Harmonized Number used for Customs classification. WTB cannot be held responsible for wrong translations or wrong goods classification due to incomplete information.

- Goods without a declared value will not be accepted by Brazilian Customs.
- Prices declared on the invoices are subject to Customs verification.

There are 13 fields you must complete the proforma invoice form. They all contain very important information needed to prepare the Import Declaration. Please see more details in the diagram on the next page:

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Shipper:</td>
<td>name and address of the exhibiting company.</td>
</tr>
<tr>
<td>2 Consignee:</td>
<td>WTB’s full name, address and Customs Code (CNPJ).</td>
</tr>
<tr>
<td>3 Notify</td>
<td>WTB’s full name, telephone and fax numbers.</td>
</tr>
<tr>
<td>4 Case number:</td>
<td>e.g.: 1 of 3, 2 of 3, 3 of 3.</td>
</tr>
<tr>
<td>5 Gross Weight:</td>
<td>in kilograms.</td>
</tr>
<tr>
<td>6 Dimensions:</td>
<td>Dimensions of the volumes in centimeters.</td>
</tr>
<tr>
<td>7 Quantity:</td>
<td>The exact quantity shipped for each product item.</td>
</tr>
<tr>
<td>8 Declaration:</td>
<td>words to the effect that goods are for exhibition at a trade show.</td>
</tr>
<tr>
<td>9 Net Weight:</td>
<td>for each product item, state net weight as accurately as possible.</td>
</tr>
<tr>
<td>10 Description:</td>
<td>Description of the product's main application. Please avoid obscure descriptions. <strong>Be as clear as possible!</strong></td>
</tr>
<tr>
<td>11 Goods charact.:</td>
<td>Characteristics of goods and use to which they will be put.</td>
</tr>
<tr>
<td>12 Total value:</td>
<td></td>
</tr>
<tr>
<td>13 Unit value:</td>
<td>State unit value for each product (<strong>you must not forget this!</strong>).</td>
</tr>
</tbody>
</table>
4.1 COMPLETING THE PROFORMA INVOICE

1. **SHIPPER**
   - Exhibitor's name and full address

2. **CONSIGNEE**
   - **WTB WORLDWIDE TRADE BUSINESS IMP. EXP. Ltda.**
   - R. Itamarati 35 Pacaembu
   - 01234-030 Sao Paulo SP Brazil
   - CNPJ: 02.292.223/0001-03
   - The consignee: WTB

3. **NOTIFY**
   - Show:
   - Booth Hall:
   - Exhibitor:
   - Total pcs:
   - Total weight:
   - This field must state the name and venue of the event, booth #, total number of pieces and total gross weight

4. **CASE N°**
   - The box number of each item described.

5. **GROSS WT KG**
   - Gross weight of each item (must be expressed in kilograms)

6. **DIMS IN CM**
   - Dimensions of case (must be expressed using metric system)

7. **QTY.**
   - Quantity of item.

8. **Declaration:** “ISMB 2006 - AT CENTRO DE CONVENÇÕES DO CEARÁ - FORTALEZA, CE - BRAZIL, FROM August 4th to 10th, 2006 RETURNING TO THE ORIGIN AFTER THE EVENT.”

9. **NET WEIGHT:**
   - Net weight of each item described in kilos.

10. **DESCRIPTION OF GOODS**
    - Detailed description of the product. Including model, serial number and main function.
    - Be as clear and complete as possible!

11. **A B C D**
    - A - Exhibits
    - B - Printed Matter
    - C - Display Material
    - D - Give-away Items

12. **TOTAL VALUE**
    - Total value of goods.

13. **UNIT VALUE**
    - Unit value.
5 PACKING LIST

The packing list must list all items shown on your proforma invoice. It should also state the net weight, dimensions and type of material used (e.g. wood, metal etc.) for each item.

IMPORTANT: Starting from January 2004, Brazilian Customs issued a new law stating that ALL shipments that entry in Brazil MUST have a packing list attached, otherwise they will fine on USD 200.00 per shipment. Each box MUST have a Packing List attached, describing each item contained in the box with the net weight.

6 MARKING, NUMERING AND PACKING

All shipping packages must be clearly marked on the side and top as shown:

- ISMB 2006
- EXHIBITOR: __________________________
- STAND #: ____________________________
- CASE #: _____________________________
- DIMS (CM) _______x______x_______ (LWH)
- AWB or B/L: __________________________
- GROSS WEIGHT: __________________kgs
- ATT: WTB Worldwide Trade Business
  Tel.: (11) 3873 0990

1) Use the fractional system for case numbering, e.g. 1/3, 2/3, 3/3.
2) Correct and safe packing is VERY important. We recommend that you use robust boxes with reinforced corners for air shipments and crates for ocean shipments.

Wooden crates, bases, pallets and other wooden items coming from ASIA must be fumigated at origin. The original of the phytosanitary certificate recognized by the local sanitary authorities must be sent to us with the original documents (AWB or B/L, Invoice, Packing List). Wooden boxes without the above mentioned certificate will be destroyed and the cost of building new ones will be charged to the shipper.
7 INSURANCE CERTIFICATE

Each exhibitor should make sure that all shipments are covered by a fully comprehensive insurance policy. It is strongly recommended that that exhibition cargo be insured for transit to Brazil, for the duration of the show and possibly for return transportation. Please note that our liability ceases once the cargo has been delivered to the booth and does not recommence until goods have been picked up after the show for further shipping.

A copy of the Insurance policy should be attached to the shipping documents.

8 BOOTH RENTAL CONTRACT

A copy of the exhibitor’s booth rental contract must be attached to the shipping documents.

9 CONSOLIDATED SHIPMENTS

Air shipments can be consolidated only with other freight destined for the same event. WTB will not take responsibility in any event for late delivery caused to an exhibitor due to problems with consolidation caused by another exhibitor.

Regular consolidations must be avoided. Also, for ocean shipments we strongly recommend full container load (FCL) shipments.

10 DANGEROUS GOODS

Shipments of dangerous goods must, rigorously comply with the rules and procedures required for each kind of transport. Air shipments must strictly follow the IATA/ICAO "DANGEROUS GOODS REGULATIONS".

11 HOLD & HARMLESS LETTER

This document as per attached sample must be issued by the exhibitor and sent to us together with the shipping documents.
HOLD AND HARMLESS LETTER

EXHIBITOR: ACME

BOOTH NUMBER:  

SHOW: ISMB 2006

This letter is to acknowledge our understanding of the shipping instructions issued by WTB WORLDWIDE TRADE BUSINESS, the liable international freight forwarder.

I John Smith, CEO & President of ACME, Incorporated, understand that all freight shipped by ACME, Inc., will be either returned to the origin or sold to a licensed Brazilian importer.

We understand that in either case, WTB is the only customs broker to handle all customs matters. We also hereby accept any bonded storage charges that may be incurred during the process of re-export or importation.

As specified in the shipping instructions, we accept that it is our responsibility to make sure that all our equipment for the A/M show will be properly insured against all risks.

It is also our understanding that we will regain possession of our products during assembly of ISMB 2006.

From the time we receive our goods, we ACME, Inc. will be responsible for the safety and security of our exhibits. We therefore hold harmless WTB WORLDWIDE TRADE BUSINESS from any duties, taxes, fines and/or penalties levied by the Brazilian government as a result of discrepancies between the inbound shipment and the return shipment, regardless of the reason for the discrepancies.

It is also our understanding that if the goods are lost or stolen, all duties, taxes, fines and/or penalties levied by the Brazilian government will still apply and will be paid by our company in full at your first request and with no delays.

We shall be liable for the immediate and irrevocable reimbursement of any and all amounts of duties, taxes, fines and/or penalties imposed by Brazilian Customs through the WTB WORLDWIDE TRADE BUSINESS.

John Smith  
CEO & President  
ACME, Inc.
12 BANK GUARANTEE

Exhibits imported to Brazil on a temporary basis may be exempted from Customs duties and taxes. However, Brazilian laws requires a guarantee for the total amount of theoretical import duties.

This guarantee will be executed if goods that enter the country under temporary admission rules are not completely reexported or remain in the country for whatever reason.

WTB will deposit a Customs bond to cover the necessary guarantee. The cost of this bond will be invoiced along with our services.

13 HAND CARRIED GOODS

Hand carried goods are not allowed into the country for trade shows. Special situations will be analyzed case by case. Bringing in exhibit goods as hand carried goods is a lottery. Outcomes can be good or bad.

14 CONTAINER STORAGE AT THE SHOW VENUE

Containers used for ocean freight may be kept at the show venue upon request. In this case, demurrage fees and any parking fee charged by the venue will be billed in advance.

If there is any special demurrage agreement, please send us the copy to avoid problems with ocean lines.

15 RETURN OF EXHIBITS AFTER CLOSING DATE

Preparation of all the documentation for the re-export of exhibits and obligatory Customs inspections require 3 to 4 weeks or more and depend on Customs authorization. Note that while we will constantly press for this authorization to be issued in the shortest time, it can in some cases be very time-consuming.

If you want your exhibits forwarded to another exhibition, please send detailed instructions in advance along with your documentation.
16 REEXPORT DECLARATION

Please file a copy of the Reexport Declaration for temporary shipments. It must be issued on the exhibitor company's letterhead, dated, stamped and signed.

TO WHOM IT MAY CONCERN

We hereby declare that the goods exhibited at ISMB 2006, held in FORTALEZA, CE, Brazil, on August 4th to 10th, 2006, must be returned to the origin and consigned to our local agent, ABC Shipping Co., 100 1st Avenue, New York/NY/USA after the show.

Washington, DC - April 12th, 2006

John Smith
CEO & President
ACME, Inc.
17 GENERAL INFORMATION

1) All trade advertising and promotional literature is subject to import duties, the only exception being strictly technical literature.
2) Give-Away are also subject to heavy import duties. If you decide to send such articles you must be aware that considerable cost will be involved at this end.
3) Expendable items and material for use during the course of the exhibition, are subjected to the same taxation as above.
4) Customs allows goods entering Brazil under temporary admission rules to remain in Brazil for no more than 30 days after clearance.
5) If goods are due to be exhibited at other events or demonstrations in Brazil, a Brazilian importer must be named, and a entire new set of documents issued.

18 PAYMENT OF COSTS AND DEADLINES

Due to the high cost of money in Brazil, we will not advance any payments. Inbound costs must be paid before shipping the cargo at origin. Outbound costs are due after receipt of reexport instructions. Payments should be wire transfered to the following account:

<table>
<thead>
<tr>
<th>Payment to:</th>
<th>FLEET NATIONAL BANK</th>
</tr>
</thead>
<tbody>
<tr>
<td>Swift:</td>
<td>FNBBUS33</td>
</tr>
<tr>
<td>ABA#:</td>
<td>011000390</td>
</tr>
<tr>
<td>Account:</td>
<td>009/072/02</td>
</tr>
<tr>
<td>In credit of:</td>
<td>BANKBOSTON NA -</td>
</tr>
<tr>
<td></td>
<td>SÃO PAULO BRANCH (swift FNBBBRSPSPO)</td>
</tr>
<tr>
<td>In favor of:</td>
<td>WTB Worldwide Trade Business</td>
</tr>
<tr>
<td>Benef Account:</td>
<td>(0007) WTB Worldwide Trade Business</td>
</tr>
</tbody>
</table>

If you have any questions or want to know about specific points not covered herein, please do not hesitate to contact us.

19 WORLDWIDE AGENTS

Our global logistic network includes strategic partnerships with more than 490 agents in more than 62 countries deploying a range of appropriate services to ensure timely arrival of exhibits from anywhere around the globe. To contact any of them please call us.
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