

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!



NOTE

- 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.

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".



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

4 Vessel
Belatrix

5 Port of loading
Hamburg

6 Port of discharge
Santos

7 Description of goods; said to contain Gross weight Mea
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."
Freight Prepaid
August 4th to 10th, 2006

8 For delivery of the goods apply to:
Shipping company agents in
Brazil

9 Freight payable at
Bremen

Original

SHIPPER: Tksdfkv defff
Pkbjfm MkdKfkd
Gvklvlil daff fdf
JDJD DJDJ
saffgghhhhh
asdf fas fadddaf
asdd dsa sf ffdff

CONSIGNEE: Tksdfkv
Pkbjfm MkdKfkd
Gvklvlil
JDJD DJDJ

SHIPMENT: SHIPPED on board in apparent good order and condition, weight, measure, marks, number, quality, contents and value unknown, for carriage to the Port of Discharge or near thereunto as the Vessel may safely get and is always allowed, to be delivered in the like good order and condition to the aforesaid Port unto Consignee or their Assigns, the loading, freight as indicated to the left plus others charges incurred in accordance with the provisions contained in this Bill of Lading in accepting this B/L of Lading the Merchant expressly accept and agrees to all its stipulations on both pages, whether written, printed, stamped or otherwise incorporated, as fully as if they were all signed by the Merchant. One original Bill of Lading must be surrendered duly endorsed in exchange for the goods or delivery order. IN WITNESS whereof the Masters of the said Vessel has signed the number of original Bills of Lading stated below, all of this tenor and date, one of which being accomplished, the others to stand void.

Freight payable at: Bremen

Number of Bills of Lading: THREE

Place and date of issue: Santos, August 4th to 10th, 2006

Signature: Tksdfkv Pkbjfm MkdKfkd Gvklvlil JDJD DJDJ

3 COMPLETING THE AIR WAYBILL

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!**

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".



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

1	Shipper's Name and Address Exhibitor's name & address	Shipper's Account Number	2	Consignee's Name and Address WTB Worldwide Trade Business R. Itamarati, 55 - Pacaembu 01234-030 - São Paulo - SP - Brazil CNPJ: 02.292.223/0001-03	Consignee's Account Number
----------	---	--------------------------	----------	--	----------------------------

STAPLE DOCUMENTS ABOVE PERFORMANCE

Set your valuation straps here

Line up here

Shipper's Name and Address
Shipper's Account Number
Not Negotiable
Air Waybill
Issued by
Copies 1, 2 and 3 of this Air Waybill are originals and have the same validity

Consignee's Name and Address
Consignee's Account Number

Issuing Carrier's Agent Name and City
Accounting Information

Agent's IATA Code
Account N°

Airport of Departure (Addr. of First Carrier) and Requested Routing

To By First Carrier Routing Destination, to by to by Currency (Orig. WT/VAL Other Declared Value for Carriage Declared Value for Customs
(Date PPD) (Coll) (PPD) (Coll)
Airport of Destination Date Amount of Insurance INSURANCE If carrier offers insurance, the amount of insurance is requested in accordance with the conditions thereof, otherwise amount to be insured in figures in box marked "Amount of insurance"

Handling Information

These commodities, technology or software were exported from the United States in accordance with the Export Administration Regulations. Ultimate destination
Diversion contrary to U.S. law prohibited
SCI

No. of Pieces / Pkgs	Gross Weight	+ Net Weight	Commodity Item No.	Classification	Rate / Charge	Total	Nature and Quantity of Goods (Select Dimensions or Volume)	Currency	CHGS Code	WT/VAL PPD	Other PPD	Declared Value for Carriage	Declared Value for Customs
								USD	X	X		NDV	NDV

Prepaid Weight Charge Collect Other Charges

Valuation Charge

Tax

Total Other Charges Due Agent

Total Other Charges Due Carrier

Total Prepaid Total Collect

Currency Conversion Rates CC Charges in Dest. Currency

For Carrier Use only at Destination Charges at Destination Executed on (date) Total Collect Charges

Signature of Shipper or His Agent

Signature of Issuing Carrier or Its Agent

3

Accounting Information

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

4

Currency	CHGS Code	WT/VAL PPD	Other PPD	Declared Value for Carriage	Declared Value for Customs
USD	X	X		NDV	NDV

5

Airport of Departure (Addr. of First Carrier) and Requested Routing
JFK, JOHN F. KENNEDY AIRPORT

6

Airport of Destination GRU, GUARULHOS	OR	Airport of Destination VCP, VIRACOPOS
---	----	---

7

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."

8

Prepaid Weight

Valuation

Tax

Total Other Charges

Total Other Charges

Total Prepaid

Currency Conversion Rates

For Carriers Use only at Destination

- 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:

- 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** Case number: e.g.: 1 of 3, 2 of 3, 3 of 3.
- 5** Gross Weight: in kilograms.
- 6** Dimensions: Dimensions of the volumes in centimeters.
- 7** Quantity: The exact quantity shipped for each product item.
- 8** Declaration: words to the effect that goods are for exhibition at a trade show.
- 9** Net Weight: for each product item, state net weight as accurately as possible.
- 10** Description: Description of the product's main application. Please avoid obscure descriptions. **Be as clear as possible!**
- 11** Goods charact.: Characteristics of goods and use to which they will be put.
- 12** Total value:
- 13** Unit value: State unit value for each product (**you must not forget this!**).

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 55 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
(include serial numbers where applicable)
Detailed description of the product. Including model, serial number and main function. Be as clear and complete as possible!

11
A B C D
X
A - Exhibits
B - Printed Matter
C - Display material
D - Give-away Items

12 TOTAL VALUE
Total value of goods.

13 UNIT VALUE
Unit value.

PROFORMA INVOICE #

SHIPPER		CONSIGNEE		NOTIFY						
WTB WORLDWIDE TRADE BUSINESS IMP. EXP. Ltda. R. Itamarati 55 Pacaembu 01234-030 Sao Paulo SP Brazil CNPJ: 02.292.223/0001-03		SHOW: BOOTH HALL: EXHIBITOR: TOTAL PCS: TOTAL WEIGHT:								
CASE N°	GROSS WT KG	DIMS IN CM	QTY.	DESCRIPTION OF GOODS (include serial numbers where applicable)	A	B	C	D	UNIT VALUE	TOTAL VALUE
					X					
TOTAL 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:
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:

Payment to:	FLEET NATIONAL BANK
Swift:	FNBBUS33
ABA#:	011000390
Account:	009/072/02
In credit of:	BANKBOSTON NA - SÃO PAULO BRANCH (swift FNBBBRSPSP0)
In favor of:	WTB Worldwide Trade Business
Benef Account:	(0007) WTB Worldwide Trade Business

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.

SUMMARY

ISMB 2006	1
INTRODUCTION	2
1. DEADLINES FOR ARRIVAL IN BRAZIL	3
2. COMPLETING THE OCEAN BILL OF LADING (B/L)	4
2.1. COMPLETING THE OCEAN BILL OF LADING (B/L).....	5
3. COMPLETING THE AIR WAYBILL	6
3.1. COMPLETING THE AIR WAYBILL	7
4. COMPLETING THE PROFORMA INVOICE	8
4.1. COMPLETING THE PROFORMA INVOICE	9
5. PACKING LIST	10
6. MARKING, NUMERING AND PACKING.....	10
7. INSURANCE CERTIFICATE	11
8. BOOTH RENTAL CONTRACT.....	11
9. CONSOLIDATED SHIPMENTS	11
10. DANGEROUS GOODS	11
11. HOLD & HARMLESS LETTER.....	11
12. BANK GUARANTEE.....	13
13. HAND CARRIED GOODS	13
14. CONTAINER STORAGE AT THE SHOW VENUE.....	13
15. RETURN OF EXHIBITS AFTER CLOSING DATE	13
16. REEXPORT DECLARATION	14
17. GENERAL INFORMATION	15
18. PAYMENT OF COSTS AND DEADLINES	15
19. WORLDWIDE AGENTS	15
SUMARY	16