

**FEDEX EXPRESS INTERNATIONAL DOCUMENT PREPARATION
TERMS AND CONDITIONS**

Effective September 8, 2005

The following pages contain the FedEx Express International Document Preparation Terms and Conditions applicable to the International Document Preparation service (Document Preparation) FedEx Express may provide to select Customers for select international transportation services from the U.S. to selected international destinations and Puerto Rico pursuant to a fully executed and accepted Power of Attorney (POA) (collectively referred to as the "Document Preparation Terms and Conditions"). These terms and conditions are published electronically at fedex.com, and the downloadable version (PDF) of the FedEx Express International Document Preparation Terms and Conditions is controlling.

Document Preparation

(a) In accordance with these terms and conditions, and a fully executed and accepted (POA) granted to FedEx by Customer, Customer hereby authorizes FedEx to take the following actions: (1) prepare certain documents and/or electronic equivalents required to process its international shipments for export from the United States ("Document Preparation"), based on the information Customer provides. Customer is solely responsible for the accuracy of all data provided to FedEx for preparation of all such documents and/or electronic equivalents, which shall be limited to the following when requested by Customer: FedEx International Air Waybills, Certificates of Origin (Certificate of Origin, NAFTA Certificate of Origin [NAFTA CO], U.S.-Israel Certificate of Origin, collectively referred to as "Certificate of Origin" or "CO"), Commercial Invoice, Shippers Export Declarations, and Consular Declarations (all collectively referred to as the "Documents"). FedEx will complete NAFTA COs, and facilitate handling of NAFTA COs, but due to regulatory restrictions, FedEx cannot and shall not sign NAFTA COs on behalf of Customer; (2) in certain cases, FedEx may determine that additional documents are required to transport or export Customer's shipments. In such cases, Customer authorizes FedEx to determine the need for additional documents and complete such documents based solely on information provided by the Customer or that is available to FedEx. FedEx shall take reasonable care to ensure the accuracy and completeness of the said documents.

(b) Customer will determine and designate the desired FedEx shipping service and service options (including, but not limited to: FedEx International Priority service, FedEx International Priority Freight service, FedEx International Economy service, FedEx International Economy Freight service and FedEx International Broker Select option). Customer must identify all of its specific service needs per consignment on the Shipper's Letter of Instruction (SLI). FedEx reserves the right to reject Customer's SLI if it does not contain the information necessary for Document Preparation purposes. To the extent a conflict exists between any terms of the SLI and the Document Preparation Terms and Conditions, the Document Preparation Terms and Conditions control.

(c) As the shipper, Customer agrees to be ultimately responsible for all transportation costs, including duties, taxes, customs charges, payments and any costs incurred by FedEx. To maintain access to Document Preparation services, payment of all invoices must be kept current. If FedEx pays any duties or other costs of your shipment on your behalf, Customer agrees to reimburse FedEx for such costs. FedEx retains the right to pursue all legal actions and equitable remedies for any failure by Customer to reimburse FedEx. In the event that suit is filed to collect unpaid charges, Customer agrees to be liable for all reasonable costs, which include, but are not limited to attorney's fees, interests and court costs.

(d) Customer agrees that FedEx liability for loss, damage, delay, misdelivery or nondelivery with regard to any shipment tendered to FedEx for transportation is limited to the declared value for carriage for the destination country according to the applicable FedEx Service Guide terms and conditions. FedEx shall not be liable, in any event, for any damages, including, but not limited to incidental, consequential or special damages for any shipment arising from the transportation of the shipment, subject to the service conditions contained in the FedEx Service Guide, whether or not FedEx had knowledge that such damages might be incurred, including, but not limited to the loss of income or profits.

(e) Except as otherwise provided herein, the conditions of these Document Preparation Terms and Conditions remain subject to the service conditions and provisions set forth in the FedEx Service Guide in effect at the time of the shipment and to the terms and conditions of the FedEx International Air Waybill.

(f) The SLI must be received by FedEx no later than the Cut-off Time as communicated to Customer by FedEx (the "Cut-off Time") the day the shipment is tendered to FedEx so that the Document Preparation can be completed prior to shipment departure. This notwithstanding, shipments may be accepted by FedEx, as applicable, regardless of such Cut-off Time. Should a shipment be accepted by FedEx after such Cut-off Time on any given day, the delivery commitment or estimated delivery time, as applicable, for the shipment that is not tendered by the relevant Cut-off Time shall be extended by one business day.

FedEx Document Preparation Fee

All documents other than the Consular Declarations will be prepared free of charge to Customer. FedEx will charge for Consular Declarations on a per shipment basis as agreed to by the parties at time of shipment. Consular Declaration fees vary by country of destination and value of shipment contents. FedEx reserves the right to adjust the applicable fees for Document Preparation and to modify, amend or add to its Document Preparation services at any time with written notice of any such change, either in writing or by electronic transmission, thirty (30) days prior to its effective date.

Taxes

Any fees include the amount of any sales, use, excise or other similar tax applicable to Document Preparation.

Retention of Records

FedEx will provide to Customer a copy of the documents prepared by FedEx on Customer's behalf for Customer's record retention and export audit purposes. Under no circumstances will FedEx be liable in any way for any Customer export recordkeeping violations. FedEx shall keep copies of the documents to the extent required by applicable U.S. laws and regulations. FedEx will make subsequent copies of any documents actually retained by FedEx available to Customer for a fee to be based on an hourly rate and the amount of time required to retrieve and produce copies of the requested documents. FedEx shall not provide any reports or analysis of documents or Document Preparation.

Compliance

Customer certifies that all statements and information provided to FedEx relating to importation and/or exportation will be true and correct. Furthermore, Customer understands that civil and criminal penalties, including seizures and forfeiture, may be imposed by the governing authorities for making false and fraudulent statements or for the violation of any applicable U.S. law on exportation or export-related customs laws, including, but not limited to 13 U.S.C. § 305, 22 U.S.C. § 401, 18 U.S.C. § 1001, 19 U.S.C. § 1592(f), and 50 U.S.C. App. § 2410.

Independent Contractor Relationship

The parties intend that an independent contractor relationship will be created under these terms and conditions. Customer is interested only in the results of the Document Preparation and shall not exercise any control over the conduct or supervision of the Document Preparation or the means of its performance. FedEx shall have full responsibility for the payment of all federal, state and local taxes and contributions, including penalties and interests imposed pursuant to unemployment insurance, social security, income tax, workers' compensation or any other similar statute.

Disclosure of Information

Customer information furnished to FedEx shall remain the exclusive property of Customer, and FedEx shall hold all information it obtains from or about Customer, in strictest confidence, not to use such information other than for the performance of the Document Preparation, and to cause any of its employees or subcontractors to whom such information is transmitted to be bound to the same obligation of confidentiality to which it is bound. FedEx shall not communicate Customer's information in any form to

any third party without Customer's prior written consent or unless required by law. Notwithstanding any provision to the contrary, FedEx may disseminate Customer's confidential information to any wholly owned subsidiary, affiliate or parent corporation for the limited purpose of Document Preparation.

No Warranties

Except as expressly set forth herein, the Document Preparation is delivered to and accepted by Customer without any warranty whatsoever, including, but not limited to any warranty as to results, fitness for a particular purpose, or otherwise.

Ownership of Documents

All formulae, processes, machines, compositions of matter (or improvements thereof), computer programs, know-how, discoveries, techniques, drawings, specifications, renderings, and all other documents, data and materials ("Materials") in any way related to the Document Preparation produced by FedEx for Customer pursuant to these terms and conditions shall be the sole property of FedEx. However, Customer shall retain all ownership of any materials, which it may provide to FedEx in connection with the preparation of the documents.

Standard of Performance

The Document Preparation shall be performed in a good, workmanlike manner in accordance with the standards of the profession and such other accepted standards as may be applicable to work of this kind or as required by applicable regulations.

Terms and Termination

These terms and conditions shall be binding upon the parties and shall remain in effect until Customer terminates or otherwise revokes the POA granted to FedEx. Either party may terminate participation in the Document Preparation services immediately for the other party's noncompliance with its terms. Notwithstanding, FedEx and Customer agree that either party may terminate participation in the Document Preparation services at any time upon 30 days written notice to the other.

Miscellaneous

(a) Assignment. These terms and conditions shall inure to the benefit of and be binding upon Customer and its respective successor, but neither the rights nor the duties under these terms and conditions may be voluntarily assigned or delegated without the prior written consent of FedEx, except FedEx may assign part of its rights and delegate its duties under these terms and conditions to affiliated FedEx companies wholly owned by its parent company, FedEx Corporation.

(b) Applicable Law. These terms and conditions shall be governed by and interpreted in accordance with the laws of Tennessee, and the parties submit to the jurisdiction of any appropriate court within Tennessee for adjudication of disputes arising from these terms and conditions.

(c) Modification. Except as otherwise provided, these terms and conditions shall not be modified except by written agreement signed on behalf of Customer and FedEx by their respective authorized officers.

(d) Severability. If any provision of these terms and conditions is held to be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions shall in no way be affected or impaired.

(e) Waiver. The failure of either party at any time to require performance by the other of any provision of these terms and conditions shall in no way affect that party's right to enforce such provision, nor shall the waiver by either party of any breach of any provision be taken or held to be a waiver of any further breach of the same provision or any other provision.

(f) Survival. The provisions of these terms and conditions, which by their nature extend beyond the expiration or earlier termination of the Document Preparation services, will survive and remain in effect until all obligations are satisfied. Specifically, the obligations concerning indemnification and disclosure of

information shall survive.

Liability

Customer agrees to indemnify, hold harmless and defend FedEx, its officers, directors, employees and agents from and against any and all claims, expenses, fines, judgments, damages or awards (including, without limitation, U.S. or foreign export compliance fines or penalties, customs fines or penalties, and reasonable attorney fees) arising out of or related to FedEx's preparation, determination or execution of the documents (including international air waybills) or any other document necessary for transportation, including, but not limited to shipment addressing, routing, classification, licensing requirements, and value of goods/documents and value for carriage, except for claims arising solely from the gross negligence or willful misconduct of FedEx.

Customer further agrees to hold FedEx, its officers, directors, employees and agents harmless from and against all claims, damages, liabilities, actions, losses, costs and expenses of any nature whatsoever in any manner arising out of Customer providing to FedEx inaccurate or false information or documents. For shipments requiring a U.S. State Department or U.S. Commerce Department export license, Customer agrees that it remains liable for and will hold FedEx, its officers, directors, employees, and agents, harmless from and against all claims, damages, liabilities, actions, losses, costs and expenses of any nature whatsoever in any manner arising out of Customer's failure to comply with U.S. law applicable to the exportation of such shipments.