B/L No.

HBL INTERVERELS874209
BKG EXITVERELS874209
PCSRD2512056

SACO SHIPPING LINE LTD

SACO SHIPPING LINE LIMITED
44, Kroytser
PANORAMA Residence
Block A, Flat 01
3120 Limassol CYPRUS
FMC Organization No. 025875

DRAFT B/L

Shipper
IMPORTADORA ALEGRIA DE MEXICO SA DE CV
MANUEL GONZALEZ 223, COL. SAN SIMON TOLNAHUAC
C.P. 06920, CUAUHTEMOC, CIUDAD DE MEXICO
IAM920812NI8
SIN INFORMACION
-

Consigned to order of
IDEAS PARA CAKES, S.A. DE C.V.
LAMATEPEC
C.P. 01101, SAN SALVADOR
0614-221105-102-8
SIN INFORMACION
-

Notify Party and address
IDEAS PARA CAKES, S.A. DE C.V.
LAMATEPEC
C.P. 01101, SAN SALVADOR

0614-221105-102-8
SIN INFORMACION
-

	Place of receipt
207	ESTADO DE MEXICO, MEXICO

Ocean vessel	Port of loading
CONTSHIP ART	VERACRUZ, MEXICO

Port of discharge	Place of delivery	Freight payable	Number of original Bills of Lading
PUERTO MOIN, COSTA RICA	EL SALVADOR, EL SALVADOR	DESTINATION	3 / THREE

Marks and Nos.	Quantity of Goods	Description of Goods	Said to contain	Gross weight, kg.	Measurement, m^3
IMPORTADORA ALEGRIA DE MEXICO SA DE CV	1 PALLET S.T.C. STC 396 SETS // 228 PIECES PLASTIC FLOWER AND HEART COOKIE CUTTER SET 3-PIECE DOUBLE TULIP COOKIE CUTTER SET 6-PIECE COMMUNION COOKIE CUTTER SET 4-PIECE CHRISTMAS COOKIE CUTTER SET BABY ICE CREAM HAT COOKIE CUTTER SET 5-PIECE FASHION COOKIE CUTTER SET PLASTIC SLICE MARKER (10/12)			160.250	1.830

LCL/LCL
CARRIER IS NOT RESPONSIBLE
FOR MISSING MARKS AND
NUMBERS DECLARED
BY SHIPPER OR INSUFFICIENT &
INADECUATE PACKING OF GOODS

INCOTERM: EXW

ALL CFS CHARGES AT DESTINATION, SUCH LCL SERVICE CHARGES
QUAY DUES AND DELIVERY ORDER FEES ARE FOR R / CNESS ACCOUNT

FREIGHT COLLECT

ALL LICENSES OR PERMITS REQUIRED BY THE USA AUTHORITIES FOR VESSELS CALLING ANY USA PORT ARE UNDER SHIPPERS RESPONSIBILITY.
ANY FINE OR SURCHARGE CAUSED BY ANY SHIPMENT DETENTION IN USA ARE TOTALLY UNDER SHIPPER/CNEES ACCOUNT

All particulars above declared by Merchant

For delivery of cargo please apply to:

CNTR N° PORCONFIRMA SEAL POR CONFIRMAR 1 X 20 DC MBL: POR CONFIRMAR

Freight Charges

OCEAN FREIGHT	AS AGREED USD CC	PORT ENTRY FEE	AS AGREED USD CC
STUFFING	AS AGREED USD CC	LABELING (ETIQUETADO D)	AS AGREED USD PP
PTF	AS AGREED USD CC		
BL FEE	AS AGREED USD CC		
TRANSMISSION FEE	AS AGREED USD CC		
ADMINISTRATION FEE	AS AGREED USD CC		
VGM FEE	AS AGREED USD CC		
CUSTOMS CLEARANCE	AS AGREED USD CC		
INLAND SERVICE	AS AGREED USD CC		

Declared Value of the Goods (see clause 12)
US$
Ad valorem freight paid:

Note:
The Merchant's attention is called to the fact that according to Clauses 11 to 13 of this Bill of Lading, the liability of the Carrier is, in most cases, limited in respect of loss of or damage to the goods and delay

RECEIVED for shipment the above mentioned Goods in apparent good order and condition as far as could be ascertained by exercising reasonable means of checking or as stated above. The Carrier in accordance with the provisions contained on this side and on the reverse side of this document;

a) undertakes to perform or to procure the performance of the entire transport from the place at which the Goods are taken in charge to the place designated for delivery in this document, and

b) assumes liability as prescribed in this document for such transport.

One of the Bills of Lading to be surrendered duly endorsed in exchange for the Goods or delivery order.

In WITNESS whereof three (3) original Bills of Lading have been signed, if not otherwise stated above, one of which being accomplished the other(s) to be void.

Place and date of issue

MEXICO CITY

Signed on behalf of the Carrier SACO SHIPPING LINE LIMITED
Interteam S. A. DE C. V.
Colima 114 Despacho 201
Colonia Roma, C. P.
06700 Mexico D. F.
Mexico
As agent only for SACO SHIPPING LINE LIMITED LIMASSOL

A Member of WorldWideAlliance

B/L No.

HBL INTERVERELS874209
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SACO SHIPPING LINE LTD

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	Place of receipt
207	ESTADO DE MEXICO, MEXICO

Ocean vessel	Port of loading
CONTSHIP ART	VERACRUZ, MEXICO

Port of discharge	Place of delivery	Freight payable	Number of original Bills of Lading
PUERTO MOIN, COSTA RICA	EL SALVADOR, EL SALVADOR	DESTINATION	3 / THREE

Marks and Nos.	Quantity of Goods	Description of Goods	Said to contain	Gross weight, kg.	Measurement, m^3

M AA PETITE MUFFIN (12 CAVITIES, 18.5 X 24 CM)

M AA MUFFIN (24 CAVITIES, BC)

M AA SOCCER BALL CUPCAKES (12)

4-PIECE HEART-SHAPED MEASURING SPOON SET

22 CM PVC ROLLING PIN

50 CM PVC ROLLING PIN
HS// 3924100100, 7323940501, 7323999900

Bulks: 1 **Weight:** 160.250 **Cbm:** 1.830

LCL/LCL
CARRIER IS NOT RESPONSIBLE
FOR MISSING MARKS AND
NUMBERS DECLARED
BY SHIPPER OR INSUFFICIENT &
INADECUATE PACKING OF GOODS

INCOTERM: EXW

ALL CFS CHARGES AT DESTINATION, SUCH LCL SERVICE CHARGES
QUAY DUES AND DELIVERY ORDER FEES ARE FOR R / CNESS ACCOUNT

FREIGHT COLLECT

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ANY FINE OR SURCHARGE CAUSED BY ANY SHIPMENT DETENTION IN USA ARE TOTALLY UNDER SHIPPER/CNEES ACCOUNT

All particulars above declared by Merchant

For delivery of cargo please apply to:

CNTR N° PORCONFIRMA SEAL POR CONFIRMAR 1 X 20 DC MBL: POR CONFIRMAR

Freight Charges

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STUFFING	AS AGREED USD CC	LABELING (ETIQUETADO D)	AS AGREED USD PP
PTF	AS AGREED USD CC		
BL FEE	AS AGREED USD CC		
TRANSMISSION FEE	AS AGREED USD CC		
ADMINISTRATION FEE	AS AGREED USD CC		
VGM FEE	AS AGREED USD CC		
CUSTOMS CLEARANCE	AS AGREED USD CC		
INLAND SERVICE	AS AGREED USD CC		

Declared Value of the Goods (see clause 12)
US$
Ad valorem freight paid:

Note:
The Merchant's attention is called to the fact that according to Clauses 11 to 13 of this Bill of Lading, the liability of the Carrier is, in most cases, limited in respect of loss of or damage to the goods and delay

RECEIVED for shipment the above mentioned Goods in apparent good order and condition as far as could be ascertained by exercising reasonable means of checking or as stated above. The Carrier in accordance with the provisions contained on this side and on the reverse side of this document;

a) undertakes to perform or to procure the performance of the entire transport from the place at which the Goods are taken in charge to the place designated for delivery in this document, and

b) assumes liability as prescribed in this document for such transport.

One of the Bills of Lading to be surrendered duly endorsed in exchange for the Goods or delivery order.

In WITNESS whereof three (3) original Bills of Lading have been signed, if not otherwise stated above, one of which being accomplished the other(s) to be void.

Place and date of issue

MEXICO CITY

Signed on behalf of the Carrier SACO SHIPPING LINE LIMITED
Interteam S. A. DE C. V.
Colima 114 Despacho 201
Colonia Roma, C. P.
06700 Mexico D. F.
Mexico
As agent only for SACO SHIPPING LINE LIMITED LIMASSOL

A Member of WorldWideAlliance

COMBINED TRANSPORT BILL OF LADING

1. Applicability

Notwithstanding the heading "Combined Transport", the provisions set out and referred to in this Bill of Lading shall also apply, if the transport as described in this Bill of Lading is performed by one mode of transport only.

2. Definitions

"Carrier" means the party on whose behalf this Bill of Lading has been signed. "Merchant" includes the Shipper, the Receiver, the Consignor, and the Consignee, the holder of this Bill of Lading and the owner of the Goods or person entitled to the possession of the Goods and the servants and agents and principals of any of these, all of whom shall be jointly and severally liable to the Carrier for the payment of Freight, and for the performance of the obligations of any of them under this Bill of Lading. "Goods" means the cargo received from the Shipper and includes a Container not supplied by the Carrier.

"Container" includes a container, trailer, transportable tank, flat rack, pallet or any other article used to consolidate Goods or any equipment thereof or connected thereto. "Carriage" means the whole of the operations and the services undertaken by the Carrier in respect of the Goods. "Combined Transport" arises when the Place of Acceptance and/or the Place of Delivery are set out on page two overleaf in the relevant margins.

3. Carrier's Tariff

The terms of the Carrier's applicable Tariff at the date of shipment are incorporated herein. Copies of the relevant provisions of the applicable Tariff are available from the Carrier or its agents. In the case of inconsistency between this Bill of Lading and the applicable Tariff, this Bill of Lading shall prevail.

4. Time Bar

All liability, whatsoever, of the Carrier shall cease unless suit is brought within 9 months after delivery of the Goods or the date when the Goods should have been delivered.

5. Law and Jurisdiction

Except as otherwise provided specifically herein, disputes arising under this Bill of Lading or in connection therewith shall be determined exclusively by the High Court of Justice in London and in accordance with the English law. Any actions against the Merchant may, at the Carrier's sole option, also be brought in the countries of the Port of Loading, Port of Discharge, Place of Delivery or in any jurisdiction where the Merchant has a place of business.

6. Subcontracting

The Carrier shall be entitled to subcontract the whole or any part of the contract of Carriage, loading, unloading, storing, warehousing, handling including, but not limited to all duties usually undertaken by a Carrier.

7. Methods and Routes of Transportation

The Carrier may at any time and without notice to the Merchant:

(a) use any means of transport (water, land and/or air) or storage whatsoever;
(b) transship or carry the Goods on another vessel or conveyance or by any other means of transport than that named on page two overleaf;
(c) proceed by any route in its sole and absolute discretion and whether the nearest, most direct, customary or advertised route at any speed, and proceed to or stay at any place whatsoever once or more often and in any order or omit calling at any port, whether scheduled or not;
(d) terminate the transportation and discharge Goods or Containers or other packages and devan and/or store contents at any place whatsoever, ashore or afloat, in the open or covered, and require the Merchant to take delivery and, upon failure to do so, warehouse the Goods at risk and expense of Merchant and Goods;
(e) comply with any orders, directions or recommendations given by any government or authority or by any person or body acting or purporting to act with the authority of any government or authority or having under the terms of the insurance on the Vessel or other conveyance employed by the Carrier the right to give such orders, directions or recommendations;
(f) take any other steps or precautions as may appear reasonable to the Carrier under the circumstances.

The liberties set out in Clause 7(a) through 7(f) may be invoked for any purpose whatsoever even if not connected with the carriage covered by this Bill of Lading, and any action taken or omitted to be taken, and any delay arising therefrom, shall be deemed to be within the contractual and contemplated carriage and not be an unreasonable deviation. Notwithstanding, the Carrier shall be entitled to full Charges and any additional freight, storage and all other expenses incurred by or on behalf of Carrier, all of which shall be due and owing from Merchant, and the Carrier shall have a lien on the Goods for same.

8. Optional Stowage

(1) Goods may be stowed by the Carrier by means of and in, for example, Containers, trailers, transportable tanks, flats, pallets, or similar articles of transport used to consolidate Goods.

(2) Containers, trailers, transportable tanks and covered and uncovered flats, whether stowed by the Carrier or received by it in a stowed condition from the Merchant, may be carried on or under deck without notice to the Merchant and if so carried, the legislation referred to in Clause 11 below shall apply notwithstanding carriage on deck and the Goods and/or Containers shall contribute to General Average as if carried under deck. Notwithstanding anything contained in this Clause the Carrier shall be under no liability whatsoever for loss, damage or delay howsoever occurring to Goods stated on page two overleaf hereof to be carried on deck or so carried or to live animals whether or not carried on or under deck.

9. Hindrances affecting performance

(1) The Carrier shall use reasonable endeavours to complete the transport and to deliver the Goods at the place designated for delivery or as near thereto as under the prevailing circumstances possible.

(2) If at any time the performance of the contract as evidenced by this Bill of Lading is or will be affected by any hindrance, risk, delay, difficulty or disadvantage of whatsoever kind the Carrier (whether or not the transport is commenced) may at any time at its sole discretion and without notice to the Merchant:

(a) abandon the Carriage of the Goods and where reasonably possible place the Goods or any part of them at the Merchant's disposal at any place which the Carrier may deem safe and convenient, whereupon the responsibility of the Carrier in respect of such Goods shall cease, or sell the Goods;
(b) without prejudice to the Carrier's right to abandon the Carriage under Sub-Clause (a) above, continue the Carriage.

(3) In any event the Carrier shall be entitled to full freight for Goods received for transportation and additional compensation for extra costs resulting from the circumstances referred to above. The Carrier exercising the liberties under this Clause shall not be under any obligation to take any particular measure and shall not be liable for any loss, delay or damage howsoever arising from any action or lack of action under this Clause.

(4) The liability of the Carrier in respect of the Goods shall cease on the delivery or other disposition of the Goods in accordance with the orders or recommendations given by any government or authority or any person acting or purporting to act as or on behalf of such government or authority.

10. Option of Inspection

The Carrier may at its option open any Container or package to inspect the contents. If it appears that any part thereof cannot safely or properly be carried, either at all or without incurring additional expense, the Carrier may abandon the transportation and/or take any measures and/or incur any reasonable additional expenses to continue carriage or store Goods, which storage shall be deemed to constitute due delivery hereunder. The Merchant shall indemnify the Carrier against any reasonable additional Charges so incurred, unless due solely to the Carrier's fault.

11. Basic Liability

(1) The Carrier shall be liable for loss of or damage to the Goods occurring between the time when it receives the Goods into its charge and the time of delivery. In case of a multimodal transport and if the place of damage or loss of the Goods is known, the responsibility of the Carrier is determined by the law which applies to this leg of carriage.

(2) The Carrier shall, however, be relieved of liability for any loss or damage if such loss or damage arose or resulted from:

(a) act or neglect of the Merchant.
(b) compliance with the instructions of the person(s) entitled to give them.
(c) the lack of, or defective conditions of packing in the case of Goods which, by their nature, are liable to wastage or to be damaged when not packed or when not properly packed.
(d) handling, loading, stowage or unloading of the Goods by or on behalf of the Merchant.
(e) inherent vice of the Goods.
(f) insufficiency or inadequacy of marks or numbers on the Goods, covering, or unit loads.
(g) strikes or lock-outs or stoppages or restraints of labour from whatever cause whether partial or general.
(h) nuclear incident.
(i) act, neglect or default of the master, mariner, pilot or the servants of the Carrier in the navigation or in the management of the vessel.
(j) fire, unless caused by the actual fault or privity of the Carrier.
(k) act and instructions of governments, of prince and rulers, act of god, force majeure or authorities (including custom authorities) performing their duties..
(l) independent subcontractors not appointed by or in the direct services of the Carrier.
(m) any cause or event which the Carrier could not avoid and the consequence whereof it could not prevent by the exercise of reasonable diligence.

(3) Where under Clause 11 (2) the Carrier is not under any liability in respect of some of the factors causing the loss or damage, it shall only be liable to the extent that those factors for which it is liable under this Clause have contributed to the loss or damage.

(4) It shall be presumed that a damage which under the circumstances of the case could be attributed to the causes or events specified in Clause 11 (2) were caused by these causes or events. The Merchant shall however be entitled to prove that the loss or damage was not in fact caused either wholly or partly by one or more of these causes or events.

12. Limits of Liability

(1) When the Carrier is liable for compensation in respect of loss of or damage to the Goods, such compensation shall be calculated by reference to the value of such Goods they would have had at the place and time they were delivered to the Merchant in accordance with the contract or when they should have been so delivered.

(2) The sound value of the Goods shall be fixed according to the commodity exchange price or, if there is no such price, according to the current market price or, if there be no commodity exchange price or current market price, by reference to the normal value of Goods of the same kind and quality and is presumed to be the FOB/FCA invoice value plus freight and insurance if paid.

(3) Compensation per Bill of Lading for Goods lost or damaged or for other damages shall not exceed US$ 1,000.00 legal tender of the USA.

(4) Compensation shall not, however, exceed the limits of the Hague Rules, Hague-Visby Rules/ US COGSA 1936/ or any other limit set under the applicable Conventions. In all other events the compensation shall not exceed US$ 2.00 per Kilo of gross weight of the Goods.

(5) Higher compensation may be claimed only when, with the consent of the Carrier, the value for the Goods declared by the Shipper and which exceeds the limits laid down in this Clause has been stated on page two overleaf of this Bill of Lading at the place indicated and when an ad valorem freight has been paid. In that case the amount of the declared value shall be substituted for that limit.

13. Special Provisions for Liability and Compensation

(1) Notwithstanding anything provided for in Clauses 11 and 12 above, the loss or damage of the Carrier and or the Merchant shall, in respect of liability of the Carrier, be determined by the provisions contained in any International Convention or national law which provisions cannot be departed from by private contract, to the detriment of the claimants and which would have applied if the Merchant had made a separate and direct contract with the Carrier in respect of the particular stage of transport where the loss or damage occurred and if there was received as evidence thereof any particular document which must be issued if such International Convention or national law shall apply.

(2) If neither the Hague- or Hague-Visby Rules or US COGSA 1936 or The Water Carriage Act of 1936 apply to carriage by sea by virtue of the foregoing provisions, the liability of the Carrier in respect of any carriage by sea shall be determined by the International Convention for the Unification of certain rules relating to Bills of Lading dated 25 August 1924 (Hague Rules) and any subsequent amendments thereto. The Hague-/Hague-Visby Rules shall also determine the liability of the Carrier in respect of carriage by inland waterways as if such carriage were carriage by sea. They shall also apply to all Goods whether carried on deck or under deck.

(3) If it cannot be proven where or when or at what stage of the Carriage the Goods were lost or damaged, it shall be conclusively deemed to have occurred whilst at sea and the Carrier's liability, if any, shall be determined in accordance with the provisions of Clause 13 (2).

(4) If the place of receipt or place of delivery is not named on page two overleaf.

(a) the Carrier shall be under no liability whatsoever for loss of or damage to the Goods, howsoever occurring, if such loss or damage arises prior to loading onto the vessel;
(b) if the place of delivery is not named on the face hereof, the Carrier shall be under no liability whatsoever for loss of or damage to the Goods, howsoever occurring, if such loss or damage arises subsequent to discharge from the vessel.

(5) The clauses 11 to 13 of this Bill of Lading apply in addition to and shall not be construed as derogating from any defence or exclusion, restriction or limitation of liability available to the Carrier under the terms of this Bill of Lading or otherwise.

14. Delay, Consequential Loss

Unless expressly agreed, the Carrier does not undertake that the Goods shall arrive at the Port of Discharge or Place of Delivery at any particular time or to meet any particular market or use, and the Carrier shall not be liable for direct, indirect or consequential loss or damage caused by delay. If the Carrier should nevertheless be held legally liable for any such direct or indirect or consequential loss or damage caused by such alleged delay, such liability shall be limited to the freight for the transport covered by this Bill of Lading, or to the value of the Goods as determined in Clause 12, whichever is the lesser.

15. Notice of Loss of or Damage to the Goods

(1) Unless notice of loss of or damage to the Goods, specifying the general nature of such loss or damage, is given in writing by the Merchant to the Carrier when the Goods are handed over to the Merchant, such handing over is prima facie evidence of the delivery by the Carrier of the Goods as described in this Bill of Lading.

(2) Where the loss or damage is not apparent, the same prima facie effect shall apply if notice in writing is not given within three (3) consecutive days after the day when the Goods were handed over to the Merchant.

16. Defences and Limits for the Carrier, Servants, etc.

(1) The defences and limits of liability provided for in this Bill of Lading shall apply in any action against the Carrier for loss or damage to the Goods whether the action be founded in contract, bailment or in tort and even if the loss or damage arose as a result of unseaworthiness, negligence or fundamental breach of contract.

(2) The Merchant undertakes that no claim shall be made against any servant, agent, Subcontractor or other persons whose services the Carrier has used in order to perform this Contract and if a claim is nevertheless made, to indemnify the Carrier against all consequences thereof.

(3) Without prejudice to the foregoing every such servant, agent, and Subcontractor shall have the benefit of all Terms and Conditions of whatsoever nature herein contained or otherwise benefiting the Carrier including Clause 5 hereof (the law and jurisdiction clause) as if such Terms and Conditions (including Clause 5) were expressly for their benefit and, in entering into this contract, the Carrier, to the extent of such Terms and Conditions, does so on its own behalf, and also as agent and trustee for such servants, agents and Subcontractors.

17. Merchant's Responsibility

The Merchant shall be deemed to have guaranteed to the Carrier the accuracy, at the time the Goods were taken in charge by the Carrier, of the description of the Goods, marks, numbers, quantity and weight, as furnished by it and the Merchant shall defend, indemnify and hold harmless the Carrier against all loss, damage and expenses arising or resulting from inaccuracies in or inadequacy of such particulars. The Merchant shall remain liable even if the Bill of Lading has been transferred.

18. Shipper-packed Containers

(1) If a Container has not been loaded, packed or stowed by the Carrier, the latter shall not be liable for loss of or damage to its contents and the Merchant shall cover any loss or expense incurred by the Carrier, if such loss, damage or expense has been caused by:

(a) negligent loading, packing or stowing of the Container;
(b) the contents being unsuitable for carriage in Container; or
(c) the unsuitability or defective condition of the Container unless the Container has been supplied by the Carrier and the unsuitability or defective condition would not have been apparent upon reasonable inspection at or prior to the time when the Container was filled, packed or stowed.

(2) The Carrier does not accept liability for damage due to the unsuitability or defective condition of any equipment supplied by the Merchant.

(3) Containers supplied by or on behalf of the Carrier shall be returned to the Carrier with interiors clean, odour free to the point or place designated by the Carrier and in the same order and condition as handed over to the Merchant at the port of loading or any other inland destination and within the time prescribed in the Carrier's tariff or elsewhere. Should a Container not be returned in such manner the Merchant shall be liable for any detention, loss or expense incurred as a result thereof.

(4) Containers released into the care of the Merchant for packing, unpacking or any other purpose whatsoever are at the sole risk of the Merchant until redelivered to the Carrier. The Merchant shall indemnify the Carrier for all loss of and/or damage and/or delay to such Containers. Merchants are deemed to be aware of the dimensions and capacity of any Containers released to them.

19. Dangerous Goods

(1) The Merchant shall comply with all internationally recognised requirements and all rules which apply according to national law or by reason of international Convention, relating to the carriage of Goods of a dangerous nature, and shall in any event inform the Carrier in writing of the exact nature of the danger before Goods of a dangerous nature are taken into charge by the Carrier and indicate to it, if need be, the precautions to be taken.

(2) Goods of a dangerous nature which the Carrier did not know were dangerous, may, at any time or place, be unloaded, destroyed, or rendered harmless, without compensation. The Merchant shall be liable for all expenses, loss or damage arising out of their handling over for carriage or of their carriage.

(3) If any Goods shipped with the knowledge of the Carrier as to their dangerous nature shall become a danger to any person or property, they may in a like manner be landed at any place or destroyed or rendered innocuous by the Carrier without liability on the part of the Carrier except to General Average.

(4) Any hazardous cargo to be clearly marked with an asterisk on page two overleaf.

20. Freight and Charges

(1) The freight payable hereunder has been calculated and based on particulars of the Goods furnished by or on behalf of the Merchant. The Carrier shall be entitled at any time to reweigh, remeasure or revalue the Goods and for this purpose to open and remove and examine the contents of any Container(s) and if the particulars furnished are found to be incorrect, the freight shall be adjusted accordingly with a surcharge of 30% of the adjusted freight and the Merchant shall also pay any expenses incurred by the Carrier in checking the said particulars.

(2) Freight shall be deemed completely earned on receipt of the Goods by the Carrier and non-returnable in any event, Goods and/or Vessel lost or not lost and shall be paid by the Merchant immediately without any set-off, counter-claim or deduction or stay of execution but at latest before delivery of the cargo.

(3) Charges and/or expenses and/or claims, fines, penalties, damages, costs and other amounts which may be incurred or imposed upon Carrier by reason of any breach by Merchant of any of the terms and provisions of this Bill of Lading or of any statutory or regulatory requirement or to be paid by the Merchant as agreed and/or under the conditions of this Bill of Lading and/or under the statutory law are payable on demand shall be considered definitely payable in like manner as soon as the charges/expenses have been incurred.

(4) Merchants shall be jointly and severally liable to Carrier for freight, charges, expenses, demurrage, detention, advances and any and all costs associated with the abandonment of the Goods or a refusal of the consignee to take delivery whether or not page two overleaf has been marked "prepaid" or "collect" so long as freight, charges, expenses etc. (see above) remain unpaid.

21. Lien

The Carrier shall have a lien on the Goods and any documents relating thereto which shall survive delivery of the Goods for any sums whatsoever payable by or chargeable to or for the account of the Merchant under this Bill of Lading and any contract preliminary hereto and for general average contributions to whomsoever due and for the cost and expenses of recovering such sums. The Carrier shall also have a lien against the Merchant on the Goods and any document relating thereto for all sums due from him to the Carrier in connection with any other shipment of the Merchant. The Carrier may exercise its lien at any time and place in its sole discretion and may dispose of or sell the Goods privately or by public auction without notice to the Merchant.

22. General Average

(1) General Average shall be adjusted at any port or place at the Carrier's option, and to be settled according to the York-Antwerp Rules 1994, this covering all Goods, whether carried on or under deck. The New Jason Clause, as approved by BIMCO, to be considered as incorporated herein.

(2) Security including a cash deposit as the Carrier may deem sufficient to cover the estimated contribution of the Goods and any salvage and special charges thereon, shall, if required, be submitted to the Carrier prior to delivery of the Goods.

23. Both-to-Blame Collision Clause

The Both-to-Blame Collision Clause as adopted by BIMCO shall be considered incorporated herein.

24. U.S. Trade

(1) In case the contract evidenced by this Bill of Lading is subject to the Carriage of Goods by Sea Act of the United States of America, 1936 (U.S. COGSA), then the provisions stated in the said Act shall govern before loading and after discharge and throughout the entire time the Goods are in the Carrier's custody.

(2) If the U.S. COGSA applies, and unless the nature and value of the Goods have been declared by the shipper before the Goods have been handed over to the Carrier and inserted in this Bill of Lading, the Carrier shall in no event be or become liable for any loss of or damage to the Goods in an amount exceeding US$ 500 per package or customary freight unit.

(3) The Southern District Court of New York to have sole jurisdiction in cases that are litigated for cargo shipped to or from the United States of America.

25. Non-Waiver and Severability

Nothing in this Bill of Lading shall operate to deprive the Carrier of any statutory protection or defence, immunity, exemption, limitation of or exoneration from liability contained in applicable laws. The Terms and Conditions of this Bill of Lading (including all the terms and conditions of the Carrier's applicable tariff incorporated herein by virtue of Clause 3 above) shall be separable, and if any part or term hereof shall be held invalid, this shall not affect the validity or enforceability of any other part or term hereof.

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