CONTINUOUS GENERAL AGENCY AGREEMENT AND POWER OF ATTORNEY WITH POWER TO APPOINT A SUB-AGENT ("**Agency Agreement and Power of Attorney**")

I/We Full Legal Name:_____

Address:_____

Of City_____(Province/State)_____

"**Business Number**":_____ issued by Canada Revenue Agency ("**CRA**") matching Legal name address.

Do hereby appoint, constitute, engage, authorize and direct

Frontier Supply Chain Solutions Inc., BN 841109721,

a Customs Broker licensed under the Customs Act, of 310-555 Hervo Street, Winnipeg, MB R3T 3L6

("**Customs Broker**") as and to be Client's true and lawful agent and attorney, to act, transact business and fulfill and perform services on Client's behalf on all matters relating to the import and export of goods as requested by Client ("**Services**"), including by delegating authority to Customs Broker in any electronic portal or system set up and administrated by Canada Border Services Agency ("**CBSA**") from time to time, including the electronic client portal for CBSA's Assessment and Revenue Management system ("**CARM Client Portal**"), and which Services may include each of the following:

(a) set up Client's CARM Client Portal business account within the CARM Client Portal, and/or manage and administer Client's CARM Client Portal business account within the CARM Client Portal, with the degree of visibility, sharing and provision of information that Customs Broker requires Client to select, authorize, share and provide in order to perform the Services;

(b) file advance data for admissibility purposes; obtain release of and account for goods; prepare documents and data; facilitate and assist with any required bonding and posting of security; facilitate the payment of, and the receipt of refunds, credits, adjustments and/or payments from each applicable Government Authority (defined in Section 4), where Client is not otherwise directly receiving such funds, of all duties, taxes, penalties, interest, charges and/or other levies imposed by a Government Authority in respect of imported and/or exported goods reported, released and/or exported or to be reported, released and/or exported; and facilitate and assist with (i) advance rulings and matters related to classification, valuation and origin; and (ii) post-transaction/entry accounting corrections, classifications, origin matters, valuation and other adjustments;

(c) transport, warehouse and/or distribute goods, or make arrangements therefor, and facilitate and assist with the payment for those Services; and

(d) undertake, facilitate, assist with and/or perform such other business, tasks, duties, powers and authorities for which Client provides written instructions to Customs Broker at any time and from time to time.

2. Client acknowledges and agrees that:

(a) the authority delegated by Client to Customs Broker in the CARM Client Portal ("**Specific Authority**") may change from time to time, without affecting, amending or requiring any amendment to this Agency Agreement and Power of Attorney;

(b) Client must execute and deliver this Agency Agreement and Power of Attorney to and in favour of Customs Broker to give Customs Broker authority to act for Client, including under the CARM Client Portal; merely delegating Specific Authority to Customs Broker in the CARM Client Portal without also signing this Agency Agreement and Power of Attorney **is not sufficient** for Customs Broker to act upon such authority;

(c) if Client signs this Agency Agreement and Power of Attorney to give Customs Broker authority to act for Client, but Client **does not** delegate Specific Authority to Customs Broker under the CARM Client Portal, then Customs Broker will not be able to perform for Client those Services for which a delegation of authority under the CARM Client Portal is required (such as the filing of Commercial Accounting Declarations, corrections and adjustments), and Customs Broker will only be able to provide to Client those Services for which a delegation of authority under the CARM Client Portal is not required (such as the release of shipments, consulting, warehousing, transport arrangements and export reporting); Client must delegate the required Specific

Authority to Customs Broker under the CARM Client Portal to ensure Customs Broker has the authority to perform Services for Client; and

(d) Client must (i) fully understand the CARM Client Portal, (ii) correctly, and on a timely basis, select and delegate thereunder the Specific Authority to Customs Broker that Customs Broker requires to perform the Services, (iii) agree to, and comply with, the terms and conditions of the CARM Client Portal, as amended from time to time, to ensure that CBSA does not suspend or revoke access to the CARM Client Portal, and (iv) ensure that neither its CARM Client Portal business account for the CARM Client Portal nor the Specific Authority delegated to Customs Broker therein expires;

otherwise, in each of the foregoing events, Customs Broker will not be able to perform Services on behalf of or for Client, and Customs Broker will not in any way be liable for any of the foregoing or Client's failure to comply with the terms of this Agency Agreement and Power of Attorney.

3. For the Services, including in connection with Customs Broker assisting with and/or facilitating the posting of Client's bonding, financial security and other security obligations, Client (A) confirms that it has granted to Customs Broker the authority and direction to do so; (B) further authorizes and directs Customs Broker as Client's agent and attorney, in each case, to do or effect any of the following, in the name of, as agent for, and/or on behalf of Client; and (C) acknowledges and agrees that Customs Broker may require a specific indemnity from Client in connection with the foregoing obligations and the below Services:

(a) (i) facilitate and assist with Client bonds, security instruments and requirements, and/or (ii) facilitate and assist with and/or obtain, sign, seal, endorse and deliver for Client entries, permits, bills of lading, bills of exchange, declarations (including Commercial Accounting Declarations), adjustments and corrections, and/or claims of any nature (including circumstances, if any, where same come into Customs Broker's possession);

(b) facilitate, assist with and/or receive all such payments, refunds, credits, adjustments, corrections, drawbacks and sums of money as are now due or may hereafter become due and payable to Client relative to the foregoing; and to endorse on Client's behalf, as Client's agent and attorney, and to deposit to and for Customs Broker's own account all such payments; in each case, to the extent Client does not directly receive such amounts; and

(c) obtain from CBSA and/or from Client, as applicable, within, under and/or outside of the CARM Client Portal and/or access and review Client's CARM Client Portal business account, audit reports and other data, reports, information, declarations and documents related to Client's import and export transactions, as well as details of any corrections, adjustments and/or rulings arising from filings by Client itself and/or by any third parties for Client, and any other information that would or might be relevant or helpful to Customs Broker to perform the Services for Client, including for Customs Broker to deal with any rulings from CBSA, manage and/or make filings, corrections, declarations and/or adjustments for Client, and to make any modifications (including database updates) for future transactions.

4. Client confirms that this Agency Agreement and Power of Attorney (a) constitutes all notices and authorizations required by any Government body, including the CBSA, that administers trade programs (each, a "**Government Authority**") with respect to all matters for which such notices and authorizations are required for an agent or attorney to act on Client's behalf; and (b) authorizes Customs Broker to act on Client's behalf regarding documentary compliance with all applicable programs of Government Authorities involving the import or export of goods.

5. Client undertakes and covenants (a) to select and delegate to Customs Broker full visibility, user access and privileges, including in each section and all components of each section, in the CARM Client Portal to ensure Customs Broker has access to the necessary authority and information, and full authority, to perform the Services; (b) whether under, within or outside of the CARM Client Portal, to promptly provide to Customs Broker all of the account, profile, data, rulings, reports, documents, declarations and information set out in Section 3(c), and any other materials, documents and/or information requested by Customs Broker; and to otherwise cooperate with and assist Customs Broker to ensure that Customs Broker is able to accurately and fully complete accounting declarations, adjustments, documents and reports required by any Government Authority, respond to notices and notifications (both formal and informal) from any Government Authority regarding any imported or exported goods and/or any Services provided hereunder; and (c) that, to the best of Client's knowledge, all of the account, profile, data, rulings, reports, documents, declarations and/or information, including those relating to classification, origin and valuation, provided to Customs Broker, as Client's agent and attorney, by Client or on Client's behalf in connection with the Services, will be true,

accurate and complete. Client acknowledges and agrees that Customs Broker is relying upon the truth, accuracy and completeness of all materials, documents and information provided to Customs Broker to be able to perform and provide the Services.

6. Notwithstanding any (a) other provision of this Agency Agreement and Power of Attorney, (b) provision of the Standard Trading Conditions, or (c) delegation of authority in the CARM Client Portal, including to manage Client's CARM Client Portal business account, in any circumstances howsoever and whenever arising, and regardless of whether Customs Broker uses its own business number or Client's business number, regardless of who any Government Authority identifies as the importer of record, and regardless of any liability assessed by any Government Authority, Client expressly acknowledges and agrees that: (A) Customs Broker is not responsible for any aspect of the operation, hosting, maintenance and/or functioning of the CARM Client Portal or any aspect of health, revenue, product liability, safety, security and/or other liability in connection with the CARM Client Portal, any Services provided by Customs Broker and/or any goods dealt with by Customs Brokers hereunder, including any liabilities resulting from or assessed by any Government Authority, and Customs Broker is not liable in any way for any of the foregoing, including to the extent that Customs Broker is unable to access the CARM Client Portal or to perform any of the Services due to the status of the CARM Client Portal or any incomplete or inaccurate information, documents or materials provided to Customs Broker by Client; (B) Client is at all times the importer/exporter of and for the goods; (C) Customs Broker is acting at all times as Client's agent and attorney, for and on behalf of Client as the principal at and in law, without any liability to Customs Broker;. (D) Client remains responsible to access and review its CARM Client Portal business account and to respond to and comply with all reports, reassessments, enquiries, notices and notifications, both informal (i.e., nudges) and formal (i.e., compliance verification or validation letters and directed compliance letters), posted by CBSA in Client's CARM Client Portal business account regarding, amongst other things, actual or potential non-compliance; any delay or failure of Customs Broker to notify Client of any such CBSA notices or notifications does not (i) make Customs Broker liable therefor or (ii) release Client from its obligations to respond to and comply with such CBSA notices and notifications; the foregoing applies to all forms of reports, reassessments, enquiries, notices and notifications for Client from any Government Authority; (E) Client is liable, and will fully indemnify and hold Customs Broker harmless, for all duties, taxes, penalties, interest, charges, levies, expenses, fees, claims, liabilities and/or other amounts paid or payable in connection with any Services performed and/or documents signed by Customs Broker for, in the name of and/or on behalf of Client in connection with any Services or under this Agency Agreement and Power of Attorney, including in respect of goods imported or exported by Customs Broker on behalf of Client, to any Government Authority, whether or not Client provides Customs Broker with the required visibility, user access and privileges, including in each section and all components of each section, within the CARM Client Portal and/or the required account, profile, data, rulings, reports, documents, declarations and/or information; and (F) any amounts paid on Client's behalf to any party and/or to Client's account (where applicable) by Customs Broker, as Client's agent and attorney, or by Sub-Agent (defined in Section 7) for Customs Broker, shall be a debt due by Client to Customs Broker as Client's agent and attorney; to the extent that Customs Broker pays any amount to any Government Authority on account of Customs Broker's error, but the Government Authority credits, refunds or pays Client for such amount, then Client agrees that such amount is the property of Customs Broker and Client shall promptly direct and authorize the applicable Government Authority to, or shall itself, deliver, pay or credit, such amount to Customs Broker. If Customs Broker receives any credits, refunds or amounts from any Government Authority in connection with payments Client (and not Customs Broker) paid or advanced, then, subject to Customs Broker's right of set off provided in the Standard Charge Terms, Customs Broker will pay that amount to Client. Customs Broker is not required to pay any amounts to any third party (i.e., customer of Client) other than a Government Authority (on behalf of, and as agent of, Client) and it is Client's obligation to pay and refund its customers and such other third parties. Client agrees that Customs Broker may make a claim against Client hereunder at any time within that period of time that is 1 year longer than the period of time within which any applicable Government Authority may re-assess or re-determine the valuation, origin or classification of imported or exported goods, or take such other action or make such other declaration, order or ruling, that may affect Customs Broker.

7. Client further grants Customs Broker, as Client's agent and attorney, full power and authority to (a) appoint as Customs Broker's sub-agent any other person to whom a license to transact business as a customs broker has been issued under the Customs Act ("**Sub-Agent**") to transact the aforesaid business, or part thereof, in the name of and as an agent of Customs Broker and on Client's behalf, but only to the extent of Customs Broker's authority; (b) revoke any such appointment; and (c) appoint another Sub-Agent (to act only

to the extent of Customs Broker's authority) in the place of any Sub-Agent whose appointment has been revoked, as Customs Broker, as Client's agent and attorney, shall from time to time think fit.

8. Client acknowledges and agrees that (a) this Agency Agreement and Power of Attorney, and all transactions hereunder and/or conducted in the CARM Client Portal, are governed by the Standard Trading Conditions attached hereto as Schedule A, which Standard Trading Conditions form part of, and are incorporated by reference into, this Agency Agreement and Power of Attorney and that by signing this Agency Agreement and Power of Attorney, Client acknowledges and agrees to all of the terms and conditions set out in the attached Standard Trading Conditions; (b) it is Client's responsibility to review the Standard Trading Conditions; (c) Customs Broker may amend the Standard Trading Conditions from time to time and will send such amended Standard Trading Conditions to Client, post same on Customs Broker's website in a manner accessible to Client, or otherwise make them available to Client; and (d) whether or not Client reviews the Standard Trading Conditions, Client agrees to, is bound by and will comply with, all of the terms and conditions set out in the Standard Trading Conditions, as amended from time to time by Customs Broker.

9. Client agrees, acknowledges, understands and confirms that (a) this Agency Agreement and Power of Attorney authorizes Customs Broker to act on behalf of Client and its business in connection with Client's specific CRA Business Number listed above in the identification of the parties, but no other CRA business number; if Client wishes to give authority to Customs Broker to act on behalf of another entity or business with its own CRA business number, then Client will enter into a separate Agency Agreement and Power of Attorney with Customs Broker pertaining to that other CRA business number; (b) it is Client's responsibility, and not Customs Broker's, to obtain and maintain all RM accounts for Client's CRA Business Number required to access Client's CARM Client Portal business account within the CARM Client Portal; and (c) unless otherwise directed, Customs Broker has the authority to act on Client's behalf with respect to all RM accounts associated with Client's specific CRA Business Number.

10. Client hereby ratifies and confirms, and agrees to ratify and confirm, all that Customs Broker, as Client's agent and attorney, may do, or has done, by virtue hereof and under the authority of this Agency Agreement and Power of Attorney and/or as authorized and directed in Client's CARM Client Portal business account, including in the CARM Client Portal.

11. This Agency Agreement and Power of Attorney remains in full force and effect, until either Client or Customs Broker has revoked and terminated the agency relationship described herein, which revocation and termination by either party requires the following steps: (a) the terminating party gives the other party a written notice of revocation and termination, subject to Section 8 of the Standard Trading Conditions; and (b) where Client is the terminating party, Client has revoked and terminated the Specific Authority delegated to Customs Broker in the CARM Client Portal. The words "**include**" and "**including**", as used in this Agency Agreement and Power of Attorney, mean "including without any limitation or restriction".

<*the next page is the execution page*>

Client has duly executed and delivered this Agency Agreement and Power of Attorney by the signatures of its duly authorized officers or signatories in the City of _____, in the Province/State and Country of _____ as of and with effect from this_____ day of _____, 20_____.

Full Legal Name of Client: _____

Per: _____ WITNESS: _____

Name: _____ Name:_____

Title: _____ Date:_____

Date: _____

Per: _____ WITNESS: _____

Name: Name:

Title: Date:

Date:

I/We have the authority to bind the Corporation

ACCEPTED THIS _____ DAY OF _____, 20_____ BY CUSTOMS BROKER

Frontier Supply Chain Solutions Inc.

Per:_____ WITNESS: _____

Name: Name:

Title Date:

Date:

I have the authority to bind Customs Broker