



Federal Court of Canada

Cour fédérale du Canada

MEMORANDUM / NOTE DE SERVICE

Comments / Remarques

TO: **Johanne Charron**
Coordinator, Queen Section

FROM: **Diane Perrier**
Registry Officer

DATE: **Montreal, January 28 1993**

RE: **T-1707-90 Time Data Recorder International Ltd ET AL**
v. The Minister of National Revenue

Please find herewith exhibits P-1 to P-10 inclusively and exhibits D-1 to D-7 inclusively along with a judge's copy book of exhibits in the above-named file.

Would you please sent all exhibits to The Honourable Mr. Justice Denault's office in order to comply with his request.

Thank you for your cooperation.

Diane Perrier
Diane Perrier

P-1

03/03/89 17:16 81 613 549 1124

J.S.G. IND.

001

ACTIVITY REPORT

→ RECEPTION OK

TRANSACTION # 1289
 CONNECTION TEL 607 775 5150
 → CONNECTION ID 26 Powers Road
 → START TIME 03/03 17:10
 USAGE TIME 06' 33
 PAGES 3

RECEIVED FROM:
 DODGE-HARVARD

FEDERAL COURT OF CANADA
COUR FÉDÉRALE DU CANADATRIAL DIVISION
SECTION DE PREMIÈRE INSTANCE

Court No. T-1707-90.....
 Nº de dossier
 TIME DATA RECORDER
 INT. LTD... v. M. N. R.
 Exhibit No.
 Nº de la pièce P-1 (Plaintiff)
 Filed on
 Déposée le 29 January 1993
 Place/Lieu Montreal.....
 Registrar
 Greffier(ière) Diane Perrier.

Revenu Canada
Customs and Excise

CANADA CUSTOMS INVOICE
FACTURE DES DOUANES CANADIENNES

Page
1 of 1

1. Vendor (Name and Address/Vendeur (Nom et adresse)) Acroprint Time Recorder Co. 5640 Departure Drive Raleigh, NC 27604		2. Date of Direct Shipment to Canada/Date d'expédition directe vers le Canada 2-15-89		
4. Consignee (Name and Address) Destinataire (Nom et adresse) Time Data Recorder C/O Dodge Markham Powers Road Conklin, NY 13748		3. Other References (Include Purchaser's Order No.) Autres références (Inclure le n° de commande de l'acheteur) 5020/71689/72720		
6. Transportation: Give Mode and Place of Direct Shipment to Canada. Transport: Préciser mode et point d'expédition directe vers le Canada		5. Purchaser's Name and Address (If other than Consignee) Nom et adresse de l'acheteur (Si il diffère du destinataire) Time Data Recorder 2247 Guenette St. Laurent Montreal, Quebec, Canada H4R 2E9		
		6. Country of Transhipment Pays de transbordement		
		7. Country of Origin of Goods Pays d'origine des marchandises USA		
		8. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) Conditions de vente et modalités de paiement (p. ex. vente, expédition en consignation, location de marchandises, etc.) FOB Raleigh, NC Net 30 Days		
		9. Currency of Settlement-Dévises du paiement US DOLLARS		
11. No. of Type N° de cotis	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality) Désignation des articles (Nature des boîtes, marques et numéros, description générale et caractéristiques, p. ex. classe, qualité)	13. Quantity (State Unit) Quantité (Préciser l'unité)	14. Selling Price/Prix de vente 15. Total	
60 43 2 2 4 8	Model 125 Time Recorder Model 150 Time Recorder Model BP125-6 Time Recorder Model BP125-R6 Time Recorder Model ETC/MT Stamps Model ETC Stamps Misc. Parts	60 43 2 2 4 8	135.00 162.50 195.00 220.00 206.00 182.50	8100.00 6987.50 390.00 440.00 826.00 1460.00 1059.74 19263.24
18.	If any of fields 1 to 17 are included on an attached commercial invoice, check this box. Si les renseignements des zones 1 à 17 figurent sur la facture commerciale, cocher cette boîte Commercial Invoice No. N° de la facture commerciale 5020	16. Total Weight-Poids Total Net 913.5 Kilogram	17. Invoice Total Total de la facture 19533.53	
19. Exporter's Name and Address (If other than Vendor) Nom et adresse de l'exportateur (Si il diffère du vendeur)	20. Originator (Name and Address): Expéditeur d'origine (Nom et adresse)			
21. Departmental Ruling (If applicable): Décision du Ministère (Si il y a lieu)	22. If fields 23 to 25 are not applicable, check this box. Si les zones 23 à 25 sont sans objet, cocher cette boîte	<input type="checkbox"/>		
23. If included in field 17 indicate amount: Si compris dans le total à la zone 17, préciser:	24. If not included in field 17 indicate amount: Si non compris dans le total à la zone 17, préciser:	25. Check (If applicable): Cocher (Si il y a lieu):		
(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada. Les frais de transport, dépenses et assurances à partir du point d'expédition directe vers le Canada \$ _____	(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada. Les frais de transport, dépenses et assurances jusqu'au point d'expédition directe vers le Canada \$ _____	(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser. Des redevances ou produits ont été ou seront versés par l'acheteur <input type="checkbox"/>		
(ii) Costs for construction, erection and assembly incurred after importation into Canada. Les coûts de construction, d'érrection et d'assemblage après importation au Canada \$ _____	(ii) Amounts for commissions other than buying commissions. Les commissions autres que celles versées pour l'achat \$ _____	(ii) The purchaser has supplied goods or services for use in the production of these goods. L'acheteur a fourni des marchandises ou des services pour la production des marchandises <input type="checkbox"/>		
(iii) Export packing Le coût de l'emballage d'exportation \$ _____	(iii) Export packing Le coût de l'emballage d'exportation \$ _____			



ACROPRINT TIME RECORDER CO.
5640 DEPARTURE DRIVE
RALEIGH, NORTH CAROLINA 27604
(919) 872-5800
(REMIT ONLY TO ABOVE ADDRESS)

[SHIPPED TO SAME AS SOLD TO UNLESS SHOWN BELOW]

SOLD TO
TIME DATA RECORDER
2247 CUENETTE
MONTREAL, ST. LAURENT, QUEBEC
H4R 2E9

SHIP TO

PAGE 1 OUT OF 2

ACT. #TF0001

SERVICE CHARGE ON PAST DUE ACCOUNTS IS 1.5% PER MONTH

TERMS: "DO NOT DISCOUNT TRANSPORTATION OR TAX"

INVOICE NO	INVOICE DATE	DATE SHIPPED	NO PACKAGES	DELIVERY	TO				
OUR ORDER NO	DATE ENTERED	CUSTOMER ORDER NO		SHIPPED VIA	FOB	PRO	COLL	C.O.D.	BILL OF LADING
TOTAL ORDER	PART NUMBER AND DESCRIPTION				QUANTITY SHIPPED	QUANTITY BACK OR'D	UNIT PRICE	AMOUNT	
30	125QR4 BX ACROPRINT TIME RECORDERS S# 257678BU-257707BU		121	ASAP	30	0	135.00	4050.00	
25	125NR4 BX ACROPRINT TIME RECORDERS S# 257653BU-257677BU			PILOT	25	0	135.00	3375.00	
5	125SR4 BX ACROPRINT TIME RECORDERS S# 257738BU-257742BU				5	0	135.00	675.00	
10	150NR4 BX ACROPRINT TIME RECORDERS S# 257767BU-257776BU				10	0	162.50	1625.00	
8	150SR4 BX ACROPRINT TIME RECORDERS S# 257805BU-257812BU				8	0	162.50	1300.00	
25	150QR4 BX ACROPRINT TIME RECORDERS S# 257777BU-257801BU				25	0	162.50	4062.50	
2	BP125-6QR4 BX ACROPRINT TIME RECORDERS S# 257743BU, 257744BU				2	0	195.00	390.00	
2	BP125-R6QR4 BX ACROPRINT TIME RECORDERS S# 257745BU-257746BU				2	0	220.00	440.00	
4	ETC/MT ACROPRINT TIME STAMPS S# 807008BU-807011BU (WITH MILITARY TIME)				4	0	206.50	826.00	
8	ETC ACROPRINT TIME STAMP S# 806840BU-806847BU				8	0	182.50	1460.00	
							SUB TOTAL	CONTINUE	
							PREPAID SHIPPING CHARGES	ON PAGE 2	
							TOTAL		



ACRC INT TIME RECORDER CO.
5640 DEPARTURE DRIVE
RALEIGH, NORTH CAROLINA 27604
(919) 872-5800
(REMIT ONLY TO ABOVE ADDRESS)

(SHIPPED TO SAME AS SOLD TO UNLESS SHOWN BELOW)

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TIME DATA RECORDER
2247 GUENETTE ST.
MONTREAL, ST. LAURENT, QUEBEC
H4R 2E9

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PAGE 2 OUT OF 2

ACT. #IF0001

SERVICE CHARGE ON PAST DUE ACCOUNTS IS 1.5% PER MONTH

TERMS: "DO NOT DISCOUNT
TRANSPORTATION OR TAX"

INVOICE NO	INVOICE DATE	DATE SHIPPED	NO PACKAGES	DELIVERY	FOB	RALEIGH, NC	NET 30 DAYS		
OUR ORDER NO.	DATE ENTERED	CUSTOMER ORDER NO.	SHIPPED VIA		PILOT	PPD XXX	COLL	C O D	BILL OF LADING
TOTAL ORDER	PART NUMBER AND DESCRIPTION				QUANTITY SHIPPED	QUANTITY BACK ORD	UNIT PRICE	AMOUNT	
20	42-0101-002				20	0	1.14		22.80
88	20-0106-002				88	0	2.75		242.00
10	32-0101-007				10	0	3.66		36.60
4	57-0103-000				4	0	20.40		81.60
5	33-0100-003				5	0	7.80		39.00
5	32-0100-003				5	0	2.82		14.10
10	38-0101-003				10	0	1.23		12.30
10	42-0103-000				10	0	.18		1.80
15	34-0100-000				15	0	.36		5.40
20	57-0100-002				20	0	11.40		228.00
6	38-0120-003				6	0	1.02		6.12
6	38-0120-006				6	0	1.02		6.12
5	34-0102-000				5	0	3.60		18.00
12	34-0103-000				12	0	1.14		13.68
6 DOZ.	20-0137-000				6 DOZ.	0	33.00/DOZ		198.00
10	38-0143-000				10	0	7.20		72.00
5	36-0112-000				5	0	.72		3.60
2	57-0107-002				2	0	8.16		16.32
5	31-0155-002				5	0	3.81		19.05
5	33-0175-000				5	0	1.05		5.25
200	47-0114-000				200	0	.09		18.00
					INLAND	FREIGHT,	HANDLING & INSURANCE	19263.24	
									270.29
								19533.53	
								US DOLLARS	
								SUB TOTAL	
								PREPAID SHIPPING CHARGES	
								TOTAL	

403
46008
515

Revenue Canada
Customs and ExciseRevenu Canada
Douanes et AcciseSEIZURE RECEIPT
REÇU POUR SAISIE

Seizure No. / N° de saisie

456-8010

Region: Region

Customs Office

Bureau de douane 456

LANSDOWNE

Date

OTT

1989

M/M

03

Surname, Given Names, Company, Association / Nom de famille, prénoms, société association

TIME DATA RECORDER

Address (No., Street, Apartment No., City, Province, Postal Code, Country) / Adresse (N° rue n° d'appartement, ville, province, code postal, pays)

3247 GUNNETTE ST LAURENT, MONTREAL, QUEBEC, CDA H4R 2E9

The goods described on the attached statement of goods seized and/or the conveyance described
hereunder are seized as forfeit for the following reason(s):Les marchandises mentionnées dans le relevé des marchandises ci-dessous sont alors le moyen de
transport secret ci-dessous sont sous à titre de confiscation pour la raison suivante:

THAT THE SAID GOODS ARE SEIZED BECAUSE HE SMUGGLED OR
ATTEMPTED TO SMUGGLE THEM INTO CANADA WHETHER CLANDESTINELY
OR NOT, THEREBY EVADING THE DUTIES LAWFULLY PAYABLE; AND THAT
THE SAID CONVEYANCE WAS MADE USE OF THEREIN.

GOODS / MARCHANDISES

Value / Valeur	Revenue Short Paid / Somme payée en moins	Amount Required for Return / Montant requis pour restitution
23,485.61	5,238.22	20,952.88

CONVEYANCE / MOYEN DE TRANSPORT

Model Year / Modèle Année	Model / Modèle	License No. / N° de permis	V.I.N. (Year) / N. V. (Année)	Amount Required for Return / Montant requis pour restitution
1985 KENWORTH	CCE	PD2994 ONT	2XKKD139X4FM 8/10/20	10,476.44

AMOUNTS RECEIVED / MONTANTS REÇUS

Conveyance / Moyen de transport	Total	Method of Payment / Méthode de paiement
HELD	HELD	

RIGHT TO APPEAL

The forfeiture of the goods or conveyances seized or any money or security held in lieu thereof is final and not subject to review or to be restricted, prohibited, removed, set aside or otherwise dealt with unless a written notice is given to the seizing officer and/or an officer at the Customs and Excise office at the address noted below requesting a decision of the Minister. The request must be given within thirty days from the date of the seizure.

La confiscation des marchandises ou des moyens de transport saisis ou celles des montants ou garanties qui en leur lieu est définitive et n'est pas susceptible de révision, de restriction, d'interdiction, d'annulation, de rejet ou de toute autre forme d'intervention à moins qu'un avis écrit soit donné à l'agent saisissant ou à un agent du bureau de Douanes et Accise à l'adresse mentionnée ci-dessous en vue de faire rendre une décision du Ministre. L'avis doit être présenté dans les trente jours suivant la saisie.

Customs Office Name / Bureau de douane (Nom) addressed to:

PORT OF LANSDOWNE
LANSDOWNE, ONT. K0E 1L0

Seizing Officer / Agent saisissant

DBlythe 137

Original served by / Original servi par

Registered Mail
Poste recommandée Personally
Personnellement

Broker

Date

06 MAR 89

THIRD PARTY CLAIMS

ATTENTION

If you are aware of any persons, with the exception of those above named, that may be the owner, mortgagee, holder or holder of any like interest, refer to the reverse side of this form.

REVENDICATIONS DES TIERS

ATTENTION

Si vous avez connaissance de toute personne autre que celle nommée ci-dessus, qui pourrait revendiquer à l'égard de celle-ci si tel un droit en qualité de propriétaire de créancier hypothécaire de créancier privilégié ou de toute autre qualité comparabile, voir au verso.

SEE REVERSE SIDE / VOIR AU VERSO

ORIGINAL

REVENUE CANADA - CUSTOMS AND EXCISE

K 19-14-500

MINISTER DU REVENU NATIONAL - DOUANES ET ACCISE

FEDERAL COURT OF CANADA
COUR FÉDÉRALE DU CANADA

TRIAL DIVISION
SECTION DE PREMIÈRE INSTANCE

Court No. T-1707-90.....

N° de dossier

TIME DATA RECORDER

I.N.T. LTD. ET AL v/c M. N.R.

Exhibit No.

N° de la pièce P.2 (Plaintiffs)

Filed on

Déposée le January 28, 1993

Place/Lieu Montreal.....

Registrar

Greffier(ière) Diane Perrier



Revenue Canada
Customs and Excise

Revenu Canada
Douanes et Accise

P3

Adjudications Division,
Ottawa, Ontario
K1A 0L5

Division de l'Arbitrage

**FEDERAL COURT OF CANADA
COUR FÉDÉRALE DU CANADA**

REGISTERED

**TRIAL DIVISION
SECTION DE PREMIÈRE INSTANCE**

Refer to File
Référence

CS 73168

NOTICE

Court No.T.1707-90.....
N° de dossier
TIME DATA RECORDER
INT. LTD. ET AL v. M. N. R.

AVIS

To:
À:

**Time Data Recorder,
2247 Guenette,
Ville St. Laurent,
H4R 2E9**

Exhibit No.
N° de la pièce P3 (Plaintiffs)
Filed on
Déposée le January 28, 1989
Place/Lieu Montreal.....
Registrar
Greffier(ière) Diane Ferrier

April 20, 1989

Re: Appeal No. 73168/P-456-8010

Objet: N° d'appel

This refers to correspondence received concerning the above seizure at the Customs office of Lansdowne, Ontario on March 3, 1989 of the following goods:

(as per attached Statement of Goods Seized).

The above seizure or notice of ascertained forfeiture was made for the following reason(s):

La saisie des marchandises susmentionnées ou l'avis de confiscation compensatoire a été effectué pour le ou les motifs suivants:

1.1.61 inch that the said goods were not reported to Customs in contravention of section 12 of the Customs Act and the said vehicle was made use of therein.

13.00 inch

0.62 inch

12.99 inch

Pursuant to section 130 of the Customs Act, this is the written Notice of the Reasons for Seizure or for the Notice served under section 124, in respect of which the decision is requested. You may within thirty days after this notice is served furnish any information or evidence considered appropriate. Further representations may be forwarded to the above address referring to our file number.

Conformément à l'article 130 de la Loi sur les douanes, ce document est un avis des motifs de la saisie, ou des motifs de l'avis prévu à l'article 124, à l'origine de la demande en vue de faire rendre au ministre une décision. Vous disposez de trente jours à compter de la signification de cet avis pour produire tout renseignement ou preuve que vous désireriez soumettre. Vous pouvez les envoyer à l'adresse susmentionnée en prenant soin d'indiquer le numéro de dossier.

For your reference, a transcript of Sections 130, 131 and 135 to 137 of the Customs Act is printed on the reverse of this form.

Vous trouverez imprimés au verso de cette formule, pour votre commodité, les articles 130, 131, et 135 à 137 de la Loi sur les douanes.

For Deputy Minister of National Revenue — Customs and Excise
Pour le Sous-ministre du Revenu national — Douanes et Accise

c.c. Starber International Inc.,
410 St. Nicolas Street,
3rd Floor,
Montréal, QC
H2Y 2P5

Attention: Raymond B. Héroux

DEPARTMENT OF NATIONAL REVENUE — CUSTOMS AND EXCISE

MINISTÈRE DU REVENU NATIONAL — DOUANES ET ACCISE

Sections 130, 131, and 135 to 137 of the Customs Act

130. (1) Where a decision of the Minister under section 131 is requested pursuant to section 129, the Deputy Minister shall forthwith serve on the person who requested decision written notice of the reasons for the seizure, or for the notice served under section 124, in respect of which the decision is requested.

(2) The person on whom a notice is served under subsection (1) may, within thirty days after the notice is served, furnish such evidence in the matter as he desires to furnish.

(3) Evidence may be given pursuant to subsection (2) by affidavit made before any justice of the peace, commissioner for taking oaths or notary public.

131. (1) After the expiration of the thirty days referred to in subsection 130(2), the Minister shall, as soon as is reasonably possible having regard to the circumstances, consider and weigh the circumstances of the case and decide, in respect of the goods or conveyance that was seized or with respect to which a notice was served under section 124,

(a) in the case of goods or a conveyance seized or with respect to which a notice was served on the ground that this Act or the regulations were contravened in respect thereof, whether the Act or the regulations were so contravened; or

(b) in the case of a conveyance seized or in respect of which a notice was served on the ground that it was made use of in respect of goods in respect of which this Act or the regulations were contravened, whether the conveyance was made use of in that way and whether the Act or the regulations were so contravened.

(2) The Minister shall forthwith on making a decision under subsection (1) serve on the person who requested the decision written notice thereof.

(3) The Minister's decision under subsection (1) is not subject to review or to be restrained, prohibited, removed, set aside or otherwise dealt with except to the extent and in the manner provided by subsection 135(1).

135. (1) A person who requests a decision of the Minister under section 131 may, within ninety days after being notified of the decision, appeal the decision by way of an action to the Federal Court — Trial Division in which that person is the plaintiff and the Minister is the defendant.

(2) The Federal Court Act and the Federal Court Rules applicable to ordinary actions apply in respect of actions instituted under subsection (1) except as varied by special rules made in respect of such actions.

136. Where an appeal is taken by the Crown from any judgment that orders the Crown to give or return anything that has been seized under this Act to any person, the execution of the judgment shall not be suspended if the person to whom the goods are ordered given or returned gives such security to the Crown as the court that rendered the judgment, or a judge thereof, considers sufficient to ensure delivery of the goods or the full value thereof to the Crown if the judgment so appealed is reversed.

137. The service of the Deputy Minister's notice under section 130 or the notice of the Minister's decision under section 131 is sufficient if it is sent by registered mail addressed to the person on whom it is to be served at his latest known address.

Articles 130, 131, et 135 à 137 de la Loi sur les Douanes

130. (1) Le sous-ministre signifie sans délai par écrit à la personne qui a présenté la demande visée à l'article 129 un avis des motifs de la saisie, ou des motifs de l'avis prévu à l'article 124, à l'origine de la demande.

(2) La personne visée au paragraphe (1) dispose de trente jours à compter de la signification de l'avis pour produire tous moyens de preuve à l'appui de ses prétentions.

(3) Les moyens de preuve visés au paragraphe (2) peuvent être produits par déclaration sous serment devant un juge de paix, un commissaire aux serments ou un notaire.

131. (1) Après l'expiration des trente jours visés au paragraphe 130(2), le ministre étudie, dans les meilleurs délais possible en l'espèce, les circonstances de l'affaire et décide si c'est valablement qu'a été retenu, selon le cas:

a) le motif d'infraction à la présente loi ou à ses règlements pour justifier soit la saisie des marchandises ou des moyens de transport en cause, soit la signification à leur sujet de l'avis prévu à l'article 124;

b) le motif d'utilisation des moyens de transport en cause dans le transport de marchandises du fait desquels il y a eu infraction aux mêmes loi ou règlements, ou le motif de cette infraction, pour justifier soit la saisie de ces moyens de transport, soit la signification à leur sujet de l'avis prévu à l'article 124.

(2) Dès qu'il a rendu sa décision, le ministre en signifie par écrit un avis à la personne qui en a fait la demande.

(3) La décision rendue par le ministre en vertu du paragraphe (1) n'est susceptible d'appel, de restriction, d'interdiction, d'annulation, de rejet ou de toute autre forme d'intervention que dans la mesure et selon les modalités prévues au paragraphe 135(1).

135. (1) Toute personne qui a demandé que soit rendue une décision en vertu de l'article 131 peut, dans les quatre-vingt-dix jours suivant la communication de cette décision, en appeler par voie d'action devant la Division de première instance de la Cour fédérale, à titre de demandeur, le ministre étant le défendeur.

(2) La Loi sur la Cour fédérale et les Règles de la Cour fédérale applicables aux actions ordinaires s'appliquent aux actions intentées en vertu du paragraphe (1), sous réserve des adaptations occasionnées par les règles particulières à ces actions.

136. Lorsque la Couronne fait appel d'un jugement lui ordonnant de remettre ou restituer à quiconque des marchandises saisies en vertu de la présente loi, l'exécution du jugement n'est pas suspendue si la personne à qui les marchandises doivent être remises ou restituées donne à la Couronne la garantie que la cour qui a rendu le jugement, ou un juge de cette cour, estime suffisante pour assurer leur livraison ou le versement de leur pleine contre-valeur à la Couronne en cas de rejet du jugement en appel.

137. Il suffit, pour que l'avis des motifs visés à l'article 130 ou que l'avis de la décision visée à l'article 131 soient considérés comme respectivement signifiés par le sous-ministre ou le ministre, qu'il en soit fait envoi en recommandé à la dernière adresse connue du destinataire.

CANADA
PROVINCE OF ONTARIO
Province de l'Ontario

FRONT...OF...LEEDS
County/Comté, district, etc.
AND LANSBONNE...

KAYNOVS HEROUX
SUMMONS TO A PERSON CHARGED WITH AN OFFENCE
SOMMATION À UNE PERSONNE INCLUPÉE D'INFRACTION

(Form/Formulaire 6)
(Sections/Articles 455.3, 455.5
and/et 728)

To. TIME DATA RECORDER INTERNATIONAL COMPANY, 2247. GUENETTE STREET.....

à

ST. LAURENT, MONTREAL, QUEREC, H4R. 2E9 (PRESIDENT: PAUL WILLIAM DOPP
(SECRETARY: KATHLEEN DOPP)

WHEREAS you have been charged before me that you on or about the 3RD day of MARCH, 1989.
ATTENDU que vous avez été inculpé devant moi d'avoir, le ou vers le

in the FRONT of LEEDS AND LANSBONNE in the said PROVINCE
dans le (la) de dudit

IF ONTARIO UNLAWFULLY DID FAIL TO REPORT IMPORTED GOODS TO WIT: TIME DATA RECORDERS, TIME STAMPS, AND PARTS FOR TIME DATA RECORDERS OF AN APPROXIMATE VALUE OF \$23,485.61 (CDN) TO THE NEAREST CUSTOMS OFFICE DESIGNATED FOR THAT PURPOSE THAT WAS OPEN FOR BUSINESS, AS REQUIRED BY SECTION 12(1) OF THE CUSTOMS ACT THEREBY COMMITTING AN OFFENCE UNDER SECTION 160 OF SAID ACT.

Province de l'Ontario a mis de déclarés des marchandises importées, au Bureau de douane le plus proche, doté des attributions prévues à cest effet et qui soit couvert; à savoir:

"TIME RECORDERS", "TIME STAMPS" et pieces pour "TIME DATA RECORDERS"
D'une valeur approximative de \$23,485.61 (CDN)

Tel que requis par l'article 12(1) de la loi sur les douanes commettant ainsi une infraction à l'article 160 de la loi sur les douanes

P-4

THIS IS THEREFORE TO COMMAND YOU, in Her Majesty's name,
A ces coules, les présentes vous envoient, au nom de Sa Majesté.

1. to appear before the presiding Provincial Judge or before me on the 14th day of SEPTEMBER, next, suivant,
d'être présent devant le Juge président à la cour provinciale ou devant moi le jour de

at 9:30 am ... o'clock in the Provincial Courtroom #1
à heures à la salle d'audience de la Cour provinciale

at 100 GARDEN STREET, GANANOQUE, ONTARIO K7G 1M9 or before any justice
à ou devant un juge de paix

for the said judicial district who is there, and to attend thereafter as required by the court, in order to be dealt with according to law, and
pour l'arrondissement qui s'y trouve et d'être présent par la suite selon les exigences du tribunal, afin d'être traité selon la loi, et

2. to appear on the day of next, at o'clock, at
de comparaître le jour de suivant à heures à
for the purposes of the Identification of Criminals Act. (ignore if not filled in)
aux fins de la Loi sur l'identification des criminels. (ne pas tenir compte de cet alinéa s'il n'est pas rempli)

You are warned that failure without lawful excuse to attend court in accordance with this summons is an offence under subsection 133(4) of the Criminal Code. Subsection 133(4) of the Criminal Code states as follows: "(4) Every one who is served with a summons and who fails, without lawful excuse, the proof of which lies upon him, to attend court in accordance therewith, is guilty of (a) an indictable offence and is liable to imprisonment for two years, or (b) an offence punishable on summary conviction." Section 455.6 of the Criminal Code states as follows: "455.6. Where an accused who is required by a summons to appear at a time and place stated therein for the purposes of the Identification of Criminals Act, does not appear at that time and place, a justice may issue a warrant for the arrest of the accused for the offence with which he is charged."

Vous êtes averti que l'omission, sans excuse légitime, d'être présent au tribunal en conformité de la présente sommation constitue une infraction en vertu du paragraphe 133(4) du Code criminel. Le paragraphe 133(4) du Code criminel s'énonce comme suit: "(4) Est coupable (a) d'un acte criminel et possible d'un emprisonnement de deux ans, ou (b) d'une infraction punissable sur déclaration sommaire de culpabilité, quiconque reçoit signification d'une sommation et omit, sans excuse légitime, dont la preuve lui incombe, d'être présent au tribunal en conformité de cette sommation". L'article 455.6 du Code criminel s'énonce comme suit: "455.6 Lorsqu'un prévenu à qui une sommation enjoint de comparaître aux temps et lieu y indiqués aux fins de la Loi sur l'identification des criminels, ne comparaît pas aux temps et lieu ainsi indiqués, un juge de paix peut décerner un mandat pour l'arrestation du prévenu pour l'infraction dont il est inculpé."

Dated this 27 day of July 1989
Signed by City of Ottawa

at à
.....

J. J. Angotte
A Justice of the Peace in and for the said
juge de paix dans et pour
Province of Ontario
(County/Comté, district, etc. or/ou province)

FEDERAL COURT OF CANADA
COUR FÉDÉRALE DU CANADA

TRIAL DIVISION
SECTION DE PREMIÈRE INSTANCE

Court No. ...T-1707-90.....
N° de dossier

TIME DATA RECORDER

INT'L LTD ET ALVIC ...M.N.R...

Exhibit No. P.4 (Plaintiffs)
N° de la pièce

Filed on January 28, 1993
Déposée le

Place/Lieu ...Montreal.....

Registrar Diane Ferrier
Greffier(lère)

P-S

PROVINCIAL COURT (CRIMINAL DIVISION)

5

HER MAJESTY THE QUEEN

10

against

TIME DATA RECORDER INTERNATIONAL
COMPANY

15

Charges: 12(1) Customs Act

20 D E C I S I O N

Judge Fontana - Gananoque, Ontario
June 28, 1990

25

FEDERAL COURT OF CANADA
COUR FÉDÉRALE DU CANADA

TRIAL DIVISION
SECTION DE PREMIÈRE INSTANCE

Court No. T-1707-90.....

N° de dossier

APPEARANCES TIME DATA RECORDER.....
INT. LTD ET AL v/c M. N.R.....

30

H. Clarke

Exhibit No.
N° de la pièce P.5 (Plaintiffs)

Counsel for the crown

P. Kirby

Filed on
Déposée le January 25, 1993

Counsel for accused

Place/Lieu Montreal.....
Registrar Diane Ferrier
Greffier(ière) Diane Ferrier

D E C I S I O N

5 Let me state for the record, unless there be
any doubt about it whatsoever first of all, that in these
circumstances the Custom's Officer Daniel Blythe was
entirely justified in laying the charge that he did. He
is confronted with the situation in which there is on the
face of it a technical breach of the Custom's Regulations
10 involving goods of substantial value. He cannot be
faulted for laying a charge. Of course all of the facts
which come to bear on the determination of an issue are
not known to Officer Blythe at that point, and that's the
purpose of hearings of this nature. Granted as I have
15 indicated before, the method in which goods are imported,
and the paper trail as it were of the documentation
certainly might not be the best. It might raise a few
eyebrows as to how it's accomplished. Clearly this is
not nearly the same as the situation where say an
individual is coming back from a trip abroad and he has
several cartons of cigarettes, or some such purchases
20 where the purchases are accompanying the importer. This
is far more complex. It's commercial in nature, it's
continuing, it's necessary to the enterprise, it's
necessary for the economy of the country. And
accordingly, this rather complex practice has arisen
25 involving custom's brokers, shippers, consolidated
orders, that sort of thing. If there is a problem in
that area that is a problem for the ministry to address
by regulation. But clearly the importer Data Recorda
International has been following what has been to them
at least a time honored practice, employing professional
30 individuals to worry about these details for them. I
don't mind saying that I believe Mr. Dupp is among one

5 of the most honest witnesses that I have ever heard in
a court room. I accept everything he has told me here
today without question, and that includes the recitation
of that portion where he received a phone call that
documents had been forgotten. They were forwarded by
fax, and he took certain steps with those documents, and
then subsequently heard that the goods had cleared
customs. Now surely he can do no more than that in the
10 circumstances. I have no doubt in my mind that had he
heard or anticipated that there would be a problem at the
border, he might have done something about it
immediately. But believing everything to be in order,
he finished work for the day and went home. There is
nothing that would indicate that there was any reason for
15 him to be concerned. And true at one point we may have
gotten into substantial arguments with respect to the
question of more strict absolute liability in these
cases, I do not think that that pertains in these
circumstances. I believe that on the whole of the
20 evidence, and without question, this charge must be
dismissed. The exhibits may be retained by the court
clerk for a period of 30 days unless there is any other
arrangement which is made.

25

THIS IS TO CERTIFY that the foregoing
is a true and accurate transcription
of the record made by sound recording
apparatus, to the best of my skill and
ability.

30

Eleanor M. Gray
Eleanor M. Gray.....
Certified Court Reporter.



Revenue Canada
Customs and Excise

Revenu Canada
Douanes et Accise

FEDERAL COURT OF CANADA
COUR FÉDÉRALE DU CANADA

P-6

TRIAL DIVISION
SECTION DE PREMIÈRE INSTANCE

CS 73168/P-456-8010

Court No. T-1707-90
N° de dossier
TIME DATA RECORDER
INT'L LTD. ETAT/C M.N.R.

Time Data Recorder,
Ville St-Laurent, Québec.

Exhibit No.
N° de la pièce P-6 (Plaintiffs)
Filed on
Déposée le 28th of January 1993
Place/Lieu Montreal
Registrar Diane Perrier

CLAIMANT

AND

Customs Office,
Lansdowne, Ontario.

SEIZING AGENCY

CASE SYNOPSIS AND REASONS FOR DECISION

The claimant is seeking mitigation of a seizure affected against their goods when Customs alleged that they were smuggled into the country and that their conveyance was made use of therein.

The evidence filed pursuant to section 128 of the Customs Act shows that on March 3, 1989, an RMD Declaration was presented to Customs at Lansdowne, Ontario on behalf of the claimant. This declaration was to account for one computer clock and some time cards valued at \$830.40 U.S. The conveyance carrying the goods was referred for an examination whereby a quantity of undeclared time recorders, stamps and related parts were found to be undeclared and, in the circumstances, they were seized along with the conveyance. Documents attesting to the value of the seized goods were subsequently received from the importer. The amount required for return of the goods and conveyance was \$31,429.32. The goods and conveyance were returned on security satisfactory to the Minister. The monetary breakdown for this seizure was as follows:

Goods - (Returned)

Duty	\$ 2,160.67
Sales Tax	3,077.55
Additional Assessment (3 x revenue evaded)	<u>15,714.66</u>
	\$20,952.88

Conveyance - (Returned)

Additional Assessment (equal to twice revenue evaded on goods)	\$10,476.44
----------------------------------------------------------------------	-------------

Following the seizure, an intent to claim was filed in accordance with section 129 of the Customs Act by the claimant's Customs Broker. In response, a Notice, pursuant to section 130 of the Customs Act was sent to the claimant and their Customs Broker on April 20, 1989. This Notice alleged that the said goods were not reported to Customs in contravention of section 12 of the Customs Act and that the said vehicle was made use of therein.

Representations were received from the broker and claimant indicating that the entire affair was due to a series of mistakes by the exporter and shippers involved. Besides the declared goods, there were two other shipments loaded onto the trailer, however, the pertinent documents were never given to the driver on time, however, as soon as the error was noticed at the time of importation, every effort was made to supply Customs with these documents. In the circumstances, mitigation was requested. In response to this, departmental correspondence was sent to the Customs Broker on August 18, 1989. Proper reporting and accounting procedures were explained as well as the fact that it was the importer who is fully responsible for the accuracy of documents submitted to Customs by them or their behalf. They were advised that if there was further mitigation, it would be so reflected at the time of decision.

.../2



CS 73168/P-456-8010

- 2 -

A law firm representing the claimant filed additional representations indicating that the claimant's driver was at fault for not ensuring that he was in possession of all the documents required for Customs. To his knowledge, the lawyer believed that the goods were duty remitted under Order-in-Council PCI989-794. Since there was no revenue evaded, mitigation was requested with a suggested additional assessment equal to 10% of the duty otherwise owing. His representations were acknowledged in departmental correspondence dated October 2, 1989. At the same time, port officials were requested to verify the dutiable status of the goods at the time of seizure. They advised that the Order-in-Council quoted by lawyer only came into effect on April 28, 1989, almost seven weeks after of seizure. This information was communicated to the claimant's lawyer.

Further representations were received stating that everything humanly possible was done to prevent the driver from submitting incomplete information, however, it was too late since Customs had begun their examination. Furthermore, the correct O.I.C. for time recording devices was P.C. 1989-797 dated May 4, 1989 but retroactive to August 14, 1987. Consequently, the duty portion of the assessment should be refunded. Lastly, the name Time Data Recorder was a registered trade mark name under the Trade Marks Act but a certain company called Muzylo Enterprises Ltd. were registered users of the name and it was they (Muzylo Enterprises Ltd.) who were responsible for the infraction. Any punitive measures in this case should be directed at them and not Time Data Recorder. Full mitigation was requested in the circumstances.

Under the provisions of section 12 of the Customs Act, all goods that are imported must be reported to Customs in accordance with the Regulations Respecting the Reporting of Imported Goods. Under section 122, goods which are not reported in contravention of the Customs Act or the Regulations, become automatically subject to forfeiture, along with the conveyance they are carried in. As a result, the goods and conveyance may be seized pursuant to section 110 of the Customs Act.

The evidence submitted by the Customs office clearly established that the importer failed to declare all the goods that he was importing and that his conveyance was made use of therein. As a result, the goods and conveyance were rightfully subject to seizure and forfeiture. The amount established for return of the goods and vehicle was in accordance with sections 117 and 118 of the Customs Act, however, I am satisfied that the goods are duty remitted and this portion of the assessment should be refunded. This is the only reason I would recommend any mitigation. It should be noted that the sales tax owing should have been based on the value for duty and not the duty paid value of the goods. As it was, the officer still erred in calculating the sales tax owing. An extra \$93.00 in sales tax is owing and must be retained from the security received. However, the additional assessment has been adjusted to compensate for this error. Thus, the monetary breakdown for this seizure should be as follows:

Goods - (Returned)

Duty	Remitted - O.I.C. P.C. 1989-797
Sales Tax	3,170.55
Additional Assessment (3 x revenue evaded)	<u>15,621.66</u>
	\$18,792.21

Conveyance - (Returned)

Additional Assessment (2 x revenue evaded on goods)	\$10,476.44
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.../3



Revenue Canada
Customs and Excise

Revenu Canada
Douanes et Accise

CS 73168/P-456-8010

- 3 -

Under the provisions of section 131, the Minister shall consider and weigh the circumstances of this case and decide with respect to the goods and conveyance that were seized.

BE IT DECIDED THAT:

- (a) there has been a contravention of the Customs Act or the Regulations in respect of the goods that were seized;
- (b) the seized conveyance was made use of in contravention of the Customs Act in respect of the seized goods;
- (c) under the provisions of section 133 of the Customs Act, that the amount of \$2,160.67 of the security taken to effect the return of the seized goods is hereby remitted and that the remaining amount of \$18,792.21 of security taken be forfeit to Her Majesty;
- (d) under the provisions of section 133 of the Customs Act, the security taken in the amount of \$10,476.44 to effect the return of the seized conveyance be forfeited to Her Majesty.

PM/mjs

Peter Melvin

Dated at Ottawa this 14 day of Mar 1990
Fait à Ottawa ce 14 jour de Mar 1990



Revenue Canada
Customs and Excise

Révenu Canada
Douanes et Accise

Adjudications Division
Ottawa, Ontario
K1A 0L5

Division de l'Arbitrage

P-7

Refer to File CS 73168
Référence

March 16, 1990

To : **Time Data Recorder,
2247 Guenette Street,
Ville St-Laurent, Québec.
H4R 2E9**

Re: Appeal No. **CS 73168/P-456-8010**

Objet: N° d'appel

Under the provisions of section 131 of the Customs Act decision has now been rendered in this matter as follows:

Sous l'empire des dispositions de l'article 131 de la Loi sur les douanes, la décision suivante a maintenant été rendue dans cette affaire:

- (a) there has been a contravention of the Customs Act or the Regulations in respect of the goods which were seized;
- (b) the seized conveyance was made use of in contravention of the Customs Act in respect of the seized goods;
- (c) under the provisions of section 133 of the Customs Act, that the amount of \$2,160.67 of the security taken to effect the return of the seized goods is hereby remitted and that the remaining amount of \$18,792.21 of security taken be forfeit to Her Majesty;
- (d) under to section 133 of the Customs Act, that the security taken in the amount of \$10,476.44 to effect the return of the seized conveyance be forfeited to Her Majesty.

Chief, Adjudications Division/Chef, Division de l'Arbitrage
For the Minister of National Revenue/Pour le Ministre du Revenu national

Note: See other side. Sections 132, 133, and 135 to 137 of the Customs Act.

Note: Voir les articles 132, 133 et 135 à 137 de la Loi sur les douanes imprimés au verso.

**FEDERAL COURT OF CANADA
COUR FÉDÉRALE DU CANADA**

**TRIAL DIVISION
SECTION DE PREMIÈRE INSTANCE**

Court No. ...T-1707-90.....

Nº de dossier

TIME DATA RECORDER
INT. AT.D. ET. N. V/C ...M..N.R..

Exhibit No. P-7 (Plaintiffs)

Nº de la pièce

Filed on January 28, 1913

Déposée le Janvier 28, 1913

Place/Lieu Montreal.....

Registrar Denee Ferrier

Greffier(ière) Denee Ferrier

manuel de l'Exécution des Douanes	partie 3 Processus de saisie douanière	page 1
chapitre 1 Conditions de mainlevée, infractions et allégations	section	

P-9
ANNEXE A

CONDITIONS DE MAINLEVÉE PRÉVUES AUX SOUS-ALINÉAS 117a)(ii), 118a)(ii) et 119(1)a)(ii)
POUR LES MARCHANDISES ET LES MOYENS DE TRANSPORT SAISIS EN VERTU DU PARAGRAPHE 110(1) ET
MONTANTS EXIGÉS AUX TERMES DE L'ALINÉA 124(1)b) POUR LES CONFISCATIONS COMPENSATOIRES*(1)(4)

INFRACTION/ ALLÉGATION	PREMIÈRE INFRACTION *(2)		INFRACTIONS REPÉTÉES *(2)	
	VOYAGEUR	COMMERCIAL	VOYAGEUR	COMMERCIAL
1. PAIEMENT FORCÉ *(3) art.12, 32(1) (Recours utilisé lorsque les marchandises ne sont pas déclarées ou ne sont pas déclarées en détail de façon adéquate mais que cela ne justifie pas des mesures de saisie, ou lorsque le montant des recettes éduées est inférieur à 50 \$.)	Percevoir les droits et taxes dus et annoter le document de déclaration en détail des Douanes.	Percevoir les droits et taxes dus et annoter le document de déclaration en détail des Douanes.	Des mesures de saisie peuvent être prises en application de l'allégation pertinente.	Des mesures de saisie peuvent être prises en application de l'allégation pertinente.
2. DÉFAUT DE DÉCLARATION art. 12, par. 110(1) et 124(1) «Que ledites marchandises n'ont pas été déclarées aux Douanes.»	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal à la moitié des droits et taxes éduées.	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal aux droits et taxes éduées.	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal aux droits et taxes éduées.	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal au double des droits et taxes éduées.
3. CONTREBANDE art.12, 124, et 159 et par. 110(1) (Infraction invoquée lorsqu'il y une preuve d'intention) «Que ledites marchandises sont saisies parce que l'importateur les a entrées en contrebande au Canada ou a tenté de le faire, clandestinement ou non, éludant ainsi le paiement des droits légalement exigibles» ou «Que ledites marchandises sont saisies parce que l'importateur les a entrées en contrebande au Canada ou a tenté de le faire, clandestinement ou non, et que leur importation est prohibée, contrôlée ou réglementée par la Loi sur les douanes ou toute autre loi fédérale.»	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal aux droits et taxes éduées.	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal au double des droits et taxes éduées.	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal au triple des droits et taxes éduées.	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal au triple des droits et taxes éduées ne dépassant pas la valeur à l'acquisition.
4. SOUS-ÉVALUATION, FAUSSE DÉSIGNATION par. 32(1) et 110(1) et art. 124 «Que ledites marchandises sont saisies parce qu'il y a eu évasion ou tentative d'évasion du paiement des droits prévu dans la Loi» ou «Que ledites marchandises sont saisies parce que le document utilisé pour la déclaration en détail prévue à l'article 32 donne une désignation des marchandises qui ne correspond pas à celle-ci.»	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal aux droits et taxes éduées.	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal au double des droits et taxes éduées.	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal au double des droits et taxes éduées.	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal au triple des droits et taxes éduées.
5. FAUSSE DÉCLARATION art.11, 12 et 13 et par. 110(1) «Que ledites marchandises sont saisies parce que l'importateur n'a pas répondu vériquidement aux questions sur les marchandises.»	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal aux droits et taxes éduées.	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal au double des droits et taxes éduées.	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal au double des droits et taxes éduées.	La mainlevée des marchandises saisies est accordée moyennant le paiement des droits et taxes dus majoré d'un montant égal au triple des droits et taxes éduées.
6. MARCHANDISES INCONDITIONNELLEMENT EN FRANCHISE DES DROITS ET DES TAXES art.12 et 124 et par. 110(1) «Que ledites marchandises n'ont pas été déclarées aux Douanes.»	Si la valeur des marchandises est inférieure à 2 000 \$ — déclaration en détail forcée. Si la valeur des marchandises est supérieure à 2 000 \$ — 5% de la valeur.	Si la valeur des marchandises est inférieure à 2 000 \$ — déclaration en détail forcée. Si la valeur des marchandises est supérieure à 2 000 \$ — 10 % de la valeur.	Si la valeur des marchandises est supérieure à 2 000 \$ — 10 % de la valeur.	Si la valeur des marchandises est supérieure à 1 000 \$ — 10 % de la valeur.
7. MOYENS DE TRANSPORT art.110(1)b) (Ne s'applique que dans le cas de la contrebande) «Que ledites moyens de transport ont été utilisés.»	La mainlevée des marchandises saisies est accordée moyennant le paiement d'un montant égal aux droits et taxes éduées ne dépassant pas la valeur du moyen de transport.	La mainlevée des marchandises saisies est accordée moyennant le paiement d'un montant égal au double des droits et taxes éduées ne dépassant pas la valeur du moyen de transport.	La mainlevée des marchandises saisies est accordée moyennant le paiement d'un montant égal aux droits et taxes éduées ne dépassant pas la valeur du moyen de transport.	La mainlevée des marchandises saisies est accordée moyennant le paiement d'un montant égal au double des droits et taxes éduées ne dépassant pas la valeur du moyen de transport.

- Nota : *1. Ces conditions de mainlevée ne s'appliquent pas aux marchandises dont l'importation est prohibée, réglementée ou contrôlée telles les stupéfiants ou les armes à feu qui ont été retenus ou confisqués.
*2. Lorsque la valeur des marchandises imposables est égale ou supérieure à 2 000 \$, le montant exigible correspondra à 5 % de la valeur ou, dans le cas des marchandises commerciales, à 10 % de la valeur si ce montant est supérieur à celui calculé selon la formule. Lorsque la valeur des marchandises faisant l'objet d'infractions répétées est égale ou supérieure à 1 000 \$, le montant minimal payable sera respectivement de 10 % et 20%.
*3. Un paiement forcé signifie qu'une personne est tenue de payer les droits et taxes dus ou d'abandonner les marchandises à la Couronne. Des appels peuvent être interjetés en vertu de l'article 60 de la Loi.
*4. Les conditions de mainlevée sont des directives aux agents des douanes et elles n'empêchent pas le Ministre de les modifier au moment de la décision définitive.

date de publication 10 novembre 1986	date de modification 14 octobre 1988
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page 1	manual Customs Enforcement chapter 1 Terms of Release, Offences and Allegations	part 3 The Customs Seizure Process section
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APPENDIX A

**TERMS OF RELEASE UNDER SUBSECTIONS 117(a)(ii), 118(a)(ii), and 119(1)(a)(ii)
FOR GOODS AND CONVEYANCES SEIZED UNDER SUBSECTION 110(1) AND AMOUNTS TO
BE DEMANDED UNDER SUBSECTION 124(1)(b) FOR ASCERTAINED FORFEITURES *(1)(4)**

CONTRAVICTION/ ALLEGATION	FIRST OFFENCE *(2)		REPEAT OFFENCE *(2)	
	TRAVELLER	COMMERCIAL	TRAVELLER	COMMERCIAL
1. FORCED PAYMENT *(3) S.12, 32(1) (used when: (a) goods are not reported or are improperly accounted for but seizure action is not warranted, or (b) generally when the amount of revenue evaded is less than \$0.00)	Collect duty and taxes owing and note Customs accounting document.	Collect duty and taxes owing and note Customs accounting document.	Seizure action may be taken using the applicable allegation.	Seizure action may be taken using the applicable allegation.
2. NON-REPORT S.12, 110(1) 124(1) "That the said goods were not reported at Customs".	Seizure, release on: duty and taxes owing plus an amount equal to one-half the duty and taxes evaded.	Seizure, release on: duty and taxes owing plus an amount equal to the duty and taxes evaded.	Seizure, release on: duty and taxes owing plus an amount equal to twice (2x) the duty and taxes evaded.	Seizure, release on: duty and taxes owing plus an amount equal to twice (2x) the duty and taxes evaded.
3. SMUGGLING S.12, 159, 110(1) 124 (alleged where there is evidence of intent) "That the said goods are seized because he/she smuggled or attempted to smuggle them into Canada whether clandestinely or not, thereby evading the duties lawfully payable" or "that the said goods are seized because he/she smuggled or attempted to smuggle them into Canada, whether clandestinely or not, the importation of which is prohibited controlled or regulated by or pursuant to the <i>Customs Act</i> or any other act of Parliament".	Seizure, release on: duty and taxes owing plus an amount equal to the duty and taxes evaded.	Seizure, release on: duty and taxes owing plus an amount equal to twice (2x) the duty and taxes evaded.	Seizure, release on: duty and taxes owing plus an amount equal to three times (3x) the duty and taxes evaded, not to exceed the duty paid value.	Seizure, release on: duty and taxes owing plus an amount equal to three times (3x) the duty and taxes evaded.
4. UNDERRVALUATION, MISDESCRIPTION S.32(1), 110(1) 124 "That the said goods are seized because there is evidence of evasion or attempted evasion of the payment of duties under the Act" or "That the said goods are seized because the document used for the purpose of accounting under Section 32 included a description of goods that does not correspond with the goods".	Seizure, release on: duty and taxes owing plus an amount equal to twice (2x) the duty and taxes evaded.	Seizure, release on: duty and taxes owing plus an amount equal to twice (2x) the duty and taxes evaded.	Seizure, release on: duty and taxes owing plus an amount equal to three times (3x) the duty and taxes evaded.	Seizure, release on: duty and taxes owing plus an amount equal to three times (3x) the duty and taxes evaded.
5. UNTRUE STATEMENTS S.11, 12, 13, 110(1) "That the said goods are seized because he/she failed to answer truthfully questions with respect to the goods".	Seizure, release on: duty and taxes owing plus an amount equal to twice (2x) the duty and taxes evaded.	Seizure, release on: duty and taxes owing plus an amount equal to twice (2x) the duty and taxes evaded.	Seizure, release on: duty and taxes owing plus an amount equal to twice (2x) the duty and taxes evaded.	Seizure, release on: duty and taxes owing plus an amount equal to three times (3x) the duty and taxes evaded.
6. UNCONDITIONALLY DUTY AND TAX FREE GOODS S.12, 110(1) 124 "That the said goods were not reported at Customs".	If value of the goods is less than \$2000.00 — forced accounting. If value of the goods is greater than \$2000.00 — 5% of the value.	If value of the goods is less than \$2000.00 — forced accounting. If value of the goods is greater than \$2000.00 — 10% of the value.	If value of the goods is greater than \$1000.00 — 10% of the value.	If value of the goods is greater than \$1000.00 — 20% of the value.
7. CONVEYANCES S.110(1)(b) (applies only in the case of smuggling) "That the said conveyance was made use of therein."	Seizure, release on: an amount equal to the duty and taxes evaded on the goods, not to exceed the value of the conveyance.	Seizure, release on: an amount equal to twice the duty and taxes evaded on the goods, not to exceed the value of the conveyance.	Seizure, release on: an amount equal to twice the duty and taxes evaded on the goods, not to exceed the value of the conveyance.	Seizure, release on: an amount equal to twice the duty and taxes evaded on the goods, not to exceed the value of the conveyance.

- Note: *1. These terms of release do not apply to prohibited, restricted or controlled goods such as narcotics or firearms which are to be held as forfeited.
 *2. Where the value of dutiable goods equals or exceeds \$2000.00, the amount payable will be 5% of the value or 10% of the value in the case of commercial goods, if that amount is greater than the amount calculated according to the formula. For goods in the repeat column, the value will be \$1000.00 and the least amounts payable will be 10% and 20% respectively.
 *3. Forced payment means that a person is required to either pay the duties and taxes owing or abandon the goods to the Crown. Appeals are under S. 60 of the Act.
 *4. These terms of release are directions to Customs officers but do not preclude the Minister from changing these terms at the time of final decision.

date issued November 10, 1986	date amended October 14, 1988
----------------------------------	----------------------------------

FEDERAL COURT OF CANADA
COUR FÉDÉRALE DU CANADA

TRIAL DIVISION
SECTION DE PREMIÈRE INSTANCE

Court No. T-1707-90.....

Nº de dossier

TIME DATE RECORDER

TUE..... V/C M.N.R.....

Exhibit No. P.8.L.(Plaintiffs)

Nº de la pièce

Filed on 28th of January 1993

Déposée le

Place/Lieu Montreal

Registrar

Greffier(ière) Diane Perrier

Revenue Canada
Customs and ExciseRevenu Canada
Douanes et Accise

PQ

**REPORT OF THE CIRCUMSTANCES AND EVENTS LEADING TO:
RAPPORT CIRCONSTANCIÉ SUR LES FAITS AYANT DONNÉ LIEU À LA:**

1 of 2

Seizure No. / Saisie n°	Customs Office / Bureau de douane
456-8010	LANSDOWNE, ONT. 456

SEIZING OFFICERS REPORT
D. BLYTHE #137

SEIZURE DATE: 03MAR89
SEIZURE TIME: 1710 HRS

COMPANY:
TIME DATA RECORDER
2247 GUENETTE, ST. LAURENT
MONTREAL, QUEBEC H4R 2E9

ALLEGATION:
COMMERCIAL SMUGGLING

U.S. EXPORTER:
ACROPRINT TIME RECORDER CO.
5640 DEPARTURE DRIVE
RALEIGH, NORTH CAROLINA
U.S.A. 27604

U.S. INTERMEDIATE:
TIME DATA RECORDER
c/o DODGE MARKHAM
POWERS ROAD
CONKLIN, NEW YORK
U.S.A. 13748

CARRIER: J.S.G. INDUSTRIES
KINGSTON, ONT.

While on duty at the Port of Lansdowne, commercial operations, a truck driver, later identified as HERRICK, William (DOB: 27 07 1957), presented two RMD packages for processing (1705hrs). The RMD's were as follows:

(1) Importer: Ecara Business Products (CAEH85103)

Trans #: 12997-99012774-9

Broker: RA Farrow (sub-agent)

Exporter: Dodge Markham

Goods: 428 bxs time register cards

(2) Importer: Time Data Ltee (ABX19179)

Trans #: 12997-99012773-8

Broker: RA Farrow (sub-agent)

Exporter: Acroprint Time Recorder Co.

Goods: 1 computer clock model 9000/ 2 bxs cards

The RMD's were processed, and at 1710 hrs were entered into referral status in RSS primary. The reasons for the referral were varied: (1) it seemed peculiar that only one machine was being imported along with over 24,000 lbs of cards; (2) although the importers were named differently, both had the same addresses; (3) it seemed that there was a possibility that the company involved could be a non-resident importer, based on the addresses and names.

An examination and load check revealed the following:

(a) **GOODS PRESENT AND ACCOUNTED FOR:** all goods declared in RMD packages (as above).

(b) **GOODS PRESENT AND NOT ACCOUNTED FOR:**

1. 39 used time clocks valued at \$390.00 U.S.

Consigned to Time Data Recorder, Canada.

Exported by Tracy Clock, Michigan U.S.A.

Located on 1 pallet in 10 boxes.

2. 2 skids containing 119 time registers & parts.

No invoices/bills of lading/or Customs documents.

Pallets marked for ECARA as were time cards.

Name and signature of seizing officer / Nom et signature de l'agent saisissant
DAN BLYTHE

Badge No. N° de l'insigne	Date
137	03 MAR 89



Revenue Canada
Customs and Excise

Revenu Canada
Douanes et Accise

REPORT OF THE CIRCUMSTANCES AND EVENTS LEADING TO:
RAPPORT CIRCONSTANCIÉ SUR LES FAITS AYANT DONNÉ LIEU À LA:

2 of 2

Seizure No. / Saisie n° 456-8010	Customs Office / Bureau de douane LANSDOWNE, ONT. 456
-----------------------------------------	--------------------------------------------------------------

These unaccounted for goods were removed from the trailer and re-checked against the RMD's. No indication of these goods were found on the RMD's, or in a thorough exam of the trailer and tractor for withheld documents. I then consulted Shift Supt. Mangan regarding the situation and it was decided to place the unaccounted for goods and the conveyance under seizure. I informed the driver of the action being taken and began processing the seizure.

The Explanation

At 1900 hrs, the driver told me that he contacted his office about the situation and that they came across paperwork regarding the goods in question. At 1921 hrs I received a 3 page FAX message consisting of:

- (a) 1 CCI for the time registers and parts: \$19533.53 U.S.
Purchaser: Time Data Recorder.
Date of Direct Shipment to Canada: 2-15-89
(b) 2 invoices from Acroprint: 1 for machines/1 for parts.
No explanation for this revelation was given to me at any time during this initial investigation.

LIE !!

At 1940 hrs, Regional Investigations, J. Pinches, was contacted by Supt. Mangan and informed of the circumstances. It was decided to proceed with a commercial smuggling allegation against the goods and conveyance.

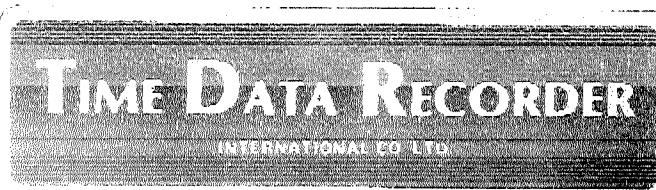
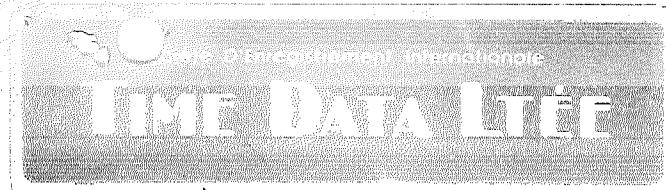
At 2000 hrs, the driver was questioned regarding the circumstances leading up to the action taken (copy enclosed). HERRICK essentially states that he was sleeping while the goods were being loaded and that he had no knowledge that they were there until I examined the load. HERRICK was then released.

The seized goods were marked and remained in the warehouse, while the goods to be released were placed back in the trailer under Customs seal. The tractor and trailer were placed in the Customs compound.

An AICS/PIRS check revealed that Time Data Recorder has a previous seizure against them at Fort Erie for under-valuation (occr# 85 4037790, ori ON80101, date: 85 04 04). The repeat offender provisions of the Customs Act were applied and the terms of release calculated at \$20,952.88 for the goods, and \$10,476.44 for the conveyance. This concluded my involvement in this seizure.

Respectfully

Name and signature of seizing officer / Nom et signature de l'agent saisissant DAN BLYTHE	Badge No. Nº de l'insigne 137	Date 03 MAR 89.
--------------------------------------------------------------------------------------------------	-----------------------------------------	------------------------



Montreal 22nd September 1914 Dear Sirs, I am sending you a copy of the "Montreal Star" of Sept. 21st, 1914, containing a report of the meeting of the Canadian Society for the Study of Social Problems at which I spoke.

1880-1881

1. *Alouatta palliata* (Linnaeus) 2. *Alouatta seniculus* (Linnaeus)
3. *Alouatta seniculus* (Linnaeus) 4. *Alouatta palliata* (Linnaeus)

PC

McCARTHY & McCARTHY

ATTORNEYS AT LAW

1000 Grand Avenue
Pittsburgh, Pennsylvania 15219
Telephone 412-227-1000
Telex 32-1000
Telecopier 412-227-1000
Fax 412-227-1000

1000 Grand Avenue, Pittsburgh, Pennsylvania 15219

1000 Grand Avenue, Pittsburgh, Pennsylvania 15219
Telephone 412-227-1000
Telex 32-1000
Fax 412-227-1000
Telecopier 412-227-1000
Cable: MCMCCAR, Pittsburgh

PAUL D. DEPP, JR.

DELIVERED:



Miss Diane Riedel
Intergovernmental Affairs
1034 Costa Verde
Montgomery, PA 18057
HHR 345

Attention: Paul Depp, Esq.,
President

Dear Paul:

Re: Murphy Brachman Case

On behalf of Charles Brachman and his wife, I am pleased to advise you that we have been appointed as co-counsel in the matter of a settlement agreement and final judgment recently made by Miss Diane Riedel, Intergovernmental Affairs, 1034 Costa Verde, Montgomery, PA 18057, in the case of Charles Brachman, Plaintiff, v. Commonwealth of Pennsylvania, et al., Defendants. We will be pleased to advise you of developments in this case as they occur.

Very truly yours,
Paul Depp, Esq.
President

TOP SECRET
encl.

March 22nd, 1991

Figure 12 shows the effect of the number of hidden neurons on the performance of the proposed model.

the first time, the author has been able to show that the *lute* was used in the same way as the *guitar* in the same period. The author also shows that the *lute* was used in the same way as the *guitar* in the same period. The author also shows that the *lute* was used in the same way as the *guitar* in the same period.

19. *Leucosia* *leucostoma* *leucostoma* *leucostoma*

— 1 —

John C. Gandy

B

1200 ft. deep

STATION NUMBER 101

ANALYSIS OF THE DECOMPOSITION OF A RECENTLY DAPPED CAMP

THE FOLLOWING ANALYSIS IS FOR THE DECOMPOSITION
OF A RECENTLY DAPPED CAMP.

THE FOLLOWING ANALYSIS IS FOR THE DECOMPOSITION OF A RECENTLY DAPPED CAMP.

THE FOLLOWING ANALYSIS IS FOR THE DECOMPOSITION OF A RECENTLY DAPPED CAMP.

STATION NUMBER

DECOMPOSITION PERIOD

DATE

1200 ft. deep

THE FOLLOWING ANALYSIS IS FOR THE DECOMPOSITION OF A RECENTLY DAPPED CAMP.

THE FOLLOWING ANALYSIS IS FOR THE DECOMPOSITION OF A RECENTLY DAPPED CAMP.

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THE FOLLOWING ANALYSIS IS FOR THE DECOMPOSITION OF A RECENTLY DAPPED CAMP.

$$g(\lambda^k) = \frac{1}{\lambda^k} \sum_{i=1}^n \left(\frac{1}{\lambda^k} - \frac{1}{x_i} \right)^{-1}$$

1

THIS AGREEMENT made as of the 10th day of June, 1981

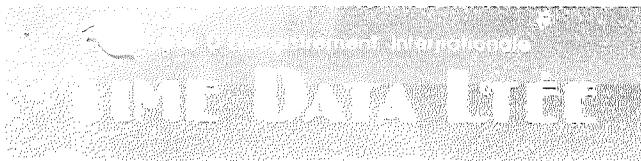
10. *Leucosia* *leucostoma* *leucostoma* *leucostoma* *leucostoma* *leucostoma* *leucostoma*

2

17. *Leucosia* *leucostoma* *leucostoma* *leucostoma* *leucostoma*

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¹⁷ See also the discussion of the relationship between the two in the section on "The Reinterpretation of the Self."





TIME DATA RECORDER

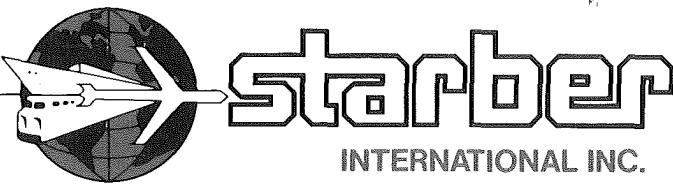
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TIME DATA RECORDER



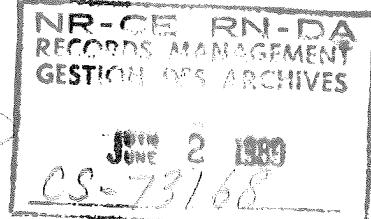


May 31, 1989

INTERNATIONAL INC.

TRANSITAIRES INTERNATIONAUX • COURTIERS EN DOUANE
INTERNATIONAL FREIGHT FORWARDERS • CUSTOMS BROKERS

REVENUE CANADA
CUSTOMS AND EXCISE
Adjudications Division
17th floor
191 Laurier Avenue West
Ottawa, Ontario
K1A 0L5



Attention: Mr. Peter Melvin

Reference: Your file CS73168
Time Data Recorder Ltd

Dear Sir:

We enclose documents and arguments, herewith, to demonstrate the lack of fraudulent intention, on behalf of our clients, Time Data Recorder Ltd (Ecara), and J.S.G. Industries in the aforementioned seizure.

Attachment "A": Sequence of events (4 pages)

This reconstitution was prepared with information gathered from all people involved. It would seem that some confusion led to the preparation of a "shipping order" (attachment "F") being prepared for 428 pieces only, which represented goods actually sold by Dodge Markam to Ecara Business Products Inc. These goods were also covered by the invoice handed to the driver for clearance.

However, as described in "background", J.S.G. was also carrying goods from 2 other suppliers, Acroprint and Tracy Clock. One Acroprint shipment was documented and given to the driver. Refer to transaction 12997-99012773-8 (attachment "G"). Already, the invoice quantity (428 and 3) did not match the bill of lading (shipping order: 428). This should be the first indication that an honest mistake had occurred.

More importantly, Dodge Markam, as soon as they discovered the mistake, advised their customer (Time Data) who in turn advised the carrier, and so on. The facsimile transmission, however, did not arrive soon enough for it to be submitted to the driver, thus resulting in improper documentation being submitted to customs.

...2/

Attachment "B": Facsimile transmission (4 pages)

The Acroprint invoices were telecopied by Dodge Markam to J.S.G. at 5:10 p.m. Note that Dodge Markam's telecopier's time was on Daylight Saving time, one hour ahead of "real" time, as demonstrated by J.S.G.'s facsimile transmission to customs (attachment "E").

Attachment "C": Background (2 pages)

As mentioned therein, J.S.G. has been serving Time Data Recorder Inc. (Ecara) in this way for nearly one year.

Attachment "D": Statements (6 pages)

These statements by the exporter, importer and agent (Russell A. Farrow) clearly confirm these events.

Attachment "F": shipping order (1 page)

Please note that driver signed for 428 pieces, "S.L.C." (shipper's load and count).

Attachment "G": Transaction 99012773-8 (2 pages)

This coding form represents another Acroprint shipment also contained in the same truck, consisting of 3 pieces. It was duly declared, although no bill of lading made mention of it, thereby demonstrating good faith.

Attachment "H": Other transactions (4 pages)

Late August 1988, this same type of transaction occurred, and all goods were duly declared.

Attachment I: Other transactions (8 pages)

Late November 1988, ditto.

From all the above evidence, it is obvious that although it is true that the goods from Acroprint and Tracy Clock were not declared, there certainly was no unlawful intention, and reasonable effort were made to correct the mistake as soon as it was discovered.

...3/

3/.

Since it is customary for carriers and custom brokers to synchronize the release and delivery of import shipments, especially when the time of arrival at the border is outside regular office hours, the importer had no reason to suspect that documents were not in order. Had he known, he certainly would have acted accordingly, and this is demonstrated by his reaction at the time he was advised of the mistake.

In view of the above, we hereby ask that the penalties be removed, and that the deposited surety bonds be returned.

Please accept our cordial best regards.



Raymond B. Héroux
Custom Consultant

RBH/rs
c.c. Mr. Paul Dopp, Time Data Recorders
Mr. Ron Bisaillon, J.S.G. Industries

SEQUENCE OF EVENTS
MARCH 3, 1989

10:00 am Driver Bill (William F. Herrick) called the office in Kingston from Ithaca, N.Y. to advise he was empty having unloaded his trailer of wood shavings at Ithaca Agway Inc. He was instructed to proceed to Dodge Markham Inc. in Conkland, N.Y. to pick up a load for Ecara Systems in Montreal, Que.

11:30 am Driver Bill arrived at the shipping and receiving department of Dodge Markham in Conkland, N.Y. and was advised his load was ready but the paperwork was not. The lady told him he could back his truck up to the dock and she would call him when the papers were ready. Meanwhile they would load the trailer. The lady advised driver Bill that the shipment consisted of seventeen skids (24,000) lbs. not a full truckload. Driver Bill suggested that they load only one skid wide in the center in the front and back of the trailer for a few rows and that they put two skids wide in the center thus spreading the weight for a better ride and preventing the skids from shifting in transit.

(During loading the driver is not allowed beyond a certain point in the office or in the warehouse - union or theft regulations presumably which prevented him from viewing what and how it was being loaded). The lady informed driver Bill she would inform him when the bills were ready and told him what door to back up to. Driver Bill backed the trailer up to the dock and remained in the cab of the vehicle. About 1:00 pm driver Bill saw the lady comming out of

...2...

the shipping / receiving door beckoning him to come into the office which he did. He was presented with an envelope containing customs papers and U.S. export papers for 428 cartons and one clock. He signed the bill of lading as receiving 428 cartons - S.L.C. (shippers load and count as he could not witness the loading nor counted the pieces). He noticed that although he had two sets of customs documents for Canada Customs - time cards and one clock - he had only one set of U.S. export papers for the time cards. On inquiring he was advised by the lady that since the value of the clock was under \$1,500.00, no U.S. export declaration was necessary and accordingly, his papers were in order. Driver Bill then called the J.S.G. office in Kingston to advise he was leaving Conkland, N.Y. heading for customs at Lansdowne, Ontario. Dodge Markham states they handed the driver two envelopes, one containing their documents for time cards and one clock and another containing customs documents for two skids of punch clocks they had received from North Carolina for Ecara and had loaded on the same load. The driver insists there was only one envelope.

3:15 pm Driver Bill called the office in Kingston and advised he would be close to 5:00 pm for his clearing. He was instructed to and called Ecara's customs broker (Blackpool Customs Broker) (actually: Starber International Inc.) in Montreal and gave them all the details off the documents he had for clearance. Since Blackpool do not have an office at Lansdowne, they, in turn, contract the work to Russell A. Farrow Ltd. Blackpool advised driver Bill that his

...3...

...3...

clearance would be done by Russell A. Farrow and all the information faxed to them. Driver Bill then proceeded to Customs.

4:40 pm Driver Bill stopped at U.S. Customs and turned in the yellow Export Declaration forms.

4:45 pm Driver Bill arrived at Canadian Customs and proceeded to Russell A. Farrow Ltd. He was advised his papers were all ready for him and he turned in the customs papers he had been given by Dodge Markham. They were checked by Russell A. Farrow while he wrote up the pink manifest. Driver Bill then proceeded to Canada Customs where he turned in the clearance.

5:15 pm At J.S.G.'s office in Kingston, (which is also the owner's home) the phone rang and as all the staff had departed, Joan Bisaillon (who does the invoicing and payables) answered it. Mr. Paul Dopp, of Ecara Systems advised that he had just received a call from Dodge Markham advising that the driver who had picked up a load for him that afternoon had forgotten the customs papers on the counter when he left. He was faxing them immediately to us. Mrs. Bisaillon, not knowing anything about the load or the mechanics involved in it, only knew it was going to Montreal to Ecara and so had Mr. Dopp hold on one line while she called our representative in Montreal, Mr. Vance Wilson. Mr. Wilson did not know anything about the load but knew that Russell A. Farrow Ltd., usually clears these loads. He advised Mrs. Bisaillon to hold on and he would

...4...

call the customs broker in Lansdowne, Ontario, which he did and spoke with Cindy there who advised that the driver had already left. This information was given to Mrs. Bisaillon who was holding on the other line and Mr. Wilson was thanked for his trouble. This same information, "The load was cleared and the driver had already left" was passed on to Mr. Dopp who thanked Mrs. Bisaillon.

7:15 pm Driver Bill called the office in Kingston and spoke to Mrs. Bisaillon explaining he was at Canada Customs and his paperwork was not correct. Mrs. Bisaillon had advised she had received some documents from Ecara in Montreal (actually they were from Dodge Markham in Conkland, N.Y.) and perhaps this is what he needed. While Mrs. Bisaillon held on, driver Bill went and saw the customs officer and explained some documents arrived by fax at the office pertinent to his load. Did Customs want or need these? The officer said yes, they wouldn't hurt and gave him the fax number to forward them immediately.

Mrs. Bisaillon did not know how to use the fax and was able to reach her brother-in-law, who, by telephone, talked her through sending the missing documents on the fax direct to Customs. This was accomplished at 7:21 pm.

At 8:30 pm driver Bill called back to advise his truck and trailer as well as the load was seized by Customs. No documents or paperwork was given to him but he was advised nothing could be done until Monday. Driver Bill said there were two other J.S.G. trucks at Customs, just cleared and could hitch a ride home with them.

ATTACHMENT "B"

03/03/89 17:16 21 613 549 1124

J. S. G. IND.

001

ACTIVITY REPORT

→ RECEPTION OK

TRANSACTION #

1289

CONNECTION TEL

607 775 5150

→ CONNECTION ID

26 Powers Road

START TIME

03/03 17:10

USAGE TIME

06' 33

PAGES

3

RECEIVED FROM:

DODGE-MARKAM

Revenue Canada
Customs and Excise

Revenu Canada
Douanes et Accise

CANADA CUSTOMS INVOICE
FACTURE DES DOUANES CANADIENNES

Page
1 of 1

1. Vendor (Name and Address)/Vendeur (Nom et adresse)		2. Date of Direct Shipment to Canada/Date d'expédition directe vers le Canada	
Acroprint Time Recorder Co. 5640 Departure Drive Raleigh, NC 27604		2-15-89	
3. Other References (Include Purchaser's Order No.) Autres références (Inclure le n° de commande de l'acheteur)		5020/71689/72720	
4. Consignee (Name and Address)/Destinataire (Nom et adresse)		5. Purchaser's Name and Address (If other than Consignee) Nom et adresse de l'acheteur (S'il diffère du destinataire)	
Time Data Recorder C/O Dodge Markham Powers Road Conklin, NY 13748		Time Data Recorder 2247 Guenette St. Laurent Montreal, Quebec, Canada H4R 2E9	
6. Country of Transhipment/Pays de transbordement		7. Country of Origin of Goods Pays d'origine des marchandises	
		USA	
8. Transportation: Give Mode and Place of Direct Shipment to Canada Transport: Préciser mode et point d'expédition directe vers le Canada		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) Conditions de vente et modalités de paiement (p. ex. vente, expédition en consignation, location de marchandises, etc.)	
		FOB Raleigh, NC Net 30 Days	
10. Currency of Settlement/Devises du paiement		US DOLLARS	
11. No. of Pkgs Nombre de colis	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality) Désignation des articles (Nature des colis, marques et numéros, description générale et caractéristiques, p. ex. classe, qualité)	13. Quantity (State Unit) Quantité (Préciser l'unité)	14. Selling Price/Prix de vente Unit Price Prix unitaire
60	Model 125 Time Recorder	60	135.00
43	Model 150 Time Recorder	43	162.50
2	Model BP125-6 Time Recorder	2	195.00
2	Model BP125-R6 Time Recorder	2	220.00
4	Model ETC/MT Stamps	4	206.00
8	Model ETC Stamps Misc. Parts	8	182.50
			1059.74
			19263.24
18.	If any of fields 1 to 17 are included on an attached commercial invoice, check this box Si les renseignements des zones 1 à 17 figurent sur la facture commerciale, cocher cette boîte	<input type="checkbox"/>	16. Total Weight/Poids Total Net
	Commercial Invoice No./N° de la facture commerciale	5020	Gross/Brut 913.5 Kilogram
19.	Exporter's Name and Address (If other than Vendor) Nom et adresse de l'exportateur (S'il diffère du vendeur)	17. Invoice Total Total de la facture 19533.53	
21. Departmental Ruling (If applicable)/Décision du Ministère (S'il y a lieu)	22. If fields 23 to 25 are not applicable, check this box Si les zones 23 à 25 sont sans objet, cocher cette boîte	<input type="checkbox"/>	
23. If included in field 17 indicate amount: Si compris dans le total à la zone 17, préciser:	24. If not included in field 17 indicate amount: Si non compris dans le total à la zone 17, préciser:	25. Check (If applicable): Cocher (S'il y a lieu):	
(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada Les frais de transport, dépenses et assurances à partir du point d'expédition directe vers le Canada	(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada Les frais de transport, dépenses et assurances jusqu'au point d'expédition directe vers le Canada	(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser Des redevances ou produits ont été ou seront versés par l'acheteur	
\$ _____	\$ _____	<input type="checkbox"/>	
(ii) Costs for construction, erection and assembly incurred after importation into Canada Les coûts de construction, d'erection et d'assemblage après importation au Canada	(ii) Amounts for commissions other than buying commissions Les commissions autres que celles versées pour l'achat	(ii) The purchaser has supplied goods or services for use in the production of these goods L'acheteur a fourni des marchandises ou des services pour la production des marchandises	
\$ _____	\$ _____	<input type="checkbox"/>	
(iii) Export packing Le coût de l'emballage d'exportation	(iii) Export packing Le coût de l'emballage d'expédition	<input type="checkbox"/>	
\$ _____	\$ _____		

03/03/89 18:12

2 607 775 S150 26 Powers Road

02



ACROPRINT TIME RECORDER CO.
5640 DEPARTURE DRIVE
RALEIGH, NORTH CAROLINA 27604
(919) 872-5800
(REMIT ONLY TO ABOVE ADDRESS S)

SOLD TIME DATA RECORDER
2247 GUENETTE
MONTREAL, ST. LAURENT, QUEBEC
TO H4R 2E9

(SHIPPED TO SAME AS SOLD TO UNLESS SHIPPED BELOW)

SHIP TO

PAGE 1 OUT OF 2

ACT. #TF0001

SERVICE CHARGE ON PAST DUE ACCOUNTS IS 1.5% PER MONTH

TERMS: "DO NOT DISCOUNT TRANSPORTATION OR TAX"

INVOICE NO.	INVOICE DATE	DATE SHIPPED	NO. PACKAGES	DELIVERY	F.O.B.	NET 30 DAYS		
5020	2-15-89	2-15-89	121	ASAP	RALEIGH, NC			
OUR ORDER NO.	DATE ENTERED	CUSTOMER ORDER NO.		SHIPPED VIA	PPD XXX	COLL C.O.D.	BILL OF LADING	
71689	1-24-89	72720		PILOT				
TOTAL ORDER	PART NUMBER AND DESCRIPTION				QUANTITY SHIPPED	QUANTITY BACK OR'D	UNIT PRICE	AMOUNT
30	125QR4 BX ACROPRINT TIME RECORDERS S# 257678BU-257707BU				30	0	135.00	4050.00
25	125NR4 BX ACROPRINT TIME RECORDERS S# 257653BU-257677BU				25	0	135.00	3375.00
5	125SR4 BX ACROPRINT TIME RECORDERS S# 257738BU-257742BU				5	0	135.00	675.00
10	150NR4 BX ACROPRINT TIME RECORDERS S# 257767BU-257776BU				10	0	162.50	1625.00
8	150SR4 BX ACROPRINT TIME RECORDERS S# 257805BU-257812BU				8	0	162.50	1300.00
25	150QR4 BX ACROPRINT TIME RECORDERS S# 257777BU-257801BU				25	0	162.50	4062.50
2	BP125-6QR4 BX ACROPRINT TIME RECORDERS S# 257743BU, 257744BU				2	0	195.00	390.00
2	BP125-R6QR4 BX ACROPRINT TIME RECORDERS S# 257745BU-257746BU				2	0	220.00	440.00
4	ETC/MT ACROPRINT TIME STAMPS S# 807008BU-807011BU (WITH MILITARY TIME)				4	0	206.50	826.00
8	ETC ACROPRINT TIME STAMP S# 806840BU-806847BU				8	0	182.50	1460.00

SUB TOTAL

CONTINUE

PREPAID SHIPPING
CHARGES

ON PAGE 2

TOTAL

03/03/89 18:14

~~26 Powers Road~~

83



ACROINT TIME RECORDER CO.
5640 DEPARTURE DRIVE
RALEIGH, NORTH CAROLINA 27604
(919) 872-5800

{REMIT ONLY TO ABOVE ADDRESS}

(SHIPPED TO SAME AS SOLD TO UNLESS SHOWN BELOW)

S TIME DATA RECORDER
O 2247 GUENETTE ST.
D MONTREAL, ST. LAURENT, QUEBEC
T H4R 2E9

SHTAF

PAGE 2 OUT OF 2

ACT. #1FO001

SERVICE CHARGE ON PAST DUE ACCOUNTS IS 1.5% PER MONTH

**TERMS: "DO NOT DISCOUNT
TRANSPORTATION OR TAX"**

INVOICE NO.	INVOICE DATE	DATE SHIPPED	NO. PACKAGES	DELIVERY	FOB	TRANSPORTATION OR TAX*			
OUR ORDER NO.	DATE ENTERED	CUSTOMER ORDER NO.		SHIPPED VIA	PILOT	PPD XXX	COLL.	C.O.D.	BILL OF LADING
TOTAL ORDER	PART NUMBER AND DESCRIPTION				QUANTITY SHIPPED	QUANTITY BACK OR'D	UNIT PRICE		AMOUNT
20	42-0101-002				20	0	1.14		22.80
88	20-0106-002				88	0	2.75		242.00
10	32-0101-007				10	0	3.66		36.60
4	57-0103-000				4	0	20.40		81.60
5	33-0100-003				5	0	7.80		39.00
5	32-0100-003				5	0	2.82		14.10
10	38-0101-003				10	0	1.23		12.30
10	42-0103-000				10	0	.18		1.80
15	34-0100-000				15	0	.36		5.40
20	57-0100-002				20	0	11.40		228.00
6	38-0120-003				6	0	1.02		6.12
6	38-0120-006				6	0	1.02		6.12
5	34-0102-000				5	0	3.60		18.00
12	34-0103-000				12	0	1.14		13.68
6 DOZ.	20-0137-000				6 DOZ.	0	33.00/DOZ		198.00
10	38-0143-000				10	0	7.20		72.00
5	36-0112-000				5	0	.72		3.60
2	57-0107-002				2	0	8.16		16.32
5	31-0155-002				5	0	3.81		19.05
5	33-0175-000				5	0	1.05		5.25
200	47-0114-000				200	0	.09		18.00
		INLAND	FREIGHT,		HANDLING & INSURANCE				19263.24
									270.29
									19533.53
									US DOLLARS
					SUB TOTAL				
					PREPAID SHIPPING CHARGES				
					TOTAL				

BACKGROUND

J.S.G. Wood INdustries is a private company engaged in the wood shavings business for over twenty years, owned by Joan and Gerry Bisailon. The head office is located in their private home in Kingston and a staff of five employees handles the duties of sales, dispatch, etc. J.S.G. owns twelve tractors and operates these along with three "broker" tractors in order to deliver the wood shavings to customers in Canada and the United States. The base for these trucks is Pembroke, Ontario, where J.S.G. maintains a garage, yard and mechanics.

A few years ago, it was evident that the practice of sending our trucks loaded with wood shavings to a customer and then returning home empty was uneconomical and sooner or later would render us uncompetative in the market. Accordingly, J.S.G. applied for and procured permits to allow us to back-haul, that is, to transport loads for other companies on the return instead of comming home empty.

To this end, J.S.G. has made contact with some shippers and importers for whom we now transport goods inbound only.

Such is the case with Ebara Systems of Montreal, Quebec. They import time data "punch" cards from Dodge Markham Inc. of Conkland, New York. J.S.G. charges \$600.00 Canadian currency to transport this load from Conkland to Montreal whether it be for one skid or a full load. No other goods are loaded on this unit other than Ebara's and the \$600.00 is the truckload rate. A year or so ago, Mr. Dopp of Ebara mentioned that he was also importing time "punch" clocks from North Carolina to Montreal and the freight for these small shipments was excessive. It was suggested that he could ship these punchclocks to Conkland, N.Y. much more economically and co-ordinate their delivery to Conkland with a pickup of time cards going to Montreal.

..2...

Since there has never been a full load of timecards, the clocks could be readily transported in the same movement at no additional cost to Ecara as they were already paying the "truckload" rate. This is what has been happening for the last year or two.

Last week, Ecara Systems advised that they would have a load ready for pickup in Conkland, N.Y. on Thursday March 2nd or Friday, March 3rd. J.S.G. confirmed a truck would be available to pickup these goods about noon on Friday, March 3rd, 1989 and would deliver them in Montreal, March 6th, 1989.



Russell A. Farrow LIMITED
CUSTOM HOUSE BROKERS
Established 1911

P. O. BOX 333
WINDSOR, ONTARIO
N9A 6L6
(519) 252-4415

MARCH 7, 1989

P.O. BOX 42
LANSDOWNE, ONTARIO
KOE 1L0

J.S.G. INDUSTRIES
P.O. BOX 150
KINGSTON, ONTARIO
K7L 4V6

ATTENTION: RON BISAILLON

Dear Mr. Bisaillon:

RE: SEIZURE NO. 4568010

In response to your letter dated March 7, 1989, we respectfully submit the following information:

- at @3:15 p.m., on Friday March 3, 1989, we received a fax from Starber Custom Brokers in Montreal requesting that we prepare an afterhour set-up for 'Time Data Ltee' (copy of said fax enclosed);
- at @ 4:40 p.m., the driver for this load entered our office. We prepared an RMD package as per the information on hand, and the driver proceeded to Canada Customs;
- at @ 4:55 p.m., we received a call from J.S.G. Industries regarding this load. I told the caller that the driver had been in our office approximately 15 minutes earlier, and had gone over to Customs to be cleared;

/...2



Russell A. Farrow LIMITED
CUSTOM HOUSE BROKERS
Established 1911

P. O. BOX 333
WINDSOR, ONTARIO
N9A 6L6
(519) 252-4415

PAGE TWO
MARCH 7, 1989

- we were quite busy during the afternoon, and were in our office until @ 5:45 p.m.—45 minutes past the regular closing time of 5:00 p.m. However, no-one from Customs, or the driver himself, returned to our office during that 45 minutes to let us know that there was a problem with the load. We became aware of the seizure at @10:30 a.m., on Monday March 6, 1989.

Trusting this is satisfactory, I remain,

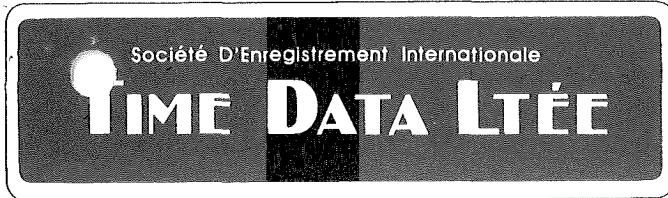
Yours truly,

Cindy Douds

Cindy Douds
Russell A. Farrow Ltd.
Lansdowne, Ontario

WITHOUT PREJUDICE

Encl.(1)



MONTRÉAL: 2247 GUÉNETTE, ST-LAURENT, QUÉ. H4R 2E9 – TÉL.: (514) 332-2780 or 1-800-361-1743 FAX: (514) 332-1475
TORONTO: 120 OVERBROOK PLACE, DOWNSVIEW, ONT. M3H 4P8 – TEL.: (416) 636-0777

March 8th, 1989

Starber International Inc.
410 St. Nicolas St.
Montreal, Que.
H2Y 2P6

Attention: Mr. Don Tardif

Gentlemen,

On Friday, March 3rd, 1989 at approximately 4:45 to 4:50 P.M., Time Data Recorder received a call from Dodge Markham Inc. stating that the driver of J.S.G. Transport had forgotten the invoices and MA Forms for the Acroprint Time Recorders on his truck.

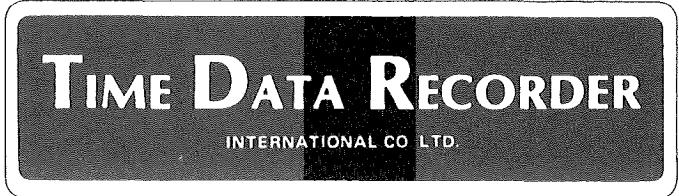
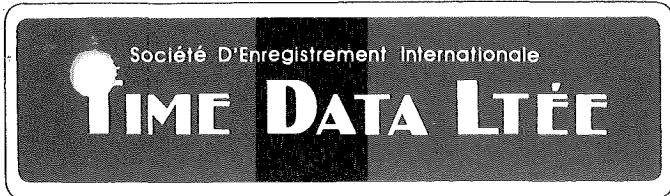
Time Data immediately phoned J.S.G. transport and told the only person available (Joan) of the situation, I asked her for her Fax number stating that I would have copies of the MA forms and the invoices for the shipment faxed to her from Dodge Markham. She gave me her Fax number which I then gave to Dodge Markham by telephone. They immediately Faxed to J.S.G. the copies and also Faxed copies of the invoices to Time Data Recorder.

Time Data Recorder has been importing time recorders from Acroprint Time Recorder for 18 years. For this shipment of time recorders all documentation (MA forms and copies of invoices) were done by Acroprint Time Recorder. The shipment was waiting in Dodge Markham's warehouse to be picked up by J.S.G. Transport Inc.

Whether the shipper at Dodge Markham did not give the driver the papers, or the driver forgot them, I do not know, but whatever, it was a human error that happens in any business. However, within fifteen minutes of being notified by Dodge Markham of the problem, Time Data had copies Faxed to J.S.G. Transport.

Time Data was informed by Joan that their Montreal office was in touch with the Broker Russell Farrow and that the shipment had cleared customs.

....2



MONTRÉAL: 2247 GUÉNETTE, ST-LAURENT, QUÉ. H4R 2E9 – TÉL.: (514) 332-2780 or 1-800-361-1743 FAX: (514) 332-1475
TORONTO: 120 OVERBROOK PLACE, DOWNSVIEW, ONT. M3H 4P8 – TEL.: (416) 636-0777

- HORLOGE DE POINTAGE/TIME RECORDERS
- SYSTÈMES D'HORLOGE MAÎTRESSE/MASTER CLOCK SYSTEMS
- MACHINE À ÉCRIRE ÉLECTRONIQUE/ELECTRONIC TYPEWRITERS
- SYSTÈME DE COMPILEATION/COMPUTERIZED TIME SYSTEM

March 8th, 1989

Starber International Inc. - Cont'd.

Page 2.

Time Data becomes the "culprit" and is required to place a \$20,000. bond.

Would you please try to rectify the situation as soon as possible.

Yours truly,

TIME DATA RECORDER INTERNATIONAL CO. LTD.

Paul Dopp,
President.

PD:mm

P.S. Enclosed is original letter from Dodge Markham Inc.

* ACTIVITY REPORT *

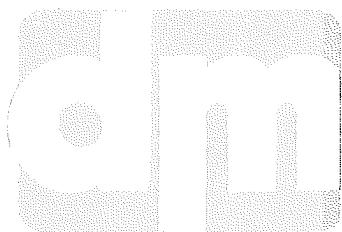
03/03/89 18:05

607 775 5150 26 Powers Road

MODE	CONNECTION TEL	CONNECTION ID	START TIME	USAGE T.	PAGES	
RH TX	16135491124	G-3	03/03 18:04	00'36	00(00)	

copy of fax report
of call to J.S.G

dodge-markham company, inc.



March 7, 1989

Starber Broker
Att: Mr. Don Tardif
% Time Data Recorder
2247 Guenette
St. Laurent
Montreal, Quebec, Canada H4R 2E9

To whom it may concern:

On March 3, 1989 J S G Industries made a pick up of merchandise at our facility with all the proper accompanying paper work with the shipment. Just before leaving the driver laid all of the paper work on top of a filing cabinet in our shipping office and when he picked the paper work back up he inadvertently left the folder with the invoices and MA forms for the Acroprint time clocks and parts on the cabinet.

Immediately on discovery of the folder we contacted Time Data to let them know of the error. We were advised by Mr. Paul Dopp to fax copies of the invoices and export forms to JSG. Forms in question were faxed at 5:04PM in hopes that we could catch the truck in time to avoid any problems, and at that time was told that the shipment had already gone thru customs.

If there is anything further we can do to help please feel free to contact us.

Cordially,

Mina Smallcombe
Customer Service

● quality time cards since 1921 ●

03/03/89 19:23 21 613 549 1124

J. S. G. IND.

001

ACTIVITY REPORT

→ TRANSMISSION OK

→ TRANSACTION #
→ CONNECTION TEL
→ CONNECTION ID
→ START TIME
USAGE TIME
PAGES

1292
1 659 2331
G3
03/03 19:21
01' 39
3

SENT TO:

CUSTOMS - LAUSDOWNE

ATTACHMENT "F"

MAR 06 '89 17:25 CUSTOMS LANSDOWNE
This Shipping Order must be legibly filled in, in ink, in English or French, or in
Carson, and retained by the Agent.

三

350

(Name of Carrier)

Shipper No.

Carrier No

Page

3/3/89

TO: Consignee		Ecara Business Products		FROM: Shipper	Dodge Markham Co., Inc.		
Street	2247 Guenette		Street	PO Box 173, 26 Powers Road			
Destination	Ville St. Laurent H4R 2B9 Post Code QU		Origin	Conklin	NY	13748	
Route						Vehicle Number	
No. Shipping Unit	HM-	Kind of Packaging, Description of Articles, Special Marks and Exceptions			Weight (subject to correction)	Rate	CHARGES
428		Time Register CARds			24,759		
<i>S.L.C.</i>							
PREPAID		PREPAID		PREPAID		PREPAID	
REMIT C.O.D. TO: ADDRESS				COD	C.O.D. FEE PREPAID <input checked="" type="checkbox"/> COLLECT <input type="checkbox"/>		
NOTE — Where the rate is dependent on value, shippers are required to state specifically in writing the stated or declared value of the property. The stated or declared value of the property is hereby specifically stated by the shipper to be not exceeding <i>per</i>		This is to certify that the above named materials are properly classified, described, packaged, marked, and labeled, and are in proper condition for transportation according to the applicable regulations of the Department of Transportation.			TOTAL CHARGES: FREIGHT PREPAID <input checked="" type="checkbox"/> Check box if charges apply to C.O.D. except when COD is <input type="checkbox"/> item to collect		
<p>RECEIVED, subject to the classifications and lawfully filed tariffs in effect on the date of the issuance of this Bill of Lading, the property described above in apparent good order, except as noted (contents and condition of contents of packages unknown), marked, consigned, and destined as indicated above which said carrier (the word carrier being understood throughout this contract as meaning any person or corporation in possession of the property under the contract) agrees to carry to its usual place of delivery at said destination, if on its route, otherwise to deliver to another carrier on the route to said destination. It is mutually agreed as to each carrier of</p> <p>all or any of, said property over all or any portion of said route to destination and to each party at any time interested in all or any said property, that every service to be performed hereunder shall be subject to all the bill of lading terms and conditions in the governing classification on the date of shipment.</p> <p>Shipper hereby certifies that he is familiar with all the bill of lading terms and conditions in the governing classification and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.</p>							
SHIPPER PER	Dodge Markham Co., Inc. PO BOX 173, Powers Road Conklin NY 13748		CARRIER T.S.C. Transport by <i>John Murphy</i>		DATE <i>3/1/89</i>		
2							

**Agent must detach and retain this Shipping Order
and must sign the Original Bill of Lading.**

Revenue Canada
Customs and Excise Revenu Canada
Douanes et Accise

CANADA CUSTOMS INVOICE
FACTURE DES DOUANES CANADIENNES

Page
1 of 1

1. Vendor (Name and Address)/Vendeur (Nom et adresse)
Acetoprint Time Recorder Co.
5640 Departure Drive
Raleigh, NC 27604

2. Date of Direct Shipment to Canada/Date d'expédition directe vers le Canada
2-27-89

4. Consignee (Name and Address)/Destinataire (Nom et adresse)
TDR International Co.
C/O Dodge Maritime
Powers Island
Conklin, NY 13748

3. Other References (Include Purchaser's Order No.)
Autres références (Inclure le n° de commande de l'acheteur)

5027/73689

8. Transportation: Give Mode and Place of Direct Shipment to Canada
Transport: Préciser mode et point d'expédition directe vers le Canada

5. Purchaser's Name and Address (If other than Consignee)
Nom et adresse de l'acheteur (S'il diffère du destinataire)
TDR International Co.
2247 Outremont Street
St. Laurent-Montréal
Québec, Canada H4R 2B9

99012773-8

21W 456 0089106

6. Country of Transhipment/Pays de transbordement
Canada

7. Country of Origin of Goods
Pays d'origine des marchandises
USA

8. SHIPMENT INCLUDES GOODS OF DIFFERENT ORIGINS
ENTER ORIGINS AGAINST ITEMS IN 12
SI L'EXPÉDITION COMPRÈNDE DES MARCHANDISES D'UN-
DIVERSES ORIGINES, PRÉCISER LEUR PROVENANCE EN 12

9. Conditions of Sale and Terms of Payment
(i.e. Sale, Consignment Shipment; Leased Goods, etc.)
Conditions de vente et modalités de paiement
(p. ex. vente, expédition en consignation, location de marchandises, etc.)

NET 30 DAYS

10. Currency of Settlement/Devise du paiement
US DOLLARS

11. No. of Pkgs.
Nbr. de colis

12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality)
Description des articles (Nature des colis, marques et numéros, description générale et caractéristiques, p. ex. classe, qualité)

13. Quantity (Size Unit) Quantité (Préciser l'unité)	Selling Price/Prix de vente	
	14. Unit Price Prix unitaire	15. Total Total
1	777.00	777.00
1	11.97	11.97
1	11.97	11.97
		800.94

1
1
1

Model 9000 Computer Clock (GATT)
Cards **TIME CARDS**

16191
9106-10-90-00
12
99.5
105

18 MAR 1989

TIME CARDS
9107-00-90-00
NMB(8)
11
103

18. If any of fields 1 to 17 are included on an attached commercial invoice, check this box.
Si les renseignements des zones 1 à 17 figurent sur la facture commerciale, cocher cette boîte
✓ **977.00** **5027/73689**

16. Total Weight/Poids Total
Nett Gross/Bruit
13.94 **36** **\$830.40**

17. Invoice Total
Total de la facture

19. Exporter's Name and Address (If other than Vendor)
Nom et adresse de l'exportateur (S'il diffère du vendeur)

20. Originator (Name and Address)/Expéditeur d'origine (Nom et adresse)

21. Departmental Ruling (If applicable)/Decision du Ministère (S'il y a lieu)

22. If fields 23 to 25 are not applicable, check this box.
Si les zones 23 à 25 sont sans objet, cocher cette boîte

23. If included in field 17 indicate amount.
Si compris dans le total à la zone 17, préciser:

(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada.
Les frais de transport, dépenses et assurances à partir du point d'expédition directe vers le Canada

\$ _____

(ii) Costs for construction, erection and assembly incurred after importation into Canada.
Les coûts de construction, d'érection et d'assemblage après importation au Canada

\$ _____

(iii) Export packing
Le coût de l'emballage d'exportation

\$ _____

24. If not included in field 17 indicate amount:
Si non compris dans le total à la zone 17, préciser:

(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada.
Les frais de transport, dépenses et assurances jusqu'au point d'expédition directe vers le Canada

\$ _____

(ii) Amounts for commissions other than buying commissions.
Les commissions autres que celles versées pour l'achat

\$ _____

(iii) Export packing
Le coût de l'emballage d'exportation

\$ _____

25. Check (If applicable).
Cocher (S'il y a lieu)

(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser.
Des redevances ou produits ont été ou seront versés par l'acheteur

(ii) The purchaser has supplied goods or services for use in the production of these goods.
L'acheteur a fourni des marchandises ou des services pour la production des marchandises

X 1957/3
PCCE
03/29/1980CANADA CUSTOMS - DOUANES CANADA
CODING FORM - FORMULE DE CODAGE

STARBER INTERNATIONAL INC

PROTECTED (WHEN COMPLETED)
PROTÉGÉ (UNE FOIS REMPLI)1 IMPORTER NAME AND
NOM ET ADRESSE
RESELLER
NO./N° ABX 1911792 TRANSACTION NO.
N° DE TRANSACTION

TIME DATA LTD (CBL)
SOC D'ENREGISTREMENT INTERNATIONALE
2247 GUENETTE
VILLE ST-LAURENT, QUEBEC
H4R 2E9

12997-99005892-8

8-556187

7 SUB. HDR.
NO./N° DE
SOUSEN-TÊTE
8 VENDOR NAME/NOM DU VENDEUR
NO./N°
1 ACROPRENT TIME RECORDER

3 TYPE	4 OFFICE NO. N° DE BUREAU	5 EXCISE ACCOUNT NO. N° DE COMPTE D'ACCISE	6 PAYMENT MODE MODE DE PAIEMENT
AB	456		
9 COUNTRY OF ORIGIN PAYS D'ORIGINE	10 COUNTRY OF EXPORT PAYS D'EXPORTATION	11 TARIFF TREATMENT TRAITEMENT TARIFAIRES	
US	UNC	2	
12 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE	13 CRYC CODE CODE DEVISE	14 TIME LIMIT/DÉLAI	
08 M/M	10 D/J	USD	

SHIPPED PER-EMBARQUE SUR
TRUCK VOY/FLIGHT NO. - VOL. B/L NO./HWB. NO. CAR CONTAINER OR TRAILER NO./N° DE WAGON CONTAINER OU FERM. EXCH. RATE-TAX DE CHANGE ORDER NO.-N° DE LA COMMANDE

01.215000 163099

27 QUANTITY QUANTITÉ	28 UNIT MEAS. UNITÉ DE MES.	29 RATE OF DUTY TAUX DE DROIT	30 S.T. CODE/RATE CODE/TAUX TV.	31 E.T. RATE TAUX TA.	32 DUTY DROITS	33 DUTY PAID VALUE VALEUR À L'ACQUITTE	34 SALES TAX TAXE DE VENTE	35 EXCISE TAX TAXE D'ACCISE
Time registers, or time recorders containing in the same housing a clock.								

9106.10.90.00	10	13	11	18480.58	22453.90	12	27506.03	3300.72
-	22.5	12	0	5,052.13				

2	15	16	17	18	19	20	21	22

9612.10.90.00	10	13	11	1188.00	1443.42	12	1639.73	196.77
-	13.6	12	0	196.31				

3	15	16	17	18	19	20	21	22
MOTORS								

8501.10.00.00	10	13	11	220.00	277.02	12	302.78	36.33
-	13.6	12	0	25.76				

4	15	16	17	18	19	20	21	22
BLUE RIBBONS								

4901.99.91.00	10	13	11	72.00	87.48	12	87.48	
-	0	23	0	0.00				

MOTORS								

36 TOTAL V.F.D / TOTAL DE LA V.D.	24,261.82	38 SPEC. ASSESS. COTIS. SPEC.	0.00
37 DEPOSIT / DÉPÔT		39 DUTY DROITS	5274.20

43 WAREHOUSE NO./N° D'ENTREPÔT	44 CARGO CONTROL NO./N° DE CONTRÔLE DU FRET	40 SALES TAX TAXE DE VENTE	3533.82
	21TN 456 0024820	41 EXCISE TAX TAXE D'ACCISE	0.00

42 TOTAL	8808.02
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DECLARATION/DÉCLARATION
L'ABERGE, Lise
IMPORTER - AGENT / IMPORTATEUR - AGENT
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE
DÉCLARE QUE LES RESEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.

25 AUG 1980

SIGNATURE

DATE

Revenu Canada
Customs and ExciseRevenu Canada
Douanes et AcciseCANADA CUSTOMS INVOICE
FACTURE DES DOUANES CANADIENNESPage
1 of 1

1. Vend Name and Address/Vendeur (Nom et adresse)		2. Date of Direct Shipment to Canada/Date d'expédition directe vers le Canada		
Acroprint Time Recorder Co. 5640 Departure Drive Raleigh, NC 27604		August 10, 1988		
4. Consignee (Name and Address)/Destinataire (Nom et adresse)		3. Other References (Include Purchaser's Order No.) Autres références (Inclure le n° de commande de l'acheteur)		
TDR International Ltd. C/O Dodge Markham Co. 26 Powers Road Conklin, NY 13748		163099/63923/63930		
TIME DATA RECORDER		5. Purchaser's Name and Address (If other than Consignee) Nom et adresse de l'acheteur (S'il diffère du destinataire)		
		TDR International Ltd. 2247 Guenette St. St. Laurent Montreal, Quebec, H4R 2E9 Canada		
8. Transportation: Give Mode and Place of Direct Shipment to Canada Transport: Preciser mode et point d'expédition directe vers le Canada		6. Country of Transhipment/Pays de transbordement		
12997-99005892-8				
2ITN 456 002 4820		7. Country of Origin of Goods Pays d'origine des marchandises		
		IF SHIPMENT INCLUDES GOODS OF DIFFERENT ORIGINS ENTREZ ORIGINES AGAINST ITEMS IN 12 SI L'EXPÉDITION COMPREND DES MARCHANDESSES D'ORIGINES DIFFÉRENTES, PRÉCISEZ LEUR PROVENANCE EN 12		
		USA		
9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) Conditions de vente et modalités de paiement (p. ex. vente, expédition en consignation, location de marchandises, etc.)		FOB Raleigh, NC Net 30 Days		
10. Currency of Settlement/Ceuses du paiement		US Dollars		
11. No. of Pkgs Nbre de colis	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality) Désignation des articles (Nature des colis, marques et numéros, description générale et caractéristiques, p. ex. classe, qualité)	13. Quantity (State Unit) Quantité (Préciser l'unité)	Selling Price/Prix de vente	
			14. Unit Price Prix unitaire	15. Total Total
66	Model 125 Time Clock	66	135.00	8910.00
40	Model 150 Time Clock	40	162.50	6500.00
2	Model P150 Time Clock	2	165.00	330.00
2	Model ET Time Stamp	2	207.00	414.00
4	Model EN Numbering Stamp	4	180.00	720.00
1	Model END Numbering/Date Stamp	1	190.00	190.00
1	Model EDn Numbering/Date Stamp	1	190.00	190.00
3	1440 SC-2-0 Signal Control	3	208.00	624.00
432	Ribbons	432	33.00/ Doz.	1188.00
	Misc. Parts			902.58
				19968.58
				US Dollars
18.	If any of fields 1 to 17 are included on an attached commercial invoice, check this box Si les renseignements des zones 1 à 17 figurent sur la facture commerciale, cocher cette boîte	<input type="checkbox"/>	16. Total Weight/Poids Total	17. Invoice Total Total de la facture
	Commercial Invoice No. N° de la facture commerciale		Net	Gross/Brut
	163099		1818#	\$20180.77
19. Exporter's Name and Address (If other than Vendor) Nom et adresse de l'exportateur (S'il diffère du vendeur)	20. Originator (Name and Address)/Expéditeur d'origine (Nom et adresse)			
21. Departmental Ruling (If applicable)/Décision du Ministère (S'il y a lieu)	22. If fields 23 to 25 are not applicable, check this box Si les zones 23 à 25 sont sans objet, cocher cette boîte			<input type="checkbox"/>
23. If included in field 17 indicate amount: Si compris dans le total à la zone 17, préciser.	24. If not included in field 17 indicate amount: Si non compris dans le total à la zone 17, préciser:	25. Check (If applicable): Cocher (S'il y a lieu):		
(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada Les frais de transport, dépenses et assurances à partir du point d'expédition directe vers le Canada \$ _____	(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada Les frais de transport, dépenses et assurances jusqu'au point d'expédition directe vers le Canada \$ _____	(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser Des redevances ou produits ont été ou seront versés par l'acheteur <input type="checkbox"/>		
(ii) Costs for construction, erection and assembly incurred after importation into Canada Les coûts de construction, d'érection et d'assemblage après importation au Canada \$ _____	(ii) Amounts for commissions other than buying commissions Les commissions autres que celles versées pour l'achat \$ _____	(ii) The purchaser has supplied goods or services for use in the production of these goods L'acheteur a fourni des marchandises ou des services pour la production des marchandises <input type="checkbox"/>		
(iii) Export packing Le coût de l'emballage d'exportation \$ _____	(iii) Export packing Le coût de l'emballage d'exportation \$ _____	<input type="checkbox"/>		

CANADA CUSTOMS INVOICE

Page 1 of 1

1. Vendor (Name and Address)		2. Date of Direct Shipment to Canada	
Dodge Markham Co., Inc. Powers Road, P. O. Box 173 Conklin, NY 13748		8/18/88	
3. Other References (Include Purchaser's Order No.)		63636, 72852, 72853, 8288	
4. Consignee (Name and Address)		5. Purchaser's Name and Address (if other than Consignee)	
Ecaro Business Products 2247 Guenette Ville St. Laurent, Quebec H4R 2E9 Canada			
6. Country of Transhipment		7. Country of Origin of Goods	
		USA	
8. Transportation: Give Mode and Place of Direct Shipment to Canada		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.)	
Motor Freight Conklin, NY		2%10; Net 30	
10. Currency of Settlement US Funds			
11. No. of Plugs.	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality)	13. Quantity (Metric Unit)	Selling Price
20	33FR Can/Lathem	100M	5.60/M
1	ECA210 Microder	10M	5.00/M
1	FR. 8600	5M	5.60/M
1	K33	1M	5.60/M
	ECAL41 (in same carton as K33)	4M	AN/C
	Broker: Blackpool 410 St. Nicholas Montreal, QUE Attn: P. Provost 285-1500		<i>4826100000</i>
			<i>5.60/M</i>
			<i>#22.40</i>
			<i>666.00</i>
16.	Total Weight	17. Invoice Total	
Net	Gross	1410 lbs. 643.60	
18. If any of fields 1 to 17 are included on an attached commercial invoice, check this box	<input checked="" type="checkbox"/>		
046291, 046292, 046293, 046294 Commercial Invoice No.	19. Exporter's Name and Address (if other than Vendor)		
cc#217N 456 0024821 BC#12907-99005891-7	Dodge Markham Co., Inc. Powers Road, P. O. Box 173 Conklin, NY 13748		
21. Departmental Ruling (if applicable)	22. If fields 23 to 26 are not applicable, check this box <input checked="" type="checkbox"/>		
23. If included in field 17 indicate amount:	24. If not included in field 17 indicate amount:	25. Check (if applicable):	
(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada \$ _____	(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada \$ _____	(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser <input type="checkbox"/>	
(ii) Costs for construction, erection and assembly incurred after importation into Canada \$ _____	(ii) Amounts for commissions other than buying commissions \$ _____	(ii) The purchaser has supplied goods or services for use in the production of these goods <input type="checkbox"/>	
(iii) Export packing \$ _____	(iii) Export packing \$ _____		

X(17/6) 83 2-53/1/25

CANADA CUSTOMS — DOUANES CANADA
CODING FORM — FORMULE DE CODAGE

STAFFER UNIT

IMPORTER NAME AND ADDRESS
NOM ET ADRESSE DE L'IMPORTATEUR

NO./N° CAEH 85103

2 TRANSACTION NO.
N° DE TRANSACTION

ATTACHMENT "I"

ECARA BUSINESS PRODUCTS INC. (BL)
2247 GUENETTE
VILLE ST-LAURENT, QUÉBEC
H4R 2E9

12997-99008051-7

8-628562

7 SUB. HOR.
NO./N° DE
SALIS-EN-TÈTE

8 VENDOR NAME/NOM DU VENDEUR NO./N°
DODGE MARKAM CO., INC.

3 TYPE N° DE BUREAU AB	4 OFFICE NO. N° DE BUREAU 456	5 EXCISE ACCOUNT NO. N° DE COMPTE D'ACCISE	6 PAYMENT MODE MODE DE PAIEMENT
9 COUNTRY OF ORIGIN PAYS D'ORIGINE US	10 COUNTRY OF EXPORT PAYS D'EXPORTATION UNY	11 TARIFF TREATMENT TRAITEMENT TARIFAIRES 2	
12 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE 11 MM	13 CCRY. CODE CODE DEVISE USD	14 TIME LIMIT / DÉLAI	

SHIPPED PER-EMBARQUE SUR VOY/FLIGHT NO.- VOL. B/L NO./HWB. NO. CAN CONTAINER OR TRAILER NO. N° DE WAGON/CONTAINER OU REM. EXCH. RATE-TAUX DE CHANGE ORDER NO.-N° DE LA COMMANDE

17 QUANTITY QUANTITE 18 UNIT MEAS. UNITE DE MES. 19 RATE OF DUTY TAUX DE DROIT 20 S.T. CODE / RATE CODE / TAUX T.V. 21 E.T. RATE TAUX T.A. 22 DUTY DROITS 23 DUTY PAID VALUE VALEUR A L'ACQUETTE 24 SALES TAX TAXE DE VENTE 25 EXCISE TAX TAXE D'ACCISE

NAME REGISTER CARD

DECLARATION DECLARATION
de BRUNNE, Jean

36 TOTAL VFD / TOTAL DE LA V.D.

38 SPEC.
ASSESS.
COTIS.
SPEC. 0.00

STARKEY INTERNATIONAL, INC.

37 DEPOSIT / DÉPÔT

197456

IMPORTER - AGENT IMPORTATEUR - AGENT
ARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE.
SONT-LES RENSEIGNEMENTS CI-DESSUS VRAIS ET COMPLETS.

43 WAREHOUSE NO / N° D'ENTREPÔT

40 SALES
TAX
TAXE DE 1021.05

24 NOV 1988

44. CARGO CONTROL NO./N° DE CONTRÔLE DU FRET

TAX
TAXE
D'ACCISE

DA

1808.61

Revenue Canada
Customs and ExciseCANADA CUSTOMS INVOICE
FACTURE DES DOUANES CANADIENNES

Page 1 of 1

7. Name and Address/Vendeur (Nom et adresse)

ACROPRINT TIME RECORDER CO.
5640 DEPARTURE DRIVE
RALEIGH, NC 27604

2. Date of Direct Shipment to Canada/Date d'expédition directe vers le Canada

November 2, 1988

3. Other References (Include Purchaser's Order No.)
Autres références (Inclure le n° de commande du acheteur):

1668873/68993

4. Consignee (Name and Address)/Destinataire (Nom et adresse)

Time Data Recorder International Ltd.
C/O Dodge Parkhouse
Powers Road
Conklin, NY 137485. Purchaser's Name and Address (If other than Consignee)
Nom et adresse de l'acheteur (S'il diffère du destinataire):Time Data Recorder International Ltd.
2247 Queenette Street
St. Laurent
Montreal, Quebec, Canada H4R 2E9

6. Country of Transhipment/Pays de transbordement

Canada

7. Country of Origin of Goods
Pays d'origine des marchandises

USA

SHIPMENT INCLUDES GOODS OF DIFFERENT ORIGIN
ENTER ORIGINS AGAINST ITEMS IN 12
SI L'EXPÉDITION COMPREND DES MARCHANDISES D'ORIGINES DIFFÉRENTES, PRÉCISER LEUR PROVENANCE EN 128. Transportation: Gym Mode and Place of Direct Shipment to Canada
Transport: Préciser mode et point d'expédition directe vers le CanadaCC# 21TN 456 0041148
BC# 12997-99008052-8
Entry due Nov. 29th9. Conditions of Sale and Terms of Payment
(i.e. Sale, Consignment Shipment, Leased Goods, etc.)
Conditions de vente et modalités de paiement
(p. ex. vente, expédition en consignation, location de marchandises, etc.)

10. Currency of Settlement/Davises du paiement

US DOLLARS

11. No. of
Pkgs
Nbr de
colis12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality)
Désignation des articles (Nature des colis, marques et numéros, description générale et caractéristiques, p. ex. classe, qualité)13. Quantity
(State Unit)
Quantité
(Préciser l'unité)

Selling Price/Prix de vente

1 Box

Miscellaneous Parts

14. Unit Price
Prix unitaire

15. Total

\$136.40
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Revenue Canada
Customs and ExciseRevenue Canada
Douanes et AcciseCANADA CUSTOMS INVOICE
FACTURE DES DOUANES CANADIENNESPage
1 of 1

1. V. (Name and Address)/Vendeur (Nom et adresse) Acropoint Time Recorder Co. 5640 D'parture Drive Raleigh, NC 27604		2. Date of Direct Shipment to Canada/Date d'expédition directe vers le Canada 10-26-88		
		3. Other References (Include Purchaser's Order No.) Autres références (Inclure le n° de commande de l'acheteur) 166459/66472/68890/72702		
4. Consignee (Name and Address)/Destinataire (Nom et adresse) Time Data Recorder C/O Dodge Markham Powers Road Conklin, NY 13748		5. Purchaser's Name and Address (If other than Consignee) Nom et adresse de l'acheteur (S'il diffère du destinataire) Time Data Recorder 2247 Canevette Rd Street St. Laurent Montreal, Quebec, H4K 2E9 Canada		
		6. Country of Transhipment/Pays de transbordement Canada		
		7. Country of Origin of Goods Pays d'origine des marchandises USA IF SHIPMENT INCLUDES GOODS OF DIFFERENT ORIGINS ENTER ORIGINS AGAINST ITEMS IN 12 SI L'EXPÉDITION COMPREND DES MARCHANDISES D'ORIGINES DIFFÉRENTES, PRÉCISER LEUR PROVENANCE EN 12		
8. Transportation: Give Mode and Place of Direct Shipment to Canada Transport. Preciser mode et point d'expédition directe vers le Canada		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) Conditions de vente et modalités de paiement (p. ex. vente, expédition en consignation, location de marchandises, etc.)		
		10. Currency of Settlement/Devises du paiement US DOLLARS		
11. No. of Pkgs Nombre de colis 68 30 5	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality) Description des articles (Nature des colis, marques et numéros, description générale et caractéristiques, p. ex. classe, qualité) Model 125 Time Recorders Model 150 Time Recorders Model P150 Time Recorders Miscellaneous Parts <i>9114.90 qd.00</i> <i>9107.00 qd.00</i>	13. Quantity (State Unit) Quantité (Préciser l'unité) 14880	14. Unit Price Prix unitaire 135.00 162.50 165.00	15. Total Total 9188.00 4875.00 825.00 787.67 15667.60 US DOLLARS
18. If any of fields 1 to 17 are included on an attached commercial invoice, check this box Si les renseignements des zones 1 à 17 figurent sur la facture commerciale, cocher cette boîte 166459	16. Total Weight/Poids Total Net 14597	17. Invoice Total Total de la facture 15667.60		
19. Exporter's Name and Address (If other than Vendor) Nom et adresse de l'exportateur (S'il diffère du vendeur)	20. Originator (Name and Address)/Expéditeur d'origine (Nom et adresse)			
21. Departmental Ruling (If applicable)/Décision du Ministère (S'il y a lieu)	22. If fields 23 to 26 are not applicable, check this box Si les zones 23 à 26 sont sans objet, cocher cette boîte	23. If included in field 17 indicate amount: Si compris dans le total à la zone 17, préciser: (i) Transportation charges, expenses and insurance from the place of direct shipment to Canada. Les frais de transport, dépenses et assurances à partir du point d'expédition directe vers le Canada \$ _____ (ii) Costs for construction, erection and assembly incurred after importation into Canada. Les coûts de construction, d'érection et d'assemblage après importation au Canada \$ _____ (iii) Export packing Le coût de l'emballage d'exportation \$ _____		
24. If not included in field 17 indicate amount: Si non compris dans le total à la zone 17, préciser: (i) Transportation charges, expenses and insurance to the place of direct shipment to Canada. Les frais de transport, dépenses et assurances jusqu'au point d'expédition directe vers le Canada \$ _____ (ii) Amounts for commissions other than buying commissions Les commissions autres que celles versées pour l'achat \$ _____ (iii) Export packing Le coût de l'emballage d'exportation \$ _____	25. Check (If applicable) Cocher (S'il y a lieu): (i) Royalty payments or subsequent proceeds are paid or payable by the purchaser. Des redevances ou produits ont été ou seront versés par l'acheteur <input type="checkbox"/>			
26. The purchaser has supplied goods or services for use in the production of these goods. L'acheteur a fourni des marchandises ou des services pour la production des marchandises	<input type="checkbox"/>			

Revenue Canada
Customs and ExciseRevenu Canada
Douanes et AcciseCANADA CUSTOMS INVOICE
FACTURE DES DOUANES CANADIENNES

Page

of

1. Consignee (Name and Address)/Vendeur (Nom et adresse)		2. Date of Direct Shipment to Canada/Date d'expédition directe vers le Canada		
Acroprint Time Recorder 3640 Departure Drive Raleigh, NC 27604		November 2, 1988		
4. Consignee (Name and Address)/Destinataire (Nom et adresse)		3. Other References (Include Purchaser's Order No.) Autres références (Inclure le n° de commande de l'acheteur)		
Time Data Recorder International Ltd. C/G Dodge Martham Powers Road Comlkin, NY 13748		164820/67179		
6. Transportation: Give Mode and Point of Direct Shipment to Canada Transport: Preciser mode et point d'expédition directe vers le Canada		5. Purchaser's Name and Address (If other than Consignee) Nom et adresse de l'acheteur (S'il diffère du destinataire)		
		Time Data Recorder International Ltd. 2247 Goulette St. St. Laurent Montreal, Quebec, H4R 2B9 Canada		
7. Country of Origin of Goods Pays d'origine des marchandises		6. Country of Transhipment/Pays de transbordement		
USA		7. Country of Origin of Goods Pays d'origine des marchandises		
9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) Conditions de vente et modalités de paiement (p. ex. vente, expédition en consignation, location de marchandises, etc.)		8. Quantity (State Unit) Quantité (Préciser l'unité)		
FROM RALEIGH, NC Net 30 Days		9. Quantity (State Unit) Quantité (Préciser l'unité)		
10. Currency of Settlement/Devises du paiement		10. Currency of Settlement/Devises du paiement		
US DOLLARS		US DOLLARS		
11. No. of Pkgs Nbre de colis	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality) Désignation des articles (Nature des colis, marques et numéros, description générale et caractéristiques, p. ex. classe, qualité)	13. Quantity (State Unit) Quantité (Préciser l'unité)	14. Unit Price Prix unitaire	15. Total Total
4	Model 1440-SC-270 Signal Device	4	240.00	960.00
16. If any of fields 1 to 17 are included on an attached commercial invoice, check this box Si les renseignements des zones 1 à 17 figurent sur la facture commerciale, cocher cette boîte	<input type="checkbox"/>	16. Total Weight/Poids Total	17. Invoice Total Total de la facture	
Commercial Invoice No./N° de la facture commerciale		Net	Gross/Brut	\$960.00 US DOLLARS
19. Exporter's Name and Address (If other than Vendor) Nom et adresse de l'exportateur (S'il diffère du vendeur)	20. Originator (Name and Address)/Expéditeur d'origine (Nom et adresse)			
21. Departmental Ruling (If applicable)/Décision du Ministère (S'il y a lieu)	22. If fields 23 to 25 are not applicable, check this box Si les zones 23 à 25 sont sans objet, cocher cette boîte			
23. If included in field 17 indicate amount Si compris dans le total à la zone 17, préciser:	24. If not included in field 17 indicate amount Si non compris dans le total à la zone 17, préciser:	25. Check (If applicable): Cocher (S'il y a lieu):		
(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada Les frais de transport, dépenses et assurances à partir du point d'expédition directe vers le Canada \$ _____	(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada Les frais de transport, dépenses et assurances jusqu'au point d'expédition directe vers le Canada \$ _____	(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser Des redevances ou produits ont été ou seront versés par l'acheteur <input type="checkbox"/>		
(ii) Costs for construction, erection and assembly incurred after importation into Canada Les coûts de construction, d'érection et d'assemblage après importation au Canada \$ _____	(ii) Amounts for commissions other than buying commissions Les commissions autres que celles versées pour l'achat \$ _____	(ii) The purchaser has supplied goods or services for use in the production of these goods L'acheteur a fourni des marchandises ou des services pour la production des marchandises <input type="checkbox"/>		
(iii) Export packing Le coût de l'emballage d'exportation \$ _____	(iii) Export packing Le coût de l'emballage d'exportation \$ _____			

CANADA CUSTOMS - DOUANES CANADA
CODING FORM - FORMULE DE CODAGE

STARBER INTERNATIONAL INC.

PROTECTED (WHEN COMPLETED)
PROTÉGÉ (UNE FOIS REMPLI)1 IMPORTER NAME AND ADDRESS
NOM ET ADRESSE DE L'IMPORTATEUR

NO./N° ABX 191179

2 TRANSACTION NO.
N° DE TRANSACTIONFIRME DATA-LINE (BL)
SOC D'ENREGISTREMENT INTERNATIONALE
2247 GUENETTE
VILLE ST-LAURENT, QUEBEC
H4R 2E9

12997-99008052-8

8-628563

7 SUB. HDR.
NO./N° DE
Sous-entête8 VENDOR NAME/NOM DU VENDEUR
1 ACROPRINT TIME

NO./N°

3 TYPE	4 OFFICE NO. N° DE BUREAU	5 EXCISE ACCOUNT NO. N° DE COMPTE D'ACCISE	6 PAYMENT MODE MODO DE PAIEMENT
AB	456		
9 COUNTRY OF ORIGIN PAYS D'ORIGINE	10 COUNTRY OF EXPORT PAYS D'EXPORTATION	11 TARIFF TREATMENT TRAITEMENT TARIFAIRES	
US	UNC	2	
12 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE	13 CRYC. CODE CODE DEVISE	14 TIME LIMIT / DELAI	
11 02 M/M	USD		

SHIPPED PER: EMBARQUE SUR

VOY/FLIGHT NO. - VOL

B/L NO./HWB. NO.

CARR CONTAINER OR TRAILER NO. N° DE WAGON CONTAINER OU FEM

EXCH. RATE-TAUX DE CHANGE ORDER NO.-N° DE LA COMMANDE

01.230000 1668073/68993

27 QUANTITY QUANTITÉ	28 UNIT MEAS UNITÉ DE MES	29 RATE OF DUTY TAUX DE DROIT	30 ST. CODE/RATE CODE / TAUX TV.	31 E.T. RATE TAUX T.A.	32 DUTY DROITS	33 DUTY PAID VALUE VALEUR À L'ACQUITTE	34 SALES TAX TAXE DE VENTE	35 EXCISE TAX TAXE D'ACCISE
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1 TIME RECORDERS

9106.10.10.00		13	14880.00	18302.40				
		10.3	60	0	1,885.15	20187.55		

2 PARTS FOR TIME RECORDERS

9114.90.90.00		13	787.60	968.75				
		7.6	60	0	73.63	1042.38		

3 TIME RECORDER PARTS

9114.90.90.00		13	136.40	167.77				
		7.6	60	0	12.75	180.52		

4 TIME RECORDER PARTS

9114.90.90.00		13	960.00	1160.80				
		7.6	60	0	89.74	1270.54		

IMPORTER/DECLARATION: Robert

STARBER INTERNATIONAL INC.

IMPORTER - AGENT / IMPORTATEUR - AGENT
LARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE.
LARE QUE LES SEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.

24 NOV 1989

SIGNATURE _____

DATE

1501-88/01

36 TOTAL VFO/TOTAL DE LA V.D.

37 DEPOSIT / DÉPÔT

43 WAREHOUSE NO./N° D'ENTREPÔT

44 CARGO CONTROL NO./N° DE CONTRÔLE DU FRET

38 SPEC.
ASSESS.
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SPEC.

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39 DUTY
DROITS

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40 SALES
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41 EXCISE
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CANADA CUSTOMS INVOICE

Page 3 of 3

1. Vendor (Name and Address) Dodge Markham Co., Inc. P. Box 173, 26 Powers Road Conklin NY 13748		2. Date of Direct Shipment to Canada 11/21/88		
		3. Other References (Include Purchaser's Order No.) 72870, 72876		
4. Consignee (Name and Address) Ecara Business Products 2247 Guenette Ville St. Laurent H4R 2E9		5. Purchaser's Name and Address (If other than Consignee)		
		6. Country of Transhipment		
		7. Country of Origin of Goods USA	If Shipment Includes Goods of Different Origins, Enter Origins Against Items in 12.	
8. Transportation: Give Mode and Place of Direct Shipment to Canada 128770 CANADA LTÉE MONTREAL, P.Q.		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) 2810 Net 30		
10. Currency of Settlement US Funds				
11. No. of Pkgs.	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality) 2 FR4206 12 10-800292 2 5569 10 K-304 1 K14-2909RH 1 2246 3 5525 Broker: Blackpool 410 St. Nicholas Montreal, QUE Attn: P. Provost 285-1500	13. Quantity (State Unit) 10m 60m 10m 50m 1m 5m 15m	14. Unit Price 6.00/m 6.00/m 6.00/m 6.00/m 4.90/m 6.00/m 4.90/m	15. Selling Price 60.00 360.00 60.00 300.00 4.90 30.00 73.50
16.	17. If any of fields 1 to 17 are included on an attached commercial invoice, check this box 051611, 051604		16. Total Weight Net Gross	17. Invoice Total 98991bs. \$6,252.00
18. Commercial Invoice No.				
19. Exporter's Name and Address (If other than Vendor)		20. Originator (Name and Address) Dodge Makrham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		
21. Departmental Ruling (If applicable)		22. If fields 23 to 25 are not applicable, check this box <input checked="" type="checkbox"/>		
23. If included in field 17 indicate amount: (i) Transportation charges, expenses and insurance from the place of direct shipment to Canada \$ _____		24. If not included in field 17 indicate amount: (i) Transportation charges, expenses and insurance to the place of direct shipment to Canada \$ _____		25. Check (if applicable): (i) Royalty payments or subsequent proceeds are paid or payable by the purchaser <input type="checkbox"/>
(ii) Costs for construction, erection and assembly incurred after importation into Canada \$ _____		(ii) Amounts for commissions other than buying commissions \$ _____		(ii) The purchaser has supplied goods or services for use in the production of these goods <input type="checkbox"/>
(iii) Export packing \$ _____		(iii) Export packing \$ _____		

DODGE MARKHAM CO., INC.
PO Box 173, 26 Powers Road
Conklin NY 13748

3. Other References (Include Purchaser's Order No.)
72871, 72876, 72877, 72870, 08040
72878, 31056, 72878

4. Consignee's (Name and Address) Laura Business Products 2247 Guenette Ville St. Laurent H4R 2E9		5. Purchaser's Name and Address (if other than Consignee)		
		6. Country of Transhipment		
		7. Country of Origin of Goods USA	If Shipment Includes Goods of Different Origins, Enter Origins Against Items in 12.	
B. Transportation: Give Mode and Place of Direct Shipment to Canada 128770 CANADA LTÉE MONTRÉAL, P.Q.		8. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) 2%10 Net 30		
		9. Currency of Settlement US Funds		
11. No. of PKgs.	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality)	13. Quantity (State Unit)	Selling Price	
2	B1-001SP	10m	14. Unit Price	15. Total
5	15X800652	25m		6.70/m 167.50
3	5502	15m		6.00/m 90.00
5	Microder 0-099	50m		7.00 350.00
3	Microder 0-049	30m		7.00 210.00
1	Microder 400-599	TIME 10m		7.00 70.00
1	Microder 0-199 Pink	REGISTER 10m		7.00 70.00
2	K420	10m		6.00/m 60.00
17	9003-C0065	Broker: CARDS 162m		3.80/m 615.60
2	350	Blackpool 10m		6.00/m 60.00
6	3222-B	410 St. Nicholas 30m		6.00/m 180.00
1	K420 Blue	Montreal, QUE 2m		6.00/m 12.00
1	K420 Pink	Attn: P.Provost 2m		6.00/m 12.00
1	1902R	285-1500 1m		6.00/m 6.00
16. If any of fields 12 to 17 are included on an attached commercial invoice, check this box 051607, 051609, 051608, 051606, 051605, 051604, 051603 Commercial Invoice No.		16. Total Weight	17. Invoice Total	
		Net	Gross	
19. Exporter's Name and Address (if other than Vendor)		20. Originator (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		
21. Departmental Ruling (if applicable)		22. If fields 23 to 25 are not applicable, check this box <input checked="" type="checkbox"/>		
23. If included in field 17 indicate amount: (i) Transportation charges, expenses and insurance from the place of direct shipment to Canada \$ _____		24. If not included in field 17 indicate amount: (i) Transportation charges, expenses and insurance to the place of direct shipment to Canada \$ _____		25. Check (if applicable): (i) Royalty payments or subsequent proceeds are paid or payable by the purchaser <input type="checkbox"/> (ii) The purchaser has supplied goods or services for use in the production of these goods <input type="checkbox"/>
(ii) Costs for construction, erection and assembly incurred after importation into Canada \$ _____		(ii) Amounts for commissions other than buying commissions \$ _____		
(iii) Export packing \$ _____		(iii) Export packing \$ _____		

1. Vendor (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		2. Date of Direct Shipment to Canada 11/21/88	
3. Other References (Include Purchaser's Order No.) 72873, 72871, 72872, 72874, 72875 72871		5. Purchaser's Name and Address (if other than Consignee) CC# 21TN 456 0041149 BC# 12997-99008051-7 Entry due Nov. 29th	
4. Consignee (Name and Address) Ecaro Business Products 2247 Guenette Ville St. Laurent H4R 2E9		6. Country of Transhipment	
7. Country of Origin of Goods USA		8. Shipment Includes Goods of Different Origins, Enter Origins Against Items in 12.	
9. Transportation: Give Mode and Place of Direct Shipment to Canada 128770 CANADA LTÉE MONTRÉAL, P.Q. ✓		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) 2810 Net 30	
10. Currency of Settlement US Funds			
11. No. of Pkgs.	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality) 10 811-FR 3 812-FR TIME 5 J151 REGISTER CARDS. 5 J-157 2 J-258 1 5548 1 15-800732 (2246) 20 MG33 CAN/LATHEM 20 33FR Broker: 2 C20-217 LOGIC Blackpool 2 LCM644 410 St. Nicholas 20 J2510-2565 Montreal, QUE 15 10-800292 Attn: P. Provost 5 8600 HRMH2C-B 285-1500	13. Quantity (State Unit)	Selling Price
		14. Unit Price	15. Total
		50m	6.00/m 300.00
		15m	6.00/m 90.00
		25m	6.70/m 167.50
		25m	6.00/m 150.00
		10m	6.00/m 60.00
		1m	6.00/m 6.00
		5m	6.00/m 30.00
		100m	6.00/m 600.00
		100m	6.00/m 600.00
		10m	6.00/m 60.00
		10m	6.70/m 67.00
		100m	6.70/m 670.00
		75m	6.00/m 450.00
		25m	6.00/m 150.00
18.	If any of fields 1 to 17 are included on an attached commercial invoice, check this box 051601, 051602 Commercial Invoice No. 051597, 051598, 051600, 051599	16. Total Weight Net	17. Invoice Total Gross
19.	Exporter's Name and Address (if other than Vendor)	20. Originator (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748	
21.	Departmental Ruling (if applicable)	22. If fields 23 to 26 are not applicable, check this box <input checked="" type="checkbox"/>	
23.	If included in field 17 indicate amount:	24. If not included in field 17 indicate amount:	
(i)	Transportation charges, expenses and insurance from the place of direct shipment to Canada \$ _____	(i)	Transportation charges, expenses and insurance to the place of direct shipment to Canada \$ _____
(ii)	Costs for construction, erection and assembly incurred after importation into Canada \$ _____	(ii)	Amounts for commissions other than buying commissions \$ _____
(iii)	Export packing \$ _____	(iii)	Export packing \$ _____
25.	Check (if applicable):		
	(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser <input type="checkbox"/>		
	(ii) The purchaser has supplied goods or services for use in the production of these goods <input type="checkbox"/>		

FEDERAL COURT OF CANADA
COUR FÉDÉRALE DU CANADA

TRIAL DIVISION
SECTION DE PREMIÈRE INSTANCE

Court No. T-1701-90.....

N° de dossier TIME DATA RECORDER.....

INT'L LTD. ET AL v. M.N.R.....

Exhibit No.

N° de la pièce D-1. (Defendant)

Filed on

Déposée le January 26, 1993

Place/Lieu Montreal.....

Registrar Diane Perrier
Greffier(ière)

RRCREQ2

92/12/23 20:30

CCS - RECORDS ROOM
SCD - SALLE DES REGISTRES

PAGE 1
OFFICE/BUREAU 5500

DOCUMENT REQUEST REPORT
RAPPORT SUR LA DEMANDE DE DOCUMENT

DELIVER TO:
LIVRE A

NAME/NOM
WORK LOCATION/LIEU DE TRAVAIL
ADDRESS/ADRESSE

CITY/VILLE
PROVINCE
POSTAL CODE/CODE POSTAL

DOUGLAS R. SMITH
LANSDOWNE
LANSDOWNE

LANSDOWNE
ONTARIO
K0E 1L0

FILE LOC NUMBER 12997990127738
NO. DE REPERAGE NUMERO DE LA
DU FICHIER TRANSACTION

REQ DT/TM
DEM DT/HR

REPORT SUB-TITLE
RAPPORT SOUS-TITRE

DOCUMENT LOCATION
DISPOSITION DES DOCUMENTS

0000011089 004 12997990127738 92/12/23
13:19:57

***** END OF REPORT *****
***** FIN DE TRAITEMENT *****



FEDERAL COURT OF CANADA
COUR FÉDÉRALE DU CANADA

TRIAL DIVISION
SECTION DE PREMIÈRE INSTANCE

Court No. ...T-1707-90.....

Nº de dossier

TIME DATA RECORDER

TNC, NDS, ET AL v/c M. N. R.

Exhibit No.

Nº de la pièce D-2 (Defendant)

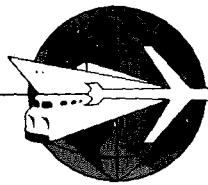
Filed on

Déposée le January 26, 1993

Place/Lieu Montreal.....

Registrar

Greffier(ière) Diane Perrier



starber
INTERNATIONAL INC.

June 1st, 1989

TRANSITAIRES INTERNATIONAUX • COURTIERS EN DOUANE
INTERNATIONAL FREIGHT FORWARDERS • CUSTOMS BROKERS

CANADA CUSTOMS
Ottawa Region
360 Coventry Road
Ottawa, Ontario
K1K 2C6



**RECOMMANDÉ
REGISTERED MAIL**

Gentlemen:

Vous trouverez ci-joint un formulaire B-2 pour modification de la déclaration d'entrée suivante.

Find attached B-2 form to correct following entry.

Importateur: TIME DATA LTD

Importer:

No. Transaction originale: 12997-990127738 Date: 89-03-06
Original transaction no. :

No. désigné: 12997-190044811 Date: 89-05-31
Assigned no. :

Montant de la réclamation: \$234.96
Claim amount :

Remise ci-jointe :
Remittance attached :

Les copies certifiées et autres reçus devront être retournés le plus tôt possible.

Certified copies of entry and other receipts to be returned to us promptly.

Nous vous prions d'agréer nos cordiales salutations.
Please accept our cordial salutations.

Paul-André Parent
Service des réclamations
Claims Department
/lc
p.j.
Enclosure

(1957)

B2

CANADA CUSTOMS - DOUANES CANADA
 ADJUSTMENT REQUEST - DEMANDE DE RAJUSTEMENT
1 IMPORTER NAME AND ADDRESS
NOM ET ADRESSE DE L'IMPORTEUR

NO./N°

ABX 191179

STARBER INTERNATIONAL INCPROTECTED (WHEN COMPLETED)
PROTÉGÉ (UNE FOIS REMPLI)

C.C. QUANTITY / QUANTITÉ C.F.

TIME DATAFILE (BL)
 SOC D'ENREGISTREMENT INTERNATIONALE
 2247 GUENETTE
 VILLE ST-LAURENT, QUEBEC
 H4R 2E9

8 SUB. NO.
NO. / N° DE
SUOS-EN-TETE

9 MAIL TO / POSTER A
Mail To :
STARBER INTERNATIONAL INC
 410 ST-NICOLAS #300
 MONTREAL, QUE, CANADA H2Y 2P5
 (514) 285-1500 TLX 05-25176



12997-19004481-1 / STARBER

6 PAGE 1 OF 1

3 OFFICE NO. N° DE BUREAU	4 ORIGINAL TRANSACTION NO. N° DE LA TRANSACTION ORIGINALE	5 Y/A M/M	6 D/J	7 DATE FILED / DATE DE PRÉSENTATION
456	12997990127738	89 03	06	

C. A. D.

JUN 6 1989

OTTAWA, ONT.

27 QUANTITY QUANTITÉ	28 UNIT MEAS. UNITE DE MES.	29 RATE OF DUTY TAUX DE DROIT	30 ST. CODE/DATE CODE/TAUX TA.	31 EX. RATE TAUX TA.	32 DUTY DROITS	33 DUTY PAID VALUE VALEUR À L'ACQUITTE	34 SALES TAX TAXE DE VENTE	35 EXCISE TAX TAXE D'ACCISE
-------------------------	--------------------------------	----------------------------------	-----------------------------------	-------------------------	-------------------	-------------------------------------------	-------------------------------	--------------------------------

17 LINE 18
ITEM 19
DESCRIPTION OR SUBJECT LINE

2 Time registers, or time recorders containing in the same housing a clock.
 19 CLASSIFICATION NO.
9106.10.90.00 20 AMOUNT
100% 21 YTD
100% 22 DUTY PAID
100% 23 SPECIAL AMOUNT
100% 24 DUTY ASSESSED
100% 25 SALES TAX
100% 26 EXCISE TAX
100%

26 CLASSIFICATION NO.
9106.10.90.00 27 AMOUNT
100% 28 YTD
100% 29 DUTY PAID
100% 30 SPECIAL AMOUNT
100% 31 DUTY ASSESSED
100% 32 SALES TAX
100% 33 EXCISE TAX
100%

27 CLASSIFICATION NO.
9106.10.90.00 28 AMOUNT
100% 29 YTD
100% 30 DUTY PAID
100% 31 SPECIAL AMOUNT
100% 32 DUTY ASSESSED
100% 33 SALES TAX
100% 34 EXCISE TAX
100%

28 CLASSIFICATION NO.
9106.10.90.00 29 AMOUNT
100% 30 YTD
100% 31 DUTY PAID
100% 32 SPECIAL AMOUNT
100% 33 DUTY ASSESSED
100% 34 SALES TAX
100% 35 EXCISE TAX
100%

29 CLASSIFICATION NO.
9106.10.90.00 30 AMOUNT
100% 31 YTD
100% 32 DUTY PAID
100% 33 SPECIAL AMOUNT
100% 34 DUTY ASSESSED
100% 35 SALES TAX
100% 36 EXCISE TAX
100%

30 CLASSIFICATION NO.
9106.10.90.00 31 AMOUNT
100% 32 YTD
100% 33 DUTY PAID
100% 34 SPECIAL AMOUNT
100% 35 DUTY ASSESSED
100% 36 SALES TAX
100% 37 EXCISE TAX
100%

31 CLASSIFICATION NO.
9106.10.90.00 32 AMOUNT
100% 33 YTD
100% 34 DUTY PAID
100% 35 SPECIAL AMOUNT
100% 36 DUTY ASSESSED
100% 37 SALES TAX
100% 38 EXCISE TAX
100%

32 CLASSIFICATION NO.
9106.10.90.00 33 AMOUNT
100% 34 YTD
100% 35 DUTY PAID
100% 36 SPECIAL AMOUNT
100% 37 DUTY ASSESSED
100% 38 SALES TAX
100% 39 EXCISE TAX
100%

33 CLASSIFICATION NO.
9106.10.90.00 34 AMOUNT
100% 35 YTD
100% 36 DUTY PAID
100% 37 SPECIAL AMOUNT
100% 38 DUTY ASSESSED
100% 39 SALES TAX
100% 40 EXCISE TAX
100%

34 CLASSIFICATION NO.
9106.10.90.00 35 AMOUNT
100% 36 YTD
100% 37 DUTY PAID
100% 38 SPECIAL AMOUNT
100% 39 DUTY ASSESSED
100% 40 SALES TAX
100% 41 EXCISE TAX
100%

35 CLASSIFICATION NO.
9106.10.90.00 36 AMOUNT
100% 37 YTD
100% 38 DUTY PAID
100% 39 SPECIAL AMOUNT
100% 40 DUTY ASSESSED
100% 41 SALES TAX
100% 42 EXCISE TAX
100%

36 CLASSIFICATION NO.
9106.10.90.00 37 AMOUNT
100% 38 YTD
100% 39 DUTY PAID
100% 40 SPECIAL AMOUNT
100% 41 DUTY ASSESSED
100% 42 SALES TAX
100% 43 EXCISE TAX
100%

37 CLASSIFICATION NO.
9106.10.90.00 38 AMOUNT
100% 39 YTD
100% 40 DUTY PAID
100% 41 SPECIAL AMOUNT
100% 42 DUTY ASSESSED
100% 43 SALES TAX
100% 44 EXCISE TAX
100%

38 CLASSIFICATION NO.
9106.10.90.00 39 AMOUNT
100% 40 YTD
100% 41 DUTY PAID
100% 42 SPECIAL AMOUNT
100% 43 DUTY ASSESSED
100% 44 SALES TAX
100% 45 EXCISE TAX
100%

39 CLASSIFICATION NO.
9106.10.90.00 40 AMOUNT
100% 41 YTD
100% 42 DUTY PAID
100% 43 SPECIAL AMOUNT
100% 44 DUTY ASSESSED
100% 45 SALES TAX
100% 46 EXCISE TAX
100%

40 CLASSIFICATION NO.
9106.10.90.00 41 AMOUNT
100% 42 YTD
100% 43 DUTY PAID
100% 44 SPECIAL AMOUNT
100% 45 DUTY ASSESSED
100% 46 SALES TAX
100% 47 EXCISE TAX
100%

41 CLASSIFICATION NO.
9106.10.90.00 42 AMOUNT
100% 43 YTD
100% 44 DUTY PAID
100% 45 SPECIAL AMOUNT
100% 46 DUTY ASSESSED
100% 47 SALES TAX
100% 48 EXCISE TAX
100%

42 CLASSIFICATION NO.
9106.10.90.00 43 AMOUNT
100% 44 YTD
100% 45 DUTY PAID
100% 46 SPECIAL AMOUNT
100% 47 DUTY ASSESSED
100% 48 SALES TAX
100% 49 EXCISE TAX
100%

43 CLASSIFICATION NO.
9106.10.90.00 44 AMOUNT
100% 45 YTD
100% 46 DUTY PAID
100% 47 SPECIAL AMOUNT
100% 48 DUTY ASSESSED
100% 49 SALES TAX
100% 50 EXCISE TAX
100%

44 CLASSIFICATION NO.
9106.10.90.00 45 AMOUNT
100% 46 YTD
100% 47 DUTY PAID
100% 48 SPECIAL AMOUNT
100% 49 DUTY ASSESSED
100% 50 SALES TAX
100% 51 EXCISE TAX
100%

45 CLASSIFICATION NO.
9106.10.90.00 46 AMOUNT
100% 47 YTD
100% 48 DUTY PAID
100% 49 SPECIAL AMOUNT
100% 50 DUTY ASSESSED
100% 51 SALES TAX
100% 52 EXCISE TAX
100%

46 CLASSIFICATION NO.
9106.10.90.00 47 AMOUNT
100% 48 YTD
100% 49 DUTY PAID
100% 50 SPECIAL AMOUNT
100% 51 DUTY ASSESSED
100% 52 SALES TAX
100% 53 EXCISE TAX
100%

47 CLASSIFICATION NO.
9106.10.90.00 48 AMOUNT
100% 49 YTD
100% 50 DUTY PAID
100% 51 SPECIAL AMOUNT
100% 52 DUTY ASSESSED
100% 53 SALES TAX
100% 54 EXCISE TAX
100%

48 CLASSIFICATION NO.
9106.10.90.00 49 AMOUNT
100% 50 YTD
100% 51 DUTY PAID
100% 52 SPECIAL AMOUNT
100% 53 DUTY ASSESSED
100% 54 SALES TAX
100% 55 EXCISE TAX
100%

49 CLASSIFICATION NO.
9106.10.90.00 50 AMOUNT
100% 51 YTD
100% 52 DUTY PAID
100% 53 SPECIAL AMOUNT
100% 54 DUTY ASSESSED
100% 55 SALES TAX
100% 56 EXCISE TAX
100%

50 CLASSIFICATION NO.
9106.10.90.00 51 AMOUNT
100% 52 YTD
100% 53 DUTY PAID
100% 54 SPECIAL AMOUNT
100% 55 DUTY ASSESSED
100% 56 SALES TAX
100% 57 EXCISE TAX
100%

51 CLASSIFICATION NO.
9106.10.90.00 52 AMOUNT
100% 53 YTD
100% 54 DUTY PAID
100% 55 SPECIAL AMOUNT
100% 56 DUTY ASSESSED
100% 57 SALES TAX
100% 58 EXCISE TAX
100%

52 CLASSIFICATION NO.
9106.10.90.00 53 AMOUNT
100% 54 YTD
100% 55 DUTY PAID
100% 56 SPECIAL AMOUNT
100% 57 DUTY ASSESSED
100% 58 SALES TAX
100% 59 EXCISE TAX
100%

53 CLASSIFICATION NO.
9106.10.90.00 54 AMOUNT
100% 55 YTD
100% 56 DUTY PAID
100% 57 SPECIAL AMOUNT
100% 58 DUTY ASSESSED
100% 59 SALES TAX
100% 60 EXCISE TAX
100%

54 CLASSIFICATION NO.
9106.10.90.00 55 AMOUNT
100% 56 YTD
100% 57 DUTY PAID
100% 58 SPECIAL AMOUNT
100% 59 DUTY ASSESSED
100% 60 SALES TAX
100% 61 EXCISE TAX
100%

55 CLASSIFICATION NO.
9106.10.90.00 56 AMOUNT
100% 57 YTD
100% 58 DUTY PAID
100% 59 SPECIAL AMOUNT
100% 60 DUTY ASSESSED
100% 61 SALES TAX
100% 62 EXCISE TAX
100%

56 CLASSIFICATION NO.
9106.10.90.00 57 AMOUNT
100% 58 YTD
100% 59 DUTY PAID
100% 60 SPECIAL AMOUNT
100% 61 DUTY ASSESSED
100% 62 SALES TAX
100% 63 EXCISE TAX
100%

57 CLASSIFICATION NO.
9106.10.90.00 58 AMOUNT
100% 59 YTD
100% 60 DUTY PAID
100% 61 SPECIAL AMOUNT
100% 62 DUTY ASSESSED
100% 63 SALES TAX
100% 64 EXCISE TAX
100%

58 CLASSIFICATION NO.
9106.10.90.00 59 AMOUNT
100% 60 YTD
100% 61 DUTY PAID
100% 62 SPECIAL AMOUNT
100% 63 DUTY ASSESSED
100% 64 SALES TAX
100% 65 EXCISE TAX
100%

59 CLASSIFICATION NO.
9106.10.90.00 60 AMOUNT
100% 61 YTD
100% 62 DUTY PAID
100% 63 SPECIAL AMOUNT
100% 64 DUTY ASSESSED
100% 65 SALES TAX
100% 66 EXCISE TAX
100%

60 CLASSIFICATION NO.
9106.10.90.00 61 AMOUNT
100% 62 YTD
100% 63 DUTY PAID
100% 64 SPECIAL AMOUNT
100% 65 DUTY ASSESSED
100% 66 SALES TAX
100% 67 EXCISE TAX
100%

61 CLASSIFICATION NO.
9106.10.90.00 62 AMOUNT
100% 63 YTD
100% 64 DUTY PAID
100% 65 SPECIAL AMOUNT
100% 66 DUTY ASSESSED
100% 67 SALES TAX
100% 68 EXCISE TAX
100%

62 CLASSIFICATION NO.
9106.10.90.00 63 AMOUNT
100% 64 YTD
100% 65 DUTY PAID
100% 66 SPECIAL AMOUNT
100% 67 DUTY ASSESSED
100% 68 SALES TAX
100% 69 EXCISE TAX
100%

63 CLASSIFICATION NO.
9106.10.90.00 64 AMOUNT
100% 65 YTD
100% 66 DUTY PAID
100% 67 SPECIAL AMOUNT
100% 68 DUTY ASSESSED
100% 69 SALES TAX
100% 70 EXCISE TAX
100%

64 CLASSIFICATION NO.
9106.10.90.00 65 AMOUNT
100% 66 YTD
100% 67 DUTY PAID
100% 68 SPECIAL AMOUNT
100% 69 DUTY ASSESSED
100% 70 SALES TAX
100% 71 EXCISE TAX
100%

65 CLASSIFICATION NO.
9106.10.90.00 66 AMOUNT
100% 67 YTD
100% 68 DUTY PAID
100% 69 SPECIAL AMOUNT
100% 70 DUTY ASSESSED
100% 71 SALES TAX
100% 72 EXCISE TAX
100%

66 CLASSIFICATION NO.
9106.10.90.00 67 AMOUNT
100% 68 YTD
100% 69 DUTY PAID
100% 70 SPECIAL AMOUNT
100% 71 DUTY ASSESSED
100% 72 SALES TAX
100% 73 EXCISE TAX
100%

67 CLASSIFICATION NO.
9106.10.90.00 68 AMOUNT
100% 69 YTD
100% 70 DUTY PAID
100% 71 SPECIAL AMOUNT
100% 72 DUTY ASSESSED
100% 73 SALES TAX
100% 74 EXCISE TAX
100%

68 CLASSIFICATION NO.
9106.10.90.00 69 AMOUNT
100% 70 YTD
100% 71 DUTY PAID
100% 72 SPECIAL AMOUNT
100% 73 DUTY ASSESSED
100% 74 SALES TAX
100% 75 EXCISE TAX
100%

69 CLASSIFICATION NO.
9106.10.90.00 70 AMOUNT
100% 71 YTD
100% 72 DUTY PAID
100% 73 SPECIAL AMOUNT
100% 74 DUTY ASSESSED
100% 75 SALES TAX
100% 76 EXCISE TAX
100%

70 CLASSIFICATION NO.
9106.10.90.00 71 AMOUNT
100% 72 YTD
100% 73 DUTY PAID
100% 74 SPECIAL AMOUNT
100% 75 DUTY ASSESSED
100% 76 SALES TAX
100% 77 EXCISE TAX
100%

71 CLASSIFICATION NO.
9106.10.90.00 72 AMOUNT
100% 73 YTD
100% 74 DUTY PAID
100% 75 SPECIAL AMOUNT
100% 76 DUTY ASSESSED
100% 77 SALES TAX
100% 78 EXCISE TAX
100%

72 CLASSIFICATION NO.
9106.10.90.00 73 AMOUNT
100% 74 YTD
100% 75 DUTY PAID
100% 76 SPECIAL AMOUNT
100% 77 DUTY ASSESSED
100% 78 SALES TAX
100% 79 EXCISE TAX
100%

73 CLASSIFICATION NO.
9106.10.90.00 74 AMOUNT
100% 75 YTD
100% 76 DUTY PAID
100% 77 SPECIAL AMOUNT
100% 78 DUTY ASSESSED
100% 79 SALES TAX
100% 80 EXCISE TAX
100%

74 CLASSIFICATION NO.
9106.10.90.00 75 AMOUNT
100% 76 YTD
100% 77 DUTY PAID
100% 78 SPECIAL AMOUNT
100% 79 DUTY ASSESSED
100% 80 SALES TAX
100% 81 EXCISE TAX
100%

75 CLASSIFICATION NO.
9106.10.90.00 76 AMOUNT
100% 77 YTD
100% 78 DUTY PAID
100% 79 SPECIAL AMOUNT
100% 80 DUTY ASSESSED
100% 81 SALES TAX
100% 82 EXCISE TAX
100%

76 CLASSIFICATION NO.
9106.10.90.00 77 AMOUNT
100% 78 YTD
100% 79 DUTY PAID
100% 80 SPECIAL AMOUNT
100% 81 DUTY ASSESSED
100% 82 SALES TAX
100% 83 EXCISE TAX
100%

77 CLASSIFICATION NO.
9106.10.90.00 78 AMOUNT
100% 79 YTD
100% 80 DUTY PAID
100% 81 SPECIAL AMOUNT
100% 82 DUTY ASSESSED
100% 83 SALES TAX
100% 84 EXCISE TAX
100%

78 CLASSIFICATION NO.
9106.10.90.00 79 AMOUNT
100% 80 YTD
100% 81 DUTY PAID
100% 82 SPECIAL AMOUNT
100% 83 DUTY ASSESSED
100% 84 SALES TAX
100% 85 EXCISE TAX
100%

79 CLASSIFICATION NO.
9106.10.90.00 80 AMOUNT
100% 81 YTD
100% 82 DUTY PAID
100% 83 SPECIAL AMOUNT
100% 84 DUTY ASSESSED
100% 85 SALES TAX
100% 86 EXCISE TAX
100%

80 CLASSIFICATION NO.
9106.10.90.00 81 AMOUNT
100% 82 YTD
100% 83 DUTY PAID
100% 84 SPECIAL AMOUNT
100% 85 DUTY ASSESSED
100% 86 SALES TAX
100% 87 EXCISE TAX
100%

81 CLASSIFICATION NO.
9106.10.90.00 82 AMOUNT
100% 83 YTD
100% 84 DUTY PAID
100% 85 SPECIAL AMOUNT
100% 86 DUTY ASSESSED
100% 87 SALES TAX
100% 88 EXCISE TAX
100%

82 CLASSIFICATION NO.
9106.10.90.00 83 AMOUNT
100% 84 YTD
100% 85 DUTY PAID
100% 86 SPECIAL AMOUNT
100% 87 DUTY ASSESSED
100% 88 SALES TAX
100% 89 EXCISE TAX
100%

83 CLASSIFICATION NO.
9106.10.90.00 84 AMOUNT
100% 85 YTD
100% 86 DUTY PAID
100% 87 SPECIAL AMOUNT
100% 88 DUTY ASSESSED
100% 89 SALES TAX
100% 90 EXCISE TAX
100%

84 CLASSIFICATION NO.
9106.10.90.00 85 AMOUNT
100% 86 YTD
100% 87 DUTY PAID
100% 88 SPECIAL AMOUNT
100% 89 DUTY ASSESSED
100% 90 SALES TAX
100% 91 EXCISE TAX
100%

85 CLASSIFICATION NO.
9106.10.90.00 86 AMOUNT
100% 87 YTD
100% 88 DUTY PAID
100% 89 SPECIAL AMOUNT
100% 90 DUTY ASSESSED
100% 91 SALES TAX
100% 92 EXCISE TAX
100%

86 CLASSIFICATION NO.
9106.10.90.00 87 AMOUNT
100% 88 YTD
100% 89 DUTY PAID
100% 90 SPECIAL AMOUNT
100% 91 DUTY ASSESSED
100% 92 SALES TAX
100% 93 EXCISE TAX
100%

87 CLASSIFICATION NO.
9106.10.90.00 88 AMOUNT
100% 89 YTD
100% 90 DUTY PAID
100% 91 SPECIAL AMOUNT
100% 92 DUTY ASSESSED
100% 93 SALES TAX
100% 94 EXCISE TAX
100%

88 CLASSIFICATION NO.
9106.10.90.00 89 AMOUNT
100% 90 YTD
100% 91 DUTY PAID
100% 92 SPECIAL AMOUNT
100% 93 DUTY ASSESSED
100% 94 SALES TAX
100% 95 EXCISE TAX
100%

89 CLASSIFICATION NO.
9106.10.90.00 90 AMOUNT
100% 91 YTD
100% 92 DUTY PAID
100% 93 SPECIAL AMOUNT
100% 94 DUTY ASSESSED
100% 95 SALES TAX
100% 96 EXCISE TAX
100%

90 CLASSIFICATION NO.
9106.10.90.00 91 AMOUNT
100% 92 YTD
100% 93 DUTY PAID
100% 94 SPECIAL AMOUNT
100% 95 DUTY ASSESSED
100% 96 SALES TAX
100% 97 EXCISE TAX
100%

91 CLASSIFICATION NO.
9106.10.90.00 92 AMOUNT
100% 93 YTD
100% 94 DUTY PAID
100% 95 SPECIAL AMOUNT
100% 96 DUTY ASSESSED
100% 97 SALES TAX
100% 98 EXCISE TAX
100%

92 CLASSIFICATION NO.
9106.10.90.00 93 AMOUNT
100% 94 YTD
100% 95 DUTY PAID
100% 96 SPECIAL AMOUNT
100% 97 DUTY ASSESSED
100% 98 SALES TAX
100% 99 EXCISE TAX
100%

93 CLASSIFICATION NO.
9106.10.90.00 94 AMOUNT
100% 95 YTD
100% 96 DUTY PAID
100% 97 SPECIAL AMOUNT
100% 98 DUTY ASSESSED
100% 99 SALES TAX
100% 100 EXCISE TAX
100%

94 CLASSIFICATION NO.
9106.10.90.00 95 AMOUNT
10

Revenue Canada
Customs and Excise Révenu Canada
Douanes et Accise

CANADA CUSTOMS INVOICE
FACTURE DES DOUANES CANADIENNES

Page 1 of 1

1. Vendor (Name and Address)/Vendeur (Nom et adresse)

Aeroprint Time Recorder Co.
5640 Departure Drive
Raleigh, NC 27604

2. Date of Direct Shipment to Canada/Date d'expédition directe vers le Canada

2-27-89

3. Other References (Include Purchaser's Order No.)

Autres références (Inclure le n° de commande de l'acheteur)

5027/73689

4. Consignee (Name and Address)/Destinataire (Nom et adresse)

TDR International Co.
C/O Dodge Maritime
Powers Road
Conklin, NY 13748

99012773-8

21W 456 0089106

5. Purchaser's Name and Address (If other than Consignee)

(1986 DATA + TEL)
TDR International Company
2247 Queenette Street
St. Laurent-Montreal
Quebec, Canada H4K 2B9

6. Country of Transhipment/Pays de transbordement

Canada

7. Country of Origin of Goods

Pays d'origine des marchandises

USA

IF SHIPMENT INCLUDES GOODS OF DIFFERENT ORIGINS
ENTER ORIGINS AGAINST ITEMS IN 12
SI L'EXPÉDITION COMPREND DES MARCHANDESSES D'ORIGINES DIFFÉRENTES, PRÉCISER LEUR PROVENANCE EN 12

8. Transportation: Give Mode and Place of Direct Shipment to Canada
Transport: Préciser mode et point d'expédition directe vers le Canada

9. Conditions of Sale and Terms of Payment
(i.e. Sale, Consignment Shipment, Leased Goods, etc.)
Conditions de vente et modalités de paiement

(p. ex. vente, expédition en consignation, location de marchandises, etc.)

NET 30 DAYS

10. Currency of Settlement/Devise du paiement

US DOLLARS

11. No. of Pkgs. / N° de colis

12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality)
Désignation des articles (Nature des colis, marques et numéros, description générale et caractéristiques, p. ex. classe, qualité)

13. Quantity (State Unit) Quantité (Préciser l'unité)

14. Unit Price Prix unitaire

15. Total

1 Model 9000 Computer Clock (CAT)

1 Cards 3 TIME CARDS

1 **777.00** **777.00**

1 **11.97** **11.97**

1 **11.97** **11.97**

600.94

16191

9106-10-90-00

10

295

105

3 MAR 1989

TIME CARDS

9107-00-90-00

NMB(3)

10

10-3

17. If any of fields 1 to 17 are included on an attached commercial invoice, check this box
Si les renseignements des zones 1 à 17 figurent sur la facture commerciale, cocher cette boîte

777.00

5027/73689

Commercial Invoice No. N° de la facture commerciale

18. Exporter's Name and Address (If other than Vendor)
Nom et adresse de l'exportateur (S'il diffère du vendeur)

19. Originator (Name and Address)/Expéditeur d'origine (Nom et adresse)

21. Departmental Ruling (If applicable)/Décision du Ministère (S'il y a lieu)

22. If fields 23 to 26 are not applicable, check this box
Si les zones 23 à 26 sont sans objet, cocher cette boîte

20. Originator (Name and Address)/Expéditeur d'origine (Nom et adresse)

16. Total Weight/Poids Total

17. Invoice Total
Total de la facture

Net **Gross/Brut**

\$830.40

23. If included in field 17 indicate amount:
Si compris dans le total à la zone 17, préciser:

(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada
Les frais de transport, dépenses et assurances à partir du point d'expédition directe vers le Canada

\$ _____

(ii) Costs for construction, erection and assembly incurred after importation into Canada
Les coûts de construction, d'érection et d'assemblage après importation au Canada

\$ _____

(iii) Export packing
Le coût de l'emballage d'exportation

\$ _____

24. If not included in field 17 indicate amount:
Si non compris dans le total à la zone 17, préciser:

(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada
Les frais de transport, dépenses et assurances jusqu'au point d'expédition directe vers le Canada

\$ _____

(ii) Amounts for commissions other than buying commission
Les commissions autres que celles versées pour l'achat

\$ _____

(iii) Export packing
Le coût de l'emballage d'exportation

\$ _____

25. Check (If applicable)
Cocher (S'il y a lieu)

(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser
Des redevances ou produits ont été ou seront versées par l'acheteur

(ii) The purchaser has supplied goods or services for use in the production of these goods
L'acheteur a fourni des marchandises ou des services pour la production des marchandises

CANADA CUSTOMS INVOICE
FACTURE DES DOUANES CANADIENNESPage
1 of 1

1. Vendor (Name and Address)/Vendeur (Nom et adresse) Acropoint Time Recorder Co. 5640 Departure Drive Raleigh, NC 27604		2. Date of Direct Shipment to Canada/Date d'expédition directe vers le Canada 2-27-89	
4. Consignee (Name and Address)/Destinataire (Nom et adresse) TDR International Co. C/O Dodge Markham Powers Road Conklin, NY 13748		3. Other References (Include Purchaser's Order No.) Autres références (Inclure le n° de commande de l'acheteur) 5027/73689	
		5. Purchaser's Name and Address (If other than Consignee) Nom et adresse de l'acheteur (S'il diffère du destinataire) (100% DATA TIME) TDR International Company 2247 Guenette Street St. Laurent-Montreal Quebec, Canada H4R 2E9	
		6. Country of Transhipment/Pays de transbordement Canada	
		7. Country of Origin of Goods Pays d'origine des marchandises USA	
		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) Conditions de vente et modalités de paiement (p. ex. vente, expédition en consignation, location de marchandises, etc.) NET 30 DAYS	
		10. Currency of Settlement/Devises du paiement US DOLLARS	
11. No. of Pkgs N° de colis	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality) Désignation des articles (Nature des colis, marques et numéros, description générale et caractéristiques, p. ex. classe, qualité)	13. Quantity (State Unit) Quantité (Préciser l'unité)	Selling Price/Prix de vente
1 1 1	Model 9000 Computer Clock (CATT) Cards 3 TIME CARDS	1 1 1	14. Unit Price Prix unitaire 777.00 11.97 11.97
			15. Total 777.00 11.97 11.97 800.94
18. If any of fields 1 to 17 are included on an attached commercial invoice, check this box Si les renseignements des zones 1 à 17 figurent sur la facture commerciale, cocher cette boîte <input type="checkbox"/>		16. Total Weight/Poids Total Net 36 Gross/Brut	
Commercial Invoice No./N° de la facture commerciale 5027/73689		17. Invoice Total/Total de la facture \$830.40	
19. Exporter's Name and Address (If other than Vendor) Nom et adresse de l'exportateur (S'il diffère du vendeur)		20. Originator (Name and Address)/Expéditeur d'origine (Nom et adresse)	
21. Departmental Ruling (If applicable)/Décision du Ministère (S'il y a lieu)		22. If fields 23 to 25 are not applicable, check this box Si les zones 23 à 25 sont sans objet, cocher cette boîte <input type="checkbox"/>	
23. If included in field 17 indicate amount: Si compris dans le total à la zone 17, préciser:		24. If not included in field 17 indicate amount: Si non compris dans le total à la zone 17, préciser:	
(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada Les frais de transport, dépenses et assurances à partir du point d'expédition directe vers le Canada \$ _____		(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada Les frais de transport, dépenses et assurances jusqu'au point d'expédition directe vers le Canada \$ _____	
(ii) Costs for construction, erection and assembly incurred after importation into Canada Les coûts de construction, d'érection et d'assemblage après importation au Canada \$ _____		(ii) Amounts for commissions other than buying commissions Les commissions autres que celles versées pour l'achat \$ _____	
(iii) Export packing Le coût de l'emballage d'exportation \$ _____		(iii) Export packing Le coût de l'emballage d'exportation \$ _____	
		25. Check (If applicable): Cocher (S'il y a lieu): (i) Royalty payments or subsequent proceeds are paid or payable by the purchaser Des redevances ou produits ont été ou seront versés par l'acheteur <input type="checkbox"/>	
		(ii) The purchaser has supplied goods or services for use in the production of these goods L'acheteur a fourni des marchandises ou des services pour la production des marchandises <input type="checkbox"/>	



RUSSELL A.
FARROW LTD.
CUSTOMS BROKERS

FOR SPECIAL USE



SECURITY NO.

CADEX IDENTIFIER

CADEX

TRANSACTION NUMBER

12997-99012773-8
STARBER

IMPORTER NUMBER

ABX 191179

NO. OF INVOICE PAGES

1

IMPORTER NAME

Time Data Ltee.

MISCELLANEOUS INFORMATION FORM

EXPORTER ACROPRINT TIME DATA MEDIUM	MANIFEST NUMBER 217N 456 - 0089106	CARRIER JS6.
PURCHASE NO.	DATE March 3/89	ACCOUNT NO.

[Signature]

X (1957) RC 05
B3
2/88/1/25CANADA CUSTOMS - DOUANES CANADA
CODING FORM - FORMULE DE CODAGE

STARBER INTERNATIONAL INC

PROTECTED (WHEN COMPLETED)
PROTÉGÉ (UNE FOIS REMPLI)

1 IMPORTER NAME AND ADDRESS NOM ET ADRESSE DE L'IMPORTATEUR	NO./N° ABX 191179
TIME DATA-LTEE (BL) SOC D'ENREGISTREMENT INTERNATIONALE 2247 GUENETTE VILLE ST-LAURENT, QUEBEC H4R 2E9	

2 TRANSACTION NO.
N° DE TRANSACTION

12997-99012773-8 / STARBER

685200

7 SUB. HDR. NO./N° DE SOUSEN-TÈTE	8 VENDOR NAME/NOM DU VENDEUR NO./N° 1 ACROPRINT TIME RECORDER
-----------------------------------------	---------------------------------------------------------------------

3 TYPE AB	4 OFFICE NO. N° DE BUREAU 456	5 EXCISE ACCOUNT NO. N° DE COMPTE D'ACCISE	6 PAYMENT MODE MÉTHODE DE PAIEMENT 2
9 COUNTRY OF ORIGIN PAYS D'ORIGINE US		10 COUNTRY OF EXPORT PAYS D'EXPORTATION UNC	11 TARIFF TREATMENT TRAITEMENT TARIFAIRES 2
12 DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE 02 M/M		13 CURRENCY CODE CODE DEVISE 27 D/D	14 TIME LIMIT / DELAI USD

SHIPPED PER-EMBARQUE SUR
TRUCK

VOY/FLIGHT NO.- VOL.

B/L NO./HWB. NO.

CAR CONTAINER OR TRAILER NO.- N° DE WAGON CONTAINER OU REMORQUE

EXCH. RATE- TAUX DE CHANGE

01.200000

ORDER NO.- N° DE LA COMMANDE

27 QUANTITY QUANTITÉ	28 UNIT MEAS. UNITÉ DE MES.	29 RATE OF DUTY TAUX DE DROIT	30 S.T. CODE / RATE CODE / TAUX T.V.	31 ET. RATE TAUX T.A.	32 DUTY DROITS	33 DUTY PAID VALUE VALEUR À L'ACQUETTE	34 SALES TAX TAXE DE VENTE	35 EXCISE TAX TAXE D'ACCISE
1 UNITS	13 DESCRIPTION DESCRIPTION							
1 UNITS	1 TIME CARDS REGISTERS							
19 DESCRIPTION 9107.00.90.00 TIME REGISTERS	20 ITEM NO. ITEM NO. 13	21 ITEM ITEM 13	22 ITEM ITEM 23.94	23 ITEM ITEM 28.73	24 ITEM ITEM 28.73	25 ITEM ITEM 28.73	26 ITEM ITEM 28.73	27 ITEM ITEM 28.73
22 ITEM 2.000	NMB 10.3	28 ITEM 12	30 ITEM 0	31 ITEM 2.96	32 ITEM 31.69	33 ITEM 3.80	34 ITEM 3.80	35 ITEM 3.80
36 ITEM 2 ITEM	37 DESCRIPTION Time registers, or time recorders containing in the same housing a clock.							
38 ITEM 9106.10.90.00 TIME REGISTERS	39 ITEM NO. ITEM NO. 13	40 ITEM ITEM 777.00	41 ITEM ITEM 932.40	42 ITEM ITEM 932.40	43 ITEM ITEM 932.40	44 ITEM ITEM 932.40	45 ITEM ITEM 932.40	46 ITEM ITEM 932.40
47 ITEM -	48 ITEM NO. ITEM NO. 22.5	49 ITEM ITEM 12	50 ITEM ITEM 0	51 ITEM ITEM 209.79	52 ITEM ITEM 1142.19	53 ITEM ITEM 1142.19	54 ITEM ITEM 1142.19	55 ITEM ITEM 1142.19
56 ITEM 19 DESCRIPTION TIME CARDS	57 ITEM NO. ITEM NO. 13	58 ITEM ITEM 22.5	59 ITEM ITEM 12	60 ITEM ITEM 0	61 ITEM ITEM 209.79	62 ITEM ITEM 1142.19	63 ITEM ITEM 1142.19	64 ITEM ITEM 1142.19
65 ITEM 19 DESCRIPTION TIME CARDS	66 ITEM NO. ITEM NO. 13	67 ITEM ITEM 22.5	68 ITEM ITEM 12	69 ITEM ITEM 0	70 ITEM ITEM 209.79	71 ITEM ITEM 1142.19	72 ITEM ITEM 1142.19	73 ITEM ITEM 1142.19
74 ITEM 19 DESCRIPTION TIME CARDS	75 ITEM NO. ITEM NO. 13	76 ITEM ITEM 22.5	77 ITEM ITEM 12	78 ITEM ITEM 0	79 ITEM ITEM 209.79	80 ITEM ITEM 1142.19	81 ITEM ITEM 1142.19	82 ITEM ITEM 1142.19
83 ITEM 19 DESCRIPTION TIME CARDS	84 ITEM NO. ITEM NO. 13	85 ITEM ITEM 22.5	86 ITEM ITEM 12	87 ITEM ITEM 0	88 ITEM ITEM 209.79	89 ITEM ITEM 1142.19	90 ITEM ITEM 1142.19	91 ITEM ITEM 1142.19
92 ITEM 19 DESCRIPTION TIME CARDS	93 ITEM NO. ITEM NO. 13	94 ITEM ITEM 22.5	95 ITEM ITEM 12	96 ITEM ITEM 0	97 ITEM ITEM 209.79	98 ITEM ITEM 1142.19	99 ITEM ITEM 1142.19	100 ITEM ITEM 1142.19
101 ITEM 19 DESCRIPTION TIME CARDS	102 ITEM NO. ITEM NO. 13	103 ITEM ITEM 22.5	104 ITEM ITEM 12	105 ITEM ITEM 0	106 ITEM ITEM 209.79	107 ITEM ITEM 1142.19	108 ITEM ITEM 1142.19	109 ITEM ITEM 1142.19
110 ITEM 19 DESCRIPTION TIME CARDS	111 ITEM NO. ITEM NO. 13	112 ITEM ITEM 22.5	113 ITEM ITEM 12	114 ITEM ITEM 0	115 ITEM ITEM 209.79	116 ITEM ITEM 1142.19	117 ITEM ITEM 1142.19	118 ITEM ITEM 1142.19
119 ITEM 19 DESCRIPTION TIME CARDS	120 ITEM NO. ITEM NO. 13	121 ITEM ITEM 22.5	122 ITEM ITEM 12	123 ITEM ITEM 0	124 ITEM ITEM 209.79	125 ITEM ITEM 1142.19	126 ITEM ITEM 1142.19	127 ITEM ITEM 1142.19
128 ITEM 19 DESCRIPTION TIME CARDS	129 ITEM NO. ITEM NO. 13	130 ITEM ITEM 22.5	131 ITEM ITEM 12	132 ITEM ITEM 0	133 ITEM ITEM 209.79	134 ITEM ITEM 1142.19	135 ITEM ITEM 1142.19	136 ITEM ITEM 1142.19
137 ITEM 19 DESCRIPTION TIME CARDS	138 ITEM NO. ITEM NO. 13	139 ITEM ITEM 22.5	140 ITEM ITEM 12	141 ITEM ITEM 0	142 ITEM ITEM 209.79	143 ITEM ITEM 1142.19	144 ITEM ITEM 1142.19	145 ITEM ITEM 1142.19
146 ITEM 19 DESCRIPTION TIME CARDS	147 ITEM NO. ITEM NO. 13	148 ITEM ITEM 22.5	149 ITEM ITEM 12	150 ITEM ITEM 0	151 ITEM ITEM 209.79	152 ITEM ITEM 1142.19	153 ITEM ITEM 1142.19	154 ITEM ITEM 1142.19
155 ITEM 19 DESCRIPTION TIME CARDS	156 ITEM NO. ITEM NO. 13	157 ITEM ITEM 22.5	158 ITEM ITEM 12	159 ITEM ITEM 0	160 ITEM ITEM 209.79	161 ITEM ITEM 1142.19	162 ITEM ITEM 1142.19	163 ITEM ITEM 1142.19
164 ITEM 19 DESCRIPTION TIME CARDS	165 ITEM NO. ITEM NO. 13	166 ITEM ITEM 22.5	167 ITEM ITEM 12	168 ITEM ITEM 0	169 ITEM ITEM 209.79	170 ITEM ITEM 1142.19	171 ITEM ITEM 1142.19	172 ITEM ITEM 1142.19
173 ITEM 19 DESCRIPTION TIME CARDS	174 ITEM NO. ITEM NO. 13	175 ITEM ITEM 22.5	176 ITEM ITEM 12	177 ITEM ITEM 0	178 ITEM ITEM 209.79	179 ITEM ITEM 1142.19	180 ITEM ITEM 1142.19	181 ITEM ITEM 1142.19
182 ITEM 19 DESCRIPTION TIME CARDS	183 ITEM NO. ITEM NO. 13	184 ITEM ITEM 22.5	185 ITEM ITEM 12	186 ITEM ITEM 0	187 ITEM ITEM 209.79	188 ITEM ITEM 1142.19	189 ITEM ITEM 1142.19	190 ITEM ITEM 1142.19
191 ITEM 19 DESCRIPTION TIME CARDS	192 ITEM NO. ITEM NO. 13	193 ITEM ITEM 22.5	194 ITEM ITEM 12	195 ITEM ITEM 0	196 ITEM ITEM 209.79	197 ITEM ITEM 1142.19	198 ITEM ITEM 1142.19	199 ITEM ITEM 1142.19
200 ITEM 19 DESCRIPTION TIME CARDS	201 ITEM NO. ITEM NO. 13	202 ITEM ITEM 22.5	203 ITEM ITEM 12	204 ITEM ITEM 0	205 ITEM ITEM 209.79	206 ITEM ITEM 1142.19	207 ITEM ITEM 1142.19	208 ITEM ITEM 1142.19
209 ITEM 19 DESCRIPTION TIME CARDS	210 ITEM NO. ITEM NO. 13	211 ITEM ITEM 22.5	212 ITEM ITEM 12	213 ITEM ITEM 0	214 ITEM ITEM 209.79	215 ITEM ITEM 1142.19	216 ITEM ITEM 1142.19	217 ITEM ITEM 1142.19
218 ITEM 19 DESCRIPTION TIME CARDS	219 ITEM NO. ITEM NO. 13	220 ITEM ITEM 22.5	221 ITEM ITEM 12	222 ITEM ITEM 0	223 ITEM ITEM 209.79	224 ITEM ITEM 1142.19	225 ITEM ITEM 1142.19	226 ITEM ITEM 1142.19
227 ITEM 19 DESCRIPTION TIME CARDS	228 ITEM NO. ITEM NO. 13	229 ITEM ITEM 22.5	230 ITEM ITEM 12	231 ITEM ITEM 0	232 ITEM ITEM 209.79	233 ITEM ITEM 1142.19	234 ITEM ITEM 1142.19	235 ITEM ITEM 1142.19
236 ITEM 19 DESCRIPTION TIME CARDS	237 ITEM NO. ITEM NO. 13	238 ITEM ITEM 22.5	239 ITEM ITEM 12	240 ITEM ITEM 0	241 ITEM ITEM 209.79	242 ITEM ITEM 1142.19	243 ITEM ITEM 1142.19	244 ITEM ITEM 1142.19
245 ITEM 19 DESCRIPTION TIME CARDS	246 ITEM NO. ITEM NO. 13	247 ITEM ITEM 22.5	248 ITEM ITEM 12	249 ITEM ITEM 0	250 ITEM ITEM 209.79	251 ITEM ITEM 1142.19	252 ITEM ITEM 1142.19	253 ITEM ITEM 1142.19
254 ITEM 19 DESCRIPTION TIME CARDS	255 ITEM NO. ITEM NO. 13	256 ITEM ITEM 22.5	257 ITEM ITEM 12	258 ITEM ITEM 0	259 ITEM ITEM 209.79	260 ITEM ITEM 1142.19	261 ITEM ITEM 1142.19	262 ITEM ITEM 1142.19
263 ITEM 19 DESCRIPTION TIME CARDS	264 ITEM NO. ITEM NO. 13	265 ITEM ITEM 22.5	266 ITEM ITEM 12	267 ITEM ITEM 0	268 ITEM ITEM 209.79	269 ITEM ITEM 1142.19	270 ITEM ITEM 1142.19	271 ITEM ITEM 1142.19
272 ITEM 19 DESCRIPTION TIME CARDS	273 ITEM NO. ITEM NO. 13	274 ITEM ITEM 22.5	275 ITEM ITEM 12	276 ITEM ITEM 0	277 ITEM ITEM 209.79	278 ITEM ITEM 1142.19	279 ITEM ITEM 1142.19	280 ITEM ITEM 1142.19
281 ITEM 19 DESCRIPTION TIME CARDS	282 ITEM NO. ITEM NO. 13	283 ITEM ITEM 22.5	284 ITEM ITEM 12	285 ITEM ITEM 0	286 ITEM ITEM 209.79	287 ITEM ITEM 1142.19	288 ITEM ITEM 1142.19	289 ITEM ITEM 1142.19
290 ITEM 19 DESCRIPTION TIME CARDS	291 ITEM NO. ITEM NO. 13	292 ITEM ITEM 22.5	293 ITEM ITEM 12	294 ITEM ITEM 0	295 ITEM ITEM 209.79	296 ITEM ITEM 1142.19	297 ITEM ITEM 1142.19	298 ITEM ITEM 1142.19
299 ITEM 19 DESCRIPTION TIME CARDS	300 ITEM NO. ITEM NO. 13	301 ITEM ITEM 22.5	302 ITEM ITEM 12	303 ITEM ITEM 0	304 ITEM ITEM 209.79	305 ITEM ITEM 1142.19	306 ITEM ITEM 1142.19	307 ITEM ITEM 1142.19
308 ITEM 19 DESCRIPTION TIME CARDS	309 ITEM NO. ITEM NO. 13	310 ITEM ITEM 22.5	311 ITEM ITEM 12	312 ITEM ITEM 0	313 ITEM ITEM 209.79	314 ITEM ITEM 1142.19	315 ITEM ITEM 1142.19	316 ITEM ITEM 1142.19
317 ITEM 19 DESCRIPTION TIME CARDS	318 ITEM NO. ITEM NO. 13	319 ITEM ITEM 22.5	320 ITEM ITEM 12	321 ITEM ITEM 0	322 ITEM ITEM 209.79	323 ITEM ITEM 1142.19	324 ITEM ITEM 1142.19	325 ITEM ITEM 1142.19
326 ITEM 19 DESCRIPTION TIME CARDS	327 ITEM NO. ITEM NO. 13	328 ITEM ITEM 22.5	329 ITEM ITEM 12	330 ITEM ITEM 0	331 ITEM ITEM 209.79	332 ITEM ITEM 1142.19	333 ITEM ITEM 1142.19	334 ITEM ITEM 1142.19
335 ITEM 19 DESCRIPTION TIME CARDS	336 ITEM NO. ITEM NO. 13	337 ITEM ITEM 22.5	338 ITEM ITEM 12	339 ITEM ITEM 0	340 ITEM ITEM 209.79	341 ITEM ITEM 1142.19	342 ITEM ITEM 1142.19	343 ITEM ITEM 1142.19
344 ITEM 19 DESCRIPTION TIME CARDS	345 ITEM NO. ITEM NO. 13	346 ITEM ITEM 22.5	347 ITEM ITEM 12	348 ITEM ITEM 0	349 ITEM ITEM 209.79	350 ITEM ITEM 1142.19	351 ITEM ITEM 1142.19	352 ITEM ITEM 1142.19
353 ITEM 19 DESCRIPTION TIME CARDS	354 ITEM NO. ITEM NO. 13	355 ITEM ITEM 22.5	356 ITEM ITEM 12	357 ITEM ITEM 0	358 ITEM ITEM 209.79	359 ITEM ITEM 1142.19	360 ITEM ITEM 1142.19	361 ITEM ITEM 1142.19
362 ITEM 19 DESCRIPTION TIME CARDS	363 ITEM NO. ITEM NO. 13	364 ITEM ITEM 22.5	365 ITEM ITEM 12	366 ITEM ITEM 0	367 ITEM ITEM 209.79	368 ITEM ITEM 1142.19	369 ITEM ITEM 1142.19	370 ITEM ITEM 1142.19
371 ITEM 19 DESCRIPTION TIME CARDS	372 ITEM NO. ITEM NO. 13	373 ITEM ITEM 22.5	374 ITEM ITEM 12	375 ITEM ITEM 0	376 ITEM ITEM 209.79	377 ITEM ITEM 1142.19	378 ITEM ITEM 1142.19	379 ITEM ITEM 1142.19
380 ITEM 19 DESCRIPTION TIME CARDS	381 ITEM NO. ITEM NO. 13	382 ITEM ITEM 22.5	383 ITEM ITEM 12	384 ITEM ITEM 0	385 ITEM ITEM 209.79	386 ITEM ITEM 1142.19	387 ITEM ITEM 1142.19	388 ITEM ITEM 1142.19
389 ITEM 19 DESCRIPTION TIME CARDS	390 ITEM NO. ITEM NO. 13	391 ITEM ITEM 22.5	392 ITEM ITEM 12	393 ITEM ITEM 0	394 ITEM ITEM 209.79	395 ITEM ITEM 1142.19	396 ITEM ITEM 1142.19	397 ITEM ITEM 1142.19
398 ITEM 19 DESCRIPTION TIME CARDS	399 ITEM NO. ITEM NO. 13	400 ITEM ITEM 22.5	401 ITEM ITEM 12	402 ITEM ITEM 0	403 ITEM ITEM 209.79	404 ITEM ITEM 1142.19	405 ITEM ITEM 1142.19	406 ITEM ITEM 1142.19
407 ITEM 19 DESCRIPTION TIME CARDS	408 ITEM NO. ITEM NO. 13	409 ITEM ITEM 22.5	410 ITEM ITEM 12	411 ITEM ITEM 0	412 ITEM ITEM 209.79	413 ITEM ITEM 1142.19	414 ITEM ITEM 1142.19	415 ITEM ITEM 1142.19
416 ITEM 19 DESCRIPTION TIME CARDS	417 ITEM NO. ITEM NO. 13	418 ITEM ITEM 22.5	419 ITEM ITEM 12	420 ITEM ITEM 0	421 ITEM ITEM 209.79	422 ITEM ITEM 1142.19	423 ITEM ITEM 1142.19	424 ITEM ITEM 1142.19
425 ITEM 19 DESCRIPTION TIME CARDS	426 ITEM NO. ITEM NO. 13	427 ITEM ITEM 22.5	428 ITEM ITEM 12	429 ITEM ITEM 0	430 ITEM ITEM 209.79	431 ITEM ITEM 1142.19	432 ITEM ITEM 1142.19	433 ITEM ITEM 1142.19
434 ITEM 19 DESCRIPTION TIME CARDS	435 ITEM NO. ITEM NO. 13	436 ITEM ITEM 22.5	437 ITEM ITEM 12	438 ITEM ITEM 0	439 ITEM ITEM 209.79	440 ITEM ITEM 1142.19	441 ITEM ITEM 1142.19	442 ITEM ITEM 1142.19
443 ITEM 19 DESCRIPTION TIME CARDS	444 ITEM NO. ITEM NO. 13	445 ITEM ITEM 22.5	446 ITEM ITEM 12	447 ITEM ITEM 0	448 ITEM ITEM 209.79	449 ITEM ITEM 1142.19	450 ITEM ITEM 1142.19	451 ITEM ITEM 1142.19
452 ITEM 19 DESCRIPTION TIME CARDS	453 ITEM NO. ITEM NO. 13	454 ITEM ITEM 22.5	455 ITEM ITEM 12	456 ITEM ITEM 0	457 ITEM ITEM 209.79	458 ITEM ITEM 1142.19	459 ITEM ITEM 1142.19	460 ITEM ITEM 1142.19



Revenue Canada
Customs and Excise

Revenu Canada
Douanes et Accise

IN BCN

CUSTOMS CARGO CONTROL DOCUMENT

DOCUMENT DE CONTRÔLE DU FRET DES DOUANES

Manifest from / Manifeste de

EN DOUANE

To / À

Landsdowne 456

Landsdowne 456

Acquittal No. / N° de l'acquittement

12997-99012773-9

Consignee Name and Address / Nom et adresse du destinataire

Time Data Inc.
2347 Gouinette Co
St. Laurent - Montreal Quebec H4R 2E9

Carrier Code
Code du transp.

2ITN

Cargo Control No.
N° de contrôle du fret

456. 0088106

Shipper Name and Address / Nom et adresse de l'expéditeur

Acroprint Time Record Co.
5646 Repture Drive
Raleigh N.C. 27748

Carrier Code
Code du transp.

Previous Cargo Control No.
N° de contrôle du fret antérieur

No. of pkgs.
Nbre de colis

Description and Marks
Désignation et marques

Weight
Poids

Rate
Taux

Advances
Avances

Prepaid
Port payé

Collect
Port dû

1. Catt 9000 Computer clock
5# 900136 Bu
100 Time Card Catt 9000 Shift 1
1 Box Time Card Catt 9000 Shift 5

3

36 lbs.

Name of Carrier / Nom du transporteur

J56. #199 13 MAR 1989

Vehicle Identification / Identification du véhicule

736 3914 Cat

To be delivered by Consignee to Customs
A remettre à la Douane par le destinataire

A 8A (1/88)

LONG ROOM COPY / EXEMPLAIRE DE LA SALLE DES COMPTOIRS

GTM



Revenue Canada
Customs and Excise

Revenu Canada
Douanes et Accise

CANADA CUSTOMS — DETAILED ADJUSTMENT STATEMENT
DOUANES CANADA — RELEVÉ DÉTAILLÉ DE RAJUSTEMENT

PROTECTED (WHEN COMPLETED)
PROTÉGÉ (UNE FOIS REMPLI)

1 IMPORTER NAME AND ADDRESS
NOM ET ADRESSE DE L'IMPORTATEUR

NO / N°

ABX191179

2 TRANSACTION NO.
N° DE TRANSACTION

12997190044811

TIME DATA LTEE (BL)

SOC D'ENREGISTREMENT INTERNAT.
2247 GUENETTE
VILLE ST-LAURENT

QJU

H4R2E9

ACCOUNT/SECURITY NO.
N° DE COMPTE/GARANTIE

12997 190044811

ASSIGNED NO.
N° DÉSIGNÉ

6 PAGE NO./N° DE PAGE

1

8 SUB HDR.
NO / N° DE
SOUS-ENTETE

9 MAIL TO / POSTER A:
STARBER INTERNATIONAL INC.
410 ST-NICOLAS
O1 #300
MONTREAL
QJU HZY 2P5

3 OFFICE NO.
N° DE BUREAU 4 ORIGINAL TRANSACTION NO.
N° DE LA TRANSACTION ORIGINALE 5 Y/A M/M D/J

0456 12997990127738 89 03 07

10 SECURITY NO. / N° DE SÉCURITÉ

11 COUNTRY OF ORIGIN
PAYS D'ORIGINE 12 COUNTRY OF EXPORT
PAYS D'EXPORTATION 13 TARIFF TREATMENT
TRAITEMENT TARIFAIRES

14 DIRECT SHIPMENT DATE
DATE D'EXPÉDITION DIRECTE 15 CRY. CODE
CODE DEVISE 16 TIME LIMIT / DÉLAI

7 DATE OF DECISION
DATE DE LA DÉCISION

89/07/14

17 LINE LIGNE	18 DESCRIPTION — AS RULED DESIGNATION — SELON LA DÉCISION											
19 CLASSIFICATION NO. N° DE CLASSEMENT	20 ANNEX CODE ANNEXE	21 VFB CODE CODE V.D.	22 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE	23 VALUE FOR DUTY (CAN. DOLLARS) VALEUR EN DOUANE (DOLLARS CAN)	24 SPECIAL AUTHORITY AUTORISATION SPÉCIALE	25 S.A. CODE C.S.	26 SPECIAL ASSESSMENT COTISATION SPÉCIALE					
27 QUANTITY QUANTITÉ	28 UNIT MEAS UNITE DE MES	29 RATE OF DUTY TAUX DE DROIT	30 S.T. CODE RATE TAUX	31 E.T. RATE TAUX T.A.	32 DUTY DROITS	33 DUTY PAID VALUE VALEUR A L'ACQUITTE	34 SALES TAX TAXE DE VENTE	35 EXCISE TAX TAXE D'ACCISE				

002 TIME REGISTERS/RECORDER W/CLOCK IN SAME HOUSING

9106109000	013	777.00	932.40	89-797	.00			
22.50	12	.00	.00	932.40	137.06	.00		
TCS/TSAA +000.00	TDD/TDA +002.96		TTV/TSTA +140.86	TTA/TETA +000.00		TOTAL +143.82		

THESE GOODS QUALIFY FOR A REFUND UNDER THE PROVISIONS OF ORDER IN COUNCIL P.C. 1989-797, BUT FOR CUSTOMS DUTIES ONLY. THIS ORDER IN COUNCIL DOES NOT PROVIDE FOR THE REMISSION OF THE FEDERAL SALES TAX.

THE JUSTIFICATION FOR REQUEST SPACE SHOULD HAVE READ REFUND UNDER SECTION 23 OF THE FINANCIAL ADMINISTRATION ACT.

INTEREST NOT APPLICABLE.



Revenue Canada
Customs and Excise

Revenu Canada
Douanes et Accise

CANADA CUSTOMS — DETAILED ADJUSTMENT STATEMENT
DOUANES CANADA — RELEVÉ DÉTAILLÉ DE RAJUSTEMENT

PROTECTED (WHEN COMPLETED)
PROTÉGÉ (UNE FOIS REMPLI)

1 IMPORTER NAME AND ADDRESS
NOM ET ADRESSE DE L'IMPORTATEUR

NO. / N°

ABX191179

2 TRANSACTION NO.
N° DE TRANSACTION
12997190044811

ACCOUNT/SECURITY NO.
N° DE COMPTE/GARANTIE
12997

ASSIGNED NO.
N° DÉSIGNÉ
190044811

6 PAGE NO. / N° DE PAGE

2

TIME DATA LTEE (BL)

SOC D'ENREGISTREMENT INTERNAT.
2247 GUENETTE
VILLE ST-LAURENT
QU

H4R2E9

3 OFFICE NO.

N° DE BUREAU

4 ORIGINAL TRANSACTION NO.
N° DE LA TRANSACTION ORIGINALE

0456

12997990127738

5 Y/A

M/M

D/J

89

03

09

7 DATE OF DECISION
DATE DE LA DECISION

89/07/14

8 SUB. HDR.
NO. / N° DE
SOUSEN-TETE

9 MAIL TO / POSTER À:
STARBER INTERNATIONAL INC.
#110 ST-NICOLAS
#300
MONTREAL
QU H2Y 2P5

10 SECURITY NO. / N° DE SÉCURITÉ

11 COUNTRY OF ORIGIN
PAYS D'ORIGINE

12 COUNTRY OF EXPORT
PAYS D'EXPORTATION

13 TARIFF TREATMENT
TRAITEMENT TARIFAIRES

14 DIRECT SHIPMENT DATE
DATE D'EXPÉDITION DIRECTE

15 CRCY. CODE
CODE DEVISE

16 TIME LIMIT / DELAI

17 LINE LIGNE	18 DESCRIPTION — AS RULED DESIGNATION — SELON LA DÉCISION																		
	19 CLASSIFICATION NO. N° DE CLASSEMENT		20 ANNEX CODE CODE ANNEXE	21 VFD CODE CODE V.D.	22 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE	23	24 VALUE FOR DUTY (CAN. DOLLARS) VALEUR EN DOUANE (DOLLARS CAN)	25 SPECIAL AUTHORITY AUTORISATION SPÉCIALE	26 S.A. CODE CODE C.S.	27 QUANTITY QUANTITE		28 UNIT MEAS UNITE DE MES	29 RATE OF DUTY TAUX DE DROIT	30 S.T. CODE/RATE CODE/TAUX T.V.	31 E.T. RATE TAUX T.A.	32	33 DUTY PAID VALUE VALEUR A L'ACQUITTE	34 SALES TAX TAXE DE VENTE	35 EXCISE TAX TAXE D'ACCISE

COTISATION SPEC/SPEC. ASSESS

+0.00

DROITS/DUTY

-209.79

TAXES DE VENTE/SALES TAX

+0.00

TAXE D'ACCISE/EXCISE TAX

+0.00

TOTAL

-209.79

TOTAL DU /AMOUNT DUE
AU RECEVEUR/TO RECEIVER
GENERAL

TOTAL DU /AMOUNT DUE
AU REQUEURANT /TO CLAIMANT

-209.79

RENE J. BRIERE

REMISSIONS OFFICER
AGENT DES REMISES

Revenue Canada
Customs and ExciseRevenu Canada
Douanes et Accise

STATEMENT OF GOODS SEIZED

RELEVÉ DES MARCHANDISES SAISIES

Seizure No./N° de saisie

456-8010

Page

1
of
1

Seized From/Nom du saisie

TIME DATA RECORDER

Address/Adresse

3247 GUENETTE, ST LAURENT, MONTREAL QUE

Item No. Art. n°	Quantity Quantité	Description Désignation	Value For Duty Valeur en douane	Classification No. N° de classement	Annex Code Code de l'annexe	Rate of Duty Taux des droits	Duty Droits	Value Plus Duty Valeur grossie des droits	Sales Tax Taxe de vente	Excise Tax Taxe d'accise
1	60	MODEL 125 TIME RECORDER	9,679.50							
2	43	MODEL 150 TIME RECORDER	8,350.06							
3	2	MODEL BP125-6 TIME RECORDER	466.05							
4	2	MODEL BP125-R6 TIME RECORDER	525.80							
5	4	MODEL ETC/MT STAMPS	987.07							
6	8	MODEL ETC STAMPS	1744.70							
7	39	USED RECORDERS FOR PARTS	466.05							
8	515	PARTS FOR RECORDER	1266.38							
		TOTAL	23,485.61	9106.10.10.00		9.2	2,160.67	25,646.28		
		Totals Totaux	23,485.61				2,160.67	25,646.28	3,077.55	

Recapitulation/Récapitulation

Amount Required for Return/Montant requis pour restitution

Goods/Marchandises	
Duty Droits	2,160.67
Sales Tax Taxe de vente	3,077.55
Excise Tax Taxe d'accise	
Revenue Short Paid Somme payée en moins X [3]	15,714.66
O'er At.re	20,952.88
Total Amount Montant total	15,714.66

Conveyance/Moyen de transport	
Duty Droits	2,160.67
Sales Tax Taxe de vente	3,077.55
Excise Tax Taxe d'accise	
Revenue Short Paid Somme payée en moins X []	
Other Autre REPEAT X 1	5,238.22
Total Amount Montant total	10,476.44

Total Amount Received Montant total reçu	
Conveyance Moyen de transport	HELD
Goods Marchandises	HELD
Total Received Total reçu	

Customs Office Stamp and Officer's Initials
REVENUE CANADA CUSTOMS AND EXCISE 3/20/55 B 137 Timbre du bureau de douane et parafé de l'agent

Revenue Canada
Customs and ExciseRevenu Canada
Douanes et AcciseSEIZURE RECEIPT
REÇU POUR SAISIE

D 4

MAR 15 1989

Seizure No. / N° de saisie

456-8010

Customs Office
Bureau de douane 456

Region / Région

LANSDOWNE

OTT

Date

Y/A 1989

M/M MAR

D/J 03

Surname, Given Names, Company, Association / Nom de famille, prénoms, société, association

TIME DATA RECORDER

Address (No., Street, Apartment No., City, Province, Postal Code, Country) / Adresse (N°, rue, n° d'appartement, ville, province, code postal, pays)

2247 GUENETTE ST LAURENT, MONTREAL, QUEBEC, CDA H4R 2E9.

The goods described on the attached statement of goods seized and/or the conveyance described hereunder are seized as forfeit for the following reason(s):

Les marchandises décrites dans le relevé des marchandises saisis ci-joint et/ou le moyen de transport décrit ci-dessous sont saisis à titre de confiscation pour la ou les raisons suivantes:

THAT THE SAID GOODS ARE SEIZED BECAUSE THEY WERE SMUGGLED OR ATTEMPTED TO SMUGGLE THEM INTO CANADA WHETHER CLANDESTINELY OR NOT, THEREBY EVADING THE DUTIES LAWFULLY PAYABLE; AND THAT THE SAID CONVEYANCE WAS MADE USE OF THEREIN.

GOODS / MARCHANDISES

Value / Valeur	Revenue Short Paid / Somme payée en moins	Amount Required for Return / Montant requis pour restitution
23,485.61	5,238.22	20,952.88

CONVEYANCE / MOYEN DE TRANSPORT

Make (Year) / Marque (Année)	Model / Modèle	Licence No. (Year) / N° d'imm. (Année)	V.I.N. (Year) / N.I.V. (Année)	Amount Required for Return / Montant requis pour restitution
1985 KENWORTH	COE	PD2994 ONT	2XKKD139X4FM 811020	10,476.44

AMOUNTS RECEIVED / MONTANTS REÇUS

Goods / Marchandises	Conveyance / Moyen de transport	Total	Receipt No. / N° du reçu	Method of Payment / Méthode de paiement
HELD	HELD	NIL		

RIGHT TO APPEAL

The forfeiture of the goods or conveyances seized or any money or security held in lieu thereof, is final and not subject to review, or to be restrained, prohibited, removed, set aside or otherwise dealt with unless a written notice is given to the seizing officer and/or an officer at the Customs and Excise office at the address noted below, requesting a decision of the Minister. This request must be given within thirty days from the date of the seizure.

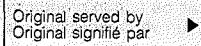
La confiscation des marchandises ou des moyens de transport saisis ou celles des montants ou garanties qui en tiennent lieu est définitive et n'est pas susceptible de révision, de restriction, d'interdiction, d'annulation, de rejet ou de toute autre forme d'intervention à moins qu'un avis écrit soit donné à l'agent saisissant ou à un agent du bureau de Douanes et Accise à l'adresse mentionnée ci-dessous en vue de faire rendre une décision du Ministre. L'avis doit être présenté dans les trente jours suivant la saisie.

Customs Office (Name, Address) / Bureau de douane (Nom, adresse)

PORT OF LANSDOWNE
LANSDOWNE, ONT. K0E1L0

Seizing Officer / Agent saisissant

DBlythe 137

Original served by
Original signifié par

▶

Registered Mail
Poste recommandéPersonally
Personnellement

BROKER

Date

01 MAR 89

THIRD PARTY CLAIMS

ATTENTION

If you are aware of any persons, with the exception of the above named, that may be an owner, mortgagee, lien holder or holder of any like interest, refer to the reverse side of this form.

Si vous avez connaissance de toute personne, autre que celle nommée ci-dessus, qui pourrait revendiquer à l'égard de cette saisie un droit en qualité de propriétaire de créancier hypothécaire, de créancier préfégré ou en toute autre qualité comparable, voir au verso.

<input type="checkbox"/> Personal Personnel	<input checked="" type="checkbox"/> Commercial
<input type="checkbox"/> 1 Jewelry, Cameras, Watches Bijoux, appareils photo., montres	<input type="checkbox"/> 2 Clothing Vêtements
<input type="checkbox"/> 3 Liquor/Tobacco Spiritueux/Tabac	<input type="checkbox"/> 4 Drugs Drogue
<input type="checkbox"/> 5 Pornography Pornographie	<input type="checkbox"/> 6 Vehicles, Vessels, Trailers Véhicules, bateaux, remorques
<input type="checkbox"/> 7 Animals Animaux	<input type="checkbox"/> 8 Others Autres

Related Information: Companies, Individuals Previous Seizure No. / Renseignements afférents: sociétés, autres personnes, n° de saisie précédente

PREVIOUS SEIZURE! DEC'R # 85 4037790 UNDERVALUATION-

ORI : ON 80101
DATE : 850404

Date of Birth / Date de naissance	ID No. / N° ID	Origin / Origine
Y/A M/M D/J		

Occupation / Profession	Mode of Transportation / Mode de transport
	<input checked="" type="checkbox"/> Highway Grand route <input type="checkbox"/> Air <input type="checkbox"/> Rail <input type="checkbox"/> Marine Mer <input type="checkbox"/> Post Poste <input type="checkbox"/> Others Autres

Arriving From / Arrivant de	Language Problem / Problème linguistique	Interpreter / Interprète
NORTH CAROLINA VIA NEW YORK	<input type="checkbox"/> Yes Oui <input checked="" type="checkbox"/> No Non	<input type="checkbox"/> Yes Oui <input checked="" type="checkbox"/> No Non

Action	Refer to / Renvoyer à	Informant / Dénonciateur
Commenced / Commencée 1710	Concluded / Terminée 2100	<input checked="" type="checkbox"/> Investigation Division Division des enquêtes <input type="checkbox"/> RCMP GRC

Third Party / Tierces personnes	Third Party Notified / Tierces personnes avisées	Award / Récompense
<input type="checkbox"/> Yes Oui <input checked="" type="checkbox"/> No Non	<input type="checkbox"/> Yes Oui <input checked="" type="checkbox"/> No Non	<input type="checkbox"/> Yes Oui <input checked="" type="checkbox"/> No Non

Primary Officer / Agent au primaire	Assisting Officer / Agent auxiliaire	Superintendent / Surintendant
N/A	D. Smith	R. Mangian

THIRD PARTY CLAIM

138. (1) Where anything has been seized as forfeit under this Act, any person, other than the person in whose possession the thing was when seized, who claims an interest therein as owner, mortgagee, lien-holder or holder of any like interest may, within sixty days after such seizure, apply by notice in writing to the court for an order under section 139.

(2) A judge of the court to which an application is made under this section shall fix a day, which day shall be not less than thirty days after the date of the filing of the application, for the hearing thereof.

(3) A person who makes an application under this section shall serve notice of the application and of the hearing on the Deputy Minister, or an officer designated by him for the purposes of this section, not later than fifteen days after a day for the hearing of the application is fixed pursuant to subsection (2).

(4) The service of a notice under subsection (3) is sufficient if it is sent by registered mail addressed to the Deputy Minister.

(5) In this section and sections 139 and 140, "court" means

- (a) in the Province of Quebec, the Superior Court;
- (b) in the Province of Prince Edward Island, the Yukon Territory and the Northwest Territories, the Supreme Court;
- (c) in the Provinces of New Brunswick, Manitoba, Alberta and Saskatchewan, the Court of Queen's Bench; and
- (d) in any province of Canada not referred to in paragraph (a), (b) or (c), the county or district court for the county or district in which the thing in respect of which an application for an order under section 139 is made was seized.

139. Where, on the hearing of an application made under section 138, it is made to appear to the satisfaction of the court

(a) that the applicant acquired the interest in respect of which he is applying in good faith prior to the contravention or use in respect of which the seizure was made;

(b) that the applicant is innocent of any complicity in the contravention of this Act or the regulations or the use of a conveyance that resulted in the seizure and of any collusion in relation to that contravention or use; and

(c) that the applicant exercised all reasonable care in respect of any person permitted to obtain possession of the thing seized to satisfy himself that it was not likely to be used in contravention of this Act or the regulations or, where the applicant is a mortgagee or lien-holder, that he exercised such care with respect to the mortgagor or lien-giver,

the applicant is entitled to an order declaring that his interest is not affected by such seizure and declaring the nature and extent of his interest at the time of the contravention or use.

140. (1) A person who makes an application under section 138 or the Crown may appeal to the court of appeal from an order made under section 139 and the appeal shall be asserted, heard and decided according to the ordinary procedure governing appeals to the court of appeal from orders or judgments of a court.

(2) In this section, "court of appeal" means, in the province in which an order under this section is made, the court of appeal for that province as defined in section 2 of the Criminal Code.

141. (1) The Deputy Minister or an officer designated by him shall, after forfeiture of a thing has become final and on application made to him by a person who has obtained a final order under section 139 or 140 in respect of the thing, direct that

- (a) the thing be given to the applicant; or
- (b) an amount calculated on the basis of the interest of the applicant in the thing at the time of the contravention or use in respect of which the thing was seized, as declared in the order, be paid to him.

(2) The total amount paid under paragraph (1)(b) in respect of a thing shall, where the thing was sold or otherwise disposed of under this Act, not exceed the proceeds of the sale or disposition, if any, less any costs incurred by Her Majesty in respect of the thing, and, where there are no proceeds of a disposition of a thing under this Act, no payment shall be made pursuant to paragraph (1)(b) in respect of the thing.

REVDICATION DES TIERS

138. (1) En cas de saisie-confiscation effectuée en vertu de la présente loi, toute personne qui, sauf si elle était en possession de l'objet au moment de la saisie, revendique à cet égard un droit en qualité de propriétaire, de créancier hypothécaire, de créancier privilégié ou en toute autre qualité comparable peut, dans les soixante jours suivant la saisie, requérir par avis écrit la cour de rendre l'ordonnance visée à l'article 139.

(2) Le juge de la cour saisie conformément au présent article fixe pour une date postérieure d'au moins trente jours à celle de la requête l'audition de celle-ci.

(3) Dans les quinze jours suivant la date fixée pour l'audition, le requérant signifie au sous-ministre, ou à l'agent que celui-ci désigne pour l'application du présent article, un avis de la requête ainsi que de l'audition.

(4) Il suffit, pour que l'avis prévu au paragraphe (3) soit considéré comme signifié, qu'il soit envoyé en recommandé au sous-ministre.

(5) Dans le présent article et dans les articles 139 et 140, «cour» s'entend:

- a) dans la province de Québec, de la Cour supérieure;
- b) dans la province de l'Île-du-Prince-Édouard, le territoire du Yukon et les territoires du Nord-Ouest, de la Cour suprême;
- c) dans les provinces du Nouveau-Brunswick, du Manitoba, d'Alberta et de la Saskatchewan, de la Cour du Banc de la Reine;
- d) dans les autres provinces, de la cour de comté ou de district dans le ressort de laquelle a été saisi l'objet visé dans la requête d'ordonnance présentée en vertu de l'article 139.

139. Lors de l'audition de la requête visée à l'article 138, le requérant est recevable à obtenir une ordonnance disposant que la saisie ne porte pas atteinte à son droit et précisant la nature et l'étendue de celui-ci au moment de l'infraction ou de l'utilisation en cause si la cour constate qu'il réunit les conditions suivantes:

- a) il a acquis son droit de bonne foi avant l'infraction ou l'utilisation;
- b) il est innocent de toute complicité ou collusion dans l'infraction ou l'utilisation;
- c) il a pris des précautions suffisantes concernant toute personne admise à la possession de l'objet saisi pour se convaincre que celui-ci ne risquait pas d'être utilisé en infraction à la présente loi ou à ses règlements, où concernant son débiteur dans le cas d'une hypothèque ou d'un privilège.

140. (1) L'ordonnance visée au paragraphe 138(1) est susceptible d'appel, de la part du requérant ou de la Couronne, devant la cour d'appel. Le cas échéant, l'affaire est entendue et jugée selon la procédure ordinaire régissant les appels interjetés devant cette juridiction contre les ordonnances ou décisions de la cour.

(2) Dans le présent article, «cour d'appel» s'entend de la cour d'appel, au sens de l'article 2 du Code criminel, de la province où est rendue l'ordonnance visée au présent article.

141. (1) Le sous-ministre ou l'agent qu'il délègue, une fois la confiscation devenue définitive et sur demande de la personne qui, en vertu des articles 139 ou 140, a obtenu une ordonnance définitive au sujet de l'objet saisi, fait remettre à cette personne:

- a) soit l'objet;
- b) soit un montant dont le calcul est basé sur la contre-valeur de son droit dans l'objet au moment de l'infraction ou de l'utilisation, telle qu'elle est fixée dans l'ordonnance.

(2) En cas de vente ou d'aliénation sous une autre forme d'un objet au sujet duquel un versement est effectué en vertu de l'alinéa (1)b), le montant du versement ne peut être supérieur au produit éventuel de la vente ou de l'aliénation, duquel sont soustraits les frais afférents à l'objet supportés par Sa Majesté; dans les cas où aucun produit ne résulte d'une aliénation effectuée en vertu de la présente loi, aucun versement prévu à l'alinéa (1)b) n'est effectué.

FEDERAL COURT OF CANADA COUR FÉDÉRALE DU CANADA

TRIAL DIVISION SECTION DE PREMIÈRE INSTANCE

Court No. T-1707-90.....

Nº de dossier TIME DATA RECORDER.....

IMI LTD. ET AL v. M., N.R.....

Exhibit No. D.4.(Defendant)

Nº de la pièce.....

Filed on.....

Déposée le 28 janvier 1993....

Place/Lieu Montreal.....

Registrar.....

Greffier(ière) Diane Perrier.....



RUSSELL A.
FARROW LTD.
CUSTOMS BROKERS

FOR SPECIAL USE

SECURITY NO.

(DS)

CADEX IDENTIFIER

CADEX

TRANSACTION NUMBER



12997-99012774-9 / STARBER

IMPORTER NUMBER

CAEH 85103

NO. OF INVOICE PAGES

6

IMPORTER NAME

Caran Business Products

MISCELLANEOUS INFORMATION FORM

EXPORTER	MANIFEST NUMBER	CARRIER
Dodge Monkheim	21RN-456 - 0089105	JS6
PURCHASE NO.	DATE	ACCOUNT NO.
	MARCH 3/89	

26.

FEDERAL COURT OF CANADA
COUR FÉDÉRALE DU CANADA

TRIAL DIVISION
SECTION DE PREMIÈRE INSTANCE

Court No. T-1101-90.....
Nº de dossier.....

TIME DATA RECORDER
INT'LTD. v/c M.N.R.

Exhibit No.
Nº de la pièce D-5 (Defendant)

Filed on
Déposée le 28 janvier 1993

Place/Lieu Montreal.....

Registrar Greffier(ière) Diane...Leroux



Revenue Canada
Customs and Excise

Revenu Canada
Douanes et Accise

IN BOND
EN DOUANE

CUSTOMS CARGO CONTROL DOCUMENT
DOCUMENT DE CONTRÔLE DU FRET DES DOUANES

Acquittal No. / N° de l'acquittement

12497-99012774-9

Manifest from / Manifeste de

Lansdowne 456 Total Lansdowne 456

Consignee Name and Address / Nom et adresse du destinataire

Ecora Business Products
2347 Gazette
Ville St. Laurent Quebec H4R 2E9

Carrier Code
Code du transp.

JITN

Cargo Control No.
N° de contrôle du fret

456 0089105

Shipper Name and Address / Nom et adresse de l'expéditeur

Dodge Markham Co. Inc.
P.O. Box 173 - 26 Powers Road
Conklin - New York 13748

Carrier Code
Code du transp.

1734

Previous Cargo Control No.
N° de contrôle du fret antérieur

No. of pkgs.
Nbre de colis

Description and Marks
Désignation et marques

Weight
Poids

Rate
Taux

Advances
Avances

Prepaid
Port payé

Collect
Port dû

428 Boxes Time Register Cards 24.759

Name of Carrier / Nom du transporteur

J.S. 6. #199

Vehicle Identification / Identification du véhicule

7363814 On board

To be delivered by Consignee to Customs
A remettre à la Douane par le destinataire

The shipment described herein is now released to the warehouse operator.
L'expédition décrite dans la présente est maintenant remise à l'exploitant d'entrepôt.

Customs Inspector/Inspecteur des Douanes

A 8A (1/88)

CUSTOMS DELIVERY AUTHORITY COPY / EXEMPLAIRE DE L'AUTORISATION DOUANIÈRE DE LIVRAISON

1. Vendor (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		2. Date of Direct Shipment to Canada 3/3/89		
4. Consignee (Name and Address) Ecara Business Products 2247 Guenette Ville St. Laurent H4R 2E9 QU		3. Other References (Include Purchaser's Order No.) 72899, 72893, 72890, 72888		
		5. Purchaser's Name and Address (if other than Consignee)		
		6. Country of Transhipment		
		7. Country of Origin of Goods USA	If Shipment Includes Goods of Different Origins, Enter Origins Against Items in 12.	
8. Transportation: Give Mode and Place of Direct Shipment to Canada Motor Freight Conklin, NY		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) 2%10 Net 30		
		10. Currency of Settlement US Funds		
11. No. of Pkgs.	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality)	13. Quantity (State Unit)	Selling Price	
2	K-331	10m	14. Unit Price	15. Total
2	5625 PARLO	10m	6.70/m	67.00
10	6023	50m	4.90/m	49.00
10	D5197	50m	6.00/m	300.00
15	10-800292-2	75m	6.00/m	300.00
20	J2510-2565	100m	6.00/m	450.00
5	6030	25m	6.70/m	670.00
10	C00100 FR.	410 St. Nicholas	25m	6.00/m
6	GTR-100	Montreal, QUE	50m	150.00
20	MG33 CAN/LATHEM	Attn: P. Provost	30m	245.00
5	811	285-1500	100m	201.00
5	811-FR		25m	6.00/m
6	811-FR		25m	150.00
5	J-261		27m	6.00/m
5	MG30 CAN/LATHEM		25m	180.90
18.	If any of fields 1 to 17 are included on an attached commercial invoice, check this box 057584, 057506 Commercial Invoice No. 057576, 057505, 057509057514	<input checked="" type="checkbox"/>	16. Total Weight	17. Invoice Total
			Net	Gross
19.	Exporter's Name and Address (if other than Vendor)	20. Originator (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		
21.	Departmental Ruling (if applicable)	22. If fields 23 to 25 are not applicable, check this box <input checked="" type="checkbox"/>		
23.	If included in field 17 indicate amount:	24. If not included in field 17 indicate amount:	25. Check (if applicable):	
(i)	Transportation charges, expenses and insurance from the place of direct shipment to Canada \$ _____	(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada \$ _____	(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser <input type="checkbox"/>	
(ii)	Costs for construction, erection and assembly incurred after importation into Canada \$ _____	(ii) Amounts for commissions other than buying commissions \$ _____	(ii) The purchaser has supplied goods or services for use in the production of these goods <input type="checkbox"/>	
(iii)	Export packing \$ _____	(iii) Export packing \$ _____		

1. Vendor (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		2. Date of Direct Shipment to Canada 3/3/89		
		3. Other References (Include Purchaser's Order No.) 72888, 72890, 72894, 72896		
4. Consignee (Name and Address) Ecara Business Products 2247 Guenette Ville St. Laurent H4R 2E9 QU		5. Purchaser's Name and Address (if other than Consignee)		
		6. Country of Transhipment		
		7. Country of Origin of Goods USA		
8. Transportation: Give Mode and Place of Direct Shipment to Canada Motor Freight Conklin, NY		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) 2%10 Net 30		
		10. Currency of Settlement US Funds		
11. No. of Pkgs.	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality)	13. Quantity (State Unit)	Selling Price	
2	5009 FR	10m	14. Unit Price	15. Total
2	MG33 CAN/LATH-2	10m	4.90/m	49.00
2	J-159	10m	6.00/m	60.00
7	6023GT	32m	6.00/m	60.00
1	L-589	3m	6.70/m	20.10
1	ATR206	1m	6.00/m	6.00
5	E2065	25m	6.00/m	150.00
10	6024	50m	6.00/m	300.00
6	9607	29m	6.00/m	174.00
5	F2066-68688	25m	6.00/m	150.00
5	85-85B	25m	4.90/m	122.50
4	00608 CANADIAN	20m	6.00/m	120.00
5	LCM347/LCM347 F	25m	6.00/m	150.00
2	25550	10m	6.70/m	67.00
5	LCM 519	25m	4.90/m	122.50
18.	If any of fields 1 to 17 are included on an attached commercial invoice, check this box 057510 Commercial Invoice No. 057584, 057506, 057513, 057512,	<input checked="" type="checkbox"/>	16. Total Weight Net	17. Invoice Total Gross
19.	Exporter's Name and Address (if other than Vendor)	20. Originator (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		
21.	Departmental Ruling (if applicable)	22. If fields 23 to 25 are not applicable, check this box <input checked="" type="checkbox"/>		
23.	If included in field 17 indicate amount: (i) Transportation charges, expenses and insurance from the place of direct shipment to Canada \$ _____	24. If not included in field 17 Indicate amount: (i) Transportation charges, expenses and insurance to the place of direct shipment to Canada \$ _____	25. Check (if applicable): (I) Royalty payments or subsequent proceeds are paid or payable by the purchaser <input type="checkbox"/>	
	(ii) Costs for construction, erection and assembly incurred after importation into Canada \$ _____	(ii) Amounts for commissions other than buying commissions \$ _____	(II) The purchaser has supplied goods or services for use in the production of these goods <input type="checkbox"/>	
	(iii) Export packing \$ _____	(iii) Export packing \$ _____		

1. Vendor (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		2. Date of Direct Shipment to Canada 3/3/89		
		3. Other References (Include Purchaser's Order No.) 72896, 72885, 72891, 72890		
4. Consignee (Name and Address) Ecara Business Products 2247 Guenette Ville ST. Laurent H4R 2E9 QU		5. Purchaser's Name and Address (if other than Consignee)		
		6. Country of Transhipment		
		7. Country of Origin of Goods USA	If Shipment Includes Goods of Different Origins, Enter Origins Against Items in 12.	
8. Transportation: Give Mode and Place of Direct Shipment to Canada Motor Freight Conklin, NY		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) 2%10 Net 30		
		10. Currency of Settlement US Funds		
11. No. of Pkgs.	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality)	13. Quantity (State Unit)	Selling Price	
5	C-20-348	25m	14. Unit Price 6.70/m	15. Total 167.50
6	10-800292-C2	30m	6.00/m	180.00
2	J-140	10m	6.70/m	67.00
2	81J	10m	6.00/m	60.00
5	J-153	25m	6.70/m	167.50
5	J-151	25m	6.70/m	167.50
5	J-157	25m	6.70/m	167.50
2	J-259 CAN/LATH	410 St. Nicholas	6.70/m	67.00
5	J-261	Montreal, QUE	6.70/m	167.50
5	J-276	Attn: P.Provost	6.70/m	167.50
5	ATE2786	285-1500	4.90/m	122.50
3	ATE2769		6.00/m	90.00
1	25650		6.70/m	33.50
5	811-FR		6.00/m	150.00
1	TD-15		7.20/m	36.00
18. If any of fields 1 to 17 are included on an attached commercial invoice, check this box <input checked="" type="checkbox"/> 057583 Commercial Invoice No. <u>057510, 057578, 057499, 057515</u>		16. Total Weight Net	17. Invoice Total Gross	
19. Exporter's Name and Address (if other than Vendor)		20. Originator (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		
21. Departmental Ruling (if applicable)		22. If fields 23 to 25 are not applicable, check this box <input checked="" type="checkbox"/>		
23. If included in field 17 indicate amount: (i) Transportation charges, expenses and insurance from the place of direct shipment to Canada \$ _____ (ii) Costs for construction, erection and assembly incurred after importation into Canada \$ _____ (iii) Export packing \$ _____		24. If not included in field 17 indicate amount: (i) Transportation charges, expenses and insurance to the place of direct shipment to Canada \$ _____ (ii) Amounts for commissions other than buying commissions \$ _____ (iii) Export packing \$ _____		25. Check (if applicable): (i) Royalty payments or subsequent proceeds are paid or payable by the purchaser <input type="checkbox"/> (ii) The purchaser has supplied goods or services for use in the production of these goods <input type="checkbox"/>

1. Vendor (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		2. Date of Direct Shipment to Canada 3/3/89		
		3. Other References (Include Purchaser's Order No.) 1855, 728977, 72895, 72898, 72899		
4. Consignee (Name and Address) Ecaro Business Products 2247 Guenette Ville St. Laurent H4R 2E9 QU		5. Purchaser's Name and Address (if other than Consignee)		
		6. Country of Transhipment		
		7. Country of Origin of Goods USA	If Shipment Includes Goods of Different Origins, Enter Origins Against Items in 12.	
8. Transportation: Give Mode and Place of Direct Shipment to Canada Motor Freight Conklin, NY		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) 2%10 Net 30		
		10. Currency of Settlement US Funds		
11. No. of Pkgs.	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality)	13. Quantity (State Unit)	Selling Price	
12	5541B	60m	14. Unit Price	15. Total
10	15X800652	50m	6.70/m	402.00
5	N4605A	25m	6.70/m	335.00
1	K14-4500	5m	4.90/m	122.50
6	00606 CANADIAN	30m	6.70/m	33.50
6	00607 CANADIAN	30m	6.00/m	180.00
8	84131 CANADIAN	40m	6.00/m	180.00
5	WW-FRENCH	25m	6.00/m	240.00
5	6025/6026	25m	6.70/m	167.50
5	812-FR	25m	6.00/m	150.00
5	811	25m	6.70/m	167.50
5	811-FR	25m	6.00/m	150.00
5	J-276	25m	6.70/m	150.00
2	33-2	10m	6.00/m	60.00
2	S-AW43169-1	10m	6.70/m	67.00
18. If any of fields 1 to 17 are included on an attached commercial invoice, check this box 057574, 057501, 057582 Commercial Invoice No. 057577, 057511, 057575, 057502		16. Total Weight Net	17. Invoice Total Gross	
19. Exporter's Name and Address (if other than Vendor)		20. Originator (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		
21. Departmental Ruling (if applicable)		22. If fields 23 to 25 are not applicable, check this box <input checked="" type="checkbox"/>		
23. If included in field 17 indicate amount: (i) Transportation charges, expenses and insurance from the place of direct shipment to Canada \$ _____		24. If not included in field 17 indicate amount: (i) Transportation charges, expenses and insurance to the place of direct shipment to Canada \$ _____		25. Check (if applicable): (i) Royalty payments or subsequent proceeds are paid or payable by the purchaser <input type="checkbox"/>
(ii) Costs for construction, erection and assembly incurred after importation into Canada \$ _____		(ii) Amounts for commissions other than buying commissions \$ _____		(ii) The purchaser has supplied goods or services for use in the production of these goods <input type="checkbox"/>
(iii) Export packing \$ _____		(iii) Export packing \$ _____		

1. Vendor (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		2. Date of Direct Shipment to Canada 3/3/89		
		3. Other References (Include Purchaser's Order No.) 72876, 72879, 72879, 72882, 1855, 72900, 72890, 72900, 72883, 72892		
4. Consignee (Name and Address) Ecara Business Products 2247 Guenette Ville St. Laurent H4R 2E9 QU		5. Purchaser's Name and Address (if other than Consignee)		
		6. Country of Transhipment		
		7. Country of Origin of Goods USA		
8. Transportation: Give Mode and Place of Direct Shipment to Canada Motor Freight Conklin, NY		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) 2%10 Net 30		
		10. Currency of Settlement US Funds		
11. No. of Pkgs.	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality)	13. Quantity (State Unit)	Selling Price	
12	8688B	60m	14. Unit Price	15. Total
12	CB-33-R	60m	6.00/m	360.00
1	15X800652 Pink	1m	6.70/m	6.70
1	1955-01	1m	6.00/m	6.00
2	K-418	10m	6.70/m	67.00
2	15-800692 (1664)	10m	7.70/m	77.00
2	N959	10m	6.00/m	60.00
11	C20-3115	Broker: Blackpool	54m	6.70/m 361.80
3	Microder-French	410 St. Nicholas	30m	7.00/m 210.00
2	LCM K20-223	Montreal, QUE	10m	6.70/m 67.00
2	K20-227	Attn: P. Provost	10m	6.00/m 60.00
5	A412 ROMEO	285-1500	25m	6.00/m 150.00
4	C521		20m	6.70/m 134.00
2	U587		10m	6.50/m 65.00
1	15-800692 FR		5m	7.70/m 38.50
18.	If any of fields 1 to 17 are included on an attached commercial invoice, check this box 057500, 057581, 057585, 057507, 057516, 057518 Commercial Invoice No. 057579, 057580, 058593, 057573, 057517	16. Total Weight Net	17. Invoice Total Gross	
19.	Exporter's Name and Address (if other than Vendor)	20. Originator (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		
21.	Departmental Ruling (if applicable)	22. If fields 23 to 25 are not applicable, check this box <input checked="" type="checkbox"/>		
23.	If included in field 17 indicate amount:	24. If not included in field 17 indicate amount:	25. Check (if applicable):	
(i)	Transportation charges, expenses and insurance from the place of direct shipment to Canada \$ _____	(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada \$ _____	(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser <input type="checkbox"/>	
(ii)	Costs for construction, erection and assembly incurred after importation into Canada \$ _____	(ii) Amounts for commissions other than buying commissions \$ _____	(ii) The purchaser has supplied goods or services for use in the production of these goods <input type="checkbox"/>	
(iii)	Export packing \$ _____	(iii) Export packing \$ _____		

1. Vendor (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748		2. Date of Direct Shipment to Canada 3/3/89		
		3. Other References (Include Purchaser's Order No.) 72883, 72875, 72883, 72882, 31062		
4. Consignee (Name and Address) Ecaro Business Products 2247 Guenette Ville St. Laurent H4R 2E9 QU		5. Purchaser's Name and Address (if other than Consignee)		
		6. Country of Transhipment		
		7. Country of Origin of Goods USA		
8. Transportation: Give Mode and Place of Direct Shipment to Canada Motor Freight Conklin, NY		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) 2%10 Net 30		
		10. Currency of Settlement US Funds		
11. No. of Pkgs.	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality)	13. Quantity (State Unit)	Selling Price	
1	D5018	5m	14. Unit Price	15. Total
10	FR 6030	50m	6.00/m	30.00
10	K-20-26	50m	6.00/m	300.00
6	6023	26m	6.00/m	156.00
1	J140	2m	6.70/m	13.40
10	85231-C1	50m	6.00/m	300.00
1	4-209569	5m	4.90/m	24.50
18.	If any of fields 1 to 17 are included on an attached commercial invoice, check this box 057503 057521, 057508, 057520, 057519	<input checked="" type="checkbox"/>	16. Total Weight	17. Invoice Total
			Net	Gross
			24,759lbs	\$13,103.90
19. Exporter's Name and Address (if other than Vendor)	20. Originator (Name and Address) Dodge Markham Co., Inc. PO Box 173, 26 Powers Road Conklin NY 13748			
21. Departmental Ruling (if applicable)	22. If fields 23 to 25 are not applicable, check this box <input checked="" type="checkbox"/>			
23. If included in field 17 indicate amount:	24. If not included in field 17 indicate amount:		25. Check (if applicable):	
(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada \$ _____	(i) Transportation charges, expenses and insurance to the place of direct shipment to Canada \$ _____		(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser <input type="checkbox"/>	
(ii) Costs for construction, erection and assembly incurred after importation into Canada \$ _____	(ii) Amounts for commissions other than buying commissions \$ _____		(ii) The purchaser has supplied goods or services for use in the production of these goods <input type="checkbox"/>	
(iii) Export packing \$ _____	(iii) Export packing \$ _____			



RUSSELL A.
FARROW LTD.
CUSTOMS BROKERS

D-6

SECURITY NO.

CADEX IDENTIFIER

CADEX

FOR SPECIAL USE

TRANSACTION NUMBER



12997-99012773-8 / STARBER

IMPORTER NUMBER

ABX 191179

NO. OF INVOICE PAGES

1

IMPORTER NAME

Time Data Ltee

MISCELLANEOUS INFORMATION FORM

EXPORTER ACROPRINT TIME TIME DATA RECORDER	MANIFEST NUMBER TIME-456-0089106	CARRIER TSÉ
PURCHASE NO.	DATE MARCH 3/89	ACCOUNT NO.

[Signature]

FEDERAL COURT OF CANADA COUR FÉDÉRALE DU CANADA

TRIAL DIVISION SECTION DE PREMIÈRE INSTANCE

Court No. T-1707-90.....
N° de dossier.....

TIME DATA RECORDER
INT'L TR. V/C M.N.R...

Exhibit No.
N° de la pièce D-6 (Defendant)

Filed on

Déposée le 28 Janvier 1993

Place/Lieu Montreal.....

Registrar
Greffier(lère) Diane Lemire

Revenue Canada
Customs and ExciseRevenu Canada
Douanes et Accise

IN BOND

CUSTOMS CARGO CONTROL DOCUMENT
DOCUMENT DE CONTRÔLE DU FRET DES DOUANES

Acquittal No. / N° de l'acquittement

2497294012773-8

Manifest from / Manifeste de Lansdowne 456	To / À Lansdowne 456
------------------------------------------------------	--------------------------------

Consignee Name and Address / Nom et adresse du destinataire

Time Data Ltee.
2347 Guenette Co
St.Laurent - Montreal Quebec H4R 2E9

Carrier Code
Code du transp.

227N

Cargo Control No.
N° de contrôle du fret

1080

456 0089106

Shipper Name and Address / Nom et adresse de l'expéditeur

Aeroprint Time Reward Co
5646. Department Drive
Raleigh NC 13748

Carrier Code
Code du transp.Previous Cargo Control No.
N° de contrôle du fret antérieur

No. of pkgs. Nbre de colis	Description and Marks Désignation et marques	Net Weight Poids	Rate Taux	Advances Avances	Prepaid Port payé	Collect Port dû
1	Catt 4000 Computer clock SH 900136 BU					
1 Box	Time Card Catt 4000 SH 441	30.00				
1 Box	Time Card Catt 4000 SH 445					
3						

Name of Carrier / Nom du transporteur

JSG. #199

Vehicle Identification / Identification du véhicule

7363414 EndThe shipment described herein is now released to the warehouse operator.
L'expédition décrite dans la présente est maintenant remise à l'exploitant d'entrepôt.

Customs Inspector/Inspecteur des Douanes

A 8A (1/88)

CUSTOMS DELIVERY AUTHORITY COPY / EXEMPLAIRE DE L'AUTORISATION DOUANIÈRE DE LIVRAISON

1. Vendor (Name and Address)/Vendeur (Nom et adresse)		2. Date of Direct Shipment to Canada/Date d'expédition directe vers le Canada		
Aeroprint Time Recorder Co. 5640 Departure Drive Raleigh, NC 27604		2-27-89		
4. Consignee (Name and Address) Destinataire (Nom et adresse)		3. Other References (Include Purchaser's Order No.) Autres références (Inclure le n° de commande de l'acheteur)		
TDR International Co. C/O Dodge Markham Powers Road Conklin, NY 13748		5027/73689		
8. Transportation: Give Mode and Place of Direct Shipment to Canada Transport: Préciser mode et point d'expédition directe vers le Canada		6. Country of Transhipment/Pays de transbordement Canada		
		7. Country of Origin of Goods Pays d'origine des marchandises USA		
		9. Conditions of Sale and Terms of Payment (i.e. Sale, Consignment Shipment, Leased Goods, etc.) Conditions de vente et modalités de paiement (p. ex. vente, expédition en consignation, location de marchandises, etc.)		
		NET 30 DAYS		
		10. Currency of Settlement Devise du paiement US DOLLARS		
11. No. of Pkgs Nbre de colis	12. Specification of Commodities (Kind of Packages, Marks and Numbers, General Description and Characteristics, i.e. Grade, Quality) Désignation des articles (Nature des colis, marques et numéros, description générale et caractéristiques, p. ex. classe, qualité)		13. Quantity (State Unit) Quantité (Préciser l'unité)	Selling Price/Prix de vente
	1	Model 9000 Computer Clock (CATT)	1	777.00
1	Cards	1	11.97	11.97
1	Cards TIME CARDS	1	11.97	11.97
				800.94
18.	If any of fields 1 to 17 are included on an attached commercial invoice, check this box Si les renseignements des zones 1 à 17 figurent sur la facture commerciale, cocher cette boîte	<input type="checkbox"/>	16. Total Weight Poids Total Net 36	17. Invoice Total Total de la facture \$830.40
19.	Exporter's Name and Address (If other than Vendor) Nom et adresse de l'exportateur (S'il diffère du vendeur)	20. Originator (Name and Address) Expéditeur d'origine (Nom et adresse)		
21.	Departmental Ruling (If applicable) Décision du Ministère (S'il y a lieu)	22. If fields 23 to 25 are not applicable, check this box Si les zones 23 à 25 sont sans objet, cocher cette boîte		
23.	If included in field 17 indicate amount: Si compris dans le total à la zone 17, préciser:	24. If not included in field 17 indicate amount: Si non compris dans le total à la zone 17, préciser:	25. Check (If applicable): Cocher (S'il y a lieu):	
		(i) Transportation charges, expenses and insurance from the place of direct shipment to Canada Les frais de transport, dépenses et assurances à partir du point d'expédition directe vers le Canada \$ _____	(i) Royalty payments or subsequent proceeds are paid or payable by the purchaser Des redevances ou produits ont été ou seront versés par l'acheteur <input type="checkbox"/>	
		(ii) Costs for construction, erection and assembly incurred after importation into Canada Les coûts de construction, d'érection et d'assemblage après importation au Canada \$ _____	(ii) The purchaser has supplied goods or services for use in the production of these goods L'acheteur a fourni des marchandises ou des services pour la production des marchandises <input type="checkbox"/>	
		(iii) Export packing Le coût de l'emballage d'exportation \$ _____		

ACROPRINT
TIME RECORDER CO.



5640 DEPARTURE DRIVE
RALEIGH, NORTH CAROLINA 27604
(919) 872-5800
(REMIT ONLY TO ABOVE ADDRESS)

SOLD TO
TDR INTERNATIONAL COMPANY
2247 GUENETTE STREET
ST. LAURENT-MONTREAL
QUEBEC, CANADA, H4R 2E9

SHIPPED TO
TDR INTERNATIONAL CO.
C/O DODGE MARKHAM
POWERS ROAD
CONKLIN, NY 13748

(SHIPPED TO SAME AS SOLD TO UNLESS SHOWN BELOW)

Act. #TF0001

SERVICE CHARGE ON PAST DUE ACCOUNTS IS 1.5% PER MONTH

TERMS: "DO NOT DISCOUNT TRANSPORTATION OR TAX"

INVOICE NO.	INVOICE DATE	DATE SHIPPED	NO. PACKAGES	DELIVERY	F.O.B.	NET 30 DAYS		
5027	2-27-89	2-27-89	2	ASAP	RALEIGH, NC			

OUR ORDER NO.	DATE ENTERED	CUSTOMER ORDER NO.	SHIPPED VIA	PPD	COLL.	C.O.D.	BILL OF LADING
73689	2-27-89		UPS	XXX			

TOTAL ORDER	PART NUMBER AND DESCRIPTION	QUANTITY SHIPPED	QUANTITY BACK OR'D	UNIT PRICE	AMOUNT
1	01-0107-000 CATT 9000 COMPUTER CLOCK S#900136BU	1	0		777.00
1	09-5101-000 TIME CARD CATT 9000 SHIFT 1	1	0		11.97
1	09-5105-000 TIME CARD CATT 9000 SHIFT 5	1	0		11.97
	LAND FREIGHT, INSURANCE & HANDLING				800.94
					29.40
					830.34

SUB TOTAL

PREPAID SHIPPING
CHARGES

TOTAL

PAY THIS AMOUNT

ORIGINAL

GOTTLIEB, KAYLOR & STOCKS

BARRISTERS & SOLICITORS

TRADE MARK AGENTS

2020 UNIVERSITY, SUITE 1600
MONTREAL, CANADA H3A 2A5
TELEPHONE: (514) 288-1744
TELEX: 05-267600 CABLE: "TRADELAW MTL"
FAX: (514) 288-6629

August 21, 1989

Revenue Canada
Customs and Excise
Adjudications Directorate
17th Floor
191 Laurier Avenue West
Ottawa, Ontario
K1A 0L5

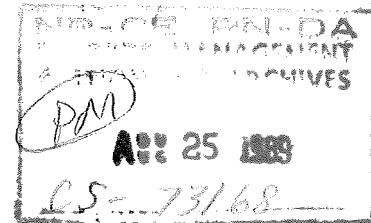
Attention: Peter Melvin

Re: Time Data Recorder Ltd.
Customs Seizure CS 73168

Dear Mr. Melvin:

This will be further to our recent correspondence in the above-captioned matter. We wish to make the following representations with respect to the duty and penalty portions of the assessment.

As you are aware, the error which took place in failing to declare the time clocks was an inadvertent one in the sense that the driver who was responsible for the transport of the clocks to the border forgot to pick up the papers which were on the premises



FEDERAL COURT OF CANADA
COUR FÉDÉRALE DU CANADA

TRIAL DIVISION
SECTION DE PREMIÈRE INSTANCE

Court No. T-1747-90.....
Nº de dossier
TIME DATA RECORDER
I.N.T. L.T.D.... V/c ... M.N.R....
Exhibit No.
Nº de la pièce D-1 (Defendant)
Filed on 28 Janvier 1983
Déposée le 28 Janvier 1983
Place/Lieu MONTREAL.....
Registrar D. (one). Penner
Greffier(ère) D. (one). Penner

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of Dodge Markham Co. Inc. and which had been prepared by Acroprint Time Recorder Co. It must be remembered that the shipment which was brought back from the United States was a combined one and the failure of the driver to carry with him the documents for the time clocks was a clerical error.

In addition to the foregoing, as you are aware, Order in Council PC 1989-794 dated May 4, 1989, the time clocks which were inadvertently not declared to customs were declared to the duty-free as of a date which preceded the date of the importation in question. Consequently, the time clocks as imported were not subject to duty and, at worst, the infraction which was committed was of a purely technical nature.

Furthermore, our client, upon noticing that the documents for the time clocks in question had inadvertently been left behind by the driver, took all human steps necessary in order to have same delivered as quickly as possible to the driver before he reached the Canada Customs border point. In fact, our client was successful in arranging for the missing papers to JSG, the trucking company involved on the assumption that JSG would ensure that the papers were then transported directly to the driver at the border. As you are aware, this whole transaction took place late on a Friday afternoon and, unbeknownst to our client, JSG put the papers in their office without forwarding same to the driver at the border crossing point. Had our client been aware of this situation, it would certainly have made the necessary follow-up efforts to ensure that the paper work was given directly to the driver.

Based on the foregoing, it is clear that the error which took place was an inadvertent one and given that no duty has been short paid in the present case, in our respectful submission, it would be both unfair and unnecessary to impose penalties with respect to this matter. Indeed, in previous cases involving errors of a technical nature, the Department has seen fit to set aside the duty portion of the assessment and to reduce the penalty portion thereof to 10% of the theoretical amount of duty that might have been owing on the goods had they been dutiable.

We trust that similar treatment will be accorded to our client in the present case.

Yours very truly,

GOTTLIEB, KAYLOR & STOCKS

Per: 
Michael Kaylor

MK/jj