



TERMS AND CONDITIONS OF SERVICE

ADDENDUM "A" - IEEPA REFUND PROCUREMENT SERVICE

Western Overseas Corporation ("Company") conducts customs business and related services for ("Customer"), the importer of record, further to a U.S Customs and Border Protection ("CBP") power of attorney and subject to Company's Terms and Conditions of Service (the "T&C").

Starting in 2025, Customer has imported merchandise and, where applicable, timely paid all duties due under the International Emergency Economic Powers Act ("IEEPA").

Customer has not assigned any of its rights to collect IEEPA refunds, and is the only party, person, or entity entitled to do so.

Customer desires to receive refunds on the IEEPA tariffs.

Company desires to assist Customer with obtaining such refunds by providing a refund procurement service subject to the T&C and this addendum.

Now therefore, the parties agree as follows:

1.0 SCOPE OF IEEPA REFUND PROCUREMENT SERVICE

- 1.1 Further to Customer's CBP power of attorney, Company, on behalf of Customer, shall establish an Automated Commercial Environment ("ACE") Secure Data Portal (collectively "ACE Portal") account with CBP to submit declarations to the Consolidated Administration and Processing of Entries ("CAPE") in the ACE Portal.
- 1.2 Relying on the information and documentation that Customer will furnish and review, including commercial invoices, packing lists, classification, valuation, and country of origin used to make entry, Customer will confirm the list of entries for which refunds of IEEPA duties are being requested ("IEEPA Entry List"). Based on the Customer's IEEPA Entry List, the Company shall submit declarations to the CAPE module through the ACE Portal for all IEEPA refunds and available interest (the "IEEPA Refund Procurement Service").
- 1.3 Company will perform the IEEPA Refund Procurement Service subject to the T&C, which are incorporated by reference into this addendum and available at <https://www.westernoverseas.com/wp-content/uploads/2024/08/Terms-and-Conditions-2024.pdf>. IEEPA Refund Procurement Service is limited to entries where the Company acted as the filer (code 906) and does not include auditing of Customers' entries, defending CBP audits, or filing protests if CBP were to offset or deny Customers' IEEPA refund.

1.4 Company makes no warranty or representations regarding the timing or success of the IEEPA Refund Procurement Service. Customer agrees that any CBP issue that may arise in the use, access, or programming of CAPE relieves Company of all liability associated with the success of the IEEPA Refund Procurement Service. By voluntarily using CAPE, Customer understands and agrees that CBP will use IEEPA refunds to offset amounts owed on other duties, and that CBP will provide a method for identifying entries for which an adjustment has been made.

2.0 ROUTING OF FUNDS; COMPANY’S SERVICE FEES

2.1 The Company maintains a pooled bank account (“PBA”) for the receipt of IEEPA refunds and interest and for the disbursement of Net IEEPA refunds and interest due to the Customer. Customer authorizes all IEEPA refunds and interest to be deposited into Company’s PBA.

2.2 “Net IEEPA refund” means the amount of each refund per CBP entry, before offsets, less the Company’s (5%) five percent service fee (“IEEPA Refund Service Fee”). The Company’s IEEPA Refund Service fee is capped at \$20,000. The minimum IEEPA Refund Service fee is \$500.

Company Name

WESTERN OVERSEAS CORPORATION

AUTHORIZED SIGNATURE

AUTHORIZED SIGNATURE

PRINTED NAME/TITLE

PRINTED NAME/TITLE

DATE

DATE

**RETURN THE COMPLETED DOCUMENT BY EMAIL TO
IEEPA@WESTERNOVERSEAS.COM**