Messe Frankfurt, Inc. 1600 Parkwood Circle, Suite 515 Atlanta, Georgia 30339 U.S.A.

Attention: Ms. Amanda P Wellborn Operations Manager Compliance Verification and Services P.O. Box 7000, Station "A" 1980 Matheson Boulevard East Mississauga, Ontario L5A 3A4

File #CSPL-2265 May 8, 2007

Dear Ms. Wellborn,

I have received notification from Commerce Trade Show Logistics Group Ltd. advising of the <u>Automechanika Canada</u> to be held at the **International Centre**, over the period of September 26th-29th, 2007.

I am pleased to advise you that the use of Tariff Items 9993.00.00.00 and 9830.00.00.00 is being extended to you for this event.

Goods imported temporarily under tariff item 9993.00.00.00 cannot be sold, leased or further manufactured or processed while in Canada. The goods must be imported in a reasonable quantity pertaining to their use while in Canada. The goods must be exported within a reasonable time after the conclusion of the event. Should participants decide to give away, sell or otherwise dispose of any temporarily imported goods, they must contact the nearest Customs office or their Customs Broker to arrange for the proper accounting for those goods. After the event, any goods that remain in Canada are subject to the payment of duties and taxes regardless of whether or not the goods are sold.

Please be advised the use of Tariff Item **9830.00.00.00** (Foreign Organization Remission Order) requires that at least seventy-five percent (75%) of attendees at this event must be non-residents of Canada to obtain GST relief. The event must not be open to the Canadian public at large. Giveaways should not exceed twenty-five dollars (\$25.00) Canadian per item. At the conclusion of your event, all remaining goods must be exported from Canada or be duty and tax paid.

Also, use of the Border to Show system is authorized for this location.

I recommend that any exhibitors coming to this event from outside of Canada, be provided with a copy of this letter for presentation to Canada Customs Officials at time of entry into Canada.

This letter does not preclude the necessity for possession of appropriate documentation to satisfy Immigration requirements at time of arrival in Canada.

Please visit www.cic.gc.ca/english/visit/index.html for more information or contact Immigration at 1-888-242-2100.

I note that you have appointed Commerce Trade Show Logistics Group Ltd. "Official Customs Brokers" to effect Customs clearance of goods destined for your event.

I wish you every success with your event and if I can be of further assistance, please contact me by telephone at (905) 803-5261 or by fax at (905) 803-5353.

Yours truly,

Mau'veen Dayrell-Johnson Regional Coordinator International Events & Convention Services Southern Ontario Region

Mau'veen Dayrell-Johnson

cc: Commerce Trade Show Logistics Group Ltd. Attn: Andrew Gillespie

