Form MA — Canadian Invoice of Goods sold by the Exporter prior to Shipment.

(*Place and Date*) JOPLIN, MO. FEB. 28, 19 67

Invoice of INSULATING CEMENT (*General nature or class of merchandise*) *purchased*

by NORTH AMERICAN REFRACTORIES LTD. *of* CALEDONIA, ONTARIO

from EAGLE-PICHER INDUSTRIES, INC. *of* CINCINNATI, OHIO

to be shipped from JOPLIN, MISSOURI *Per* FR-C&ET-SOO LINE-AC&HB

(*Name of vessel*) (*City or Port of shipment*) (*State Route*)

YOUR ORDER NO. EP 34 OUR ORDER NO. 9869 TERMS REG INV. NO.

Country of Origin	Marks and Numbers on Packages	Quantity	DESCRIPTION OF GOODS All cases in shipment must be numbered, and such numbers must be shown on invoice in manner to show contents of case. All columns MUST be completed.	Fair market value at time and place of shipment in currency of country of export (See clauses 5 to 8 of certificate of value hereof) @	Amount	Selling Price to the Purchaser in Canada (Specify currency of settlement) @	Amount
USA	EP 34	420	50# BAGS NARCO STAZON INSULATING CEMENT 21000#	85.50 MT	897.75	85.50 MT	897.75
		1	CTN NARCO BLOCK INSULATION 48 BF	.172 BF	8.26	.172 BF	8.26
			20 PALLETS	6.12 EA	122.40	6.12 EA	122.40
			THIS CAR WILL CLEAR THROUGH CUSTOMS AT SAULT ST MARIE, ONTARIO				
Number of Packages in Shipment:-		21	Gross Shipping Weight: 214486	TOTAL	1028.41	TOTAL	1028.41

PLAINTIFF'S EXHIBIT

NAR-104

UNR 001138

NOTE: The following costs must be shown:

Amount of: Freight, if any, prepaid and charged NONE

Freight, if any, prepaid and not charged NONE

Freight, if any, allowed to be deducted by importer on settlement NONE

*If any freight is prepaid by the exporter and not charged, or is allowed to be deducted by the importer on settlement, a statement must be made on this invoice indicating whether or not the practice is consistent with the exporter's domestic market freight policy.

(M) I, the undersigned, do hereby certify that:

1. That I am the ASS'T CONTROLLER (*Insert official capacity*) of EAGLE-PICHER INDUSTRIES, INC. (*Name of exporter*) exporter of the goods described in the within invoice;
2. That the said invoice is in all respects correct and true;
3. That the said invoice contains a true and full statement showing the price actually paid or to be paid for the said goods, the actual quantity thereof and all charges thereon;
4. That there is included in the said invoice the true value of all cartons, cases, crates, boxes and coverings of any kind and all charges and expenses incident to placing the said goods in condition packed ready for shipment to Canada;
5. That the said invoice also exhibits the fair market value, at the time when and place from which the goods were shipped directly to Canada, of like goods when sold in the same or substantially the same quantities for home consumption in the ordinary course of trade under competitive conditions to purchasers located at that place with whom the vendor deals at arm's length and who are at the same or substantially the same trade level as the importer;
6. That where like goods are not sold for home consumption in the circumstances described in the preceding section but where the goods shown on this invoice are similar to those sold for home consumption, the fair market value exhibited thereon is not less than the aggregate of
   (a) the cost of production of the goods exported; and
   (b) an amount that is the same percentage of the cost of production of the goods exported as the gross profit on the similar goods is of the cost of production of the similar goods;
7. That the said fair market value is without
   (a) any discount or deduction not given, allowed and deducted on invoices covering sales for home consumption in the country of export in the ordinary course of trade;
   (b) any deduction on account of any subsidy or drawback of Customs duty that has been allowed by the Government of any other country, or on account of any so-called royalty, rent or charge for use of any machine or goods of any description, that the seller or proprietor does or would usually charge thereon when the same are sold or loaned or rented for use in the country of export; or
   (c) any discount or deduction on account of the amount of consideration or money value of any special arrangement between any persons interested therein, because of the exportation or intended exportation of such goods, or the right to unrestricted limits for the sale or use thereof;
8. That if the fair market value of the said goods described in this invoice is other than the sales thereof as above specified, such fair market value has, to the best of my knowledge and belief, been fixed and determined under the authority of the Customs Act at the value exhibited in this invoice;
9. That no different invoice of the goods mentioned in the said invoice has been or will be furnished to any one by me or on my behalf;
10. That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by any one on behalf of either of them other than as shown on the said invoice, either by way of discount, rebate, salary, compensation or in any other manner whatsoever;

(A) That each article on this invoice is hereby for the purposes of manufacture of the country specified on the invoice as its Country of Origin;
That each manufactured article on the invoice in its present form ready for export to Canada has been finished in such specified country of origin, and not less than one-half the cost of production of each such article has been produced through the industry of * USA entitled to the benefits of treaty or convention rates or the British Preferential Tariff.

* Insert here name of country or countries.

Dated at JOPLIN, MISSOURI

this 28TH day of FEBRUARY, 19 67

(Signature) R. K. Kastell

Note.—Where invoicing goods which have been finished in a country specified on the invoice as its country of origin from materials originating in a country or countries entitled to the benefits of the Most Favoured Nation Tariff or the British Preferential Tariff, the names of the countries contributing to one-half the cost of production should be given in the space provided in the certificate.

In the calculation of the cost of production for the purpose of determining the qualification for entry under the Most Favoured Nation Tariff none of the following items are to be included or considered, viz:—

1. Outside packages and expenses of packing therefrom. 2. Manufacturer's or exporter's profit or the profit or remuneration of any trader, broker, or other person dealing in the article in its finished manufactured condition. 3. Royalties. 4. Customs or excise duty or tax paid or payable on imported materials. 5. Carriage, insurance, etc., from place of production or manufacture to port of shipment. 6. Any other charges incurred or to be incurred subsequent to the completion of the manufacture of the goods.

ALL DISCOUNTS DEDUCTED MUST BE PROPERLY DESIGNATED.

IMPORTANT NOTICE TO SHIPPERS:
Sign all copies in ink.
Show number and description of packages shipped AS PER BILL OF LADING.
This invoice to be submitted to quadruplicate.

These Forms Supplied by M. A. GRAHER-BOYER, Customs Brokers
817-19 Keith Building, Cincinnati 2, Ohio

UNR 001139