

**EXHIBIT 3A – INSTRUCTIONS FOR COMPLETING THE B13**

1. Exporter's name and address.
2. For Canada Customs use only.
3. Exporter's reference number.
4. Page number and total number of pages.
5. Full name and address of the final consignee, and the name and address of the foreign importer (if different).
6. United States requirement.
7. The shipment's province of origin. Canada should also be indicated as country of origin unless field 17 applies, in which case field 7 should be blank.
8. Country of final destination of the goods. For goods destined for the United States indicate the State.
9. Name of the initial carrier or vessel which will transport the goods to the point of loading by the exporting carrier. When the initial carrier transports the goods out of Canada, this field may be left blank.
10. Name of the carrier or vessel which will transport the goods out of Canada from or through the point of exit.
11. United States requirement.
12. Terms of the transaction. (i.e. FOB, CIF etc.)
13. to 15. United States requirements.
16. Currency of the transaction for the amounts in fields 23 and 24.
17. If imported goods are exported in the same condition as when imported, show the country of origin. If the goods exported are of Canadian origin or are further processed imported goods, leave this field blank.
18. Marks and numbers on the packages. For container, truckload or carload shipments show the container, trailer or car number. (These numbers can be handwritten after the form has already been filled out prior to submitting it to customs.)
19. Number and type of packages and general description of the goods.
20. Gross weight and cubage as indicated on the transportation document.
21. Full and complete description of the goods in common trade terms as well as the Export Harmonized System Number applied to the commodity. Each commodity bearing a separate classification number must be described on a separate line. Exporters may indicate the Canadian 10 digit Import HS Number instead of the 8 digit Export HS Number.
22. Quantity of each item and the unit of measure in metric terms.
23. Invoice unit price per item as given in field 22.
24. FOB invoice value. If goods shipped at "no charge", indicate the value for which they would have been sold under normal conditions. In all cases a total value must be shown.
25. If goods shipped at "no charge" indicate the reason.
26. Export permit control number for goods subject to export control.
27. Estimated freight charges from the place of origin to the point of exit from Canada. If the charges are not available the total freight charges must be shown.
28. Mark "x" in the appropriate box. If "other", indicate the mode.
29. If the goods are or are not containerized, indicate with an "x" in the appropriate box.
30. This field is to be completed if the form has been prepared by the exporter's agent or broker.
31. Date of completion of the form.
32. Signature of the person completing the form.
33. Indicate with an "x" whether the person signing the form is the owner of the goods, or an agent.
34. to 42. United States requirements.