

The Russian Federation Chamber of Commerce
City of Kronshtadt Chamber of Commerce
Russia, 197762, Kronshtadt, 10 Petrovskaya St. building 3
Tel./Fax: (812) 311-42-30, tel.: 311-85-54, E-mail: tpp@kronshtadt.org

Certificate of Expert Appraisal # 115-01/1-00108
In reference to the HS Code of Russia

1. Date of issue: 12/02/2010
2. Place of issue: Kronshtadt
3. Certificate prepared by G.F. Ushakovoy (reg. #115-3335)
Valid until 12/02/2011
4. Expertise applicant: LLC "Nova" (address: Russia, 420012, city of Kazan, 57/2 Ulyanova-Lenina St. Suite #30)
5. Expertise prepared based upon documents, submitted by the applicant for the following product: Bitumen additive
6. Purpose of expertise: Product classification based on the HS Code system of Russia
7. Consignee of goods (company, country): LLC "Nova" (address: Russia, 420012, city of Kazan, 57/2 Ulyanova-Lenina St. Suite #30)
8. Supplier of goods (company, country): Cantat Associates Inc, Toronto, Canada
9. Consignor of goods (company, country): Cantat Associates Inc, 1131 Steeles Ave. West, Unit #506, Toronto, ON, M2R 3W8
10. Manufacturer of goods (company, country): McAsphalt Industries Limited, Canada
11. Copies of the following documents were submitted to the Chamber of Commerce and Industry of the city of Kronshtadt:
 - Operating agreement of LLC "Nova", ratified via agreement of the company shareholders. Protocol #1 from November 10, 2009.
 - State Registration Certificate from 11/24/2009, legal entity LLC "Nova" registered on 06/24/1993, Principle State Registration Number 1091690059207, form: series 16 #005741809.
 - Tax Administration Registration Certificate – LLC "Nova" 11/24/2009, CIF/KPP 1655184738/165501001, form: series 16 #005738939.
 - Information letter reg. #20-07-01/304 from 01/21/2010 of registration at the Statistical Register of Economic Entities, LLC "Nova" legal entity
 - Contract #21 KazCLW from April 14, 2010, between LLC "Nova", Russia (Buyer) and Cantat Associates Inc, Canada (Seller).
 - Appendix #1 to contract #21 KazCLW from April 14, 2010
 - Receipt #2010-10608 from September 22, 2010
 - Product Certificate of Origin from August 31, 2010
 - MSDS for EVOTHERM J1
 - Invoice #14.04.10/21 KazCLW from April 14, 2010
 - Packing List
 - Product description

12. Reference-regulatory documents (legislations, instructions, ordinances, letters, standards, directives):
- 12.1. Russian Federation Act on “Russian Federation Chambers of Commerce” #5340-1 from 07/07/1993.
 - 12.2. Chambers of Commerce Proprietary Standards (“CC PS”) 21-32-06, Moscow, 2006, “Product expertise in reference to HS Codes system of Russia”.
 - 12.3. Russian Federation Codex. Russian Federation Customs Codex. Official text. The Codex text validity as of March 13, 2006.
 - 12.4. Universal commodity classification of the international economic policy of the tariff union. Approved by the decision of the tariff union supreme authority of the EurAsEC inter-state council on November 27, 2009, #18 and by the decision of the tariff union commission on November 27, 2009, #130.
 - 12.5. Russian Federation Chamber of Commerce (“RF CC”) Standardization System. “Instructions on product expertise procedures, performed by experts of the RF CC”, CC PS 20-01-06. Official issue in Moscow, 2006.
 - 12.6. RF CC Standardization System. Product expertise performance procedures by experts of the organizations/departments. General Provisions. CC PS 20-03-07. Official issue in Moscow, 2007.
 - 12.7. RF CC Standardization System. Equipment expertise. Methodology. CC PS 21-28-06. Official issue in Moscow, 2006.
 - 12.8. Ordinance from March 17, 2010, #500 of the Federal Customs Service – “Endorsement of instructions for activities by public officials, performing classifications of goods based on commodity classification of the international economic policy and control of the correct identification of the classification code, based on the commodity classification of the international economic policy”.
 - 12.9. Attachment to Russian Federal Customs Service ordinance from March 17, 2010 #500.
 - 12.10. RF CC letter #02c/163 from 03/19/2009.
 - 12.11. General Rules of Interpretation of Russian HS Codes (GRI).
 - 12.12. Software solutions: developed by company STM – “HS Info”, “HS Contact”.
 - 12.13. “Consultant Plus: Version Prof.”

13. Investigation

Based on the provided documentation (copies) it has been determined, that LLC “Nova”, Russia (“Buyer”), according contract #21 KazCLW from 04/14/2010, purchased from Cantat Associates Inc, Canada (“Seller”), a bitumen additive product that is hazardous to health (corrosive to skin, eyes, and respiratory system). Composition: Tall oil fatty acid polyamine condensate; Modified tall oil fatty acid polyamine condensate; Diethanolamine. Chemical and physical properties: Liquid, color – amber (dark), odor – amine-like. Flash point closed cup: 143°C (289.4°F). Density 0.99 g/cm³ (8.217 lb(s)/gal). Water solubility: complete. Viscosity Dynamic: 900 cP. Specific gravity 0.99 (Water = 1).

The product is used for the preparation of warm asphalt mixes McAsphalt-Evotherm asphalt, with the use of the energy-conserving additive EVOTHERM J1. The quality

characteristics of warm asphalt mixes match or surpass the quality characteristics of hot asphalt mixes.

The total quantity of the additive – 16 metal drums, a total gross/net weight of 3430/3280 kg.

Conformity of the imported product to the Russian HS Code:

The product, a bitumen additive, conforms to section IV “Product of the chemical or related industry”: Group 38: “Other chemical products”. Product position 3824: Ready to use binding materials for production of ...; chemicals products or compounds of the chemical or related industry sectors (including compounds, consisting of natural products), that are not included or mentioned above: subposition 3824 90: -other: Subheading **3824 90 800 0**: --others: ---others: ----others: amine mix, obtained from dimer fatty acids with molecular-weight average of 520 and higher, but no more than 550.

14. Expert Conclusion

It has been determined, that the recommended product code for the bitumen additive, according to the Russian HS Code system, is as follows:

3824 90 800 0

Expert

< Signature >

G.F. Ushakova

This certificate has been registered in the city of Kronshtadt Chamber of Commerce

Date: December 2, 2010

This certificate is not valid without a stamp

< Stamp: Chamber of Commerce and Industry of Kronshtadt >

Sections 1 – 13 are agreed upon the **Applicant’s representative:**

M. M. Koroteeva < Signature >

< Stamp: LLC “Nova” >