



2000 M-63, MD7560  
Benton Harbor, MI 49022-2692

# COMMERCIAL INVOICE

2000 M63 North MD#500  
BENTON HARBOR MI 49022  
USA

**BILL TO: 2159251**  
SUPERWASH LIMITED  
P.O. BOX N-1718  
NASSAU  
BAHAMAS

**SHIP TO: 2159252**  
SUPERWASH LIMITED  
ROBINSON ROAD AND EIGHT STREET  
NASSAU  
BAHAMAS

**SOLD TO: 2159252**  
SUPERWASH LIMITED  
ROBINSON ROAD AND EIGHT STREET  
NASSAU  
BAHAMAS

INVOICE NO	8028636111
INVOICE DATE	11/20/2013
PAGE NO	1 of 1
CUSTOMER P.O. NO	TO COME
ORDER NO	158589081
SHIP DATE	11/20/2013
SHIP MANIFEST NO	253252941
SHIP VIA	
CONTAINER NO	MSCU8036921
TERMS OF SALE	PREPAID FREIGHT
PAYMENT TERMS	CASH IN ADVANCE
DUE DATE	
EXPORTER ID NO	38-1490038

**CUSTOMS CLEARANCE AFFECTED BY:**

COUNTRY OF ORIGIN	MODEL/PART NUMBER	DESCRIPTION	U.S. SCHEDULE NO	QUANTITY SHIPPED	UNIT PRICE	EXTENDED AMOUNT
US	MAT14PDAWW	COMMERCIAL 27 WASHER 25 CUFT	8450.20.0090	87	672.80	58533.60
SUBTOTAL						58533.60
FREIGHT						2540.00
MISC CHARGES						115.00
Gross Weight 15051.00 LB 6,827.09 KG						
INVOICE TOTAL USD						61188.60

"Certified true and correct"

Comments:

Model Serial No.  
MAT14PDAWW C22760081 C22760065 C22960221 C22663020 C22860145 C22960121 C22760003  
C22060745 C21960150 C22760008 C22860191 C22060759 C22060760 C22860113  
C22760785 C22060827 C22861668 C22861705 C21860618 C22662864 C22160439  
C22160619 C22662868 C22661699 C21860632 C21860635 C22661683 C22760070  
C22760043 C22760037 C22662604 C22060618 C22661273 C22861212 C22060617  
C22861697 C22861203 C22861219 C22660421 C22662886 C22663249 C22663153  
C22662819 C22861208 C22660457 C22660393 C22662661 C22662984 C21960138  
C21860637 C22760583 C22960353 C22861724 C22861691 C22660387 C22861220  
C22760056 C22760049 C22861221 C22160616 C22861694 C22861665 C22160609  
C22760161 C22861228 C22660740 C22760167 C22060755 C22960223 C22960185  
C21960131 C22861719 C22760136 C22760824 C22861439 C22760140 C22760144  
C22760069 C22662848 C22663307 C22760764 C22760803 C22662081 C22663332  
C22760072 C22861259 C22662487

SPECIAL REMARKS

POINT OF ORIGIN

These commodities, technology, or software were exported from the United States in accordance with the Export Administration Regulations. Diversion contrary to U.S. law prohibited.



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BAHAMAS

**SOLD TO: 2159252**  
SUPERWASH LIMITED  
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NASSAU  
BAHAMAS

INVOICE NO	8028662205
INVOICE DATE	11/21/2013
PAGE NO	1 of 2
CUSTOMER P.O. NO	TO COME
ORDER NO	158589081
SHIP DATE	11/21/2013
SHIP MANIFEST NO	253252943
SHIP VIA	
CONTAINER NO	MSCU9254933
TERMS OF SALE	PREPAID FREIGHT
PAYMENT TERMS	CASH IN ADVANCE
DUE DATE	
EXPORTER ID NO	38-1490038

**CUSTOMS CLEARANCE AFFECTED BY:**

COUNTRY OF ORIGIN	MODEL/PART NUMBER	DESCRIPTION	U.S. SCHEDULE NO	QUANTITY SHIPPED	UNIT PRICE	EXTENDED AMOUNT
US	MAT14PDAWW	COMMERCIAL 27 WASHER 25 CUFT	8450.20.0090	76	672.80	51132.80
US	MVW18PDAWW	COMM27*TLWSHR-2.9CF,PD	8450.20.0090	10	649.80	6498.00
SUBTOTAL						57630.80
FREIGHT						2540.00
INVOICE TOTAL						60170.80

Gross Weight 15688.00 LB  
7,116.03 KG

"Certified true and correct"

Comments:

Model	Serial No.
MAT14PDAWW	C22860441 C22862389 C22862381 C22862458 C22862383 C21660884 C21660840 C22862382 C21660878 C22862463 C22862448 C21660881 C22862455 C22862465 C22862464 C22862454 C21660573 C21660672 C21660665 C21660607 C22861712 C22662814 C22662898 C21660640 C21660964 C21660989 C21660633 C22662792 C22861657 C21660645 C22861700 C22662721 C22662761 C22861702 C21660962 C21661030 C21661031 C21660949 C21660664 C22662798 C22662818 C21660658 C21660943 C21660651 C21660783 C21660988 C22861446 C22861597 C22861596 C22861758 C22662629 C22662829 C22662797 C22662642 C21660652 C22662817 C22662748 C21660636 C21660236 C22662805 C22662823 C21660211 C21660632 C22662636 C22662781 C21660670 C22861714 C22861546 C22861547 C22861713 C21660773 C22861616 C22861617 C21660642 C21660879 C21660883
MVW18PDAWW	C33640002 C34140161 C33940068 C33640000 C33840127 C33640042 C34140105

Merchandise may not be returned without prior approval



2000 M-63, MD7560  
Benton Harbor, MI 49022-2692

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BENTON HARBOR MI 49022  
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BAHAMAS

**SOLD TO: 2159252**  
SUPERWASH LIMITED  
ROBINSON ROAD AND EIGHT STREET  
NASSAU  
BAHAMAS

INVOICE NO	8028636112
INVOICE DATE	11/20/2013
PAGE NO	1 of 1
CUSTOMER P.O. NO	TO COME
ORDER NO	158589081
SHIP DATE	11/20/2013
SHIP MANIFEST NO	253252942
SHIP VIA	
CONTAINER NO	INKU6659810
TERMS OF SALE	PREPAID FREIGHT
PAYMENT TERMS	CASH IN ADVANCE
DUE DATE	
EXPORTER ID NO	38-1490038

**CUSTOMS CLEARANCE AFFECTED BY:**

COUNTRY OF ORIGIN	MODEL/PART NUMBER	DESCRIPTION	U.S. SCHEDULE NO	QUANTITY SHIPPED	UNIT PRICE	EXTENDED AMOUNT
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US	MAT14PDAWW	COMMERCIAL 27 WASHER 25 CUFT	8450.20.0090	87	672.80	58533.60
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SUBTOTAL 58533.60

Gross Weight 15051.00 LB  
6,827.09 KG

FREIGHT 2540.00

INVOICE TOTAL USD 61073.60

"Certified true and correct"

Comments:

Model	Serial No.
MAT14PDAWW	C22660275 C22662592 C22662570 C22660276 C21660574 C21660572 C21660667 C21660663 C22660211 C21660419 C21660952 C21660954 C21660420 C21661048 C21661039 C21661041 C21661043 C21660653 C21660661 C21660662 C22861703 C21660946 C21660940 C21660947 C21660941 C22861688 C22662794 C22662793 C22861692 C22662619 C22662639 C22660126 C22660208 C22660214 C22660055 C22660132 C22861599 C22661674 C22660133 C21660626 C22861213 C22861693 C21660627 C21660608 C22660279 C22660230 C21660647 C21660432 C22861593 C22861592 C21660431 C22661956 C22660177 C22660176 C22662029 C21660654 C22861710 C22861707 C21660646 C21660610 C22662856 C22662857 C21660611 C22660233 C21660597 C21660604 C22660231 C22662790 C21660435 C21660370 C22861682 C22662605 C22662769 C22662770 C22662622 C22662018 C22662838 C22662762 C22662809 C22861672 C21660671 C21660675 C22861580 C21660618 C21660443 C21660442 C21660625

SPECIAL REMARKS

POINT OF ORIGIN

These commodities, technology, or software were exported from the United States in accordance with the Export Administration Regulations. Diversion contrary to U.S. law prohibited.

# APPENDIX B





FirstCaribbean  
International Bank

JONATHAN ASH

NAME OF REMITTER



NEGOTIABLE ONLY IN THE BAHAMAS

1351038

129-BSD-2011/07

JONATHAN ASH

SANDY PORT  
BRANCH

30 JAN 2014  
DATE

46  
TRANSIT NO.

PAY TO THE  
ORDER OF PUBLIC TREASURY

BSD

\*35,253.45

AMOUNT IN FIGURES

THIRTY-FIVE THOUSAND TWO HUNDRED FIFTY-THREE AND 45/100

THE SUM  
OF

BAHAMAS DOLLARS  
FOR FIRSTCARIBBEAN INTERNATIONAL BANK  
(BAHAMAS) LIMITED

SECURITY FEATURES  
INCLUDED  
SEE BACK FOR DETAILS

1405  
NO.

*[Signature]*  
SIGNATURE

TO FIRSTCARIBBEAN INTERNATIONAL BANK (BAHAMAS) LIMITED

The CIBC Logo is a trademark of Canadian Imperial Bank of Commerce, used by FirstCaribbean International Bank under license.

⑆ 1351038 ⑆ ⑆ 07656 ⑆ 0101 ⑆ 0007806043 ⑆ 40



FirstCaribbean  
International Bank

JONATHAN ASH

NAME OF REMITTER



NEGOTIABLE ONLY IN THE BAHAMAS

1351039

129-BSD-2011/07

JONATHAN ASH

SANDY PORT  
BRANCH

30 JAN 2014  
DATE

46  
TRANSIT NO.

PAY TO THE  
ORDER OF PUBLIC TREASURY

BSD

\*15,000.00

AMOUNT IN FIGURES

FIFTEEN THOUSAND AND 00/100

THE SUM  
OF

BAHAMAS DOLLARS  
FOR FIRSTCARIBBEAN INTERNATIONAL BANK  
(BAHAMAS) LIMITED

SECURITY FEATURES  
INCLUDED  
SEE BACK FOR DETAILS

1405  
NO.

*[Signature]*  
SIGNATURE

TO FIRSTCARIBBEAN INTERNATIONAL BANK (BAHAMAS) LIMITED

The CIBC Logo is a trademark of Canadian Imperial Bank of Commerce, used by FirstCaribbean International Bank under license.

⑆ 1351039 ⑆ ⑆ 07656 ⑆ 0101 ⑆ 0007806043 ⑆ 40

## BAHAMAS CUSTOMS DEPARTMENT

OFFENCE REPORT  
(To be submitted in duplicate)

Station: Investigation Section Date 31<sup>st</sup> January, 2014Entry (or parcel no. and date) Entry#2267, Ch#1, dd. 30/12/2013Vessel/Aircraft name MSC Bahamas

Rotation no. And date \_\_\_\_\_ Name and address of offender:

Superwash LimitedNassau, Bahamas.

If offender is broker, state also name and address of owner:

\_\_\_\_\_  
\_\_\_\_\_

Where relevant to offence and applicable state:

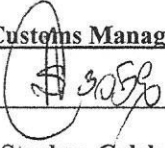
Date and time of occurrence 30<sup>th</sup> December, 2013Name of witness Grade I Customs/Revenue Officer – Corderro EdgecombeValue of goods involved \$78,341.10Duty liability of goods \$35,253.45Consignor of goods Whirlpool Corporation

Date of seizure \_\_\_\_\_

No. and date of notice of seizure, if issued (copy to be attached) Nil

Documents and Samples submitted with this report:-

(Where the written explanation of the offender has been obtained, it must be attached together with the Officer's comments thereon).

Section of the law believed to have been contravened  
264 & 265 of the Customs Management Act 2011Signature: Designation: Stephen-Coleby  
Senior Customs OfficerDate: 31<sup>st</sup> January, 2014

Duty and Voucher No.:

\$35,253.45 Vch#2124 CH4 pd 30/01/2014

Stamp Duty and Voucher No.:

N/A



BAHAMAS CUSTOMS DEPARTMENT  
**FORM NO.C52**  
REQUEST FOR COMPOUNDING OF AN OFFENCE

To: The Comptroller of Customs  
at Customs House, Thompson Boulevard

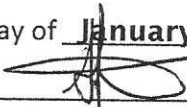
I am concerned in a contravention of the Customs Management Act, 2013, namely-

Submitted a False Declaration as per D/E#2267- CH#1, dd 30/12/13; contrary to Section 264 and 265 of the Customs Management Act (2011).

I admit that I committed the offence and I hereby request the Comptroller of Customs to deal with the case under Section 290 of the said Act.

I understand that any order made by the Comptroller in compounding the offence is enforceable in Courts.

Date this 29<sup>th</sup> day of January 20 14

Signature of Applicant 

Name and Address of Applicant SuperWash Limited

Nassau, Bahamas



2000 M-63, MD7560  
Benton Harbor, MI 49022-2692

# COMMERCIAL INVOICE

REMIT TO:  
Whirlpool Corporation  
2000 M63 North MD#500  
BENTON HARBOR MI 49022  
USA

INVOICE NO	8028636111
INVOICE DATE	11/20/2013
PAGE NO	1 of 1
CUSTOMER P.O. NO	TO COME
ORDER NO	158589081
SHIP DATE	11/20/2013
SHIP MANIFEST NO	253252941
SHIP VIA	
CONTAINER NO	MSCU8036921
TERMS OF SALE	PREPAID FREIGHT
PAYMENT TERMS	CASH IN ADVANCE
DUE DATE	
EXPORTER ID NO	38-1490038

BILL TO: 2159251  
SUPERWASH LIMITED  
P.O. BOX N-1718  
NASSAU  
BAHAMAS

SHIP TO: 2159252  
SUPERWASH LIMITED  
ROBINSON ROAD AND EIGHT STREET  
NASSAU  
BAHAMAS

SOLD TO: 2159252  
SUPERWASH LIMITED  
ROBINSON ROAD AND EIGHT STREET  
NASSAU  
BAHAMAS

CUSTOMS CLEARANCE AFFECTED BY:

COUNTRY OF ORIGIN	MODEL PART NUMBER	DESCRIPTION	U.S. SCHEDULE NO	QUANTITY SHIPPED	UNIT PRICE	EXTENDED AMOUNT
US	MAT14PDAWW	COMMERCIAL 27 WASHER 25 CUFT	8450 20.0090	87	352.80	30693.60
SUBTOTAL						30693.60
FREIGHT						2540.00
MISC CHARGES						115.00
Gross Weight 15051.00 LB 6,827.09 KG						
INVOICE TOTAL						USD 33348.60

"Certified true and correct"

Model: MAT14PDAWW Serial No.  
 C22760081 C22760065 C22960221 C22663020 C22860145 C22960121 C22760003  
 C22060745 C21960150 C22760008 C22860191 C22060759 C22060760 C22860113  
 C22760785 C22060827 C22861668 C22861705 C21860618 C22662864 C22160439  
 C22160619 C22662868 C22661699 C21860632 C21860635 C22661683 C22760070  
 C22760043 C22760037 C22662604 C22060618 C22661273 C22861212 C22060617  
 C22861697 C22861203 C22861219 C22660421 C22662886 C22663249 C22663153  
 C22662819 C22861208 C22660457 C22660393 C22662661 C22662984 C21960138  
 C21860637 C22760583 C22960353 C22861724 C22861691 C22660387 C22861220  
 C22760056 C22760049 C22861221 C22160616 C22861694 C22861665 C22160609  
 C22760161 C22861228 C22660740 C22760167 C22060755 C22960223 C22960185  
 C21960131 C22861719 C22760136 C22760824 C22861439 C22760140 C22760144  
 C22760069 C22662848 C22663307 C22760764 C22760803 C22662081 C22663332  
 C22760072 C22861259 C22662487

SPECIAL REMARKS \_\_\_\_\_ POINT OF ORIGIN \_\_\_\_\_

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2000 M-63, MD7560  
Benton Harbor, MI 49022-2692

# COMMERCIAL INVOICE

REMIT TO:  
Whirlpool Corporation  
2000 M63 North MD#500  
BENTON HARBOR MI 49022  
USA

BILL TO: 2159251  
SUPERWASH LIMITED  
P.O. BOX N-1718  
NASSAU  
BAHAMAS

SHIP TO: 2159252  
SUPERWASH LIMITED  
ROBINSON ROAD AND EIGHT STREET  
NASSAU  
BAHAMAS

SOLD TO: 2159252  
SUPERWASH LIMITED  
ROBINSON ROAD AND EIGHT STREET  
NASSAU  
BAHAMAS

INVOICE NO 8028662205  
INVOICE DATE 11/21/2013  
PAGE NO 1 of 1  
CUSTOMER P.O. NO TO COME  
ORDER NO 158589081  
SHIP DATE 11/21/2013  
SHIP MANIFEST NO 253252943  
SHIP VIA  
CONTAINER NO MSCU9254933  
TERMS OF SALE PREPAID FREIGHT  
PAYMENT TERMS CASH IN ADVANCE  
DUE DATE  
EXPORTER ID NO 38-1490038

CUSTOMS CLEARANCE AFFECTED BY:

COUNTRY OF ORIGIN	MODEL PART NUMBER	DESCRIPTION	US SCHEDULE NO	QUANTITY SHIPPED	UNIT PRICE	EXTENDED AMOUNT
US	MAT14PDAWW	COMMERCIAL 27 WASHER 25 CUFT	8450.20.0090	76	352.80	26812.80
US	MVV18PDAWW	COMM27"TLWSHR-2.9CF.PD	8450.20.0090	10	309.80	3098.00
SUBTOTAL						29910.80
FREIGHT						2540.00
INVOICE TOTAL						USD 32450.80
Gross Weight		15688.00 LB 7,116.03 KG				

"Certified true and correct"

Model Serial No.  
MAT14PDAWW C22860441 C22862389 C22862381 C22862458 C22862383 C21660884 C21660840  
C22862382 C21660878 C22862463 C22862448 C21660881 C22862455 C22862465  
C22862464 C22862454 C21660573 C21660672 C21660665 C21660607 C22861712  
C22862814 C22862898 C21660640 C21660964 C21660989 C21660633 C22862792  
C22861857 C21660645 C22861700 C22862721 C22862761 C22861702 C21660962  
C21661030 C21661031 C21660949 C21660664 C22862798 C22862818 C21660658  
C21660943 C21660651 C21660783 C21660988 C22861446 C22861597 C22861596  
C22861758 C22862629 C22862829 C22862797 C22862642 C21660652 C22862817  
C22862748 C21660636 C21660236 C22862805 C22862823 C21660211 C21660632  
C22862636 C22862781 C21660670 C22861714 C22861546 C22861547 C22861713  
C21660773 C22861616 C22861617 C21660642 C21660879 C21660883  
MVV18PDAWW C33640002 C34140161 C33940068 C33640000 C33840127 C33640042 C34140105  
C33840126 C33640061 C33640062

SPECIAL REMARKS

POINT OF ORIGIN

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2000 M-63 MDT580  
Benton Harbor, MI 49022-2892

# COMMERCIAL INVOICE

1-269-923-5000

**REMIT TO:**  
Whirlpool Corporation  
2000 M63 North MD#500  
BENTON HARBOR MI 49022  
USA

**BILL TO:** 2159251  
SUPERWASH LIMITED  
P.O. BOX N-1718  
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ROBINSON ROAD AND EIGHT STREET  
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BAHAMAS

INVOICE NO	8028636112
INVOICE DATE	11/20/2013
PAGE NO	1 of 1
CUSTOMER P.O. NO	TO COME
ORDER NO	158589081
SHIP DATE	11/20/2013
SHIP MANIFEST NO	253252942
SHIP VIA	
CONTAINER NO	INKU6659810
TERMS OF SALE	PREPAID FREIGHT
PAYMENT TERMS	CASH IN ADVANCE
DUE DATE	
EXPORTER ID NO	38-1490038

CUSTOMS CLEARANCE AFFECTED BY:

COUNTRY OF ORIGIN	MODEL PART NUMBER	DESCRIPTION	U.S. SCHEDULE NO	QUANTITY SHIPPED	UNIT PRICE	EXTENDED AMOUNT
US	MAT14PDAWW	COMMERCIAL 27 WASHER 25 CUFT	8450.20.0090	87	352.80	30693.60
						30693.60
						2540.00
						33233.60
		Gross Weight	15051.00 LB 6,827.09 KG			

"Certified true and correct"

Model MAT14PDAWW Serial No.  
 C22660275 C22662592 C22662570 C22660276 C21660574 C21660572 C21660667  
 C21660663 C22660211 C21660419 C21660952 C21660954 C21660420 C21661048  
 C21661039 C21661041 C21661043 C21660653 C21660661 C21660662 C22861703  
 C21660946 C21660940 C21660947 C21660941 C22861688 C22662794 C22862793  
 C22861692 C22662619 C22662639 C22660126 C22660208 C22660214 C22660055  
 C22660132 C22861599 C22661674 C22660133 C21660826 C22861213 C22861693  
 C21660627 C21660608 C22660279 C22660230 C21660647 C21660432 C22861593  
 C22861592 C21660431 C22661956 C22660177 C22660176 C22662025 C21660654  
 C22861710 C22861707 C21660646 C21660610 C22662856 C22662857 C21660611  
 C22660233 C21660597 C21660604 C22660231 C22662790 C21660435 C21660370  
 C22861682 C22662605 C22662769 C22662770 C22662622 C22662018 C22662838  
 C22662762 C22662809 C22861672 C21660671 C21660675 C22861580 C21660618  
 C21660443 C21660442 C21660625

POINT OF ORIGIN

SPECIAL REMARKS

These commodities, technology, or software were exported from the United States in accordance with  
 Department of Commerce, Bureau of Economic Analysis, U.S. law prohibited.

# BAHAMAS CUSTOMS DEPARTMENT

## Home Consumption Entry

CAY

SHIPPER WASH LIMITED, Nassau Bahamas

WHIRLPOOL - MI, 49022,

Page 1 of 1

FOR OFFICIAL USE ONLY

Form No. C13

Signature of Entry Checker

269267

Signature of Entry Checker: *[Signature]*  
 Date: *[Date]*  
 Amount Received: *[Amount]*  
 Cashier: *[Signature]*  
 Import License Number: *[Number]*

Arrival: *[Date]* Port from whence arrived: *[Port]* Country of Origin of Goods: *[Country]* Country whence consigned: *[Country]* Mode of Importation: *[Mode]* Bill of Lading or Airway Bill No.: *[No.]* SCUU2120774

Tariff Heading and Statistical Numbers	COMMERCIAL DESCRIPTION AND QUANTITY OF GOODS	Statistical Quantity in figures	Statistical Quantity Unit Code	General Or Preference	Official Use Only	Value	Rate Of Duty	Amount Of Duty	Rate of Excise	Amount Of Excise	Official Use Only
8450 1190	WASHERS	260.00	01			\$ 104,854.00	45%	\$ 47,184.30			
<b>Totals</b>						\$ 104,854.00		\$ 47,184.30			

BAHAMAS CUSTOMS  
 DEC 27 2013  
*[Signature]*

BAHAMAS CUSTOMS  
 DEC 30 2013  
 CASHIER #1

Number of packages in words: **THREE**

I, Nassau Bahamas, do hereby declare that I am/are the owner/s of the goods declared in this entry, and further declare that the above particulars are true and complete.

Day: December 2013

Date: December 2013

Shipped by: *[Signature]*  
 Owner or Agent: *[Signature]*

RECAPITULATION	
EXCISE DUTY	\$ 47,184.30
STAMP TAX	\$ 500.00
ENVIRONMENTAL LEVY	\$ 3,900.00
<b>TOTAL</b>	<b>\$ 51,584.30</b>



# APPENDIX A

Name Of Client: Superwash Limited

Supplier: Whirlpool Corporation

	Invoice Date	Value Declared	Duty Collected	True Invoice Value	Correct Duty Liabile	Revenue Lost
INV# 8028636112	11/20/2013	\$ 30,693.60		\$ 58,533.60		
INV# 8028636111	11/20/2013	\$ 30,693.60		\$ 58,533.60		
INV# 8028662205	11/21/2013	\$ 29,910.80		\$ 57,630.80		
Ocean Freight		\$ 12,219.00		\$ 7,620.00		
Insurance		\$ 1,221.90		\$ 762.00		
Other Shipping Costs		\$ 115.00		\$ 115.00		
Total CIF		\$ 104,853.90	\$ 47,184.30	\$ 183,195.00	\$ 82,437.75	\$ 35,253.45
Processing Fee			\$ 500.00		\$ 500.00	\$ -
Environmental Levy			\$ 3,900.00		\$ 3,900.00	\$ -
Total			\$ 51,584.30		\$ 86,837.75	\$ 35,253.45

The person preparing the entry calculated an additional freight charge, which should not have been collected. The net loss in revenue was \$35,253.45. Please See Chart Attached and labeled Appendix A



Mr. Charles Turner,  
Comptroller Of Customs,  
The Bahamas Customs & Excise Department  
Thompson Boulevard,  
Nassau, NP.,  
The Bahamas

Dear Sir:

I was assigned to examine a container on Monday 6<sup>th</sup> January 2014, I found that one 40' container of washing machines consigned to Superwash Limited was a part of a shipment of three containers. I was greeted by the employees of the establishment and was presented with documentation for three containers on one Bill Of Lading Number SCUU2120774, Attached and Labeled **Appendix C**. The Duty Entry was paid on D/E#2267 01CH1 for 30/12/2012, which is also attached (Copy) and labeled **Appendix D**. This container was examined at the Nassau Street Location.

Upon examination of container Number INKU6659810, it was found to be 87 Washers bearing the model number MAT14PDAWW which were Commercial 27" Washers 25 CUFT showing an invoiced value of \$352.80 each. All descriptions of this shipment matched the description accepted by the entry checker. However the values appeared to be low, considering that they were Commercial Coin Operated Machines. I performed a cursory check via the Internet and found an average retail value for this machine to be in the area of \$1,300. I then advised my Supervisor that I would begin to do further enquiries, to substantiate my suspicion.

My Internet search lead me to a Telephone number, which I made attempts to make contact with the supplier but was not successful. I continued with the plan to perform the subsequent examination of the second and third Containers on the 7/01/2014.

The examination for the remaining two containers was, supervised by Mr Denicio Daigler, proprietor for the establishment, at the Blue Hill Location. The examination revealed that container number MSCU8036921 had again 87 washers bearing the model number MAT14PDAWW which were Commercial 27" Washers 25 CUFT showing an invoiced value of \$352.80 each. The Third Container contained 76 Washers bearing the model number MAT14PDAWW, which were Commercial 27' Washers 25 CUFT showing an invoiced value of \$352.80 each and 10 Washers bearing the Model Number MVW18PDAWW which were COMM27" TLWSHR-2.9 CF PD showing an invoiced value of \$309.80 each.

As was with the first location, machines were taken off of the containers for the location where the examination was conducted and only enough machines were removed for me to see to the back of the container, revealing all machines. The remaining containers were taken to the other store locations and the remainder was taken to the warehouse on Soldier Road.

A Persistent search via telephone put me in contact with Jimmy D. Young of the Accounts Receivable Department of the Whirlpool Corporation who, without reservation forwarded to me the original copies of the invoices for the washers. The cost of MODEL MAT14PDAWW was \$672.80 and the cost of Model MVW18PDAWW was \$649.80. This proved to be almost 200% of the declared values. Those invoices are attached and labeled **Appendix B**

FINBT \$15,000

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