

ORIGINAL

S E R V E D

February 11, 2011

FEDERAL MARITIME COMMISSION

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WASHINGTON, D.C.

DOCKET NO. 1896(F)

**LA TORRE'S ENTERPRISES, CESAR LA TORRE, KASKAMACH SRL,
JAIME LA TORRE, AND JENNIFER LA TORRE**

v.

**NATURAL FREIGHT LTD./SKYTRUCK, AGILITY LOGISTICS,
AND HANSA TRANSPORTS SAC**

INITIAL DECISION¹ AND APPENDIX

I. INTRODUCTION

A. Overview and Summary of Decision

On January 13, 2009, the complainants, La Torre's Enterprises, Cesar La Torre, Kaskamach SRL, Jaime La Torre, and Jennifer La Torre (collectively "La Torre") filed a claim alleging that the respondents, Natural Freight Ltd./Skytruck ("Natural Freight"), Agility Logistics ("Agility"), and Hansa Transports SAC ("Hansa") violated section 10(d)(1) of the Shipping Act of 1984, now codified at 46 U.S.C. § 41102(c).²

¹ The initial decision will become the decision of the Commission in the absence of review by the Commission. 46 C.F.R. § 502.318. An appeal by a party must be filed with the Commission's Office of the Secretary within twenty-two days from the date of service of the decision. 46 C.F.R. § 502.318.

² On October 14, 2006, the President signed a bill reenacting title 46, United States Code, Shipping, as positive law. The bill's purpose was to "reorganiz[e] and restat[e] the laws currently in the appendix to title 46. It codifies existing law rather than creating new law." H.R. Rep. 109-170, at 2 (2005).

The case stems from the 2006 shipment of two forty-foot containers by La Torre from California, USA, to Callao, Peru. The bill of lading, issued by Bronco Container Lines, Ltd., as carrier, lists “La Torre’s Enterprises” as the shipper; “Kaskamach SRL” as the consignee; “Natural Freight Ltd.” as the forwarding agent; and “Hansa Transports SAC” as the “domestic routing/export instructions/for delivery contact.” App. 1.³ The bill of lading incorrectly describes the inventory as used monitors. App. 1. The inventory was seized by Peruvian customs officials who rejected an attempt to correct the description. Complainants seek compensation for the loss of the shipment.

Despite multiple opportunities to support its position, La Torre has not met its burden to prove that the respondents violated the Shipping Act. The Commission, like other administrative bodies, has treated *pro se* litigants with special leniency. *Bernard & Weldcraft Welding Equipment v. Supertrans Int’l, Inc.*, 29 S.R.R. 1340, 1341-1342 (ALJ 2002). However, such leniency does not relieve La Torre of the necessity of producing sufficient evidence to support its burden of proof.

La Torre has not identified any regulation or practice that the respondents failed to utilize and has not established that the incorrect description on the bill of lading caused the loss. Indeed, the evidence shows that the respondents had a policy to prevent bill of lading errors – they required shippers to provide the commercial invoice prior to departure of the shipment – and that the respondents’ representative requested this information on the day prior to the shipment. App. 3. Moreover, the evidence does not demonstrate that the bill of lading error caused the Peruvian customs officials to seize the shipment. Rather, the commercial invoices and customs paperwork, prepared by La Torre, did not meet Peruvian customs requirements. Accordingly, La Torre has not met its burden to establish that any of the respondents violated the Shipping Act.

After discussion of the procedural background, evidence, and arguments of the parties, part two provides specific findings of fact. The analysis and conclusions of law are in part three and the Order is in part four. As explained below, the evidence in the record does not support a finding that the respondents violated the Shipping Act. Therefore, the claim is dismissed with prejudice.

B. Procedural Background

On January 13, 2009, pursuant to 46 C.F.R. § 502.304, La Torre filed a small claim form for informal adjudication (“Claim”) with supporting documents, including a bill of lading, emails, and Peruvian customs documents. Translations were provided, it appears by La Torre, without objection by respondents, and will be treated as accurate for purposes of this Initial Decision, with the limitations identified below, in part III.C.1.

On June 9, 2009, respondents Natural Freight and Agility filed their answer to the claim indicating that they object to the informal procedure. Therefore, on July 31, 2009, the case was referred to the Office of Administrative Law Judges for formal proceedings. *La Torre’s Enterprises*,

³ Relevant documents found in the initial claim are listed in the attached Appendix (“Appendix” or “App.”).

Cesar La Torre, Kaskamach SRL, Jaime La Torre, and Jennifer La Torre v. Natural Freight Ltd./Skytruck, Agility Logistics, and Hansa Transports SAC, F.M.C. No. 1896(F) (July 31, 2009).

Respondent Hansa has not filed an answer and has not participated in the proceedings. Skytruck, as a separate entity from Natural Freight, was never served and is not a party to this action. Given the disposition herein, there is no need to amend the claim to add Skytruck as a party.

On November 24, 2009, a Notice of Assignment and Order to Supplement the Record was issued. *La Torre's Enterprises, Cesar La Torre, Kaskamach SRL, Jaime La Torre, and Jennifer La Torre v. Natural Freight Ltd./Skytruck, Agility Logistics, and Hansa Transports SAC*, F.M.C. No. 1896(F) (ALJ Nov. 24, 2009). On January 4, 2010, the matter was reassigned to the undersigned Administrative Law Judge. *La Torre's Enterprises, Cesar La Torre, Kaskamach SRL, Jaime La Torre, and Jennifer La Torre v. Natural Freight Ltd./Skytruck, Agility Logistics, and Hansa Transports SAC*, F.M.C. No. 1896(F) (ALJ Jan. 4, 2010).

On January 8, 2010, the deadline for La Torre's brief, La Torre filed a four page document ("Brief"). On January 12, 2010, an Order Accepting Submission was issued, ensuring that the parties were properly served with La Torre's brief. *La Torre's Enterprises, Cesar La Torre, Kaskamach SRL, Jaime La Torre, and Jennifer La Torre v. Natural Freight Ltd./Skytruck, Agility Logistics, and Hansa Transports SAC*, F.M.C. No. 1986(F) (ALJ Jan. 12, 2010). La Torre's brief consisted of a handwritten note from Jennifer La Torre stating: "Attached please find a brief of the events, if any other information is required, please do not hesitate to contact me at any time." Brief at 1. Attached were a change of address notice and a two-page summary of events, similar to the initial claim filed in the matter.

On February 2, 2010, Natural Freight and Agility filed their Brief in Opposition to La Torre's Enterprises Claim ("Opposition"), proposed findings of fact, responses to Jennifer La Torre's statement, and a declaration of the corporate legal manager for Agility Logistics, Caryn Lewis-Bugg ("Opp.. Decl.").

Pursuant to the Notice of Assignment and Order, La Torre had until March 5, 2010, to file a reply brief. *La Torre's Enterprises, Cesar La Torre, Kaskamach SRL, Jaime La Torre, and Jennifer La Torre v. Natural Freight Ltd./Skytruck, Agility Logistics, and Hansa Transports SAC*, F.M.C. No. 1986(F) (ALJ Nov. 24, 2009). No reply brief was filed.

On October 7, 2010, the parties were ordered to supplement the record. *La Torre's Enterprises, Cesar La Torre, Kaskamach SRL, Jaime La Torre, and Jennifer La Torre v. Natural Freight Ltd./Skytruck, Agility Logistics, and Hansa Transports SAC*, F.M.C. No. 1986(F) (ALJ Oct. 7, 2010). Pursuant to that Order, on October 22, 2010, La Torre filed a Declaration to Supplement Record ("Supp.") with numbered exhibits. On October 27, 2010, Natural Freight and Agility filed a Response to La Torre Enterprises' Supplemental Briefing ("Supp. Resp."). No additional briefing is anticipated. Accordingly, the matter is ripe for decision.

C. Evidence

All of the documents submitted by the parties are hereby admitted. This Initial Decision is based on the initial claim, attachments, exhibits, briefs, proposed findings of fact and conclusions of law, supplemental briefing, and replies thereto filed by the parties. The documents attached to the initial claim did not have exhibit numbers. The initial claim documents that are cited in this Initial Decision are more fully identified in the Appendix. All of the documents were considered, even if they were not cited and are not listed in the Appendix. Where information, such as a date, was missing from the English translation, the original Spanish version was used to supply the information.

This Initial Decision addresses only material issues of fact and law. Under the Administrative Procedure Act (“A.P.A.”), an Administrative Law Judge may not issue an order “except on consideration of the whole record or those parts thereof cited by a party and supported by and in accordance with the reliable, probative, and substantial evidence.” 5 U.S.C. § 556(d); *Steadman v. SEC*, 450 U.S. 91, 98 (1981). Proposed findings of fact not included in this Initial Decision were rejected, either because they were not supported by the evidence or because they were not dispositive or material to the determination of the allegations of the claim or the defenses thereto. Administrative adjudicators are “not required to make subordinate findings on every collateral contention advanced, but only upon those issues of fact, law, or discretion which are ‘material.’” *Minneapolis & St. Louis Ry. Co. v. United States*, 361 U.S. 173, 193-194 (1959).

D. Arguments of the Parties

La Torre alleges a violation of section 10(d)(1) of the Shipping Act. La Torre contends that the respondents should not have shipped the containers at issue without an accurate description in the bill of lading and that the containers were abandoned because of respondents’ failure to obtain their release from Peruvian customs authorities. Claim at 2. Specifically, La Torre alleges that no container should be shipped without the proper documentation and knowledge of its contents, and instead, should have been held in storage. Claim at 2. La Torre argues that Hansa, an agent of Natural Freight, was responsible for all customs documentation in its primary stage. Supp. at 1. La Torre believes the respondents acted with negligence and malice. Claim at 2. La Torre suffered a significant financial loss. Claim at 2.

Respondents Natural Freight and Agility argue that the claim is defective because, *inter alia*: 1) the claim was untimely pursuant to the Carriage of Goods by Sea Act (“COGSA”), which governed the shipment at issue; 2) the claim failed to identify any actions taken by Agility or Natural Freight that would justify reparations on behalf of La Torre; 3) neither Agility nor Natural Freight assumed any obligations to clear the goods in question through Peruvian customs; 4) the claim failed to specify what actions of the respondents violated the Shipping Act; and 5) the claim failed to substantiate the alleged damages. Opposition at 4; Supp. Resp. at 3.

II. FINDINGS OF FACT

Although La Torre did not provide proposed findings of fact and conclusions of law, it did provide statements highlighting the key facts it alleges as well as providing supporting documents with contemporaneous information regarding the shipment. Respondents Agility and Natural Freight submitted proposed findings of fact and responses to La Torre's allegations. Hansa did not participate.

A. Complainants

La Torre's Enterprises, Cesar La Torre, Kaskamach SRL, Jaime La Torre, and Jennifer La Torre (collectively "La Torre") are the complainants in this matter. The complainants include both the buyer and the seller of the merchandise. Supp., Ex. 6. La Torre's Enterprises is listed as the shipper on bill of lading LSA-1958 for the shipment at issue here. App. 1. La Torre's Enterprises is located in El Cerrito, CA, 94530. App. 1. Jaime La Torre signed the appeal to the Superintendent of Customs in Peru as the general manager of Kaskamach S.R.L. on July 27, 2006. Supp., Ex. 2. La Torre made shipments to Peru both before and after the shipment at issue. App. 7; Supp., Ex. 5.

B. Respondents

Respondent Hansa Transports SAC has not participated in these proceedings. Respondent Hansa is listed on bill of lading LSA-1958 as providing domestic routing and was the entity that La Torre worked with while the containers were in Peru. App. 1, 6, 8. According to the bill of lading, Hansa is located in Lima, Peru. App. 1.

Natural Freight is listed as the forwarding agent on the bill of lading. The address listed for Natural Freight is 6033 W. Century Blvd., Suite 670, Los Angeles, CA, 90045. App. 1. Natural Freight sought payment for the shipment, and it has asked that any award be off-set against the outstanding bill for the shipment, which is \$7,868.22 plus accrued interest. Opposition at 10-11. Natural Freight has not explained why it would be able to collect on the shipment without having assumed responsibility for the shipment.

Natural Freight contends that it has not assumed legal responsibility for the actions of Skytruck. Respondent Natural Freight is a separate legal entity from Skytruck, although the complainants refer to Natural Freight Ltd./Skytruck. Opp., Decl. at 2. Natural Freight had a minority ownership position in Skytruck during the time of the transportation at issue, although it no longer has any ownership interest in Skytruck. Opp., Decl. at 2. Skytruck, as a separate entity from Natural Freight, was never served and is not a party to this action.

Skytruck's representatives assisted La Torre in arranging the shipment, although Skytruck is not listed on the bill of lading. The emails initiating the shipment were between Jaime La Torre and a representative with a skytruck.com email address. App. 2. The emails requesting additional

information from La Torre prior to the shipment were signed "Sincerely yours, NATURAL FREIGHT LTD." and the form language at the end of the email stated "All services provided are subject to the terms and conditions of service which are available at www.naturalfreight.com and/or www.skytruck.com." App. 2 (capitalization in original).

Respondent Agility is an indirect subsidiary of The Public Warehousing Company SC which subsequent to the shipment at issue also indirectly acquired Natural Freight. Opp., Decl. at 1. Agility's involvement in this action was to attempt to answer questions from La Torre years after the shipment. Opp., Decl. at 1. Agility has been unable to locate records and correspondence relating to the shipment. Opp., Decl. at 3.

Natural Freight is not an authorized customs broker in Peru. Opp., Decl. at 1. Entry documents required by Peruvian customs are not prepared by carriers or NVOCCs. Opp., Decl. at 1. According to corporate legal manager for Agility Logistics, Ms. Lewis-Bugg, an "exporter, such as La Torre, has the duty to provide a commercial invoice to a transportation provider with a correct description of the goods being transported so that such information can be included on the bill of lading." Opp., Decl. at 3. She concludes that here, "La Torre apparently failed to provide such a commercial invoice. If La Torre had done so, the bill of lading would have indicated what goods were being shipped, rather than identifying the goods as 'used monitors.'" Opp., Decl. at 3.

C. La Torre's Shipment

On April 11, 2006, Jaime La Torre sent an email to Ana Maria del Carpio, a Skytruck representative. The email, translated from Spanish, stated: "Hello Ana Maria, I need two 40' HC at Octavio's, invoice to Latorre's, ship to Kaskamach, we'll be loading lamps and accessories" and listed her address. App. 2. The containers were apparently provided as there is a bill of lading for the shipment. App 1.

La Torre argues that while Ana Maria del Carpio was on vacation, Alonzo Bernal was left in her place. Claim at 1. La Torre states in her claim that:

Mr. Bernal didn't have a clue on how to proceed nor did he know our company's name (according to Mr. Bernal instead of La Torre's Enterprises he called our Company "Amkotron" refer Email dated 4/26/2006). At that point both containers left to Callao, Peru without the exporters Invoice, detailing the contents of said containers.

Claim at 1.

The evidence shows that Alonso Bernal, a Natural Freight representative, in an undated email, asked Jaime La Torre for the "address where I could forward all documentation for export" as the address he had was being rejected. App. 3. On April 25, 2006, Jaime La Torre provided an address for La Torre's Enterprises in El Cerrito, California. App. 3. Mr. Bernal then responded

“Can I please ask for the documentation for the last shipment of Amkotron, invoice, weight etc.” App. 3. This is the information that the respondents would have needed to accurately describe the merchandise on the bill of lading. On April 26, 2006, Jaime La Torre responded only “Thank you for your interest Alonso, But can you tell me What is [Amkotron]?” App. 3 (capitalization in original).

Bill of lading number LSA-1958, dated April 26, 2006, shows the shipper as “La Torre’s Enterprises,” consignee as “Kaskamach SRL” in Lima, Peru, and the forwarding agent as “Natural Freight Ltd.” App. 1. The bill of lading describes the shipment as “KHJU 840 343-7 1 x 40 ft. HC” and “CMCU 492 764-5 1x40 ft. HC,” with each container carrying 450 packages for a total of 900 packages listed as “used monitors.” App. 1 (capitalization changed). The weight is listed as “31752 kgs, 70000 lbs.” App. 1. Bronco Container Lines, Ltd. was listed as the carrier. App. 1.

According to La Torre’s claim, once the items arrived in Peru, the discrepancy between the actual contents and the bill of lading description was identified. Claim at 2. Hansa, the company handling the shipment at that point, had fifteen days to request a change of the item description from the Peruvian customs authorities. Supp., Ex. 4. Hansa worked through or with a company called Cosmos Maritime Agency S.A.C. (“Cosmos”).

On May 14, 2006, Cosmos timely requested that the description of “used monitors” on the bill of lading be corrected to:

Container CMCU4927645 Quads, electric mini scooters, motorcycle ramps, helmets, pressure washers, skates, generators, car accessories, lamps, lamp accessories, chimney protectors.

Container KHJU8403437 Lamps, picture frames, lamp shades, lamp accessories, cellular car chargers, cellular cases, hand free, chimney protectors.

App. 5.

On May 18, 2006, Hansa sent an email to La Torre which stated: “Enclosed please find [a] letter of responsibility which would have to be signed [on] letterhead paper and return via mail or Fax. At the same [time] please include copy of payment for the correction.” App. 6. La Torre refused to pay for the shipment or the correction. Claim at 2.

In a May 24, 2006, email (date in Spanish original only), La Torre wrote to Skytruck stating:

these two containers have problems by error in the descriptions of the merchandise, [which is the] error of Natural Freight when it declared monitors instead of lighting fixtures. Please take the necessary actions to correct this error because I’m about to [lose] them if these correction[s] are not made, enclosed please find the original email ordering such containers.

App. 7. The Skytruck representative replied that she was on leave but would respond more fully when she returned to her office. App. 7.

Jaime La Torre then wrote that “this is not the first time that this error is committed, before this, customs did not notice said mistake, unexplainable, but that’s how it happened. The thing is if you don’t help me out to resolve this problem, I’m at risk that customs will seize the containers.” App. 7.

On May 24, 2006, the Skytruck representative responded that she had sent the petition for correction of description of the load to Hansa and was waiting to see if she needed to send a new bill of lading. The representative then stated:

Jaime [La Torre,] as I commented in my previous e-mail, it is the entire responsibility of the exporter to provide the commercial invoice 48 hrs before vessel departure to be able to manifest in the Bill of lading without any problems and prevent any future problems. For which I’ll be grateful [*sic*] take under consideration that any fine for correction or overstay shall be the sole responsibility of Latorre Enterprises.

Thanking you in advance for any future shipments, is ESSENTIAL, that the commercial invoice is submitted 48 hrs before vessel departure date, since in this way we could avoid unnecessary expenses such as corrections of load description, that would originate “roll over fee” that all forwarders are actually charging when they have to do a “roll” of the bookings, when the department of documentation has not receipt [*sic*] the proper instructions [regarding] how to emit the Bill of lading, unfortunately as forwarders agents we cannot create quantities, weight and description to avoid penalties.

App. 7 (capitalization in original).

In a translated May 25, 2006, email, a representative of Hansa stated to Skytruck and La Torre:

The containers are actually immobilized by customs and awaiting their notification of the necessary requirements to free said containers. This is due to the petition for the change of description; custom[s] considers that there are huge differences between description and actual contents, therefore decided to immobilize it for inspection. . . . We are on top of this case to resolve it as soon as possible. If you have any questions do not hesitate to contact me[.]

App. 8.

A May 30, 2006, notice from Natural Freight to La Torre’s Enterprises regarding a different shipment includes the policy that cargo details, including container number, seal number, number

of pieces loaded, gross weight, and commodity description should be provided twenty-four hours prior to sailing, or, if the vessel sails on the weekend, no later than Friday by 3:00 p.m. Supp., Ex. 5.

Two commercial invoices were used in the request to correct the bill of lading description. The commercial invoices, which were printed on La Torre's stationary, dated April 18, 2006, and labeled pe-1026 and pe-1027, indicate a sale to Kaskamach SRL in Lima, Peru. Supp., Ex. 6. The description in pe-1026 is: "900 pieces of pressure washers, mini bikes 49cc, air compressors, helmets, mini electric ATVs, car accessories, electric generators, electric pedal mopeds, skateboard sets, rampa [sic] multifold, air tool sets, dirt bikes, dirt bike gears, lighting accessories." Supp., Ex. 6. The description in pe-1027 is in Spanish, however, it is shorter than the description in pe-1026 and lists similar items. Supp., Ex. 6. It is not clear when the commercial invoices were provided to the respondents, although the evidence shows that they were not provided prior to the April 26, 2006, departure of the shipment.

Peruvian customs officials denied the request for correction, or ratification, of the bill of lading. A June 22, 2006, Peruvian customs document described the containers at issue and the request for ratification and concluded:

That the commercial invoices # pe-1026 and pe-1027 do not contain a detailed description of the merchandise, do not indicate quantities, characteristics, do not indicate measurements, new or used, serial numbers or codes, nor brands, models, number of units in each package, therefore the documentation presented by the shipping agent's representative (Cosmos) cannot sustain the petition for ratification of the manifest, furthermore there is a difference in the gross weight of -22 972,00Kg compared with the gross weight declared and received which has not been justified.

App. 11. The document then indicated that the petition for ratification of merchandise is declared inadmissible and that the merchandise will be administratively seized. App. 11. Peruvian customs included an inventory of fifty-three different items found in the shipment, including the quantity and description of each. App. 11. This inventory list is significantly more detailed than the commercial invoice prepared by La Torre. For example, the Peruvian inventory listed item number twenty-nine as seven sets of "rim covers, Wheel, model KT .962 4 pieces, 3 15" sets and 4 14" sets" and item number fifty-three as forty units of "Kryptonicks skate and helmets, 35 w/ helmets 5 w/out." App. 11.

Cosmos and Hansa did not appeal the Peruvian customs officials denial of the request for correction. However, on July 27, 2006, an attorney hired by La Torre requested reconsideration of the decision. Supp., Ex. 2. According to La Torre's claim, however, its attorney was unsuccessful in having the decision overturned and the matter was not pursued further.

On November 22, 2006, a letter was sent to Cesar La Torre, La Torre Enterprises, attempting to collect a debt owed to Natural Freight Ltd., presumably for this shipment. App. 12.

On January 2, 2007, the Peruvian customs officials “grant[ed] five (5) working days . . . to legally import this merchandise, otherwise you would not be able to retrieve such merchandise and it shall be disposed of as stated by law.” App. 13. Unfortunately, La Torre was unable to obtain the merchandise.

La Torre continued to seek compensation for the loss from respondents, without success. In 2008, La Torre claimed a \$30,000 loss, and in the current litigation, claims a \$50,000 loss. App. 15; Claim at 2. The commercial invoices show a combined value of \$23,800. Supp., Ex. 6.

On February 14, 2007, an email was sent from Reto Kaufmann, VP, Skytruck Air/Sea Transport Inc. to Jaime La Torre stating that “all legal matters for Natural Freight Ltd are now handled by their New York corporate office” and that “your case/file was transferred to the former VP of administration [at] Natural Freight Ltd in New York . . . for collection purposes.” App. 14.

On July 22, 2008, Jennifer La Torre personally visited the legal department of Agility and spoke with Caryn Lewis-Bugg, the corporate legal manager. Ms. Lewis-Bugg told Ms. La Torre that Agility was not the party that had provided the transportation at issue, and provided her with the address of Skytruck. Opp., Decl. at 2. There is no information regarding whether La Torre ever contacted Skytruck.

III. ANALYSIS AND CONCLUSIONS OF LAW

A. Burden of Proof

Pursuant to Rule 155 and the A.P.A., “the burden of proof shall be on the proponent of the rule or order.” 46 C.F.R. § 502.155; 5 U.S.C. § 556(d) (“Except as otherwise provided by statute, the proponent of a rule or order has the burden of proof.”); *Sea-Land Serv. Inc.*, 30 S.R.R. 872, 889 (2006). The Commission has said that “the party seeking affirmative relief from the Commission has the initial burden of establishing a violation of the Act. . . . [and] the ultimate burden of proof or persuasion remains fixed throughout the litigation on the complainant.” *California Shipping Line, Inc. v. Yangming Marine Transport Corp.*, 1990 WL 427466, at *10 (FMC Oct. 19, 1990). The party with the burden of proof must prove its case by a preponderance of the evidence. *Steadman v. SEC*, 450 U.S. 91, 102 (1981). When the evidence is evenly balanced, the party with the burden of proof must lose. *Director, Office of Workers’ Compensation Programs v. Greenwich Collieries*, 512 U.S. 267, 281 (1994).

As the complainant, La Torre has the burden of proving entitlement to reparations.⁴ See *James J. Flanagan Shipping Corp. v. Lake Charles Harbor and Terminal Dist.*, 30 S.R.R. 8, 13 (2003) (quoting *Waterman v. Stockholms Rederiaktiebolag Svea*, 3 F.M.B. 248, 249 (1950)) (“As the Federal Maritime Board explained long ago: “(a) damages must be the proximate result of

⁴ Reparations under the Shipping Act and damages are synonymous. See *Federal Maritime Comm’n v. South Carolina State Ports Auth.*, 535 U.S. 743, 775 (2002) (Breyer, J., dissenting).

violations of the statute in question; (b) there is no presumption of damage; and (c) the violation in and of itself without proof of pecuniary loss resulting from the unlawful act does not afford a basis for reparation.”); *Tractors and Farm Equipment Ltd. v. Cosmos Shipping Co., Inc.*, 26 S.R.R. 788, 798-799 (ALJ 1992).

B. Statute of Limitations

Respondents Natural Freight and Agility argue that La Torre’s claim is time barred based upon the Carriage of Goods by Sea Act (“COGSA”) one year statute of limitations. They argue that COGSA provides the exclusive remedy barring all other causes of action arising out of loss or damage associated with the shipment of goods.

The claim *sub judice*, however, alleges a violation of the Shipping Act, specifically challenging the respondents’ practices related to receiving and handling property. Pursuant to the regulations covering formal procedures for adjudication of small claims, “[i]n the event the respondent elects not to consent to determination of the claim under [informal procedures], it shall be adjudicated by the administrative law judges of the Commission under procedures set forth in this subpart, if timely filed under [46 C.F.R.] § 502.302.” 46 C.F.R. § 502.311. Pursuant to 46 C.F.R. § 502.302(a), “[c]laims alleging violations of the Shipping Act of 1984 must be filed within three years from the time the cause of action accrues.” 46 C.F.R. § 502.302(a).

The shipment at issue occurred on April 26, 2006. According to the Secretary of the Commission, the informal docket was filed by La Torre on January 13, 2009, within the Shipping Act’s three year limitations period. Accordingly, because the action was filed within the three year limitations period established by the Shipping Act, it is not time barred. Therefore, the merits of the claim will be considered.

C. Discussion

1. There is insufficient evidence to establish a section 10(d)(1) violation.

Section 10(d)(1), now section 41102(c), states: “(c) **Practices in handling property.**--A common carrier, marine terminal operator, or ocean transportation intermediary may not fail to establish, observe, and enforce just and reasonable regulations and practices relating to or connected with receiving, handling, storing, or delivering property.” 46 U.S.C. § 41102(c). An ocean transportation intermediary may be a non-vessel-operating common carrier (“NVOCC”) or an ocean freight forwarder (“OFF”). 46 U.S.C. § 40102(19).

For purposes of this discussion, it will be assumed that the respondents, at the relevant time, were common carriers or ocean transportation intermediaries to whom section 10(d) would apply, as they are clearly not marine terminal operators. Moreover, although Natural Freight and Skytruck are treated by La Torre as the same company, the evidence does not support this assertion, and they will be treated as separate companies in this decision.

As discussed above, the English translations are accepted as submitted by La Torre, although they are not duly verified under oath to be accurate translations. It is noted upon close review that the translations are not completely accurate. Of particular concern is an entire paragraph which is missing from an email. In the Spanish original of Appendix 7, on the first page, the fifth paragraph is missing from the English translation. Specifically, the English version is one paragraph shorter and the information about Alonso is missing. Other translations are missing dates and are clearly not exact translations. These discrepancies do not favorably impact upon La Torre's credibility. Not wanting to increase La Torre's costs, by requiring verified translations of a substantial number of documents, verified translations were not required at this level of the proceeding.

a. The evidence shows that the respondents had just and reasonable regulations and practices.

Section 10(d)(1) prohibits a common carrier or ocean transportation intermediary from failing to establish, observe, and enforce just and reasonable regulations and practices relating to or connected with receiving, handling, storing, or delivering property. La Torre has not identified any such specific regulation or practice that respondents failed to utilize. Indeed, the evidence shows that the respondents had a policy to prevent bill of lading errors – they required shippers to provide the commercial invoice prior to departure of the shipment – and that the respondents' representative requested this information on the day prior to the shipment. App. 3. This policy constitutes a regulation and practice as required by section 10(d)(1).

The containers were loaded by La Torre, so the respondents would have to rely on La Torre to identify the contents. The evidence indicates, however, that La Torre did not provide the proper paperwork prior to departure and La Torre admits that the containers left before La Torre provided the proper paperwork. Brief at 1. The evidence supports the conclusion that the commercial invoices, dated April 18, 2006, Supp., App. 6, were not provided to the respondents prior to departure. La Torre failed to follow the respondents' policy requiring a commercial invoice prior to shipment.

On April 25, 2006, the day prior to the shipment's departure, respondents' representative sent an email to Jaime La Torre asking "for the documentation for the last shipment of Amkotron, invoice, weight etc." App. 3. Although the request for the documentation refers to La Torre by the wrong name, in the context of the email thread, seen more clearly in the Spanish version, it is clear that the question is addressed to La Torre. In the email thread, just the day before, Jaime La Torre had provided the correct mailing address for La Torre's Enterprises. It is reasonable to conclude that the request for documents referred to this shipment.

When Jaime La Torre found out about the customs problem, she stated "enclosed please find the original email ordering such containers" but did not refer to any other information she had provided regarding the contents of the containers. App. 7. Indeed, La Torre did not provide a copy of the commercial invoices in this proceeding until they were specifically requested. The evidence shows that the invoices were not provided timely to the respondents. Respondents' emails indicate

that respondents' policy was not to rely on emails sent to specific employees. App. 7. This email policy makes sense in situations such as this where an employee may be unavailable or on leave.

On May 24, 2006, after problems with the shipment arose, a Skytruck representative reiterated to Jaime La Torre that "it is the entire responsibility of the exporter to provide the commercial invoice 48 hrs before vessel departure to be able to manifest in the [b]ill of lading without any problems" and that the bill of lading is based on the commercial invoice issued by the exporter. App. 7. Jaime La Torre responded that she had sent the commercial invoice and all necessary information to another person. App. 7. There is no claim that this was a new policy or that La Torre was unaware of this policy.

There is no evidence in the record that La Torre followed respondents' policy or that La Torre responded to the email requesting the necessary information sent the day prior to the shipment. This failure to provide an accurate list of the containers' contents is particularly surprising given problems with a prior shipment. Specifically, La Torre writes that "this is not the first time that this error is committed, before this, customs did not notice said mistake, unexplainable, but that's how it happened." App. 7. Although the error had occurred before, there is no indication that La Torre took steps to ensure that the correct items were declared on this shipment.

La Torre argues that the respondents should not have shipped the containers without the correct description. However, La Torre apparently did not object previously when the incorrect item description was used and Peruvian customs authorities did not notice. In addition, failure to ship timely could create additional problems and liabilities for all parties. The evidence establishes that the respondents had an appropriate policy, requiring providing a commercial invoice prior to departure, and that La Torre did not provide the necessary information despite a specific request to do so. Thus, the evidence does not support La Torre's claim that the respondents failed to establish, observe, and enforce just and reasonable regulations and practices relating to or connected with receiving, handling, storing, or delivering property.

b. The evidence does not establish that the bill of lading error caused the seizure by customs.

An "exporter, such as La Torre, has the duty to provide a commercial invoice to a transportation provider with a correct description of the goods being transported so that such information can be included on the bill of lading." Opp., Decl. at 3. The evidence does not establish that the respondents had agreed to complete the customs paperwork. Rather, the evidence in the record shows that entry documents required by Peruvian customs are not generally prepared by carriers or NVOCCs. Opp., Decl. at 1. Moreover, Natural Freight is not an authorized customs broker in Peru. Opp., Decl. at 1. The evidence shows that "La Torre apparently failed to provide such a commercial invoice. If La Torre had done so, the bill of lading would have indicated what goods were being shipped, rather than identifying the goods as 'used monitors.'" Opp., Decl. at 3. There is no evidence that the respondents completed any of the customs paperwork or agreed to handle customs clearance.

La Torre alleges that the seizure of the containers was caused by the incorrect description on the bill of lading. Customs seized the containers because the shipment did not comply with customs requirements. Customs relied on more than just the bill of lading description in deciding to seize the containers. Moreover, this is not the appropriate forum to litigate Peruvian customs determinations.

There is no evidence that La Torre ever provided a description that would have been acceptable to Peruvian customs officials. In the initial April 11, 2006, email requesting the containers, La Torre describes the items as "lamps and accessories," although the shipment contained a wide variety of items. Compare App. 2 with App. 11. Again, in a May 24, 2006, email, La Torre refers to the items as "lighting fixtures" and refers to the original email ordering such containers. App. 7. These very brief descriptions only describe a portion of the actual shipment.

Respondents' representative, Cosmos, timely requested the bill of lading description be changed to: "Quads, electric mini scooters, motorcycle ramps, helmets, pressure washers, skates, generators, car accessories, lamps, lamp accessories, chimney protectors" for one shipment and "Lamps, picture frames, lamp shades, lamp accessories, cellular car chargers, cellular cases, hand free, chimney protectors" for the other shipment. App. 5. The request attached the bill of lading along with "flyer document copy" and packing list. The "flyer document copy" is the commercial invoice, according to the response to the request. The packing list is not in the record.

Cosmos' request to correct the bill of lading description relies upon the commercial invoices. The commercial invoices provided descriptions that were only slightly more detailed than the "lamps and accessories" description. The description in commercial invoice pe-1026 is: "900 pieces of pressure washers, mini bikes 49cc, air compressors, helmets, mini electric ATVs, car accessories, electric generators, electric pedal mopeds, skateboard sets, rampa [*sic*] multifold, air tool sets, dirt bikes, dirt bike gears, lighting accessories." Supp., Ex. 6. The description in commercial invoice pe-1027 is in Spanish; however, it is shorter than the description in pe-1026 and appears to list similar items including lamps and lamp accessories. Supp., Ex. 6.

Peruvian customs officials denied the request to correct the bill of lading description. The request denial says that "the commercial invoices . . . do not contain a detailed description of the merchandise, do not indicate quantities, characteristics, do not indicate measurements, new or used, serial numbers or codes, nor brands, models, number of units in each package" and that the difference in gross weight "has not been justified." App. 11. Based on "the difference between the merchandise contained in the loads and the description declared in the loads manifest," customs decided that the immobilized merchandise would be seized. The request to change the bill of lading description was denied.

Even if the bill of lading had described the containers as "lamps and accessories," or even the expanded description requested by Cosmos, it is not clear that these descriptions would have met Peruvian customs requirements. The more expansive descriptions in the request for correction of the bill of lading and in the commercial invoice were denied as not being specific enough because

they did not "indicate quantities, characteristics, do not indicate measurements, new or used, serial numbers or codes, nor brands, models, number of units in each package." App. 11. La Torre never provided information this detailed to any of the respondents. Moreover, there is no explanation in the record for the discrepancy in the weight reported. While the incorrect description on the bill of lading may have initially caught custom's attention, the evidence does not demonstrate that the seizure was the result of the bill of lading description. Rather, the other customs paperwork, including the commercial invoice and packing list, were not sufficient to satisfy Peruvian customs requirements.

The evidence does not establish a violation of the Shipping Act. The evidence does not demonstrate that the respondents were responsible for preparing customs entry documents. Although La Torre claims that it was the misdescription on the bill of lading which caused the cargo to be seized, the documents from the Peruvian customs officials specifically mention discrepancies between La Torre's commercial invoices and the actual contents of the containers. It appears that the commercial invoices and customs paperwork which were prepared by La Torre did not meet customs standards. Accordingly, even if respondent violated the Shipping Act, the violation did not cause the injury and the loss was not caused by the respondents' actions.

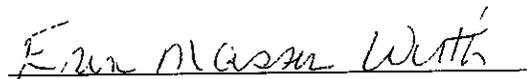
2. There is insufficient evidence to establish a violation of any other section of the Shipping Act, including section 10(a).

The evidence does not establish a violation of any other section of the Shipping Act. Although La Torre did not allege a violation of section 10(a), now section 41102(a), considering that it is unrepresented, that possibility has been considered because the section specifically mentions false classification. This section states: "**(a) Obtaining transportation at less than applicable rates.**--A person may not knowingly and willfully, directly or indirectly, by means of false billing, false classification, false weighing, false report of weight, false measurement, or any other unjust or unfair device or means, obtain or attempt to obtain ocean transportation for property at less than the rates or charges that would otherwise apply." 46 U.S.C. § 41102(a).

This section is not applicable to these facts. In this case, there is no evidence that respondents received any benefit from the incorrect description on the bill of lading. If anyone had benefitted, it would have been La Torre, the complainant. There is no evidence that the respondents knew the correct description of the cargo for which transportation was to be obtained or that respondents were primarily responsible for misdescribing the cargo so as to obtain transportation at less than the appropriate rates, as there was in other cases. *See, e.g., Shipman Int'l (Taiwan) Ltd.*, Docket. 97-06 (ALJ Feb. 23, 1998), Notice Not to Review (March 30, 1998); *Kin Bridge Express Inc. and Kin Bridge Express (U.S.A.) Inc.*, Docket 98-08 (ALJ June 24, 1999), Notice Not to Review (August 2, 1999). Accordingly, these facts do not support a claim for a violation of section 10(a) or any other section of the Shipping Act.

ORDER

For the reasons set forth above, it is hereby **ORDERED** that the claim herein be **DISMISSED WITH PREJUDICE** and that this proceeding be **DISCONTINUED**.



Erin Masson Wirth
Administrative Law Judge

APPENDIX

This Appendix lists documents found in La Torre's initial claim, filed on January 13, 2009, which are cited in the Initial Decision. Dates refer to the date listed in either the English translation or the original Spanish version.

App. Description

1. Bill of Lading No. LSA-1958, dated April 26, 2006.
2. Email from Jaime La Torre to Ana Maria Martinez, dated April 11, 2006.
3. Email exchange between Jaime La Torre and Alonso Bernal, dated April 26, 2006.
4. Email to Agility Logistics, regarding LSA-1958 claim, dated April 29, 2008.
5. Document to Commissioner of the Maritime Custom of Callo, dated May 14, 2006.
6. Letter from Hansa to Jaime La Torre, dated May 18, 2006.
7. Email exchange between Jaime La Torre and Ana Maria del Carpio, through May 24, 2006.
8. Email from Lorena Camino Bazan, Hansa to Jaime and Ana Maria, dated May 25, 2006.
9. Sunat document, Immobilization Act – Preventative Seizure, dated June 2, 2006.
10. Request to the Mayor of the Maritime Customs of Callao, dated June 22, 2006.
11. Resolution of the Jefatural Division, Sunat stamp on top, dated June 22, 2006.
12. Letter from Seals & Tenenbaum to La Torre Enterprises, dated November 22, 2006.
13. Maritime Customs Administration Notification, dated January 2, 2007.
14. Email from Reto Kaufmann to Jaime La Torre, dated February 14, 2007.
15. Email from Jaime La Torre to Agility Logistics, dated April 29, 2008.

APPENDIX 1

Bronco Container Lines

BILL OF LADING
FOR COMBINED TRANSPORT
AND PORT TO PORT SHIPMENT

SHIPPER La Torre's Enterprises 7435 Moeser Lane El Cerrito, CA 94530		B/L NO. LSA-1958	
		EXPORT REFERENCES LSA-1958 COPY - NON NEGOTIABLE	
CONSIGNEE Kaskamach SRL Calle Ciudad Real 241 Oficina 203 Urb Higuereeta Surco Lima, Peru		FORWARDING AGENT - REFERENCES Natural Freight Ltd. 6033 W. Century Blvd., Suite 670 Los Angeles, CA 90045	
NOTIFY same as consignee		POINT AND COUNTRY OF ORIGIN CA	
		DOMESTIC ROUTING / EXPORT INSTRUCTIONS / FOR DELIVERY CONTACT Hansa Transports SAC Canaval y Moreyra 340 Floor 12 San Isidro, Lima, Peru Tel. 51-1-421-8344 Fax 51-1-221-1024	
PLACE OF RECEIPT (*) Inwaldale		DECLARED VALUE FOR CARRIAGE	DECLARED VALUE FOR CUSTOMS
VESSEL Irones Logos V. 614S	PORT OF LOADING LOS ANGELES	FINAL DESTINATION (*) Callao	
PORT OF DISCHARGE CALLAO			

MARKS AND NUMBERS	NO OF PACKAGES	AS PER SHIPPERS DECLARATION		GROSS WEIGHT	VOLUME
		Shippers Load and Count:			
KHJU 840 343-7 1 X 40 Seal: 39043 ft. HC	450 Package(s)			15876 Kgs 35000 Lbs	
CMCU 492 764-5 1 X 40 Seal: 07089 ft. HC	450 Package(s)			15876 Kgs 35000 Lbs	
	900 Packages			31752 Kgs 70000 Lbs	
AS ADDRESSED	900 PACKAGE(S)	USED MONITORS FREIGHT PREPAID SHIPPER'S LOAD, STOW & COUNT		31752 KGS 70000 LBS	

These commodities, technology, or software were exported from the United States in accordance with the Export Administration Regulations for ultimate destination PERU. Diversion contrary to U.S. Law is prohibited.

NOTICE: ALL SERVICES PROVIDED HEREUNDER ARE SUBJECT TO TERMS AND CONDITIONS OF SERVICE CONTAINED ON THE REVERSE SIDE. LIABILITY OF BRONCO CONTAINER LINES MAY BE LIMITED IN ACCORDANCE WITH SAID TERMS.				(*) If the column Place of Receipt and/or Final Destination are filled in this shipment will be treated as a combined transport.	
OCEANFREIGHT CHARGES Rates, weight and/or volume subject to correction		RATE	PREPAID	COLLECT	Received the goods or the containers, vans, trailers, pallet unit or other packages said to contain goods herein mentioned, in apparent good order and condition, except as otherwise indicated, to be transported, delivered or transhipped as provided herein. All of the provisions written, printed or stamped on either side hereof are part of this bill of lading contract. IN WITNESS WHEREOF, the carrier or agent of said vessel has signed <u>3/Three</u> bills of lading, all of the same tenor and date, one of which being accomplished, the others to stand void Dated at <u>Los Angeles, CA</u> On <u>April 26, 2006</u> by <u>Bronco Container Lines, Ltd. as carrier</u>
Door to port			\$4,683.60		
TOTAL AMOUNT DUE			\$4,683.60		

APPENDIX 2

CONTAINERS

Tuesday, April 11, 2006 5:53 PM

From: "Jaime La Torre" <palcuzco@yahoo.com>

To: "Ana Maria Martinez" <anam@skytruck.com>

Hola Ana Maria, necesito dos 40'HC donde Octavio, invoice to Latorre's, ship to kaskamach, cargaremos luces lamparas y accesorios, la direccion es

OK SOURCING INC.

16019 Adelante St.

Irwindale, CA 91702

(626)812-6505

Yahoo Mail

Tuesday, April 11, 2006 5:53 PM

Containers

From: "Jaime La Torre" palcuzco@yahoo.com
To: "Ana Maria Martinez" anam@skytruck.com

Hello Ana Maria, I need two 40'HC at Octavio's, invoice to Latorre's, ship to Kaskamach, we'll be loading lamps and accessories, the address is

OK SOURCING INC.
16019 ADELANTE ST.
IRWINDALE, CA 91702
(626)812-6505

Jaime La Torre

APPENDIX 3



RE: Address - thank you.

Wednesday, April 26, 2006 12:47 PM

From: "Jaime La Torre" <palcuzco@yahoo.com>

To: "Alonso Bernal" <alonsob@skytruck.com>

Gracias por tu interes Alonso, pero dime, que es Amkotron?

Alonso Bernal <alonsob@skytruck.com> wrote:

Muchas gracias Señor,

Le puedo encargar los los documentos para el ultimo embarque de Amkotron. Factura peso etc,

Se le agradece,
Estoy a sus ordenes.

Sincerely yours,
NATURAL FREIGHT LTD.
Los Angeles Branch
Alonso Bernal

Phone: (310) 641-3023
Fax: (310) 568-9360

All services provided are subject to the terms and conditions of service which are available at www.naturalfreight.com and/or www.skytruck.com.
Liability of Natural Freight Ltd.
and/or Skytruck Air/Sea Transport Inc. may be limited in accordance with said terms.

From: Jaime La Torre [mailto:palcuzco@yahoo.com]
Sent: Tuesday, April 25, 2006 4:37 PM
To: Alonso Bernal
Subject: Re: Address - thank you.

Enviar toda la correspondencia a esta direccion
Latorre's Enterprises
Att.Cesar La Torre
7435 Moeser Ln.
El Cerrito, CA 94530

Saludos

Alonso Bernal <alonsob@skytruck.com> wrote:

Estimado Señores,

Necesito su direccion donde le pueda hacer llegar documentos de exportacion.

Me rechazan "208 Ashbury Ave. El Cerrito, CA 94530"

Gracias por su atencion.

Sincerely yours,
NATURAL FREIGHT LTD.
Los Angeles Branch
Alonso Bernal

Phone: (310) 641-3023
Fax: (310) 568-9360

All services provided are subject to the terms and conditions of service which are available at www.naturalfreight.com and/or www.skytruck.com. Liability of Natural Freight Ltd. and/or Skytruck Air/Sea Transport Inc. may be limited in accordance with said terms.

Jaime La torre

How low will we go? Check out Yahoo! Messenger's low [PC-to-Phone call rates](#).

Jaime La torre

How low will we go? Check out Yahoo! Messenger's low [PC-to-Phone call rates](#).

From: Jaime La Torre
Sent: Tuesday, April 25, 2006 4:37PM
To: Alonso Bernal
Subject: RE: Address

Thank you for your interest Alonso, But can you tell me What is Akotron?

Yahoo Mail

From: "Alonso Bernal"alonsob@skytruck.com.

To: "Jaime La Torre"palcuzco@yahoo.com

Subject: RE: Address

Thank you Sir,

Can I please ask for the documentation for the last shipment of Amkotron, invoice, weight etc.

Thank you,

I'm at your service

Natural Freight LTD.

Long Beach Branch

Alonso Bernal

From: Jaime La Torre
Sent: Tuesday, April 25, 2006 4:37PM
To: Alonso Bernal
Subject: RE: Address

Forward all correspondence to this address
Latorre's Enterprises
ATTE: Cesar La Torre
7435 Moeser Ln.
El Cerrito, CA 94530

Regards,

Yahoo Mail

From: "Alonso Bernal" alonsob@skytruck.com.

To: "Jaime La Torre" palcuzco@yahoo.com

Subject: RE: Address

Dear Sirs

I need your address where I could forward all documentation for export. "208 Ashbury Ave. El Cerrito, CA 94530" is rejected.

Thank you for your attention.

Sincerely Yours,

Natural Freight LTD.

Long Beach Branch

Alonso Bernal

APPENDIX 4



Fwd: LSA-1958 Claim

Thursday, May 22, 2008 10:03 AM

From: "Jaime La Torre" <paicuzco@yahoo.com>
 To: "CESAR LA TORRE" <cesarlatorre@hotmail.com>
 LSA-1958 Claim.eml (8372KB)

Este es el segundo email a Garret, luego de esto ya empeze la comunicacion con Maria Talgat.
 Note: forwarded message attached.

Forwarded Message: LSA-1958 Claim

LSA-1958 Claim

Tuesday, April 29, 2008 10:46 PM

From: "Jaime La Torre" <paicuzco@yahoo.com>

To: gmcdonald@agilitylogistics.com

acta_previo_LSA1958.pdf (929KB), Bill_of_Lading_LSA1958.pdf (65KB),
 latorres_natural_case_lawyer_letter.JPG (2143KB), LSA-1958 invoice.tif (120KB),
 reclamo_decomiso_1.JPG (234KB), reclamo decomiso 2 email.jpg (95KB),
 reclamo decomiso 3 email.jpg (51KB),
 rectificacion_de_descripcion_LSA1958.JPG (2634KB)

Hi Garret, this is the second time that I am sending the information regarding BL LSA-1958, Master SUDU260039996029, according to the facts, in March-2006, Latorre's enterprises booked with Natural Freight/Sky truck, two (02) containers to Callao Peru consigned to Kaskamach SRL (CMCU4927645 and KHJU 8403437). When these containers arrived to Callao-Peru, the customs found there was a mistake in merchandise description, your office in Lima Peru proceeded to fix the error, they submitted a petition of correction to customs, being rejected by Peruvian customs who took possession of those two containers, this was a complete and exclusive mistake from the forwarder, they tried to skip their responsibility pretending to get a letter from Kaskamach to assume responsibility of such mistake. After that they abandoned those containers showing an immense irresponsibility. The Peruvian custom took those containers from your company and not from Kaskamach or Latorre's, they were at primary zone, they never delivered the shipment to the consignee, instead of claiming the abusive attitude of the Peruvian customs, your company just forgot about it; finally the Peruvian customs took those containers definitely, creating a loss of over \$30,000 00 US dollars to our Company. On our part we have tried to rescue these containers, but since we were not legally capable to do, we tried to retain an attorney but again your company left us out cold and customs refused to negotiate since the only legal way was through your representatives in other words you abandoned our property. Furthermore your company sent us to collection through a Law Firm for said freight (you lose our merchandise and we have to pay for transporting it). We made exhausting attempts to resolve this matter with Natural Freight in Los Angeles, at that time they were trying to excuse them selves by saying that they never receipt the information in regards of the goods of said containers, if so, isn't it illegal to ship any thing without knowing what it is? Or making up any type of merchandise and shipping it without us knowing what you claim was the content of them? This is very clear, there is no mistake about it your company is fully responsible for our loss and does not want to live up to its responsibility.

If you have any questions, please, do not hesitate to contact us.

Thanking you in advance for your kind attention and cooperation in this matter, and that justice will prevail,
we remain

Sincerely,

Jaime La Torre
Kaskamach SRL
626-587-6517

Cesar La Torre
Latorre's Enterprises
510-504-7032

JLAT, CLAT/ jlat

attachments

Be a better friend, newshound, and know-it-all with Yahoo! Mobile. [Try it now.](#)

APPENDIX 5

010008
CAP 60

Vapor	CAP DUKATO
Solicita	Rectificacion de descripcion
Codigo de Agente	0217
Detalle	155
Manifiesto No.	1081
Fecha de Arribo	14.05.06
Régimen de Importación	

Señor
INTENDENTE DE LA ADUANA MARITIMA DEL CALLAO
 S.L.

Cosmos Agencia Marítima S.A.C., con domicilio legal Jr. Mariscal Miller 450 901 Prov. Constitucional del Callao- Callao con número de RUC 20100010136, ante usted con el debido respeto nos presentamos y exponemos lo que en la M/N Cap Dukato que arribó al Callao con fecha 14.05.2006, se manifiesto para el Callao entre otros lo siguiente:

BL-SUDU260039996029

Se manifiesto:
 CONTENEDOR CMCU4927645 USED MONITORS
 CONTENEDOR KHJU8403437 USED MONITORS

Debiendo ser manifestado como sigue:
 CONTENEDOR CMCU4927645 CUATRIMOTO, MINIMOTOS ELECTRICAS, RAMPA PARA MOTO, CASCOS DE MOTO LAVADORES DE AUTO, SKATES, GENERADORES, ACCESORIOS DE AUTOS, LAMPARAS, ACCESORIOS DE LAMPARA, PROTECTOR DE CHIMENEA

CONTENEDOR KHJU8403437 LAMAPARAS, MARCO DE CUADRO, PANTALLAS Y ACCESORIOS PARA LAMPARA, CARGADORES DE CELULAR PARA AUTO, CARCASAS DE CELULAR, HAND FREE, PROTECTORES DE CHIMENEA

Para mayor información adjuntamos copia del B/L Hijo , copia del volante, el acta de apertura, la factura comercial , el packing list.
 Por lo expuesto a usted señor Intendente, rogamos se sirva disponer a quien corresponda, se efectúe la correspondiente nectificación por ser de justicia.

Callao, 18 de Mayo del 2006

Vessel	Cap.Dukato
Requests	Ratification of Description
Agent Code	0217
Detail	155
Manifest #	1081
Date of Arrival	05-14-06
Import Regime	

Commissioner of the Maritime Custom of Callao

Cosmos Maritime Agency S.A.C. located at Jr Mariscal Miller 450 901 Constitutional Province of Callao-Callao, tax ID # 20100010136, we come before you, with all due respect to declare as follows that the vessel Cap. Dukato arrived at Callao on 05-14-2006 And declared at Callao as follows:

BL-SUDU260039996029

It manifested
Container CMCU4927645 USED MONITORS
Container KHJU8403437 USED MONITORS

Being the correct manifest as follows:

Container CMCU4927645 Quads, electric mini scooters, motorcycle ramps, helmets, pressure washers, skates, generators, car accessories, lamps, lamps accessories, chimney protectors.

Container KHJU8403437 Lamps, picture frames, lamp shades, lamp accessories, cellular car chargers, cellular cases, hand free, chimney protectors.

For more information we are attaching Bill of Lading, flyer document copy, packing list. After the exposed case to you, Commissioner of the Maritime Custom of Callao, we plead so that you will instruct the pertinent authorities to make the necessary changes so that justice could be served.

Callao, May 18 2006

Stamp and signature of Cosmos representative

APPENDIX 6



Fw: CARTA DE RESPONSABILIDAD

Sunday, January 25, 2009 8:28 PM

From: "JAIME LA TORRE" <comtronintjaime@yahoo.com>
To: "Jaime La Torre" <palcuzco@yahoo.com>
carta de responsabilidad kaskamach.doc (20KB)

--- On Thu, 5/18/06, Lorena Camino <Lcamino@hansa-transport.com.pe> wrote:

From: Lorena Camino <Lcamino@hansa-transport.com.pe>
Subject: CARTA DE RESPONSABILIDAD
To: "Dennis Arrasco Usquiãno" <hd_technology_cargo@yahoo.com>,
"contabilidad_kaskamach@terra.com.pe" <contabilidad_kaskamach@terra.com.pe>, "JAIME LA TORRE" <comtronintjaime@yahoo.com>
Date: Thursday, May 18, 2006, 10:18 AM

Adjunto carta de responsabilidad la cual debera ser firmada en hoja membretada y devuelta via mail o fax.

Asimismo por favor enviar copia de los pagos respectivos por la rectificacion.

Gracias!
Saludos,

Lorena Camino Bazàn
Jefe de Operaciones/Administrativo
HANSA TRANSPORTS S.A.C.
Tel (511) 221-3088 / Fax (511) 221-1024 Nextel 819*9460
e-mail: lcamino@hansa-transport.com.pe
Please visit our web site:
www.hansa-transport.com.pe

San Isidro, 18 de mayo de 2006

Señores
HANSA TRANSPORTS SAC
Presente.-

Ref.: Nave Cap Dukato V 614E
Contenedor KHJU8403437 / CMCU4927645
HBL LSA-1958

Estimados señores:

Nos dirigimos a ustedes para solicitarles se sirvan efectuar la rectificación de descripción para lo cual nos comprometemos a asumir los gastos y multas que se generen de la citada rectificación.

Sin otro particular, nos despedimos.

From: "Lorena Camino"Lcamino@hansa-transport.com.pe
To: "Dennis Arrasco Usquiano"hd_technologycargo@yahoo.com,
"contabilidad Kaskamach"Kaskamach@terra.com.pe", "Jaime LaTorre"
comtronintjaime@yahoo.com

Enclosed please find letter of responsibility which would have to be signed in letterhead paper and return via mail or Fax.
At the same time please include copy of payment for the correction.

Thanks!
regards
Lorena Camino Bazan
Chief of operations/administrative
Hansa Transports S.A.C.

San Isidro, May 18 2006

Sirs
HANSA TRANSPORTS SAC

Ref.: Vessel Captain Dukato V 614E
CONTAINER KHJU8403437/CMCU4927645
HBL LSA-1958

Dear Sirs:

We are addressing you to request the ratification of description, for which we will assume all responsibilities and expenses and / or fines that, could originate for said correction.
With no further delay, we remain

APPENDIX 7

**RE: FW: CONTAINERS con error ref. LSA-1958**

Wednesday, May 24, 2006 8:25 PM

From: "Jaime La Torre" <palcuzco@yahoo.com>

To: "Ana Maria del Carpio" <delcarpioam@yahoo.es>

Pura mentira estan diciendo, si lo que quieren Mitch y Alonso es evadir responsabilidades, lo entiendo, conozco otros especimenes asi, pero no importa, solamente quiero que me ayuden a solucionar esto. Hablare con Lorena, como me indicas, que ella decida lo que se debe hacer, te avisare.

Cuidate y gracias por todo.

Ana Maria del Carpio <delcarpioam@yahoo.es> wrote:

Estimado Jaime:

Agradecere tomes contacto con Lorena Camino de Hansa porque ya se la ha enviado esta semana la solicitud de correccion en la descripcion de la carga. Justamente tiene que confirmar Lorena a Mitch si es que los bl originales que tienen los pueden corregir ellos en Lima o es necesario que Mitch emita un nuevo set y los envíe por Fedex que seria un costo de \$35 x concepto de courier.

Jaime, conversando con Mitch me dice que Alonso y el te han estado solicitando la factura comercial en repetidas oportunidades y que tu les pasaste un email con informacion del container, cantidad etc pero sin la descripcion del producto y la factura comercial la recibieron recién en Mayo 22 y fue enviada por Lorena.

Como te comente en anterior email, es entera responsabilidad del exportador proporcionar la factura comercial 48 horas antes de la fecha de zarpe del barco para poder manifestar los bl sin problema alguno y evitarnos contratiempos a futuro. Por lo que agradecere tengas en cuenta que cualquier multa por correccion o sobreestadia que se incurra por esta correccion tendra que ser asumida totalmente por La Torre Enterprises.

Agradeciendo de antemano que para futuros embarques por favor es IMPRESCINDIBLE que la factura comercial sea enviada 48 horas antes de la fecha de zarpe ya que se pueden evitar gastos innecesarios como el de correccion de descripcion de carga o en origen los "roll over fee" que las navieras actualmente estan facturando cuando tienen que hacer "roll" de los bookings cuando su dpto de documentacion no ha recibido las instrucciones de como emitir los BL y lamentablemente nosotros como agentes embarcadores no podemos estar creando cantidad de bultos, peso, descripcion para evitar estas multas.

Cualquier consulta que tuvieses me avisas.

Saludos,

Ana Maria del Carpio

Jaime La Torre <palcuzco@yahoo.com> escribió:

Buen dribbling, mi querida Ana Maria, espero que pronto estes bien de salud, se te extraña. Te cuento que yo no busco culpables, lo que busco son soluciones, esta no es la primera vez que se comete el mismo error, en la anterior, aduanas no se percató de ello, inexplicable, pero así fue. El asunto es que si Uds. no me ayudan a arreglar este problema, corro el riesgo que me decomisen los containers, como si hubiera cometido un delito, lo cual

no es así, este es un país de locos, por decir lo menos, contrabando de basura. Uds. tienen la solución en las manos y espero su ayuda, si puedes escribir a Lorena y recomendarle por ahí su colaboración en esto, te lo voy a agradecer, es cuestión de voluntades.
Las facturas ya las tiene Lorena, se le comunico del error y espero que sea oportuno.

Estaré en Los Angeles el martes, espero visitarte en tu oficina, te llamaré cuando llegue.

Cuidate, mejorate y vuelve pronto.

Ana Maria del Carpio <delcarpioam@yahoo.es> wrote:

Estimado Jaime;

Estoy en descanso médico hasta el próximo martes por lo que no estoy yendo a la oficina.

La manifestación de la carga en el Bill of Lading es en base a la factura comercial que emite el exportador como siempre ha sido Jaime, es responsabilidad del exportador proveer de la factura comercial para poder emitir correctamente el bill of lading, no se emite el bill of lading en base a emails. Recuerda que por eso es que siempre te estamos solicitando la factura comercial.

Ahora agradeceré para aclarar este tema y como te comento no estoy en la oficina para poder ver este file, me envíes copia de la factura comercial de estos 2 containers y puedan chequear con la naviera y con el agente en Lima que se pueda corregir el manifiesto, el bill of lading y si habría multa etc...

Por otro lado, agradeceré indiques booking #, nuestra referencia LSA- para agilizar cualquier trámite de corrección que se tenga que hacer.

A la espera de tu pronta respuesta.

Reto Kaufmann <retok@skytruck.com> escribió:

From: Jaime La Torre [mailto:palcuzco@yahoo.com]
Sent: Wednesday, May 24, 2006 12:01 PM
To: Ana Maria Martinez
Cc: Alonso Bernal
Subject: Fwd: CONTAINERS

Hola Ana Maria, estos dos containers tienen problemas por error en la descripción de la mercadería, error de Natural freight al consignar monitores en vez de luces.

Por favor, toma las medidas para corregir esto porque estoy a punto de perderlos por este error, te adjunto el email con el que se originó la orden de envío de containers a Irwindale.

Saludos

Note: forwarded message attached.

Jaime La torre

How low will we go? Check out Yahoo! Messenger's low PC-to-Phone call rates. De: "Jaime La Torre" <palcuzco@yahoo.com>
Para: "Lorena Camino" <Lcamino@hansa-transport.com.pe>
Asunto: Fwd: CONTAINERS
Fecha: Mon, 22 May 2006 10:03:33 -0700

Este es el email con que se genero la orden de los dos containers que por error se consigno como monitores.
Por favor, tomar las medidas para evitar mayores contratiempos en el aforo de estos containers.

Atentamente

Jaime La Torre
Kaskamach SRL

Note: forwarded message attached.

Love cheap thrills? Enjoy PC-to-Phone calls to 30+ countries for just 2¢/min with Yahoo! Messenger with Voice. De: "Jaime La Torre" <palcuzco@yahoo.com>
Para: "Ana Maria Martinez" <anam@skytruck.com>
Asunto: CONTAINERS
Fecha: Tue, 11 Apr 2006 17:53:48 -0700

Hola Ana Maria, necesito dos 40'HC donde Octavio, invoice to Latorre's, ship to kaskamach, cargaremos luces lamparas y accesorios, la direccion es

OK SOURCING INC.

16019 Adelante St.
Irwindale, CA 91702
(626)812-6505

Jaime La torre

Talk is cheap. Use Yahoo! Messenger to make PC-to-Phone calls. Great rates starting at 1¢/min.

Llama Gratis a cualquier PC del Mundo.
Llamadas a fijos y móviles desde 1 céntimo por minuto.
<http://es.voice.yahoo.com>

Jaime La torre

Talk is cheap. Use Yahoo! Messenger to make PC-to-Phone calls. Great rates starting at 1¢/min.

LLama Gratis a cualquier PC del Mundo.
Llamadas a fijos y móviles desde 1 céntimo por minuto.
<http://es.voice.yahoo.com>

Jaime La torre

How low will we go? Check out Yahoo! Messenger's low PC-to-Phone call rates.

From: "Ana Maria del Carpio"[mailto:delcarpioam@yahoo.es]
Sent: Wenesday, 24 of May 2006 8:17 PM
To: "Jaime La Torre"
CC: lcamino@hansa-transport.com.pe
Subject: RE: FW: CONTAINERS con error ref.LSA-1958

Dear Jaime:

I would appreciate if you make contact with Lorena Camino of Hansa because we have already sent her the petition for correction of description of load. At this time, we are waiting confirmation from Lorena to Mitch if the original Bill of Lading that they have can be corrected in Lima or is necessary that Mitch issues a new set and send them by FEDEX, which will incurred a cost of \$35.

Jaime as I commented in my previous e-mail, it is the entire responsibility of the exporter to provide the commercial invoice 48 hrs before vessel departure to be able to manifest in the Bill of lading without any problems and prevent any future problems. For which I'll be grateful take under consideration that any fine for correction or overstay shall be the sole responsibility of Latorre Enterprises.

Thanking you in advance for any future shipments, is ESSENTIAL, that the commercial invoice is submitted 48 hrs before vessel departure date, since in this way we could avoid unnecessary expenses such as corrections of load description, that would originate "roll over fee" that all forwarders are actually charging when they have to do a "roll" of the bookings, when the department of documentation has not receipt the proper instructions how to emit the Bill of lading, unfortunately as forwarders agents we cannot create quantities, weight and description to avoid penalties.

If you have any questions please let me know.

Regards,
Ana Maria del Carpio

Response from: "Jaime La Torre"palcuzco@yahoo.com

Good "dribbling", my dear Ana Maria, hoping you are in good health, you are missed. Let me tell you that I'm not looking for guilty ones, what I'm looking for are solutions, this is not the first time that this error is committed, before this, customs did not notice said mistake, unexplainable, but that's how it happened. The thing is if you don't help me out to resolve this problem, I'm at risk that customs will seize the containers, like if I had committed a crime; which is not true, this country (Peru) is crazy, understatement, can you believe it me smuggling trash. You have the solution in your hands and I expect your help, if you could please write to Lorena Camino and request her help on this matter, I'll be grateful, is only a matter of willingness.

I have sent the commercial invoices and all necessary information on this matter to Lorena Camino.

Take care, get well and comeback soon

From Ana Maria Martinez aka Ana Maria Del Carpio delcarpioam@yahoo.es
FWD; to Jaime La Torre

Dear Jaime;

I am on medical leave until next Tuesday; therefore I'm not at the office.

The description of goods in the Bill of Lading is based on the commercial invoice issued by the exporter, as it always been, Jaime, is the sole responsibility of the exporter to provide the commercial invoice in order to issue the Bill of Lading correctly, we do not issue Bill of Ladings based on emails, remember that is why we always request commercial invoices.

Now I'll be grateful in order to clear this problem and since I'm not at the office to see the original file, send me a copy of the commercial invoice of these two containers so it could be checked with the freight co. and the agent in Lima and be able to correct the manifest, the Bill of Lading and find out if there are any fines etc.....

On the hand please indicate booking #, our reference LSA- to speed up any needed corrections.

Awaiting for your prompt response

From: "Jaime La Torre" palcuzco@yahoo.com
To: "Ana Maria Martinez" <anam@skytruck.com>
CC Alonso Bernal
Subject: FWD: CONTAINERS

Hello Ana Maria, these two containers have problems by error in the descriptions of the merchandise, error of Natural Freight when it declared monitors instead of lighting fixtures.

Please take the necessary actions to correct this error because I'm about to loose them if these correction are not made, enclosed please find the original email ordering such containers.

Sincerely
Jaime La Torre

APPENDIX 8



RE: FW: CONTAINERS con error ref. LSA-1958

Thursday, May 25, 2006 8:08 AM

From: "Jaime La Torre" <palcuzco@yahoo.com>

To: "Lorena Camino" <Lcamino@hansa-transport.com.pe>

Hola Lorena, gracias por tu preocupacion en este asunto, se que este pais es burocratico y la aduana es su maximo exponente, por favor, necesito saber que va a pasar con estos containers, me refiero a lo legal, es posible que los decomisen?

Avisame , cuidate.

Saludos

Lorena Camino <Lcamino@hansa-transport.com.pe> wrote:

Beunos dias Jaime/Ana Maria:

El contenedor se encuentra actualmente inmovilizado por la aduana y se espera que la aduana notifique los requerimientos para poder liberar dicho contenedor todo esto surgio debido a la solicitud del cambio de descripcion que aduanas vio que como la misma era muy diferente a la inicial opto por inmovilizarlo para inspeccion. Aca, como saben, es todo muy burocratico e incurre en demoras innecesarias por lo que estamos a la espera que la aduana notifique a la linea. Estamos atras de esto para que se resuelva lo mas pronto posible.
Cualquier consulta no duden en contactarme.

Saludos,

Lorena Camino Bazàn

Jefe de Operaciones/Administrativo

HANSA TRANSPORTS S.A.C.

Tel.(511) 221-3088 / Fax (511) 221-1024 Nextel 819*9460

e-mail: lcamino@hansa-transport.com.pe

Please visit our web site:

www.hansa-transport.com.pe

From: "Lorena Camino"Lcamino@hansa-transport.com.pe
To "Ana Maria del Carpio"delcarpioam@yahoo.es, "Jaime La Torre"<palcuzco@yahoo.com
Subject: RE: FW: CONTAINERS con error ref.LSA-1958
Date: May 25 2006 8:54 AM

Good Morning Jaime/Ana Maria

The containers are actually immobilized by customs and awaiting their notification of the necessary requirements to free said containers. This is due to the petition for the change of description; custom considers that there are huge differences between description and actual contents, therefore decided to immobilize it for inspection. Over here, as you well know, every thing is very bureaucratic and incurred in unnecessary delays, for which we are awaiting for custom to notify us. We are on top of this case to resolve it as soon as possible.

If you have any questions do not hesitate to contact me

Regards,

Lorena Camino Bazan
Chief of operations/administrative
Hansa Transports S.A.C.

APPENDIX 9

01

 01 INMOVILIZACIÓN
 02 INCAUTACIÓN
 03 COMISO

 Página: 01 / 03

1 DATOS GENERALES DE LA ACCIÓN DE CONTROL O FISCALIZACIÓN				
1.1 FECHA 02.06.06	1.2 HORA 14:00	1.3 ACCIÓN 06	1.4 LUGAR DE LA INTERVENCIÓN T.A. ALMUSA	1.5 NOMBRE DE LA INTERVENCIÓN SAGITARIO XVII
2 IDENTIFICACIÓN DEL INTERVENIDO O RESPONSABLE DE LOS BIENES / RAZÓN SOCIAL				
2.1 APELLIDOS Y NOMBRES Cosmos Agencia Marítima S.A.C		2.2 T. DOC. 04	2.3 N° DOC. IDENTIDAD 20100010196	
2.4 DOMICILIO (Calle, Av., Jr., Ni / Intersección o Dpto. / Urb. / Dist. / Prov. / Dpto.) Tr. Mariscal Miller 450 901 Callao - Callao			2.5 RAZÓN SOCIAL Cosmos Agencia Marítima S.A.C	2.6 RUC 20100310136
3 MEDIO DE TRANSPORTE			4 DATOS DEL DESPACHO ADUANERO	
3.1 EMPRESA TRANSPORTISTA COSMOS SA	3.2 VEH. 07	3.3 MATRÍCULA CAO DUKATO	3.4 MANIFIESTO 1081-2006	
3.5 PROCEDENCIA / DESTINO USA / CALLAO			4.1 RÉGIMEN U OPERACIÓN ADUANERA _____	
			4.2 N° DECLARACION _____	
			4.3 FECHA _____	
5 FUNDAMENTO DE HECHO			6 FUNDAMENTO DE DERECHO	
MERCANCIA NO MANIFESTADA			Art. 109° inc. d) TUO LEY GENERAL DE ADUANAS Art. 134° REGLAMENTO DE LA LEY GENERAL DE ADUANAS	
7 DESCRIPCIÓN DE LOS BIENES				
7.1 N°	7.2 CANTIDAD	7.3 UNID. MEDIDA	7.4 DESCRIPCIÓN	7.5 OBSERVACIONES
01	24	u.	Accesorios de lampara m/e	
02	02	u.	adornos con base de metal.	
03	03	u.	candelabros m/e.	
04	160	u.	carcasas para celular D/E	
05	167	u.	cargadores de celular p/ auto	R/E
06	01	u.	carre de estera con madera	
07	03	u.	corres navideños de ceramica.	
8 OBSERVACIONES:				
Mercancías que se inmovilizan, en cumplimiento al Exp. N° 118-301200-2006-025641 Item 01 al Item 22 corresponden al contenedor de 40' N° KHDU 840843-7 Item 23 al Item 53 corresponden al contenedor de 40' N° GMCU 492108-5 La mercancía inmovilizada queda bajo custodia del T.A. Almusa.				
9 ESPECIALISTA U OFICIAL DE ADUANAS		10 MINISTERIO PÚBLICO		11 INTERVENIDO O USUARIO
[Firma y Código]		[Firma / Sello]		[Firma / Huella Digital]
12 ENTREGA DE MERCANCÍAS AL ALMACÉN DE ADUANAS DE LA SUNAT				
12.1 FECHA Y HORA		12.2 NÚMERO DE DOCUMENTO DE RECEPCIÓN		12.5 CON OBSERVACIÓN
				SI: <input type="checkbox"/> NO: <input type="checkbox"/>
12.3 NOMBRE, CÓDIGO Y FIRMA DE SERVIDOR QUE ENTREGA		12.4 NOMBRE, CÓDIGO Y FIRMA DE SERVIDOR QUE RECEPCIONA		

Av. Guerrero Chulaca N° 149 - Callao Telf. 425-5680 - 463-8028

- "Inmovilización": Plazo para presentar expediente con sujeción documental: 10 días hábiles siguientes a la fecha de Notificación.
- "Incautación": Plazo para presentar Pedido de Devolución: 20 días hábiles siguientes a la fecha de Notificación.
- "Comiso": Plazo para presentar Pedido de Devolución: 05 días hábiles a partir de la fecha de Notificación.
- La Sección 10 es suscrita por el Fiscal, de encontrarse presente durante la intervención.
- La recepción del presente documento tiene carácter de Notificación.

ACTA DE INMOVILIZACIÓN - INCAUTACIÓN - COMISO Nº 118 - 2006 - 0300 - 000023

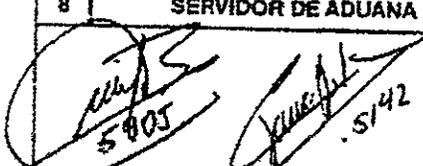
Formato INPC-FR.01.01 (Hoja Adicional para Descripción de Bienes)

01

- 01 INMOVILIZACIÓN
- 02 INCAUTACIÓN
- 03 COMISO

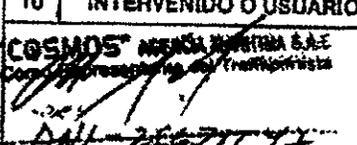
Página: 02/03

7 DESCRIPCIÓN DE LOS BIENES				
7.1 N°	7.2 CANTIDAD	7.3 UNID. MEDIDA	7.4 DESCRIPCIÓN	7.5 OBSERVACIONES
08	02	u.	Faroles.	
09	05	u.	lamparas	
10	01	u.	lampara fluorescente 13 w, de pared	
11	732	u.	lamparas m/e.	
12	02	u.	lamparas pequeñas.	
13	122	u.	lamparas R/E.	
14	47	u.	pantallas de luminaria R/E	
15	88	u.	pantallas chicas para lampara B/E	
16	01	u.	portamacetero	
17	04	u.	portacetrato de 4" x 6" item R260 made in china	
18	02	u.	porta velas GLO2288 made in china	
19	13	u.	protector de chimenea y ventana 3/E	
20	01	u.	protector de moqueta.	
21	07	u.	juegos de tachas de lata de 3 piezas C/jgo. R/E.	
22	02	u.	juegos de tachas de lata de 4 piezas C/jgo R/E	
23	111	u.	Accesorios para lampara. R/E	
24	01	u.	Balon de aire comprimido marca AIRGAS TAI 1002 usado	
25	01	u.	Bicimoto REF. SUN BIRD R/E	
26	21	u.	Casacas para motocross Mca Pantera E/E	
27	16	u.	Cascos B/E	
28	01	u.	Cuatrimoto mod. EDGE CHASIS LAWAAGMC24C108113	
29	07	Jgo	Cubiertas para aro marca wheel covers. mod KT-962, 4 jcos/jgo (3 jgo de oro 15" y 4 jgo de oro 14") R/E	
30	02	u.	Empaquetaduras multiples M/E	
31	03	u.	Empaquetaduras para motor R/E	
32	02	u.	Filtros de aceite marca Fran. usado	
33	03	u.	Filtros de aire marca Fran usado.	
34	01	u.	Forro de color plomo p/auto mca coverite made in china B/E	
35	12	u.	Forros de auto R/E	
36	03	u.	Forros de color plomo p/auto S/M usado.	
37	03	u.	Generadores Champion Equipment UHF Mod. CH1155, series 05077055, 050410412, 051007474	
38	01	u.	Lampara mca Baycon mod. 651 cable enrollable. M/E	

8 SERVIDOR DE ADUANA

 FIRMA/CODIGO

9 MINISTERIO PÚBLICO

 FIRMA/SELLO

10 INTERVENIDO O USUARIO
 COSMOS MENSAJERIA S.A.E

 FIRMA/HUELLA DIGITAL

ACTA DE INMOVILIZACIÓN - INCAUTACIÓN - COMISO Nº 118-2006-0300-000023

Formato INPC-FR.01.01 (Hoja Adicional para Descripción de Bienes)

01

- 01 INMOVILIZACIÓN
- 02 INCAUTACIÓN
- 03 COMISO

Página: 03/03

7 DESCRIPCIÓN DE LOS BIENES				
1.1 N°	1.2 CANTIDAD	1.3 UNID. MEDIDA	1.4 DESCRIPCIÓN	1.5 OBSERVACIONES
39	633	M	Lamparas U/E	
40	66	M	Lamparas R/E	
41	06	M	Lavadores de auto a presión Mca Coleman Powermate Mod. PW09112201, motor 5.5 Honda GCV160 dimensiones 25"x28"x35" Peso 95 lbs series 010710628, CH212407, 910700110, C09211354, 904800223, C11212318.	
42	01	M	Wakelin de herramientas mca Powermate (in completo) contiene sierra circular, desornillador inalámbrico linterna y cargador	
43	03	M	Mini moto mod. MY1020 2500 RPM 500 W 6TB 18.3amp. Chasis QF2008492, UF2002555, QF2002807.	
44	126	M	Pantallas chicas p/lampara B/E	
45	63	M	Pantalones para Motocross Mca Panterra B/E	
46	01	M	Parrilla de aluminio para auto. B/E	
47	15	Jgo	Pisos para carro de 4pasas/jgo. B/E	
48	31	M	Plumillas varos R/E	
49	01	M	Ponchadora Mca NIKOTA item 01225 RUIE JD3124710 Made in China	
50	03	M	Protectores de Aros 14" p/auto en caja made in Taiwan R/E	
51	05	M	Protectores de Chimenea y ventana R/E	
52	01	M	Seguro para timon marca The Club Mod. LX-0697N usado	
53	40	M	Skate con casco marca Kriptomicks, 35 con casco y 05 sin casco B/E	



8 SERVIDOR DE ADUANA

[Signature]
5905

[Signature]
5142

FIRMA/SELLO

9 MINISTERIO PÚBLICO

FIRMA/SELLO

10 INTERVENIDO O USUARIO

COMISO

Como Representante del Transportista

[Signature]

DNI- 25621277

FIRMA

FIRMA/HUELLA DIGITAL

IMMOBILIZATION ACT - PREVENTIVE SEIZURE- SEIZURE # 118-2006-0300
Format IPCF-FR.01

No. 000023

01

01 immobilization
02 preventive seizures
03 seizure

1 General data of the control action

1.1 date 1.2 time 1.3 action 1.4 place of intervention 1.5 name of intervention
06-02-06 14:00 06 T.A. Almusa Sagittarius XVII

2 Identification of Intervened or Responsible for Goods/Business Name

2.1 last names, first name 2.2 t. doc 3.3 ID #
COSMOS Maritime Agency 04 2010001026
2.4 address 2.5 business name 2.6 tax ID
Jr. Mariscal Miller 450 901 Callao-Callao COSMOS Maritime Agency 20100010136

3 Means of Transportation

3.1 transport Co. 3.2 type of vessel 3.3 name of vessel 3.4 manifest
COSMOS S.A. 07 Cap. Dukato # 1081-2006

4 Fundaments of Rights

4.1 regimes or customs operations 4.2 declaration # 4.3 date

5 Fundaments of procedure

Merchandise not manifested

6 Fundaments of rights

Article 108 inc. a) TUO of the General Customs Law
Article 184 Code of the General Customs Law

7 Merchandise Descriptions

Numb.	Quantity	units	Description
1	24	U	lamp accessories
2	2	U	metal base accessories
3	3	U	chandeliers m/e
4	160	U	cellular cases for b/e
5	167	U	cellular car chargers r/e
6	1	U	wooded rattan box
7	3	U	Christmas ceramic boxes

8 Observations

Immobilization of merchandise in compliance w/ file # 118-301200-2006025641
From item 1 to item 22 correspond to container 40' #KHJU840343-7
From item 23 to item 53 correspond to container 40'
The seized merchandise is under the care of Almusa T.A.

Stamp and signature

9 Specialist or customs officer

Stamp and signature

10 District Attorney

11 Intervened or user

Stamp and signature

12 Delivery of merchandise to the Sunat Customs Warehouse

12.1 date and time 12.2 receipt doc numbers 12.5 observations

12.3 name, code and signature
delivering official

12.4 name, code and signature
receipting official

01

01 immobilization
 02 preventive seizures
 03 seizure

8	2	U	outdoor lamps
9	5	U	lamps
10	1	U	wall lamp fluorescent 13 w
11	752	U	lamps m/e
12	2	U	small lamps
13	122	U	lamps r/e
14	47	U	lamp shades r/e
15	88	U	small lamp shades b/e
16	1	U	potholder
17	4	U	picture frame 4"x6" item RZ60 made in china
18	2	U	candle holder GLO2288 made in china
19	13	U	chimney and window protector b/e
20	1	U	flower pot protector
21	7	U	metal trash can sets 3 pieces per set r/e
22	2	U	metal trash can sets 4 pieces per set r/e
23	111	U	lamp accessories r/e
24	1	U	Airgas TA1 1002 used
25	1	U	Sun Bird electric bike r/e
26	21	U	motocross jackets pantera b/e
27	16	U	helmets b/e
28	1	U	Quad, Edge serial#LWAAGMC24C108113
29	7	sets	rim covers, Whell, model KT.962 4 pieces, 3 15"sets and 4 14" sets
30	2	U	multiple gaskets
31	3	U	motor gaskets r/e
32	2	U	used Fran oil filters
33	3	U	used Fran air filters
34	1	U	Coverite car cover
35	12	U	car covers
36	3	U	car covers
37	3	U	champion generators series 05077055, 050410412, 051007474
38	1	U	baycon lamp model 651
39	633	U	lamps m/e
40	66	U	lamps r/e
41	6	U	coleman pressure washers PWO9112201, Hondal 5.5 motor GCV160 serial # C10710628, C11212409, 910700110, C09211354, 904800223 and C11212318
42	1	U	power mate tool box
43	3	U	miniscooter MY1020 2500 chassis QF2008492, 2002555, QF2002887
44	126	U	small lamp shades b/e
45	63	U	motocross pants pantera b/e
46	1	U	car front grill
47	15	Sets	car mats 4 pieces per set b/e

01

01 immobilization
02 preventive seizures
03 seizure

page 3 of 3

48	31	U	windshield wipers r/e
49	1	U	Nikota item 01225 serial# JD3124710
50	3	U	rim covers, 14" boxed, made in Taiwan
51	5	U	chimney and window protector b/e
52	1	U	the club steering wheel lock LX-0697N used
53	40	U	Kryptonicks skate and helmets, 35 w/ helmets 5 w/out

APPENDIX 10

**SOLICITUD: Reclamación Contra la Resolución Jefatural de
División N°R.Div:118 3D1200/2006-000576 del 22.06-2006**

SEÑORA INTENDENTE DE LA ADUANA MARITIMA DEL CALLAO

SUNAT
MARITIMA DEL CALLAO
EXP : 118-0114 -2006-039676-3
FECHA: 27/07/2006
HORA : 15:33 (1)

S. I.

KASKAMACH S.R.L., con RUC N° 20511616884, domicilio fiscal en la Av. Argentina N° 4848 -Callao; representada debidamente por su Gerente General Sr. Jaime A. La Torre Neira con DNI N° 19996484, según poder inscrito en la Partida N° 11847313, cuya copia adjuntamos; nos presentamos ante Usted y exponemos respetuosamente:

Que, con fecha 28.06.2006 la Agencia Naviera Cosmos, ha recibido la cédula de notificación N° 2006-006217-ADUANAS-3D0300, habiendo sido notificados de la Resolución Jefatural de División N° 2006-000576 del 22/06/2006, en la cual comprende mercancía de nuestra propiedad; dicha Resolución resuelve en el artículo primero declarar improcedente la solicitud de rectificación de la descripción de la mercancía descrita en el manifiesto de carga de ingreso N° 1081-2006, según Conocimiento de Embarque Master N° SUDU260039996029; y el segundo artículo decreta el comiso administrativo de la mercancía materia del acta de inmovilización N° 118-2006-0300 000023, basados en los fundamentos de la parte considerativa de la Resolución de División N° 118-3D1200-2006-000576.

Consideramos que el expediente N° 025641 del 18 mayo del 2006 no ha sido resuelto aplicando las normas legales vigentes ni la realidad de los hechos sucedidos por haberse aplicado procedimientos inusuales en cuanto a la rectificación de manifiesto conforme lo dispone el INTA - PE - 09.02 (V2), publicado el 03/01/2004 .

Por lo que interponemos recurso de reclamación de conformidad con el artículo 111° del TUO, D.S.129-2004-EF y el art. 189° D.S. 011-2005-EF, concordante con el art. 117° del TUO, D.S. 135 -99-EF Código Tributario; por los Fundamentos de Hecho y Derecho que exponemos a continuación:

I. FUNDAMENTOS DE HECHO

1.-Que, de acuerdo al art. 25° de la LGA. D.S aprobado por el TUO-D.S.129-2004- EF determina que la consignación de la mercancía se acredita con el documento del transporte correspondiente, para nuestro caso, conforme al Conocimiento de Embarque N° LSA-1958, comprendido en el Conocimiento Master N° SUDU26003999602, declara como consignatario KASKAMACH S.R.L., en razón a lo

dispuesto en dicha norma legal nos constituimos como reclamantes contra la Resolución de División N° 118-3D1200-2006-000576.

2.-Que, con fecha 14/05/2006 arribó al Puerto del Callao la nave CAP DOUKATO descargando entre otras otras cargas los contenedores N° CMCU 4927645 y KHJU 8403437, según Manifiesto de Carga N° 1081-2006 y Conocimiento de Embarque Master N° SUDU260039996029.

Con expediente 025641 del 18/05/06 Cosmos Agencia Marítima SAC, solicita la rectificación del manifiesto de carga conforme el procedimiento INTA -PE .09 (V2), RUBRO VII- DESCRIPCION A.1, para lo cual acompaña las facturas comerciales N° pe-1026 y pe-1027 y su lista de empaque.

II. FUNDAMENTOS DE DERECHO

1. Que, el tercer, cuarto y quinto párrafo de la Resolución de División nro. 118-3D1200-2006-000576, es improcedente toda vez que la División de Manifiesto no debe rechazar u observar las facturas comerciales pe1026 y pe1027.
2. Que, el procedimiento INTA-PE.09.02(V2) en Rubro VII DESCRIPCION A.1 dispone que cuando se solicita la rectificación del manifiesto de carga debe acompañar las facturas comerciales pero no indica que debe examinarse, las deficiencias que puedan tener una factura comercial.
3. Que, con fecha 12 /05/06 se publicó en el Diario El Peruano el procedimiento de Importación Definitiva INTA -PG- 01(V4) aprobado por Resolución de Superintendencia Nacional Adjunta de Aduanas Nro.241-2006/SUNAT/A.
4. Que, el procedimiento INTA-PG.01 (V4) en el RUBRO VII-A-Numeral 13 Literal B) , señala que en caso que las facturas o documento equivalente no consignen todos los datos en la factura, esta información debe detallarse en la casilla 7.37 de los formatos A y A1 de la DUA .

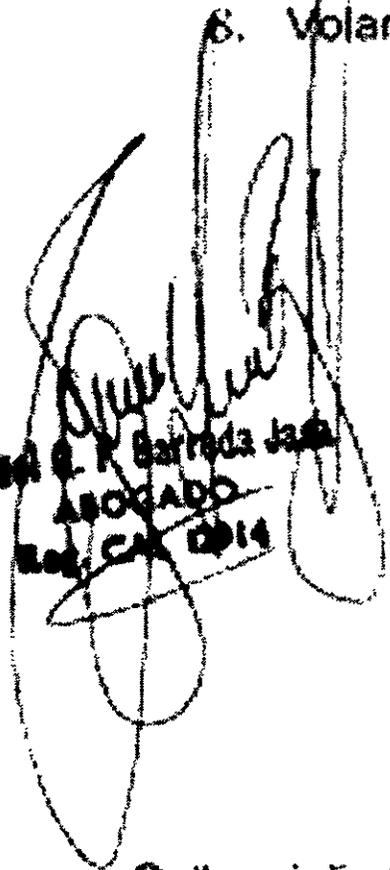
POR LO EXPUESTO:

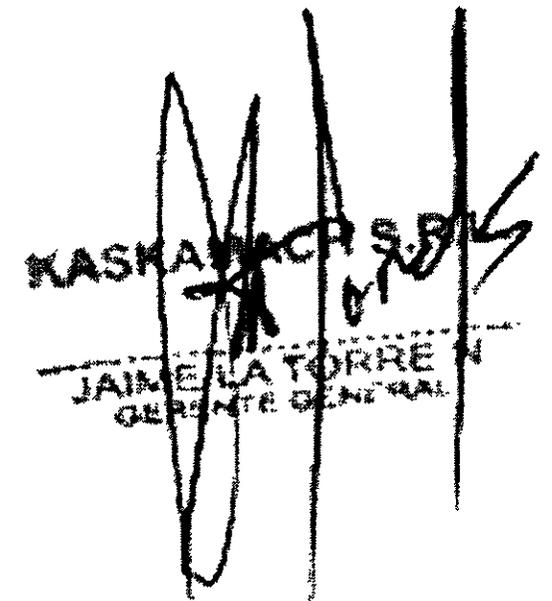
Solicitamos a Ud. Señora Intendente, se sirva declarar fundado nuestro reclamo por los Fundamentos de Hecho y Derecho expuestos.

OTRO SI DIGO:

Acompañamos copia de los siguientes documentos:

1. Notificación N° 2006-006217-ADUANAS-3D0300
2. Resolución de División N° 118-3D1200-2006-000576
3. Acta de inmovilización N° 118-2006-0300 N° 000023
4. Facturas N° pe -1026 y pe-1027
5. B/L Master N° SUDU260039996029
6. B/L Hija LSA- 1958
7. Expediente N° 118-3D1200-2006-25641-7
8. Volante de despacho ALMUSA


Rosa E. P. Barrera Jara
ABOGADO
Nº CA 0914


KASHAFACT S.A.
JAIMÉ LA TORRE
GERENTE GENERAL

Callao, julio 27 del 2006

The Mayor of the maritime customs of Callao

T.M.

KASKAMACH S.R.L., represented properly by its general manager Jaime La Torre, ID 19996484, according to registered Power of Attorney # 11847313, whose copy we enclosed; we appeared before you and we expose respectfully:

That on 28.06.2006 the shipping agency Cosmos, has received the rectification certificate # 2006-006217-ADUANAS-3D0300 dated on 22/06/2006, having notified of the jefatural resolution of division # 2006-000576 of the 22/06/2006, in which includes merchandise of our property; this resolution resolves, in the article number one, to declare inadmissible the request of rectification of merchandise described in the manifest of entrance # 1081-2006, according to master BL # SUDU260039996029, and the second article decrees to the administrative seizure of the merchandise related to the immobilization act # 118-2006-0300 000023, based on the fundamentals of the considerate part of the resolution of division # 118-3D1200-2006-000576.

We consider that the file # 025641 of the May 18 of 2006 has not been resolved applying to the effective legal norms nor the reality of the happened facts, by to have applied unusual procedures as far as rectification of manifest conforms arranges INTA – PE – 09.02 (v2) published on 01/30/2004

Reason why we interpose resource of claim in accordance with article 111 of the TUO, D.S. 129-2004-EF and the article 189 D.S. 011-2005 concordant with article 117 of the TUO, D.S. 135-99-EF tributary code; by the fundamentals of facts and rights, exposed as follows:

FUNDAMENTS IN FACT

1. According to article 25 of the LGA. D.S approved by the TUO-D.S.129-2004-EF determines that consignment of the merchandise is accredited by the document of the corresponding transport, in our case, according to the BL# LSA-1958, included in the Master BL # SUDU26003999602, declares as cosignatory to KASKAMACH SRL., because of the arranged thing in this legal norm, we constituted ourselves as claimant against the resolution of division # 118-3D1200-2006-000576
2. Dated 14/05/2006 arrival to Port of Callao, ship CAP DOUKATO unloading, among others loads, containers CMCU 4927645 and KHJU 8403437 according to bill of lading # 1081-2006 and knowledge of Master BL # SUDU260039996029

With File # 025641 of the 18/05/06, Cosmos Agencia Maritima SAC, asks for the rectification of the bill of lading according to procedure INTA - PE.09 (V2), HEADING VII - A-1 DESCRIPTION, for which it accompanies commercial invoices EP-1026 and EP-1027 and its packing list.

FUNDAMENTS IN RIGHTS

1. That the third, fourth and fifth paragraph of the resolution of division # 118-3D1200-2006-000576 is inadmissible because the Manifest Division does not have to reject or to observe commercial invoices EP-1026 and EP-1027
2. That procedure INTA-PE.09.02 (V2) in Heading VII A.1 DESCRIPTION arranges that when the rectification of the bill of lading is asked for it must accompany the commercial invoices, but does not indicate that it must be examined the deficiencies that can have a commercial invoice
3. That, dated 12/05/06, had been published in the Official Peruvian newspaper "El Peruano", the procedure of definitive import INTA-PG-01 (V4) approved by Attached National Supervision of Customs # 241-2006/SUNAT/A
4. Procedure INTA-PG.01 (V4) in the HEADING Literal VII-TO-Numeral 13 8, indicates that in case the invoices or equivalent document do not brief all the data in the invoice, this information must be detailed in box 7.37 of the formats A and A1 of the DUA

AFTER THE EXPOSED CASE:

We are requesting that our petition would be approved based on the Facts and Rights exhibited.

EXHIBITS:

1. Notification # 2006-006217-ADUANAS-3D0300
2. Resolution of Division # 118-3D1200-2006-000576
3. Immobilization act # 118-2006-0300 000023
4. Invoices pe-1026 y pe-1027
5. Master BL SUDU260039996029
6. Secondary BL LSA-1958
7. File # 118-3D1200-200625641-7
8. Flyer document ALMUSA

Lawyer
Signature and stamps

Jaime La Torre
Signature and stamps

Callao, July 27 of 2006

APPENDIX 11



SUNAT
ADUANA MARITIMA DE CALLAO
R. DIN : 118 201200 0300-000023
FECHA : 22/06/2006
HORA : 16:27

Resolución Jefatural de División No.

Vistos, el Expediente N° 025641 de fecha 18.05.06 mediante el cual **COSMOS AGENCIA MARITIMA S.A.C.** identificado con código 0217 RUC 20100010136 y domicilio en Jr. Mariscal Miller 450-901 Callao, solicita la rectificación del Manifiesto de Carga de Ingreso N° 1081-2006;

CONSIDERANDO:

Que, con fecha 14.05.06 arribo al puerto del Callao, la nave CAP DOUKATO descargando entre otros los contenedores **CMCU 4927645** y **KHJU 8403437** bajo el amparo del Manifiesto de Carga de Ingreso N° 1081-2006 Conocimiento de Embarque master **SUDU260039996029** detalle 155 que dice contener 900 paquetes con monitores usados con un peso bruto de 31 752,00 kg.;

Que, con Exp. 025641 de fecha 18.05.06 **COSMOS AGENCIA MARITIMA S.A.C.** solicita la rectificación de la descripción de mercancías del Manifiesto de Carga de Ingreso N° 1081-2006 Conocimiento de Embarque master **SUDU260039996029** detalle 155 indicando que donde dice monitores usados, debe decir cuatrimoto, minimoto eléctrica, rampa para moto, cascos de moto, lavadores de auto, skates, generadores, accesorios de autos, lámparas, accesorios de lámparas, protector de chimenea etc., acompaña a su pretensión copias de las Facturas Comerciales pe-1026 y pe-1027 y su lista de empaque;

Que, con fecha 02.06.06 la Oficina de Oficiales de Aduanas formula preventivamente el Acta de Inmovilización N° 118-2006-0300-000023 a la mercancía que se detalla en anexo adjunto con un peso bruto total de 8 780,00 kg;

Que, el Artículo 138° del Reglamento de la Ley General de Aduanas D.S. 011-2005-EF establece que la solicitud de rectificación de errores del manifiesto de carga es presentada sólo por el transportista o su representante en el país dentro del plazo de quince (15) días contados a partir de la fecha de término de la descarga y debe sustentarse con la documentación correspondiente.

Que, al respecto se verifica que las Facturas Comerciales Nros. Pe-1026 y pe-1027 no contienen una descripción detallada de las mercancías, no indican las unidades vendidas, ni su precio unitario, ni el estado de las mercancías (nuevo o usado), tampoco la unidad de medida, menos aun las características de las mercancías, como marca, modelo, numero de serie o código, así también el documento presentado como Lista de Empaque no detalla el contenido de cada bulto, motivos por los cuales la documentación presentada por el transportista no sustentan la rectificación solicitada, observándose además una diferencia de -22 972,00 kg respecto del peso manifestado y recibido, el cual tampoco ha sido justificado;

Que, el inciso d) del Artículo 108° del TUO de la Ley General de Aduanas D.S. 129-2004-EF establece que se aplicará la sanción de comiso de las mercancías cuando la autoridad aduanera verifique diferencia entre las mercancías que contienen los bultos y la descripción consignada en los manifiestos de carga, infracción que se ha configurado en el presente caso, por lo que, debe decretarse el comiso de la mercancía inmovilizada;



SUNAT
AGENCIA MARITIMA DEL CALLAO
BOLETA N° 118 701200
FECHA: 12/05/2006
HORA: 11:00



Estando al Informe N° 0754-2006-SUNAT-3D1200 emitido por la División de Manifiestos cuyos fundamentos se reproducen en la presente resolución y de conformidad con el Art. 102° del Texto Unico Ordenado de la Ley General de Aduanas aprobado por D.S. 129-2004-EF, el Art. 5° del Reglamento de la Ley General de Aduanas aprobado por D.S. 011-2005-EF, concordante con el Reglamento de Organización y Funciones aprobado por D.S. 115-2002-PCM y la Resolución de Superintendencia N° 190-2002-SUNAT, Memorandum N° 349-2006-SUNAT/3D0000;

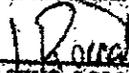
SE RESUELVE:

ARTICULO PRIMERO.- DECLARAR Improcedente la solicitud de rectificación de la descripción de mercancías del Manifiesto de Carga de Ingreso N° 1081-2006 Conocimiento de Embarque master SUDU260039996029 detalle 155 por los fundamentos expuestos en la parte considerativa de la presente Resolución.

ARTICULO SEGUNDO.- DECRETAR el comiso administrativo de la mercancía materia del Acta de Inmovilización N° 118-2006-0800-000023 por los fundamentos expuestos en la parte considerativa de la presente Resolución.

Regístrese, Comuníquese y remítase a la División de Administración para su notificación al interesado.

INTENDENCIA AGENCIA MARITIMA CALLAO


JOSE GUILLERMO ROCCA TORRES
Jefe (e) de la División de Manifiestos

- DISTRIBUCIÓN:**
- División de Manifiestos
 - Oficina de Oficiales de Aduana
 - División de Administración (actuados)
 - COSMOS AGENCIA MARITIMA S.A.C.
Jr. Mariscal Miller 450 901 Callao
 - T.A. ALMUSA
Av. Almirante Grau 1395 Bellavista Callao



SUNAT
 ADUANA MARITIMA DEL CALLAO
 R.DIU : 118-3D1200/2006-12-27
 FECHA : 22/06 2006
 HORA : 16:27

Resolución Jefatural de División No.

ANEXO de la Resolución de División N° 118-2006-3D1200-

1	24	u	accesorios de lampara m/e
2	2	u	adornos con base de metal
3	3	u	candelabros m/e
4	160	u	carcasas para celular b/e
5	167	u	cargadores de celular p/auto r/e
6	1	u	cotas de estera con madera
7	3	u	codres navideños de ceramica
8	2	u	faroles
9	5	u	lamparas
10	1	u	lampara fluorescente 18 w.de pared
11	752	u	lamparas m/e
12	2	u	lamparas pequeñas
13	122	u	lamparas r/e
14	47	u	pantallas de luminarias r/e
15	88	u	pantallas chicas para lampara b/e
16	1	u	portamacetero
17	4	u	portaretrato de 4" x 6" item RZ80, made in china
18	2	u	porta velas GL02286 made in china
19	13	u	protector de chimenea y ventana b/e
20	1	u	protector de maceta
21	7	u	juegos de tachos de lata de 3 piezas c/jgo. r/e
22	2	u	juegos de tachos de lata de 4 piezas c/jgo. r/e
23	111	u	accesorios para lampara r/e
24	1	u	balon de aire comprimido marca AIRGAS TA1 1002-usado
25	1	u	bicimoto ref. SUN BIRD r/e
26	21	u	casacas para motocross mca pantera b/e
27	16	u	cascos b/e
28	1	u	cuatrimoto mod. EDGE chasis LAWAAGMC24C108113
29	7	jgo	cubiertas para aro marca Wheel covers mod. KT-882, 4 pzas/jgo. (3 jgo de aro 15" y 4 jgo. de aro 14") r/e
30	2	u	empacquetaduras multiples m/e
31	3	u	empacquetaduras para motor r/e
32	2	u	filtros de aceite marca Fran usado



SUNAT
 GUANA MARITIMA DEL CALLAO
 R.DIV : LIS ID1200/2004-007
 FECHA : 22/05/2008
 HORA : 16:27



33	0	u	filtros de aire marca Fran usado
34	1	u	fono de color plomo p/ auto mca consola made in china b/e
35	12	u	forros de auto r/s
36	3	u	forros de color plomo p/ auto s/m usado
37	3	u	generadores champlon equipment 11 hp mod. C4 1155, series 05077055, 050410412, 051007474
38	1	u	lampara mca. Baycon mod. 651 c/cable enrollable m/e
39	633	u	lamparas m/e
40	66	u	lamparas r/e
41	6	u	lavadores de auto a presion mca coleman power mate mod. PW08112201, motor 5.5 Honda GCV160 dimensiones 25"x28"x35" peso 65 lbs series C10710628, C11212409, 910700110, C09211354, 804800223 y C11212318
42	1	u	maletin de herramientas mca Power mate (incompleto) contiene sierra circular, destornillador inalámbrico, linterna y cargador
43	3	u	minimoto mod. MY1020 2500 RPM 500 watts 18.3 amp. Chasis QF2008492, UP2002555, QF2002887
44	126	u	pantallas chicas p/lampara b/a
45	63	u	pantalones para motocross mca panterra b/e
46	1	u	parilla de aluminio para auto b/s
47	15	lgo	pisos para cano de 4 pzas/lgo. b/s
48	31	u	plumillas varios r/s
49	1	u	ponchadora mca NIKOTA Item 01225 serie JD3124710 made in china r/s
50	3	u	protectores de arco 14" p/ auto en caja made in taiwan r/s
51	6	u	protectores de chimenea y ventana r/s
52	1	u	seguro para timon marca the club mod. LX-0697N usado
53	40	u	skate con casco marca Kryptonicks, 36 con casco y 06 sin casco b/e

Seals, shields,

stamp: Sunat(Peruvian IRS)
Maritime customs of Callao
R Div: 1183d1200/2006-000576

Jefatural Resolution of the Division Number

Seen at file #025641 dated May 05 2006, by means of which COSMOS MARITIME AGENCY, S.A.C. identified with code 0217 tax ID #20100010136, located at JR. Mariscal Miller 450 901 Callao, it asks for the rectification of the manifest of load #1081-2006;

CONSIDERING:

That on 05-14-06 arrived to Callao, the vessel Captain DOUKATO unloading along with other containers CMCU 4927645 and KHJU 8403437 under the manifest of load #1081-2006 Master bill of lading SUDU260039996029 detail 155 which states to contain 900 packages of used monitors, gross weight of 31752,00 Kg;

That with file # 025641 dated 05-18-2006 COSMOS MARITIME AGENCY, S.A.C. requests the ratification of the description of merchandise of manifest of load with entrance # 1081-2006 Master Bill of lading SUDU260039996029 detail 155 indicating that where it says used monitors should say Quads, electric mini scooters, ramps for motorcycles, helmets, pressure washers, skates, generators, car accessories, lamps, lamp accessories, chimney grills etc. it accompanies its presentation copies of commercial invoices pe-10256 and pe-1027 and its packing list.

That on 06-02-06 the Office of the Officials of Customs it formulates the immobilization act preventively # 118-2006-0300-000023 to the merchandise that is detailed in the attached Exhibit with gross weight of 8780,00 Kg;

That article #138 of the Customs General Laws code D.S. 0111-2005-EF establishes that a petition for ratification for errors of the manifest should be presented only by the shipping agent or its representatives in this country within 15 days counted from the day the end of the unloading of the merchandise and accompanied by the proper documentation.

That the commercial invoices # pe-1026 and pe-1027 do not contain a detailed description of the merchandise, do not indicate quantities, characteristics, do not indicate measurements, new or used, serial numbers or codes, nor brands, models number of units in each package, therefore the documentation presented by the shipping agent's representative (Cosmos) cannot sustain the petition for ratification of the manifest, furthermore there is a difference in the gross weight of -22 972,00Kg compared with the gross weight declared and received which has not been justified;

That interjection d) of the article 108 of TUO of the Custom General Laws D.S. 129-2004-EF establishes that a sanction of seizure should be applied when the customs authority verifies the difference between the merchandise contained in the loads and the description declared in the loads manifest, violation that has been configured in this case, therefore, it must be decreed the seizure of the immobilized merchandise;

Issuing report # 0754-2006-SUNAT-3D1200 by The Division of Manifests which fundamentals are reproduced in this resolution and confirmed by Article 102 of the only text ordered by the General Customs Law approved by D.S. 129-2004-EF, article 5 of the General Customs Law approved by D.S. 011-2005-EF, in accordance with the Regulations of the Organization and Functions, approved by D.S. 115-2002-PCM and by the Resolution of the Supervisions Dept. # 190-2002-SUNAT, memorandum # 349-2006-SUNAT/3d000;

IT'S CONSIDERED

FIRST ARTICLE.- DECLARE inadmissible the petition for ratification of merchandise description of the load manifest #1081-2006, Master Bill of Lading SUDU260039996029 detail 155 by fundamentals exposed under considering in this resolution.

SECOND ARTICLE.- DECLARE the administrative seizure of merchandise stated in the immobilization act # 118-2006-0300-000023 by fundamentals exposed under considering in this resolution.

Register, communicate and send this document to the Administration Division to notify the interested party.

Signature and seal

CC

- Division of Manifests
- Office of the Officials of Customs
- Division of Administration
- COSMOS MARITIME AGENCY,S.A.C.
JR.Mariscal Miller 450 901 Callao
- T.A. ALMUSA
Av. Almirante Grau 1395 Bellavista, Callao

Shield, Republic of Peru
 Jefatural Resolution of Division

Attachment of the resolution of division # 118-2006-3D1200-
 Stamps and signatures

stamp maritime customs
 of Callao
 dated:06-22-2006
 time: 16:27

Numb	Quantity	units	Description
1	24	U	lamp accessories
2	2	U	metal base accessories
3	3	U	chandeliers m/e
4	160	U	cellular cases for b/e
5	167	U	cellular car chargers r/e
6	1	U	wooded rattan box
7	3	U	Christmas ceramic boxes
8	2	U	outdoor lamps
9	5	U	lamps
10	1	U	wall lamp fluorescent 13 w
11	752	U	lamps m/e
12	2	U	small lamps
13	122	U	lamps r/e
14	47	U	lamp shades r/e
15	88	U	small lamp shades b/e
16	1	U	potholder
17	4	U	picture frame 4"x6" item RZ60 made in china
18	2	U	candle holder GLO2288 made in china
19	13	U	chimney and window protector b/e
20	1	U	flower pot protector
21	7	U	metal trash can sets 3 pieces per set r/e
22	2	U	metal trash can sets 4 pieces per set r/e
23	111	U	lamp accessories r/e
24	1	U	Airgas TA1 1002 used
25	1	U	Sun Bird electric bike r/e
26	21	U	motocross jackets pantera b/e
27	16	U	helmets b/e
28	1	U	Quad, Edge serial#LWAAGMC24C108113
29	7	sets	rim covers, Whell, model KT.962 4 pieces, 3 15"sets and 4 14" sets
30	2	U	multiple gaskets
31	3	U	motor gaskets r/e
32	2	U	used Fran oil filters
33	3	U	used Fran air filters
34	1	U	Coverite car cover
35	12	U	car covers
36	3	U	car covers
37	3	U	champion generators series 05077055, 050410412, 051007474
38	1	U	baycon lamp model 651
39	633	U	lamps m/e

40	66	U	lamps r/e
41	6	U	coleman pressure washers PWO9112201, Hondal 5.5 motor GCV160 serial # C10710628, C11212409, 910700110, C09211354, 904800223 and C11212318
42	1	U	power mate tool box
43	3	U	miniscooter MY1020 2500 chassis QF2008492, 2002555, QF2002887
44	126	U	small lamp shades b/e
45	63	U	motocross pants pantera b/e
46	1	U	car front grill
47	15	Sets	car mats 4 pieces per set b/e
48	31	U	windshield wipers r/e
49	1	U	Nikota item 01225 serial# JD3124710
50	3	U	rim covers, 14" boxed, made in Taiwan
51	5	U	chimney and window protector b/e
52	1	U	the club steering wheel lock LX-0697N used
53	40	U	Kryptonicks skate and helmets, 35 w/ helmets 5 w/out

APPENDIX 12