CERTIFIED TRANSLATION

The undersigned, Ms P.L.C. van Meijel, a sworn translator registered with the District Court in Amsterdam and duly entered into the Register of Sworn Interpreters and Translators,

hereby declares:

that the attached English translation of the binding tariff information issued on 4 October 2010 by the *Belastingdienst Douane* for Rotterdam Rijnmond regarding the Groassis waterboxx constitutes a fair and accurate representation of the original Dutch text, a copy of which has also been attached hereto.

Amsterdam, 13 October 2010

P.L.C. VAN MEIJEL
sworn translator

EUROPEAN COMMUNITY – BINDING TARIFF INFORMATION BTI

1

COPY FOR HOLDER

1 Competent customs authority

Belastingdienst Douane
Rotterdam Rijnmond Region
Binding Tariff Information Team
PO Box 3070
6401 DN Heerlen
Netherlands

2 BTI reference

NL RTD-2010-003388

3 Holder (Name and address) Confidential

Aqua Pro BV
Franseweg 9
4651 PV Steenbergen
Telephone: +31 (0) 167 547 554
Fax:

4 Date of start of validity

2010/10/04

Important notice

Without prejudice to the provisions of Article 12(4) and (5) of Council Regulation (EEC) No. 2913/92, this BTI remains valid for 6 years as from the date of start of validity.

The information supplied will be stored on a database of the Commission of the European Communities for the purpose of the application of Commission Regulation (EEC) No. 2454/93 and the data of the BTI, including any photograph(s), sketch(es), brochure(s) etc., but with the exception contained in boxes 3 and 8, may be disclosed to the public via the Internet.

The holder shall have the right to appeal against this BTI.

5 Date and reference of the application

2010/09/27 AquL271010

6 Classification of the goods in the customs nomenclature

84368010**********

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7 Description of the goods

A synthetic waterbox with the following characteristics:
- Composed of a box, an intermediate sheet, and a cover;
- Made from poly propylene;
- A tubular opening in the centre;
- Approximately 25 cm high;
- A diameter of approximately 50 cm.

The synthetic box stimulates optimum growth of trees and plants by dripping a small amount of water to the seed/plant daily. The waterbox set includes a cap, a piece of cardboard, and two synthetic pipes.

This BTI replaces the BTI with reference NL-RTD-2010-000761 in compliance with the decision on the objection with reference 10/379/4173/143.

8 Commercial denomination and additional information Confidential

Groassis waterboxx

9 Justification of the classification of the goods

The classification is based on general rules 1 and 6 for the interpretation of the Combined Nomenclature and the text of CN headings 8436, 8436 80, and 8436 80 10.

10 This BTI has been issued on the basis of the following material provided by the applicant:

Description [x] Brochures [ ] Photos [x] Samples [ ] Other [ ]

Place	Rotterdam	Signature	Stamp
Date	2010/10/04	[signature]	[stamp]

P.L.C. VAN MEIJEL
sworn translator