



300 PHILLIPI ROAD
COLUMBUS, OHIO 43228-5311

7 January 2009

Dear Vendor,

Big Lots will declare GSP on select items being sourced from India and Thailand, if a vendor claims GSP in their IPDS offering. In accordance with the Big Lots Import Vendor Manual, and to insure that Big Lots is in compliance with U.S. Customs law, it is critical that the following documents be completed and sent to Big Lots exclusive Agent in Thailand and India (Mantra).

1. GSP Indemnification Agreement
2. GSP Declaration
3. Cost Worksheet for items not wholly made in a GSP country

Please note that Big Lots will require one GSP Indemnification Agreement per vendor. A GSP Declaration must be provided for each item. If you have any questions about the GSP claim document, please contact your merchandiser from Mantra.

Noted below are the GSP documents and their relevant timeframe that is to be collected to avoid confusion.

1. GSP Claim Documents

According to our Import Vendor Manual, Big Lots must collect GSP Indemnification Agreements and GSP Declarations (called GSP claim document) for all GSP items as soon as an order is placed so that Big Lots can verify GSP eligibility before the order is shipped.

2. GSP Support documents

The support documents are listed in the GSP section of Import Vendor Manual 2.7, Appendix pages 36-48, for your reference. These must be completed upon request of Big Lots or Mantra.

3. Cost Worksheet

This is for items not wholly made in a GSP eligible country. These must be completed to support the GSP claim as soon as an order is placed.

In order to insure that Big Lots can substantiate the GSP claim and to insure we are in compliance with U.S. Customs the following process is required effective immediately for vendors receiving GSP duty free treatments.

1. If a vendor claims GSP on the IPDS quote sheet and receives a purchase order, the vendor must contact Mantra at the following e mail address: logistics@emantra.com. This must be done as soon as receiving the order so that the appropriate steps relative to GSP are followed.

- 2. Mantra will explain the GSP process to the vendor. The applicable documentation will be sent to Mantra and they will review the documents prior to sending them to Big Lots Customs Broker (Barthco) for review and approval.**
- 3. Upon claiming GSP, the vendor is responsible for a non-refundable fee of \$150 to cover the costs associated with reviewing the supporting documentation. Big Lots may without notice offset and/or deduct the fee from any monies due the vendor.**
- 4. If the supporting documentation is considered to be complete, the Customs Broker, Barthco will issue a letter of compliance to the vendor.**
- 5. If a vendor claims GSP on the IPDS, and upon receipt of the required documents it is determined by Barthco that documentation is incomplete, Barthco will notify the vendor via e mail of what additional information is required to obtain approval. The vendor must submit all additional required documents immediately that may include follow-up requests for additional documents. This process must be completed in advance of the arrival of the merchandise into the United States for Barthco to make a determination as to whether the documents are sufficient to support a GSP claim. Failure to do so will result in Big Lots not claiming GSP and charging the vendor the amount of duty due per sku as per their submission on the IPDS.**
- 6. If a vendor claims GSP in the IPDS and they do not submit to this process, Big Lots will not claim GSP, but will charge the vendor back the amount of duty due per sku.**

Please contact your merchandiser at Mantra with any questions regarding this policy.

Sincerely,



Charles H. Ellis
VP, Global Sourcing