



August 11, 2014

Via email to oira_submission@omb.eop.gov

OMB Desk Officer for Customs and Border Protection,
Department of Homeland Security
Office of Information & Regulatory Affairs
Office of Management & Budget

Re: Notice Seeking Comments Regarding Information Collection For Record of Vessel Foreign Repair or Equipment Purchase, CBP Form 226, OMB Number: 1651-0027, (79 Fed. Reg. 28553 (May 16, 2014), 79 Fed. Reg. 40127-28 (July 11, 2014))

Dear Sir or Madam:

I am submitting these comments on behalf of Maersk Line, Limited (MLL) regarding a notice soliciting comments about a request made by Customs and Border Protection (CBP) to the Office of Management and Budget (OMB) for review and approval in accordance with the Paperwork Reduction Act of a proposed continuation of the information collection for the Record of Vessel Foreign Repair or Equipment Purchase (CBP Form 226). The deadline for submission of comments, originally set for July 15, 2014, was extended to August 11, 2014, 79 Fed. Reg. 40127-28 (July 11, 2014).

Introduction

Maersk Line, Limited (MLL) is an American company, headquartered in Norfolk, Virginia, that provides U.S. flag transportation, ship management and maritime technical services to government and commercial customers. As a business within Maersk Group, MLL combines experience, maritime expertise and global intermodal capability. In 1983, MLL won its first government contract to convert and operate five military prepositioning ships. Since then, we have managed and operated over 110 vessels of varying types and sizes. With the largest U.S. flag fleet in commercial service, we employ approximately 5,000 U.S. mariners annually and work with all the major U.S. maritime unions.

Summary

MLL respectfully disagrees with CBP's recommendation that the information collection be extended with no change to the burden hours or to the information collection. CBP's estimate of the time per response of 45 minutes to complete its Form 226 is grossly understated. MLL would be glad to meet with CBP and/ or OMB to discuss our comments.

The Suarez Firm

(202) 552-0310 | Esuarez@suarezfirm.com | 5523 Sherier Pl NW, Washington, DC 20016

Discussion

CBP proposes in its notices published in the Federal Register on May 16, 2014 and July 11, 2014 (79 Fed. Reg. 28553, 79 Fed. Reg. 40127-28) "that this information collection be extended with no change to the burden hours or to the information collection." CBP seeks to extend its findings, including its estimated time per response of 45 minutes to complete the CBP Form 226.

CBP Form 226 collects information for duty assessment under 19 U.S.C. 1466(a), which provides for a 50 percent ad valorem duty for any repairs, purchases or expenses incurred in a foreign country by a commercial vessel registered in the United States. CBP Form 226 is a dual purpose form for the declaration and entry of equipment, repairs, parts, or materials purchased for a vessel in a foreign country. The declaration and entry of such information on CBP Form 226 begins a complicated administrative process set forth in 19 C.F.R. 4.14, for the assessment of duties and serves as a foundation for consideration of claims for relief from the 50 percent ad valorem duty based upon the work or item not being related to repairs or qualifying for a statutory duty exemption as well as for final duty assessment by CBP.

As an affected member of the public, MLL submits these comments. We respectfully disagree with CBP's views and proposal. The information collection activity to complete the CBP Form 226 is extensive requiring many hours if not days of work. This is especially the case when a vessel undergoes a regulatory dry docking. This is not an uncommon event. MLL files CBP Form 226 declaration and entries for dry dockings about 5 or 6 times a year.

The extent and nature of the information collected on CBP Form 226 varies depending upon whether the vessel is returning from a routine voyage or a regulatory dry docking. Vessels are required to periodically undergo a myriad of inspections by the U.S. Coast Guard to remain in class. CBP Form 226 for regulatory dry-dockings are lengthy and complex because of the nature of the work done during a regulatory dry docking. There is much planning and many people involved in such activity. Planning for regulatory dry dockings are often done on a fleet wide basis to meet regulatory deadlines for inspections and for fleet operations. Regulatory dry-dockings almost always entail not only repair work but also non-dutiable modifications and regulatory inspections, the underlying reason for the dry docking. Even with non-dry docking entries, a vessel may encounter extraordinary expenses such as those related to a casualty.

Exhibit A provides a "routine" CBP Form 226 filed by MLL and Exhibit B provides a dry docking one. Actually, there is really no "routine" CBP Form 226 as the items declared are unique to each voyage. This can be contrasted to consumption entries for merchandise which sometimes can be repetitive and/ or routine. Regardless of the type of entry, the respondent must report all expenses made abroad. This is a massive undertaking, especially in the dry docking context which is a regular annual occurrence for at least some of the vessels in a fleet. The expenses listed on the CBP Form 226

are taken from numerous invoices. According to the regulations, the entry may be filed as a complete or incomplete account in recognition of the complexity and difficulty in collecting the information necessary to complete the CBP Form 226. Dry docking entries are almost always filed as incomplete accounts because it takes time for the respondent to collect the invoices from the shipyard and vendors.

There are a number of personnel involved in collection of information to complete the CBP Form 226. At MLL the personnel involved include, among others, the captain, engineers, purchasing and finance professionals. They also have two full time Customs managers responsible for vessel foreign repair entries. MLL professionals take the declaration and entry requirements very seriously as it is the company's policy to fully comply with the law. There are also substantial penalties for false statements as to the declarations. In fact, the CBP Form itself requires a declaration by the Master attesting to the truth of the declarations made on the form. On its face, this does not appear to be a form for which the collection of information would take only 45 minutes. We would be glad to work with CBP and OMB to make a better projection of the information collection burden for the CBP Form 226.

CBP's invitation for public comment on this information collection asks the public to comment on the following areas:

A. Whether the Collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility

We do not disagree that the collection of information is necessary for CBP to consider respondents' claims of non-dutiability or for eligibility for statutory duty exemptions and for CBP to make its final duty assessment. The collection of information is the basis or the foundation for the complicated and lengthy administrative process for final duty assessment set forth in 19 C.F.R. 4.14. However, there are instances where we believe that CBP asks for unnecessary information. For example, CBP requires the declaration of all vessel repair expenditures in countries with which the U.S. has entered into free trade agreements and the work is not subject to duty. Elimination of this declaration requirement for work subject to free trade agreements would eliminate a substantial amount of work for both respondents and CBP.

B. The accuracy of the agency's estimates of the burden of the collection of information

We have addressed this consideration in our comments set forth above. The agency's estimates of the burden of the collection of information is grossly understated as detailed above. Depending upon a number of variables, including the length of voyage, the activity during the voyage, and the tracking of information, it would take much longer than the 45 minutes estimated by CBP for the respondent to compile the information for a single entry.

C. Ways to enhance the quality, utility, and clarity of the information to be collected

MLL would be glad to engage in a dialogue with CBP to explore ways to enhance the quality, utility and clarity of the information to be collected. The clarity of information is essential for CBP to understand the true nature of the work to for its ultimate determination of whether or not the work or item is a repair or related to repairs. This is not always an easy task for CBP, an agency that does not have maritime engineering or naval architecture expertise. On the other hand, respondents employ marine engineers, naval architects and other technical personnel who understand the work. In some regards, the two sides speak different languages and thus communications between the two is especially challenging. Publication of a standardized glossary of terms, for example, might be helpful as it would give respondents a better understanding of the terms used by CBP for even though such terms may depart from their commercial or technical meanings.

D. Ways to minimize the burden including the use of automated collection techniques or the use of other forms of information technology

An "automated collection technique" would need to be better defined by Customs before it could be evaluated as to whether it would be more useful. However, a secure, online data entry program that automatically notifies Customs of the declarations would be useful and eliminate some of the uncertainty of sending the information through the post. This program could provide a place to upload user-generated CBP 226 Forms and supporting documentation, as well as guide the reporting through prompts.

Automating the CBP 226 could also serve as a foundation for the dialogue between CBP and the respondent and for the supplementation of information throughout the administrative process set forth in 19 C.F.R. 4.14. It could reduce redundancies in the submission of information that could benefit both respondents and CBP. Automation of the CBP Form 226 and entire process for the assessment of duties under 19 U.S.C. 1466 should be undertaken as it is long overdue.

E. The annual cost burden to respondents or record keepers from the collection of information (a total capital/startup costs and operations and maintenance costs)

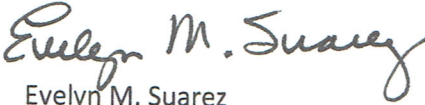
This is very difficult to estimate. Again, we would be glad to work with CBP to come up with an estimate of the annual cost burden but this would require more time and might be difficult to isolate from the rest of the process.

Conclusion

CBP's proposal that its information collection be extended with no change to the burden hours or to the information collected should not be accepted. Further work is needed to evaluate the information collection burden for CBP Form 226.

Please do not hesitate to contact the undersigned should have any questions regarding this submission.

Respectfully submitted,


Evelyn M. Suarez

Attachments:

Exhibit A
Exhibit B

cc: Tracey Denning
U.S. Customs and Border Protection
Regulations & Rulings
Office of International Trade

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RECORD OF VESSEL
FOREIGN REPAIR OR EQUIPMENT PURCHASE

19 CFR A.7, A.14

1. Function of this document (Check one)

☐ DECLARATION
(Complete Items 1-17 and 20-26)

☒ ENTRY
(Complete Items 1-16 and 20-28; 19 if available)

18. Entry Number
NN3-0001487-9

20. Principal Name
Maersk Line, Ltd.

Maersk Line, Ltd.

Importer No. 13-612261100

Address One Commercial Place Fl. 20

Norfolk, VA 23510-2103

Phone No. (757) 857-4800

21. Surely Name and Number

Liberty Mutual Insurance Co. 437

22. Bond: ☐ Single ☐ Partnership

☒ Continuous Bond

No. 9912HQ98L	3,500,000
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24.	23.	22.
Exchange	Entered	Duty @ 50% Entered

Rate	U.S. coal	Cost in U.S. money
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DENVER

UNIDENTIFIED

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28. CERTIFICATION OF MASTER OR AUTHORIZED AGENT OF THE OWNER

empty on the back of this document. The

Check one:

☒ A. Full and Complete ☐ B. Incomplete

28A. Signature /s/ J. P. Fink

[Signature]

28B. Title

ZBC. Date

01/15/2014

CPB Form 226 (07/07)

CBP Form 226 (07/07)

Item No.	Sailing Date	City and Country	Vendor Information	Invoice number / Work Order Number	Description of Work Performed	Material Parts or Equip	Labor	R.O.E.	U.S. Cost	Duty Amount (b)(3)	Dutiable 50%	Notes
1	12/9/2013	Algeciras, Spain	Wartsila	7640863	Received cylinder liner, piston rings	\$65,148.99	\$0.00		\$65,148.99	\$1,182.75	\$6,368.22	4 rings installed, 9 kept for spares / 7501 encl
2	12/9/2013	Algeciras, Spain	Remesa	F14-0039	Install cylinder liner and piston rings	-	€ 4,722.00	1.37036	\$6,470.84		\$3,235.42	
3	12/21/2013	Jebel Ali, Dubai	Nico	14100016/R1	Fabricate control panel and deck repairs	\$0.00	\$2,258.00		\$2,258.00		\$1,129.00	
4	12/21/2013	Jebel Ali, Dubai	Nico	14100017/R1	Mount bilge valve control unit	\$0.00	\$920.00		\$920.00		\$460.00	
5	12/21/2013	Jebel Ali, Dubai	Lyngso	66481	Software modification for the bilge valve automation system	DKK -	DKK 25,920.00	0.183	\$4,743.36		\$2,371.68	
6	12/24/2013	Port Qasim, Pakistan	Modern Marine	MMES/18/1/3	Hold cleaning	\$0.00	\$193.00		\$193.00		\$0.00	General Cleaning
7	12/24/2013	Port Qasim, Pakistan	Modern Marine	MMES/18/1/3	Engine room cleaning	\$0.00	\$2,351.00		\$2,351.00		\$0.00	General Cleaning
8	12/27/2013	Jawaharal, Nehru	Telemar	PSB/SRMU1314/0467	Troubleshoot and repair navigation sensor	\$0.00	\$1,547.42		\$1,547.42		\$773.71	
9	12/27/2013	Jawaharal, Nehru	Telemar	MU/SI-1401-006	Troubleshoot radar	\$0.00	\$1,324.72		\$1,324.72		\$662.36	Invoice covers item 9 & 10
10	12/27/2013	Jawaharal, Nehru	Telemar		Troubleshoot Furuno-VHF-	\$0.00	\$0.00		\$0.00		\$0.00	
TOTALS						\$64,957.33	\$1,182.75		\$15,000.39			

Exhibit B

DEPARTMENT OF HOMELAND SECURITY U.S. Customs and Border Protection				1. Function of this document (Check one)			
RECORD OF VESSEL FOREIGN REPAIR OR EQUIPMENT PURCHASE 19 CFR 4.7, 4.14				<input type="checkbox"/> DECLARATION (Complete items 1-17 and 20-26)			
				<input checked="" type="checkbox"/> ENTRY (Complete items 1-16 and 20-26; 19 if available)			
2. Owner Name Maersk Line, Limited	Address Norfolk, VA 23510-2103	Phone (757) 857-4800	19. Entry Number NMG-0001-107-14	20. Principal Name Maersk Line, Ltd			
3. Represented Locally By: Name Norton Lilly	Address Elizabeth, NJ 07207	Phone (908) 353-8400	Importer No. 13-612261100 Address One Commercial Place Norfolk, VA 23510-2103 Phone No. (757) 857-4800				
4. Vessel Name M/V Maersk Idaho	5. IMO No. 9193264	6. Name of Master P. Willers, Master	21. Surety Name and Number Liberty Mutual Insurance no. 457				
7. Last U.S. Departure Port Miami, FL	8. Last U.S. Departure Date 12/07/2013	12. Port Code 4601	22. Bond: <input checked="" type="checkbox"/> Single Transaction <input type="checkbox"/> Continuous Bond No. 9912HQ981				
9. Foreign Port Arrived From Algeciras, Spain	10. Voyage No. 1402	11. U.S. Port of Arrival Newark, NJ	13. Arrival Date 02/18/2014	16. Cost in foreign Money	24. Exchange Rate	25. Entered U.S. cost	26. Duty @ 50% Entered Cost in U.S. Money
14. Location (City and County) and Sailing Date from that Country	15. Description of Work Performed Including Identification of Materials/Equipment Purchased	Various Reports of Foreign Parts and Labor as Listed on Attached Spreadsheet. Includes Dry Docking at DUQM, OMAN Total Costs Vessel Schedule for Voyage 1310 Attached. APPLICATION FOR RELIEF WILL BE FILED IAW US-OMAN FTA					
				27. TOTAL AMOUNT DECLARED 2,207,221.98			
17. CERTIFICATION OF MASTER				28. CERTIFICATION OF MASTER OR AUTHORIZED AGENT FOR THE OWNER			
As Master of the said vessel, I hereby subscribe to the declaration statement on the back of this document.				I hereby subscribe to the statement reflecting an entry on the back of this document.			
17A. Signature	18A. Signature	18. CBP USE ONLY <input type="checkbox"/> I have examined the vessel's log, which indicates: <input type="checkbox"/> The undecleared repairs or purchases which I have listed on the back of this declaration; <input type="checkbox"/> No undecleared repairs or purchases. <input type="checkbox"/> Vessel not boarded; <input type="checkbox"/> Log not examined.					
17B. Title	17C. Date	18B. Title	18C. Date	28B. Title Master	28C. Date 02/18/2014		

Shipyard Item No.	CF226 Item No.	Date of Departure	Port	PO / Invoice	Description of Work Performed	Material Parts or Equip Foreign Currency	Labor. Foreign Currency	R.O.E.	Material Parts or Equip USD	Labor USD	U.S. Cost	Duty Estimate	Duty Estimate IAW U.S. / Oman FTA	Comments - Duty Status
	1	12/18/13	Algeciras, Spain	14439	TELEMAR - Radar repair, steering repair, ECDIS repair		€ 116.10	1.35		\$156.74	\$156.74	\$78.37		
	2	12/18/13	Algeciras, Spain	13421	TELEMAR - Radar repair, steering repair, ECDIS repair	€ 838.25	€ 933.70	1.35	\$1,131.64	\$1,260.50	\$2,392.13	\$1,196.07		
	3	1/2/14	Jebel Ali, Dubai	66497	LYNGSO MARIN - Upgrade Alarm system		DKK -46,478.54	.17		\$7,901.35	\$ 7,901.35	\$3,950.68		
	4	1/2/14	Jebel Ali, Dubai	D-SVC-IN-10014196	TELEMAR - Radar repair, steering repair, ECDIS repair			USD		\$3,070.00	\$ 3,070.00	\$1,535.00		
	5	1/2/14	Jebel Ali, Dubai	D-SVC-IN-10014197	TELEMAR - Radar repair, steering repair, ECDIS repair			USD		\$650.00	\$ 650.00	\$325.00		
	6	1/2/14	Jebel Ali, Dubai	D-SVC-IN-10014315	TELEMAR - Radar repair, steering repair, ECDIS repair			USD		\$3,416.00	\$ 3,416.00	\$1,708.00		
	7	1/2/14	Jebel Ali, Dubai	47403	GOLTEMS - reconditioned piston skirt, 2 piston crowns transfer from Maersk Kentucky			USD		\$9,787.00	\$ 9,787.00	\$4,893.50		
	8	1/2/14	Jebel Ali, Dubai	46870	GOLTEMS - reconditioned piston skirt			USD		\$1,700.00	\$ 1,700.00	\$850.00		
	9	1/22/14	Duqm, Oman Repair Yard	16007402	MAN B&W - Main engine pre-inspection; dry docking assistance in Oman			USD	\$18,000.00	\$103,828.71	\$ 121,828.71	\$2,412.50	\$0.00	PORTION IS DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
	10	1/22/14	Duqm, Oman Repair Yard	132012	OMAN DRYDOCK COMPANY Shipyard invoice			USD		\$947,789.00	\$ 947,789.00		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
	11	1/22/14	Duqm, Oman Repair Yard	20077026	USCG - Coast Guard Inspection			USD		\$3,480.69	\$ 3,480.69		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24

Shipyards Item No.	CF226 Item No.	Date of Departure	Port	PO / Invoice	Description of Work Performed	Material Parts or Equip Foreign Currency	Labor Foreign Currency	R.O.E.	Material Parts or Equip USD	Labor USD	U.S. Cost	Duty Estimate	Duty Estimate IAW U.S. / Oman FTA	Comments - Duty Status
	12	1/22/14	Duqm, Oman Repair Yard	20077027	USCG - Coast Guard Inspection			USD		\$4,594.27	\$ 4,594.27		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
	13	1/22/14	Duqm, Oman Repair Yard	MGT1300091	LLOYDS - Inspection for dry dock			USD		\$90,269.87	\$ 90,269.87		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
D0201.01.01	14	1/22/14	Duqm, Oman Repair Yard	JS0004489	SIMPLEX - Service engineer			USD		\$28,132.41	\$ 28,132.41		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
D0201.01.01	15	1/22/14	Duqm, Oman Repair Yard	IP0004381	SIMPLEX - Stern tube liner installed Oman			USD	\$63,026.00		\$ 63,026.00		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
D0203.01.01	16	1/22/14	Duqm, Oman Repair Yard	1470146	BRUNVOLL - Service engineer for thruster overhaul		NOK 483,453.00	.16175		\$78,198.52	\$ 78,198.52		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
D0203.01.01	17	1/22/14	Duqm, Oman Repair Yard	1322549	BRUNVOLL - Bow thruster installed Oman			.16176	\$3,070.16	\$0.00	\$ 3,070.16		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
00206.03.01	18	1/22/14	Duqm, Oman Repair Yard	33272	JA MOODY - Valves			USD	\$1,383.00		\$ 1,383.00		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
00206.04.01	19	1/22/14	Duqm, Oman Repair Yard	1418249	WRO - certified skin valves			USD	\$338.00		\$ 338.00		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
D0207.02.01	20	1/22/14	Duqm, Oman Repair Yard	69049	CATHIELCO - Service Engineer for ICCP			USD		\$9,240.00	\$ 9,240.00		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
D0207.02.01	21	1/22/14	Duqm, Oman Repair Yard	67750	CATHIELCO - Parts for ICCP system			USD	\$19,650.00		\$ 19,650.00		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
D0301.01.01	22	1/22/14	Duqm, Oman Repair Yard	40809	TTO - MACE Paint Inspector			USD		\$14,009.00	\$ 14,009.00		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24

Shipyard Item No.	CF226 Item No.	Date of Departure	Port	PO / Invoice	Description of Work Performed	Material Parts or Equip Foreign Currency	Labor Foreign Currency	R.O.E.	Material Parts or Equip USD	Labor USD	U.S. Cost	Duty Estimate	Duty Estimate IAW U.S. / Oman FTA	Comments - Duty Status
D301.01.01	23	1/22/14	Duqm, Oman Repair Yard	1000890	HEMPFL - Paint for hull			USD	\$317,530.70		\$ 317,530.70		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
00403.01.01	24	1/22/14	Duqm, Oman Repair Yard	11310	ASR - Main Lube oil purifier supply pump			USD	\$904.31		\$ 904.31		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
00403.01.01	25	1/22/14	Duqm, Oman Repair Yard	DHE-13-412326	DAE HWA - #1 & #2 Boiler feed pump parts, installed Oman			USD	\$601.15		\$ 601.15		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
00403.01.01	26	1/22/14	Duqm, Oman Repair Yard	2013-762400	DSK - Parts for SW pump overhaul			USD	\$607.80		\$ 607.80		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
00403.01.02	27	1/22/14	Duqm, Oman Repair Yard	90000076	IRON PUMP - Parts for anti heeling pump installed in dry dock	€ 1,423.45		1.35	\$1,921.66	\$0.00	\$ 1,921.66		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
D0403.02.01	28	1/22/14	Duqm, Oman Repair Yard	FMS-14-1N026	FLUTEK - Service engineer for steering gear			USD	\$22,860.00	\$ 22,860.00	\$ 22,860.00		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
00404.01.02	29	1/22/14	Duqm, Oman Repair Yard	2013-131	CUSTOM SOLUTIONS - Hand hole and man hole gaskets installed Oman	DKK 14,608.67		.17	\$2,483.47	\$0.00	\$ 2,483.47		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
00404.01.02	30	1/22/14	Duqm, Oman Repair Yard	131142328	FUJI - gaskets for aux boiler installed Oman			USD	\$268.80		\$ 268.80		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
D0502.01.01	31	1/22/14	Duqm, Oman Repair Yard	47609	GOLTEMS - Service Engineer for Automation controls switchboard breakers			USD	\$23,908.00	\$ 23,908.00	\$ 23,908.00		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
D0502.01.01	32	1/22/14	Duqm, Oman Repair Yard	47710	GOLTEMS - Service Engineer for switchboard breakers follow up			USD	\$1,885.00	\$ 1,885.00	\$ 1,885.00		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
D0502.01.01	33	1/2/14	Jebel Ali, Dubai	66545	LYNGSOE/ELCOM - Service Engineer for Automation controls dry dock preinspection		DKK 15,920.00	.17	\$0.00	\$2,706.40	\$ 2,706.40	\$1,353.20		PREINSPECTION RELATED TO DRY DOCK DUTYABLE 50%

Shipyard Item No.	CF226 Item No.	Date of Departure	Port	PO / Invoice	Description of Work Performed	Material Parts or Equip Foreign Currency	Labor, Foreign Currency	R.O.E.	Material Parts or Equip USD	Labor USD	U.S. Cost	Duty Estimate	Duty Estimate IAW U.S. / Oman FTA	Comments - Duty Status
D0502.01.01	34	1/22/14	Duqm, Oman Repair Yard	1401-7677	LINK MARINE - service engineer for automation controls			USD		\$38,008.00	\$ 38,008.00		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
00503.01.01	35	1/22/14	Duqm, Oman Repair Yard	388626	NORFOLK BEARING - Fan motor bearing			USD	\$1,945.00		\$ 1,945.00		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
D0603.02.01	36	1/22/14	Duqm, Oman Repair Yard	VA2799	HARDING - Retooking work.			USD		\$31,189.62	\$ 31,189.62		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
D0605.01.01	-	4/22/44	Duqm, Oman Repair Yard	242-1673	ROLLS-ROYCE - Anchor/winlass-reecing- winch parts			USD			\$-		\$0.00	WAS NOT DELIVERED IN TIME FOR DRY DOCK, SEE ITEM 37 SUPPORTING DOCS FOR PARTS LIST
D0605.01.01	37	1/22/14	Duqm, Oman Repair Yard	G58	HYDROFT - Service Engineer for Mooring winches, anchor winlass brake bands, hydraulic cyl overhaul			USD	\$26,305.00	\$55,219.50	\$ 81,524.50		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
00606.04.01	38	1/22/14	Duqm, Oman Repair Yard	MSK131107002	KOREA MARINE - Parts for stbd mooring boat davit overhaul and repair			USD	\$10,687.00		\$ 10,687.00		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
	39	1/22/14	Duqm, Oman Repair Yard	20037698	BUFFERS - Storage bin received in Oman, installed by crew			USD	\$436.00	\$0.00	\$ 436.00		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
	40	1/22/14	Duqm, Oman Repair Yard	11321	ASR / ALFA LVAL - freshwater generator gaskets installed			USD	\$2,282.35		\$ 2,282.35		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
	41	1/22/14	Duqm, Oman Repair Yard	14300073/RI	NICO - Tech to service Ballast remote valve system			USD	\$3,508.00	\$28,696.00	\$ 32,204.00	\$1,209.00	\$0.00	PORTION IS DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
	42	1/22/14	Duqm, Oman Repair Yard	31007	ALATAS - Crane service engineer for provisions mono crane overhaul		€ 17,118.23	1.35	\$0.00	\$23,109.61	\$ 23,109.61		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
	43	1/22/14	Duqm, Oman Repair Yard	47658	GOLTEMS - engineers for m/e #7 cyl overhaul			USD		\$44,131.00	\$ 44,131.00		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24

Shipyard Item No.	CF226 Item No.	Date of Departure	Port	PO / Invoice	Description of Work Performed	Material Parts or Equip Foreign Currency	Labor Foreign Currency	R.O.E.	Material Parts or Equip USD	Labor USD	U.S. Cost	Duty Estimate	Duty Estimate IAW U.S. / Oman FTA	Comments - Duty Status
	44	1/22/14	Dugun, Oman Repair Yard	390185	NORFOLK BEARING - SW Pump bearing			USD	\$851.20		\$ 851.20		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
	45	1/22/14	Dugun, Oman Repair Yard	16007380	MAN DIESEL - Piston crown/piston skirt delivered Oman, installed as part of overhaul			USD	\$47,646.60	\$0.00	\$ 47,646.60		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
	46	1/22/14	Dugun, Oman Repair Yard	16007296	MAN DIESEL - O-ring for m/e overhaul			USD	\$252.20	\$0.00	\$ 252.20		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
	47	1/22/14	Dugun, Oman Repair Yard	16007297	MAN DIESEL - O-ring, gasket for m/e overhaul			USD	\$1,975.39		\$ 1,975.39		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
	48	1/22/14	Dugun, Oman Repair Yard	16007722	MAN DIESEL - Engine piston overhaul parts			USD	\$21,735.08		\$ 21,735.08		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
	49	1/22/14	Dugun, Oman Repair Yard	16007423	MAN DIESEL - Engine piston overhaul parts			USD	\$1,239.18		\$ 1,239.18		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
	50	1/22/14	Dugun, Oman Repair Yard	1607298	MAN DIESEL - Engine piston overhaul parts			USD	\$15,766.60		\$ 15,766.60		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
	51	1/22/14	Dugun, Oman Repair Yard	16007299	MAN DIESEL - Spindle guide, parts for engine overhaul			USD	\$47,560.38		\$ 47,560.38		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
	52	1/22/14	Dugun, Oman Repair Yard	IN0035082	BOLL FILTER - Gasket for LO filter	€ 139.28		1.35	\$188.03	\$0.00	\$ 188.03		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
	53	1/22/14	Dugun, Oman Repair Yard	D-SVC-IN-10014353	ELCOME - tech to upgrade gyros to HG free splines, annual service			USD		\$3,954.00	\$ 3,954.00		\$0.00	DUTY FREE IAW US OMAN FTA SEE FOOTNOTE 24
	-	3/22/14	Dugun, Oman Repair Yard	242-1680	SHINKO - Boiler-feeder-pump parts- installed			USD			\$ -		\$0.00	declared in error, see Item 25

Shipyard Item No.	CF226 Item No.	Date of Departure	Port	PO / Invoice	Description of Work Performed	Material Parts or Equip Foreign Currency	Labor Foreign Currency	R.O.E.	Material Parts or Equip USD	Labor USD	U.S. Cost	Duty Estimate	Duty Estimate IAW U.S. / Oman FTA	Comments - Duty Status
	54	2/11/14	Algeciras, Spain	CDZ1410023	LLOYDS - Inspection, ship certifications			USD		\$8,413.60	\$ 8,413.60	\$0.00		ANNUAL INSPECTIONS NOT RELATED TO REPAIR SEE FOOTNOTE 2
	55	1/22/14	Duqm, Oman Repair Yard	1793	UNDERWATER CONTRACTORS - Prop polish, hull inspection		€ 1,750.00	1.35	\$0.00	\$2,362.50	\$ 2,362.50	\$11,181.25		
TOTALS:											\$2,207,221.98	\$20,692.56	\$0.00	