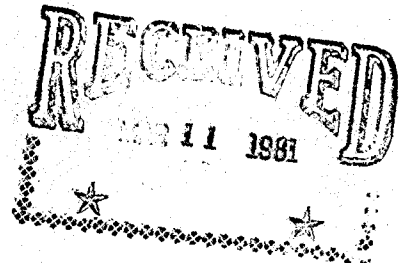




March 2, 1981

Mr. J. A. Cafaro  
Coordinator International & Marine Service  
Koppers Company, Inc.  
Pittsburgh, Pennsylvania  
U.S.A. 15219



Dear Mr. Cafaro:

We have received a copy of your recent letter to our customs broker concerning the purchase of arsenic trioxide from Giant Yellowknife Mines Ltd.

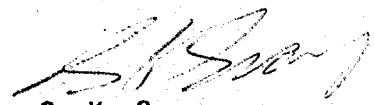
In this letter Giant is referred to as the shipper and exporter of the product. While these terms may be required by Canadian Customs they do not accurately describe our position. According to the agreement of sale this material is sold F.O.B. truck at the mine and title and risk pass from Giant to Koppers at the moment the product is loaded into trucks at the mine. Koppers is also responsible for making all arrangements for shipment and for paying all related costs. Giant therefore has no responsibility for the shipping and exportation from Canada.

We have been informed by Canadian customs, as you were, that Giant must be shown as the exporter on the customs export form regardless of where title to the goods passes. Giant's name need not be shown if you had a legitimate Canadian company to which we could make the sale in this country. Since this is not the case Giant should continue to be shown as the exporter for customs purposes only.

Since title passes to Koppers when the truck is loaded at the mine and you make all arrangements for transportation Giant is not the shipper. On future bills of lading the shipper shall be shown as Giant "on behalf of Koppers Company, Inc."

These are minor points we have raised but we do want to make our position in this contract clear to all concerned.

Yours truly,

  
G. K. Gray  
Supervisor,  
Transportation and Distribution

GKG:crd