

EXPORTING YOUR PRODUCT TO MARKET

Steps in Completing an Export Transaction

**United States Department of Agriculture
Foreign Agricultural Service
Horticultural & Tropical Products Division
Washington, D.C. 20250**

EXPORTING YOUR PRODUCT TO MARKET

Exporting may appear, to the uninitiated, to be a very complex operation requiring extensive experience in international business transactions. Although there is some truth to this, a general understanding of the transactions involved and the required documents can dispel much of the new exporters apprehension. This publication “Exporting Your Product to Market” will help to familiarize new-to-market exporters with the steps involved in and documentation requirements needed to complete an export transaction from the packing house to the port of entry.

A typical export shipment from the United States involves approximately 40 steps that are carried out by 11 separate entities. This publication lists 23 steps in time sequence. The following is an outline of an export shipment of Valencia oranges going by sea to Nagoya, Japan using a confirmed irrevocable letter of credit. This is followed by a completed set of sample documents.

Most of the information provided is based on research on actual export shipments of citrus to the designated market. It should be noted, the steps involved in completing an export transaction as well as the documents required for an export sale are generally dictated by the requirements of the shipping and receiving countries, the export intermediaries, the carriers, the commodity, the terms of sale, and the method of payment.

Steps in Exporting

- 1) Export transactions may begin with an inquiry from abroad for a price quotation. In this example, the foreign buyer requests a price quotation for 1,000 cartons of Valencia oranges (56, 72, 88, and 113 count) for delivery to Nagoya, Japan.

If you want to locate a foreign buyer, you may go through industry trade associations, State Departments of Agriculture, regional trade associations (i.e. MIATCO, SUSTA, WUSATA, EUSAFEC), and USDA’s Foreign Agricultural Service (FAS). FAS maintains a list of over 15,000 prospective foreign buyers of U.S. food, farm and forest products. **Foreign Buyer Lists** can be ordered by commodity or by country. For further details on these services, contact

USDA/FAS
AgExport Services Division
AgExport Connections, AgBox 1052
Washington, DC 20250-1052
Telephone (202) 690-3416
Fax (202) 690-4374
<http://www.fas.usda.gov/exporter/>

In addition to locating foreign buyers, FAS collects, analyzes, and disseminates information about world agricultural supply and demand, trade trends, and emerging market opportunities through its global network of agricultural attaches. FAS also represents the interests of U.S. farmers and the U.S. food and agricultural sector through international trade negotiations to reduce foreign trade barriers and practices that discourage the export of U.S. farm products. FAS provides U.S. agricultural exporters with financing support through credit guarantee programs and market development programs. For more information about FAS, contact

USDA/FAS
Information Division
1400 Independence Avenue, SW.
Room 5074, South Building
Washington, DC 20250-1000
Telephone (202) 720-7115
Fax (202) 720-1727
<http://www.fas.usda.gov/>

- 2) Depending upon the exporter's relationship with the buyer, the quotation can be given verbally, in a letter, or in the form of an invoice, such as a pro forma invoice. The pro forma invoice provided by the exporter before shipment of merchandise describes the product, including variety, grade, and size; quantity; gross and net shipping weight; total cubic volume and dimensions; mode of transportation; estimated shipping date; delivery points; how the product is to be packaged; terms of payment, terms of sale, such as F.O.B., C&F, C.I.F.; and any special instructions or requests from the buyer. A pro forma invoice is usually followed-up with a commercial invoice once the terms of sale have been negotiated between the buyer and exporter though the two are often used interchangeably. A **Sample Pro Forma Invoice** is provided on **page 13**.

A pro forma invoice can be used by the buyer when applying for a letter of credit.

Methods of Payment

There are various methods of receiving payment for your exports. Some of the more common methods in order of increasing risk include cash in advance, cash against documents, drafts, letters of credit, consignment sales, and open account.

- ▶ Cash in Advance - The most preferred means of payment, since there is very little risk to the seller.
- ▶ Drafts - There are three types of drafts, a sight draft, time draft, and date draft. The three types are an unconditional order in writing from the seller (the drawer) to the buyer (the drawee), directing the drawee to pay a specified amount to a named payee (seller or the

seller's bank) at a fixed or determinable future date. To collect payment, the exporter sends a draft with the related shipping documents through bank channels to the buyer's bank. The bank releases the documents to the buyer upon receipt of payment or promise of payment. The banks involved in facilitating this collection process have no responsibility to pay the exporter should the foreign buyer default. A sight draft is used when the seller wishes to retain control of the shipment, either for credit reasons or for the purpose of title retention. With a time draft, the buyer can obtain possession of the goods when he accepts the draft and defer payments for 30, 60, or 90 days, or even longer.

- ▶ Cash Against Documents - Buyer pays for goods upon receipt of documents.
- ▶ Letters of Credit (L/C) - L/C is issued by a bank at the buyer's request in favor of the seller, promising to pay the agreed amount of money upon receipt by the bank of certain documents within a specified time. Normally it contains a brief description of the goods, documents required, a shipping date, and an expiration date after which payment will no longer be made. It is better to have the buyer confirm the letter of credit through a U.S. bank. By doing this the U.S. bank is accepting the responsibility to pay, regardless of the financial situation of the buyer or foreign bank.

L/C may be revocable, irrevocable, unconfirmed or confirmed. The irrevocable L/C cannot be canceled or altered in any way by the banks or the buyer, without the permission of the exporter. A revocable L/C can be changed or canceled by the opening (buyer's) bank at any time without notifying the exporter. In a confirmed L/C, the U.S. bank accepts responsibility to pay. If the L/C is unconfirmed, the U.S. exporter is relying on the foreign bank to make payment.

- ▶ Consignment Sales - In consignment sales, the products are furnished to a foreign concern on a deferred payment basis until they have sold the products and are able to reimburse the seller.
- ▶ Open Account - Product is sold on credit. Payment(s) are due at the time specified under the credit terms agreed to between the buyer and seller.

Export Terms of Sale

Export terms of sale determines what costs are covered in the price of the cargo. They indicate at what point ownership transfers to the buyer and at what point responsibility for the cargo transfers. Some of the more commonly used export terms of sale include:

- ▶ If the terms of the sale are Exworks, the price quoted applies to the point of origin. All other charges and risks are the responsibility of the buyer. The Exworks price includes: cost per unit, banking fees, packing house fees, freight forwarding and documentation fees, and USDA Phytosanitary Certificate fees.

- ▶ If the terms of the sale are FAS-Free Alongside Ship, the price quoted includes delivery of the goods alongside a vessel at the named port. The buyer pays the terminal handling charges, ocean transportation, and cargo insurance and assumes all risks from this point forward. The FAS price includes the Exworks price and inland transportation.
- ▶ If the terms of the sale are FOB-Free On Board, the price quoted includes the cost of loading onto the transport vessel at the designated point, e.g. FOB-port of Long Beach, California. The FOB price includes the FAS price and terminal handling charges.
- ▶ Under CFR-Cost and Freight or previously C&F, the exporter quotes a price for the goods which includes the cost of transportation to the named point of debarkation, e.g. CFR-port of Kaohsiung, Taiwan. The buyer is responsible for the cost of insurance. The CFR price includes the FOB price, ocean freight charges, and ancillary charges.
- ▶ Under CIF-Cost, Insurance, and Freight, the seller quotes a price for goods that includes the cost of loading onto the transport vessel, the insurance costs, and miscellaneous charges to the designated point, e.g. CIF-port of Kobe, Japan. The CIF price includes the CFR price and insurance.

To avoid the uncertainties of different interpretations of such terms in different countries the International Chamber of Commerce publishes a set of international rules, known as Incoterms[®].

- 3) U.S. exporter and foreign buyer agree to the details of the transaction.
- 4) Buyer sends purchase order to the exporter.
- 5) Exporter prepares commercial invoice.

The commercial invoice, a bill for the goods, is one of two opportunities the exporter has to communicate the agreement. The commercial invoice, in addition to the pro forma invoice includes the dates of billing and shipping; name of exporter and freight forwarder; marks and numbers to be placed on the cartons; and buyer's bank if a letter of credit or draft is the method of payment. A **Sample Commercial Invoice** is provided on **page 14**.

- 6) Buyer arranges through its bank to open a letter of credit (L/C), assuming L/C is the terms of payment. However, most L/Cs are usually issued by electronic means in SWIFT format. The SWIFT version (L/C) uses numeric fields instead of long sentences and is commonly used in the inter-bank communication system. Only a few fields are mandatory; most are optional and depend on the nature of the transaction. The bank will often provide a cover

letter describing the meaning of the numeric codes. A **Sample Letter of Credit** and a **Sample Letter of Credit in SWIFT Format** are provided on **pages 15 and 16**, respectively.

- 7) Buyer's bank prepares an irrevocable L/C, including instructions to the exporter concerning the shipment.
- 8) Buyer's bank issues the letter of credit to exporter's bank requesting confirmation.
- 9) U.S. bank prepares a letter of confirmation to forward to the exporter along with the irrevocable letter of credit.
- 10) The exporter reviews carefully all conditions in the letter of credit. The exporter's freight forwarder should be contacted to make sure that the shipping date can be met.

The two most common means of exporting are indirect and direct selling. With indirect selling an export intermediary such as an export management company (EMC) assumes responsibility for finding overseas buyers, shipping products, and getting paid. Most EMCs usually specialize by product, by foreign market, or both. When selling directly, a freight forwarder is usually used because they can greatly facilitate the movement of freight.

Selling through an EMC is a good way for a new exporter to enter the international market with a minimum amount of risk and is commonly used to ship vegetables and fruit. You can contact The National Association of Export Management Companies (the Blue Book) at the following address and telephone number.

The National Association of Export Management Companies
200 Madison Avenue
New York, NY 10016
Telephone: 212-809-8023

The freight forwarder is an agent for the exporter who is licensed by the Federal Maritime Administration. These agents are familiar with the import rules and regulations of foreign countries, methods of shipping, U.S. Government export regulations, and with the documents connected with foreign trade.

Freight forwarders can assist with an order from the start by advising the exporter of the freight costs, port charges, consular fees, cost of any special documentation, and insurance costs, as well as their handling fees. Arrangements for cargo space on an ocean vessel may be made by the exporter or by the forwarder. When the cargo arrives at the port of export, the forwarder makes the necessary arrangements to clear it through Customs and have it delivered to the pier in time for loading aboard the selected vessel. They may also prepare the ocean bill of lading and any special consular documentation

which may be required. After shipment, they forward all the documents directly to the customer, or to the paying bank with instructions to credit the exporter's account accordingly. For help finding a freight forwarder who specializes in your type of product, market or shipment size, look in your telephone directory in the **Yellow Pages** under "Freight Forwarding."

- 11) Exporter arranges with packing house to prepare the order for shipment. In addition to packing, the citrus is inspected for Mediterranean fruit fly as required by Japan for phytosanitary procedures.

▶ **Phytosanitary Certificate**

A Federal phytosanitary (plant health) certificate, Plant Protection and Quarantine (PPQ) Form 577, is required by an importing country. Most countries require that a phytosanitary certificate accompany shipments of raw fruits, vegetables, and plants. The document certifies that product is free from quarantine pests and significantly free from injurious pests. In addition, treatments such as fumigation or cold storage, required by the importing country, or those treatments which are necessary to meet pest free standards, are supervised by the certifying official and document on the certificate. A **Sample Phytosanitary Certificate** is provided on **page 17**.

USDA's Animal and Plant Health Inspection Service (APHIS) issues phytosanitary certificates to verify that the Valencia oranges have been inspected and are free from plant pests of particular concern to Japan. APHIS performs these inspection at the request of exporters. Phytosanitary certification is performed at ports of embarkation and at various interior locations, e.g. packing houses. APHIS charges a user fee for the issuance of export certificates. To obtain information or apply for phytosanitary inspection and certification, contact your local Federal or state plant regulatory office, or for general information contact:

USDA/APHIS/PPQ
Export Certification Unit, Phytosanitary Issues
4700 River Road, Unit 140
Riverdale, MD 20737-1228
Telephone (301) 734-8537
Fax (301) 734-3249
<http://www.aphis.usda.gov/>

PPQ's "fax vault"-- an automated document retrieval system -- enables requesters with (1) with a Touch Tone™ telephone or a fax phone handset and (2) a fax machine or computer to receive copies of permits, Factsheets, and other data. Much of the same information can be downloaded from the Internet at <http://www.aphis.usda.gov/ppq>.

▶ **USDA’s Grading Inspection Certificate**

USDA’s Agricultural Marketing Service (AMS) provides grading and certification services for plant products. Certification provide evidence that the fruit was in good condition at the time and date of inspection and can be useful in the event of a claim. This certificate is not required for shipping California Valencia oranges to Japan but is required by a number of States in the export of certain commodities. For instance, Florida requires such a certificate on the export of citrus, and New York requires a certificate on the export of apples, potatoes, and lettuce. For more information regarding grading inspection certificates contact:

USDA--AMS
1400 Independence Avenue, SW.
Room 3510, South Building
Washington, DC 20250-1000
Telephone (202) 720-8998
Fax (202) 720-7135

- 12) Exporter selects inland carrier and transmits the inland bill of lading and delivery instructions to it. The inland carrier in turn delivers the goods to the outbound pier terminal together with a set of prepared dock receipts which are signed by the outbound terminal after taking delivery.

▶ **Inland Bill of Lading**

A bill of lading used in transporting goods overland from the point of origin to the exporter’s international carrier. A **Sample Inland Bill of Lading** is provided on **page 18**.

▶ **Dock Receipt**

The dock receipt is used to transfer accountability when the export item is moved by the domestic carrier to the port of embarkation and left with the international carrier for export. A **Sample Dock Receipt** is provided on **page 19**.

▶ **Delivery Instructions**

Delivery instructions provides specific information to the inland carrier concerning the arrangement made by the forwarder to deliver the merchandise to the particular pier or steamship line.

- 13) The exporter sends the commercial invoice and other export documents, including

phytosanitary certificate, inland bill of lading, dock receipt, packing list, Shipper's Export Declaration, and shipper's letter of instruction to freight forwarder.

▶ **Export License**

U.S. exporters are required by the U.S. Government to have an export license, either a General License or a Validated License. No formal application or written authorization is needed to ship exports under a General License. Agricultural exporters fall into this licensing category.

All U.S. agricultural exporters need to insert the correct general license symbol (G-DEST) on the Shipper's Export Declaration where appropriate.

U.S. exporters are still subject to trade restrictions or embargoes against specific countries for political reasons.

▶ **Packing List**

An export packing list itemizes the material in each individual package, and indicates the box, crate, drum, bag, etc. It shows the individual net, legal, tare, and gross weights and measurements for each package. The completed packing list is used by the exporter, or his forwarding agent, to ascertain the total shipping weight and volume so that shipping space may be reserved. It is also used at the port of export as a checklist to determine that the correct cargo has been received. The packing list is used by the Customs officials at both the U.S. port of export and the foreign port of import to check the cargo. Finally, it is used by the buyer to inventory the merchandise received. A **Sample Packing List** is provided on **page 20**.

▶ **Shippers Export Declaration (SED)**

Required by the U.S. Department of Commerce to control exports and act as a source document for export statistics. The shippers export declaration includes a listing of the products shipped by Schedule B number, otherwise known as Harmonized System or HS codes. These numbers are important because they are the means by which governments levy tariffs. It includes complete particulars of the shipment. Common abbreviation is Export Dec. Steamship companies and airlines must attach a copy of every export declaration to the ship's manifest and file with the U.S. Department of Customs before clearance is issued. In general, exporters of food and agricultural products do not need a license for the U.S. Department of Commerce to export overseas. The forms used for export declarations are: SED Form 7525 or 5725-V-Alternate. A **Sample Shipper's Export Declaration** is provided on **page 21**.

For help in determining your products harmonized code contact:

U.S. Bureau of the Census
Foreign Trade Division
Trade Analysis Branch
Washington, D.C. 20233
Telephone (301) 763-5210

▶ **Shipper's Letter of Instruction**

Shipper's letter of instruction (transmittal letter) usually includes the name of ultimate consignee, the name of intermediate consignee, description and value of product, port marks to appear on shipping containers, licensing specifications, insurance coverage, documents attached and supplied by freight forwarder, and special instructions for the forwarder to comply with on behalf of the company. A **Sample Shipper's Letter of Instruction** is provided on **page 22**.

14) Exporter's freight forwarder selects suitable vessel and port, contacts outbound steamship's office, and books space on a particular vessel.

▶ **Booking Contract**

The selected carrier will issue what is known as a "booking contract" which reserves space for the cargo on a specified vessel. The booking contract may be made by either the exporter or his foreign freight forwarder. The booking contract establishes the sailing date, proper temperature setting, proper fresh air exchange, type of equipment needed, and appropriate rate structure.

Two types of ocean service are available to exporters: Conference lines and independent vessels. An ocean freight conference is an association of ocean carriers who have joined together in order to establish common freight rates. Independent lines operate and quote rates individually. Independent lines usually have lower rates.

Some export shippers of agricultural products use break-bulk ships in charter because of the difficulty in obtaining adequate shipping space on scheduled liners. Chartering of small refrigerated ships for the exclusive use of one or more shippers has helped to avoid some of the problems of break-bulk shipping and can offer lower shipping charges.

Agricultural products can either be shipped in containers or by conventional break-bulk method. The break-bulk system derives its name from the method of stacking individual pieces of cargo in the ship's cargo holds.

Freight rates are quoted in one or two ways: a basic rate plus ancillary charges, or an all-inclusive rate. The basic rate is based on the commodity being shipped, and volume

of the shipment. Ancillary charges include a currency adjustment factor (CAF), a fuel adjustment factor (FAF) or bunker adjustment factor (BAF), terminal handling charges (THC) and port congestion surcharges. An all-inclusive rate incorporates all charges.

- 15) Freight forwarder prepares and submits export documents, including inland bill of lading, ocean bill of lading, insurance and phytosanitary certificates, packing list, shipper's letter of instruction, and export declaration to the ocean carrier.

▶ **Ocean Bill of Lading**

A document that establishes the terms of a contract between an exporter and an international carrier (transportation company) under which freight is to be moved between specified points for a specified charge. It serves as both a contract of carriage and a receipt of cargo. Usually prepared by the exporter on forms issued by the carrier, it serves as a document of title, a contract of carriage, and a receipt of goods. A **Sample Ocean Bill of Lading** is provided on **page 23**.

There are two types of bills of lading. The first type, "straight bills," are non-negotiable and used when the shipment is to be consigned directly to the buyer. The second type, "order bills," are negotiable and used when the exporter does not want title to pass to the buyer until certain conditions have been met, e.g. pay for the product, post a bond, etc.

If you are exporting product in a container that you have obtained from a shipping line, you will not need an inland bill of lading; the shipping line will cover inland and ocean shipping on one bill of lading (an ocean or intermodal bill of lading).

▶ **Insurance Certificate**

An insurance certificate is needed whenever insurance is provided by the shipper (e.g. C.I.F. sale) and/or referenced in the letter of credit instructions. There are three common types of cargo coverage: named perils, broad named perils, and all risks. Named perils coverage is written with clauses that specify what portion of the covered loss will be paid in the case of damage. These clauses are free of are free of particular average (FPA), with average (WA or WPA), and all risks coverage. A policy written with a FPA clause does not pay partial damage sustained by cargo. The WPA clause pays for partial damage to cargo caused by named perils but is subject to a deductible specified in the policy. A **Sample Insurance Certificate** is provided on **page 24**.

- 16) After taking delivery of the cargo at the outbound steamship line matches the copy of the dock receipt with the set of ocean bills of lading received from the exporter's freight forwarder, and prepares loading storage plan.

- 17) Exporter's freight forwarder pays amounts due to outbound steamship line and delivers to the exporter the original ocean bill of lading, together with the bill covering the inland freight, the stevedoring, and the freight forwarder's services.
- 18) Exporter submits a commercial set--a negotiable bill of lading, an invoice and insurance certificate, and a customs invoice, if necessary--to the exporter's bank.
- 19) After receipt and acceptance of the commercial set, the exporter's bank pays the exporter in accordance with the letter of credit issued by the buyer's bank. Exporter's bank transmits the commercial set to the buyer's bank, which will present them to the buyer, who in turn will reimburse the bank for payment made to the exporter.
- 20) Exporter or freight forwarder sends a non-negotiable bill of lading to the buyer as notification that the cargo has been shipped.
- 21) After the vessel has sailed, the outbound steamship line's office transmits a manifest (invoice of cargo), freight bills, delivery receipts, and container list, and an arrival notice to the inbound steamship line's office. A **Sample Manifest** is provided on **page 25**.
- 22) Outbound carrier's office submits to U.S. customs one copy of the non-negotiable bill of lading along with a copy of the exporter's export declaration.
- 23) Consignee's customs broker submits to the local customs office the proper documents and pays the duties for clearance in accord with local regulations. A duty is a tax charged by a government on imported goods. There are three types of duties: ad valorem duty, assessed in proportion to the value of the imported; specific duty, levied on a basis other than value; or a combination of both.

Sample Export Documents	Page
Pro Forma Invoice	13
Commercial Invoice	14
Irrevocable Letter of Credit	15
Irrevocable Letter of Credit (SWIFT Format)	16
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Dock Receipt	19

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Ocean Bill of Lading 23

Insurance Certificate 24

Manifest 25

SAMPLE PRO FORMA INVOICE

CALIFORNIA CITRUS EXPORT CO.
100 ORANGE GROVE DRIVE
SANTA PAULA, CALIFORNIA 93060
Telephone Number 805-500-9000
Fax Number 805-500-9001

Date: August 5, 1998

TO: Nagoya Import Company
Hamamatsucho Office Center
2-4-1, Shibakouen, Minato-ku
Nagoya, Japan

Your Reference: Ltr., Aug. 1, 1998

We hereby quote as follows

Terms of Payment: Letter of Credit
Terms of Sale: CIF Nagoya, Japan

Quantity	Description	Unit Price	Total Price
54 ctn	Valencia oranges, size 56	\$20.00	\$1080.00
324 ctn	Valencia oranges, size 72	\$18.00	\$5,832.00
569 ctn	Valencia oranges, size 88	\$14.00	\$7,966.00
54 ctn	Valencia oranges, size 113	\$12.00	\$648.00
Total 1001			
Total FOB Santa Paula, CA Domestic packed			\$15,526.00
Estimated export processing, packing, prepaid inland freight to Oakland			\$500.00
Estimated forwarder's handling charges			\$200.00
Estimated ocean freight charges			\$3,545.33
Estimated Insurance			\$75.00
Estimated CIF Nagoya, Japan			\$19,846.33
Gross Weight 39,540 LBS (17,935 KGS)		Measurement 1251 CFT (35.431 CM)	
Net Weight LBS 37,538 (17,062 KGS)			

- 1) All prices quoted herein are U.S. dollars.
- 2) Prices quoted herein for merchandise only are valid for 15 days from this date.
- 3) Any changes in shipping costs or insurance rates are for account of the buyer.
- 4) Shipment date 10 days from receipt here purchase order and letter of credit.

SAMPLE COMMERCIAL INVOICE

CALIFORNIA CITRUS EXPORT CO.
 100 ORANGE GROVE DRIVE
 SANTA PAULA, CALIFORNIA 93060
 Telephone Number 805-500-9000
 Fax Number 805-500-9001

Invoice To: Nagoya Import Company Hamamatsucho Office Center 2-4-1, Shibakouen, Minato-ku Nagoya, Japan Ship To: Nagoya Import Company Hamamatsucho Office Center 2-4-1, Shibakouen, Minato-ku Nagoya, Japan Forwarding Agent: Far East Forwarders, Inc. Country of Origin: U.S.A.	P.O. Date: 8/01/98 P.O. No.: NIC4935 Invoice Date: 8/20/98 Invoice No.: 936466-01 Method of Transportation: Vessel-container Steamer: Pacific Pacer Sailing Date 8/22/98 Terms of Payment: Letter of Credit Bank of Tokyo Letter of Credit No. 500 Terms of Sale: CIF Nagoya Marks: SUNBURST 4935
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Quantity	Description	Unit Price	Total Price
54 ctn	Valencia oranges, size 56	\$20.00	\$1080.00
324 ctn	Valencia oranges, size 72	\$18.00	\$5,832.00
569 ctn	Valencia oranges, size 88	\$14.00	\$7,966.00
54 ctn	Valencia oranges, size 113	\$12.00	\$648.00
Total 1001			

Total FOB Santa Paula, CA Domestic packed	\$15,526.00
Export processing, packing, prepaid inland freight to Oakland	\$500.00
Forwarder's handling charges	\$200.00
Ocean freight charges	\$3,545.33
Insurance	\$75.00
CIF Nagoya, Japan	\$19,846.33

Gross Weight 39,540 LBS (17,935 KGS)	Measurement 1251 CFT (35.431 CM)
Export Packed 37,538 LBS (17,062 KGS)	

I certify the above to be true and correct.

Signature of Export Manager
 Exporter Company's Name

SAMPLE IRREVOCABLE LETTER OF CREDIT

BANK OF TOKYO

Irrevocable Documentary Credit No. Doc. 500

Name of Issuing Bank:

Bank of Tokyo
Hayakawa Tonoakai Bld. 10F
Iwamoto-Cho, Chiyoda-Ku
Tokyo, Japan

Applicant:

Nagoya Import Company
Hamamatsucho Office Center
2-4-1, Shibakouen, Minato-ku
Nagoya, Japan

Advising/Confirming Bank:

Bank of Long Beach
1 Long Beach Plaza
Long Beach, California 2000

Beneficiary:

California Citrus Export Co.
100 Orange Grove Drive
Santa Paula, California 93060

Place and Date of Issue:

Tokyo, Japan, August, 12 1998

Amount not Exceeding:

USD 20,000 (SAY TWENTY THOUSAND AND
00/100 U.S. DOLLAR ONLY)

Date and Place of Expiry

August 15, 1999, Santa Paula, California

DEAR SIRs:

WE HEREBY ISSUE THIS IRREVOCABLE DOCUMENTARY CREDIT IN YOUR FAVOR WHICH IS AVAILABLE WITH ANY BANK BY NEGOTIATION AGAINST PRESENTATION OF THE FOLLOWING DOCUMENTS AND OF YOUR DRAFTS FOR FULL INVOICE VALUE AT SIGHT DRAWN ON US

1. SIGNED COMMERCIAL INVOICE IN 6 COPIES INDICATING CREDIT NUMBER.
2. FULL SET CLEAN ON BOARD BILLS OF LADING, CONSIGNED TO APPLICANT, NOTIFY BANK OF TOKYO, MARKED "ON BOARD" AND "FREIGHT PAID" EVIDENCING SHIPMENT FROM U.S. POST TO NAGOYA, JAPAN
3. INSURANCE CERTIFICATE
4. PHYTOSANITARY CERTIFICATE

COVERING: CIF JAPAN PORT VALENCIA ORANGES DETAILS AS INVOICE NO.

ALL BANKING CHARGES INCLUDING REIMBURSING BANK'S CHARGES OUTSIDE JAPAN ARE FOR BENEFICIARY'S ACCOUNT.

THE NEGOTIATING BANK IS AUTHORIZED TO DRAW AT SIGHT WHEN ACCOMPANIED BY THEIR CERTIFICATE CERTIFYING THAT ALL TERMS AND CONDITIONS OF THIS CREDIT HAS BEEN COMPILED WITH ON: IMPORTER'S COMMERCIAL BANK, US OFFICE.

NEGOTIATING BANK MUST FORWARD TO US ALL DOCUMENTS EXCEPT ONE DUPLICATE SET AS STATED IN THIS CREDIT REGISTERED AIRMAIL IN ONE COVER.

THIS IS THE CONFIRMATION OF THE CREDIT OPENED BY CABLE UNDER TODAY'S DATE THROUGH THE CONFIRMING BANK.

THIS DOCUMENTARY CREDIT IS SUBJECT TO THE UNIFORM CUSTOMS AND PRACTICES FOR DOCUMENTARY CREDITS, 1993 REVISION, INTERNATIONAL CHAMBER OF COMMERCE PUBLICATION NUMBER UCP 500.

AUTHORIZED SIGNATURE

SAMPLE IRREVOCABLE LETTER OF CREDIT


SWIFT FORMAT

received from:	DBDDGMXXMASLP Bank of Tokyo, Tokyo, Japan
sent to:	Bank of Long Beach, Long Beach California
date : 12 Aug. 98 time : 09.13	issue of a documentary credit **urgent**
:27 /sequence of total	1/1
:40A /form of documentary credit	IRREVOCABLE
:20 /issuing bank's reference number	500
:31C /date of issue	980812
:31D / Date and place of expiry	990815 BANK OF LONG BEACH NAGOYA IMPORT COMPANY NAGOYA, JAPAN
:50 /applicant	CALIFORNIA CITRUS EXPORT CO. SANTA PAULA, CALIFORNIA
:59 / beneficiary	USD US DOLLAR #NOT TO EXCEED 20,000#
:32B / currency code and amount	NOT ALLOWED
:43T/ transhipment	OAKLAND, CALIFORNIA
:44A/ loading on board/dispatch/taking in charge from/at	NAGOYA, JAPAN
:44B / for transportation to	CIF NAGOYA
:45A / description of goods and/or services	1,001 CARTONS OF VALENCIA ORANGES ORIGINAL COMMERCIAL INVOICE PLUS THREE COPIES, ORIGINAL PACKING LIST PLUS THREE COPIES, INSURANCE CERTIFICATE, PHYTOSANITARY CERTIFICATE, OCEAN BILL OF LADING, ALL DOCUMENTS MUST INDICATE LETTER OF CREDIT NUMBER 500 AND REFERENCE NUMBER OF CONFIRMING BANK
:46A / documents required	DOCUMENTS ARE TO BE PRESENTED WITHIN 21 DAYS AFTER SHIPMENT BUT WITHIN L/C VALIDITY
:47 A / additional conditions	ALL REQUIRED DOCUMENTS ARE TO BE SENT TO BANK OF TOKYO, TOKYO, JAPAN IN ONE SET, VIA COURIER CONFIRMING THAT ALL TERMS AND CONDITIONS HAVE BEEN COMPILED WITH. DOCUMENTS ARE TO INCLUDE YOUR SETTLEMENT INSTRUCTIONS.
:48 /period of presentation	ALL BANKING CHARGES INCLUDING REIMBURSING BANK'S CHARGES OUTSIDE OF TAIWAN ARE FOR BENEFICIARY'S ACCOUNT
:78 /instructions of paying/accepting/negotiating bank	CONFIRM
:71B / charges (which party pays)	
:49 /confirmation instructions	
END	

SAMPLE PHTOSANITARY CERTIFICATE

FORM APPROVED
OMB NO. 0579-0052

No phytosanitary certificate can be issued until an application is completed (7 CFR 353).

UNITED STATES DEPARTMENT OF AGRICULTURE ANIMAL AND PLANT HEALTH INSPECTION SERVICE PLANT PROTECTION AND QUARANTINE PHTOSANITARY CERTIFICATE	FOR OFFICIAL USE ONLY	
	PLACE OF ISSUE OAKLAND, CALIFORNIA	
	NO.: FPC 2352378	
TO: THE PLANT PROTECTION ORGANIZATION(S) OF JAPAN	DATE INSPECTED AUGUST 18, 1998	

CERTIFICATION

This is to certify that the plants or plant products described below have been inspected according to appropriate procedures and are considered to be free from quarantine pests, and practically free from other injurious pests; and that they are considered to conform with the current phytosanitary regulations of the importing country.

DISINFESTATION AND/OR DISINFECTION TREATMENT

1. DATE	2. TREATMENT
3. CHEMICAL (ACTIVE INGREDIENT)	4. DURATION AND TEMPERATURE
5. CONCENTRATION	6. ADDITIONAL INFORMATION

DESCRIPTION OF THE CONSIGNMENT

7. NAME AND ADDRESS OF THE EXPORTER CALIFORNIA CITRUS EXPORT CO. 100 ORANGE GROVE DRIVE SANTA PAULA, CALIFORNIA 93060 U.S.A.	8. DECLARED NAME AND ADDRESS OF THE CONSIGNEE NAGOYA IMPORT COMPANY HAMAMATSUCHO OFFICE CENTER 2-4-1, SHIBAKOUE, MINATO-KU NAGOYA, JAPAN
9. NAME OR PRODUCE AND QUANTITY DECLARED 1,001 CARTONS ORANGES	10. BOTANICAL NAME OF PLANTS
11. NUMBER AND DESCRIPTION OF PACKAGES 1,001 CARDBOARD CARTONS	12. DISTINGUISHING MARKS SUNBURST 4935
13. PLACE OF ORIGIN VENTURA COUNTY CALIFORNIA, USA	14. DECLARED MEANS OF CONVEYANCE PACIFIC PACER V-58 SEALED AND SCREENED CONTAINER
	15. DECLARED POINT OF ENTRY NAGOYA

Any intentional false statement in this phytosanitary certificate or misrepresentation relative to this phytosanitary certificate is a violation of law, punishable by a fine of not more than \$10,000, or imprisonment of not more than 5 years, or both (18 U.S.C. s1001)

ADDITIONAL DECLARATION

"THIS PRODUCT WAS APPROVED IN AN AREA OUTSIDE OF THE QUARANTINE REGULATED AREAS FOR MEDITERRANEAN FRUIT FLY."

16. DATE ISSUED	17. NAME OR AUTHORIZED OFFICER (Type or Print)	18. SIGNATURE OF AUTHORIZED OFFICER
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No financial liability shall attach to the United States Department of Agriculture or to any officer or representative of the Department with respect to this certificate.

SAMPLE INLAND BILL OF LADING

Carrier California Freight Company Shipper's No. 999999999
 Agent's No. 38A-1400
 At Santa Paula, California Aug. 18, 1998 from California Citrus Export Co. Truck X
 Freight _____

RECEIVED subject to the classifications and tariffs in effect on the date of the issue of this Bill of Lading. The property described below in apparent good order, except as noted (contents and condition of contents of packages unknown), marked, consigned, and destined as indicated below which said carrier (the word carrier being understood throughout this contract as meaning any person or corporation in possession of the property under contract) agrees to carry to its usual place of delivery at said destination if on its route otherwise to deliver to another carrier on the route to said destination. It is mutually agreed as to each carrier of all or any of said property over all or any portion of said route to destination and as to each party at any time interested in all of any said property that every service to be performed hereunder shall be subject to all the bill of lading terms and conditions in the governing classification on the date of shipment.

Shipper hereby certifies that he is familiar with all the bill of lading terms and conditions in the governing classification and the said terms and conditions and hereby agreed to by the shipper and accepted for himself and his assigns.

Consigned to <u>White Star Steam Ship Lines, Inc. "Pacific Pacer" Booking No. BOI N 1846</u> Destination <u>Pier 24 Oakland Marine Terminal</u> State of <u>California</u> County of <u>Ventura</u> Route _____ Delivery Carrier <u>California Freight Company</u> Vehicle or Car Initial _____ No. _____					Subject to Section 7 of conditions of applicable bill of lading if this shipment is to be delivered to the consignee without recourse on the consignor the consignor shall sign the following statement. The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges. Per _____ (Signature of Consignor) If charges are to be prepaid write or stamp here To be Prepaid To Be Prepaid Received \$ <u>1,719.56</u> to apply in prepayment at the charges on the property described hereon. _____ Agent or cashier Per _____ The signature here acknowledges only the amount prepaid. Charges advanced \$ _____ This is to certify that the above-named materials are property classified, described, packaged, amrked and labeled and are in proper condition for transportation according to the applicable regulations of the Department of Commerce.
No. of Packages	Kind of Package Description of Articles Special Marks	Weight	Class or Rate	Check Column	
1001 ctns	1-40' container WSSL #TRIU855204-0, packed with 1,001 cartons of Valencia oranges. Nagoya Import Company Toyoshi Kimura	39,540 LBS (17,540KGS)			
The fibre boxes used for this shipment conform to the specifications set forth in the box maker(s) certificate thereon, and all other requirements of the Consolidated Freight Classification.			Shipper's imprint in lieu of stamp not part of Bill of Lading approved by the Interstate Commerce Commission.		

If the shipment moves between two ports by a carrier by water, the law requires that the bill of lading shall state whether it is carrier's or shipper's weight.

Note-Where the rate is dependent on value, shipper's are required to state specifically in writing the agreed or declared value of the property

SAMPLE PACKING LIST

CALIFORNIA CITRUS EXPORT CO.
 100 ORANGE GROVE DRIVE
 SANTA PAULA, CALIFORNIA 93060
 Telephone Number 805-500-9000
 Fax Number 805-500-9001

TO: Nagoya Import Company
 Hamamatsucho Office Center
 2-4-1, Shibakouen, Minato-ku
 Nagoya, Japan

VESSEL: PACIFIC PACER

Shipment consists of: 1,001 cartons	Marks: SUNBURST 4935
--	-----------------------------

* Legal weight is weight of article plus paper, box, bottle, etc. contains the article as usually carried in stock.

Quantity	Description	Weight in LBS. or KILOS			Dimensions		
		Gross Weight Each	*Legal Weight Each	Net Weight Each	Height	Width	Length
1,001 Cartons	Valencia oranges	39,540 LBS. 17,935 KGS.			1251 CFT		

SAMPLE SHIPPER'S EXPORT DECLARATION

U.S. DEPARTMENT OF COMMERCE - BUREAU OF THE CENSUS - INTERNATIONAL TRADE ADMINISTRATION FORM 7525-V-ALT (Intermodal) (1-1-88)				SHIPPER'S EXPORT DECLARATION			CONFIDENTIAL - For use solely for official purposes authorized by the Secretary of Commerce (13 U.S.C. 30 301 (g)).			OMB No. 0607-1502		
2. EXPORTER (Principal or seller-license and address including ZIP Code) CALIFORNIA CITRUS EXPORT CO. 100 ORANGE GROVE DRIVE SANTA PAULA, CALIFORNIA 93060 U.S.A.				5. DOCUMENT NUMBER BOOKING NO: BOIN1846			5a. B/L or AWB NUMBER			DO NOT USE THIS AREA		
				6. EXPORT REFERENCES SHIPPER'S REF: 681038 FAR EAST FILE NO. 61102 NEED: 3 ORIG./3 SGN. CPS./12 UNSIGN. CPS.								
3. CONSIGNED TO TO ORDER OF SHIPPER				7. FORWARDING AGENT (Name and Address - references) Far East Forwarders, Inc. FMC 690 25 Ocean Drive Torrance, California 90501						29. THE UNDERSIGNED HEREBY AUTHORIZES FAR EAST FORWARDERS, INC. TO ACT AS FORWARDING AGENT FOR EXPORT CONTROL AND CUSTOMS PURPOSES. EXPORTER <u>CALIFORNIA CITRUS EXPORT</u> (BY DULY AUTHORIZED OFFICER OR EMPLOYEE) _____		
				8. POINT (STATE) OF ORIGIN OR FTZ NUMBER CALIFORNIA, U.S.A.						30. METHOD OF TRANSPORTATION Vessel		
4. NOTIFY PARTY/INTERMEDIATE CONSIGNEE (Name and Address) NAGOYA IMPORT COMPANY HAMAMATSUCHO OFFICE CENTER 2-4-1, SHIBAKOUE, MINATO-KU NAGOYA, JAPAN				9. DOMESTIC ROUTING/EXPORT INSTRUCTIONS TEMPERATURE SELECTOR SETTING AT <u>37 DEG. C</u> REFRIGERATED STOWAGE						31. ULTIMATE CONSIGNEE (Give name and address if this party is not shown in item 3.)		
										32. DATE OF EXPORTATION (Not required for vessel shipments)		
12. PRE-CARRIAGE BY				13. PLACE OF RECEIPT BY PRE-CARRIER				33. COUNTRY OF ULTIMATE DESTINATION JAPAN				
14. EXPORTING CARRIER PACIFIC PACER V-58				15. PORT OF LOADING/EXPORT LONG BEACH, CA.				34. EXPORTER'S EIN (IRS) NUMBER 950000000				
16. FOREIGN PORT OR UNLOADING (Vessel and air only) NAGOYA, JAPAN				17. PLACE OF DELIVERY BY ON-CARRIER				35. PARTIES TO TRANSACTION NON-RELATED				
				11. TYPE OF MOVE CY/CY			11a. CONTAINER (Vessel only) YES			Export shipments are subject to inspection by U.S. Customs Service and/or Office of Export Enforcement		
MARKS AND NUMBERS (18)	NUMBER OF PACKAGES (19)	DESCRIPTION OF COMMODITIES in Schedule B detail (20)	GROSS WEIGHT (KILOS) (21)	MEASUREMENT (22)	D OR F (23)	CD - Check digit Value - Selling price or cost if not sold (U.S. dollars, omit cents) Quantity - Schedule B units(s) (Nearest whole unit)						
TRIU855204-0	1,001	1-40FT REEFER CONTAINER S.T.C. CARTONS: FRESH ORANGES (VALENCIA)	17,935 KGS 39,540 LBS	35.431 M3 1251 CFT	D	24. SCHEDULE B NO. 0805.10.0040		CD				
						25a. QUANTITY 1 17,027 KGS		25 b. QUANTITY 2				
						26. VALUE 8,500.00						

		27. VALIDATED LICENSE NO./GENERAL LICENSE SYMBOL	28. ECCN (When required)	36. I certify that all statements made and all information contained in this document, set forth in the "Co" that civil and criminal penalties, including forfeiture and sale, may be provided to the requested information, or for violation of U.S. laws 1001; and 50 U.S.C. App. 2410).
				(Signature)

SAMPLE SHIPPER'S LETTER OF INSTRUCTIONS

TO: Far East Forwarders, Inc.
25 Ocean Drive
Torrance, California 90501

Date: August 16, 1998
Shipper's Ref. No: 999999999
P.O. No: NIC4935

Gentlemen:

Please note that the following goods have been shipped to you at Pier 24 Oakland Marine Terminal on August 16, 1998 via California Freight Co. B/L No. attached for forwarding on to Nagoya, Japan via ocean freight.

Marks and Numbers	Number and Types of Packages	Description of Merchandise	Gross Weight in Lbs..	Dimensions of Total Cubic Feet
SUNBURST 4935	1,001 Cartons	Valencia oranges	39,450	1251 CFT

Schedule B Number 0805.10.0040

Net Qty: 1,001

CIF Value: \$15,526

Prepare ocean bill of lading as follows:

Shipper's I.R.S. EIN # 99-99999999

Show shipper as California Citrus Export Co. Consign B/L to As per letter of credit

Party to Notify Toyoshi Kimura

Insure shipment against all risks.

U.S. Port Oakland

Port of Discharge Nagoya

Ocean Carrier WSSL

FOLLOWING DOCUMENTS ENCLOSED

- | | |
|--|--|
| <input checked="" type="checkbox"/> Commercial invoice in original and <u>5</u> copies | <input checked="" type="checkbox"/> Complete set of Shipper's Export Declaration |
| <input checked="" type="checkbox"/> Packing list in original and <u>3</u> copies | <input checked="" type="checkbox"/> Original Letter of Credit |
| <input checked="" type="checkbox"/> Phytosanitary certificate <u>0</u> copies | <input type="checkbox"/> Copy of Import License |
| <input checked="" type="checkbox"/> Inland Bill of Lading <u>1</u> copies | |
| <input checked="" type="checkbox"/> Dock Receipt <u>0</u> copies | |

PLEASE COMPLETE ON OUR BEHALF THE FOLLOWING DOCUMENTS

- | | |
|---|--|
| <input checked="" type="checkbox"/> Ocean Bill of Lading | <input type="checkbox"/> Consular Invoice |
| <input checked="" type="checkbox"/> Insurance Certificate | <input type="checkbox"/> Certificate of Origin |

Distribution of Documents	Shipper	Consignee	Bank	Other
Bill of Lading	1		per L/C	
Consular Invoice				
Commercial Invoice	1		per L/C	
Insurance Certificate	1		per L/C	
Packing List	1			
Other				

Please process the L/C #15389-/C through Long Beach National Bank, Long Beach, California Advice #55510. Expires October 30, 1998.

SPECIAL INSTRUCTIONS

We hereby authorize you to sign all documents connected with the shipment. The above is a correct declaration of this shipment and should the shipment be refunded or refused we agree to pay all changes incurred.

Sincerely William Harris Name & Title
California Citrus Export Company Company

SAMPLE OCEAN BILL OF LADING

White Star Steam Ship Lines (WSSL), Inc.

SHIPPER/EXPORTER CALIFORNIA CITRUS EXPORT CO. 100 ORANGE GROVE DRIVE SANTA PAULA, CALIFORNIA 93060 U.S.A.		BOOKING NO. BOI N 1846 TWRAO18		BILL OF LADING WSSL3115067430			
CONSIGNEE (Not negotiable unless consigned to order) TO ORDER OF SHIPPER		EXPORT REFERENCES 61102 SHIPPER'S REF # 999999999					
		FORWARDING AGENT FAR EAST FORWARDERS, Inc. FMC 690 25 OCEAN DRIVE TORRANCE, CALIFORNIA 90501					
NOTIFY PARTY NAGOYA IMPORT COMPANY HAMAMATSUCHO OFFICE CENTER 2-4-1, SHIBAKOUEEN, MINATO-KU NAGOYA, JAPAN		POINT AND COUNTRY OR ORIGIN OF GOODS CALIFORNIA, U.S.A.					
		ALSO NOTIFY - EXPORT INSTRUCTIONS (For Merchant's reference only) THESE COMMODITIES, TECHNOLOGY, OR SOFTWARE WERE EXPORTED FROM THE UNITED STATES IN ACCORDANCE WITH THE EXPORT ADMINISTRATION REGULATION, DIVERSION CONTRARY TO U.S. LAW PROHIBITED. NRL KS					
PRE-CARRIAGE BY	PLACE OF RECEIPT OAKLAND, CA	LOADING PER TERMINAL					
OCEAN VESSEL/VOY. NO. PACIFIC PACER V-58	PORT OF LOADING OAKLAND, CA						
PORT OF DISCHARGE NAGOYA, JAPAN	PLACE OF DELIVERY NAGOYA, JAPAN	TYPE OF MOVE CY/CY LOCAL					
PARTICULARS FURNISHED BY SHIPPER							
Container No.; Seal No.; Marks & Nos.	No. of Containers or Packages	TYPE OR KIND OF CONTAINERS OR PACKAGES - DESCRIPTION OF GOODS	GROSS WEIGHT	MEASUREMENT			
TRIU855204-0	1 x 40'	SHIPPER'S LOAD AND COUNT CY/CY. FREIGHT PREPAID. MAINTAIN TEMPERATURE AT 37 DEG. F. HC REEFER CONTAINER STC: 1001 CARTONS FRESH VALENCIA ORANGES AGREED WEIGHT IS 17.9 KGS/CTN	17935 KGS 39450 LBS	35.431 CM 1251 CFT			
Total number of Containers or other packages or units received by the Carrier (in words) TOTAL CONTAINERS: ONE							
Declared value subject to clause 6(2) overleaf. If no value declared, liability limit applies as per clause 5(2)(C), 6(1), or 29 as applicable. Shipper's Declared Value USD							
OCEAN RATES AND CHARGES							
ITEM NUMBER	WEIGHT	MEASUREMENT	CURR.	RATE	BASIS	PREPAID	COLLECT
008-5700	17.935	35.431	US\$	2.16	EA	2,177.28	19,400
CAF			US\$	33.00	%	718.50	
FAF	18.043		US\$	2.00	W	36.09	
CRC	18.043		US\$	34.00	W		
TER. HNDL. CHG.	17.935	35.431	YEN	15,000	EA	3,545.33	
LADEN ON BOARD THE VESSEL 08/23/98		NO. ORIGINALS THREE	PLACE OF B/L ISSUE: LOS ANGELES		Prepaid at LOS ANGELES	Payable at NAGOYA	
RECEIVED in apparent external good order and condition except as otherwise noted the total number of containers or other packages or units enumerated above (*) for transportation from the Place of Receipt to the Place of Delivery subject to the terms hereof. One of the original Bills of Lading must be surrendered duly endorsed in exchange for the Goods or Delivery Order unless otherwise provided herein. In accepting this Bill of Lading the Merchant expressly accepts and agrees to all its terms whether printed, stamped, or written, or otherwise incorporated notwithstanding the non-signing of the Bill of Lading by the Merchant.							
IN WITNESS WHEREOF, the number of original Bills of Lading stated above have been signed, one of which being accomplished, the other(s) to be void.							
(The terms and conditions of Bill of Lading continued on the back hereof.)							

By _____

WHITE STAR STEAM SHIP LINES (WESTERN REGION) AS
 AGENTS FOR WHITE STAR STEAM SHIP LINES, INC.

SAMPLE MANIFEST

DATE: 8/31/98 14:37:58 PDT ORDER NO: 568874 ORDER TYPE: : BOOKED SEASON: 1998 ASSIGNMENT: 568874
 REV. NO.: 2 ORDER LOCATION . . . : 69 11 81 CALIFORNIA CITRUS EXPORT CO. - SANTA PAULA

SHIP DATE : 8/19/98	HANDLING SALES OFFICE : WSSL	CREDIT SALES OFFICE : WSSL
ORDER DATE : 8/11/98	PRICE METHOD : CIF	SPECIAL SALES HANDLING : N
ORDER CLASS : EXPORT	BUYERS PO# : NIC4935	MISC REFERENCE :
TRANS (S/C/P/B) : C	SHIP VIA : TRUCK	LOCATION MISC. REF :
BILL TO # : 06971002	REQUESTED SHIP DATE : 8/19/98	EXCHANGE # : 62928
BILL- TO NAME : NAGOYA CORPORATION		MISC REF. :
SHIP TO # : 06971003		HOUSE : 11447
SHIP- TO NAME : NAGOYA CORPORATION		SHIP- TO PHONE #:
CITY/STATE/ZIP : JAPAN,		PKH PHONE : 805-500-0000
COUNTRY : JAPAN		
CARRIER : CALIFORNIA FREIGHT COMPANY		CARRIER PHONE # : 805-432-0000
TRUCK LICENSE :		EXPORT TRADE AREA : 06
BOAT CONTROL # : 999999999	VOYAGE # : V-58	VESSEL : PACIFIC PACER
SAIL DATE : 8/22/98	STEAMSHIP LINE : WSSL	SEA CONTAINER # : TIRU855204-0
SHIPMENT # : 568874	INSPECTION :	INSPECTION # :
TEMP SETTING : 37	PHYTO :	PALLETS (Y/N) : y
TEMP REC BRAND : COX	TEMPREC # : 2026852	TEMP CHART # :
TEMP REC BRAND 2 :	TEMP REC # 2 :	TEMP CHART # 2 :
SEAL # : 140008	TRANSPORTAION - DATE IN : 8/19/98	TIME IN: 18:10 TIME OUT: 19:49 PDT
DOOR SEALS REQUIRED : Y	FREIGHT CODE DESC :	
ARRIVAL DATE : 9/02/98		
PORT OF LOADING : OAK	PORT OF DESTINATION: : NAG	STEAMSHIP BOOKING : BOIN1846
EARLIEST DELIVERY : 8/19/98	LATEST DELIVERY : 8/20/98	SEA CONTAINER FLAG : Y
CORNER BOARDS : Y	STRAPPING : Y	USDA INSPECTION : N
PHTO FLAG : S	ORDER DESIGNATION : I	WEEK # : 34
CATEGORY CODE : JL	MASTER ORDER # :	
INSTRUCTIONS : CONT MUST BE SEALED		
	LATEST P/U 8/20 8 AM	
	*****LOADING PORT IS OAKLAND*****	
	RECORDER # CHG	
	PHYTOSANITARY CERTIFICATE REQUIRED	
	PLEASE FOLLOW SAFEGUARD PROCEDURES AS NECESSARY.	
	MARK: ASSIGN # - PORT ON CTNS	
	WEIGHT 46.190	

CONTAINER LABEL	IC VARIETY	SUB DIS GRAD	SIZE	QUANTITY	SCALE	SF	C	PRICE	CUST AMT	STD
							• G	PRICE	GRS AMT	CTNS
STD CARTON HONEY	JP VALENCIA	CEN SK	56	54	JV SC 34			20.00	1080.00	54
								15.00	810.00	
STD CARTON HONEY	JP VALENCIA	CEN SK	72	324	JV SC 34			18.00	5832.00	324
								13.00	4212.00	
STD CARTON HONEY	JP VALENCIA	CEN SK	88	569				14.00	7966.00	569
								9.00	5121.00	
STD CARTON HONEY	JP VALENCIA	CEN SK	113	54	JV SC 33			12.00	648.00	54
								7.00	378.00	
	47X41 PALLET PLT			19				7.83	148.00	
								7.83	148.00	
	EXPT TEMPERA			1				15.00	15.00	