

CUSTOMS DIRECTIVE

ORIGINATING OFFICE: CO:TO:I:O

DISTRIBUTION: SEE SIGNATURE PAGE
CUSTOMS DIRECTIVE NO. 3550-071
ISSUE DATE: JULY 27, 1994

SUBJECT: "CHANGE" AND "NO CHANGE" LIQUIDATION NOTATIONS

1. **PURPOSE:**

To establish a uniform system of "Change" and "No Change" liquidation notations on entry summaries and associated invoices.

2. **BACKGROUND:**

Liquidation is the final determination of admissibility and computation of duties, taxes, fees and/or drawback accruing on an entry. It is essential that entry summaries, and their invoices when appropriate, be notated with or be associated with clear and explicit liquidation instructions to ensure that the entries are liquidated accurately and according to the regulations.

This directive provides the notations to be used for "No Change" and "Change" liquidations on entry summaries and invoices except for All paperless entry summaries. For "No Change" and "Change" notations on All paperless entry summaries, see Headquarters memorandum MAN-1-CO:T:I:P LL, dated October 8, 1993, "Standard Operating Procedures for the Review and Processing of Electronic Summaries/Invoices."

These notations will be recorded by Import Specialists and/or Entry Specialists (IS/ES) on invoices and entry summaries. The notations will be subject to review by Supervisors and other concerned parties as appropriate. Duties, fees and taxes will be calculated and notated on the CF 7501 by entry personnel or liquidators. Import Specialists will perform calculations on an as-needed basis.

3. **ACTION:**

All notations recorded on an entry or invoice by an IS/ES must be in red ink, legibly written or stamped, and initialed. No report or notation made by an IS/ES on the invoice should be erased, blotted out or otherwise eradicated. If a correction must be made, a single red line should be drawn through the original notation. The new notation should be dated and initialed by the person making the change.

Notations made by brokers or importers on invoices should never be erased, lined out or obliterated. Worksheets or other attachments are acceptable for the

required IS/ES notations provided that: (1) notations are in red ink as they would normally appear on the invoice or entry summary; (2) attachments are securely affixed to the entry summary package; and (3) there are clear references on the invoice and entry summary to the attachments.

An exception to the above procedures may be made where the same appraisal or classification action is required on a large number of entries, e.g., anti-dumping/countervailing. When this is the case, an appraisal or classification action may be written or printed out by computer and signed, then associated with each entry or batch of entries. However, this exception or any other exceptions determined to be necessary by a field office must be fully documented and submitted to Headquarters for approval before any action is taken on the entries.

Once an entry has been liquidated it should not be altered in any manner, except in the case of stipulations where green ink is appropriate. When an entry is reliquidated, a form or worksheet (see Attachment #1) should be filled out in red ink and attached to the entry summary showing the reliquidated amounts.

Please note: The amount provided for in 19 CFR 159.6 is currently \$10 but is subject to regulatory revision due to Title VI - Customs Modernization of the NAFTA Implementation Act of December 8, 1993.

A. No Change

A "No Change" entry summary is one in which there have been no changes reported in entered quantities, values, classification, or any other factor up to a net difference of less than \$10 (except Antidumping/Countervailing (AD/CVD)) between the total liquidated duties and the total estimated duties deposited. When the IS/ES reviews an entry summary and agrees with the entered values and rates of duty, or there is a net difference of less than \$10 between the total estimated duties and total liquidated duties (except for AD/CVD), he/she shall notate the entry summary by placing check marks in the bottom of Columns 33 and 34 (or a NO CHANGE/AS ENTERED stamp may be used) and writing the appropriate liquidator code in the space provided. No notations are required on by-passed entries.

For AD/CVD purposes, when the Department of Commerce, International Trade Administration, instructs Customs to "liquidate at the rate required at the time of entry," the result is not necessarily a "No Change" liquidation because a bond may have been accepted in lieu of a cash deposit, etc.

B. Changes:

A "Change" entry is one for which there is a difference of \$10 (except for AD/CVD) or more between the total liquidated duties and the total estimated duties deposited. The change can result in either an increase or decrease in duty. There are many reasons why liquidated duties may be different from estimated duties. The most common are changes in the entered value, classification, quantities and foreign currency exchange rates. Differences may also be the result of changes in AD/CVD rates of duty, for additional or special rates of duties or fees, or the assessment of marking duties.

Whenever an IS/ES determines that a change is in order, he/she must notate the change on the invoice, worksheet, attachments, and the entry summary, depending on the type of change being made. If the IS/ES determines that additional fees are due, the fees are to be listed separately on the entry summary.

Where an increase in duty due exceeds \$15 (C.R. 152.2), or when transaction value is rejected and this increases the duty liability (C.R. 152.103(m)), Customs must send a notice of the change to the importer on a CF 29 "Notice of Action". The CF 29 should clearly specify the nature of the difference. The CF 29 should also specify whether the action is proposed or already taken. When the action is proposed, the importer should be given 20 days to respond in writing if in disagreement. "CF 29 (date)" should be entered in the blank space below block A of the entry summary.

The liquidation reason code shall be shown in block A of the entry summary in front of the liquidator code, e.g., 01/999. See Attachment #2 for list of reason codes.

- (1) Classification and Rate of Duty If the IS/ES disagrees with one or more of the tariff classification numbers or rates, he/she shall write on the invoice the proper tariff number or rate opposite the item to which the change applies and initial and date the change. In addition, he/she shall write an "RR" or "RA" in the right-hand margin of the invoice opposite the item to which the change applies. "RR" indicates that the rate of duty has been reduced. "RA" indicates that the rate of duty has been advanced. "RA" or "RR" shall also be written on the bottom of Column 34 and a check mark should be noted on the bottom of Column 33 (if in agreement with the value) on the entry summary. See Attachment #3 and #4.
- (2) Value If the IS/ES disagrees with one or more of the entered values, he/she shall write a statement of appraisement on the invoice and initial and date the changes. The notation "ADV" or "RED" shall be written in the right-hand margin of the invoice

opposite the items to which the changes apply. "ADV" indicates that a higher value than the entered value applies. "RED" indicates a lower value than the entered value applies.

The statement may be expressed in terms of unit value or it may be expressed as a total invoice value. If expressed as a total invoice value and if more than one rate of duty applies to the total invoice value, a separate value must be shown for each different rate of duty.

The purpose of the statement of appraisement is to communicate clearly, concisely and in proper sequence the formula for arriving at the liquidated value.

There are four elements to consider in a statement of appraisement:

- (a) determination of the unit price and quantity
e.g., appraised at invoice unit price of \$5.94 per dozen
- (b) any adjustments to that price, expressed as "plus" or "less"
e.g., appraised at invoice unit price of \$5.94 per dozen plus \$6.00/per dozen for proceeds
- (c) statement as to packing costs, whether included ("packed") or to be added ("plus packing")
e.g., appraised at invoice unit price of \$5.94 per dozen plus \$6.00/per dozen for proceeds, packed
- (d) statement as to transportation charges included in terms of sale, ocean freight, air freight, insurance, etc.
e.g., appraised at invoice unit price of \$5.94 per dozen plus \$6.00/per dozen for proceeds, packed, less ocean freight and insurance.

Following are some examples of statements of appraisement:

- Appraised at invoice unit values plus, (or less) items marked X, packed, less freight and insurance.
- Appraised at U.S. dollars, plus 5 percent packing.

- Appraised at invoice total of \$55,000, packed.
- Appraised at U.S. dollars at \$1 for 240 Yen at invoiced unit values, packed.
- Appraised at 6 Francs per dozen less 5 percent commission, packed.

See Attachment #5 and #6.

- (3) Currency Conversion If the merchandise is appraised in a foreign currency, the foreign currency must be converted into U.S. dollars in order to determine the liquidated duties. The exchange rate to be used is the certified rate in effect on the date of exportation except where an agreed upon rate or date has been established by the buyer and seller.

The currency rates can be viewed in ACS using function code CYAL. The currency conversion shall be noted on the invoice and the correct value shown in Column 33 and "Currency Conversion (invoice number)" noted in the blank space below block A on the entry summary. See Attachment #7.

- (4) Merchandise Not Legally Marked Certain merchandise is required to be marked or labeled pursuant to Customs Regulations. If such merchandise is found after release not to be legally marked, the District Director may demand its return to Customs custody using CF 4647 "Notice to Mark and/or Notice to Redeliver" for the purpose of requiring it to be properly marked or labeled.

A statement of the facts shall be made on the face of the invoice as to any items or containers not legally marked. The notation "NLM" shall be placed on the right-hand margin of the invoice opposite the item. Once the disposition of the marking violation has been determined, the IS/ES shall write on the invoice: (1) that the items have been satisfactorily marked; (2) that marking has been waived in accordance with C.R. 134.32; or (3) that the articles have entered the commerce without being legally marked or excepted from marking requirements. If the latter has occurred, the IS/ES shall indicate on the invoice the items assessed with a 10 percent marking duty and shall note on the entry summary that 10% marking duty is being assessed. "NLM (line number)" should be shown in the blank space below block A. See Attachment #8.

- (5) Clerical Errors Clerical errors usually involve mathematical errors in addition, duty extensions or when reading information from the invoice to the entry summary. The statement "clerical error" should not be used on the entry summary and invoice because of legal

connotations in protest and court proceedings. Instead, the clerical error should be briefly described on the entry summary and invoice. For example, error in duty rate, incorrect duty extension in line 001, etc., should be notated on the entry summary and the incorrect information lined out and the correct information entered. See Attachment #9.

- (6) Antidumping and Countervailing Duties When an antidumping or countervailing duty final determination is made by the Department of Commerce, the IS/ES shall notate the invoice, worksheet, or attachment and the entry summary with the proper assessment, indicating whether duties are to be increased or refunded. In addition, the E-mail message number or C.I.E. number providing the authority to liquidate should be noted on the entry summary. See Attachment #10.

The IS/ES must review the entry summary to compare the deposit amount to the required amount. If there is a difference, a "Change" liquidation results. Additionally, if a bond was provided in lieu of a cash deposit at the time of entry summary, a "Change" liquidation is required in order to recover the required assessment. There are no de minimis limits for AD/CVD change liquidations. ACS has been modified to accept change liquidations for less than \$10 for entry summaries subject to AD/CVD.

- (7) Shortage and Excess If the IS/ES learns of a manifest discrepancy, a notation of the discrepancy shall be written on the invoice. In addition, the word "Shortage" or "Excess" shall be written on the entry summary, a line drawn through the incorrect quantity and the correct quantity shown.
- (8) Damaged and Defective Merchandise If the merchandise is found to be damaged or defective at the time of importation, an allowance shall be made according to C.R. 158.12 when the invoice price does not reflect the reduced value. The notations on the invoice and entry summary should be those for value reduction.
- (9) Merchandise Entirely Without Commercial Value If a shipment or any portion of the shipment is found to be entirely without commercial value by reason of damage or deterioration, the IS/ES shall note "NCV" opposite the invoice description of the affected item. In addition, the Customs Officer should note "NCV" for the affected item on the entry summary.
- (10) Prohibited Merchandise A statement of the facts shall be made on the face of the invoice of all prohibited merchandise, including

those violating the laws and regulations concerning trademarks, trade names, and copyrights, and the FP&F or OE case number, if known. The notation "Prohibited Merchandise" shall be shown on the entry summary, and no duty assessed provided the merchandise is exported or destroyed in accordance with 19 CFR 158.45(c).

(11) Supplemental Duty Supplemental duty deposits (payments deposited by the importer/broker after estimated duties have been paid but prior to liquidation of the entry (C.R. 141.105)) or a refund prior to liquidation (C.R. 173.4a) shall be shown on the face of the entry. A copy of the supplemental duty letter or the request for refund shall be attached to the entry package.

(12) The IS/ES is responsible for ensuring the totals in Column 35 and blocks 37 through 40 on the entry summary are correct.

5. RESPONSIBILITIES

Regional Commissioners, District, Area and Port Directors of Customs will ensure that the procedures stated in this Directive are implemented and followed accordingly.

4. SUPERSEDED MATERIAL

None

Assistant Commissioner
Office of Commercial Operations

Attachments

Distribution:

R-01 Regional Commissioners
R-04 ARCs (Operations)
R-10 Deputy Assistants Regional Commissioners (Com'l Ops)
F-01 District/Area Directors
F-02 Port Directors
F-07 Asst. Dist. Directors (CO)
G-20 All Import Specialists
G-26 Entry Officers

ATTACHMENT #1

RELIIQUIDATION

ENTRY NUMBER _____

TOTAL PAID AMT _____

TOTAL LIQ AMT _____

CLASS CODE	PAID AMT	ASCERTAINED AMT	INTEREST DATE	INTEREST INC/DEC	REFUND/ INCREASE
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

ATTACHMENT #2

LIQUIDATION REASON CODES

01	Tariff/Other
02	Tariff/Documents
03	Tariff/Country of Origin
04	Value/Other
05	Currency
06	Discounts
07	Assists
08	Shortage
09	Overage
10	Packing
11	Royalty
12	NDC
13	Sect. 402 (B) Transaction Value
14	Sect. 402 (C) Trans-Val Identical or Sim
15	Sect. 402 (D) Deductive Value
16	Sect. 402 (E) Computed Value
17	Sect. 402 (F) Other
18	Internal Revenue Tax
19	Antidumping Duty
20	Countervailing Duty
21	Accelerated Drawback/Overclaimed
22	Clerical Error
23	Drawback Refund/Non-Accelerated Claim
24	Accelerated Drawback/Full Accelerated Paid
25	Drawback/No Change/Full Accelerated Paid
26	No Drawback/No Change
27	Vessel Repairs
28	Interest-Only Adjustments

Entry Summary:

1. Draw a line through the incorrect classification number in Column 30 and/or duty in Column 34 and enter correct rate and/or classification number above/below the item.
2. Draw a line through the incorrect duty amount Column 35 and enter the correct duty amount above/below.
3. Enter "RA" in the bottom of Column 34 and enter a check mark in Column 33 (if you agree with the entered value).
4. Enter in: Block A, the reason code and your liquidator code; Block B, the ascertained duty; Block C, the ascertained other; Block D, the ascertained total.

30 Column 30	20 Description of Merchandise			25 Entered Value Column 25 C. Markings	32 U.S. Rate Column 32 A.R.C. Rate When Applicable	34 Duty Rate	
	15 HS Code Column 15	16 Quantity Column 16	17 U.S. Unit Column 17			Duty	Other
	200	Glue Gun					
		INV. NO. 01					
001	ELECTOMECH	TOOL OTH, HAND HELD					
	8508-80-0000	1690	6480 NO	12,350			
	9516.79.0000			C 817	5.3%		
		MERCHANDISE PROCESSING FEE			0.19%		23.47
		HARBOR MAINTENANCE FEE			0.125%		15.44
		INV VAL US\$	12,350.40				
		ENTVAL	\$12,350.00				
	BLOCK 39 SUMMARY:						
		MERCHANDISE PROCESSING FEE	499	23.47			
		HARBOR MAINTENANCE FEE	501	15.44			
	TOTAL:				38.91		
	TOTAL ENTERED VALUE			12,350.00			
				U.S. CUSTOMS USE		TOTALS	
1. I hereby certify that the information on this entry is true and correct and that the value entered is the actual value of the merchandise as shown on the invoice.				A. U.S. Code	B. Ascertained Duty	C. Ascertained Total	
OR				01/999	654.55	271.70	
2. I hereby certify that the merchandise is imported wholly or in part from a foreign country and that the value entered is the actual value of the merchandise as shown on the invoice.				D. Ascertained Other	E. Ascertained Total	F. Ascertained Total	
OR				CF 19	39.91	38.91	
3. I also declare that the information on this entry is true and correct and that the value entered is the actual value of the merchandise as shown on the invoice.				G. Ascertained Other	H. Ascertained Total	I. Ascertained Total	
OR				4373	693.46	310.61	
4. I hereby certify that the information on this entry is true and correct and that the value entered is the actual value of the merchandise as shown on the invoice.				Signature of Declarant, Title, and Date			

Invoice:

1. Enter the proper classification number and/or rate of duty opposite the item to which the change applies, or if this is not possible, indicate clearly to which item or items the change applies.
2. Enter "RA" in the right hand margin opposite the item being rate advanced. If more than one item is being rate advanced, indicate to which items the rate advance applies.
3. Initial and date the change.

QUANTITY	ORDER NO.	ITEM NO.	DESCRIPTION	PRICE	AMOUNT
3360PC	8811	13938	MINI TRIGGER FED GUN W/BALL CHECK + 3 MINI GUN STICK - BODY IN 4 ASST COLOR COL. BLUE, PINK, GREY, BLACK GLUN GUN: 4-1/2 X 4-1/2" CARD: 5-1/4 X 8"	1.280	4300.0
3120PC	8811	13939	REGULAR TRIGGER FED GUN W/2 GUN STICKS - BODY IN 4 ASST COLOR. BLUE, PINK, GREY, BLACK COLOR GLUN GUN: 6-1/2 X 5-3/4" CARD: 5-1/2 X 9"	2.580	8049.0
6480PC	FOB TAIWAN TOTAL..... INCLUDING PACKING & CASING CHARGES : DISCOUNTS CHARGE-US\$0.40			US\$	12,350.0

SAY TOTAL US\$ DOLLARS TWELVE THOUSAND THREE HUNDRED FIFTY ONLY.

ASIAN CRAFT INC.

DIRECTOR

DRAWN UNDER NATIONAL WESTMINSTER BANK USA
L/C NO. M100536 DATE: 921103

WE HEREBY CERTIFY THAT THE ABOVE GOODS IS NOT REQUIRED CERTIFICATE OF ORIGIN FORM A.

GENERAL
Delivery Authorized
NOV 25 1992
U.S. CUSTOMS YORK AVE
SAN DIEGO, CA

CD 3550-071; July 27, 1994

Invoice:

1. Enter the proper classification number and/or rate of duty opposite the item to which the change applies, or if this not possible, indicate clearly to which item or items the change applies.
2. Enter "RR" in the right-hand margin opposite the item being rate reduced. If more than one item is being rate reduced, indicate clearly to which items the rate reduction applies.
3. Initial and date the change.

Shipping marks, container number	Item and kind of merchandise, description of goods	Commodity code	Rate of duty on ship	Rate after rate
FR128345-53708 BAC 70094 P/NO. 10-61978-MEXX CARTONS 1/4 - 4/4	Cartons containing special woven furnishing fabric 100% Homex surface uncut pile Flameproofed FAR25.051(B) without backcoating CARTONS 48POORS	5803 90 30	116.00	108.00
① 5803.90-3000/1740	5801.31.00.00/M. 5.12 M2 V49			RR
1/4	LN40 1000 89 HPP	YARDS	14.00	\$130.00 \$4420.00
2/4	"	"	40.00	" 5200.00
3/4	"	"	40.00	" 5200.00
3/4	"	"	22.00	" 2860.00
4/4	"	"	40.00	" 5200.00
APPROX WEIGHT 550 GMS/M ² 671 GMS/LIN.M.		176.00		\$22,880.00
CARTONS				
	LENGTH	NET WT.	GROSS WT.	DIMENSIONS
1/4	YARDS METRES SQ. METRES	KGS	KGS	CMS
2/4	34.00 31.00 38.00	21	23	130X37X26
3/4	40.00 36.50 44.50	25	27	130X37X28
3/4	40.00 36.50 44.50	39	41	130X37X37
4/4	40.00 36.50 44.50	23	25	130X37X26
COMPOSITION OF FABRIC: 50% HOMEX 40% PBI				
STRUCTURE OF FABRIC: TAPESTRY MACHINE WOVEN 100% HOMEX SURFACE UNCUT PILE/ 100% PBI WARP/100% PBI WEFT.				
Excludes the following charges and rates if such amounts have been included in the total selling price to purchaser:		Selling price to purchaser		Freight total
1. Value of inside packaging/containers	-	Amount	Rate of duty	\$22380.00
2. Value of outside packaging/containers	-	INCL		
3. Value of packing goods by weight/packaging/containers	-			
4. Weight transport and insurance charges to destination area	-	NO		
5. Duty and port charges	-	NO		
6. Customs freight	FOB	NO		
7. Details of any other charges relating to delivery of goods	-	NO		
8. Packing, handling and assembly rates for cartons	-			
		CERTIFIED TRUE COPY		
		EXPORTER'S DECLARATION		
		I hereby declare that the goods shown are the goods of the country described, that no other duties have been or will be levied, and that all particulars are true and correct.		
		Name of signatory		
		V Meddall		
		Place and date of issue		
		Ayr, Scotland 17/11/92		
		Signature		

Entry Summary:

1. Draw a line through the incorrect value in Column 33 and enter the correct amount above/below.
2. Draw a line through the incorrect duty amount in Column 35 and enter the correct duty amount above/below.
3. Correct the MPF and HMF if necessary.
4. Enter "ADV" in the bottom of Column 33 and enter a check mark in the bottom of Column 34 (if you agree with the rate of duty).
5. Enter in: Block A, the reason code and your liquidator code; Block B, the ascertained duty; Block D, the ascertained other; and Block E, the ascertained total.

Line No.	Description of merchandise			Quantity or Weight	Unit	Rate	Value	Duty	MPF	HMF	Total
	HTS Code	HTS Code	HTS Code								
	32 "CYS" PLACES										
001	PIPE FIT, OT	FLNG, DIA,	360 MM	20,107							
	7307.91.5010	25287	19000KG	17,300		6.2%					
	MERCHANDISE PROCESSING FEE			C 3,009		0.19%					32.48
	HARBOR MAINTENANCE FEE					0.125%					21.50
002	PIPE FIT, OTH	FLNG, DIA,	360MM	4,792							
	7307.91.5050	6026	6026 KG	4,099		6.2%					
	MERCHANDISE PROCESSING FEE			C 717		0.19%					7.79
	HARBOR MAINTENANCE FEE					0.125%					5.12
	BLOCK 39 SUMMARY:										
	MERCHANDISE PROCESSING FEE		499	40.47		47.30					
	HARBOR MAINTENANCE FEE		501	26.62		31.12					
	TOTAL:			67.09		78.42					
	TOTAL ENTERED VALUE:			21,299.00							
				ADV							
U.S. CUSTOMS USE A. In Duty: 047999 B. Ascertained Duty: 1543.73 C. Ascertained Fee: D. Ascertained Other: 72.42 E. Ascertained Total: 1622.15 F. Ascertained Total: 1622.15				TOTALS Duty: 1,320.54 MPF: 67.09 HMF: 1,387.63							

Invoice:

1. Enter "Adv" in the right-hand margin opposite the item being advanced in value, or if more than one item is being advanced in value, indicate clearly which item or items are being advanced in value.
2. Write the statement of appraisal.
3. Initial and date the change.

To: API INTERNATIONAL INC.
 1234 SE UNION AVE
 PORTLAND OR. 97214 USA

Invoice No. E2W3044C004
 Date: JAN. 6. 1993

Shipped per 11. T. BLISS V214 From DALIAN To PORTLAND OR.

Commodity No. PO8478, 460, 484, 488, 489, 490 Letter of Credit No. D/P AT SIGHT

Mark & Number	Quantity and Description	Unit Price	Amount
	STEEL FLANGES		
	FFB1200 50 PCS	FOB: 24.21	USD: 1210.50
	FFB1400 10 "	FOB: 35.79	USD: 357.90
	FFB1600 10 "	FOB: 44.31	USD: 443.10
	FFB1800 50 "	FOB: 57.55	USD: 2877.50
	FFD1000 200 "	FOB: 8.21	USD: 1642.00
	FFD1200 250 "	FOB: 14.02	USD: 3505.00
	FFD0600-16 50 "	FOB: 4.57	USD: 228.50
	FFK1200-16 200 "	FOB: 9.47	USD: 1894.00
	FFQ0400 1000 "	FOB: 3.10	USD: 3100.00
	FFD0600 200 "	FOB: 4.57	USD: 914.00
	FFD0800 200 "	FOB: 6.57	USD: 1314.00
	FFD1000 250 "	FOB: 8.21	USD: 2052.50
	FFD1200 100 "	FOB: 14.02	USD: 1402.00
	FFD2000 30 "	FOB: 35.78	USD: 1073.40
	FFB0400 300 "	FOB: 2.21	USD: 663.00
	FFB0500 300 "	FOB: 2.34	USD: 702.00
	FFB0600 400 "	FOB: 3.35	USD: 1340.00
	FFQ100 200 "	FOB: 0.70	USD: 140.00
	3800 PCS		USD: 24899.40

③ appraised at this invoice total value of US\$ 24899.40, net, plus PACKING IN IRON & WOODEN CASES. TOTAL: 3 IRON CASES AND 27 WOODEN CASES. N.W.: 126.7835 MT G.W.: 27 MT B/L: XKL0876107993

FOB
CF

PORTLAND OR. PER PC

ADV

CD 3550-071; July 27, 1994

DALIAN METALS & MINERALS IMPORT A

Entry Summary:

1. Draw a line through the incorrect value in Column 33 and enter the correct amount above/below.
2. Draw a line through the incorrect duty amount in Column 35 and enter the correct duty amount above/below.
3. Correct the MPF and HMF if necessary.
4. Enter "RED" in the bottom of Column 33 and enter a check mark in the bottom of Column 34 (if you agree with the rate of duty).
5. Enter in: Block A, the reason code and your liquidator code; Block B, the ascertained duty; Block D, the ascertained other; Block E, the ascertained total.

100 110	101 111	102 Description of Merchandise			103 112 Quantity in U.S.A. Units	104 113 Entered Value D-001 C-Relationship	105 114 F.R.U.S.A. Rate 000-000-000 I.A.C. Rate None	106 115 Duty and Tax	
		107 116 U.S. S.A. No. AD-4000 Case No.	108 117 Base Weight Measure On	109 118 Net Quantity in U.S.A. Units				119 Duties	120 Taxes
			1 ctn						
001		OTHER ALUM NUM ARTICLES NSPF			① 1283 3503 C168	5.70001	② 73 90 23	13	
		7616.90.0080 11 KGS 9KG							
		MERCHANDISE PROCESSING FEE				.19001			01
		14EV USD 1582.76							
		TX309115B							
		43503912							
		BLOCK 39 SUMMARY:			③				
		MERCHANDISE PROCESSING FEE 499			21.00				
		TOTAL ENTERED VALUE:			1582.76				
					④ RED ✓ HCES (EDP REF 020893)				
102 Description of Merchandise (Owner or Purchaser or Authorized Agent)					103 U.S. CUSTOMS USE		106 TOTALS		
107 U.S. S.A. No. AD-4000 Case No.					104 Quantity in U.S.A. Units		105 Entered Value		
108 Base Weight Measure On					109 Net Quantity in U.S.A. Units		110 Duties		
109 Net Quantity in U.S.A. Units					111 Entered Value		112 F.R.U.S.A. Rate		
110 Duties					113 Entered Value		114 F.R.U.S.A. Rate		
111 Entered Value					115 Duties		116 Taxes		
112 F.R.U.S.A. Rate					117 Entered Value		118 F.R.U.S.A. Rate		
113 Entered Value					119 Duties		120 Taxes		
114 F.R.U.S.A. Rate					121 Entered Value		122 F.R.U.S.A. Rate		
115 Duties					123 Entered Value		124 F.R.U.S.A. Rate		
116 Taxes					125 Entered Value		126 F.R.U.S.A. Rate		
117 Entered Value					127 Entered Value		128 F.R.U.S.A. Rate		
118 F.R.U.S.A. Rate					129 Entered Value		130 F.R.U.S.A. Rate		
119 Duties					131 Entered Value		132 F.R.U.S.A. Rate		
120 Taxes					133 Entered Value		134 F.R.U.S.A. Rate		
121 Entered Value					135 Entered Value		136 F.R.U.S.A. Rate		
122 F.R.U.S.A. Rate					137 Entered Value		138 F.R.U.S.A. Rate		
123 Entered Value					139 Entered Value		140 F.R.U.S.A. Rate		
124 F.R.U.S.A. Rate					141 Entered Value		142 F.R.U.S.A. Rate		
125 Duties					143 Entered Value		144 F.R.U.S.A. Rate		
126 Taxes					145 Entered Value		146 F.R.U.S.A. Rate		
127 Entered Value					147 Entered Value		148 F.R.U.S.A. Rate		
128 F.R.U.S.A. Rate					149 Entered Value		150 F.R.U.S.A. Rate		
129 Duties					151 Entered Value		152 F.R.U.S.A. Rate		
130 Taxes					153 Entered Value		154 F.R.U.S.A. Rate		
131 Entered Value					155 Entered Value		156 F.R.U.S.A. Rate		
132 F.R.U.S.A. Rate					157 Entered Value		158 F.R.U.S.A. Rate		
133 Duties					159 Entered Value		160 F.R.U.S.A. Rate		
134 Taxes					161 Entered Value		162 F.R.U.S.A. Rate		
135 Entered Value					163 Entered Value		164 F.R.U.S.A. Rate		
136 F.R.U.S.A. Rate					165 Entered Value		166 F.R.U.S.A. Rate		
137 Duties					167 Entered Value		168 F.R.U.S.A. Rate		
138 Taxes					169 Entered Value		170 F.R.U.S.A. Rate		
139 Entered Value					171 Entered Value		172 F.R.U.S.A. Rate		
140 F.R.U.S.A. Rate					173 Entered Value		174 F.R.U.S.A. Rate		
141 Duties					175 Entered Value		176 F.R.U.S.A. Rate		
142 Taxes					177 Entered Value		178 F.R.U.S.A. Rate		
143 Entered Value					179 Entered Value		180 F.R.U.S.A. Rate		
144 F.R.U.S.A. Rate					181 Entered Value		182 F.R.U.S.A. Rate		
145 Duties					183 Entered Value		184 F.R.U.S.A. Rate		
146 Taxes					185 Entered Value		186 F.R.U.S.A. Rate		
147 Entered Value					187 Entered Value		188 F.R.U.S.A. Rate		
148 F.R.U.S.A. Rate					189 Entered Value		190 F.R.U.S.A. Rate		
149 Duties					191 Entered Value		192 F.R.U.S.A. Rate		
150 Taxes					193 Entered Value		194 F.R.U.S.A. Rate		
151 Entered Value					195 Entered Value		196 F.R.U.S.A. Rate		
152 F.R.U.S.A. Rate					197 Entered Value		198 F.R.U.S.A. Rate		
153 Duties					199 Entered Value		199 F.R.U.S.A. Rate		
154 Taxes					200 Entered Value		200 F.R.U.S.A. Rate		
155 Entered Value					201 Entered Value		201 F.R.U.S.A. Rate		
156 F.R.U.S.A. Rate					202 Entered Value		202 F.R.U.S.A. Rate		
157 Duties					203 Entered Value		203 F.R.U.S.A. Rate		
158 Taxes					204 Entered Value		204 F.R.U.S.A. Rate		
159 Entered Value					205 Entered Value		205 F.R.U.S.A. Rate		
160 F.R.U.S.A. Rate					206 Entered Value		206 F.R.U.S.A. Rate		
161 Duties					207 Entered Value		207 F.R.U.S.A. Rate		
162 Taxes					208 Entered Value		208 F.R.U.S.A. Rate		
163 Entered Value					209 Entered Value		209 F.R.U.S.A. Rate		
164 F.R.U.S.A. Rate					210 Entered Value		210 F.R.U.S.A. Rate		
165 Duties					211 Entered Value		211 F.R.U.S.A. Rate		
166 Taxes					212 Entered Value		212 F.R.U.S.A. Rate		
167 Entered Value					213 Entered Value		213 F.R.U.S.A. Rate		
168 F.R.U.S.A. Rate					214 Entered Value		214 F.R.U.S.A. Rate		
169 Duties					215 Entered Value		215 F.R.U.S.A. Rate		
170 Taxes					216 Entered Value		216 F.R.U.S.A. Rate		
171 Entered Value					217 Entered Value		217 F.R.U.S.A. Rate		
172 F.R.U.S.A. Rate					218 Entered Value		218 F.R.U.S.A. Rate		
173 Duties					219 Entered Value		219 F.R.U.S.A. Rate		
174 Taxes					220 Entered Value		220 F.R.U.S.A. Rate		
175 Entered Value					221 Entered Value		221 F.R.U.S.A. Rate		
176 F.R.U.S.A. Rate					222 Entered Value		222 F.R.U.S.A. Rate		
177 Duties					223 Entered Value		223 F.R.U.S.A. Rate		
178 Taxes					224 Entered Value		224 F.R.U.S.A. Rate		
179 Entered Value					225 Entered Value		225 F.R.U.S.A. Rate		
180 F.R.U.S.A. Rate					226 Entered Value		226 F.R.U.S.A. Rate		
181 Duties					227 Entered Value		227 F.R.U.S.A. Rate		
182 Taxes					228 Entered Value		228 F.R.U.S.A. Rate		
183 Entered Value					229 Entered Value		229 F.R.U.S.A. Rate		
184 F.R.U.S.A. Rate					230 Entered Value		230 F.R.U.S.A. Rate		
185 Duties					231 Entered Value		231 F.R.U.S.A. Rate		
186 Taxes					232 Entered Value		232 F.R.U.S.A. Rate		
187 Entered Value					233 Entered Value		233 F.R.U.S.A. Rate		
188 F.R.U.S.A. Rate					234 Entered Value		234 F.R.U.S.A. Rate		
189 Duties					235 Entered Value		235 F.R.U.S.A. Rate		
190 Taxes					236 Entered Value		236 F.R.U.S.A. Rate		
191 Entered Value					237 Entered Value		237 F.R.U.S.A. Rate		
192 F.R.U.S.A. Rate					238 Entered Value		238 F.R.U.S.A. Rate		
193 Duties					239 Entered Value		239 F.R.U.S.A. Rate		
194 Taxes					240 Entered Value		240 F.R.U.S.A. Rate		
195 Entered Value					241 Entered Value		241 F.R.U.S.A. Rate		
196 F.R.U.S.A. Rate					242 Entered Value		242 F.R.U.S.A. Rate		
197 Duties					243 Entered Value		243 F.R.U.S.A. Rate		
198 Taxes					244 Entered Value		244 F.R.U.S.A. Rate		
199 Entered Value					245 Entered Value		245 F.R.U.S.A. Rate		
200 F.R.U.S.A. Rate					246 Entered Value		246 F.R.U.S.A. Rate		
201 Duties					247 Entered Value		247 F.R.U.S.A. Rate		
202 Taxes					248 Entered Value		248 F.R.U.S.A. Rate		
203 Entered Value					249 Entered Value		249 F.R.U.S.A. Rate		
204 F.R.U.S.A. Rate					250 Entered Value		250 F.R.U.S.A. Rate		
205 Duties					251 Entered Value		251 F.R.U.S.A. Rate		
206 Taxes					252 Entered Value		252 F.R.U.S.A. Rate		
207 Entered Value					253 Entered Value		253 F.R.U.S.A. Rate		
208 F.R.U.S.A. Rate					254 Entered Value		254 F.R.U.S.A. Rate		
209 Duties					255 Entered Value		255 F.R.U.S.A. Rate		
210 Taxes					256 Entered Value		256 F.R.U.S.A. Rate		
211 Entered Value					257 Entered Value		257 F.R.U.S.A. Rate		
212 F.R.U.S.A. Rate					258 Entered Value		258 F.R.U.S.A. Rate		
213 Duties					259 Entered Value		259 F.R.U.S.A. Rate		
214 Taxes					260 Entered Value		260 F.R.U.S.A. Rate		
215 Entered Value					261 Entered Value		261 F.R.U.S.A. Rate		
216 F.R.U.S.A. Rate					262 Entered Value		262 F.R.U.S.A. Rate		
217 Duties					263 Entered Value		263 F.R.U.S.A. Rate		
218 Taxes					264 Entered Value		264 F.R.U.S.A. Rate		
219 Entered Value					265 Entered Value		265 F.R.U.S.A. Rate		
220 F.R.U.S.A. Rate					266 Entered Value		266 F.R.U.S.A. Rate		
221 Duties					267 Entered Value		267 F.R.U.S.A. Rate		
222 Taxes					268 Entered Value		268 F.R.U.S.A. Rate		
223 Entered Value					269 Entered Value		269 F.R.U.S.A. Rate		
224 F.R.U.S.A. Rate					270 Entered Value		270 F.R.U.S.A. Rate		
225 Duties					271 Entered Value		271 F.R.U.S.A. Rate		
226 Taxes					272 Entered Value		272 F.R.U.S.A. Rate		
227 Entered Value					273 Entered Value		273 F.R.U.S.A. Rate		
228 F.R.U.S.A. Rate					274 Entered Value		274 F.R.U.S.A. Rate		
229 Duties					275 Entered Value		275 F.R.U.S.A. Rate		
230 Taxes					276 Entered Value		276 F.R.U.S.A. Rate		
231 Entered Value					277 Entered Value		277 F.R.U.S.A. Rate		
232 F.R.U.S.A. Rate					278 Entered Value		278 F.R.U.S.A. Rate		
233 Duties					279 Entered Value		279 F.R.U.S.A. Rate		
234 Taxes					280 Entered Value		280 F.R.U.S.A. Rate		
235 Entered Value					281 Entered Value		281 F.R.U.S.A. Rate		
236 F.R.U.S.A. Rate					282 Entered Value		282 F.R.U.S.A. Rate		
237 Duties					283 Entered Value		283 F.R.U.S.A. Rate		
238 Taxes					284 Entered Value		284 F.R.U.S.A. Rate		
239 Entered Value					285 Entered Value		285 F.R.U.S.A. Rate		
240 F.R.U.S.A. Rate					286 Entered Value		286 F.R.U.S.A. Rate		
241 Duties					287 Entered Value		287 F.R.U.S.A. Rate		
242 Taxes					288 Entered Value		288 F.R.U.S.A. Rate		
243 Entered Value					289 Entered Value		289 F.R.U.S.A. Rate		
244 F.R.U.S.A. Rate					290 Entered Value		290 F.R.U.S.A. Rate		
245 Duties					291 Entered Value		291 F.R.U.S.A. Rate		
246 Taxes					292 Entered Value		292 F.R.U.S.A. Rate		
247 Entered Value					293 Entered Value		293 F.R.U.S.A. Rate		
248 F.R.U.S.A. Rate					294 Entered Value		294 F.R.U.S.A. Rate		
249 Duties					295 Entered Value		295 F.R.U.S.A. Rate		
250 Taxes					296 Entered Value		296 F.R.U.S.A. Rate		
251 Entered Value					297 Entered Value		297 F.R.U.S.A. Rate		
252 F.R.U.S.A. Rate					298 Entered Value		298 F.R.U.S.A. Rate		
253 Duties					299 Entered Value		299 F.R.U.S.A. Rate		
254 Taxes					300 Entered Value		300 F.R.U.S.A. Rate		
255 Entered Value					301 Entered Value		301 F.R.U.S.A. Rate		
256 F.R.U.S.A. Rate					302 Entered Value		302 F.R.U.S.A. Rate		
257 Duties					303 Entered Value		303 F.R.U.S.A. Rate		
258 Taxes					304 Entered Value		304 F.R.U.S.A. Rate		
259 Entered Value					305 Entered Value		305 F.R.U.S.A. Rate		
260 F.R.U.S.A. Rate					306 Entered Value		306 F.R.U.S.A. Rate		
261 Duties					307 Entered Value		307 F.R.U.S.A. Rate		
262 Taxes					308 Entered Value		308 F.R.U.S.A. Rate		
263 Entered Value					309 Entered Value		309 F.R.U.S.A. Rate		
264 F.R.U.S.A. Rate					310 Entered Value		310 F.R.U.S.A. Rate		
265 Duties					311 Entered Value		311 F.R.U.S.A. Rate		
266 Taxes					312 Entered Value		312 F.R.U.S.A. Rate		
267 Entered Value					313 Entered Value		313 F.R.U.S.A. Rate		
268 F.R.U.S.A. Rate					314 Entered Value		314 F.R.U.S.A. Rate		
269 Duties					315 Entered Value		315 F.R.U.S.A. Rate		
270 Taxes					316 Entered Value		316 F.R.U.S.A. Rate		
271 Entered Value					317 Entered Value		317 F.R.U.S.A. Rate		
272 F.R.U.S.A. Rate					318 Entered Value		318 F.R.U.S.A. Rate		
273 Duties					319 Entered Value		319 F.R.U.S.A. Rate		
274 Taxes					320 Entered Value		320 F.R.U.S.A. Rate		
275 Entered Value					321 Entered Value		321 F.R.U.S.A. Rate		
276 F.R.U.S.A. Rate					322 Entered Value		322 F.R.U.S.A. Rate		
277 Duties					323 Entered Value		323 F.R.U.S.A. Rate		
278 Taxes					324 Entered Value		324 F.R.U.S.A. Rate		
279 Entered Value					325 Entered Value		325 F.R.U.S.A. Rate		
280 F.R.U.S.A. Rate					326 Entered Value		326 F.R.U.S.A. Rate		
281 Duties					327 Entered Value		327 F.R.U.S.A. Rate		
282 Taxes					328 Entered Value		328 F.R.U.S.A. Rate		
283 Entered Value					329 Entered Value		329 		

Invoice:

1. Enter "Red" in the right-hand margin opposite the item being reduced in value, or if more than one item is being reduced in value, indicate clearly which item or items are being reduced in value.
2. Write the statement of appraisement.
3. Initial and date the change.

ITEM NO.	TYPE OR PART NUMBER	DESCRIPTION	PACKAGE QTY.	UNIT PRICE	AMOUNT
		Attn: Anneke Moore, 39-122 Commercial Samples		CIF POB-Japan	① Red
1	016-1189-00	Reckmount Kit (Common Part for Arbitrary Waveform Generator: AMQ2020)	1 ea	US\$ 1,582.76	US\$ 1,582.76
		Total : 1 ea			US\$ 1,582.76
	Net Weight 11.0 kg	NO CHARGE VALUE FOR CUSTOMS PURPOSE ONLY.			
		This item is exported from Sony/Tektronix Corp. in Japan to Tektronix, Inc. in U.S.A. as the commercial samples.			
		SONY/TEKTRONIX CORPORATION		② appraised at the invoice price (\$1582.76) less US 300 for OF + Ins. + packed.	
		<i>K. Koba</i> Kimiyoshi Koba Manager, Process Order Management			
		Export Restriction Clause			③ <i>JK</i> 2/20/93
		* - The products indicated as (* marks) in invoice are authorized by Japanese government for export only to the authorized country (- Cocon participating country) and shall not be shipped to other countries. Reexport from the authorized country requires prior approval by the government of the country, or, Cocon, as appropriate. *			

CD 3550-071; July 27, 1994

Invoice:

1. Enter the appraisal statement on the invoice (include the correct rate of exchange).
2. Initial and date the appraisal statement.

INVOICE/DELIVERY NOTE

To: **ReBa**
 444 Grove Street
 San Francisco, CA 94102

Invoice No: 9455
 Date: 18th November 1992
 Delivery Point: 4090

Quantity	Description	Quality	Unit Price		Total
150	Waistcoat Dress 4203.10.40604/670	NAPPA	49	00	7.550 00
					225 00
					6.615 00
① Appraised at invoice unit value, less 10% discount expressed in £ corrected to U.S. \$ at rate of 1.566, p/d.					
					② 2/2/93

Nett Total 6.615.00
 V.A.T. EXPORT
 Gross Total 6.615.00

CD 3550-071; July 27, 1994

Entry Summary:

1. Enter 10% for marking duty in Column 34.
2. Enter additional duty in Column 35.
3. Enter "RA" in bottom of Column 34 and enter check mark on bottom of Column 33 (if you agree with the entered value).
4. Enter "NLM (line number)" in the blank space under Block A.
5. Enter in: Block A, the reason code and your liquidator code; Block B, the ascertained duty; Block D, the ascertained other; Block E, the ascertained total.

Line No.	TARIFF No. HS Code	Description of Merchandise	Quantity U.S. Units	Unit Value U.S. Dollars	Total Value U.S. Dollars	TARIFF Rate Ad Valorem Rate	Duty U.S. Dollars	Other Duties	
								Other Duties	Total
001	9025.19.0080	16 CTNS OTHER THERMOMETERS-N/COMBINED	25	100 NO	1442	5.0%	72 10		
		Merchandise Processing Fee			102	0.19%	2 74		
002	9029.20.4080	36 OTHER SPEEDOMETERS & TACHOMETER	36	50 NO	2058	FREE	0 00		
		Merchandise Processing Fee			147	0.19%	3 91		
003	8531.20.0020	49 INDICATOR PANEL, W/LCD'S, SIGNAL	49		2816	2.7%	76 03		
		Merchandise Processing Fee			201	0.19%	5 35		
Block 39 Summary:									
Merchandise Processing Fee				499	21.00				
Total					21.00				
TOTAL ENTERED VALUE					56,316				
						RA			
U.S. CUSTOMS USE									
A. Ascertained Duty				148 13					
B. Processing Fee				0 00					
C. Marking Fee				21 00					
D. Other Duties									
E. Total				169 13					

Invoice:

1. Enter the notation "Merchandise entered the U.S. Commerce unmarked or not legally marked and cannot be redelivered."
2. Enter "NLM" and "plus 10% marking duty."
3. Enter "RA" in the right-hand margin and indicate to which item or items it applies.
4. Initial and date the change.

① Ship to party SAME AS ABOVE	
② Port of loading KIMPO AIRPORT	③ Port of destination PORTLAND, OREGON
④ Carries	⑤ Shelling on or about
⑥ Marks and numbers of P/NO	⑦ Description of goods

① 12/19/82
merchandise entered the U.S. Commerce unmarked and cannot be redelivered

⑧ Quantity	⑨ Unit price	⑩ Amount
100 pcs.	PS14.42	US\$1,442.00
50 pcs.	\$41.15	US\$2,057.50
400 pcs.	\$7.04	US\$2,816.00
16 cartons		US\$6,315.50

② NLM + 10% marking duty RA
EXHAUST TEMPERATURE GAUGES (ANALOG ETG'S) 9025.19.00804
DIGITAL TACHOMETERS 9029.20.4080
ANALOG PANEL METERS 1 1/2" "W" Series, 1mA, 44 ohms 9551.20.00203
TOTAL: 16 cartons 550 pcs. US\$6,315.50
I+EY FOB KOREA

CD 3550-071; July 27, 1994

SUMMIT CO., LTD.

⑪ P.O. Box
Cable address

K.P.O. BOX 728 SEOUL, KOREA
"YUL THERMO" SEOUL

⑫ Signed by Y. D. LEE, PRESIDENT

Invoice:

1. Make any necessary notations or corrections on the invoice.
2. Initial and date the invoice.

BUYER WACOM TECHNOLOGY CORP. 501 SE Columbia Shores Blvd. Suite 300 Vancouver WA 98661 U.S.A. Mr. N. Yamada President		PAGE: 1	
BILL TO WACOM TECHNOLOGY CORP. 501 SE Columbia Shores Blvd. Suite 300 Vancouver WA 98661 U.S.A. Mr. N. Yamada President		INVOICE: USFU-72135 DATE: Nov. 13, 1992 REFERENCE NO: KKKAKKKA DATE: Nov. 11, 1992	
SKIPPED PER Aircraft SAILING ON OR ABOUT Nov. 13, 1992 FROM Tokyo VIA TO Portland, U.S.A. FINAL DESTINATION Portland, U.S.A.		CONSIGNEE WACOM TECHNOLOGY CORP. 501 SE Columbia Shores Blvd. Suite 300, Vancouver WA 98661 U.S.A. Mr. N. Yamada President TEL:206-750-8882 FAX:206-750-8924	
FREIGHT Collect INSURANCE To be effected by Buyer PAYMENT T.T. Remittance at 180 days after AWB date			

ITEM MODEL NO.	DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
SPARE PARTS FOR WACOM SUPER DIGITIZER SD-SERIES				
11 SB-005	Sensor/shield unit	5 pcs	¥2841.70	US\$208.50
21 UP-211	Non stroke stylus w/a. switch	5 pcs	¥28125.00	US\$125.00
31 EB-A221	Control unit	10 pcs	¥5250.00	US\$2,500.00
41 SB-A179	Serial Mother board	5 pcs	¥90417.00	US\$2,085.00
51 POW-A037	AC Adapter for SMD-001	5 pcs	¥20220.00	US\$100.00
TOTAL AMOUNT: FOB JAPAN IN US DOLLARS				US\$5,018.50

SHIPPING MARK & CASE NO.

INV. NO. USFU-72135
 WACOM TECHNOLOGY CORP.
 PORTLAND, U.S.A.
 C/NO. 1/1
 MADE IN JAPAN

A-9017.90.00 307/5.870 ✓
 B-8530.90.00 908/5.370 ✓ ①

② 5/17/92

WACOM CO., LTD

Y. Maruyama
 Assistant Manager
 International Department

CD 3550-071; JULY 27, 1994

Invoice:

1. Enter the correct rate of dumping duty to be assessed.
2. Initial and date the invoice.

MAKE AS ABOVE DATE: APR. 08. 1991 FROM: AMBASSADOR BRIDGE V-11 SEATTLE, WA. TO: BUSAN, KOREA FOB KOREA	SOLELY FOR EXPORT INSTRUCTIONS AT SIGHT FOB KOREA																		
	MODEL 6CTV EACH PER P.O. S-1730																		
MODEL NO.: 6-CTV COLOR : BLACK QUANTITY : 2 SETS P.O. NO.: S-1730 C/NO.: 1-550 MADE IN KOREA	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="text-align: right;">1,100PCS</td> <td style="text-align: right;">US\$121,000.00</td> </tr> <tr> <td>(LESS INVOICE NO. 13730</td> <td style="text-align: right;">13803</td> <td style="text-align: right;">1,300.00</td> </tr> <tr> <td></td> <td style="text-align: right;">14156</td> <td style="text-align: right;">190.00</td> </tr> <tr> <td></td> <td style="text-align: right;">14157</td> <td style="text-align: right;">190.00</td> </tr> <tr> <td></td> <td style="text-align: right;">14698)</td> <td style="text-align: right;">1,000.00</td> </tr> <tr> <td colspan="2" style="border-top: 1px dashed black;">TOTAL</td> <td style="text-align: right; border-top: 1px dashed black;">US\$117,850.00</td> </tr> </table>		1,100PCS	US\$121,000.00	(LESS INVOICE NO. 13730	13803	1,300.00		14156	190.00		14157	190.00		14698)	1,000.00	TOTAL		US\$117,850.00
	1,100PCS	US\$121,000.00																	
(LESS INVOICE NO. 13730	13803	1,300.00																	
	14156	190.00																	
	14157	190.00																	
	14698)	1,000.00																	
TOTAL		US\$117,850.00																	
$\frac{55-110,80.123}{570 \text{ do.}}$																			
AP4 A580-008-000																			
① Dumping duty assessed at 3.63% ② A strips																			
P.O. Box Cable address	C.P.O. Box 6242 Seoul HYANG, BUCHEON																		
HEUNG YANG INC.																			

CD 3550-071; JULY 27, 1994